

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

1. In his response to AG-1-2, Mr. Miller states that he believes that the requested ratemaking treatment (include in rate base with no offsetting AFUDC income) for the KRS II project has been adopted by the KY PSC for other utilities in Kentucky. In this regard, please provide the following information:
 - a. Provide the names of the other utilities in Kentucky; the case numbers and dates of the rate cases for these other utilities; and descriptions of the issues and requested rate treatments in these other utilities' rate cases that, presumably, were similar to the KRS II issue and requested ratemaking treatment in the instant proceeding.
 - b. For each of the issues in the other utilities' rate cases to be provided in response to part (a) above, provide the specific ruling made by the KY PSC.
 - c. For each of the KY PSC ratemaking rulings to be provided in response to part (b) above, provide the relevant pages of the PSC Orders containing these PSC decisions, as well as the corresponding date for each Order.

Response:

- a. Louisville Gas and Electric Company. The Commission addressed the issue in the following cases: *In the Matter of: Adjustment of Gas and Electric Rates of Louisville Gas and Electric Company*, Case No. 10064, July 1, 1988 Order, pp. 9-11; *In the Matter of: Adjustment of Gas and Electric Rates of Louisville Gas and Electric Company*, Case No. 90-158, December 21, 1990 Order, p. 6; and *In the Matter of: An Investigation of Electric Rates of Louisville Gas and Electric Company to Implement a 25 Percent Disallowance of Trimble County Unit No. 1*, Case No. 10320, July 8, 1994 Order. The issue addressed was whether the Commission should allow a utility to earn a cash return on Construction Work In Progress ("CWIP").
- b. See the Orders referenced in part (a) above for the Commission's ruling and discussion of the issue.
- c. See part (a) above.

For the electronic version, refer to KAW_R_AGDR2#1_020209.pdf.

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2. Page 2 of the Application states that the proposed ratemaking treatment of KRS II in the current case is needed in order “to avoid the rate shock that would result if the recovery of construction expenses associated with the Kentucky River Station II project is delayed until after that project is completed.” In this regard, please provide the following information:
- a. What is the Company’s definition of “rate shock” to the ratepayers?
 - b. What percentage rate increase would qualify as causing “rate shock” to the ratepayers?
 - c. Assuming no phase-in of the KRS II project in the current case, what would be the percentage rate increase in the Company’s next rate case assuming everything else being equal?

Response:

- a. The Company is not aware of any specific guidelines or definition that define rate shock. The Company believes that one construction project that increases rate base by approximately 80% and increases current rates by 35%-40% upon completion of the project, when coupled with other escalating costs for power, chemicals, benefit costs, debt costs, and continued investment in infrastructure would result in rate shock. The magnitude of the rate increase required upon completion of the KRS II project led KAWC to fully disclose during the certificate case its intent to seek a phase-in of the increased rates associated with KRS II.
- b. Please see the response to part (a) above.
- c. Please see the response to part (a) above.

For the electronic version, refer to KAW_R_AGDR2#2_020209.pdf.

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3. With regard to the response to AG-1-45(b) [AFUDC Equity Gross Up amortization], please provide (1) the calculations and assumptions in support of the monthly amortization amounts of \$5,946; and (2) the amortization period used and the basis for this amortization period.

Response:

- (1) See attached calculation for the AFUDC Equity Gross Up amortization.
- (2) The amortization period is determined by the average book composite rate and the basis is the utility plant to which it relates.

For the electronic version, refer to KAW_R_AGDR2#3_020209.pdf.

KENTUCKY AMERICAN WATER COMPANY
2008 AMORTIZATION CALCULATION AFUDC EQUITY GROSS UP
DR AG2 #3(a)

Co. #	Object		Account Name	Rate	Acct Bal	Depreciable Bal	Annual Deprec
	Acct.	Sub Acct.					
12	101000	301000	Organization	0.00%	37,534.43	-	-
12	101000	302000	Franchises	0.00%	70,260.82	-	-
12	101000	303200	Land & Ld Rights-SS	0.00%	355,966.67	-	-
12	101000	303300	Land & Ld Rights-PU	0.00%	91,826.50	-	-
12	101000	303400	Land & Ld Rights-WT	0.00%	68,163.99	-	-
12	101000	303500	Land & Ld Rights-TD	0.00%	4,019,854.04	-	-
12	101000	303600	Land & Ld Rights-AG	0.00%	-	-	-
12	101000	304100	Struct & Improv SS	3.14%	2,625,488.13	2,625,488.13	82,440.33
12	101000	304200	Struct & Improv-PU	2.13%	5,265,490.59	5,265,490.59	112,154.95
12	101000	304300	Struct & Improv WT	1.64%	8,962,017.27	8,962,017.27	146,977.08
12	101000	304400	Struct & Improv TD	5.65%	826,275.16	826,275.16	46,684.55
12	101000	304510	Struct & Improv AG Cap Lease	0.00%	-	-	-
12	101000	304600	Office Structures	1.68%	4,029,869.75	4,029,869.75	67,701.81
12	101000	304610	Gen Structures HVAC	1.68%	10,570.37	10,570.37	177.58
12	101000	304620	Office Structures - Leased	0.00%	-	-	-
12	101000	304700	Stores Shops Garage Struct	1.65%	1,018,770.93	1,018,770.93	16,809.72
12	101000	304800	Miscellaneous Structures	3.97%	1,859,405.97	1,859,405.97	73,818.42
12	101000	305000	Collecting and Impounding	1.50%	1,016,553.24	1,016,553.24	15,248.30
12	101000	306000	Lake River & Other Intake	2.15%	532,340.79	532,340.79	11,445.33
12	101000	307000	Wells and Springs	0.00%	-	-	-
12	101000	308000	Infiltration Galleries & Tunne	0.00%	-	-	-
12	101000	309000	Supply Mains	1.06%	5,086,591.73	5,086,591.73	53,917.87
12	101000	310000	Power Generation Eqmt	3.35%	572,453.97	572,453.97	19,177.21
12	101000	310100	Power Generation Eqmt-Other	0.00%	-	-	-
12	101000	311200	Pumping Equipment-electric	3.45%	9,508,887.40	9,508,887.40	328,056.62
12	101000	311300	Pumping Equipment-diesel	2.87%	724,441.60	724,441.60	20,791.47
12	101000	311400	Pumping Equipment-hydraulic	3.71%	8,405.01	8,405.01	311.83
12	101000	311500	Pumping Equipment-other	0.00%	-	-	-
12	101000	311530	Pumping Equipment-WT	2.13%	-	-	-
12	101000	311540	Pumping Equipment-TD	3.45%	5,609.22	5,609.22	193.52
12	101000	320100	Wtr Treat Equip (Non-Media)	3.45%	26,514,243.71	26,514,243.71	914,741.41
12	101000	320200	Filter Media-GAC	0.00%	-	-	-
12	101000	330000	Distribution Reservoirs &	2.20%	1,656,899.71	1,656,899.71	36,451.79
12	101000	330001	Dist. Reservoirs & Stand Conv	0.00%	-	-	-
12	101000	330100	Elevated Tanks & Standpipes	2.20%	10,156,808.54	10,156,808.54	223,449.79
12	101000	331001	T & D Mains Conversion	1.14%	148,689,556.58	148,689,556.58	1,695,060.95
12	101000	331100	T & D Mains-4" & Less	1.14%	2,086,623.83	2,086,623.83	23,787.51
12	101000	331200	T & D Mains-6"-8"	1.14%	1,508,738.82	1,508,738.82	17,199.62
12	101000	331300	T & D Mains-10"-16"	1.14%	578,152.50	578,152.50	6,590.94
12	101000	331400	T & D Mains-18" & Greater	1.14%	1,138.92	1,138.92	12.98
12	101000	333000	Services	2.62%	36,172,212.11	36,172,212.11	947,711.96
12	101000	334100	Meters	2.00%	90,962.25	90,962.25	1,819.25
12	101000	334110	Meters Bronze Case	1.18%	57,743.89	57,743.89	681.38
12	101000	334120	Meters Plastic Case	4.97%	1,436,864.36	1,436,864.36	71,412.16
12	101000	334130	Meters Not Class. by Type	2.73%	7,152,398.26	7,152,398.26	195,260.47
12	101000	334200	Meter Installations	1.81%	15,225,481.66	15,225,481.66	275,581.22
12	101000	335000	Hydrants	2.04%	10,417,325.49	10,417,325.49	212,513.44
12	101000	339100	Other P/E-Intangible	19.96%	8,374.81	8,374.81	1,671.61
12	101000	339200	Other P/E-SS	0.00%	-	-	-
12	101000	339300	Other P/E-WT	0.00%	-	-	-
12	101000	339500	Other P/E-TD	0.00%	-	-	-
12	101000	339600	Other P/E-Comp Planning Stdy	19.96%	(264,691.24)	(264,691.24)	(52,832.37)
12	101000	340100	Office Furniture	4.17%	668,239.12	668,239.12	27,865.57
12	101000	340210	Comp & Periph Mainframe	13.97%	70,264.47	70,264.47	9,815.95
12	101000	340220	Comp & Periph Personal	19.57%	667,402.47	667,402.47	130,610.66
12	101000	340230	Comp & Periph Other	13.82%	162,379.31	162,379.31	22,440.82
12	101000	340200	Store Equipment	0.00%	-	-	-
12	101000	340300	Computer Software	21.06%	4,548,519.14	4,548,519.14	957,918.13

KENTUCKY AMERICAN WATER COMPANY
2008 AMORTIZATION CALCULATION AFUDC EQUITY GROSS UP
DR AG2 #3(a)

Object							
Co. #	Acct.	Sub Acct.	Account Name	Rate	Acct Bal	Depreciable Bal	Annual Deprec
12	101000	340320	Personal Computer Software	22.20%	409,926.30	409,926.30	91,003.64
12	101000	340330	Computer Software Other	21.15%	538,244.96	538,244.96	113,838.81
12	101000	340400	Data Handling Equipment	0.00%	-	-	-
12	101000	340500	Other Office Equipment	7.17%	112,917.69	112,917.69	8,096.20
12	101000	341100	Light Duty Trucks	18.41%	1,711,427.54	1,711,427.54	315,073.81
12	101000	341200	Heavy Duty Trucks	15.74%	851,475.53	851,475.53	134,022.25
12	101000	341300	Automobiles	24.94%	217,613.06	217,613.06	54,272.70
12	101000	341400	Other Trans Equip	14.37%	205,678.58	205,678.58	29,556.01
12	101000	342000	Stores Equip	3.88%	33,926.63	33,926.63	1,316.35
12	101000	343000	Tools/Shop/Garage Equip	6.90%	1,537,619.43	1,537,619.43	106,095.74
12	101000	344000	Laboratory Equip	13.56%	856,180.67	856,180.67	116,098.10
12	101000	345000	Power Oper Equip	9.13%	1,589,810.84	1,589,810.84	145,149.73
12	101000	346100	Comm Equip (Non-Telephone)	4.79%	1,930,704.87	1,930,704.87	92,480.76
12	101000	346200	Telephone Equipment	0.00%	-	-	-
12	101000	347000	Miscellaneous Equip	4.71%	1,260,950.31	1,260,950.31	59,390.76
12	101000	348000	Other Tangible Property	20.89%	138,484.58	138,484.58	28,929.43
12	101000	353500	WW Land & Ld Rights Gen	0.00%	2,250.00	-	-
12	101000	354200	Structure & improvments-SWR	5.00%	67,147.75	67,147.75	3,357.39
12	101000	354300	WW Struct & Imp SPP	2.00%	267,212.77	267,212.77	5,344.26
12	101000	354400	WW Struct & Imp TDP	2.00%	2,110,399.46	2,110,399.46	42,207.99
12	101000	354500	WW Struct & Imp Gen	10.00%	48,657.92	48,657.92	4,865.79
12	101000	360000	WW Collection Sewers Forced	2.00%	853,517.58	853,517.58	17,070.35
12	101000	361100	WW Collecting Mains	2.00%	17,492.73	17,492.73	349.85
12	101000	363000	WW Services Sewer	2.00%	9,550.00	9,550.00	191.00
12	101000	371100	WW Pump Equip Elect	5.00%	10,707.91	10,707.91	535.40
12	101000	380000	WW TD Equipment	5.00%	22,715.85	22,715.85	1,135.79
12	101000	390000	WW Office Furniture & Equip	10.00%	439.00	439.00	43.90
12	101000	391100	WW Trans Equip Lt Dty Trks	10.00%	35,144.16	35,144.16	3,514.42
12	101000	392000	WW Stores Equipment	10.00%	500.00	500.00	50.00
12	101000	393000	WW Tool Shop & Garage Equip	10.00%	25,748.28	25,748.28	2,574.83
12	101000	395000	WW Power Operated Equip	10.00%	37,141.28	37,141.28	3,714.13
12	101000	396000	WW Communication Equip	10.00%	1,396.00	1,396.00	139.60
12	101000	397000	WW Misc Equipment	10.00%	22,580.88	22,580.88	2,258.09
12	106000	304100	Struct & Imp SS	3.14%	80.65	80.65	2.53
12	106000	304200	Struct & Imp P	2.13%	189,248.42	189,248.42	4,030.99
12	106000	304300	Struct & Imp WT	1.64%	666,548.95	666,548.95	10,931.40
12	106000	304500	Struct & Imp AG	1.91%	127,202.21	127,202.21	2,435.03
12	106000	304600	Struct & Imp Offices	1.68%	1.33	1.33	0.02
12	106000	304800	Struct & Imp Misc	3.97%	8,110.25	8,110.25	321.98
12	106000	306000	Lake, River & Other Intakes	2.15%	4,757.18	4,757.18	102.28
12	106000	309000	Supply Mains	1.06%	7,123.98	7,123.98	75.51
12	106000	310000	Power Generation Equip	3.35%	312,331.84	312,331.84	10,463.12
12	106000	311200	Pump Equip Electric	3.45%	122,605.29	122,605.29	4,229.88
12	106000	311530	Pumping Equipment WT	3.45%	619,726.80	619,726.80	21,380.57
12	106000	311540	Pumping Equipment TD	3.45%	140,617.53	140,617.53	4,851.30
12	106000	320100	WT Equip Non-Media	3.45%	1,612,010.25	1,612,010.25	55,614.35
12	106000	330200	Ground Level Facilities	2.02%	812,089.65	812,089.65	16,404.21
12	106000	331001	TD Mains Not Classified by	1.14%	5,118,840.92	5,118,840.92	58,354.79
12	106000	331100	TD Mains 4in & Less	1.14%	141,574.21	141,574.21	1,613.95
12	106000	331200	TD Mains 6in to 8in	1.14%	1,488,240.34	1,488,240.34	16,965.94
12	106000	331300	TD Mains 10in to 16in	1.14%	1,360,177.85	1,360,177.85	15,506.03
12	106000	331400	TD Mains 18in & Grtr	1.18%	(878.70)	(878.70)	(10.37)
12	106000	333000	Services	2.62%	952,385.17	952,385.17	24,952.49
12	106000	334100	Meters	2.00%	13,667.06	13,667.06	273.34
12	106000	334110	Meters Bronze Case	1.18%	8,600.36	8,600.36	101.48
12	106000	334120	Meters Plastic Case	4.97%	7,517.12	7,517.12	373.60

**KENTUCKY AMERICAN WATER COMPANY
2008 AMORTIZATION CALCULATION AFUDC EQUITY GROSS UP
DR AG2 #3(a)**

Object							
Co. #	Acct.	Sub Acct.	Account Name	Rate	Acct Bal	Depreciable Bal	Annual Deprec
12	106000	334130	Meters Other	2.73%	478,815.83	478,815.83	13,071.67
12	106000	334131	Meters Other-Rem Rdr Unts	2.73%	273,615.86	273,615.86	7,469.71
12	106000	334200	Meter Installations	1.81%	79,299.05	79,299.05	1,435.31
12	106000	334300	Meter Vaults	0.00%	15,913.55	-	-
12	106000	335000	Hydrants	2.04%	671,651.42	671,651.42	13,701.69
12	106000	340100	Office Furniture & Equip	4.17%	54,053.85	54,053.85	2,254.05
12	106000	340220	Comp & Periph Personal	19.57%	153,585.25	153,585.25	30,056.63
12	106000	340230	Comp & Periph Other	13.82%	31,688.74	31,688.74	4,379.38
12	106000	340320	Comp Software Personal	22.20%	377.16	377.16	83.73
12	106000	340330	Comp Software Other	21.15%	97,002.83	97,002.83	20,516.10
12	106000	341100	Trans Equip Lt Duty Trks	18.41%	142,190.78	142,190.78	26,177.32
12	106000	343000	Tools,Shop,Garage Equip	5.67%	-	-	-
12	106000	344000	Laboratory Equipment	7.10%	-	-	-
12	106000	347000	Misc Equipment	4.71%	4,468.89	4,468.89	210.48
12	106000	354500	WW Struct & Imp Gen	10.00%	4,873.02	4,873.02	487.30
12	106000	394000	WW Laboratory Equipment	20.00%	4,566.79	4,566.79	913.36
					344,954,660.53	340,292,890.53	8,468,080.07
					(a)	(b)	(c)

2007 Average Composite Rate	(d)	2.49%	(c)/(b)
Monthly 2007 Average Composite Rate	(e)	0.002073723	d/12
186035 '12/31/07 BALANCE	(f)	2,495,394.60	
2002 thru 2007 adjustment	(g)	371,676.12	
186035 '12/31/07 ADJUSTED BALANCE	(h)	2,867,070.72	
2008 Monthly Amortization	(i)	5,945.51	(e)*(i)

G/L Utility Plant Balance 12/31/07	345,341,373.77
Less Reg Asset AFUDC Debt	272,637.00
Less Property Held Future Use	114,076.24
Actual Bal 12/31/07	344,954,660.53

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Witness: Sheila A. Miller

4. With regard to the response to AG-1-22, please provide the following information:
- a. Confirm that the cash working capital impact of the Preferred Dividends has already been separately accounted for in the lead-lag study on B-5.2, page 5 in the line item above the Net Income line item. If you do not agree, explain your disagreement.
 - b. Confirm that the appropriate Net Income amount in the lead-lag study, based on the Company's proposed rate base of \$305.544 million and weighted cost of common equity of 4.87% amounts to \$14,880,016 rather than the Net Income amount of \$15,338,332 reflected by the Company. If you do not agree, explain your disagreement.
 - c. Confirm that the use of the appropriate Net Income amount of \$14,880,016 reduces the as-filed cash working capital requirement by about \$54,180. If you do not agree, provide the correct amount as calculated by the Company.

Response:

- a. Yes
- b. Yes
- c. Yes. The Company will make this correction in the revised filing.

For the electronic version, refer to KAW_R_AGDR2#4_020209.pdf.

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Witness: Michael A. Miller/Sheila A. Miller

5. In the calculations in the response to AG-1-24, page 2 to determine the AFUDC Gross-Up amount of \$1,231,178 claimed in this case, the Company has assumed an effective composite tax rate of 40.36% which includes the old state income tax rate of 8.25% $(((1-8.25\%) \times 35\%) + 8.25\% = 40.36\%)$. In this regard, please provide the following information:
- a. Confirm that the current state income tax rate is 6% and that this income tax rate has consistently been used by the Company for all aspects of the rate filing involving the application of the state income tax factor.
 - b. Confirm that the effective composite income tax rate based on the 6% state income tax rate is 38.90% rather than 40.36%.
 - c. Confirm that the Equity Gross Up amount based on the correct composite income tax rate of 38.90% would be \$1,158,166 rather than the Company's claimed amount of \$1,231,178.
 - d. How would the correction for this Equity Gross Up amount from \$1,231,178 to \$1,158,166 impact the 13-month average forecasted test period ADIT balance in rate base and the forecasted test period Equity Gross Up amortization of \$71,346 shown on W/P4-1, page 5 of 9?

Response:

- a. Yes
- b. Yes
- c. Yes
- d. The result is an increase in the deduction of the 13-month average forecasted test period ADIT balance in rate base of \$57,172. This item will be corrected in the Company's revised filing. The Company utilized the per books monthly amortization amount of \$5,946 per month for the Equity Gross Up amortization in the original filing resulting in no change to this item.

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Witness: Michael A. Miller

6. The AG is not able to determine the answer to the AFUDC/CWIP question posed in AG-1-24(d) from the Company's response to AG-1-24(d). The answers to the following questions will hopefully clarify the AFUDC/CWIP information sought by the AG:
- a. The total forecasted AFUDC amount of \$3,094,804 is based on the application of a weighted average rate of return of 8.54%. This would suggest that the average forecasted test period AFUDC-bearing CWIP balance amounts to approximately \$36.240 million [$\$3,094,804 / 8.54\% = \36.240 million]. Please confirm that this is correct. If not correct, provide the correct average forecasted test period AFUDC-bearing CWIP equivalent to the \$36.240 million balance derived above.
 - b. The total 13-month average forecasted period CWIP balance is \$102,817,344. If one were to remove from this balance the May 30, 2009 KRS II balance of \$66,569,975 (for which the Company is requesting a current rate of return), the remaining average forecasted period AFUDC-bearing CWIP balance would be \$36,247,369. Please reconcile this derived CWIP balance to the CWIP balance of \$36,240,000 derived in part (a) above.

Response:

- a. Yes
- b. The \$7,369 difference would be impossible to determine without looking at each construction project for the 13 month forecasted period, which represents a variance of .02%. The company believes the difference is due to rounding in the thousands of monthly calculations comprising the AFUDC amount. This variance is immaterial in relation to \$36 million.

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7. Please provide the actual calendar 2008 revenue information sought in AG-1-38 which the Company agreed to provide once the actual data was available.

Response:

	Revenues
	YTD
	<u>12/31/2008</u>
Residential	30,854,938
Commercial	14,530,582
Industrial	1,480,364
Other Public Authority	4,890,969
Sales for Resale	1,438,391
Miscellaneous	26,577
Private Fire Service	1,354,634
Public Fire Service	<u>2,333,248</u>
Total	<u><u>56,909,703</u></u>

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Witness: Michael A. Miller

8. With regard to the response to AG-1-37, provide the actual miscellaneous sales revenues for the full 12 months of calendar 2008.

Response:

<u>Year</u>	<u>Revenues</u>
2008	26,577

For the electronic version, refer to KAW_R_AGDR2#8_020209.pdf.

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ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller

9. With regard to the response to AG-1-52(c), please replace the miscellaneous revenues for the 12-month period ended 11/30/08 with the equivalent miscellaneous revenues for calendar year 2008.

Response:

<u>JDE Object</u>	<u>JDE Account Description</u>	<u>NARUC Account</u>	<u>Actual 2008</u>
403102	Oth Rev-Rents Water Property	B472	(105,144)
403103	Oth Rev-Collect for Others	B471	(1,071,239)
403104	Oth Rev-NSF Check Charge	B471	(25,646)
403105	Oth Rev-Appl/Initiate Serv Fee	B471	(617,172)
403107	Oth Rev-Reconnection Charges	B471	(694,652)
403198	Oth Rev-Misc Service Rev	B471	(3,345)
403199	Oth Rev-Other Water Rev	B474	<u>(8,500)</u>
		Total	<u><u>(2,525,698)</u></u>

For the electronic version, refer to KAW_R_AGDR2#9_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller

10. With regard to the response to AG-1-59 (Private Fire), please provide the following information:
- a. Update the data on page 4 of 7 for 12 months of actual data for 2008.
 - b. The private fire hydrants have had a compounded annual growth rate of 8.6% from 2004 through 11/30/08 and are already at a level of 969 as of 11/30/08. Given that the Company's projections are based on historical increases, does the Company believe that its projected private fire hydrants as of May 31, 2010 of 816 are understated? If not, why not? If so, how would the Company revise its forecasted period private fire hydrant projection?

Response:

a.

Date	Hydrants	2"	4"	6"	8"	10"	12"	16"
Jan-08	907	51	318	738	235	7	4	1
Feb-08	906	50	311	736	235	7	4	1
Mar-08	906	50	311	733	234	7	4	1
Apr-08	907	50	309	733	235	7	4	1
May-08	916	50	308	736	235	7	4	1
Jun-08	1,010	50	319	753	235	7	4	1
Jul-08	988	50	317	757	235	7	4	1
Aug-08	961	58	319	757	234	7	4	1
Sep-08	958	71	318	756	233	7	4	1
Oct-08	961	56	318	757	233	7	4	1
Nov-08	969	56	318	756	233	7	4	1
Dec-08	972	56	334	758	233	7	4	1
Avg Monthly	947	54	317	748	234	7	4	1

- b. The Company's original projection for private fire hydrants as of May 31, 2010 of 816 is understated. The Company will revise its projection for private fire hydrants as of May 31, 2010 to be 983 connections (see attached). The Company does not believe an 8.6% growth factor reflects the current economic climate and developer activity being experienced in the currently depressed housing market.

For the electronic version, refer to KAW_R_AGDR2#10_020209.pdf.

Kentucky American Water Company
AGDR2#10

Date	Hydrants	2"	4"	6"	8"	10"	12"	16"	
8-Dec	972	56	334	758	233	7	4	1	
9-Jan	973	56	335	759	233	7	4	1	
9-Feb	974	56	336	760	233	7	4	1	
9-Mar	975	56	337	761	233	7	4	1	
9-Apr	976	56	338	762	233	7	4	1	
9-May	977	56	339	763	233	7	4	1	
9-Jun	978	56	340	764	233	7	4	1	
9-Jul	979	56	341	765	233	7	4	1	
9-Aug	980	56	342	766	233	7	4	1	
9-Sep	981	56	343	767	233	7	4	1	
9-Oct	982	56	344	768	233	7	4	1	
9-Nov	983	56	345	769	233	7	4	1	
9-Dec	984	56	346	770	233	7	4	1	
10-Jan	985	56	347	771	233	7	4	1	
10-Feb	986	56	348	772	233	7	4	1	
10-Mar	987	56	349	773	233	7	4	1	
10-Apr	988	56	350	774	233	7	4	1	
10-May	989	56	351	775	233	7	4	1	
13 mo avg	983	56	345	769	233	7	4	1	2398

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

11. The forecasted test period CCF consumption of 656,898, in total and by OWU account, shown on W/P 2-1, page 23 of 29 reflects the actual CCF consumption for the 12-month period ended 7/31/08. In this regard, please provide the following information:
- a. Confirm the above-stated facts. If these facts are not correct, provide the correct information.
 - b. In the same format as shown in the top part of this page 23 workpaper (showing the total CCF consumption and the consumption by OWU account), provide the corrected information that would include the annualized going-level consumption for the City of Nicholasville (see response to AG-1-56(c)).
 - c. In the same format as shown in the top part of this page 23 workpaper (showing the total CCF consumption and the consumption by OWU account), provide the actual CCF consumption for calendar year 2008. This actual 2008 consumption should also include the annualized going-level consumption for the City of Nicholasville.
 - d. Provide the total annual consumption revenues resulting from the actual annual CCF consumption to be provided in the response to part (c) above.
 - e. Update the monthly OWU total consumption numbers shown in the response to AG-1-57(d) for actual consumption for each month of calendar year 2008 and convert this total 2008 OWU consumption to CCF consumption numbers. If the total 2008 CCF consumption number is different from the total 2008 CCF consumption number to be provided in the response to part (c) above, provide a reconciliation of these total consumption numbers.

Response:

- a. No. The 656,898 CCF for the 12-months ended July 2008 did not include one of the 3 accounts serving the City of Nicholasville. As stated in the Company's response to AG-1-56(c), in calculating the sale for resale revenues, one account for the City of Nicholasville was inadvertently omitted. See the schedule provided in the response to part (b).
- b. See the calculation on the attached schedule. The new total is 668,893 CCF. In addition, the historical information for 2007 provided on the original W/P 2-1, page 23 of 29 was incorrect. The attached schedule also reflects the correct OWU usage of 526,315 for 2007.
- c. See the attached schedule.

d. See the attached schedule.

e.

Month	Usage 1,000G	Usage CCF
Jan-08	31,223	41,630
Feb-08	35,500	47,333
Mar-08	33,855	45,140
Apr-08	31,981	42,641
May-08	33,082	44,109
Jun-08	38,462	51,282
Jul-08	46,534	62,045
Aug-08	55,513	74,017
Sep-08	59,288	79,051
Oct-08	57,987	77,316
Nov-08	61,955	82,606
Dec-08	33,122	44,163
Total	518,502	691,333

For the electronic version, refer to KAW_R_AGDR2#11_020209.pdf.

Kentucky-American Water Company
AGDR2#11B

2008 Annual Business Plan

Total Company - Statewide

Other Water Utility Sales & Revenues:	2008		2008		2008		2008		2007		2007		2007		TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	NOV	DEC	
Spears - (3 accts)	4,629	4,345	3,766	2,876	3,837	3,550	4,381	3,364	1,790	8,642	3,727	3,769	3,727	3,769	48,676
JSE - (2 accts)	19,797	24,407	24,360	23,509	24,177	28,329	38,239	36,158	58,617	42,318	38,341	21,566	38,341	21,566	379,818
Midway	6,032	6,054	5,594	5,542	5,829	7,136	5,886	6,720	8,423	8,423	8,423	9,250	8,423	9,250	83,312
Versailles	0	4	0	0	0	0	0	0	395	0	0	0	0	0	399
N. Middletown	7,263	8,814	7,659	7,704	7,017	8,382	9,852	10,330	13,679	10,758	11,507	7,686	11,507	7,686	110,651
East Clark Water	15	13	11	16	15	87	3	28	26	17	15	12	15	12	258
GMWSS	0	0	0	0	0	0	0	0	1	913	1,034	301	1,034	301	2,249
Harrison County	3,894	3,696	3,750	2,994	3,234	3,798	3,684	3,944	4,954	3,071	4,082	2,429	4,082	2,429	43,530
Total	41,630	47,333	45,140	42,641	44,109	51,282	62,045	60,544	87,885	74,142	67,129	45,013	67,129	45,013	668,893
Convert to 1000 gals. times .75	31,223	35,500	33,855	31,981	33,082	38,462	46,534	45,408	65,914	55,607	50,347	33,760	50,347	33,760	501,673
1997	20,478	23,793	21,007	21,636	23,490	22,655	30,322	39,098	30,371	26,455	23,142	20,730	23,142	20,730	303,176
1998	28,538	24,093	22,511	27,176	23,392	28,857	31,044	58,101	73,034	18,815	31,388	27,599	31,388	27,599	394,544
1999	31,670	28,245	24,317	25,073	44,837	37,995	56,015	75,047	70,652	64,457	42,767	38,220	42,767	38,220	539,294
2000	42,232	36,637	31,684	34,091	32,656	43,415	54,199	43,362	54,711	47,297	47,127	39,744	47,127	39,744	507,153
2001	50,004	42,055	39,160	32,681	36,889	41,396	40,435	47,462	38,544	43,586	35,451	38,226	35,451	38,226	485,887
2002	35,318	39,365	28,504	32,439	34,061	40,719	31,592	73,652	55,855	46,175	32,104	30,756	32,104	30,756	480,540
2003	31,858	30,011	38,961	28,475	32,692	40,719	62,240	46,777	37,677	32,662	32,773	27,275	32,773	27,275	401,401
2004	29,709	24,532	32,680	29,143	29,660	32,394	33,372	36,371	34,827	49,493	34,360	31,842	34,360	31,842	398,383
2005	36,147	29,357	25,959	28,818	24,748	34,223	58,603	52,062	59,178	44,004	32,480	30,037	32,480	30,037	455,616
2006	32,306	25,347	24,122	28,159	26,722	38,444	38,365	41,481	46,807	30,503	28,868	28,796	28,868	28,796	389,920
2007	27,854	32,053	24,444	29,541	30,902	58,624	51,470	45,408	67,472	51,809	67,169	39,569	67,169	39,569	526,315
3 year average	32,102	28,919	24,842	28,839	27,457	43,764	49,479	46,317	57,819	42,105	42,839	32,801	42,839	32,801	457,283
Projected (2009) Water Sales	31,223	35,500	33,855	31,981	33,082	38,462	46,534	45,408	65,914	55,607	50,347	33,760	50,347	33,760	501,673

Difference Between Forecast & Average

	(879)	6,581	9,013	3,142	5,625	(5,302)	(2,945)	(909)	8,095	13,502	7,508	959	7,508	959	44,390
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Kentucky-American Water Company
AGDR2#11C

Actual Consumption for the Twelve Months Ending December 31, 2008

Other Water Utility Sales & Revenues:	2008												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Spears - (3 accs)	4,629	4,345	3,766	2,876	3,837	3,550	4,381	7,630	9,962	6,519	22,779	6,781	81,055
JSE - (2 accs)	19,797	24,407	24,360	23,509	24,177	28,329	38,239	42,181	48,260	45,517	36,755	19,998	375,529
Midway	6,032	6,054	5,594	5,542	5,829	7,136	5,886	7,318	7,941	7,931	8,220	6,341	79,824
Versailles	0	4	0	0	0	0	0	0	6	0	587	0	597
N. Middletown	7,263	8,814	7,659	7,704	7,017	8,382	9,852	12,252	11,449	10,236	10,421	7,512	108,561
East Clark Water	15	13	11	16	15	87	3	13	22	16	11	13	235
GMWSS	0	0	0	0	0	0	0	0	119	0	0	0	119
Harrison County	3,894	3,696	3,750	2,994	3,234	3,798	3,684	4,623	1,292	7,097	3,833	3,518	45,413
Total	41,630	47,333	45,140	42,641	44,109	51,282	62,045	74,017	79,051	77,316	82,606	44,163	691,333
Convert to 1000 gals. times .75	31,223	35,500	33,855	31,981	33,082	38,462	46,534	55,513	59,288	57,987	61,955	33,122	518,502
Volumetric rate (eff. 12/01/07)	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381
Volumetric revenue	83,797	95,275	90,860	85,831	88,786	103,225	124,888	148,986	159,118	155,626	166,275	88,893	1,391,560
1.5"	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77
2"	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64
4"	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86
6"	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73
number of meters: 1.5"	3	3	3	3	3	3	3	3	3	3	3	3	36
2"	7	7	7	7	7	7	7	7	7	7	7	7	84
4"	7	7	7	7	7	7	7	7	7	7	7	7	84
6"	4	4	4	4	4	4	4	4	4	4	4	4	48
Source of meters: January 2008 bill analysis													
1.5"	119	119	119	119	119	119	119	119	119	119	119	119	1,428
2"	445	445	445	445	445	445	445	445	445	445	445	445	5,340
4"	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	16,704
6"	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19,092
Total svc. charge rev.	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	42,564
Total OWU Revenue	\$87,344	\$98,822	\$94,407	\$89,378	\$92,333	\$106,772	\$128,435	\$152,533	\$162,665	\$159,173	\$169,822	\$92,440	\$1,434,124

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller

12. Please update the response to AG-1-57(a) by adding the actual number of meters for December 2008.

Response:

Date	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	Total
Jan-07	0	0	0	3	7	0	7	4	0	21
Feb-07	0	0	0	3	7	0	7	4	0	21
Mar-07	0	0	0	3	7	0	7	4	0	21
Apr-07	0	0	0	3	7	0	7	4	0	21
May-07	0	0	0	3	7	0	7	4	0	21
Jun-07	0	0	0	3	7	0	7	4	0	21
Jul-07	0	0	0	3	7	0	7	4	0	21
Aug-07	0	0	0	3	7	0	7	4	0	21
Sep-07	0	0	0	3	7	0	7	4	0	21
Oct-07	0	0	0	3	7	0	7	4	0	21
Nov-07	0	0	0	3	6	0	6	4	0	19
Dec-07	0	0	0	3	7	0	7	4	0	21
2007 Total	0	0	0	36	83	0	83	48	0	250
Date	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	Total
Jan-08	0	0	0	3	7	0	7	4	0	21
Feb-08	0	0	0	3	7	0	7	4	0	21
Mar-08	0	0	0	3	7	0	7	4	0	21
Apr-08	0	0	0	3	7	0	7	4	0	21
May-08	0	0	0	3	7	0	7	4	0	21
Jun-08	0	0	0	3	7	0	7	4	0	21
Jul-08	0	0	0	3	7	0	7	4	0	21
Aug-08	0	0	0	3	7	0	7	4	0	21
Sep-08	0	0	0	3	7	0	7	4	0	21
Oct-08	0	0	0	3	7	0	7	4	0	21
Nov-08	0	0	0	3	7	0	7	4	0	21
Dec-08	0	0	0	3	7	0	7	4	0	21
2008 Total	0	0	0	36	84	0	84	48	0	252
Grand Total	0	0	0	72	167	0	167	96	0	502

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

13. WP 2-1, page 23 shows total annual 1000 gallons OWU consumption numbers of 388,914 (518,552 CCFs) and 612,154 (816,205 CCFs). In this regard, please provide the following information:
- a. Provide a breakout of these annual consumption numbers (in CCFs) by OWU account just as was done at the top of WP 2-1, page 23.
 - b. If these 2006 and 2007 actual consumption numbers do not include the annual going-level consumption associated with the City of Nicholasville, what would be the actual 2006 and 2007 OWU consumption levels (CCFs) with the inclusion of the annualized going-level City of Nicholasville consumption?

Response:

- a. The response to AGDR2#11 (b) indicates the 2007 usage shown on W/P 2-1, page 23 of 29 was incorrect and provided the corrected usage as 526,315. Please see the attached schedule for breakout of the 2006 and 2007 OWU usages as requested. The slight difference in the total usage for 2006 on this schedule compared to the response to ADGR2#11(b) is related to credit adjustments which are not included in the individual account history.
- b. See response to AG-2-13(a) above. The schedule attached as part of the response to part (b) above includes the usage from all three Nicholasville accounts.

For the electronic version, refer to KAW_R_AGDR2#13_020209.pdf.

Kentucky-American Water Company
Actual Consumption for the Twelve Months Ending December 31, 2008

Total Company - Statewide

Other Water Utility Sales & Revenues:													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Spears - (3 accts)	4,629	4,345	3,766	2,876	3,837	3,550	4,381	7,630	9,962	6,519	22,779	6,781	81055
JSE - (2 accts)	19,797	24,407	24,360	23,509	24,177	28,329	38,239	42,181	48,260	45,517	36,755	19,998	375529
Midway	6,032	6,064	5,594	5,542	5,829	7,136	5,886	7,318	7,941	7,931	8,220	6,341	79824
Versailles	0	4	0	0	0	0	0	0	6	0	587	0	597
N. Middletown	7,263	8,814	7,659	7,704	7,017	8,382	9,852	12,252	11,449	10,236	10,421	7,512	108561
East Clark Water	15	13	11	16	15	87	3	13	22	16	11	13	235
GMWSS	0	0	0	0	0	0	0	0	119	0	0	0	119
Harrison County	3,894	3,696	3,750	2,994	3,234	3,798	3,684	4,623	1,292	7,097	3,833	3,518	45413
Total	41,630	47,333	45,140	42,641	44,109	51,282	62,045	74,017	79,051	77,316	82,606	44,163	691,333
Convert to 1000 gals. times .75	31,223	35,500	33,855	31,981	33,082	38,462	46,534	55,513	59,288	57,987	61,955	33,122	518,502
1997	20,478	23,793	21,007	21,636	23,490	22,655	30,322	39,098	30,371	26,455	23,142	20,730	303,176
1998	28,538	24,093	22,511	27,176	23,392	28,857	31,044	58,101	73,034	18,815	31,388	27,599	394,544
1999	31,670	28,245	24,317	25,073	44,837	37,995	56,015	75,047	70,652	64,457	42,767	38,220	539,294
2000	42,232	36,637	31,684	34,091	32,656	43,415	54,199	43,362	54,711	47,297	47,127	39,744	507,153
2001	50,004	42,055	39,160	32,681	36,889	41,396	40,435	47,462	38,544	43,586	35,451	38,226	485,887
2002	35,318	39,365	28,504	32,439	34,061	40,719	31,592	73,652	55,855	46,175	32,104	30,756	480,540
2003	31,858	30,011	38,961	28,475	32,692	40,719	62,240	46,777	37,677	32,662	32,773	27,275	401,401
2004	29,709	24,532	32,680	29,143	29,660	32,394	33,372	36,371	34,827	49,493	34,360	31,842	398,383
2005	36,147	29,357	25,959	28,818	24,748	34,223	58,603	52,062	59,178	44,004	32,480	30,037	455,616
2006	32,306	25,347	24,122	28,159	26,722	38,444	38,365	41,481	46,807	30,503	28,868	28,796	389,920
2007	27,854	32,053	24,444	29,541	30,902	58,624	51,470	45,408	67,472	51,809	67,169	39,569	526,315
3 year average	32,102	28,919	24,842	28,839	27,457	43,764	49,479	46,317	57,819	42,105	42,839	32,801	457,283
Projected (2009) Water Sales	31,223	35,500	33,855	31,981	33,082	38,462	46,534	55,513	59,288	57,987	61,955	33,122	518,502
Difference Between Forecast & Average	(879)	6,581	9,013	3,142	5,625	(5,302)	(2,945)	9,196	1,469	15,882	19,116	321	61,219
Volumetric rate (eff. 12/01/07)	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381
Volumetric revenue	83,797	95,275	90,860	85,831	88,786	103,225	124,888	148,986	159,118	155,626	166,275	88,893	1,391,560
1.5"	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77
2"	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64
4"	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86
6"	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73
number of meters: 1.5"	3	3	3	3	3	3	3	3	3	3	3	3	36
2"	7	7	7	7	7	7	7	7	7	7	7	7	84
4"	7	7	7	7	7	7	7	7	7	7	7	7	84
6"	4	4	4	4	4	4	4	4	4	4	4	4	48
Source of meters: January 2008 bill analysis													
1.5"	119	119	119	119	119	119	119	119	119	119	119	119	1428
2"	445	445	445	445	445	445	445	445	445	445	445	445	5340
4"	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	16704
6"	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19092
Total svc. charge rev.	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	42,564
Total OWU Revenue	\$87,344	\$98,822	\$94,407	\$89,378	\$92,333	\$106,772	\$128,435	\$152,533	\$162,665	\$159,173	\$169,822	\$92,440	\$1,434,124

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller

14. With regard to OPA sales, please provide the following information:
- a. Schedule I-4 shows actual 1000 gallons OPA consumption for the years 2005, 2006 and 2007 of 1,533,083, 1,439,868 and 1,576,786, respectively. Please reconcile these numbers to the corresponding 1000 gallons OPA consumption numbers for 2005, 2006 and 2007 of 1,530,265, 1,436,818 and 1,571,213, respectively, on WP 2-1, page 22 of 29.
 - b. Update the 2008 OPA billed meters shown in the response to AG-1-54(b) by including the actual December 2008 billed meters.
 - c. Update the response to AG-1-54(e) by providing the December 2008 OPA consumption number and the resulting total 2008 OPA consumption.

Response:

- a. Please refer to Revised Schedule I-4 provided by the Company in response to AG-1-31. If converted to 1,000 gallons, the 2007 numbers will agree to W/P 2-1. However, the 2005 and 2006 numbers on WP 2-1 did not include credit adjustments nor the Northern Division sales. The revised Schedule I-4 correctly includes credit adjustments and the Northern Division sales. The case was based on the 2009 and 2010 budgets. This correction has no bearing on the revenue requirement in this case.
- b. Updated 2008 OPA billed meters shown in the response to AG-1-54(b):

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	
Jan-08	136	0	175	27	339	1	37	9	2	726
Feb-08	135	0	173	27	343	1	37	9	2	727
Mar-08	141	0	173	27	342	1	37	9	2	732
Apr-08	137	0	174	27	345	1	37	9	2	732
May-08	129	0	178	27	347	1	37	9	2	730
Jun-08	129	0	177	27	346	1	37	9	2	728
Jul-08	130	0	178	27	354	1	39	9	2	740
Aug-08	131	0	179	27	366	1	38	9	2	753
Sep-08	131	0	178	27	351	1	38	9	2	737
Oct-08	131	0	179	27	353	1	38	9	2	740
Nov-08	132	0	178	27	348	1	38	9	2	735
Dec-08	131	0	182	27	356	1	37	9	2	735
Total	1,462	0	1,942	297	3,834	11	413	99	22	8,080

c.

Month	Usage
Jan-08	86,608.25
Feb-08	112,918.00
Mar-08	108,469.25
Apr-08	107,608.90
May-08	121,321.41
Jun-08	136,481.33
Jul-08	149,625.00
Aug-08	183,124.55
Sep-08	197,223.75
Oct-08	169,714.50
Nov-08	145,237.73
Dec-08	111,415.50
Total	1,629,748.17

For the electronic version, refer to KAW_R_AGDR2#14_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

15. Please update the responses to AG-1-62 (b) and (e) for actual December 2008 data.

Response:

Updated response to AG-1-62 (b):

DATE	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	TOTAL
Jan-07	2	0	2	1	24	0	12	3	0	44
Feb-07	2	0	2	1	24	0	12	3	0	44
Mar-07	2	0	2	1	21	0	6	3	0	35
Apr-07	2	0	2	1	27	0	18	3	0	53
May-07	2	0	2	1	24	0	12	3	0	44
Jun-07	2	0	2	1	24	0	12	3	0	44
Jul-07	2	0	2	1	24	0	12	3	0	44
Aug-07	2	0	2	1	24	0	12	3	0	44
Sep-07	2	0	2	1	24	0	12	4	0	45
Oct-07	2	0	2	1	24	0	12	2	0	43
Nov-07	2	0	2	1	24	0	12	3	0	44
Dec-07	2	0	2	1	24	0	12	3	0	44
Total	24	0	24	12	288	0	144	36	0	528

DATE	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	TOTAL
Jan-08	2	0	2	1	24	0	12	3	0	44
Feb-08	2	0	2	1	24	0	12	3	0	44
Mar-08	2	0	2	1	24	0	12	3	0	44
Apr-08	2	0	2	1	24	0	12	3	0	44
May-08	2	0	2	1	25	0	13	3	0	46
Jun-08	2	0	2	1	23	0	12	3	0	43
Jul-08	2	0	2	1	24	0	12	3	0	44
Aug-08	2	0	2	1	24	0	12	3	0	44
Sep-08	2	0	2	1	24	0	12	3	0	44
Oct-08	2	0	2	5	24	0	12	7	0	52
Nov-08	2	0	2	2	24	0	12	4	0	46
Dec-08	2	0	2	2	24	0	12	4	0	46
Total	24	0	24	18	288	0	145	42	0	541

Updated response to AG-1-62 (e):

Date	Industrial Sales 1,000G
Jan-08	42,439
Feb-08	50,172
Mar-08	47,650
Apr-08	48,780
May-08	58,304
Jun-08	40,475
Jul-08	63,782
Aug-08	57,515
Sep-08	61,522
Oct-08	55,817
Nov-08	50,992
Dec-08	41,933
Total	<u>619,381</u>

For the electronic version, refer to KAW_R_AGDR2#15_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

16. Please provide the following information for the residential and commercial customer classes:
- a. In the same format and detail as shown on Schedule I-4, please provide the actual residential and commercial 1000 gallons consumption numbers, 13-month average number of customers, and resulting average gallons per day per residential and commercial customer for calendar year 2008.
 - b. In the same format and detail as shown on Schedule I-4, please provide the residential and commercial 1000 gallons consumption numbers, 13-month average number of customers, and resulting average gallons per day per residential and commercial customer as originally included in the Company's 2008 budget.
 - c. In the same format and detail as shown on Schedule I-4, please provide the actual residential and commercial 1000 gallons consumption numbers, 13-month average number of customers, and resulting average gallons per day per residential and commercial customer for calendar years 2000 through 2003.
 - d. In the same format and detail as shown on Schedule I-4, please provide the residential and commercial 1000 gallons consumption numbers, 13-month average number of customers, and resulting average gallons per day per residential and commercial customer as originally included in the Company's budgets for calendar years 2000 through 2003.

Response:

Please see attached.

For the electronic version, refer to KAW_R_AGDR2#16_020209.pdf.

Kentucky American Water Company
AGDR2#16

	Actual 2008	Budget 2008	Actual 2000	Budget 2000	Actual 2001	Budget 2001	Actual 2002	Budget 2002	Actual 2003	Budget 2003
Sales by Customer Class:										
Residential	6,451,525	6,388,264	5,825,335	5,954,349	5,915,628	6,134,976	6,261,737	6,317,481	5,681,624	6,484,266
Commercial	4,138,201	4,487,633	4,233,603	4,365,552	4,256,264	4,421,913	4,308,792	4,425,930	4,060,398	4,396,096
	106,645	107,675	88,251	88,080	91,123	90,709	94,763	95,662	96,690	95,415
	8,706	8,861	7,761	7,764	7,943	7,869	8,092	8,124	8,152	8,066
	107,003	108,556	89,476	89,588	93,146	92,588	95,576	96,798	97,718	96,823
	8,748	8,947	7,801	7,816	8,047	7,922	8,067	8,174	8,250	8,177
	60	59	65	66	64	66	66	65	58	67
	473	502	543	559	529	558	534	541	492	538

Number of Customers:
13-Month Average:

Residential	106,645	107,675	88,251	88,080	91,123	90,709	94,763	95,662	96,690	95,415
Commercial	8,706	8,861	7,761	7,764	7,943	7,869	8,092	8,124	8,152	8,066

End of Period:

Residential	107,003	108,556	89,476	89,588	93,146	92,588	95,576	96,798	97,718	96,823
Commercial	8,748	8,947	7,801	7,816	8,047	7,922	8,067	8,174	8,250	8,177

Average Sales per Customer

Residential	60	59	65	66	64	66	66	65	58	67
Commercial	473	502	543	559	529	558	534	541	492	538

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Sheila A. Miller

17. With regard to the response to AG-1-70, please provide the following information:
- a. Update the 11/30/08 maintenance expense amount of \$936,339 in the response to AG-1-70(b) for 12 months of actual results in 2008.
 - b. Confirm that the table in the response to AG-1-70(c) represents budgeted expenses and not actual expenses (as indicated in the response).

Response:

a.

JDE Account	JDE Sub	JDE Object Description	2008
620000	21	Mat and Sup Maint SS	255,135
620000	23	Mat and Sup Maint WT	104,781
620000	24	Mat and Sup Maint TD	234,246
620000	26	Mat and Sup Maint AG	25,092
635000	26	Contr Svc-Other Maint AG	44,311
675000	23	Misc Maint WT	70,477
675000	2315	Misc Maint WT Equip	25,085
675000	24	Misc Maint TD	21,815
675000	26	Misc Maint AG	86,231
675650	24	Paving/Backfill TD	<u>106,202</u>
			973,375

- b. The title is incorrect and should be BUDGET instead of ACTUAL, the table represents budget expenses.

For the electronic version, refer to KAW_R_AGDR2#17_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Keith L. Cartier/Sheila A. Miller

18. Please provide the actual Account 575500.13 and 575500.14 janitorial expenses for the full calendar year 2008.

Response:

<u>Account</u>	<u>Description</u>	<u>2008</u>
575500.13	Janitorial WT	15,676
575500.14	Janitorial TD	<u>8,324</u>
	Total	<u><u>24,000</u></u>

For the electronic version, refer to KAW_R_AGDR2#18_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Sheila A. Miller

19. With regard to the response to AG-1-120, please provide the following information:
- a. Provide workpapers showing all calculations in support of the revenue requirement adjustment shown on each line item. In addition, identify the AG data response in which these adjustments were identified.
 - b. Explain why the revenue requirement impact of the Boonesboro UPAA elimination from rate base is \$1,338 and not approximately \$2,200.
 - c. Explain why the public fire revenue requirement increase of \$43,374 discussed in the response to AG-1-60, is split between a private fire adjustment of \$7,966 and public fire adjustment of \$37,167 on AG-1-20.

Response:

- a. See attached work papers.
- b. The duplicate Boonesboro UPAA adjustment was removed from deferred debits resulting in a decrease to the accumulated deferred income taxes.
- c. The amount of \$43,374 discussed in the response to AG-1-60 was the difference in proposed revenues when adjusting the number of public fire hydrants to an average. The total of \$37,167 is the revenue requirement related to the public fire hydrant adjustment and the total of \$7,966 is the revenue requirement associated with the private fire hydrant adjustment.

For the electronic version, refer to KAW_R_AGDR2#19_020209.pdf.

Kentucky American Water Company
AGDR2#19

Adjustments listed in response to AGDR1#120:

	<u>Description</u>	<u>AG data response</u>
(1)	Eliminated Owenton & Tri Village employees from Defined Contribution Plan	AGDR1#97
(2)	Eliminated Boonesboro UPAA from Rate Base – duplicate of deferred debits	AGDR1#41
(3)	Corrected ITC – Schedule B-6	AGDR1#50
(4)	Adjusted revenue lag days to 41.04	AGDR1#18
(5)	Adjusted chemical lag days to 30.49	AGDR1#20
(6)	Adjusted pension lead days (2.27)	AGDR1#21
(7)	Reduced forecast to maintenance expense Account 675000	AGDR1#77
(8)	Reduced janitorial expense account 575000.14 for duplication of office building cost	AGDR1#78
(8)	Reduced janitorial expense account 575000.13 for overstatement of forecast	AGDR1#78
(9)	Added 3” meters to OPA Classification on bill analysis for forecasted test year	AGDR1#54c
(10)	Adjusted miscellaneous revenue category going level revenues – utilized 3 year average	AGDR1#37
(11)	Adjusted forecasted private fire determinants Using 13 month average	AGDR1#59c
(12)	Adjusted forecasted public fire determinants Using 13 month average	AGDR1#60
(13)	Adjusted OWU City of Nicholasville – added Account 495378	AGDR1#56

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
FEBRUARY 1, 2009 TO MAY 31, 2010

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-1
AGDR2#19(3)

SCHEDULE B-6
PAGE 2 OF 2
Witness Responsible: M.A. Miller/S.A. Miller

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount	13-Month Average Balance
2	252	Customer Advances	W/P-1-7	\$16,780,247	100.00%	\$16,780,247	\$15,618,202
5	271	Contributions in Aid of Constr	W/P-1-7	\$46,235,776		\$46,235,776	\$45,274,826
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$83,326		\$83,326	\$87,154
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12							
13							
14							
15							
16	282	Deferred Taxes:					
17		Utility Plant in Service	W/P-1-8	\$31,784,751		\$31,784,751	\$32,000,843
18		Deferred Maintenance	W/P-1-8	1,475,770		1,475,770	1,148,244
19		Deferred Debits	W/P-1-8	736,551		736,551	754,838
20							
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original filing	34,001,726	33,911,117
variance	(4,654)	(7,192)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
WORKING CAPITAL - LEAD/LAG STUDY
FEBRUARY 1, 2009 TO MAY 31, 2010

SCHEDULE B-5.2
PAGE 4 OF 6
Witness Responsible: S.A. Miller

DATA: ___ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): Sch 5.2
AGDR2#19(4, 5, & 6)

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		<u>\$80,826,145</u>
4			
5	Average Daily Operating Funds		221,441
6			
7	Composite Average Days Interval Between:		
8			
9	(A) Date Service Furnished and Date Collections Deposited	41.06	
10			
11	(B) Date Expenses Incurred and Date of Payment	<u>25.08</u>	
12			
13	(C) Net Interval	<u>15.98</u>	
14			
15	Total Working Capital		<u>\$3,538,425</u>
16			
17			
18	Use		<u>\$3,538,000</u>
19			
20			
21			
22			
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SCHEDULE B-5.2
PAGE 5 OF 6
Witness Responsible: S.A. Miller

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
WORKING CAPITAL - LEAD/LAG STUDY
FEBRUARY 1, 2009 TO MAY 31, 2010

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):
AGDR2#19(4, 5, & 6)

Line No.	DESCRIPTION	Amount	Post Payment or (Lead) Days	Dollar Days
1	Payrolls Charged to Expense - Union/ATS Group	\$4,796,812	12.00	57,561,744
2	Payrolls Charged to Expense - Salaried	2,265,736	12.00	27,188,832
3				
4				
5	Fuel and Power	3,600,382	26.96	97,066,304
6	Chemicals	2,746,805	30.45	83,750,083
7	Service Company Charges	7,612,592	0.40	3,045,037
8	Group Insurance	1,249,992	(6.81)	(8,512,446)
9	Opch	560,278	23.13	12,959,230
10	Pensions	581,701	(2.27)	(1,320,461)
11	Insurance Other than Group	694,598	(44.70)	(31,048,517)
12	Transportation Expense	722,490	13.56	9,796,963
13	Rents	31,968	18.39	587,892
14	Telephone Expense	227,514	10.31	2,345,669
15	Postage Expense	569,610	23.47	13,368,747
16	Stock E	100,242	28.03	2,809,783
17	Maintenance Expense, excluding Amortizations	954,359	18.54	17,693,816
18	Amortization	365,759	0.00	-
19	Uncollectibles	431,405	0.00	-
20	Waste Disposal	297,231	25.97	7,719,089
21	Other Operating Expenses	3,826,810	24.44	93,527,238
22	Total O & M Expenses	31,636,284		303,788,427
23				
24				
25	Depreciation and Amortization	8,411,301	0.00	-
26	Taxes, Other than Income			
27	Payroll - FUTA	5,507	69.86	384,719
28	Payroll - SUTA	5,210	75.14	391,479
29	Payroll - FICA	530,568	15.00	7,958,520
30	Other	3,211,246	70.95	227,837,904
31	Income Taxes - Current - SIT	1,421,906	52.75	75,005,542
32	Income Taxes - Current - FIT	7,796,782	30.13	234,917,042
33	Deferred Income Taxes	1,320,538	0.00	-
34	Interest Expense - Long - Term Debt	9,509,646	119.64	1,137,734,047
35	Interest Expense - Short - Term Debt	1,219,185	14.60	17,800,101
36	Preferred Dividends	457,195	46.40	21,213,848
37	Net Income	15,300,777	0.00	-
38	Net Operating Funds	\$80,826,145		\$2,027,031,629
39				
40				
41	Average Days Interval between Date Expenses are Incurred and Date of Payment			25.08
42				
43				
44				
45				
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47				
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49				
50				

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
WORKING CAPITAL - LEAD/LAG STUDY
FEBRUARY 1, 2009 TO MAY 31, 2010

SCHEDULE B-5.2
PAGE 6 OF 6
Witness Responsible: S.A. Miller

DATA: ___ BASE PERIOD ___ X_ FORECASTED PERIOD
TYPE OF FILING: ___ X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):
AGDR2#19(4, 5, & 6)

Line No.	Revenues Amount	Median Service Days	Dollar Days
1			
2			
3			
4			
5			
6			
7	3,675,013	(15.26)	(56,080,698)
8			
9	<u>\$56,855,872</u>		<u>\$752,800,167</u>
10			
11			
12			
13			
14			
15			
16			
17			
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Monthly - Arrears Full Bills \$53,180,859 15.21 \$808,880,865

Fire Service 3,675,013 (15.26) (56,080,698)

Total \$56,855,872 \$752,800,167

Average Median Service Days 13.24

Number of Days between the Reading Date and the Billing Date 4.17

Number of Days between the Billing Date and the Date the Bills are Paid 24.27

Other Revenues 56,855,872 41.68 2,369,552,564

Total 5,384,560 34.54 185,982,702

Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received 41.06 2,555,535,286

Table with columns: Object Sub, BU, JDE Object Description, AwwAcct, and monthly financial data (June 2009 to May 2010). Includes sub-totals for Owenion Sewer and Broomfield Sewer.

Kentucky American Water Company
Forecasted Miscellaneous Expense Data Base
CASE NO: 2008-00427
AGDR2#19(9)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
ANNUALIZED CLASS AND SCHEDULE REVENUE SUMMARY
TWELVE MONTHS ENDED MAY 31, 2010

SCHEDULE M-3.2
PAGE 4 OF 8
Witness Responsible: M.A. Miller

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2
AGDR2#19(9)

Line No.	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
Other Public Authority												
2		Customer Charge	1,596		\$8.60	\$13,726	0.221%	\$7.95	\$12,688	0.281%	\$1,038	8.18%
3		5/8" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
4		5/8" Quarterly	0		12.90	0	0.000%	11.94	0	0.000%	0	0.00%
5		3/4" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
6		3/4" Quarterly	2,112		21.50	45,408	0.732%	19.89	42,008	0.932%	3,400	8.09%
7		1" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
8		1" Quarterly	324		43.00	13,932	0.224%	39.77	12,885	0.286%	1,047	8.13%
9		1 1/2" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
10		1 1/2" Quarterly	4,152		68.80	285,658	4.603%	63.64	264,233	5.860%	21,425	8.11%
11		2" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
12		2" Quarterly	12		129.00	1,548	0.025%	119.32	1,432	0.032%	116	8.10%
13		3" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
14		3" Quarterly	444		215.00	95,460	1.538%	198.86	88,294	1.958%	7,166	8.12%
15		4" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
16		4" Quarterly	108		430.00	46,440	0.748%	397.73	42,955	0.953%	3,485	8.11%
17		6" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
18		6" Quarterly	24		688.00	16,512	0.266%	636.36	15,273	0.339%	1,239	8.11%
19		8" Monthly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
20		8" Quarterly										
21		Block Consumption:										
22		Monthly Accounts:										
23		All Usage (CCF)	2,019,601		2.8160	5,687,196	91.642%	1.9950	4,029,124	89.360%	1,658,072	41.15%
24		Quarterly Accounts:										
25		All Usage (CCF)	0		2.8160	0	0.000%	1.9950	0	0.000%	0	0.00%
26		Credit Adjustments	0									
27		Additional / Local Billings	0									
28												
29												
30												
31												
32												
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35												
36												
37												
38												
39												
40												
41												
42												
43			8,772	2,019,601		\$6,205,880	100.00%		\$4,508,892	100.00%	\$1,696,988	37.64%
44												
45												
46												
47												
48												
49												
50												

Original filing: 6,204,332 4,507,460
variance 1,548 1,432

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
ANNUALIZED CLASS AND SCHEDULE REVENUE SUMMARY
TWELVE MONTHS ENDED MAY 31, 2010

SCHEDULE M-3.2
PAGE 6 OF 8
Witness Responsible: M.A. Miller

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2
AGDR2#19(10)

Line No.	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
2		Miscellaneous:										
3		Customer Charge										
4		5/8" Monthly	0		\$8.60	\$0	0.0000%	\$7.95	\$0	0.0000%	\$0	0.00%
5		5/8" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
6		3/4" Monthly	0		12.90	0	0.0000%	11.94	0	0.0000%	0	0.00%
7		3/4" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
8		1" Monthly	0		21.50	0	0.0000%	19.89	0	0.0000%	0	0.00%
9		1" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
10		1 1/2" Monthly	0		43.00	0	0.0000%	39.77	0	0.0000%	0	0.00%
11		1 1/2" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
12		2" Monthly	0		68.80	0	0.0000%	63.64	0	0.0000%	0	0.00%
13		2" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
14		3" Monthly	0		129.00	0	0.0000%	119.32	0	0.0000%	0	0.00%
15		3" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
16		4" Monthly	0		215.00	0	0.0000%	198.86	0	0.0000%	0	0.00%
17		4" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
18		6" Monthly	0		430.00	0	0.0000%	397.73	0	0.0000%	0	0.00%
19		6" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
20		8" Monthly	0		688.00	0	0.0000%	636.36	0	0.0000%	0	0.00%
21		8" Quarterly	0		0.00	0	0.0000%	0.00	0	0.0000%	0	0.00%
22												
23												
24		Block Consumption:										
25		Monthly Accounts:										
26		All Usage (CCF)	0		0.8298	14,690	100.0000%	0.0000	14,690	100.0000%	0	0.00%
27												
28												
29												
30												
31												
32		Quarterly Accounts:										
33		All Usage (CCF)	0		0.8298	0	0.0000%	0.0000	0	0.0000%	0	0.00%
34												
35												
36												
37												
38												
39		Credit Adjustments	0									
40		Additional / Local Billings	0									
41												
42												
43			0			\$14,690	100.0000%		\$14,690	100.0000%	\$0	0.00%
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Original filing: 0
variance 14,690

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
ANNUALIZED CLASS AND SCHEDULE REVENUE SUMMARY
TWELVE MONTHS ENDED MAY 31, 2010

SCHEDULE M-3.2
PAGE 7 OF 8
Witness Responsible: M.A. Miller

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2
AGDR2#19(11)

Line No.	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
Private Fire Service:												
2		Private Fire Charges:										
3		2" Connections	43		\$ 83.76	\$ 3,602	0.208%	\$ 60.24	\$ 2,590	0.208%	\$ 1,012	39.07%
4		4" Connections	343		\$ 335.28	115,001	6.639%	241.20	82,732	6.639%	32,269	39.00%
5		6" Connections	810		\$ 753.48	610,319	35.234%	542.04	439,052	35.234%	171,267	39.01%
6		8" Connections	265		\$ 1,339.08	354,856	20.486%	963.36	255,290	20.487%	99,566	39.00%
7		10" Connections	7		\$ 2,092.56	14,648	0.846%	1,505.40	10,538	0.846%	4,110	39.00%
8		12" Connections	6		\$ 3,013.80	18,083	1.044%	2,168.16	13,009	1.044%	5,074	39.00%
9		14" Connections	0		\$ 4,102.44	0	0.000%	2,951.40	0	0.000%	0	0.00%
10		16" Connections	1		\$ 5,356.92	5,357	0.309%	3,853.92	3,854	0.309%	1,503	39.00%
11		Private Fire Hydrants	810		\$ 753.48	610,319	35.234%	542.04	439,052	35.234%	171,267	39.01%
12												
13												
14												
15		Total Private Fire Service	2,285		\$ 1,732,185		100.00%		\$ 1,246,117	100.00%	\$ 486,068	39.01%
16												
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Original filing: 1,743,239.00
variance -11,054.00
1,254,070
-7,953

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
ANNUALIZED CLASS AND SCHEDULE REVENUE SUMMARY
TWELVE MONTHS ENDED MAY 31, 2010

SCHEDULE M-3.2
PAGE 8 OF 8
Witness Responsible: M.A. Miller

DATA: ___ BASE PERIOD ___ X_ FORECASTED PERIOD
TYPE OF FILING: ___ X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2
AGDR2#19(12)

Line No.	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
2		Public Fire Service:										
4		Public Fire Charges:										
5		Public Fire Hydrants	7,458		\$ 412	\$ 3,073,261	100.00%	\$325.68	\$ 2,428,896	100.00%	\$ 644,365	26.53%
7		Total Public Fire Service	7,458			\$ 3,073,261	100.00%		\$ 2,428,896	100.00%	\$ 644,365	26.53%
10		Original filing:	7,572			3,116,635			2,466,049			
11					variance	-43,374.00			-37,153			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Nick Rowe/Keith Cartier

20. Please provide a detailed description of the nature and purpose of each of the Community Relations line items shown in the response to AG-1-81.

Response:

County Science Fair – Twenty-five years ago Kentucky American Water founded the Fayette County science fair that today is coordinated by Fayette County Public Schools. The company remains the event’s sole corporate sponsor. Each year the science fair has a theme focused on a science-related discipline such as botany, chemistry, and earth science. Student projects are judged by teams of science professionals and awards are issued. The winning students/projects advance to the Central Kentucky Regional Science and Engineering Fair, and, if successful at that event, may even advance to international competition. The goal and purpose of the science fair is to engage youth in science-related disciplines, thus encouraging them to pursue possible careers in science, including those related to the water industry.

Central Kentucky Regional Science and Engineering Fair - The Central Kentucky Regional Science and Engineering Fair is affiliated with the **Society for Science & the Public (SSP)**. The Central Kentucky Regional Science and Engineering Fair is proudly sponsored by the University of Kentucky and Kentucky American Water. The event accepts student competitors from 33 Kentucky counties: Bell, Bourbon, Breathitt, Casey, Clark, Clay, Estill, Fayette, Franklin, Garrard, Harlan, Jackson, Jessamine, Knott, Knox, Laurel, Letcher, Lee, Leslie, Lincoln, Madison, McCreary, Menifee, Montgomery, Owsley, Perry, Powell, Pulaski, Rockcastle, Scott, Whitley, Wolfe, and Woodford.

Community Relations Items - These items include equipment and supplies used in the execution of the Fayette County science fair. It also pays for a variety of community outreach items that assist the company in communicating key topics to its customers and the community, such as advising the company of its web site, which includes a variety of useful information for customers. These funds are also used for various items that complement the Company’s other outreach efforts.

Explorium of Lexington/Science Fair - Kentucky American Water sponsors the Museum-Go-Round at the Lexington Explorium, which is the local children’s museum. We provide funds for a day-long outside and inside event that showcases area youths’ talents in art, science, history and technology. The Explorium is a key partner in a variety of efforts to promote environmental stewardship among youth, as well as fostering interests in science-related careers. The museum includes among its exhibits, “Keeping Current,” an educational and interactive display showcasing the Kentucky River.

Commerce Lexington Trip - Commerce Lexington, formerly known as the Greater Lexington Chamber of Commerce, hosts an annual Leadership Visit trip for approximately 200 of Central Kentucky's leaders to another U.S. city. The trip includes a comprehensive agenda that allows leaders to learn more about the successes and failures of other U.S. cities and then bring back innovative ideas that can lead to further success in Central Kentucky. Examples of ideas gleaned from this trip and then implemented in Central Kentucky include the formation of the local minority business development initiatives, the "Herbie" cart trash collection and "Rosie" cart recycling efforts, the formation of the Coldstream Research Project, a stronger emphasis on green building initiatives and others. Three management level employees participated in the 2008 trip.

Customer Service Council - The purpose of Kentucky American Water's Customer Service Council is to create and sustain an additional means for open dialogue between Kentucky American Water and its various stakeholders. The goal of the Council is to enhance customer service, educate stakeholders about the company and its activities and educate stakeholders in local, regional and national drinking water issues. The Council consists of members who serve a one-year term. Members are representative of key stakeholders, to include members with expertise in the following areas:

- Public health
- Environmental stewardship
- Low-income needs
- Community development
- Residential consumers
- Elected official
- A commercial user

Drinking Water Week - This is a nationally observed week highlighting the importance of water in our lives. Locally we provided elementary school students with tips on how to conserve water in their homes and use water wisely. The handouts were distributed to 9,000 students in Fayette County.

Duck Derby/Big Bros Big Sisters - Kentucky American Water is the title sponsor of this event each year, which assists in raising funds for Big Brothers Big Sisters of the Bluegrass. The event is open to the public and includes a rubber duck "race" as well as a variety of other family-friendly activities.

Miscellaneous - Kentucky American Water reserves a portion of its community relations funds for other activities and supplies that complement its core outreach initiatives but which are not originally budgeted, or for the purpose of further enhancing planned initiatives if the need is justified.

For the electronic version, refer to KAW_R_AGDR2#20_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Sheila A. Miller

21. Re: Schedule F-2.3: In which line item on WP 3-13, page 3 are the employee recognition banquet expenses of \$15,000 and the company picnic expenses of \$7,000 reflected? If not reflected on WP 3-13, page 3, explain on which workpaper these expenses are reflected.

Response:

The employee recognition banquet expenses of \$25,000 and the company picnic expenses of \$7,000 are reflected in account 504500.16 – other welfare expense.

For the electronic version, refer to KAW_R_AGDR2#21_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Sheila A. Miller

22. Re: response to AG-1-94(a): please provide the actual current gasoline unit rates for diesel (equivalent to the \$3.97), gasohol (equivalent to the \$3.40), unleaded plus (equivalent to the \$3.47), unleaded regular (equivalent to the \$3.37) and unleaded super (equivalent to the \$3.61).

Response:

The current price for vehicle fuel is:

Product	Average Current Price
Diesel	\$2.46
Gasohol	\$1.80
Unleaded Plus	\$1.77
Unleaded Regular	\$1.72
Unleaded Super	\$1.92

Recent events have pushed the price of gasoline and diesel fuel higher. Most published information indicates a continued increase in fuel cost. The Company believes fuel cost should be monitored through the hearing and rates in this case set on the most current price and estimates at that time.

For the electronic version, refer to KAW_R_AGDR2#22_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Nick Rowe/Keith Cartier

23. Please provide a detailed description as well as copies of ads for each advertising item making up the total "Conservation Advertising" amount of \$160,463 on Schedule F-4.

Response:

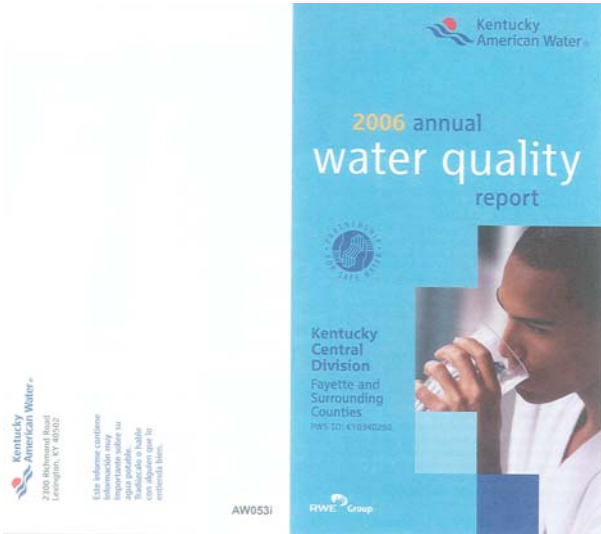
Outdoor Billboards – KAW has two billboards located on major thoroughfares in Lexington that encourage the public to conserve water. The billboards read: ***"In Kentucky, Basketball Runs On It. Conserve It."*** The use of a billboard in a well-traveled location is designed to encourage customers to conserve water whenever and wherever possible, and complements the company's other conservation outreach efforts. The name of the sport changes as the sports season changes, i.e, fall (football), winter (basketball), etc.



Rupp Arena signage – KAW has signs in every Rupp Arena restroom, providing patrons with water conservation tips. These tips are applicable to bathroom use, such as: wash you hands, then turn off the faucet completely; fix leaky faucets and toilets; don't use the toilet as a trash can.



Bill insert – KAW regularly uses bill insert messages to communicate with our customers on a wide variety of topics including: Consumer Confidence Report (CCR), water conservation, cold weather tips (to prevent pipes from bursting or freezing) and a variety of customer service issues. CCR is a mandated customer communication which provides the customer with an annual report on water quality.



Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
Phone: 1-800-678-6301
www.kawc.com

Now is a **great time** to use water wisely

Our Customer Charter

We are...

- dedicated to service excellence
- focused on personalized solutions
- committed to our customers' health and welfare

therefore...

We will...

- partner with our customers
- treat them with dignity and respect
- enhance their quality of life
- earn their loyalty
- exceed their expectations

Kentucky American Water provides reliable, quality service to more than 325,000 people throughout the state. Kentucky American Water is a subsidiary of American Water, part of RWE Thames Water. The company's American Region serves 20 million customers in 20 states, three Canadian provinces, Puerto Rico, and Chile. American Water and RWE Thames Water, through their combined expertise, continue the tradition of providing customers with superior quality service while gaining access to new technologies, research and development, and global experience in service, customer satisfaction, and security.

RWE AMERICAN WATER

Community newspaper ads – Advertisements ran in three community magazines: Business Lexington, Southsider and Chevy Chaser. The ads read: ***“In Kentucky, Football Runs On It. Conserve It.”*** Water conservation tips were run in the Lexington Herald Leader, providing readers with information about different ways to conserve water inside and outside the home during the summer months.



Every Drop Counts!

Water is a resource that we depend on every day. From drinking and cooking to bathing, gardening and recreation. Using water wisely ensures that there is plenty of water available now and in the future. Help preserve and protect one of the Earth's most precious resources – water. Start using water wisely today by following these simple tips in your home.

INSIDE YOUR HOME

- Install water-saving showerheads and faucet aerators in your sinks.
- Shorten showers to 7-10 minutes.
- Turn off the water while brushing your teeth.
- Run only full loads in the dishwasher and washing machine.
- Rinse produce in a basin rather than under running water.

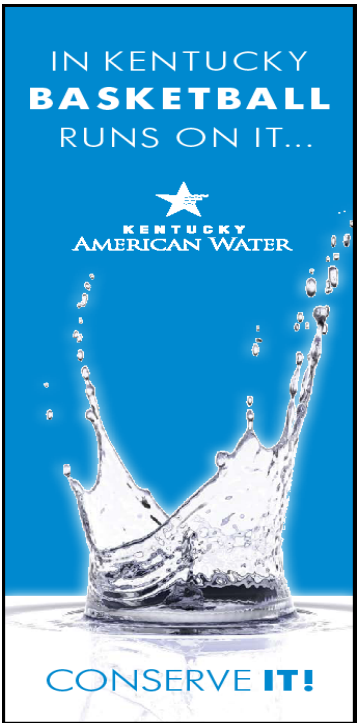
OUTSIDE YOUR HOME

- Use a broom, not a hose, for cleaning patios, sidewalks and driveways.
- Water your lawn and plants only when they need it.
- Plant appropriate plants for the climate. Check with local nurseries about non-invasive, drought-tolerant plants.
- Don't leave the water running when washing your car. Use a hose sprayer attachment to easily turn the water on and off.

To learn more about water conservation, visit us at www.kentuckyamwater.com.

KENTUCKY AMERICAN WATER

← Lexington Herald-Leader Ad



← *Business
Lexington,
Southsider &
ChevyChaser
Ad*

Drinking Water Week – This is a nationally observed week highlighting the importance of water in our lives and the efforts of those who treat it. Locally we provided elementary school students with tips on how to conserve water in their homes and use water wisely. The handouts were distributed to 9,000 students in Fayette County.

USE WATER WISELY

Every Drop Counts!

10 Conservation Tips to Remember

1. Don't leave the sink running while you brush your teeth.
2. Fully load the dishwasher and clothes washer before running them.
3. When washing dishes by hand, don't let the water run.
4. Repair dripping faucets and leaky toilets. Dripping faucets can waste up to 2,000 gallons of water each year in the average home. Leaky toilets can waste as much as 200 gallons per day. That can add \$18 to your monthly bill.
5. Install water-efficient appliances in your home. Look for the EPA WaterSense labels, and check with your local water system to see if they offer rebates.
6. Don't over-water your lawn, and water early in the morning or at night to avoid excess evaporation.
7. When the driveway or sidewalk needs cleaning, consider a broom instead of a hose. It can save up to 80 gallons of water.
8. If you have a swimming pool, use a cover. You will cut the loss of water by evaporation by 90 percent.
9. Help preserve the quality of the available water supply by not overusing pesticides and fertilizers, avoiding flushing medications down the toilet or sink and disposing of hazardous materials properly.
10. Place rain barrels beneath your downspouts. The rainwater can be used for outdoor plants and trees or to wash a car.

For more tips on how to use water wisely, visit us at www.kawc.com.

A Proud Member of the Partnership for Safe Water

In 2007, Kentucky American Water's Northern Division treatment plant joined the Partnership for Safe Water program administered by the U.S. Environmental Protection Agency, American Water Works Association and other water-related organizations. The Partnership is a voluntary commitment to continued improvement designed to help utilities provide safer water to millions of Americans by implementing prevention programs above those required by law. These preventative measures focus on optimizing treatment plant performance, thereby increasing protection against microbial contamination.

A Proud Master Member of the Kentucky EXCEL Program

The Kentucky Department of Environmental Protection administers a voluntary program that is open to anyone who wishes to improve and protect Kentucky's environment beyond regulatory requirements. There are four membership levels available to program participants, including Advocate, Partner, Leader and Master. The Master membership is the highest of four membership levels, requiring members to demonstrate comprehensive environmental management planning; undergo an independent, third-party assessment of compliance; and commit to complete and report on at least four voluntary projects that will benefit Kentucky's environment. Kentucky American Water is proud that we became a Master member in this program October 16, 2006, and we encourage others to participate in this program.

Distribution of non-school materials does not imply sponsorships or endorsement of the contents by the Fayette County Public Schools.

Water Quality Day - KAW will send handouts to all elementary school students in our service area, educating them on the importance of a safe and sufficient water supply and the importance of protecting our water supplies.

Reforest the Bluegrass - Reforest the Bluegrass is a local riparian reforestation effort whereby thousands of tree seedlings are planted adjacent to urban streams. The efforts involve hundreds of volunteers of all ages. KAW has been a leading sponsor of this event since its inception 11 years ago and assists with promotional efforts. This Lexington-Fayette Urban County Government initiative has been recognized nationally as a unique community outreach event that educates the public about the important impact trees have on protecting the health of our nation's waterways.

Lexington Apartment Association Conservation Ad – This ad in the Lexington Apartment Association magazine advised Lexington apartment managers on ways that apartment dwellers can conserve water.



Every Drop Counts!

Water is a resource that we depend on every day. From drinking and cooking to bathing, gardening and recreation. Using water wisely ensures that there is plenty of water available now and in the future. Help preserve and protect one of the Earth's most precious resources – water. Start using water wisely today by following these simple tips in your home.

INSIDE YOUR HOME

- Install water-saving showerheads and faucet aerators in your sinks.
- Shorten showers to 7-10 minutes. • Turn off the water while brushing your teeth.
- Run only full loads in the dishwasher and washing machine.
- Rinse produce in a basin rather than under running water.

OUTSIDE YOUR HOME

- Use a broom, not a hose, for cleaning patios, sidewalks and driveways.
- Water your lawn and plants only when they need it.
- Plant appropriate plants for the climate.

Check with local nurseries about non-invasive, drought-tolerant plants

- Don't leave the water running when washing your car.

Use a hose sprayer attachment to easily turn the water on and off.

To learn more about water conservation, visit us at www.kentuckyamwater.com.



Conservation/Warm Weather Tips Radio Spots – KAW ran radio spots on local radio stations, advising listeners on ways they can conserve water at home during the summer months.

Conservation Tips



Here's a conservation tip from Kentucky American Water:

1. Save water when cleaning up outside. Use a broom, not a hose, to clean sidewalks, patios and driveways. Water. It's Worth Using Wisely.
2. Water your lawn and plants only when needed. When you do water, do so in the morning or early evening – and never on a windy day – to avoid losing most of the water to evaporation. Water. It's Worth Using Wisely.
3. Is it possible your toilet has a secret leak? You can test it by first putting several drops of food coloring in the tank. Don't flush for 15 minutes. If the colored water shows up in the bowl, the tank is leaking and the toilet needs to be fixed. Water. It's Worth Using Wisely.
4. When washing your vehicle or watering your outside plants, use a spray nozzle with a shut-off valve on your hose. Don't leave the water running needlessly. Water. It's Worth Using Wisely.
5. Some people thoughtlessly use the toilet as a wastebasket – flushing away tissues and other bits of trash and wasting gallons of water in the process. Save water by using a wastebasket – not the toilet – for trash. Water. It's worth using wisely.
6. To save water each time you bathe or shower, remember the "Rule of Five": Take five-minute showers and use no more than five inches of water in the tub. Water. It's Worth Using Wisely.
7. You can use one less gallon of water per shower by keeping the shower pressure lower or by making your showers a little bit shorter. Water. It's Worth Using Wisely.
8. Don't let the water run when you brush your teeth, wash your face, or shave. Most of it will be wasted. Just take what you need and save the rest. Water. It's worth using wisely.
9. Save water in the kitchen. Only use your dishwasher when it has a full load of dishes, because it will use the same amount of water for a normal cycle whether it contains several dishes or just a few. Water. It's worth using wisely.
10. Save water by recycling it. If your soap does not have phosphates, you may be able to recycle rinse water to give your plants a drink. Water. It's worth using wisely.
11. Instead of letting the water run in the sink when you want a cool drink, keep a jug or pitcher of water cooling in the refrigerator. Water. It's worth using wisely.
12. Check every faucet in the house for leaks. Dripping faucets waste a lot of water, and are often easily repaired. Water. It's worth using wisely.
13. Select the appropriate water level for the size of your load of laundry. Most washers now offer preset water levels for small, medium, and large loads. Use full loads whenever possible. Water. It's worth using wisely.

American Water
2300 Richmond Road
148190509, KY 40502
T 859.269.2386
F 859.268.6327
I www.amwater.com



Conservation/Warm Weather Tips TV Spots – KAW ran television spots on WTVQ as part of the station's "Green Begins with Me" campaign. The ads showed ways to conserve water inside and outside the home.

BRIAN WRIGHT - BATHROOM/Water Conservation SPOTS

[SPOT #1 w/ Mary Wasson](#)

Mary in bathroom:

Mary Wasson here with Brian Wright from Kentucky American Water.

How can we save water in the bathroom, Brian?

Brian:

Mary, Toilets account for almost a third of all the water used in the home,

so it's important to be sure there are no leaks. One way to check is to use

one of Kentucky American Water's free test kits (you can even use food coloring.)

Place them in your tank. If the coloring appears in the bowl, this means your

tank is leaking water.

Most tanks can be easily fixed. You can save hundreds of gallons of water just

by making these easy "do-it-yourself" repairs.

Mary: Green Begins With Me! (Animation w/ music)

For more helpful tips on how you can save water, go to green.wtvq.com or visit amwater.com

[SPOT #2 w/ Mary Wasson](#)

Miscellaneous Ads - Kentucky American Water also provides ads at various times of the year to advise customers about conservation, the company's annual flushing program and other pertinent events and initiatives for our customers' awareness.

Water Main Flushing Notice



Fayette, Scott and Clark County
April 27 to May 9, 2008
Flushing hours: 7:30 p.m. to 4 a.m.

Each year, Kentucky American flushes its water distribution system to ensure that our customers continue to receive high-quality water service.

The company will temporarily switch from using chloramine to chlorine in its treatment process from April 24 through May 12. During this time you may notice a more significant smell of chlorine in your water and possibly a slight discoloration of water. These do not pose safety concerns.

When crews are in the area, customers may notice a drop in water pressure or discolored water. If this happens, simply let your water run until it is clear. Customers are also encouraged to check for discolored water before doing laundry or washing dishes.

For more information, please contact
Kentucky American Water at 1-800-678-6301.

For the electronic version, refer to KAW_R_AGDR2#23_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila A. Miller

24. With regard to Directors & Officers (D&O) insurance, please provide the following information:
- a. D&O insurance expense included in the forecasted period. Also, indicate the NARUC account number and the filing workpaper where this insurance expense can be found.
 - b. Description of the nature and purpose of D&O insurance.
 - c. In the past, has the Company's D&O insurance been activated as a result of shareholder suits against Company management and/or directors? If so, describe these instances, as well as the D&O insurance amounts paid out as a result of these instances.

Response:

- a. Yes the Company included \$13,586 of D&O Insurance expense. It is located in the working papers filed in response to PSCDR1#1 and labeled as KAW_R_PSCDR1#1a_WP3-9_111408, pages 1 through 5. This expense is included in account 559000.16.
- b. D & O insurance is in place to protect the officers and directors of the Company against claims that could result from those officers and directors carrying out their fiduciary responsibilities for the Company.
- c. KAWC is not aware of any claim against its officers and directors.

For the electronic version, refer to KAW_R_AGDR2#24_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Nick O. Rowe

25. With regard to the response to PSC-2-31, please provide the following information:

- a. Reconcile each item listed in the response to the items listed for the forecasted period on Schedule F-1.
- b. Provide a description of the nature and purpose of each item listed in the response to PSC-2-31.

Response:

- a. Please see the attached schedule.
- b. Please see the attached schedule.

For the electronic version, refer to KAW_R_AGDR2#25_020209.pdf.

**Kentucky American Water Company
Dues & Memberships**

Response to AGDR2#25

Per Co. Filing & response to PSCDR2#31	Employee	Per Sch. F-1	Difference	Purpose
465	A. W. Turner	0	465	Civic Organization.
250	Linda Bridwell	0	250	Lists KAWC ASCE members.
225	S. Walker	0	225	Professional Engineering organization. Provides updates on current engineering topics.
225	Linda Bridwell	0	225	Professional Engineering organization. Provides updates on current engineering topics.
225	Lance Williams	0	225	Professional Engineering organization. Provides updates on current engineering topics.
225	John-Mark Hack	0	225	Civc Organization.
225	Greg Tomko	0	225	Civc Organization.
5,000	Corporate	5,202	(202)	Civc and Economic Development organization.
200	John-Mark Hack	0	200	KY. County Govt. Organization, participate in issues surrounding water service around the state.
240	A. W. Turner	0	240	Professional Legal Organization for in-house counsel.
5,000	Corporate	1,769	3,231	Civc and Economic Development organization.
1,100	Corporate	1,167	(67)	Civc and Economic Development organization.
300	Corporate	318	(18)	Development organization, stay abreast of new housing markets & potential service extensions.
500	Corporate	531	(31)	Civc and Economic Development organization.
750	Corporate	832	(82)	Civc and Economic Development organization.
1,000	Corporate	1,061	(61)	Civc and Economic Development organization.
330	Corporate	345	(15)	Development organization, stay abreast of new housing markets & potential service extensions.
435	Corporate	318	117	Civc and Economic Development organization.
350	Corporate	371	(21)	Civc and Economic Development organization.
500	Corporate	531	(31)	Civc and Economic Development organization.
16	Brian Wright	0	16	Civc Organization.
325	Corporate	0	325	Public Water providers in KY, discuss emerging water issues in KY.
500	Corporate	489	11	Civc and Economic Development organization.
715	Corporate	650	65	Development organization, stay abreast of new housing markets & potential service extensions.
350	Corporate	520	(170)	Development organization, stay abreast of new housing markets & potential service extensions.
450	Corporate	936	(486)	Development organization, stay abreast of new housing markets & potential service extensions.
15	Corporate	0	15	Trade organization.
500	Corporate	271	229	Civc and Economic Development organization.
5,000	Corporate	0	5,000	KY. City Govt. Organization, participate in issues surrounding water service around the state.
0	KY Historical Society	260	(260)	
0	KY Historical Society	260	(260)	
0	AWWA Partnership for Water	1,248	(1,248)	
0	AWWA Partnership for Water	1,248	(1,248)	
0	KY World Trade Center	716	(716)	
0	Bluegrass Trust	1,040	(1,040)	
25,416		20,083	5,333	

Note 1: Schedule F-1 totals were not used in the forecasted test-year numbers. Schedule F-1 did not include individual employee memberships and was not updated to organizations KY included in its filing. The Company's request is limited to the amounts shown on the response to PSCDR2#31 and the first column with number shown above.

Note 2: The Company believes it is important and in the best interest of the customers we serve for the Company and its employees to be represented in civic based clubs and trade organizations where water service is discussed. This promotes the Company and its employees being involved and able to place the Company's position on issues that impact water service and our customer base.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Sheila A. Miller/Michael A. Miller

26. The forecasted period claimed revenue requirement in this case includes \$1,249,992 for Group Insurance expense, \$560,278 for OPEB expenses, and \$581,701 for Pension expenses. However, in the response to AG-1-99, the Company shows that these above-referenced expense amounts still include expenses allocable to the Company's sewer operations. Please explain this and indicate whether these sewer-allocated expense portions should be removed from the claimed revenue requirement in this case.

In addition, please review whether there are any other expenses claimed in the revenue requirement in this case (e.g., payroll, incentive compensation, 401(k), DCP, other employee benefits, payroll taxes, etc) that should have certain portions allocated to sewer. If so, please identify and quantify these sewer-allocable expense portions.

Response:

The amounts referenced in response to AG-1-99 allocable to sewer were eliminated from the Company's filing as part of the adjustment to payroll costs as previously supplied in the response to KAW_R_PSCDR1#1a_WP3-1_111408. The support for the allocations of these costs can be seen in the direct testimony of Michael A. Miller, Exhibit MAM-8, page 1 of 3. These costs included the group insurance, OPEB's, pensions, 401(k), AIP, workers compensation and payroll taxes for KAWC corporate employees that perform duties that could be related to water and sewer operations but the time cannot be easily segregated. Their labor time and associated overheads were correctly allocated.

There were also individuals that charge direct time to sewer operations. These hours and payroll dollars were eliminated from the payroll calculation. The group insurance, worker's compensation, and 401K were based solely on water labor dollars and calculated correctly.

Two individuals that had direct time charged to the sewer operations should have had a portion of the AIP expense allocated to sewer operations. An amount of \$343.20 will be eliminated from the AIP expense. This amount will be corrected in the Company's revised filing.

For the electronic version, refer to KAW_R_AGDR2#26_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Keith L. Cartier/Michael A. Miller/Sheila A. Miller

27. With regard to the response to AG-1-102, please provide the actual number of filled positions (water) as compared to the budgeted positions (water) as of 12/31/08 and the most recent date available for January 2009.

Response:

Excluding the single waste water operator position in KAW's total employee count, KAW at 12/31/08 had 140 filled positions (water), and 144 budgeted positions (water).

As of this filing the Company has 140 (139 water) employees compared to a budget of 146 (145 water). Please refer to the response to KAW_R_LFUCG1#8 which addresses recent changes in the organization structure of KAWC. As indicated in that response the Company will amend its case to show the shift of employees between KAWC and AWWSC. The following table addresses the current actual versus budget employee levels for KAWC.

Original Budgeted Employees	145
Movements: (will included offsets in AWWSC costs in revised filing)	
Nick Rowe to AWWSC – Sr. V.P. Eastern Division	(1)
Donna Braxton to KAWC – Mgr. of HR	1
Michael Shyrock to KAWC – Sr. Support Specialist	<u>1</u>
Revised Budget	146
Less: one full time sewer employee	<u>(1)</u>
Revised KAWC Water employees in rate case	145
Actual employees as of this filing	<u>139</u>
Current Vacancies	6

In addition to the four vacancies indicated in the Company's filing the Company has experienced two recent resignations. Sr. Financial Analyst - Pam Mikaelian resigned on Jan. 2, 2009 and Mgr. External Communications – Brian Wright resigned on Jan. 16, 2009. The Company is actively pursuing replacement for these two positions. The Company is continuing efforts to fill the four vacancies included in the original filing.

For the electronic version, refer to KAW_R_AGDR2#27_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Keith L. Cartier/Sheila A. Miller

28. With regard to the response to AG-1-103, please update the actual 2008 vacancy positions for the full calendar year.

Response:

2008	Jan	5*
	Feb	6*
	Mar	5*
	Apr	6*
	May	9*
	June	7*
	July	9*
	Aug	8*
	Sept	6*
	Oct	3
	Nov	2
	Dec	4*

* NOTE: The Company has experienced higher turnover than normal in 2008 due to several retirements and terminations. The Company expects to be at full complement by January 2009.

For the electronic version, refer to KAW_R_AGDR2#28_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

29. The responses to AG-1-106(c) and (d) provide a listing of the Company's "direct" incentive compensation expenses actually booked and originally budgeted from 2003 through 11/30/08. In this regard, please provide the following information:
- a. Questions AG-1-106(c) and (d) asked for total incentive compensation amounts broken out between AIP and LTIP payments. The response only provides the AIP incentive compensation payments. If the responses to AG-1-106(c) and (d) do not include actual and budgeted LTIP incentive compensation, please provide the corrected responses with the information that was originally requested.
 - b. Updated the actual information provided through 11/30/08 for actual calendar year 2008 information.

Response:

- a. The budgeted incentive plan awards were provided in the response to (d) of the response to AGDR1#106 (d). Also please see the response to PSCDR2#12, subparts (d) and (e) which were provided to the AG under confidential protection. As indicated on the response to PSCDR2#12 (e) – Note 1- the only LIP payment to an employee of KAWC occurred in 2004 (2003 Plan Year) related to the payment made to the President of KAWC at that time. No LIP payments were made or budgeted for 2005-2008 for KAWC employees. As indicated in the response to AGDR1#106(b), \$15,645 was included in the forecasted test-year filing information. This payment is for the LIP of the President of KAWC, who is now being moved to AWWSC. As indicated in the response to AGDR2#46, the Company will be amending its filing to eliminate the labor and benefits (including AIP & LIP) of the KAWC president from KAWC expenses and adding 75% of that time to the AWWSC charges. There are no other LIP payments included in the Company's filing for LIP to KAWC employees.
- b. The cash AIP (no LIP payment) for 2008, as provided in the response to PSCDR2#12 (d) and (e), does not change from the number provided in that response for the 12 months ended December 2008.

For the electronic version, refer to KAW_R_AGDR2#29_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Keith L. Cartier/Sheila A. Miller

30. Please reconcile the 136 FTEs as of 11/30/08 shown in the response to AG-1-117 to the 140 (139 water) employees as of 11/30/08 shown in the response to AG-1-102.

Response:

The 136 FTEs in response to AG-1-117 is an average for the eleven months ending 11/30/08. The 140 employees referenced in response to AG-1-102 is the total number of employees as of the month ending 11/30/08. The two questions are not comparing the same information.

For the electronic version, refer to KAW_R_AGDR2#30_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Nick O. Rowe/Keith L. Cartier/Michael A. Miller

31. Re. response to AG-1-116: While approximately 13% of the Director of GA's time is estimated to be spent on lobbying, what percentage of his time is estimated to be spent on legislative advocacy, regulatory advocacy, public relations, community relations, and promotional activities?

Response:

The 13% estimate of time to lobbying includes any time devoted to legislative advocacy. The other duties of the Director of GA are clearly defined in the response to PSCDR2#116 (a) and the Company has not captured the time spent on each of the detailed functions requested by the AG necessary to respond further to this request. The primary focus of the Director of GA is to represent the interests of the Company and the customers we serve before any number of local, state, and federal agencies where those interests may require representation and input to assure the Company's views and beliefs are considered. Those activities also include being the primary contact for the Company with elected officials who represent their constituents (the Company's customers) on any number of service related issues or other areas in which actions of those elected officials impact the Company and its customers.

For the electronic version, refer to KAW_R_AGDR2#31_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

32. The response to AG-1-114 states that the AWWSC-allocated business development expenses included in the management fees allocated to KAWC in the forecasted period amounts to \$224,043. In this regard, please provide the following information:
- a. Provide the mechanism used by AWWSC to determine the allocated business development expenses of \$224,043.
 - b. Identify the AWWSC employees who dedicate all or a portion of their time to activities specifically involving KAWC business development. In addition, provide a worksheet showing how the \$224,043 expense was calculated based on the annual salaries and salary overheads of these AWWSC employees and indicate what portion of the \$224,043 is based on directly assignable expenses and what portion is based on allocated expenses.

Response:

Parts (a & b). Please see the attached schedule providing the salaries of the Business Development positions budgeted and other Business Development costs for the forecasted test year, June 2009 to May 2010. The attached schedule differs from the \$224,043 in the original filing of the Company. The attached schedule, which totals \$226,147, is a revised forecast amount intended to be filed as part of a revision to Management Fee Expense as referenced in the Company's response to Staff's data Request 2#22c. The test year forecasted allocation percentage for each business unit was determined from actual charges incurred in prior periods. Approximately 42% of the Business Development charges from prior periods billed to KAWC were directly charged and approximately 58% were allocated.

For the electronic version, refer to KAW_R_AGDR2#32_020209.pdf.

Response to Kentucky AG-2-32
Business Development Cost Allocation to Kentucky American

		KY	KY
<u>Corporate Business Development</u>	<u>Total Budget</u>	<u>Alloc Pct</u>	<u>Alloc Amount</u>
Director of Business Development Salary	\$ 181,653	2.2%	\$ 3,906
Exec Assistant Salary	63,747	2.2%	1,371
Mgr Corp Development Salary	96,425	2.2%	2,073
Proposal Manager Salary	102,611	2.2%	2,206
Proposal Manager Salary	69,300	2.2%	1,490
Proposal Manager Salary	-	2.2%	-
Sr Mgr Corporate Development Salary	128,566	2.2%	2,764
Sr. VP Sales & Business Development Salary	272,256	2.2%	5,854
Total Corporate Bus Dev Salary	914,558		19,663
Incentive Pay	509,593	2.2%	10,956
Labor Benefits	595,847	2.2%	12,811
Other Expenses	533,805	2.2%	11,477
Total Corporate Business Development Spend	2,553,803		54,907
Less Capitalized Costs	-		-
Corp Business Development Mgmt Fee Exp	2,553,803		54,907

		KY	KY
<u>Southeast Region Business Development</u>	<u>Total Budget</u>	<u>Alloc Pct</u>	<u>Alloc Amount</u>
Business Developer Salary	126,756	13.2%	16,706
Business Developer Salary	136,338	13.2%	17,969
Director Business Development - Eastern Div Salary	206,831	13.2%	27,260
Mgr Bid Salary	95,493	13.2%	12,586
Specialist Market Development Salary	51,279	13.2%	6,759
Sr Mgr Business Development Salary	117,376	13.2%	15,470
Wastewater Director Salary	143,696	13.2%	18,939
Total Region Bus Dev Salary	877,769		115,690
Incentive Pay	173,429	13.2%	22,858
Labor Benefits	188,767	13.2%	24,880
Other Expenses	68,453	13.2%	9,022
Total Region Business Development	1,308,418		172,450
Less Capitalized Costs	(9,175)	13.2%	(1,209)
Region Business Development Mgmt Fee Exp	1,299,243		171,240

		KY	KY
<u>Total Business Development:</u>	<u>Total Budget</u>	<u>Alloc Pct</u>	<u>Alloc Amount</u>
Salary	1,792,327		135,353
Incentive Pay	683,022		33,814
Labor Benefits	784,615		37,690
Other Expenses	602,258		20,499
Total Business Development Spend	3,862,221		227,356
Less Capitalized Costs	(9,175)		(1,209)
Total Business Development Mgmt Fee Exp	\$ 3,853,046		\$ 226,147

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

33. The response to AG-1-115 states that the AWWSC-allocated External and Government Affairs expenses included in the management fees allocated to KAWC in the forecasted period amounts to \$242,525. In this regard, please provide the following information:
- a. Provide the mechanism used by AWWSC to determine the allocated expenses of \$242,525.
 - b. Identify the AWWSC employees who dedicate all or a portion of their time to activities specifically involving KAWC's external and government affairs. In addition, provide a worksheet showing how the \$242,525 expense was calculated based on the annual salaries and salary overheads of these AWWSC employees and indicate what portion of the \$242,525 is based on directly assignable expenses and what portion is based on allocated expenses.

Response:

Parts (a & b). Please see the attached schedule providing the salaries of the External and Government Affairs positions budgeted and other External and Government Affairs costs for the forecasted test year, June 2009 to May 2010. The attached schedule differs from the \$242,525 in the original filing of the Company. The attached schedule, which totals \$244,515, is a revised forecast amount intended to be filed as part of a revision to Management Fee Expense as referenced in the Company's response to Staff's data Request 2#22c. The test year forecasted allocation percentage for each business unit was determined from actual charges incurred in prior periods. Approximately 28% of those External and Government Affairs prior period charges that were billed to KAWC were directly charged and approximately 72% were allocated.

For the electronic version, refer to KAW_R_AGDR2#33_020209.pdf.

Response to Kentucky AG-2-33

External Affairs & Gov't Affairs Cost Allocation to Kentucky American

		KY	KY
	<u>Total Budget</u>	<u>Alloc Pct</u>	<u>Alloc Amount</u>
<u>Corporate Government Affairs</u>			
Director Gov't Affairs Salary	\$ 155,123	3.2%	\$ 4,995
Manager Gov't Affairs Salary	49,280	3.2%	1,587
Total Corporate Gov't Affairs Salary	204,403		6,582
Incentive Pay	46,173	3.2%	1,487
Labor Benefits	37,743	3.2%	1,215
Other Expenses	271,976	3.2%	8,758
Total Corporate Gov't Affairs Spend	560,295		18,042
Less Capitalized Costs	(8,518)	3.2%	(274)
Corp Gov't Affairs Mgmt Fee Exp	551,777		17,767
<u>Corporate External Affairs</u>			
Exec Assistant Salary	\$ 67,627	3.3%	\$ 2,198
Sr Vice-President External Affairs Salary	338,168	3.3%	10,990
Total Corporate External Affairs Salary	405,795		13,188
Incentive Pay	456,988	3.3%	14,852
Labor Benefits	481,283	3.3%	15,642
Other Expenses	221,004	3.3%	7,183
Total Corporate External Affairs Spend	1,565,070		50,865
Less Capitalized Costs	(159,448)	3.3%	(5,182)
Corp External Affairs Mgmt Fee Exp	1,405,622		45,683
<u>Southeast External Affairs</u>			
Administrative Assistant Salary	38,419	28.3%	10,876
Director External Affairs Salary	149,954	28.3%	42,452
Manager Customer Communications Salary	82,732	28.3%	23,422
Manager Internal Communications Salary	86,846	28.3%	24,586
Total Region External Affairs Salary	357,952		101,336
Incentive Pay	57,349	28.3%	16,235
Labor Benefits	94,330	28.3%	26,705
Other Expenses	132,260	28.3%	37,443
Total Region External Affairs	641,890		181,719
Less Capitalized Costs	(2,312)	28.3%	(654)
Region External Affairs Mgmt Fee Exp	639,578		181,065
<u>Total Gov't & External Affairs</u>			
Salary	968,150		121,106
Incentive Pay	560,509		32,574
Labor Benefits	613,356		43,562
Other Expenses	625,240		53,383
Total Gov't & External Affairs Spend	2,767,255		250,625
Less Capitalized Costs	(170,278)		(6,111)
Total Gov't & External Affairs Mgmt Fee Exp	\$ 2,596,978		\$ 244,515

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller

34. With regard to the claimed Management Fees of \$7,612,592, please provide the following information:
- a. Portion of expense that is related to advertising and promotional expenses. In addition, provide a breakout of the expense items making up this expense portion, as well as descriptions of the nature and purpose of each of these advertising and promotional expense items.
 - b. Portion of expense relating to Community Relations activities. In addition, provide a breakout of the expense items making up this expense portion, as well as descriptions of the nature and purpose of each of these Community Relations expense items.
 - c. Portion of expense relating to Dues and Memberships. In addition, provide a breakout of each membership item making up this expense portion, as well as descriptions of the nature and purpose of each of these dues and membership items.

Response:

- a. Advertising \$8,308
Print ads in water related magazines and journals related to the environmental stewardship, construction projects, and services provided by AWW and its subsidiaries. \$4,281
Job listings in publications and on internet websites to fill vacant positions at AWWSC. \$4,027
- b. Community Relations \$5,051
Print ads and sponsorship of various community organizations in which employees of AWWSC participate on behalf of the regulated subsidiaries. \$5,051
- c. Dues and Memberships \$22,141
Mayors Water Council \$1,338
National Council for Public Private Partnerships \$381
Greater Phila. Chamber of Commerce \$669
Water Partnership Council \$1,672
AWWA \$44
AMWA \$441

PRSA	\$50
US Chamber of Commerce	\$3,331
CERES Annual Membership	\$334
Boston College Annual membership	\$167
BSR Annual Membership	\$334
Various Water, Engineering, Accounting and other business organizations (i.e., AICPA, PRSA, PSE, etc)	\$13,881

For the electronic version, refer to [KAW_R_AGDR2#34_020209.pdf](#).

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

35. With regard to the response to AG-1-173(l), please provide a detailed breakout of the expense items making up the "miscellaneous expenses" of \$947,665. In addition, provide descriptions of the nature and purpose of each of these miscellaneous expense items.

Response:

Miscellaneous Expense Breakdown from AG-173	
Depreciation	507,283
Rents	302,434
Maintenance	252,945
Employee Travel & Expenses	189,270
Telephone	151,507
Interest Exp Cap Lease-AW21	150,820
Insurance Other Than Group	118,284
Office Supplies	67,333
Training	52,337
Transportation	47,683
Electricity	45,533
Conferences & Registrations	23,168
Relocation	19,858
Overnight Shipping	15,203
Postage	13,968
Janitorial	13,243
Property Taxes	12,436
Security	10,625
Misc General Office	7,887
Heat - Oil & Gas	5,164
Interest Income Outside	(30,218)
Other Misc Income and Expenses	<u>(6,455)</u>
Total	1,970,307
Less: Capitalized Expenses	<u>(1,022,641)</u>
Management Fee Portion	<u><u>947,665</u></u>

For the electronic version, refer to KAW_R_AGDR2#35_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

36. The response to AG-1-183, page 2 of 2 shows one page of the 2009 Management Fees allocated to KAWC, on a line item-by-line item basis. In this regard, please provide the following information:
- a. AWWSC's 2009 budget shows that total management fees of \$7,598,202 are allocated to KAWC (see response to AG-1-112, page 3). In the same format and detail as per the budget page shown in the response to AG-1-183, page 2, provide the total budgeted AWWSC management fees allocated to KAWC of \$7,598,202 on a line item-by-line item basis.
 - b. AWWSC's 2010 budget shows that total management fees of \$7,794,037 are allocated to KAWC (see response to AG-1-112, page 3). In the same format and detail as per the budget page shown in the response to AG-1-183, page 2, provide the total budgeted AWWSC management fees allocated to KAWC of \$7,794,037 on a line item-by-line item basis.
 - c. AWWSC's forecasted period expenses allocated to KAWC amount to \$7,612,592. In the same format and detail as per the budget page shown in the response to AG-1-183, page 2, provide the total budgeted AWWSC management fees allocated to KAWC of \$7,612,592 on a line item-by-line item basis.
 - d. In the same format and detail as per the budget page shown in the response to AG-1-183, page 2, provide the total budgeted AWWSC management fees allocated to KAWC for the year 2001 on a line item-by-line item basis.
 - e. In the same format and detail as per the budget page shown in the response to AG-1-183, page 2, provide the total actual AWWSC management fees allocated to KAWC for the year 2001 on a line item-by-line item basis.

Response:

- a. Please see schedule attached identified as AGDR2#36a. The Company based its management fees requested in this case on the 2009 budget (June through December) and the 2010 budget (January through May). Please note that the total management fee numbers on this schedule for June through December represent the starting point for the Company's management fees request, but do not include the elimination of costs excluded from rate recovery by the Commission or allocation of a portion of those costs to sewer.
- b. Please see schedule attached AGDR2#36b. The Company based its management fees requested in this case on the 2010 budget (January through May). Please note that the total management fee numbers on this schedule for January through May represent the starting point for the Company's management fees request, but

do not include the elimination of costs excluded from rate recovery by the Commission or allocation of a portion of those costs to sewer.

- c. Please see the responses to parts (a) and (b) above.
- d. Due to a consolidation of accounting systems in 2001, budget information for 2001 is not available.
- e. Due to a consolidation of accounting systems in 2001, the 2001 actual data is not readily available. We have attached schedule AGDR2#36e with the 2002 Service Company charges in a format similar to the AG-1-183 response.

For the electronic version, refer to KAW_R_AGDR2#36_020209.pdf.

Object	Description	Corporate										Southeast					Total SC							
		Accounting	Admin	Audit	Communications	Legal	Engineering	Finance	HR	ITS	Operations	Water Qual	GSC	ITS	BY Lab	SSC		Accounting	Admin	Legal	Engineering	Finance	HR	Rates
690110	FT-Current																							
690210	SIT-Current																							
690610	Deferred FT-Cy Liab																							
690640	Deferred FT-Norm Depr																							
690650	Deferred FT-Other Liab																							
690750	Deferred SIT-Other Liab																							
	TOTAL TAXATION																							
	TOTAL BUDGETED SPEND	58,210	(23,632)	27,820	37,228	14,933	12,097	52,632	141,077	1,274	23,377	35,078	51,337	744,525	176,781	427,717	1,621	468,022	3,682	17,865	115,593	39,071	70,438	2,956,947
COST ALLOCATION																								
NON-MGMT. FEE LABOR (P12340)																								
10.00% Service Company Capex																								
0.00% Regional Capex																								
0.00% Rate Cases																								
0.00% Divestiture Support																								
0.00% Thomas Water North America (TWNA)																								
0.00% Thomas Water Holdings Inc. (TWHINC)																								
0.00% Laurel Oak Properties																								
0.00% Other																								
10.00% TOTAL OF NON-MGMT. FEE LABOR																								
NON-MGMT. FEE OTHER EXPENSES ALLOCATION (P12340)																								
10.00% Service Company Capex																								
0.00% Regional Capex																								
0.00% Rate Cases																								
0.00% Divestiture Support																								
0.00% Thomas Water North America (TWNA)																								
0.00% Thomas Water Holdings Inc. (TWHINC)																								
0.00% Laurel Oak Properties																								
0.00% Other																								
10.00% TOTAL OF OTHER EXPENSES																								
NON-MGMT. FEE OVERHEAD (P12340)																								
10.00% Location Overhead Rate																								
TOTAL OF NON-MGMT. FEE OVERHEAD																								
TOTAL NON-MGMT. FEE																								
404200																								
404100	TOTAL MGMT FEES TO BE DISTRIBUTED	58,210	(23,632)	27,820	37,228	14,933	12,097	52,632	141,077	1,274	23,377	35,078	51,337	744,525	176,781	427,717	1,621	468,022	3,682	17,865	115,593	39,071	70,438	2,956,947

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

37. The Company has proposed to remove the AFUDC associated with \$66.570 million worth of KRS II CWIP which, in accordance to the Company's calculations, increases the revenue requirement in this case by \$7,885,893. In this regard, please provide the following information:
- a. By how much would the currently claimed forecasted period AFUDC level of \$3,094,804 increase assuming the AFUDC is calculated and reflected on the \$66.750 million KRS II CWIP investment? In addition, show all calculations for the AFUDC increase.
 - b. Provide a worksheet showing how the AFUDC increase to be provided in response to part (a) increases the claimed revenue requirement in this case by \$7,885,893.

Response:

The basic premise of the question is incorrect. Mr. Miller in his direct testimony, as illustrated on Exhibit MAM-2, attempted to show the estimated drivers of the requested rate increase of \$18.495 million. The Company did not say the elimination of the AFUDC on the \$66.570 million increased the revenue requirement in this case by \$7.886 million. What Mr. Miller said was the inclusion of \$66.570 million of rate base associated with the CWIP balance as of May 31, 2009 resulted in \$7.886 million of the total rate increase requested in this case. The \$7,886 million revenue requirement was determined through the Company's revenue requirement model by lowering the rate base request by \$66.570 million. A copy of that worksheet was previously supplied in the response to AGDR1#3, page 3 of 5. A short cut method to determine the revenue requirement associated with \$66.570 million of rate base is shown in the following table.

After Tax Cost of Capital		
Cost of Cap. In Case # - 2008-0143	Per Company Request	After Tax Cost of Capital
LT Debt	3.12%	1.91%
ST Debt	0.40%	0.24%
Pref. Stock	0.15%	0.15%
Common Equity	<u>4.87%</u>	<u>4.87%</u>
	8.54%	7.17%
Rate Base		\$66,570,000
X After tax cost of capital		7.17%
X Revenue Gross-up factor		1.6519988
Revenue Requirement		\$7,885,104

- a. The Company estimates that the additional AFUDC related to the 66.570 million of CWIP on the KRS II project is \$5,685,078. This amount would be brought above the line as going level revenues if the Commission did not recognize the Company's proposed rate base treatment in this case related to the KRS II project. The calculation of the additional going level revenue would be as shown in the following table.

KRS II CWIP @ May 31, 2008	\$66,570,000
Proposed WACC in KAWC Filing	8.54%
Additional AFUDC	\$5,685,078

- b. The increase in AFUDC shown in part (a) would not increase the revenue requirement in this case, it would decrease the revenue requirement in this case. However, as explained in Mr. Miller's testimony and Exhibit MAM-7 which was amended in the response to AGDR1#3 the Company believes on a net present value basis, the cost in rates to the Company's customers will be greater over the depreciable life of the project under the traditional AFUDC method than the phased-in approach for rate recovery of the KRS II project proposed by the Company in its filing.

For the electronic version, refer to KAW_R_AGDR2#37_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

38. With regard to the response to AG-1-13, page 4 of 4, please provide the following information:
- a. The ratepayers will start paying the revenue requirement of \$7.263 million associated with the proposed KRS II phase-in starting with the rate effective date of the current case (lets call this Year 0). Please confirm this. If you don't agree, explain your disagreement.
 - b. In deriving the NPV of \$190.922 million, the Company's NPV analysis started with the revenue requirement of \$7.263 million in year 0, i.e., the NPV analysis was started effective with the rate effective date of this case. Please confirm this. If you don't agree, explain your disagreement.

Response:

- a. The Company agrees that it has proposed a revenue (cash) increase associated with a portion of the CWIP on the KRS II Project in this case.
- b. The NPV of \$190.922 million shown on AGDR1#13, page 4 of 4 is the NPV of the entire string of rate recovery periods shown on the schedule including the revenue increase proposed by the Company for the KRS II Project in this case, as well as the estimated revenue requirement over the depreciable book life of the project.

For the electronic version, refer to KAW_R_AGDR2#38_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

39. With regard to the response to AG-1-13, page 3 of 4, representing the scenario of no KRS II CWIP phase-in, please provide the following information:
- a. In year 0, the rate effective date of this case, the ratepayers will not have any revenue requirement associated with KRS II. That revenue requirement will not start until the rate effective date of the Company's next rate case (assumed to be Year 1 in the Company's NPV analysis). Please confirm this. If you don't agree, explain your disagreement.
 - b. In deriving the NPV of \$207,895 million, the Company's NPV analysis ignored the fact that there will be a \$0 revenue requirement associated with KRS II with the rate effective date of this case and, instead, incorrectly assumed that the full revenue requirement associated with KRS II will become effective with the rate effective date of this case. Please confirm this. If you don't agree, explain your disagreement.
 - c. The correct NPV analysis (that would be consistent with the NPV analysis in the response to AG-1-13, page 4 of 4) would show \$0 revenue requirements in Year 0 and would then start the NPV analysis in Year 0. When this correct approach is used, the total NPV amount would be \$192.442 million rather than the \$207.895 million calculated by the Company in the response to AG-1-13, page 3. Please confirm this. If you don't agree, explain your disagreement.

Response:

- a. The Company agrees that the response to AGDR1#13, page 3 of 4 assumes no rate increase (cash) for the KRS II Project in this case.
- b. The Company did not assume that the full rate increase (cash) would be effective in this case for the KRS II Project as the AG indicates in the question. If the questions asks whether the Company assumed that the full rate increase (cash) for the KRS II Project would occur in the Company's next rate case, the Company agrees.
- c. The NPV of \$207.805 million shown on AGDR1#13 is nothing more than the NPV of the string of actual estimated rate impacts of the KRS II Project over that period (the depreciable book life) in which rates (cash) for the project would actually occur. The Company agrees that if one assumes a zero rate increase in year 0 as suggested by the AG, the NPV over the 57 year period would be \$192.442 million.

For the electronic version, refer to KAW_R_AGDR2#39_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Keith L. Cartier/Sheila A. Miller

40. With regard to the response to AG-1-77(c) and (d), please provide the following information:
- a. Explain whether the \$72,000 expense correction should be made as a reduction to the \$308,900 expense in account 535000 or as an expense reduction in the current maintenance expense account 675000.14.
 - b. Which line item on WP3-14, page 2 of 3 should be reduced by \$72,000 to reflect the indicated correction?
 - c. Confirm that this \$72,000 maintenance expense reduction correction is separate and apart from the required maintenance expense reduction for paving/backfill described in the response to PSC-2-37.

Response:

- a. The \$72,000 is an expense reduction to account 675000.23.
- b. See part a. The original forecast for this account was \$85,365 and will be revised to \$13,365. This correction will be reflected in the Company's revised filing.
- c. The \$72,000 is a separate adjustment from the paving/backfill adjustment referenced in response to PSC-2-37.

For the electronic version, refer to KAW_R_AGDR2#40_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

41. With regard to the response to PSC-2-53, page 2, please provide the following information:
- a. In the prior 2007, 2004 and 2000 rate cases, which pro forma income tax calculation was used for ratemaking purposes, the method currently proposed by the Company (including deferrals) or the method detailed in PSC-2-53.
 - b. Is the import of the response to PSC-2-53 that under the method suggested by the PSC Staff, the state income taxes for the forecasted period under proposed rates would be \$57,760 lower than the as-filed state income taxes and the federal income taxes for the forecasted period under proposed rates would be \$429,706 lower than the as-filed federal income taxes? If this is not the case, what are the differences in state and federal income taxes between the PSC-2-53 suggested calculation method and the as-filed calculation method?
 - c. Confirm that if one were to consider the \$84,797 investment tax credit in the PSC Staff suggested federal income tax calculation, the difference between the federal income taxes calculated under the PSC Staff suggested calculation method and the as-filed federal income taxes for the forecasted period under proposed rates would be \$344,909 [\$429,706 - \$84,797].
 - d. Reconcile the deferred state and federal income tax numbers of \$56,107 and \$436,646 shown in the answer to C. to the income tax variance numbers of \$57,760 and \$429,706 shown in the top part of the response to PSC-2-53, page 2.
 - e. Why is the \$4,031 deferred state income tax under B. subtracted from the deferred state income tax of \$60,138 under A. whereas the \$22,092 deferred federal income tax under B. is added to the deferred federal income tax of \$329,757 under A.?

Response:

- a. The Company's 2000, 2004 and 2007 rate cases were filed using the FAS 109 approach consistent with the Company's approach in this case.
- b. Yes, however, the approach described in the question PSCDR2#53 would not properly match the ADIT rate base reduction under FAS 109 used by the Company nor would that method properly reflect the amortization of the regulatory asset for the turn around of the tax basis property which has reached the end of its tax depreciation life.
- c. No. The Investment Tax Credit of \$84,797 would be a deduction from the current tax amount proposed by the staff methodology to \$8,436,786 (\$8,521,583- \$84,797) making the difference to the Company's filings \$514,503.

- d. Please see the attached more detailed reconciliation of the difference than provided in the response to PSCDR2#53.
- e. The deferred state income tax of \$4,031 should be added to the deferred state income tax of \$60,138. The Company has corrected that calculation in the schedule attached to part (d) above.

For the electronic version, refer to KAW_R_AGDR2#41_020209.pdf.

Kentucky American Water Company
AGDR2#41

	Forecast	
	State	Federal
Operating Revenues	80,739,906	80,739,906
Operating Expenses		
Operation & Maintenance Expenses	31,901,944	31,901,944
Depreciation & Amortization	8,398,250	8,398,250
Taxes other than Income	3,783,078	3,783,078
State Income Tax		1,554,088
Operating Income before income taxes	36,656,634	35,102,546
Interest Expense	10,755,165	10,755,165
Taxable income	25,901,469	24,347,381
Income tax rate	6.0%	35.0%
Income tax (per method imposed in question PSCDR2#53)	1,554,088	8,521,583
Per Company's filing	1,611,848	8,951,289
Variance per Co. filing over (under) PSC methodology	57,760	429,706
Plus deferred Tax UPIS, CIAC, AFUDC	168,436	923,591
Plus deferred tax on FAS 109 flow through	51,436	282,051
Less current tax on perm diff and temp diff	(127,711)	(700,285)
Plus FAS109 Reg Asset/Liab Amort	6,326	232,447
Less Federal ITC		(84,797)
Plus deductible perm items deferred tax	8,952	49,086
Less Defer Debits, Def Maint & UPAA	(49,679)	(272,387)
Total Reconciling Items	57,760	429,706
Variance	0	0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

42. The response to PSC-2-48(a) indicates that of the total forecasted period AFUDC of \$3,094,804, an AFUDC amount of \$2,538,118 is associated with the 13-month average KRS II CWIP during the forecasted period net of the \$66.570 million KRS II CWIP on which the Company has proposed to charge a current cash return rather than an AFUDC return. Given an AFUDC accrual rate of 8.54%, this would indicate a 13-month average forecasted period AFUDC bearing KRS II CWIP balance of \$2,538,118 / 8.54%, or \$29.720 million. When this derived KRS II balance of \$29.720 million is added to the 13-month average forecasted period non-AFUDC bearing KRS II CWIP balance of \$66.570 million, this would indicate a total 13-month average forecasted period KRS II CWIP balance of \$96.290 million. Please reconcile this derived balance to the \$98.203 13-month average forecasted period KRS II CWIP balance mentioned on page 32, line 14 of Mr. Miller's testimony.

Response:

The actual AFUDC amount associated with the 13-month average KRS II CWIP during the forecasted period net of the \$66.570 is \$2,838,118 rather than \$2,538,118. The response to PSCDR2#48(a) contained a typographical error in this number. The Company has provided its calculation of the \$2,838,118 on W/P 1-5, 15 of 36 (the sum of the AFUDC calculations for project number 12020607). It is nearly impossible and extremely burdensome to fully reconcile the detailed monthly AFUDC calculations of the Company to the short-cut method utilized by the AG in this request. Applying the WACC of 8.54% to the revised AFUDC amount for the KRS II CWIP indicated above produces a CWIP balance of \$33.233 million. When added to the non-AFUDC bearing KRS II CWIP balance of \$66.570 million, the resulting total is \$99.803 million. The Company's detailed calculation applies the WACC to the average monthly CWIP balance, which produces a slightly different level of CWIP from the AG's suggestion of applying the WACC to the 13 month average CWIP. The Company believes its detailed calculations of CWIP are accurate and certainly more accurate than the short cut method proposed by the AG in this question. The difference between the revised CWIP of \$99.803 million indicated in this response to the \$98.203 million is entirely driven by the mathematical differences just described.

For the electronic version, refer to KAW_R_AGDR2#42_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Nick O. Rowe/Keith L. Cartier/Sheila A. Miller

43. With regard to the response to PSC-2-33(a) and (c), please provide a listing and description of each item making up the Other Welfare Operations expense of \$26,540.

Response:

\$15,000 Employee service recognition function
\$7,000 Company picnic to recognize safety awareness and achievement.
\$3,500 United Way function
\$1,200 Holiday luncheon

For the electronic version, refer to KAW_R_AGDR2#43_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

44. The response to AG-1-113(a) states that the forecasted Management Fees charged to KAWC in this case include \$568,409 for incentive compensation expenses. In this regard, please provide the following information:
- a. Reconcile this incentive compensation expense amount to the response to AG-1-197(a) which indicates that \$568,409 represents the “gross” incentive compensation expenses and that \$514,749 of incentive compensation expenses is charged in the Management Fees to KAWC.
 - b. Explain the difference between the “gross” incentive compensation expenses of \$568,409 and the incentive compensation expenses of \$514,749.

Response:

- a. The \$568,409 is the total forecasted Service Company Incentive Compensation allocated to KAWC. The \$514,749 is the portion of the total \$568,409 that is forecasted to be expensed by KAWC as “Management Fee Expense.” The difference of \$53,660 is the forecasted portion associated with service provided on capital project planning, design and other services, which is anticipated to be capitalized by KAWC.
- b. See response to part (a).

For the electronic version, refer to KAW_R_AGDR2#44_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

45. PSC-2-9(c) requested that the Company describe the duties of each salaried Kentucky-American employee. In its response, the Company, among other things, provided the job description of its Sr. Manager Business Development and indicated that this Manager of Business Development supports the Company's Director of Business Development (see response to PSC-2-9 page 77 of 79). In this regard, please provide the following information:
- a. Provide the labor (separate base payroll and incentive compensation), benefits and expenses associated with the Sr. Manager of Business Development included in the forecasted period.
 - b. Provide the labor (separate base payroll and incentive compensation), benefits and expenses associated with the Director of Business Development included in the forecasted period.
 - c. Reconcile the information stated in the response to PSC-2-9 regarding KAWC's business development employees with the response to AG-1-114(b) which states that "KAWC does not have employees on staff dedicated to business development..."

Response:

- a. There is no Sr. Manager of Business Development or Director of Business Development on the payroll of KAWC nor is that position included in the forecasted period payroll costs for this rate case.
- b. See response to part (a).
- c. The job description of a position for Sr. Manager of Business Development was included as part of the response to PSC-2-9 in error. There is no Sr. Manager of Business Development on the payroll of KAWC. That position is not budgeted for KAWC, and the payroll requested in this case by KAWC does not include that position. See response to part (a). The Business Development activities for KAWC are performed by the Business Development function of the Service Company.

For the electronic version, refer to KAW_R_AGDR2#45_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Sheila A. Miller/Nick O. Rowe

46. With regard to the response to PSC-2-9(b), please provide the following information:
- a. Please provide the expenses associated with Mr. Rowe that are included in the forecasted test period expenses. Provide this information in total and as broken out by expense component such as labor (separate base payroll and incentive compensation), benefits and other expenses. In addition, provide this information on a pre-capitalization and after-capitalization basis.
 - b. Provide the O&M expense impact and revenue requirement impact of removing the Rowe expenses identified in response to part (a) from the forecasted test period. Please include all calculations.
 - c. Provide the “appropriate portion” of Mr. Rowe’s expenses that the Company is proposing to add to the AWWSC fees charged to KAWC to reflect the changed position of Mr. Rowe. Provide workpapers showing all assumptions and calculations of these additional AWWSC fees. In addition, provide the O&M expense impact and revenue requirement impact of this AWWSC Management fee adjustment for KAWC in this case.

Response:

a.	<u>Pre Capitalized</u>	<u>Post-Capitalized</u>
Labor	\$223,502	\$178,649
Incentive	71,521	71,521
401K	5,588	4,411
Payroll Taxes	11,178	9,074
Group Insurance	14,040	11,083
Pensions	18,417	14,538
OPEB’s	17,724	13,991
Worker’s Compensation	<u>4,828</u>	<u>3,811</u>
	\$366,798	\$307,078

- b. The O&M expense impact is detailed in part (a) above. The revenue requirement impact of removing Mr. Rowe from Kentucky American’s labor and related overheads is a reduction of \$313,100. Included in this amount is an additional revenue requirement of \$2,323 due to eliminating Mr. Rowe’s labor and labor related overheads in the allocations to the sewer operations. See attached workpapers.
- c. Mr. Rowe has determined that 75% of his time will be dedicated to KAWC, which will increase the AWWSC fees charged to KAWC by \$230,309 (\$307,078

x 75%). The additional AWWSC costs produce a revenue requirement of \$235,787 less \$1,394 allocated to the sewer operations for a net revenue requirement increase of \$234,393. The net of the reduced KAWC labor and overheads and the increased AWWSC costs produces a reduced overall revenue requirement of \$78,709. See the attached work papers included in part b. above.

For the electronic version, refer to KAW_R_AGDR2#46_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2008-00427

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: MAY 31, 2010

SCHEDULE C-1, PAGE 1 OF 1
Witness Responsible: M.A. Miller/S. A. Miller

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH C-2 (TOTAL COMPANY)

Line No.	Description	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
2	Operating Revenues	\$62,245,274	\$18,415,926	\$80,661,200
3	Operating Expenses	orig rev req	18,494,631	
4		variance-move N Rowe to Mgmt Fees	-78,705	
6	Operation and Maintenance	31,696,206	140,575	31,836,781
8	Depreciation and Amortization	8,398,250	0	8,398,250
10	Taxes Other Than Income	3,740,070	30,405	3,770,475
12	State Income Taxes	517,111	1,094,697	1,611,808
14	Federal Income Taxes	2,948,485	6,002,588	8,951,073
16	Total Operating Expenses	47,300,122	7,288,265	54,568,387
17	Utility Operating Income	\$14,945,152	\$11,147,661	\$26,092,813
19	Rate Base	\$ 305,536,471		\$305,536,471
21	Rate of Return	4.89%		8.54%

**KENTUCKY AMERICAN WATER
LABOR SUMMARY
CASE NO: 2008-00427**

	June 09	July 09	Aug 09	Sept 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	March 10	Apr 10	May 10	
Adjusted Labor													
KAWC Water	145,445	151,283	138,999	145,263	145,445	139,529	152,228	139,893	133,718	152,403	151,403	144,533	1,740,142
Capital Summary	537,475	564,820	515,505	542,444	537,475	534,409	579,290	529,271	501,753	569,681	560,865	539,336	6,512,324
O & M Summary	25,304	26,452	24,157	25,304	25,304	24,157	26,452	24,157	23,009	26,452	26,318	25,124	302,190
Incentive	708,224	742,555	678,661	713,011	708,224	698,095	757,970	693,321	658,480	748,536	738,586	708,993	8,554,656
Total Labor	5,042	5,444	4,881	5,282	5,042	5,361	5,684	5,091	4,691	5,172	5,433	5,267	62,390
Owenton Sewer O & M	711	711	711	711	711	711	711	711	711	710	735	735	8579
Boonesboro Sewer O & M	1446	1446	1446	1446	1446	1456	1456	1456	1456	1455	1499	1499	17507
Bluegrass Station O & M													
Sorted labor:													
Hourly	406,379	427,162	390,366	411,166	406,379	409,800	442,577	405,265	383,974	433,141	424,629	408,124	4,948,962
Salary	277,329	289,729	264,926	277,329	277,329	264,926	289,729	264,687	252,285	289,730	288,425	276,531	3,312,955
													8,261,917

Adjusted labor summary by account

Capital	665200	35,818
O & M	184100	1,740,142
	673200	882,969
	660000	483,175
	902200	672,989
	662200	831,766
	642100	1,156,657
	630200	197,097
	920000	728,663
	640000	815,083
	901000	49,412
	676200	85,398
	903200	178,102
Incentive	920500	302,190
	675200	395,195
Total		8,554,656

DCP, 401k Cost, Retiree Med

DCP Expense	10,560	11,042	10,079	10,560	10,560	10,246	11,225	10,246	9,756	11,225	10,924	10,427	126,850
401k Expense	9,436	9,864	9,008	9,436	9,436	9,115	9,980	9,115	8,673	9,980	9,776	9,326	113,143
Retirees Med Exp	855	855	855	855	855	855	855	855	856	856	856	856	10,264

FICA Excess

50085740 VP Operations (Large)	10,999	11,499	10,500	10,999	10,999	10,500	11,499	10,500	10,000	11,499	11,440	10,920	131,354
12000052 President (States)	0	0	0	0	0	0	0	0	0	0	0	0	0
50416677 Director Engineering	10,982	11,482	10,483	10,982	10,982	10,483	11,482	10,483	9,984	11,482	11,422	10,903	131,150

21.09%
78.91%

Table with columns: CATEGORY, PRNUMBER, NAME2, TITLE, BUSUNIT, OBJECT, SUB, PDBA, JUN 09, HR, JUL 09, HR, AUG 09, HR, SEP 09, HR, OCT 09, HR, NOV 09, HR. Rows list employee details including names like Buehler, Pamela and various job titles such as Specialist Human Resources and Field Services Representative.

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	JUN 09_HR	JUL 09_HR	AUG 09_HR	SEP 09_HR	OCT 09_HR	NOV 09_HR
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	3	3	3	3	3	3
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	35	37	34	35	35	34
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	19	19	19	19	19	19
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	141	147	134	141	141	134
Capital	50401243	Buffin, Keith	Process Maint Tech	120205	184100	0	106	18	18	17	18	18	17
O&M	50401243	Buffin, Keith	Process Maint Tech	123006	501200	16	106	158	166	151	158	158	151
O&M	50401243	Buffin, Keith	Process Maint Tech	123206	501200	13	106	16	16	16	16	16	16
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120201	501200	16	106	176	184	168	176	176	168
Capital	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120205	184100	0	106	0	0	0	0	0	0
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	106	16	16	16	16	16	16
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	107	0	8	0	8	0	16
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120201	501200	16	106	176	184	168	176	176	168
Capital	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120205	184100	0	106	0	0	0	0	0	0
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	107	0	8	0	8	0	16
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120205	184100	0	106	2	2	2	2	2	2
Capital	50387611	Jones, Gene	Utility	120205	184100	0	106	18	18	17	18	18	17
Capital	50387611	Jones, Gene	Utility	120205	184100	0	106	19	19	19	19	19	19
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	158	166	151	158	158	151
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	2	2	2	2	2	2
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	0	0	0	0	0	0
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	19	19	19	19	19	19
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	184	184	168	176	176	168
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	0	0	0	0	0	0
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	176	184	168	176	176	168
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	106	176	184	168	176	176	168
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	106	0	0	0	0	0	0
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	16	16	16	16	16	16
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	8	8	0	8	0	16
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	79	83	76	79	79	76
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	97	101	92	97	97	92

Table with columns: CATEGORY, PRNUMBER, NAME2, TITLE, BUSUNIT, OBJECT, SUB, PDBA, DEC 09, HR, JAN 10, HR, FEB 10, HR, MAR 10, HR, APR 10, HR, MAY 10, HR, TOTHR. Rows list employee data including names like Mikaelian, Pamela A., Moore, Dennis J., and various job titles such as Analyst, Technician, and Supervisor.

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	DEC 09_HR	JAN 10_HR	FEB 10_HR	MAR 10_HR	APR 10_HR	MAY 10_HR	TOTHR
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	3	3	3	3	3	3	36
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	1	37	34	32	37	35	34	419
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	19	19	19	19	19	19	228
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	1	147	134	128	147	141	134	1669
Capital	50401243	Buffin, Keith	Process Maint Tech	120205	184100	0	1	18	17	16	18	18	17	210
O&M	50401243	Buffin, Keith	Process Maint Tech	123006	501200	16	1	166	151	144	166	158	151	1878
O&M	50401243	Buffin, Keith	Process Maint Tech	123206	501200	13	106	16	16	16	16	16	16	192
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120201	501200	16	1	184	168	160	184	176	168	2088
Capital	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120205	184100	0	1	0	0	0	0	0	0	0
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	106	16	16	16	16	16	16	192
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	107	8	8	8	8	8	8	72
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120201	501200	16	1	184	168	160	184	176	168	2088
Capital	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120205	184100	0	1	0	0	0	0	0	0	0
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	106	10	10	10	10	10	10	120
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	107	16	16	16	16	16	16	72
O&M	50387611	Jones, Gene	Utility	120205	184100	0	106	2	2	2	2	2	2	24
Capital	50387611	Jones, Gene	Utility	120205	184100	0	1	18	17	16	18	18	17	210
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	19	19	19	19	19	19	228
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	166	151	144	166	158	151	1878
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	2	2	2	2	2	2	24
O&M	50401266	Blevins, Dennis	Utility	120205	184100	0	1	0	0	0	0	0	0	0
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	19	19	19	19	19	19	228
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	1	184	168	160	184	176	168	2088
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2	24
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	1	0	0	0	0	0	0	0
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13	156
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	1	184	168	160	184	176	168	2088
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	1	184	168	160	184	176	168	2088
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	1	0	0	0	0	0	0	0
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	16	16	16	16	16	16	192
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	8	8	8	8	8	8	72
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	83	76	72	83	79	76	941
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2	24
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13	156
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	1	101	92	88	101	97	92	1147

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	JUN 09_DL	JUL 09_DL	AUG 09_DL	SEP 09_DL	OCT 09_DL	NOV 09_DL	DEC 09_DL
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	64	64	64	64	64	66	66
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	746	789	725	746	746	747	813
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	608	608	608	608	608	626	626
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	3,006	3,134	2,857	3,006	3,006	2,943	3,228
Capital	50401243	Buffin, Keith	Process Maint Tech	120205	184100	0	106	393	393	371	393	393	371	393
O&M	50401243	Buffin, Keith	Process Maint Tech	123006	501200	16	106	3,452	3,626	3,299	3,452	3,452	3,299	3,626
O&M	50401243	Buffin, Keith	Process Maint Tech	123206	501200	13	106	525	525	525	525	525	525	525
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120201	501200	16	1	4,175	4,364	3,985	4,175	4,175	4,105	4,495
Capital	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120205	184100	0	1	0	0	0	0	0	0	0
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	106	570	570	570	570	570	586	586
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	107	0	285	0	285	0	586	586
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120201	501200	16	1	3,752	3,923	3,582	3,752	3,752	3,689	4,041
Capital	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120205	184100	0	1	0	0	0	0	0	0	0
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	106	320	320	320	320	320	330	330
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	107	0	256	0	256	0	526	526
Capital	50387611	Jones, Gene	Utility	120205	184100	0	106	60	60	60	60	60	63	63
Capital	50387611	Jones, Gene	Utility	120205	184100	0	106	364	364	344	364	364	354	375
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	576	576	576	576	576	594	594
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	3,195	3,357	3,053	3,195	3,195	3,145	3,457
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	60	60	60	60	60	63	63
O&M	50401266	Blevins, Dennis	Utility	120205	184100	0	1	0	0	0	0	0	0	0
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	576	576	576	576	576	594	594
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	1	3,559	3,720	3,397	3,559	3,559	3,499	3,832
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	62	62	62	62	62	62	62
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	0	0	0	0	0	0	0
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	396	396	396	396	396	396	396
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	1	3,574	3,736	3,411	3,574	3,574	3,411	3,736
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	1	4,120	4,307	3,953	4,120	4,120	4,051	4,437
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	1	0	0	0	0	0	0	0
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	562	562	562	562	562	579	579
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	0	280	0	280	0	579	579
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	1,367	1,436	1,315	1,367	1,367	1,315	1,436
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	52	52	52	52	52	52	52
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	338	338	338	338	338	338	338
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	1	1,678	1,747	1,592	1,678	1,678	1,592	1,747

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	JAN 10_DL	FEB 10_DL	MAR 10_DL	APR 10_DL	MAY 10_DL	TOTDL	LINENO
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	99	99	99	99	99	99	947 CO
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	747	703	813	769	747	747	9,091 CO
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	626	626	626	626	626	626	7,422
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	2,943	2,811	3,228	3,096	2,943	2,943	36,201
Capital	50401243	Buffin, Keith	Process Maint Tech	120205	184100	0	106	371	350	393	409	386	386	4,616 CO
O&M	50401243	Buffin, Keith	Process Maint Tech	123006	501200	16	106	3,299	3,146	3,626	3,590	3,431	3,431	41,298
O&M	50401243	Buffin, Keith	Process Maint Tech	123206	501200	13	106	525	525	525	546	546	546	6,342
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120201	501200	16	106	4,105	3,909	4,495	4,300	4,105	4,105	50,388
Capital	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120205	184100	0	106	0	0	0	0	0	0	0 CO
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	106	586	586	586	586	586	586	6,952
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	107	292	0	0	292	292	292	2,618
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120201	501200	16	106	3,689	3,514	4,041	3,865	3,689	3,689	45,289
Capital	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120205	184100	0	106	0	0	0	0	0	0	0 CO
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	106	330	330	330	330	330	330	3,910
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	107	264	0	0	264	264	264	2,356
Capital	50387611	Jones, Gene	Utility	120205	184100	0	106	63	63	63	63	63	63	741 CO
Capital	50387611	Jones, Gene	Utility	120205	184100	0	106	354	333	375	375	354	354	4,320 CO
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	594	594	594	594	594	594	7,038
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	3,145	2,999	3,457	3,291	3,145	3,145	38,634
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	63	63	63	63	63	63	741 CO
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	0	0	0	0	0	0	0 CO
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	594	594	594	594	594	594	7,038
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	3,499	3,332	3,832	3,665	3,499	3,499	42,952
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	62	62	62	62	62	62	746 CO
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	0	0	0	0	0	0	0 CO
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	396	396	396	412	412	412	4,784
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	3,411	3,249	3,736	3,717	3,548	3,548	42,677
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	4,051	3,858	4,437	4,244	4,051	4,051	49,729
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	184100	0	106	0	0	0	0	0	0	0 CO
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	579	579	579	579	579	579	6,863
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	290	0	0	290	290	290	2,588
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	1,315	1,246	1,436	1,421	1,367	1,367	16,388 CO
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	52	52	52	52	54	54	628 CO
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	338	338	338	351	351	351	4,082
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	1,592	1,522	1,747	1,745	1,655	1,655	19,973

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	AWW Acct	District	Emp count	Salary	Hourly
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	184100	KAWC	1		1
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	1	184100	KAWC			
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	673200	KAWC			
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	1	673200	KAWC			
Capital	50401243	Buffin, Keith	Process Maint Tech	120205	184100	0	1	184100	KAWC	1		1
O&M	50401243	Buffin, Keith	Process Maint Tech	123006	501200	16	1	642100	KAWC			
O&M	50401243	Buffin, Keith	Process Maint Tech	123206	501200	13	106	642100	KAWC	1		1
Capital	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120201	501200	16	1	184100	KAWC			
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120205	184100	0	1	184100	KAWC			
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	106	642100	KAWC			
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	107	642100	KAWC			
Capital	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120201	501200	16	1	184100	KAWC	1		1
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	120205	184100	0	1	184100	KAWC			
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	106	642100	KAWC			
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Opr Utility	123206	501200	13	107	642100	KAWC			
Capital	50387611	Jones, Gene	Utility	120205	184100	0	106	184100	KAWC	1		1
Capital	50387611	Jones, Gene	Utility	120205	184100	0	1	184100	KAWC			
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	673200	KAWC			
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	673200	KAWC			
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	184100	KAWC	1		1
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	1	184100	KAWC			
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	675200	KAWC			
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	1	675200	KAWC			
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	184100	KAWC	1		1
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	1	184100	KAWC			
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	903200	KAWC			
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	1	903200	KAWC			
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	1	642100	KAWC	1		1
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	1	184100	KAWC			
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	642100	KAWC			
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	642100	KAWC			
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	184100	KAWC	1		1
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	184100	KAWC			
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	920000	KAWC			
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	1	920000	KAWC			

Kentucky American Water Company
401 K Percentage deductions
Group-Rates12 Report-401K%A

Table with columns: DBA Type, Alpha Name, Address#, DBA Code, PDBA Code, Hire date, Desc, Rate, Co Match, June \$, July \$, Aug \$, Sept \$, Oct \$, Nov \$, Dec \$. Rows include employee information such as Adams, Toby J., Alexander, Darrell W., Anderson, Richard T., etc.

Kentucky American Water Company
401 K Percentage Deductions
Group-Rates 12 Report-401K%A

Table with columns: Address#, Alpha Name, DBA Type, DBA Code, PDBA Code, DBA Code, Hire date, Desc, Union (Non/union), Rate, Co Match, Jan 10, Feb 10, March 10, Apr 10, May 10, Total. It lists 3089 employee records with their respective deductions and rates.

Kentucky-American Water Company
 Associate Positions that Exceed the FICA Base

PRNUMBER	TITLE	JUN 09_DL	JUL 09_DL	AUG 09_DL	SEP 09_DL	OCT 09_DL	NOV 09_DL	DEC 09_DL	JAN 10_DL	FEB 10_DL	MAR 10_DL	APR 10_DL	MAY 10_DL	TOTDL
50085740	VP Operations (Large)	10,999	11,499	10,500	10,999	10,999	10,500	11,499	10,500	10,000	11,499	11,440	10,920	131,354
12000052	President (States)	0	0	0	0	0	0	0	0	0	0	0	0	0
50416677	Director Engineering	10,982	11,482	10,483	10,982	10,982	10,483	11,482	10,483	9,984	11,482	11,422	10,903	131,150

KENTUCKY-AMERICAN WATER COMPANY
FORECASTED TEST YEAR PAYROLL TAXES
CASE NO: 2008-00427
LINE 39-169A
KAWC

DESCRIPTION	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	TOTAL
TOTAL O & M LABOR	591,272	539,662	567,748	562,779	558,566	605,742	553,428	524,762	596,133	587,183	564,460	562,779	6,814,514
TOTAL CAPITAL	151,283	138,999	145,263	145,445	139,529	152,228	139,893	133,718	152,403	151,403	144,533	145,445	1,740,142
TOTAL COMPANY LABOR	742,555	678,661	713,011	708,224	698,095	757,970	693,321	658,480	748,536	738,586	708,993	708,224	8,554,656
PAYROLL SUBJECT TO FUTA (BASE \$7,000)	736,614	655,586	563,992	269,833	69,809	39,414	29,813	17,120	3,443	3,176	2,198	0	2,390,998
FUT @ .8%	5,893	5,245	4,512	2,159	558	315	239	137	28	25	18	0	19,129
TOTAL CAPITAL	(1,210)	(1,112)	(1,162)	(1,164)	(1,116)	(1,218)	(1,119)	(1,070)	(1,219)	(1,211)	(1,156)	(1,164)	(13,921)
NET FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
	4,683	4,133	3,350	995	(558)	(903)	(880)	(933)	(1,191)	(1,186)	(1,138)	(1,164)	5,208
PAYROLL SUBJECT TO FICA	742,555	678,661	713,011	708,224	698,095	757,970	693,321	658,480	748,536	738,586	687,792	686,401	8,511,632
Social Security @ 6.2% (Base \$109740) est	46,038	42,077	44,207	43,910	43,282	46,994	42,986	40,826	46,409	45,792	42,643	42,557	527,721
Medicare Tax @ 1.45%	10,767	9,841	10,339	10,269	10,122	10,991	10,053	9,548	10,854	10,709	10,280	10,269	124,043
FICA	56,805	51,918	54,546	54,179	53,404	57,985	53,039	50,374	57,263	56,501	52,923	52,826	651,764
TOTAL CAPITAL	(11,573)	(10,633)	(11,113)	(11,127)	(10,674)	(11,645)	(10,702)	(10,229)	(11,659)	(11,582)	(11,057)	(11,127)	(133,121)
NET FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
	45,232	41,285	43,433	43,052	42,730	46,340	42,337	40,145	45,604	44,919	41,866	41,699	518,643
PAYROLL SUBJECT TO SUTA (BASE \$8,000)	738,842	675,268	627,450	430,600	114,488	76,555	31,893	20,413	4,267	6,500	3,120	3,258	2,732,654
SUT @ .5%	3,694	3,376	3,137	2,153	572	383	159	102	21	33	16	16	13,662
TOTAL CAPITAL	(756)	(695)	(726)	(727)	(698)	(761)	(699)	(669)	(762)	(757)	(723)	(727)	(8,700)
NET SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
	2,938	2,681	2,411	1,426	(126)	(378)	(540)	(567)	(741)	(724)	(707)	(711)	4,962
TOTAL P/R TAXES, LINE 39-169A	52,853	48,099	49,194	45,473	42,046	45,059	40,917	38,645	43,672	43,009	40,021	39,824	528,812

Kentucky American Water Company
GROUP INSURANCE-ATTRITION YEAR
Attrition year May 2010
estimated increase 0.00%

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 7/31/2008	PREMIUM
<u>ACTIVE EMPLOYEES</u>			
<u>LIFE INSURANCE</u>			
(1) LIFE - BASIC (NON-BARGAINING)	4,969,433	\$0.180	\$895
(2) LIFE - BASIC (BARGAINING)	4,948,962	0.180	\$891
(3) A.D. & D. (\$10,000 COVERAGE PER EMPLOYEE)	0	0.020	\$0
(4) A.D. & D. (NON-BARGAINING)	0	0.020	\$0
(5) LIFE - VOLUNTARY UNDER 30		0.06	
(6) LIFE - VOLUNTARY UNDER 30-34		0.08	
(7) LIFE - VOLUNTARY UNDER 35-39		0.10	
(8) LIFE - VOLUNTARY UNDER 40-44		0.12	
(9) LIFE - VOLUNTARY UNDER 45-49		0.19	
(10) LIFE - VOLUNTARY UNDER 50-54		0.32	
(11) LIFE - VOLUNTARY UNDER 55-59		0.59	
(12) LIFE - VOLUNTARY UNDER 60-64		0.75	
(13) LIFE - VOLUNTARY UNDER 65-69		1.37	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		2.21	
(15) LIFE - DEPENDENT SPOUSE		0.25	
(16) LIFE - DEPENDENT CHILDREN		1.20	
(17) LIFE - SUPPLEMENTAL		0.35	
(18) LIFE - OPTIONAL		0.35	
<u>DISABILITY</u>			
(19) LONG TERM DISABILITY (NON UNION ONLY)	276,080	0.40	\$1,104
(20) SHORT TERM MANAGED	0	2.61	\$0
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE.	35	482.00	\$16,870
(23) EMPLOYEES WITH DEPENDENT COVERAGE	105	1,188.00	\$124,740
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		36.00	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY	3	85.00	\$255
ACTIVES SUBTOTAL :			\$144,500
<u>CONTINUATION OF COVERAGE</u>			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(30) INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)	1	482.00	482
(31) FAMILY (2 OR MORE INDIVIDUALS)	1	1,188.00	1,188
(32) UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		36.00	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		85.00	
		0.00	
CONTINUATION OF COVERAGE SUBTOTAL :			1,670
TOTAL MONTHLY PREMIUM			146,170
			146,170
<u>REIMBURSEMENTS</u>			
EMPLOYEES WITHOUT DEPENDENT COVERAGE.			(1,919)
EMPLOYEES WITH DEPENDENT COVERAGE			(13,449)
EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY			(41)
NET COMPANY PREMIUM COST			130,761
PERCENTAGE TO OPERATIONS		78.91%	103,183
TO ANNUALIZE			1,238,196
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X \$100/MO.)			0
TOTAL ANNUAL COST			\$1,238,196

KENTUCKY-AMERICAN WATER COMPANY
FOR THE TWELVE MONTHS ENDED: May 2010
INSURANCE OTHER THAN GROUP
LINE 17, 168A
CASE NO: 2008-00427

ACCOUNT	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	TOTAL
120119													
REAL & PERSONAL PROPERTY	\$ 10,528	\$ 10,528	\$ 10,528	\$ 10,528	\$ 10,528	\$ 10,528	\$ 10,528	\$ 11,054	\$ 11,054	\$ 11,054	\$ 11,054	\$ 11,054	\$ 128,966
FIDUCIARY LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTORS & OFFICERS LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-
OUTSIDE DIRECTORS & OFFICERS LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-
EXCESS DIRECTORS & OFFICERS LIABILITY	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,165	1,165	1,165	1,165	1,165	13,586
KIDNAP & RANSOM	-	-	-	-	-	-	-	-	-	-	-	-	-
LAWYERS LIABILITY	96	96	96	96	96	96	96	101	101	101	101	101	1,177
EMPLOYMENT PRACTICES	-	-	-	-	-	-	-	-	-	-	-	-	-
CRIME	-	-	-	-	-	-	-	-	-	-	-	-	-
AUTO	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,705	3,705	3,705	3,705	3,705	42,101
SURETY MISC BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-
BUSINESS TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION TECHNOLOGY	315	315	315	315	315	315	315	330	330	330	330	330	3,654
EXECUTIVE RISK	720	720	720	720	720	720	720	792	792	792	792	792	8,999
ALL RISK PROPERTY INS. PREMIUMS	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 17,147	\$ 17,147	\$ 17,147	\$ 17,147	\$ 17,147	\$ 198,683
RETRO ADJUSTMENT (ALL RISK)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL RISK PROPERTY INSURANCE	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 16,136	\$ 17,147	\$ 17,147	\$ 17,147	\$ 17,147	\$ 17,147	\$ 198,683
WORKERS' COMP. RATE	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235	0.0235
O&M LABOR	537,473	564,818	515,503	542,442	537,473	534,407	579,288	529,269	501,751	569,679	560,862	539,333	6,512,298
CAPITAL LABOR	145,445	151,283	138,999	145,263	145,445	139,529	152,228	139,893	133,718	152,403	151,403	144,533	1,740,142
GRAND TOTAL	\$ 682,918	\$ 716,101	\$ 654,502	\$ 687,705	\$ 682,918	\$ 679,936	\$ 731,516	\$ 669,162	\$ 635,469	\$ 722,082	\$ 712,265	\$ 683,866	\$ 8,252,440
558000.16													
WORKERS' COMP. PREMIUM	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 193,529
RETRO ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
WORKERS' COMP.	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 15,647	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 193,529
WORKERS' COMP. CR (CAP)	\$ (3,418)	\$ (3,555)	\$ (3,266)	\$ (3,414)	\$ (3,418)	\$ (3,279)	\$ (3,577)	\$ (3,287)	\$ (3,142)	\$ (3,581)	\$ (3,558)	\$ (3,397)	\$ (40,892)
TOTAL CREDITS-WORKERS' COMP.	\$ (3,418)	\$ (3,555)	\$ (3,266)	\$ (3,414)	\$ (3,418)	\$ (3,279)	\$ (3,577)	\$ (3,287)	\$ (3,142)	\$ (3,581)	\$ (3,558)	\$ (3,397)	\$ (40,892)
NET WORKERS' COMP. PREMIUM	\$ 12,229	\$ 12,092	\$ 12,381	\$ 12,233	\$ 12,229	\$ 12,368	\$ 12,070	\$ 13,513	\$ 13,658	\$ 13,219	\$ 13,242	\$ 13,403	\$ 152,637
557000.16													
PRIMARY GENERAL LIABILITY	\$ 19,932	\$ 19,932	\$ 19,932	\$ 19,932	\$ 19,932	\$ 19,932	\$ 19,932	\$ 21,925	\$ 21,925	\$ 21,925	\$ 21,925	\$ 21,925	\$ 249,149
EXCESS LIABILITY >1,000,000	8,319	8,319	8,319	8,319	8,319	8,319	8,319	9,359	9,359	9,359	9,359	9,359	105,028
CONSULTATION FEES	415	415	415	415	415	415	415	427	427	427	427	427	5,040
GENERAL LIABILITY INSURANCE PREMIUMS	\$ 28,666	\$ 28,666	\$ 28,666	\$ 28,666	\$ 28,666	\$ 28,666	\$ 28,666	\$ 31,711	\$ 31,711	\$ 31,711	\$ 31,711	\$ 31,711	\$ 359,217
RETRO ADJUSTMENT (GENERAL LIABILITY)	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	29,240
TOTAL GENERAL LIABILITY	\$ 31,103	\$ 31,103	\$ 31,103	\$ 31,103	\$ 31,103	\$ 31,103	\$ 31,103	\$ 34,148	\$ 34,148	\$ 34,148	\$ 34,148	\$ 34,148	\$ 388,457
TOTAL LINE 17, 168A	\$ 59,467	\$ 59,330	\$ 59,619	\$ 59,471	\$ 59,467	\$ 59,606	\$ 59,308	\$ 64,807	\$ 64,952	\$ 64,513	\$ 64,536	\$ 64,697	\$ 739,777

**American Water Before Purchase Accounting After Reflecting Medicare Part D
Allocation of Projected 2009 - 2013 AWW Plan FAS 106 Costs and
Northern Illinois Plan FAS 106 Costs**

COMPANY	2008 FAS 106 Cost Allocation %**	Actual 2008 Expense Allocation	Projected 2009 Expense Allocation	Projected 2010 Expense Allocation
AMERICAN WATER WORKS COMPANY	0.49%	134,027	135,240	136,710
AMERICAN WATER SERVICES (AAET, L.P.)	0.04%	10,941	11,040	11,160
AMERICAN WATER SERVICES (Corp)	0.02%	5,470	5,520	5,580
AMERICAN WATER RESOURCES	0.02%	5,470	5,520	5,580
AWW SERVICE COMPANY				
Voorhees	2.26%	618,165	623,760	630,540
Belleville, IL Lab (R)	0.28%	76,587	77,280	78,120
Hershey, PA Data Center (W)	0.10%	27,352	27,600	27,900
Richmond, IN Data Center (H)	0.09%	24,617	24,840	25,110
Western (L)	0.14%	38,293	38,640	39,060
Haddon Heights IS	0.04%	10,941	11,040	11,160
Northeast Region	0.33%	90,263	91,080	92,070
Southeast Region	1.38%	377,464	380,880	385,020
Indiana Region	0.06%	16,411	16,560	16,740
Illinois Region	1.22%	333,700	336,720	340,380
Alton, IL Call Center	0.61%	166,850	168,360	170,190
Shared Services	1.03%	281,730	284,280	287,370
Pennsacola Call Center	1.76%	481,403	485,760	491,040
ITS	1.04%	284,465	287,040	290,160
Procurement/Supply Chain	<u>0.12%</u>	<u>32,823</u>	<u>33,120</u>	<u>33,480</u>
Total AWWs	10.46%	2,861,064	2,886,960	2,918,340
NORTHEAST REGION				
LONG ISLAND	1.99%	544,313	549,240	555,210
NEW JERSEY - AM	9.66%	2,642,245	2,666,160	2,695,140
ELIZABETHTOWN	<u>7.49%</u>	<u>2,048,698</u>	<u>2,067,240</u>	<u>2,089,710</u>
Total Northeast Region	19.14%	5,235,256	5,282,640	5,340,060
SOUTHEAST REGION				
KENTUCKY - AM	2.56%	700,222	<u>706,560</u>	<u>714,240</u>
MARYLAND - AM	0.29%	79,322	80,040	80,910
PENNSYLVANIA - AM	20.63%	5,642,810	5,693,880	5,755,770
TENNESSEE - AM	2.90%	793,221	800,400	809,100
VIRGINIA - AM - EASTERN DISTRICT	0.12%	32,823	33,120	33,480
VIRGINIA - AM	1.58%	432,168	436,080	440,820
WEST VIRGINIA - AM	<u>7.07%</u>	<u>1,933,817</u>	<u>1,951,320</u>	<u>1,972,530</u>
Total Southeast Region	35.15%	9,614,383	9,701,400	9,806,850
CENTRAL REGION				
ILLINOIS - AM	6.95%	1,900,994	1,918,200	1,939,050
INDIANA - AM	6.89%	1,884,583	1,901,640	1,922,310
IOWA - AM	1.57%	429,433	433,320	438,030
MICHIGAN - AM	0.14%	38,293	38,640	39,060
MISSOURI - AM	4.67%	1,277,359	1,288,920	1,302,930
ST. LOUIS	8.59%	2,349,575	2,370,840	2,396,610
OHIO - AM	<u>1.73%</u>	<u>473,197</u>	<u>477,480</u>	<u>482,670</u>
Total Central Region	30.54%	8,353,434	8,429,040	8,520,660
WEST REGION				
CALIFORNIA - AM	3.25%	888,954	897,000	906,750
NEW MEXICO - AM	0.39%	106,674	107,640	108,810
HAWAII - AM	0.24%	65,646	66,240	66,960
ARIZONA - AM	<u>0.26%</u>	<u>71,116</u>	<u>71,760</u>	<u>72,540</u>
Total West Region	4.14%	1,132,390	1,142,640	1,155,060
AWW PLAN				
	100.00%	27,352,435	27,600,000	27,900,000
NORTHERN ILLINOIS PLAN				
		<u>34,327</u>	<u>50,000</u>	<u>50,000</u>
TOTAL SYSTEM				
		<u>27,386,762</u>	<u>27,650,000</u>	<u>27,950,000</u>
Distribution of Ky OPEB expense				
			2009	2010
			<u>706,540</u>	<u>714,240</u>
O&M percentage			<u>78.91%</u>	<u>78.91%</u>
			557,531	563,607
			46,461	46,967
		560,062	325,227	234,835
OH %				
Nick Rowe		178,649		
O&M labor		<u>44,853</u>		
cap labor		223,502		
% to O&M			7.93%	17,724
				<u>78.94%</u>
				13,991
OPEB's w/o N Rowe				546,071

Kentucky American Water

		<u>2009</u>	<u>2010</u>
Pension Expense		757,190	708,470
O & M %	0.00%	<u>78.91%</u>	<u>78.91%</u>
		597,499	559,054
		49,792	46,588
		348,541	232,939
			581,480

			OH %	
Nick Rowe	O&M labor	178,649	8.24%	
	Cap labor	<u>44,853</u>		
		223,502	8.24%	18,417
	O&M %			<u>78.94%</u>
	Pen Exp			14,538
	Pension expense w/o N Rowe			566,942

AG-2-46c Response Workpaper
 FORECASTED COSTS

<u>Name:</u>	<u>Title</u>	<u>Forecasted</u>		<u>Anticipated Burdened</u>	
		<u>@ 5/31/10</u>	<u>Benefits (a)</u>	<u>Incentive (b)</u>	<u>Total</u>
Nick Rowe O&M labor	Sr VP - Eastern Regio	\$178,649	\$56,909	\$71,521	\$307,079
N Rowe capital labor		\$44,853	\$14,865		\$59,718
					<u>\$366,797</u>
				Percent Allocated to KAWC	75.00%
				KAWC Allocated Costs	\$275,098
				KAWC Allocated O&M Costs	<u>\$230,309</u>

- (a) Benefits based on actual benefits calculated in the Kentucky rate filing
- (b) Used incentive forecasted for 5/31/10

**Kentucky American Water
Distribution of Costs**

	Number of Customers (average)			
	Owenton Sewer	Rockwell	BGS	Total
Water	118,279	88	75	119,068

	AMOUNT ALLOCATED			
	Owenton Sewer	Rockwell	BGS	Total
Water	-	-	-	-
	79,862	423	59	80,395
	157,197	832	117	158,246
	59,585	315	44	59,945
	108,698	575	81	109,423
	181,761	962	135	182,973
	109,393	579	81	110,053
	99,025	524	74	99,686
	114,306	605	85	115,069
	79,017	418	59	79,544
	166,787	883	124	167,900
	81,724	433	61	82,217
	66,256	351	49	66,698
	74,177	393	55	74,672
	69,423	367	52	69,842
	1,447,212	7,659	1,077	1,456,663

	Office Cost	O&M Labor	Pension & Payroll taxes	Incentive	Test Year Amount
	-	-	48.02%	-	-
	3,442	51,988	24,965	-	80,395
	3,606	92,037	44,196	18,407	158,246
	1,209	39,681	19,055	-	59,945
	2,151	65,803	31,599	9,870	109,423
	3,012	107,107	51,433	21,421	182,973
	2,582	68,011	32,659	6,801	110,053
	3,094	61,126	29,353	6,113	99,686
	2,582	71,025	34,106	7,356	115,069
	2,582	51,984	24,968	-	79,544
	3,237	98,002	47,061	19,600	166,787
	2,582	52,042	24,991	2,602	82,217
	2,151	43,607	20,940	-	66,698
	2,151	48,994	23,527	-	74,672
	2,582	45,440	21,820	-	69,842
	\$ 36,963	\$ 896,857	\$ 430,673	\$ 92,170	\$ 1,456,663

OPERATIONS AND MAINTENANCE LABOR:

Name/Account	Title
Nick Rowe - 120105.501200	President
Peggy Stone - 120105.501200	Executive Assistant to the President
Keith Cartier - 120205.501200	VP of Operations
Patricia Lee - 120121.501200	Administrative Assistant
Brian Wright - 120121.501200	Mgr External Affairs
John Mark Hack - 120122.501200	Manager of Governmental & Regulatory Affairs
Pamela Mikaelin - 120105.501200	Financial Analyst - Intermediate
Rachel Cole - 120105.501200	Supervisor Business Process
David Shehee - 120217.501200	Supervisor Water Quality
Shana Carr - 120217.501200	Lab Analyst
Dillard Griffin - 120201.501200	Superintendent Production
Kenny Roney - 120201.501200	Specialist Water Quality/Cross Connections
Mary Ellen Pugh - 120201.501200	Administrative Assistant
Pamela Buehler - 120118.501200	Specialist Human Resources
Vacant - 120201.501200	Administrative Assistant/Cross Connections
Total to be distributed	

OPERATIONS AND MAINTENANCE EXPENSE:

120105 CORP - Admin & Gen

Customer Accounting:

Account/Description	
570100.15 Uncollectib	434,037
575100.15 Bank Serv	210,399
575200.15 Collection	43,536
575420.15 Forms CA	232,202
575660.15 Postage CA	572,434
Total	1,492,608
	1,483,652
	7,852
	1,104
	562
	7,889,415

120105 CORP - Admin & Gen

Management Fees:

Account/Description	
Contract Svc-Mgmt Fe	
534600.16 Belleville Lab	189,753
534600.16 Call Center	1,839,044
534600.16 Corporate	1,727,804
534800.16 ITS	1,296,110
534600.16 Shared Services	702,395
534700.16 Southeast Region	697,741
Total	2,134,309
	2,121,502
	11,228
	1,578
	442
	2,134,309
	7,841,517
	41,502
	5,834
	562
	7,889,415

General Office:

Account/Description	
520100.16 M&S Oper	9,384
575620.16 Office & Admin Supp	16,381
575741.16 Cell phone	7,290
575350.16 Meals & Tra	6,188
575351.16 Meals & Tra	4,188
Total	43,431
	43,143
	228
	32
	27
	43,431

Miscellaneous:

Account/Description	
575240.16 Co Dues/Mem	21,260
575242.16 Co Dues Ded	9,564
575244.16 Co Dues Ded	28,325
575270.16 Directors Fees	18,000
Total	77,149
	76,686
	406
	57
	77,149

120113 CORP-Info System

Customer Accounting:	575740.15 Telephone C	109,350	108,694	575	81	-	109,350
Miscellaneous:	535000.16 Contr Svc-O	7,200	7,157	38	5	-	7,200
	575715.16 Software L1	33,200	33,001	175	25	-	33,200
		40,400	40,158	213	30	-	40,400
Maintenance Expense:	620000.26 Mat and Sup	40,496	40,253	213	30	-	40,496
120115 CORP - Legal							
General Office:	575002.16 Misc: Genera	520	517	3	0	-	520
	575342.16 Empl Exp Co	2,000	1,988	11	1	-	2,000
	575350.16 Meals & Tra	2,000	1,988	11	1	-	2,000
	575620.16 Office & Ad	3,600	3,578	19	3	-	3,600
		8,120	8,071	43	6	-	8,120
Miscellaneous:	533000.16 Contr Svc-L	78,600	78,128	413	58	-	78,600
	575240.16 Co Dues/Mem	800	795	4	1	-	800
	Total	79,400	78,924	418	59	-	79,400
120118 CORP-Human Resou							
General Office:	575280.16 Dues/Member	370	368	2	0	-	370
	575340.16 Employee Ex	5,700	5,666	30	4	-	5,700
	575242.16 Empl Exp Co	4,400	4,374	23	3	-	4,400
	575350.16 Meals & Tra	1,525	1,516	8	1	-	1,525
	575351.16 Meals & Tra	2,200	2,187	12	2	-	2,200
	Total	14,195	14,110	75	10	-	14,195
Miscellaneous:	504500.16 Other Welfare	26,700	26,540	140	20	-	26,700
	504610.16 Employee Aw	15,900	15,805	84	12	-	15,900
	504620.16 Employee Physicals	5,000	4,970	26	4	-	5,000
	504660.16 Tuition Aid	26,400	26,242	139	20	-	26,400
	504670.16 Training AG	8,500	8,449	45	6	-	8,500
	535000.16 Contr Svc-O	5,500	5,467	29	4	-	5,500
	575000.16 Misc Oper A	14,000	13,916	74	10	-	14,000
	575030.16 Advertising	6,000	5,964	32	4	-	6,000
	Total	108,000	107,352	568	80	-	108,000
120119 CORP-Loss Control							
Ins Other Than Group:	557000.16 Ins Gen Lia	388,457	386,126	2,044	287	-	388,457
	556000.16 Ins Vehicle	42,101	41,848	221	31	-	42,101
	559000.16 Ins Other O	156,582	155,642	824	116	-	156,582
	Total	587,140	583,617	3,089	434	-	587,140
General Office:	575280.16 Dues/Member	700	696	4	1	-	700
	575340.16 Employee Ex	-	-	-	-	-	-
	575342.16 Empl Exp Co	1,400	1,392	7	1	-	1,400
	575350.16 Meals & Tra	800	795	4	1	-	800
	575351.16 Meals & Tra	3,600	3,578	19	3	-	3,600
	Total	6,500	6,461	34	5	-	6,500
Miscellaneous:	504620.16 Employee Ph	1,300	1,292	7	1	-	1,300
	504640.16 Safety Ince	600	596	3	0	-	600
	575490.16 Injuries an	12,000	11,928	63	9	-	12,000
	Total	27,900	27,817	73	10	-	27,900
120121 CORP-Communciatl							

General Office:									
575280.16	Dues/Member	18,630	18,518	98	14	-	-	18,630	
575340.16	Employee Ex	5,305	5,273	28	4	-	-	5,305	
575342.16	Empl Exp Co	1,272	1,264	7	1	-	-	1,272	
575350.16	Meals & Tra	1,232	1,225	6	1	-	-	1,232	
575351.16	Meals & Tra	608	604	3	0	-	-	608	
Total		27,047	26,885	142	20	-	-	27,047	

Miscellaneous:									
568010.16	Water Res C	160,632	159,668	845	119	-	-	160,632	
575000.16	Misc Oper A	12,461	12,386	66	9	-	-	12,461	
575030.16	Advertising	16,603	16,503	87	12	-	-	16,603	
575130.16	Brochures a	34,637	34,429	182	26	-	-	34,637	
575220.16	Community R	47,873	47,586	252	35	-	-	47,873	
Total		272,206	270,573	1,432	201	-	-	272,206	

120122 CORP-Gov't Relat

General Office:									
575280.16	Dues/Member	300	288	2	0	-	-	300	
575340.16	Employee Ex	1,950	1,938	10	1	-	-	1,950	
575342.16	Empl Exp Co	3,209	3,190	17	2	-	-	3,209	
575350.16	Meals & Tra	2,430	2,415	13	2	-	-	2,430	
575351.16	Meals & Tra	2,430	2,415	13	2	-	-	2,430	
575741.16	Cell Phone	1,825	1,814	10	1	-	-	1,825	
Total		12,144	12,071	64	9	-	-	12,144	

550000 Transportation

Total Company		684,749	680,640	3,602	506	-	-	684,749	
Total	\$	12,976,913	\$ 12,897,750	\$ 68,262	\$ 9,596	\$ 1,304	\$ 12,976,913		
			99.4%	0.5%	0.1%	0.0%		100.0%	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller

47. With regard to the response to PSC-2-23(b), please provide the following information:
- a. Detailed workpapers showing all assumptions and calculations in support of the reduction of \$160,000 in the forecasted test period AWWSC charges to KAWC.
 - b. The response also states that “the amount of interest and depreciation expense included in the Company’s forecasted AWWSC costs have changed, both of which are reflected in the attached schedule.” Please provide more details regarding these interest and depreciation expense changes (the reasons; comparison of the interest and depreciation expenses included in the as-filed AWWSC fees charged to KAWC and the changes to these expenses; etc.).
 - c. Explanation of whether these interest and depreciation expense changes are part of the \$160,000 expense reduction or represent additional reductions in the as-filed forecasted test year AWWSC charges to KAWC.
 - d. Where have these interest and depreciation expense changes been reflected “in the attached schedule” and does this schedule refer to PSC-2-23, page 4?
 - e. Please provide the revised Exhibit MAM-6 resulting from the AWWSC expense changes referred to in the response to PSC-2-23(b).

Response:

General

All of the elements set forth in the response to PSC 2-23(b) are included as explanatory items for the differences between service company costs by generalized category as set forth in the company’s 2004 rate case and in the current one. They were not and are not intended as support for the revenue requirement in the current case. Please also see the response to PSC1#22(c)(3). As noted in those responses the Company will amend its case based on the revised AWWSC budget number for the forecasted test-year.

- a. While the Company has not yet completed the support for its case update, it can state that the previously supplied estimate of an approximate \$160,000 reduction in service company charges is due to a final reduction in some AWWSC functional budgets. The table below shows those reductions by functional area which produce an expected savings to KAWC of \$167,344.

	Revised AWWSC Costs	Original AWWSC Costs	<u>variance</u>
Corp	1,755,208	1,783,745	(28,537)
SSC Bus fees	505,213	591167	(85,954)
CSC	1,761,150	1839044	(77,894)
ITS	1,313,371	1296110	17,261
Procurement	73,558	65685	7,873
Lab	180,646	189753	(9,107)
BSC	47,848	45543	2,305
Regional	1,909,627	1904002	5,625
allocation to sewer	(45,434)	(46,516)	1,082
Less SOX	(55,941)	(55,941)	
Totals	7,445,248	7,612,592	(167,344)

- b. Embedded in the reduction in KAWC's AWWSC costs are changes in the interest and depreciation expenses allocated to KAWC. As Mr. Miller indicated in his original Exhibit MAM-5, Adjustment 3, the AWWSC cost of \$7.612 million included \$670,541 million of interest, depreciation and property taxes associated with software purchased by AWWSC for use by all the regulated subsidiaries which was not present in AWWSC costs requested and approved in either the 2000 or 2004 rate cases. The revised AWWSC budget includes \$634,748 of interest, depreciation and property taxes which Mr. Miller will reflect on the revised Exhibit MAM-6 requested in subpart (e) of this question. The changes in depreciation, interest and property taxes result from a change in the software which AWWSC will purchase (or not purchase) in 2009.
- c. They are part of the \$167,344 reduction in AWWSC costs provided in the response to subpart (a) above.
- d. The changes in depreciation, interest and property taxes are embedded in the corporate line provided in the table attached to the response to subpart (a) above.
- e. Please see revised Exhibit MAM-6, attached.

For the electronic version, refer to KAW_R_AGDR2#47_020209.pdf.

**Kentucky American Water
Labor & AWWSC Costs Analysis That Demonstrates the Shift From
Fully Loaded Company Labor to AWWSC Costs**

Revised Exhibit MAM-6

Page 1 of 3
(15)

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14)

(1) Labor Cost As Approved in KAWC Case No. 2000-00120
(2) Attrition Yr. 11/30/2001
(3) plus actual 2001 overhead costs & AWWSC.
(4) Add emp. cost for 6 emp. EL-TV
(5) 2001 Base Cost
(6) 2002 Labor Cost
(7) 2003 Labor Cost
(8) 2004 Labor Cost
(9) 2005 Labor Cost
(10) 2006 Labor Cost
(11) 2007 Labor Cost
(12) 2008 Labor Cost
(13) 2009 Labor Cost
(14) Current Case Attrition Year Request by Company

Labor Cost As Approved in KAWC Case No. 2000-00120 Attrition Yr. 11/30/2001 plus actual 2001 overhead costs & AWWSC.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	Attrition Yr. May-10 Labor Cost	Current Case Attrition Year Request by Company	Net Savings Variance Column 10 to Column 11	
																2001 Base Cost
Labor (Adj. 3.5% Avg. Pay Incr. 02-03 & 4% for 04-10)	6,004,634	250,193	6,254,827	6,514,837	6,742,856	7,012,571	7,343,103	7,766,176	8,284,074	8,743,248	9,193,333	9,790,017	10,181,618	10,385,250	7,062,548	(3,322,702)
Group Insurance	1,303,786	54,324	1,358,110	1,559,146	1,857,663	2,000,138	134,939	2,215,083	2,206,524	2,140,973	2,426,163	2,320,706	2,367,120	1,810,270	1,810,270	(566,850)
Pensions	356,713	14,863	371,576	451,264	940,976	915,419	61,759	1,013,794	946,558	694,725	720,605	705,077	719,179	581,701	581,701	(137,478)
Payroll Taxes	443,276	18,470	461,746	468,378	504,644	495,797	33,449	549,078	568,161	802,710	1,273,515	1,182,780	1,206,436	701,387	701,387	(505,049)
401(k) & Defined Contribution Plan beg. in 2006	85,232	3,551	88,783	98,733	96,842	92,530	5,243	106,960	156,301	161,029	255,046	257,759	262,915	244,471	244,471	(18,444)
Fully Loaded Labor Cost	8,193,641	341,402	8,535,043	9,092,359	10,142,982	10,516,454	709,493	11,651,091	12,161,617	12,542,684	14,465,347	14,647,941	14,940,899	10,400,377	10,400,377	(4,540,522)

AWWSC costs:

Labor	871,980	0	871,980	906,859	943,134	980,859	1,020,093	1,060,897	1,103,333	1,147,466	1,193,365	1,217,232	1,217,232	4,245,651	3,028,419	
Pensions	0	0	0	18,708	26,145	12,067	31,407	99,903	114,649	128,365	110,396	112,604	112,604	416,483	303,879	
OPEB's	35,671	23,368	59,039	82,406	105,751	127,774	159,183	188,337	205,501	223,833	242,166	260,599	279,137	297,880	82,920	
Group Insurance	63,053	69,949	132,992	198,354	278,299	376,703	476,661	584,540	692,041	808,794	924,665	1,050,470	1,182,780	1,320,605	1,464,558	588,597
Other Expenses	350,479	359,479	709,958	1,078,438	1,486,822	2,056,822	2,735,241	3,520,400	4,411,114	5,422,674	6,585,393	7,898,191	9,471,191	11,320,674	13,344,114	1,553,014
Service Company Costs	1,321,183	0	1,321,183	1,378,125	1,442,918	1,467,814	0	1,546,356	1,667,062	1,725,393	1,800,868	1,851,392	1,888,419	7,445,248	5,556,829	

Total Labor & AWWSC Costs

17,845,625

Adjustments: 1. Initiation of Procurement Center in 2003 which has resulted in average savings to KAWC as demonstrated on the synergy statements filed at the FCC as part of the conditions in case no. 2002-00018

2. Customer Growth at KAWC handled by the CCC & SCC is not accounted for in the analysis above. In 2001 KAWC had 26 employees serving 103,172 customers or 3,968 customer per employee.

3. Deprec. & interest for equipment & software purchased by AWWSC for use by all subsidiaries of AWW that would have been capitalized if KAWC had purchased it directly or been allocated a portion of the asset.

In addition, KAWC would have required a return on that rate base if it had been purchased locally, versus the at cost basis at which AWWSC makes the software available to KAWC.

Unexplained variance (comprised of items not easily identifiable such as: changes in allocation factors, additional services, changes in operations, etc.)

FOOTNOTES RELATED TO KAWC COSTS:

Note 1: The calculation of inflation factors used to determine the pro-forma 2008 costs shown in column 8 above are included on page 2 of this Exhibit.

Note 2: Added one meter reader in 2002 to handle increases in customers due to growth

Note 3: Added 8 employees from Owenton acquisition

Note 4: Added 4 utility field employees to handle additional hydrant and valve maintenance work related to customer growth and one Administrative employee to handle sewer billing in 2006

Note 5: Added 1 utility person and one Admin to handle additional requirements for cross connections and 1 production tech for additional water treatment processes

Note 6: Added 7 employees: a VP operations, a operations spec., a Dir. Eng., a Project Mgr., a Dir. Govt. Affairs, Mgr. Loss Control, and Mgr. Communications

FOOTNOTES RELATED TO AWWSC COSTS:

Footnote 1: Labor is inflated 4% per year. Other Expenses are inflated at 2.5% per year. and pensions, OPEB's, and group insurance are inflated by the factors on page 2 of this Exhibit.

KAWC Actual Benefit Labor Costs

	2001	2002	2003	2004	2005	2006	2007	Budget 2008	Budget 2009
AVG. # Employees	145	143.25	129.42	118.58	117.92	124.75	134.08	137.00	144.00
Group Insurance	1,303,786	1,468,185	1,580,403	1,559,089	1,608,346	1,644,303	1,685,771	1,874,858	1,884,996
Pensions	356,713	424,938	800,534	713,561	782,335	748,274	579,958	588,994	605,748
Payroll Taxes	443,276	441,053	429,325	386,469	379,691	403,603	604,374	692,126	675,658
401(K)	85,232	92,973	82,388	72,126	78,071	157,540	154,044	207,037	220,101
Fully Loaded Cost	2,103,920	1,893,123	2,380,937	2,272,650	2,390,681	2,392,577	2,265,729	2,463,852	2,490,744

Cost per Employee

	2001	2002	2003	2004	2005	2006	2007	Budget 2008	Budget 2009
Group Insurance	8,987	10,249	12,211	13,148	13,639	13,181	12,573	13,685	13,090
Pensions	2,459	2,966	6,186	6,018	6,634	5,998	4,325	4,299	4,207
Payroll Taxes	3,055	3,079	3,317	3,259	3,220	3,237	4,508	5,052	4,692
401(K)	587	649	637	608	662	1,263	1,149	1,511	1,528
Fully Loaded Cost per employee	14,501	16,294	21,714	22,425	23,494	22,416	21,406	23,036	21,989

Group Insurance

	2001	2002	2003	2004	2005	2006	2007	Budget 2008	Budget 2009
Group Insurance	1,140	1,191	1,077	1,077	1,037	0,966	0,954	1,088	0,957
Pensions	1,206	2,085	0,973	0,973	1,103	0,904	0,721	0,994	0,978
Payroll Taxes	1,008	1,077	0,982	0,982	0,988	1,005	1,393	1,121	0,929
401(K)	1,105	0,981	0,955	0,955	1,088	1,907	0,910	1,315	1,011
Fully Loaded Cost per customer	1,124	1,333	1,033	1,033	1,048	0,954	0,955	1,076	0,955

AWWSC Benefit Costs:

	2001	2002	2003	2004	2005	2006	2007	Budget 2008	Budget 2009
AVG. # Employees	9,174	16,366	22,112	37,110	42,250	47,775	55,445	52,888	61,772
Pension	0	18,708	35,350	27,364	81,108	291,587	388,586	414,910	416,483
OPEB's	38,276	44,735	76,521	83,647	93,126	114,547	81,319	102,523	96,557
Group Insurance	63,053	124,794	182,977	316,352	393,390	444,475	510,752	506,278	693,728

Cost per Employee

	2001	2002	2003	2004	2005	2006	2007	Budget 2008	Budget 2009
Pension	0	1,144	1,598	738	1,920	6,107	7,008	7,846	6,748
OPEB's	4,174	2,734	3,459	2,255	2,204	2,399	1,467	1,939	1,564
Group Insurance	6,876	7,628	8,272	8,527	9,311	9,308	9,211	9,574	11,240

Pensions

	2001	2002	2003	2004	2005	2006	2007	Budget 2008	Budget 2009
Pensions	#DIV/0!	1,398	0,462	0,462	2,603	3,181	1,148	1,120	0,860
OPEB's	0,655	1,265	0,652	0,652	0,978	1,088	0,611	1,322	0,807
Group Insurance	1,109	1,084	1,031	1,031	1,092	1,000	0,990	1,039	1,174

**TABLE 1A OF 2007 REPORT KENTUCKY-AMERICAN WATER COMPANY
OPERATING EXPENSE SAVINGS FROM RWE PROCUREMENT INITIATIVE**

**Exhibit MAM-6
Page 3 of 3**

	2003	2004	2005	2006	2007 TOTAL
Accounts Payable Audit Advertising		1,000			13,817
Bill inserts & CCR Chemicals		9,000		25,960	2,449
Field Op's Equipment Facility		30,000		38,338	6,196
Plumbing Supplies/ Plumbing Supplies		72,000	121,000	151,220	2,505
Courier Services		2,000	2,000		
Fleet		1,000		984	1,275
Instrumentation 7 process Control					
Information Technology (IT)		7,000	2,000	319	18,549
Laboratory supplies		12,000	20,000	9,859	35
Maintenance, Repair & Operations (MRO)	200	13,000	17,000	8,031	29,323
Equipment		3,000		874	2,236
Office Supplies	2,400	7,000	6,000	7,688	20,396
P-Card Rebate	7,000	3,000			
Professional Services		7,000	6,000	272	353
Professional Services - Lock box		40,000	29,000		29,148
Tank Rehabilitation					3,092
Telecommunications		20,000	36,000	3,674	12,580
Temporary Labor		31,000	40,000	14,894	36,525
Tires	800	9,000	8,000	15,742	
Travel		7,000	12,000		
Uniforms		5,000	3,000	1,318	17,424
Chemicals				91,003	29,688
TOTAL	\$10,400	\$279,000	\$302,000	\$370,176	\$225,591
					\$1,187,167

Average Annual Savings

\$294,192

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Sheila A. Miller/Nick O. Rowe

48. The response to PSC-2-9, pages 72 through 76 describe the responsibilities and requirements of the Director of Government Affairs included in KAWC's payroll. In this regard, please provide the following information:
- a. Total expenses (on pre-capitalized and post-capitalized basis) of this employee included in the forecasted test year. Provide this information on a total basis and as broken out between payroll (separate base payroll and incentive compensation), benefits and other expenses.
 - b. Indicate whether KAWC's current Director of Government Affairs is a registered lobbyist.

Response:

a.	<u>Pre Capitalized</u>	<u>Post-Capitalized</u>
Labor	\$107,107	\$107,107
Incentive	21,421	21,421
401K	4,287	4,287
Payroll Taxes	8,764	8,764
Defined Contribution Plan	5,623	5,623
OPEB's	8,494	8,494
Group Insurance	13,356	13,356
Worker's Compensation	<u>2,314</u>	<u>2,314</u>
	\$171,366	\$171,366

- b. KAWC's current Director of Government Affairs is a registered lobbyist.

For the electronic version, refer to KAW_R_AGDR2#48_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Sheila A. Miller

49. The response to PSC-2-9, pages 6 through 79 describe the responsibilities and requirements of the Manager External Affairs included in KAWC's payroll. In this regard, please provide the total expenses (on pre-capitalized and post-capitalized basis) of this employee included in the forecasted test year. Provide this information on a total basis and as broken out between payroll (separate base payroll and incentive compensation), benefits and other expenses.

Response:

	<u>Pre Capitalized</u>	<u>Post-Capitalized</u>
Labor	\$78,289	\$65,803
Incentive	11,743	11,743
Payroll Taxes	6,983	6,009
Defined Contribution Plan	4,110	3,245
OPEB's	6,208	4,901
Group Insurance	13,176	10,401
Worker's Compensation	<u>1,691</u>	<u>1,335</u>
	\$122,200	\$103,437

For the electronic version, refer to KAW_R_AGDR2#49_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Sheila A. Miller

50. In the response to AG-1-116(c), the Company has identified forecasted test period O&M payroll expenses of \$48,592 for the Administrative Assistant. Please additionally provide the O&M benefits and other expenses included in the forecasted test period for this employee.

Response:

The response to AG-1-116 indicated that a portion of the total labor cost included \$2,207 for incentive. This amount is actually the total cost of the defined contribution plan for this position. See the detail below.

	<u>Pre Capitalized</u>	<u>Post-Capitalized</u>
Labor	\$46,385	\$39,681
Payroll Taxes	3,644	3,112
Defined Contribution Plan	2,207	1,855
OPEB's	3,678	2,904
Group Insurance	12,996	10,259
Worker's Compensation	<u>1,002</u>	<u>791</u>
	\$69,912	\$58,602

For the electronic version, refer to KAW_R_AGDR2#50_020209.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

Witness: Sheila A. Miller

51. Please provide the impact on the forecasted test period O&M payroll expenses of \$7,062,548 as a result of reflecting 3.5% wage increases for non-union employees as of April 1, 2009 and April 1, 2010 rather than the 4.0% wage increases reflected by the Company.

Response:

A 3.5% wage increase results in a forecasted test period O&M payroll expense of \$7,043,796 which includes an incentive amount of \$371,559.

For the electronic version, refer to KAW_R_AGDR2#51_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila A. Miller

52. With regard to the response to LFUCG-1-8(c), please provide the following information. Provide the impact on the Company's forecasted test year O&M expenses and revenue requirements of the transfer of Donna Braxton and Michael Shyrock from AWWSC to KAWC. Provide workpapers showing all assumption and calculations. Show separately the reduction in the forecasted test period AWSSC fees charged to KAWC and the increase in the forecasted test period O&M expenses from addition of these two employees to the KAWC payroll.

Response:

The impact of the forecasted test period labor and related overhead expenses of moving Donna Braxton and Michael Shyrock to KAWC from AWWSC are as follows:

Labor for Donna Braxton & Michael Shyrock -	\$173,390
401K	4,336
Incentive	22,004
Payroll taxes	15,697
Group Insurance	27,768
OPEB's	16,729
Pensions	17,382
Worker's Compensation	715
Adj to allocations of labor costs to sewer	<u>(1,865)</u>
Increase to KAWC expenses	\$276,156
Management fees	(\$233,380)
Adj to allocation of less mgmt fees to sewer	<u>1,400</u>
	(\$231,980)

The overall revenue requirement impact of these changes is an increase of \$44,260. See the attached working papers.

For the electronic version, refer to KAW_R_AGDR2#52_020209.pdf.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2008-00427

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: MAY 31, 2010

SCHEDULE C-1, PAGE 1 OF 1
Witness Responsible: M.A. Miller/S. A. Miller

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH C-2 (TOTAL COMPANY)

Line No.	Description	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
2	Operating Revenues	\$62,245,272	\$18,538,894	\$80,784,166
3	Operating Expenses		18,494,634	
4			44,260	
5	Operation and Maintenance	31,788,334	141,514	31,929,848
6	Depreciation and Amortization	8,398,250	0	8,398,250
7	Taxes Other Than Income	3,768,240	30,608	3,798,848
8	State Income Taxes	509,866	1,102,006	1,611,872
9	Federal Income Taxes	2,908,756	6,042,668	8,951,424
10	Total Operating Expenses	47,373,446	7,316,796	54,690,242
11	Utility Operating Income	\$14,871,826	\$11,222,098	\$26,093,924
12	Rate Base	\$ 305,549,471		\$305,549,471
13	Rate of Return	4.87%		8.54%

CATEGORY	PRNUMBER	NAME2	TITLE	SUB	PDBA	JUN 09_HR	JUL 09_HR	AUG 09_HR	SEP 09_HR	OCT 09_HR	NOV 09_HR
Capital	50258638	Jelly, Scarlett V.	Meter Reader	0	106	1	1	1	1	1	1
O&M	12000038	Johnson, Dorothy J.	Specialist Opns	16	1	172	180	164	172	172	164
Capital	12000038	Johnson, Dorothy J.	Specialist Opns	0	1	0	0	0	0	0	0
O&M	12000038	Johnson, Dorothy J.	Specialist Opns	1305	106	6	6	6	6	6	6
O&M	12000038	Johnson, Dorothy J.	Specialist Opns	16	1	4	4	4	4	4	4
O&M	12003045	Kees, Alvin R.	Treatment Plant Op/Utl-SwgShift	16	1	176	184	168	176	176	168
Capital	12003045	Kees, Alvin R.	Treatment Plant Op/Utl-SwgShift	0	1	0	0	0	0	0	0
O&M	12003045	Kees, Alvin R.	Treatment Plant Op/Utl-SwgShift	13	106	16	16	16	16	16	16
O&M	12003045	Kees, Alvin R.	Treatment Plant Op/Utl-SwgShift	13	107	0	8	0	8	0	16
Capital	50237894	Kincaid, Terry M.	Sr. Operations Generalist	0	1	0	0	0	0	0	0
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	16	1	175	183	167	175	175	167
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	13	106	10	10	10	10	10	10
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	13	107	0	8	0	8	0	16
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	16	1	1	1	1	1	1	1
Capital	50268700	Kinley, Victor E.	Utility	0	106	2	2	2	2	2	2
Capital	50268700	Kinley, Victor E.	Utility	0	1	35	37	34	35	35	34
O&M	50268700	Kinley, Victor E.	Utility	16	106	19	19	19	19	19	19
O&M	50268700	Kinley, Victor E.	Utility	16	1	141	147	134	141	141	134
O&M	50273918	Kruchinski, Ronald K.	Specialist Opns	16	1	150	156	143	150	150	143
O&M	50273918	Kruchinski, Ronald K.	Specialist Opns	1305	106	6	6	6	6	6	6
Capital	50392915	Lee, Patricia	Admin Asst (N)	0	1	26	28	25	26	26	25
O&M	50392915	Lee, Patricia	Admin Asst (N)	16	106	12	12	12	12	12	12
O&M	50392915	Lee, Patricia	Admin Asst (N)	16	1	148	155	141	148	148	141
Capital	50187315	Lynch, William L.	TREATMENT PLT OPR FIXED RELIEF	0	1	0	0	0	0	0	0
O&M	50187315	Lynch, William L.	TREATMENT PLT OPR FIXED RELIEF	13	106	16	16	16	16	16	16
O&M	50187315	Lynch, William L.	TREATMENT PLT OPR FIXED RELIEF	13	107	0	8	0	8	0	16
O&M	50205602	Maggard, Michael D.	Maintenance Technician I	16	1	157	165	150	157	157	150
O&M	50205602	Maggard, Michael D.	Maintenance Technician I	22	106	16	16	16	16	16	16
O&M	50205602	Maggard, Michael D.	Maintenance Technician I	16	1	1	1	1	1	1	1
Capital	12000073	Mattigley, Marion W.	Supvr Field Operations	0	1	44	46	42	44	44	42
O&M	12000073	Mattigley, Marion W.	Supvr Field Operations	16	1	132	138	126	132	132	126
Capital	12000071	Mattigley, Richard	Field Services Representative	0	106	5	5	5	5	5	5
Capital	12000071	Mattigley, Richard	Field Services Representative	0	1	0	0	0	0	0	0
O&M	12000071	Mattigley, Richard	Field Services Representative	16	106	23	23	23	23	23	23
O&M	12000046	Maxey, Jerry W.	Field Services Representative	16	1	176	184	168	176	176	168
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	0	1	152	160	145	152	152	145
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	0	1	18	18	17	18	18	17
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	23	106	16	16	16	16	16	16
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	16	1	1	1	1	1	1	1
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	16	1	1	1	1	1	1	1
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	16	1	4	4	4	4	4	4
Capital	12000058	McCullough, Millard W.	Field Services Representative	0	106	5	5	5	5	5	5
Capital	12000058	McCullough, Millard W.	Field Services Representative	0	1	0	0	0	0	0	0
O&M	12000058	McCullough, Millard W.	Field Services Representative	16	106	23	23	23	23	23	23
O&M	12000058	McCullough, Millard W.	Field Services Representative	16	1	176	184	168	176	176	168
Capital	99990006	McFarland, Ryan L.	Utility	0	106	2	2	2	2	2	2
Capital	99990006	McFarland, Ryan L.	Utility	0	1	0	0	0	0	0	0
O&M	99990006	McFarland, Ryan L.	Utility	16	1	176	184	168	176	176	168
O&M	99990006	McFarland, Ryan L.	Utility	16	106	19	19	19	19	19	19
O&M	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	16	1	113	119	108	113	113	108
O&M	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	16	106	13	13	13	13	13	13
Capital	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	0	1	62	64	59	62	62	59
Capital	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	0	106	1	1	1	1	1	1
O&M	50192332	Merriman, Randy T.	Utility	0	106	2	2	2	2	2	2
Capital	50192332	Merriman, Randy T.	Utility	0	1	18	18	17	18	18	17
O&M	50192332	Merriman, Randy T.	Utility	16	106	19	19	19	19	19	19
O&M	50192332	Merriman, Randy T.	Utility	16	1	158	166	151	158	158	151
O&M	12000100	Mikaelian, Pamela A.	Intmd Financial Analyst	16	1	148	155	141	148	148	141
Capital	12000100	Mikaelian, Pamela A.	Intmd Financial Analyst	0	1	28	29	27	28	28	27
O&M	12000012	Mireault, Debra A.	Admin Asst (N)	16	1	0	0	0	0	0	0
Capital	12000012	Mireault, Debra A.	Admin Asst (N)	0	1	176	184	168	176	176	168
Capital	12000001	Moberly, Michael K.	Field Services Representative	0	106	5	5	5	5	5	5
O&M	12000001	Moberly, Michael K.	Field Services Representative	16	1	0	0	0	0	0	0
O&M	12000001	Moberly, Michael K.	Field Services Representative	16	106	23	23	23	23	23	23
O&M	12000001	Moberly, Michael K.	Field Services Representative	16	1	176	184	168	176	176	168
Capital	12004648	Moore, David M.	CREW LEADER	0	106	3	3	3	3	3	3
O&M	12004648	Moore, David M.	CREW LEADER	0	1	0	0	0	0	0	0
O&M	12004648	Moore, David M.	CREW LEADER	16	1	176	184	168	176	176	168
O&M	12004648	Moore, David M.	CREW LEADER	16	106	19	19	19	19	19	19

CATEGORY	PRNUMBER	NAME2	TITLE	BUSJNIT	OBJECT	SUB	PDBA	JUN 09	JUL 09	AUG 09	SEP 09	OCT 09	NOV 09	HR
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	158	166	151	158	158	151	151
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	2	2	2	2	2	2	2
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	1	0	0	0	0	0	0	0
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	19	19	19	19	19	19	19
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	1	176	184	168	176	176	168	168
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2	2
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	1	0	0	0	0	0	0	0
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13	13
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	1	176	184	168	176	176	168	168
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	1	176	184	168	176	176	168	168
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	1	0	0	0	0	0	0	0
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	16	16	16	16	16	16	16
O&M	12000115	Vinegar, Cecily N.	Treatment Plant Op-2nd Shift	120251	501200	13	107	0	8	0	8	0	0	16
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	79	83	76	79	79	76	76
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2	2
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13	13
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	1	97	101	92	97	97	92	92

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	DEC 09 HR	JAN 10 HR	FEB 10 HR	MAR 10 HR	APR 10 HR	MAY 10 HR	TOTHR
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	166	151	144	166	158	151	1878
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	2	2	2	2	2	2	24
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	1	0	0	0	0	0	0
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	19	19	19	19	19	19	228
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	184	168	160	184	176	168	2088
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2	24
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	1	0	0	0	0	0	0
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13	156
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	184	168	160	184	176	168	2088
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	1	184	168	160	184	176	168	2088
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	106	0	0	0	0	0	0	0
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	16	16	16	16	16	16	192
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	16	16	8	0	8	8	72
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	83	76	72	83	79	76	941
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	2	2	2	2	2	2	24
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	13	13	13	13	13	13	156
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	101	101	92	88	101	97	92	1147

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	JUN 09	JUL 09	AUG 09	SEP 09	OCT 09	NOV 09	DEC 09	JAN 10	DL
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	3,195	3,357	3,053	3,195	3,195	3,145	3,457		3,145
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	60	60	0	60	60	63	63	0	63
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	1	0	0	0	0	0	0	0	0	0
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	576	576	576	576	576	594	594	594	594
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	1	3,559	3,720	3,397	3,559	3,559	3,499	3,832	3,499	3,499
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	62	62	62	62	62	62	62	62	62
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	1	0	0	0	0	0	0	0	0	0
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	396	396	396	396	396	396	396	396	396
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	1	3,574	3,736	3,411	3,574	3,574	3,411	3,736	3,411	3,411
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	1	4,120	4,307	3,933	4,120	4,120	4,051	4,437	4,051	4,051
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	1	0	0	0	0	0	0	0	0	0
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	562	562	562	562	562	579	579	579	579
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	0	280	0	280	0	579	579	290	290
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	1,367	1,436	1,315	1,367	1,367	1,315	1,436	1,315	1,315
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	52	52	52	52	52	52	52	52	52
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	338	338	338	338	338	338	338	338	338
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	1	1,678	1,747	1,592	1,678	1,678	1,592	1,747	1,592	1,592

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	FEB 10 DL	MAR 10 DL	APR 10 DL	MAY 10 DL	TOTDL	LINENO	AWW Acct
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	2,999	3,457	3,291	3,145	38,634	8	673200
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	63	63	63	63	741	CO	184100
O&M	50401266	Blevins, Dennis	Utility	120205	184100	0	1	0	0	0	0	0	CO	184100
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	594	594	594	594	7,038	8	675200
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	1	3,332	3,832	3,665	3,489	42,952	8	675200
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	62	62	63	63	746	CO	184100
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	1	0	0	0	0	0	CO	184100
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	396	396	412	412	4,784	8	903200
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	1	3,249	3,736	3,717	3,548	42,677	8	903200
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	7	3,858	4,437	4,244	4,051	49,729	8	642100
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	1	0	0	0	0	0	CO	184100
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	579	579	579	579	6,863	8	642100
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	0	0	290	290	2,588	8	642100
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	1,246	1,436	1,421	1,367	16,388	CO	184100
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	52	52	54	54	628	CO	184100
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	338	338	351	351	4,082	8	920000
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	1	1,522	1,747	1,745	1,655	19,973	8	920000

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
O&M	12004324	Adams, Tobey J.	Engineering Tech (N)	120114	501200	16	1		1		
Capital	12004324	Adams, Tobey J.	Engineering Tech (N)	120205	184100	0	1				
Capital	50049798	Alexander, Darrell W.	CREW LEADER	120205	184100	0	106		1		
Capital	50049798	Alexander, Darrell W.	CREW LEADER	120205	184100	0	1				
O&M	50049798	Alexander, Darrell W.	CREW LEADER	120206	501200	16	106		1		
O&M	50049798	Alexander, Darrell W.	CREW LEADER	120206	501200	16	1				
Capital	12000086	Anderson, Richard T.	Specialist Engng	120214	501200	16	1				
O&M	12000086	Anderson, Richard T.	Specialist Engng	120214	501200	16	106		1		
O&M	50296502	Archer, Anthony T.	Meater Reader	120203	501200	16	1				
O&M	50296502	Archer, Anthony T.	Meater Reader	120203	501200	16	106		1		
Capital	50296502	Archer, Anthony T.	Meater Reader	120205	184100	0	1				
Capital	50296502	Archer, Anthony T.	Meater Reader	120205	184100	0	106		1		
O&M	50173103	Arvin, William P.	Meater Reader	120203	501200	16	1				
O&M	50173103	Arvin, William P.	Meater Reader	120203	501200	16	106		1		
Capital	50173103	Arvin, William P.	Meater Reader	120205	184100	0	1				
Capital	50173103	Arvin, William P.	Meater Reader	120205	184100	0	106		1		
Capital	12006074	Barnett, Jerry	Field Services Representative	120205	184100	0	1				
Capital	12006074	Barnett, Jerry	Field Services Representative	120205	184100	0	106		1		
O&M	12006074	Barnett, Jerry	Field Services Representative	120206	501200	16	1				
O&M	12006074	Barnett, Jerry	Field Services Representative	120206	501200	16	106		1		
Capital	50104785	Barrett, Robert D.	Utility	120205	184100	0	1				
Capital	50104785	Barrett, Robert D.	Utility	120205	184100	0	106		1		
O&M	50104785	Barrett, Robert D.	Utility	120206	501200	16	1				
O&M	50104785	Barrett, Robert D.	Utility	120206	501200	16	106		1		
O&M	50187280	Bault, Hope Y.	Meater Reader	120203	501200	16	1				
O&M	50187280	Bault, Hope Y.	Meater Reader	120203	501200	16	106		1		
Capital	50187280	Bault, Hope Y.	Meater Reader	120205	184100	0	1				
Capital	50187280	Bault, Hope Y.	Meater Reader	120205	184100	0	106		1		
O&M	12000070	Bemiss, Janet G.	Treatment Plant Op-2nd Shift	120201	501200	16	1				
Capital	12000070	Bemiss, Janet G.	Treatment Plant Op-2nd Shift	120205	184100	0	1				
O&M	12000070	Bemiss, Janet G.	Treatment Plant Op-2nd Shift	120250	501200	13	107				
O&M	12000070	Bemiss, Janet G.	Treatment Plant Op-2nd Shift	120250	501200	13	106				
Capital	50094639	Bliss, Richard B.	Utility	120205	184100	0	1				
Capital	50094639	Bliss, Richard B.	Utility	120205	184100	0	106		1		
O&M	50094639	Bliss, Richard B.	Utility	120206	501200	16	1				
O&M	50094639	Bliss, Richard B.	Utility	120206	501200	16	106		1		
Capital	12000065	Booker, Albert G.	Treatment Plant Op-Swing Shift	120201	501200	16	1				
Capital	12000065	Booker, Albert G.	Treatment Plant Op-Swing Shift	120205	184100	0	1				
O&M	12000065	Booker, Albert G.	Treatment Plant Op-Swing Shift	120251	501200	13	107				
O&M	12000065	Booker, Albert G.	Treatment Plant Op-Swing Shift	120251	501200	13	106				
O&M	12000010	Brady, James A.	Meater Reader (11/288-11/198)	120203	501200	16	1				
O&M	12000010	Brady, James A.	Meater Reader (11/288-11/198)	120203	501200	16	106		1		
Capital	12000010	Brady, James A.	Meater Reader (11/288-11/198)	120205	184100	0	1				
Capital	12000010	Brady, James A.	Meater Reader (11/288-11/198)	120205	184100	0	106		1		
O&M	12000128	Bridwell, Linda C.	Mgr Engng-Proj Delvry&Dev Svcs	120114	501200	16	1				
Capital	12000128	Bridwell, Linda C.	Mgr Engng-Proj Delvry&Dev Svcs	120205	184100	0	1				
O&M	12000031	Brooks, Doug	Treatment Plant Op	120201	501200	16	1				
Capital	12000031	Brooks, Doug	Treatment Plant Op	120205	184100	0	1				
O&M	12000031	Brooks, Doug	Treatment Plant Op	120251	501200	13	106				
O&M	12000031	Brooks, Doug	Treatment Plant Op	120251	501200	13	107				
O&M	12000057	Brown Jr., Charles E.	Treatment Plant Op	120201	501200	16	1				
Capital	12000057	Brown Jr., Charles E.	Treatment Plant Op	120205	184100	0	1				
O&M	12000057	Brown Jr., Charles E.	Treatment Plant Op	120250	501200	13	106				
O&M	12000057	Brown Jr., Charles E.	Treatment Plant Op	120250	501200	13	107				
Capital	12000037	Brown, Kenneth B.	Backhoe Operator	120205	184100	0	1				
Capital	12000037	Brown, Kenneth B.	Backhoe Operator	120205	184100	0	106		1		
O&M	12000037	Brown, Kenneth B.	Backhoe Operator	120206	501200	16	1				
O&M	12000037	Brown, Kenneth B.	Backhoe Operator	120206	501200	16	106		1		
Capital	12000017	Brumfield, Robert	Specialist Engng	120214	501200	16	1				
Capital	12000017	Brumfield, Robert	Specialist Engng	120214	501200	16	106		1		
O&M	12000017	Brumfield, Robert	Specialist Engng	120214	501200	16	1				
O&M	12000017	Brumfield, Robert	Specialist Engng	120214	501200	16	106		1		
Capital	12000080	Buchanan, Richard A.	Supvr Opns I	120201	501200	16	1				
Capital	12000080	Buchanan, Richard A.	Supvr Opns I	120205	184100	0	1				
O&M	12000002	Buckner, William S.	Supvr Field Operations	120205	184100	0	1				
O&M	12000002	Buckner, William S.	Supvr Field Operations	120206	501200	16	1				
O&M	12000060	Buehler, Kenneth L.	Maintenance Technician I	120201	501200	16	1				
Capital	12000060	Buehler, Kenneth L.	Maintenance Technician I	120205	184100	0	1				
O&M	12000060	Buehler, Kenneth L.	Maintenance Technician I	120250	501200	22	106				
O&M	12000060	Buehler, Kenneth L.	Maintenance Technician I	120250	501200	22	106		1		
O&M	12000125	Buehler, Pamela	Specialist Human Resources	120118	501200	16	1				
O&M	12000125	Buehler, Pamela	Specialist Human Resources	120118	501200	16	1				
Capital	12000125	Buehler, Pamela	Specialist Human Resources	120118	501200	16	106				
Capital	12000125	Buehler, Pamela	Specialist Human Resources	120118	501200	16	106		1		

Bluegrass Station O & M

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
Capital	12000062	Byrd, Tony L.	Field Services Representative	120205	184100	0	106	KAWC	1		1
Capital	12000062	Byrd, Tony L.	Field Services Representative	120205	184100	0	1	KAWC			
O&M	12000062	Byrd, Tony L.	Field Services Representative	120206	501200	16	106	KAWC			
O&M	12000062	Byrd, Tony L.	Field Services Representative	120206	501200	16	1	KAWC			
Capital	50237899	Callan, Anthony R.	Production Technician	120205	184100	0	1	KAWC			
O&M	50237899	Callan, Anthony R.	Production Technician	123301	501200	13	106	Owenton Sewer			
O&M	50237899	Callan, Anthony R.	Production Technician	123301	501200	13	1	Owenton Sewer			
Capital	50066495	Carr, Shana D.	Lab Analyst	120205	184100	0	1	KAWC	1		1
O&M	50066495	Carr, Shana D.	Lab Analyst	120217	501200	16	1	KAWC			
O&M	50066495	Carr, Shana D.	Lab Analyst	125001	501200	16	1	KAWC			
O&M	50066495	Carr, Shana D.	Lab Analyst	129101	501200	16	1	Boonesboro Sewer			
O&M	50085740	Cartier, Keith	VP Operations (Large)	120105	501200	16	1	Bluegrass Station O & M	1		1
Capital	50348220	Castano, Jose	Clerk Opns (N)	120205	184100	0	106	KAWC	1		1
Capital	50348220	Castano, Jose	Clerk Opns (N)	120205	184100	0	1	KAWC			
O&M	50348220	Castano, Jose	Clerk Opns (N)	120206	501200	16	106	KAWC			
Capital	12007384	Castleman, Lee E.	Sr. Operations Generalist	120205	184100	0	1	KAWC	1		1
O&M	12007384	Castleman, Lee E.	Sr. Operations Generalist	123006	501200	16	1	KAWC			
O&M	12007384	Castleman, Lee E.	Sr. Operations Generalist	123006	501200	13	106	KAWC			
O&M	12000064	Chandler, Mark D.	Treatment Plant Op-2nd Shift	120201	501200	16	1	KAWC	1		1
Capital	12000064	Chandler, Mark D.	Treatment Plant Op-2nd Shift	120205	501200	0	1	KAWC			
O&M	12000064	Chandler, Mark D.	Treatment Plant Op-2nd Shift	120251	501200	13	106	KAWC			
O&M	50188930	Clark, Nathan A.	Maintenance Technician II	120201	501200	16	1	KAWC	1		1
Capital	50188930	Clark, Nathan A.	Maintenance Technician II	120205	501200	0	1	KAWC			
O&M	12000139	Clayborne, Jr., Charles D.	Clerk Opns (N)	120119	501200	16	106	KAWC	1		1
O&M	12000139	Clayborne, Jr., Charles D.	Clerk Opns (N)	120119	501200	16	1	KAWC			
Capital	50237900	Clifton, David B.	Production Technician	120205	184100	0	1	KAWC	1		1
O&M	50237900	Clifton, David B.	Production Technician	123006	501200	16	1	KAWC			
O&M	50237900	Clifton, David B.	Production Technician	123006	501200	13	107	KAWC			
O&M	50237900	Clifton, David B.	Production Technician	123006	501200	13	106	KAWC			
O&M	12000124	Cobb, Charles	Meter Reader (11/288-11/98)	120203	501200	16	106	KAWC	1		1
Capital	12000124	Cobb, Charles	Meter Reader (11/288-11/98)	120205	501200	0	1	KAWC			
Capital	12000124	Cobb, Charles	Meter Reader (11/288-11/98)	120205	184100	0	1	KAWC			
O&M	12000096	Cole, Rachel S.	Supvr Business Process	120105	501200	16	1	KAWC	1		1
Capital	12006079	Collins, Brett	Supvr Business Process	120205	184100	0	1	KAWC			
Capital	12006079	Collins, Brett	CREW LEADER	120205	184100	0	106	KAWC	1		1
O&M	12006079	Collins, Brett	CREW LEADER	120206	501200	16	106	KAWC			
O&M	12000142	Combs, Mltzi R.	Supvr Production	120201	501200	16	1	KAWC	1		1
O&M	12003959	Couch, Jerry	Meter Reader	120203	501200	16	106	KAWC			
O&M	12003959	Couch, Jerry	Meter Reader	120203	501200	16	1	KAWC	1		1
Capital	12003959	Couch, Jerry	Meter Reader	120205	184100	0	1	KAWC			
Capital	12003959	Couch, Jerry	Meter Reader	120205	184100	0	106	KAWC			
O&M	12000117	Coy, Timothy	Specialist Opns	120201	501200	16	1	KAWC	1		1
O&M	12000117	Coy, Timothy	Specialist Opns	120201	501200	16	106	KAWC			
Capital	12000117	Coy, Timothy	Specialist Opns	120205	184100	0	1	KAWC			
O&M	12000117	Coy, Timothy	Specialist Opns	125001	501200	16	1	Boonesboro Sewer			
O&M	12000117	Coy, Timothy	Specialist Opns	129101	501200	16	1	Bluegrass Station O & M	1		1
Capital	12000133	Cruse, Robert M.	Field Services Representative	120205	184100	0	106	KAWC			
Capital	12000133	Cruse, Robert M.	Field Services Representative	120205	184100	0	1	KAWC			
O&M	12000133	Cruse, Robert M.	Field Services Representative	120206	501200	16	106	KAWC	1		1
O&M	12000133	Cruse, Robert M.	Field Services Representative	120206	501200	16	1	KAWC			
O&M	12000145	Dean, David J.	Treatment Plant Op	120201	501200	16	1	KAWC	1		1
Capital	12000145	Dean, David J.	Treatment Plant Op	120205	184100	0	1	KAWC			
O&M	12000145	Dean, David J.	Treatment Plant Op	120251	501200	13	106	KAWC			
O&M	12000145	Dean, David J.	Treatment Plant Op	120205	184100	0	1	KAWC			
Capital	50237898	Dempsey, Stephen M.	Sr. Operations Generalist	120201	501200	16	1	KAWC	1		1
O&M	50237898	Dempsey, Stephen M.	Sr. Operations Generalist	123006	501200	13	106	KAWC			
O&M	50237898	Dempsey, Stephen M.	Sr. Operations Generalist	123006	501200	16	1	KAWC			
O&M	50237898	Dempsey, Stephen M.	Sr. Operations Generalist	123301	501200	16	1	KAWC			
O&M	12006076	Dennison, James Bennette	Treatment Plant Op-Swing Shift	120201	501200	16	1	Owenton Sewer	1		1
Capital	12006076	Dennison, James Bennette	Treatment Plant Op-Swing Shift	120205	184100	0	1	KAWC			
O&M	12006076	Dennison, James Bennette	Treatment Plant Op-Swing Shift	120250	501200	13	106	KAWC			
Capital	99990004	Dixon, Kevin R.	Crew Leader - Jr. Backhoe	120205	184100	0	1	KAWC	1		1

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
Capital	99990004	Dixon, Kevin R.	Crew Leader - Jr. Backhoe	120205	184100	0	106	KAWC			
O&M	99990004	Dixon, Kevin R.	Crew Leader - Jr. Backhoe	120206	501200	16	1	KAWC			
O&M	99990004	Dixon, Kevin R.	Crew Leader - Jr. Backhoe	120206	501200	16	106	KAWC	1		1
Capital	50345811	Dotson, Nicholas L.	Treatment Plant Op-3rd Shift	120201	501200	0	1	KAWC			
O&M	50345811	Dotson, Nicholas L.	Treatment Plant Op-3rd Shift	120205	184100	0	1	KAWC			
O&M	50345811	Dotson, Nicholas L.	Treatment Plant Op-3rd Shift	120250	501200	13	107	KAWC			
O&M	50345811	Dotson, Nicholas L.	Treatment Plant Op-3rd Shift	120250	501200	13	107	KAWC			
Capital	12000005	Farmer, Danny R.	Supvr Storeroom	120205	184100	0	1	KAWC	1	1	1
O&M	12000005	Farmer, Danny R.	Supvr Storeroom	120214	501200	16	1	KAWC			
Capital	12000075	Fells, Jon W.	Specialist Opns	120206	501200	16	1	KAWC	1	1	1
O&M	12000075	Fells, Jon W.	Specialist Opns	120206	501200	16	1	KAWC			
O&M	12000075	Fells, Jon W.	Specialist Opns	120206	501200	16	106	KAWC			
Capital	50333303	Fields, Christopher M.	CREW LEADER	120205	184100	0	106	KAWC	1		1
Capital	50333303	Fields, Christopher M.	CREW LEADER	120205	184100	0	1	KAWC			
O&M	50333303	Fields, Christopher M.	CREW LEADER	120206	501200	16	106	KAWC			
O&M	50333303	Fields, Christopher M.	CREW LEADER	120206	501200	16	1	KAWC			
O&M	50333303	Fields, Christopher M.	CREW LEADER	129101	501200	16	1	Bluegrass Station O & M			
Capital	12000056	Flannery, Gabriel T.	CREW LEADER	120205	184100	0	106	KAWC	1		1
Capital	12000056	Flannery, Gabriel T.	CREW LEADER	120205	184100	0	1	KAWC			
O&M	12000056	Flannery, Gabriel T.	CREW LEADER	120206	501200	16	106	KAWC	1	1	1
O&M	12000056	Flannery, Gabriel T.	CREW LEADER	120206	501200	16	1	KAWC			
O&M	12000056	Flannery, Gabriel T.	CREW LEADER	120205	184100	0	1	KAWC			
Capital	12000123	Floyd, Elizabeth A.	Specialist Opns	120206	501200	16	1	KAWC	1	1	1
O&M	12000123	Floyd, Elizabeth A.	Specialist Opns	120206	501200	16	1	KAWC			
O&M	12000123	Floyd, Elizabeth A.	Specialist Opns	120206	501200	16	106	KAWC			
O&M	50271711	Galavotti, Michael D.	Sr Project Engr	120114	501200	16	1	KAWC	1		1
Capital	50271711	Galavotti, Michael D.	Sr Project Engr	120205	184100	0	1	KAWC			
Capital	50237897	Gibson, Marshall C.	Sr. Operations Generalist	120205	184100	0	1	KAWC	1	1	1
O&M	50237897	Gibson, Marshall C.	Sr. Operations Generalist	120206	501200	16	1	KAWC			
O&M	50237897	Gibson, Marshall C.	Sr. Operations Generalist	123006	501200	13	106	KAWC			
O&M	50237897	Gibson, Marshall C.	Sr. Operations Generalist	123301	501200	16	1	KAWC			
O&M	50299154	Golden, Virginia-Bibb W.	Engineering Project Manager	120114	501200	16	1	Owenton Sewer	1		1
Capital	50299154	Golden, Virginia-Bibb W.	Engineering Project Manager	120205	184100	0	1	KAWC			
O&M	50303438	Gray, Michael D.	Treatment Plant OpUtil-2ndShift	120201	501200	16	1	KAWC	1		1
Capital	50303438	Gray, Michael D.	Treatment Plant OpUtil-2ndShift	120205	184100	0	1	KAWC			
O&M	50303438	Gray, Michael D.	Treatment Plant OpUtil-2ndShift	120250	501200	13	106	KAWC	1		1
O&M	12000120	Griffin, Dillard	Mgr Production	120201	501200	16	1	KAWC	1		1
Capital	12000120	Griffin, Dillard	Mgr Production	120205	184100	0	1	KAWC			
O&M	50413314	Hack, John-Mark B.	Director Govt Affairs	120122	501200	16	1	KAWC	1		1
Capital	50413314	Hack, John-Mark B.	Director Govt Affairs	120205	184100	0	1	KAWC			
Capital	12000081	Hall II, John W.	Field Services Representative	120205	184100	0	106	KAWC	1		1
Capital	12000081	Hall II, John W.	Field Services Representative	120205	184100	0	1	KAWC			
O&M	12000081	Hall II, John W.	Field Services Representative	120206	501200	16	106	KAWC			
O&M	12000081	Hall II, John W.	Field Services Representative	120206	501200	16	1	KAWC			
Capital	50325171	Hall, Erik J.	Utility	120205	184100	0	106	KAWC	1		1
Capital	50325171	Hall, Erik J.	Utility	120205	184100	0	1	KAWC			
O&M	50325171	Hall, Erik J.	Utility	120206	501200	16	106	KAWC			
O&M	50325171	Hall, Erik J.	Utility	120206	501200	16	1	KAWC			
Capital	12000068	Hawthorne, Richard B.	Specialist Engng	120205	184100	0	1	KAWC	1	1	1
O&M	12000068	Hawthorne, Richard B.	Specialist Engng	120205	184100	0	1	KAWC			
O&M	12000068	Hawthorne, Richard B.	Specialist Engng	120214	501200	16	106	KAWC			
Capital	12000082	Horton, Beverly G.	Clerk Opns (N)	120205	184100	0	106	KAWC	1		1
Capital	12000082	Horton, Beverly G.	Clerk Opns (N)	120205	184100	0	1	KAWC			
O&M	12000082	Horton, Beverly G.	Clerk Opns (N)	120206	501200	16	1	KAWC			
O&M	12000082	Horton, Beverly G.	Clerk Opns (N)	120206	501200	16	106	KAWC			
Capital	50154974	Houston, Erin G.	Utility	120205	184100	0	106	KAWC	1		1
Capital	50154974	Houston, Erin G.	Utility	120205	184100	0	1	KAWC			
O&M	50154974	Houston, Erin G.	Utility	120206	501200	16	106	KAWC			
O&M	50154974	Houston, Erin G.	Utility	120206	501200	16	1	KAWC			
Capital	50342560	Hungate, Bethany G.	Clerk Opns (N)	120205	184100	0	1	KAWC	1		1
Capital	50342560	Hungate, Bethany G.	Clerk Opns (N)	120205	184100	0	106	KAWC			
O&M	50342560	Hungate, Bethany G.	Clerk Opns (N)	120206	501200	16	1	KAWC			
O&M	50342560	Hungate, Bethany G.	Clerk Opns (N)	120206	501200	16	106	KAWC			
O&M	50193807	Hurley, Terri L.	Meter Reader	120203	501200	16	1	KAWC	1		1
O&M	50193807	Hurley, Terri L.	Meter Reader	120203	501200	16	106	KAWC			
Capital	50193807	Hurley, Terri L.	Meter Reader	120205	184100	0	1	KAWC			
Capital	50193807	Hurley, Terri L.	Meter Reader	120205	184100	0	106	KAWC			
O&M	50285333	Hurt, Jason M.	Engineering Project Manager	120114	501200	16	1	KAWC	1		1
Capital	50285333	Hurt, Jason M.	Engineering Project Manager	120205	184100	0	1	KAWC			
Capital	12000127	Jackson, Jarold T.	Mgr Field Operations	120205	184100	0	1	KAWC	1	1	1
O&M	12000127	Jackson, Jarold T.	Mgr Field Operations	120206	501200	16	1	KAWC			
O&M	50258638	Jelly, Scarlett V.	Meter Reader	120203	501200	16	106	KAWC	1		1
O&M	50258638	Jelly, Scarlett V.	Meter Reader	120203	501200	16	106	KAWC			
Capital	50258638	Jelly, Scarlett V.	Meter Reader	120205	184100	0	1	KAWC			

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
Capital	50258638	Jelly, Scarlett V.	Meter Reader	120205	184100	0	106				
O&M	12000038	Johnson, Dorothy J.	Specialist Ops	120201	501200	16	1	KAWC	1		1
Capital	12000038	Johnson, Dorothy J.	Specialist Ops	120205	184100	0	1	KAWC			
O&M	12000038	Johnson, Dorothy J.	Specialist Ops	120217	501200	1305	106				
O&M	12000038	Johnson, Dorothy J.	Specialist Ops	129101	501200	16	1	Bluegrass Station O & M	1		1
O&M	12003045	Kees, Alvin R.	Treatment Plant OpUtil-SwgShift	120201	501200	16	1	KAWC	1		
Capital	12003045	Kees, Alvin R.	Treatment Plant OpUtil-SwgShift	120205	184100	0	1	KAWC			
O&M	12003045	Kees, Alvin R.	Treatment Plant OpUtil-SwgShift	120250	501200	13	106				
O&M	12003045	Kees, Alvin R.	Treatment Plant OpUtil-SwgShift	120250	501200	13	107				
Capital	50237894	Kincaid, Terry M.	Sr. Operations Generalist	120205	184100	0	1	KAWC	1		1
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	123006	501200	16	1	KAWC			
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	123006	501200	13	106				
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	123206	501200	13	107				
O&M	50237894	Kincaid, Terry M.	Sr. Operations Generalist	123301	501200	16	1	Owenton Sewer	1		1
Capital	50268700	Kinley, Victor E.	Utility	120205	184100	0	106				
Capital	50268700	Kinley, Victor E.	Utility	120205	184100	0	1	KAWC			
O&M	50268700	Kinley, Victor E.	Utility	120206	501200	16	106				
O&M	50268700	Kinley, Victor E.	Utility	120206	501200	16	1	KAWC			
O&M	50273918	Kruchinski, Ronald K.	Specialist Ops	120201	501200	16	1	KAWC	1		1
O&M	50273918	Kruchinski, Ronald K.	Specialist Ops	120201	501200	1305	106				
Capital	50273918	Kruchinski, Ronald K.	Specialist Ops	120205	184100	0	1	KAWC	1		1
O&M	50392915	Lee, Patricia	Admin Asst (N)	120121	501200	16	106				
O&M	50392915	Lee, Patricia	Admin Asst (N)	120121	501200	16	1	KAWC	1		1
Capital	50392915	Lee, Patricia	Admin Asst (N)	120205	184100	0	1	KAWC			
O&M	50187315	Lynch, William L.	TREATMENT PLT OPR FIXED RELIEF	120201	501200	16	1	KAWC	1		1
Capital	50187315	Lynch, William L.	TREATMENT PLT OPR FIXED RELIEF	120205	184100	0	1	KAWC			
O&M	50187315	Lynch, William L.	TREATMENT PLT OPR FIXED RELIEF	120251	501200	13	106				
O&M	50187315	Lynch, William L.	TREATMENT PLT OPR FIXED RELIEF	120251	501200	13	107				
O&M	50205802	Maggard, Michael D.	Maintenance Technician I	120201	501200	16	1	KAWC	1		1
Capital	50205802	Maggard, Michael D.	Maintenance Technician I	120205	184100	0	1	KAWC			
O&M	50205802	Maggard, Michael D.	Maintenance Technician I	120251	501200	22	106				
O&M	50205802	Maggard, Michael D.	Maintenance Technician I	123301	501200	16	1	Owenton Sewer	1		1
Capital	12000073	Mattingly, Marion W.	Supvr Field Operations	120205	184100	0	1	KAWC			
O&M	12000073	Mattingly, Marion W.	Supvr Field Operations	120206	501200	16	1	KAWC	1		1
Capital	12000071	Mattingly, Richard	Field Services Representative	120205	184100	0	106				
Capital	12000071	Mattingly, Richard	Field Services Representative	120205	184100	0	1	KAWC	1		1
O&M	12000071	Mattingly, Richard	Field Services Representative	120206	501200	16	106				
O&M	12000071	Mattingly, Richard	Field Services Representative	120206	501200	16	1	KAWC	1		1
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	120205	184100	0	1	KAWC			
Capital	12000046	Maxey, Jerry W.	Maintenance Technician II	120205	184100	0	1	KAWC	1		1
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	120251	501200	23	106				
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	125001	501200	16	1	Owenton Sewer	1		1
O&M	12000046	Maxey, Jerry W.	Maintenance Technician II	129101	501200	16	1	Bluegrass Station O & M	1		1
Capital	12000058	McCullough, Millard W.	Field Services Representative	120205	184100	0	106				
Capital	12000058	McCullough, Millard W.	Field Services Representative	120205	184100	0	1	KAWC	1		1
O&M	12000058	McCullough, Millard W.	Field Services Representative	120206	501200	16	106				
O&M	12000058	McCullough, Millard W.	Field Services Representative	120206	501200	16	1	KAWC	1		1
Capital	99990006	McFarland, Ryan L.	Utility	120205	184100	0	106				
Capital	99990006	McFarland, Ryan L.	Utility	120205	184100	0	1	KAWC	1		1
O&M	99990006	McFarland, Ryan L.	Utility	120206	501200	16	1	KAWC			
O&M	99990006	McFarland, Ryan L.	Utility	120206	501200	16	106				
O&M	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	120203	501200	16	1	KAWC	1		1
O&M	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	120205	184100	0	1	KAWC			
Capital	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	120205	184100	0	1	KAWC	1		1
Capital	12000107	McFarland, Terry L.	Meter Reader (11/01/88)	120205	184100	0	106				
O&M	50192332	Merriman, Randy T.	Utility	120205	184100	0	106				
Capital	50192332	Merriman, Randy T.	Utility	120205	184100	0	1	Bluegrass Station O & M	1		1
O&M	50192332	Merriman, Randy T.	Utility	120205	184100	0	1	KAWC			
O&M	50192332	Merriman, Randy T.	Utility	120206	501200	16	106				
O&M	50192332	Merriman, Randy T.	Utility	120206	501200	16	1	KAWC	1		1
O&M	12000100	Mikaelian, Pamela A.	Intmd Financial Analyst	120205	184100	0	1	KAWC			
Capital	12000100	Mikaelian, Pamela A.	Intmd Financial Analyst	120205	184100	0	1	KAWC	1		1
O&M	12000012	Mireault, Debra A.	Admin Asst (N)	120114	501200	16	1	KAWC			
Capital	12000012	Mireault, Debra A.	Admin Asst (N)	120205	184100	0	1	KAWC	1		1
Capital	12000001	Moberly, Michael K.	Field Services Representative	120205	184100	0	106				
Capital	12000001	Moberly, Michael K.	Field Services Representative	120205	184100	0	1	KAWC	1		1
O&M	12000001	Moberly, Michael K.	Field Services Representative	120206	501200	16	106				
O&M	12000001	Moberly, Michael K.	Field Services Representative	120206	501200	16	1	KAWC	1		1
Capital	12004648	Moore, David M.	CREW LEADER	120205	184100	0	106				
Capital	12004648	Moore, David M.	CREW LEADER	120205	184100	0	1	KAWC	1		1
O&M	12004648	Moore, David M.	CREW LEADER	120206	501200	16	1	KAWC			
O&M	12004648	Moore, David M.	CREW LEADER	120206	501200	16	106				

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
Capital	12000138	Moore, Dennis J.	Field Services Representative	120205	184100	0	106	KAWC	1		1
Capital	12000138	Moore, Dennis J.	Field Services Representative	120205	184100	0	1	KAWC	1		
O&M	12000138	Moore, Dennis J.	Field Services Representative	120206	501200	16	106	KAWC	1		
O&M	50068253	Mosby, Erik L.	Meier Reader	120203	501200	16	1	KAWC	1		
O&M	50068253	Mosby, Erik L.	Meier Reader	120205	184100	0	1	KAWC	1		
Capital	50068253	Mosby, Erik L.	Meier Reader	120205	184100	0	106	KAWC	1		
O&M	12000103	Mullins, Mark E.	Supvr Maint Service	120201	501200	16	1	KAWC	1		
Capital	12000158	Music, Russel	Supr Maint Service	120205	184100	0	1	KAWC	1		
Capital	12000158	Music, Russel	Treatment Plant Op	120205	184100	0	1	KAWC	1		
O&M	12000158	Music, Russel	Treatment Plant Op	120251	501200	13	107	KAWC	1		
O&M	12000158	Music, Russel	Treatment Plant Op	120251	501200	13	106	KAWC	1		
Capital	99990008	New - Production Technician	Production Technician	120205	184100	0	1	KAWC	1		
O&M	99990008	New - Production Technician	Production Technician	123006	501200	16	1	KAWC	1		
O&M	99990008	New - Production Technician	Production Technician	123006	501200	13	106	KAWC	1		
O&M	99990008	New - Production Technician	Production Technician	123006	501200	13	107	KAWC	1		
Capital	50237902	O'Banion, Bobby E.	Production Technician	120205	184100	0	1	KAWC	1		
O&M	50237902	O'Banion, Bobby E.	Production Technician	123006	501200	13	107	KAWC	1		
O&M	50237902	O'Banion, Bobby E.	Production Technician	123006	501200	13	106	KAWC	1		
Capital	50237901	Osborne, LeeAnn	Clerk Oprns (N)	120205	184100	0	1	KAWC	1		
O&M	50237901	Osborne, LeeAnn	Clerk Oprns (N)	123206	501200	16	1	KAWC	1		
Capital	12000143	Owens, Stacy R.	Supvr Field Operations	120205	184100	0	1	KAWC	1		
O&M	12000143	Owens, Stacy R.	Supvr Field Operations	120206	501200	16	1	KAWC	1		
Capital	12000016	Poindexter, David	CREW LEADER	120205	184100	0	106	KAWC	1		
Capital	12000016	Poindexter, David	CREW LEADER	120205	184100	0	1	KAWC	1		
O&M	12000016	Poindexter, David	CREW LEADER	120206	501200	16	106	KAWC	1		
O&M	12000072	Pugh, Mary E.	Admin Asst (N)	120201	501200	13	106	KAWC	1		
O&M	12000072	Pugh, Mary E.	Admin Asst (N)	120201	501200	16	1	KAWC	1		
Capital	12000072	Pugh, Mary E.	Admin Asst (N)	120205	184100	0	1	KAWC	1		
O&M	50329350	Ramey, Karin J.	Specialist Oprns	120114	501200	16	1	KAWC	1		
Capital	50329350	Ramey, Karin J.	Specialist Oprns	120205	184100	0	1	KAWC	1		
Capital	99990005	Richardson, Tony E.	Meier Technician	120205	184100	0	1	KAWC	1		
O&M	99990005	Richardson, Tony E.	Meier Technician	120206	501200	16	1	KAWC	1		
O&M	99990005	Richardson, Tony E.	Meier Technician	120206	501200	16	106	KAWC	1		
Capital	50272970	Riggs, Barrett W.	Utility	120205	184100	0	1	KAWC	1		
Capital	50272970	Riggs, Barrett W.	Utility	120205	184100	0	1	KAWC	1		
O&M	50272970	Riggs, Barrett W.	Utility	120206	501200	16	106	KAWC	1		
O&M	5028959	Riley, Joshua D.	Meier Reader	120203	501200	16	1	KAWC	1		
O&M	5028959	Riley, Joshua D.	Meier Reader	120205	184100	0	1	KAWC	1		
Capital	50328959	Riley, Joshua D.	Meier Reader	120205	184100	0	106	KAWC	1		
Capital	50328959	Riley, Joshua D.	Meier Reader	120205	184100	0	1	KAWC	1		
O&M	12000067	Roney, Roy K.	Specialist Water Quality	120201	501200	16	1	KAWC	1		
Capital	12000067	Roney, Roy K.	Specialist Water Quality	120205	184100	0	1	KAWC	1		
Capital	12000076	Rookard, Paul E.	Supvr Field Operations	120205	184100	0	1	KAWC	1		
O&M	12000076	Rookard, Paul E.	Supvr Field Operations	120206	501200	16	1	KAWC	1		
O&M	12004605	Roser, Bryan	Meier Reader	120203	501200	16	1	KAWC	1		
O&M	12004605	Roser, Bryan	Meier Reader	120203	501200	16	106	KAWC	1		
Capital	12004605	Roser, Bryan	Meier Reader	120205	184100	0	1	KAWC	1		
Capital	12004605	Roser, Bryan	Meier Reader	120205	184100	0	106	KAWC	1		
O&M	50059079	Ross, Sr., Frank A.	Supvr Loss Control	120119	501200	16	1	KAWC	1		
Capital	50059079	Ross, Sr., Frank A.	Supvr Loss Control	120205	184100	0	1	KAWC	1		
O&M	12000052	Rowe, Nick O.	President (States)	120105	501200	16	1	KAWC	1		
Capital	12000052	Rowe, Nick O.	President (States)	120205	184100	0	1	KAWC	1		
Capital	12000074	Samuels, Robert L.	Field Services Representative	120205	184100	0	106	KAWC	1		
Capital	12000074	Samuels, Robert L.	Field Services Representative	120205	184100	0	1	KAWC	1		
O&M	12000074	Samuels, Robert L.	Field Services Representative	120206	501200	16	106	KAWC	1		
O&M	12000074	Samuels, Robert L.	Field Services Representative	120206	501200	16	1	KAWC	1		
Capital	50267233	Scott, Ronnie J.	Utility	120205	184100	0	106	KAWC	1		
Capital	50267233	Scott, Ronnie J.	Utility	120205	184100	0	1	KAWC	1		
O&M	50267233	Scott, Ronnie J.	Utility	120206	501200	16	106	KAWC	1		
O&M	50267233	Scott, Ronnie J.	Utility	120206	501200	16	1	KAWC	1		
Capital	12004012	Shehee, David B.	Supvr Water Quality	120205	184100	0	1	KAWC	1		
O&M	12004012	Shehee, David B.	Supvr Water Quality	120217	501200	16	1	KAWC	1		
O&M	12004012	Shehee, David B.	Supvr Water Quality	125001	501200	16	1	KAWC	1		
O&M	12004012	Shehee, David B.	Supvr Water Quality	129101	501200	16	1	KAWC	1		
Capital	12000159	Siler, Bryan V.	Specialist Oprns	120205	184100	0	1	KAWC	1		
O&M	12000159	Siler, Bryan V.	Specialist Oprns	120206	501200	16	1	KAWC	1		
O&M	12000159	Siler, Bryan V.	Specialist Oprns	120206	501200	16	106	KAWC	1		

Boonesboro Sewer
Bluegrass Station O & M

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
Capital	50328953	Simpson, Donald S.	Utility	120205	184100	0	1	KAWC	1		1
Capital	50328953	Simpson, Donald S.	Utility	120205	184100	0	106	KAWC			
O&M	50328953	Simpson, Donald S.	Utility	120206	501200	16	1	KAWC			
O&M	50328953	Simpson, Donald S.	Utility	120206	501200	16	106	KAWC			
Capital	12000132	Sipes, Peggy S.	Clerk Opns (N)	120205	184100	0	106	KAWC	1		1
Capital	12000132	Sipes, Peggy S.	Clerk Opns (N)	120205	184100	0	1	KAWC			
O&M	12000132	Sipes, Peggy S.	Clerk Opns (N)	120206	501200	16	1	KAWC			
O&M	12000132	Sipes, Peggy S.	Clerk Opns (N)	120206	501200	16	106	KAWC			
O&M	12000036	Stone, Peggy A.	Exec Asst	120105	501200	16	1	KAWC	1		1
O&M	12000036	Stone, Peggy A.	Exec Asst	120105	501200	16	106	KAWC			
Capital	12000036	Stone, Peggy A.	Exec Asst	120205	184100	0	1	KAWC			
Capital	12000135	Smith, James R.	Backhoe Operator	120205	184100	0	106	KAWC	1		1
O&M	12000135	Smith, James R.	Backhoe Operator	120205	184100	0	1	KAWC			
O&M	12000135	Smith, James R.	Backhoe Operator	120206	501200	16	1	KAWC			
O&M	12000135	Smith, James R.	Backhoe Operator	120206	501200	16	106	KAWC			
Capital	50172172	Smith, Stephen W.	CREW LEADER	120205	184100	0	106	KAWC	1		1
Capital	50172172	Smith, Stephen W.	CREW LEADER	120205	184100	0	1	KAWC			
O&M	50172172	Smith, Stephen W.	CREW LEADER	120206	501200	16	1	KAWC			
O&M	50172172	Smith, Stephen W.	CREW LEADER	120206	501200	16	106	KAWC			
Capital	99990003	Smither, William J.	CREW LEADER	120205	184100	0	1	KAWC			
Capital	99990003	Smither, William J.	CREW LEADER	120205	184100	0	106	KAWC			
O&M	99990003	Smither, William J.	CREW LEADER	120206	501200	16	1	KAWC			
O&M	99990003	Smither, William J.	CREW LEADER	120206	501200	16	106	KAWC			
O&M	50168955	Stigall, Eric D.	Drafter CAD (N)	120114	501200	16	1	KAWC	1		1
Capital	50168955	Stigall, Eric D.	Drafter CAD (N)	120205	184100	0	1	KAWC			
O&M	12000108	Sturgis, Edwin A.	Treatment Plant Opr Utility	120201	501200	16	1	KAWC			
Capital	12000108	Sturgis, Edwin A.	Treatment Plant Opr Utility	120205	184100	0	1	KAWC			
O&M	12000108	Sturgis, Edwin A.	Treatment Plant Opr Utility	120250	501200	13	106	KAWC			
O&M	12000108	Sturgis, Edwin A.	Treatment Plant Opr Utility	120250	501200	13	107	KAWC			
Capital	12000146	Teegarden, Randy H.	Sr. Operations Generalist	120205	184100	0	1	KAWC			
O&M	12000146	Teegarden, Randy H.	Sr. Operations Generalist	123006	501200	16	1	KAWC			
O&M	12000146	Teegarden, Randy H.	Sr. Operations Generalist	123006	501200	13	106	KAWC			
Capital	50104498	Tellez, Jose M.	Utility	120205	184100	0	106	KAWC	1		1
Capital	50104498	Tellez, Jose M.	Utility	120205	184100	0	1	KAWC			
O&M	50104498	Tellez, Jose M.	Utility	120206	501200	16	1	KAWC			
O&M	50104498	Tellez, Jose M.	Utility	120206	501200	16	106	KAWC			
O&M	12007090	Tomiko, Gregory V.	Engineering Project Manager	120114	501200	16	1	KAWC			
Capital	12007090	Tomiko, Gregory V.	Engineering Project Manager	120205	184100	0	1	KAWC			
Capital	12000112	Townsend, Kelly S.	Clerk Opns (N)	120205	184100	0	106	KAWC	1		1
Capital	12000112	Townsend, Kelly S.	Clerk Opns (N)	120205	184100	0	1	KAWC			
O&M	12000112	Townsend, Kelly S.	Clerk Opns (N)	120206	501200	16	106	KAWC			
O&M	12000112	Townsend, Kelly S.	Clerk Opns (N)	120206	501200	16	106	KAWC			
Capital	12007337	True, Angela K.	Clerk Opns (N)	120205	184100	0	1	KAWC			
O&M	12007337	True, Angela K.	Clerk Opns (N)	123005	501200	16	1	KAWC			
Capital	12007318	Tudor, Carol F.	Specialist Service Delivery	120205	184100	0	1	KAWC			
O&M	12007318	Tudor, Carol F.	Specialist Service Delivery	123006	501200	16	1	KAWC			
Capital	12007378	Tudor, Paul E.	Operations Generalist	120205	184100	0	1	KAWC			
Capital	12007378	Tudor, Paul E.	Operations Generalist	120205	184100	0	1	KAWC			
O&M	12007378	Tudor, Paul E.	Operations Generalist	123006	501200	16	1	KAWC			
O&M	12007378	Tudor, Paul E.	Operations Generalist	123006	501200	13	106	KAWC			
Capital	99990007	Vacant - Admin Asst Cross Connection	Admin Asst Cross Connection	120201	501200	16	1	KAWC			
Capital	99990007	Vacant - Admin Asst Cross Connection	Admin Asst Cross Connection	120205	184100	0	1	KAWC			
Capital	12000063	Lee, Joseph	CREW LEADER	120205	184100	0	106	KAWC	1		1
Capital	12000063	Lee, Joseph	CREW LEADER	120205	184100	0	1	KAWC			
O&M	12000063	Lee, Joseph	CREW LEADER	120206	501200	16	106	KAWC			
O&M	12000063	Lee, Joseph	CREW LEADER	120206	501200	16	106	KAWC			
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	1	KAWC			
Capital	50062542	Horn, Larry	CREW LEADER	120205	184100	0	106	KAWC			
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	1	KAWC			
O&M	50062542	Horn, Larry	CREW LEADER	120206	501200	16	106	KAWC			
Capital	50401243	Buffin, Keith	Process Maint Tech	120205	184100	0	1	KAWC			
Capital	50401243	Buffin, Keith	Process Maint Tech	120205	184100	0	1	KAWC			
O&M	50401243	Buffin, Keith	Process Maint Tech	123006	501200	16	1	KAWC			
O&M	50401243	Buffin, Keith	Process Maint Tech	123006	501200	13	106	KAWC			
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120201	501200	16	1	KAWC			
Capital	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120205	184100	0	1	KAWC			
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	106	KAWC			
O&M	1	Vacant - Treatment Plant Op-3rd Shift	Treatment Plant Op-3rd Shift	120251	501200	13	107	KAWC			
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Operator/Utility	120201	501200	16	1	KAWC			
Capital	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Operator/Utility	120205	184100	0	1	KAWC			
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Operator/Utility	123206	501200	13	106	KAWC			
O&M	99990009	Vacant - Treatment Plant Operator/Utility	Treatment Plant Operator/Utility	123206	501200	13	107	KAWC			
Capital	50387611	Jones, Gene	Utility	120205	184100	0	1	KAWC			
Capital	50387611	Jones, Gene	Utility	120205	184100	0	1	KAWC			
O&M	50387611	Jones, Gene	Utility	120206	501200	16	106	KAWC			

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
O&M	50387611	Jones, Gene	Utility	120206	501200	16	1	KAWC	1		
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	106	KAWC			1
Capital	50401266	Blevins, Dennis	Utility	120205	184100	0	1	KAWC			
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	106	KAWC			
O&M	50401266	Blevins, Dennis	Utility	120206	501200	16	1	KAWC	1		
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	106	KAWC			1
Capital	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120205	184100	0	1	KAWC			
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	106	KAWC			
O&M	50176069	Vaughn, Jonathan T.	Clerk Opns (N)	120206	501200	16	1	KAWC			
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120201	501200	16	1	KAWC	1		
Capital	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120205	184100	0	1	KAWC			1
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	106	KAWC			
O&M	12000115	Vaught, Elizabeth J.	Treatment Plant Op-2nd Shift	120251	501200	13	107	KAWC			
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	1	KAWC	1		
Capital	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120205	184100	0	106	KAWC			1
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	106	KAWC			
O&M	50345342	Vinegar, Cecily N.	Clerk Opns (N)	120206	501200	16	1	KAWC			

CATEGORY	PRNUMBER	NAME2	TITLE	BUSUNIT	OBJECT	SUB	PDBA	District	Emp count	Salary	Hourly
O&M	12000053	Vires, Jeffrey L.	Meter Technician	120203	501200	16	106	KAWC	1		1
O&M	12000053	Vires, Jeffrey L.	Meter Technician	120203	501200	16	1	KAWC			
Capital	12000053	Vires, Jeffrey L.	Meter Technician	120205	501200	0	1	KAWC	1		
O&M	12007131	Walker, Shannyn C.	Planning Engineer	120114	501200	16	1	KAWC	1		
Capital	12007131	Walker, Shannyn C.	Planning Engineer	120205	184100	0	1	KAWC	1		
O&M	12000157	Walters, Carolyn S.	Meter Reader	120203	501200	16	106	KAWC	1		
O&M	12000157	Walters, Carolyn S.	Meter Reader	120205	184100	0	1	KAWC	1		
Capital	12000157	Walters, Carolyn S.	Meter Reader	120205	184100	0	106	KAWC			
Capital	12000157	Walters, Carolyn S.	Supvr Field Operations	120205	184100	0	1	KAWC	1		
Capital	12000156	Walters, Mark A.	Supvr Field Operations	120206	501200	16	1	KAWC	1		
O&M	12000066	White, Joe C.	Supvr Production	120201	501200	16	1	KAWC	1		
Capital	12000066	White, Joe C.	Supvr Production	120205	184100	0	1	KAWC	1		
O&M	12000066	White, Joe C.	Supvr Production	129101	501200	16	1	KAWC	1		
Capital	12000152	Whittle, Kenny O.	Field Services Representative	120205	184100	0	106	KAWC	1		
Capital	12000152	Whittle, Kenny O.	Field Services Representative	120205	184100	0	1	KAWC	1		
O&M	12000152	Whittle, Kenny O.	Field Services Representative	120206	501200	16	106	KAWC	1		
O&M	12000152	Whittle, Kenny O.	Field Services Representative	120206	501200	16	1	KAWC	1		
O&M	50416677	Williams, Lance E.	Director Engineering	120114	501200	16	1	KAWC	1		
Capital	50416677	Williams, Lance E.	Director Engineering	120205	184100	0	1	KAWC	1		
O&M	12000021	Winer, David J.	Meter Reader (11/2/88-11/1/98)	120203	501200	16	1	KAWC	1		
O&M	12000021	Winer, David J.	Meter Reader (11/2/88-11/1/98)	120203	501200	16	106	KAWC	1		
Capital	12000021	Winer, David J.	Meter Reader (11/2/88-11/1/98)	120205	184100	0	1	KAWC	1		
Capital	12000021	Winer, David J.	Meter Reader (11/2/88-11/1/98)	120205	184100	0	106	KAWC	1		
Capital	12000010	Witherite, Richard L.	Clerk Opns (N)	120205	184100	0	1	KAWC	1		
Capital	99990010	Witherite, Richard L.	Clerk Opns (N)	120205	184100	0	106	KAWC	1		
Capital	99990010	Witherite, Richard L.	Clerk Opns (N)	120206	501200	16	106	KAWC	1		
O&M	99990010	Witherite, Richard L.	Clerk Opns (N)	120206	501200	16	1	KAWC	1		
O&M	50401265	Wright, Brian F.	Mgr Ext Affairs (State)	120121	501200	16	1	KAWC	1		
Capital	50401265	Wright, Brian F.	Mgr Ext Affairs (State)	120205	184100	0	1	KAWC	1		
O&M	50064202	Young Jr., Gary W.	Meter Reader	120203	501200	16	1	KAWC	1		
O&M	50064202	Young Jr., Gary W.	Meter Reader	120203	501200	16	106	KAWC	1		
Capital	50064202	Young Jr., Gary W.	Meter Reader	120205	184100	0	1	KAWC	1		
Capital	50064202	Young Jr., Gary W.	Meter Reader	120205	184100	0	106	KAWC	1		
Capital	12000054	Young Sr., James	CREW LEADER	120205	184100	0	106	KAWC	1		
Capital	12000054	Young Sr., James	CREW LEADER	120205	184100	0	1	KAWC	1		
Capital	12000054	Young Sr., James	CREW LEADER	120206	501200	16	106	KAWC	1		
O&M	12000054	Young Sr., James	CREW LEADER	120206	501200	16	1	KAWC	1		
O&M	12000054	Young Sr., James	Utility	120205	184100	0	106	KAWC	1		
Capital	50268705	Young, Richard A.	Utility	120205	184100	0	1	KAWC	1		
O&M	50268705	Young, Richard A.	Utility	120206	501200	16	106	KAWC	1		
O&M	50268705	Young, Richard A.	Utility	120206	501200	16	1	KAWC	1		
O&M	12000101	Braxton, Donna	Manager-Human Resources	120205	501200	16	1	KAWC	1		
O&M	12003179	Shyrock, Michael	Sr. Specialist IT	120205	501200	16	1	KAWC	1		
O&M			Allocated from Lexington					KAWC			
O&M			Allocated to Owenton Sewer					Owenton Sewer			
O&M			Allocated to Boonesboro Sewer					Boonesboro Sewer			
O&M			Allocated to Bluegrass Station O&M					Bluegrass Station O & M			
O&M			Incentive					KAWC			

146	56	90
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KY	O&M
KY	CAP
KY	O&M OT
KY	CAP OT
Owenton Sewer	O&M
Owenton Sewer	CAP
Owenton Sewer	O&M OT
Owenton Sewer	CAP OT
Boonesboro Sewer	O&M
Boonesboro Sewer	CAP
Boonesboro Sewer	O&M OT
Boonesboro Sewer	CAP OT
Bluegrass Station	O&M
Bluegrass Station	CAP
Bluegrass Station	O&M OT
Bluegrass Station	CAP OT

9,041,072

Incentive

Kentucky American Water Company
401 K Percentage Deductions
Group-Rates12 Report-401K%A

DBA	PDBA	DBA Code	Date Terminated	Hire date	Desc	Union	Non union	Rate	Co Match	Month											
										June 09	July 09	Aug 09	Sept 09	Oct 09	Nov 09	Dec 09					
		D	3020	0	01/10/00	401K 0-5%bas	N	5	2.5	3,960	4,140	3,960	3,960	3,960	3,960	3,780	4,140				
		D	3084	0	09/23/02	401K 1-3%BAS	N	2	2	3,752	3,923	3,752	3,752	3,752	3,752	3,690	4,041				
		D	3020	0	02/12/97	401K 0-5%bas	U	5	2.5	4,487	4,691	4,487	4,487	4,487	4,487	4,283	4,691				
		D	3084	0	11/01/04	401K 1-3%BAS	U	3	3	3,559	3,720	3,559	3,559	3,559	3,559	3,499	3,632				
		D	3089	0	11/01/04	401K4-5%BAS	U	2	1	3,559	3,720	3,559	3,559	3,559	3,559	3,499	3,632				
		D	3020	0	11/28/00	401K 0-5%bas	U	5	2.5	3,930	4,109	3,930	3,930	3,930	3,930	3,864	4,232				
		D	3084	0	01/17/05	401K 1-3%BAS	U	2	1	3,559	3,720	3,559	3,559	3,559	3,559	3,499	3,632				
		D	3089	0	01/17/05	401K4-5%BAS	U	2	1	3,559	3,720	3,559	3,559	3,559	3,559	3,499	3,632				
		D	3020	0	11/11/96	401K 0-5%bas	U	4	2	4,120	4,307	4,120	4,120	4,120	4,051	4,437	4,813				
		D	3020	0	10/1/92	401K 0-5%bas	U	5	2.5	4,136	4,324	4,136	4,136	4,136	4,066	4,454	4,828				
		D	3020	0	09/23/88	401K 0-5%bas	U	5	2.5	3,752	3,923	3,752	3,752	3,752	3,689	4,041	4,415				
		D	3020	0	05/15/89	401K 0-5%bas	N	5	2.5	8,870	9,273	8,870	8,870	8,870	8,467	9,273	9,676				
		D	3020	0	11/18/85	401K 0-5%bas	U	3	1.5	3,997	4,179	3,997	3,997	3,997	3,997	3,930	4,304				
		D	3020	0	01/24/03	401K 0-5%bas	N	5	2.5	3,930	4,109	3,930	3,930	3,930	3,864	4,232	4,605				
		D	3020	0	06/02/03	401K 0-5%bas	N	5	2.5	3,930	4,109	3,930	3,930	3,930	3,864	4,232	4,605				
		D	3020	0	08/24/98	401K 0-5%bas	N	5	2.5	5,417	5,663	5,417	5,417	5,417	5,170	5,663	6,036				
		D	3020	0	09/04/74	401K 0-5%bas	N	5	2.5	5,417	5,663	5,417	5,417	5,417	5,170	5,663	6,036				
		D	3020	0	11/11/74	401K 0-5%bas	N	5	2.5	7,279	7,610	7,279	7,279	7,279	6,948	7,610	8,083				
		D	3020	0	10/08/73	401K 0-5%bas	N	5	2.5	6,597	6,897	6,597	6,597	6,597	6,297	6,897	7,370				
		D	3020	0	10/17/83	401K 0-5%bas	N	5	2.5	3,930	4,109	3,930	3,930	3,930	3,864	4,232	4,605				
		D	3020	0	04/04/94	401K 0-5%bas	N	5	2.5	4,122	4,330	4,122	4,122	4,122	3,915	4,330	4,703				
		D	3020	0	01/24/03	401K 0-5%bas	N	5	2.5	10,999	11,499	10,999	10,999	10,999	10,500	11,499	12,000				
		D	3020	0	06/02/03	401K 0-5%bas	N	5	2.5	3,473	3,631	3,473	3,473	3,473	3,315	3,631	3,993				
		D	3020	0	08/24/98	401K 0-5%bas	N	2	1	4,120	4,307	4,120	4,120	4,120	4,051	4,437	4,813				
		D	3020	0	04/26/82	401K 0-5%bas	N	5	2.5	3,997	4,179	3,997	3,997	3,997	3,930	4,304	4,677				
		D	3084	0	01/20/05	401K 1-3%BAS	U	2	1	3,997	4,179	3,997	3,997	3,997	3,930	4,304	4,677				
		D	3089	0	01/20/05	401K4-5%BAS	U	2	1	3,997	4,179	3,997	3,997	3,997	3,930	4,304	4,677				
		D	3020	0	12/14/74	401K 0-5%bas	N	5	2.5	3,970	3,970	3,970	3,970	3,970	3,930	4,304	4,677				
		D	3020	0	05/09/75	401K 0-5%bas	N	5	2.5	3,551	3,713	3,551	3,551	3,551	3,500	3,713	3,926				
		D	3020	0	11/22/93	401K 0-5%bas	N	5	2.5	6,090	6,366	6,090	6,090	6,090	5,813	6,366	6,739				
		D	3020	0	11/29/00	401K 0-5%bas	N	4	2	3,752	3,923	3,752	3,752	3,752	3,689	4,041	4,415				
		D	3020	0	05/04/87	401K 0-5%bas	N	5	2.5	5,599	5,854	5,599	5,599	5,599	5,346	5,854	6,227				
		D	3020	0	11/01/99	401K 0-5%bas	N	5	2.5	3,559	3,720	3,559	3,559	3,559	3,499	3,832	4,205				
		D	3020	0	12/11/89	401K 0-5%bas	N	3	1.5	3,858	4,072	3,858	3,858	3,858	3,644	4,072	4,445				
		D	3020	0	08/11/71	401K 0-5%bas	N	5	2.5	4,629	4,839	4,629	4,629	4,629	4,418	4,839	5,212				
		D	3020	0	12/16/96	401K 0-5%bas	N	5	2.5	4,180	4,370	4,180	4,180	4,180	4,030	4,370	4,743				
		D	3020	0	05/28/85	401K 0-5%bas	N	5	2.5	3,997	4,179	3,997	3,997	3,997	3,930	4,304	4,677				
		D	3020	0	11/30/00	401K 0-5%bas	U	5	2.5	4,136	4,324	4,136	4,136	4,136	4,066	4,437	4,810				
		D	3084	0	05/14/07	401K 1-3%BAS	U	2	1	4,175	4,364	4,175	4,175	4,175	4,105	4,476	4,849				
		D	3089	0	05/14/07	401K4-5%BAS	U	2	1	4,175	4,364	4,175	4,175	4,175	4,105	4,476	4,849				
		D	3020	0	12/11/71	401K 0-5%bas	N	5	2.5	4,629	4,839	4,629	4,629	4,629	4,418	4,839	5,212				
		D	3020	0	08/11/71	401K 0-5%bas	N	5	2.5	4,180	4,370	4,180	4,180	4,180	4,030	4,370	4,743				
		D	3084	0	06/17/02	401K 1-3%BAS	U	2	1	3,667	3,838	3,667	3,667	3,667	3,601	3,952	4,325				
		D	3089	0	06/17/02	401K4-5%BAS	U	2	1	3,667	3,838	3,667	3,667	3,667	3,601	3,952	4,325				
		D	3086	0	04/13/06	401K 0-5%bas	N	3	1.5	7,355	7,689	7,355	7,355	7,355	7,021	7,689	8,062				
		D	3087	0	04/13/06	401K4-5%BAS	N	2	1	7,355	7,689	7,355	7,355	7,355	7,021	7,689	8,062				
		D	3084	0	10/02/06	401K 1-3%BAS	U	3	3	3,877	4,054	3,877	3,877	3,877	3,812	4,175	4,548				
		D	3089	0	10/02/06	401K4-5%BAS	U	2	1	3,877	4,054	3,877	3,877	3,877	3,812	4,175	4,548				
		D	3020	0	06/07/70	401K 0-5%bas	N	5	2.5	9,124	9,539	9,124	9,124	9,124	8,709	9,539	9,954				
		D	3086	0	06/09/08	401K 1-3%BAS	U	3	3	8,969	9,377	8,969	8,969	8,969	8,561	9,377	9,792				
		D	3087	0	06/09/08	401K4-5%BAS	N	2	1	8,969	9,377	8,969	8,969	8,969	8,561	9,377	9,792				
		D	3020	0	01/02/75	401K 0-5%bas	N	5	2.5	3,930	4,109	3,930	3,930	3,930	3,864	4,232	4,605				
		D	3084	0	01/01/07	401K 1-3%BAS	U	2	1	3,559	3,720	3,559	3,559	3,559	3,499	3,832	4,205				
		D	3089	0	01/01/07	401K4-5%BAS	U	2	1	3,559	3,720	3,559	3,559	3,559	3,499	3,832	4,205				
		D	3020	0	07/13/87	401K 0-5%bas	N	5	2.5	4,444	4,646	4,444	4,444	4,444	4,242	4,646	5,019				
		D	3020	0	07/30/73	401K 0-5%bas	N	5	2.5	3,074	3,214	3,074	3,074	3,074	2,935	3,214	3,455				
		D	3086	0	04/23/07	401K 1-3%BAS	N	3	3	3,045	3,183	3,045	3,045	3,045	2,906	3,183	3,464				
		D	3087	0	04/23/07	401K4-5%BAS	N	3	3	3,045	3,183	3,045	3,045	3,045	2,906	3,183	3,464				
		D	3086	0	06/26/06	401K 1-3%BAS	N	1	0.5	5,913	6,182	5,913	5,913	5,913	5,644	6,182	6,655				
		D	3086	0	05/22/85	401K 0-5%bas	N	5	2.5	7,554	7,898	7,554	7,554	7,554	7,211	7,898	8,371				
		D	3020	0	04/08/96	401K 0-5%bas	N	5	2.5	4,914	5,142	4,914	4,914	4,914	4,685	5,142	5,615				
		D	3020	0	08/16/99	401K 0-5%bas	N	5	2.5	3,863	4,039	3,863	3,863	3,863	3,798	4,169	4,541				
		D	3020	0	06/26/80	401K 0-5%bas	N	5	2.5	3,434	3,591	3,434	3,434	3,434	3,277	3,591	3,964				
		D	3020	0	03/27/06	401K 1-3%BAS	U	3	3	3,559	3,720	3,559	3,559	3,559	3,499	3,832	4,205				
		D	3089	0	03/27/06	401K4-5%BAS	U	2	1	3,559	3,720	3,559	3,559	3,559	3,499	3,832	4,205				
		D	3086	0	04/24/06	401K 1-3%BAS	N	3	3	4,617	4,826	4,617	4,617	4,617	4,407	4,826	5,200				
		D	3084	0	01/24/06	401K 0-5%bas	N	2	1	4,617	4,826	4,617	4,617	4,617	4,407	4,826	5,200				
		D	3084	0	01/18/05	401K 1-3%BAS	U	2	1	3,927	4,105	3,927	3,927	3,927	3,861	4,228	4,601				
		D	3089	0	01/18/05	401K4-5%BAS	U	2	1	3,927	4,105	3,927	3,927	3,927	3,861	4,228	4,601				

Kentucky American Water Company
401 K Percentage Deductions
Group-Rates12 Report-401K%
Alpha Name

DBA Type	PDBA Code	Date Terminated	Hire date	Desc	Union	Rate	Co Match	June 09	July 09	Aug 09	Sept 09	Oct 09	Nov 09	Dec 09
D	3084	0	05/02/05	401K 1-3%BAS	U	3	3	3,974	4,156	3,974	3,974	3,974	3,907	4,281
D	3089	0	05/02/05	401K4-5%BAS	U	2	1	3,974	4,156	3,974	3,974	3,974	3,907	4,281
D	3020	0	01/15/79	401K 0-5%bas	N	5	2.5	6,519	6,815	6,223	6,519	6,519	6,223	6,815
D	3020	0	06/04/84	401K 0-5%bas	U	5	2.5	3,930	4,109	3,751	3,930	3,930	3,684	4,232
D	3020	0	03/01/79	401K 0-5%bas	U	3	1.5	3,861	4,043	3,679	3,861	3,861	3,790	4,164
D	3020	0	03/01/83	401K 0-5%bas	U	4	2	3,930	4,109	3,751	3,930	3,930	3,864	4,232
D	3020	0	11/21/77	401K 0-5%bas	U	4	2	3,907	4,086	3,729	3,907	3,907	3,841	4,232
D	3020	0	08/31/87	401K 0-5%bas	N	5	2.5	3,789	3,961	3,617	3,789	3,789	3,617	3,961
D	3020	0	08/25/80	401K 0-5%bas	U	5	2.5	3,930	4,109	3,751	3,930	3,930	3,864	4,232
D	3020	0	03/01/00	401K 0-5%bas	U	5	2.5	3,752	3,923	3,582	3,752	3,752	3,689	4,041
D	3020	0	09/25/78	401K 0-5%bas	U	5	2.5	3,930	4,109	3,751	3,930	3,930	3,864	4,232
D	3084	0	02/10/03	401K 1-3%BAS	U	3	3	3,559	3,720	3,397	3,559	3,559	3,499	3,832
D	3089	0	02/10/03	401K4-5%BAS	U	2	1	3,559	3,720	3,397	3,559	3,559	3,499	3,832
D	3020	0	08/12/91	401K 0-5%bas	N	5	2.5	5,842	6,107	5,576	5,842	5,842	5,576	6,107
D	3084	0	11/18/96	401K 1-3%BAS	U	3	1.5	3,997	4,179	3,815	3,997	3,997	3,930	4,304
D	3089	0	11/18/96	401K4-5%BAS	U	2	1	3,997	4,179	3,815	3,997	3,997	3,930	4,304
D	3020	0	04/18/79	401K 0-5%bas	N	5	2.5	3,951	3,713	3,380	3,951	3,951	3,930	3,713
D	3020	0	04/01/99	401K 0-5%bas	N	5	2.5	2,748	2,873	2,748	2,748	2,748	2,623	2,873
D	3020	0	07/14/86	401K 0-5%bas	N	5	2.5	5,369	5,613	5,126	5,369	5,369	5,126	5,613
D	3020	0	09/30/88	401K 0-5%bas	N	5	2.5	3,520	3,680	3,360	3,520	3,520	3,360	3,680
D	3086	0	01/26/07	401K 1-3%BAS	N	3	1.5	3,962	4,142	3,782	3,962	3,962	3,782	4,142
D	3020	0	05/07/73	401K 0-5%bas	U	5	2.5	3,930	4,109	3,751	3,930	3,930	3,864	4,232
D	3020	0	05/18/76	401K 0-5%bas	N	5	2.5	4,358	4,556	4,160	4,358	4,358	4,160	4,556
D	3020	0	07/05/89	401K 0-5%bas	N	5	2.5	5,479	5,728	5,231	5,479	5,479	5,231	5,728
D	3020	0	02/25/00	401K 0-5%bas	U	5	2.5	3,559	3,720	3,397	3,559	3,559	3,499	3,832
D	3020	0	09/10/84	401K 0-5%bas	U	5	2.5	18,716	19,567	18,716	18,716	18,716	17,865	19,567
D	3020	0	09/10/84	401K 0-5%bas	U	5	2.5	3,923	3,923	3,582	3,923	3,923	3,689	4,041
D	3020	0	11/08/99	401K 0-5%bas	N	5	2.5	5,950	6,230	5,670	5,950	5,950	5,670	6,230
D	3020	0	06/01/98	401K 0-5%bas	N	5	2.5	6,776	7,083	6,487	6,776	6,776	6,487	7,083
D	3020	0	05/21/90	401K 0-5%bas	N	5	2.5	3,066	3,205	2,926	3,066	3,066	2,926	3,205
D	3020	0	03/15/93	401K 0-5%bas	N	5	2.5	4,786	5,004	4,568	4,786	4,786	4,568	5,004
D	3020	0	06/13/77	401K 0-5%bas	U	5	2.5	3,930	4,109	3,751	3,930	3,930	3,864	4,232
D	3020	0	10/04/04	401K 0-5%bas	N	1	0.5	3,492	3,333	3,492	3,492	3,492	3,333	3,650
D	3020	0	03/24/97	401K 0-5%bas	U	5	2.5	3,752	3,923	3,582	3,752	3,752	3,689	4,041
D	3020	0	10/30/89	401K 0-5%bas	N	5	2.5	3,556	3,718	3,394	3,556	3,556	3,394	3,718
D	3020	0	06/01/01	401K 0-5%bas	N	5	2.5	6,216	6,499	5,933	6,216	6,216	5,933	6,499
D	3020	0	11/25/96	401K 0-5%bas	N	5	2.5	2,828	2,956	2,700	2,828	2,828	2,700	2,956
D	3020	0	01/01/80	401K 0-5%bas	N	5	2.5	4,896	5,118	4,673	4,896	4,896	4,673	5,118
D	3020	0	11/29/04	401K 0-5%bas	N	5	2.5	3,574	3,736	3,411	3,574	3,574	3,411	3,736
D	3020	0	06/27/88	401K 0-5%bas	U	5	2.5	4,120	4,307	3,933	4,120	4,120	4,051	4,437
D	3086	0	05/07/07	401K 1-3%BAS	N	3	3	3,045	3,183	2,907	3,045	3,045	2,907	3,183
D	3087	0	05/07/07	401K4-5%BAS	N	1	0.5	3,045	3,183	2,907	3,045	3,045	2,907	3,183
D	3020	0	02/15/82	401K 0-5%bas	U	5	2.5	3,997	4,178	3,815	3,997	3,997	3,930	4,304
D	3020	0	06/15/01	401K 0-5%bas	N	5	2.5	5,720	5,980	5,460	5,720	5,720	5,460	5,980
D	3020	0	06/14/96	401K 0-5%bas	U	5	2.5	3,559	3,720	3,397	3,559	3,559	3,499	3,832
D	3020	0	03/08/82	401K 0-5%bas	N	5	2.5	4,840	5,060	4,619	4,840	4,840	4,619	5,060
D	3020	0	02/13/78	401K 0-5%bas	N	5	2.5	6,405	6,689	6,110	6,405	6,405	6,110	6,689
D	3020	0	11/14/83	401K 0-5%bas	U	5	2.5	3,930	4,109	3,751	3,930	3,930	3,864	4,232
D	3086	0	06/30/08	401K 1-3%BAS	N	3	3	10,982	11,482	10,483	10,982	10,982	10,483	11,482
D	3087	0	06/30/08	401K4-5%BAS	N	2	1	10,982	11,482	10,483	10,982	10,982	10,483	11,482
D	3020	0	03/17/92	401K 0-5%bas	U	4	2	3,752	3,923	3,582	3,752	3,752	3,689	4,041
D	3084	0	12/22/97	401K 1-3%BAS	N	4	2	5,646	5,903	5,390	5,646	5,646	5,390	5,903
D	3020	0	03/28/06	401K 0-5%bas	U	3	3	3,559	3,721	3,397	3,559	3,559	3,499	3,832
D	3089	0	03/28/06	401K4-5%BAS	U	2	1	3,559	3,721	3,397	3,559	3,559	3,499	3,832
D	3020	0	7/17/1980	401K 0-5%bas	U	5	2.5	7,820	8,175	7,464	7,820	7,820	7,464	8,175
D	3020	0	7/27/1988	401K 0-5%bas	U	5	2.5	6,711	7,016	6,406	6,711	6,711	6,406	7,016

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Address#	Alpha Name	DBA Type	PDBA Code	Date Terminated	Hire date	Desc	Union	Rate	Co Match	Jan 10	Feb 10	March 10	Apr 10	May 10	Total
12004324	Adams, Tobey J.	D	3020	0	01/10/00	401K 0-5%bas	N	5	2.5	3,780	3,600	4,140	4,118	3,931	47,289
50049798	Alexander, Darrell W.	D	3084	0	09/23/02	401K 1-3%BAS	U	2	2	4,690	3,514	4,041	3,865	3,690	45,392
12000086	Anderson, Richard T.	D	3020	0	02/12/97	401K 0-5%bas	N	5	2.5	4,283	4,079	4,691	4,667	4,455	53,584
50173103	Arvin, William P.	D	3084	0	11/01/04	401K 1-3%BAS	U	3	3	3,499	3,332	3,632	3,666	3,499	42,963
50173103	Arvin, William P.	D	3089	0	11/01/04	401K4-5%BAS	U	2	1	3,499	3,332	3,632	3,666	3,499	42,963
12006074	Barnett, Jerry	D	3020	0	11/28/00	401K 0-5%bas	U	5	2.5	3,869	3,680	4,232	4,048	3,864	47,434
50187280	Bault, Hope Y.	D	3084	0	01/17/05	401K 1-3%BAS	U	3	3	3,499	3,332	3,632	3,665	3,499	42,952
50187280	Bault, Hope Y.	D	3089	0	01/17/05	401K4-5%BAS	U	2	1	3,499	3,332	3,632	3,665	3,499	42,952
12000070	Bemiss, Janet G.	D	3020	0	11/11/96	401K 0-5%bas	U	4	2	4,051	3,858	4,437	4,244	4,051	49,729
12000065	Booker, Albert G.	D	3020	0	10/01/92	401K 0-5%bas	U	5	2.5	4,066	3,873	4,454	4,260	4,066	49,919
12000010	Brady, James A.	D	3020	0	09/23/88	401K 0-5%bas	U	5	2.5	3,689	3,514	4,041	3,865	3,689	45,289
12000128	Bridwell, Linda C.	D	3020	0	05/15/89	401K 0-5%bas	N	5	2.5	8,467	8,063	9,273	9,225	8,805	105,923
12000057	Brown Jr., Charles E.	D	3020	0	11/18/85	401K 0-5%bas	N	3	1.5	3,930	3,743	4,304	4,117	3,930	48,243
12000037	Brown, Kenneth B.	D	3020	0	01/27/92	401K 0-5%bas	N	5	1.5	3,864	3,680	4,232	4,048	3,864	47,434
12000017	Brumfield, Robert	D	3020	0	09/04/74	401K 0-5%bas	N	3	2.5	5,170	4,924	5,663	5,633	5,377	64,684
12000080	Buchanan, Richard A.	D	3020	0	11/11/74	401K 0-5%bas	N	5	2.5	6,948	6,617	7,610	7,570	7,226	86,924
12000002	Buckner, William S.	D	3020	0	10/08/73	401K 0-5%bas	N	5	2.5	6,297	5,997	6,897	6,861	6,549	78,780
12000062	Byrd, Tony L.	D	3020	0	10/17/83	401K 0-5%bas	N	3	1.5	3,864	3,680	4,232	4,048	3,864	47,434
50237899	Callan, Anthony R. (Owenton Sewer)	D	3020	0	01/24/03	401K 0-5%bas	N	5	2.5	3,915	3,708	4,330	4,287	4,072	49,168
50066495	Carr, Shana D.	D	3020	0	04/04/94	401K 0-5%bas	N	5	2.5	10,500	10,000	11,499	11,440	10,920	131,354
50085740	Cantler, Keith	D	3020	0	06/02/03	401K 0-5%bas	N	2	1	3,315	3,158	3,631	3,612	3,448	41,475
12007384	Castleman, Lee E.	D	3020	0	08/24/98	401K 0-5%bas	N	5	2.5	4,051	3,858	4,437	4,244	4,051	49,729
12000064	Chandler, Mark D.	D	3020	0	04/28/82	401K 0-5%bas	U	5	2.5	3,930	3,742	4,304	4,117	3,930	48,242
50188930	Clark, Nathan A.	D	3089	0	01/20/05	401K4-5%BAS	U	3	3	3,930	3,742	4,304	4,117	3,930	48,242
12000139	Clayborne, Jr., Charles D.	D	3020	0	02/14/74	401K 0-5%bas	N	2	1	3,624	3,452	3,970	3,949	3,770	45,344
50237900	Clifford, David B.	D	3020	0	05/09/75	401K 0-5%bas	N	5	2.5	3,390	3,228	3,713	3,693	3,525	42,408
12000096	Cole, Rachel S.	D	3020	0	11/22/93	401K 0-5%bas	U	5	2.5	5,813	5,537	6,366	6,334	6,046	72,724
12006079	Collins, Brett	D	3020	0	11/29/00	401K 0-5%bas	U	4	2	3,689	3,513	4,041	3,865	3,689	45,287
12000142	Combs, Mitzi R.	D	3020	0	05/04/87	401K 0-5%bas	N	5	2.5	5,346	5,091	5,854	5,824	5,559	66,871
12003959	Couch, Jerry	D	3020	0	11/01/99	401K 0-5%bas	N	5	2.5	3,499	3,333	3,632	3,666	3,499	42,954
12000117	Coy, Timothy	D	3020	0	12/11/89	401K 0-5%bas	N	3	1.5	3,644	3,429	4,072	4,012	3,789	45,952
12000133	Cruse, Robert M.	D	3020	0	11/17/70	401K 0-5%bas	U	5	2.5	3,864	3,680	4,232	4,048	3,864	47,434
12000145	Dean, David J.	D	3020	0	05/28/85	401K 0-5%bas	U	2	1	3,930	3,743	4,304	4,117	3,930	48,243
12006076	Dennison, James Bennette	D	3020	0	11/30/00	401K 0-5%bas	U	5	2.5	4,066	3,873	4,454	4,260	4,066	49,919
50345811	Dotson, Nicholas L.	D	3084	0	05/14/07	401K 1-3%BAS	U	3	3	4,105	3,909	4,495	4,300	4,105	50,388
50345811	Dotson, Nicholas L.	D	3089	0	05/14/07	401K4-5%BAS	U	2	1	4,105	3,909	4,495	4,300	4,105	50,388
12000005	Famer, Danny R.	D	3020	0	08/11/71	401K 0-5%bas	N	5	2.5	4,418	4,208	4,839	4,814	4,595	55,275
12000075	Fells, Jon W.	D	3020	0	12/16/96	401K 0-5%bas	N	5	2.5	3,990	3,800	4,370	4,347	4,150	49,917
5033303	Fields, Christopher M.	D	3084	0	06/17/02	401K 1-3%BAS	U	2	3	3,601	3,425	3,952	3,777	3,601	44,244
5033303	Fields, Christopher M.	D	3089	0	06/17/02	401K4-5%BAS	U	2	3	3,601	3,425	3,952	3,777	3,601	44,244
50271711	Galavotti, Michael D.	D	3086	0	04/13/06	401K 1-3%BAS	N	3	3	7,021	6,686	7,689	7,649	7,302	87,832
50271711	Galavotti, Michael D.	D	3087	0	04/13/06	401K4-5%BAS	N	2	1	7,021	6,686	7,689	7,649	7,302	87,832
50303438	Gray, Michael D.	D	3084	0	10/02/06	401K 1-3%BAS	N	3	3	3,812	3,631	4,175	3,994	3,812	46,797
50303438	Gray, Michael D.	D	3089	0	10/02/06	401K4-5%BAS	N	2	1	3,812	3,631	4,175	3,994	3,812	46,797
12000120	Griffin, Dillard	D	3020	0	06/07/70	401K 0-5%bas	U	5	2.5	8,709	8,296	9,539	9,490	9,059	108,961
50413314	Hack, John-Mark B.	D	3086	0	06/09/08	401K 1-3%BAS	N	3	3	8,561	8,154	9,377	9,328	8,904	107,107
50413314	Hack, John-Mark B.	D	3087	0	06/09/08	401K4-5%BAS	N	2	1	8,561	8,154	9,377	9,328	8,904	107,107
12000081	Hall II, John W.	D	3020	0	01/02/75	401K 0-5%bas	N	5	2.5	3,869	3,680	4,232	4,048	3,864	47,434
50325171	Hall, Erik J.	D	3084	0	01/01/07	401K 1-3%BAS	U	3	3	3,499	3,332	3,633	3,666	3,499	42,954
50325171	Hall, Erik J.	D	3089	0	01/01/07	401K4-5%BAS	U	2	1	3,499	3,332	3,633	3,666	3,499	42,954
12000068	Hawthorne, Richard B.	D	3020	0	07/13/67	401K 0-5%bas	N	5	2.5	4,242	4,040	4,646	4,622	4,412	53,070
50342560	Hungate, Bethany G.	D	3086	0	04/23/07	401K 1-3%BAS	N	3	3	2,906	2,768	3,183	3,166	3,023	36,359
50342560	Hungate, Bethany G.	D	3087	0	04/23/07	401K4-5%BAS	N	1	0.5	2,906	2,768	3,183	3,166	3,023	36,359
50285333	Hurt, Jason M.	D	3086	0	06/26/06	401K 1-3%BAS	N	3	3	5,644	5,375	6,182	6,149	5,870	70,611
12000127	Jackson, Jarold T.	D	3020	0	05/22/85	401K 0-5%bas	N	5	2.5	7,211	6,868	7,898	7,857	7,500	90,214
12000038	Johnson, Dorothy J.	D	3020	0	04/08/96	401K 0-5%bas	N	5	2.5	4,685	4,457	5,142	5,110	4,873	58,663
12003045	Kees, Alvin R.	D	3020	0	08/16/99	401K 0-5%bas	U	5	2.5	3,798	3,617	4,160	3,979	3,798	46,626
50237894	Kincard, Terry M.	D	3020	0	06/28/80	401K 0-5%bas	N	5	2.5	3,277	3,120	3,591	3,572	3,408	41,006
50268700	Kinley, Victor E.	D	3084	0	03/27/06	401K 1-3%BAS	N	3	3	3,499	3,332	3,633	3,666	3,499	42,954
50268700	Kinley, Victor E.	D	3086	0	03/27/06	401K4-5%BAS	N	2	1	3,499	3,332	3,633	3,666	3,499	42,954
50273918	Kruchinski, Ronald K.	D	3086	0	04/24/06	401K 1-3%BAS	N	3	3	4,407	4,198	4,826	4,801	4,583	55,132
50273918	Kruchinski, Ronald K.	D	3087	0	04/24/06	401K4-5%BAS	N	2	1	4,407	4,198	4,826	4,801	4,583	55,132
50187315	Lynch, William L.	D	3084	0	01/18/05	401K 1-3%BAS	U	3	3	3,861	3,677	4,228	4,044	3,861	47,394
50187315	Lynch, William L.	D	3089	0	01/18/05	401K4-5%BAS	U	2	1	3,861	3,677	4,228	4,044	3,861	47,394

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Address#	Alpha Name	DBA Type	PDBA Code	Date Terminated	Hire date	Desc	Non union	Rate	Co Match	Jan 10	Feb 10	March 10	Apr 10	May 10	Total
50205602	Maggard, Michael D.	D	3084	0	05/02/05	401K 1-3%BAS	U	3	3	3,907	3,719	3,719	4,093	3,907	47,965
50205602	Maggard, Michael D.	D	3089	0	05/02/05	401K4-5%BAS	U	2	1	3,907	3,719	3,719	4,093	3,907	47,965
12000073	Mattingly, Marion W.	D	3020	0	01/15/79	401K 0-5%bas	N	5	2.5	6,223	5,927	6,815	6,780	6,472	77,850
12000074	Mattingly, Richard	D	3020	0	06/04/84	401K 0-5%bas	U	5	2.5	3,864	3,680	4,232	4,048	3,864	47,434
12000046	Maxey, Jerry W.	D	3020	0	03/01/79	401K 0-5%bas	U	3	1.5	3,790	3,602	4,164	3,976	3,790	46,581
12000058	McCullough, Millard W.	D	3020	0	03/01/83	401K 0-5%bas	U	4	2	3,864	3,680	4,232	4,048	3,864	47,434
12000107	McFarland, Terry L.	D	3020	0	08/31/87	401K 0-5%bas	N	5	2.5	3,841	3,657	4,209	4,025	3,841	47,159
12000012	Mireault, Debra A.	D	3020	0	01/21/77	401K 0-5%bas	N	5	2.5	3,617	3,444	3,961	3,940	3,761	45,246
12000001	Moberly, Michael K.	D	3020	0	08/25/80	401K 0-5%bas	U	5	2.5	3,864	3,680	4,232	4,048	3,864	47,434
12004648	Moore, David M.	D	3020	0	03/01/00	401K 0-5%bas	U	5	2.5	3,689	3,514	4,041	3,865	3,689	45,289
12000138	Moore, Dennis J.	D	3020	0	09/25/78	401K 0-5%bas	U	5	2.5	3,864	3,680	4,232	4,048	3,864	47,434
50068253	Mosby, Erik L.	D	3084	0	02/10/03	401K 1-3%BAS	U	3	3	3,499	3,332	3,832	3,665	3,499	42,952
50068253	Mosby, Erik L.	D	3089	0	02/10/03	401K4-5%BAS	U	2	1	3,499	3,332	3,832	3,665	3,499	42,952
12000103	Mullins, Mark E.	D	3020	0	08/12/91	401K 0-5%bas	N	5	2.5	5,576	5,310	6,107	6,075	5,799	69,759
12000158	Music, Jr., Russell J.	D	3084	0	11/18/96	401K 1-3%BAS	N	3	1.5	3,930	3,743	4,304	4,117	3,930	48,243
12000158	Music, Jr., Russell J.	D	3089	0	11/18/96	401K4-5%BAS	U	2	1	3,930	3,743	4,304	4,117	3,930	48,243
50237902	O'Bannon, Bobby E.	D	3020	0	04/18/79	401K 0-5%bas	N	5	2.5	3,390	3,228	3,713	3,693	3,525	42,408
50237901	Osborne, LeeAnn	D	3020	0	04/01/99	401K 0-5%bas	N	5	2.5	2,623	2,498	2,873	2,858	2,728	32,816
12000143	Owens, Stacy R.	D	3020	0	07/14/86	401K 0-5%bas	N	5	2.5	5,126	4,882	5,613	5,584	5,331	64,121
12000072	Pugh, Mary E.	D	3020	0	09/30/88	401K 0-5%bas	N	5	2.5	3,360	3,200	3,680	3,660	3,495	42,035
50329350	Ramey, Karin J.	D	3086	0	01/26/07	401K 1-3%BAS	U	3	1.5	3,782	3,602	4,142	4,120	3,933	47,313
12000162	Richardson, Tony E.	D	3020	0	05/07/73	401K 0-5%bas	U	5	2.5	3,864	3,680	4,232	4,048	3,864	47,434
12000067	Roney, Roy K.	D	3020	0	05/18/76	401K 0-5%bas	N	5	2.5	4,160	3,962	4,556	4,532	4,326	52,042
12000076	Rookard, Paul E.	D	3020	0	07/05/89	401K 0-5%bas	N	5	2.5	5,231	4,981	5,728	5,699	5,439	65,433
12004605	Roser, Bryan	D	3020	0	02/25/00	401K 0-5%bas	N	5	2.5	3,489	3,332	3,832	3,665	3,489	42,952
12000052	Rowe, Nick O.	D	3020	0	09/21/87	401K 0-5%bas	U	5	2.5	17,865	17,014	19,567	19,465	18,579	223,502
12000063	Samuels, Robert L.	D	3020	0	09/10/84	401K 0-5%bas	U	5	2.5	3,333	3,174	3,650	3,631	3,466	41,696
12004012	Shehee, David B.	D	3020	0	11/08/99	401K 0-5%bas	N	5	2.5	5,670	5,390	6,230	6,188	5,897	71,025
12000100	Siler, Bryan V.	D	3020	0	06/01/98	401K 0-5%bas	N	5	2.5	6,468	6,160	7,084	7,047	6,727	80,914
12000132	Sipes, Peggy S.	D	3020	0	05/21/90	401K 0-5%bas	N	5	2.5	2,926	2,787	3,205	3,188	3,043	36,609
12000036	Stone, Peggy A.	D	3020	0	03/15/93	401K 0-5%bas	N	5	2.5	4,568	4,351	5,004	4,978	4,752	57,155
12000135	Smith, James R.	D	3020	0	06/13/77	401K 0-5%bas	N	5	2.5	3,864	3,680	4,232	4,048	3,864	47,434
50168955	Sligall, Eric D.	D	3020	0	10/04/04	401K 0-5%bas	U	1	0.5	3,333	3,174	3,650	3,631	3,466	41,696
12000108	Sturgis, Edwin A.	D	3020	0	03/24/97	401K 0-5%bas	U	5	2.5	3,689	3,514	4,041	3,865	3,689	45,289
12000146	Teegarden, Randy H.	D	3020	0	10/30/89	401K 0-5%bas	N	5	2.5	3,394	3,233	3,718	3,698	3,530	42,465
12007090	Tomko, Gregory V.	D	3020	0	06/01/01	401K 0-5%bas	N	5	2.5	5,933	5,651	6,499	6,465	6,171	74,231
12007337	True, Angela K.	D	3020	0	11/25/96	401K 0-5%bas	N	5	2.5	2,700	2,571	2,956	2,941	2,808	33,772
12007318	Tudor, Carol F.	D	3020	0	01/01/80	401K 0-5%bas	N	5	2.5	4,673	4,451	5,118	5,092	4,860	58,464
50176069	Vaughn, Jonathan T.	D	3020	0	11/29/04	401K 0-5%bas	N	5	2.5	3,411	3,249	3,736	3,717	3,548	42,677
12000115	Vaught, Elizabeth J.	D	3020	0	06/27/88	401K 0-5%bas	U	5	2.5	4,051	3,858	4,437	4,244	4,051	49,729
50345342	Vinegar, Cecily N.	D	3086	0	05/07/07	401K 1-3%BAS	N	3	3	2,907	2,768	3,183	3,166	3,022	36,361
50345342	Vinegar, Cecily N.	D	3087	0	05/07/07	401K4-5%BAS	N	1	0.5	2,907	2,768	3,183	3,166	3,022	36,361
12000053	Vires, Jeffrey L.	D	3020	0	02/15/82	401K 0-5%bas	N	5	2.5	3,930	3,743	4,304	4,117	3,930	48,242
12007131	Walker, Shannyn C.	D	3020	0	06/15/01	401K 0-5%bas	N	5	2.5	5,460	5,200	5,980	5,949	5,678	68,307
12000157	Walters, Carolyn S.	D	3020	0	06/14/96	401K 0-5%bas	N	5	2.5	3,499	3,333	3,832	3,665	3,499	42,953
12000156	Walters, Mark A.	D	3020	0	03/08/82	401K 0-5%bas	N	5	2.5	4,619	4,399	5,060	5,034	4,804	57,794
12000066	White, Joe C.	D	3020	0	02/13/78	401K 0-5%bas	N	5	2.5	6,110	5,816	6,699	6,661	6,355	76,474
12000071	Whittle, Kenny O.	D	3020	0	11/14/83	401K 0-5%bas	N	5	2.5	3,864	3,680	4,232	4,048	3,864	47,434
50416677	Williams, Lance E.	D	3086	0	06/30/08	401K 1-3%BAS	N	3	3	10,483	9,984	11,482	11,422	10,903	131,150
50416677	Williams, Lance E.	D	3087	0	06/30/08	401K4-5%BAS	N	2	1	10,483	9,984	11,482	11,422	10,903	131,150
12000021	Winer, David J.	D	3020	0	03/17/92	401K 0-5%bas	N	4	2	3,689	3,514	4,041	3,865	3,689	45,289
12000159	Witherle, Richard L.	D	3020	0	12/22/97	401K 0-5%bas	N	4	2	5,390	5,133	5,903	5,872	5,606	67,428
50268705	Young, Richard A.	D	3084	0	03/28/06	401K 1-3%BAS	U	3	3	3,499	3,332	3,832	3,666	3,499	42,954
50268705	Young, Richard A.	D	3089	0	03/28/06	401K4-5%BAS	U	2	1	3,499	3,332	3,832	3,666	3,499	42,954
12000101	Braxton, Donna	D	3020	0	7/17/1980	401K 0-5%bas	U	5	2.5	7,464	7,109	8,175	8,092	7,725	93,303
12003179	Shryock, Michael	D	3020	0	7/27/1998	401K 0-5%bas	U	5	2.5	6,406	6,101	7,016	6,947	6,640	80,087

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DBA Type	DBA Code	Address#	Alpha Name	Union	Non Union	Rate	Co Match	June 09	July 09	Aug 09	Sept 09	Oct 09	Nov 09	Dec 09
D	3020	12004324	Adams, Tobey J.	N	N	5	2.5	99	104	95	99	99	95	104
D	3084	50049798	Alexander, Darrell W.	U	U	2	2	75	78	72	75	75	74	81
D	3020	12000086	Anderson, Richard T.	N	N	5	2.5	112	117	107	112	112	107	117
D	3084	50773103	Arvin, William P.	U	U	3	3	107	112	102	107	107	105	115
D	3089	50173103	Arvin, William P.	U	U	2	1	36	37	34	36	36	35	38
D	3020	12006074	Barnett, Jerry	U	U	5	2.5	98	103	94	98	98	97	106
D	3084	50187280	Bault, Hope Y.	U	U	3	3	107	112	102	107	107	105	115
D	3020	12000070	Bemiss, Janet G.	U	U	2	1	36	37	34	36	36	35	38
D	3020	12000065	Booker, Albert G.	U	U	4	2	82	86	79	82	82	81	89
D	3020	12000010	Brady, James A.	U	U	5	2.5	103	108	99	103	103	102	111
D	3020	12000128	Bridwell, Linda C.	U	U	5	2.5	94	98	90	94	94	92	101
D	3020	12000057	Brown Jr., Charles E.	N	N	5	2.5	222	232	212	222	222	212	232
D	3020	12000037	Brown, Kenneth B.	U	U	3	1.5	60	63	57	60	60	59	65
D	3020	12000017	Brunfield, Robert	U	U	3	1.5	59	62	56	59	59	58	63
D	3020	12000080	Buchanan, Richard A.	N	N	5	2.5	135	142	129	135	135	129	142
D	3020	12000002	Buckner, William S.	N	N	5	2.5	182	190	174	182	182	174	190
D	3020	12000062	Byrd, Tony L.	N	N	3	1.5	165	172	157	165	165	157	172
D	3020	50237899	Callan, Anthony R. (Owenton Sewer)	N	N	5	2.5	59	62	56	59	59	58	63
D	3020	50065495	Carr, Shana D.	N	N	5	2.5	103	108	98	103	103	98	108
D	3020	50085740	Cartier, Keith	N	N	5	2.5	275	287	263	275	275	263	287
D	3020	12007384	Castleman, Lee E.	N	N	2	1	35	36	33	35	35	33	36
D	3020	12000064	Chandler, Mark D.	N	N	5	2.5	103	108	98	103	103	101	111
D	3084	50188930	Clark, Nathan A.	U	U	3	3	120	125	114	120	120	118	129
D	3089	50188930	Clark, Nathan A.	U	U	2	1	40	42	38	40	40	39	43
D	3020	12000139	Clayborne, Jr., Charles D.	N	N	2	1	38	40	36	38	38	36	40
D	3020	50237900	Clifton, David B.	N	N	5	2.5	89	93	85	89	89	85	93
D	3020	12000096	Cole, Rachel S.	N	N	5	2.5	152	159	145	152	152	145	159
D	3020	12006079	Collins, Brett	N	N	4	2	75	78	72	75	75	74	81
D	3020	12000142	Combs, Mitzi R.	N	N	5	2.5	140	146	134	140	140	134	146
D	3020	12003959	Couch, Jerry	N	N	5	2.5	89	93	85	89	89	87	96
D	3020	12000117	Coy, Timothy	N	N	3	1.5	58	61	55	58	58	55	61
D	3020	12000133	Cruse, Robert M.	U	U	5	2.5	98	103	94	98	98	97	106
D	3020	12000145	Dean, David J.	U	U	2	1	40	42	38	40	40	39	43
D	3020	12006076	Dennison, James Bennette	U	U	5	2.5	103	108	99	103	103	102	111
D	3089	50345811	Deison, Nicholas L.	U	U	3	3	125	131	120	125	125	123	135
D	3089	50345811	Deison, Nicholas L.	U	U	2	1	42	44	40	42	42	41	45
D	3020	12000005	Farmer, Danny R.	N	N	5	2.5	116	121	110	116	116	110	121
D	3020	12000075	Felts, Jon W.	N	N	5	2.5	105	109	100	105	105	100	109
D	3084	5033303	Fields, Christopher M.	U	U	3	3	110	115	105	110	110	108	119
D	3089	5033303	Fields, Christopher M.	U	U	2	1	37	38	35	37	37	36	40
D	3089	50271711	Galavotti, Michael D.	N	N	3	3	221	231	211	221	221	211	231
D	3087	50271711	Galavotti, Michael D.	N	N	2	1	74	77	70	74	74	70	77
D	3084	50303438	Gray, Michael D.	U	U	3	3	116	122	111	116	116	114	125
D	3089	50303438	Gray, Michael D.	U	U	2	1	39	41	37	39	39	38	42
D	3020	12000120	Griffin, Dillard	N	N	5	2.5	228	238	218	228	228	218	238
D	3086	50413314	Heck, John-Mark B.	N	N	3	3	269	281	257	269	269	257	281
D	3020	50413314	Heck, John-Mark B.	U	U	2	1	90	94	86	90	90	86	94
D	3020	12000081	Hall III, John W.	N	N	5	2.5	98	103	94	98	98	97	106
D	3089	50325171	Hall, Erik J.	U	U	2	1	107	112	102	107	107	105	115
D	3020	50325171	Hall, Erik J.	U	U	3	3	36	37	34	36	36	35	38
D	3020	12000068	Hawthorne, Richard B.	N	N	5	2.5	111	116	106	111	111	106	116
D	3086	50342560	Hungate, Bethany G.	N	N	3	1.5	46	48	44	46	46	44	48
D	3086	50342560	Hungate, Bethany G.	N	N	3	1.5	91	95	87	91	91	87	95
D	3086	50285333	Hurt, Jason M.	N	N	1	0.5	15	16	15	15	15	15	16
D	3020	12000127	Jackson, Jarold T.	N	N	3	3	177	185	169	177	177	169	185
D	3020	12000038	Johnson, Dorothy J.	N	N	5	2.5	189	197	180	189	189	180	197
D	3020	12003045	Kees, Alvin R.	U	U	5	2.5	123	129	117	123	123	117	129
D	3020	50237894	Kincaid, Terry M.	U	U	5	2.5	97	101	92	97	97	95	104
D	3084	50268700	Kinley, Victor E.	N	N	3	3	86	90	82	86	86	82	90
D	3086	50273918	Kruchinski, Ronald K.	U	U	2	1	107	112	102	107	107	105	115
D	3087	50187315	Kruchinski, Ronald K.	N	N	3	3	139	145	132	139	139	132	145
D	3084	50187315	Lynch, William L.	U	U	2	1	118	123	112	118	118	116	127
D	3089	50187315	Lynch, William L.	U	U	2	1	39	41	37	39	39	39	42

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DBA Type	DBA Code	Alpha Name	Address#	Date Terminated	Hire date	Desc	Union	Rate	Co Match	June 09	July 09	Aug 09	Sept 09	Oct 09	Nov 09	Dec 09
D	3084	Maggard, Michael D.	50205802	0	05/02/05	401K 1-3%BAS	U	3	3	119	125	114	119	119	117	128
D	3089	Maggard, Michael D.	50205802	0	05/02/05	401K4-5%BAS	U	2	1	40	42	38	40	40	39	43
D	3020	Mattingly, Michael W.	12000073	0	01/15/79	401k 0-5%bas	N	5	2.5	163	170	156	163	163	156	170
D	3020	Mattingly, Richard	12000074	0	06/04/84	401k 0-5%bas	N	5	2.5	98	103	94	98	98	97	106
D	3020	Maxey, Jerry W.	12000046	0	03/01/79	401k 0-5%bas	U	3	1.5	58	61	55	58	58	57	62
D	3020	Mccullough, Millard W.	12000058	0	03/01/83	401k 0-5%bas	U	4	2	79	82	75	79	79	77	85
D	3020	Mcfarland, Terry L.	12000107	0	11/21/77	401k 0-5%bas	U	5	2.5	98	102	93	98	98	96	105
D	3020	Mireault, Debra A.	12000012	0	08/31/87	401k 0-5%bas	N	5	2.5	95	99	90	95	95	90	99
D	3020	Moberly, Michael K.	12000001	0	08/25/80	401k 0-5%bas	U	5	2.5	98	103	94	98	98	97	106
D	3020	Moore, David M.	12004648	0	03/01/00	401k 0-5%bas	U	5	2.5	94	98	90	94	94	92	101
D	3020	Moore, Dennis J.	12000138	0	09/25/78	401k 0-5%bas	U	5	2.5	98	103	94	98	98	97	106
D	3084	Mosby, Erik L.	50068253	0	02/10/03	401K 1-3%BAS	U	3	1	107	112	102	107	107	105	115
D	3089	Mosby, Erik L.	50068253	0	02/10/03	401K4-5%BAS	U	2	1	36	37	34	36	36	35	38
D	3020	Mullins, Mark E.	12000103	0	08/12/91	401k 0-5%bas	N	5	2.5	146	153	139	146	146	139	153
D	3084	Music, Jr., Russell J.	12000158	0	11/18/96	401K 1-3%BAS	U	3	1.5	60	63	57	60	60	59	65
D	3089	Music, Jr., Russell J.	12000158	0	11/18/96	401K4-5%BAS	U	2	1	40	42	38	40	40	39	43
D	3020	O'Banion, Bobby E.	50237902	0	04/16/79	401k 0-5%bas	N	5	2.5	89	93	85	89	89	85	93
D	3020	Osborne, Bobby E.	50237901	0	04/01/99	401k 0-5%bas	N	5	2.5	69	72	66	69	69	66	72
D	3020	Owens, Stacy R.	12000143	0	07/14/86	401k 0-5%bas	N	5	2.5	134	140	128	134	134	128	140
D	3020	Owens, Stacy R.	12000072	0	09/30/88	401k 0-5%bas	N	5	2.5	88	92	84	88	88	84	92
D	3086	Ramey, Karin J.	50329350	0	01/26/07	401K 1-3%BAS	U	3	1.5	59	62	57	59	59	57	62
D	3020	Richardson, Tony E.	12000152	0	05/07/73	401k 0-5%bas	U	5	2.5	98	103	94	98	98	97	106
D	3020	Roney, Roy K.	1200067	0	05/18/76	401k 0-5%bas	N	5	2.5	109	114	104	109	109	104	114
D	3020	Rookard, Paul E.	12000076	0	07/05/89	401k 0-5%bas	N	5	2.5	137	143	131	137	137	131	143
D	3020	Roser, Bryan	12004605	0	02/25/00	401k 0-5%bas	U	5	2.5	89	93	85	89	89	87	96
D	3020	Rowe, Nick O.	12000052	0	09/21/87	401k 0-5%bas	N	5	2.5	468	489	447	468	468	447	489
D	3020	Samuels, Robert L.	12000063	0	09/10/84	401k 0-5%bas	U	5	2.5	94	98	90	94	94	92	101
D	3020	Shehee, David B.	12004012	0	11/08/99	401k 0-5%bas	N	5	2.5	149	156	142	149	149	142	156
D	3020	Slier, Bryan V.	12000100	0	06/01/98	401k 0-5%bas	N	5	2.5	169	177	162	169	169	162	177
D	3020	Spires, Peggy S.	12000132	0	05/21/90	401k 0-5%bas	N	5	2.5	77	80	73	77	77	73	80
D	3020	Slope, Peggy A.	12000036	0	03/15/93	401k 0-5%bas	N	5	2.5	120	125	114	120	120	114	125
D	3020	Smith, James R.	12000135	0	06/13/77	401k 0-5%bas	U	5	2.5	98	103	94	98	98	97	106
D	3020	Stigall, Eric D.	50168955	0	10/04/04	401k 0-5%bas	U	1	0.5	17	18	17	17	17	17	18
D	3020	Sturgis, Edwin A.	12000108	0	03/24/97	401k 0-5%bas	N	5	2.5	94	98	90	94	94	92	101
D	3020	Teegarden, Randy H.	12000146	0	10/30/89	401k 0-5%bas	N	5	2.5	89	93	85	89	89	85	93
D	3020	Tomko, Gregory V.	12007090	0	06/01/01	401k 0-5%bas	N	5	2.5	155	162	148	155	155	148	162
D	3020	True, Angela K.	12007337	0	11/25/96	401k 0-5%bas	N	5	2.5	71	74	68	71	71	68	74
D	3020	Tudor, Carol F.	12007318	0	01/01/80	401k 0-5%bas	N	5	2.5	122	128	117	122	122	117	128
D	3020	Vaughn, Jonathan T.	50176069	0	11/29/04	401k 0-5%bas	N	5	2.5	89	93	85	89	89	85	93
D	3020	Vaught, Elizabeth J.	12000115	0	06/27/88	401k 0-5%bas	U	5	2.5	103	108	98	103	103	101	111
D	3086	Vinegar, Cecily N.	50345342	0	05/07/07	401K 1-3%BAS	U	3	3	91	95	87	91	91	87	95
D	3087	Vinegar, Cecily N.	50345342	0	05/07/07	401K4-5%BAS	N	1	0.5	15	16	15	15	15	15	16
D	3020	Vires, Jeffrey L.	12000053	0	02/15/82	401k 0-5%bas	N	5	2.5	100	104	95	100	100	98	108
D	3020	Walker, Shannyn C.	12007131	0	06/15/01	401k 0-5%bas	N	5	2.5	143	150	137	143	143	137	150
D	3020	Walters, Carolyn S.	12000157	0	06/14/96	401k 0-5%bas	N	5	2.5	89	93	85	89	89	87	96
D	3020	Walters, Mark A.	12000156	0	03/06/82	401k 0-5%bas	U	5	2.5	121	127	115	121	121	115	127
D	3020	White, Joe C.	12000066	0	02/13/78	401k 0-5%bas	N	5	2.5	160	167	153	160	160	153	167
D	3020	Whittle, Kerry O.	12000071	0	11/14/83	401k 0-5%bas	N	5	2.5	98	103	94	98	98	97	106
D	3086	Williams, Lance E.	50416677	0	06/30/08	401K 1-3%BAS	U	3	3	329	344	314	329	329	314	344
D	3087	Williams, Lance E.	50416677	0	06/30/08	401K4-5%BAS	N	2	1	110	115	105	110	110	105	115
D	3020	Winer, David J.	12000021	0	03/17/92	401k 0-5%bas	U	4	2	75	78	72	75	75	74	81
D	3020	Witherite, Richard L.	12000159	0	12/22/97	401k 0-5%bas	N	4	2	113	118	108	113	113	108	118
D	3084	Young, Richard A.	50268705	0	03/28/06	401K 1-3%BAS	U	3	3	107	112	102	107	107	105	115
D	3089	Young, Richard A.	50268705	0	03/28/06	401K4-5%BAS	U	2	1	36	37	34	36	36	35	38
D	3020	Braxton, Donna	12000101	0	7/17/1980	401k 0-5%bas	U	5	2.5	166	204	187	196	196	187	204
D	3020	Shnyock, Michael	12003179	0	7/17/1988	401k 0-5%bas	U	5	2.5	168	175	160	168	168	160	175
										12,789	13,368	12,209	12,789	12,789	12,344	13,515
										10,148	10,608	9,688	10,148	10,148	9,795	10,725
										2,641	2,760	2,521	2,641	2,641	2,549	2,790

Kentucky American Water Company
401 K Percentage Deductions
Group-Rates12 Report-401K%A

DBA Type	PDBA Code	Date Terminated	Hire date	Desc	Non Union	Rate	Co Match	Jan 10	Feb 10	March 10	Apr 10	May 10	Total
D	3020	0	01/10/00	401K 0-5%bas	N	5	2.5	95	90	104	103	98	1,185
D	3084	0	09/23/02	401K 1-3%BAS	N	2	2	74	70	81	77	74	906
D	3020	0	02/12/97	401K 0-5%bas	U	5	2.5	107	102	117	117	111	1,338
D	3084	0	11/01/04	401K 1-3%BAS	U	3	3	105	100	115	110	105	1,290
D	3089	0	11/01/04	401K4-5%BAS	U	2	1	35	33	38	37	35	430
D	3020	0	11/28/00	401K 0-5%bas	U	5	2.5	97	92	106	101	97	1,187
D	3084	0	01/17/05	401K 1-3%BAS	U	3	3	105	100	115	110	105	1,290
D	3089	0	01/17/05	401K4-5%BAS	U	2	1	35	33	38	37	35	430
D	3020	0	11/11/96	401K 0-5%bas	U	4	2	81	77	89	85	81	994
D	3020	0	10/01/92	401K 0-5%bas	U	5	2.5	102	97	111	107	102	1,248
D	3020	0	09/23/88	401K 0-5%bas	U	5	2.5	92	88	101	97	92	1,133
D	3020	0	05/15/89	401K 0-5%bas	N	5	2.5	212	202	232	231	220	2,651
D	3020	0	11/18/85	401K 0-5%bas	U	3	1.5	59	56	65	62	59	725
D	3020	0	01/27/92	401K 0-5%bas	U	3	1.5	58	55	63	61	58	711
D	3020	0	09/04/74	401K 0-5%bas	N	5	2.5	129	123	142	141	134	1,616
D	3020	0	11/11/74	401K 0-5%bas	N	5	2.5	174	165	190	189	181	2,173
D	3020	0	10/08/73	401K 0-5%bas	N	5	2.5	157	150	172	172	164	1,968
D	3020	0	10/17/83	401K 0-5%bas	N	3	1.5	58	55	63	61	58	711
D	3020	0	04/04/94	401K 0-5%bas	N	5	2.5	98	93	108	107	102	1,229
D	3020	0	01/24/03	401K 0-5%bas	N	5	2.5	263	250	287	286	273	3,284
D	3020	0	06/02/03	401K 0-5%bas	N	2	1	33	32	36	36	34	414
D	3020	0	08/24/98	401K 0-5%bas	N	5	2.5	101	96	111	106	101	1,242
D	3020	0	04/26/82	401K 0-5%bas	U	3	3	118	112	129	124	118	1,447
D	3084	0	01/20/05	401K 1-3%BAS	U	2	1	39	37	43	41	39	481
D	3089	0	01/20/05	401K4-5%BAS	N	2	1	36	35	40	39	38	454
D	3020	0	02/14/74	401K 0-5%bas	N	5	2.5	85	81	93	92	88	1,062
D	3020	0	05/09/75	401K 0-5%bas	N	5	2.5	145	138	159	158	151	1,815
D	3020	0	11/22/93	401K 0-5%bas	N	4	2	74	70	81	77	74	906
D	3020	0	11/29/00	401K 0-5%bas	N	5	2.5	134	127	146	146	139	1,672
D	3020	0	05/04/87	401K 0-5%bas	N	5	2.5	83	83	96	92	87	1,073
D	3020	0	11/01/99	401K 0-5%bas	N	3	1.5	55	51	61	60	57	690
D	3020	0	12/11/89	401K 0-5%bas	N	5	2.5	97	92	106	101	97	1,187
D	3020	0	11/17/70	401K 0-5%bas	U	2	1	39	37	43	41	39	481
D	3020	0	05/28/85	401K 0-5%bas	U	5	2.5	102	97	111	107	102	1,248
D	3020	0	11/30/00	401K 0-5%bas	U	3	3	123	117	135	129	123	1,511
D	3084	0	05/14/07	401K 1-3%BAS	U	2	1	41	39	45	43	41	505
D	3089	0	05/14/07	401K4-5%BAS	N	3	3	110	105	121	120	115	1,381
D	3020	0	08/11/71	401K 0-5%bas	N	5	2.5	100	95	109	109	104	1,250
D	3020	0	12/16/96	401K 0-5%bas	N	3	1.5	66	63	74	73	70	879
D	3084	0	06/17/02	401K 1-3%BAS	U	2	1	36	34	40	38	36	444
D	3089	0	06/17/02	401K4-5%BAS	U	3	3	211	201	231	229	219	2,638
D	3086	0	04/13/06	401K 1-3%BAS	N	2	1	70	67	77	76	73	879
D	3087	0	04/13/06	401K4-5%BAS	N	2	1	70	67	77	76	73	879
D	3084	0	10/02/06	401K 1-3%BAS	U	3	3	114	109	125	120	114	1,402
D	3089	0	10/02/06	401K4-5%BAS	U	2	1	38	36	42	40	38	469
D	3020	0	06/07/70	401K 0-5%bas	N	5	2.5	218	207	238	237	226	2,722
D	3086	0	06/09/08	401K 1-3%BAS	N	2	1	257	245	281	280	267	3,213
D	3087	0	06/09/08	401K4-5%BAS	N	3	3	86	82	94	93	89	1,074
D	3020	0	01/02/75	401K 0-5%bas	U	5	2.5	97	92	106	101	97	1,187
D	3084	0	01/01/07	401K 1-3%BAS	U	3	3	105	100	115	110	105	1,290
D	3089	0	01/01/07	401K4-5%BAS	U	2	1	35	33	38	37	35	430
D	3020	0	07/13/87	401K 0-5%bas	N	5	2.5	106	101	116	116	110	1,326
D	3020	0	07/30/73	401K 0-5%bas	N	3	1.5	44	42	48	48	46	550
D	3086	0	04/23/07	401K 1-3%BAS	N	3	3	87	83	95	95	91	1,088
D	3087	0	04/23/07	401K4-5%BAS	N	1	0.5	15	14	16	16	15	183
D	3086	0	06/26/06	401K 1-3%BAS	N	3	3	169	161	185	184	176	2,114
D	3087	0	05/22/85	401K 0-5%bas	N	5	2.5	180	172	197	196	188	2,254
D	3020	0	04/08/96	401K 0-5%bas	N	5	2.5	117	111	129	128	122	1,468
D	3020	0	08/16/99	401K 0-5%bas	N	5	2.5	95	90	104	99	95	1,166
D	3020	0	06/26/80	401K 0-5%bas	N	5	2.5	82	78	90	89	85	1,026
D	3020	0	03/27/06	401K 1-3%BAS	U	3	3	105	100	115	110	105	1,290
D	3084	0	03/27/06	401K4-5%BAS	U	2	1	35	33	38	37	35	430
D	3089	0	04/24/06	401K 1-3%BAS	N	3	3	132	126	145	144	137	1,655
D	3087	0	01/24/06	401K 0-5%bas	N	2	1	44	42	48	48	46	550
D	3084	0	01/18/05	401K 1-3%BAS	U	2	1	116	110	127	121	116	1,422
D	3089	0	01/18/05	401K4-5%BAS	U	2	1	39	37	42	40	39	473

Kentucky American Water Company
401 K Percentage deductions
Group-Rates12 Report-401K% A

DBA Type	PDBA Code	Date Terminated	Hire date	Desc	Non Union	Rate	Co Match	Jan 10	Feb 10	March 10	Apr 10	May 10	Total
D	3084	0	05/02/05	401K 1-3%BAS	U	3	3	117	112	128	123	117	1,438
D	3089	0	05/02/05	401K4-5%BAS	U	2	1	39	37	43	41	39	481
D	3020	0	01/15/79	401K 0-5%bas	N	5	2.5	156	148	170	170	162	1,947
D	3020	0	06/04/84	401K 0-5%bas	U	5	2.5	97	92	106	101	97	1,187
D	3020	0	03/01/79	401K 0-5%bas	U	3	1.5	57	54	62	60	57	699
D	3020	0	03/01/83	401K 0-5%bas	U	4	2	77	74	85	81	77	950
D	3020	0	11/21/77	401K 0-5%bas	U	4	2	96	91	105	101	96	1,179
D	3020	0	08/31/87	401K 0-5%bas	N	5	2.5	90	86	99	99	94	1,131
D	3020	0	08/25/80	401K 0-5%bas	N	5	2.5	97	92	106	101	97	1,187
D	3020	0	03/01/00	401K 0-5%bas	U	5	2.5	92	88	101	97	92	1,133
D	3020	0	09/25/78	401K 0-5%bas	U	5	2.5	97	92	106	101	97	1,187
D	3084	0	02/10/03	401K 1-3%BAS	U	3	3	105	100	115	110	105	1,290
D	3089	0	02/10/03	401K4-5%BAS	U	2	1	35	33	38	37	35	430
D	3020	0	08/12/91	401K 0-5%bas	N	5	2.5	139	133	153	152	145	1,744
D	3084	0	11/18/96	401K 1-3%BAS	U	3	1.5	59	56	65	62	59	725
D	3089	0	11/18/96	401K4-5%BAS	U	2	1	39	37	43	41	39	481
D	3020	0	04/18/79	401K 0-5%bas	N	5	2.5	85	81	93	92	88	1,062
D	3020	0	04/01/99	401K 0-5%bas	N	5	2.5	66	62	72	71	68	822
D	3020	0	07/14/86	401K 0-5%bas	N	5	2.5	128	122	140	140	133	1,601
D	3020	0	09/30/88	401K 0-5%bas	N	5	2.5	84	80	92	92	87	1,051
D	3086	0	01/26/07	401K 1-3%BAS	U	3	1.5	57	54	62	62	59	709
D	3020	0	05/07/73	401K 0-5%bas	N	5	2.5	97	92	106	101	97	1,187
D	3020	0	05/18/76	401K 0-5%bas	N	5	2.5	104	99	114	113	108	1,301
D	3020	0	07/05/89	401K 0-5%bas	N	5	2.5	131	125	143	142	136	1,636
D	3020	0	02/25/00	401K 0-5%bas	N	5	2.5	87	83	96	92	87	1,073
D	3020	0	09/21/87	401K 0-5%bas	N	5	2.5	447	425	489	487	464	5,588
D	3020	0	09/10/84	401K 0-5%bas	N	5	2.5	92	88	101	97	92	1,133
D	3020	0	11/08/99	401K 0-5%bas	N	5	2.5	142	135	156	155	147	1,778
D	3020	0	06/01/98	401K 0-5%bas	N	5	2.5	162	154	177	176	168	2,022
D	3020	0	05/21/90	401K 0-5%bas	N	5	2.5	73	70	80	80	76	916
D	3020	0	03/15/93	401K 0-5%bas	N	5	2.5	114	109	125	124	119	1,429
D	3020	0	06/13/77	401K 0-5%bas	N	5	2.5	97	92	106	101	97	1,187
D	3020	0	10/04/04	401K 0-5%bas	N	1	0.5	17	16	18	18	17	207
D	3020	0	03/24/97	401K 0-5%bas	N	5	2.5	92	88	101	97	92	1,133
D	3020	0	10/30/89	401K 0-5%bas	N	5	2.5	85	81	93	92	88	1,062
D	3020	0	06/01/01	401K 0-5%bas	N	5	2.5	148	141	162	162	154	1,852
D	3020	0	11/25/96	401K 0-5%bas	N	5	2.5	68	64	74	74	70	847
D	3020	0	01/01/80	401K 0-5%bas	N	5	2.5	117	111	128	127	122	1,461
D	3020	0	11/29/04	401K 0-5%bas	N	5	2.5	85	81	93	93	89	1,064
D	3020	0	06/27/88	401K 0-5%bas	N	5	2.5	101	96	111	106	101	1,242
D	3086	0	05/07/07	401K 1-3%BAS	N	3	3	87	83	95	95	91	1,088
D	3087	0	05/07/07	401K4-5%BAS	N	1	0.5	15	14	16	16	15	183
D	3020	0	02/15/82	401K 0-5%bas	N	5	2.5	98	94	108	103	98	1,206
D	3020	0	06/15/01	401K 0-5%bas	N	5	2.5	137	130	150	149	142	1,711
D	3020	0	06/14/96	401K 0-5%bas	N	5	2.5	87	83	96	92	87	1,073
D	3020	0	03/08/82	401K 0-5%bas	N	5	2.5	115	110	127	126	120	1,445
D	3020	0	02/13/78	401K 0-5%bas	N	5	2.5	153	145	167	167	159	1,911
D	3020	0	11/14/83	401K 0-5%bas	U	5	2.5	97	92	106	101	97	1,187
D	3086	0	06/30/08	401K 1-3%BAS	U	3	3	314	300	344	343	327	3,931
D	3087	0	06/30/08	401K4-5%BAS	U	2	1	105	100	115	114	109	1,313
D	3020	0	03/17/92	401K 0-5%bas	N	4	2	74	70	81	77	74	906
D	3020	0	12/22/97	401K 0-5%bas	N	4	2	108	103	118	117	112	1,349
D	3084	0	03/28/06	401K 1-3%BAS	N	3	3	105	100	115	110	105	1,290
D	3089	0	03/28/06	401K4-5%BAS	U	2	1	35	33	38	37	35	430
D	3020	0	7/17/1990	401K 0-5%bas	U	5	2.5	187	178	204	202	193	2,334
D	3020	0	7/27/1998	401K 0-5%bas	U	5	2.5	160	153	175	174	166	2,002
								12,344	11,746	13,515	13,251	12,641	153,300
								9,795	9,321	10,725	10,515	10,031	121,648
								2,549	2,425	2,790	2,736	2,610	31,652

Kentucky American Water Company

GROUP	HBU	NAME#2	AIP	JUN 09_AIP	JUL 09_AIP	AUG 09_AIP	SEP 09_AIP	OCT 09_AIP	NOV 09_AIP	DEC 09_AIP	JAN 10_AIP	FEB 10_AIP	MAR 10_AIP	APR 10_AIP	MAY 10_AIP	Total
MG	120105	Carrier, Keith	20.00	2,199.80	2,199.80	2,100.00	2,199.80	2,199.80	2,100.00	2,199.80	2,100.00	2,000.00	2,299.80	2,288.00	2,184.00	26,270.80
MG	120105	Coile, Rachel S.	10.00	609.00	609.00	609.00	609.00	609.00	609.00	609.00	609.00	581.30	636.60	636.60	604.60	7,272.40
MG	120105	Mikaelian, Pamela A.	10.00	677.60	677.60	646.70	677.60	677.60	646.70	708.30	646.80	616.00	708.40	704.70	672.70	8,091.40
MG	120105	Rowe, Nick O.	32.00	5,989.12	5,989.12	5,716.80	5,989.12	5,989.12	5,716.80	6,261.44	5,716.80	5,444.48	6,261.44	6,228.80	5,945.28	71,520.64
MG	120105	Stone, Peggy A.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120114	Adams, Tobey J.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120114	Bridwell, Linda C.	20.00	1,774.00	1,774.00	1,693.40	1,774.00	1,774.00	1,693.40	1,854.60	1,693.40	1,612.60	1,854.60	1,845.00	1,761.00	21,184.60
MG	120114	Galavotti, Michael D.	15.00	1,103.25	1,103.25	1,053.15	1,103.25	1,103.25	1,053.15	1,153.35	1,053.15	1,002.90	1,153.35	1,147.35	1,095.30	13,174.80
MG	120114	Golden, Virginia-Bibb W.	10.00	539.70	539.70	515.20	539.70	539.70	515.20	564.20	515.20	490.60	564.20	561.30	535.80	6,445.00
MG	120114	Hurt, Jason M.	10.00	591.30	591.30	564.40	591.30	591.30	564.40	618.20	564.40	537.50	618.20	614.90	587.00	7,061.10
MG	120114	Mireault, Debra A.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120114	Ramey, Karin J.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120114	Stigall, Eric D.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120114	Tomiko, Gregory V.	10.00	621.60	621.60	593.30	621.60	621.60	593.30	649.90	593.30	565.10	649.90	646.50	617.10	7,423.10
MG	120114	Walker, Shannyn C.	10.00	572.00	572.00	546.00	572.00	572.00	546.00	598.00	546.00	520.00	598.00	594.90	567.80	6,830.70
MG	120114	Williams, Lance E.	20.00	2,196.40	2,196.40	2,096.60	2,196.40	2,196.40	2,096.60	2,296.40	2,096.60	1,996.80	2,296.40	2,284.40	2,180.60	26,230.00
MG	120118	Buehler, Pamela	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120119	Ross, Sr., Frank A.	10.00	618.90	618.90	590.80	618.90	618.90	590.80	647.00	590.80	562.60	647.00	643.70	614.40	7,390.80
MG	120121	Wright, Brian F.	15.00	983.40	983.40	938.70	983.40	983.40	938.70	1,028.10	938.70	893.85	1,028.10	1,022.70	976.20	11,743.35
MG	120122	Hack, John-Mark B.	20.00	1,793.80	1,793.80	1,712.20	1,793.80	1,793.80	1,712.20	1,875.40	1,712.20	1,630.80	1,875.40	1,865.60	1,780.80	21,421.40
MG	120201	Combus, Mitzi R.	10.00	559.90	559.90	534.60	559.90	559.90	534.60	585.40	534.60	509.10	585.40	582.40	555.90	6,687.10
MG	120201	Coy, Timothy	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120201	Griffin, Dillard	20.00	1,824.80	1,824.80	1,741.80	1,824.80	1,824.80	1,741.80	1,907.80	1,741.80	1,659.20	1,907.80	1,898.00	1,811.80	21,792.20
MG	120201	Johnson, Dorothy J.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120201	Kruchinski, Ronald K.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120201	Mullins, Mark E.	10.00	584.20	584.20	557.60	584.20	584.20	557.60	610.70	557.60	531.00	610.70	607.50	579.90	6,975.90
MG	120201	Roney, Roy K.	5.00	217.90	217.90	208.00	217.90	217.90	208.00	227.80	208.00	198.10	227.80	226.60	216.30	2,602.10
MG	120201	White, Joe C.	10.00	647.90	647.90	618.40	647.90	647.90	618.40	677.30	618.40	589.00	677.30	673.80	643.20	7,736.80
MG	120206	Buckner, William S.	10.00	659.70	659.70	629.70	659.70	659.70	629.70	689.70	629.70	599.70	689.70	686.10	654.90	7,878.00
MG	120206	Felts, Jon W.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120206	Floyd, Elizabeth A.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120206	Jackson, Jarold T.	20.00	1,510.80	1,510.80	1,442.20	1,510.80	1,510.80	1,442.20	1,579.60	1,442.20	1,373.60	1,579.60	1,571.40	1,500.00	18,042.80
MG	120206	Mattling, Marion W.	10.00	651.90	651.90	622.30	651.90	651.90	622.30	681.50	622.30	592.70	681.50	678.00	647.20	7,785.00
MG	120206	Owens, Stacy R.	10.00	536.90	536.90	512.60	536.90	536.90	512.60	561.30	512.60	488.20	561.30	558.40	533.10	6,412.10
MG	120206	Rookard, Paul E.	10.00	547.90	547.90	523.10	547.90	547.90	523.10	572.80	523.10	498.10	572.80	569.90	543.90	6,543.30
MG	120206	Siler, Bryan V.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120206	Walters, Mark A.	10.00	484.00	484.00	461.90	484.00	484.00	461.90	506.00	461.90	439.90	506.00	503.40	480.40	5,779.40
MG	120214	Anderson, Richard T.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120214	Brunfield, Robert	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120214	Farmer, Danny R.	10.00	462.90	462.90	441.80	462.90	462.90	441.80	483.90	441.80	420.80	483.90	481.40	459.50	5,527.50
MG	120214	Hawthorne, Richard B.	10.00	501.20	501.20	481.00	501.20	501.20	481.00	521.40	481.00	460.80	521.40	521.30	500.30	5,993.20
MG	120217	Carr, Shana D.	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
MG	120217	Shenee, David B.	10.00	616.00	616.00	588.00	616.00	616.00	588.00	644.00	588.00	560.00	644.00	640.70	611.60	7,356.30
MG	123006	Tudor, Carol F.	10.00	489.60	489.60	467.30	489.60	489.60	467.30	511.80	467.30	445.10	511.80	509.20	486.00	5,846.40
MG	123201	Buchanan, Richard A.	10.00	727.90	727.90	694.80	727.90	727.90	694.80	761.00	694.80	661.70	761.00	757.00	722.60	8,692.40
MG	120205	Braxton, Donna	15.00	1,173.00	1,173.00	1,119.60	1,173.00	1,173.00	1,119.60	1,226.25	1,119.60	1,066.35	1,226.25	1,213.80	1,158.75	13,995.45
MG	120205	Shryock, Michael	10.00	671.10	671.10	640.60	671.10	671.10	640.60	701.60	640.60	610.10	701.60	694.70	664.00	8,008.70
				33,137.47	34,641.14	31,633.85	33,137.47	33,137.47	31,633.85	34,641.14	31,633.95	30,130.38	34,641.24	34,454.85	32,891.93	395,714.74

KENTUCKY-AMERICAN WATER COMPANY
FORECASTED TEST YEAR PAYROLL TAXES
CASE NO: 2008-00427
LINE 39-169A
KAWC

DESCRIPTION	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	TOTAL
TOTAL O & M LABOR	629,961	574,925	604,774	599,805	593,829	644,421	588,691	558,372	634,811	625,617	601,076	599,805	7,266,077
TOTAL CAPITAL	155,218	142,615	148,985	149,167	143,145	156,163	143,509	137,121	156,338	155,274	148,293	149,167	1,784,995
TOTAL COMPANY LABOR	785,169	717,540	753,759	748,972	736,974	800,584	732,200	695,493	791,149	780,891	749,369	748,972	9,041,072
PAYROLL SUBJECT TO FUTA (BASE \$7,000)	778,888	693,144	596,223	285,358	73,697	41,630	31,485	18,083	3,639	3,358	2,323	0	2,527,828
FUT @ .8%	6,231	5,545	4,770	2,283	590	333	252	145	29	27	19	0	20,224
TOTAL CAPITAL	(1,242)	(1,141)	(1,192)	(1,193)	(1,145)	(1,249)	(1,148)	(1,097)	(1,251)	(1,242)	(1,186)	(1,193)	(14,279)
NET FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
NET FUTA	4,989	4,404	3,578	1,090	(555)	(916)	(896)	(952)	(1,222)	(1,215)	(1,167)	(1,193)	5,945
PAYROLL SUBJECT TO FICA	785,169	717,540	753,759	748,972	736,974	798,879	712,633	677,628	774,135	761,324	708,703	708,570	8,884,286
Social Security @ 6.2% (Base \$109740) est	48,680	44,487	46,733	46,436	45,692	49,531	44,183	42,013	47,996	47,202	43,940	43,931	550,824
Medicare Tax @ 1.45%	11,385	10,404	10,930	10,860	10,686	11,608	10,617	10,085	11,472	11,323	10,866	10,860	131,096
FICA	60,065	54,891	57,663	57,296	56,378	61,139	54,800	52,098	59,468	58,525	54,806	54,791	681,920
TOTAL CAPITAL	(11,874)	(10,910)	(11,397)	(11,411)	(10,951)	(11,946)	(10,978)	(10,490)	(11,960)	(11,344)	(11,344)	(11,411)	(136,550)
NET FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
NET FICA	48,191	43,981	46,266	45,885	45,427	49,193	43,822	41,608	47,508	46,647	43,462	43,380	545,370
PAYROLL SUBJECT TO SUTA (BASE \$8,000)	781,243	713,952	663,308	455,375	120,864	80,859	33,681	21,560	4,510	6,872	3,297	3,445	2,888,966
SUT @ .5%	3,906	3,570	3,317	2,277	604	404	168	108	23	34	16	17	14,444
TOTAL CAPITAL	(776)	(713)	(745)	(746)	(716)	(781)	(718)	(686)	(782)	(776)	(741)	(746)	(8,926)
NET SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
NET SUTA	3,130	2,857	2,572	1,531	(112)	(377)	(550)	(578)	(759)	(742)	(725)	(729)	5,518
TOTAL P/R TAXES, LINE 39-169A	56,310	51,242	52,416	48,506	44,760	47,900	42,376	40,078	45,527	44,690	41,570	41,458	556,833

Kentucky American Water Company
GROUP INSURANCE-ATTRITION YEAR
Attrition year May 2010
estimated increase 0.00%

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 7/31/2008	PREMIUM
<u>ACTIVE EMPLOYEES</u>			
<u>LIFE INSURANCE</u>			
(1) LIFE - BASIC (NON-BARGAINING)	5,544,593	\$0.180	\$998
(2) LIFE - BASIC (BARGAINING)	4,948,962	0.180	\$891
(3) A.D. & D. (\$10,000 COVERAGE PER EMPLOYEE)	0	0.020	\$0
(4) A.D. & D. (NON-BARGAINING)	0	0.020	\$0
(5) LIFE - VOLUNTARY UNDER 30		0.06	
(6) LIFE - VOLUNTARY UNDER 30-34		0.08	
(7) LIFE - VOLUNTARY UNDER 35-39		0.10	
(8) LIFE - VOLUNTARY UNDER 40-44		0.12	
(9) LIFE - VOLUNTARY UNDER 45-49		0.19	
(10) LIFE - VOLUNTARY UNDER 50-54		0.32	
(11) LIFE - VOLUNTARY UNDER 55-59		0.59	
(12) LIFE - VOLUNTARY UNDER 60-64		0.75	
(13) LIFE - VOLUNTARY UNDER 65-69		1.37	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		2.21	
(15) LIFE - DEPENDENT SPOUSE		0.25	
(16) LIFE - DEPENDENT CHILDREN		1.20	
(17) LIFE - SUPPLEMENTAL		0.35	
(18) LIFE - OPTIONAL		0.35	
<u>DISABILITY</u>			
(19) LONG TERM DISABILITY (NON UNION ONLY)	308,033	0.40	\$1,232
(20) SHORT TERM MANAGED	0	2.61	\$0
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE.	35	482.00	\$16,870
(23) EMPLOYEES WITH DEPENDENT COVERAGE	108	1,188.00	\$128,304
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		36.00	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY	3	85.00	\$255
ACTIVES SUBTOTAL :			\$148,295
<u>CONTINUATION OF COVERAGE</u>			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(30) INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)	1	482.00	482
(31) FAMILY (2 OR MORE INDIVIDUALS)	1	1,188.00	1,188
(32) UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		36.00	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		85.00	
		0.00	
CONTINUATION OF COVERAGE SUBTOTAL :			1,670
TOTAL MONTHLY PREMIUM			149,965
			149,965
<u>REIMBURSEMENTS</u>			
EMPLOYEES WITHOUT DEPENDENT COVERAGE.			(1,919)
EMPLOYEES WITH DEPENDENT COVERAGE			(13,833)
EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY			(41)
NET COMPANY PREMIUM COST			134,172
PERCENTAGE TO OPERATIONS		79.35%	106,465
TO ANNUALIZE			1,277,580
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X \$100/MO.)			0
TOTAL ANNUAL COST			\$1,277,580

**American Water Before Purchase Accounting After Reflecting Medicare Part D
Allocation of Projected 2009 - 2013 AWW Plan FAS 106 Costs and
Northern Illinois Plan FAS 106 Costs**

<u>COMPANY</u>	<u>2008 FAS 106 Cost Allocation %**</u>	<u>Actual 2008 Expense Allocation</u>	<u>Projected 2009 Expense Allocation</u>	<u>Projected 2010 Expense Allocation</u>
AMERICAN WATER WORKS COMPANY	0.49%	134,027	135,240	136,710
AMERICAN WATER SERVICES (AAET, L.P.)	0.04%	10,941	11,040	11,160
AMERICAN WATER SERVICES (Corp)	0.02%	5,470	5,520	5,580
AMERICAN WATER RESOURCES	0.02%	5,470	5,520	5,580
AWW SERVICE COMPANY				
Voorhees	2.26%	618,165	623,760	630,540
Belleville, IL Lab (R)	0.28%	76,587	77,280	78,120
Hershey, PA Data Center (W)	0.10%	27,352	27,600	27,900
Richmond, IN Data Center (H)	0.09%	24,617	24,840	25,110
Western (L)	0.14%	38,293	38,640	39,060
Haddon Heights IS	0.04%	10,941	11,040	11,160
Northeast Region	0.33%	90,263	91,080	92,070
Southeast Region	1.38%	377,464	380,880	385,020
Indiana Region	0.06%	16,411	16,560	16,740
Illinois Region	1.22%	333,700	336,720	340,380
Alton, IL Call Center	0.61%	166,850	168,360	170,190
Shared Services	1.03%	281,730	284,280	287,370
Pennsacola Call Center	1.76%	481,403	485,760	491,040
ITS	1.04%	284,465	287,040	290,160
Procurement/Supply Chain	0.12%	32,823	33,120	33,480
Total AWWs	10.46%	2,861,064	2,886,960	2,918,340
NORTHEAST REGION				
LONG ISLAND	1.99%	544,313	549,240	555,210
NEW JERSEY - AM	9.66%	2,642,245	2,666,160	2,695,140
ELIZABETHTOWN	7.49%	2,048,698	2,067,240	2,089,710
Total Northeast Region	19.14%	5,235,256	5,282,640	5,340,060
SOUTHEAST REGION				
KENTUCKY - AM	2.56%	700,222	706,560	714,240
MARYLAND - AM	0.29%	79,322	80,040	80,910
PENNSYLVANIA - AM	20.63%	5,642,810	5,693,880	5,755,770
TENNESSEE - AM	2.90%	793,221	800,400	809,100
VIRGINIA - AM - EASTERN DISTRICT	0.12%	32,823	33,120	33,480
VIRGINIA - AM	1.58%	432,168	436,080	440,820
WEST VIRGINIA - AM	7.07%	1,933,817	1,951,320	1,972,530
Total Southeast Region	35.15%	9,614,383	9,701,400	9,806,850
CENTRAL REGION				
ILLINOIS - AM	6.95%	1,900,994	1,918,200	1,939,050
INDIANA - AM	6.89%	1,884,583	1,901,640	1,922,310
IOWA - AM	1.57%	429,433	433,320	438,030
MICHIGAN - AM	0.14%	38,293	38,640	39,060
MISSOURI - AM	4.67%	1,277,359	1,288,920	1,302,930
ST. LOUIS	8.59%	2,349,575	2,370,840	2,396,610
OHIO - AM	1.73%	473,197	477,480	482,670
Total Central Region	30.54%	8,353,434	8,429,040	8,520,660
WEST REGION				
CALIFORNIA - AM	3.25%	888,954	897,000	906,750
NEW MEXICO - AM	0.39%	106,674	107,640	108,810
HAWAII - AM	0.24%	65,646	66,240	66,960
ARIZONA - AM	0.26%	71,116	71,760	72,540
Total West Region	4.14%	1,132,390	1,142,640	1,155,060
AWW PLAN				
	100.00%	27,352,435	27,600,000	27,900,000
NORTHERN ILLINOIS PLAN				
		34,327	50,000	50,000
TOTAL SYSTEM				
		27,386,762	27,650,000	27,950,000

	2009	2010
Distribution of Ky OPEB expense	706,540	714,240
O&M percentage	79.35%	79.35%
	560,639	566,749
	46,720	47,229
	563,185	563,145

Donna Braxton (93,303 x 7.93%) 7399
Mike Shryock (80,087 x 7.93%) 6351
Total OPEB's with 2 add'l employees 576,935

Kentucky American Water

	<u>2009</u>	<u>2010</u>	
Pension Expense	757,190	708,470	
O & M %	0.00%	79.35%	79.35%
	600,830	562,171	
	50,069	46,848	
	350,484	234,238	584,722
	441,694	295,196	736,890

Adj pensions - 2 additional employees
 Donna Braxton (93,303 x 8.24%) 7,688
 Mike Shryock (80,087 x 8.24%) 6,599
 599,010

Kentucky American Water Company
Management Fees Budget

Line 13

RT012USR		SRKYLINE13		June 2009		July 2009		August 2009		September 2009		October 2009		November 2009		December 2009		January 2010		February 2010		March 2010		April 2010		May 2010		Total		Forecast					
Object	Sub	BU	JDE	Object	Description	Aw	Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	L168	L169	L169	L168	L168	L169	L169	L168	L168	L169	L169					
534600.16	120105	Management fees-Corp	923100	155,491	152,359	140,793	149,340	151,699	151,087	147,540	148,015	134,487	150,153	153,751	149,030	1,783,745																			
534600.16	120105	SOX compliance costs	923100	(492)	(1,187)	(1,643)	(1,320)	(45,403)	(3,489)	(2,407)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(55,941)			
534615.16	120105	Shrd Srv Bus Fees	923100	50,368	51,075	44,413	50,764	49,762	49,089	52,900	47,683	45,947	51,734	50,957	46,475	591,167																			
534625.16	120105	CSC shrd Serv Bus Fees	923100	158,844	157,376	150,493	155,207	153,100	150,790	154,646	149,504	144,510	157,622	155,214	151,738	1,839,044																			
534635.16	120105	ITS Shrd Serv Bus Fees	923100	100,573	109,878	99,842	103,306	102,810	99,354	117,515	118,845	103,170	111,164	116,175	113,478	1,296,110																			
534645.16	120105	Procurement Shrd Serv Bus Ft	923100	5,652	5,584	5,132	5,637	5,533	5,146	5,704	5,138	4,889	5,716	5,864	5,690	65,685																			
534655.16	120105	Lab Shrd Serv Bus Fees	923100	17,399	17,161	15,978	15,571	16,235	14,637	15,114	14,648	15,003	16,145	16,179	15,683	189,753																			
534665.16	120105	BSC Shrd Serv Bus Fees	923100	4,090	3,928	3,621	4,079	3,773	3,621	4,221	3,485	3,321	4,076	3,747	3,581	45,543																			
534700.16	120105	Management Fees Regional	923100	157,936	169,966	150,136	164,118	155,180	148,647	164,268	149,862	153,821	176,201	159,525	154,342	1,904,002																			
534700.16	120105	Mgmt Fees-Braxton/Shyrock	923100	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(19,448)	(233,380)																			
				630,413	646,692	589,317	627,254	573,241	599,434	640,053	617,732	585,700	653,363	641,964	620,569	7,425,728																			
				(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(45,116)																		

534000 120105 Contract Svc-Mgmt fees alloca 923100
deduct from regional fees - allocated to sewer

7,380,612

AG-2-52 Response Workpaper
FORECASTED COSTS

Name:	Title	Salary @ 12/31/08	Anticipated Salary Increase @ 04/01/09	Anticipated Salary Increase @ 04/01/10	Anticipated Salary Increase @ 04/01/10	Anticipated Salary Increase @ 5/31/10	Forecasted Salary	Benefits (a)	Incentive (b)	Anticipated Burdened Total
Donna Braxton	Manager-Human Res	\$89,623	3.50%	\$92,760	\$96,006	\$93,301	\$40,926	\$13,995	\$148,222	
Michael Shryock	Sr. Specialist-Comput	\$76,930	3.50%	\$79,623	\$82,409	\$80,087	\$37,088	\$8,009	\$125,184	
									Total	<u>\$273,407</u>

Percent Allocated to KAWC 85.36%
\$233,380

(a) Benefits include: those calculated in the rate filing
(b) Incentive projected as of 5/31/10

**Kentucky American Water
Distribution of Costs**

	Number of Customers (average)			
	Owenton Sewer	Rockwell	BGS	Total
Water	118,279	88	75	119,068

Grp Insurance & Payroll taxes

	AMOUNT ALLOCATED			
	Owenton Sewer	Rockwell	BGS	Total
Water	325,789	242	207	327,962
Owenton Sewer	1,724	59	50	79,896
Rockwell	79,367	827	99	157,363
BGS	156,320	313	44	59,564
Total	59,207	572	80	108,791
	108,070	957	134	181,945
	180,739	576	81	109,400
	108,744	521	73	99,099
	98,442	601	85	114,387
	113,629	416	58	79,044
	78,520	878	123	166,959
	165,853	430	60	81,717
	81,227	348	49	66,279
	65,840	400	56	76,071
	75,567	810	114	154,054
	153,033	675	95	128,367
	127,516	365	51	69,406
	68,990	10,833	1,096	2,060,304
Total	2,046,852	1,523	1,096	2,060,304

Pension

	Office Cost	O&M Labor	Incentive	Test Year Amount
	8,073	178,649	84,072	327,962
	3,442	51,988	24,466	79,896
	3,606	92,037	43,313	157,363
	1,209	39,681	18,674	59,564
	2,151	65,803	30,967	108,791
	3,012	107,107	50,405	181,945
	2,582	68,011	32,006	109,400
	3,094	61,126	28,766	99,099
	2,582	71,025	33,424	114,387
	2,582	51,984	24,468	79,044
	3,237	98,002	46,120	166,959
	2,582	52,042	24,491	81,717
	2,151	43,607	20,521	66,279
	2,151	48,984	23,057	76,071
	2,848	93,303	43,908	154,054
	2,582	80,087	37,689	128,367
	2,582	45,440	21,384	69,406
Total	\$ 50,466	\$ 1,248,896	\$ 587,731	\$ 173,211

OPERATIONS AND MAINTENANCE LABOR:

Name/Account	Title	Office Cost	O&M Labor	Incentive	Test Year Amount
Nick Rowe - 120105.501200	President	8,073	178,649	84,072	327,962
Peggy Stone - 120105.501200	Executive Assistant to the President	3,442	51,988	24,466	79,896
Keith Cartier - 120205.501200	VP of Operations	3,606	92,037	43,313	157,363
Patricia Lee - 120121.501200	Administrative Assistant	1,209	39,681	18,674	59,564
Brian Wright - 120121.501200	Mgr External Affairs	2,151	65,803	30,967	108,791
John Mark Hack - 120122.501200	Manager of Governmental & Regulatory Affairs	3,012	107,107	50,405	181,945
Pamela Mikaelin - 120105.501200	Financial Analyst - Intermediate	2,582	68,011	32,006	109,400
Rachel Cole - 120105.501200	Supervisor Business Process	3,094	61,126	28,766	99,099
David Shehee - 120217.501200	Supervisor Water Quality	2,582	71,025	33,424	114,387
Shana Carr - 120217.501200	Lab Analyst	2,582	51,984	24,468	79,044
Dillard Griffin - 120201.501200	Superintendent Production	3,237	98,002	46,120	166,959
Kenny Roney - 120201.501200	Specialist Water Quality/Cross Connections	2,582	52,042	24,491	81,717
Mary Ellen Pugh - 120201.501200	Administrative Assistant	2,151	43,607	20,521	66,279
Pamela Buehler - 120118.501200	Specialist Human Resources	2,151	48,984	23,057	76,071
Donna Braxton	Mgr Human Relations	2,848	93,303	43,908	154,054
Michael Shyock	Sr Specialist IT	2,582	80,087	37,689	128,367
Vacant - 120201.501200	Administrative Assistant/Cross Connections	2,582	45,440	21,384	69,406
Total to be distributed		\$ 50,466	\$ 1,248,896	\$ 587,731	\$ 173,211

OPERATIONS AND MAINTENANCE EXPENSE:

120105 CORP - Admin & Gen

Account/Description	Amount
570100.15 Uncollectib	434,037
575100.15 Bank Service	210,399
575200.15 Collection	43,536
575420.15 Forms CA	232,202
575660.15 Postage CA	572,434
Total	1,492,608

120105 CORP - Admin & Gen

Account/Description	Amount
Contract Svc-Mgmt Fe	2,283
534600.16 Belleville Lab	188,496
534600.16 Call Center	1,828,009
534600.16 Corporate	1,717,437
534600.16 ITS	1,288,333
534600.16 Shared Services	697,741
534700.16 Southeast Region	1,670,622
Total	7,425,728

Management Fees:

Account/Description	Amount
520100.16 M&S Oper	9,384
575620.16 Office & Admin Supp	16,272
575741.16 Cell phone	7,290
575350.16 Meals & Tra	6,188
575351.16 Meals & Tra	4,188
Total	43,431

General Office:

Account/Description	Amount
575240.16 Co Dues/Mem	21,132
575242.16 Co Dues Ded	9,507
575244.16 Co Dues Ded	28,155
575270.16 Directors Fees	18,000
Total	77,149

Miscellaneous:

Account/Description	Amount
575240.16 Co Dues/Mem	21,132
575242.16 Co Dues Ded	9,507
575244.16 Co Dues Ded	28,155
575270.16 Directors Fees	18,000
Total	77,149

120113 CORP-Info System

Customer Accounting:	575740.15 Telephone C	108,694	575	81	-	109,350
Miscellaneous:	535000.16 Contr Svc-O	7,157	38	5	-	7,200
	575715.16 Software LI	33,001	175	25	-	33,200
		40,158	213	30	-	40,400
Maintenance Expense:	620000.26 Mat and Sup	40,253	213	30	-	40,496
120115 CORP - Legal						
General Office:	575002.16 Misc Genera	517	3	0	-	520
	575342.16 Empl Exp Co	1,988	11	1	-	2,000
	575350.16 Meals & Tra	1,988	11	1	-	2,000
	575620.16 Office & Ad	3,578	19	3	-	3,600
		8,120	43	6	-	8,120
Miscellaneous:	533000.16 Contr Svc-L	78,128	413	58	-	78,600
	575240.16 Co Dues/Miern	795	4	1	-	800
	Total	78,924	418	59	-	79,400
120118 CORP-Human Resou						
General Office:	575280.16 Dues/Member	368	2	0	-	370
	575340.16 Employee Ex	5,666	30	4	-	5,700
	575242.16 Empl Exp Co	4,374	23	3	-	4,400
	575350.16 Meals & Tra	1,525	8	1	-	1,525
	575351.16 Meals & Tra	2,187	12	2	-	2,200
	Total	14,110	75	10	-	14,195
Miscellaneous:	504500.16 Other Welfare	26,540	140	20	-	26,700
	504610.16 Employee Aw	15,900	84	12	-	15,900
	504620.16 Employee Physicals	4,970	26	4	-	5,000
	504660.16 Tuition Aid	26,242	139	20	-	26,400
	504670.16 Training AG	8,449	45	6	-	8,500
	535000.16 Contr Svc-O	5,467	29	4	-	5,500
	575000.16 Misc Oper A	13,916	74	10	-	14,000
	575030.16 Advertising	5,964	32	4	-	6,000
	Total	107,352	568	80	-	108,000
120119 CORP-Loss Control						
Ins Other Than Group:	557000.16 Ins Gen Lia	386,126	2,044	287	-	388,457
	556000.16 Ins Vehicle	42,101	221	31	-	42,101
	559000.16 Ins Other O	155,642	824	116	-	156,582
	Total	583,617	3,089	434	-	587,140
General Office:	575280.16 Dues/Member	696	4	1	-	700
	575340.16 Employee Ex	-	-	-	-	-
	575342.16 Empl Exp Co	1,392	7	1	-	1,400
	575350.16 Meals & Tra	795	4	1	-	800
	575351.16 Meals & Tra	3,578	19	3	-	3,600
	Total	6,461	34	5	-	6,500
Miscellaneous:	504620.16 Employee Ph	1,292	7	1	-	1,300
	504640.16 Safety Ince	596	3	0	-	600
	575490.16 Injuries an	11,928	63	9	-	12,000
	Total	13,817	73	10	-	13,900

120121 CORP-Communiati

General Office:

575280.16	Dues/Member	18,630	18,518	98	14	-	18,630
575340.16	Employee Ex	5,305	5,273	28	4	-	5,305
575342.16	Empl Exp Co	1,272	1,264	7	1	-	1,272
575350.16	Meals & Tra	1,232	1,225	6	1	-	1,232
575351.16	Meals & Tra	608	604	3	0	-	608
Total		27,047	26,885	142	20	-	27,047

Miscellaneous:

568010.16	Water Res C	160,632	159,668	845	119	-	160,632
575000.16	Misc Oper A	12,461	12,386	66	9	-	12,461
575030.16	Advertising	16,603	16,503	87	12	-	16,603
575130.16	Brochures a	34,637	34,429	182	26	-	34,637
575220.16	Community R	47,873	47,586	252	35	-	47,873
Total		272,206	270,573	1,432	201	-	272,206

120122 CORP-Gov't Relat

General Office:

575280.16	Dues/Member	300	298	2	0	-	300
575340.16	Employee Ex	1,950	1,938	10	1	-	1,950
575342.16	Empl Exp Co	3,209	3,190	17	2	-	3,209
575350.16	Meals & Tra	2,430	2,415	13	2	-	2,430
575351.16	Meals & Tra	2,430	2,415	13	2	-	2,430
575741.16	Cell Phone	1,825	1,814	10	1	-	1,825
Total		12,144	12,071	64	9	-	12,144

550000 Transportation

Total Company

		684,749	680,640	3,602	506	-	684,749
Total	\$	13,116,867	\$ 13,036,485	\$ 68,987	\$ 9,699	\$ 1,685	\$ 13,116,867

		99.4%	0.5%	0.1%	0.0%	100.0%
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