

STATE OF TENNESSEE

COUNTY OF Hamilton

We the undersigned Grant A. Evitts
and Sonal Modi
of _____

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

Grant A. Evitts
(Chief Officer)

Sonal C. Modi
(Officer in charge of accounts)

Subscribed and sworn to before me this 27
day of March, 2023
Notary Public, Kathryn Robinson County, Hamilton
My commission will expire 10/20/2024

(Seal)



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Name of Respondent Tennessee-American Water	This Report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
	(2) <input type="checkbox"/> A Resubmission	Date report compil	Fiscal Year End Date 12/31/22

INCOME STATEMENT

Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential		28,558,966	-	-	28,558,966
Commercial		20,774,415	-	-	20,774,415
Industrial		5,443,087	-	-	5,443,087
Multi-Family			-	-	-
Other (Public Authority Sales)		4,077,206	-	-	4,077,206
Other (Fire Protection Revenue)		3,486,517	-	-	3,486,517
Other (Sales for Resale)		1,322,523	-	-	1,322,523
Other (Revenue)		(2,844,094)	-	-	(2,844,094)
Total Gross Revenue		60,818,620	-	-	60,818,620
Operating Expenses:					
Operation & Maint. Expense	W3/S3	24,547,529	-	-	24,547,529
Depreciation Expense	F-5	11,105,419	-	-	11,105,419
Amortization Expense		-	-	-	-
Provision for Deferred Inc. Taxes		3,009,879			3,009,879
Investment Tax Credits		(35,801)			(35,801)
Taxes Other Than Income	F-7	5,652,122			5,652,122
Income Taxes	F-7	(886,289)			(886,289)
Total Operating Expenses		43,392,859	-	-	43,392,859
Net Operating Income		17,425,761	-	-	17,425,761
Other Income:					
Nonutility Income		-	-	-	-
Revenues from M&J		59,563	-	-	59,563
Costs & Expenses from M&J		(68,268)	-	-	(68,268)
Allowance for Funds used during construction		307,218	-	-	307,218
			-	-	-
Total Other Income		298,513	-	-	298,513
Other Deductions:					
Misc. Nonutility Expenses		67,162	-	-	67,162
Income Taxes		-	-	-	-
Interest Expense		4,570,541	-	-	4,570,541
Amortization of Debt Discount		98,131	-	-	98,131
Other (Please Specify)		-	-	-	-
Total Other Deductions		4,735,834	-	-	4,735,834
Net Income		12,988,440	-	-	12,988,440

Name of Respondent Tennessee-American Water	This Report is: (1) _X_ An Original	Date of Report (Mo, Da, Yr)	Year of Report
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COMPARATIVE BALANCE SHEET

Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	444,526,858	418,847,257
Accum. Depreciation and Amortization (108)	F5/W2/S2	109,715,992	103,737,557
Utility Plant Acquisition Adjustment (114)		(3,749,579)	(3,749,579)
Net Utility Plant		331,061,287	311,360,122
Cash		374,373	235,237
Customer Accounts Receivable (141)		4,630,868	4,132,539
Other Accounts Receivable (142)		672,552	759,098
Accum Prov for Uncollectible (143)		(437,062)	(552,293)
Accounts Receivable from Assoc. Companies (145)		677,240	1,152,600
Other Assets		8,547,220	6,615,094
Total Assets		345,526,478	323,702,396
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	13,754,235	13,754,235
Preferred Stock Issued (204)	F-6	0	-
Other Paid-In Capital (211)		75,754,015	55,652,674
Retained Earnings (215)	F-6	46,700,943	43,340,467
Capital (Proprietary & Partnership-218)	F-6	0	0
Total Capital		136,209,193	112,747,376
Long-Term Debt (224) *	F-6	107,655,632	0
Accounts Payable (231)		6,025,315	5,899,664
Notes Payable (232)		0	0
Customer Deposits (235)		0	0
Accrued Taxes (236)		2,998,317	4,758,806
Bonds (221-222)		0	102,652,904
Accounts Payable to Assoc Companies (233)		465,672	690,705
Notes Payable to Assoc Companies (234)		12,529,998	18,772,532
Interest Accrued (237)		1,007,311	988,770
Miscellaneous Current & Accrued Liabilities (241)		2,482,038	2,734,695
Deferred Credits & Miscellaneous Reserves		48,360,424	47,990,955
Advances for Construction		8,508,628	7,657,371
Contributions In Aid Of Const.-Net (271-2)	F-8	19,283,950	18,808,619
Total Liabilities		209,317,285	210,955,021
Total Liabilities & Capital		345,526,478	323,702,397

* Updated to reflect Long Term Debt under Account 224 instead of Account 221-222 Bonds. Please refer to F-6 for each long-term debt account at the end of 2022.

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1 **NET UTILITY PLANT** 1

Plant Accounts (101-107) Inclusive (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
Utility Plant in Service (101)	435,486,469	0	3,622,771	439,109,240
Construction Work in Progress (105)	5,417,618	0	0	5,417,618
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Total Utility Plant	440,904,087	0	3,622,771	444,526,858

22 **ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT** 22

Account 108 (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
Balance First of Year	103,737,557	0	0	103,737,557
Credits During Year:				
Accruals charged to Depreciation Account	11,920,584	0	0	11,920,584
Salvage	0	0	0	0
Amortization of CIAC	(332,830)	0	0	(332,830)
Acc Depr-Regulatory Asset	1,116	0	0	1,116
Other Credits (Please Specify):	(483,450)	0	0	(483,450)
Other Credits (Please Specify):	0	0	0	0
Total Credits	11,105,419	0	0	11,105,419
Debits During Year:				
Book/Historical Cost of Plant Retired	5,943,264	0	0	5,943,264
Cost of Removal	0	0	0	0
Amortization of CIAC	(332,830)	0	0	(332,830)
Accum Amortization-UPIS	0	0	0	0
Other Debits (Please Specify):	(483,450)	0	0	(483,450)
Other Debits (Please Specify):	0	0	0	0
Total Debits	5,126,984	0	0	5,126,984
Balance End of Year	109,715,992	0	0	109,715,992

Name of Respondent	This Report is:	Date of Report	Year of Report
Tennessee-American Water	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	Fiscal Year End
	(2) <input type="checkbox"/> A Resubmission of	Date report compil	Date 12/31/22
CAPITAL STOCK (201 - 204)			
(a)	Common Stock (b)	Preferred Stock (c)	
Par or stated value per share	1	-	
Shares Authorized	20,000,000	-	
Shares issued and outstanding	13,754,235	-	
Total par value of stock issued	13,754,235	-	
Dividends declared per share for year	0	0	
RETAINED EARNINGS (215)			
(a)	Appropriated (b)	Unappropriated (c)	
Balance first of year	-	43,340,467	
Changes during year NET INCOME/(NET LOSS)	-	12,988,440	
Changes during year Declared-Common Stock (438)	-	(9,627,964)	
Changes during year Cumulative effect of change in accounting principal	-		
Changes during year (Please Specify)	-	-	
Changes during year (Please Specify)	-	-	
Changes during year (Please Specify)	-	-	
Balance end of year	0	46,700,943	
PROPRIETARY CAPITAL (218)			
(a)	Proprietor (b)	Partner (c)	
Balance first of year	-	-	
Changes during year (Please Specify)	-	-	
Changes during year (Please Specify)	-	-	
Changes during year (Please Specify)	-	-	
Changes during year (Please Specify)	-	-	
Changes during year (Please Specify)	-	-	
Changes during year (Please Specify)	-	-	
Balance end of year	0	0	
LONG-TERM DEBT (224)			
(a)	Interest Rate (b)	Year End Balance (c)	
General Mortgage Bond - Maturity Date 9/1/2026	7.84%	5,700,000.00	
Notes payable to affiliate - Maturity Date 10/15/2037	5.90%	2,500,000.00	
Notes payable to affiliate - Maturity Date 12/1/2042	4.30%	2,000,000.00	
Notes payable to affiliate - Maturity Date 3/1/2024	3.85%	11,000,000.00	
Notes payable to affiliate - Maturity Date 12/1/2042	4.30%	10,500,000.00	
Notes payable to affiliate - Maturity Date 9/1/2045	4.30%	14,000,000.00	
Notes payable to affiliate - Maturity Date 12/1/2046	4.00%	8,000,000.00	
Notes payable to affiliate - Maturity Date 9/1/2048	4.20%	5,000,000.00	
Notes payable to affiliate - Maturity Date 9/1/2028	3.75%	19,280,321.00	
Notes payable to affiliate - Maturity Date 6/1/2049	4.15%	6,000,000.00	
Notes payable to affiliate - Maturity Date 5/1/2050	3.45%	4,000,000.00	
Notes payable to affiliate - Maturity Date 6/1/2051	3.25%	15,000,000.00	
Notes payable to affiliate - Maturity Date 6/1/2032	4.45%	5,000,000.00	
Bond Discount		(324,689.00)	
Total Long-Term Debt		107,655,632	

* Updated to reflect Long Term Debt under Account 224 instead of Account 221-222 Bonds. Please refer to F-6 for each long-term debt account at the end of 2022.

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Amount	Description of Service
A-1 Barricades & A&H Safety Su	200,342	Other
ADAMS & REESE LLP	60,000	Legal
ALLIED UNDERGROUND SERVICES LL	180,147	Other
B & B Plumbing & Heating Inc	14,998	Other
BAKER DONELSON BEARMAN & CALDW	90,558	Legal
Barge Design Solutions Inc	162,334	Engineering
BOWEN ENGINEERING CORP	1,362,995	Engineering
BP Construction Company Inc	252,847	Other
BROWN AND CALDWELL	13,534	Engineering
Brown Bros Inc	287,617	Engineering
BUSINESS & LEGAL REPORTS INC	3,541	Legal
Butler Snow LLP	255,447	Legal
Byrdline Assist LLC	1,108	Other
CALDWELL MACHINE & GRINDING	610	Engineering
CALLAHAN MECHANICAL CONTRACTOR	32,160	Engineering
Canon Solutions America Inc	3,130	Other
CDM SMITH INC	200,833	Engineering
Chapman Construction	360,576	Other
CHATTANOOGA FIRE PROTECTION	793	Other
Clearcreek Coatings LTD	1,427,717	Other
COMMERCIAL SAFE & LOCK INC	11,707	Other
Complete Contracting Solutions	235,891	Other
CONSOLIDATED PIPE & SUPPLY CO	13,653	Engineering
Consolidated Technologies Inc	84,185	Engineering
Croy Engineering LLC	6,500	Engineering
CULLIGAN WATER SYSTEMS	508	Other
Dawson Lawn Service Inc	3,531	Other
Eades Valuation Group	17,500	Other
ESLINGER CONTRACTING CO	1,185,201	Other
Gresham Smith and Partners	126,063	Engineering
HDR ENGINEERING INC	131,326	Engineering
JD Helton Roofing Co Inc	5,535	Other
Johnson Controls Security Solu	87,699	Other
Johnson Controls Security Solutions	4,749	Other
K & L GATES LLP	11,143	Legal
KENDALL ELECTRIC INC	3,650	Other
Labtronx Inc	23,521	Other
Marion Environmental Inc	6,951	Other

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Amount	Description of Service
Marjorie K Conner Attorney At	1,200	Legal
Mars Co	3,000	Other
MARSH USA INC	565	Other
MAXIM AUTOMATION	44,500	Engineering
Mayse Construction Co	609,045	Engineering
Microe Enterprises Inc	61,714	Other
Mr. Rooter of Chattanooga	4,134	Other
NABCO ELECTRIC COMPANY INC	162,217	Other
Oracle Elevator Company	6,896	Other
Pearl Solutions Group LLC	24,438	Legal
PERKINSON COMPANY	65,925	Other
PIERCE WELDING & MACHINE INC	14,254	Other
Presidio Networked Solutions	1,074	Other
Q Strategies LLC	36,000	Other
Quadient Leasing USA Inc	2,068	Other
QUALITY SERVICE SPECIALTIES IN	11,666	Other
Rangeline Pipeline Services LL	13,900	Other
R-W Contractors Inc	29,553	Other
SAFETY KLEEN SYSTEMS INC	1,412	Other
Service Systems LLC	4,982	Other
SOUTHEAST CO	235,223	Other
Southeastern Tank Inc	432,500	Engineering
Stanley Convergent Security SI	4,414	Other
Stantec Consulting Services In	450,197	Engineering
STOWERS MACHINERY CORP	37,846	Other
TANK INDUSTRY CONSULTANTS INC	187,766	Engineering
Tech Coat Inc	373,006	Other
TENNESSEE ONE CALL SYSTEM INC	48,486	Other
TERMINIX PROCESSING CENTER	8,394	Other
THOMPSON ENGINEERING	704,381	Engineering
TR Moore & Associates	1,795	Other
True Line Coring & Cutting LLC	2,280	Other
UNDERWATER CONSTRUCTION CORP	10,515	Other
USIC LOCATING SERVICES	309,622	Engineering
UTILITIES PROTECTION CENTER INC	1,611	Other
Volkert Inc	79,965	Engineering
Walden Security	1,775	Other
Waller Lansden Dortch & Davis	55,000	Other
WALTER A WOOD SUPPLY CO INC	1,135	Other
WILSON TREE SERVICE INC	41,600	Other
Under \$500	1,444	Engineering & Other
	10,958,095	

F-8

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Fiscal Year End Date 12/31/22
Tennessee-American Water			
CONTRIBUTIONS IN AID OF CONSTRUCTION (271)			
Description (a)	Water (b)	Sewer (c)	Total (d)
Balance First of Year	25,411,515	-	25,411,515
Add Credits During Year	526,355	-	526,355
Less Charges During Year	(281,806)	-	(281,806)
Balance End of Year	26,219,676	0	26,219,676
Less Accumulated Amortization	6,935,726	-	6,935,726
Net Contributions in Aid of Construction	19,283,950	0	19,283,950
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)			
Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
See F-8 attachment		526,355	-
		-	-
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Total Credits During Year		526,355	0

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

Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
318 Addison Place, LLC	Cash	3,453	-
318 Sofia Place LLC	Cash	6,732	-
33 BROAD MF LLC	Cash	1,505	-
AARON THOMPSON	Cash	681	-
ALICIA COOKE HARTLEY	Cash	681	-
ALINE TATUM HOOD/BRYAN A HOOD	Cash	819	-
ALOK M PATEL	Cash	681	-
ARNESHADZIC	Cash	681	-
ARTHUR BUCKLEY JR	Cash	681	-
Assurance Land Development LLC	Cash	3,445	-
BARBARA K WHITFIELD	Cash	681	-
BARR BUILT LLC	Cash	681	-
BERRY CONSTRUCTION CO INC	Cash	2,382	-
BLACKBURN CONSTRUCTION	Cash	753	-
BOUTIQUE LIVING BY CURATE	Cash	681	-
BRANDON CANNON	Cash	681	-
BRUNMAR ZIEGLER LLC	Cash	753	-
C D KELLEY	Cash	681	-
C R WOODS	Cash	681	-
CAIN DEVELOPMENT LLC	Cash	680	-
CAMERON HARBOR LLC	Cash	681	-
CAROL J PORTER	Cash	681	-
CARRINGTON MONTAGUE	Cash	681	-
CHORBA CONTRACTING CORPORATION	Cash	2,411	-
CITY OF EAST RIDGE	Cash	753	-
CITY OF ROSSVILLE - SEWER NPS	Cash	-	-
CLARENCE DAVID COX	Cash	681	-
COLLIER CONSTRUCTION	Cash	1,361	-
CURATE HOMES	Cash	4,764	-
CURBED CONSTRUCTION LLC	Cash	1,361	-
DANA KAREN HAISTEN-MATLOCK	Cash	681	-
DARREN MONIC CAPUTO	Cash	753	-
DAVID LABRECQUE	Cash	681	-
DEBRA L ROTH	Cash	681	-
DERRICK HATTER	Cash	753	-
DEXTER WHITE CONSTRUCTION	Cash	4,683	-
Diane Fuhrman	Cash	1,505	-
DONNA RUSSELL	Cash	681	-
DZIEDZIC599, LLC	Cash	681	-
EA Homes LP	Cash	16,690	-
EARL LAWRENCE SEELYE	Cash	681	-
ECC Rental LP	Cash	10,726	-
EDNA H SCARBROUGH	Cash	681	-
ELIZABETH S STEVENS	Cash	681	-
Ethan Collier Construction Co	Cash	12,169	-
FORT OGLE NPS	Cash	-	-
FREDDY L SIMMONS	Cash	681	-
G4 DEVELOPMENT LLC	Cash	-	-
GARY D SCHIMPF	Cash	681	-
GEOFF LANE HURDLE	Cash	681	-
GILBERT CONSTRUCTION LLC	Cash	681	-
GRANDVIEW HOTEL LLC	Cash	681	-
Green Code Developments LLC	Cash	6,819	-
HAMILTON COUNTY WWT	Cash	-	-
HARITHA REVANA	Cash	681	-
HARRY S BUNCH	Cash	681	-
Henegar Homes, LLC	Cash	7,682	-
HGH CONSTRUCTION LLC	Cash	7,245	-
HUDSON CONSTRUCTION COMPANY	Cash	2,411	-
HUMMINGBIRD VILLAGE - HOA	Cash	681	-
HUTTON REAL ESTATE HOLDINGS LL	Cash	3,271	-
JAMES W HOOVER	Cash	681	-
JEFFERY HOWELL	Cash	681	-

JEFFREY L BURK	Cash	681
JEFFREY W JONES	Cash	681
JOSEPH J BOZICH	Cash	681
JOSEPH PAYNE DDS	Cash	681
JOSEPH WINGFIELD	Cash	681
JOSH M SMITH	Cash	681
JPP PROPERTIES LLC	Cash	681
KATELYN HANLEY	Cash	1,361
KATHERINE E LEESUE-PECK	Cash	681
KATHY W BURNS	Cash	681
Kenna Rowland	Cash	681
KEVIN J MURPHEY	Cash	681
KIMBERLY A KLIMEK	Cash	681
KINSTON SOUTHERN PROPERTIES LL	Cash	8,977
LAVENS L SMITH	Cash	681
LONNIE KING	Cash	681
LQ COWART LLC	Cash	2,442
LUKE J BOGCZ	Cash	681
MAGNOLIA DEVELOPMENTS LLC	Cash	681
MAHESH ERIKI	Cash	681
MANOJ AND RAKHEE PATEL	Cash	681
MARCIA MACARTHUR	Cash	681
MARGARET LOWERY	Cash	681
MARYLYNN CASULA	Cash	681
MATTHEW W HUGHES	Cash	681
MELISSA MALONE LUSK	Cash	681
MG DEVELOPMENT	Cash	3,445
MICHAEL VAYSMAN	Cash	681
Mill River Operating Company,	Cash	3,952
MILLER BUILDING COMPANY INC	Cash	1,361
MITCHELL CLARK	Cash	681
MORGAN CONSTRUCTION COMPANY IN	Cash	753
MT Partners, LLC	Cash	9,046
NATHAN E POWELL	Cash	819
NORTH AMERICAN CREDIT SERVICES	Cash	753
OSAGE CONTRACTORS, LLC	Cash	753
PAUL B TRACHIAN	Cash	681
PAUL S JOHNSON	Cash	681
PEPPERS CONSTRUCTION INC	Cash	681
PHILIP C BURKE	Cash	681
PRATT & ASSOCIATES	Cash	13,425
QUIKTRIP CORPORATION	Cash	2,411
R BRUCE WILLIAMS	Cash	681
RADHIKA PHADE	Cash	681
RANDALL H TILLY	Cash	681
READY CONSTRUCTION SERVICES LL	Cash	753
REGI GEORGE	Cash	681
RICHARD L GOODLOE	Cash	681
RINGGOLD SPIRIT CORPORATION	Cash	753
RP HOMES LLC	Cash	10,856
RTB HOLDINGS LLC	Cash	3,486
RUSH BAKER	Cash	681
RYAN MURPHY	Cash	681
S DAVID HALEY	Cash	681
SAI Construction, Inc.	Cash	10,280
SCENIC CITY DEVELOPMENT	Cash	1,361
SCENIC CITY DEVELOPMENT CORP	Cash	681
SHANE H PAINTER	Cash	681
SHELLEY D HUCKABAY	Cash	681
SILAS LUSTER	Cash	819
Southern Atlantic Holdings, LL	Cash	10,165
SOUTHERN CHAMPION TRAY	Cash	753
SOUTHSIDE YOUTH DEVELOPMENT IN	Cash	681
SPARTAN INVEST	Cash	681
SPEARS-HOPKINS LLC	Cash	753
Spring Rock LLC	Cash	10,052
STEPHANIE E DANIEL	Cash	681
Sterling Holdings, LLC	Cash	3,445
SUSAN M HODNETT	Cash	681

TACALA TENNESSEE CORP	Cash	1,505	
TAREK FORGANI DBA FORGANI HOME	Cash	681	
TAYLOR N KINSER	Cash	681	
THE MICHAEL A WHITE MGT TRUST	Cash	753	
THOMAS E HAND	Cash	681	
THOMAS L STIMSON	Cash	681	
Thousand Hills Management LLC	Cash	13,212	
TOWER CONSTRUCTION	Cash	681	
TREVOR CHILDRESS	Cash	3,277	
Tudor Building Group, GP	Cash	3,468	
TYLER R KLAVER	Cash	681	
VIRGINIA JOAN STEIN DAVIS	Cash	681	
W SCOTT MCGINNESS JR	Cash	681	
WALDREP CONSTRUCTION	Cash	681	
WATER WORKS PLUMBING SERVICES	Cash	753	
WATERS-HOLLAND, LLC	Cash	681	
WHITWATER PROPERTY MANAGEMENT	Cash	753	
Whitwell Auto Parts	Cash	680	
WILLIE PARTRIDGE	Cash	681	
WINESETT-HILL CONSTRUCTORS INC	Cash	753	
WISE CONSTRUCTION LLC	Cash	681	
Wolftever Management LLC	Cash	3,520	
Pryor Bacon Company	Cash	(69)	
COLLIER CONSTRUCTION	Cash	27,023	
RP HOMES LLC	Cash	83,259	
DOWNSOUTH HOMES LLC	Cash	104,644	
DILLARD CONSTRUCTION	Cash	13,413	-
		-	-
Total Credits During Year		526,355	0

Name of Respondent Tennessee-American Water		This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission		Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
WATER UTILITY PLANT ACCOUNTS					
Acct No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	-	-	-	0
302	Franchises	-	-	-	0
303	Land & Land Rights	3,427,438	-	-	3,427,438
304	Structures & Improvements	48,741,455	1,803,244	14,738	50,529,961
305	Collecting & Impounding Reservoirs	-	-	-	0
306	Lake, River & Other Intakes	1,003,909	-	-	1,003,909
307	Wells & Springs	-	-	-	0
308	Infiltration Galleries & Tunnels	-	-	-	0
309	Supply Mains	1,458,918	-	-	1,458,918
310	Power Generation Equipment	848,840	7,276	-	856,116
311	Pumping Equipment	13,517,175	1,543,325	74,647	14,985,853
320	Water Treatment Equipment	29,615,585	813,080	(428,696)	30,857,362
330	Distribution Reservoirs & Standpipes	18,561,099	1,624,761	39,685	20,146,176
331	Transmission & Distribution Mains	173,176,082	11,285,606	87,916	184,373,771
333	Services	32,719,613	563,267	68,835	33,214,044
334	Meters & Meter Installations	43,234,220	5,086,604	363,520	47,957,304
335	Hydrants	12,692,888	800,861	54,729	13,439,020
339	Other Plant & Miscellaneous Equipment	1,803,914	-	-	1,803,914
340	Office Furniture & Equipment	21,101,913	2,134,849	3,039,804	20,196,958
341	Transportation Equipment	8,575,196	1,138,772	-	9,713,968
342	Stores Equipment	24,072	-	24,072	0
343	Tools, Shop & Garage Equipment	886,948	241,904	68,282	1,060,571
344	Laboratory Equipment	163,505	7,645	-	171,150
345	Power Operated Equipment	379,488	-	-	379,488
346	Communication Equipment	2,239,324	318,157	28,069	2,529,412
347	Miscellaneous Equipment	517,318	425,508	5,756	937,069
348	Other Tangible Plant	20,739	-	-	20,739
	Other Regulatory Asset - AFUDC Debt	46,099	-	-	46,099
	Utility Plant Purchased or Sold	-	-	-	0
	Total Water Plant	414,755,738	27,794,859	3,441,357	439,109,240
	* Refer to schedule F-5 for CWIP balance as of 12/31/2022.				

Name of Respondent Tennessee-American Water	This Report is: (1) <u>X</u> An Original	Date of Report (Mo, Da, Yr)	Year of Report
	(2) A Resubmission	Date report compiled	Fiscal Year End Date 12/31/22

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements**	-			9,305,909	47,829	1,789,666	11,047,746
305	Collecting & Impounding Reservoirs	-			-	-	-	-
306	Lake, River & Other Intakes	127	0.04%	0.79%	220,665	-	8,332	228,997
307	Wells & Springs	-	0.00%	0.00%	-	-	-	-
308	Infiltration Galleries & Tunnels	-	0.00%	0.00%	-	-	-	-
309	Supply Mains	53	0.00%	1.87%	(284,253)	-	27,282	(256,971)
310	Power Generating Equipment	9	0.59%	11.74%	949,081	-	105,416	1,054,497
311	Pumping Equipment **	-			3,150,061	202,806	293,203	3,240,458
320	Water Treatment Equipment **	-			4,425,991	(343,968)	1,117,826	5,887,785
330	Distribution Reservoirs & Standpipes **	-			8,859,127	597,996	913,558	9,174,689
331	Transmission & Distribution Mains	93	0.17%	1.08%	35,809,785	907,463	2,199,485	37,101,807
333	Services	90	0.00%	1.11%	10,309,865	110,081	364,908	10,564,692
334	Meter & Meter Installations **	-			10,093,029	902,360	2,266,481	11,457,149
335	Hydrants	51	0.33%	1.97%	3,817,525	469,913	301,504	3,649,116
339	Other Plant & Miscellaneous Equipment *	-			359,943	-	168,303	528,247
340	Office Furniture & Equipment **	-			7,538,667	3,085,960	921,987	5,374,694
341	Transportation Equipment **	-			7,853,206	(167,514)	1,271,019	9,291,739
342	Stores Equipment	25	0.00%	4.00%	24,224	24,072	-	152
343	Tools, Shop & Garage Equipment	15	0.00%	6.89%	423,781	72,256	67,203	418,728
344	Laboratory Equipment	99	0.00%	1.01%	121,445	-	1,590	123,035
345	Power Operated Equipment	14	0.00%	7.03%	317,492	-	17,160	334,652
346	Communication Equipment **	-			355,844	35,587	94,546	414,803
347	Miscellaneous Equipment	16	0.00%	6.33%	49,331	(1,575)	(9,941)	40,966
348	Other Tangible Plant	20	0.00%	5.10%	2,901	-	1,058	3,958
	Totals				103,703,619	5,943,264	11,920,584	109,680,938
	Adj for 10810000 Accum Depreciation - Reg Asset				33,938		1,116	35,054
	Adj for 10840000 Accum Amortization - Utility Plant in Service				-			-
	Adj to include CIAC amounts included on depreciation expense line						(332,830)	
	Adj to include Capitalized Credits amount included on depreciation expense line						(483,450)	
	Totals				103,737,557	5,943,264	11,105,419	109,715,992
	*State basis used for perctages used in schedule.							
	**Details on additional following pages							

Name of Respondent Tennessee-American Water	This Report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
	(2) <input type="checkbox"/> A Resubmission	Date report compil	Fiscal Year End Date 12/31/22

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Name of Respondent Tennessee-American Water	This Report is: (1) <u>X</u> An Original	Date of Report (Mo, Da, Yr)	Year of Report Fiscal Year End Date 12/31/22
		(2) ___ A Resubmission Date report compl	

1 WATER OPERATION & MAINTENANCE EXPENSE		
4 Acct No.	5 Description (a)	6 Amount (b)
7 601	Salaries & Wages - Employees	5,382,597
8 603	Salaries & Wages - Officers, Directors & Stockholders	-
9 604	Employee Pensions & Benefits	324,723
10 610	Purchased Water	116,357
11 615	Purchased Power	1,940,022
12 616	Fuel for Power Production	3,339
13 618	Chemicals	1,963,665
14 620	Materials & Supplies	846,768
15 630	Contractual Services	9,737,738
16 640	Rents	12,888
17 650	Transportation Expense	483,800
18 655	Insurance Expense	893,741
19 665	Regulatory Commission Expense	-
20 670	Bad Debt Expense	345,219
21 672	Miscellaneous Expenses	2,496,670
22	Total Water Operation & Maintenance Expense	24,547,529

28 WATER CUSTOMERS				
30 Description (a)	31 Customers First of Year (b)	32 Additions (c)	33 Disconnections (d)	34 Customers End of Year (e)
34 Metered Customers:				
35 5/8 Inch	76,325	1,645		77,970
36 3/4 Inch	231	23		254
37 1.0 Inch	2,148	10		2,158
38 1.5 Inch	575		4	571
39 2.0 Inch	1,710		20	1,690
40 2.5 Inch	-	-		-
41 3.0 Inch	98			98
42 4.0 Inch	102			102
43 6.0 Inch	37			37
44 8.0 Inch	6			6
45 Other (Fire Customers)	2,028	356		2,384
46 Other (Please Specify)	-	-	-	-
47 Other (Please Specify)	-	-	-	-
48 Unmetered Customers	-	-	-	-
49 Total Customers	83,260	2,034	24	85,270

Name of Respondent Tennessee-American Water	This Report is: (1) <u> X </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
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1 **PUMPING AND PURCHASED WATER STATISTICS** 1

Description (1) (a)	Water Purchased for Resale (b)	Water Pumped from Wells (c)	Total Water Pumped and Purchased (d)	Water Sold To Customers (e)
	in thousands	in thousands	in millions	
January	1,910.29	991,978	993,888	730,138
February	670.00	906,692	907,362	646,103
March	711.00	1,000,803	1,001,514	647,587
April	958.53	999,729	1,000,688	766,080
May	1,653.30	1,122,941	1,124,594	735,081
June	3,968.60	1,177,216	1,181,185	865,739
July	4,183.08	1,205,930	1,210,113	1,093,340
August	3,227.30	1,170,147	1,173,374	751,684
September	3,143.37	1,113,397	1,116,540	956,390
October	3,354.73	1,122,902	1,126,256	827,938
November	2,533.10	1,038,826	1,041,359	767,388
December	2,789.43	1,099,039	1,101,828	593,975
Total for the Year	29,102.73	12,949,599.85	12,978,702.58	9,381,442

22 **SALES FOR RESALE** 22

23 Indicate below the identity of any utilities or vendors purchasing water for resale. 23

24		24
25		25
26		26
27	<u>Dade County Water & Sewer</u>	27
28	<u>Town of Signal Mountain</u>	28
29	<u>City of Fort Oglethorpe</u>	29
30	<u>Catoosa Utility District Authority</u>	30
31	<u>WALKER CO WATER & SEWERAGE WCW</u>	31
32		32
33		33
34		34
35		35
36		36
37		37
38		38
39		39
40		40
41		41
42		42
43		43
44		44
45		45
46		46
47		47
48		48
49		49
50		50
51		51
52		52
53		53
54		54
55		55

(1) Please state measurement of units sold (i. e. gallons).

Name of Respondent Tennessee-American Water	This Report is: (1) _X_ An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22	
WELLS AND WELL PUMPS				
Description*** (a)	Well #1 (b)	Well #2 (c)	Well #3 (d) Well # 3 is retired	Well #4 (e) Chattanooga
Year Constructed	1990	1990	N/A	N/A
Type of Well Construction	New	New	N/A	N/A
Type of Well Casing	6 5/8 Galv	6 5/8 Galv	N/A	N/A
Depth of Well (Feet)	285	285	N/A	N/A
Diameter of Well (Feet)	0.5	0.5	N/A	N/A
Pumping Capacity (GPM)	75	81	N/A	N/A
Motor Size (HP)	5	5	N/A	N/A
Yields of Well (GPD)	60000	70000	N/A	N/A
Auxiliary Power	N/A	N/A	N/A	N/A
RESERVOIRS				
Description*** (a)	Reservoir #1 (b) Ryall Springs	Reservoir #2 (c) Lookout Valley	Reservoir #3 (d) Citico CW #2	Reservoir #4 (e) Citico CW #3
Construction (Steel, Concrete, Pneumatic)	Steel	Steel	Steel	Steel
Capacity (Gallons)	750,000	750,000	1,820,000	3,560,000
Ground or Elevated	Elevated	Elevated	Ground	Ground
HIGH SERVICE PUMPING				
Motor Description*** (a)	Motor #1 (b) HS #11 Motor	Motor #2 (c) HS #21 Motor	Motor #3 (d) HS #16 Motor	Motor #4 (e) HS #20 Motor
Manufacturer	Baldor-Reliance	General Electric	Allis Chalmers	Siemens-Allis
Type	3 Phase Induction	3 Phase Induction	3 Phase Induction	3 Phase Induction
Rated Horsepower	900 HP	700 HP	600 HP	250 HP
Pump Description*** (a)	Pump #1 (b) HS #11 Pump	Pump #2 (c) HS #21 Pump	Pump #3 (d) HS #16 Pump	Pump #4 (e) HS #20 Pump
Manufacturer	Worthington	Delaval	Delaval	Delaval
Type	Centrifugal	Centrifugal	Centrifugal	Centrifugal
Capacity in Gallons per Minute	17,361.11 GPM	11,111.1 GPM	11,111.1 GPM	4,166.67 GPM
Average Number of Hours Operated Per Day	24hrs	3.5hrs	1.5hrs	7.5hrs
Auxiliary Power	No	No	No	No

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

Name of Respondent Tennessee-American Water	This Report is: (1) <u> X </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
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WELLS AND WELL PUMPS

Description*** (a)	Well #1 (b)	Well #2 (c)	Well #3 (d)	Well #4 (e)
Year Constructed				
Type of Well Construction				
Type of Well Casing				
Depth of Well (Feet)				
Diameter of Well (Feet)				
Pumping Capacity (GPM)				
Motor Size (HP)				
Yields of Well (GPD)				
Auxiliary Power				

RESERVOIRS

Description*** (a)	Reservoir #5 (f) Mission Ridge Res #1	Reservoir #6 (g) Mission Ridge Res #2	Reservoir #7 (h) Mission Ridge Res #3	Reservoir #8 (i) South End
Construction (Steel, Concrete, Pneumatic)	Steel	Steel	Steel	Steel
Capacity (Gallons)	2,500,000	2,500,000	2,500,000	2,500,000
Ground or Elevated	Ground	Ground	Ground	Ground
Description*** (a)	Reservoir #9 (j) St. Elmo #2	Reservoir #10 (k) White Oak	Reservoir #11 (l) Elder Mtn. Receiving	Reservoir #12 (m) East Ridge Res
Construction (Steel, Concrete, Pneumatic)	Steel	Steel	Steel	Concrete
Capacity (Gallons)	500,000	750,000	5,000	870,000
Ground or Elevated	Ground	Ground	Ground	Ground
Description*** (a)	Reservoir #13 (n) North End	Reservoir #14 (o) Mission Ridge SP 2	Reservoir #15 (p) Jenkins Rd	Reservoir #16 (q) East Brainerd
Construction (Steel, Concrete, Pneumatic)	Steel	Steel	Concrete	Steel
Capacity (Gallons)	2,820,000	367,000	1,000,000	955,000
Ground or Elevated	Ground	Ground	Ground	Ground
Description*** (a)	Reservoir #17 (r) South Mission Ridge	Reservoir #18 (s) Lookout Mtn. 2	Reservoir #19 (t) Lookout Mtn. 3	Reservoir #20 (u) Elder Mtn.
Construction (Steel, Concrete, Pneumatic)	Steel	Steel	Steel	Steel
Capacity (Gallons)	535,000	475,000	1,320,000	294,000
Ground or Elevated	Ground	Ground	Ground	Ground
Description*** (a)	Reservoir #21 (v) Mountain Creek	Reservoir #22 (w) Red Bank		
Construction (Steel, Concrete, Pneumatic)	Concrete	Steel		
Capacity (Gallons)	1,000,000	420,000		
Ground or Elevated	Ground	Ground		

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

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

Name of Respondent Tennessee-American Water	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
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SOURCE OF SUPPLY

List for each source of supply:

Description	Source #1	Source #2	Source #3	Source #4
	TN River	Sequatchie River	Suck Creek	South Pittsburgh
Gallons per day of source	65 Mil	1.2 Mil	0.1 Mil	1.4 MGD
Type of Source	Surface Water	Surface Water	Ground Water	Interconnect

WATER TREATMENT FACILITIES

List for each water treatment facility:

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

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility.

Present Equivalent Residential Customer's* now being served	73,436
Maximum Equivalent Residential Customer's* that the system can efficiently serve	193,428
Estimated annual increase in Equivalent Residential Customers*	2,191
* Equivalent Residential Customer= (Total Gallons Sold / 365 days) / 350 Gallons Per Day	

List fire fighting facilities and capacities:

N/A

List percent of certificated area where service connections are installed

N/A

What are the current needs and plans for system upgrading and/or expansion

Tennessee American Water continuously evaluates the needs of the system and plans accordingly for upgrades.

State the name and address of any engineers that plans for system upgrading and/or expansion have been discussed with

Grady Stout
1500 Riverside Drive
Chattanooga, TN 37406

Name of Respondent Tennessee-American Water	This Report is: (1) <u> X </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT			
Rate Base			
Additions:			
Plant In Service	424,020,887		
Construction Work in Progress	8,067,753		
Property Held For Future Use			
Materials & Supplies	1,420,632		
Working Capital Allowance	3,409,884		
Other Additions - Common Plant Alloc from Parent Company			
Other Additions (Please Specify)			
Total Additions to Rate Base	436,919,156		
Deductions:			
Accumulated Depreciation	106,873,843		
Accumulated Deferred Income Taxes	51,141,785		
Pre 1971 Unamortized Investment Tax Credit	0		
Customer Deposits			
Contributions in Aid of Construction	19,144,771		
Customer Advances for Construction	8,209,861		
All Other	1,708,538		
Jasper Highlands Reg. Liab.	808,350		
Total Deductions to Rate Base	187,887,148		
Rate Base	249,032,008		
Adjusted Net Operating Income			
Operating Revenues:			
Residential	28,558,966		
Commercial	20,774,415		
Industrial	5,443,087		
Public Authorities	4,077,206		
Multiple Family			
Fire Protection	3,486,517		
All Other	(1,521,571)		
Total Operating Revenues	60,818,620		
Operating Expenses:			
Operation	24,547,529		
Depreciation	11,105,419		
Amortization	0		
Taxes Other Than Income Taxes	5,652,122		
Income Taxes	2,087,789		
Total Operating Expense	43,392,859		
Net Operating Income	17,425,761		
AFUDC-Tax Effected	226,927		
Income tax rate (debt assigned to parent)	383,998		
Annual Performance Plan	685,173		
Labor - Non-recurring	0		
Legal - Main Break	0		
Lobbying Expenses	24,082		
Adjusted Net Operating Income	18,745,941		
Rate of Return (Line 49 / Line 25)	7.53%		
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

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Company Name:	Tennessee-American Water
Report Period:	Fiscal Year End Date 12/31/22
Report Date:	Date report compiled

INCOME STATEMENT:	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 20 on F3, Col. "C" agrees w/line 22on W3, Col. "B"	24,547,529	24,547,529	0
2. Line 20 on F3, Col. "D" agrees w/line 23on S3, Col. "B"	-	-	0
3. Line 21 on F3, Col. "F" agrees w/line 39 on F5, col. "F"	11,105,419	11,105,419	0
4. Line 21 on F3, col. "C" agrees w/line 32 on W2, col. "H"	11,105,419	11,105,419	0 *
5. Line 21 on F3, col. "D" agrees w/line 30 on S2, col. "H"	-	-	0
7. Line 25 on F3 col. "F" agrees w/lines 22-28 minus line 7 on F7, col. "E"	5,652,122	5,652,122	0
8. Line 26 on F3, col. "F" agrees w/line 10 on F7, col. "E"	(886,289)	(886,289)	0
9. Line 26 on F3, col. "F" agrees w/line 21 on F7, col. "E"	(886,289)	1,067,318	(1,953,607) **

BALANCE SHEET:	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 10 on F4, col. "C" agrees w/line 16 on F5, col. "F".	444,526,858	444,526,858	0
2. Line 10 on F4, col. "C" agrees w/lines 34, W1, col. "F" & 32, S1, col. "F".	444,526,858	439,109,240	5,417,618 ***
3. Line 11 on F4, col. "C" agrees w/line 52 on F5, col. "F".	109,715,992	109,715,992	0
4. Line 11 on F4, col. "C" agrees w/lines 32, W2, col. I & 30, S2, col. I	109,715,992	109,715,992	0 ****
5. Line 27 on F4, col. "C" agrees w/line 10 on F6, col. "B".	13,754,235	13,754,235	0
6. Line 28 on F4, col. "C" agrees w/line 10 on F6, col. "C".	-	-	0
7. Line 30 on F4, col. "C" agrees w/line 24 on F6, cols. "B" & "C".	46,700,943	46,700,943	0
8. Line 31 on F4, col. "C" agrees w/line 37 on F6, cols. "B" & "C".	-	-	0
9. Line 37 on F4, col. "C" agrees w/line 55 on F6, col. "C".	107,655,632	107,655,632	(0)
10. Line 41 on F4, col. "C" agrees w/line 32 on F7, col. "E".	2,998,317	2,998,317	0
11. Line 48 on F4, col. "C" agrees w/line 13 on F8, col. "D".	19,283,950	19,283,950	(0)
12. Line 8 on F8, col. "D" agrees w/line 55 on F8, cols. "C & D".	526,355	526,355	0

* Updated formula to pull line 37 instead of line 32 due to adjustment to include CIAC amounts that do not offset in accumulated depreciation but are included in depreciation expense.

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

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

**** Updated formula in order to capture beginning balance and activity for accum depr-reg asset & accum amort-UPIS accounts that captured in schedule no longer required for annual report.