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February 13, 2026

VIA ELECTRONIC FILING

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Room on February 13, 2026 at 3:03 p.m.

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

RE: *Petition of Tennessee-American Water Company Regarding The 2026 Production Costs and Other Pass-Throughs Rider*, TPUC Docket No. 26-00002

Dear Chairman Jones:

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

As required, copies will be mailed to your office. Should you have any questions concerning this filing or require additional information, please do not hesitate to contact me.

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

clw

Attachments

cc: Bob Lane, TAWC
Vance L. Broemel, Consumer Advocate Unit
Karen H. Stachowski, Consumer Advocate Unit

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BUTLER SNOW LLP

99477505.v1

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

PETITION OF TENNESSEE-)	
AMERICAN WATER COMPANY)	
REGARDING THE 2026 PRODUCTION)	DOCKET NO. 26-00002
COSTS AND OTHER PASS-)	
THROUGHS RIDER)	

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

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

GENERAL OBJECTIONS

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

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

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

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

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

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

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

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

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

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 26-00002
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE**

Responsible Witness: Bob Lane

Question:

1-1. **Trial Balance**. Refer to TPUC Docket No. 24-00032, Company's Response to CA DR No.

1-124. Provide a copy of the Company's monthly trial balance from December 2024 to December 2025, for all accounts including the monthly revenue and expense activity by subaccount, in the same format as the Company's response to CA DR No. 1-124.

RESPONSE:

Please see TAW_CADDR1_NUM001_Attachment.xlsx.

Tennessee American Water Company
 Trial Balance as of December 31, 2024

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-1,670,065.35	-1,767,428.16	97,362.81	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-606,825.59	-589,333.88	-17,491.71	B4611
1026	40112000	40112000 Residential Sales Unbilled	-111,230.28	41,168.09	-152,398.37	B4611
		Total: Water revenues - residential	-2,388,121.22	-2,315,593.95	-72,527.27	
1026	40121000	40121000 Commercial Sales Billed	-1,272,487.48	-1,309,346.13	36,858.65	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	-462,191.79	-436,205.65	-25,986.14	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-117,097.30	15,234.70	-132,332.00	B4612
		Total: Water revenues - commercial	-1,851,776.57	-1,730,317.08	-121,459.49	
1026	40131000	40131000 Industrial Sales Billed	-265,351.08	-328,866.58	63,515.50	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	-96,323.19	-109,578.36	13,255.17	B4613
1026	40132000	40132000 Industrial Sales Unbilled	-74,578.13	13,549.15	-88,127.28	B4613
		Total: Water revenues - industrial	-436,252.40	-424,895.79	-11,356.61	
1026	40145000	40145000 Private Fire Billed	-239,144.58	-218,433.50	-20,711.08	B4622
1026	40145200	40145200 Private Fire Billed DSIC	-74,886.54	-73,568.93	-1,317.61	B4622
1026	40146000	40146000 Private Fire Unbilled	2,144.40	-1,302.31	3,446.71	B4622
		Total: Water revenues - private fire	-311,886.72	-293,304.74	-18,581.98	
1026	40151000	40151000 Public Authority Billed	-247,745.89	-300,360.86	52,614.97	B4614
1026	40151200	40151200 Public Authority Billed DSIC	-89,989.34	-100,079.63	10,090.29	B4614
1026	40152000	40152000 Public Authority Unbilled	-38,839.49	-42,039.25	3,199.76	B4614
		Total: Water revenues - public authority	-376,574.72	-442,479.74	65,905.02	
1026	40161000	40161000 Sales for Resale Billed	-65,789.38	-89,090.16	23,300.78	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	-23,881.55	-29,684.85	5,803.30	B466
1026	40162000	40162000 Sales for Resale Unbilled	-37,610.23	-5,396.09	-32,214.14	B466
		Total: Water revenues - sales for resale	-127,281.16	-124,171.10	-3,110.06	
1026	40189900	40189900 Other Water Revenue	162,359.98	633,329.95	-470,969.97	B474
		Total: Water revenues - other	162,359.98	633,329.95	-470,969.97	
		Total: Water revenues	-5,329,532.81	-4,697,432.45	-632,100.36	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-33,961.95	-31,041.31	-2,920.64	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-20,845.44	2,419.13	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	-3,140.00	-3,560.00	420.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-17,340.00	-15,090.00	-2,250.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,562.94	-1,540.38	-22.56	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-4,577.03	-7,050.00	2,472.97	B471
		Total: Other revenues	-79,008.23	-79,127.13	118.90	
		Total: Operating revenues	-5,408,541.04	-4,776,559.58	-631,981.46	
1026	51010000	51010000 Purchased Water	23,127.32	16,305.91	6,821.41	B6101
		Total: Purchased water	23,127.32	16,305.91	6,821.41	
1026	51510011	51510011 Purchased Power - Source of Supply	1,924.88	3,201.00	-1,276.12	B6151
1026	51510012	51510012 Purchased Power - Pumping	246,170.09	217,624.12	28,545.97	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,180.34	6,654.51	525.83	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,777.38	2,251.12	1,526.26	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-117,331.64	-132,937.09	15,605.45	B6158
1026	51520000	51520000 Fuel for Power Production	363.09	827.12	-464.03	B6161
		Total: Fuel and power	142,084.14	97,620.78	44,463.36	
1026	51800000	51800000 Chemicals	172,637.79	184,550.36	-11,912.57	B6183
		Total: Chemicals	172,637.79	184,550.36	-11,912.57	
1026	51110000	51110000 Waste Disposal	57,274.09	86,219.88	-28,945.79	B6753
		Total: Waste disposal	57,274.09	86,219.88	-28,945.79	
		Total: Production costs	395,123.34	384,696.93	10,426.41	
1026	50100000	50100000 Labor Natural Account	339,795.78	481,220.45	-141,424.67	B6018
1026	50100001	50100001 Labor Expense Accrual	26,613.37	-111,730.50	138,343.87	B6018
1026	50101200	50101200 Labor Oper Pumping	103,372.10	64,124.27	39,247.83	B6011
1026	50101300	50101300 Labor Oper Water Treatment	22,533.49	16,774.26	5,759.23	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-80.06	0.00	-80.06	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	73,136.32	52,739.48	20,396.84	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	23,738.54	26,580.00	-2,841.46	B6017
1026	50101600	50101600 Labor Oper Admin & General	65,706.08	70,895.42	-5,189.34	B6018
1026	50102200	50102200 Labor Maint Pumping	-288.16	1,071.43	-1,359.59	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-868.99	2,846.09	-3,715.08	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	13,069.68	8,039.45	5,030.23	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	9,429.86	18,213.03	-8,783.17	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	9,342.85	5,232.73	4,110.12	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	8,815.17	6,140.49	2,674.68	B6016
1026	50102600	50102600 Labor Maint Admin & General	211.53	0.00	211.53	B6018
1026	50109900	50109900 Labor Capitalized Credits	-257,766.31	-246,589.44	-11,176.87	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	50,318.22	48,102.89	2,215.33	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,417.81	15,206.87	-7,789.06	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,472.78	1,702.80	1,769.98	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	210.00	0.00	210.00	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	12,207.68	3,700.17	8,507.51	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	729.08	1,447.72	-718.64	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	4,979.87	8,827.54	-3,847.67	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	0.00	575.86	-575.86	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	2,141.51	3,669.73	-1,528.22	B6016

1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	5,783.05	1,775.34	4,007.71	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	5,005.30	1,154.13	3,851.17	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	0.00	4,151.74	-4,151.74	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-50,023.01	-48,102.89	-1,920.12	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	227.16	362.12	-134.96	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,685.12	5,430.00	-2,744.88	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	1,705.68	3,317.64	-1,611.96	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	842.85	0.00	842.85	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	0.00	2,728.00	-2,728.00	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	97.36	0.00	97.36	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	899.04	0.00	899.04	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-227.16	-362.12	134.96	B6018
1026	50171000	50171000 Annual Performance Plan	53,021.71	59,681.69	-6,659.98	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-9,331.15	-8,951.20	-379.95	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	39,281.68	29,871.80	9,409.88	B6018
		Total: Salaries and wages	568,205.83	529,846.99	38,358.84	
1026	50610000	50610000 Pension Expense	15,751.00	12,487.00	3,264.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	-6,560.76	-5,340.46	-1,220.30	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	30,156.83	41,538.00	-11,381.17	B6048
		Total: Pension expense	39,347.07	48,684.54	-9,337.47	
1026	50510000	50510000 OPEB Expense	4,365.00	4,847.00	-482.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,817.31	-2,065.39	248.08	B6048
1026	50550000	50550000 Group Insurance Expense	204,736.97	6,610.79	198,126.18	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-83,346.18	2,866.00	-86,212.18	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-79,900.00	-71,472.00	-8,428.00	B6048
		Total: Group insurance expense	44,038.48	-59,213.60	103,252.08	
1026	50421000	50421000 401k Expense	22,119.24	20,526.29	1,592.95	B6048
1026	50421100	50421100 401k Expense Cap Credits	-8,657.94	-8,477.98	-179.96	B6048
1026	50422000	50422000 Defined Contribution Expense	32,595.42	28,049.39	4,546.03	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-12,092.07	-10,168.24	-1,923.83	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	801.22	1,149.93	-348.71	B6048
1026	50426000	50426000 Retiree Medical Expense	4,718.93	2,566.10	2,152.83	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-979.29	-872.48	-106.81	B6048
1026	50450012	50450012 Other Welfare - Pumping	4,000.00	2,750.00	1,250.00	B6041
1026	50450016	50450016 Other Welfare - Admin & General	1,430.55	9,414.84	-7,984.29	B6048
1026	50451000	50451000 Employee Awards	0.00	1,053.24	-1,053.24	B6048
1026	50452000	50452000 Employee Physical Exams	387.00	-130.09	517.09	B6048
1026	50456000	50456000 Tuition Aid	687.60	1,824.50	-1,136.90	B6048
1026	50457000	50457000 Training	4,289.58	626.35	3,663.23	B6048
1026	50458000	50458000 Referral Bonus	1,421.46	0.00	1,421.46	B6048
		Total: Other benefits	50,721.70	48,311.85	2,409.85	
		Total: Employee-related costs	702,313.08	567,629.78	134,683.30	
1026	53401000	53401000 AWWSC Services - Labor OPEX	417,959.49	356,898.69	61,060.80	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,990.78	6,794.97	1,195.81	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	51,787.77	-8,009.29	59,797.06	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	19,520.57	21,457.15	-1,936.58	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	70,976.23	96,888.87	-25,912.64	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	50,289.39	49,648.18	641.21	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,855.77	11,325.15	5,530.62	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	84,911.38	79,209.30	5,702.08	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	33,136.27	34,757.34	-1,621.07	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	77,892.70	39,848.18	38,044.52	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	33,207.10	31,674.97	1,532.13	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,320.95	15,592.27	1,728.68	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	36,215.46	29,385.94	6,829.52	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	6,293.32	0.00	6,293.32	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,771.73	-12,616.84	14,388.57	B6348
		Total: Service Company Costs	926,128.91	752,854.88	173,274.03	
		Management fees	0.00	0.00	0.00	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	13,193.75	0.00	13,193.75	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	23,475.00	2,072.71	21,402.29	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	26,735.77	29,574.87	-2,839.10	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	85,381.76	31,673.18	53,708.58	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	504.00	245.00	259.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,618.00	6,741.00	-123.00	B6328
1026	53155000	53155000 Contract Services - Legal	2,217.13	10,154.42	-7,937.29	B6338
		Total: Contracted services	158,125.41	80,461.18	77,664.23	
1026	52532013	52532013 Electricity - Water Treatment	2,520.82	2,257.30	263.52	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,091.59	898.47	193.12	B6755
1026	52532016	52532016 Electricity - Admin & General	442.57	354.04	88.53	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	3,900.00	677.34	3,222.66	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.40	30.77	-18.37	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,050.26	2,965.51	84.75	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	960.20	1,004.50	-44.30	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.88	-2.49	11.37	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	55.84	0.00	55.84	B6755
1026	52550016	52550016 Janitorial - Admin & General	17,512.03	13,039.97	4,472.06	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	3,787.71	92.03	B6751
1026	52571016	52571016 Security Service - Admin & General	-300.61	0.00	-300.61	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	0.00	493.96	-493.96	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	826.04	0.00	826.04	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	0.00	1,490.53	-1,490.53	B6755

1026	52578016	52578016 Trash Removal - Admin & General	313.26	1,204.59	-891.33	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	243.72	294.86	-51.14	B6755
1026	52583016	52583016 Water & WW - Admin & General	711.58	655.43	56.15	B6758
		Total: Building Maintenance and Services	35,228.32	29,152.49	6,075.83	
1026	52574013	52574013 Telephone - Water Treatment	0.00	1,008.56	-1,008.56	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	0.00	1,013.88	-1,013.88	B6755
1026	52574016	52574016 Telephone - Admin & General	16,433.47	9,756.85	6,676.62	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	0.00	37.61	-37.61	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	0.00	53.10	-53.10	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	0.00	55.85	-55.85	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,527.85	3,884.81	-356.96	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,554.21	72.07	1,482.14	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	5,275.24	7,232.54	-1,957.30	B6758
		Total: Telecommunication expenses	26,790.77	23,115.27	3,675.50	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	275.67	-275.67	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	-37.03	404.39	-441.42	B6758
1026	52566016	52566016 Postage - Admin & General	781.44	8.56	772.88	B6758
1026	52566700	52566700 Printing	462.23	0.00	462.23	B6758
		Total: Postage, printing and stationary	1,206.64	688.62	518.02	
1026	52526100	52526100 Credit Line Fees Interco	5,888.45	3,269.86	2,618.59	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	73.73	0.00	73.73	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	50.22	166.15	-115.93	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	2,565.79	9,365.01	-6,799.22	B6758
1026	52571500	52571500 Software Licenses	4,270.76	1,415.58	2,855.18	B6758
1026	52582012	52582012 Uniforms - Pumping	175.86	-17.43	193.29	B6751
1026	52582013	52582013 Uniforms - Water Treatment	0.00	165.00	-165.00	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	5,218.09	516.58	4,701.51	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	0.00	321.42	-321.42	B6757
1026	52582016	52582016 Uniforms - Admin & General	3,418.19	1,460.08	1,958.11	B6758
1026	52599800	52599800 PCard Undistributed	1,324.76	-1,005.18	2,329.94	B6758
		Total: Office supplies and services	22,985.85	15,657.07	7,328.78	
1026	52534000	52534000 Employee Expenses	8,357.17	5,211.31	3,145.86	B6758
1026	52534200	52534200 Conferences & Registration	0.00	1,894.98	-1,894.98	B6758
1026	52535000	52535000 Meals Deductible	2,145.20	653.10	1,492.10	B6758
1026	52567000	52567000 Relocation Expenses	0.00	356.01	-356.01	B6758
		Total: Employee related expense travel & entertainme	10,502.37	8,115.40	2,386.97	
1026	52000000	52000000 M & S (O&M) - Natural Account	0.00	366.09	-366.09	B6205
1026	52001200	52001200 M & S Oper - Pumping	2,659.22	2,936.89	-277.67	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	-515.95	5,692.19	-6,208.14	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	12,602.31	5,215.37	7,386.94	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	0.00	2,000.00	-2,000.00	B6207
1026	52001600	52001600 M & S Oper - Admin & General	40,097.51	24,582.65	15,514.86	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	411.41	15,274.73	-14,863.32	B6755
1026	52501600	52501600 Misc Oper - Admin & General	-27,981.05	22,593.21	-50,574.26	B6758
1026	52514700	52514700 Community Partnerships	5,933.25	3,500.00	2,433.25	B6758
1026	52514900	52514900 Customer Education	0.00	18,905.00	-18,905.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	6,650.79	600.87	6,049.92	B6758
1026	52514905	52514905 Customer Education Communication - Printed	33,905.28	0.00	33,905.28	B6758
1026	52514910	52514910 Customer Education - Online Development/Production	5,837.72	0.00	5,837.72	B6758
1026	52515001	52515001 Community Relations - Specialty	0.00	15,745.21	-15,745.21	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,360.75	4,675.28	-314.53	B6758
1026	52554500	52554500 Lab Supplies	9,386.48	6,656.00	2,730.48	B6753
1026	52564000	52564000 Penalties Nondeductible	0.00	40.92	-40.92	B6758
1026	52568000	52568000 Research & Development	1,524.40	1,435.49	88.91	B6758
1026	52579000	52579000 Trustee Fees	285.00	125.00	160.00	B6758
1026	52585000	52585000 Discounts Available	-27,795.37	-21,694.87	-6,100.50	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-119.38	-46.68	-72.70	B6758
		Total: Miscellaneous expenses	67,242.37	108,603.35	-41,360.98	
1026	54110016	54110016 Rents-Real Property - Admin & General	179.11	173.89	5.22	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	704.24	-704.24	B6425
		Total: Rents	179.11	878.13	-699.02	
1026	55000000	55000000 Transportation (O&M) - Natural Account	7,748.17	70,382.42	-62,634.25	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,136.83	908.67	228.16	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	31,349.15	249.24	31,099.91	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	3.55	28.00	-24.45	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-29,678.93	-91,242.77	61,563.84	B6508
1026	55010100	55010100 Transportation Lease Costs	1,476.46	19,053.55	-17,577.09	B6508
1026	55010200	55010200 Transportation Lease Fuel	16,095.60	19,157.69	-3,062.09	B6508
1026	55010300	55010300 Transportation Lease Maint	15,523.00	65,401.88	-49,878.88	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	169.51	0.00	169.51	B6508
		Total: Transportation	43,823.34	83,938.68	-40,115.34	
		Total: Operating supplies and services	366,084.18	350,610.19	15,473.99	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	86,001.31	47,032.37	38,968.94	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	0.96	-9,434.04	9,435.00	B6707
		Total: Uncollectible accounts expense	86,002.27	37,598.33	48,403.94	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,676.53	7,640.28	36.25	B6757
1026	52520000	52520000 Collection Agencies	-11.67	-33.99	22.32	B6757
		Total: Customer accounting, other	7,664.86	7,606.29	58.57	
1026	55110000	55110000 Insurance Vehicle	1,827.88	1,577.75	250.13	B6568
1026	55710000	55710000 Insurance General Liability	63,030.31	68,983.06	-5,952.75	B6578
1026	55711000	55711000 Insurance Casualty Reserve	77,523.01	117,011.39	-39,488.38	B6578
1026	55720000	55720000 Insurance Workers Compensation	6,280.42	4,461.04	1,819.38	B6588

1026	55720100	55720100 Insurance WC Capitalized Credits	-2,587.32	-1,917.87	-669.45	B6588
1026	55730000	55730000 Insurance Other	3,623.54	497.98	3,125.56	B6598
1026	55740000	55740000 Insurance Property	23,597.74	21,247.38	2,350.36	B6598
		Total: Insurance other than group	173,295.58	211,860.73	-38,565.15	
1026	62002100	62002100 M&S Maint - Source of Supply	13,420.46	0.00	13,420.46	B6202
1026	62002200	62002200 M&S Maint - Pumping	2,027.00	6,900.66	-4,873.66	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	54,947.53	4,628.77	50,318.76	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	13,844.74	29,844.37	-15,999.63	B6206
1026	62002600	62002600 M&S Maint - Admin & General	3,002.58	94.54	2,908.04	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	29,287.00	0.00	29,287.00	B6752
1026	62502200	62502200 Misc Maint - Pumping	0.00	2,210.04	-2,210.04	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	18,049.29	2,616.67	15,432.62	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	0.00	42.77	-42.77	B6756
1026	62502600	62502600 Misc Maint - Admin & General	1,673.96	458.01	1,215.95	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	70,573.20	75,714.65	-5,141.45	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,683.44	1,211.00	2,472.44	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	10,344.76	0.00	10,344.76	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	0.00	13,800.00	-13,800.00	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	8,275.00	0.00	8,275.00	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	44,173.76	9,200.55	34,973.21	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	83,160.81	17,400.00	65,760.81	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	109,076.69	589.62	108,487.07	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	222,235.44	181,249.37	40,986.07	B6358
		Total: Maintenance supplies and services	687,775.66	345,961.02	341,814.64	
1026	88101000	88101000 Capital Movements - UP	7,133,750.86	4,002,734.74	3,131,016.12	B6758
1026	88106000	88106000 Capital Movements - CCNC	890,551.28	5,971,126.80	-5,080,575.52	B6758
1026	88107000	88107000 Capital Movements - CWIP	-1,546,751.15	-7,395,287.80	5,848,536.65	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-619,906.87	-6,454.45	-613,452.42	B6758
1026	88252100	88252100 Capital Movements - ADV NT	944,496.23	103,129.96	841,366.27	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	128,517.00	13,436.00	115,081.00	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	206,059.52	0.00	206,059.52	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	0.00	43,305.00	-43,305.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,076,950.19	236,501.06	840,449.13	B6758
1026	88257100	88257100 Capital Movements - RWIP	171,023.98	111,733.50	59,290.48	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-4,568.00	-103,129.96	98,561.96	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	4,568.00	0.00	4,568.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	680.50	-2,794.11	3,474.61	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-13,910.11	-680.50	-13,229.61	B6758
1026	88900000	88900000 Capital Movements - Settlement	-8,371,461.43	-2,973,620.24	-5,397,841.19	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	3,344,387.88	2,658,818.15	685,569.73	
1026	68011000	68011000 Depreciation Exp - UPIS General	945,924.43	855,329.71	90,594.72	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	159,590.16	134,501.55	25,088.61	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-59,909.22	-52,578.72	-7,330.50	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-5,995.28	-5,914.15	-81.13	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-20,296.46	-19,419.93	-876.53	B403
		Total: Depreciation	1,019,313.63	911,918.46	107,395.17	
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	0.00	B4071
		Total: Amortization	92.97	92.97	0.00	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	79,212.04	72,611.28	6,600.76	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-527.55	-515.29	-12.26	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-2,657.06	-2,518.26	-138.80	B403
		Total: Removal costs, net	76,027.43	69,577.73	6,449.70	
		Total: Depreciation and amortization	1,095,434.03	981,589.16	113,844.87	
1026	69011000	69011000 FIT - Current	-627,143.49	-1,895,943.96	1,268,800.47	B40910
		Total: Current federal income taxes - operating	-627,143.49	-1,895,943.96	1,268,800.47	
1026	69021000	69021000 SIT - Current	-539,602.18	-827,056.74	287,454.56	B40911
		Total: Current state income taxes - operating	-539,602.18	-827,056.74	287,454.56	
		Total: Current income taxes - operating	-1,166,745.67	-2,723,000.70	1,556,255.03	
1026	69065000	69065000 Deferred FIT - Other	1,141,267.42	2,001,254.78	-859,987.36	B41010
		Total: Deferred federal income tax expense	1,141,267.42	2,001,254.78	-859,987.36	
1026	69073500	69073500 Deferred SIT - Other	498,702.21	821,510.37	-322,808.16	B41011
		Total: Deferred state income tax expense	498,702.21	821,510.37	-322,808.16	
		Total: Deferred taxes	1,639,969.63	2,822,765.15	-1,182,795.52	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	-57.73	-101.37	43.64	B41211
		Total: Amortization of investment tax credits	-57.73	-101.37	43.64	
		Total: Incomes Taxes -Operating	473,166.23	99,663.08	373,503.15	
1026	68520000	68520000 Property Taxes	-2,109,979.31	335,192.10	-2,445,171.41	B40811
1026	68532000	68532000 FUTA	31.74	33.29	-1.55	B40812
1026	68532100	68532100 FUTA Cap Credits	-1.43	-33.29	31.86	B40812
1026	68533000	68533000 FICA	60,298.16	54,860.96	5,437.20	B40812
1026	68533100	68533100 FICA Cap Credits	-21,162.88	-19,539.10	-1,623.78	B40812
1026	68535000	68535000 SUTA	8.55	9.45	-0.90	B40812
1026	68535100	68535100 SUTA Cap Credits	-0.42	-9.45	9.03	B40812
1026	68543000	68543000 Other Taxes and Licenses	70,000.00	64,000.00	6,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	85,296.17	14,268.16	B40813
1026	68545000	68545000 Utility Reg Assessment	22,046.74	20,287.70	1,759.04	B40810
		Total: General taxes	-1,879,194.52	540,097.83	-2,419,292.35	
		Total: Operating expenses, net	3,033,793.62	4,280,168.22	-1,246,374.60	
		Total: Operating Income (loss)	-2,374,747.42	-496,391.36	-1,878,356.06	
1026	81810000	81810000 Interest Income	0.00	-15,794.72	15,794.72	B419
1026	81815100	81815100 Interest Income - STD Intercompany	-1,412.89	-933.53	-479.36	B4273

		Total: Interest income	-1,412.89	-16,728.25	15,315.36	
1026	70510000	70510000 AFUDC - Equity	-37,995.07	-31,769.06	-6,226.01	B420
		Total: Allowance for funds used during construction	-37,995.07	-31,769.06	-6,226.01	
1026	71511000	71511000 M&J Revenues	0.00	-11,425.92	11,425.92	B415
1026	71521000	71521000 M&J Expenses	1,203.96	-163,849.85	165,053.81	B416
		Total: Other miscellaneous income	1,203.96	-175,275.77	176,479.73	
		Total: Other Income	-38,204.00	-223,773.08	185,569.08	
1026	75820000	75820000 Other Income Deductions	0.00	2,815.75	-2,815.75	B426
1026	75840000	75840000 Lobbying Expenses	640.00	474.38	165.62	B426
		Total: Other miscellaneous deductions	640.00	3,290.13	-2,650.13	
		Total: Other Deductions	640.00	3,290.13	-2,650.13	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	436,730.19	383,688.52	53,041.67	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,754.19	1,593.30	160.89	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	478,060.39	424,857.83	53,202.56	
1026	81315000	81315000 Interest Short Term Debt Intercompany	18,829.01	22,151.92	-3,322.91	B4272
		Total: Interest on short-term debt	18,829.01	22,151.92	-3,322.91	
1026	81500000	81500000 Interest Other	0.00	112.53	-112.53	B4275
		Total: Other interest expense	0.00	112.53	-112.53	
1026	85000000	85000000 AFUDC Debt	-41,947.11	-35,073.53	-6,873.58	B420
		Total: Allowance for borrowed funds used during cons	-41,947.11	-35,073.53	-6,873.58	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.60	187.82	-0.22	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,044.69	12,739.99	304.70	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,033.77	14,717.64	316.13	
		Total: Interest Charges	469,976.06	426,766.39	43,209.67	
		Total: Other Income (Expenses)	432,412.06	206,283.44	226,128.62	
		Total: Income (loss) before income taxes	-1,942,335.36	-290,107.92	-1,652,227.44	
		Total: Net income (loss)	-1,942,335.36	-290,107.92	-1,652,227.44	
		Total: Net Income Available to common stockholders	-1,942,335.36	-290,107.92	-1,652,227.44	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,940,950.00	2,798,785.00	-857,835.00	B438
		Total: Common Dividends	1,940,950.00	2,798,785.00	-857,835.00	
		Total: PROFIT & LOSS STATEMENT	-1,385.36	2,508,677.08	-2,510,062.44	

Tennessee American Water Company
Trial Balance as of January 31, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-1,912,692.39	-1,896,948.23	-15,744.16	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-666,013.03	-662,699.16	-3,313.87	B4611
1026	40112000	40112000 Residential Sales Unbilled	11,489.27	109,268.05	-97,778.78	B4611
		Total: Water revenues - residential	-2,567,216.15	-2,450,379.34	-116,836.81	
1026	40121000	40121000 Commercial Sales Billed	-1,319,603.88	-1,392,455.58	72,851.70	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	-462,435.26	-483,389.07	20,953.81	B4612
1026	40122000	40122000 Commercial Sales Unbilled	103,584.11	130,448.84	-26,864.73	B4612
		Total: Water revenues - commercial	-1,678,455.03	-1,745,395.81	66,940.78	
1026	40131000	40131000 Industrial Sales Billed	-448,441.41	-345,898.27	-102,543.14	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	-155,101.63	-119,646.32	-35,455.31	B4613
1026	40132000	40132000 Industrial Sales Unbilled	100,977.88	101,945.60	-967.72	B4613
		Total: Water revenues - industrial	-502,565.16	-363,598.99	-138,966.17	
1026	40145000	40145000 Private Fire Billed	-234,762.12	-221,512.11	-13,250.01	B4622
1026	40145200	40145200 Private Fire Billed DSIC	-84,645.08	-82,256.73	-2,388.35	B4622
1026	40146000	40146000 Private Fire Unbilled	-27,326.75	2,119.09	-29,445.84	B4622
		Total: Water revenues - private fire	-346,733.95	-301,649.75	-45,084.20	
1026	40151000	40151000 Public Authority Billed	-246,220.97	-250,566.20	4,345.23	B4614
1026	40151200	40151200 Public Authority Billed DSIC	-86,081.05	-86,807.51	726.46	B4614
1026	40152000	40152000 Public Authority Unbilled	33,938.23	95,399.59	-61,461.36	B4614
		Total: Water revenues - public authority	-298,363.79	-241,974.12	-56,389.67	
1026	40161000	40161000 Sales for Resale Billed	-65,441.87	-115,789.54	50,347.67	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	-23,755.40	-40,143.16	16,387.76	B466
1026	40162000	40162000 Sales for Resale Unbilled	34,842.61	43,140.54	-8,297.93	B466
		Total: Water revenues - sales for resale	-54,354.66	-112,792.16	58,437.50	
1026	40189900	40189900 Other Water Revenue	151,246.04	188,108.82	-36,862.78	B474
		Total: Water revenues - other	151,246.04	188,108.82	-36,862.78	
		Total: Water revenues	-5,296,442.70	-5,027,681.35	-268,761.35	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-31,678.91	-40,028.62	8,349.71	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,341.31	-85.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-2,736.00	0.00	-2,736.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-3,700.00	-3,260.00	-440.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-18,195.00	-16,410.00	-1,785.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,453.18	-1,510.26	57.08	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-40,905.00	-27,780.00	-13,125.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-1,620.07	0.00	-1,620.07	B471
		Total: Other revenues	-118,714.47	-107,330.19	-11,384.28	
		Total: Operating revenues	-5,415,157.17	-5,135,011.54	-280,145.63	
1026	51010000	51010000 Purchased Water	9,971.70	8,894.30	1,077.40	B6101
		Total: Purchased water	9,971.70	8,894.30	1,077.40	
1026	51510011	51510011 Purchased Power - Source of Supply	1,715.15	362.25	1,352.90	B6151
1026	51510012	51510012 Purchased Power - Pumping	239,832.76	206,386.44	33,446.32	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	9,197.67	7,694.50	1,503.17	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,615.05	3,770.94	-155.89	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-206,707.71	-153,604.79	-53,102.92	B6158
1026	51520000	51520000 Fuel for Power Production	423.92	0.00	423.92	B6161
		Total: Fuel and power	48,076.84	64,609.34	-16,532.50	
1026	51800000	51800000 Chemicals	191,051.51	221,819.62	-30,768.11	B6183
		Total: Chemicals	191,051.51	221,819.62	-30,768.11	
1026	51110000	51110000 Waste Disposal	80,834.02	23,418.34	57,415.68	B6753
		Total: Waste disposal	80,834.02	23,418.34	57,415.68	
		Total: Production costs	329,934.07	318,741.60	11,192.47	
1026	50100000	50100000 Labor Natural Account	344,040.29	292,654.45	51,385.84	B6018
1026	50100001	50100001 Labor Expense Accrual	23,225.00	30,694.53	-7,469.53	B6018
1026	50101200	50101200 Labor Oper Pumping	109,395.15	97,387.54	12,007.61	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,208.02	20,187.82	-1,979.80	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-18.38	47.41	-65.79	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	71,189.49	66,715.31	4,474.18	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	17,669.83	31,512.92	-13,843.09	B6017
1026	50101600	50101600 Labor Oper Admin & General	75,877.55	91,929.08	-16,051.53	B6018
1026	50102200	50102200 Labor Maint Pumping	3,446.32	1,077.09	2,369.23	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,423.48	2,187.77	-764.29	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	20,123.55	16,649.07	3,474.48	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,257.08	20,928.74	328.34	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	7,118.96	9,186.42	-2,067.46	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,805.58	8,465.79	5,339.79	B6016
1026	50109900	50109900 Labor Capitalized Credits	-247,507.66	-222,429.46	-25,078.20	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	36,445.28	35,634.08	811.20	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,611.51	14,491.68	-7,880.17	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,015.85	3,422.07	-1,406.22	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	341.25	59.26	281.99	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	13,121.53	2,859.07	10,262.46	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	673.01	170.70	502.31	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,128.04	3,816.51	-1,688.47	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	0.00	216.12	-216.12	B6012

1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	0.00	54.03	-54.03	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	986.02	3,086.57	-2,100.55	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	7,352.40	1,525.53	5,826.87	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	0.00	634.32	-634.32	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	950.87	35.53	915.34	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-36,140.97	-35,634.08	-506.89	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	0.00	250.84	-250.84	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	6,712.80	4,033.95	2,678.85	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	2,899.59	2,813.48	86.11	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	477.62	1,200.32	-722.70	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	0.00	251.28	-251.28	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	194.60	0.00	194.60	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	0.00	118.10	-118.10	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	0.00	-250.84	250.84	B6018
1026	50171000	50171000 Annual Performance Plan	58,019.78	51,837.42	6,182.36	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-9,949.80	-8,363.33	-1,586.47	B6018
		Total: Salaries and wages	572,093.64	549,457.09	22,636.55	
1026	50610000	50610000 Pension Expense	13,232.00	12,487.00	745.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	-4,311.45	-3,926.39	-385.06	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	36,554.83	41,538.00	-4,983.17	B6048
		Total: Pension expense	45,475.38	50,098.61	-4,623.23	
1026	50510000	50510000 OPEB Expense	3,225.00	4,847.00	-1,622.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-5,974.33	-6,471.31	496.98	B6048
1026	50550000	50550000 Group Insurance Expense	180,239.79	159,520.03	20,719.76	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-60,071.51	-52,389.40	-7,682.11	B6048
1026	50560000	50560000 Health Savings Account Expense	11,925.00	9,750.00	2,175.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-83,423.00	-71,472.00	-11,951.00	B6048
		Total: Group insurance expense	45,920.95	43,784.32	2,136.63	
1026	50421000	50421000 401k Expense	23,382.72	21,917.87	1,464.85	B6048
1026	50421100	50421100 401k Expense Cap Credits	-8,028.06	-7,406.23	-621.83	B6048
1026	50422000	50422000 Defined Contribution Expense	34,446.48	30,582.83	3,863.65	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-11,206.66	-9,870.05	-1,336.61	B6048
1026	50426000	50426000 Retiree Medical Expense	2,921.34	2,691.31	230.03	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-873.61	-782.49	-91.12	B6048
1026	50450012	50450012 Other Welfare - Pumping	6,500.00	2,750.00	3,750.00	B6041
1026	50450016	50450016 Other Welfare - Admin & General	341.32	3,505.64	-3,164.32	B6048
1026	50451000	50451000 Employee Awards	1,043.17	881.47	161.70	B6048
1026	50452000	50452000 Employee Physical Exams	190.00	394.31	-204.31	B6048
1026	50457000	50457000 Training	344.58	648.37	-303.79	B6048
		Total: Other benefits	49,061.28	45,313.03	3,748.25	
		Total: Employee-related costs	712,551.25	688,653.05	23,898.20	
1026	53401000	53401000 AWWSC Services - Labor OPEX	355,380.55	293,779.96	61,600.59	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,954.45	6,626.86	327.59	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	56,102.86	45,220.63	10,882.23	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	30,150.55	20,957.78	9,192.77	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	74,404.44	35,614.00	38,790.44	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	51,502.34	29,993.21	21,509.13	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,689.06	10,692.61	996.45	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	84,517.13	89,002.18	-4,485.05	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	27,308.82	23,177.92	4,130.90	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	29,127.98	37,574.35	-8,446.37	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	40,013.52	43,605.20	-3,591.68	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	35,812.20	30,134.57	5,677.63	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	10,274.01	1,726.20	8,547.81	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	482.96	0.00	482.96	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	800.97	1,313.70	-512.73	B6348
		Total: Service Company Costs	814,521.84	669,419.17	145,102.67	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	21.77	10.40	11.37	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	28,338.74	14,628.74	13,710.00	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	31,782.25	17,899.39	13,882.86	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	374.00	336.00	38.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,618.00	0.00	6,618.00	B6328
1026	53155000	53155000 Contract Services - Legal	38,350.33	18,027.48	20,322.85	B6338
		Total: Contracted services	105,485.09	50,902.01	54,583.08	
1026	52532013	52532013 Electricity - Water Treatment	2,803.57	2,940.31	-136.74	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,194.73	1,049.23	145.50	B6755
1026	52532016	52532016 Electricity - Admin & General	722.29	503.24	219.05	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	-8.50	-11.16	2.66	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,992.55	3,525.33	467.22	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,845.81	1,525.71	320.10	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	11.48	26.21	-14.73	B6758
1026	52550013	52550013 Janitorial - Water Treatment	126.04	0.00	126.04	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	225.67	0.00	225.67	B6755
1026	52550016	52550016 Janitorial - Admin & General	3,040.95	7,896.87	-4,855.92	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	4,001.49	-121.75	B6751
1026	52571016	52571016 Security Service - Admin & General	231.86	0.00	231.86	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	0.00	123.49	-123.49	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	413.02	0.00	413.02	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,234.82	64.21	1,170.61	B6755
1026	52578016	52578016 Trash Removal - Admin & General	130.26	409.59	-279.33	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	266.12	189.56	76.56	B6755

1026	52583016	52583016 Water & WW - Admin & General	574.54	580.61	-6.07	B6758
		Total: Building Maintenance and Services	20,684.95	22,824.69	-2,139.74	
1026	52574013	52574013 Telephone - Water Treatment	0.00	1,351.82	-1,351.82	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	0.00	889.35	-889.35	B6755
1026	52574016	52574016 Telephone - Admin & General	2,977.28	10,257.68	-7,280.40	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	0.00	41.35	-41.35	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	0.00	58.23	-58.23	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	0.00	53.13	-53.13	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,012.60	5,579.88	-2,567.28	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,551.22	155.94	1,395.28	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	5,107.13	7,497.13	-2,390.00	B6758
		Total: Telecommunication expenses	12,648.23	25,884.51	-13,236.28	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	54.83	-54.83	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	362.90	358.96	3.94	B6758
1026	52566016	52566016 Postage - Admin & General	115.81	0.00	115.81	B6758
		Total: Postage, printing and stationary	478.71	413.79	64.92	
1026	52526100	52526100 Credit Line Fees Interco	5,923.03	4,324.81	1,598.22	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	805.68	267.37	538.31	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	929.06	260.43	668.63	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	2,459.18	2,253.01	206.17	B6758
1026	52571500	52571500 Software Licenses	3,877.66	2,746.25	1,131.41	B6758
1026	52582012	52582012 Uniforms - Pumping	566.71	228.93	337.78	B6751
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,151.97	5,041.15	-3,889.18	B6755
1026	52582016	52582016 Uniforms - Admin & General	2,624.44	180.26	2,444.18	B6758
1026	52599800	52599800 PCard Undistributed	-415.85	1,670.89	-2,086.74	B6758
		Total: Office supplies and services	17,921.88	16,973.10	948.78	
1026	52534000	52534000 Employee Expenses	8,301.30	2,228.84	6,072.46	B6758
1026	52534200	52534200 Conferences & Registration	1,390.00	0.00	1,390.00	B6758
1026	52535000	52535000 Meals Deductible	2,087.28	3,420.56	-1,333.28	B6758
1026	52535100	52535100 Meals Non-Deductible	0.00	57.15	-57.15	B6758
1026	52567000	52567000 Relocation Expenses	0.00	-12,020.02	12,020.02	B6758
		Total: Employee related expense travel & entertainme	11,778.58	-6,313.47	18,092.05	
1026	52000000	52000000 M & S (O&M) - Natural Account	94.76	203.76	-109.00	B6205
1026	52001200	52001200 M & S Oper - Pumping	367.07	2,589.18	-2,222.11	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	238.84	5,662.85	-5,424.01	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	15,815.45	12,461.09	3,354.36	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	0.00	19,280.00	-19,280.00	B6207
1026	52001600	52001600 M & S Oper - Admin & General	49,861.43	24,575.47	25,285.96	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	-204.66	633.25	-837.91	B6755
1026	52501420	52501420 Misc Oper - Transmission & Distribution Meters	14.07	0.00	14.07	B6755
1026	52501600	52501600 Misc Oper - Admin & General	45,826.43	19,430.44	26,395.99	B6758
1026	52514700	52514700 Community Partnerships	0.00	1,250.00	-1,250.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	4,782.45	3,155.86	1,626.59	B6758
1026	52514903	52514903 Customer Education Communication - Issues	0.00	2,993.50	-2,993.50	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	860.75	4,765.28	-3,904.53	B6758
1026	52549000	52549000 Injuries and Damages	0.00	56,269.15	-56,269.15	B6758
1026	52554500	52554500 Lab Supplies	901.45	-2,265.06	3,166.51	B6753
1026	52568000	52568000 Research & Development	3,125.00	1,435.49	1,689.51	B6758
1026	52585000	52585000 Discounts Available	-5,041.41	-8,782.47	3,741.06	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	1.80	32.66	-30.86	B6758
		Total: Miscellaneous expenses	116,643.43	143,690.45	-27,047.02	
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
		Total: Rents	0.00	80.72	-80.72	
1026	55000000	55000000 Transportation (O&M) - Natural Account	24,680.27	7,753.89	16,926.38	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	499.74	0.00	499.74	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	2.00	0.00	2.00	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	8,346.65	0.00	8,346.65	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	1,417.86	391.51	1,026.35	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-32,735.89	-22,839.45	-9,896.44	B6508
1026	55010100	55010100 Transportation Lease Costs	4,108.96	5,295.14	-1,186.18	B6508
1026	55010200	55010200 Transportation Lease Fuel	18,082.11	17,423.46	658.65	B6508
1026	55010300	55010300 Transportation Lease Maint	26,573.05	-3,584.19	30,157.24	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	160.80	0.00	160.80	B6508
		Total: Transportation	51,135.55	4,440.36	46,695.19	
		Total: Operating supplies and services	336,776.42	258,896.16	77,880.26	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	20,590.21	-21,792.61	42,382.82	B6707
		Total: Uncollectible accounts expense	20,590.21	-21,792.61	42,382.82	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,896.15	7,257.88	-361.73	B6757
		Total: Customer accounting, other	6,896.15	7,257.88	-361.73	
1026	55110000	55110000 Insurance Vehicle	1,827.89	1,577.75	250.14	B6568
1026	55710000	55710000 Insurance General Liability	63,952.00	68,859.93	-4,907.93	B6578
1026	55720000	55720000 Insurance Workers Compensation	6,049.92	4,291.21	1,758.71	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-2,042.27	-1,524.05	-518.22	B6588
1026	55730000	55730000 Insurance Other	3,624.23	497.97	3,126.26	B6598
1026	55740000	55740000 Insurance Property	23,597.74	21,247.38	2,350.36	B6598
		Total: Insurance other than group	97,009.51	94,950.19	2,059.32	
1026	62002100	62002100 M&S Maint - Source of Supply	13,352.00	0.00	13,352.00	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,517.84	3,725.31	-207.47	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,464.60	1,924.57	-459.97	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	10,946.38	1,886.38	9,060.00	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,333.12	8,301.55	-6,968.43	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	3,549.00	0.00	3,549.00	B6752

1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,200.00	0.00	1,200.00	B6756
1026	62502600	62502600 Misc Maint - Admin & General	513.01	458.01	55.00	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	72,538.35	-47,304.55	119,842.90	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	7,279.16	3,485.00	3,794.16	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	1,938.34	0.00	1,938.34	B6312
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	34,470.76	350.50	34,120.26	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	14,271.28	6,010.26	8,261.02	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	22,435.18	8,659.98	13,775.20	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,702.40	1,301.47	400.93	B6358
		Total: Maintenance supplies and services	190,511.42	-11,201.52	201,712.94	
1026	88101000	88101000 Capital Movements - UP	1,261,543.38	627,172.50	634,370.88	B6758
1026	88106000	88106000 Capital Movements - CCNC	385,428.28	6,560,967.94	-6,175,539.66	B6758
1026	88107000	88107000 Capital Movements - CWIP	187,645.45	-4,664,673.73	4,852,319.18	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	0.00	-66,511.01	66,511.01	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-495,078.54	-752,579.08	257,500.54	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	465,079.00	579,204.83	-114,125.83	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	0.00	82,552.11	-82,552.11	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	0.00	-82,552.11	82,552.11	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	158,166.73	912,775.19	-754,608.46	B6758
1026	88257100	88257100 Capital Movements - RWIP	-20,083.26	-402,649.57	382,566.31	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-34,734.46	-714,481.86	679,747.40	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	17,407.00	692,351.86	-674,944.86	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	0.00	-20,110.57	20,110.57	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-4,226.97	680.50	-4,907.47	B6758
1026	88900000	88900000 Capital Movements - Settlement	-1,921,146.61	-2,752,147.00	831,000.39	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,508,790.87	2,004,923.92	503,866.95	
1026	68011000	68011000 Depreciation Exp - UPIS General	981,521.30	867,513.23	114,008.07	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	165,706.81	142,335.67	23,371.14	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-55,339.91	-46,083.29	-9,256.62	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-5,994.65	-5,916.73	-77.92	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-20,300.57	-19,512.75	-787.82	B403
		Total: Depreciation	1,065,592.98	938,336.13	127,256.85	
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	0.00	B4071
		Total: Amortization	92.97	92.97	0.00	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	80,242.67	73,586.55	6,656.12	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-527.55	-515.29	-12.26	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-2,657.71	-2,532.87	-124.84	B403
		Total: Removal costs, net	77,057.41	70,538.39	6,519.02	
		Total: Depreciation and amortization	1,142,743.36	1,008,967.49	133,775.87	
1026	69011000	69011000 FIT - Current	57,398.80	105,236.63	-47,837.83	B40910
		Total: Current federal income taxes - operating	57,398.80	105,236.63	-47,837.83	
1026	69021000	69021000 SIT - Current	15,643.79	31,338.17	-15,694.38	B40911
		Total: Current state income taxes - operating	15,643.79	31,338.17	-15,694.38	
		Total: Current income taxes - operating	73,042.59	136,574.80	-63,532.21	
1026	69065000	69065000 Deferred FIT - Other	75,314.40	98,708.29	-23,393.89	B41010
		Total: Deferred federal income tax expense	75,314.40	98,708.29	-23,393.89	
1026	69073500	69073500 Deferred SIT - Other	30,981.56	44,022.50	-13,040.94	B41011
		Total: Deferred state income tax expense	30,981.56	44,022.50	-13,040.94	
		Total: Deferred taxes	106,295.96	142,730.79	-36,434.83	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-311.67	311.67	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-185.38	0.00	-185.38	B41211
		Total: Amortization of investment tax credits	-185.38	-311.67	126.29	
		Total: Incomes Taxes -Operating	179,153.17	278,993.92	-99,840.75	
1026	68520000	68520000 Property Taxes	373,405.01	335,192.10	38,212.91	B40811
1026	68532000	68532000 FUTA	3,742.09	3,487.90	254.19	B40812
1026	68532100	68532100 FUTA Cap Credits	-1,271.23	-1,140.20	-131.03	B40812
1026	68533000	68533000 FICA	65,930.76	63,421.58	2,509.18	B40812
1026	68533100	68533100 FICA Cap Credits	-22,090.95	-20,083.11	-2,007.84	B40812
1026	68535000	68535000 SUTA	1,118.05	1,021.88	96.17	B40812
1026	68535100	68535100 SUTA Cap Credits	-377.20	-333.46	-43.74	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	85,296.17	14,268.16	B40813
1026	68545000	68545000 Utility Reg Assessment	22,046.74	20,287.70	1,759.04	B40810
		Total: General taxes	600,067.60	557,150.56	42,917.04	
		Total: Operating expenses, net	4,430,755.00	3,850,035.89	580,719.11	
		Total: Operating Income (loss)	-984,402.17	-1,284,975.65	300,573.48	
1026	81810000	81810000 Interest Income	0.00	138,256.95	-138,256.95	B419
1026	81815100	81815100 Interest Income - STD Intercompany	-588.68	-148,882.00	148,293.32	B4273
		Total: Interest income	-588.68	-10,625.05	10,036.37	
1026	70510000	70510000 AFUDC - Equity	-35,513.57	-17,127.78	-18,385.79	B420
		Total: Allowance for funds used during construction	-35,513.57	-17,127.78	-18,385.79	
1026	71511000	71511000 M&J Revenues	-5,900.00	-6,229.00	329.00	B415
1026	71521000	71521000 M&J Expenses	2,841.55	5,438.42	-2,596.87	B416
		Total: Other miscellaneous income	-3,058.45	-790.58	-2,267.87	
		Total: Other Income	-39,160.70	-28,543.41	-10,617.29	
1026	75820000	75820000 Other Income Deductions	0.00	3,500.00	-3,500.00	B426
1026	75840000	75840000 Lobbying Expenses	0.00	689.38	-689.38	B426
		Total: Other miscellaneous deductions	0.00	4,189.38	-4,189.38	
		Total: Other Deductions	0.00	4,189.38	-4,189.38	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	436,730.14	383,688.48	53,041.66	B4273

1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,754.19	1,593.30	160.89	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	478,060.34	424,857.79	53,202.55	
1026	81315000	81315000 Interest Short Term Debt Intercompany	35,375.02	36,759.35	-1,384.33	B4272
		Total: Interest on short-term debt	35,375.02	36,759.35	-1,384.33	
1026	85000000	85000000 AFUDC Debt	-39,207.45	-18,909.27	-20,298.18	B420
		Total: Allowance for borrowed funds used during cons	-39,207.45	-18,909.27	-20,298.18	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.60	187.81	-0.21	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,044.69	12,739.98	304.71	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,033.77	14,717.62	316.15	
		Total: Interest Charges	489,261.68	457,425.49	31,836.19	
		Total: Other Income (Expenses)	450,100.98	433,071.46	17,029.52	
		Total: Income (loss) before income taxes	-534,301.19	-851,904.19	317,603.00	
		Total: Net income (loss)	-534,301.19	-851,904.19	317,603.00	
		Total: Net Income Available to common stockholders	-534,301.19	-851,904.19	317,603.00	
		Total: PROFIT & LOSS STATEMENT	-534,301.19	-851,904.19	317,603.00	

Tennessee American Water Company
Trial Balance as of February 28, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,350,624.04	-1,718,935.13	-631,688.91	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-161,901.31	-624,405.56	462,504.25	B4611
1026	40112000	40112000 Residential Sales Unbilled	350,824.54	-30,154.13	380,978.67	B4611
		Total: Water revenues - residential	-2,161,700.81	-2,373,494.82	211,794.01	
1026	40121000	40121000 Commercial Sales Billed	-1,760,912.40	-1,246,695.68	-514,216.72	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	-113,543.79	-452,695.98	339,152.19	B4612
1026	40122000	40122000 Commercial Sales Unbilled	203,672.45	-111,861.40	315,533.85	B4612
		Total: Water revenues - commercial	-1,670,783.74	-1,811,253.06	140,469.32	
1026	40131000	40131000 Industrial Sales Billed	-519,474.69	-323,621.90	-195,852.79	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	-48,964.30	-117,474.83	68,510.53	B4613
1026	40132000	40132000 Industrial Sales Unbilled	9,319.39	-84,598.82	93,918.21	B4613
		Total: Water revenues - industrial	-559,119.60	-525,695.55	-33,424.05	
1026	40141000	40141000 Public Fire Billed	190.96	1.95	189.01	B4621
		Total: Water revenues - public fire	190.96	1.95	189.01	
1026	40145000	40145000 Private Fire Billed	-224,167.54	-240,684.34	16,516.80	B4622
1026	40145200	40145200 Private Fire Billed DSIC	-76,787.93	-83,622.08	6,834.15	B4622
1026	40146000	40146000 Private Fire Unbilled	-6,502.71	-1,970.78	-4,531.93	B4622
		Total: Water revenues - private fire	-307,458.18	-326,277.20	18,819.02	
1026	40151000	40151000 Public Authority Billed	-309,537.81	-247,666.54	-61,871.27	B4614
1026	40151200	40151200 Public Authority Billed DSIC	-17,667.01	-89,869.25	72,202.24	B4614
1026	40152000	40152000 Public Authority Unbilled	-13,883.93	-27,846.02	13,962.09	B4614
		Total: Water revenues - public authority	-341,088.75	-365,381.81	24,293.06	
1026	40161000	40161000 Sales for Resale Billed	-179,870.28	-108,745.08	-71,125.20	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	-33,304.11	-39,472.77	6,168.66	B466
1026	40162000	40162000 Sales for Resale Unbilled	29,084.28	149.51	28,934.77	B466
		Total: Water revenues - sales for resale	-184,090.11	-148,068.34	-36,021.77	
1026	40189900	40189900 Other Water Revenue	37,422.00	133,400.24	-95,978.24	B474
		Total: Water revenues - other	37,422.00	133,400.24	-95,978.24	
		Total: Water revenues	-5,186,628.23	-5,416,768.59	230,140.36	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-30,046.25	-30,675.66	629.41	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,341.31	-85.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-2,736.00	0.00	-2,736.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-2,580.00	-3,740.00	1,160.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-18,030.00	-18,810.00	780.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,512.26	-1,555.45	43.19	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-14,820.00	-20,025.00	5,205.00	B471
1026	40310800	40310800 Other Revenue - Frozen Meter	-15.00	0.00	-15.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-589.26	0.00	-589.26	B471
		Total: Other revenues	-88,755.08	-93,147.42	4,392.34	
		Total: Operating revenues	-5,275,383.31	-5,509,916.01	234,532.70	
1026	51010000	51010000 Purchased Water	10,900.43	9,670.31	1,230.12	B6101
		Total: Purchased water	10,900.43	9,670.31	1,230.12	
1026	51510011	51510011 Purchased Power - Source of Supply	1,818.74	1,812.47	6.27	B6151
1026	51510012	51510012 Purchased Power - Pumping	268,125.22	257,629.30	10,495.92	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	9,325.24	10,460.57	-1,135.33	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	5,093.49	2,860.62	2,232.87	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-109,167.90	-65,092.09	-44,075.81	B6158
1026	51520000	51520000 Fuel for Power Production	107.42	0.00	107.42	B6161
		Total: Fuel and power	175,302.21	207,670.87	-32,368.66	
1026	51800000	51800000 Chemicals	183,115.68	199,434.06	-16,318.38	B6183
		Total: Chemicals	183,115.68	199,434.06	-16,318.38	
1026	51110000	51110000 Waste Disposal	75,625.07	73,346.25	2,278.82	B6753
		Total: Waste disposal	75,625.07	73,346.25	2,278.82	
		Total: Production costs	444,943.39	490,121.49	-45,178.10	
1026	50100000	50100000 Labor Natural Account	284,775.78	207,385.83	77,389.95	B6018
1026	50100001	50100001 Labor Expense Accrual	3,227.29	-7,866.70	11,093.99	B6018
1026	50101200	50101200 Labor Oper Pumping	95,960.14	102,627.87	-6,667.73	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,107.97	16,855.28	252.69	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	161.52	-47.41	208.93	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	70,619.80	83,943.42	-13,323.62	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	17,134.48	25,368.75	-8,234.27	B6017
1026	50101600	50101600 Labor Oper Admin & General	74,944.32	93,843.40	-18,899.08	B6018
1026	50102200	50102200 Labor Maint Pumping	1,236.18	2,389.63	-1,153.45	B6012
1026	50102300	50102300 Labor Maint Water Treatment	4,008.22	3,879.53	128.69	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	20,401.45	12,873.99	7,527.46	B6016
1026	50102420	50102420 Labor Maint Transmsn & Distr - Mains	23,381.25	25,494.23	-2,112.98	B6016
1026	50102430	50102430 Labor Maint Transmsn & Distr - Service	17,803.50	12,878.29	4,925.21	B6016
1026	50102440	50102440 Labor Maint Transmsn & Distr - Hydrants	7,442.30	20,059.46	-12,617.16	B6016
1026	50109900	50109900 Labor Capitalized Credits	-232,461.98	-179,737.41	-52,724.57	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	74,638.14	29,972.72	44,665.42	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	13,815.07	8,656.01	5,159.06	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	4,969.17	2,486.54	2,482.63	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	450.95	0.00	450.95	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	13,485.35	3,553.22	9,932.13	B6015

1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,016.13	0.00	2,016.13	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	6,448.75	3,439.30	3,009.45	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	524.44	368.21	156.23	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	4,614.08	1,813.55	2,800.53	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	2,442.00	3,426.48	-984.48	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	852.22	1,134.83	-282.61	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,898.79	2,759.16	139.63	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-74,107.90	-29,972.72	-44,135.18	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	0.00	-141.72	141.72	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,369.04	0.00	2,369.04	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	937.08	0.00	937.08	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	599.36	0.00	599.36	B6015
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	0.00	-118.10	118.10	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	0.00	141.72	-141.72	B6018
1026	50171000	50171000 Annual Performance Plan	58,019.78	51,837.42	6,182.36	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-9,275.24	-6,758.13	-2,517.11	B6018
		Total: Salaries and wages	511,439.43	492,546.65	18,892.78	
1026	50610000	50610000 Pension Expense	13,232.00	36,875.00	-23,643.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,027.77	-3,415.97	-1,611.80	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	34,291.78	73,499.87	-39,208.09	B6048
		Total: Pension expense	42,496.01	106,958.90	-64,462.89	
1026	50510000	50510000 OPEB Expense	3,225.00	5,213.00	-1,988.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,226.26	-1,320.31	94.05	B6048
1026	50550000	50550000 Group Insurance Expense	154,533.29	143,833.20	10,700.09	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-58,188.01	-42,725.86	-15,462.15	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-83,423.00	-87,262.00	3,839.00	B6048
		Total: Group insurance expense	14,921.02	17,738.03	-2,817.01	
1026	50421000	50421000 401k Expense	23,718.38	19,065.50	4,652.88	B6048
1026	50421100	50421100 401k Expense Cap Credits	-9,087.58	-6,190.12	-2,897.46	B6048
1026	50422000	50422000 Defined Contribution Expense	29,646.74	27,452.64	2,194.10	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-10,912.23	-8,039.83	-2,872.40	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	1,602.45	2,299.86	-697.41	B6048
1026	50426000	50426000 Retiree Medical Expense	2,529.63	2,503.81	25.82	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-922.73	-606.31	-316.42	B6048
1026	50450012	50450012 Other Welfare - Pumping	0.00	1,041.82	-1,041.82	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	0.00	750.00	-750.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,329.28	2,062.57	-733.29	B6048
1026	50451000	50451000 Employee Awards	-1,043.17	265.79	-1,308.96	B6048
1026	50452000	50452000 Employee Physical Exams	961.00	329.12	631.88	B6048
1026	50457000	50457000 Training	2,025.60	476.35	1,549.25	B6048
		Total: Other benefits	39,847.37	41,411.20	-1,563.83	
		Total: Employee-related costs	608,703.83	658,654.78	-49,950.95	
1026	53401000	53401000 AWWSC Services - Labor OPEX	335,166.78	274,129.86	61,036.92	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,865.74	7,925.86	-1,060.12	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	38,283.00	35,957.03	2,325.97	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	34,106.90	44,982.63	-10,875.73	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	65,759.10	56,556.83	9,202.27	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	42,002.37	54,130.72	-12,128.35	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,843.71	23,964.24	-12,120.53	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	75,707.16	75,968.10	-260.94	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	11,197.07	18,076.87	-6,879.80	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	37,578.42	34,693.09	2,885.33	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	38,676.56	37,065.75	1,610.81	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	95,843.62	37,338.86	58,504.76	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	16,477.37	676.44	15,800.93	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-587.27	0.00	-587.27	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	2,649.59	81.75	2,567.84	B6348
		Total: Service Company Costs	811,570.12	701,548.03	110,022.09	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	600.00	1,489.01	-889.01	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	29,937.84	29,286.93	650.91	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	12,251.05	15,252.74	-3,001.69	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	53.66	0.00	53.66	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	374.00	387.00	-13.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,618.00	13,387.00	-6,769.00	B6328
1026	53155000	53155000 Contract Services - Legal	-23,830.23	11,573.33	-35,403.56	B6338
		Total: Contracted services	26,004.32	71,376.01	-45,371.69	
1026	52532013	52532013 Electricity - Water Treatment	3,112.74	2,488.41	624.33	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,202.64	1,155.84	46.80	B6755
1026	52532016	52532016 Electricity - Admin & General	2,063.01	499.81	1,563.20	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	0.00	96.56	-96.56	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	27.34	6.72	20.62	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,626.75	3,640.56	-13.81	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,562.19	1,279.64	282.55	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.91	-3.54	12.45	B6758
1026	52550012	52550012 Janitorial - Pumping	0.00	496.47	-496.47	B6751
1026	52550013	52550013 Janitorial - Water Treatment	474.69	0.00	474.69	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	81.19	0.00	81.19	B6755
1026	52550016	52550016 Janitorial - Admin & General	511.13	3,849.67	-3,338.54	B6758
1026	52571011	52571011 Security Service - Source of Supply	7,960.40	3,879.74	4,080.66	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	20,898.90	0.00	20,898.90	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,459.68	0.00	1,459.68	B6755

1026	52578016	52578016 Trash Removal - Admin & General	190.55	342.20	-151.65	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	128.69	168.28	-39.59	B6755
1026	52583016	52583016 Water & WW - Admin & General	532.56	417.85	114.71	B6758
		Total: Building Maintenance and Services	43,841.37	18,318.21	25,523.16	
1026	52574013	52574013 Telephone - Water Treatment	0.00	1,306.76	-1,306.76	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	0.00	859.71	-859.71	B6755
1026	52574016	52574016 Telephone - Admin & General	3,246.20	8,578.94	-5,332.74	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	0.00	33.84	-33.84	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	0.00	52.01	-52.01	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	0.00	49.90	-49.90	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,061.57	4,307.61	-246.04	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,375.35	90.67	1,284.68	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,569.30	7,246.29	-2,676.99	B6758
		Total: Telecommunication expenses	13,252.42	22,525.73	-9,273.31	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	-330.50	330.50	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	548.21	101.58	446.63	B6758
1026	52566016	52566016 Postage - Admin & General	53.94	698.43	-644.49	B6758
		Total: Postage, printing and stationary	602.15	469.51	132.64	
1026	52512500	52512500 Books & Publications	0.00	397.66	-397.66	B6758
1026	52526100	52526100 Credit Line Fees Interco	5,182.71	4,604.39	578.32	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	52.84	61.45	-8.61	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	84.09	807.57	-723.48	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	958.00	1,060.30	-102.30	B6758
1026	52571500	52571500 Software Licenses	3,877.66	3,453.82	423.84	B6758
1026	52582012	52582012 Uniforms - Pumping	163.70	0.00	163.70	B6751
1026	52582013	52582013 Uniforms - Water Treatment	0.00	161.26	-161.26	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,259.65	4,644.72	-3,385.07	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	170.42	0.00	170.42	B6757
1026	52582016	52582016 Uniforms - Admin & General	4,116.47	3,594.01	522.46	B6758
1026	52599800	52599800 PCard Undistributed	-2,732.01	-3,152.00	419.99	B6758
		Total: Office supplies and services	13,133.53	15,633.18	-2,499.65	
1026	52534000	52534000 Employee Expenses	9,281.51	7,581.06	1,700.45	B6758
1026	52534200	52534200 Conferences & Registration	0.00	635.00	-635.00	B6758
1026	52535000	52535000 Meals Deductible	4,151.54	2,087.93	2,063.61	B6758
1026	52535100	52535100 Meals Non-Deductible	19.07	29.29	-10.22	B6758
1026	52567000	52567000 Relocation Expenses	0.00	7,000.00	-7,000.00	B6758
		Total: Employee related expense travel & entertainme	13,452.12	17,333.28	-3,881.16	
1026	52001200	52001200 M & S Oper - Pumping	-152.90	1,924.07	-2,076.97	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	0.00	-4,957.85	4,957.85	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	23,131.91	18,688.65	4,443.26	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	0.00	-21,280.00	21,280.00	B6207
1026	52001600	52001600 M & S Oper - Admin & General	9,580.86	2,864.64	6,716.22	B6208
1026	52001601	52001601 Shipper's Edge Freight w/o Inventory	234.82	0.00	234.82	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	35.70	858.87	-823.17	B6755
1026	52501600	52501600 Misc Oper - Admin & General	-20,108.88	-7,442.68	-12,666.20	B6758
1026	52514700	52514700 Community Partnerships	9,800.00	5,019.52	4,780.48	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,093.74	4,364.22	-2,270.48	B6758
1026	52514903	52514903 Customer Education Communication - Issues	0.00	290.60	-290.60	B6758
1026	52515000	52515000 Community Relations - Events	900.00	0.00	900.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	899.50	-2,536.00	3,435.50	B6758
1026	52554500	52554500 Lab Supplies	5,895.44	1,316.95	4,578.49	B6753
1026	52568000	52568000 Research & Development	0.00	1,435.49	-1,435.49	B6758
1026	52585000	52585000 Discounts Available	-17,504.65	-10,282.20	-7,222.45	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-3.61	46.58	-50.19	B6758
		Total: Miscellaneous expenses	14,801.93	-9,689.14	24,491.07	
1026	54110016	54110016 Rents-Real Property - Admin & General	1,175.51	289.82	885.69	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
		Total: Rents	1,175.51	370.54	804.97	
1026	55000000	55000000 Transportation (O&M) - Natural Account	13,127.28	0.00	13,127.28	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	14,015.09	2,066.00	11,949.09	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	0.00	211.54	-211.54	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	801.36	41.69	759.67	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	285.75	24.00	261.75	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-35,537.51	-5,343.99	-30,193.52	B6508
1026	55010100	55010100 Transportation Lease Costs	1,966.38	23,876.83	-21,910.45	B6508
1026	55010200	55010200 Transportation Lease Fuel	22,084.39	21,779.10	305.29	B6508
1026	55010300	55010300 Transportation Lease Maint	19,386.34	21,796.21	-2,409.87	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	177.55	0.00	177.55	B6508
		Total: Transportation	36,306.63	64,451.38	-28,144.75	
		Total: Operating supplies and services	162,569.98	200,788.70	-38,218.72	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	36,216.05	25,925.16	10,290.89	B6707
		Total: Uncollectible accounts expense	36,216.05	25,925.16	10,290.89	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,364.44	6,737.18	627.26	B6757
1026	52520000	52520000 Collection Agencies	-23.68	-6.49	-17.19	B6757
		Total: Customer accounting, other	7,340.76	6,730.69	610.07	
1026	55110000	55110000 Insurance Vehicle	1,827.89	2,078.03	-250.14	B6568
1026	55710000	55710000 Insurance General Liability	63,796.54	55,172.25	8,624.29	B6578
1026	55720000	55720000 Insurance Workers Compensation	6,219.91	8,240.64	-2,020.73	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-2,299.29	-1,173.57	-1,125.72	B6588
1026	55730000	55730000 Insurance Other	3,493.90	763.65	2,730.25	B6598
1026	55740000	55740000 Insurance Property	29,748.06	25,948.10	3,799.96	B6598
		Total: Insurance other than group	102,787.01	91,029.10	11,757.91	

1026	62002100	62002100 M&S Maint - Source of Supply	-13,352.00	38.40	-13,390.40	B6202
1026	62002200	62002200 M&S Maint - Pumping	2,457.37	23,017.85	-20,560.48	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,399.88	10,126.74	-8,726.86	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	20,954.87	17,941.11	3,013.76	B6206
1026	62002600	62002600 M&S Maint - Admin & General	2,747.31	231.16	2,516.15	B6208
1026	62502300	62502300 Misc Maint - Water Treatment	0.00	2,120.00	-2,120.00	B6754
1026	62502600	62502600 Misc Maint - Admin & General	458.01	458.01	0.00	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	143,093.97	178,750.69	-35,656.72	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,511.88	1,597.00	914.88	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-1,938.34	0.00	-1,938.34	B6312
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	2,119.33	14,763.06	-12,643.73	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	0.00	5,299.79	-5,299.79	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	12,316.82	2,993.45	9,323.37	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	67.00	1,667.63	-1,600.63	B6358
		Total: Maintenance supplies and services	172,836.10	259,004.89	-86,168.79	
1026	88101000	88101000 Capital Movements - UP	962,153.33	1,458,139.31	-495,985.98	B6758
1026	88106000	88106000 Capital Movements - CCNC	320,136.16	-1,757,064.81	2,077,200.97	B6758
1026	88107000	88107000 Capital Movements - CWIP	3,908,969.04	386,913.28	3,522,055.76	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	0.00	-200.00	200.00	B6758
1026	88252100	88252100 Capital Movements - ADV NT	0.00	0.10	-0.10	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-1,607,016.23	125,523.00	-1,732,539.23	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	0.00	79,769.40	-79,769.40	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	203,783.48	176,539.28	27,244.20	B6758
1026	88257100	88257100 Capital Movements - RWIP	109,276.69	-314,237.32	423,514.01	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	0.00	-9,277.10	9,277.10	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	0.00	9,277.00	-9,277.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	0.00	680.50	-680.50	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-6,949.23	0.00	-6,949.23	B6758
1026	88900000	88900000 Capital Movements - Settlement	-3,890,353.24	-156,062.64	-3,734,290.60	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,346,967.24	2,433,802.84	-86,835.60	
1026	68011000	68011000 Depreciation Exp - UPIS General	972,927.77	896,227.73	76,700.04	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	25,791.38	140,946.88	-115,155.50	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-62,908.17	-39,021.63	-23,886.54	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,290.02	-5,934.95	-355.07	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,079.25	-20,171.55	-2,907.70	B403
		Total: Depreciation	906,441.71	972,046.48	-65,604.77	
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	0.00	B4071
		Total: Amortization	92.97	92.97	0.00	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	282,622.86	74,487.35	208,135.51	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,314.35	-517.47	-2,796.88	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,464.18	-2,636.93	-4,827.25	B403
		Total: Removal costs, net	271,844.33	71,332.95	200,511.38	
		Total: Depreciation and amortization	1,178,379.01	1,043,472.40	134,906.61	
1026	69011000	69011000 FIT - Current	57,864.68	100,423.39	-42,558.71	B40910
		Total: Current federal income taxes - operating	57,864.68	100,423.39	-42,558.71	
1026	69021000	69021000 SIT - Current	16,275.91	30,144.10	-13,868.19	B40911
		Total: Current state income taxes - operating	16,275.91	30,144.10	-13,868.19	
		Total: Current income taxes - operating	74,140.59	130,567.49	-56,426.90	
1026	69065000	69065000 Deferred FIT - Other	84,059.65	88,772.50	-4,712.85	B41010
		Total: Deferred federal income tax expense	84,059.65	88,772.50	-4,712.85	
1026	69073500	69073500 Deferred SIT - Other	-43,088.69	39,591.27	-82,679.96	B41011
		Total: Deferred state income tax expense	-43,088.69	39,591.27	-82,679.96	
		Total: Deferred taxes	40,970.96	128,363.77	-87,392.81	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-280.30	280.30	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-169.95	0.00	-169.95	B41211
		Total: Amortization of investment tax credits	-169.95	-280.30	110.35	
		Total: Incomes Taxes -Operating	114,941.60	258,650.96	-143,709.36	
1026	68520000	68520000 Property Taxes	373,405.01	335,192.10	38,212.91	B40811
1026	68532000	68532000 FUTA	797.78	809.63	-11.85	B40812
1026	68532100	68532100 FUTA Cap Credits	-284.28	-204.12	-80.16	B40812
1026	68533000	68533000 FICA	130,135.48	56,262.12	73,873.36	B40812
1026	68533100	68533100 FICA Cap Credits	-37,221.36	-16,548.91	-20,672.45	B40812
1026	68535000	68535000 SUTA	192.43	198.49	-6.06	B40812
1026	68535100	68535100 SUTA Cap Credits	-67.70	-48.53	-19.17	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	85,296.17	14,268.16	B40813
1026	68545000	68545000 Utility Reg Assessment	22,046.74	20,287.70	1,759.04	B40810
		Total: General taxes	646,568.43	551,244.65	95,323.78	
		Total: Operating expenses, net	4,286,856.28	4,287,170.85	-314.57	
		Total: Operating Income (loss)	-988,527.03	-1,222,745.16	234,218.13	
1026	81815100	81815100 Interest Income - STD Intercompany	-1,690.51	4,053.14	-5,743.65	B4273
		Total: Interest income	-1,690.51	4,053.14	-5,743.65	
1026	70510000	70510000 AFUDC - Equity	-53,091.60	-10,709.23	-42,382.37	B420
		Total: Allowance for funds used during construction	-53,091.60	-10,709.23	-42,382.37	
1026	71511000	71511000 M&J Revenues	-1,949.00	-4,280.00	2,331.00	B415
1026	71521000	71521000 M&J Expenses	4,196.15	1,641.66	2,554.49	B416
		Total: Other miscellaneous income	2,247.15	-2,638.34	4,885.49	
		Total: Other Income	-52,534.96	-9,294.43	-43,240.53	
1026	75840000	75840000 Lobbying Expenses	0.00	18,875.62	-18,875.62	B426
		Total: Other miscellaneous deductions	0.00	18,875.62	-18,875.62	
		Total: Other Deductions	0.00	18,875.62	-18,875.62	

1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	436,730.18	383,688.50	53,041.68	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,754.19	1,593.30	160.89	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	478,060.38	424,857.81	53,202.57	
1026	81315000	81315000 Interest Short Term Debt Intercompany	41,289.67	27,364.41	13,925.26	B4272
		Total: Interest on short-term debt	41,289.67	27,364.41	13,925.26	
1026	85000000	85000000 AFUDC Debt	-31,696.69	-11,823.14	-19,873.55	B420
		Total: Allowance for borrowed funds used during cons	-31,696.69	-11,823.14	-19,873.55	
1026	82010000	82010000 Amortize Debt Disc & Exp	175.09	181.55	-6.46	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,304.96	12,380.28	-75.32	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	14,281.53	14,351.66	-70.13	
		Total: Interest Charges	501,934.89	454,750.74	47,184.15	
		Total: Other Income (Expenses)	449,399.93	464,331.93	-14,932.00	
		Total: Income (loss) before income taxes	-539,127.10	-758,413.23	219,286.13	
		Total: Net income (loss)	-539,127.10	-758,413.23	219,286.13	
		Total: Net Income Available to common stockholders	-539,127.10	-758,413.23	219,286.13	
		Total: PROFIT & LOSS STATEMENT	-539,127.10	-758,413.23	219,286.13	

Tennessee American Water Company
Trial Balance as of March 31, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,303,189.64	-1,616,063.23	-687,126.41	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	0.00	0.08	-0.08	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	4,265.88	-587,364.01	591,629.89	B4611
1026	40112000	40112000 Residential Sales Unbilled	-171,013.44	-115,929.93	-55,083.51	B4611
		Total: Water revenues - residential	-2,469,937.20	-2,319,357.09	-150,580.11	
1026	40121000	40121000 Commercial Sales Billed	-1,749,395.91	-1,241,880.28	-507,515.63	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	1,374.07	-451,375.54	452,749.61	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-192,628.32	-47,830.75	-144,797.57	B4612
		Total: Water revenues - commercial	-1,940,650.16	-1,741,086.57	-199,563.59	
1026	40131000	40131000 Industrial Sales Billed	-470,340.97	-383,052.36	-87,288.61	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-139,048.01	139,048.01	B4613
1026	40132000	40132000 Industrial Sales Unbilled	-128,060.97	25,779.33	-153,840.30	B4613
		Total: Water revenues - industrial	-598,401.94	-496,321.04	-102,080.90	
1026	40145000	40145000 Private Fire Billed	-223,126.81	-239,874.46	16,747.65	B4622
1026	40145200	40145200 Private Fire Billed DSIC	-78,337.63	-90,709.10	12,371.47	B4622
1026	40146000	40146000 Private Fire Unbilled	-7,924.90	2,742.53	-10,667.43	B4622
		Total: Water revenues - private fire	-309,389.34	-327,841.03	18,451.69	
1026	40151000	40151000 Public Authority Billed	-345,307.73	-267,558.92	-77,748.81	B4614
1026	40151200	40151200 Public Authority Billed DSIC	-542.71	-97,123.91	96,581.20	B4614
1026	40152000	40152000 Public Authority Unbilled	46,882.24	-7,050.11	53,932.35	B4614
		Total: Water revenues - public authority	-298,968.20	-371,732.94	72,764.74	
1026	40161000	40161000 Sales for Resale Billed	-153,469.38	-107,628.20	-45,841.18	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	-986.61	-39,069.03	38,082.42	B466
1026	40162000	40162000 Sales for Resale Unbilled	14,431.19	-36,289.72	50,720.91	B466
		Total: Water revenues - sales for resale	-140,024.80	-182,986.95	42,962.15	
1026	40189900	40189900 Other Water Revenue	-421.16	158,896.95	-159,318.11	B474
		Total: Water revenues - other	-421.16	158,896.95	-159,318.11	
		Total: Water revenues	-5,757,792.80	-5,280,428.67	-477,364.13	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-31,804.27	-33,857.54	2,053.27	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,341.31	-85.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-2,736.00	0.00	-2,736.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-2,680.00	-2,840.00	160.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-36,275.00	-19,500.00	-16,775.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,503.98	-1,514.84	10.86	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-24,411.31	-25,255.00	843.69	B471
1026	40319900	40319900 Other Revenue - Misc Service	-276.00	0.00	-276.00	B471
		Total: Other revenues	-118,112.87	-101,308.69	-16,804.18	
		Total: Operating revenues	-5,875,905.67	-5,381,737.36	-494,168.31	
1026	51010000	51010000 Purchased Water	10,115.10	7,528.34	2,586.76	B6101
		Total: Purchased water	10,115.10	7,528.34	2,586.76	
1026	51510011	51510011 Purchased Power - Source of Supply	2,287.04	1,709.85	577.19	B6151
1026	51510012	51510012 Purchased Power - Pumping	246,853.96	215,347.47	31,506.49	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	10,044.89	8,302.36	1,742.53	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	6,164.99	4,787.09	1,377.90	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-146,837.06	-187,695.77	40,858.71	B6158
1026	51520000	51520000 Fuel for Power Production	15.82	0.00	15.82	B6161
		Total: Fuel and power	118,529.64	42,451.00	76,078.64	
1026	51800000	51800000 Chemicals	178,493.53	184,063.97	-5,570.44	B6183
		Total: Chemicals	178,493.53	184,063.97	-5,570.44	
1026	51110000	51110000 Waste Disposal	59,771.46	91,694.66	-31,923.20	B6753
		Total: Waste disposal	59,771.46	91,694.66	-31,923.20	
		Total: Production costs	366,909.73	325,737.97	41,171.76	
1026	50100000	50100000 Labor Natural Account	274,250.88	234,231.34	40,019.54	B6018
1026	50100001	50100001 Labor Expense Accrual	50,156.18	28,676.16	21,480.02	B6018
1026	50101200	50101200 Labor Oper Pumping	89,765.70	114,324.14	-24,558.44	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,136.82	23,437.19	-6,300.37	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	75.16	576.90	-501.74	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	78,753.18	68,496.19	10,256.99	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	18,883.38	23,913.86	-5,030.48	B6017
1026	50101600	50101600 Labor Oper Admin & General	94,477.57	81,443.94	13,033.63	B6018
1026	50102200	50102200 Labor Maint Pumping	2,815.12	-583.52	3,398.64	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,745.64	-1,663.84	3,409.48	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	20,322.25	12,160.29	8,161.96	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	20,981.26	21,046.44	-65.18	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	4,963.10	18,074.82	-13,111.72	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,114.84	16,906.19	-1,791.35	B6016
1026	50109900	50109900 Labor Capitalized Credits	-287,549.48	-204,427.65	-83,121.83	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	73,820.78	31,933.60	41,887.18	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,448.28	9,651.17	-2,202.89	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,471.45	3,003.47	-532.02	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	68.33	0.00	68.33	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	8,889.26	7,124.87	1,764.39	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	273.41	1,180.86	-907.45	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,134.43	4,977.01	-2,842.58	B6018

1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	524.44	0.00	524.44	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	224.76	0.00	224.76	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,296.97	1,331.34	-34.37	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,598.31	3,096.68	-1,498.37	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,490.10	3,341.12	-1,851.02	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,234.85	4,497.93	-2,263.08	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-72,799.51	-31,513.23	-41,286.28	B6018
1026	50171000	50171000 Annual Performance Plan	78,237.94	51,837.42	26,400.52	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-12,220.84	-8,218.02	-4,002.82	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	34,844.31	31,262.31	3,582.00	B6018
		Total: Salaries and wages	532,428.87	550,118.98	-17,690.11	
1026	50610000	50610000 Pension Expense	13,232.00	24,681.00	-11,449.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	-6,053.84	-8,187.13	2,133.29	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	35,423.31	20,140.23	15,283.08	B6048
		Total: Pension expense	42,601.47	36,634.10	5,967.37	
1026	50510000	50510000 OPEB Expense	3,225.00	5,030.00	-1,805.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,477.42	-1,675.20	197.78	B6048
1026	50550000	50550000 Group Insurance Expense	161,456.02	146,551.25	14,904.77	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-68,719.66	-45,304.89	-23,414.77	B6048
1026	50560000	50560000 Health Savings Account Expense	0.00	3,000.00	-3,000.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-83,423.00	-79,367.00	-4,056.00	B6048
		Total: Group insurance expense	11,060.94	28,234.16	-17,173.22	
1026	50421000	50421000 401k Expense	21,586.89	23,563.11	-1,976.22	B6048
1026	50421100	50421100 401k Expense Cap Credits	-9,231.21	-8,398.91	-832.30	B6048
1026	50422000	50422000 Defined Contribution Expense	31,236.08	28,557.76	2,678.32	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-12,750.30	-8,969.42	-3,780.88	B6048
1026	50426000	50426000 Retiree Medical Expense	2,608.82	-246.08	2,854.90	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-994.57	-741.27	-253.30	B6048
1026	50450012	50450012 Other Welfare - Pumping	0.00	2,000.00	-2,000.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	0.00	750.00	-750.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,322.63	1,296.18	26.45	B6048
1026	50452000	50452000 Employee Physical Exams	2,150.00	95.00	2,055.00	B6048
1026	50457000	50457000 Training	1,985.11	2,386.76	-401.65	B6048
		Total: Other benefits	37,913.45	40,293.13	-2,379.68	
		Total: Employee-related costs	624,004.73	655,280.37	-31,275.64	
1026	53401000	53401000 AWWSC Services - Labor OPEX	612,284.76	447,060.51	165,224.25	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,624.92	7,478.54	-853.62	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	38,993.77	35,509.98	3,483.79	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,572.32	24,725.18	-1,152.86	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	62,873.41	60,343.05	2,530.36	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	38,428.22	34,386.40	4,041.82	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	12,049.67	17,076.60	-5,026.93	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	68,552.16	81,380.89	-12,828.73	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	21,398.96	22,244.96	-846.00	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	46,884.55	33,889.96	12,994.59	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	23,953.35	36,340.00	-12,386.65	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	-44,199.52	11,897.24	-56,096.76	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	9,501.22	3,517.82	5,983.40	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	735.16	315.77	419.39	B6348
		Total: Service Company Costs	921,652.95	816,166.90	105,486.05	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	424.51	971.34	-546.83	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	1,167.45	1,274.34	-106.89	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	13,299.46	10,567.65	2,731.81	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	187.00	336.00	-149.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	8,360.00	10,121.00	-1,761.00	B6328
1026	53155000	53155000 Contract Services - Legal	17,274.85	54,360.61	-37,085.76	B6338
		Total: Contracted services	40,713.27	77,630.94	-36,917.67	
1026	52532013	52532013 Electricity - Water Treatment	3,260.99	2,713.55	547.44	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,242.52	1,310.93	-68.41	B6755
1026	52532016	52532016 Electricity - Admin & General	666.15	313.92	352.23	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	4.81	12.84	-8.03	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,864.46	2,443.87	420.59	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	888.15	624.81	263.34	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.56	14.87	-6.31	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	32.09	59.99	-27.90	B6755
1026	52550016	52550016 Janitorial - Admin & General	0.00	384.05	-384.05	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	6,633.73	-2,753.99	B6751
1026	52571016	52571016 Security Service - Admin & General	-231.86	0.00	-231.86	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	4,251.80	0.00	4,251.80	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	21,027.73	0.00	21,027.73	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	982.81	0.00	982.81	B6755
1026	52578016	52578016 Trash Removal - Admin & General	384.12	107.76	276.36	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	234.03	71.98	162.05	B6755
1026	52583016	52583016 Water & WW - Admin & General	682.58	869.38	-186.80	B6758
		Total: Building Maintenance and Services	40,178.68	15,561.68	24,617.00	
1026	52574013	52574013 Telephone - Water Treatment	0.00	2,607.56	-2,607.56	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	0.00	1,715.49	-1,715.49	B6755
1026	52574016	52574016 Telephone - Admin & General	3,738.02	41,754.05	-38,016.03	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	0.00	38.06	-38.06	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	0.00	56.04	-56.04	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	0.00	58.21	-58.21	B6757

1026	52574116	52574116 Cell Phone - Admin & General	2,257.00	4,474.28	-2,217.28	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,571.17	102.51	1,468.66	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,267.49	7,624.11	-3,356.62	B6758
		Total: Telecommunication expenses	11,833.68	58,430.31	-46,596.63	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	380.75	-380.75	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	0.00	206.03	-206.03	B6758
1026	52566016	52566016 Postage - Admin & General	0.00	274.86	-274.86	B6758
1026	52566700	52566700 Printing	615.86	0.00	615.86	B6758
		Total: Postage, printing and stationary	615.86	861.64	-245.78	
1026	52526000	52526000 Credit Line Fees	60.00	0.00	60.00	B6758
1026	52526100	52526100 Credit Line Fees Interco	5,182.57	4,121.35	1,061.22	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	141.66	0.00	141.66	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	653.62	479.73	173.89	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	2,786.95	1,297.86	1,489.09	B6758
1026	52571500	52571500 Software Licenses	18,595.38	2,746.28	15,849.10	B6758
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,726.97	5,583.53	-3,856.56	B6755
1026	52582016	52582016 Uniforms - Admin & General	2,899.40	511.36	2,388.04	B6758
1026	52599800	52599800 PCard Undistributed	358.22	3,252.46	-2,894.24	B6758
		Total: Office supplies and services	32,404.77	17,992.57	14,412.20	
1026	52534000	52534000 Employee Expenses	5,373.45	-273.72	5,647.17	B6758
1026	52534200	52534200 Conferences & Registration	0.00	980.00	-980.00	B6758
1026	52535000	52535000 Meals Deductible	5,215.79	2,120.56	3,095.23	B6758
1026	52567000	52567000 Relocation Expenses	0.00	-8,097.93	8,097.93	B6758
		Total: Employee related expense travel & entertainme	10,589.24	-5,271.09	15,860.33	
1026	52000000	52000000 M & S (O&M) - Natural Account	0.00	123.32	-123.32	B6205
1026	52001200	52001200 M & S Oper - Pumping	540.62	-3,638.96	4,179.58	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	242.46	0.00	242.46	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	11,241.42	12,990.89	-1,749.47	B6205
1026	52001600	52001600 M & S Oper - Admin & General	7,374.45	868.83	6,505.62	B6208
1026	52501200	52501200 Misc Oper - Pumping	0.00	3,811.71	-3,811.71	B6751
1026	52501400	52501400 Misc Oper - Transmission & Distribution	8,801.40	281.40	8,520.00	B6755
1026	52501600	52501600 Misc Oper - Admin & General	5,192.36	11,972.43	-6,780.07	B6758
1026	52514901	52514901 Customer Education Communication - Reg	4,948.54	7,255.91	-2,307.37	B6758
1026	52515000	52515000 Community Relations - Events	0.00	319.05	-319.05	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	899.50	6,346.97	-5,447.47	B6758
1026	52554500	52554500 Lab Supplies	4,412.28	2,230.24	2,182.04	B6753
1026	52568000	52568000 Research & Development	1,715.59	1,702.20	13.39	B6758
1026	52579000	52579000 Trustee Fees	171.43	0.00	171.43	B6758
1026	52585000	52585000 Discounts Available	-753.76	-6,293.29	5,539.53	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-35.07	2.14	-37.21	B6758
		Total: Miscellaneous expenses	44,751.22	37,972.84	6,778.38	
1026	54110016	54110016 Rents-Real Property - Admin & General	348.00	0.00	348.00	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
		Total: Rents	348.00	80.72	267.28	
1026	55000000	55000000 Transportation (O&M) - Natural Account	3,531.68	-3,139.61	6,671.29	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	911.58	3,271.21	-2,359.63	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	5,290.43	110.08	5,180.35	B6508
1026	55000022	55000022 Transportation Maint - Pumping	0.00	70.40	-70.40	B6502
1026	55000100	55000100 Transportation Capitalized Credits	-30,413.70	-11,677.49	-18,736.21	B6508
1026	55010100	55010100 Transportation Lease Costs	12,950.86	19,321.77	-6,370.91	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,057.08	20,318.97	-1,261.89	B6508
1026	55010300	55010300 Transportation Lease Maint	7,126.20	10,896.88	-3,770.68	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	406.00	0.00	406.00	B6508
		Total: Transportation	18,860.13	39,172.21	-20,312.08	
		Total: Operating supplies and services	200,294.85	242,431.82	-42,136.97	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	56,496.31	43,087.87	13,408.44	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	0.96	17,626.40	-17,625.44	B6707
		Total: Uncollectible accounts expense	56,497.27	60,714.27	-4,217.00	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,093.96	7,360.09	-266.13	B6757
1026	52520000	52520000 Collection Agencies	-40.26	-56.08	15.82	B6757
		Total: Customer accounting, other	7,053.70	7,304.01	-250.31	
1026	55110000	55110000 Insurance Vehicle	3,665.48	1,827.88	1,837.60	B6568
1026	55710000	55710000 Insurance General Liability	28,620.63	61,996.44	-33,375.81	B6578
1026	55720000	55720000 Insurance Workers Compensation	12,869.86	6,049.93	6,819.93	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-2,810.75	-2,076.29	-734.46	B6588
1026	55730000	55730000 Insurance Other	3,586.30	491.29	3,095.01	B6598
1026	55740000	55740000 Insurance Property	20,407.65	23,597.77	-3,190.12	B6598
		Total: Insurance other than group	66,339.17	91,887.02	-25,547.85	
1026	62002100	62002100 M&S Maint - Source of Supply	1,067.36	0.00	1,067.36	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,461.41	802.20	2,659.21	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	10,928.49	10,365.35	563.14	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	19,682.20	2,611.35	17,070.85	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,895.34	326.29	1,569.05	B6208
1026	62502200	62502200 Misc Maint - Pumping	0.00	563.58	-563.58	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	2,000.00	21,341.66	-19,341.66	B6754
1026	62502600	62502600 Misc Maint - Admin & General	578.01	475.44	102.57	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	68,119.90	13,946.09	54,173.81	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,315.00	6,464.00	-5,149.00	B6756
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	15,000.00	0.00	15,000.00	B6314
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	53,056.02	11,580.21	41,475.81	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	118.35	34,536.69	-34,418.34	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	37,020.05	20,628.49	16,391.56	B6356

1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,382.00	14,953.36	-13,571.36	B6358
		Total: Maintenance supplies and services	215,624.13	138,594.71	77,029.42	
1026	88101000	88101000 Capital Movements - UP	2,697,911.62	3,755,218.39	-1,057,306.77	B6758
1026	88106000	88106000 Capital Movements - CCNC	4,980,456.12	-2,268,830.46	7,249,286.58	B6758
1026	88107000	88107000 Capital Movements - CWIP	-4,322,185.86	1,197,386.72	-5,519,572.58	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-40,572.50	0.00	-40,572.50	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-882,244.00	-397,604.02	-484,639.98	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	117,889.83	257,502.12	-139,612.29	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-593,578.00	0.00	-593,578.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	217,570.00	381,569.86	-163,999.86	B6758
1026	88257100	88257100 Capital Movements - RWIP	9,484.11	41,921.35	-32,437.24	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-67,666.00	-26,256.00	-41,410.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	67,666.00	4,003.00	63,663.00	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-55,012.37	-26,458.72	-28,553.65	B6758
1026	88900000	88900000 Capital Movements - Settlement	-2,129,718.95	-2,918,452.24	788,733.29	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,458,376.53	2,338,117.07	120,259.46	
1026	68011000	68011000 Depreciation Exp - UPIS General	974,606.72	669,665.57	304,941.15	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	26,226.29	141,080.69	-114,854.40	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-43,746.39	-47,023.02	3,276.63	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,290.02	-5,934.32	-355.70	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,079.25	-20,186.78	-2,892.47	B403
		Total: Depreciation	927,717.35	737,602.14	190,115.21	
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	0.00	B4071
		Total: Amortization	92.97	92.97	0.00	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	282,379.97	74,474.64	207,905.33	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,314.35	-517.47	-2,796.88	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,464.18	-2,639.48	-4,824.70	B403
		Total: Removal costs, net	271,601.44	71,317.69	200,283.75	
		Total: Depreciation and amortization	1,199,411.76	809,012.80	390,398.96	
1026	69011000	69011000 FIT - Current	18,042.77	140,525.18	-122,482.41	B40910
		Total: Current federal income taxes - operating	18,042.77	140,525.18	-122,482.41	
1026	69021000	69021000 SIT - Current	-17,462.25	39,280.13	-56,742.38	B40911
		Total: Current state income taxes - operating	-17,462.25	39,280.13	-56,742.38	
		Total: Current income taxes - operating	580.52	179,805.31	-179,224.79	
1026	69065000	69065000 Deferred FIT - Other	218,568.88	125,338.46	93,230.42	B41010
		Total: Deferred federal income tax expense	218,568.88	125,338.46	93,230.42	
1026	69073500	69073500 Deferred SIT - Other	107,245.60	55,899.18	51,346.42	B41011
		Total: Deferred state income tax expense	107,245.60	55,899.18	51,346.42	
		Total: Deferred taxes	325,814.48	181,237.64	144,576.84	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-395.76	395.76	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-547.04	0.00	-547.04	B41211
		Total: Amortization of investment tax credits	-547.04	-395.76	-151.28	
		Total: Incomes Taxes -Operating	325,847.96	360,647.19	-34,799.23	
1026	68520000	68520000 Property Taxes	311,615.84	263,562.86	48,052.98	B40811
1026	68532000	68532000 FUTA	0.13	146.89	-146.76	B40812
1026	68532100	68532100 FUTA Cap Credits	-0.01	-48.13	48.12	B40812
1026	68533000	68533000 FICA	-5,160.99	54,245.59	-59,406.58	B40812
1026	68533100	68533100 FICA Cap Credits	-25,655.21	-26,561.45	906.24	B40812
1026	68535000	68535000 SUTA	0.00	40.82	-40.82	B40812
1026	68535100	68535100 SUTA Cap Credits	0.00	-14.28	14.28	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	85,296.17	14,268.16	B40813
1026	68545000	68545000 Utility Reg Assessment	22,046.74	20,287.70	1,759.04	B40810
		Total: General taxes	460,410.83	466,956.17	-6,545.34	
		Total: Operating expenses, net	4,444,047.08	3,974,733.23	469,313.85	
		Total: Operating Income (loss)	-1,431,858.59	-1,407,004.13	-24,854.46	
1026	81810000	81810000 Interest Income	-1,032.82	0.00	-1,032.82	B419
1026	81815100	81815100 Interest Income - STD Intercompany	-3,134.46	0.00	-3,134.46	B4273
		Total: Interest income	-4,167.28	0.00	-4,167.28	
1026	70510000	70510000 AFUDC - Equity	-46,311.83	-13,985.65	-32,326.18	B420
		Total: Allowance for funds used during construction	-46,311.83	-13,985.65	-32,326.18	
1026	71511000	71511000 M&J Revenues	-12,076.00	-12,590.00	514.00	B415
1026	71521000	71521000 M&J Expenses	2,078.38	5,733.46	-3,655.08	B416
		Total: Other miscellaneous income	-9,997.62	-6,856.54	-3,141.08	
		Total: Other Income	-60,476.73	-20,842.19	-39,634.54	
1026	75840000	75840000 Lobbying Expenses	0.00	255.66	-255.66	B426
		Total: Other miscellaneous deductions	0.00	255.66	-255.66	
		Total: Other Deductions	0.00	255.66	-255.66	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	453,063.52	348,396.86	104,666.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,761.94	1,237.53	524.41	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	494,401.47	389,210.40	105,191.07	
1026	81315000	81315000 Interest Short Term Debt Intercompany	47,323.21	89,454.54	-42,131.33	B4272
		Total: Interest on short-term debt	47,323.21	89,454.54	-42,131.33	
1026	85000000	85000000 AFUDC Debt	-27,649.04	-141,182.42	113,533.38	B420
		Total: Allowance for borrowed funds used during cons	-27,649.04	-141,182.42	113,533.38	
1026	82010000	82010000 Amortize Debt Disc & Exp	206.36	200.34	6.02	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	14,356.37	12,766.61	1,589.76	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	16,364.21	14,756.78	1,607.43	

		Total: Interest Charges	530,439.85	352,239.30	178,200.55	
		Total: Other Income (Expenses)	469,963.12	331,652.77	138,310.35	
		Total: Income (loss) before income taxes	-961,895.47	-1,075,351.36	113,455.89	
		Total: Net income (loss)	-961,895.47	-1,075,351.36	113,455.89	
		Total: Net Income Available to common stockholders	-961,895.47	-1,075,351.36	113,455.89	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,062,550.00	1,940,950.00	121,600.00	B438
		Total: Common Dividends	2,062,550.00	1,940,950.00	121,600.00	
		Total: PROFIT & LOSS STATEMENT	1,100,654.53	865,598.64	235,055.89	

Tennessee American Water Company
Trial Balance as of April 30, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,477,144.59	-1,719,809.12	-757,335.47	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	323.01	-624,892.32	625,215.33	B4611
1026	40112000	40112000 Residential Sales Unbilled	-73,116.68	39,727.24	-112,843.92	B4611
		Total: Water revenues - residential	-2,549,938.26	-2,304,974.20	-244,964.06	
1026	40121000	40121000 Commercial Sales Billed	-1,863,735.54	-1,306,787.70	-556,947.84	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	-279.23	-474,918.07	474,638.84	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-5,439.53	10,198.24	-15,637.77	B4612
		Total: Water revenues - commercial	-1,869,454.30	-1,771,507.53	-97,946.77	
1026	40131000	40131000 Industrial Sales Billed	-527,645.26	-304,822.19	-222,823.07	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-110,650.57	110,650.57	B4613
1026	40132000	40132000 Industrial Sales Unbilled	108,526.58	-29,567.16	138,093.74	B4613
		Total: Water revenues - industrial	-419,118.68	-445,039.92	25,921.24	
1026	40145000	40145000 Private Fire Billed	-330,516.64	-227,947.45	-102,569.19	B4622
1026	40145200	40145200 Private Fire Billed DSIC	385.14	-82,723.47	83,108.61	B4622
1026	40146000	40146000 Private Fire Unbilled	40,793.26	-528.33	41,321.59	B4622
		Total: Water revenues - private fire	-289,338.24	-311,199.25	21,861.01	
1026	40151000	40151000 Public Authority Billed	-378,368.70	-256,583.48	-121,785.22	B4614
1026	40151200	40151200 Public Authority Billed DSIC	42.25	-93,140.21	93,182.46	B4614
1026	40152000	40152000 Public Authority Unbilled	-9,581.30	-2,499.53	-7,081.77	B4614
		Total: Water revenues - public authority	-387,907.75	-352,223.22	-35,684.53	
1026	40161000	40161000 Sales for Resale Billed	-123,922.56	-90,190.46	-33,732.10	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-32,739.13	32,739.13	B466
1026	40162000	40162000 Sales for Resale Unbilled	4,749.96	24,573.13	-19,823.17	B466
		Total: Water revenues - sales for resale	-119,172.60	-98,356.46	-20,816.14	
1026	40189900	40189900 Other Water Revenue	53.60	136,239.18	-136,185.58	B474
		Total: Water revenues - other	53.60	136,239.18	-136,185.58	
		Total: Water revenues	-5,634,876.23	-5,147,061.40	-487,814.83	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-34,970.19	-31,278.20	-3,691.99	B470
1026	40310200	40310200 Other Revenue - Rent	-20,426.31	-18,341.31	-2,085.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-6,048.00	0.00	-6,048.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-3,380.00	-2,640.00	-740.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-39,130.00	-27,870.00	-11,260.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,506.70	-1,559.63	52.93	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-36,795.00	-22,155.00	-14,640.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-1,229.00	0.00	-1,229.00	B471
		Total: Other revenues	-143,485.20	-103,844.14	-39,641.06	
		Total: Operating revenues	-5,778,361.43	-5,250,905.54	-527,455.89	
1026	51010000	51010000 Purchased Water	3,099.93	8,567.19	-5,467.26	B6101
		Total: Purchased water	3,099.93	8,567.19	-5,467.26	
1026	51510011	51510011 Purchased Power - Source of Supply	1,992.87	1,530.94	461.93	B6151
1026	51510012	51510012 Purchased Power - Pumping	213,685.60	198,561.52	15,124.08	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,982.76	5,667.93	1,314.83	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,541.00	3,250.64	-709.64	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-180,546.04	-139,464.62	-41,081.42	B6158
1026	51520000	51520000 Fuel for Power Production	109.32	0.00	109.32	B6161
		Total: Fuel and power	44,765.51	69,546.41	-24,780.90	
1026	51800000	51800000 Chemicals	199,863.40	173,707.91	26,155.49	B6183
		Total: Chemicals	199,863.40	173,707.91	26,155.49	
1026	51110000	51110000 Waste Disposal	55,310.10	43,159.65	12,150.45	B6753
		Total: Waste disposal	55,310.10	43,159.65	12,150.45	
		Total: Production costs	303,038.94	294,981.16	8,057.78	
1026	50100000	50100000 Labor Natural Account	284,597.67	239,501.79	45,095.88	B6018
1026	50100001	50100001 Labor Expense Accrual	2,820.36	14,639.45	-11,819.09	B6018
1026	50101100	50101100 Labor Oper Source of Supply	0.00	307.68	-307.68	B6011
1026	50101200	50101200 Labor Oper Pumping	97,158.82	92,544.64	4,614.18	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,646.09	22,538.42	-3,892.33	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-39.63	50.00	-89.63	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	70,340.97	71,909.61	-1,568.64	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	25,388.31	29,080.14	-3,691.83	B6017
1026	50101600	50101600 Labor Oper Admin & General	88,341.63	76,457.94	11,883.69	B6018
1026	50102200	50102200 Labor Maint Pumping	3,885.24	0.00	3,885.24	B6012
1026	50102300	50102300 Labor Maint Water Treatment	3,124.16	0.00	3,124.16	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	18,918.53	15,146.20	3,772.33	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,029.24	25,608.78	-4,579.54	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	12,038.88	23,127.18	-11,088.30	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,662.92	15,380.70	282.22	B6016
1026	50102600	50102600 Labor Maint Admin & General	1,114.49	592.28	522.21	B6018
1026	50109900	50109900 Labor Capitalized Credits	-234,554.79	-200,407.10	-34,147.69	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	67,892.74	27,637.30	40,255.44	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,968.44	6,465.15	1,503.29	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	477.75	2,015.87	-1,538.12	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	532.94	0.00	532.94	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	8,914.85	8,616.21	298.64	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	236.12	96.52	139.60	B6017

1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,324.38	749.31	1,575.07	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	56.19	0.00	56.19	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	224.76	0.00	224.76	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,373.84	1,012.67	361.17	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,268.29	4,081.96	-813.67	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,915.68	4,864.81	-2,949.13	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,239.61	2,133.90	2,105.71	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-67,892.74	-26,430.71	-41,462.03	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	0.00	1,303.20	-1,303.20	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	0.00	882.24	-882.24	B6013
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	0.00	436.48	-436.48	B6016
1026	50171000	50171000 Annual Performance Plan	58,019.78	51,837.42	6,182.36	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-11,094.41	-8,076.41	-3,018.00	B6018
		Total: Salaries and wages	506,931.11	504,103.63	2,827.48	
1026	50610000	50610000 Pension Expense	13,232.00	24,681.00	-11,449.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,081.11	-7,871.25	2,790.14	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	35,423.31	57,301.65	-21,878.34	B6048
		Total: Pension expense	43,574.20	74,111.40	-30,537.20	
1026	50510000	50510000 OPEB Expense	3,225.00	5,030.00	-1,805.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,240.02	-1,610.56	370.54	B6048
1026	50550000	50550000 Group Insurance Expense	164,910.27	150,111.35	14,798.92	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-61,488.38	-47,386.37	-14,102.01	B6048
1026	50560000	50560000 Health Savings Account Expense	0.00	-1,500.00	1,500.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-83,423.00	-79,367.00	-4,056.00	B6048
		Total: Group insurance expense	21,983.87	25,277.42	-3,293.55	
1026	50421000	50421000 401k Expense	21,389.42	19,997.41	1,392.01	B6048
1026	50421100	50421100 401k Expense Cap Credits	-8,060.56	-6,464.62	-1,595.94	B6048
1026	50422000	50422000 Defined Contribution Expense	31,806.02	27,965.99	3,840.03	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-11,216.08	-8,321.96	-2,894.12	B6048
1026	50426000	50426000 Retiree Medical Expense	2,730.91	2,677.88	53.03	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-971.11	-701.82	-269.29	B6048
1026	50450012	50450012 Other Welfare - Pumping	1,500.00	2,018.44	-518.44	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	0.00	750.00	-750.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	581.92	1,599.58	-1,017.66	B6048
1026	50451000	50451000 Employee Awards	0.00	137.28	-137.28	B6048
1026	50452000	50452000 Employee Physical Exams	394.00	-229.43	623.43	B6048
1026	50457000	50457000 Training	6,574.84	882.58	5,692.26	B6048
1026	50458000	50458000 Referral Bonus	0.00	1,541.78	-1,541.78	B6048
		Total: Other benefits	44,729.36	41,853.11	2,876.25	
		Total: Employee-related costs	617,218.54	645,345.56	-28,127.02	
1026	53401000	53401000 AWWSC Services - Labor OPEX	348,380.56	286,856.23	61,524.33	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,049.74	7,254.46	-204.72	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	42,059.08	37,113.73	4,945.35	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	24,791.98	23,164.89	1,627.09	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	70,766.23	46,184.68	24,581.55	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	43,560.26	31,575.61	11,984.65	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	24,720.62	16,784.69	7,935.93	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	85,332.30	76,861.28	8,471.02	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	20,828.42	23,815.58	-2,987.16	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	46,985.17	36,352.85	10,632.32	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	32,156.23	37,501.72	-5,345.49	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	27,293.74	20,056.83	7,236.91	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	7,049.42	3,736.62	3,312.80	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	551.50	651.80	-100.30	B6348
		Total: Service Company Costs	781,525.25	647,910.97	133,614.28	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	307.98	0.00	307.98	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	0.00	34,326.62	-34,326.62	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	35,124.51	5,134.68	29,989.83	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	374.00	504.00	-130.00	B6353
1026	53155000	53155000 Contract Services - Legal	226,011.84	-3,754.98	229,766.82	B6338
		Total: Contracted services	261,818.33	36,210.32	225,608.01	
1026	52532013	52532013 Electricity - Water Treatment	2,601.93	2,266.19	335.74	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,150.18	1,074.01	76.17	B6755
1026	52532016	52532016 Electricity - Admin & General	132.61	188.04	-55.43	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	7.50	15.60	-8.10	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	655.67	1,424.00	-768.33	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	10.13	245.44	-235.31	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	9.30	11.83	-2.53	B6758
1026	52550012	52550012 Janitorial - Pumping	122.42	0.02	122.40	B6751
1026	52550013	52550013 Janitorial - Water Treatment	22.07	0.00	22.07	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	626.47	139.53	486.94	B6755
1026	52550016	52550016 Janitorial - Admin & General	346.20	9,272.66	-8,926.46	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	3,879.74	0.00	B6751
1026	52571016	52571016 Security Service - Admin & General	7.73	0.00	7.73	B6758
1026	52578013	52578013 Trash Removal - Water Treatment	13,621.28	1,274.68	12,346.60	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	0.00	623.49	-623.49	B6755
1026	52578016	52578016 Trash Removal - Admin & General	123.60	370.47	-246.87	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	192.84	189.18	3.66	B6755
1026	52583016	52583016 Water & WW - Admin & General	770.15	541.60	228.55	B6758
		Total: Building Maintenance and Services	24,279.82	21,516.48	2,763.34	
1026	52574013	52574013 Telephone - Water Treatment	0.00	1,682.06	-1,682.06	B6753

1026	52574014	52574014 Telephone - Transmission & Distribution	0.00	1,106.62	-1,106.62	B6755
1026	52574016	52574016 Telephone - Admin & General	3,164.08	7,251.53	-4,087.45	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	0.00	36.81	-36.81	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	0.00	54.23	-54.23	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	0.00	50.89	-50.89	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,833.03	4,265.50	-1,432.47	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,585.97	95.26	1,490.71	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,488.26	7,260.42	-2,772.16	B6758
		Total: Telecommunication expenses	12,071.34	21,803.32	-9,731.98	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	-322.34	322.34	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	1,550.12	25.85	1,524.27	B6758
1026	52566016	52566016 Postage - Admin & General	184.64	1,139.28	-954.64	B6758
1026	52566700	52566700 Printing	0.00	765.71	-765.71	B6758
		Total: Postage, printing and stationary	1,734.76	1,608.50	126.26	
1026	52512500	52512500 Books & Publications	252.40	0.00	252.40	B6758
1026	52526000	52526000 Credit Line Fees	64.50	0.00	64.50	B6758
1026	52526100	52526100 Credit Line Fees Interco	-2,496.58	4,492.99	-6,989.57	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	79.44	0.00	79.44	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	271.68	23.90	247.78	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,295.72	223.06	1,072.66	B6758
1026	52571500	52571500 Software Licenses	5,352.01	2,746.24	2,605.77	B6758
1026	52582012	52582012 Uniforms - Pumping	183.50	0.00	183.50	B6751
1026	52582014	52582014 Uniforms - Transmission & Distribution	632.70	488.13	144.57	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,364.30	2,064.14	-699.84	B6758
1026	52599800	52599800 PCard Undistributed	-1,204.28	-2,896.10	1,691.82	B6758
1026	52801100	52801100 Indirect Overhead Clearing	0.00	8.30	-8.30	B6758
		Total: Office supplies and services	5,795.39	7,150.66	-1,355.27	
1026	52534000	52534000 Employee Expenses	663.52	6,314.92	-5,651.40	B6758
1026	52534200	52534200 Conferences & Registration	695.00	0.00	695.00	B6758
1026	52535000	52535000 Meals Deductible	3,801.17	1,833.02	1,968.15	B6758
1026	52535100	52535100 Meals Non-Deductible	0.00	49.53	-49.53	B6758
		Total: Employee related expense travel & entertainme	5,159.69	8,197.47	-3,037.78	
1026	52000000	52000000 M & S (O&M) - Natural Account	0.00	2,299.21	-2,299.21	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	297.28	137.81	159.47	B6201
1026	52001200	52001200 M & S Oper - Pumping	308.84	1,259.15	-950.31	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	54.86	0.00	54.86	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,627.94	12,104.29	-1,476.35	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	0.00	147.53	-147.53	B6207
1026	52001600	52001600 M & S Oper - Admin & General	2,784.86	6,639.65	-3,854.79	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	65.54	191.17	-125.63	B6755
1026	52501600	52501600 Misc Oper - Admin & General	1,675.24	-5,690.22	7,365.46	B6758
1026	52514700	52514700 Community Partnerships	14,850.00	12,250.00	2,600.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	1,588.41	600.87	987.54	B6758
1026	52515001	52515001 Community Relations - Specialty	1,279.64	0.00	1,279.64	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	899.50	1,060.75	-161.25	B6758
1026	52548100	52548100 Hiring Costs	0.00	548.00	-548.00	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	1,341.05	0.00	1,341.05	B6758
1026	52554500	52554500 Lab Supplies	13,436.39	7,526.61	5,909.78	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.39	76.22	B6758
1026	52585000	52585000 Discounts Available	-14,874.11	-9,375.35	-5,498.76	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-31.60	-3.95	-27.65	B6758
		Total: Miscellaneous expenses	35,904.45	31,219.91	4,684.54	
1026	54110016	54110016 Rents-Real Property - Admin & General	356.00	0.00	356.00	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	0.00	17.30	-17.30	B6428
		Total: Rents	356.00	98.02	257.98	
1026	55000000	55000000 Transportation (O&M) - Natural Account	10,003.15	2,085.26	7,917.89	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	652.01	1,196.29	-544.28	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	0.00	731.64	-731.64	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	1,253.33	1,711.32	-457.99	B6506
1026	55000100	55000100 Transportation Capitalized Credits	-30,811.53	-17,328.79	-13,482.74	B6508
1026	55010100	55010100 Transportation Lease Costs	7,909.35	8,617.75	-708.40	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,307.67	20,375.21	-1,067.54	B6508
1026	55010300	55010300 Transportation Lease Maint	21,241.66	13,239.13	8,002.53	B6508
		Total: Transportation	29,555.64	30,627.81	-1,072.17	
		Total: Operating supplies and services	376,675.42	158,432.49	218,242.93	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	30,524.88	19,607.99	10,916.89	B6707
		Total: Uncollectible accounts expense	30,524.88	19,607.99	10,916.89	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,352.21	7,586.15	-1,233.94	B6757
1026	52520000	52520000 Collection Agencies	-73.85	0.00	-73.85	B6757
		Total: Customer accounting, other	6,278.36	7,586.15	-1,307.79	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.89	612.53	B6568
1026	55710000	55710000 Insurance General Liability	54,248.23	62,876.44	-8,628.21	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,306.11	6,316.67	1,989.44	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,205.97	-1,973.49	-1,232.48	B6588
1026	55730000	55730000 Insurance Other	3,604.22	521.28	3,082.94	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598
		Total: Insurance other than group	89,977.48	93,166.53	-3,189.05	
1026	62002200	62002200 M&S Maint - Pumping	216.28	746.27	-529.99	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	5,795.38	-999.39	6,794.77	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	12,007.65	6,300.43	5,707.22	B6206
1026	62002600	62002600 M&S Maint - Admin & General	105.05	1,415.93	-1,310.88	B6208

1026	62502300	62502300 Misc Maint - Water Treatment	4,282.91	2,415.00	1,867.91	B6754
1026	62502600	62502600 Misc Maint - Admin & General	2,802.52	1,130.29	1,672.23	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	46,033.86	0.00	46,033.86	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	52,809.96	1,445.00	51,364.96	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	0.00	3,500.00	-3,500.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	39,643.44	0.00	39,643.44	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	3,503.53	8,836.00	-5,332.47	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	29,266.46	66,147.11	-36,880.65	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,265.52	1,092.00	173.52	B6358
		Total: Maintenance supplies and services	197,732.56	92,028.64	105,703.92	
1026	88101000	88101000 Capital Movements - UP	2,580,557.34	10,672,386.28	-8,091,828.94	B6758
1026	88106000	88106000 Capital Movements - CCNC	-1,078,567.44	-9,352,891.39	8,274,323.95	B6758
1026	88107000	88107000 Capital Movements - CWIP	676,031.08	171,482.85	504,548.23	B6758
1026	88252100	88252100 Capital Movements - ADV NT	0.00	35,547.02	-35,547.02	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	0.00	-596,470.00	596,470.00	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-326,165.00	0.00	-326,165.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	654,309.61	131,505.57	522,804.04	B6758
1026	88257100	88257100 Capital Movements - RWIP	-314,005.34	248,607.34	-562,612.68	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	0.00	-7,693.62	7,693.62	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-9,875.00	-55,818.00	45,943.00	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-32,723.46	-13,729.72	-18,993.74	B6758
1026	88900000	88900000 Capital Movements - Settlement	-2,149,561.79	-1,232,926.33	-916,635.46	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,402,971.43	1,959,059.49	443,911.94	
1026	68011000	68011000 Depreciation Exp - UPIS General	872,382.05	821,563.99	50,818.06	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	27,015.23	143,569.15	-116,553.92	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-27,794.94	-45,140.72	17,345.78	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,290.02	-5,937.00	-353.02	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,141.99	-20,220.68	-2,921.31	B403
		Total: Depreciation	842,170.33	893,834.74	-51,664.41	
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	0.00	B4071
		Total: Amortization	92.97	92.97	0.00	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	288,776.00	74,598.33	214,177.67	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,314.35	-517.96	-2,796.39	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,482.01	-2,645.04	-4,836.97	B403
		Total: Removal costs, net	277,979.64	71,435.33	206,544.31	
		Total: Depreciation and amortization	1,120,242.94	965,363.04	154,879.90	
1026	69011000	69011000 FIT - Current	340,676.09	133,304.96	207,371.13	B40910
		Total: Current federal income taxes - operating	340,676.09	133,304.96	207,371.13	
1026	69021000	69021000 SIT - Current	38,120.33	40,418.31	-2,297.98	B40911
		Total: Current state income taxes - operating	38,120.33	40,418.31	-2,297.98	
		Total: Current income taxes - operating	378,796.42	173,723.27	205,073.15	
1026	69065000	69065000 Deferred FIT - Other	-14,604.64	122,144.21	-136,748.85	B41010
		Total: Deferred federal income tax expense	-14,604.64	122,144.21	-136,748.85	
1026	69073500	69073500 Deferred SIT - Other	77,620.15	52,769.44	24,850.71	B41011
		Total: Deferred state income tax expense	77,620.15	52,769.44	24,850.71	
		Total: Deferred taxes	63,015.51	174,913.65	-111,898.14	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-336.22	336.22	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-368.86	0.00	-368.86	B41211
		Total: Amortization of investment tax credits	-368.86	-336.22	-32.64	
		Total: Incomes Taxes -Operating	441,443.07	348,300.70	93,142.37	
1026	68520000	68520000 Property Taxes	373,405.01	311,315.69	62,089.32	B40811
1026	68532000	68532000 FUTA	0.12	26.40	-26.28	B40812
1026	68532100	68532100 FUTA Cap Credits	0.00	-22.20	22.20	B40812
1026	68533000	68533000 FICA	59,022.49	53,505.94	5,516.55	B40812
1026	68533100	68533100 FICA Cap Credits	-21,547.79	-16,003.82	-5,543.97	B40812
1026	68535000	68535000 SUTA	0.00	6.54	-6.54	B40812
1026	68535100	68535100 SUTA Cap Credits	0.00	-5.58	5.58	B40812
1026	68543000	68543000 Other Taxes and Licenses	-594,436.00	70,000.00	-664,436.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	85,296.17	14,268.16	B40813
1026	68545000	68545000 Utility Reg Assessment	27,455.27	27,323.80	131.47	B40810
		Total: General taxes	-56,536.57	531,442.94	-587,979.51	
		Total: Operating expenses, net	3,908,120.87	3,804,166.17	103,954.70	
		Total: Operating Income (loss)	-1,870,240.56	-1,446,739.37	-423,501.19	
1026	81815100	81815100 Interest Income - STD Intercompany	-1,893.49	0.00	-1,893.49	B4273
		Total: Interest income	-1,893.49	0.00	-1,893.49	
1026	70510000	70510000 AFUDC - Equity	-35,858.78	-15,841.76	-20,017.02	B420
		Total: Allowance for funds used during construction	-35,858.78	-15,841.76	-20,017.02	
1026	71511000	71511000 M&J Revenues	-6,619.00	-2,278.00	-4,341.00	B415
1026	71521000	71521000 M&J Expenses	4,566.37	10,049.83	-5,483.46	B416
		Total: Other miscellaneous income	-2,052.63	7,771.83	-9,824.46	
		Total: Other Income	-39,804.90	-8,069.93	-31,734.97	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	467,355.14	348,396.82	118,958.32	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,768.72	1,237.53	531.19	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	508,699.87	389,210.36	119,489.51	
1026	81315000	81315000 Interest Short Term Debt Intercompany	39,745.29	62,180.99	-22,435.70	B4272
		Total: Interest on short-term debt	39,745.29	62,180.99	-22,435.70	
1026	81500000	81500000 Interest Other	65,000.00	0.00	65,000.00	B4275
		Total: Other interest expense	65,000.00	0.00	65,000.00	
1026	85000000	85000000 AFUDC Debt	-21,408.35	-59,403.52	37,995.17	B420

		Total: Allowance for borrowed funds used during cons	-21,408.35	-59,403.52	37,995.17	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,407.34	12,038.10	1,369.24	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,396.05	14,015.53	1,380.52	
		Total: Interest Charges	607,432.86	406,003.36	201,429.50	
		Total: Other Income (Expenses)	567,627.96	397,933.43	169,694.53	
		Total: Income (loss) before income taxes	-1,302,612.60	-1,048,805.94	-253,806.66	
		Total: Net income (loss)	-1,302,612.60	-1,048,805.94	-253,806.66	
		Total: Net Income Available to common stockholders	-1,302,612.60	-1,048,805.94	-253,806.66	
		Total: PROFIT & LOSS STATEMENT	-1,302,612.60	-1,048,805.94	-253,806.66	

Tennessee American Water Company
Trial Balance as of May 31, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,590,488.32	-1,722,323.40	-868,164.92	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-407.27	-625,801.72	625,394.45	B4611
1026	40112000	40112000 Residential Sales Unbilled	-151,931.68	-363,407.71	211,476.03	B4611
		Total: Water revenues - residential	-2,742,827.27	-2,711,532.83	-31,294.44	
1026	40121000	40121000 Commercial Sales Billed	-1,893,865.84	-1,261,722.94	-632,142.90	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	744.43	-458,528.76	459,273.19	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-8,300.72	-270,685.79	262,385.07	B4612
		Total: Water revenues - commercial	-1,901,422.13	-1,990,937.49	89,515.36	
1026	40131000	40131000 Industrial Sales Billed	-495,729.42	-284,523.37	-211,206.05	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-103,358.58	103,358.58	B4613
1026	40132000	40132000 Industrial Sales Unbilled	-75,615.61	-127,757.44	52,141.83	B4613
		Total: Water revenues - industrial	-571,345.03	-515,639.39	-55,705.64	
1026	40145000	40145000 Private Fire Billed	-334,578.52	-214,673.92	-119,904.60	B4622
1026	40145200	40145200 Private Fire Billed DSIC	657.21	-78,623.81	79,281.02	B4622
1026	40146000	40146000 Private Fire Unbilled	-1,838.13	-3,747.87	1,909.74	B4622
		Total: Water revenues - private fire	-335,759.44	-297,045.60	-38,713.84	
1026	40151000	40151000 Public Authority Billed	-353,664.81	-256,311.42	-97,353.39	B4614
1026	40151200	40151200 Public Authority Billed DSIC	-472.43	-93,066.64	92,594.21	B4614
1026	40152000	40152000 Public Authority Unbilled	-40,969.72	-70,187.74	29,218.02	B4614
		Total: Water revenues - public authority	-395,106.96	-419,565.80	24,458.84	
1026	40161000	40161000 Sales for Resale Billed	-117,121.40	-75,658.17	-41,463.23	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-27,463.91	27,463.91	B466
1026	40162000	40162000 Sales for Resale Unbilled	-16,226.37	-1,447.36	-14,779.01	B466
		Total: Water revenues - sales for resale	-133,347.77	-104,569.44	-28,778.33	
1026	40189900	40189900 Other Water Revenue	-185.24	132,122.35	-132,307.59	B474
		Total: Water revenues - other	-185.24	132,122.35	-132,307.59	
		Total: Water revenues	-6,079,993.84	-5,907,168.20	-172,825.64	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-21,421.17	-25,062.26	3,641.09	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-20,341.31	1,915.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-3,140.00	-3,360.00	220.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-40,855.00	-24,525.00	-16,330.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,542.92	-1,451.96	-90.96	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-45,255.00	-8,805.00	-36,450.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-92.00	0.00	-92.00	B471
		Total: Other revenues	-134,296.40	-83,545.53	-50,750.87	
		Total: Operating revenues	-6,214,290.24	-5,990,713.73	-223,576.51	
1026	51010000	51010000 Purchased Water	12,112.36	9,976.78	2,135.58	B6101
		Total: Purchased water	12,112.36	9,976.78	2,135.58	
1026	51510011	51510011 Purchased Power - Source of Supply	2,507.38	2,332.49	174.89	B6151
1026	51510012	51510012 Purchased Power - Pumping	237,202.25	203,962.77	33,239.48	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,589.11	6,758.90	830.21	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,117.98	3,909.34	208.64	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-107,000.54	-79,235.47	-27,765.07	B6158
1026	51520000	51520000 Fuel for Power Production	57.25	592.18	-534.93	B6161
		Total: Fuel and power	144,473.43	138,320.21	6,153.22	
1026	51800000	51800000 Chemicals	229,835.01	213,178.77	16,656.24	B6183
		Total: Chemicals	229,835.01	213,178.77	16,656.24	
1026	51110000	51110000 Waste Disposal	87,605.56	26,093.59	61,511.97	B6753
		Total: Waste disposal	87,605.56	26,093.59	61,511.97	
		Total: Production costs	474,026.36	387,569.35	86,457.01	
1026	50100000	50100000 Labor Natural Account	430,400.72	358,766.11	71,634.61	B6018
1026	50100001	50100001 Labor Expense Accrual	-118,064.35	-84,987.19	-33,077.16	B6018
1026	50101200	50101200 Labor Oper Pumping	101,070.08	109,868.60	-8,798.52	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,238.73	24,304.69	-8,065.96	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	295.16	-184.61	479.77	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	85,704.29	72,837.44	12,866.85	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	18,773.08	33,370.44	-14,597.36	B6017
1026	50101600	50101600 Labor Oper Admin & General	62,170.41	89,061.69	-26,891.28	B6018
1026	50102200	50102200 Labor Maint Pumping	-319.67	0.00	-319.67	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,354.34	0.00	2,354.34	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	18,879.07	7,995.94	10,883.13	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	23,752.07	15,273.46	8,478.61	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	13,381.46	16,714.85	-3,333.39	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,013.58	13,878.86	-1,865.28	B6016
1026	50102600	50102600 Labor Maint Admin & General	-629.93	-323.06	-306.87	B6018
1026	50109900	50109900 Labor Capitalized Credits	-238,703.42	-221,871.42	-16,832.00	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	86,068.36	50,349.68	35,718.68	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	15,250.85	14,398.84	852.01	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,536.20	4,519.68	-1,983.48	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	819.90	52.50	767.40	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	12,415.35	13,370.45	-955.10	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	397.68	289.56	108.12	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,468.58	345.59	2,122.99	B6018

1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,502.43	1,754.90	-252.47	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,635.39	8,090.34	-6,454.95	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,800.98	3,002.95	-1,201.97	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	3,277.04	3,173.96	103.08	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-85,620.84	-49,915.28	-35,705.56	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	671.28	0.00	671.28	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	1,223.24	0.00	1,223.24	B6013
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	449.52	0.00	449.52	B6016
1026	50171000	50171000 Annual Performance Plan	60,800.98	29,986.14	30,814.84	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-11,071.68	-8,985.80	-2,085.88	B6018
1026	50185000	50185000 Severance	0.00	18,317.42	-18,317.42	B6018
		Total: Salaries and wages	521,940.88	523,456.73	-1,515.85	
1026	50610000	50610000 Pension Expense	13,253.51	24,681.00	-11,427.49	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,477.13	-9,512.55	4,035.42	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	35,423.31	38,720.94	-3,297.63	B6048
		Total: Pension expense	43,199.69	53,889.39	-10,689.70	
1026	50510000	50510000 OPEB Expense	3,247.33	5,030.00	-1,782.67	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,328.21	-1,929.71	601.50	B6048
1026	50550000	50550000 Group Insurance Expense	165,196.63	157,719.87	7,476.76	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-64,585.69	-53,927.66	-10,658.03	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-83,423.00	-79,367.00	-4,056.00	B6048
		Total: Group insurance expense	19,107.06	27,525.50	-8,418.44	
1026	50421000	50421000 401k Expense	21,555.72	21,207.50	348.22	B6048
1026	50421100	50421100 401k Expense Cap Credits	-8,412.62	-7,716.11	-696.51	B6048
1026	50422000	50422000 Defined Contribution Expense	32,628.75	29,705.29	2,923.46	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-11,941.93	-9,620.67	-2,321.26	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,863.24	3,338.81	-475.57	B6048
1026	50426000	50426000 Retiree Medical Expense	2,812.57	2,781.89	30.68	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-851.21	-818.32	-32.89	B6048
1026	50450012	50450012 Other Welfare - Pumping	1,596.24	3,125.00	-1,528.76	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	3,990.60	0.00	3,990.60	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	3,192.44	1,750.00	1,442.44	B6045
1026	50450016	50450016 Other Welfare - Admin & General	552.40	675.49	-123.09	B6048
1026	50452000	50452000 Employee Physical Exams	721.00	1,020.00	-299.00	B6048
1026	50454000	50454000 Safety Incentive Awards	0.00	746.58	-746.58	B6048
1026	50456000	50456000 Tuition Aid	0.00	5,063.00	-5,063.00	B6048
1026	50457000	50457000 Training	964.60	14,658.02	-13,693.42	B6048
1026	50458000	50458000 Referral Bonus	0.00	1,541.76	-1,541.76	B6048
		Total: Other benefits	49,671.80	67,458.24	-17,786.44	
		Total: Employee-related costs	633,919.43	672,329.86	-38,410.43	
1026	53401000	53401000 AWWSC Services - Labor OPEX	346,270.25	313,230.23	33,040.02	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,379.25	7,293.55	-914.30	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	39,962.10	37,309.18	2,652.92	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	28,126.12	25,518.65	2,607.47	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	88,899.71	45,181.68	43,718.03	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	57,751.04	32,379.45	25,371.59	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	13,807.56	17,007.62	-3,200.06	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	80,542.40	82,430.48	-1,888.08	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	22,439.82	22,144.27	295.55	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	47,037.45	28,909.51	18,127.94	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	32,548.49	36,856.34	-4,307.85	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	25,859.08	21,221.55	4,637.53	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	6,421.17	6,697.84	-276.67	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	654.83	743.04	-88.21	B6348
		Total: Service Company Costs	796,699.27	676,923.39	119,775.88	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	25.00	127.95	-102.95	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	7,062.31	70,771.12	-63,708.81	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	19,491.72	15,868.09	3,623.63	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-87.02	0.00	-87.02	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	1,366.00	209.00	1,157.00	B6353
1026	53155000	53155000 Contract Services - Legal	64,503.58	27,627.93	36,875.65	B6338
		Total: Contracted services	92,361.59	114,604.09	-22,242.50	
1026	52532013	52532013 Electricity - Water Treatment	3,013.42	2,942.26	71.16	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,553.21	1,640.89	-87.68	B6755
1026	52532016	52532016 Electricity - Admin & General	210.52	113.24	97.28	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	12,322.00	11,376.86	945.14	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	16.69	14.13	2.56	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	969.86	534.95	434.91	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	108.50	255.84	-147.34	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.39	7.04	3.35	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	0.00	1,317.00	-1,317.00	B6755
1026	52550016	52550016 Janitorial - Admin & General	17,071.63	156.19	16,915.44	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	3,879.74	0.00	B6751
1026	52571016	52571016 Security Service - Admin & General	-7.73	0.00	-7.73	B6758
1026	52578013	52578013 Trash Removal - Water Treatment	14,630.39	391.56	14,238.83	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	616.87	207.83	409.04	B6755
1026	52578016	52578016 Trash Removal - Admin & General	253.86	518.76	-264.90	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	167.32	157.36	9.96	B6755
1026	52583016	52583016 Water & WW - Admin & General	557.73	579.25	-21.52	B6758
		Total: Building Maintenance and Services	55,374.40	24,092.90	31,281.50	
1026	52574013	52574013 Telephone - Water Treatment	0.00	1,885.56	-1,885.56	B6753

1026	52574014	52574014 Telephone - Transmission & Distribution	0.00	1,240.50	-1,240.50	B6755
1026	52574016	52574016 Telephone - Admin & General	3,538.45	9,671.74	-6,133.29	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	0.00	38.06	-38.06	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	0.00	56.03	-56.03	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	0.00	53.69	-53.69	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,856.27	4,442.81	-1,586.54	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,654.78	99.24	1,555.54	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,448.46	7,563.97	-3,115.51	B6758
		Total: Telecommunication expenses	12,497.96	25,051.60	-12,553.64	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	7.12	-7.12	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	1,209.03	501.28	707.75	B6758
1026	52566016	52566016 Postage - Admin & General	3,049.34	756.03	2,293.31	B6758
1026	52566700	52566700 Printing	316.84	0.00	316.84	B6758
		Total: Postage, printing and stationary	4,575.21	1,264.43	3,310.78	
1026	52512500	52512500 Books & Publications	0.00	-255.66	255.66	B6758
1026	52526100	52526100 Credit Line Fees Interco	9,668.07	4,803.16	4,864.91	B6758
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	265.65	610.66	-345.01	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,089.09	1,281.96	-192.87	B6758
1026	52571500	52571500 Software Licenses	5,509.88	7,328.25	-1,818.37	B6758
1026	52582012	52582012 Uniforms - Pumping	1,402.06	1,153.79	248.27	B6751
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,972.16	2,271.81	700.35	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,661.96	97.39	1,564.57	B6758
1026	52599800	52599800 PCard Undistributed	1,773.07	5,738.32	-3,965.25	B6758
		Total: Office supplies and services	24,341.94	23,029.68	1,312.26	
1026	52534000	52534000 Employee Expenses	6,260.17	-3,884.79	10,144.96	B6758
1026	52535000	52535000 Meals Deductible	3,390.41	4,782.43	-1,392.02	B6758
1026	52567000	52567000 Relocation Expenses	0.00	73.12	-73.12	B6758
		Total: Employee related expense travel & entertainme	9,650.58	970.76	8,679.82	
1026	52000000	52000000 M & S (O&M) - Natural Account	2,172.17	2,681.30	-509.13	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	28.30	0.00	28.30	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,197.76	3,208.46	-2,010.70	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	57.58	0.00	57.58	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	7,566.43	6,051.50	1,514.93	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	0.00	84.12	-84.12	B6207
1026	52001600	52001600 M & S Oper - Admin & General	4,017.21	-489.49	4,506.70	B6208
1026	52001601	52001601 Shipper's Edge Freight w/o Inventory	0.00	83.36	-83.36	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	0.00	412.34	-412.34	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	311.45	1,392.53	-1,081.08	B6755
1026	52501600	52501600 Misc Oper - Admin & General	52,230.11	1,958.24	50,271.87	B6758
1026	52514700	52514700 Community Partnerships	3,901.79	7,615.84	-3,714.05	B6758
1026	52514900	52514900 Customer Education	4,135.08	0.00	4,135.08	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,178.28	2,206.41	-28.13	B6758
1026	52514905	52514905 Customer Education Communication - Printed	0.00	1,753.49	-1,753.49	B6758
1026	52515000	52515000 Community Relations - Events	1,601.10	507.18	1,093.92	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	9,029.50	860.75	8,168.75	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	3,407.78	0.00	3,407.78	B6758
1026	52554500	52554500 Lab Supplies	4,581.54	2,394.10	2,187.44	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.39	76.22	B6758
1026	52579000	52579000 Trustee Fees	48.00	48.00	0.00	B6758
1026	52585000	52585000 Discounts Available	-5,270.85	-20,692.50	15,421.65	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-52.64	-19.61	-33.03	B6758
		Total: Miscellaneous expenses	92,741.20	11,580.41	81,160.79	
1026	54110016	54110016 Rents-Real Property - Admin & General	356.00	0.00	356.00	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
		Total: Rents	356.00	80.72	275.28	
1026	55000000	55000000 Transportation (O&M) - Natural Account	0.00	3,333.13	-3,333.13	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	10.62	0.00	10.62	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	44.93	755.45	-710.52	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-8,332.65	0.00	-8,332.65	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	0.00	60.13	-60.13	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-22,086.51	-21,570.00	-516.51	B6508
1026	55010100	55010100 Transportation Lease Costs	2,947.26	1,861.68	1,085.58	B6508
1026	55010200	55010200 Transportation Lease Fuel	16,735.26	20,672.01	-3,936.75	B6508
1026	55010300	55010300 Transportation Lease Maint	27,248.02	28,355.60	-1,107.58	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	336.00	0.00	336.00	B6508
		Total: Transportation	16,902.93	33,468.00	-16,565.07	
		Total: Operating supplies and services	308,801.81	234,142.59	74,659.22	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	57,123.67	43,456.63	13,667.04	B6707
		Total: Uncollectible accounts expense	57,123.67	43,456.63	13,667.04	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,314.63	6,767.74	546.89	B6757
1026	52520000	52520000 Collection Agencies	0.00	-34.69	34.69	B6757
		Total: Customer accounting, other	7,314.63	6,733.05	581.58	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.89	612.53	B6568
1026	55710000	55710000 Insurance General Liability	56,051.21	63,367.74	-7,316.53	B6578
1026	55711000	55711000 Insurance Casualty Reserve	1,339.28	-1,804.09	3,143.37	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,270.09	6,264.52	2,005.57	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,459.09	-2,391.70	-1,067.39	B6588
1026	55730000	55730000 Insurance Other	3,535.54	491.28	3,044.26	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598
		Total: Insurance other than group	92,761.92	91,353.38	1,408.54	
1026	62002200	62002200 M&S Maint - Pumping	1,918.69	56,013.58	-54,094.89	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	13,314.66	2,715.09	10,599.57	B6204

1026	62002400	62002400 M&S Maint - Transmission & Distribution	13,717.75	10,496.43	3,221.32	B6206
1026	62002600	62002600 M&S Maint - Admin & General	551.49	1,844.96	-1,293.47	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	0.00	2,174.15	-2,174.15	B6752
1026	62502200	62502200 Misc Maint - Pumping	0.00	4,656.11	-4,656.11	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	182.00	0.00	182.00	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	263.23	0.00	263.23	B6756
1026	62502600	62502600 Misc Maint - Admin & General	2,411.01	638.63	1,772.38	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	61,896.96	47,240.10	14,656.86	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,890.00	3,650.00	-1,760.00	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	41,044.57	10,799.87	30,244.70	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	8,679.55	4,470.22	4,209.33	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	48,974.04	15,330.60	33,643.44	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	3,762.91	2,886.79	876.12	B6358
		Total: Maintenance supplies and services	198,606.86	162,916.53	35,690.33	
1026	88101000	88101000 Capital Movements - UP	3,756,804.76	7,258,356.58	-3,501,551.82	B6758
1026	88106000	88106000 Capital Movements - CCNC	460,719.56	-5,235,252.02	5,695,971.58	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,776,539.56	3,064,142.14	-1,287,602.58	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-9,247.13	0.00	-9,247.13	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-144,586.54	24,090.09	-168,676.63	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-605,413.46	-432,438.00	-172,975.46	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	0.00	17,946.64	-17,946.64	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-11,128.12	0.00	-11,128.12	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	410,393.55	63,311.43	347,082.12	B6758
1026	88257100	88257100 Capital Movements - RWIP	107,317.50	680,264.04	-572,946.54	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	98,878.00	-3,851.00	102,729.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	5,122.00	-16,785.00	21,907.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-104,000.00	2,441.61	-106,441.61	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-12,588.63	-16,687.20	4,098.57	B6758
1026	88900000	88900000 Capital Movements - Settlement	-5,728,811.05	-5,405,539.31	-323,271.74	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,569,253.95	2,275,424.78	293,829.17	
1026	68011000	68011000 Depreciation Exp - UPIS General	832,112.41	823,362.16	8,750.25	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	27,105.02	141,637.42	-114,532.40	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-25,323.60	-54,737.84	29,414.24	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,290.02	-5,937.00	-353.02	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,142.00	-20,227.86	-2,914.14	B403
		Total: Depreciation	804,461.81	884,096.88	-79,635.07	
1026	68258000	68258000 Amortization - Reg Asset	2,974.70	92.97	2,881.73	B4071
		Total: Amortization	2,974.70	92.97	2,881.73	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	289,872.49	74,747.03	215,125.46	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,314.35	-517.95	-2,796.40	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,482.01	-2,646.18	-4,835.83	B403
		Total: Removal costs, net	279,076.13	71,582.90	207,493.23	
		Total: Depreciation and amortization	1,086,512.64	955,772.75	130,739.89	
1026	69011000	69011000 FIT - Current	56,434.26	176,342.00	-119,907.74	B40910
		Total: Current federal income taxes - operating	56,434.26	176,342.00	-119,907.74	
1026	69021000	69021000 SIT - Current	4,186.22	52,943.74	-48,757.52	B40911
		Total: Current state income taxes - operating	4,186.22	52,943.74	-48,757.52	
		Total: Current income taxes - operating	60,620.48	229,285.74	-168,665.26	
1026	69065000	69065000 Deferred FIT - Other	206,926.51	158,246.67	48,679.84	B41010
		Total: Deferred federal income tax expense	206,926.51	158,246.67	48,679.84	
1026	69073500	69073500 Deferred SIT - Other	93,432.52	69,955.39	23,477.13	B41011
		Total: Deferred state income tax expense	93,432.52	69,955.39	23,477.13	
		Total: Deferred taxes	300,359.03	228,202.06	72,156.97	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-481.67	481.67	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-486.88	0.00	-486.88	B41211
		Total: Amortization of investment tax credits	-486.88	-481.67	-5.21	
		Total: Incomes Taxes -Operating	360,492.63	457,006.13	-96,513.50	
1026	68520000	68520000 Property Taxes	373,405.01	311,315.69	62,089.32	B40811
1026	68532000	68532000 FUTA	87.05	0.00	87.05	B40812
1026	68532100	68532100 FUTA Cap Credits	-28.55	0.00	-28.55	B40812
1026	68533000	68533000 FICA	61,898.94	57,876.38	4,022.56	B40812
1026	68533100	68533100 FICA Cap Credits	-22,674.41	-19,470.25	-3,204.16	B40812
1026	68535000	68535000 SUTA	30.57	0.00	30.57	B40812
1026	68535100	68535100 SUTA Cap Credits	-9.48	0.00	-9.48	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	85,296.17	14,268.16	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	593,672.34	527,064.73	66,607.61	
		Total: Operating expenses, net	4,609,931.56	4,215,268.39	394,663.17	
		Total: Operating Income (loss)	-1,604,358.68	-1,775,445.34	171,086.66	
1026	81815100	81815100 Interest Income - STD Intercompany	-1,685.20	0.00	-1,685.20	B4273
		Total: Interest income	-1,685.20	0.00	-1,685.20	
1026	70510000	70510000 AFUDC - Equity	-37,885.52	-18,763.40	-19,122.12	B420
		Total: Allowance for funds used during construction	-37,885.52	-18,763.40	-19,122.12	
1026	71511000	71511000 M&J Revenues	-4,442.00	-7,808.00	3,366.00	B415
1026	71521000	71521000 M&J Expenses	7,828.31	6,869.31	959.00	B416
		Total: Other miscellaneous income	3,386.31	-938.69	4,325.00	
		Total: Other Income	-36,184.41	-19,702.09	-16,482.32	
1026	75840000	75840000 Lobbying Expenses	409.16	0.00	409.16	B426
		Total: Other miscellaneous deductions	409.16	0.00	409.16	
		Total: Other Deductions	409.16	0.00	409.16	

1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	467,355.18	395,507.95	71,847.23	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,768.72	1,495.86	272.86	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	508,699.91	436,579.82	72,120.09	
1026	81315000	81315000 Interest Short Term Debt Intercompany	47,083.59	12,385.71	34,697.88	B4272
		Total: Interest on short-term debt	47,083.59	12,385.71	34,697.88	
1026	85000000	85000000 AFUDC Debt	-22,076.45	-62,629.06	40,552.61	B420
		Total: Allowance for borrowed funds used during cons	-22,076.45	-62,629.06	40,552.61	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,407.34	12,667.82	739.52	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,396.05	14,645.25	750.80	
		Total: Interest Charges	549,103.10	400,981.72	148,121.38	
		Total: Other Income (Expenses)	513,327.85	381,279.63	132,048.22	
		Total: Income (loss) before income taxes	-1,091,030.83	-1,394,165.71	303,134.88	
		Total: Net income (loss)	-1,091,030.83	-1,394,165.71	303,134.88	
		Total: Net Income Available to common stockholders	-1,091,030.83	-1,394,165.71	303,134.88	
		Total: PROFIT & LOSS STATEMENT	-1,091,030.83	-1,394,165.71	303,134.88	

Tennessee American Water Company
Trial Balance as of June 30, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,638,402.21	-2,050,708.37	-587,693.84	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-355.18	-745,047.57	744,692.39	B4611
1026	40112000	40112000 Residential Sales Unbilled	-78,941.95	-187,563.97	108,622.02	B4611
		Total: Water revenues - residential	-2,717,699.34	-2,983,319.91	265,620.57	
1026	40121000	40121000 Commercial Sales Billed	-1,956,973.60	-1,440,704.49	-516,269.11	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	-54.87	-525,941.71	525,886.84	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-13,183.08	82,979.18	-96,162.26	B4612
		Total: Water revenues - commercial	-1,970,211.55	-1,883,667.02	-86,544.53	
1026	40131000	40131000 Industrial Sales Billed	-505,998.69	-322,386.86	-183,611.83	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-117,026.39	117,026.39	B4613
1026	40132000	40132000 Industrial Sales Unbilled	72,145.91	-50,037.54	122,183.45	B4613
		Total: Water revenues - industrial	-433,852.78	-489,450.79	55,598.01	
1026	40145000	40145000 Private Fire Billed	-367,430.83	-217,264.82	-150,166.01	B4622
1026	40145200	40145200 Private Fire Billed DSIC	426.56	-78,522.52	78,949.08	B4622
1026	40146000	40146000 Private Fire Unbilled	1,977.09	-4,983.14	6,960.23	B4622
		Total: Water revenues - private fire	-365,027.18	-300,770.48	-64,256.70	
1026	40151000	40151000 Public Authority Billed	-382,529.03	-299,057.54	-83,471.49	B4614
1026	40151200	40151200 Public Authority Billed DSIC	0.00	-108,621.69	108,621.69	B4614
1026	40152000	40152000 Public Authority Unbilled	14,537.57	-26,031.32	40,568.89	B4614
		Total: Water revenues - public authority	-367,991.46	-433,710.55	65,719.09	
1026	40161000	40161000 Sales for Resale Billed	-18,773.27	-86,579.33	67,806.06	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	1,883.72	-31,428.29	33,312.01	B466
1026	40162000	40162000 Sales for Resale Unbilled	-80,835.76	6,909.19	-87,744.95	B466
		Total: Water revenues - sales for resale	-97,725.31	-111,098.43	13,373.12	
1026	40189900	40189900 Other Water Revenue	-211.77	155,249.95	-155,461.72	B474
		Total: Water revenues - other	-211.77	155,249.95	-155,461.72	
		Total: Water revenues	-5,952,719.39	-6,046,767.23	94,047.84	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-34,580.22	-29,201.45	-5,378.77	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,426.31	0.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-2,960.00	-3,200.00	240.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-37,750.00	-21,542.68	-16,207.32	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,581.60	-1,500.98	-80.62	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-49,830.00	-23,940.00	-25,890.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-184.00	-25.00	-159.00	B471
		Total: Other revenues	-148,876.13	-97,836.42	-51,039.71	
		Total: Operating revenues	-6,101,595.52	-6,144,603.65	43,008.13	
1026	51010000	51010000 Purchased Water	23,892.21	15,595.17	8,297.04	B6101
		Total: Purchased water	23,892.21	15,595.17	8,297.04	
1026	51510011	51510011 Purchased Power - Source of Supply	2,811.46	2,090.24	721.22	B6151
1026	51510012	51510012 Purchased Power - Pumping	222,484.08	200,365.18	22,118.90	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,277.51	7,250.10	27.41	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,888.79	4,830.28	-941.49	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-197,548.38	-99,085.23	-98,463.15	B6158
1026	51520000	51520000 Fuel for Power Production	619.98	0.00	619.98	B6161
		Total: Fuel and power	39,533.44	115,450.57	-75,917.13	
1026	51800000	51800000 Chemicals	194,101.50	214,598.92	-20,497.42	B6183
		Total: Chemicals	194,101.50	214,598.92	-20,497.42	
1026	51110000	51110000 Waste Disposal	-24,571.84	59,834.42	-84,406.26	B6753
		Total: Waste disposal	-24,571.84	59,834.42	-84,406.26	
		Total: Production costs	232,955.31	405,479.08	-172,523.77	
1026	50100000	50100000 Labor Natural Account	315,028.45	266,494.40	48,534.05	B6018
1026	50100001	50100001 Labor Expense Accrual	22,206.34	23,049.34	-843.00	B6018
1026	50101200	50101200 Labor Oper Pumping	102,965.74	87,130.40	15,835.34	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,737.10	18,408.64	-671.54	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-8.20	85.32	-93.52	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	77,382.02	55,218.06	22,163.96	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	16,720.55	23,267.77	-6,547.22	B6017
1026	50101600	50101600 Labor Oper Admin & General	67,409.04	62,610.87	4,798.17	B6018
1026	50102200	50102200 Labor Maint Pumping	2,742.07	648.36	2,093.71	B6012
1026	50102300	50102300 Labor Maint Water Treatment	788.53	1,157.52	-368.99	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	14,184.60	14,779.22	-594.62	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	18,816.24	11,818.01	6,998.23	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	8,788.22	18,589.24	-9,801.02	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	11,572.85	15,389.96	-3,817.11	B6016
1026	50102600	50102600 Labor Maint Admin & General	0.00	230.76	-230.76	B6018
1026	50109900	50109900 Labor Capitalized Credits	-260,646.86	-213,928.70	-46,718.16	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	78,810.09	66,356.92	12,453.17	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	8,674.94	9,449.26	-774.32	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,921.41	3,934.80	-2,013.39	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	191.31	301.88	-110.57	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	13,045.23	13,173.94	-128.71	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	447.39	261.09	186.30	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,077.32	702.00	375.32	B6018

1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	24.88	0.00	24.88	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	0.00	216.12	-216.12	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,308.97	1,132.73	176.24	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	2,043.68	3,734.77	-1,691.09	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	24.52	817.16	-792.64	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,161.38	1,008.41	1,152.97	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-77,896.41	-64,682.84	-13,213.57	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,685.12	1,342.56	1,342.56	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	937.08	448.24	488.84	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	0.00	449.52	-449.52	B6015
1026	50171000	50171000 Annual Performance Plan	58,575.04	47,467.16	11,107.88	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-12,067.93	-7,893.98	-4,173.95	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	45,567.77	28,267.85	17,299.92	B6018
		Total: Salaries and wages	543,218.48	491,436.76	51,781.72	
1026	50610000	50610000 Pension Expense	5,625.81	-28,899.00	34,524.81	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,687.54	-9,612.09	3,924.55	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	-1,536.49	-12,664.00	11,127.51	B6048
		Total: Pension expense	-1,598.22	-51,175.09	49,576.87	
1026	50510000	50510000 OPEB Expense	4,160.75	1,040.00	3,120.75	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,390.55	-1,950.30	559.75	B6048
1026	50550000	50550000 Group Insurance Expense	163,602.83	136,004.34	27,598.49	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-64,312.95	-53,442.83	-10,870.12	B6048
1026	50560000	50560000 Health Savings Account Expense	562.50	0.00	562.50	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-79,481.25	-82,565.00	3,083.75	B6048
		Total: Group insurance expense	23,141.33	-913.79	24,055.12	
1026	50421000	50421000 401k Expense	21,516.77	18,684.79	2,831.98	B6048
1026	50421100	50421100 401k Expense Cap Credits	-8,674.28	-7,073.21	-1,601.07	B6048
1026	50422000	50422000 Defined Contribution Expense	32,036.84	26,239.03	5,797.81	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-12,290.15	-9,065.98	-3,224.17	B6048
1026	50426000	50426000 Retiree Medical Expense	2,668.31	1,581.98	1,086.33	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-867.66	-778.08	-89.58	B6048
1026	50450012	50450012 Other Welfare - Pumping	405.84	3,250.00	-2,844.16	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-3,990.60	0.00	-3,990.60	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	-3,192.44	2,000.00	-5,192.44	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,008.34	375.44	632.90	B6048
1026	50451000	50451000 Employee Awards	0.00	1,470.53	-1,470.53	B6048
1026	50452000	50452000 Employee Physical Exams	215.00	314.00	-99.00	B6048
1026	50456000	50456000 Tuition Aid	5,600.40	0.00	5,600.40	B6048
1026	50457000	50457000 Training	720.60	344.58	376.02	B6048
		Total: Other benefits	35,156.97	37,343.08	-2,186.11	
		Total: Employee-related costs	599,918.56	476,690.96	123,227.60	
1026	53401000	53401000 AWWSC Services - Labor OPEX	485,379.70	559,114.88	-73,735.18	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	10,338.03	9,195.27	1,142.76	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	40,390.33	32,420.33	7,970.00	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,388.29	18,651.17	6,737.12	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	81,759.80	67,072.50	14,687.30	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	67,281.26	25,360.86	41,920.40	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,382.34	16,698.56	-316.22	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	71,324.36	73,315.87	-1,991.51	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	19,533.98	20,798.19	-1,264.21	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	37,773.60	30,467.23	7,306.37	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	31,589.30	39,377.74	-7,788.44	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	22,851.08	18,276.79	4,574.29	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	6,446.18	-3,569.85	10,016.03	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	7,035.00	0.00	7,035.00	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	648.96	651.88	-2.92	B6348
		Total: Service Company Costs	924,122.21	907,831.42	16,290.79	
		Management fees	0.00	0.00	0.00	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	9,001.62	0.00	9,001.62	B6315
1026	53150011	53150011 Contract Svc-Other - Source of Supply	530.70	518.63	12.07	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	339.32	87,146.19	-86,806.87	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	0.00	1,859.80	-1,859.80	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	14,498.31	11,052.92	3,445.39	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	760.39	336.00	424.39	B6353
1026	53154000	53154000 Contract Services - Audit Fees	13,960.00	7,405.00	6,555.00	B6328
1026	53155000	53155000 Contract Services - Legal	-18,853.77	55,427.50	-74,281.27	B6338
		Total: Contracted services	20,236.57	163,746.04	-143,509.47	
1026	52532013	52532013 Electricity - Water Treatment	3,496.60	3,262.73	233.87	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,876.56	1,930.94	-54.38	B6755
1026	52532016	52532016 Electricity - Admin & General	357.54	225.98	131.56	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,000.00	0.00	1,000.00	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	16,588.00	16,528.00	60.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	14.76	8.54	6.22	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	466.71	624.28	-157.57	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	17.12	331.70	-314.58	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	24.65	16.14	8.51	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	0.00	941.27	-941.27	B6755
1026	52550016	52550016 Janitorial - Admin & General	3,353.00	204.31	3,148.69	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	3,879.74	0.00	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	2,082.39	0.00	2,082.39	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	12,849.62	413.02	12,436.60	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	0.00	219.22	-219.22	B6755

1026	52578016	52578016 Trash Removal - Admin & General	123.60	130.26	-6.66	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	206.64	183.05	23.59	B6755
1026	52583016	52583016 Water & WW - Admin & General	627.60	541.69	85.91	B6758
		Total: Building Maintenance and Services	46,964.53	29,440.87	17,523.66	
1026	52574013	52574013 Telephone - Water Treatment	0.00	-3,649.48	3,649.48	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	0.00	-2,400.97	2,400.97	B6755
1026	52574016	52574016 Telephone - Admin & General	3,657.68	23,937.67	-20,279.99	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	0.00	-63.50	63.50	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	0.00	-95.40	95.40	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	0.00	-14.68	14.68	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,730.97	3,100.63	-369.66	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,549.50	5,093.80	-3,544.30	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,718.92	7,006.72	-2,287.80	B6758
		Total: Telecommunication expenses	12,657.07	32,914.79	-20,257.72	
1026	52562511	52562511 Overnight Shipping - Source of Supply	51.05	0.00	51.05	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	141.15	-141.15	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	237.39	117.22	120.17	B6758
1026	52566016	52566016 Postage - Admin & General	562.60	327.77	234.83	B6758
1026	52566700	52566700 Printing	1,893.78	0.00	1,893.78	B6758
		Total: Postage, printing and stationary	2,744.82	586.14	2,158.68	
1026	52526100	52526100 Credit Line Fees Interco	3,880.35	4,301.53	-421.18	B6758
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	435.72	1,861.32	-1,425.60	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,780.32	24.43	1,755.89	B6758
1026	52571500	52571500 Software Licenses	11,286.08	8,798.29	2,487.79	B6758
1026	52582012	52582012 Uniforms - Pumping	962.03	1,035.52	-73.49	B6751
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,565.10	5,866.48	-3,301.38	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,124.33	1,695.00	-570.67	B6758
1026	52599800	52599800 PCard Undistributed	138.61	-6,173.35	6,311.96	B6758
		Total: Office supplies and services	22,172.54	17,409.22	4,763.32	
1026	52534000	52534000 Employee Expenses	7,170.44	4,301.78	2,868.66	B6758
1026	52534200	52534200 Conferences & Registration	0.00	695.00	-695.00	B6758
1026	52535000	52535000 Meals Deductible	3,854.08	3,397.87	456.21	B6758
		Total: Employee related expense travel & entertainme	11,024.52	8,394.65	2,629.87	
1026	52000000	52000000 M & S (O&M) - Natural Account	246.69	623.47	-376.78	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	745.03	0.00	745.03	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,480.64	1,059.12	421.52	B6201
1026	52001400	52001400 M & S Oper - Transmission & Distribution	7,844.93	12,459.46	-4,614.53	B6205
1026	52001600	52001600 M & S Oper - Admin & General	17,244.95	2,241.75	15,003.20	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	112.85	615.47	-502.62	B6755
1026	52501600	52501600 Misc Oper - Admin & General	-11,920.97	23,181.63	-35,102.60	B6758
1026	52514700	52514700 Community Partnerships	11,804.40	-5,702.92	17,507.32	B6758
1026	52514901	52514901 Customer Education Communication - Reg	589.87	4,050.97	-3,461.10	B6758
1026	52514903	52514903 Customer Education Communication - Issues	34,000.00	0.00	34,000.00	B6758
1026	52515000	52515000 Community Relations - Events	250.00	24.58	225.42	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	899.50	860.75	38.75	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	807.23	8,014.36	-7,207.13	B6758
1026	52554500	52554500 Lab Supplies	7,148.54	4,014.59	3,133.95	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.40	76.21	B6758
1026	52579000	52579000 Trustee Fees	0.00	266.59	-266.59	B6758
1026	52585000	52585000 Discounts Available	-17,124.30	-12,747.57	-4,376.73	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	24.96	-65.09	90.05	B6758
		Total: Miscellaneous expenses	55,754.93	40,421.56	15,333.37	
1026	54110016	54110016 Rents-Real Property - Admin & General	654.51	289.82	364.69	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
		Total: Rents	654.51	370.54	283.97	
1026	55000000	55000000 Transportation (O&M) - Natural Account	0.00	-121,485.63	121,485.63	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	2,183.71	0.00	2,183.71	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	0.00	80.59	-80.59	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	0.00	569.46	-569.46	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	0.00	161.66	-161.66	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-21,700.64	102,707.22	-124,407.86	B6508
1026	55010100	55010100 Transportation Lease Costs	10,798.15	3,831.46	6,966.69	B6508
1026	55010200	55010200 Transportation Lease Fuel	21,007.19	22,937.82	-1,930.63	B6508
1026	55010300	55010300 Transportation Lease Maint	47,169.14	26,447.72	20,721.42	B6508
		Total: Transportation	59,457.55	35,250.30	24,207.25	
		Total: Operating supplies and services	231,667.04	328,534.11	-96,867.07	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	58,246.00	45,846.90	12,399.10	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	0.64	0.96	-0.32	B6707
		Total: Uncollectible accounts expense	58,246.64	45,847.86	12,398.78	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,407.24	6,881.03	526.21	B6757
1026	52520000	52520000 Collection Agencies	0.00	-5.48	5.48	B6757
		Total: Customer accounting, other	7,407.24	6,875.55	531.69	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.88	612.54	B6568
1026	55710000	55710000 Insurance General Liability	55,327.36	62,637.74	-7,310.38	B6578
1026	55711000	55711000 Insurance Casualty Reserve	0.00	9,029.50	-9,029.50	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,167.99	6,373.99	1,794.00	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,588.55	-2,423.95	-1,164.60	B6588
1026	55730000	55730000 Insurance Other	4,100.54	491.26	3,609.28	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598
		Total: Insurance other than group	91,032.23	101,534.16	-10,501.93	
1026	62002100	62002100 M&S Maint - Source of Supply	0.00	71.86	-71.86	B6202
1026	62002200	62002200 M&S Maint - Pumping	499.01	3,099.47	-2,600.46	B6202

1026	62002300	62002300 M&S Maint - Water Treatment	3,269.12	-826.29	4,095.41	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	16,356.27	10,943.55	5,412.72	B6206
1026	62002600	62002600 M&S Maint - Admin & General	451.58	2,285.81	-1,834.23	B6208
1026	62502300	62502300 Misc Maint - Water Treatment	667.00	2,648.00	-1,981.00	B6754
1026	62502600	62502600 Misc Maint - Admin & General	458.01	513.01	-55.00	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	46,462.29	27,273.83	19,188.46	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,405.00	2,175.00	230.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	0.00	6,500.00	-6,500.00	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	10,190.21	0.00	10,190.21	B6316
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	6,650.00	5,456.60	1,193.40	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	8,800.87	10,572.58	-1,771.71	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	28,944.48	1,128.01	27,816.47	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	717.00	233.00	484.00	B6358
		Total: Maintenance supplies and services	125,870.84	72,074.43	53,796.41	
1026	88101000	88101000 Capital Movements - UP	878,880.84	3,249,224.89	-2,370,344.05	B6758
1026	88106000	88106000 Capital Movements - CCNC	2,961,362.59	-1,519,561.26	4,480,923.85	B6758
1026	88107000	88107000 Capital Movements - CWIP	-348,963.99	4,918.76	-353,882.75	B6758
1026	88252100	88252100 Capital Movements - ADV NT	0.00	-39,780.00	39,780.00	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	0.00	-170,124.00	170,124.00	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	29,421.60	64,725.65	-35,304.05	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-31,700.90	0.00	-31,700.90	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	281,807.50	9,466.58	272,340.92	B6758
1026	88257100	88257100 Capital Movements - RWIP	-50,216.50	572,898.72	-623,115.22	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-9,875.00	-4,364.00	-5,511.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	6,472.50	-13,375.00	19,847.50	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	0.00	-64,725.65	64,725.65	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-14,534.78	-8,607.63	-5,927.15	B6758
1026	88900000	88900000 Capital Movements - Settlement	-3,702,653.86	-2,080,697.06	-1,621,956.80	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,271,220.07	2,344,867.57	-73,647.50	
1026	68011000	68011000 Depreciation Exp - UPIS General	1,033,787.72	824,697.94	209,089.78	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	29,403.29	141,722.04	-112,318.75	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-23,427.21	-55,276.52	31,849.31	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,362.58	-5,934.74	-427.84	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-22,941.63	-20,231.38	-2,710.25	B403
		Total: Depreciation	1,010,459.59	884,977.34	125,482.25	
1026	68258000	68258000 Amortization - Reg Asset	573.26	92.97	480.29	B4071
		Total: Amortization	573.26	92.97	480.29	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	290,236.44	74,949.84	215,286.60	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,373.00	-517.95	-2,855.05	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,424.70	-2,646.73	-4,777.97	B403
		Total: Removal costs, net	279,438.74	71,785.16	207,653.58	
		Total: Depreciation and amortization	1,290,471.59	956,855.47	333,616.12	
1026	69011000	69011000 FIT - Current	164,620.53	205,837.91	-41,217.38	B40910
		Total: Current federal income taxes - operating	164,620.53	205,837.91	-41,217.38	
1026	69021000	69021000 SIT - Current	-9,692.58	60,860.38	-70,552.96	B40911
		Total: Current state income taxes - operating	-9,692.58	60,860.38	-70,552.96	
		Total: Current income taxes - operating	154,927.95	266,698.29	-111,770.34	
1026	69065000	69065000 Deferred FIT - Other	31,353.43	151,465.38	-120,111.95	B41010
		Total: Deferred federal income tax expense	31,353.43	151,465.38	-120,111.95	
1026	69073500	69073500 Deferred SIT - Other	84,400.63	66,957.65	17,442.98	B41011
		Total: Deferred state income tax expense	84,400.63	66,957.65	17,442.98	
		Total: Deferred taxes	115,754.06	218,423.03	-102,668.97	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-461.04	461.04	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-439.82	0.00	-439.82	B41211
		Total: Amortization of investment tax credits	-439.82	-461.04	21.22	
		Total: Incomes Taxes -Operating	270,242.19	484,660.28	-214,418.09	
1026	68520000	68520000 Property Taxes	373,405.01	311,315.69	62,089.32	B40811
1026	68532000	68532000 FUTA	48.58	19.80	28.78	B40812
1026	68532100	68532100 FUTA Cap Credits	-1.37	-3.81	2.44	B40812
1026	68533000	68533000 FICA	61,447.10	56,384.58	5,062.52	B40812
1026	68533100	68533100 FICA Cap Credits	-24,700.44	-21,719.67	-2,980.77	B40812
1026	68535000	68535000 SUTA	13.67	5.61	8.06	B40812
1026	68535100	68535100 SUTA Cap Credits	-0.17	-1.08	0.91	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	85,296.17	14,268.16	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	591,175.59	523,344.03	67,831.56	
		Total: Operating expenses, net	4,423,109.44	4,309,727.35	113,382.09	
		Total: Operating Income (loss)	-1,678,486.08	-1,834,876.30	156,390.22	
1026	81815100	81815100 Interest Income - STD Intercompany	-1,038.08	-24,913.77	23,875.69	B4273
		Total: Interest income	-1,038.08	-24,913.77	23,875.69	
1026	70510000	70510000 AFUDC - Equity	6,880.92	-21,581.07	28,461.99	B420
		Total: Allowance for funds used during construction	6,880.92	-21,581.07	28,461.99	
1026	71511000	71511000 M&J Revenues	-1,949.00	-11,144.43	9,195.43	B415
1026	71521000	71521000 M&J Expenses	347.59	23,887.82	-23,540.23	B416
		Total: Other miscellaneous income	-1,601.41	12,743.39	-14,344.80	
		Total: Other Income	4,241.43	-33,751.45	37,992.88	
1026	58002000	58002000 Impairment - Plant Property & Equipment	285,172.95	0.00	285,172.95	B6758
		Total: Impairment charge	285,172.95	0.00	285,172.95	
1026	75840000	75840000 Lobbying Expenses	0.00	409.16	-409.16	B426
		Total: Other miscellaneous deductions	0.00	409.16	-409.16	

		Total: Other Deductions	285,172.95	409.16	284,763.79	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	467,355.19	436,730.19	30,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,768.72	1,754.19	14.53	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	508,699.92	478,060.39	30,639.53	
1026	81315000	81315000 Interest Short Term Debt Intercompany	54,625.63	12,289.91	42,335.72	B4272
		Total: Interest on short-term debt	54,625.63	12,289.91	42,335.72	
1026	85000000	85000000 AFUDC Debt	26,048.83	-65,739.85	91,788.68	B420
		Total: Allowance for borrowed funds used during cons	26,048.83	-65,739.85	91,788.68	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,407.34	13,044.69	362.65	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,396.05	15,022.12	373.93	
		Total: Interest Charges	604,770.43	439,632.57	165,137.86	
		Total: Other Income (Expenses)	894,184.81	406,290.28	487,894.53	
		Total: Income (loss) before income taxes	-784,301.27	-1,428,586.02	644,284.75	
		Total: Net income (loss)	-784,301.27	-1,428,586.02	644,284.75	
		Total: Net Income Available to common stockholders	-784,301.27	-1,428,586.02	644,284.75	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,062,550.00	1,940,950.00	121,600.00	B438
		Total: Common Dividends	2,062,550.00	1,940,950.00	121,600.00	
		Total: PROFIT & LOSS STATEMENT	1,278,248.73	512,363.98	765,884.75	

Tennessee American Water Company
Trial Balance as of July 31, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,997,584.59	-2,385,097.55	-612,487.04	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-384.69	-866,238.77	865,854.08	B4611
1026	40112000	40112000 Residential Sales Unbilled	58,743.38	135,017.62	-76,274.24	B4611
		Total: Water revenues - residential	-2,939,225.90	-3,116,318.70	177,092.80	
1026	40121000	40121000 Commercial Sales Billed	-2,098,812.06	-1,506,933.52	-591,878.54	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	348.85	-547,080.38	547,429.23	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-166,510.22	569.78	-167,080.00	B4612
		Total: Water revenues - commercial	-2,264,973.43	-2,053,444.12	-211,529.31	
1026	40131000	40131000 Industrial Sales Billed	-660,874.35	-471,115.23	-189,759.12	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	1,367.89	-171,014.88	172,382.77	B4613
1026	40132000	40132000 Industrial Sales Unbilled	-2,275.96	206,446.16	-208,722.12	B4613
		Total: Water revenues - industrial	-661,782.42	-435,683.95	-226,098.47	
1026	40145000	40145000 Private Fire Billed	-337,007.42	-246,790.12	-90,217.30	B4622
1026	40145200	40145200 Private Fire Billed DSIC	-100.32	-89,528.75	89,428.43	B4622
1026	40146000	40146000 Private Fire Unbilled	-1,879.86	6,966.78	-8,846.64	B4622
		Total: Water revenues - private fire	-338,987.60	-329,352.09	-9,635.51	
1026	40151000	40151000 Public Authority Billed	-396,350.23	-332,754.44	-63,595.79	B4614
1026	40151200	40151200 Public Authority Billed DSIC	0.00	-120,790.34	120,790.34	B4614
1026	40152000	40152000 Public Authority Unbilled	-1,362.07	34,896.63	-36,258.70	B4614
		Total: Water revenues - public authority	-397,712.30	-418,648.15	20,935.85	
1026	40161000	40161000 Sales for Resale Billed	-132,850.60	-106,999.56	-25,851.04	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-38,840.83	38,840.83	B466
1026	40162000	40162000 Sales for Resale Unbilled	63,797.08	-17,162.96	80,960.04	B466
		Total: Water revenues - sales for resale	-69,053.52	-163,003.35	93,949.83	
1026	40189900	40189900 Other Water Revenue	-292.96	202,407.82	-202,700.78	B474
		Total: Water revenues - other	-292.96	202,407.82	-202,700.78	
		Total: Water revenues	-6,672,028.13	-6,314,042.54	-357,985.59	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-31,262.01	-35,092.02	3,830.01	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,426.31	0.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-3,120.00	-3,900.00	780.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-41,110.00	-24,960.00	-16,150.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,459.02	-1,511.26	52.24	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-34,110.00	-34,530.00	420.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-510.00	0.00	-510.00	B471
		Total: Other revenues	-133,561.34	-118,419.59	-15,141.75	
		Total: Operating revenues	-6,805,589.47	-6,432,462.13	-373,127.34	
1026	51010000	51010000 Purchased Water	17,700.85	5,121.25	12,579.60	B6101
		Total: Purchased water	17,700.85	5,121.25	12,579.60	
1026	51510011	51510011 Purchased Power - Source of Supply	4,436.87	7,370.77	-2,933.90	B6151
1026	51510012	51510012 Purchased Power - Pumping	313,667.50	303,653.71	10,013.79	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,402.43	7,551.33	851.10	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	5,753.17	5,256.17	497.00	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-56,440.32	-122,005.92	65,565.60	B6158
1026	51520000	51520000 Fuel for Power Production	15.70	0.00	15.70	B6161
		Total: Fuel and power	275,835.35	201,826.06	74,009.29	
1026	51800000	51800000 Chemicals	216,017.70	229,752.69	-13,734.99	B6183
		Total: Chemicals	216,017.70	229,752.69	-13,734.99	
1026	51110000	51110000 Waste Disposal	134,144.47	39,506.30	94,638.17	B6753
		Total: Waste disposal	134,144.47	39,506.30	94,638.17	
		Total: Production costs	643,698.37	476,206.30	167,492.07	
1026	50100000	50100000 Labor Natural Account	312,669.63	284,013.46	28,656.17	B6018
1026	50100001	50100001 Labor Expense Accrual	56,672.43	50,733.24	5,939.19	B6018
1026	50101200	50101200 Labor Oper Pumping	116,405.17	102,436.75	13,968.42	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,739.19	20,415.25	-676.06	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	377.15	-85.32	462.47	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	78,262.77	66,356.48	11,906.29	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	13,977.57	24,315.81	-10,338.24	B6017
1026	50101600	50101600 Labor Oper Admin & General	75,647.66	74,909.21	738.45	B6018
1026	50102200	50102200 Labor Maint Pumping	2,570.80	331.38	2,239.42	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,123.99	1,685.74	438.25	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	20,002.34	20,326.01	-323.67	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,333.49	9,760.17	5,573.32	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,979.22	16,662.19	-1,682.97	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	16,680.62	16,065.73	614.89	B6016
1026	50102600	50102600 Labor Maint Admin & General	0.00	76.92	-76.92	B6018
1026	50109900	50109900 Labor Capitalized Credits	-286,970.87	-264,421.18	-22,549.69	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	81,641.05	74,962.84	6,678.21	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,861.80	5,086.96	4,774.84	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	446.14	2,041.28	-1,595.14	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	901.89	0.00	901.89	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	10,317.75	11,072.22	-754.47	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	0.00	248.09	-248.09	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,966.04	2,887.66	78.38	B6018

1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	0.00	216.12	-216.12	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	928.99	2,033.06	-1,104.07	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	224.86	4,812.69	-4,587.83	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,800.14	491.81	1,308.33	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	3,371.48	1,201.98	2,169.50	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-80,576.32	-74,962.84	-5,613.48	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,013.84	1,342.56	671.28	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	856.44	882.24	-25.80	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	449.52	0.00	449.52	B6018
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	0.00	449.52	-449.52	B6016
1026	50171000	50171000 Annual Performance Plan	58,575.04	47,467.16	11,107.88	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-13,143.27	-9,862.89	-3,280.38	B6018
		Total: Salaries and wages	539,106.55	493,952.30	45,154.25	
1026	50610000	50610000 Pension Expense	10,696.60	15,751.00	-5,054.40	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,586.77	-7,500.35	1,913.58	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	39,940.71	30,156.83	9,783.88	B6048
		Total: Pension expense	45,050.54	38,407.48	6,643.06	
1026	50510000	50510000 OPEB Expense	3,536.92	4,365.00	-828.08	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,580.48	-2,070.23	489.75	B6048
1026	50550000	50550000 Group Insurance Expense	179,060.93	155,914.61	23,146.32	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-72,677.52	-65,986.65	-6,690.87	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-82,109.08	-79,900.00	-2,209.08	B6048
		Total: Group insurance expense	26,230.77	12,322.73	13,908.04	
1026	50421000	50421000 401k Expense	23,263.97	21,315.50	1,948.47	B6048
1026	50421100	50421100 401k Expense Cap Credits	-9,351.79	-8,773.60	-578.19	B6048
1026	50422000	50422000 Defined Contribution Expense	34,655.15	30,184.65	4,470.50	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-13,320.79	-11,414.35	-1,906.44	B6048
1026	50426000	50426000 Retiree Medical Expense	3,042.00	2,654.37	387.63	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-1,122.10	-966.09	-156.01	B6048
1026	50450012	50450012 Other Welfare - Pumping	0.00	3,250.00	-3,250.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	0.00	2,000.00	-2,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	2,334.67	1,047.06	1,287.61	B6048
1026	50452000	50452000 Employee Physical Exams	544.00	1,848.26	-1,304.26	B6048
1026	50457000	50457000 Training	20,029.60	2,344.58	17,685.02	B6048
		Total: Other benefits	60,074.71	43,490.38	16,584.33	
		Total: Employee-related costs	670,462.57	588,172.89	82,289.68	
1026	53401000	53401000 AWWSC Services - Labor OPEX	346,955.96	295,254.46	51,701.50	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,954.46	7,941.61	12.85	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	46,800.58	39,456.29	7,344.29	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,669.35	20,163.49	5,505.86	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	89,734.03	54,614.09	35,119.94	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	60,938.59	47,457.35	13,481.24	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	14,577.73	16,701.65	-2,123.92	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	83,901.38	80,573.88	3,327.50	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	18,559.79	22,999.39	-4,439.60	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	52,796.78	36,869.04	15,927.74	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	27,105.71	43,580.75	-16,475.04	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	26,976.13	20,528.98	6,447.15	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	7,388.74	8,624.72	-1,235.98	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-7,035.00	0.00	-7,035.00	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	647.62	651.80	-4.18	B6348
		Total: Service Company Costs	802,971.85	695,417.50	107,554.35	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,099.99	1,772.72	327.27	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	4,693.34	118.35	4,574.99	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	5,962.81	35,205.49	-29,242.68	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	29,319.87	36,145.93	-6,826.06	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	187.00	431.00	-244.00	B6353
1026	53155000	53155000 Contract Services - Legal	7,780.53	-39,614.67	47,395.20	B6338
		Total: Contracted services	50,043.54	34,058.82	15,984.72	
1026	52532013	52532013 Electricity - Water Treatment	4,049.24	3,868.24	181.00	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,965.86	3,153.82	-187.96	B6755
1026	52532016	52532016 Electricity - Admin & General	448.29	318.11	130.18	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	18,063.00	16,163.00	1,900.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	11.78	7.92	3.86	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	638.68	735.12	-96.44	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	115.43	320.51	-205.08	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	15.81	9.50	6.31	B6758
1026	52550012	52550012 Janitorial - Pumping	0.00	618.99	-618.99	B6751
1026	52550016	52550016 Janitorial - Admin & General	6,464.92	13,731.40	-7,266.48	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	3,879.74	0.00	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	9,733.68	413.02	9,320.66	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	2,562.48	219.22	2,343.26	B6755
1026	52578016	52578016 Trash Removal - Admin & General	831.80	924.72	-92.92	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	214.24	221.99	-7.75	B6755
1026	52583016	52583016 Water & WW - Admin & General	586.04	592.15	-6.11	B6758
		Total: Building Maintenance and Services	50,580.99	45,177.45	5,403.54	
1026	52574016	52574016 Telephone - Admin & General	17,027.96	-1,268.74	18,296.70	B6758
1026	52574116	52574116 Cell Phone - Admin & General	4,580.73	2,105.18	2,475.55	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,331.80	1,143.65	188.15	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	3,961.90	3,993.11	-31.21	B6758
		Total: Telecommunication expenses	26,902.39	5,973.20	20,929.19	

1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	508.78	-508.78	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	567.60	0.00	567.60	B6758
1026	52566016	52566016 Postage - Admin & General	95.60	73.28	22.32	B6758
1026	52566700	52566700 Printing	89.70	1,499.82	-1,410.12	B6758
		Total: Postage, printing and stationary	752.90	2,081.88	-1,328.98	
1026	52526100	52526100 Credit Line Fees Interco	4,933.66	6,345.03	-1,411.37	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	0.00	72.18	-72.18	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	802.13	557.66	244.47	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,347.30	2,002.13	-654.83	B6758
1026	52571500	52571500 Software Licenses	6,769.74	2,746.25	4,023.49	B6758
1026	52582012	52582012 Uniforms - Pumping	463.60	385.04	78.56	B6751
1026	52582013	52582013 Uniforms - Water Treatment	0.00	131.68	-131.68	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	268.12	2,329.86	-2,061.74	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,672.18	537.90	1,134.28	B6758
1026	52599800	52599800 PCard Undistributed	-890.60	1,222.08	-2,112.68	B6758
		Total: Office supplies and services	15,366.13	16,329.81	-963.68	
1026	52534000	52534000 Employee Expenses	3,419.51	-686.59	4,106.10	B6758
1026	52534200	52534200 Conferences & Registration	4,973.00	1,210.00	3,763.00	B6758
1026	52535000	52535000 Meals Deductible	2,733.95	2,733.36	0.59	B6758
		Total: Employee related expense travel & entertainme	11,126.46	3,256.77	7,869.69	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,738.16	401.36	1,336.80	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	0.01	352.04	-352.03	B6201
1026	52001200	52001200 M & S Oper - Pumping	0.00	194.29	-194.29	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	169.99	392.10	-222.11	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,700.00	16,473.83	-5,773.83	B6205
1026	52001600	52001600 M & S Oper - Admin & General	2,864.37	3,266.34	-401.97	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	232.88	1,758.83	-1,525.95	B6755
1026	52501420	52501420 Misc Oper - Transmission & Distribution Meters	32.75	0.00	32.75	B6755
1026	52501600	52501600 Misc Oper - Admin & General	283,495.45	3,535.21	279,960.24	B6758
1026	52514700	52514700 Community Partnerships	1,492.42	7,339.95	-5,847.53	B6758
1026	52514900	52514900 Customer Education	15,000.00	0.00	15,000.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	589.87	2,734.47	-2,144.60	B6758
1026	52514903	52514903 Customer Education Communication - Issues	297.80	0.00	297.80	B6758
1026	52514905	52514905 Customer Education Communication - Printed	0.00	4,693.46	-4,693.46	B6758
1026	52515000	52515000 Community Relations - Events	9.41	0.00	9.41	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	11,491.50	15,217.75	-3,726.25	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	5,051.97	2,764.42	2,287.55	B6758
1026	52554500	52554500 Lab Supplies	2,561.60	7,939.19	-5,377.59	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.39	76.22	B6758
1026	52579000	52579000 Trustee Fees	266.59	1,185.25	-918.66	B6758
1026	52585000	52585000 Discounts Available	-2,341.08	-12,766.02	10,424.94	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-3.77	-9.06	5.29	B6758
		Total: Miscellaneous expenses	335,250.53	56,997.80	278,252.73	
1026	54110016	54110016 Rents-Real Property - Admin & General	356.00	0.00	356.00	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
		Total: Rents	356.00	80.72	275.28	
1026	55000000	55000000 Transportation (O&M) - Natural Account	0.00	8,950.53	-8,950.53	B6508
1026	55000016	55000016 Transportation Oper - Admin & General	0.00	80.00	-80.00	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	0.00	684.54	-684.54	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	0.00	582.37	-582.37	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-25,948.79	-32,334.12	6,385.33	B6508
1026	55010100	55010100 Transportation Lease Costs	2,824.92	7,600.52	-4,775.60	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,661.30	22,023.82	-1,362.52	B6508
1026	55010300	55010300 Transportation Lease Maint	14,075.10	39,380.84	-25,305.74	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	655.20	0.00	655.20	B6508
		Total: Transportation	12,267.73	46,968.50	-34,700.77	
		Total: Operating supplies and services	502,646.67	210,924.95	291,721.72	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	45,292.85	52,979.60	-7,686.75	B6707
		Total: Uncollectible accounts expense	45,292.85	52,979.60	-7,686.75	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,151.24	6,676.00	475.24	B6757
		Total: Customer accounting, other	7,151.24	6,676.00	475.24	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.89	612.53	B6568
1026	55710000	55710000 Insurance General Liability	55,743.13	63,018.24	-7,275.11	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,296.39	6,191.74	2,104.65	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,895.99	-2,986.57	-909.42	B6588
1026	55730000	55730000 Insurance Other	4,040.23	3,751.04	289.19	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598
		Total: Insurance other than group	91,208.65	95,400.08	-4,191.43	
1026	62002200	62002200 M&S Maint - Pumping	10,684.92	6,202.13	4,482.79	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,451.19	4,816.73	-3,365.54	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	8,438.56	18,762.51	-10,323.95	B6206
1026	62002600	62002600 M&S Maint - Admin & General	149.46	326.16	-176.70	B6208
1026	62502200	62502200 Misc Maint - Pumping	826.69	0.00	826.69	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	13,729.66	0.00	13,729.66	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	0.00	3,694.51	-3,694.51	B6756
1026	62502600	62502600 Misc Maint - Admin & General	1,558.01	458.01	1,100.00	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	23,237.05	12,843.38	10,393.67	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,245.00	1,130.00	115.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	2,420.00	15,639.90	-13,219.90	B6312
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	78,839.34	13,998.80	64,840.54	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,327.64	9,586.25	-8,258.61	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	30,676.76	923.22	29,753.54	B6356

1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,840.00	4,141.70	-2,301.70	B6358
		Total: Maintenance supplies and services	176,424.28	92,523.30	83,900.98	
1026	88101000	88101000 Capital Movements - UP	19,305,347.35	3,008,608.18	16,296,739.17	B6758
1026	88106000	88106000 Capital Movements - CCNC	-17,252,769.37	469,663.91	-17,722,433.28	B6758
1026	88107000	88107000 Capital Movements - CWIP	2,333,181.85	2,069,806.04	263,375.81	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-17,664.25	-1,677.95	-15,986.30	B6758
1026	88252100	88252100 Capital Movements - ADV NT	622,966.40	-569,162.09	1,192,128.49	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	157,447.00	-310,045.91	467,492.91	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	0.00	27,469.92	-27,469.92	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-285,800.00	0.00	-285,800.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	44,312.71	610,522.63	-566,209.92	B6758
1026	88257100	88257100 Capital Movements - RWIP	-41,269.35	-1,452,523.62	1,411,254.27	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-14,838.50	-7,211.00	-7,627.50	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-314,419.50	-1,861.00	-312,558.50	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-22,752.11	-26,591.27	3,839.16	B6758
1026	88900000	88900000 Capital Movements - Settlement	-4,513,742.23	-3,816,997.84	-696,744.39	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,939,856.48	2,218,300.62	721,555.86	
1026	68011000	68011000 Depreciation Exp - UPIS General	889,469.10	1,348,629.96	-459,160.86	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	29,833.97	141,167.58	-111,333.61	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-23,486.26	-67,537.43	44,051.17	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,362.58	-5,995.34	-367.24	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,447.71	-20,235.37	-3,212.34	B403
		Total: Depreciation	866,006.52	1,396,029.40	-530,022.88	
1026	68258000	68258000 Amortization - Reg Asset	573.26	92.97	480.29	B4071
		Total: Amortization	573.26	92.97	480.29	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	296,214.02	75,070.55	221,143.47	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,373.00	-527.55	-2,845.45	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,431.51	-2,647.37	-4,784.14	B403
		Total: Removal costs, net	285,409.51	71,895.63	213,513.88	
		Total: Depreciation and amortization	1,151,989.29	1,468,018.00	-316,028.71	
1026	69011000	69011000 FIT - Current	23,090.06	132,611.26	-109,521.20	B40910
		Total: Current federal income taxes - operating	23,090.06	132,611.26	-109,521.20	
1026	69021000	69021000 SIT - Current	-13,539.20	40,111.34	-53,650.54	B40911
		Total: Current state income taxes - operating	-13,539.20	40,111.34	-53,650.54	
		Total: Current income taxes - operating	9,550.86	172,722.60	-163,171.74	
1026	69065000	69065000 Deferred FIT - Other	312,059.04	112,772.20	199,286.84	B41010
		Total: Deferred federal income tax expense	312,059.04	112,772.20	199,286.84	
1026	69073500	69073500 Deferred SIT - Other	140,902.42	49,852.71	91,049.71	B41011
		Total: Deferred state income tax expense	140,902.42	49,852.71	91,049.71	
		Total: Deferred taxes	452,961.46	162,624.91	290,336.55	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-343.26	343.26	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-734.25	0.00	-734.25	B41211
		Total: Amortization of investment tax credits	-734.25	-343.26	-390.99	
		Total: Incomes Taxes -Operating	461,778.07	335,004.25	126,773.82	
1026	68520000	68520000 Property Taxes	373,405.01	478,450.58	-105,045.57	B40811
1026	68532000	68532000 FUTA	86.36	73.94	12.42	B40812
1026	68532100	68532100 FUTA Cap Credits	-76.43	-34.27	-42.16	B40812
1026	68533000	68533000 FICA	66,898.16	61,034.55	5,863.61	B40812
1026	68533100	68533100 FICA Cap Credits	-26,601.49	-23,940.94	-2,660.55	B40812
1026	68535000	68535000 SUTA	24.15	20.95	3.20	B40812
1026	68535100	68535100 SUTA Cap Credits	-21.56	-9.75	-11.81	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	99,564.33	99,564.33	0.00	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	594,677.41	707,206.13	-112,528.72	
		Total: Operating expenses, net	5,148,301.25	4,728,529.00	419,772.25	
		Total: Operating Income (loss)	-1,657,288.22	-1,703,933.13	46,644.91	
1026	81815100	81815100 Interest Income - STD Intercompany	-516.07	-6,514.29	5,998.22	B4273
		Total: Interest income	-516.07	-6,514.29	5,998.22	
1026	70510000	70510000 AFUDC - Equity	-38,951.32	-24,499.08	-14,452.24	B420
		Total: Allowance for funds used during construction	-38,951.32	-24,499.08	-14,452.24	
1026	71511000	71511000 M&J Revenues	-4,556.00	-6,282.00	1,726.00	B415
1026	71521000	71521000 M&J Expenses	1,300.19	4,055.29	-2,755.10	B416
		Total: Other miscellaneous income	-3,255.81	-2,226.71	-1,029.10	
		Total: Other Income	-42,723.20	-33,240.08	-9,483.12	
1026	58002000	58002000 Impairment - Plant Property & Equipment	-285,172.95	0.00	-285,172.95	B6758
		Total: Impairment charge	-285,172.95	0.00	-285,172.95	
		Total: Other Deductions	-285,172.95	0.00	-285,172.95	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	467,355.14	436,730.15	30,624.99	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,768.72	1,754.19	14.53	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	508,699.87	478,060.35	30,639.52	
1026	81315000	81315000 Interest Short Term Debt Intercompany	72,162.60	0.00	72,162.60	B4272
		Total: Interest on short-term debt	72,162.60	0.00	72,162.60	
1026	85000000	85000000 AFUDC Debt	-23,254.71	224,436.82	-247,691.53	B420
		Total: Allowance for borrowed funds used during cons	-23,254.71	224,436.82	-247,691.53	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,555.55	13,044.69	510.86	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,544.26	15,022.12	522.14	

Total: Interest Charges	573,152.02	717,519.29	-144,367.27
Total: Other Income (Expenses)	245,255.87	684,279.21	-439,023.34
Total: Income (loss) before income taxes	-1,412,032.35	-1,019,653.92	-392,378.43
Total: Net income (loss)	-1,412,032.35	-1,019,653.92	-392,378.43
Total: Net Income Available to common stockholders	-1,412,032.35	-1,019,653.92	-392,378.43
Total: PROFIT & LOSS STATEMENT	-1,412,032.35	-1,019,653.92	-392,378.43

Tennessee American Water Company
Trial Balance as of August 31, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-3,052,826.76	-2,117,703.87	-935,122.89	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-476.93	-769,633.21	769,156.28	B4611
1026	40112000	40112000 Residential Sales Unbilled	-76,684.27	-21,639.29	-55,044.98	B4611
		Total: Water revenues - residential	-3,129,987.96	-2,908,976.37	-221,011.59	
1026	40121000	40121000 Commercial Sales Billed	-2,102,692.91	-1,524,527.12	-578,165.79	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	-89.24	-552,315.09	552,225.85	B4612
1026	40122000	40122000 Commercial Sales Unbilled	167,992.39	-191,479.60	359,471.99	B4612
		Total: Water revenues - commercial	-1,934,789.76	-2,268,321.81	333,532.05	
1026	40131000	40131000 Industrial Sales Billed	-482,851.64	-380,023.41	-102,828.23	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-137,948.41	137,948.41	B4613
1026	40132000	40132000 Industrial Sales Unbilled	-145,623.31	-50,794.47	-94,828.84	B4613
		Total: Water revenues - industrial	-628,474.95	-568,766.29	-59,708.66	
1026	40145000	40145000 Private Fire Billed	-311,966.16	-224,376.66	-87,589.50	B4622
1026	40145200	40145200 Private Fire Billed DSIC	-227.60	-81,485.71	81,258.11	B4622
1026	40146000	40146000 Private Fire Unbilled	711.80	936.36	-224.56	B4622
		Total: Water revenues - private fire	-311,481.96	-304,926.01	-6,555.95	
1026	40151000	40151000 Public Authority Billed	-385,976.77	-303,709.06	-82,267.71	B4614
1026	40151200	40151200 Public Authority Billed DSIC	0.00	-110,263.33	110,263.33	B4614
1026	40152000	40152000 Public Authority Unbilled	-9,137.60	-13,593.79	4,456.19	B4614
		Total: Water revenues - public authority	-395,114.37	-427,566.18	32,451.81	
1026	40161000	40161000 Sales for Resale Billed	-280,321.47	-99,457.23	-180,864.24	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-36,102.98	36,102.98	B466
1026	40162000	40162000 Sales for Resale Unbilled	-17,441.52	-7,108.64	-10,332.88	B466
		Total: Water revenues - sales for resale	-297,762.99	-142,668.85	-155,094.14	
1026	40189900	40189900 Other Water Revenue	88.05	162,955.82	-162,867.77	B474
		Total: Water revenues - other	88.05	162,955.82	-162,867.77	
		Total: Water revenues	-6,697,523.94	-6,458,269.69	-239,254.25	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-35,081.03	-34,165.08	-915.95	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,426.31	0.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-4,120.00	-3,460.00	-660.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-39,483.00	-22,489.50	-16,993.50	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,532.54	-1,515.74	-16.80	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-7,920.00	-19,350.00	11,430.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-92.00	0.00	-92.00	B471
		Total: Other revenues	-110,218.88	-99,406.63	-10,812.25	
		Total: Operating revenues	-6,807,742.82	-6,557,676.32	-250,066.50	
1026	51010000	51010000 Purchased Water	24,484.45	50,282.12	-25,797.67	B6101
		Total: Purchased water	24,484.45	50,282.12	-25,797.67	
1026	51510011	51510011 Purchased Power - Source of Supply	4,597.23	5,125.05	-527.82	B6151
1026	51510012	51510012 Purchased Power - Pumping	285,585.34	270,434.07	15,151.27	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,100.94	7,865.26	235.68	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	6,653.58	9,033.13	-2,379.55	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-226,716.04	-133,961.84	-92,754.20	B6158
1026	51520000	51520000 Fuel for Power Production	119.22	95.27	23.95	B6161
		Total: Fuel and power	78,340.27	158,590.94	-80,250.67	
1026	51800000	51800000 Chemicals	213,288.89	232,843.66	-19,554.77	B6183
		Total: Chemicals	213,288.89	232,843.66	-19,554.77	
1026	51110000	51110000 Waste Disposal	-36,931.19	95,120.62	-132,051.81	B6753
		Total: Waste disposal	-36,931.19	95,120.62	-132,051.81	
		Total: Production costs	279,182.42	536,837.34	-257,654.92	
1026	50100000	50100000 Labor Natural Account	281,474.23	259,901.04	21,573.19	B6018
1026	50100001	50100001 Labor Expense Accrual	11,904.78	8,488.18	3,416.60	B6018
1026	50101200	50101200 Labor Oper Pumping	111,517.58	93,650.84	17,866.74	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,599.64	19,257.84	-658.20	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-136.65	91.88	-228.53	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	83,209.74	71,997.55	11,212.19	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	18,651.74	19,883.01	-1,231.27	B6017
1026	50101600	50101600 Labor Oper Admin & General	69,892.74	74,112.31	-4,219.57	B6018
1026	50102200	50102200 Labor Maint Pumping	2,615.05	2,757.35	-142.30	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,910.45	1,227.39	683.06	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	19,503.12	17,866.94	1,636.18	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	24,088.18	12,403.50	11,684.68	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	10,476.07	26,123.12	-15,647.05	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	20,745.36	20,594.51	150.85	B6016
1026	50102600	50102600 Labor Maint Admin & General	161.52	307.68	-146.16	B6018
1026	50109900	50109900 Labor Capitalized Credits	-246,447.12	-226,326.78	-20,120.34	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	72,240.55	60,201.60	12,038.95	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,551.07	7,269.47	-718.40	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,862.66	989.74	872.92	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	792.57	236.26	556.31	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	9,052.93	15,728.77	-6,675.84	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	24.86	360.40	-335.54	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	368.90	4,977.40	-4,608.50	B6018

1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	0.00	135.08	-135.08	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	0.00	229.63	-229.63	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,178.63	1,252.29	-73.66	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,225.09	3,303.56	-2,078.47	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,096.95	1,884.26	212.69	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	8,891.91	0.00	8,891.91	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-70,022.26	-59,511.92	-10,510.34	B6018
1026	50171000	50171000 Annual Performance Plan	59,181.76	44,583.52	14,598.24	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-11,040.82	-8,351.48	-2,689.34	B6018
		Total: Salaries and wages	510,571.23	475,624.94	34,946.29	
1026	50610000	50610000 Pension Expense	10,696.60	15,751.00	-5,054.40	B6048
1026	50610100	50610100 Pension Capitalized Credits	-4,683.74	-6,202.70	1,518.96	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	33,912.71	30,156.83	3,755.88	B6048
		Total: Pension expense	39,925.57	39,705.13	220.44	
1026	50510000	50510000 OPEB Expense	3,536.92	4,365.00	-828.08	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,360.82	-1,715.06	354.24	B6048
1026	50550000	50550000 Group Insurance Expense	164,040.93	145,929.02	18,111.91	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-61,729.78	-58,242.30	-3,487.48	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-82,109.08	-79,900.00	-2,209.08	B6048
		Total: Group insurance expense	22,378.17	10,436.66	11,941.51	
1026	50421000	50421000 401k Expense	21,204.72	20,122.36	1,082.36	B6048
1026	50421100	50421100 401k Expense Cap Credits	-8,272.24	-7,772.11	-500.13	B6048
1026	50422000	50422000 Defined Contribution Expense	32,091.52	28,740.58	3,350.94	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-11,565.83	-10,410.72	-1,155.11	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,890.55	2,819.70	70.85	B6048
1026	50426000	50426000 Retiree Medical Expense	2,843.76	2,539.79	303.97	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-872.96	-903.18	30.22	B6048
1026	50450012	50450012 Other Welfare - Pumping	0.00	3,250.00	-3,250.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	0.00	2,000.00	-2,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,771.49	1,378.58	392.91	B6048
1026	50451000	50451000 Employee Awards	0.00	1,495.69	-1,495.69	B6048
1026	50452000	50452000 Employee Physical Exams	95.00	-180.26	275.26	B6048
1026	50456000	50456000 Tuition Aid	1,971.00	0.00	1,971.00	B6048
1026	50457000	50457000 Training	7,231.23	719.55	6,511.68	B6048
		Total: Other benefits	49,388.24	43,799.98	5,588.26	
		Total: Employee-related costs	622,263.21	569,566.71	52,696.50	
1026	53401000	53401000 AWWSC Services - Labor OPEX	340,553.09	286,995.68	53,557.41	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,856.94	7,870.82	-13.88	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	40,766.56	38,334.27	2,432.29	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	26,232.40	22,059.79	4,172.61	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	98,934.21	76,370.51	22,563.70	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	70,370.00	46,128.06	24,241.94	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	13,902.67	16,877.24	-2,974.57	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	82,564.63	84,228.76	-1,664.13	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	16,629.26	22,999.54	-6,370.28	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	36,825.67	50,732.12	-13,906.45	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	27,676.01	41,235.06	-13,559.05	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	23,618.28	18,962.98	4,655.30	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	8,064.98	637.26	7,427.72	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	650.52	651.80	-1.28	B6348
		Total: Service Company Costs	794,645.22	714,083.89	80,561.33	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	675.26	148.00	527.26	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	742.68	37,360.17	-36,617.49	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	36,661.47	8,915.75	27,745.72	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	1,838.08	426.51	1,411.57	B6353
1026	53154000	53154000 Contract Services - Audit Fees	13,226.00	20,185.00	-6,959.00	B6328
1026	53155000	53155000 Contract Services - Legal	4,995.33	6,915.05	-1,919.72	B6338
		Total: Contracted services	58,138.82	73,950.48	-15,811.66	
1026	52532013	52532013 Electricity - Water Treatment	3,770.46	3,673.55	96.91	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	3,010.34	2,292.15	718.19	B6755
1026	52532016	52532016 Electricity - Admin & General	413.57	278.01	135.56	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	17,831.00	17,588.00	243.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	-4.58	10.70	-15.28	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	799.35	3,269.85	-2,470.50	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	146.46	381.82	-235.36	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.10	5.54	4.56	B6758
1026	52550013	52550013 Janitorial - Water Treatment	57.92	0.00	57.92	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	1,342.16	36.27	1,305.89	B6755
1026	52550016	52550016 Janitorial - Admin & General	5,527.22	4,693.95	833.27	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	3,879.74	0.00	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	8,588.69	413.02	8,175.67	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,090.32	219.22	871.10	B6755
1026	52578016	52578016 Trash Removal - Admin & General	519.35	130.26	389.09	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	154.56	146.49	8.07	B6755
1026	52583016	52583016 Water & WW - Admin & General	608.22	635.06	-26.84	B6758
		Total: Building Maintenance and Services	47,744.88	37,653.63	10,091.25	
1026	52574016	52574016 Telephone - Admin & General	5,579.78	19,714.43	-14,134.65	B6758
1026	52574116	52574116 Cell Phone - Admin & General	1,856.56	3,684.42	-1,827.86	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,783.88	129.94	1,653.94	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	3,772.45	8,605.12	-4,832.67	B6758
		Total: Telecommunication expenses	12,992.67	32,133.91	-19,141.24	

1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	394.41	-394.41	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	649.52	78.98	570.54	B6758
1026	52566016	52566016 Postage - Admin & General	343.43	15.64	327.79	B6758
1026	52566700	52566700 Printing	1,483.41	0.00	1,483.41	B6758
		Total: Postage, printing and stationary	2,476.36	489.03	1,987.33	
1026	52512500	52512500 Books & Publications	26.93	0.00	26.93	B6758
1026	52526100	52526100 Credit Line Fees Interco	5,326.28	4,556.13	770.15	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	0.00	170.99	-170.99	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	884.67	910.05	-25.38	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,098.80	1,169.20	-70.40	B6758
1026	52571500	52571500 Software Licenses	10,571.05	19,513.20	-8,942.15	B6758
1026	52582011	52582011 Uniforms - Source of Supply	0.00	185.26	-185.26	B6751
1026	52582012	52582012 Uniforms - Pumping	362.56	358.41	4.15	B6751
1026	52582013	52582013 Uniforms - Water Treatment	200.00	0.00	200.00	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	4,496.04	3,050.67	1,445.37	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,554.32	2,017.42	-463.10	B6758
1026	52599800	52599800 PCard Undistributed	2,790.02	-812.32	3,602.34	B6758
		Total: Office supplies and services	27,310.67	31,119.01	-3,808.34	
1026	52534000	52534000 Employee Expenses	12,403.56	7,172.14	5,231.42	B6758
1026	52534200	52534200 Conferences & Registration	1,031.94	400.00	631.94	B6758
1026	52535000	52535000 Meals Deductible	1,892.05	2,800.56	-908.51	B6758
		Total: Employee related expense travel & entertainme	15,327.55	10,372.70	4,954.85	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,510.57	3,326.29	-1,815.72	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	350.00	0.00	350.00	B6201
1026	52001200	52001200 M & S Oper - Pumping	0.00	426.24	-426.24	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	142.62	71.25	71.37	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	14,044.65	4,857.66	9,186.99	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	1,067.33	0.00	1,067.33	B6207
1026	52001600	52001600 M & S Oper - Admin & General	5,078.35	11,335.73	-6,257.38	B6208
1026	52001601	52001601 Shipper's Edge Freight w/o Inventory	0.00	60.05	-60.05	B6208
1026	52501200	52501200 Misc Oper - Pumping	170.00	0.00	170.00	B6751
1026	52501400	52501400 Misc Oper - Transmission & Distribution	41.02	1,997.86	-1,956.84	B6755
1026	52501600	52501600 Misc Oper - Admin & General	-63,808.81	33,290.38	-97,099.19	B6758
1026	52513200	52513200 Business Development	1,103.42	0.00	1,103.42	B6758
1026	52514700	52514700 Community Partnerships	6,723.78	986.95	5,736.83	B6758
1026	52514900	52514900 Customer Education	12,500.00	0.00	12,500.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	0.00	1,588.41	-1,588.41	B6758
1026	52514903	52514903 Customer Education Communication - Issues	998.54	0.00	998.54	B6758
1026	52514905	52514905 Customer Education Communication - Printed	0.00	6,385.33	-6,385.33	B6758
1026	52515000	52515000 Community Relations - Events	2.59	0.00	2.59	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	984.50	960.75	23.75	B6758
1026	52554500	52554500 Lab Supplies	4,808.22	7,610.56	-2,802.34	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.39	76.22	B6758
1026	52579000	52579000 Trustee Fees	1,736.33	152.17	1,584.16	B6758
1026	52585000	52585000 Discounts Available	-5,588.68	-15,536.77	9,948.09	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	29.28	-21.70	50.98	B6758
		Total: Miscellaneous expenses	-16,505.68	59,015.55	-75,521.23	
1026	54110016	54110016 Rents-Real Property - Admin & General	406.00	0.00	406.00	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	80.72	-80.72	B6425
		Total: Rents	406.00	80.72	325.28	
1026	55000000	55000000 Transportation (O&M) - Natural Account	0.00	983.25	-983.25	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	49.08	67.34	-18.26	B6505
1026	55000022	55000022 Transportation Maint - Pumping	0.00	142.01	-142.01	B6502
1026	55000026	55000026 Transportation Maint - Admin & General	0.00	19.77	-19.77	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-21,013.58	-21,563.62	550.04	B6508
1026	55010100	55010100 Transportation Lease Costs	2,161.89	4,636.00	-2,474.11	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,432.05	21,515.76	-1,083.71	B6508
1026	55010300	55010300 Transportation Lease Maint	11,420.10	14,983.41	-3,563.31	B6508
		Total: Transportation	13,049.54	20,783.92	-7,734.38	
		Total: Operating supplies and services	160,940.81	265,598.95	-104,658.14	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	57,965.62	40,776.77	17,188.85	B6707
1026	57010100	57010100 Uncollectible Accounts Exp - Individual	0.00	162.61	-162.61	B6707
		Total: Uncollectible accounts expense	57,965.62	40,939.38	17,026.24	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	962.91	6,398.08	-5,435.17	B6757
		Total: Customer accounting, other	962.91	6,398.08	-5,435.17	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.89	612.53	B6568
1026	55710000	55710000 Insurance General Liability	55,367.09	62,953.03	-7,585.94	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,366.52	6,201.81	2,164.71	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,291.29	-2,458.25	-833.04	B6588
1026	55730000	55730000 Insurance Other	4,956.36	3,677.17	1,279.19	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598
		Total: Insurance other than group	92,423.57	95,799.39	-3,375.82	
1026	62002100	62002100 M&S Maint - Source of Supply	0.00	67.18	-67.18	B6202
1026	62002200	62002200 M&S Maint - Pumping	7,675.21	14,774.68	-7,099.47	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	465.99	11,876.84	-11,410.85	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	10,665.01	8,168.64	2,496.37	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,164.20	989.11	175.09	B6208
1026	62502300	62502300 Misc Maint - Water Treatment	10,880.00	2,000.00	8,880.00	B6754
1026	62502600	62502600 Misc Maint - Admin & General	540.51	8,250.01	-7,709.50	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	33,563.55	8,803.56	24,759.99	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	830.00	945.00	-115.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	0.00	8,369.04	-8,369.04	B6312

1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	3,244.77	0.00	3,244.77	B6316
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	46,654.45	18,151.12	28,503.33	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,361.50	0.00	1,361.50	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	32,132.22	3,810.69	28,321.53	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	5,173.52	911.55	4,261.97	B6358
		Total: Maintenance supplies and services	154,350.93	87,117.42	67,233.51	
1026	88101000	88101000 Capital Movements - UP	11,135,774.68	316,195.56	10,819,579.12	B6758
1026	88106000	88106000 Capital Movements - CCNC	-8,361,002.39	2,354,511.14	-10,715,513.53	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,407,106.21	2,250,113.60	-843,007.39	B6758
1026	88252100	88252100 Capital Movements - ADV NT	0.00	-41,947.55	41,947.55	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-1,736,365.00	-628,658.00	-1,107,707.00	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	33,757.23	0.00	33,757.23	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	235,725.48	134,596.57	101,128.91	B6758
1026	88257100	88257100 Capital Movements - RWIP	8,029.05	139,078.28	-131,049.23	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-329,258.00	-9,980.00	-319,278.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	244,458.00	-30,920.00	275,378.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-72.11	72.11	-144.22	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-16,758.81	-10,071.33	-6,687.48	B6758
1026	88900000	88900000 Capital Movements - Settlement	-2,621,394.34	-4,472,990.38	1,851,596.04	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,162,734.69	2,316,341.16	-153,606.47	
1026	68011000	68011000 Depreciation Exp - UPIS General	880,909.04	917,111.54	-36,202.50	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	32,154.51	141,156.36	-109,001.85	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-18,766.62	-55,910.04	37,143.42	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,362.58	-5,995.34	-367.24	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,475.43	-20,244.23	-3,231.20	B403
		Total: Depreciation	864,458.92	976,118.29	-111,659.37	
1026	68258000	68258000 Amortization - Reg Asset	573.26	92.97	480.29	B4071
		Total: Amortization	573.26	92.97	480.29	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	291,786.97	76,322.65	215,464.32	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,373.00	-527.55	-2,845.45	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,441.86	-2,648.81	-4,793.05	B403
		Total: Removal costs, net	280,972.11	73,146.29	207,825.82	
		Total: Depreciation and amortization	1,146,004.29	1,049,357.55	96,646.74	
1026	69011000	69011000 FIT - Current	29,261.94	83,995.28	-54,733.34	B40910
		Total: Current federal income taxes - operating	29,261.94	83,995.28	-54,733.34	
1026	69021000	69021000 SIT - Current	-16,855.96	16,186.40	-33,042.36	B40911
		Total: Current state income taxes - operating	-16,855.96	16,186.40	-33,042.36	
		Total: Current income taxes - operating	12,405.98	100,181.68	-87,775.70	
1026	69065000	69065000 Deferred FIT - Other	397,485.40	296,052.04	101,433.36	B41010
		Total: Deferred federal income tax expense	397,485.40	296,052.04	101,433.36	
1026	69073500	69073500 Deferred SIT - Other	179,474.64	130,874.44	48,600.20	B41011
		Total: Deferred state income tax expense	179,474.64	130,874.44	48,600.20	
		Total: Deferred taxes	576,960.04	426,926.48	150,033.56	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-901.13	901.13	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-935.26	0.00	-935.26	B41211
		Total: Amortization of investment tax credits	-935.26	-901.13	-34.13	
		Total: Incomes Taxes -Operating	588,430.76	526,207.03	62,223.73	
1026	68520000	68520000 Property Taxes	373,405.01	335,192.10	38,212.91	B40811
1026	68532000	68532000 FUTA	33.18	45.52	-12.34	B40812
1026	68532100	68532100 FUTA Cap Credits	-1.50	-31.85	30.35	B40812
1026	68533000	68533000 FICA	59,618.81	57,351.78	2,267.03	B40812
1026	68533100	68533100 FICA Cap Credits	-21,979.85	-21,536.88	-442.97	B40812
1026	68535000	68535000 SUTA	9.63	12.90	-3.27	B40812
1026	68535100	68535100 SUTA Cap Credits	-0.43	-9.03	8.60	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	100,724.83	99,564.33	1,160.50	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	593,208.56	562,635.61	30,572.95	
		Total: Operating expenses, net	4,490,378.30	4,454,541.35	35,836.95	
		Total: Operating Income (loss)	-2,317,364.52	-2,103,134.97	-214,229.55	
1026	81815100	81815100 Interest Income - STD Intercompany	-5,596.04	-7,800.49	2,204.45	B4273
		Total: Interest income	-5,596.04	-7,800.49	2,204.45	
1026	70510000	70510000 AFUDC - Equity	-44,690.82	-31,486.68	-13,204.14	B420
		Total: Allowance for funds used during construction	-44,690.82	-31,486.68	-13,204.14	
1026	71511000	71511000 M&J Revenues	-4,615.00	-7,929.00	3,314.00	B415
1026	71521000	71521000 M&J Expenses	6,605.62	8,878.17	-2,272.55	B416
		Total: Other miscellaneous income	1,990.62	949.17	1,041.45	
		Total: Other Income	-48,296.24	-38,338.00	-9,958.24	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	467,355.18	436,730.17	30,625.01	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,768.72	1,754.19	14.53	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	508,699.91	478,060.37	30,639.54	
1026	81315000	81315000 Interest Short Term Debt Intercompany	70,093.28	0.00	70,093.28	B4272
		Total: Interest on short-term debt	70,093.28	0.00	70,093.28	
1026	85000000	85000000 AFUDC Debt	-26,681.28	-34,761.77	8,080.49	B420
		Total: Allowance for borrowed funds used during cons	-26,681.28	-34,761.77	8,080.49	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,542.78	13,044.69	498.09	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,531.49	15,022.12	509.37	

Total: Interest Charges	567,643.40	458,320.72	109,322.68
Total: Other Income (Expenses)	519,347.16	419,982.72	99,364.44
Total: Income (loss) before income taxes	-1,798,017.36	-1,683,152.25	-114,865.11
Total: Net income (loss)	-1,798,017.36	-1,683,152.25	-114,865.11
Total: Net Income Available to common stockholders	-1,798,017.36	-1,683,152.25	-114,865.11
Total: PROFIT & LOSS STATEMENT	-1,798,017.36	-1,683,152.25	-114,865.11

Tennessee American Water Company
Trial Balance as of September 30, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,941,609.17	-2,339,818.26	-601,790.91	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-58.06	-849,859.10	849,801.04	B4611
1026	40112000	40112000 Residential Sales Unbilled	64,368.68	17,583.63	46,785.05	B4611
		Total: Water revenues - residential	-2,877,298.55	-3,172,093.73	294,795.18	
1026	40121000	40121000 Commercial Sales Billed	-2,122,178.07	-1,563,131.87	-559,046.20	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	10.77	-567,459.16	567,469.93	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-98,162.34	289,326.41	-387,488.75	B4612
		Total: Water revenues - commercial	-2,220,329.64	-1,841,264.62	-379,065.02	
1026	40131000	40131000 Industrial Sales Billed	-476,408.95	-410,484.14	-65,924.81	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-149,005.78	149,005.78	B4613
1026	40132000	40132000 Industrial Sales Unbilled	20,334.47	-4,974.02	25,308.49	B4613
		Total: Water revenues - industrial	-456,074.48	-564,463.94	108,389.46	
1026	40145000	40145000 Private Fire Billed	-331,123.44	-228,733.33	-102,390.11	B4622
1026	40145100	40145100 Private Fire Billed Surcharge	0.30	0.00	0.30	B4622
1026	40145200	40145200 Private Fire Billed DSIC	64.99	-82,708.00	82,772.99	B4622
1026	40146000	40146000 Private Fire Unbilled	3,862.04	-1,275.05	5,137.09	B4622
		Total: Water revenues - private fire	-327,196.11	-312,716.38	-14,479.73	
1026	40151000	40151000 Public Authority Billed	-446,191.82	-330,428.22	-115,763.60	B4614
1026	40151200	40151200 Public Authority Billed DSIC	0.00	-119,929.59	119,929.59	B4614
1026	40152000	40152000 Public Authority Unbilled	5,916.58	33,325.01	-27,408.43	B4614
		Total: Water revenues - public authority	-440,275.24	-417,032.80	-23,242.44	
1026	40161000	40161000 Sales for Resale Billed	-137,907.76	-138,553.66	645.90	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-50,294.97	50,294.97	B466
1026	40162000	40162000 Sales for Resale Unbilled	22,028.17	-3,094.90	25,123.07	B466
		Total: Water revenues - sales for resale	-115,879.59	-191,943.53	76,063.94	
1026	40189900	40189900 Other Water Revenue	8.08	176,716.58	-176,708.50	B474
		Total: Water revenues - other	8.08	176,716.58	-176,708.50	
		Total: Water revenues	-6,437,045.53	-6,322,798.42	-114,247.11	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-48,870.58	-34,816.02	-14,054.56	B470
1026	40310200	40310200 Other Revenue - Rent	-19,426.31	-18,426.31	-1,000.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-10,240.00	-2,700.00	-7,540.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-35,685.00	-20,220.00	-15,465.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,514.18	-1,576.08	61.90	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-80,310.00	13,860.00	-94,170.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-276.00	0.00	-276.00	B471
		Total: Other revenues	-199,886.07	-63,878.41	-136,007.66	
		Total: Operating revenues	-6,636,931.60	-6,386,676.83	-250,254.77	
1026	51010000	51010000 Purchased Water	26,288.76	33,156.26	-6,867.50	B6101
		Total: Purchased water	26,288.76	33,156.26	-6,867.50	
1026	51510011	51510011 Purchased Power - Source of Supply	3,490.62	2,186.70	1,303.92	B6151
1026	51510012	51510012 Purchased Power - Pumping	241,056.34	263,801.41	-22,745.07	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,728.89	7,218.67	-489.78	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	6,845.12	8,772.59	-1,927.47	B6155
1026	51510016	51510016 Purchased Power - Admin & General	-60,542.62	-243,672.77	183,130.15	B6158
1026	51520000	51520000 Fuel for Power Production	14.21	125.46	-111.25	B6161
		Total: Fuel and power	197,592.56	38,432.06	159,160.50	
1026	51800000	51800000 Chemicals	173,704.27	214,263.00	-40,558.73	B6183
		Total: Chemicals	173,704.27	214,263.00	-40,558.73	
1026	51110000	51110000 Waste Disposal	62,131.10	30,146.43	31,984.67	B6753
		Total: Waste disposal	62,131.10	30,146.43	31,984.67	
		Total: Production costs	459,716.69	315,997.75	143,718.94	
1026	50100000	50100000 Labor Natural Account	313,330.36	272,679.72	40,650.64	B6018
1026	50100001	50100001 Labor Expense Accrual	64,896.56	36,132.45	28,764.11	B6018
1026	50101200	50101200 Labor Oper Pumping	106,858.88	83,876.29	22,982.59	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,792.09	16,758.68	2,033.41	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-76.52	172.73	-249.25	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	64,686.33	51,993.44	12,692.89	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	19,660.59	17,283.25	2,377.34	B6017
1026	50101600	50101600 Labor Oper Admin & General	66,914.82	96,512.90	-29,598.08	B6018
1026	50102200	50102200 Labor Maint Pumping	3,099.32	1,961.96	1,137.36	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,603.67	2,511.49	92.18	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	24,206.08	18,750.70	5,455.38	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	14,645.88	2,084.50	12,561.38	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,698.61	18,045.97	-3,347.36	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	3,771.94	18,082.39	-14,310.45	B6016
1026	50102600	50102600 Labor Maint Admin & General	-80.76	0.00	-80.76	B6018
1026	50109900	50109900 Labor Capitalized Credits	-270,768.26	-243,156.12	-27,612.14	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	75,498.19	55,910.00	19,588.19	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	8,830.22	6,149.27	2,680.95	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,315.38	2,278.08	-962.70	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	888.23	196.88	691.35	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	8,030.30	8,471.18	-440.88	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1,665.29	546.81	1,118.48	B6017

1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,594.63	5,960.63	-3,366.00	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,005.39	1,980.39	-975.00	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	875.84	854.45	21.39	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,278.27	2,570.17	-291.90	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	5,711.17	937.76	4,773.41	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-74,112.11	-55,910.00	-18,202.11	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,013.84	1,342.56	671.28	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	937.08	901.14	35.94	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	393.33	449.53	-56.20	B6015
1026	50171000	50171000 Annual Performance Plan	58,686.39	47,106.71	11,579.68	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-12,103.33	-8,923.82	-3,179.51	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	53,355.28	45,568.20	7,787.08	B6018
		Total: Salaries and wages	585,102.98	510,080.29	75,022.69	
1026	50610000	50610000 Pension Expense	10,721.72	15,751.00	-5,029.28	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,069.73	-6,489.71	1,419.98	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	33,912.71	30,156.83	3,755.88	B6048
		Total: Pension expense	39,564.70	39,418.12	146.58	
1026	50510000	50510000 OPEB Expense	3,545.33	4,365.00	-819.67	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,483.00	-2,539.43	1,056.43	B6048
1026	50550000	50550000 Group Insurance Expense	171,451.67	142,594.46	28,857.21	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-68,074.32	-56,752.35	-11,321.97	B6048
1026	50560000	50560000 Health Savings Account Expense	0.00	750.00	-750.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-82,109.08	-79,900.00	-2,209.08	B6048
		Total: Group insurance expense	23,330.60	8,517.68	14,812.92	
1026	50421000	50421000 401k Expense	22,593.64	19,755.29	2,838.35	B6048
1026	50421100	50421100 401k Expense Cap Credits	-9,086.01	-7,861.26	-1,224.75	B6048
1026	50422000	50422000 Defined Contribution Expense	33,490.01	28,933.18	4,556.83	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-12,657.94	-10,499.58	-2,158.36	B6048
1026	50426000	50426000 Retiree Medical Expense	2,933.58	2,754.79	178.79	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-1,069.95	-808.45	-261.50	B6048
1026	50450012	50450012 Other Welfare - Pumping	0.00	2,250.00	-2,250.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	0.00	2,000.00	-2,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	3,044.57	3,551.86	-507.29	B6048
1026	50451000	50451000 Employee Awards	0.00	-1,495.69	1,495.69	B6048
1026	50452000	50452000 Employee Physical Exams	665.00	95.00	570.00	B6048
1026	50457000	50457000 Training	968.60	1,853.01	-884.41	B6048
		Total: Other benefits	40,881.50	40,528.15	353.35	
		Total: Employee-related costs	688,879.78	598,544.24	90,335.54	
1026	53401000	53401000 AWWSC Services - Labor OPEX	460,310.69	439,242.43	21,068.26	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,978.70	7,661.43	317.27	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	43,542.66	35,618.35	7,924.31	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	27,868.91	19,416.39	8,452.52	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	97,537.77	97,698.04	-160.27	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	65,276.30	30,085.34	35,190.96	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	14,608.38	16,577.11	-1,968.73	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	78,238.89	66,247.65	11,991.24	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	17,242.88	18,779.95	-1,537.07	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	47,966.93	22,953.25	25,013.68	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	27,413.38	41,300.49	-13,887.11	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	23,589.36	18,518.46	5,070.90	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	4,407.08	1,917.04	2,490.04	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	647.54	651.80	-4.26	B6348
		Total: Service Company Costs	916,629.47	816,667.73	99,961.74	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	14,940.00	5,130.38	9,809.62	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	99.00	0.00	99.00	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	-1,457.31	32,673.37	-34,130.68	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	6,183.88	26,793.71	-20,609.83	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	573.39	672.00	-98.61	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,883.00	6,618.00	265.00	B6328
1026	53155000	53155000 Contract Services - Legal	68,180.62	1,889.33	66,291.29	B6338
		Total: Contracted services	95,402.58	73,776.79	21,625.79	
1026	52532013	52532013 Electricity - Water Treatment	3,094.57	3,223.50	-128.93	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,701.35	2,141.93	-440.58	B6755
1026	52532016	52532016 Electricity - Admin & General	334.67	265.99	68.68	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	17,077.00	13,832.00	3,245.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	38.59	10.35	28.24	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,893.46	616.09	2,277.37	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	81.39	-61.56	142.95	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	-0.94	19.01	-19.95	B6758
1026	52550012	52550012 Janitorial - Pumping	15.99	115.64	-99.65	B6751
1026	52550013	52550013 Janitorial - Water Treatment	209.49	435.69	-226.20	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	0.00	2,423.28	-2,423.28	B6755
1026	52550016	52550016 Janitorial - Admin & General	1,043.77	1,627.08	-583.31	B6758
1026	52571011	52571011 Security Service - Source of Supply	5,687.55	3,879.74	1,807.81	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	8,364.92	465.76	7,899.16	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	821.21	219.22	601.99	B6755
1026	52578016	52578016 Trash Removal - Admin & General	554.04	130.26	423.78	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	226.44	196.63	29.81	B6755
1026	52583016	52583016 Water & WW - Admin & General	688.78	612.60	76.18	B6758
		Total: Building Maintenance and Services	42,832.28	30,153.21	12,679.07	
1026	52574016	52574016 Telephone - Admin & General	5,643.11	-1,651.53	7,294.64	B6758

1026	52574116	52574116 Cell Phone - Admin & General	2,891.98	1,468.84	1,423.14	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,500.60	2,977.58	-1,476.98	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,111.30	4,312.60	-201.30	B6758
		Total: Telecommunication expenses	14,146.99	7,107.49	7,039.50	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	130.54	-130.54	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	267.02	71.83	195.19	B6758
1026	52566016	52566016 Postage - Admin & General	4,066.40	11.25	4,055.15	B6758
1026	52566700	52566700 Printing	1,385.54	511.40	874.14	B6758
		Total: Postage, printing and stationary	5,718.96	725.02	4,993.94	
1026	52512500	52512500 Books & Publications	0.00	162.32	-162.32	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,587.88	4,035.88	552.00	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	0.00	118.98	-118.98	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	526.12	222.77	303.35	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	878.64	1,258.72	-380.08	B6758
1026	52571500	52571500 Software Licenses	7,823.86	-9,542.56	17,366.42	B6758
1026	52582012	52582012 Uniforms - Pumping	127.01	1,693.58	-1,566.57	B6751
1026	52582014	52582014 Uniforms - Transmission & Distribution	6,964.37	1,196.80	5,767.57	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,005.10	962.82	42.28	B6758
1026	52599800	52599800 PCard Undistributed	-2,967.42	2,424.47	-5,391.89	B6758
		Total: Office supplies and services	18,945.56	2,533.78	16,411.78	
1026	52534000	52534000 Employee Expenses	6,805.17	13,398.36	-6,593.19	B6758
1026	52534200	52534200 Conferences & Registration	950.00	3,650.00	-2,700.00	B6758
1026	52535000	52535000 Meals Deductible	2,393.65	2,551.18	-157.53	B6758
1026	52567000	52567000 Relocation Expenses	0.00	34.07	-34.07	B6758
		Total: Employee related expense travel & entertainme	10,148.82	19,633.61	-9,484.79	
1026	52000000	52000000 M & S (O&M) - Natural Account	0.00	1,720.95	-1,720.95	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	575.47	172.26	403.21	B6201
1026	52001200	52001200 M & S Oper - Pumping	70.02	87.14	-17.12	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	69,216.35	64,843.40	4,372.95	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	28,321.73	28,499.15	-177.42	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	993.99	0.00	993.99	B6207
1026	52001600	52001600 M & S Oper - Admin & General	3,866.47	33,812.65	-29,946.18	B6208
1026	52501200	52501200 Misc Oper - Pumping	62.91	0.00	62.91	B6751
1026	52501400	52501400 Misc Oper - Transmission & Distribution	4,203.30	2,016.00	2,187.30	B6755
1026	52501420	52501420 Misc Oper - Transmission & Distribution Meters	27.30	0.00	27.30	B6755
1026	52501600	52501600 Misc Oper - Admin & General	5,176.00	-55,759.16	60,935.16	B6758
1026	52514700	52514700 Community Partnerships	37,090.22	31,736.32	5,353.90	B6758
1026	52514901	52514901 Customer Education Communication - Reg	0.00	1,503.87	-1,503.87	B6758
1026	52514903	52514903 Customer Education Communication - Issues	1,300.72	0.00	1,300.72	B6758
1026	52514905	52514905 Customer Education Communication - Printed	0.00	300.44	-300.44	B6758
1026	52514910	52514910 Customer Education - Online Development/Production	5,298.63	0.00	5,298.63	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,098.25	4,344.50	-246.25	B6758
1026	52554500	52554500 Lab Supplies	5,683.22	9,759.85	-4,076.63	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.40	76.21	B6758
1026	52579000	52579000 Trustee Fees	0.00	443.33	-443.33	B6758
1026	52585000	52585000 Discounts Available	-25,882.23	-18,378.43	-7,503.80	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-2.09	-2.19	0.10	B6758
		Total: Miscellaneous expenses	141,700.87	106,624.48	35,076.39	
1026	54110016	54110016 Rents-Real Property - Admin & General	356.00	0.00	356.00	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	0.00	-80.72	80.72	B6425
		Total: Rents	356.00	-80.72	436.72	
1026	55000016	55000016 Transportation Oper - Admin & General	63.96	0.00	63.96	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	0.00	84.42	-84.42	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-21,968.89	-20,964.53	-1,004.36	B6508
1026	55010100	55010100 Transportation Lease Costs	5,492.51	1,597.30	3,895.21	B6508
1026	55010200	55010200 Transportation Lease Fuel	21,824.66	21,343.08	481.58	B6508
1026	55010300	55010300 Transportation Lease Maint	18,936.19	26,544.63	-7,608.44	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	767.90	0.00	767.90	B6508
		Total: Transportation	25,116.33	28,604.90	-3,488.57	
		Total: Operating supplies and services	354,368.39	269,078.56	85,289.83	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	62,826.57	54,356.33	8,470.24	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	128.48	-18,365.80	18,494.28	B6707
1026	57010100	57010100 Uncollectible Accounts Exp - Individual	0.00	-162.61	162.61	B6707
		Total: Uncollectible accounts expense	62,955.05	35,827.92	27,127.13	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,362.93	7,733.78	-1,370.85	B6757
1026	52520000	52520000 Collection Agencies	0.00	-13.00	13.00	B6757
		Total: Customer accounting, other	6,362.93	7,720.78	-1,357.85	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.88	612.54	B6568
1026	55710000	55710000 Insurance General Liabilty	55,216.48	63,785.59	-8,569.11	B6578
1026	55711000	55711000 Insurance Casualty Reserve	24,920.00	0.00	24,920.00	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,376.65	6,161.64	2,215.01	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,621.24	-2,572.01	-1,049.23	B6588
1026	55730000	55730000 Insurance Other	4,040.22	3,493.88	546.34	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598
		Total: Insurance other than group	115,957.00	96,294.72	19,662.28	
1026	62002100	62002100 M&S Maint - Source of Supply	0.00	228.22	-228.22	B6202
1026	62002200	62002200 M&S Maint - Pumping	7,387.59	55,952.77	-48,565.18	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	3,325.62	8,277.27	-4,951.65	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	22,455.59	9,102.72	13,352.87	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,328.61	3,596.35	-2,267.74	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	0.00	1,391.76	-1,391.76	B6752
1026	62502200	62502200 Misc Maint - Pumping	0.00	996.36	-996.36	B6752

1026	62502300	62502300 Misc Maint - Water Treatment	0.00	8,603.72	-8,603.72	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	0.00	1,185.00	-1,185.00	B6756
1026	62502600	62502600 Misc Maint - Admin & General	5,398.39	8,500.52	-3,102.13	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	6,840.21	35,346.07	-28,505.86	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	0.00	2,205.00	-2,205.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	0.00	5,509.44	-5,509.44	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	0.00	30,000.00	-30,000.00	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	3,244.77	0.00	3,244.77	B6316
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	38,458.76	46,557.75	-8,098.99	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	14,779.00	5,352.17	9,426.83	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	30,533.68	28,104.58	2,429.10	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,007.00	1,315.00	-308.00	B6358
		Total: Maintenance supplies and services	134,759.22	252,224.70	-117,465.48	
1026	88101000	88101000 Capital Movements - UP	17,473,587.45	1,648,632.62	15,824,954.83	B6758
1026	88106000	88106000 Capital Movements - CCNC	-15,285,138.48	1,642,911.85	-16,928,050.33	B6758
1026	88107000	88107000 Capital Movements - CWIP	3,875,968.81	1,474,127.52	2,401,841.29	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-23,953.79	0.00	-23,953.79	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-285,442.00	14,609.79	-300,051.79	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-1,091,540.12	-112,302.00	-979,238.12	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	1,283,815.12	0.00	1,283,815.12	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	685,930.30	223,420.20	462,510.10	B6758
1026	88257100	88257100 Capital Movements - RWIP	-323,271.55	114,097.19	-437,368.74	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-12,330.00	4,224.00	-16,554.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-73,459.00	-19,918.00	-53,541.00	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	49,627.43	-7,557.61	57,185.04	B6758
1026	88900000	88900000 Capital Movements - Settlement	-6,273,794.17	-4,982,245.56	-1,291,548.61	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,739,628.53	2,392,356.40	347,272.13	
1026	68011000	68011000 Depreciation Exp - UPIS General	887,286.52	921,452.38	-34,165.86	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	32,154.51	149,280.43	-117,125.92	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-19,692.65	-58,467.43	38,774.78	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,362.65	-5,995.28	-367.37	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,780.73	-20,253.66	-3,527.07	B403
		Total: Depreciation	869,605.00	986,016.44	-116,411.44	
1026	68258000	68258000 Amortization - Reg Asset	573.26	92.97	480.29	B4071
		Total: Amortization	573.26	92.97	480.29	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	290,928.12	76,552.21	214,375.91	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,373.04	-527.55	-2,845.49	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,528.58	-2,650.31	-4,878.27	B403
		Total: Removal costs, net	280,026.50	73,374.35	206,652.15	
		Total: Depreciation and amortization	1,150,204.76	1,059,483.76	90,721.00	
1026	69011000	69011000 FIT - Current	364,459.15	35,208.95	329,250.20	B40910
		Total: Current federal income taxes - operating	364,459.15	35,208.95	329,250.20	
1026	69021000	69021000 SIT - Current	82,032.36	11,436.54	70,595.82	B40911
		Total: Current state income taxes - operating	82,032.36	11,436.54	70,595.82	
		Total: Current income taxes - operating	446,491.51	46,645.49	399,846.02	
1026	69065000	69065000 Deferred FIT - Other	-41,755.47	325,881.79	-367,637.26	B41010
		Total: Deferred federal income tax expense	-41,755.47	325,881.79	-367,637.26	
1026	69073500	69073500 Deferred SIT - Other	27,797.47	129,368.78	-101,571.31	B41011
		Total: Deferred state income tax expense	27,797.47	129,368.78	-101,571.31	
		Total: Deferred taxes	-13,958.00	455,250.57	-469,208.57	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-363.53	363.53	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-144.86	0.00	-144.86	B41211
		Total: Amortization of investment tax credits	-144.86	-363.53	218.67	
		Total: Incomes Taxes -Operating	432,388.65	501,532.53	-69,143.88	
1026	68520000	68520000 Property Taxes	373,405.01	335,192.10	38,212.91	B40811
1026	68532000	68532000 FUTA	8.84	87.00	-78.16	B40812
1026	68532100	68532100 FUTA Cap Credits	-0.40	-58.71	58.31	B40812
1026	68533000	68533000 FICA	63,868.13	55,445.20	8,422.93	B40812
1026	68533100	68533100 FICA Cap Credits	-24,206.06	-20,760.43	-3,445.63	B40812
1026	68535000	68535000 SUTA	2.27	24.53	-22.26	B40812
1026	68535100	68535100 SUTA Cap Credits	-0.10	-16.59	16.49	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	100,724.83	99,564.33	1,160.50	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	595,201.40	561,524.17	33,677.23	
		Total: Operating expenses, net	4,917,423.34	4,514,896.86	402,526.48	
		Total: Operating Income (loss)	-1,719,508.26	-1,871,779.97	152,271.71	
1026	81815100	81815100 Interest Income - STD Intercompany	-1,347.29	-3,250.70	1,903.41	B4273
		Total: Interest income	-1,347.29	-3,250.70	1,903.41	
1026	70510000	70510000 AFUDC - Equity	-52,847.61	-34,278.94	-18,568.67	B420
		Total: Allowance for funds used during construction	-52,847.61	-34,278.94	-18,568.67	
1026	71511000	71511000 M&J Revenues	-6,871.00	0.00	-6,871.00	B415
1026	71521000	71521000 M&J Expenses	3,992.18	6,263.12	-2,270.94	B416
		Total: Other miscellaneous income	-2,878.82	6,263.12	-9,141.94	
		Total: Other Income	-57,073.72	-31,266.52	-25,807.20	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	500,288.52	436,730.19	63,558.33	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,606.33	1,754.19	-147.86	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	541,470.86	478,060.39	63,410.47	
1026	81315000	81315000 Interest Short Term Debt Intercompany	51,899.01	0.00	51,899.01	B4272

		Total: Interest on short-term debt	51,899.01	0.00	51,899.01	
1026	85000000	85000000 AFUDC Debt	-31,546.44	-37,844.41	6,297.97	B420
		Total: Allowance for borrowed funds used during cons	-31,546.44	-37,844.41	6,297.97	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,738.86	13,044.69	694.17	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,727.57	15,022.12	705.45	
		Total: Interest Charges	577,551.00	455,238.10	122,312.90	
		Total: Other Income (Expenses)	520,477.28	423,971.58	96,505.70	
		Total: Income (loss) before income taxes	-1,199,030.98	-1,447,808.39	248,777.41	
		Total: Net income (loss)	-1,199,030.98	-1,447,808.39	248,777.41	
		Total: Net Income Available to common stockholders	-1,199,030.98	-1,447,808.39	248,777.41	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,062,550.00	1,940,950.00	121,600.00	B438
		Total: Common Dividends	2,062,550.00	1,940,950.00	121,600.00	
		Total: PROFIT & LOSS STATEMENT	863,519.02	493,141.61	370,377.41	

Tennessee American Water Company
Trial Balance as of October 31, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-3,050,126.71	-2,030,721.09	-1,019,405.62	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-83.35	-739,688.84	739,605.49	B4611
1026	40112000	40112000 Residential Sales Unbilled	186,449.78	72,028.29	114,421.49	B4611
		Total: Water revenues - residential	-2,863,760.28	-2,698,381.64	-165,378.64	
1026	40121000	40121000 Commercial Sales Billed	-2,107,746.00	-1,449,396.21	-658,349.79	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	-15.98	-526,625.13	526,609.15	B4612
1026	40122000	40122000 Commercial Sales Unbilled	73,202.07	-114,661.03	187,863.10	B4612
		Total: Water revenues - commercial	-2,034,559.91	-2,090,682.37	56,122.46	
1026	40131000	40131000 Industrial Sales Billed	-782,625.46	-394,727.41	-387,898.05	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-143,286.08	143,286.08	B4613
1026	40132000	40132000 Industrial Sales Unbilled	70,938.40	-58,755.73	129,694.13	B4613
		Total: Water revenues - industrial	-711,687.06	-596,769.22	-114,917.84	
1026	40145000	40145000 Private Fire Billed	-341,015.17	-224,724.52	-116,290.65	B4622
1026	40145200	40145200 Private Fire Billed DSIC	0.00	-81,618.84	81,618.84	B4622
1026	40146000	40146000 Private Fire Unbilled	-890.35	2,393.03	-3,283.38	B4622
		Total: Water revenues - private fire	-341,905.52	-303,950.33	-37,955.19	
1026	40151000	40151000 Public Authority Billed	-392,004.57	-294,602.75	-97,401.82	B4614
1026	40151200	40151200 Public Authority Billed DSIC	0.00	-106,930.77	106,930.77	B4614
1026	40152000	40152000 Public Authority Unbilled	12,789.52	-36,386.67	49,176.19	B4614
		Total: Water revenues - public authority	-379,215.05	-437,920.19	58,705.14	
1026	40161000	40161000 Sales for Resale Billed	-90,591.41	-108,211.15	17,619.74	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-39,280.65	39,280.65	B466
1026	40162000	40162000 Sales for Resale Unbilled	-56,648.71	2,600.81	-59,249.52	B466
		Total: Water revenues - sales for resale	-147,240.12	-144,890.99	-2,349.13	
1026	40189900	40189900 Other Water Revenue	10.53	183,072.05	-183,061.52	B474
		Total: Water revenues - other	10.53	183,072.05	-183,061.52	
		Total: Water revenues	-6,478,357.41	-6,089,522.69	-388,834.72	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-30,970.75	-12,071.56	-18,899.19	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,426.31	0.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-3,520.00	-3,280.00	-240.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-35,695.00	-19,184.99	-16,510.01	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,500.96	-1,455.20	-45.76	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-9,092.00	-30,045.00	20,953.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-368.00	0.00	-368.00	B471
		Total: Other revenues	-103,137.02	-84,463.06	-18,673.96	
		Total: Operating revenues	-6,581,494.43	-6,173,985.75	-407,508.68	
1026	51010000	51010000 Purchased Water	25,206.70	23,278.14	1,928.56	B6101
		Total: Purchased water	25,206.70	23,278.14	1,928.56	
1026	51510011	51510011 Purchased Power - Source of Supply	3,964.52	5,484.14	-1,519.62	B6151
1026	51510012	51510012 Purchased Power - Pumping	258,958.39	267,682.63	-8,724.24	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,046.49	8,065.37	-1,018.88	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	6,363.52	3,991.09	2,372.43	B6155
1026	51510016	51510016 Purchased Power - Admin & General	1,096,059.04	-131,383.19	1,227,442.23	B6158
1026	51520000	51520000 Fuel for Power Production	112.94	0.00	112.94	B6161
		Total: Fuel and power	1,372,504.90	153,840.04	1,218,664.86	
1026	51800000	51800000 Chemicals	167,314.66	219,890.11	-52,575.45	B6183
		Total: Chemicals	167,314.66	219,890.11	-52,575.45	
1026	51110000	51110000 Waste Disposal	109,808.45	71,954.84	37,853.61	B6753
		Total: Waste disposal	109,808.45	71,954.84	37,853.61	
		Total: Production costs	1,674,834.71	468,963.13	1,205,871.58	
1026	50100000	50100000 Labor Natural Account	472,712.02	276,457.78	196,254.24	B6018
1026	50100001	50100001 Labor Expense Accrual	-141,351.09	46,356.01	-187,707.10	B6018
1026	50101200	50101200 Labor Oper Pumping	103,789.35	118,842.11	-15,052.76	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,348.34	16,105.13	2,243.21	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	107.92	51.19	56.73	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	86,533.59	59,493.63	27,039.96	B6015
1026	50101500	50101500 Labor Oper Customer Accounting	0.00	230.76	-230.76	B6017
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	15,087.02	26,099.69	-11,012.67	B6017
1026	50101600	50101600 Labor Oper Admin & General	87,673.68	89,817.37	-2,143.69	B6018
1026	50102100	50102100 Labor Maint Source of Supply	363.42	0.00	363.42	B6012
1026	50102200	50102200 Labor Maint Pumping	3,963.41	2,476.22	1,487.19	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,047.01	2,743.83	-1,696.82	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,784.00	20,079.78	-7,295.78	B6016
1026	50102420	50102420 Labor Maint Transmsn & Distr - Mains	18,744.87	24,628.68	-5,883.81	B6016
1026	50102430	50102430 Labor Maint Transmsn & Distr - Service	8,506.13	12,974.98	-4,468.85	B6016
1026	50102440	50102440 Labor Maint Transmsn & Distr - Hydrants	11,864.04	18,926.27	-7,062.23	B6016
1026	50109900	50109900 Labor Capitalized Credits	-278,298.16	-290,588.13	12,289.97	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	115,811.31	54,653.74	61,157.57	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,755.92	9,799.45	-2,043.53	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,972.75	1,347.37	625.38	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	1,557.81	170.63	1,387.18	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	16,279.78	7,523.68	8,756.10	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	183.79	2,913.02	-2,729.23	B6017

1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,878.59	4,092.36	-213.77	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	83.16	0.00	83.16	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	0.00	256.64	-256.64	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,709.39	997.68	711.71	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,694.25	726.05	2,968.20	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,692.34	1,175.49	516.85	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,292.64	2,244.84	47.80	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-113,512.97	-53,643.44	-59,869.53	B6018
1026	50171000	50171000 Annual Performance Plan	58,655.63	47,106.71	11,548.92	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-12,300.80	-10,693.65	-1,607.15	B6018
		Total: Salaries and wages	511,629.14	493,365.87	18,263.27	
1026	50610000	50610000 Pension Expense	10,700.81	15,751.00	-5,050.19	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,681.27	-7,469.85	1,788.58	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	33,912.71	30,156.83	3,755.88	B6048
		Total: Pension expense	38,932.25	38,437.98	494.27	
1026	50510000	50510000 OPEB Expense	3,538.45	4,365.00	-826.55	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,712.62	-2,941.56	1,228.94	B6048
1026	50550000	50550000 Group Insurance Expense	179,925.96	160,626.82	19,299.14	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-79,678.50	-68,620.15	-11,058.35	B6048
1026	50560000	50560000 Health Savings Account Expense	39.50	900.00	-860.50	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-82,109.08	-79,900.00	-2,209.08	B6048
		Total: Group insurance expense	20,003.71	14,430.11	5,573.60	
1026	50421000	50421000 401k Expense	23,558.15	22,291.29	1,266.86	B6048
1026	50421100	50421100 401k Expense Cap Credits	-9,986.67	-9,516.34	-470.33	B6048
1026	50422000	50422000 Defined Contribution Expense	34,833.53	32,763.14	2,070.39	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-14,078.87	-13,213.47	-865.40	B6048
1026	50426000	50426000 Retiree Medical Expense	3,066.47	2,711.22	355.25	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-1,112.27	-1,036.45	-75.82	B6048
1026	50450012	50450012 Other Welfare - Pumping	73.13	3,750.00	-3,676.87	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	0.00	2,000.00	-2,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	2,578.40	1,431.67	1,146.73	B6048
1026	50452000	50452000 Employee Physical Exams	326.00	190.00	136.00	B6048
1026	50456000	50456000 Tuition Aid	1,977.50	0.00	1,977.50	B6048
1026	50457000	50457000 Training	1,035.59	463.58	572.01	B6048
1026	50458000	50458000 Referral Bonus	1,421.46	0.00	1,421.46	B6048
		Total: Other benefits	43,692.42	41,834.64	1,857.78	
		Total: Employee-related costs	614,257.52	588,068.60	26,188.92	
1026	53401000	53401000 AWWSC Services - Labor OPEX	356,664.31	318,066.30	38,598.01	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,980.29	8,018.32	-38.03	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	43,058.68	40,993.60	2,065.08	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,622.16	21,367.23	2,254.93	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	78,501.72	50,991.60	27,510.12	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	72,682.40	41,396.59	31,285.81	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	13,753.46	17,044.08	-3,290.62	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	89,446.29	79,371.18	10,075.11	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	17,090.81	22,456.50	-5,365.69	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	51,772.58	39,154.20	12,618.38	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	26,982.79	41,394.76	-14,411.97	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	21,470.08	19,815.68	1,654.40	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	4,563.57	5,325.75	-762.18	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	592.36	651.81	-59.45	B6348
		Total: Service Company Costs	808,181.50	706,047.60	102,133.90	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,110.00	0.00	1,110.00	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	555.99	26,505.96	-25,949.97	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	45,667.58	29,621.17	16,046.41	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	1,353.39	336.00	1,017.39	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,766.00	0.00	6,766.00	B6328
1026	53155000	53155000 Contract Services - Legal	7,938.93	-207.67	8,146.60	B6338
		Total: Contracted services	63,391.89	56,255.46	7,136.43	
1026	52532013	52532013 Electricity - Water Treatment	3,094.49	3,212.65	-118.16	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,598.80	1,363.54	235.26	B6755
1026	52532016	52532016 Electricity - Admin & General	336.03	221.08	114.95	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	13,760.00	13,007.00	753.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	22.32	8.35	13.97	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	910.99	798.34	112.65	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	165.98	135.85	30.13	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	1.75	4.99	-3.24	B6758
1026	52550013	52550013 Janitorial - Water Treatment	82.80	91.86	-9.06	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	0.00	20.28	-20.28	B6755
1026	52550016	52550016 Janitorial - Admin & General	1,600.53	628.80	971.73	B6758
1026	52571011	52571011 Security Service - Source of Supply	6,958.46	3,879.74	3,078.72	B6751
1026	52571016	52571016 Security Service - Admin & General	0.00	300.61	-300.61	B6758
1026	52578013	52578013 Trash Removal - Water Treatment	-105,898.28	0.00	-105,898.28	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	539.81	0.00	539.81	B6755
1026	52578016	52578016 Trash Removal - Admin & General	248.36	0.00	248.36	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	167.32	202.21	-34.89	B6755
1026	52583016	52583016 Water & WW - Admin & General	666.75	528.79	137.96	B6758
		Total: Building Maintenance and Services	-75,743.89	24,404.09	-100,147.98	
1026	52574016	52574016 Telephone - Admin & General	3,217.12	3,949.27	-732.15	B6758
1026	52574116	52574116 Cell Phone - Admin & General	4,391.52	2,732.33	1,659.19	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,568.20	1,541.87	26.33	B6758

1026	52574316	52574316 Wireless - Service First - Admin & General	4,749.15	4,396.42	352.73	B6758
		Total: Telecommunication expenses	13,925.99	12,619.89	1,306.10	
1026	52562513	52562513 Overnight Shipping - Water Treatment	0.00	500.75	-500.75	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	607.46	185.03	422.43	B6758
1026	52566016	52566016 Postage - Admin & General	1,131.63	90.34	1,041.29	B6758
1026	52566700	52566700 Printing	0.00	680.32	-680.32	B6758
		Total: Postage, printing and stationary	1,739.09	1,456.44	282.65	
1026	52526100	52526100 Credit Line Fees Interco	4,840.83	3,871.72	969.11	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	57.83	0.00	57.83	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	35.93	443.06	-407.13	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,452.83	3,188.68	-1,735.85	B6758
1026	52571500	52571500 Software Licenses	6,567.90	4,337.34	2,230.56	B6758
1026	52582012	52582012 Uniforms - Pumping	200.00	507.86	-307.86	B6751
1026	52582013	52582013 Uniforms - Water Treatment	-200.00	0.00	-200.00	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,917.11	2,082.43	834.68	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,252.57	4,379.53	-3,126.96	B6758
1026	52599800	52599800 PCard Undistributed	2,399.05	-2,278.69	4,677.74	B6758
		Total: Office supplies and services	19,524.05	16,531.93	2,992.12	
1026	52534000	52534000 Employee Expenses	10,185.39	14,086.53	-3,901.14	B6758
1026	52534200	52534200 Conferences & Registration	0.00	1,487.07	-1,487.07	B6758
1026	52535000	52535000 Meals Deductible	3,295.62	3,449.65	-154.03	B6758
1026	52535100	52535100 Meals Non-Deductible	220.91	0.00	220.91	B6758
		Total: Employee related expense travel & entertainme	13,701.92	19,023.25	-5,321.33	
1026	52001100	52001100 M & S Oper - Source of Supply	98.94	781.38	-682.44	B6201
1026	52001200	52001200 M & S Oper - Pumping	61.67	167.96	-106.29	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	190.17	0.00	190.17	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	-4,293.86	916.69	-5,210.55	B6205
1026	52001600	52001600 M & S Oper - Admin & General	-1,439.86	11,085.35	-12,525.21	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	22,483.26	17,629.62	4,853.64	B6755
1026	52501420	52501420 Misc Oper - Transmission & Distribution Meters	-27.30	0.00	-27.30	B6755
1026	52501600	52501600 Misc Oper - Admin & General	40,470.30	-6,086.68	46,556.98	B6758
1026	52514700	52514700 Community Partnerships	7,073.88	1,406.85	5,667.03	B6758
1026	52514900	52514900 Customer Education	7,250.32	0.00	7,250.32	B6758
1026	52514901	52514901 Customer Education Communication - Reg	1,769.61	2,899.41	-1,129.80	B6758
1026	52514903	52514903 Customer Education Communication - Issues	33,116.52	0.00	33,116.52	B6758
1026	52515000	52515000 Community Relations - Events	0.00	800.00	-800.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	1,049.50	2,118.44	-1,068.94	B6758
1026	52554500	52554500 Lab Supplies	3,381.30	4,656.60	-1,275.30	B6753
1026	52564000	52564000 Penalties Nondeductible	0.00	15.34	-15.34	B6758
1026	52568000	52568000 Research & Development	1,600.61	1,524.39	76.22	B6758
1026	52579000	52579000 Trustee Fees	168.84	0.00	168.84	B6758
1026	52585000	52585000 Discounts Available	-6,027.63	-16,833.37	10,805.74	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	94.13	-48.62	142.75	B6758
		Total: Miscellaneous expenses	107,020.40	21,033.36	85,987.04	
1026	54110016	54110016 Rents-Real Property - Admin & General	7,310.71	6,924.94	385.77	B6418
		Total: Rents	7,310.71	6,924.94	385.77	
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	0.00	418.59	-418.59	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	7.30	1,132.50	-1,125.20	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	0.00	414.15	-414.15	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	0.00	27.19	-27.19	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-24,566.55	-24,061.83	-504.72	B6508
1026	55010100	55010100 Transportation Lease Costs	2,178.43	-2,385.77	4,564.20	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,417.04	19,101.82	315.22	B6508
1026	55010300	55010300 Transportation Lease Maint	9,962.32	26,200.66	-16,238.34	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	1,085.70	0.00	1,085.70	B6508
		Total: Transportation	8,084.24	20,847.31	-12,763.07	
		Total: Operating supplies and services	158,954.40	179,096.67	-20,142.27	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	35,361.92	19,439.09	15,922.83	B6707
		Total: Uncollectible accounts expense	35,361.92	19,439.09	15,922.83	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,683.11	7,603.61	-920.50	B6757
		Total: Customer accounting, other	6,683.11	7,603.61	-920.50	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.89	612.53	B6568
1026	55710000	55710000 Insurance General Liability	55,230.87	63,048.86	-7,817.99	B6578
1026	55711000	55711000 Insurance Casualty Reserve	6,976.81	0.00	6,976.81	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,337.92	6,049.92	2,288.00	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-4,074.29	-2,960.42	-1,113.87	B6588
1026	55730000	55730000 Insurance Other	4,040.22	5,673.50	-1,633.28	B6598
1026	55740000	55740000 Insurance Property	24,584.47	25,374.20	-789.73	B6598
		Total: Insurance other than group	97,536.42	99,013.95	-1,477.53	
1026	62002100	62002100 M&S Maint - Source of Supply	0.00	221.23	-221.23	B6202
1026	62002200	62002200 M&S Maint - Pumping	1,975.05	23,131.93	-21,156.88	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	728.59	41,322.83	-40,594.24	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	20,730.16	63,443.09	-42,712.93	B6206
1026	62002600	62002600 M&S Maint - Admin & General	455.22	6,452.66	-5,997.44	B6208
1026	62502200	62502200 Misc Maint - Pumping	443.39	0.00	443.39	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	0.00	2,000.00	-2,000.00	B6754
1026	62502600	62502600 Misc Maint - Admin & General	458.01	578.01	-120.00	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	22,725.21	3,202.69	19,522.52	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	315.00	4,892.56	-4,577.56	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	35,614.00	0.00	35,614.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	26,812.37	34,001.19	-7,188.82	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	2,641.67	0.00	2,641.67	B6354

1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	32,424.34	2,330.43	30,093.91	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	29,337.00	85,958.48	-56,621.48	B6358
		Total: Maintenance supplies and services	174,660.01	267,535.10	-92,875.09	
1026	88101000	88101000 Capital Movements - UP	5,450,353.14	1,351,084.30	4,099,268.84	B6758
1026	88106000	88106000 Capital Movements - CCNC	-2,545,419.79	513,917.02	-3,059,336.81	B6758
1026	88107000	88107000 Capital Movements - CWIP	213,046.03	1,158,553.74	-945,507.71	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	0.00	-1,746.70	1,746.70	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-452,550.00	-733,675.00	281,125.00	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	452,550.00	120,644.00	331,906.00	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	0.00	342,573.00	-342,573.00	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-33,757.23	0.00	-33,757.23	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	384,878.69	326,843.29	58,035.40	B6758
1026	88257100	88257100 Capital Movements - RWIP	32,460.32	-171,350.37	203,810.69	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-22,759.00	-46,929.00	24,170.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	22,759.00	29,012.00	-6,253.00	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-8,566.11	-16,024.35	7,458.24	B6758
1026	88900000	88900000 Capital Movements - Settlement	-3,492,995.05	-2,872,901.93	-620,093.12	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	3,570,469.59	2,335,767.75	1,234,701.84	
1026	68011000	68011000 Depreciation Exp - UPIS General	885,860.37	938,644.83	-52,784.46	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	32,154.51	151,253.01	-119,098.50	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-21,529.61	-67,675.91	46,146.30	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,362.65	-5,995.28	-367.37	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,792.16	-20,249.79	-3,542.37	B403
		Total: Depreciation	866,330.46	995,976.86	-129,646.40	
1026	68258000	68258000 Amortization - Reg Asset	573.26	92.97	480.29	B4071
		Total: Amortization	573.26	92.97	480.29	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	291,603.56	78,487.74	213,115.82	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,373.04	-527.55	-2,845.49	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,531.83	-2,649.70	-4,882.13	B403
		Total: Removal costs, net	280,698.69	75,310.49	205,388.20	
		Total: Depreciation and amortization	1,147,602.41	1,071,380.32	76,222.09	
1026	69011000	69011000 FIT - Current	94,154.80	162,951.24	-68,796.44	B40910
		Total: Current federal income taxes - operating	94,154.80	162,951.24	-68,796.44	
1026	69021000	69021000 SIT - Current	26,689.98	49,864.24	-23,174.26	B40911
		Total: Current state income taxes - operating	26,689.98	49,864.24	-23,174.26	
		Total: Current income taxes - operating	120,844.78	212,815.48	-91,970.70	
1026	69065000	69065000 Deferred FIT - Other	49,016.35	160,762.93	-111,746.58	B41010
		Total: Deferred federal income tax expense	49,016.35	160,762.93	-111,746.58	
1026	69073500	69073500 Deferred SIT - Other	22,132.12	69,459.42	-47,327.30	B41011
		Total: Deferred state income tax expense	22,132.12	69,459.42	-47,327.30	
		Total: Deferred taxes	71,148.47	230,222.35	-159,073.88	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-420.97	420.97	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-115.33	0.00	-115.33	B41211
		Total: Amortization of investment tax credits	-115.33	-420.97	305.64	
		Total: Incomes Taxes -Operating	191,877.92	442,616.86	-250,738.94	
1026	68520000	68520000 Property Taxes	373,405.01	335,192.10	38,212.91	B40811
1026	68532000	68532000 FUTA	41.97	152.33	-110.36	B40812
1026	68532100	68532100 FUTA Cap Credits	-39.83	-99.37	59.54	B40812
1026	68533000	68533000 FICA	63,774.26	61,689.14	2,085.12	B40812
1026	68533100	68533100 FICA Cap Credits	-26,359.22	-24,220.74	-2,138.48	B40812
1026	68535000	68535000 SUTA	11.91	43.79	-31.88	B40812
1026	68535100	68535100 SUTA Cap Credits	-11.31	-28.54	17.23	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	100,724.83	99,564.33	1,160.50	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	592,946.50	564,339.78	28,606.72	
		Total: Operating expenses, net	5,502,896.42	4,414,104.71	1,088,791.71	
		Total: Operating Income (loss)	-1,078,598.01	-1,759,881.04	681,283.03	
1026	81815100	81815100 Interest Income - STD Intercompany	-1,183.32	-2,291.39	1,108.07	B4273
		Total: Interest income	-1,183.32	-2,291.39	1,108.07	
1026	70510000	70510000 AFUDC - Equity	-57,793.34	-38,293.46	-19,499.88	B420
		Total: Allowance for funds used during construction	-57,793.34	-38,293.46	-19,499.88	
1026	71511000	71511000 M&J Revenues	0.00	-7,911.47	7,911.47	B415
1026	71521000	71521000 M&J Expenses	10,088.91	5,038.28	5,050.63	B416
		Total: Other miscellaneous income	10,088.91	-2,873.19	12,962.10	
		Total: Other Income	-48,887.75	-43,458.04	-5,429.71	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	529,105.14	436,730.14	92,375.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,464.25	1,754.19	-289.94	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	570,145.40	478,060.34	92,085.06	
1026	81315000	81315000 Interest Short Term Debt Intercompany	13,390.09	12,550.16	839.93	B4272
		Total: Interest on short-term debt	13,390.09	12,550.16	839.93	
1026	85000000	85000000 AFUDC Debt	-34,324.52	-42,276.54	7,952.02	B420
		Total: Allowance for borrowed funds used during cons	-34,324.52	-42,276.54	7,952.02	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,934.93	13,044.69	890.24	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,789.83	11.65	B428
		Total: Amortization of debt expense	15,923.64	15,022.12	901.52	
		Total: Interest Charges	565,134.61	463,356.08	101,778.53	
		Total: Other Income (Expenses)	516,246.86	419,898.04	96,348.82	

Total: Income (loss) before income taxes	-562,351.15	-1,339,983.00	777,631.85
Total: Net income (loss)	-562,351.15	-1,339,983.00	777,631.85
Total: Net Income Available to common stockholders	-562,351.15	-1,339,983.00	777,631.85
Total: PROFIT & LOSS STATEMENT	-562,351.15	-1,339,983.00	777,631.85

Tennessee American Water Company
Trial Balance as of November 30, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,353,042.73	-1,968,344.36	-384,698.37	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	-70.74	-714,938.51	714,867.77	B4611
1026	40112000	40112000 Residential Sales Unbilled	-53,585.17	202,560.91	-256,146.08	B4611
		Total: Water revenues - residential	-2,406,698.64	-2,480,721.96	74,023.32	
1026	40121000	40121000 Commercial Sales Billed	-1,828,418.15	-1,414,242.28	-414,175.87	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	78.42	-513,455.47	513,533.89	B4612
1026	40122000	40122000 Commercial Sales Unbilled	-89,132.61	119,996.26	-209,128.87	B4612
		Total: Water revenues - commercial	-1,917,472.34	-1,807,701.49	-109,770.85	
1026	40131000	40131000 Industrial Sales Billed	-481,239.62	-324,658.47	-156,581.15	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-117,851.02	117,851.02	B4613
1026	40132000	40132000 Industrial Sales Unbilled	-106,303.40	63,553.71	-169,857.11	B4613
		Total: Water revenues - industrial	-587,543.02	-378,955.78	-208,587.24	
1026	40145000	40145000 Private Fire Billed	-322,251.00	-228,981.95	-93,269.05	B4622
1026	40145200	40145200 Private Fire Billed DSIC	93.38	-83,109.62	83,203.00	B4622
1026	40146000	40146000 Private Fire Unbilled	-431.43	-3,376.23	2,944.80	B4622
		Total: Water revenues - private fire	-322,589.05	-315,467.80	-7,121.25	
1026	40151000	40151000 Public Authority Billed	-236,386.80	-288,459.77	52,072.97	B4614
1026	40151200	40151200 Public Authority Billed DSIC	0.00	-104,711.07	104,711.07	B4614
1026	40152000	40152000 Public Authority Unbilled	-152,848.47	41,768.71	-194,617.18	B4614
		Total: Water revenues - public authority	-389,235.27	-351,402.13	-37,833.14	
1026	40161000	40161000 Sales for Resale Billed	-104,069.26	-113,660.56	9,591.30	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-41,258.78	41,258.78	B466
1026	40162000	40162000 Sales for Resale Unbilled	10,881.26	-1,094.36	11,975.62	B466
		Total: Water revenues - sales for resale	-93,188.00	-156,013.70	62,825.70	
1026	40189900	40189900 Other Water Revenue	-15.15	-315,065.89	315,050.74	B474
		Total: Water revenues - other	-15.15	-315,065.89	315,050.74	
		Total: Water revenues	-5,716,741.47	-5,805,328.75	88,587.28	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-27,449.47	288.60	-27,738.07	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,426.31	0.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-2,960.00	-2,320.00	-640.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-27,960.00	-20,430.00	-7,530.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,623.52	-1,510.20	-113.32	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-8,070.00	-17,520.00	9,450.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-228.00	0.00	-228.00	B471
		Total: Other revenues	-90,281.30	-59,917.91	-30,363.39	
		Total: Operating revenues	-5,807,022.77	-5,865,246.66	58,223.89	
1026	51010000	51010000 Purchased Water	19,042.31	23,922.05	-4,879.74	B6101
		Total: Purchased water	19,042.31	23,922.05	-4,879.74	
1026	51510011	51510011 Purchased Power - Source of Supply	3,659.05	3,360.23	298.82	B6151
1026	51510012	51510012 Purchased Power - Pumping	199,587.87	221,606.98	-22,019.11	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,136.39	7,081.15	55.24	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	5,580.88	3,362.79	2,218.09	B6155
1026	51510016	51510016 Purchased Power - Admin & General	8,515.23	-161,592.93	170,108.16	B6158
1026	51520000	51520000 Fuel for Power Production	14.29	55.18	-40.89	B6161
		Total: Fuel and power	224,493.71	73,873.40	150,620.31	
1026	51800000	51800000 Chemicals	146,964.61	180,732.75	-33,768.14	B6183
		Total: Chemicals	146,964.61	180,732.75	-33,768.14	
1026	51110000	51110000 Waste Disposal	67,670.54	68,013.07	-342.53	B6753
		Total: Waste disposal	67,670.54	68,013.07	-342.53	
		Total: Production costs	458,171.17	346,541.27	111,629.90	
1026	50100000	50100000 Labor Natural Account	307,835.06	462,218.36	-154,383.30	B6018
1026	50100001	50100001 Labor Expense Accrual	3,230.95	-134,766.24	137,997.19	B6018
1026	50101200	50101200 Labor Oper Pumping	97,633.18	101,939.35	-4,306.17	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,376.66	17,582.62	-205.96	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-265.55	-140.44	-125.11	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	73,452.30	64,179.56	9,272.74	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	11,364.15	19,035.92	-7,671.77	B6017
1026	50101600	50101600 Labor Oper Admin & General	75,842.28	83,057.63	-7,215.35	B6018
1026	50102100	50102100 Labor Maint Source of Supply	-121.14	0.00	-121.14	B6012
1026	50102200	50102200 Labor Maint Pumping	3,398.43	1,044.58	2,353.85	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,723.16	1,987.52	-264.36	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,128.37	23,749.89	-11,621.52	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	23,703.39	8,997.81	14,705.58	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	13,736.36	13,350.12	386.24	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,266.25	10,812.52	1,453.73	B6016
1026	50109900	50109900 Labor Capitalized Credits	-250,731.31	-262,435.03	11,703.72	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	82,847.61	105,388.04	-22,540.43	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,307.63	12,370.18	-7,062.55	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,854.32	4,148.81	-1,294.49	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	0.00	275.63	-275.63	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	6,975.16	16,951.34	-9,976.18	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	198.84	1,562.59	-1,363.75	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,330.65	2,471.09	-140.44	B6018

1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	0.00	27.02	-27.02	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	824.56	1,427.82	-603.26	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	4,639.11	4,071.50	567.61	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,119.41	3,240.17	-2,120.76	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,868.57	673.51	2,195.06	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-81,278.01	-104,493.00	23,214.99	B6018
1026	50171000	50171000 Annual Performance Plan	58,653.24	47,106.71	11,546.53	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-11,032.19	-9,526.35	-1,505.84	B6018
		Total: Salaries and wages	478,881.44	496,309.23	-17,427.79	
1026	50610000	50610000 Pension Expense	10,697.55	15,751.00	-5,053.45	B6048
1026	50610100	50610100 Pension Capitalized Credits	-4,714.51	-7,888.99	3,174.48	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	33,912.71	30,156.83	3,755.88	B6048
		Total: Pension expense	39,895.75	38,018.84	1,876.91	
1026	50510000	50510000 OPEB Expense	3,537.27	4,365.00	-827.73	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,418.33	-1,692.42	274.09	B6048
1026	50550000	50550000 Group Insurance Expense	158,891.57	155,658.80	3,232.77	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-66,114.73	-67,015.98	901.25	B6048
1026	50560000	50560000 Health Savings Account Expense	-13.18	-150.00	136.82	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-82,109.08	-79,900.00	-2,209.08	B6048
		Total: Group insurance expense	12,773.52	11,265.40	1,508.12	
1026	50421000	50421000 401k Expense	20,470.46	21,724.32	-1,253.86	B6048
1026	50421100	50421100 401k Expense Cap Credits	-8,244.44	-8,978.97	734.53	B6048
1026	50422000	50422000 Defined Contribution Expense	30,696.95	31,403.12	-706.17	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-12,175.29	-12,108.99	-66.30	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,467.74	3,223.03	-755.29	B6048
1026	50426000	50426000 Retiree Medical Expense	2,696.38	2,610.38	86.00	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-980.86	-1,016.23	35.37	B6048
1026	50450012	50450012 Other Welfare - Pumping	0.00	4,000.00	-4,000.00	B6041
1026	50450016	50450016 Other Welfare - Admin & General	2,286.02	857.06	1,428.96	B6048
1026	50452000	50452000 Employee Physical Exams	0.00	272.00	-272.00	B6048
1026	50457000	50457000 Training	350.60	2,246.58	-1,895.98	B6048
		Total: Other benefits	37,567.56	44,232.30	-6,664.74	
		Total: Employee-related costs	569,118.27	589,825.77	-20,707.50	
1026	53401000	53401000 AWWSC Services - Labor OPEX	351,168.08	276,741.21	74,426.87	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,840.36	7,929.74	-89.38	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	38,748.86	35,181.33	3,567.53	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	31,687.25	23,951.28	7,735.97	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	67,640.20	117,867.84	-50,227.64	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	66,211.21	43,085.34	23,125.87	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	14,079.54	16,766.56	-2,687.02	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	73,021.95	84,817.24	-11,795.29	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	1,130.92	20,089.22	-18,958.30	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	47,220.88	31,971.74	15,249.14	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	21,742.63	46,052.73	-24,310.10	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	19,600.48	15,850.79	3,749.69	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	4,231.06	-1,432.65	5,663.71	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	695.73	651.80	43.93	B6348
		Total: Service Company Costs	745,019.15	719,524.17	25,494.98	
		Management fees	0.00	0.00	0.00	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	907.80	0.00	907.80	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	0.00	15.57	-15.57	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	258.00	28,698.97	-28,440.97	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	864.93	0.00	864.93	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	13,736.71	9,060.24	4,676.47	B6358
1026	53151011	53151011 Contract Svc-Temp Empl - Source of Supply	0.00	33,073.92	-33,073.92	B6351
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	1,444.65	168.00	1,276.65	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,916.00	13,439.00	-6,523.00	B6328
1026	53155000	53155000 Contract Services - Legal	24,928.83	1,119.33	23,809.50	B6338
		Total: Contracted services	49,056.92	85,575.03	-36,518.11	
1026	52532013	52532013 Electricity - Water Treatment	2,160.29	2,739.65	-579.36	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	649.67	1,046.72	-397.05	B6755
1026	52532016	52532016 Electricity - Admin & General	288.04	157.86	130.18	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	12,570.00	11,597.00	973.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	21.60	16.30	5.30	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,101.97	1,854.92	247.05	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	575.39	450.93	124.46	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	21.71	20.54	1.17	B6758
1026	52550013	52550013 Janitorial - Water Treatment	184.41	0.00	184.41	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	17.48	0.00	17.48	B6755
1026	52550016	52550016 Janitorial - Admin & General	11,222.25	3,481.46	7,740.79	B6758
1026	52571011	52571011 Security Service - Source of Supply	7,777.89	3,879.74	3,898.15	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	432.97	413.02	19.95	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	656.52	172.30	484.22	B6755
1026	52578016	52578016 Trash Removal - Admin & General	432.97	229.98	202.99	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	243.73	170.24	73.49	B6755
1026	52583016	52583016 Water & WW - Admin & General	666.60	610.50	56.10	B6758
		Total: Building Maintenance and Services	40,023.49	26,841.16	13,182.33	
1026	52574016	52574016 Telephone - Admin & General	6,779.36	2,686.25	4,093.11	B6758
1026	52574114	52574114 Cell Phone - Transmission & Distribution	60.08	0.00	60.08	B6755
1026	52574116	52574116 Cell Phone - Admin & General	6,216.06	3,258.61	2,957.45	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,656.59	1,557.89	98.70	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,143.67	4,803.78	-660.11	B6758

		Total: Telecommunication expenses	18,855.76	12,306.53	6,549.23	
1026	52562516	52562516 Overnight Shipping - Admin & General	384.84	137.58	247.26	B6758
1026	52566016	52566016 Postage - Admin & General	189.40	15,028.31	-14,838.91	B6758
1026	52566700	52566700 Printing	0.00	305.99	-305.99	B6758
		Total: Postage, printing and stationary	574.24	15,471.88	-14,897.64	
1026	52526100	52526100 Credit Line Fees Interco	4,784.22	4,668.22	116.00	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	0.00	11.52	-11.52	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	0.00	121.32	-121.32	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	477.97	932.56	-454.59	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	0.00	86.21	-86.21	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	768.90	8,544.01	-7,775.11	B6758
1026	52571500	52571500 Software Licenses	6,380.80	3,863.41	2,517.39	B6758
1026	52582012	52582012 Uniforms - Pumping	362.56	418.49	-55.93	B6751
1026	52582014	52582014 Uniforms - Transmission & Distribution	10,978.81	3,314.18	7,664.63	B6755
1026	52582016	52582016 Uniforms - Admin & General	2,124.45	2,006.85	117.60	B6758
1026	52599800	52599800 PCard Undistributed	-3,094.06	2,113.62	-5,207.68	B6758
		Total: Office supplies and services	22,783.65	26,080.39	-3,296.74	
1026	52534000	52534000 Employee Expenses	9,177.62	2,086.21	7,091.41	B6758
1026	52534200	52534200 Conferences & Registration	0.00	1,000.00	-1,000.00	B6758
1026	52535000	52535000 Meals Deductible	4,036.33	2,520.97	1,515.36	B6758
		Total: Employee related expense travel & entertainme	13,213.95	5,607.18	7,606.77	
1026	52001100	52001100 M & S Oper - Source of Supply	4,434.08	0.00	4,434.08	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,136.98	-105.32	1,242.30	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	106.54	1,492.15	-1,385.61	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	33,224.71	25,878.77	7,345.94	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	128.40	122.07	6.33	B6207
1026	52001600	52001600 M & S Oper - Admin & General	1,791.93	75,512.30	-73,720.37	B6208
1026	52501200	52501200 Misc Oper - Pumping	0.00	200.00	-200.00	B6751
1026	52501400	52501400 Misc Oper - Transmission & Distribution	5.32	0.00	5.32	B6755
1026	52501600	52501600 Misc Oper - Admin & General	-4,955.59	53,458.84	-58,414.43	B6758
1026	52514700	52514700 Community Partnerships	4,710.47	12,312.82	-7,602.35	B6758
1026	52514900	52514900 Customer Education	3,316.04	0.00	3,316.04	B6758
1026	52514901	52514901 Customer Education Communication - Reg	4,162.41	873.49	3,288.92	B6758
1026	52514905	52514905 Customer Education Communication - Printed	0.00	300.44	-300.44	B6758
1026	52514909	52514909 Customer Education - Video & Photo	0.00	2,000.00	-2,000.00	B6758
1026	52514910	52514910 Customer Education - Online Development/Production	0.00	6,593.42	-6,593.42	B6758
1026	52515000	52515000 Community Relations - Events	127.98	0.00	127.98	B6758
1026	52522000	52522000 Community Relations	0.00	11,208.32	-11,208.32	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	1,355.84	1,040.75	315.09	B6758
1026	52554500	52554500 Lab Supplies	8,520.09	6,542.92	1,977.17	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.39	76.22	B6758
1026	52579000	52579000 Trustee Fees	0.00	16.67	-16.67	B6758
1026	52585000	52585000 Discounts Available	-15,324.79	-6,789.88	-8,534.91	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-5.96	56.96	-62.92	B6758
		Total: Miscellaneous expenses	44,335.06	192,239.11	-147,904.05	
1026	54110016	54110016 Rents-Real Property - Admin & General	356.00	0.00	356.00	B6418
		Total: Rents	356.00	0.00	356.00	
1026	55000000	55000000 Transportation (O&M) - Natural Account	6,338.36	0.00	6,338.36	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	253.69	1,343.28	-1,089.59	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	3.67	344.07	-340.40	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	315.00	0.00	315.00	B6506
1026	55000100	55000100 Transportation Capitalized Credits	-26,258.93	-25,097.89	-1,161.04	B6508
1026	55010100	55010100 Transportation Lease Costs	-4,602.73	35,444.91	-40,047.64	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,465.88	18,503.44	962.44	B6508
1026	55010300	55010300 Transportation Lease Maint	28,641.84	23,693.83	4,948.01	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	205.80	0.00	205.80	B6508
		Total: Transportation	24,362.58	54,231.64	-29,869.06	
		Total: Operating supplies and services	213,561.65	418,352.92	-204,791.27	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	46,250.80	31,450.90	14,799.90	B6707
		Total: Uncollectible accounts expense	46,250.80	31,450.90	14,799.90	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,406.65	6,573.08	-166.43	B6757
1026	52520000	52520000 Collection Agencies	-79.05	-43.84	-35.21	B6757
		Total: Customer accounting, other	6,327.60	6,529.24	-201.64	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.89	612.53	B6568
1026	55710000	55710000 Insurance General Liability	55,319.26	63,148.90	-7,829.64	B6578
1026	55711000	55711000 Insurance Casualty Reserve	8,336.67	0.00	8,336.67	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,184.51	6,229.40	1,955.11	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,419.73	-3,118.88	-300.85	B6588
1026	55730000	55730000 Insurance Other	4,858.62	4,721.96	136.66	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598
		Total: Insurance other than group	100,304.22	96,407.01	3,897.21	
1026	62002200	62002200 M&S Maint - Pumping	1,991.14	4,666.38	-2,675.24	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	10,680.18	4,409.61	6,270.57	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	4,311.83	10,905.88	-6,594.05	B6206
1026	62002600	62002600 M&S Maint - Admin & General	353.26	8,346.67	-7,993.41	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	0.00	3,369.69	-3,369.69	B6752
1026	62502200	62502200 Misc Maint - Pumping	0.00	10,570.40	-10,570.40	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	0.00	34,250.17	-34,250.17	B6754
1026	62502600	62502600 Misc Maint - Admin & General	-1,364.58	1,096.53	-2,461.11	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	46,788.87	29,164.75	17,624.12	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,605.00	5,755.60	-4,150.60	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	2,330.20	0.00	2,330.20	B6312

1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	0.00	7,150.00	-7,150.00	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	0.00	2,085.26	-2,085.26	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	18,669.49	2,007.36	16,662.13	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,548.90	63,706.07	-62,157.17	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	38,160.48	1,755.24	36,405.24	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,007.00	81,857.40	-80,850.40	B6358
		Total: Maintenance supplies and services	126,081.77	271,097.01	-145,015.24	
1026	88101000	88101000 Capital Movements - UP	4,429,564.80	1,186,208.09	3,243,356.71	B6758
1026	88106000	88106000 Capital Movements - CCNC	-1,435,715.01	1,060,084.40	-2,495,799.41	B6758
1026	88107000	88107000 Capital Movements - CWIP	2,084,488.22	308,233.45	1,776,254.77	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-6,038.86	-5,162.00	-876.86	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-706,293.77	-108,735.00	-597,558.77	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	687,091.00	-495,413.00	1,182,504.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	398,845.79	137,395.98	261,449.81	B6758
1026	88257100	88257100 Capital Movements - RWIP	-170,453.91	41,398.95	-211,852.86	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-32,897.00	-3,950.00	-28,947.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	32,897.00	-14,113.00	47,010.00	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-6,596.72	-16,412.24	9,815.52	B6758
1026	88900000	88900000 Capital Movements - Settlement	-5,274,891.54	-2,089,535.63	-3,185,355.91	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,264,834.63	2,479,728.29	-214,893.66	
1026	68011000	68011000 Depreciation Exp - UPIS General	893,049.41	942,976.50	-49,927.09	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	32,840.53	151,624.93	-118,784.40	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-17,618.52	-71,844.48	54,225.96	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,362.65	-5,995.28	-367.37	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,813.26	-20,292.67	-3,520.59	B403
		Total: Depreciation	878,095.51	996,469.00	-118,373.49	
1026	68258000	68258000 Amortization - Reg Asset	573.26	92.97	480.29	B4071
		Total: Amortization	573.26	92.97	480.29	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	292,978.84	78,907.89	214,070.95	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,373.04	-527.55	-2,845.49	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,537.82	-2,656.45	-4,881.37	B403
		Total: Removal costs, net	282,067.98	75,723.89	206,344.09	
		Total: Depreciation and amortization	1,160,736.75	1,072,285.86	88,450.89	
1026	69011000	69011000 FIT - Current	7,193.15	193,062.33	-185,869.18	B40910
		Total: Current federal income taxes - operating	7,193.15	193,062.33	-185,869.18	
1026	69021000	69021000 SIT - Current	-12,640.82	60,481.60	-73,122.42	B40911
		Total: Current state income taxes - operating	-12,640.82	60,481.60	-73,122.42	
		Total: Current income taxes - operating	-5,447.67	253,543.93	-258,991.60	
1026	69065000	69065000 Deferred FIT - Other	213,555.57	135,764.32	77,791.25	B41010
		Total: Deferred federal income tax expense	213,555.57	135,764.32	77,791.25	
1026	69073500	69073500 Deferred SIT - Other	96,425.72	58,197.02	38,228.70	B41011
		Total: Deferred state income tax expense	96,425.72	58,197.02	38,228.70	
		Total: Deferred taxes	309,981.29	193,961.34	116,019.95	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-352.72	352.72	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-502.48	0.00	-502.48	B41211
		Total: Amortization of investment tax credits	-502.48	-352.72	-149.76	
		Total: Incomes Taxes -Operating	304,031.14	447,152.55	-143,121.41	
1026	68520000	68520000 Property Taxes	373,405.01	245,166.95	128,238.06	B40811
1026	68532000	68532000 FUTA	25.74	162.82	-137.08	B40812
1026	68532100	68532100 FUTA Cap Credits	-17.78	-76.98	59.20	B40812
1026	68533000	68533000 FICA	58,415.81	60,262.92	-1,847.11	B40812
1026	68533100	68533100 FICA Cap Credits	-23,089.32	-25,147.93	2,058.61	B40812
1026	68535000	68535000 SUTA	7.31	45.99	-38.68	B40812
1026	68535100	68535100 SUTA Cap Credits	-5.05	-21.23	16.18	B40812
1026	68543000	68543000 Other Taxes and Licenses	113,179.00	-290,867.00	404,046.00	B40813
1026	68544000	68544000 Gross Receipts Tax	100,724.83	99,564.33	1,160.50	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	646,044.43	111,136.61	534,907.82	
		Total: Operating expenses, net	4,375,646.95	4,110,303.31	265,343.64	
		Total: Operating Income (loss)	-1,431,375.82	-1,754,943.35	323,567.53	
1026	81815100	81815100 Interest Income - STD Intercompany	-2,541.90	-1,311.33	-1,230.57	B4273
		Total: Interest income	-2,541.90	-1,311.33	-1,230.57	
1026	70510000	70510000 AFUDC - Equity	-62,377.90	-41,498.78	-20,879.12	B420
		Total: Allowance for funds used during construction	-62,377.90	-41,498.78	-20,879.12	
1026	71511000	71511000 M&J Revenues	0.00	-2,002.00	2,002.00	B415
1026	71521000	71521000 M&J Expenses	-362.90	8,668.40	-9,031.30	B416
		Total: Other miscellaneous income	-362.90	6,666.40	-7,029.30	
		Total: Other Income	-65,282.70	-36,143.71	-29,138.99	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	529,105.18	436,730.18	92,375.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,464.25	1,754.19	-289.94	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	570,145.44	478,060.38	92,085.06	
1026	81315000	81315000 Interest Short Term Debt Intercompany	13,898.21	7,992.14	5,906.07	B4272
		Total: Interest on short-term debt	13,898.21	7,992.14	5,906.07	
1026	81500000	81500000 Interest Other	0.00	1,500.00	-1,500.00	B4275
		Total: Other interest expense	0.00	1,500.00	-1,500.00	
1026	85000000	85000000 AFUDC Debt	-37,240.79	-45,815.24	8,574.45	B420
		Total: Allowance for borrowed funds used during cons	-37,240.79	-45,815.24	8,574.45	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,934.93	13,044.69	890.24	B428

1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,801.48	0.00 B428
		Total: Amortization of debt expense	15,923.64	15,033.77	889.87
		Total: Interest Charges	562,726.50	456,771.05	105,955.45
		Total: Other Income (Expenses)	497,443.80	420,627.34	76,816.46
		Total: Income (loss) before income taxes	-933,932.02	-1,334,316.01	400,383.99
		Total: Net income (loss)	-933,932.02	-1,334,316.01	400,383.99
		Total: Net Income Available to common stockholders	-933,932.02	-1,334,316.01	400,383.99
		Total: PROFIT & LOSS STATEMENT	-933,932.02	-1,334,316.01	400,383.99

Tennessee American Water Company
Trial Balance as of December 31, 2025

Company Code	Account Number	Description	Current Year Balance	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	-2,506,850.50	-1,670,065.35	-836,785.15	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	18.27	-606,825.59	606,843.86	B4611
1026	40112000	40112000 Residential Sales Unbilled	-218,317.74	-111,230.28	-107,087.46	B4611
		Total: Water revenues - residential	-2,725,149.97	-2,388,121.22	-337,028.75	
1026	40121000	40121000 Commercial Sales Billed	-1,917,060.19	-1,272,487.48	-644,572.71	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	0.00	-462,191.79	462,191.79	B4612
1026	40122000	40122000 Commercial Sales Unbilled	50,083.29	-117,097.30	167,180.59	B4612
		Total: Water revenues - commercial	-1,866,976.90	-1,851,776.57	-15,200.33	
1026	40131000	40131000 Industrial Sales Billed	-602,407.87	-265,351.08	-337,056.79	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	0.00	-96,323.19	96,323.19	B4613
1026	40132000	40132000 Industrial Sales Unbilled	14,811.88	-74,578.13	89,390.01	B4613
		Total: Water revenues - industrial	-587,595.99	-436,252.40	-151,343.59	
1026	40145000	40145000 Private Fire Billed	-321,117.36	-239,144.58	-81,972.78	B4622
1026	40145200	40145200 Private Fire Billed DSIC	255.32	-74,886.54	75,141.86	B4622
1026	40146000	40146000 Private Fire Unbilled	-3,197.02	2,144.40	-5,341.42	B4622
		Total: Water revenues - private fire	-324,059.06	-311,886.72	-12,172.34	
1026	40151000	40151000 Public Authority Billed	-454,260.37	-247,745.89	-206,514.48	B4614
1026	40151200	40151200 Public Authority Billed DSIC	390.18	-89,989.34	90,379.52	B4614
1026	40152000	40152000 Public Authority Unbilled	138,008.05	-38,839.49	176,847.54	B4614
		Total: Water revenues - public authority	-315,862.14	-376,574.72	60,712.58	
1026	40161000	40161000 Sales for Resale Billed	194,193.92	-65,789.38	259,983.30	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	0.00	-23,881.55	23,881.55	B466
1026	40162000	40162000 Sales for Resale Unbilled	-303,800.43	-37,610.23	-266,190.20	B466
		Total: Water revenues - sales for resale	-109,606.51	-127,281.16	17,674.65	
1026	40189900	40189900 Other Water Revenue	-71.32	162,359.98	-162,431.30	B474
		Total: Water revenues - other	-71.32	162,359.98	-162,431.30	
		Total: Water revenues	-5,929,321.89	-5,329,532.81	-599,789.08	
1026	40310100	40310100 Other Revenue - Late Payment Charge	-28,117.35	-33,961.95	5,844.60	B470
1026	40310200	40310200 Other Revenue - Rent	-18,426.31	-18,426.31	0.00	B472
1026	40310250	40310250 Other Revenue - Rent Interco	-3,564.00	0.00	-3,564.00	B474
1026	40310400	40310400 Other Revenue - NSF Check Charge	-3,260.00	-3,140.00	-120.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	-31,400.00	-17,340.00	-14,060.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	-1,405.16	-1,562.94	157.78	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-85,860.00	-4,577.03	-81,282.97	B471
1026	40319900	40319900 Other Revenue - Misc Service	-837.31	0.00	-837.31	B471
		Total: Other revenues	-172,870.13	-79,008.23	-93,861.90	
		Total: Operating revenues	-6,102,192.02	-5,408,541.04	-693,650.98	
1026	51010000	51010000 Purchased Water	14,983.37	23,127.32	-8,143.95	B6101
		Total: Purchased water	14,983.37	23,127.32	-8,143.95	
1026	51510011	51510011 Purchased Power - Source of Supply	214.45	1,924.88	-1,710.43	B6151
1026	51510012	51510012 Purchased Power - Pumping	206,490.60	246,170.09	-39,679.49	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	9,052.27	7,180.34	1,871.93	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,017.82	3,777.38	-759.56	B6155
1026	51510016	51510016 Purchased Power - Admin & General	33,640.45	-117,331.64	150,972.09	B6158
1026	51520000	51520000 Fuel for Power Production	985.01	363.09	621.92	B6161
		Total: Fuel and power	253,400.60	142,084.14	111,316.46	
1026	51800000	51800000 Chemicals	130,755.71	172,637.79	-41,882.08	B6183
		Total: Chemicals	130,755.71	172,637.79	-41,882.08	
1026	51110000	51110000 Waste Disposal	30,946.42	57,274.09	-26,327.67	B6753
		Total: Waste disposal	30,946.42	57,274.09	-26,327.67	
		Total: Production costs	430,086.10	395,123.34	34,962.76	
1026	50100000	50100000 Labor Natural Account	364,865.71	339,795.78	25,069.93	B6018
1026	50100001	50100001 Labor Expense Accrual	59,208.07	26,613.37	32,594.70	B6018
1026	50101200	50101200 Labor Oper Pumping	102,075.71	103,372.10	-1,296.39	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,733.81	22,533.49	-4,799.68	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	0.00	-80.06	80.06	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	81,488.94	73,136.32	8,352.62	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	13,905.37	23,738.54	-9,833.17	B6017
1026	50101600	50101600 Labor Oper Admin & General	67,646.28	65,706.08	1,940.20	B6018
1026	50102200	50102200 Labor Maint Pumping	3,348.52	-288.16	3,636.68	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,548.39	-868.99	3,417.38	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	14,839.51	13,069.68	1,769.83	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	6,276.83	9,429.86	-3,153.03	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	6,651.10	9,342.85	-2,691.75	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	9,208.15	8,815.17	392.98	B6016
1026	50102600	50102600 Labor Maint Admin & General	0.00	211.53	-211.53	B6018
1026	50109900	50109900 Labor Capitalized Credits	-314,864.04	-257,766.31	-57,097.73	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	68,419.62	50,318.22	18,101.40	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,046.02	7,417.81	-1,371.79	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,159.80	3,472.78	-1,312.98	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	0.00	210.00	-210.00	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	8,010.61	12,207.68	-4,197.07	B6015

1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	798.22	729.08	69.14	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,978.71	4,979.87	-3,001.16	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	139.35	0.00	139.35	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	42.14	0.00	42.14	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,558.67	2,141.51	-582.84	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,955.84	5,783.05	-1,827.21	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	202.28	5,005.30	-4,803.02	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,017.53	0.00	2,017.53	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-66,540.42	-50,023.01	-16,517.41	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	0.00	227.16	-227.16	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	4,027.68	2,685.12	1,342.56	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	1,834.96	1,705.68	129.28	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	899.04	842.85	56.19	B6015
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	0.00	97.36	-97.36	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	0.00	899.04	-899.04	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	899.04	0.00	899.04	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	0.00	-227.16	227.16	B6018
1026	50171000	50171000 Annual Performance Plan	62,220.39	53,021.71	9,198.68	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	-13,885.48	-9,331.15	-4,554.33	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	63,082.40	39,281.68	23,800.72	B6018
		Total: Salaries and wages	582,798.75	568,205.83	14,592.92	
1026	50610000	50610000 Pension Expense	10,696.60	15,751.00	-5,054.40	B6048
1026	50610100	50610100 Pension Capitalized Credits	-5,415.93	-6,560.76	1,144.83	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	33,912.71	30,156.83	3,755.88	B6048
		Total: Pension expense	39,193.38	39,347.07	-153.69	
1026	50510000	50510000 OPEB Expense	3,536.92	4,365.00	-828.08	B6048
1026	50510100	50510100 OPEB Capitalized Credits	-1,640.05	-1,817.31	177.26	B6048
1026	50550000	50550000 Group Insurance Expense	183,427.88	204,736.97	-21,309.09	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	-79,733.90	-83,346.18	3,612.28	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	-82,109.08	-79,900.00	-2,209.08	B6048
		Total: Group insurance expense	23,481.77	44,038.48	-20,556.71	
1026	50421000	50421000 401k Expense	23,095.14	22,119.24	975.90	B6048
1026	50421100	50421100 401k Expense Cap Credits	-9,567.82	-8,657.94	-909.88	B6048
1026	50422000	50422000 Defined Contribution Expense	35,028.56	32,595.42	2,433.14	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	-14,364.41	-12,092.07	-2,272.34	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	1,039.04	801.22	237.82	B6048
1026	50426000	50426000 Retiree Medical Expense	-2,667.73	4,718.93	-7,386.66	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	-1,151.22	-979.29	-171.93	B6048
1026	50450012	50450012 Other Welfare - Pumping	0.00	4,000.00	-4,000.00	B6041
1026	50450016	50450016 Other Welfare - Admin & General	1,567.03	1,430.55	136.48	B6048
1026	50452000	50452000 Employee Physical Exams	462.00	387.00	75.00	B6048
1026	50456000	50456000 Tuition Aid	0.00	687.60	-687.60	B6048
1026	50457000	50457000 Training	350.60	4,289.58	-3,938.98	B6048
1026	50458000	50458000 Referral Bonus	0.00	1,421.46	-1,421.46	B6048
		Total: Other benefits	33,791.19	50,721.70	-16,930.51	
		Total: Employee-related costs	679,265.09	702,313.08	-23,047.99	
1026	53401000	53401000 AWWSC Services - Labor OPEX	485,522.13	417,959.49	67,562.64	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	8,091.48	7,990.78	100.70	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	46,024.86	51,787.77	-5,762.91	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	26,623.68	19,520.57	7,103.11	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	82,612.26	70,976.23	11,636.03	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	60,745.55	50,289.39	10,456.16	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	13,948.97	16,855.77	-2,906.80	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	80,954.68	84,911.38	-3,956.70	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	14,827.46	33,136.27	-18,308.81	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	35,108.43	77,892.70	-42,784.27	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	18,057.07	33,207.10	-15,150.03	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	21,280.57	17,320.95	3,959.62	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	9,183.07	36,215.46	-27,032.39	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	0.00	6,293.32	-6,293.32	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	12,195.25	1,771.73	10,423.52	B6348
		Total: Service Company Costs	915,175.46	926,128.91	-10,953.45	
		Management fees	0.00	0.00	0.00	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	0.00	13,193.75	-13,193.75	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	4,648.94	23,475.00	-18,826.06	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	127.50	26,735.77	-26,608.27	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	40,721.42	85,381.76	-44,660.34	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	114.94	504.00	-389.06	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,531.00	6,618.00	913.00	B6328
1026	53155000	53155000 Contract Services - Legal	6,314.27	2,217.13	4,097.14	B6338
		Total: Contracted services	59,458.07	158,125.41	-98,667.34	
1026	52532013	52532013 Electricity - Water Treatment	2,652.47	2,520.82	131.65	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	910.18	1,091.59	-181.41	B6755
1026	52532016	52532016 Electricity - Admin & General	187.62	442.57	-254.95	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	0.00	3,900.00	-3,900.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	-71.28	12.40	-83.68	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,319.22	3,050.26	268.96	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,278.77	960.20	318.57	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.23	8.88	1.35	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	0.00	55.84	-55.84	B6755

1026	52550016	52550016 Janitorial - Admin & General	3,417.55	17,512.03	-14,094.48	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	3,879.74	0.00	B6751
1026	52571016	52571016 Security Service - Admin & General	0.00	-300.61	300.61	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	204.92	0.00	204.92	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	432.97	826.04	-393.07	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	641.73	0.00	641.73	B6755
1026	52578016	52578016 Trash Removal - Admin & General	188.97	313.26	-124.29	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	236.73	243.72	-6.99	B6755
1026	52583016	52583016 Water & WW - Admin & General	707.76	711.58	-3.82	B6758
		Total: Building Maintenance and Services	17,997.58	35,228.32	-17,230.74	
1026	52574016	52574016 Telephone - Admin & General	5,131.06	16,433.47	-11,302.41	B6758
1026	52574116	52574116 Cell Phone - Admin & General	-5.88	3,527.85	-3,533.73	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,485.16	1,554.21	-69.05	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,004.95	5,275.24	-1,270.29	B6758
		Total: Telecommunication expenses	10,615.29	26,790.77	-16,175.48	
1026	52562516	52562516 Overnight Shipping - Admin & General	564.70	-37.03	601.73	B6758
1026	52566016	52566016 Postage - Admin & General	1,236.01	781.44	454.57	B6758
1026	52566700	52566700 Printing	1,093.16	462.23	630.93	B6758
		Total: Postage, printing and stationary	2,893.87	1,206.64	1,687.23	
1026	52512500	52512500 Books & Publications	271.03	0.00	271.03	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,846.76	5,888.45	-1,041.69	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	0.00	73.73	-73.73	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	237.69	50.22	187.47	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	808.81	2,565.79	-1,756.98	B6758
1026	52571500	52571500 Software Licenses	7,292.22	4,270.76	3,021.46	B6758
1026	52582012	52582012 Uniforms - Pumping	140.44	175.86	-35.42	B6751
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,355.57	5,218.09	-3,862.52	B6755
1026	52582016	52582016 Uniforms - Admin & General	3,021.18	3,418.19	-397.01	B6758
1026	52599800	52599800 PCard Undistributed	176.75	1,324.76	-1,148.01	B6758
		Total: Office supplies and services	18,150.45	22,985.85	-4,835.40	
1026	52534000	52534000 Employee Expenses	618.21	8,357.17	-7,738.96	B6758
1026	52535000	52535000 Meals Deductible	1,322.65	2,145.20	-822.55	B6758
		Total: Employee related expense travel & entertainme	1,940.86	10,502.37	-8,561.51	
1026	52001100	52001100 M & S Oper - Source of Supply	175.85	0.00	175.85	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,726.96	2,659.22	-932.26	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	190.52	-515.95	706.47	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	39,938.68	12,602.31	27,336.37	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	35.20	0.00	35.20	B6207
1026	52001600	52001600 M & S Oper - Admin & General	-584.69	40,097.51	-40,682.20	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,975.52	411.41	1,564.11	B6755
1026	52501600	52501600 Misc Oper - Admin & General	-1,119.32	-27,981.05	26,861.73	B6758
1026	52514700	52514700 Community Partnerships	2,699.20	5,933.25	-3,234.05	B6758
1026	52514900	52514900 Customer Education	1,662.02	0.00	1,662.02	B6758
1026	52514901	52514901 Customer Education Communication - Reg	589.87	6,650.79	-6,060.92	B6758
1026	52514905	52514905 Customer Education Communication - Printed	0.00	33,905.28	-33,905.28	B6758
1026	52514910	52514910 Customer Education - Online Development/Production	0.00	5,837.72	-5,837.72	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	899.50	4,360.75	-3,461.25	B6758
1026	52554500	52554500 Lab Supplies	6,148.69	9,386.48	-3,237.79	B6753
1026	52568000	52568000 Research & Development	1,600.61	1,524.40	76.21	B6758
1026	52579000	52579000 Trustee Fees	160.00	285.00	-125.00	B6758
1026	52585000	52585000 Discounts Available	-30,331.41	-27,795.37	-2,536.04	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	49.43	-119.38	168.81	B6758
		Total: Miscellaneous expenses	25,816.63	67,242.37	-41,425.74	
1026	54110016	54110016 Rents-Real Property - Admin & General	560.48	179.11	381.37	B6418
		Total: Rents	560.48	179.11	381.37	
1026	55000000	55000000 Transportation (O&M) - Natural Account	3,198.75	7,748.17	-4,549.42	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	75.90	1,136.83	-1,060.93	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	0.00	31,349.15	-31,349.15	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	315.00	0.00	315.00	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	0.00	3.55	-3.55	B6508
1026	55000100	55000100 Transportation Capitalized Credits	-26,006.75	-29,678.93	3,672.18	B6508
1026	55010100	55010100 Transportation Lease Costs	19,386.69	1,476.46	17,910.23	B6508
1026	55010200	55010200 Transportation Lease Fuel	16,197.35	16,095.60	101.75	B6508
1026	55010300	55010300 Transportation Lease Maint	22,042.36	15,523.00	6,519.36	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	776.30	169.51	606.79	B6508
		Total: Transportation	35,985.60	43,823.34	-7,837.74	
		Total: Operating supplies and services	173,418.83	366,084.18	-192,665.35	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	63,235.66	86,001.31	-22,765.65	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	15,992.34	0.96	15,991.38	B6707
		Total: Uncollectible accounts expense	79,228.00	86,002.27	-6,774.27	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,656.97	7,676.53	-1,019.56	B6757
1026	52520000	52520000 Collection Agencies	-84.44	-11.67	-72.77	B6757
		Total: Customer accounting, other	6,572.53	7,664.86	-1,092.33	
1026	55110000	55110000 Insurance Vehicle	2,440.42	1,827.88	612.54	B6568
1026	55710000	55710000 Insurance General Liability	55,364.10	63,030.31	-7,666.21	B6578
1026	55711000	55711000 Insurance Casualty Reserve	15,298.78	77,523.01	-62,224.23	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,349.05	6,280.42	2,068.63	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	-3,966.57	-2,587.32	-1,379.25	B6588
1026	55730000	55730000 Insurance Other	4,158.98	3,623.54	535.44	B6598
1026	55740000	55740000 Insurance Property	24,584.47	23,597.74	986.73	B6598

		Total: Insurance other than group	106,229.23	173,295.58	-67,066.35	
1026	62002100	62002100 M&S Maint - Source of Supply	0.00	13,420.46	-13,420.46	B6202
1026	62002200	62002200 M&S Maint - Pumping	1,688.42	2,027.00	-338.58	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	17,468.26	54,947.53	-37,479.27	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	15,397.36	13,844.74	1,552.62	B6206
1026	62002600	62002600 M&S Maint - Admin & General	519.52	3,002.58	-2,483.06	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	0.00	29,287.00	-29,287.00	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	6,700.00	18,049.29	-11,349.29	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	38.37	0.00	38.37	B6756
1026	62502600	62502600 Misc Maint - Admin & General	4,166.93	1,673.96	2,492.97	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	8,664.09	70,573.20	-61,909.11	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,033.20	3,683.44	-1,650.24	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	0.00	10,344.76	-10,344.76	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	5,191.64	0.00	5,191.64	B6316
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	0.00	8,275.00	-8,275.00	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	31,402.33	44,173.76	-12,771.43	B6352
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	10,774.87	83,160.81	-72,385.94	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	30,517.53	109,076.69	-78,559.16	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,091.58	222,235.44	-221,143.86	B6358
		Total: Maintenance supplies and services	135,654.10	687,775.66	-552,121.56	
1026	88101000	88101000 Capital Movements - UP	3,404,819.75	7,133,750.86	-3,728,931.11	B6758
1026	88106000	88106000 Capital Movements - CCNC	16,616,238.94	890,551.28	15,725,687.66	B6758
1026	88107000	88107000 Capital Movements - CWIP	-12,558,690.29	-1,546,751.15	-11,011,939.14	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-235,562.70	-619,906.87	384,344.17	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-3,120,146.36	944,496.23	-4,064,642.59	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	3,436,922.92	128,517.00	3,308,405.92	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	37,531.00	206,059.52	-168,528.52	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	298,125.75	1,076,950.19	-778,824.44	B6758
1026	88257100	88257100 Capital Movements - RWIP	263,861.61	171,023.98	92,837.63	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-88,657.00	-4,568.00	-84,089.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	88,657.00	4,568.00	84,089.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	0.00	680.50	-680.50	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-19,096.85	-13,910.11	-5,186.74	B6758
1026	88900000	88900000 Capital Movements - Settlement	-8,124,003.77	-8,371,461.43	247,457.66	B6758
		Total: Capital movements	0.00	0.00	0.00	
		Total: Operation and maintenance expense	2,525,629.34	3,344,387.88	-818,758.54	
1026	68011000	68011000 Depreciation Exp - UPIS General	898,684.04	945,924.43	-47,240.39	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	33,106.04	159,590.16	-126,484.12	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	-19,947.42	-59,909.22	39,961.80	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	-6,362.65	-5,995.28	-367.37	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	-23,843.76	-20,296.46	-3,547.30	B403
		Total: Depreciation	881,636.25	1,019,313.63	-137,677.38	
1026	68258000	68258000 Amortization - Reg Asset	573.26	92.97	480.29	B4071
		Total: Amortization	573.26	92.97	480.29	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	294,490.86	79,212.04	215,278.82	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-3,373.04	-527.55	-2,845.49	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-7,546.49	-2,657.06	-4,889.43	B403
		Total: Removal costs, net	283,571.33	76,027.43	207,543.90	
		Total: Depreciation and amortization	1,165,780.84	1,095,434.03	70,346.81	
1026	69011000	69011000 FIT - Current	1,571,736.78	-627,143.49	2,198,880.27	B40910
		Total: Current federal income taxes - operating	1,571,736.78	-627,143.49	2,198,880.27	
1026	69021000	69021000 SIT - Current	-104,324.25	-539,602.18	435,277.93	B40911
		Total: Current state income taxes - operating	-104,324.25	-539,602.18	435,277.93	
		Total: Current income taxes - operating	1,467,412.53	-1,166,745.67	2,634,158.20	
1026	69065000	69065000 Deferred FIT - Other	-243,935.29	1,141,267.42	-1,385,202.71	B41010
		Total: Deferred federal income tax expense	-243,935.29	1,141,267.42	-1,385,202.71	
1026	69073500	69073500 Deferred SIT - Other	-73,300.08	498,702.21	-572,002.29	B41011
		Total: Deferred state income tax expense	-73,300.08	498,702.21	-572,002.29	
		Total: Deferred taxes	-317,235.37	1,639,969.63	-1,957,205.00	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	0.00	-57.73	57.73	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-133.89	0.00	-133.89	B41211
		Total: Amortization of investment tax credits	-133.89	-57.73	-76.16	
		Total: Incomes Taxes -Operating	1,150,043.27	473,166.23	676,877.04	
1026	68520000	68520000 Property Taxes	250,304.17	-2,109,979.31	2,360,283.48	B40811
1026	68532000	68532000 FUTA	16.62	31.74	-15.12	B40812
1026	68532100	68532100 FUTA Cap Credits	-13.30	-1.43	-11.87	B40812
1026	68533000	68533000 FICA	64,134.65	60,298.16	3,836.49	B40812
1026	68533100	68533100 FICA Cap Credits	-25,803.15	-21,162.88	-4,640.27	B40812
1026	68535000	68535000 SUTA	4.71	8.55	-3.84	B40812
1026	68535100	68535100 SUTA Cap Credits	-3.77	-0.42	-3.35	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	70,000.00	-12,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	100,724.83	99,564.33	1,160.50	B40813
1026	68545000	68545000 Utility Reg Assessment	23,398.88	22,046.74	1,352.14	B40810
		Total: General taxes	470,763.64	-1,879,194.52	2,349,958.16	
		Total: Operating expenses, net	5,312,217.09	3,033,793.62	2,278,423.47	
		Total: Operating Income (loss)	-789,974.93	-2,374,747.42	1,584,772.49	
1026	81815100	81815100 Interest Income - STD Intercompany	-2,038.62	-1,412.89	-625.73	B4273
		Total: Interest income	-2,038.62	-1,412.89	-625.73	
1026	70510000	70510000 AFUDC - Equity	-52,213.74	-37,995.07	-14,218.67	B420
		Total: Allowance for funds used during construction	-52,213.74	-37,995.07	-14,218.67	

1026	71511000	71511000 M&J Revenues	-18,819.62	0.00	-18,819.62	B415
1026	71521000	71521000 M&J Expenses	11,634.58	1,203.96	10,430.62	B416
		Total: Other miscellaneous income	-7,185.04	1,203.96	-8,389.00	
		Total: Other Income	-61,437.40	-38,204.00	-23,233.40	
1026	75840000	75840000 Lobbying Expenses	0.00	640.00	-640.00	B426
		Total: Other miscellaneous deductions	0.00	640.00	-640.00	
		Total: Other Deductions	0.00	640.00	-640.00	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	37,240.00	0.00	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	529,105.19	436,730.19	92,375.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,464.25	1,754.19	-289.94	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	2,336.01	0.00	B4273
		Total: Interest on long-term debt	570,145.45	478,060.39	92,085.06	
1026	81315000	81315000 Interest Short Term Debt Intercompany	22,528.52	18,829.01	3,699.51	B4272
		Total: Interest on short-term debt	22,528.52	18,829.01	3,699.51	
1026	85000000	85000000 AFUDC Debt	-31,172.55	-41,947.11	10,774.56	B420
		Total: Allowance for borrowed funds used during cons	-31,172.55	-41,947.11	10,774.56	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.23	187.60	-0.37	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,934.93	13,044.69	890.24	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,801.48	1,801.48	0.00	B428
		Total: Amortization of debt expense	15,923.64	15,033.77	889.87	
		Total: Interest Charges	577,425.06	469,976.06	107,449.00	
		Total: Other Income (Expenses)	515,987.66	432,412.06	83,575.60	
		Total: Income (loss) before income taxes	-273,987.27	-1,942,335.36	1,668,348.09	
		Total: Net income (loss)	-273,987.27	-1,942,335.36	1,668,348.09	
		Total: Net Income Available to common stockholders	-273,987.27	-1,942,335.36	1,668,348.09	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	907,574.00	1,940,950.00	-1,033,376.00	B438
		Total: Common Dividends	907,574.00	1,940,950.00	-1,033,376.00	
		Total: PROFIT & LOSS STATEMENT	633,586.73	-1,385.36	634,972.09	

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 26-00002
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE**

Responsible Witness: Bob Lane

Question:

1-2. **Authorized Amounts**. Refer to Company's File <TAWC_EXH_RCL>, Tab "PCOP Calc Exhibit" that was included with the filing. Specifically, refer to Cell C34 of this spreadsheet that shows \$688,522 for the "Total Deferred Amount Grossed Up for revenue taxes" of 3.191%. It appears that this percentage is based on the components from TRA Docket No. 13-00130 and not updated from TPUC Docket No. 24-00032 as shown in the table below:

Item	Docket 13-00130	Docket 24-00032
Gross Receipts Tax	3.0000%	3.0000%
Uncollectible Expense	1.0571%	0.6833%
Forfeited Discounts	-0.8661%	-0.5373%
Total	3.1910%	3.1460%

The new amounts from the recent rate case can be confirmed from Exhibit 1 of the Commission's Order in TPUC Docket No. 24-00032, Schedule 14. Reconcile the differences in the amounts used in the Company PCOP filing and the new authorized amounts from the Company's most recent rate case. Based upon the Commission's Order in TPUC Docket No. 24-00032, provide updated PCOP calculation schedules. If the Company disagrees that the components are incorrect, provide an explanation for its position.

RESPONSE:

The Company agrees with CAD's assessment. Please see TAW_EXH_RCL_1_Revised for the updated PCOP calculation schedule.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 26-00002
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE**

Responsible Witness: Bob Lane

Question:

1-3. **Authorized Amounts**. Refer to Company's File <TAWC_EXH_RCL>, Tab "PCOP Calc Exhibit" that was included with the filing. Specifically, refer to Cell C35 of this spreadsheet that shows \$72,854,147 for the "Projected Annual Base Rate Revenue subject to PCOP". However, we note in the Commission Order, Exhibit 1, Schedule 9 from TPUC Docket No. 24-00032, that the total water sales revenue equals \$71,219,854. Reconcile the differences in the amounts used in the Company PCOP filing and the new authorized amounts from the Company's most recent rate case, TPUC Docket 24-00032. Based upon the Commission's Order in TPUC Docket No. 24-00032, provide updated PCOP calculation schedules. If the Company disagrees that the components are incorrect, provide an explanation for its position.

RESPONSE:

The Company agrees with CAD's assessment. Please see TAW_EXH_RCL_1_Revised for the updated PCOP calculation schedule. The difference is attributable to the Other Operating Revenues which are not water sales revenue.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 26-00002
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE**

Responsible Witness: Bob Lane

Question:

1-4. **Source and Support.** Refer to Company’s File <Workpaper_Revenue - 2025>, Tab “Pivot” that was included with the filing. Specifically, refer to Cell N5 of this spreadsheet that shows \$1,312,587 as the PCOP revenue from the general ledger from December 2024 to November 2025. The pivot table included on this spreadsheet is based on a query that returns the amounts from the general ledger based on data criteria of either "ZJ" or "UT" in the “Document Type” field. Provide the following information related to this pivot table:

- a. Provide a legend explaining and defining each of the codes included in the “Document Type” field of this spreadsheet.
- b. Explain why the “ZJ” and “UT” codes are appropriate for inclusion in this pivot table query.

RESPONSE:

- a. Please see below for a glossary of document types.

Document Type	Description
SX	Manual journal entry
SV	Accrual journal entry
SG	Reversing entry
SA	Manual journal entry
ZJ	Customer billing-usage
UT	Balance sheet settlement entry

b. Document type ZJ reflects customer billings related to usage. Document UT represents activity that settles to the Company’s balance sheet. In this case, these transactions are related to surcharges that appear on customers’ bills. All of the other document types represent manual journal entries that either reverse in the following month, reclass revenue activity to the correct revenue account, or are deferrals.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 26-00002
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE**

Responsible Witness: Bob Lane

Question:

1-5. **Source and Support**. Refer to Company's File <Workpaper_Purchased Water - 2025>, Tab "Monthly Totals" and Tab "Report Data" that was included with the filing. Specifically refer to Cell C9 of this spreadsheet that shows \$0 as the December 2024 amount to Eastside Utility. Next refer to Cell I28 of the "Report Data" tab of this same spreadsheet that shows \$605 as the December 2024 amount to Eastside Utility. Reconcile the differences between these two amounts. Also, provide updated PCOP calculation schedules. If the Company disagrees that its amounts are incorrect, provide an explanation for its position.

RESPONSE:

The Company agrees with CAD's assessment. Please see TAW_EXH_RCL_1_Revised for the updated PCOP calculation schedule. Also, please see Workpaper_Purchased Water – 2025_Revised for the updated purchase water workpaper.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 26-00002
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE**

Responsible Witness: Bob Lane

Question:

1-6. **Source and Support**. Refer to Company's File <Workpaper_Purchased Water - 2025>, Tab "Eastside Utility District" that was included with the filing. Specifically, refer to Cell H10 of this spreadsheet that shows \$-66,458 as an unreferenced, hard-coded adjustment to the February 2025 invoice from Eastside Utility. We also observe the notation in Cell G19 of this spreadsheet stating that the February 2025 bill was incorrect. Provide the source and support for the Company's \$66,458 adjustment for February 2025.

RESPONSE:

Please refer to the pdf file Purchased Water_2025 Invoices, which were filed with the Petition. On Page 9 is the invoice in question. In the box on the right, the column labeled Current Readings is blank. This vendor's billings takes the Current Readings column and subtracts from it the Usage column, which represents the prior month's reading value, to get the current month's usage shown in the Service column, which is then used to compute the amount owed. This billing calculated an incorrect usage amount because the Current Readings column was not filled in. Page 8 of this file represents the following month's billing, which properly displays in its Usage column what should have been displayed in the empty column of the prior month's billing on Page 9. The Company paid \$839.33 on this incorrect billing, which can be found in the Payment History box of Page 8. The difference between the incorrect amount billed to the Company and the amount paid is the \$66,458 adjustment.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 26-00002
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE**

Responsible Witness: Bob Lane

Question:

1-7. **Source and Support.** Refer to Company’s File <Workpaper_Fuel & Power - 2025>, Tab “Monthly Totals” that was included with the filing. Specifically, refer to Cells N11 to N24 of this spreadsheet that shows \$3,117,316 as the total Invoice Payments from December 2024 to November 2025. The data included on this spreadsheet is based on a query that returns the amounts from the general ledger based on data criteria of either “UT”, “SD”, “SG”, “SV”, or “SX” in the "Document Type" field from the data in the Tab “515xxxxx” section of this spreadsheet.

- a. Provide a legend explaining and defining each of the codes included in the “Document Type” field of this spreadsheet.
- b. Explain why the “UT”, “SD”, “SG”, “SV” and “SX” codes are appropriate for inclusion in this query.

RESPONSE:

- a. Please see below for a glossary of document types.

Document Type	Description
CF	Ledger reconciliation
CS	Settlement entry
KR	Invoice
SD	PCard accrual
SG	Reversing entry
SV	Accrual journal entry
SX	Manual journal entry
UT	Balance sheet settlement entry
ZI	PCard transaction

ZN	Gas & Electric
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b. The analysis in question is a reconciliation of all of the charges in the Company's general ledger in the Fuel&Power account to the invoices received from its vendors. Column I starts with the total GL activity and then backs out non-invoice transactions in the successive columns, identified by the document types listed in the discovery request, to come to the Invoice Payments activity in Column N. Thus, the transactions stated in the discovery request are not part of the analysis amount.

Tennessee American Water Company
Docket No. 26-000XX
Calculation of Production Costs and Other Pass-Throughs ("PCOP") Including Non-Revenue Water
To Determine PCOP Tariff Rider
Actuals for the Year Ending November 30, 2025

Line Number	Description	Amount
<u>I. Calculation of the Base Rate Cost of Production Costs and Other Pass-Throughs as authorized in the Base Rate case (*):</u>		
1	Pro Forma Production Costs and Other Pass-Throughs	\$6,013,288
2	Pro Forma Water Sales (WS) in 100 Gallons	99,720,121
3	Base Rate Cost per 100 Gallons WS (Line 1 / Line 2)	<u>\$0.06030</u>
<u>II. Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rate Cost (**):</u>		
4	Actual Production Costs and Other Pass-Throughs	\$5,900,906
5	Over-Under Collection Adjustment	868,565
6	Review Period PCOP Costs Adjusted for Over-Under Collections	6,769,471
7	Actual Water Sales (100 Gallons)	<u>101,049,172</u>
8	Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7)	\$0.06699
9	Base Rate Cost per 100 Gallons WS (Line 3)	<u>0.06030</u>
10	Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8)	\$0.00669
11	Base Rate Case Water Sales 100 Gallons (Line 2)	<u>99,720,121</u>
12	Deferral Amount (Line 10 * Line 11)	<u>\$667,148</u>
<u>III. Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider</u>		
13	Total Deferred Amount (Line 12)	\$667,148
14	Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-.03146) (***)	688,818
15	Projected Annual Base Rate Revenue subject to PCOP (*)	<u>71,219,854</u>
16	PCOP % (Line 14 / Line 15)	<u>0.97%</u>

(*) The numbers are taken from the Order in Docket No. 24-00032.

(**) The numbers are actuals for the year ended November 30, 2025 including Non-Revenue Water for Purchased Power and Chemicals.

(***) Gross Receipts Tax of 3.0%, Uncollectibles of 0.6833%, and Forfeited Discount Rate of -0.5373%.

Tennessee American Water
2025 PCOP Reconciliation

Workbook Name: TAW_EXH_RCL_1_Revised.xlsx

Workbook Information: This workbook calculates the PCOP surcharge percentage based on the reconciliation of PCOP related costs for the year December 2024 - November 2025.

Worksheet Name	Description / Purpose of Worksheet
1. Link In	1. Links in from each expense, authorized expense and sales from last rate case, current sales and system delivery and over-under collection.
2. PCOP Calc Exhibit	2. Calculation of the current PCOP rate.
3. Support Workpaper	3. Current expenses adjusted for Non-Revenue Water compared to authorized expenses from the last rate case.
4. Usage&Sysdel	4. Usage and system delivery for the 12 months ending November 2025.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.

There are three (3) other worksheets that are left blank intentionally and are used to identify and separate the Other Support, Exhibit and Workpaper worksheets.

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Tennessee American Water Company
Docket No. 26-000XX
For the Twelve Months Ending November 30, 2025
PCOP Actual Expenses

Line #	Description	A	B	C	D	E	F
		For the 12 Months Ending 11/30/2025	**NRW Limited 12 Mos Ending 11/2025 (Column A, Lines 2 and 3 x Line 18 Recoverable %)	Authorized Amount Per Docket 24-00032	B - C	Difference from Authorized NRW Limited Docket 24-00032	Adjust Difference for TRA Fee Recovered Via SEC, EDI, or QIIP 12 Months Ending 11/30/2025
1	Purchased Water Including Wheeling Charges	\$197,997	\$197,997	\$176,500	\$21,497	\$0	\$21,497
2	Purchased Power**	3,159,002	2,768,963	2,672,005	\$96,958		96,958
3	Chemicals**	2,266,389	1,986,559	2,116,184	(\$129,625)		(129,625)
4	Waste Disposal	666,602	666,602	759,106	(\$92,504)		(92,504)
5	TRA Inspection Fee	280,787	280,787	289,493	(\$8,706)		(8,706)
6							
7	Total	\$6,570,775	\$5,900,906	\$6,013,288	(\$112,382)	\$0	(\$112,382)
8							
9							
10	Water Sales in 100 Gallons	1,010,491,724	1,010,491,724	99,720,121		1,010,491,724	
11							
12	Cost per 100 Gallons (Line 7 / Line 10)	\$0.00650	\$0.00584	\$0.06030	(\$0.05446)	\$0.00000	(\$0.05446)
	Recoverable % for Production Costs						
			For the 12 Months Ending 11/30/2025				
13	Water System Deliveries		139,084,515				
14	Unaccounted for Water		38,035,342				
15	Non-Revenue-Unaccounted for Water % [1 - (Line 13 / Line 14)]		27.35%				
16	Non-Revenue-Unaccounted for Water % Authorized		15.00%				
17	Variance (If Line 15 > Line 16 then Line 15 - Line 16)		12.35%				
18	Recoverable % (1 - Line 17)		87.65%				

**Non-Revenue Unaccounted for Water is only applied to purchased power and chemicals.

Tennessee American Water Company
Docket No. 26-000XX
For the Twelve Months Ending November 30, 2025
Usage

	Water Usage	System Delivery	NRW %
2024 Dec	6,786,857	11,294,326	39.91%
2025 Jan	8,259,654	12,264,126	32.65%
2025 Feb	8,751,446	10,365,576	15.57%
2025 Mar	7,270,005	11,062,483	34.28%
2025 Apr	7,786,822	11,039,445	29.46%
2025 May	7,887,919	11,399,531	30.80%
2025 Jun	7,631,163	11,616,216	34.31%
2025 Jul	10,143,917	13,107,728	22.61%
2025 Aug	9,871,822	12,371,972	20.21%
2025 Sep	9,143,870	12,050,261	24.12%
2025 Oct	10,062,024	11,899,991	15.45%
2025 Nov	7,453,673	10,612,859	29.77%
	101,049,172	139,084,515	27.35%

Description	For the 12 Months Ending 11/30/2025	For the 12 Months Ending 11/30/2024
Purchased Water Including Wheeling Charges	\$197,997	\$215,041
Purchased Power	\$3,159,002	2,903,942
Chemicals	\$2,266,389	2,468,765
Waste Disposal	\$666,602	788,031
TRA Inspection Fee	\$280,787	264,561
Total	\$6,570,775	\$6,640,340

YoY Var

(\$17,044)

\$255,060

(\$202,376)

(\$121,430)

\$16,226

(\$69,565)

**Tennessee American Water
Purchased Water Reconciliation - Monthly Totals
For the Twelve Months Ended November 30, 2025**

Invoices by Service Date							General Ledger Totals	Diff.
Service Month	Waldens Ridge	Eastside Utility	Hixson Utility	City of Dunlap	Marion Board of Water	Invoice Totals		
Dec-24	\$ 3,568	\$ 605	\$ 36	\$ -	\$ 6,240	\$ 10,449	\$10,449	\$0
Jan-25	4,444	108	54	-	6,403	11,008	\$11,008	0
Feb-25	3,321	839	46	-	5,909	10,115	\$10,115	0
Mar-25	3,016	-	51	-	7,856	10,923	\$10,956	33
Apr-25	3,449	-	51	-	10,313	13,813	\$13,781	(33)
May-25	4,344	773	65	-	8,894	14,076	\$14,076	0
Jun-25	3,908	292	48	-	12,763	17,011	\$17,011	0
Jul-25	4,860	981	47	-	20,924	26,813	\$26,813	0
Aug-25	5,922	852	68	-	17,096	23,938	\$23,938	0
Sep-25	5,912	1,023	45	-	18,066	25,046	\$25,046	0
Oct-25	3,044	1,183	46	-	15,971	20,245	\$20,226	(19)
Nov-25	4,707	1	50	-	9,800	14,558	\$0	(14,558)
Total	\$ 50,495	\$ 6,658	\$ 609	\$ -	\$ 140,235	\$ 197,997	\$183,419	(\$14,577)

Note:

Late Fees (Non-Recoverable)
timing

-
(14,577)
(14,577)

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 13th day of February 2026.



Melvin J. Malone