KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2015-00418
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Linda C. Bridwell

3. a. Provide a copy of the work papers and calculations that Kentucky- American used to develop its forecasted test-period financial information. The work papers for water service revenues shall state separately the projected number of customers for each customer class that will be billed monthly, bi-monthly, quarterly, and at other intervals.
b. State all assumptions that Kentucky-American used to develop its forecasted test-period financial information.
c. Provide the work papers, calculations, and assumptions requested in parts a. and b. above on a CD-ROM in Microsoft Excel format.

Response:
a. The workpapers and calculations are attached. Certain of the workpapers and calculations contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.
b. The base period is calculated using six months actual and six months budget. The Company's forecasted test year started with actual data for the period of May 2015 through October 2015 and budget information for November 2015 through April 2016. This data was adjusted for all known and measurable changes and all adjustments are detailed in the workpapers.
c. The workpapers and calculations in Excel format have been provided on a separate CD-ROM. Certain of the workpapers and calculations contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

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Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

Table of Contents - Workpapers for Rate Base

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Workpaper #: **W/P - 1-1**

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Utility Plant in Service
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	**Base Year for the 12 Months Ended 4/30/2016**	$648,948,902		$648,948,902
2				
3				
4	**Adjustments:**			
5	Averaged Net Additions and Retirements		30,675,689	
7	**Total Adjustments:**		30,675,689	30,675,689
8				
9				
10	**Forecasted Year at Present Rates**			$679,624,591
11				

Kentucky American Water Company
Case No. 2015-00418
UPIS Balances by Month, Oct 2015 - Aug 2017
Automatically calculates: Prior Month Balance + Placed in Service Activity - Retirement Activity
Workpaper #: W/P - 1-1

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Total Water UPIS	**$638,931,820**	**$641,967,409**	**$645,207,231**	**$646,102,332**	**$647,566,863**	**$648,252,143**	**$648,948,902**

Line #	Utility	Account	Util Plant Account	SAP GL Account	NARUC Acct	UPIS Balance Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
1	Water	301000-Organization	301000	10130100	301.1	37,450	37,450	37,450	37,450	37,450	37,450	37,450
2	Water	302000-Franchises	302000	10130200	302.1	70,261	70,261	70,261	70,261	70,261	70,261	70,261
3	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541
4	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	277,216	277,216	277,216	277,216	277,216	277,216	277,216
5	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	800,183	800,183	800,183	800,183	800,183	800,183	800,183
6	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952
7	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	20,105,009	20,184,252	20,263,495	20,366,487	20,585,173	20,588,576	20,607,979
8	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	10,100,553	10,099,440	10,098,327	10,097,214	10,096,101	10,094,989	10,093,876
9	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	36,748,478	36,741,527	36,734,576	36,727,625	36,720,674	36,713,723	36,706,772
10	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	937,020	937,013	937,006	936,999	936,992	936,985	936,978
11	Water	304500-Struct & Imp-General	304500	10130450	304.5	4,719,111	4,747,527	4,775,942	4,774,358	4,775,773	4,777,189	4,805,604
12	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	5,786,252	5,784,463	5,782,674	5,780,884	5,779,095	5,777,306	5,775,517
13	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	10,570	10,570	10,570	10,570	10,570	10,570	10,570
14	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444
15	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	1,380,416	1,378,135	1,375,854	1,373,573	1,371,292	1,369,011	1,366,729
16	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	853,536	853,420	853,303	853,187	853,070	852,954	852,837
17	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	1,630,782	1,630,782	1,630,782	1,669,628	1,751,859	1,753,359	1,760,859
18	Water	309000-Supply Mains	309000	10130900	309.2	18,571,339	18,571,330	18,571,320	18,571,311	18,571,302	18,571,293	18,571,284
19	Water	310000-Power Generation Equip	310000	10131000	310.2	3,020,439	3,018,273	3,016,108	3,013,943	3,011,777	3,009,612	3,007,446
20	Water	311000-Pumping Equipment	311000	10131100	311.2	12,217,626	12,260,913	12,304,200	12,368,944	12,505,996	12,508,496	12,520,996
21	Water	311200-Pump Eqp Electric	311200	10131120	311.2	14,985,384	14,977,852	14,970,320	14,962,787	14,955,255	14,947,723	14,940,190
22	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	433,456	433,413	433,369	433,326	433,282	433,238	433,195
23	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	7,728	7,728	7,728	7,728	7,728	7,728	7,728
24	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	-	(1,193)	(2,386)	(3,579)	(4,772)	(5,965)	(7,158)
25	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	-	-	-	-	-	-	-
26	Water	311540-Pumping Equipment TD	311540	10131154	311.4	96,827	96,341	95,856	95,371	94,885	94,400	93,914
27	Water	320100-WT Equip Non-Media	320100	10132010	320.3	39,157,469	39,377,322	39,597,175	39,580,754	39,593,257	39,551,938	39,514,620
28	Water	320200-WT Equip Filter Media	320200	10132010	320.3	742,340	742,340	742,340	742,340	742,340	742,340	742,340
29	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358
30	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	13,724,358	13,723,781	13,723,205	13,722,628	13,722,051	13,721,474	13,720,898
31	Water	330200-Ground Level Tanks	330200	10133000	330.4	2,912,613	2,912,515	2,912,417	2,938,217	2,992,939	2,993,841	2,998,743
32	Water	330400-Clearwell	330400	10133000	330.4	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316
33	Water	331001-T&D Mains	331001	10133100	331.4	286,382,955	288,786,044	291,196,971	291,883,278	292,449,610	292,766,647	293,153,062
34	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	-	(185)	(371)	(556)	(742)	(927)	(1,113)
35	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	-	(32)	(64)	(97)	(129)	(161)	(193)
36	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	-	-	-	-	-	-	-
37	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	-	(32)	(63)	(95)	(127)	(158)	(190)
38	Water	333000-Services	333000	10133300	333.4	49,848,876	50,002,688	50,127,400	50,194,099	50,276,250	50,347,316	50,428,037
39	Water	334100-Meters	334100	10133410	334.4	24,044,579	24,137,747	24,220,916	24,252,585	24,282,812	24,330,740	24,423,667
40	Water	334110-Meters Bronze Case	334110	10133410	334.4	-	(341)	(681)	(1,022)	(1,363)	(1,703)	(2,044)
41	Water	334120-Meters Plastic Case	334120	10133410	334.4	-	(2,002)	(4,005)	(6,007)	(8,009)	(10,012)	(12,014)
42	Water	334130-Meters Other	334130	10133410	334.4	-	(2,376)	(4,752)	(7,127)	(9,503)	(11,879)	(14,255)
43	Water	334131-Meter Reading Units	334131	10133410	334.4	-	(4)	(9)	(13)	(18)	(22)	(27)
44	Water	334200-Meter Installations	334200	10133420	334.4	23,976,208	23,974,785	23,973,363	23,971,940	23,970,518	23,969,095	23,967,673
45	Water	334300-Meter Vaults	334300	10133410	334.4	957,833	957,348	956,862	956,377	955,892	955,406	954,921
46	Water	335000-Hydrants	335000	10133500	335.4	18,655,288	18,736,690	18,818,498	18,887,711	18,953,955	19,005,381	19,055,065
47	Water	339100-Other P/E-Intangible	339100	10133910	339.1	96,263	96,263	96,263	96,263	96,263	96,263	96,263
48	Water	339600-Other P/E-CPS	339600	10133910	339.1	615,610	640,967	666,324	669,299	672,274	675,249	678,224
49	Water	340100-Office Furniture & Equip	340100	10134010	340.5	624,603	619,435	614,267	609,100	603,932	598,764	696,050
50	Water	340200-Comp & Periph Equip	340200	10134010	340.5	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568
51	Water	340220-Comp & Periph Personal	340220	10134010	340.5	-	(11,588)	(23,175)	(34,763)	(46,351)	(57,938)	(69,526)
52	Water	340230-Comp & Periph Other	340230	10134010	340.5	-	(1,545)	(3,089)	(4,634)	(6,178)	(7,723)	(9,267)

Kentucky American Water Company
Case No. 2015-00418
UPIS Balances by Month, Oct 2015 - Aug 2017
Automatically calculates: Prior Month Balance + Placed in Service Activity - Retirement Activity
Workpaper #: W/P - 1-1

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Total Water UPIS	$638,931,820	$641,967,409	$645,207,231	$646,102,332	$647,566,863	$648,252,143	$648,948,902

Line #	Utility	Account	Util Plant Account	SAP GL Account	NARUC Acct	UPIS Balance Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
53	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-	-	-	-	-
54	Water	340300-Computer Software	340300	10134010	340.5	1,483,903	1,423,367	1,559,643	1,490,759	1,445,006	1,435,646	1,426,082
55	Water	340315-Computer Software - BT	340315	10134010	340.5	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721
56	Water	340320-Comp Software Personal	340320	10134010	340.5	-	-	-	-	-	-	-
57	Water	340325-Comp Software Customized	340325	10134010	340.5	-	(139)	(278)	(417)	(556)	(694)	(833)
58	Water	340330-Comp Software Other	340330	10134010	340.5	-	(129)	(257)	(386)	(514)	(643)	(771)
59	Water	340500-Other Office Equipment	340500	10134010	340.5	11,711	11,324	10,937	10,550	10,162	9,775	9,388
60	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	1,942,510	1,931,880	1,931,479	1,904,184	1,985,788	2,067,413	2,040,117
61	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	2,408,626	2,412,057	2,425,717	2,412,483	2,508,148	2,603,834	2,590,599
62	Water	341300-Trans Equip Autos	341300	10134100	341.5	63,563	77,101	101,179	97,547	206,115	314,703	311,071
63	Water	341400-Trans Equip Other	341400	10134100	341.5	995,229	989,108	982,987	976,867	970,746	964,626	958,505
64	Water	342000-Stores Equipment	342000	10134200	342.5	65,242	65,212	65,183	65,154	65,125	65,095	65,066
65	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	2,391,260	2,389,239	2,387,217	2,387,195	2,390,173	2,398,151	2,426,129
66	Water	344000-Laboratory Equipment	344000	10134400	344.5	1,271,006	1,268,993	1,266,981	1,264,968	1,262,956	1,260,943	1,258,931
67	Water	345000-Power Operated Equipment	345000	10134500	345.5	1,370,184	1,369,913	1,369,641	1,369,369	1,369,097	1,368,826	1,368,554
68	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	311,502	307,510	303,518	299,526	295,534	291,543	287,551
69	Water	346190-Remote Control & Instrument	346190	10134600	346.5	3,387,857	3,411,182	3,441,782	3,441,706	3,471,630	3,476,555	3,511,479
70	Water	346200-Comm Equip Telephone	346200	10134600	346.5	92,695	92,393	92,092	91,790	91,489	91,187	90,886
71	Water	347000-Misc Equipment	347000	10134700	347.5	1,703,374	1,702,680	1,701,986	1,701,292	1,700,598	1,699,905	1,699,211
72	Water	348000-Other Tangible Property	348000	10134800	348.5	117,628	122,103	126,577	127,102	127,627	128,152	128,677
					Water	**638,931,820**	**641,967,409**	**645,207,231**	**646,102,332**	**647,566,863**	**648,252,143**	**648,948,902**

Kentucky American Water Company
Case No. 2015-00418
UPIS Balances by Month, Oct 2015 - Aug 2017
Automatically calculates: Prior Month Balance + Placed in Service Activity - Retirement Activity
Workpaper #: W/P - 1-1

	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Total Water UPIS	**$650,226,591**	**$651,519,252**	**$653,232,198**	**$668,290,438**	**$669,861,812**	**$674,564,383**	**$675,992,193**	**$677,178,491**

Line #	Utility	Account	Util Plant Account	SAP GL Account	NARUC Acct	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	Water	301000-Organization	301000	10130100	301.1	37,450	37,450	37,450	37,450	37,450	37,450	37,450	37,450
2	Water	302000-Franchises	302000	10130200	302.1	70,261	70,261	70,261	70,261	70,261	70,261	70,261	70,261
3	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541
4	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	277,216	277,216	277,216	277,216	277,216	277,216	277,216	277,216
5	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	800,183	800,183	800,183	800,183	800,183	800,183	800,183	800,183
6	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952
7	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	20,637,382	20,674,784	20,742,587	20,830,390	20,915,793	20,995,195	21,074,598	21,154,001
8	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	10,092,763	10,091,650	10,090,537	10,089,424	10,088,311	10,087,198	10,086,085	10,084,973
9	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	36,699,820	36,692,869	36,685,918	42,740,351	42,733,399	42,726,448	42,719,497	42,712,546
10	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	936,971	936,964	936,957	936,950	936,943	936,936	936,929	936,922
11	Water	304500-Struct & Imp-General	304500	10130450	304.5	4,834,020	4,892,435	4,955,851	5,019,266	5,059,032	5,077,447	5,085,863	5,094,278
12	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	5,773,727	5,771,938	5,770,149	5,768,360	5,766,570	5,764,781	5,762,992	5,761,202
13	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	10,570	10,570	10,570	10,570	10,570	10,570	10,570	10,570
14	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444
15	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	1,364,448	1,362,167	1,359,886	1,357,605	1,355,324	1,353,042	1,350,761	1,348,480
16	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	852,720	852,604	852,487	852,371	852,254	852,138	852,021	851,905
17	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	1,772,109	1,786,359	1,812,009	1,845,159	1,877,409	1,907,409	1,937,409	1,967,409
18	Water	309000-Supply Mains	309000	10130900	309.2	18,571,275	18,571,266	18,571,257	18,571,248	18,571,239	18,571,230	18,571,221	18,571,212
19	Water	310000-Power Generation Equip	310000	10131000	310.2	3,005,281	3,003,116	3,000,950	2,998,785	2,996,619	3,014,454	3,042,288	3,090,123
20	Water	311000-Pumping Equipment	311000	10131100	311.2	12,539,746	12,563,496	12,606,246	12,661,496	12,715,246	12,765,246	12,815,246	12,865,246
21	Water	311200-Pump Eqp Electric	311200	10131120	311.2	14,932,658	15,000,126	15,067,593	15,160,061	15,252,529	15,344,996	15,487,464	15,629,931
22	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	433,151	433,108	433,064	433,021	432,977	432,934	432,890	432,847
23	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	7,728	7,728	7,728	7,728	7,728	7,728	7,728	7,728
24	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(8,351)	(9,544)	(10,737)	(11,930)	(13,123)	(14,316)	(15,509)	(16,702)
25	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	-	-	-	-	-	-	-	-
26	Water	311540-Pumping Equipment TD	311540	10131154	311.4	93,429	92,943	92,458	91,973	91,487	91,002	90,516	90,031
27	Water	320100-WT Equip Non-Media	320100	10132010	320.3	39,479,801	39,446,983	39,421,764	46,261,479	46,240,661	46,218,342	46,196,024	46,173,706
28	Water	320200-WT Equip Filter Media	320200	10132010	320.3	742,340	742,340	742,340	742,340	742,340	742,340	742,340	742,340
29	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358
30	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	13,720,321	13,719,744	13,719,168	14,168,591	14,168,014	14,167,437	14,166,861	14,166,284
31	Water	330200-Ground Level Tanks	330200	10133000	330.4	3,006,145	3,015,547	3,032,549	3,054,551	3,075,953	3,095,855	3,115,757	3,135,659
32	Water	330400-Clearwell	330400	10133000	330.4	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316
33	Water	331001-T&D Mains	331001	10133100	331.4	294,190,214	294,921,860	295,910,505	296,900,650	297,826,091	301,778,042	302,643,112	303,366,232
34	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,298)	(1,484)	(1,669)	(1,855)	(2,040)	(2,226)	(2,411)	(2,597)
35	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(225)	(258)	(290)	(322)	(354)	(386)	(419)	(451)
36	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	-	-	-	-	-	-	-	-
37	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(221)	(253)	(285)	(316)	(348)	(380)	(411)	(443)
38	Water	333000-Services	333000	10133300	333.4	50,545,897	50,690,900	50,851,102	51,012,604	51,146,807	51,351,122	51,434,224	51,497,627
39	Water	334100-Meters	334100	10133410	334.4	24,504,145	24,635,072	24,750,000	24,857,227	24,999,655	25,115,782	25,212,710	25,272,857
40	Water	334110-Meters Bronze Case	334110	10133410	334.4	(2,384)	(2,725)	(3,066)	(3,406)	(3,747)	(4,088)	(4,428)	(4,769)
41	Water	334120-Meters Plastic Case	334120	10133410	334.4	(14,016)	(16,019)	(18,021)	(20,023)	(22,026)	(24,028)	(26,030)	(28,033)
42	Water	334130-Meters Other	334130	10133410	334.4	(16,630)	(19,006)	(21,382)	(23,758)	(26,134)	(28,509)	(30,885)	(33,261)
43	Water	334131-Meter Reading Units	334131	10133410	334.4	(31)	(36)	(40)	(44)	(49)	(53)	(58)	(62)
44	Water	334200-Meter Installations	334200	10133420	334.4	23,966,250	23,964,828	23,963,405	23,961,982	23,960,560	23,959,137	23,957,715	23,956,292
45	Water	334300-Meter Vaults	334300	10133410	334.4	954,435	953,950	953,465	952,979	952,494	952,008	951,523	951,037
46	Water	335000-Hydrants	335000	10133500	335.4	19,130,413	19,207,058	19,297,003	19,393,147	19,484,597	19,654,939	19,726,809	19,777,626
47	Water	339100-Other P/E-Intangible	339100	10133910	339.1	96,263	96,263	96,263	96,263	96,263	96,263	96,263	96,263
48	Water	339600-Other P/E-CPS	339600	10133910	339.1	682,474	686,724	690,974	695,224	699,474	703,724	706,274	708,824
49	Water	340100-Office Furniture & Equip	340100	10134010	340.5	690,882	685,714	791,211	786,043	780,875	775,708	770,540	765,372
50	Water	340200-Comp & Periph Equip	340200	10134010	340.5	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568
51	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(81,113)	(92,701)	(104,289)	(115,876)	(127,464)	(139,052)	(150,639)	(162,227)
52	Water	340230-Comp & Periph Other	340230	10134010	340.5	(10,812)	(12,356)	(13,901)	(15,445)	(16,990)	(18,535)	(20,079)	(21,624)

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Kentucky American Water Company
Case No. 2015-00418
UPIS Balances by Month, Oct 2015 - Aug 2017
Automatically calculates: Prior Month Balance + Placed in Service Activity - Retirement Activity
Workpaper #: W/P - 1-1

	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Total Water UPIS	**$650,226,591**	**$651,519,252**	**$653,232,198**	**$668,290,438**	**$669,861,812**	**$674,564,383**	**$675,992,193**	**$677,178,491**

Line #	Utility	Account	Util Plant Account	SAP GL Account	NARUC Acct	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
53	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-	-	-	-	-	-
54	Water	340300-Computer Software	340300	10134010	340.5	1,412,310	1,422,129	1,431,569	1,466,849	1,512,731	1,532,944	1,562,661	1,563,787
55	Water	340315-Computer Software - BT	340315	10134010	340.5	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721
56	Water	340320-Comp Software Personal	340320	10134010	340.5	-	-	-	-	-	-	-	-
57	Water	340325-Comp Software Customized	340325	10134010	340.5	(972)	(1,111)	(1,250)	(1,389)	(1,528)	(1,667)	(1,806)	(1,944)
58	Water	340330-Comp Software Other	340330	10134010	340.5	(900)	(1,029)	(1,157)	(1,286)	(1,414)	(1,543)	(1,671)	(1,800)
59	Water	340500-Other Office Equipment	340500	10134010	340.5	9,001	8,614	8,227	7,839	7,452	7,065	6,678	6,291
60	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	2,012,822	1,985,526	1,958,231	1,930,935	1,903,640	1,876,344	1,849,049	1,821,753
61	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	2,577,365	2,564,130	2,550,896	2,537,661	2,524,427	2,511,192	2,497,958	2,484,723
62	Water	341300-Trans Equip Autos	341300	10134100	341.5	307,439	303,807	300,175	296,543	292,911	289,279	285,647	282,015
63	Water	341400-Trans Equip Other	341400	10134100	341.5	952,385	946,264	940,143	934,023	927,902	921,782	915,661	909,540
64	Water	342000-Stores Equipment	342000	10134200	342.5	65,037	65,008	64,979	64,949	64,920	64,891	64,862	64,832
65	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	2,449,107	2,540,086	2,580,564	2,603,542	2,626,520	2,638,498	2,643,976	2,646,014
66	Water	344000-Laboratory Equipment	344000	10134400	344.5	1,256,918	1,254,906	1,252,893	1,250,881	1,248,868	1,246,856	1,244,843	1,242,831
67	Water	345000-Power Operated Equipment	345000	10134500	345.5	1,368,282	1,368,010	1,367,738	1,367,467	1,367,195	1,366,923	1,366,651	1,366,380
68	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	283,559	279,567	275,575	271,584	267,592	263,600	259,608	255,616
69	Water	346190-Remote Control & Instrument	346190	10134600	346.5	3,511,403	3,536,327	3,571,252	3,606,176	3,606,100	3,641,024	3,675,948	3,700,873
70	Water	346200-Comm Equip Telephone	346200	10134600	346.5	90,584	90,282	89,981	89,679	89,378	89,076	88,775	88,473
71	Water	347000-Misc Equipment	347000	10134700	347.5	1,698,517	1,697,823	1,697,129	1,696,436	1,695,742	1,695,048	1,694,354	1,693,660
72	Water	348000-Other Tangible Property	348000	10134800	348.5	129,427	130,177	130,927	131,677	132,427	133,177	133,627	134,077
					Water	**650,226,591**	**651,519,252**	**653,232,198**	**668,290,438**	**669,861,812**	**674,564,383**	**675,992,193**	**677,178,491**

Kentucky American Water Company
Case No. 2015-00418
UPIS Balances by Month, Oct 2015 - Aug 2017
Automatically calculates: Prior Month Balance + Placed in Service Activity - Retirement Activity
Workpaper #: W/P - 1-1

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
Total Water UPIS	**$678,061,024**	**$680,949,857**	**$681,534,863**	**$682,447,010**	**$683,635,410**	**$685,319,559**	**$687,611,516**	**$689,673,130**

Line #	Utility	Account	Util Plant Account	SAP GL Account	NARUC Acct	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
1	Water	301000-Organization	301000	10130100	301.1	37,450	37,450	37,450	37,450	37,450	37,450	37,450	37,450
2	Water	302000-Franchises	302000	10130200	302.1	70,261	70,261	70,261	70,261	70,261	70,261	70,261	70,261
3	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541	1,117,541
4	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	277,216	277,216	277,216	277,216	277,216	277,216	277,216	277,216
5	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	800,183	800,183	800,183	800,183	800,183	800,183	800,183	800,183
6	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952	7,474,952
7	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	21,233,404	21,265,206	21,268,609	21,288,012	21,315,415	21,346,817	21,410,220	21,473,623
8	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	10,083,860	10,082,747	10,081,634	10,080,521	10,079,408	10,078,295	10,077,182	10,076,069
9	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	42,705,595	42,698,644	42,691,693	42,684,742	42,677,791	42,670,840	42,663,889	42,656,938
10	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	936,915	936,908	936,901	936,894	936,887	936,880	936,873	936,866
11	Water	304500-Struct & Imp-General	304500	10130450	304.5	5,094,694	5,095,109	5,095,525	5,100,968	5,114,384	5,182,799	5,471,215	5,684,630
12	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	5,759,413	5,757,624	5,755,835	5,754,045	5,752,256	5,750,467	5,748,677	5,746,888
13	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	10,570	10,570	10,570	10,570	10,570	10,570	10,570	10,570
14	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444	1,766,444
15	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	1,346,199	1,343,918	1,341,637	1,339,356	1,337,074	1,334,793	1,332,512	1,330,231
16	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	851,788	851,672	851,555	851,439	851,322	851,205	851,089	850,972
17	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	1,997,409	2,009,559	2,011,059	2,018,559	2,029,059	2,041,059	2,065,059	2,089,059
18	Water	309000-Supply Mains	309000	10130900	309.2	18,571,203	18,571,194	18,571,185	18,571,176	18,571,167	18,571,157	18,571,148	18,571,139
19	Water	310000-Power Generation Equip	310000	10131000	310.2	3,137,958	3,185,792	3,233,627	3,331,461	3,429,296	3,527,131	3,624,965	3,722,800
20	Water	311000-Pumping Equipment	311000	10131100	311.2	12,915,246	12,935,496	12,937,996	12,950,496	12,967,996	12,987,996	13,027,996	13,067,996
21	Water	311200-Pump Eqp Electric	311200	10131120	311.2	15,772,399	15,864,867	16,007,334	16,199,802	16,392,270	16,584,737	16,797,205	17,009,673
22	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	432,803	432,760	432,716	432,673	432,629	432,585	432,542	432,498
23	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	7,728	7,728	7,728	7,728	7,728	7,728	7,728	7,728
24	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(17,895)	(19,088)	(20,281)	(21,474)	(22,667)	(23,860)	(25,053)	(26,246)
25	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	-	-	-	-	-	-	-	-
26	Water	311540-Pumping Equipment TD	311540	10131154	311.4	89,546	89,060	88,575	88,089	87,604	87,118	86,633	86,148
27	Water	320100-WT Equip Non-Media	320100	10132010	320.3	46,151,387	46,117,169	46,075,850	46,038,532	46,003,213	45,968,895	45,942,576	45,916,258
28	Water	320200-WT Equip Filter Media	320200	10132010	320.3	742,340	742,340	742,340	742,340	742,340	742,340	742,340	742,340
29	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358	1,771,358
30	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	14,165,707	14,165,131	14,164,554	14,163,977	14,163,400	14,162,824	14,162,247	14,161,670
31	Water	330200-Ground Level Tanks	330200	10133000	330.4	3,155,561	3,163,563	3,164,464	3,169,366	3,176,268	3,184,170	3,200,072	3,215,974
32	Water	330400-Clearwell	330400	10133000	330.4	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316	1,096,316
33	Water	331001-T&D Mains	331001	10133100	331.4	303,896,803	306,127,858	306,377,178	306,654,499	307,133,219	307,820,739	308,713,259	309,790,780
34	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(2,782)	(2,968)	(3,153)	(3,339)	(3,524)	(3,710)	(3,895)	(4,081)
35	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(483)	(515)	(547)	(580)	(612)	(644)	(676)	(708)
36	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	-	-	-	-	-	-	-	-
37	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(475)	(506)	(538)	(569)	(601)	(633)	(664)	(696)
38	Water	333000-Services	333000	10133300	333.4	51,546,729	51,832,521	51,895,724	51,964,066	52,053,169	52,180,271	52,319,373	52,466,976
39	Water	334100-Meters	334100	10133410	334.4	25,300,285	25,328,772	25,376,700	25,479,627	25,569,555	25,715,482	25,836,710	25,952,637
40	Water	334110-Meters Bronze Case	334110	10133410	334.4	(5,109)	(5,450)	(5,791)	(6,131)	(6,472)	(6,813)	(7,153)	(7,494)
41	Water	334120-Meters Plastic Case	334120	10133410	334.4	(30,035)	(32,037)	(34,040)	(36,042)	(38,044)	(40,047)	(42,049)	(44,05
42	Water	334130-Meters Other	334130	10133410	334.4	(35,637)	(38,012)	(40,388)	(42,764)	(45,140)	(47,516)	(49,891)	(52,26
43	Water	334131-Meter Reading Units	334131	10133410	334.4	(67)	(71)	(76)	(80)	(85)	(89)	(93)	(9
44	Water	334200-Meter Installations	334200	10133420	334.4	23,954,870	23,953,447	23,952,025	23,950,602	23,949,180	23,947,757	23,946,335	23,944,91
45	Water	334300-Meter Vaults	334300	10133410	334.4	950,552	950,067	949,581	949,096	948,610	948,125	947,640	947,154
46	Water	335000-Hydrants	335000	10133500	335.4	19,824,498	19,983,232	20,031,602	20,076,471	20,141,941	20,216,610	20,302,780	20,396,45
47	Water	339100-Other P/E-Intangible	339100	10133910	339.1	96,263	96,263	96,263	96,263	96,263	96,263	96,263	96,263
48	Water	339600-Other P/E-CPS	339600	10133910	339.1	711,799	714,774	717,749	720,724	724,974	729,224	733,474	737,724
49	Water	340100-Office Furniture & Equip	340100	10134010	340.5	760,204	860,623	855,455	974,544	969,377	964,209	1,090,486	1,085,319
50	Water	340200-Comp & Periph Equip	340200	10134010	340.5	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568	1,854,568
51	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(173,814)	(185,402)	(196,990)	(208,577)	(220,165)	(231,753)	(243,340)	(254,928)
52	Water	340230-Comp & Periph Other	340230	10134010	340.5	(23,168)	(24,713)	(26,257)	(27,802)	(29,346)	(30,891)	(32,435)	(33,980)

Kentucky American Water Company
Case No. 2015-00418
UPIS Balances by Month, Oct 2015 - Aug 2017
Automatically calculates: Prior Month Balance + Placed in Service Activity - Retirement Activity
Workpaper #: W/P - 1-1

		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
	Total Water UPIS	**$678,061,024**	**$680,949,857**	**$681,534,863**	**$682,447,010**	**$683,635,410**	**$685,319,559**	**$687,611,516**	**$689,673,130**

Line #	Utility	Account	Util Plant Account	SAP GL Account	NARUC Acct	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
53	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-	-	-	-	-	-
54	Water	340300-Computer Software	340300	10134010	340.5	1,534,228	1,521,282	1,546,346	1,584,626	1,599,184	1,629,491	1,647,860	1,666,632
55	Water	340315-Computer Software - BT	340315	10134010	340.5	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721	11,705,721
56	Water	340320-Comp Software Personal	340320	10134010	340.5	-	-	-	-	-	-	-	-
57	Water	340325-Comp Software Customized	340325	10134010	340.5	(2,083)	(2,222)	(2,361)	(2,500)	(2,639)	(2,778)	(2,917)	(3,056)
58	Water	340330-Comp Software Other	340330	10134010	340.5	(1,928)	(2,057)	(2,186)	(2,314)	(2,443)	(2,571)	(2,700)	(2,828)
59	Water	340500-Other Office Equipment	340500	10134010	340.5	5,904	5,516	5,129	4,742	4,355	3,968	3,581	3,193
60	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	1,794,458	1,767,163	1,762,967	1,735,672	1,761,176	1,808,131	1,848,485	1,821,190
61	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	2,471,489	2,458,254	2,468,120	2,454,885	2,494,451	2,555,466	2,609,882	2,596,647
62	Water	341300-Trans Equip Autos	341300	10134100	341.5	278,383	274,751	294,919	291,287	342,055	414,923	480,991	477,359
63	Water	341400-Trans Equip Other	341400	10134100	341.5	903,420	897,299	891,179	885,058	878,938	872,817	866,696	860,576
64	Water	342000-Stores Equipment	342000	10134200	342.5	64,803	64,774	64,745	64,715	64,686	64,657	64,628	64,598
65	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	2,645,992	2,648,971	2,656,949	2,684,927	2,707,905	2,763,883	2,804,361	2,829,839
66	Water	344000-Laboratory Equipment	344000	10134400	344.5	1,240,818	1,238,806	1,236,793	1,234,781	1,232,768	1,230,756	1,228,743	1,226,731
67	Water	345000-Power Operated Equipment	345000	10134500	345.5	1,366,108	1,365,836	1,365,564	1,365,293	1,365,021	1,364,749	1,364,477	1,364,205
68	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	251,624	247,633	243,641	239,649	235,657	231,665	227,674	223,682
69	Water	346190-Remote Control & Instrument	346190	10134600	346.5	3,705,797	3,710,721	3,720,645	3,740,570	3,770,494	3,805,418	3,840,342	3,875,267
70	Water	346200-Comm Equip Telephone	346200	10134600	346.5	88,172	87,870	87,569	87,267	86,966	86,664	86,363	86,061
71	Water	347000-Misc Equipment	347000	10134700	347.5	1,692,967	1,692,273	1,691,579	1,690,885	1,690,191	1,689,498	1,688,804	1,688,110
72	Water	348000-Other Tangible Property	348000	10134800	348.5	134,602	135,127	135,652	136,177	136,927	137,677	138,427	139,177
					Water	**678,061,024**	**680,949,857**	**681,534,863**	**682,447,010**	**683,635,410**	**685,319,559**	**687,611,516**	**689,673,130**

Kentucky American Water Company
Case No. 2015-00418
Capital In-Servicing Activity by Month, October 2015 -August 2017
Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

									Nov-15	Dec-15	Jan-16
								Total Placed in Service:	**$3,340,996**	**$3,545,228**	**$1,200,508**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Water CWIP Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	$625,605	$312,802	$312,802	108,430
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	27,477	13,739	13,739	12,048
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	66,216	33,108	33,108	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	0	0	0	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	2,584	1,292	1,292	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	441,352	220,676	220,676	88,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	0	0	0	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	3,342,932	1,671,466	1,671,466	209,886
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2		0	0	20,989
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2		0	0	15,741
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	334	167	167	15,741
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1		36,065	37,000	17,250
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	60,136	30,068	30,068	150,750
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2		0	0	16,750
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	21,464	27,000	27,000	1,500
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1		18,000	18,000	1,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	65,553	34,500	34,500	18,000
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1		23,000	23,000	12,000
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1		63,500	52,000	35,000
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	217	67,433	49,020	20,000
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1		0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	31,550	32,000	32,000	10,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	0	61,241	51,241	6,000
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	527,223	0	0	0
	37			340300-Computer Software	10134010	340.5	N	1	36,131	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	1,169,031	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	51,180	23,400	30,676	
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	3,000	30,000	30,000	
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	5,812	0	0	
	48		Offices and Operations Centers	0			N	1		0	0	0
	49		Offices and Operations Centers	0			N	1		0	0	0
	50		Offices and Operations Centers	0			N	1		0	0	0
	51		Offices and Operations Centers	0			N	1		0	0	0
	52		Offices and Operations Centers	0			N	1		0	0	0

Kentucky American Water Company
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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

									Nov-15	Dec-15	Jan-16
								Total Placed in Service:	$3,340,996	$3,545,228	$1,200,508
x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Water CWIP Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16
53											
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	2,238	16,665	26,895	0
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1		16,665	26,895	0
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1		17,170	27,710	0
57											
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	0	0	0	2,000
59											
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	159,681	79,840	79,840	103,590
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	0	0	0	38,846
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	86,574	43,287	43,287	64,744
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	524,344	262,172	262,172	25,897
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2		0	0	25,897
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	-
66											
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	195,556	0	0	0
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	190,343	25,357	25,357	2,975
70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	33,611	4,475	4,475	525
71											
72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1		59,213	256,025	50,865
73											
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	3,382,814			
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	5,074,221			
76											
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
78											
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016	2,335,539			
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
82											
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
86											
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
90											
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y			0	0	0
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y			0	0	0
93											
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017		0	0	
95											
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
98											
99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018		0	0	
100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
101											
102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	1,635,112			
103											

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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

	Feb-16	Mar-16	Apr-16	May-16
Total Placed in Service:	**$1,769,938**	**$990,687**	**$1,002,166**	**$1,583,096**

x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-16	Mar-16	Apr-16	May-16
1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	90,000	112,500	135,000	198,000
2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	10,000	12,500	15,000	22,000
3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
6											
7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	79,000	15,000	25,000	50,000
8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
9											
10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	124,000	80,000	80,000	160,000
11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	12,400	8,000	8,000	16,000
12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	9,300	6,000	6,000	12,000
13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	9,300	6,000	6,000	12,000
14											
15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	27,250	26,000	25,500	20,500
16											
17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	137,250	4,500	6,750	6,750
18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	15,250	500	750	750
19											
20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	3,000	6,000	12,000	18,000
21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	2,000	4,000	8,000	12,000
22											
23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	24,000	24,000	12,000	12,600
24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	16,000	16,000	8,000	8,400
25											
26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	40,000	47,100	52,240	62,500
27											
28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	40,000	30,000	30,000	32,500
29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
30											
31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	10,000	21,000	27,000	27,000
32											
33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	11,000	21,000	60,000	41,550
34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
35											
36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	0	102,453	0
37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
39											
40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	30,000	5,000	35,000	0
41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
43											
44											
45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	3,000	3,000	5,000	5,000
46											
47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0	0	25,000	25,000
48		Offices and Operations Centers	0			N	1	0	0	0	0
49		Offices and Operations Centers	0			N	1	0	0	0	0
50		Offices and Operations Centers	0			N	1	0	0	0	0
51		Offices and Operations Centers	0			N	1	0	0	0	0
52		Offices and Operations Centers	0			N	1	0	0	0	0

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Case No. 2015-00418
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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Feb-16	Mar-16	Apr-16	May-16
							Total Placed in Service:	$1,769,938	$990,687	$1,002,166	$1,583,096
x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-16	Mar-16	Apr-16	May-16
53											
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	108,900	108,920	0	0
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	108,900	108,920	0	0
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	112,200	112,220	0	0
57											
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	5,000	10,000	30,000	25,000
59											
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	219,283	4,000	20,000	30,000
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	82,231	1,500	7,500	11,250
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	137,052	2,500	12,500	18,750
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	54,821	1,000	5,000	7,500
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	54,821	1,000	5,000	7,500
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
66											
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	2,975	2,975	2,975	4,250
70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	525	525	525	750
71											
72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	73,996	110,389	110,185	105,977
73											
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
76											
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
78											
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
82											
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
86											
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
90											
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	0	0
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	0	0
93											
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	0	0	0	0
95											
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
98											
99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	0	0	0	0
100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
101											
102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
103											

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Per In-Service Date or Assumed Months in Construction Phase
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								Jun-16	Jul-16	Aug-16	Sep-16
							Total Placed In Service:	**$1,598,068**	**$2,018,353**	**$15,363,646**	**$1,876,781**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Jun-16	Jul-16	Aug-16	Sep-16
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	198,000	207,000	225,000	247,500
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	22,000	23,000	25,000	27,500
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	85,000	175,000	200,000	200,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	240,000	360,000	360,000	340,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	24,000	36,000	36,000	34,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	18,000	27,000	27,000	25,500
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	18,000	27,000	27,000	25,500
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	25,500	25,500	30,500	30,500
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	13,500	22,500	36,000	36,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	1,500	2,500	4,000	4,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	18,000	16,500	15,000	12,000
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	12,000	11,000	10,000	8,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	13,800	16,800	22,800	22,680
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	9,200	11,200	15,200	15,120
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	80,000	80,000	78,500	63,500
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	45,000	45,000	55,000	55,000
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	52,000	42,000	38,000	37,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	61,000	46,000	42,300	80,000
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	110,664	0	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	25,000	35,000	35,000	0
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	10,000	15,000	15,000	16,350
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	50,000	50,000	50,000	25,000
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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Per In-Service Date or Assumed Months in Construction Phase
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								Jun-16	Jul-16	Aug-16	Sep-16
							Total Placed in Service:	**$1,598,068**	**$2,018,353**	**$15,363,646**	**$1,876,781**
x	**Line #**	**FP#**	**Project Description**	**Utility Plant Account**	**SAP GL Account**	**NARUC Account**	**AFUDC Y/N**	**In-Service Date or # Months Construction**	**Jun-16**	**Jul-16**	**Aug-16**	**Sep-16**
	53											
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	0	0	0	0
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	0	0	0	0
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	0	0	0	0
	57											
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	93,000	42,500	25,000	25,000
	59											
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	38,000	68,400	88,400	86,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	14,250	25,650	33,150	32,250
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	23,750	42,750	55,250	53,750
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	9,500	17,100	22,100	21,500
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	9,500	17,100	22,100	21,500
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
	66											
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	4,250	4,250	4,250	4,250
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	750	750	750	750
	71											
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	129,568	129,189	155,029	165,631
	73											
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016			6,061,383	
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016			6,859,934	
	76											
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016			450,000	
	78											
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
	82											
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	86											
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	90											
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	0	0
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	0	0
	93											
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	75,000	75,000	100,000	100,000
	95											
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
	98											
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	0	0	0	25,000
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
	101											
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
	103											

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							Total Placed in Service:	**Oct-16** **$5,007,978**	**Nov-16** **$1,733,216**	**Dec-16** **$1,491,705**	**Jan-17** **$1,187,940**
x	**Line #**	**FP#**	**Project Description**	**Utility Plant Account**	**SAP GL Account**	**NARUC Account**	**AFUDC Y/N**	**In-Service Date or # Months Construction**	**Oct-16**	**Nov-16**	**Dec-16**	**Jan-17**
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	247,500	225,000	184,500	135,000
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	27,500	25,000	20,500	15,000
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	200,000	150,000	75,000	60,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	376,000	320,000	240,000	160,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	37,600	32,000	24,000	16,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	28,200	24,000	18,000	12,000
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	28,200	24,000	18,000	12,000
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	32,250	37,250	37,000	17,250
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	36,000	27,000	18,000	9,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	4,000	3,000	2,000	1,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	9,060	6,000	3,000	1,500
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	6,040	4,000	2,000	1,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	21,600	15,000	7,950	18,000
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	14,400	10,000	5,300	12,000
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	53,500	43,000	43,800	35,000
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	52,500	30,000	17,500	20,000
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	52,000	37,000	21,220	10,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	36,000	36,000	21,000	5,500
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	0	0	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	35,000	35,000	25,000	5,000
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	20,000	10,000	10,000	2,000
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0	0	0	0
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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								Oct-16	Nov-16	Dec-16	Jan-17
							Total Placed in Service:	**$5,007,978**	**$1,733,216**	**$1,491,705**	**$1,187,940**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Oct-16	Nov-16	Dec-16	Jan-17
	53											
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	0	0	0	0
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	0	0	0	0
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	0	0	0	0
	57											
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	14,000	7,500	4,060	2,000
	59											
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	80,000	80,000	80,000	80,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	30,000	30,000	30,000	30,000
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	50,000	50,000	50,000	50,000
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	20,000	20,000	20,000	20,000
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	20,000	20,000	20,000	20,000
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
	66											
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	4,250	2,550	2,550	2,975
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	750	450	450	525
	71											
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	139,962	149,466	120,875	90,190
	73											
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	76											
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
	78											
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016	2,980,441			
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016	80,613			
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016	80,613			
	82											
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	86											
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	90											
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	19,500	19,500
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	500	500
	93											
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	100,000	150,000	150,000	150,000
	95											
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
	98											
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	50,000	100,000	150,000	125,000
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
	101											
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
	103											

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								Feb-17	Mar-17	Apr-17	May-17
							Total Placed in Service:	**$3,194,239**	**$890,413**	**$1,217,554**	**$1,493,807**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-17	Mar-17	Apr-17	May-17
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	135,000	112,500	135,000	198,000
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	15,000	12,500	15,000	22,000
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	30,000	10,000	20,000	20,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	100,800	80,000	80,000	160,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	10,080	8,000	8,000	16,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	7,560	6,000	6,000	12,000
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	7,560	6,000	6,000	12,000
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	27,250	26,000	25,500	20,500
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	9,000	9,000	9,000	18,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	1,000	1,000	1,000	2,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	3,000	6,000	12,000	18,000
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	2,000	4,000	8,000	12,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	24,000	24,000	12,000	12,600
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	16,000	16,000	8,000	8,400
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	40,000	47,100	52,240	62,500
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	40,000	30,000	30,000	32,500
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	10,000	21,000	27,000	27,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	11,000	21,000	70,000	51,000
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	105,586	0	124,257	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	5,000	10,000	20,000	30,000
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	2,000	2,000	7,028	15,000
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0	0	0	0
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

Kentucky American Water Company
Case No. 2015-00418
Capital In-Servicing Activity by Month, October 2015 -August 2017
Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Feb-17	Mar-17	Apr-17	May-17
							Total Placed in Service:	$3,194,239	$890,413	$1,217,554	$1,493,807
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-17	Mar-17	Apr-17	May-17
	53											
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	0	23,100	0	52,800
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	0	23,100	0	52,800
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	0	23,800	0	54,400
	57											
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	5,000	10,000	30,000	25,000
	59											
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	32,400	4,000	20,000	28,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	12,150	1,500	7,500	10,500
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	20,250	2,500	12,500	17,500
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	8,100	1,000	5,000	7,000
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	8,100	1,000	5,000	7,000
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
	66											
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	2,975	2,975	2,975	4,250
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	525	525	525	750
	71											
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	106,803	144,813	158,029	134,307
	73											
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	76											
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
	78											
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
	82											
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	807,500			
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	95,000			
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	47,500			
	86											
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016	1,042,185			
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016	122,610			
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016	61,305			
	90											
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		19,500	0	0	0
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		500	0	0	0
	93											
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	100,000	150,000	200,000	200,000
	95											
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
	98											
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	50,000	0	0	50,000
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
	101											
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
	103											

Kentucky American Water Company
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Capital In-Servicing Activity by Month, October 2015 -August 2017
Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Jun-17	Jul-17	Aug-17	Sep-17
							Total Placed in Service:	$1,989,556	$2,597,363	$2,367,021	$1,500,000
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Jun-17	Jul-17	Aug-17	Sep-17
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	198,000	207,000	225,000	247,500
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	22,000	23,000	25,000	27,500
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	75,000	100,000	100,000	100,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	240,000	360,000	360,000	340,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	24,000	36,000	36,000	34,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	18,000	27,000	27,000	25,500
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	18,000	27,000	27,000	25,500
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	25,500	25,500	30,500	0
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	36,000	36,000	45,000	45,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	4,000	4,000	5,000	5,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	18,000	16,500	15,000	0
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	12,000	11,000	10,000	0
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	13,800	16,800	22,800	0
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	9,200	11,200	15,200	0
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	80,000	80,000	78,500	0
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	45,000	45,000	55,000	0
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	52,000	42,000	38,000	0
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	76,000	52,300	51,000	0
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	131,445	0	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	35,000	35,000	35,000	0
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	20,000	40,000	40,000	0
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	25,000	50,000	50,000	0
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Jun-17	Jul-17	Aug-17	Sep-17
							Total Placed in Service:	$1,989,556	$2,597,363	$2,367,021	$1,500,000
x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Jun-17	Jul-17	Aug-17	Sep-17
53											
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	74,250	67,650	0	0
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	74,250	67,650	0	0
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	76,500	69,700	0	0
57											
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	58,000	42,500	27,500	0
59											
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	32,000	64,000	64,000	80,000
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	12,000	24,000	24,000	30,000
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	20,000	40,000	40,000	50,000
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	8,000	16,000	16,000	20,000
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	8,000	16,000	16,000	20,000
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
66											
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	4,250	4,250	4,250	0
70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	750	750	750	0
71											
72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	150,056	138,118	138,521	0
73											
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
76											
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
78											
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
82											
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
86											
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
90											
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	0	0
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	0	0
93											
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	200,000	220,000	220,000	
95											
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
98											
99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	100,000	150,000	300,000	350,000
100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
101											
102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
103											

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	Oct-17
Total Placed in Service:	$4,213,822

x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Oct-17
1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	247,500
2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	27,500
3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-
4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-
5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-
6								
7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	100,000
8		Mains - New	301000-Organization	10130100	301.0	N	2	-
9								
10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	376,000
11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	37,600
12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	28,200
13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	28,200
14								
15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	226,711
16								
17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	45,000
18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	5,000
19								
20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	108,000
21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	72,000
22								
23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	181,924
24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	121,283
25								
26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	269,500
27								
28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	271,122
29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0
30								
31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	151,700
32								
33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	214,906
34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0
35								
36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	40,537
37			340300-Computer Software	10134010	340.5	N	1	0
38			347000-Misc Equipment	10134700	347.5	N	1	0
39								
40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	64,076
41			340200-Comp & Periph Equip	10134020	340.5	N	1	0
42			340300-Computer Software	10134010	340.5	N	1	0
43								
44								
45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	120,000
46								
47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0
48		Offices and Operations Centers	0			N	1	0
49		Offices and Operations Centers	0			N	1	0
50		Offices and Operations Centers	0			N	1	0
51		Offices and Operations Centers	0			N	1	0
52		Offices and Operations Centers	0			N	1	0

Kentucky American Water Company
Case No. 2015-00418
Capital In-Servicing Activity by Month, October 2015 -August 2017
Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

									Oct-17
								Total Placed in Service:	$4,213,822
x	**Line #**	**FP#**	**Project Description**	**Utility Plant Account**	**SAP GL Account**	**NARUC Account**	**AFUDC Y/N**	**In-Service Date or # Months Construction**	**Oct-17**
	53								
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	51,810
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	51,810
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	53,380
	57								
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	43,200
	59								
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	64,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	24,000
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	40,000
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	16,000
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	16,000
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0
	66								
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	211,928
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	37,399
	71								
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	467,537
	73								
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	
	76								
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016	
	78								
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016	
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016	
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016	
	82								
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	
	86								
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016	
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016	
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016	
	90								
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0
	93								
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	
	95								
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018	
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018	
	98								
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	300,000
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018	
	101								
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	
	103								

Kentucky American Water Company
Case No. 2015-00418
Asset Retirements by Month, October 2015 - August 2017
Historical 2012 thru 2014 Three Year Average by Account
Workpaper #: W/P - 1-1 & W/P - 1-2

	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
Total Water Retirements	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)

Line #	Utility	Account	Utility Plant Account	SAP GL Account	NARUC Acct	UPIS Balance Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
1	Water	301000-Organization	301000	10130100	301.1	$37,450	$0	$0	$0	$0	$0	$0	$0	$0
2	Water	302000-Franchises	302000	10130200	302.1	70,261	-	-	-	-	-	-	-	-
3	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	1,117,541	-	-	-	-	-	-	-	-
4	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	277,216	-	-	-	-	-	-	-	-
5	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	800,183	-	-	-	-	-	-	-	-
6	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	7,474,952	-	-	-	-	-	-	-	-
7	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	20,105,009	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)
8	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	10,100,553	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)
9	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	36,748,478	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)
10	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	937,020	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
11	Water	304500-Struct & Imp-General	304500	10130450	304.5	4,719,111	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
12	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	5,786,252	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)
13	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	10,570	-	-	-	-	-	-	-	-
14	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	1,766,444	-	-	-	-	-	-	-	-
15	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	1,380,416	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)
16	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	853,536	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)
17	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	1,630,782	-	-	-	-	-	-	-	-
18	Water	309000-Supply Mains	309000	10130900	309.2	18,571,339	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
19	Water	310000-Power Generation Equip	310000	10131000	310.2	3,020,439	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)
20	Water	311000-Pumping Equipment	311000	10131100	311.2	12,217,626	-	-	-	-	-	-	-	-
21	Water	311200-Pump Eqp Electric	311200	10131120	311.2	14,985,384	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)
22	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	433,456	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)
23	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	7,728	-	-	-	-	-	-	-	-
24	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	-	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)
25	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	-	-	-	-	-	-	-	-	-
26	Water	311540-Pumping Equipment TD	311540	10131154	311.4	96,827	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)
27	Water	320100-WT Equip Non-Media	320100	10132010	320.3	39,157,469	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)
28	Water	320200-WT Equip Filter Media	320200	10132010	320.3	742,340	-	-	-	-	-	-	-	-
29	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	1,771,358	-	-	-	-	-	-	-	-
30	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	13,724,358	(577)	(577)	(577)	(577)	(577)	(577)	(577)	(577)
31	Water	330200-Ground Level Tanks	330200	10133000	330.4	2,912,613	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)
32	Water	330400-Clearwell	330400	10133000	330.4	1,096,316	-	-	-	-	-	-	-	-
33	Water	331001-T&D Mains	331001	10133100	331.4	286,382,955	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)
34	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	-	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)
35	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	-	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
36	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	-	-	-	-	-	-	-	-	-
37	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	-	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
38	Water	333000-Services	333000	10133300	333.4	49,848,876	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)
39	Water	334100-Meters	334100	10133410	334.4	24,044,579	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)
40	Water	334110-Meters Bronze Case	334110	10133410	334.4	-	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)
41	Water	334120-Meters Plastic Case	334120	10133410	334.4	-	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)
42	Water	334130-Meters Other	334130	10133410	334.4	-	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)

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Kentucky American Water Company
Case No. 2015-00418
Asset Retirements by Month, October 2015 - August 2017
Historical 2012 thru 2014 Three Year Average by Account
Workpaper #: W/P - 1-1 & W/P - 1-2

	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
Total Water Retirements	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)

Line #	Utility	Account	Utility Plant Account	SAP GL Account	NARUC Acct	UPIS Balance Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
43	Water	334131-Meter Reading Units	334131	10133410	334.4	-	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
44	Water	334200-Meter Installations	334200	10133420	334.4	23,976,208	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)
45	Water	334300-Meter Vaults	334300	10133410	334.4	957,833	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)
46	Water	335000-Hydrants	335000	10133500	335.4	18,655,288	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)
47	Water	339100-Other P/E-Intangible	339100	10133910	339.1	96,263	-	-	-	-	-	-	-	-
48	Water	339600-Other P/E-CPS	339600	10133910	339.1	615,610	-	-	-	-	-	-	-	-
49	Water	340100-Office Furniture & Equip	340100	10134010	340.5	624,603	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)
50	Water	340200-Comp & Periph Equip	340200	10134010	340.5	1,854,568	-	-	-	-	-	-	-	-
51	Water	340220-Comp & Periph Personal	340220	10134010	340.5	-	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)
52	Water	340230-Comp & Periph Other	340230	10134010	340.5	-	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)
53	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-	-	-	-	-	-	-
54	Water	340300-Computer Software	340300	10134010	340.5	1,483,903	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)
55	Water	340315-Computer Software - BT	340315	10134010	340.5	11,705,721	-	-	-	-	-	-	-	-
56	Water	340320-Comp Software Personal	340320	10134010	340.5	-	-	-	-	-	-	-	-	-
57	Water	340325-Comp Software Customized	340325	10134010	340.5	-	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)
58	Water	340330-Comp Software Other	340330	10134010	340.5	-	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)
59	Water	340500-Other Office Equipment	340500	10134010	340.5	11,711	(387)	(387)	(387)	(387)	(387)	(387)	(387)	(387)
60	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	1,942,510	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)
61	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	2,408,626	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)
62	Water	341300-Trans Equip Autos	341300	10134100	341.5	63,563	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)
63	Water	341400-Trans Equip Other	341400	10134100	341.5	995,229	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)
64	Water	342000-Stores Equipment	342000	10134200	342.5	65,242	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)
65	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	2,391,260	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)
66	Water	344000-Laboratory Equipment	344000	10134400	344.5	1,271,006	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)
67	Water	345000-Power Operated Equipment	345000	10134500	345.5	1,370,184	(272)	(272)	(272)	(272)	(272)	(272)	(272)	(272)
68	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	311,502	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)
69	Water	346190-Remote Control & Instrument	346190	10134600	346.5	3,387,857	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
70	Water	346200-Comm Equip Telephone	346200	10134600	346.5	92,695	(302)	(302)	(302)	(302)	(302)	(302)	(302)	(302)
71	Water	347000-Misc Equipment	347000	10134700	347.5	1,703,374	(694)	(694)	(694)	(694)	(694)	(694)	(694)	(694)
72	Water	348000-Other Tangible Property	348000	10134800	348.5	117,628	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
Asset Retirements by Month, October 2015 - August 2017
Historical 2012 thru 2014 Three Year Average by Account
Workpaper #: W/P - 1-1 & W/P - 1-2

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17
Total V	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)

Line #	Utility	Account	Utility Plant Account	SAP GL Account	NARUC Acct	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17
1	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Water	302000-Franchises	302000	10130200	302.1	-	-	-	-	-	-	-	-	-
3	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-	-	-	-	-	-	-
4	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-	-	-	-	-	-	-
5	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-	-	-	-	-	-	-
6	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-	-	-	-	-	-	-
7	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)
8	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)
9	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)
10	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
11	Water	304500-Struct & Imp-General	304500	10130450	304.5	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
12	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)
13	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	-	-	-	-	-	-	-	-	-
14	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	-	-	-	-	-	-	-	-	-
15	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)
16	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)
17	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	-	-	-	-	-	-	-	-	-
18	Water	309000-Supply Mains	309000	10130900	309.2	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
19	Water	310000-Power Generation Equip	310000	10131000	310.2	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)
20	Water	311000-Pumping Equipment	311000	10131100	311.2	-	-	-	-	-	-	-	-	-
21	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)
22	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)
23	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	-	-	-	-	-	-	-	-	-
24	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)
25	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	-	-	-	-	-	-	-	-	-
26	Water	311540-Pumping Equipment TD	311540	10131154	311.4	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)
27	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)
28	Water	320200-WT Equip Filter Media	320200	10132010	320.3	-	-	-	-	-	-	-	-	-
29	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	-	-	-	-	-	-	-	-	-
30	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(577)	(577)	(577)	(577)	(577)	(577)	(577)	(577)	(577)
31	Water	330200-Ground Level Tanks	330200	10133000	330.4	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)
32	Water	330400-Clearwell	330400	10133000	330.4	-	-	-	-	-	-	-	-	-
33	Water	331001-T&D Mains	331001	10133100	331.4	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)
34	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)
35	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
36	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	-	-	-	-	-	-	-	-	-
37	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
38	Water	333000-Services	333000	10133300	333.4	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)
39	Water	334100-Meters	334100	10133410	334.4	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)
40	Water	334110-Meters Bronze Case	334110	10133410	334.4	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)
41	Water	334120-Meters Plastic Case	334120	10133410	334.4	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)
42	Water	334130-Meters Other	334130	10133410	334.4	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)

Kentucky American Water Company
Case No. 2015-00418
Asset Retirements by Month, October 2015 - August 2017
Historical 2012 thru 2014 Three Year Average by Account
Workpaper #: W/P - 1-1 & W/P - 1-2

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17
Total V	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)

Line #	Utility	Account	Utility Plant Account	SAP GL Account	NARUC Acct	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17
43	Water	334131-Meter Reading Units	334131	10133410	334.4	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
44	Water	334200-Meter Installations	334200	10133420	334.4	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)
45	Water	334300-Meter Vaults	334300	10133410	334.4	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)
46	Water	335000-Hydrants	335000	10133500	335.4	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)
47	Water	339100-Other P/E-Intangible	339100	10133910	339.1	-	-	-	-	-	-	-	-	-
48	Water	339600-Other P/E-CPS	339600	10133910	339.1	-	-	-	-	-	-	-	-	-
49	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)
50	Water	340200-Comp & Periph Equip	340200	10134010	340.5	-	-	-	-	-	-	-	-	-
51	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)
52	Water	340230-Comp & Periph Other	340230	10134010	340.5	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)
53	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-	-	-	-	-	-	-
54	Water	340300-Computer Software	340300	10134010	340.5	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)
55	Water	340315-Computer Software - BT	340315	10134010	340.5	-	-	-	-	-	-	-	-	-
56	Water	340320-Comp Software Personal	340320	10134010	340.5	-	-	-	-	-	-	-	-	-
57	Water	340325-Comp Software Customized	340325	10134010	340.5	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)
58	Water	340330-Comp Software Other	340330	10134010	340.5	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)
59	Water	340500-Other Office Equipment	340500	10134010	340.5	(387)	(387)	(387)	(387)	(387)	(387)	(387)	(387)	(387)
60	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)
61	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)
62	Water	341300-Trans Equip Autos	341300	10134100	341.5	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)
63	Water	341400-Trans Equip Other	341400	10134100	341.5	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)
64	Water	342000-Stores Equipment	342000	10134200	342.5	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)
65	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)
66	Water	344000-Laboratory Equipment	344000	10134400	344.5	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)
67	Water	345000-Power Operated Equipment	345000	10134500	345.5	(272)	(272)	(272)	(272)	(272)	(272)	(272)	(272)	(272)
68	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)
69	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
70	Water	346200-Comm Equip Telephone	346200	10134600	346.5	(302)	(302)	(302)	(302)	(302)	(302)	(302)	(302)	(302)
71	Water	347000-Misc Equipment	347000	10134700	347.5	(694)	(694)	(694)	(694)	(694)	(694)	(694)	(694)	(694)
72	Water	348000-Other Tangible Property	348000	10134800	348.5	-	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
Asset Retirements by Month, October 2015 - August 2017
Historical 2012 thru 2014 Three Year Average by Account
Workpaper #: W/P - 1-1 & W/P - 1-2

	Apr-17	May-17	Jun-17	Jul-17	Aug-17
Total V	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)

Line #	Utility	Account	Utility Plant Account	SAP GL Account	NARUC Acct	Apr-17	May-17	Jun-17	Jul-17	Aug-17
1	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0	$0	$0
2	Water	302000-Franchises	302000	10130200	302.1	-	-	-	-	-
3	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-	-	-
4	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-	-	-
5	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-	-	-
6	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-	-	-
7	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(597)	(597)	(597)	(597)	(597)
8	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)
9	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(6,951)	(6,951)	(6,951)	(6,951)	(6,951)
10	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(7)	(7)	(7)	(7)	(7)
11	Water	304500-Struct & Imp-General	304500	10130450	304.5	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
12	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)
13	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	-	-	-	-	-
14	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	-	-	-	-	-
15	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)
16	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(117)	(117)	(117)	(117)	(117)
17	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	-	-	-	-	-
18	Water	309000-Supply Mains	309000	10130900	309.2	(9)	(9)	(9)	(9)	(9)
19	Water	310000-Power Generation Equip	310000	10131000	310.2	(2,165)	(2,165)	(2,165)	(2,165)	(2,165)
20	Water	311000-Pumping Equipment	311000	10131100	311.2	-	-	-	-	-
21	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(7,532)	(7,532)	(7,532)	(7,532)	(7,532)
22	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(44)	(44)	(44)	(44)	(44)
23	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	-	-	-	-	-
24	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,193)	(1,193)	(1,193)	(1,193)	(1,193)
25	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	-	-	-	-	-
26	Water	311540-Pumping Equipment TD	311540	10131154	311.4	(485)	(485)	(485)	(485)	(485)
27	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(42,318)	(42,318)	(42,318)	(42,318)	(42,318)
28	Water	320200-WT Equip Filter Media	320200	10132010	320.3	-	-	-	-	-
29	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	-	-	-	-	-
30	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(577)	(577)	(577)	(577)	(577)
31	Water	330200-Ground Level Tanks	330200	10133000	330.4	(98)	(98)	(98)	(98)	(98)
32	Water	330400-Clearwell	330400	10133000	330.4	-	-	-	-	-
33	Water	331001-T&D Mains	331001	10133100	331.4	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)
34	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(185)	(185)	(185)	(185)	(185)
35	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(32)	(32)	(32)	(32)	(32)
36	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	-	-	-	-	-
37	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(32)	(32)	(32)	(32)	(32)
38	Water	333000-Services	333000	10133300	333.4	(21,898)	(21,898)	(21,898)	(21,898)	(21,898)
39	Water	334100-Meters	334100	10133410	334.4	(73)	(73)	(73)	(73)	(73)
40	Water	334110-Meters Bronze Case	334110	10133410	334.4	(341)	(341)	(341)	(341)	(341)
41	Water	334120-Meters Plastic Case	334120	10133410	334.4	(2,002)	(2,002)	(2,002)	(2,002)	(2,002)
42	Water	334130-Meters Other	334130	10133410	334.4	(2,376)	(2,376)	(2,376)	(2,376)	(2,376)

Kentucky American Water Company
Case No. 2015-00418
Asset Retirements by Month, October 2015 - August 2017
Historical 2012 thru 2014 Three Year Average by Account
Workpaper #: W/P - 1-1 & W/P - 1-2

	Apr-17	May-17	Jun-17	Jul-17	Aug-17
Total V	($305,407)	($305,407)	($305,407)	($305,407)	($305,407)

Line #	Utility	Account	Utility Plant Account	SAP GL Account	NARUC Acct	Apr-17	May-17	Jun-17	Jul-17	Aug-17
43	Water	334131-Meter Reading Units	334131	10133410	334.4	(4)	(4)	(4)	(4)	(4)
44	Water	334200-Meter Installations	334200	10133420	334.4	(1,423)	(1,423)	(1,423)	(1,423)	(1,423)
45	Water	334300-Meter Vaults	334300	10133410	334.4	(485)	(485)	(485)	(485)	(485)
46	Water	335000-Hydrants	335000	10133500	335.4	(1,130)	(1,130)	(1,130)	(1,130)	(1,130)
47	Water	339100-Other P/E-Intangible	339100	10133910	339.1	-	-	-	-	-
48	Water	339600-Other P/E-CPS	339600	10133910	339.1	-	-	-	-	-
49	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)
50	Water	340200-Comp & Periph Equip	340200	10134010	340.5	-	-	-	-	-
51	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)
52	Water	340230-Comp & Periph Other	340230	10134010	340.5	(1,545)	(1,545)	(1,545)	(1,545)	(1,545)
53	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-	-	-
54	Water	340300-Computer Software	340300	10134010	340.5	(119,749)	(119,749)	(119,749)	(119,749)	(119,749)
55	Water	340315-Computer Software - BT	340315	10134010	340.5	-	-	-	-	-
56	Water	340320-Comp Software Personal	340320	10134010	340.5	-	-	-	-	-
57	Water	340325-Comp Software Customized	340325	10134010	340.5	(139)	(139)	(139)	(139)	(139)
58	Water	340330-Comp Software Other	340330	10134010	340.5	(129)	(129)	(129)	(129)	(129)
59	Water	340500-Other Office Equipment	340500	10134010	340.5	(387)	(387)	(387)	(387)	(387)
60	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(27,295)	(27,295)	(27,295)	(27,295)	(27,295)
61	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(13,234)	(13,234)	(13,234)	(13,234)	(13,234)
62	Water	341300-Trans Equip Autos	341300	10134100	341.5	(3,632)	(3,632)	(3,632)	(3,632)	(3,632)
63	Water	341400-Trans Equip Other	341400	10134100	341.5	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)
64	Water	342000-Stores Equipment	342000	10134200	342.5	(29)	(29)	(29)	(29)	(29)
65	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)
66	Water	344000-Laboratory Equipment	344000	10134400	344.5	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)
67	Water	345000-Power Operated Equipment	345000	10134500	345.5	(272)	(272)	(272)	(272)	(272)
68	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)
69	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(76)	(76)	(76)	(76)	(76)
70	Water	346200-Comm Equip Telephone	346200	10134600	346.5	(302)	(302)	(302)	(302)	(302)
71	Water	347000-Misc Equipment	347000	10134700	347.5	(694)	(694)	(694)	(694)	(694)
72	Water	348000-Other Tangible Property	348000	10134800	348.5	-	-	-	-	-

Kentucky-American Water Company
Historical Activity - Retirements, Salvage Proceeds and Removal Costs
For the Period January 2012 through December 2014

W/P - 1-1 & W/P - 1-2

	Utility Plant Acc	3-Yr Avg Retirements 01/12-12/14	Retirement Monthly Average (3-Yr Avg / 12)	3-Yr Avg Salvage Credits 01/12-12/14	Salvage Credit Monthly Average (3-Yr Avg / 12)	3-Yr Avg Removal Cost Debit 01/12-12/14	Removal Cost Monthly Average (3-Yr Avg / 12)
302000	302000	$0	$0	$0	$0	$0	$0
303200	303200	-	-	-	-	-	-
303300	303300	-	-	-	-	-	-
303400	303400	-	-	-	-	-	-
303500	303500	-	-	-	-	-	-
304100	304100	(7,167)	(597)	-	-	39,855	3,321
304200	304200	(13,355)	(1,113)	-	-	4,201	350
304300	304300	(83,413)	(6,951)	-	-	11,011	918
304400	304400	(84)	(7)	-	-	37	3
304500	304500	(19,014)	(1,584)	-	-	6,797	566
304600	304600	(21,471)	(1,789)	-	-	10,603	884
304610	304610	-	-	-	-	-	-
304700	304700	-	-	-	-	58	5
304800	304800	(27,374)	(2,281)	-	-	678	56
305000	305000	(1,399)	(117)	-	-	-	-
306000	306000	-	-	-	-	471	39
307000	307000	-	-	-	-	-	-
309000	309000	(109)	(9)	-	-	293	24
310000	310000	(25,985)	(2,165)	-	-	8,481	707
311200	311200	(90,388)	(7,532)	-	-	9,060	755
311300	311300	(522)	(44)	-	-	801	67
311400	311400	-	-	-	-	-	-
311500	311500	-	-	-	-	-	-
311520	311520	(14,316)	(1,193)	-	-	23,371	1,948
311530	311530	-	-	-	-	-	-
311540	311540	(5,825)	(485)	-	-	420	35
320100	320100	(507,822)	(42,318)	-	-	86,429	7,202
320200	320200	-	-	-	-	-	-
330000	330000	-	-	-	-	-	-
330100	330100	(6,921)	(577)	-	-	1,569	131
330200	330200	(1,177)	(98)	-	-	-	-
330400	330400	-	-	-	-	-	-
331001	331001	(98,156)	(8,180)	(499)	(42)	85,492	7,124
331100	331100	(2,226)	(185)	(78)	(6)	5,979	498
331200	331200	(386)	(32)	(1,236)	(103)	33,016	2,751
331300	331300	-	-	(5)	(0)	534	45
331400	331400	(380)	(32)	-	-	4,960	413
333000	333000	(262,771)	(21,898)	(3,969)	(331)	93,293	7,774
334100	334100	(870)	(73)	(40,105)	(3,342)	60,936	5,078
334110	334110	(4,088)	(341)	(2,016)	(168)	12,883	1,074
334120	334120	(24,028)	(2,002)	(8,341)	(695)	121,431	10,119
334130	334130	(28,509)	(2,376)	(9,872)	(823)	59,960	4,997
334131	334131	(53)	(4)	(20)	(2)	(243)	(20)
334200	334200	(17,070)	(1,423)	(31,390)	(2,616)	28,710	2,392
334300	334300	(5,825)	(485)	(26)	(2)	9,734	811
335000	335000	(13,565)	(1,130)	(509)	(42)	30,830	2,569
339100	339100	-	-	-	-	-	-
339600	339600	-	-	-	-	-	-
340100	340100	(62,012)	(5,168)	-	-	768	64
340210	340210	-	-	-	-	-	-
340220	340220	(139,052)	(11,588)	-	-	-	-
340230	340230	(18,535)	(1,545)	(248)	(21)	1,822	152
340240	340240	-	-	-	-	-	-
340300	340300	(1,436,988)	(119,749)	-	-	-	-
340315	340315	-	-	-	-	-	-
340320	340320	-	-	-	-	-	-
340325	340325	(1,667)	(139)	-	-	-	-
340330	340330	(1,543)	(129)	-	-	-	-
340500	340500	(4,646)	(387)	-	-	-	-
341100	341100	(327,545)	(27,295)	(70,390)	(5,866)	(52)	(4)
341200	341200	(158,814)	(13,234)	(42,695)	(3,558)	-	-
341300	341300	(43,584)	(3,632)	(12,526)	(1,044)	(103)	(9)
341400	341400	(73,447)	(6,121)	(32,038)	(2,670)	549	46
342000	342000	(351)	(29)	-	-	-	-
343000	343000	(24,262)	(2,022)	-	-	3,866	322
344000	344000	(24,150)	(2,013)	-	-	3,543	295
345000	345000	(3,261)	(272)	-	-	386	32
346100	346100	(47,902)	(3,992)	-	-	1,176	98
346190	346190	(909)	(76)	-	-	3,200	267
346200	346200	(3,618)	(302)	-	-	-	-
347000	347000	(8,326)	(694)	-	-	532	44
348000	348000	-	-	-	-	-	-
	Grand Total	($3,664,880)	($305,407)	($255,965)	($21,330)	$767,335	$63,945

Workpaper #: **W/P - 1-2**

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Accumulated Reserves
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	**Base Year for the 12 Months Ended 4/30/2016**	($142,044,391)		($142,044,391)
2				
3				
4	**Adjustments:**			
5	Averaged Accrued Life and COR Depreciation, Retirements, Salvage, and Removal Expenditures		(10,031,888)	
7	**Total Adjustments:**		(10,031,888)	(10,031,888)
8				
9				
10	**Forecasted Year at Present Rates**			($152,076,279)
11				
12				

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

	Oct-15	Nov-15	Dec-15
Total Accum Life & COR Depr Reserves	($136,439,209)	($137,364,266)	($138,293,230)
Total Life Reserve	(117,634,624)	(118,442,284)	(119,253,096)
Total COR Reserve	(18,804,585)	(18,921,982)	(19,040,133)

Monthly Salvage Credit	Monthly Removal Cost Debit	Utility	Account	Util. Plant Account	SAP G/L Account	NARUC Acct	Accum Reserves Bal Oct-15	Nov-15	Dec-15
$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,082,401)	(2,129,918)	(2,177,638)
0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,468,175)	(2,490,701)	(2,513,224)
0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(4,790,707)	(4,873,178)	(4,955,633)
0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(628,806)	(630,849)	(632,893)
0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(510,890)	(520,380)	(529,939)
0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,493,796)	(1,500,815)	(1,507,831)
0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(1,696)	(1,713)	(1,730)
0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(447,187)	(450,171)	(453,154)
0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(109,328)	(112,719)	(116,100)
0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(277,129)	(277,958)	(278,788)
0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(408,764)	(411,511)	(414,257)
0	24	Water	309000-Supply Mains	309000	10130900	309.2	(3,744,179)	(3,778,193)	(3,812,207)
0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(587,104)	(591,607)	(596,104)
0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,293,660)	(2,316,568)	(2,339,557)
0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(151,970)	(171,781)	(191,577)
0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(9,239)	(9,945)	(10,651)
0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(8)	(20)	(33)
0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,293,993)	(1,290,853)	(1,287,710)
0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	65,211	65,536	65,861
0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(11,252,377)	(11,287,371)	(11,322,839)
0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(743,280)	(758,300)	(773,320)
0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(210,075)	(212,526)	(214,976)
0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,080,473)	(4,102,982)	(4,125,491)
0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(219,711)	(222,962)	(226,213)
0	0	Water	330400-Clearwell	330400	10133000	330.4	(148,150)	(149,685)	(151,219)
(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(40,825,249)	(41,206,150)	(41,590,375)
(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,117,311)	(1,116,634)	(1,115,956)
(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,447,099)	(2,444,418)	(2,441,738)
(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,322,505)	(1,322,461)	(1,322,417)
0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,698,927)	(6,698,482)	(6,698,037)
(331)	7,774	Water	333000-Services	333000	10133300	333.4	(22,704,336)	(22,799,617)	(22,895,282)
(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(296,542)	(348,433)	(400,532)
(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(494,456)	(493,210)	(491,963)
(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	489,727	501,153	512,585
(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(632,156)	(625,606)	(619,050)
(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,242)	(70,260)	(70,277)
(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(7,556,610)	(7,610,956)	(7,665,298)
(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	35,722	34,837	33,954

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Oct-15	Nov-15	Dec-15
							Total Accum Life & COR Depr Reserves	($136,439,209)	($137,364,266)	($138,293,230)
							Total Life Reserve	(117,634,624)	(118,442,284)	(119,253,096)
							Total COR Reserve	(18,804,585)	(18,921,982)	(19,040,133)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Accum Reserves Bal Oct-15**	**Nov-15**	**Dec-15**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,122,974)	(4,142,480)	(4,162,088)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(110,865)	(112,422)	(113,978)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(229,215)	(234,714)	(240,440)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(331,376)	(328,747)	(326,096)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(23,371)	(23,371)	(23,371)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(370,772)	(359,184)	(347,403)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(647,970)	(646,294)	(644,592)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	(745,488)	(650,471)	(554,444)
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(3,513,334)	(3,610,882)	(3,708,430)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(267,769)	(267,630)	(267,489)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(109,768)	(109,640)	(109,509)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	(2,308)	(1,986)	(1,662)
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(456,643)	(437,695)	(418,733)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(254,697)	(249,718)	(244,745)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(204,155)	(202,026)	(199,993)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(230,754)	(231,827)	(232,872)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	8,995	8,807	8,619
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(891,721)	(899,341)	(906,952)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(270,468)	(275,225)	(279,971)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(863,999)	(866,139)	(868,278)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	(8,664)	(6,305)	(3,925)
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(565,201)	(583,689)	(602,307)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	99,628	99,414	99,202
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(569,206)	(575,565)	(581,922)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(112,118)	(112,608)	(113,117)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($136,439,209)**	**($137,364,266)**	**($138,293,230)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

							Jan-16	Feb-16	Mar-16
						Total Accum Life & COR Depr Reserves	($139,229,444)	($140,165,780)	($141,104,423)
						Total Life Reserve	(120,070,463)	(120,887,681)	(121,707,106)
						Total COR Reserve	(19,158,982)	(19,278,099)	(19,397,317)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Jan-16**	**Feb-16**	**Mar-16**
	$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
	0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
	0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
	0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
	0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
	0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
	0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,225,560)	(2,273,746)	(2,322,491)
	0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,535,745)	(2,558,263)	(2,580,778)
	0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(5,038,070)	(5,120,490)	(5,202,893)
	0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(634,936)	(636,980)	(639,024)
	0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(539,569)	(549,195)	(558,824)
	0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,514,844)	(1,521,854)	(1,528,861)
	0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(1,747)	(1,764)	(1,780)
	0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(456,137)	(459,121)	(462,104)
	0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(119,473)	(122,835)	(126,189)
	0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(279,617)	(280,446)	(281,275)
	0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(417,004)	(419,817)	(422,770)
	0	24	Water	309000-Supply Mains	309000	10130900	309.2	(3,846,221)	(3,880,235)	(3,914,249)
	0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(600,596)	(605,083)	(609,564)
	0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,362,627)	(2,385,819)	(2,409,268)
	0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(211,359)	(231,127)	(250,880)
	0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(11,357)	(12,063)	(12,769)
	0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(45)	(57)	(69)
	0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,284,564)	(1,281,416)	(1,278,266)
	0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
	0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	66,187	66,515	66,843
	0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(11,358,782)	(11,394,690)	(11,430,624)
	0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(788,340)	(803,360)	(818,380)
	0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(217,426)	(219,877)	(222,327)
	0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,147,999)	(4,170,505)	(4,193,011)
	0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(229,465)	(232,745)	(236,089)
	0	0	Water	330400-Clearwell	330400	10133000	330.4	(152,754)	(154,289)	(155,824)
	(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(41,977,935)	(42,366,444)	(42,755,737)
	(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,115,278)	(1,114,600)	(1,113,922)
	(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,439,057)	(2,436,377)	(2,433,696)
	(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,322,373)	(1,322,329)	(1,322,285)
	0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,697,592)	(6,697,147)	(6,696,702)
	(331)	7,774	Water	333000-Services	333000	10133300	333.4	(22,991,260)	(23,087,404)	(23,183,753)
	(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(452,817)	(505,173)	(557,596)
	(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(490,715)	(489,467)	(488,217)
	(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	524,022	535,465	546,913
	(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(612,489)	(605,922)	(599,350)
	(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,295)	(70,312)	(70,329)
	(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(7,719,637)	(7,773,973)	(7,828,306)
	(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	33,071	32,190	31,309

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit

Workpaper #: W/P - 1-2

								Jan-16	Feb-16	Mar-16
							Total Accum Life & COR Depr Reserves	($139,229,444)	($140,165,780)	($141,104,423)
							Total Life Reserve	(120,070,463)	(120,887,681)	(121,707,106)
							Total COR Reserve	(19,158,982)	(19,278,099)	(19,397,317)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Jan-16**	**Feb-16**	**Mar-16**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,181,797)	(4,201,592)	(4,221,469)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(115,534)	(117,090)	(118,647)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(246,392)	(252,372)	(258,377)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(323,424)	(320,730)	(318,015)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(23,371)	(23,371)	(23,371)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(335,429)	(323,262)	(310,902)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(642,865)	(641,112)	(639,334)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	(460,689)	(365,786)	(270,121)
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(3,805,977)	(3,903,525)	(4,001,073)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(267,345)	(267,199)	(267,051)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(109,376)	(109,241)	(109,104)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	(1,335)	(1,007)	(676)
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(399,770)	(380,773)	(361,879)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(239,798)	(234,826)	(230,040)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(198,130)	(196,241)	(195,122)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(233,889)	(234,878)	(235,839)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	8,431	8,243	8,055
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(914,555)	(922,157)	(929,773)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(284,706)	(289,429)	(294,141)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(870,417)	(872,555)	(874,693)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	(1,522)	903	3,350
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(621,095)	(639,883)	(658,837)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	98,992	98,783	98,576
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(588,275)	(594,626)	(600,974)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(113,644)	(114,174)	(114,706)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($139,229,444)**	**($140,165,780)**	**($141,104,423)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit

Workpaper #: W/P - 1-2

							Apr-16	May-16	Jun-16
						Total Accum Life & COR Depr Reserves	($142,044,391)	($142,985,580)	($143,928,338)
						Total Life Reserve	(122,527,902)	(123,349,712)	(124,172,709)
						Total COR Reserve	(19,516,489)	(19,635,868)	(19,755,629)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Apr-16**	**May-16**	**Jun-16**
	$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
	0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
	0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
	0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
	0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
	0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
	0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,371,245)	(2,420,049)	(2,468,927)
	0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,603,291)	(2,625,801)	(2,648,308)
	0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(5,285,279)	(5,367,648)	(5,449,999)
	0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(641,067)	(643,111)	(645,154)
	0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(568,457)	(578,160)	(587,933)
	0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,535,865)	(1,542,867)	(1,549,865)
	0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(1,797)	(1,814)	(1,831)
	0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(465,088)	(468,071)	(471,054)
	0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(129,532)	(132,867)	(136,191)
	0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(282,104)	(282,932)	(283,761)
	0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(425,727)	(428,695)	(431,684)
	0	24	Water	309000-Supply Mains	309000	10130900	309.2	(3,948,262)	(3,982,276)	(4,016,290)
	0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(614,041)	(618,512)	(622,977)
	0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,432,721)	(2,456,198)	(2,479,710)
	0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(270,620)	(290,345)	(310,057)
	0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(13,474)	(14,180)	(14,885)
	0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(82)	(94)	(106)
	0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,275,113)	(1,271,958)	(1,268,801)
	0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
	0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	67,172	67,502	67,834
	0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(11,466,470)	(11,502,235)	(11,537,924)
	0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(833,400)	(848,420)	(863,440)
	0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(224,778)	(227,228)	(229,678)
	0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,215,516)	(4,238,019)	(4,260,522)
	0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(239,434)	(242,785)	(246,144)
	0	0	Water	330400-Clearwell	330400	10133000	330.4	(157,359)	(158,894)	(160,429)
	(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(43,145,469)	(43,535,735)	(43,927,435)
	(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,113,243)	(1,112,565)	(1,111,886)
	(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,431,015)	(2,428,334)	(2,425,653)
	(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,322,241)	(1,322,196)	(1,322,152)
	0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,696,257)	(6,695,812)	(6,695,366)
	(331)	7,774	Water	333000-Services	333000	10133300	333.4	(23,280,280)	(23,377,009)	(23,474,032)
	(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(610,126)	(662,864)	(715,781)
	(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(486,967)	(485,716)	(484,465)
	(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	558,367	569,826	581,290
	(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(592,771)	(586,187)	(579,597)
	(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,347)	(70,364)	(70,382)
	(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(7,882,635)	(7,936,961)	(7,991,284)
	(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	30,430	29,552	28,675

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Apr-16	May-16	Jun-16
							Total Accum Life & COR Depr Reserves	($142,044,391)	($142,985,580)	($143,928,338)
							Total Life Reserve	(122,527,902)	(123,349,712)	(124,172,709)
							Total COR Reserve	(19,516,489)	(19,635,868)	(19,755,629)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Apr-16**	**May-16**	**Jun-16**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,241,411)	(4,261,413)	(4,281,510)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(120,203)	(121,759)	(123,315)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(264,409)	(270,468)	(276,565)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(315,278)	(312,947)	(310,594)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(23,371)	(23,371)	(23,371)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(298,349)	(285,602)	(272,663)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(637,529)	(635,699)	(633,843)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	(174,299)	(78,318)	17,892
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(4,098,620)	(4,196,168)	(4,293,716)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(266,901)	(266,748)	(266,593)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(108,965)	(108,823)	(108,680)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	(343)	(8)	329
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(343,090)	(324,266)	(305,407)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(225,441)	(220,816)	(216,166)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(194,771)	(194,395)	(193,993)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(236,771)	(237,676)	(238,553)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	7,867	7,679	7,492
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(937,421)	(945,186)	(953,046)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(298,842)	(303,532)	(308,211)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(876,830)	(878,966)	(881,103)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	5,820	8,311	10,825
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(677,819)	(696,994)	(716,169)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	98,371	98,167	97,965
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(607,318)	(613,660)	(619,999)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(115,240)	(115,776)	(116,315)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($142,044,391)**	**($142,985,580)**	**($143,928,338)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Apr-16	May-16	Jun-16
							Total Accum Life & COR Depr Reserves	($142,044,391)	($142,985,580)	($143,928,338)
							Total Life Reserve	(122,527,902)	(123,349,712)	(124,172,709)
							Total COR Reserve	(19,516,489)	(19,635,868)	(19,755,629)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Apr-16**	**May-16**	**Jun-16**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,241,411)	(4,261,413)	(4,281,510)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(120,203)	(121,759)	(123,315)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(264,409)	(270,468)	(276,565)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(315,278)	(312,947)	(310,594)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(23,371)	(23,371)	(23,371)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(298,349)	(285,602)	(272,663)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(637,529)	(635,699)	(633,843)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	(174,299)	(78,318)	17,892
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(4,098,620)	(4,196,168)	(4,293,716)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(266,901)	(266,748)	(266,593)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(108,965)	(108,823)	(108,680)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	(343)	(8)	329
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(343,090)	(324,266)	(305,407)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(225,441)	(220,816)	(216,166)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(194,771)	(194,395)	(193,993)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(236,771)	(237,676)	(238,553)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	7,867	7,679	7,492
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(937,421)	(945,186)	(953,046)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(298,842)	(303,532)	(308,211)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(876,830)	(878,966)	(881,103)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	5,820	8,311	10,825
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(677,819)	(696,994)	(716,169)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	98,371	98,167	97,965
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(607,318)	(613,660)	(619,999)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(115,240)	(115,776)	(116,315)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($142,044,391)**	**($142,985,580)**	**($143,928,338)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

							Jul-16	Aug-16	Sep-16
						Total Accum Life & COR Depr Reserves	($144,873,498)	($145,821,902)	($146,852,439)
						Total Life Reserve	(124,997,707)	(125,825,470)	(126,687,398)
						Total COR Reserve	(19,875,791)	(19,996,432)	(20,165,041)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Jul-16**	**Aug-16**	**Sep-16**
	$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
	0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
	0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
	0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
	0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
	0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
	0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,517,902)	(2,567,050)	(2,602,015)
	0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,670,813)	(2,693,315)	(2,712,703)
	0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(5,532,334)	(5,614,652)	(5,703,305)
	0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(647,198)	(649,241)	(650,316)
	0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(597,850)	(607,923)	(618,613)
	0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,556,860)	(1,563,852)	(1,575,937)
	0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(1,848)	(1,865)	(1,892)
	0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(474,038)	(477,021)	(479,607)
	0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(139,507)	(142,813)	(147,467)
	0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(284,589)	(285,418)	(286,423)
	0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(434,696)	(437,752)	(440,819)
	0	24	Water	309000-Supply Mains	309000	10130900	309.2	(4,050,304)	(4,084,318)	(4,107,963)
	0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(627,438)	(631,893)	(636,818)
	0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,503,267)	(2,526,903)	(2,558,874)
	0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(329,895)	(349,859)	(379,851)
	0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(15,591)	(16,296)	(17,351)
	0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(118)	(130)	(157)
	0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,265,641)	(1,262,479)	(1,259,311)
	0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
	0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	68,166	68,499	68,788
	0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(11,573,543)	(11,609,108)	(11,666,374)
	0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(878,460)	(893,480)	(895,119)
	0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(232,129)	(234,579)	(237,561)
	0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,283,024)	(4,305,525)	(4,327,133)
	0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(249,513)	(252,903)	(257,463)
	0	0	Water	330400-Clearwell	330400	10133000	330.4	(161,963)	(163,498)	(165,088)
	(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(44,320,148)	(44,714,229)	(45,077,515)
	(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,111,206)	(1,110,527)	(1,109,847)
	(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,422,973)	(2,420,292)	(2,417,611)
	(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,322,108)	(1,322,064)	(1,322,020)
	0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,694,921)	(6,694,476)	(6,694,030)
	(331)	7,774	Water	333000-Services	333000	10133300	333.4	(23,571,418)	(23,669,205)	(23,777,598)
	(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(768,991)	(822,458)	(893,149)
	(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(483,212)	(481,959)	(480,705)
	(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	592,760	604,235	615,735
	(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(573,001)	(566,400)	(559,777)
	(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,399)	(70,416)	(70,434)
	(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(8,045,603)	(8,099,919)	(8,156,429)
	(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	27,799	26,925	25,590

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Jul-16	Aug-16	Sep-16
							Total Accum Life & COR Depr Reserves	($144,873,498)	($145,821,902)	($146,852,439)
							Total Life Reserve	(124,997,707)	(125,825,470)	(126,687,398)
							Total COR Reserve	(19,875,791)	(19,996,432)	(20,165,041)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Jul-16**	**Aug-16**	**Sep-16**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,301,701)	(4,322,005)	(4,353,093)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(124,872)	(126,428)	(127,230)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(282,700)	(288,872)	(294,666)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(308,219)	(306,284)	(304,328)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(23,371)	(23,371)	(54,281)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(259,530)	(246,205)	(232,686)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(631,961)	(630,054)	(628,121)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	113,939	209,829	305,130
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(4,391,263)	(4,488,811)	(4,586,359)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(266,435)	(266,276)	(266,114)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(108,534)	(108,386)	(108,236)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	668	1,010	1,353
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(286,513)	(267,585)	(260,255)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(211,489)	(206,787)	(214,282)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(193,566)	(193,113)	(193,031)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(239,401)	(240,221)	(244,555)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	7,304	7,117	6,930
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(961,286)	(969,694)	(978,198)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(312,878)	(317,534)	(322,179)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(883,238)	(885,373)	(888,181)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	13,361	15,919	18,499
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(735,483)	(754,991)	(774,693)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	97,765	97,566	97,369
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(626,336)	(632,669)	(638,999)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(116,857)	(117,403)	(117,952)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($144,873,498)**	**($145,821,902)**	**($146,852,439)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Oct-16	Nov-16	Dec-16
							Total Accum Life & COR Depr Reserves	($147,885,944)	($148,926,216)	($149,969,003)
							Total Life Reserve	(127,551,670)	(128,421,124)	(129,292,575)
							Total COR Reserve	(20,334,274)	(20,505,092)	(20,676,429)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Oct-16**	**Nov-16**	**Dec-16**
	$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
	0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
	0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
	0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
	0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
	0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
	0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,637,139)	(2,672,412)	(2,707,833)
	0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,732,089)	(2,751,473)	(2,770,855)
	0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(5,791,942)	(5,880,564)	(5,969,170)
	0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(651,392)	(652,467)	(653,542)
	0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(629,405)	(640,244)	(651,104)
	0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,588,017)	(1,600,092)	(1,612,163)
	0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(1,919)	(1,946)	(1,973)
	0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(482,193)	(484,779)	(487,365)
	0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(152,109)	(156,739)	(161,358)
	0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(287,429)	(288,434)	(289,440)
	0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(443,940)	(447,112)	(450,334)
	0	24	Water	309000-Supply Mains	309000	10130900	309.2	(4,131,608)	(4,155,252)	(4,178,897)
	0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(641,737)	(646,702)	(651,740)
	0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,590,980)	(2,623,212)	(2,655,570)
	0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(410,076)	(440,535)	(471,353)
	0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(18,407)	(19,462)	(20,516)
	0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(183)	(209)	(236)
	0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,256,141)	(1,252,967)	(1,249,792)
	0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
	0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	69,078	69,370	69,662
	0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(11,723,592)	(11,780,758)	(11,837,873)
	0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(896,759)	(898,398)	(900,037)
	0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(240,543)	(243,524)	(246,506)
	0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,348,740)	(4,370,346)	(4,391,952)
	0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(262,056)	(266,679)	(271,332)
	0	0	Water	330400-Clearwell	330400	10133000	330.4	(166,678)	(168,267)	(169,857)
	(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(45,441,980)	(45,811,485)	(46,182,093)
	(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,109,167)	(1,108,487)	(1,107,807)
	(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,414,930)	(2,412,249)	(2,409,568)
	(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,321,976)	(1,321,932)	(1,321,887)
	0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,693,585)	(6,693,140)	(6,692,694)
	(331)	7,774	Water	333000-Services	333000	10133300	333.4	(23,886,353)	(23,995,660)	(24,105,191)
	(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(964,257)	(1,035,702)	(1,107,431)
	(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(479,450)	(478,194)	(476,937)
	(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	627,242	638,756	650,278
	(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(553,147)	(546,509)	(539,864)
	(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,451)	(70,468)	(70,485)
	(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(8,212,934)	(8,269,437)	(8,325,936)
	(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	24,257	22,926	21,596

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Oct-16	Nov-16	Dec-16
							Total Accum Life & COR Depr Reserves	($147,885,944)	($148,926,216)	($149,969,003)
							Total Life Reserve	(127,551,670)	(128,421,124)	(129,292,575)
							Total COR Reserve	(20,334,274)	(20,505,092)	(20,676,429)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Oct-16**	**Nov-16**	**Dec-16**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,384,346)	(4,415,904)	(4,447,591)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(128,032)	(128,835)	(129,637)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(300,495)	(306,359)	(312,245)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(302,350)	(300,350)	(298,329)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(85,190)	(116,100)	(147,009)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(218,974)	(205,068)	(190,970)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(626,162)	(624,177)	(622,167)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	399,667	493,867	587,572
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(4,683,906)	(4,781,454)	(4,879,002)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(265,949)	(265,783)	(265,614)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(108,084)	(107,930)	(107,773)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	1,699	2,047	2,397
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(252,727)	(244,999)	(237,071)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(221,687)	(229,003)	(236,229)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(192,920)	(192,777)	(192,604)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(248,837)	(253,068)	(257,248)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	6,743	6,556	6,369
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(986,798)	(995,448)	(1,004,120)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(326,813)	(331,436)	(336,047)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(890,987)	(893,793)	(896,598)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	21,102	23,727	26,373
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(794,394)	(814,290)	(834,379)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	97,174	96,980	96,788
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(645,327)	(651,651)	(657,973)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(118,503)	(119,058)	(119,615)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($147,885,944)**	**($148,926,216)**	**($149,969,003)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

							Jan-17	Feb-17	Mar-17
						Total Accum Life & COR Depr Reserves	($151,013,432)	($152,058,469)	($153,107,486)
						Total Life Reserve	(130,165,242)	(131,038,185)	(131,913,998)
						Total COR Reserve	(20,848,191)	(21,020,284)	(21,193,489)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Jan-17**	**Feb-17**	**Mar-17**
	$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
	0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
	0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
	0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
	0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
	0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
	0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,743,402)	(2,779,119)	(2,814,895)
	0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,790,234)	(2,809,611)	(2,828,986)
	0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(6,057,761)	(6,146,336)	(6,234,895)
	0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(654,617)	(655,692)	(656,768)
	0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(661,986)	(672,869)	(683,753)
	0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,624,229)	(1,636,291)	(1,648,348)
	0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(2,000)	(2,027)	(2,054)
	0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(489,951)	(492,537)	(495,123)
	0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(165,965)	(170,561)	(175,144)
	0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(290,445)	(291,450)	(292,455)
	0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(453,606)	(456,930)	(460,273)
	0	24	Water	309000-Supply Mains	309000	10130900	309.2	(4,202,542)	(4,226,187)	(4,249,832)
	0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(656,902)	(662,188)	(667,599)
	0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,688,055)	(2,720,666)	(2,753,328)
	0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(502,532)	(534,070)	(565,841)
	0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(21,571)	(22,626)	(23,680)
	0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(262)	(288)	(314)
	0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,246,613)	(1,243,432)	(1,240,248)
	0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
	0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	69,956	70,251	70,547
	0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(11,894,937)	(11,951,949)	(12,008,881)
	0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(901,677)	(903,316)	(904,955)
	0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(249,488)	(252,470)	(255,452)
	0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,413,556)	(4,435,160)	(4,456,762)
	0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(276,016)	(280,730)	(285,456)
	0	0	Water	330400-Clearwell	330400	10133000	330.4	(171,447)	(173,036)	(174,626)
	(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(46,553,622)	(46,925,828)	(47,300,879)
	(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,107,126)	(1,106,446)	(1,105,765)
	(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,406,887)	(2,404,205)	(2,401,524)
	(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,321,843)	(1,321,799)	(1,321,755)
	0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,692,249)	(6,691,803)	(6,691,358)
	(331)	7,774	Water	333000-Services	333000	10133300	333.4	(24,214,893)	(24,324,728)	(24,435,334)
	(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(1,179,335)	(1,251,319)	(1,323,386)
	(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(475,679)	(474,421)	(473,161)
	(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	661,807	673,343	684,887
	(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(533,212)	(526,552)	(519,885)
	(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,503)	(70,520)	(70,537)
	(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(8,382,432)	(8,438,924)	(8,495,413)
	(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	20,267	18,939	17,613

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit

Workpaper #: W/P - 1-2

								Jan-17	Feb-17	Mar-17
							Total Accum Life & COR Depr Reserves	($151,013,432)	($152,058,469)	($153,107,486)
							Total Life Reserve	(130,165,242)	(131,038,185)	(131,913,998)
							Total COR Reserve	(20,848,191)	(21,020,284)	(21,193,489)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Jan-17**	**Feb-17**	**Mar-17**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,479,368)	(4,511,230)	(4,543,376)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(130,439)	(131,241)	(132,043)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(318,152)	(324,083)	(330,040)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(296,286)	(294,222)	(292,577)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(177,919)	(208,828)	(239,738)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(176,679)	(162,194)	(147,517)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(620,131)	(618,069)	(615,981)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	681,258	775,436	869,831
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(4,976,549)	(5,074,097)	(5,171,645)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(265,442)	(265,269)	(265,093)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(107,615)	(107,454)	(107,291)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	2,749	3,103	3,460
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(228,945)	(220,619)	(212,094)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(243,366)	(250,413)	(257,371)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(192,401)	(192,167)	(191,902)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(261,377)	(265,454)	(269,480)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	6,182	5,995	5,808
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(1,012,801)	(1,021,482)	(1,030,176)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(340,648)	(345,237)	(349,815)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(899,403)	(902,207)	(905,010)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	29,042	31,734	34,447
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(854,608)	(874,863)	(895,146)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	96,598	96,410	96,223
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(664,292)	(670,608)	(676,921)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(120,174)	(120,735)	(121,298)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($151,013,432)**	**($152,058,469)**	**($153,107,486)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Apr-17	May-17	Jun-17
							Total Accum Life & COR Depr Reserves	($154,157,967)	($155,210,817)	($156,266,741)
							Total Life Reserve	(132,791,035)	(133,670,123)	(134,551,876)
							Total COR Reserve	(21,366,932)	(21,540,694)	(21,714,865)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Apr-17**	**May-17**	**Jun-17**
	$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
	0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
	0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
	0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
	0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
	0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
	0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,850,678)	(2,886,497)	(2,922,368)
	0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,848,358)	(2,867,728)	(2,887,096)
	0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(6,323,438)	(6,411,966)	(6,500,478)
	0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(657,843)	(658,918)	(659,993)
	0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(694,639)	(705,538)	(716,471)
	0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,660,400)	(1,672,448)	(1,684,492)
	0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(2,081)	(2,108)	(2,135)
	0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(497,709)	(500,295)	(502,881)
	0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(179,716)	(184,276)	(188,824)
	0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(293,459)	(294,464)	(295,468)
	0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(463,619)	(466,978)	(470,354)
	0	24	Water	309000-Supply Mains	309000	10130900	309.2	(4,273,476)	(4,297,121)	(4,320,766)
	0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(673,134)	(678,924)	(684,968)
	0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,785,997)	(2,818,697)	(2,851,441)
	0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(597,972)	(630,589)	(663,692)
	0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(24,735)	(25,789)	(26,843)
	0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(341)	(367)	(393)
	0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,237,061)	(1,233,872)	(1,230,679)
	0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
	0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	70,845	71,144	71,444
	0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(12,065,719)	(12,122,470)	(12,179,140)
	0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(906,595)	(908,234)	(909,873)
	0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(258,433)	(261,415)	(264,397)
	0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,478,364)	(4,499,965)	(4,521,565)
	0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(290,184)	(294,919)	(299,665)
	0	0	Water	330400-Clearwell	330400	10133000	330.4	(176,215)	(177,805)	(179,395)
	(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(47,676,247)	(48,051,969)	(48,428,302)
	(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,105,083)	(1,104,402)	(1,103,720)
	(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,398,843)	(2,396,162)	(2,393,480)
	(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,321,711)	(1,321,667)	(1,321,623)
	0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,690,912)	(6,690,466)	(6,690,021)
	(331)	7,774	Water	333000-Services	333000	10133300	333.4	(24,546,112)	(24,657,073)	(24,768,276)
	(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(1,395,593)	(1,468,100)	(1,540,870)
	(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(471,901)	(470,640)	(469,378)
	(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	696,438	707,996	719,562
	(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(513,211)	(506,529)	(499,840)
	(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,554)	(70,572)	(70,589)
	(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(8,551,898)	(8,608,380)	(8,664,858)
	(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	16,288	14,965	13,642

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

								Apr-17	May-17	Jun-17
							Total Accum Life & COR Depr Reserves	($154,157,967)	($155,210,817)	($156,266,741)
							Total Life Reserve	(132,791,035)	(133,670,123)	(134,551,876)
							Total COR Reserve	(21,366,932)	(21,540,694)	(21,714,865)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Apr-17**	**May-17**	**Jun-17**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,575,609)	(4,607,922)	(4,640,353)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(132,846)	(133,648)	(134,450)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(336,021)	(342,027)	(348,069)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(290,909)	(289,738)	(288,546)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(270,647)	(301,557)	(332,466)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(132,646)	(117,582)	(102,325)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(613,868)	(611,729)	(609,564)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	963,807	1,057,146	1,150,242
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(5,269,192)	(5,366,740)	(5,464,288)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(264,915)	(264,734)	(264,551)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(107,126)	(106,959)	(106,790)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	3,818	4,179	4,542
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(203,539)	(194,784)	(186,215)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(264,395)	(271,330)	(278,532)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(191,807)	(191,682)	(191,984)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(273,454)	(277,377)	(281,249)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	5,622	5,435	5,249
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(1,038,902)	(1,047,746)	(1,056,684)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(354,381)	(358,937)	(363,481)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(907,813)	(910,615)	(913,416)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	37,183	39,940	42,720
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(915,484)	(935,933)	(956,549)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	96,037	95,854	95,672
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(683,231)	(689,538)	(695,843)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(121,863)	(122,430)	(123,001)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($154,157,967)**	**($155,210,817)**	**($156,266,741)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit
Workpaper #: W/P - 1-2

	Jul-17	Aug-17	Base Period as of 30-Apr-16
Total Accum Life & COR Depr Reserves	($157,327,366)	($158,393,842)	($142,044,391)
Total Life Reserve	(135,437,758)	(136,328,757)	($122,527,902)
Total COR Reserve	(21,889,608)	(22,065,085)	($19,516,489)

Monthly Salvage Credit	Monthly Removal Cost Debit	Utility	Account	Util. Plant Account	SAP G/L Account	NARUC Acct	Jul-17	Aug-17	Base Period 30-Apr-16
$0	$0	Water	301000-Organization	301000	10130100	301.1	$0	$0	$0
0	0	Water	302000-Franchises	302000	10130200	302.1	-	-	-
0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-	-	-
0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-	-	-
0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-	-	-
0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-	-	-
0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,958,297)	(2,994,344)	(2,371,245)
0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,906,462)	(2,925,825)	(2,603,291)
0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(6,588,974)	(6,677,455)	(5,285,279)
0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(661,068)	(662,144)	(641,067)
0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(727,579)	(739,426)	(568,457)
0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,696,530)	(1,708,565)	(1,535,865)
0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(2,162)	(2,189)	(1,797)
0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(505,467)	(508,053)	(465,088)
0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(193,361)	(197,885)	(129,532)
0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(296,472)	(297,477)	(282,104)
0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(473,751)	(477,188)	(425,727)
0	24	Water	309000-Supply Mains	309000	10130900	309.2	(4,344,411)	(4,368,055)	(3,948,262)
0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(691,266)	(697,819)	(614,041)
0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,884,236)	(2,917,131)	(2,432,721)
0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(697,281)	(731,407)	(270,620)
0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(27,898)	(28,951)	(13,474)
0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(419)	(446)	(82)
0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,227,485)	(1,224,287)	(1,275,113)
0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242	242	242
0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	71,745	72,047	67,172
0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(12,235,731)	(12,292,261)	(11,466,470)
0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(911,513)	(913,152)	(833,400)
0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(267,379)	(270,361)	(224,778)
0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,543,164)	(4,564,762)	(4,215,516)
0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(304,423)	(309,205)	(239,434)
0	0	Water	330400-Clearwell	330400	10133000	330.4	(180,984)	(182,574)	(157,359)
(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(48,805,511)	(49,183,858)	(43,145,469)
(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,103,038)	(1,102,356)	(1,113,243)
(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,390,799)	(2,388,118)	(2,431,015)
(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,321,578)	(1,321,534)	(1,322,241)
0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,689,575)	(6,689,129)	(6,696,257)
(331)	7,774	Water	333000-Services	333000	10133300	333.4	(24,879,821)	(24,991,742)	(23,280,280)
(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(1,614,065)	(1,687,613)	(610,126)
(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(468,116)	(466,852)	(486,967)
(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	731,135	742,715	558,367
(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(493,144)	(486,441)	(592,771)
(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,606)	(70,623)	(70,347)
(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(8,721,333)	(8,777,805)	(7,882,635)
(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	12,321	11,002	30,430

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit

Workpaper #: W/P - 1-2

								Jul-17	Aug-17	Base Period as of 30-Apr-16
							Total Accum Life & COR Depr Reserves	($157,327,366)	($158,393,842)	($142,044,391)
							Total Life Reserve	(135,437,758)	(136,328,757)	($122,527,902)
							Total COR Reserve	(21,889,608)	(22,065,085)	($19,516,489)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Jul-17**	**Aug-17**	**Base Period 30-Apr-16**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,672,917)	(4,705,635)	(4,241,411)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(135,252)	(136,054)	(120,203)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(354,145)	(360,258)	(264,409)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(287,332)	(286,644)	(315,278)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(363,376)	(394,285)	(23,371)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(86,875)	(71,231)	(298,349)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(607,373)	(605,157)	(637,529)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-	-	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	1,242,833	1,335,117	(174,299)
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(5,561,835)	(5,659,383)	(4,098,620)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)	(117,367)	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(264,366)	(264,178)	(266,901)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(106,618)	(106,445)	(108,965)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	4,907	5,275	(343)
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(177,989)	(170,058)	(343,090)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(286,148)	(294,132)	(225,441)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(192,900)	(194,373)	(194,771)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(285,070)	(288,839)	(236,771)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	5,063	4,876	7,867
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(1,065,857)	(1,075,197)	(937,421)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(368,015)	(372,537)	(298,842)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(916,217)	(919,018)	(876,830)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	45,523	48,347	5,820
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(977,358)	(998,361)	(677,819)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	95,492	95,313	98,371
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(702,144)	(708,443)	(607,318)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(123,574)	(124,151)	(115,240)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($157,327,366)**	**($158,393,842)**	**($140,165,780)**

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Forecast Period
13-Month Avg

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit

Workpaper #: W/P - 1-2

	Aug 16 - Aug 17
Total Accum Life & COR Depr Reserves	($152,076,279)
Total Life Reserve	(131,051,939)
Total COR Reserve	(21,024,340)

Monthly Salvage Credit	Monthly Removal Cost Debit	Utility	Account	Util. Plant Account	SAP G/L Account	NARUC Acct	Forecast Period 13 Mo Avg
$0	$0	Water	301000-Organization	301000	10130100	301.1	$0
0	0	Water	302000-Franchises	302000	10130200	302.1	-
0	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	-
0	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	-
0	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	-
0	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	-
0	3,321	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	(2,779,696)
0	350	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	(2,809,595)
0	918	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	(6,146,226)
0	3	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	(655,692)
0	566	Water	304500-Struct & Imp-General	304500	10130450	304.5	(673,042)
0	884	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	(1,636,259)
0	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	(2,027)
0	5	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	(492,537)
0	56	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	(170,478)
0	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	(291,449)
0	39	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	(457,127)
0	24	Water	309000-Supply Mains	309000	10130900	309.2	(4,226,187)
0	707	Water	310000-Power Generation Equip	310000	10131000	310.2	(663,207)
0	0	Water	311000-Pumping Equipment	311000	10131100	311.2	(2,721,161)
0	755	Water	311200-Pump Eqp Electric	311200	10131120	311.2	(536,543)
0	67	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	(22,625)
0	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	(288)
0	1,948	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	(1,243,413)
0	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	242
0	35	Water	311540-Pumping Equipment TD	311540	10131154	311.4	70,260
0	7,202	Water	320100-WT Equip Non-Media	320100	10132010	320.3	(11,951,446)
0	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	(903,316)
0	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	(252,470)
0	131	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	(4,435,153)
0	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	(280,849)
0	0	Water	330400-Clearwell	330400	10133000	330.4	(173,036)
(42)	7,124	Water	331001-T&D Mains	331001	10133100	331.4	(46,934,886)
(6)	498	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	(1,106,444)
(103)	2,751	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	(2,404,205)
(0)	45	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	(1,321,799)
0	413	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	(6,691,803)
(331)	7,774	Water	333000-Services	333000	10133300	333.4	(24,327,076)
(3,342)	5,078	Water	334100-Meters	334100	10133410	334.4	(1,252,560)
(168)	1,074	Water	334110-Meters Bronze Case	334110	10133410	334.4	(474,415)
(695)	10,119	Water	334120-Meters Plastic Case	334120	10133410	334.4	673,395
(823)	4,997	Water	334130-Meters Other	334130	10133410	334.4	(526,501)
(2)	(20)	Water	334131-Meter Reading Units	334131	10133410	334.4	(70,520)
(2,616)	2,392	Water	334200-Meter Installations	334200	10133420	334.4	(8,438,900)
(2)	811	Water	334300-Meter Vaults	334300	10133410	334.4	18,949

Kentucky American Water Company
Case No. 2015-00418
Accumulated Reserve Balances by Month, October 2015 - August 2017

Forecast Period
13-Month Avg

Automatically calculates Accum. Depr. & COR: Prior Month Balance - Current Month Depr. & COR Expense + Retirements - Monthly Salvage Credit + Monthly Cost of Removal Debit

Workpaper #: W/P - 1-2

								Aug 16 - Aug 17
							Total Accum Life & COR Depr Reserves	($152,076,279)
							Total Life Reserve	(131,051,939)
							Total COR Reserve	(21,024,340)
	Monthly Salvage Credit	**Monthly Removal Cost Debit**	**Utility**	**Account**	**Util. Plant Account**	**SAP G/L Account**	**NARUC Acct**	**Forecast Period 13 Mo Avg**
	(42)	2,569	Water	335000-Hydrants	335000	10133500	335.4	(4,512,258)
	0	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	(131,241)
	0	0	Water	339600-Other P/E-CPS	339600	10133910	339.1	(324,264)
	0	64	Water	340100-Office Furniture & Equip	340100	10134010	340.5	(295,223)
	0	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	(208,828)
	0	0	Water	340220-Comp & Periph Personal	340220	10134010	340.5	(160,842)
	(21)	152	Water	340230-Comp & Periph Other	340230	10134010	340.5	(617,889)
	0	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	-
	0	0	Water	340300-Computer Software	340300	10134010	340.5	774,749
	0	0	Water	340315-Computer Software - BT	340315	10134010	340.5	(5,074,097)
	0	0	Water	340320-Comp Software Personal	340320	10134010	340.5	(117,367)
	0	0	Water	340325-Comp Software Customized	340325	10134010	340.5	(265,253)
	0	0	Water	340330-Comp Software Other	340330	10134010	340.5	(107,439)
	0	0	Water	340500-Other Office Equipment	340500	10134010	340.5	3,118
	(5,866)	(4)	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	(219,760)
	(3,558)	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	(250,283)
	(1,044)	(9)	Water	341300-Trans Equip Autos	341300	10134100	341.5	(192,589)
	(2,670)	46	Water	341400-Trans Equip Other	341400	10134100	341.5	(265,095)
	0	0	Water	342000-Stores Equipment	342000	10134200	342.5	5,996
	0	322	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	(1,021,777)
	0	295	Water	344000-Laboratory Equipment	344000	10134400	344.5	(345,158)
	0	32	Water	345000-Power Operated Equipment	345000	10134500	345.5	(902,202)
	0	98	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	31,889
	0	267	Water	346190-Remote Control & Instrument	346190	10134600	346.5	(875,465)
	0	0	Water	346200-Comm Equip Telephone	346200	10134600	346.5	96,421
	0	44	Water	347000-Misc Equipment	347000	10134700	347.5	(670,588)
	0	0	Water	348000-Other Tangible Property	348000	10134800	348.5	(120,751)
	$ (21,330)	**$ 63,945**					**Total Unadjusted Balances**	**($152,076,279)**

Workpaper #: **W/P - 1-3**

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Construction Work in Progress
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	**Base Year for the 12 Months Ended 4/30/2016**	$23,768,035		$23,768,035
2				
3				
4	**Adjustments:**			
5	Averaged Net Additional Capital Spend and Plant in Serviced		(14,574,477)	
7	**Total Adjustments:**		(14,574,477)	(14,574,477)
8				
9				
10	**Forecasted Year at Present Rates**			$9,193,558
11				

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
	CWIP Balance	**$21,463,249**	**$20,914,689**	**$20,405,199**	**$20,567,396**	**$20,625,318**	**$22,390,266**
	AFUDC Eligible CWIP Balance	**$20,511,807**	**$20,203,710**	**$19,955,160**	**$20,112,835**	**$20,120,757**	**$21,790,705**

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	IP In-Service Date Non-IP Months in Construx	Water CWIP Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
331001	D12-**01-P	331001-T&D Mains	10133100	331.4	N	2	$625,605	$421,233	$198,430	$202,500	$247,500	$333,000
335000		335000-Hydrants	10133500	335.4	N	2	27,477	25,786	22,048	22,500	27,500	37,000
333000		333000-Services	10133300	333.4	N	2	66,216	33,108	-	-	-	-
334200		334200-Meter Installations	10133420	334.4	N	2	-	-	-	-	-	-
334100		334100-Meters	10133410	334.4	N	2	2,584	1,292	-	-	-	-
331001	R12-**A1	331001-T&D Mains	10133100	331.4	Y	2	441,352	308,676	167,000	94,000	40,000	75,000
301000		301000-Organization	10130100	301.0	N	2	-	-	-	-	-	-
331001	R12-**B1	331001-T&D Mains	10133100	331.4	Y	2	3,342,932	1,881,352	333,886	204,000	160,000	240,000
333000		333000-Services	10133300	333.4	Y	2		20,989	33,389	20,400	16,000	24,000
334100		334100-Meters	10133410	334.4	Y	2		15,741	25,041	15,300	12,000	18,000
335000		335000-Hydrants	10133500	335.4	Y	2	334	15,909	25,041	15,300	12,000	18,000
331001	R12-**C1	331001-T&D Mains	10133100	331.4	N	1		-	-	-	-	-
331001	R12-**D1	331001-T&D Mains	10133100	331.4	Y	2	60,136	180,818	288,000	141,750	11,250	13,500
335000		335000-Hydrants	10133500	335.4	Y	2		16,750	32,000	15,750	1,250	1,500
335000	R12-**E1	335000-Hydrants	10133500	335.4	y	1	21,464	21,464	21,464	21,464	21,464	21,464
331001		331001-T&D Mains	10133100	331.4	y	1		-	-	-	-	-
335000	R12-**F1	335000-Hydrants	10133500	335.4	y	1	65,553	65,553	65,553	65,553	65,553	65,553
331001		331001-T&D Mains	10133100	331.4	y	1		-	-	-	-	-
333000	R12-**G1	333000-Services	10133300	333.4	N	1		-	-	-	-	-
333000	R12-**H1	333000-Services	10133300	333.4	N	1	217	217	217	217	217	217
					N	1		-	-	-	-	-
334100	R12-**I1	334100-Meters	10133410	334.4	N	1	31,550	31,550	31,550	31,550	31,550	31,550
334100	R12-**J1	334100-Meters	10133410	334.4	y	1	-	-	-	-	-	-
339200		339200-Other P/E-Supply	10133920	339.2	y	1	-	-	-	-	-	-
340100	R12-**K1	340100-Office Furniture & Equip	10134010	340.5	y	1	527,223	527,223	527,223	527,223	527,223	527,223
340300		340300-Computer Software	10134010	340.5	y	1	36,131	36,131	36,131	36,131	36,131	36,131
347000		347000-Misc Equipment	10134700	347.5	y	1	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031
320100	R12-**L1	320100-Wt Equip Non-Media	10132010	320.3	y	1	51,180	51,180	51,180	51,180	51,180	51,180
340200		340200-Comp & Periph Equip	10134020	340.5	y	1	-	-	-	-	-	-
340300		340300-Computer Software	10134010	340.5	y	1	-	-	-	-	-	-
304500	R12-**M1	304500-Struct & Imp-General	10130450	304.5	y	1	3,000	3,000	3,000	3,000	3,000	3,000
304500	R12-**N1	304500-Struct & Imp-General	10130450	304.5	y	1	5,812	5,812	5,812	5,812	5,812	5,812
		0			N	1		-	-	-	-	-
		0			N	1		-	-	-	-	-
		0			N	1		-	-	-	-	-
		0			N	1		-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
	CWIP Balance	**$21,463,249**	**$20,914,689**	**$20,405,199**	**$20,567,396**	**$20,625,318**	**$22,390,266**
	AFUDC Eligible CWIP Balance	**$20,511,807**	**$20,203,710**	**$19,955,160**	**$20,112,835**	**$20,120,757**	**$21,790,705**

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	IP In-Service Date Non-IP Months in Construx	Water CWIP Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
		0			N	1		-	-	-	-	-
341100	R12-**O1	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	2,238	2,238	2,238	2,238	2,238	2,238
341200		341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1		-	-	-	-	-
341300		341300-Trans Equip Auto Car	10134100	341.5	N	1		-	-	-	-	-
343000	R12-**P1	343000-Tools,Shop,Garage Equip	10134300	343.5	y	1	-	-	-	-	-	-
304100	R12-**Q1	304100-Struct & Imp-Supply	10130410	304.2	Y	2	159,681	183,430	322,873	223,283	24,000	50,000
306000		306000-Lake, River & Other Intakes	10130600	306.1	y	2	-	38,846	121,077	83,731	9,000	18,750
311000		311000-Pumping Equipment	10131120	311.2	y	2	86,574	108,031	201,796	139,552	15,000	31,250
320100		320100-Wt Equip Non-Media	10132010	320.3	Y	2	524,344	288,069	80,718	55,821	6,000	12,500
330200		330200-Ground Level Tanks	10133000	330.1	Y	2		25,897	80,718	55,821	6,000	12,500
344000		344000-Laboratory Equipment	10134400	344.5	Y	2	-	-	-	-	-	-
301000	R12-**S1	301000-Organization	10130100	301.1	N	1	195,556	195,556	195,556	195,556	195,556	195,556
303200		303200-Land & Land Rights-Supply	10130320	303.2	Y	6	-	-	-	-	-	-
339100		339100-Other P/E-Intangible	10133910	339.1	Y	6	190,343	190,343	190,343	190,343	190,343	190,343
339600		339600-Other P/E-Cps	10133960	339.6	Y	6	33,611	33,611	33,611	33,611	33,611	33,611
340315	R12-01K3/ T12-0102-P-0291	340315-Comp Software Specia	10134010	340.5	y	1	-	-	-	-	-	-
304100	I12-020032	304100-Struct & Imp-Supply	10130410	304.2	y	5/30/2016	5,074,221	5,733,613	6,358,211	6,830,650	7,180,348	7,532,259
320100		320100-WT Equip Non-Media	10132010	320.3	y	5/30/2016	3,382,814	3,822,409	4,238,808	4,553,767	4,786,899	5,021,506
330100	I12-020052	330100-Elevated Tanks & Standpipes	10133000	330.4	y	6/30/2016		-	-	-	50,000	150,000
331001	I12-020011	331001-T&D Mains	10133100	331.4	y	8/31/2016	2,335,539	2,347,037	2,360,441	2,372,084	2,408,082	2,512,081
333000		333000-Services	10133300	333.4	y	8/31/2016		1,437	3,113	4,568	9,068	22,068
335000		335000-Hydrants	10133500	335.4	y	8/31/2016		1,437	3,113	4,568	9,068	22,068
331001	I12-020040	331001-T&D Mains	10133100	331.4	Y	12/31/2016		-	-	-	-	-
333000		333000-Services	10133300	333.4	Y	12/31/2016		-	-	-	-	-
335000		335000-Hydrants	10133500	335.4	Y	12/31/2016		-	-	-	-	-
331001	I12-020043	331001-T&D Mains	10133100	331.4	Y	12/31/2016		85,000	148,750	191,250	255,000	340,000
333000		333000-Services	10133300	333.4	Y	12/31/2016		10,000	17,500	22,500	30,000	40,000
335000		335000-Hydrants	10133500	335.4	Y	12/31/2016		5,000	8,750	11,250	15,000	20,000
331001	I12-000001	331001-T&D Mains	10133100	331.4	y	1/0/1900		-	-	-	-	-
335000		335000-Hydrants	10133500	335.4	y	1/0/1900		-	-	-	-	-
311000	I12-020051	311000-Pumping Equipment	10131120	311.2	N	9/30/2017		-	-	-	-	-
331001	I12-020039	331001-T&D Mains	10133100	331.4	Y	7/30/2018		-	-	-	-	-
335000		335000-Hydrants	10133500	335.4	Y	7/30/2018		-	-	-	-	-
320100	I12-020037	320100-Wt Equip Non-Media	10132010	320.3	Y	12/31/2018		-	-	-	-	-
320100	I12-020017-01	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
CWIP Balance	**$21,463,249**	**$20,914,689**	**$20,405,199**	**$20,567,396**	**$20,625,318**	**$22,390,266**
AFUDC Eligible CWIP Balance	**$20,511,807**	**$20,203,710**	**$19,955,160**	**$20,112,835**	**$20,120,757**	**$21,790,705**

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	IP In-Service Date Non-IP Months in Construx	Water CWIP Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
310000	I12-020021	310000-Power Generation Equip	10131000	310.2	Y	12/31/2017		-	-	-	-	-
331001	I12-020056	331001-T&D Mains	10133100	331.4	Y	3/31/2016	341,994	349,972	342,889	289,811	257,769	679,609
333000		333000-Services	10133300	333.4	Y	3/31/2016		939	105	(6,139)	(9,909)	(515)
335000		335000-Hydrants	10133500	335.4	Y	3/31/2016		469	53	(3,070)	(4,954)	(258)
304500	I12-020050	304500-Struct & Imp-General	10130450	304.5	Y	6/30/2017		-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
		$23,768,035	$24,569,968	$25,389,563	$25,557,729	$12,481,580	$12,646,680	$9,525,014	$9,475,014
	AFUDC	$23,023,475	$23,740,407	$24,505,002	$24,603,168	$11,502,019	$11,642,119	$8,540,453	$8,590,453

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
331001	D12-**01-P	331001-T&D Mains	10133100	331.4	N	$396,000	$405,000	$432,000	$472,500	$495,000	$472,500	$409,500	$319,500
335000		335000-Hydrants	10133500	335.4	N	44,000	45,000	48,000	52,500	55,000	52,500	45,500	35,500
333000		333000-Services	10133300	333.4	N	-	-	-	-	-	-	-	-
334200		334200-Meter Installations	10133420	334.4	N	-	-	-	-	-	-	-	-
334100		334100-Meters	10133410	334.4	N	-	-	-	-	-	-	-	-
331001	R12-**A1	331001-T&D Mains	10133100	331.4	Y	135,000	260,000	375,000	400,000	400,000	350,000	225,000	135,000
301000		301000-Organization	10130100	301.0	N	-	-	-	-	-	-	-	-
331001	R12-**B1	331001-T&D Mains	10133100	331.4	Y	400,000	600,000	720,000	700,000	716,000	696,000	560,000	400,000
333000		333000-Services	10133300	333.4	Y	40,000	60,000	72,000	70,000	71,600	69,600	56,000	40,000
334100		334100-Meters	10133410	334.4	Y	30,000	45,000	54,000	52,500	53,700	52,200	42,000	30,000
335000		335000-Hydrants	10133500	335.4	Y	30,000	45,000	54,000	52,500	53,700	52,200	42,000	30,000
331001	R12-**C1	331001-T&D Mains	10133100	331.4	N	-	-	-	-	-	-	-	-
331001	R12-**D1	331001-T&D Mains	10133100	331.4	Y	20,250	36,000	58,500	72,000	72,000	63,000	45,000	27,000
335000		335000-Hydrants	10133500	335.4	Y	2,250	4,000	6,500	8,000	8,000	7,000	5,000	3,000
335000	R12-**E1	335000-Hydrants	10133500	335.4	y	21,464	21,464	21,464	21,464	21,464	21,464	21,464	21,464
331001		331001-T&D Mains	10133100	331.4	y	-	-	-	-	-	-	-	-
335000	R12-**F1	335000-Hydrants	10133500	335.4	y	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553
331001		331001-T&D Mains	10133100	331.4	y	-	-	-	-	-	-	-	-
333000	R12-**G1	333000-Services	10133300	333.4	N	-	-	-	-	-	-	-	-
333000	R12-**H1	333000-Services	10133300	333.4	N	217	217	217	217	217	217	217	217
					N	-	-	-	-	-	-	-	-
334100	R12-**I1	334100-Meters	10133410	334.4	N	31,550	31,550	31,550	31,550	31,550	31,550	31,550	31,550
334100	R12-**J1	334100-Meters	10133410	334.4	y	-	-	-	-	-	-	-	-
339200		339200-Other P/E-Supply	10133920	339.2	y	-	-	-	-	-	-	-	-
340100	R12-**K1	340100-Office Furniture & Equip	10134010	340.5	y	527,223	527,223	527,223	527,223	527,223	527,223	527,223	527,223
340300		340300-Computer Software	10134010	340.5	y	36,131	36,131	36,131	36,131	36,131	36,131	36,131	36,131
347000		347000-Misc Equipment	10134700	347.5	y	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031
320100	R12-**L1	320100-Wt Equip Non-Media	10132010	320.3	y	51,180	51,180	51,180	51,180	51,180	51,180	51,180	51,180
340200		340200-Comp & Periph Equip	10134020	340.5	y	-	-	-	-	-	-	-	-
340300		340300-Computer Software	10134010	340.5	y	-	-	-	-	-	-	-	-
304500	R12-**M1	304500-Struct & Imp-General	10130450	304.5	y	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
304500	R12-**N1	304500-Struct & Imp-General	10130450	304.5	y	5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812
		0			N	-	-	-	-	-	-	-	-
		0			N	-	-	-	-	-	-	-	-
		0			N	-	-	-	-	-	-	-	-
		0			N	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
		$23,768,035	$24,569,968	$25,389,563	$25,557,729	$12,481,580	$12,646,680	$9,525,014	$9,475,014
	AFUDC	$23,023,475	$23,740,407	$24,505,002	$24,603,168	$11,502,019	$11,642,119	$8,540,453	$8,590,453

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
		0			N	-	-	-	-	-	-	-	-
341100	R12-**O1	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238
341200		341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	-	-	-	-	-	-	-	-
341300		341300-Trans Equip Auto Car	10134100	341.5	N	-	-	-	-	-	-	-	-
343000	R12-**P1	343000-Tools,Shop,Garage Equip	10134300	343.5	y	-	-	-	-	-	-	-	-
304100	R12-**Q1	304100-Struct & Imp-Supply	10130410	304.2	Y	68,000	106,400	156,800	174,400	166,000	160,000	160,000	160,000
306000		306000-Lake, River & Other Intakes	10130600	306.1	y	25,500	39,900	58,800	65,400	62,250	60,000	60,000	60,000
311000		311000-Pumping Equipment	10131120	311.2	y	42,500	66,500	98,000	109,000	103,750	100,000	100,000	100,000
320100		320100-Wt Equip Non-Media	10132010	320.3	Y	17,000	26,600	39,200	43,600	41,500	40,000	40,000	40,000
330200		330200-Ground Level Tanks	10133000	330.1	Y	17,000	26,600	39,200	43,600	41,500	40,000	40,000	40,000
344000		344000-Laboratory Equipment	10134400	344.5	Y	-	-	-	-	-	-	-	-
301000	R12-**S1	301000-Organization	10130100	301.1	N	195,556	195,556	195,556	195,556	195,556	195,556	195,556	195,556
303200		303200-Land & Land Rights-Supply	10130320	303.2	Y	-	-	-	-	-	-	-	-
339100		339100-Other P/E-Intangible	10133910	339.1	Y	190,343	190,343	190,343	190,343	190,343	190,343	190,343	190,343
339600		339600-Other P/E-Cps	10133960	339.6	Y	33,611	33,611	33,611	33,611	33,611	33,611	33,611	33,611
340315	R12-01K3/ T12-0102-P-0291	340315-Comp Software Specia	10134010	340.5	y	-	-	-	-	-	-	-	-
304100	I12-020032	304100-Struct & Imp-Supply	10130410	304.2	y	7,658,772	7,725,433	7,752,790	7,752,790		-	-	-
320100		320100-WT Equip Non-Media	10132010	320.3	y	5,105,848	5,150,289	5,168,527	5,168,527		-	-	-
330100	I12-020052	330100-Elevated Tanks & Standpipes	10133000	330.4	y	300,000	400,000	450,000	450,000	-	-	-	-
331001	I12-020011	331001-T&D Mains	10133100	331.4	y	2,655,443	2,824,161	2,935,776	2,964,306	2,980,441	2,980,441		-
333000		333000-Services	10133300	333.4	y	39,988	61,078	75,030	78,596	80,613	80,613		-
335000		335000-Hydrants	10133500	335.4	y	39,988	61,078	75,030	78,596	80,613	80,613		-
331001	I12-020040	331001-T&D Mains	10133100	331.4	Y	148,750	212,500	215,459	218,437	388,437	452,187	579,687	749,687
333000		333000-Services	10133300	333.4	Y	17,500	25,000	25,348	25,699	45,699	53,199	68,199	88,199
335000		335000-Hydrants	10133500	335.4	Y	8,750	12,500	12,674	12,849	22,849	26,599	34,099	44,099
331001	I12-020043	331001-T&D Mains	10133100	331.4	Y	467,500	595,000	722,500	850,000	935,000	995,435	1,016,685	1,033,685
333000		333000-Services	10133300	333.4	Y	55,000	70,000	85,000	100,000	110,000	117,110	119,610	121,610
335000		335000-Hydrants	10133500	335.4	Y	27,500	35,000	42,500	50,000	55,000	58,555	59,805	60,805
331001	I12-000001	331001-T&D Mains	10133100	331.4	y	-	-	-	-	-	-	19,500	39,000
335000		335000-Hydrants	10133500	335.4	y	-	-	-	-	-	-	500	1,000
311000	I12-020051	311000-Pumping Equipment	10131120	311.2	N	75,000	150,000	175,000	200,000	200,000	250,000	300,000	300,000
331001	I12-020039	331001-T&D Mains	10133100	331.4	Y	-	-	-	-	-	25,000	75,000	150,000
335000		335000-Hydrants	10133500	335.4	Y	-	-	-	-	-	-	-	-
320100	I12-020037	320100-Wt Equip Non-Media	10132010	320.3	Y	-	-	-	25,000	75,000	150,000	250,000	275,000
320100	I12-020017-01	320100-Wt Equip Non-Media	10132010	320.3	Y	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
		$23,768,035	$24,569,968	$25,389,563	$25,557,729	$12,481,580	$12,646,680	$9,525,014	$9,475,014
	AFUDC	$23,023,475	$23,740,407	$24,505,002	$24,603,168	$11,502,019	$11,642,119	$8,540,453	$8,590,453

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
310000	I12-020021	310000-Power Generation Equip	10131000	310.2	Y	-	-	-	-	20,000	50,000	80,000	100,000
331001	I12-020056	331001-T&D Mains	10133100	331.4	Y	612,640	136,708	136,708	136,708	136,708	136,708	136,708	136,708
333000		333000-Services	10133300	333.4	Y	(8,394)	(24,151)	(24,151)	(24,151)	(24,151)	(24,151)	(24,151)	(24,151)
335000		335000-Hydrants	10133500	335.4	Y	(4,197)	(12,076)	(12,076)	(12,076)	(12,076)	(12,076)	(12,076)	(12,076)
304500	I12-020050	304500-Struct & Imp-General	10130450	304.5	Y	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

						Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
						$9,100,029	$8,591,611	$6,430,104	$6,856,706	$7,393,319	$8,364,942	$9,106,575	$9,178,219
					AFUDC	$8,320,468	$7,837,051	$5,575,543	$5,857,146	$6,323,758	$7,265,381	$7,957,015	$7,983,658
Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
331001	D12-**01-P	331001-T&D Mains	10133100	331.4	N	$270,000	$247,500	$247,500	$333,000	$396,000	$405,000	$432,000	$472,500
335000		335000-Hydrants	10133500	335.4	N	30,000	27,500	27,500	37,000	44,000	45,000	48,000	52,500
333000		333000-Services	10133300	333.4	N	-	-	-	-	-	-	-	-
334200		334200-Meter Installations	10133420	334.4	N	-	-	-	-	-	-	-	-
334100		334100-Meters	10133410	334.4	N	-	-	-	-	-	-	-	-
331001	R12-**A1	331001-T&D Mains	10133100	331.4	Y	90,000	40,000	30,000	40,000	95,000	175,000	200,000	200,000
301000		301000-Organization	10130100	301.0	N	-	-	-	-	-	-	-	-
331001	R12-**B1	331001-T&D Mains	10133100	331.4	Y	260,800	180,800	160,000	240,000	400,000	600,000	720,000	700,000
333000		333000-Services	10133300	333.4	Y	26,080	18,080	16,000	24,000	40,000	60,000	72,000	70,000
334100		334100-Meters	10133410	334.4	Y	19,560	13,560	12,000	18,000	30,000	45,000	54,000	52,500
335000		335000-Hydrants	10133500	335.4	Y	19,560	13,560	12,000	18,000	30,000	45,000	54,000	52,500
331001	R12-**C1	331001-T&D Mains	10133100	331.4	N	-	-	-	-	-	-	-	-
331001	R12-**D1	331001-T&D Mains	10133100	331.4	Y	18,000	18,000	18,000	27,000	54,000	72,000	81,000	90,000
335000		335000-Hydrants	10133500	335.4	Y	2,000	2,000	2,000	3,000	6,000	8,000	9,000	10,000
335000	R12-**E1	335000-Hydrants	10133500	335.4	y	21,464	21,464	21,464	21,464	21,464	21,464	21,464	21,464
331001		331001-T&D Mains	10133100	331.4	y	-	-	-	-	-	-	-	-
335000	R12-**F1	335000-Hydrants	10133500	335.4	y	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553
331001		331001-T&D Mains	10133100	331.4	y	-	-	-	-	-	-	-	-
333000	R12-**G1	333000-Services	10133300	333.4	N	-	-	-	-	-	-	-	-
333000	R12-**H1	333000-Services	10133300	333.4	N	217	217	217	217	217	217	217	217
					N	-	-	-	-	-	-	-	-
334100	R12-**I1	334100-Meters	10133410	334.4	N	31,550	31,550	31,550	31,550	31,550	31,550	31,550	31,550
334100	R12-**J1	334100-Meters	10133410	334.4	y	-	-	-	-	-	-	-	-
339200		339200-Other P/E-Supply	10133920	339.2	y	-	-	-	-	-	-	-	-
340100	R12-**K1	340100-Office Furniture & Equip	10134010	340.5	y	527,223	527,223	527,223	527,223	527,223	527,223	527,223	527,223
340300		340300-Computer Software	10134010	340.5	y	36,131	36,131	36,131	36,131	36,131	36,131	36,131	36,131
347000		347000-Misc Equipment	10134700	347.5	y	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031	1,169,031
320100	R12-**L1	320100-Wt Equip Non-Media	10132010	320.3	y	51,180	51,180	51,180	51,180	51,180	51,180	51,180	51,180
340200		340200-Comp & Periph Equip	10134020	340.5	y	-	-	-	-	-	-	-	-
340300		340300-Computer Software	10134010	340.5	y	-	-	-	-	-	-	-	-
304500	R12-**M1	304500-Struct & Imp-General	10130450	304.5	y	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
304500	R12-**N1	304500-Struct & Imp-General	10130450	304.5	y	5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812
		0			N	-	-	-	-	-	-	-	-
		0			N	-	-	-	-	-	-	-	-
		0			N	-	-	-	-	-	-	-	-
		0			N	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
		$9,100,029	$8,591,611	$6,430,104	$6,856,706	$7,393,319	$8,364,942	$9,106,575	$9,178,219
	AFUDC	$8,320,468	$7,837,051	$5,575,543	$5,857,146	$6,323,758	$7,265,381	$7,957,015	$7,983,658

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
		0			N	-	-	-	-	-	-	-	-
341100	R12-**O1	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238
341200		341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	-	-	-	-	-	-	-	-
341300		341300-Trans Equip Auto Car	10134100	341.5	N	-	-	-	-	-	-	-	-
343000	R12-**P1	343000-Tools,Shop,Garage Equip	10134300	343.5	y	-	-	-	-	-	-	-	-
304100	R12-**Q1	304100-Struct & Imp-Supply	10130410	304.2	Y	112,400	36,400	24,000	48,000	60,000	96,000	128,000	144,000
306000		306000-Lake, River & Other Intakes	10130600	306.1	y	42,150	13,650	9,000	18,000	22,500	36,000	48,000	54,000
311000		311000-Pumping Equipment	10131120	311.2	y	70,250	22,750	15,000	30,000	37,500	60,000	80,000	90,000
320100		320100-Wt Equip Non-Media	10132010	320.3	Y	28,100	9,100	6,000	12,000	15,000	24,000	32,000	36,000
330200		330200-Ground Level Tanks	10133000	330.1	Y	28,100	9,100	6,000	12,000	15,000	24,000	32,000	36,000
344000		344000-Laboratory Equipment	10134400	344.5	Y	-	-	-	-	-	-	-	-
301000	R12-**S1	301000-Organization	10130100	301.1	N	195,556	195,556	195,556	195,556	195,556	195,556	195,556	195,556
303200		303200-Land & Land Rights-Supply	10130320	303.2	Y	-	-	-	-	-	-	-	-
339100		339100-Other P/E-Intangible	10133910	339.1	Y	190,343	190,343	190,343	190,343	190,343	190,343	190,343	190,343
339600		339600-Other P/E-Cps	10133960	339.6	Y	33,611	33,611	33,611	33,611	33,611	33,611	33,611	33,611
340315	R12-01K3/ T12-0102-P-0291	340315-Comp Software Specia	10134010	340.5	y	-	-	-	-	-	-	-	-
304100	I12-020032	304100-Struct & Imp-Supply	10130410	304.2	y	-	-	-	-	-	-	-	-
320100		320100-WT Equip Non-Media	10132010	320.3	y	-	-	-	-	-	-	-	-
330100	I12-020052	330100-Elevated Tanks & Standpipes	10133000	330.4	y	-	-	-	-	-	-	-	-
331001	I12-020011	331001-T&D Mains	10133100	331.4	y	-	-	-	-	-	-	-	-
333000		333000-Services	10133300	333.4	y	-	-	-	-	-	-	-	-
335000		335000-Hydrants	10133500	335.4	y	-	-	-	-	-	-	-	-
331001	I12-020040	331001-T&D Mains	10133100	331.4	Y	807,500	807,500	-	-	-	-	-	-
333000		333000-Services	10133300	333.4	Y	95,000	95,000	-	-	-	-	-	-
335000		335000-Hydrants	10133500	335.4	Y	47,500	47,500	-	-	-	-	-	-
331001	I12-020043	331001-T&D Mains	10133100	331.4	Y	1,042,185	1,042,185		-	-	-	-	-
333000		333000-Services	10133300	333.4	Y	122,610	122,610		-	-	-	-	-
335000		335000-Hydrants	10133500	335.4	Y	61,305	61,305		-	-	-	-	-
331001	I12-000001	331001-T&D Mains	10133100	331.4	y	39,000	19,500	-	-	-	-	-	-
335000		335000-Hydrants	10133500	335.4	y	1,000	500	-	-	-	-	-	-
311000	I12-020051	311000-Pumping Equipment	10131120	311.2	N	250,000	250,000	350,000	400,000	400,000	420,000	440,000	440,000
331001	I12-020039	331001-T&D Mains	10133100	331.4	Y	250,000	251,583	253,175	254,778	256,390	258,013	259,647	261,290
335000		335000-Hydrants	10133500	335.4	Y	-	-	-	-	-	-	-	-
320100	I12-020037	320100-Wt Equip Non-Media	10132010	320.3	Y	175,000	50,000	-	50,000	150,000	250,000	450,000	650,000
320100	I12-020017-01	320100-Wt Equip Non-Media	10132010	320.3	Y	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112	1,635,112

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
		$9,100,029	$8,591,611	$6,430,104	$6,856,706	$7,393,319	$8,364,942	$9,106,575	$9,178,219
	AFUDC	$8,320,468	$7,837,051	$5,575,543	$5,857,146	$6,323,758	$7,265,381	$7,957,015	$7,983,658

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
310000	I12-020021	310000-Power Generation Equip	10131000	310.2	Y	100,000	100,000	150,000	200,000	200,000	200,000	200,000	200,000
331001	I12-020056	331001-T&D Mains	10133100	331.4	Y	136,708	136,708	136,708	136,708	136,708	136,708	136,708	136,708
333000		333000-Services	10133300	333.4	Y	(24,151)	(24,151)	(24,151)	(24,151)	(24,151)	(24,151)	(24,151)	(24,151)
335000		335000-Hydrants	10133500	335.4	Y	(12,076)	(12,076)	(12,076)	(12,076)	(12,076)	(12,076)	(12,076)	(12,076)
304500	I12-020050	304500-Struct & Imp-General	10130450	304.5	Y	-	-	-	-	25,000	225,000	325,000	125,000

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

						Aug-17	Base Period as of 30-Apr-16	Forecast Period 13-Month Avg Aug 16 - Aug 17
						$9,248,219	$23,768,035	$9,193,558
					AFUDC	$8,028,658	$23,023,475	$8,109,517
Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Aug-17 #	Base Period as of 4/30/2016	Forecast Period 13-Month Avg Aug 16 - Aug 17
331001	D12-**01-P	331001-T&D Mains	10133100	331.4	N	$495,000	$396,000	$384,231
335000		335000-Hydrants	10133500	335.4	N	55,000	44,000	42,692
333000		333000-Services	10133300	333.4	N	-	-	-
334200		334200-Meter Installations	10133420	334.4	N	-	-	-
334100		334100-Meters	10133410	334.4	N	-	-	-
							-	
331001	R12-**A1	331001-T&D Mains	10133100	331.4	Y	200,000	135,000	167,692
301000		301000-Organization	10130100	301.0	N	-	-	-
							-	
331001	R12-**B1	331001-T&D Mains	10133100	331.4	Y	716,000	400,000	488,431
333000		333000-Services	10133300	333.4	Y	71,600	40,000	48,843
334100		334100-Meters	10133410	334.4	Y	53,700	30,000	36,632
335000		335000-Hydrants	10133500	335.4	Y	53,700	30,000	36,632
							-	
331001	R12-**C1	331001-T&D Mains	10133100	331.4	N	-	-	-
							-	
331001	R12-**D1	331001-T&D Mains	10133100	331.4	Y	90,000	20,250	51,923
335000		335000-Hydrants	10133500	335.4	Y	10,000	2,250	5,769
							-	
335000	R12-**E1	335000-Hydrants	10133500	335.4	y	21,464	21,464	21,464
331001		331001-T&D Mains	10133100	331.4	y	-	-	-
							-	
335000	R12-**F1	335000-Hydrants	10133500	335.4	y	65,553	65,553	65,553
331001		331001-T&D Mains	10133100	331.4	y	-	-	-
							-	
333000	R12-**G1	333000-Services	10133300	333.4	N	-	-	-
							-	
333000	R12-**H1	333000-Services	10133300	333.4	N	217	217	217
					N	-	-	-
							-	
334100	R12-**I1	334100-Meters	10133410	334.4	N	31,550	31,550	31,550
							-	
334100	R12-**J1	334100-Meters	10133410	334.4	y	-	-	-
339200		339200-Other P/E-Supply	10133920	339.2	y	-	-	-
							-	
340100	R12-**K1	340100-Office Furniture & Equip	10134010	340.5	y	527,223	527,223	527,223
340300		340300-Computer Software	10134010	340.5	y	36,131	36,131	36,131
347000		347000-Misc Equipment	10134700	347.5	y	1,169,031	1,169,031	1,169,031
							-	
320100	R12-**L1	320100-Wt Equip Non-Media	10132010	320.3	y	51,180	51,180	51,180
340200		340200-Comp & Periph Equip	10134020	340.5	y	-	-	-
340300		340300-Computer Software	10134010	340.5	y	-	-	-
							-	
							-	
304500	R12-**M1	304500-Struct & Imp-General	10130450	304.5	y	3,000	3,000	3,000
							-	
304500	R12-**N1	304500-Struct & Imp-General	10130450	304.5	y	5,812	5,812	5,812
		0			N	-	-	-
		0			N	-	-	-
		0			N	-	-	-
		0			N	-	-	-

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

						Aug-17		Base Period as of 30-Apr-16	Forecast Period 13-Month Avg Aug 16 - Aug 17
						$9,248,219		$23,768,035	$9,193,558
					AFUDC	$8,028,658		$23,023,475	$8,109,517
Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Aug-17	#	Base Period as of 4/30/2016	Forecast Period 13-Month Avg Aug 16 - Aug 17
		0			N	-		-	
								-	
341100	R12-**O1	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	2,238		2,238	2,238
341200		341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	-		-	-
341300		341300-Trans Equip Auto Car	10134100	341.5	N	-		-	-
								-	
343000	R12-**P1	343000-Tools,Shop,Garage Equip	10134300	343.5	y	-		-	-
								-	
304100	R12-**Q1	304100-Struct & Imp-Supply	10130410	304.2	Y	144,000		68,000	110,677
306000		306000-Lake, River & Other Intakes	10130600	306.1	y	54,000		25,500	41,504
311000		311000-Pumping Equipment	10131120	311.2	y	90,000		42,500	69,173
320100		320100-Wt Equip Non-Media	10132010	320.3	Y	36,000		17,000	27,669
330200		330200-Ground Level Tanks	10133000	330.1	Y	36,000		17,000	27,669
344000		344000-Laboratory Equipment	10134400	344.5	Y	-		-	-
								-	
301000	R12-**S1	301000-Organization	10130100	301.1	N	195,556		195,556	195,556
303200		303200-Land & Land Rights-Supply	10130320	303.2	Y	-		-	-
339100		339100-Other P/E-Intangible	10133910	339.1	Y	190,343		190,343	190,343
339600		339600-Other P/E-Cps	10133960	339.6	Y	33,611		33,611	33,611
								-	
340315	R12-01K3/ T12-0102-P-0291	340315-Comp Software Specia	10134010	340.5	y	-		-	-
								-	
304100	I12-020032	304100-Struct & Imp-Supply	10130410	304.2	y	-		7,658,772	-
320100		320100-WT Equip Non-Media	10132010	320.3	y	-		5,105,848	-
								-	
330100	I12-020052	330100-Elevated Tanks & Standpipes	10133000	330.4	y	-		300,000	-
								-	
331001	I12-020011	331001-T&D Mains	10133100	331.4	y	-		2,655,443	496,740
333000		333000-Services	10133300	333.4	y	-		39,988	13,435
335000		335000-Hydrants	10133500	335.4	y	-		39,988	13,435
								-	
331001	I12-020040	331001-T&D Mains	10133100	331.4	Y	-		148,750	291,154
333000		333000-Services	10133300	333.4	Y	-		17,500	34,253
335000		335000-Hydrants	10133500	335.4	Y	-		8,750	17,127
								-	
331001	I12-020043	331001-T&D Mains	10133100	331.4	Y	-		467,500	505,431
333000		333000-Services	10133300	333.4	Y	-		55,000	59,462
335000		335000-Hydrants	10133500	335.4	Y	-		27,500	29,731
								-	
331001	I12-000001	331001-T&D Mains	10133100	331.4	y	-		-	9,000
335000		335000-Hydrants	10133500	335.4	y	-		-	231
								-	
311000	I12-020051	311000-Pumping Equipment	10131120	311.2	N	440,000		75,000	341,538
								-	
331001	I12-020039	331001-T&D Mains	10133100	331.4	Y	411,290		-	208,167
335000		335000-Hydrants	10133500	335.4	Y	-		-	-
								-	
320100	I12-020037	320100-Wt Equip Non-Media	10132010	320.3	Y	650,000		-	244,231
								-	
320100	I12-020017-01	320100-Wt Equip Non-Media	10132010	320.3	Y	1,635,112		1,635,112	1,635,112

Kentucky American Water Company
Case No. 2015-00418
CWIP Balance by Month, October 2015 - August 2017

Automatically calculates: Prior month balance + Capital Additions - Placed in Service Amounts
Workpaper: W/P 1-3

		Aug-17	Base Period as of 30-Apr-16	Forecast Period 13-Month Avg Aug 16 - Aug 17
		$9,248,219	$23,768,035	$9,193,558
	AFUDC	$8,028,658	$23,023,475	$8,109,517

Account	FP#	Plant Account	SAP GL Acct	NARUC Account	AFUDC Y/N	Aug-17 #	Base Period as of 4/30/2016	Forecast Period 13-Month Avg Aug 16 - Aug 17
							-	
310000	I12-020021	310000-Power Generation Equip	10131000	310.2	Y	200,000	-	138,462
							-	
331001	I12-020056	331001-T&D Mains	10133100	331.4	Y	136,708	612,640	136,708
333000		333000-Services	10133300	333.4	Y	(24,151)	(8,394)	(24,151)
335000		335000-Hydrants	10133500	335.4	Y	(12,076)	(4,197)	(12,076)
							-	
304500	I12-020050	304500-Struct & Imp-General	10130450	304.5	Y	-	-	53,846
							-	

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	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Total Capital Additions	$2,792,436	$3,035,737	$1,362,705	$1,827,860	$2,755,635

Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	IP In-Service Date Non-IP Months in Construx	Water CWIP Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	$625,605	108,430	90,000	112,500	135,000	198,000
2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	27,477	12,048	10,000	12,500	15,000	22,000
3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	66,216	-	-	-	-	-
4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-	-	-
5		Projects Funded by Others	334100-Meters	10133410	334.4	N	2	2,584	-	-	-	-	-
6								-					
7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	441,352	88,000	79,000	15,000	25,000	50,000
8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-	-	-
9								-					
10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	3,342,932	209,886	124,000	80,000	80,000	160,000
11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	-	20,989	12,400	8,000	8,000	16,000
12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	-	15,741	9,300	6,000	6,000	12,000
13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	334	15,741	9,300	6,000	6,000	12,000
14								-					
15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	-	36,065	37,000	17,250	27,250	26,000
16								-					
17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	60,136	150,750	137,250	4,500	6,750	6,750
18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	-	16,750	15,250	500	750	750
19								-					
20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	21,464	27,000	27,000	1,500	3,000	6,000
21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	-	18,000	18,000	1,000	2,000	4,000
22								-					
23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	65,553	34,500	34,500	18,000	24,000	24,000
24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	-	23,000	23,000	12,000	16,000	16,000
25								-					
26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	-	63,500	52,000	35,000	40,000	47,100
27								-					
28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	217	67,433	49,020	20,000	40,000	30,000
29		Services and Laterals - Replaced	0			N	1	-					
30								-					
31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	31,550	32,000	32,000	10,000	10,000	21,000
32								-					
33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	-	61,241	51,241	6,000	11,000	21,000
34		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	N	1	-	-	-	-	-	-
35								-					
36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	527,223	-	-	-	-	-
37			340300-Computer Software	10134010	340.5	N	1	36,131	-	-	-	-	-
38			347000-Misc Equipment	10134700	347.5	N	1	1,169,031	-	-	-	-	-
39								-					
40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	Y	6	51,180	23,400	30,676	-	30,000	5,000
41			340200-Comp & Periph Equip	10134020	340.5	N	1	-	-	-	-	-	-
42			340300-Computer Software	10134010	340.5	N	1	-	-	-	-	-	-
43								-					
44								-					
45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	3,000	30,000	30,000	-	3,000	3,000
46								-					
47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	5,812	-	-	-	-	-
48		Offices and Operations Centers	0			N	1	-					
49		Offices and Operations Centers	0			N	1	-					
50		Offices and Operations Centers	0			N	1	-					
51		Offices and Operations Centers	0			N	1	-					
52		Offices and Operations Centers	0			N	1	-					
53								-					
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	2,238	16,665	26,895	-	108,900	108,920

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	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Total Capital Additions	$2,792,436	$3,035,737	$1,362,705	$1,827,860	$2,755,635

Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	IP In-Service Date Non-IP Months in Construx	Water CWIP Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	-	16,665	26,895	-	108,900	108,920
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	-	17,170	27,710	-	112,200	112,220
57								-					
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	-	-	-	2,000	5,000	10,000
59								-					
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	159,681	103,590	219,283	4,000	20,000	30,000
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	-	38,846	82,231	1,500	7,500	11,250
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	86,574	64,744	137,052	2,500	12,500	18,750
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	524,344	25,897	54,821	1,000	5,000	7,500
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	-	25,897	54,821	1,000	5,000	7,500
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	-	-	-	-	-	-
66								-					
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	195,556	-	-	-	-	-
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	-	-	-	-	-	-
69		Engineering Studies	339600-Other P/E-Cps	10133910	339.1	Y	6	190,343	25,357	25,357	2,975	2,975	2,975
70		Engineering Studies	348000-Other Tangible Property	10134800	348.5	Y	6	33,611	4,475	4,475	525	525	525
71								-					
72	R12-01K3/ T12-0:	ITS Equipment and Systems - Centrally Spor	340315-Comp Software Specia	10134010	340.5	N		-	59,213	256,025	50,865	73,996	110,389
73								-					
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	y	5/30/2016	3,382,814	659,393	624,598	472,439	349,698	351,911
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	y	5/30/2016	5,074,221	439,595	416,399	314,959	233,132	234,607
76								-					
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	Y	6/30/2016	-	-	-	-	50,000	100,000
78								-					
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016	2,335,539	11,498	13,404	11,644	35,997	103,999
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016	-	1,437	1,675	1,455	4,500	13,000
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016	-	1,437	1,675	1,455	4,500	13,000
82								-					
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	-	-	-	-	-	-
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	-	-	-	-	-	-
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	-	-	-	-	-	-
86								-					
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016	-	85,000	63,750	42,500	63,750	85,000
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016	-	10,000	7,500	5,000	7,500	10,000
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016	-	5,000	3,750	2,500	3,750	5,000
90								-					
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4			-	-	-	-	-	-
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4			-	-	-	-	-	-
93								-					
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	-	-	-	-	-	-
95								-					
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018	-	-	-	-	-	-
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018	-	-	-	-	-	-
98								-					
99	I12-020037	KRS1 Chemical Storage and Feed Improvem	331001-T&D Mains	10133100	331.4	Y	12/31/2018	-	-	-	-	-	-
100		KRS1 Chemical Storage and Feed Improvem	335000-Hydrants	10133500	335.4	Y	12/31/2018	-	-	-	-	-	-
100								-					

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	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
	$2,379,935	$2,385,028	$2,417,663	$2,186,519	$2,287,497	$2,041,881	$1,886,312	$1,683,216	$1,116,720

Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	198,000	207,000	225,000	247,500	247,500	225,000	184,500	135,000	135,000
2		Projects Funded by Others	335000-Hydrants	10133500	335.4	22,000	23,000	25,000	27,500	27,500	25,000	20,500	15,000	15,000
3		Projects Funded by Others	333000-Services	10133300	333.4	-	-	-	-	-	-	-	-	-
4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	-	-	-	-	-	-	-	-	-
5		Projects Funded by Others	334100-Meters	10133410	334.4	-	-	-	-	-	-	-	-	-
6														
7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	85,000	175,000	200,000	200,000	200,000	150,000	75,000	60,000	30,000
8		Mains - New	301000-Organization	10130100	301.0	-	-	-	-	-	-	-	-	-
9														
10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	240,000	360,000	360,000	340,000	376,000	320,000	240,000	160,000	100,800
11		Mains - Replaced / Restored	333000-Services	10133300	333.4	24,000	36,000	36,000	34,000	37,600	32,000	24,000	16,000	10,080
12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	18,000	27,000	27,000	25,500	28,200	24,000	18,000	12,000	7,560
13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	18,000	27,000	27,000	25,500	28,200	24,000	18,000	12,000	7,560
14														
15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	25,500	20,500	25,500	25,500	30,500	30,500	32,250	37,250	37,000
16														
17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	13,500	22,500	36,000	36,000	36,000	27,000	18,000	9,000	9,000
18		Mains - Relocated	335000-Hydrants	10133500	335.4	1,500	2,500	4,000	4,000	4,000	3,000	2,000	1,000	1,000
19														
20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	12,000	18,000	18,000	16,500	15,000	12,000	9,060	6,000	3,000
21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	8,000	12,000	12,000	11,000	10,000	8,000	6,040	4,000	2,000
22														
23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	12,000	12,600	13,800	16,800	22,800	22,680	21,600	15,000	7,950
24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	8,000	8,400	9,200	11,200	15,200	15,120	14,400	10,000	5,300
25														
26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	52,240	62,500	80,000	80,000	78,500	63,500	53,500	43,000	43,800
27														
28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	30,000	32,500	45,000	45,000	55,000	55,000	52,500	30,000	17,500
29		Services and Laterals - Replaced	0											
30														
31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	27,000	27,000	52,000	42,000	38,000	37,000	52,000	37,000	21,220
32														
33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	60,000	41,550	61,000	46,000	42,300	80,000	36,000	36,000	21,000
34		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	-	-	-	-	-	-	-	-	-
35														
36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	102,453	-	-	110,664	-	-	-	-	-
37			340300-Computer Software	10134010	340.5	-	-	-	-	-	-	-	-	-
38			347000-Misc Equipment	10134700	347.5	-	-	-	-	-	-	-	-	-
39														
40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	35,000	-	25,000	35,000	35,000	-	35,000	35,000	25,000
41			340200-Comp & Periph Equip	10134020	340.5	-	-	-	-	-	-	-	-	-
42			340300-Computer Software	10134010	340.5	-	-	-	-	-	-	-	-	-
43														
44														
45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	5,000	5,000	10,000	15,000	15,000	16,350	20,000	10,000	10,000
46														
47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	25,000	25,000	50,000	50,000	50,000	25,000	-	-	-
48		Offices and Operations Centers	0											
49		Offices and Operations Centers	0											
50		Offices and Operations Centers	0											
51		Offices and Operations Centers	0											
52		Offices and Operations Centers	0											
53														
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	-	-	-	-	-	-	-	-	-

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	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
	$2,379,935	$2,385,028	$2,417,663	$2,186,519	$2,287,497	$2,041,881	$1,886,312	$1,683,216	$1,116,720

Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	-	-	-	-	-	-	-	-	-
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	-	-	-	-	-	-	-	-	-
57														
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	30,000	25,000	93,000	42,500	25,000	25,000	14,000	7,500	4,060
59														
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	38,000	68,400	88,400	86,000	80,000	80,000	80,000	80,000	32,400
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	14,250	25,650	33,150	32,250	30,000	30,000	30,000	30,000	12,150
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	23,750	42,750	55,250	53,750	50,000	50,000	50,000	50,000	20,250
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	9,500	17,100	22,100	21,500	20,000	20,000	20,000	20,000	8,100
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	9,500	17,100	22,100	21,500	20,000	20,000	20,000	20,000	8,100
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	-	-	-	-	-	-	-	-	-
66														
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	-	-	-	-	-	-	-	-	-
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	-	-	-	-	-	-	-	-	-
69		Engineering Studies	339600-Other P/E-Cps	10133910	339.1	2,975	4,250	4,250	4,250	4,250	4,250	4,250	2,550	2,550
70		Engineering Studies	348000-Other Tangible Property	10134800	348.5	525	750	750	750	750	750	750	450	450
71														
72	R12-01K3/ T12-0:	ITS Equipment and Systems - Centrally Spor	340315-Comp Software Specia	10134010	340.5	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875
73														
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	126,513	66,662	27,357	-	-	-	-	-	-
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	84,342	44,441	18,238	-	-	-	-	-	-
76														
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	150,000	100,000	50,000	-	-	-	-	-	-
78														
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	143,362	168,718	111,615	28,530	16,135	-	-	-	-
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	17,920	21,090	13,952	3,566	2,017	-	-	-	-
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	17,920	21,090	13,952	3,566	2,017	-	-	-	-
82														
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	148,750	63,750	2,959	2,978	170,000	63,750	127,500	170,000	57,813
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	17,500	7,500	348	350	20,000	7,500	15,000	20,000	6,801
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	8,750	3,750	174	175	10,000	3,750	7,500	10,000	3,401
86														
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	127,500	127,500	127,500	127,500	85,000	60,435	21,250	17,000	8,500
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	15,000	15,000	15,000	15,000	10,000	7,110	2,500	2,000	1,000
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	7,500	7,500	7,500	7,500	5,000	3,555	1,250	1,000	500
90														
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	-	-	-	-	-	-	19,500	19,500	19,500
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	500	500	500
93														
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	75,000	75,000	100,000	100,000	100,000	150,000	150,000	150,000	100,000
95														
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	-	-	-	-	-	25,000	50,000	75,000	100,000
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-	-	-
98														
99	I12-020037	KRS1 Chemical Storage and Feed Improvem	331001-T&D Mains	10133100	331.4	-	-	-	25,000	50,000	100,000	150,000	125,000	50,000
100		KRS1 Chemical Storage and Feed Improvem	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-	-	-
100														

Kentucky American Water Company
Case No. 2015-00418
Capital Addition Activity by Month, October 2015 - August 2017
Workpaper #: W/P - 1-3

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
	$679,523	$1,032,732	$1,317,016	$1,754,166	$2,465,430	$2,731,189	2,669,007

Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	112,500	135,000	198,000	198,000	207,000	225,000	247,500
2		Projects Funded by Others	335000-Hydrants	10133500	335.4	12,500	15,000	22,000	22,000	23,000	25,000	27,500
3		Projects Funded by Others	333000-Services	10133300	333.4	-	-	-	-	-	-	-
4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	-	-	-	-	-	-	-
5		Projects Funded by Others	334100-Meters	10133410	334.4	-	-	-	-	-	-	-
6												
7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	10,000	20,000	20,000	75,000	100,000	100,000	100,000
8		Mains - New	301000-Organization	10130100	301.0	-	-	-				
9												
10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	80,000	80,000	160,000	240,000	360,000	360,000	340,000
11		Mains - Replaced / Restored	333000-Services	10133300	333.4	8,000	8,000	16,000	24,000	36,000	36,000	34,000
12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	6,000	6,000	12,000	18,000	27,000	27,000	25,500
13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	6,000	6,000	12,000	18,000	27,000	27,000	25,500
14												
15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	17,250	27,250	26,000	25,500	20,500	25,500	25,500
16												
17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	9,000	9,000	18,000	36,000	36,000	45,000	45,000
18		Mains - Relocated	335000-Hydrants	10133500	335.4	1,000	1,000	2,000	4,000	4,000	5,000	5,000
19												
20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	1,500	3,000	6,000	12,000	18,000	18,000	16,500
21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	1,000	2,000	4,000	8,000	12,000	12,000	11,000
22												
23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	18,000	24,000	24,000	12,000	12,600	13,800	16,800
24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	12,000	16,000	16,000	8,000	8,400	9,200	11,200
25												
26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	35,000	40,000	47,100	52,240	62,500	80,000	80,000
27												
28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	20,000	40,000	30,000	30,000	32,500	45,000	45,000
29		Services and Laterals - Replaced	0									
30												
31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	10,000	10,000	21,000	27,000	27,000	52,000	42,000
32												
33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	5,500	11,000	21,000	70,000	51,000	76,000	52,300
34		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	-	-	-	-	-	-	-
35												
36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	-	105,586	-	124,257	-	-	131,445
37			340300-Computer Software	10134010	340.5	-	-	-				
38			347000-Misc Equipment	10134700	347.5	-	-	-				
39												
40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	5,000	5,000	10,000	20,000	30,000	35,000	35,000
41			340200-Comp & Periph Equip	10134020	340.5	-	-	-	-	-	-	-
42			340300-Computer Software	10134010	340.5	-	-	-	-	-	-	-
43												
44												
45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	2,000	2,000	2,000	7,028	15,000	20,000	40,000
46												
47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	-	-	-	-	-	25,000	50,000
48		Offices and Operations Centers	0									
49		Offices and Operations Centers	0									
50		Offices and Operations Centers	0									
51		Offices and Operations Centers	0									
52		Offices and Operations Centers	0									
53												
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	-	-	23,100	-	52,800	74,250	67,650

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Workpaper #: W/P - 1-3

						Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
						$679,523	$1,032,732	$1,317,016	$1,754,166	$2,465,430	$2,731,189	2,669,007
Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	-	-	23,100	-	52,800	74,250	67,650
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	-	-	23,800	-	54,400	76,500	69,700
57												
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	2,000	5,000	10,000	30,000	25,000	58,000	42,500
59												
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	4,000	20,000	28,000	32,000	64,000	64,000	80,000
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	1,500	7,500	10,500	12,000	24,000	24,000	30,000
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	2,500	12,500	17,500	20,000	40,000	40,000	50,000
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	1,000	5,000	7,000	8,000	16,000	16,000	20,000
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	1,000	5,000	7,000	8,000	16,000	16,000	20,000
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	-	-	-	-	-	-	-
66												
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	-	-	-	-	-	-	-
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	-	-	-	-	-	-	-
69		Engineering Studies	339600-Other P/E-Cps	10133910	339.1	2,975	2,975	2,975	2,975	4,250	4,250	4,250
70		Engineering Studies	348000-Other Tangible Property	10134800	348.5	525	525	525	525	750	750	750
71												
72	R12-01K3/ T12-0:	ITS Equipment and Systems - Centrally Spor	340315-Comp Software Specia	10134010	340.5	90,190	106,803	144,813	158,029	134,307	150,056	138,118
73												
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	-	-	-	-	-	-	-
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	-	-	-	-	-	-	-
76												
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	-	-	-	-	-	-	-
78												
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	-	-	-	-	-	-	-
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	-	-	-	-	-	-	-
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-
82												
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	-	-	-	-	-	-	-
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	-	-	-	-	-	-	-
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-
86												
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	-	-	-	-	-	-	-
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	-	-	-	-	-	-	-
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-
90												
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	-	-	-	-	-	-	-
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-
93												
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	150,000	200,000	200,000	200,000	220,000	220,000	220,000
95												
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	1,583	1,593	1,603	1,613	1,623	1,633	1,644
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-
98												
99	I12-020037	KRS1 Chemical Storage and Feed Improvem	331001-T&D Mains	10133100	331.4	-	-	50,000	100,000	150,000	300,000	350,000
100		KRS1 Chemical Storage and Feed Improvem	335000-Hydrants	10133500	335.4	-	-	-	-	-	-	-
100												

Kentucky American Water Company
Case No. 2015-00418
Capital Addition Activity by Month, October 2015 - August 2017
Workpaper #: W/P - 1-3

	Aug-17	#
	2,437,021	

Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	Aug-17
1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	247,500
2		Projects Funded by Others	335000-Hydrants	10133500	335.4	27,500
3		Projects Funded by Others	333000-Services	10133300	333.4	-
4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	-
5		Projects Funded by Others	334100-Meters	10133410	334.4	-
6						
7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	100,000
8		Mains - New	301000-Organization	10130100	301.0	
9						
10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	376,000
11		Mains - Replaced / Restored	333000-Services	10133300	333.4	37,600
12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	28,200
13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	28,200
14						
15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	30,500
16						
17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	45,000
18		Mains - Relocated	335000-Hydrants	10133500	335.4	5,000
19						
20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	15,000
21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	10,000
22						
23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	22,800
24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	15,200
25						
26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	78,500
27						
28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	55,000
29		Services and Laterals - Replaced	0			
30						
31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	38,000
32						
33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	51,000
34		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	-
35						
36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	-
37			340300-Computer Software	10134010	340.5	
38			347000-Misc Equipment	10134700	347.5	
39						
40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	35,000
41			340200-Comp & Periph Equip	10134020	340.5	-
42			340300-Computer Software	10134010	340.5	-
43						
44						
45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	40,000
46						
47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	50,000
48		Offices and Operations Centers	0			
49		Offices and Operations Centers	0			
50		Offices and Operations Centers	0			
51		Offices and Operations Centers	0			
52		Offices and Operations Centers	0			
53						
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	-

Kentucky American Water Company
Case No. 2015-00418
Capital Addition Activity by Month, October 2015 - August 2017
Workpaper #: W/P - 1-3

Aug-17	#
2,437,021	

Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	Aug-17
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	-
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	-
57						
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	27,500
59						
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	64,000
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	24,000
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	40,000
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	16,000
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	16,000
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	-
66						
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	-
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	-
69		Engineering Studies	339600-Other P/E-Cps	10133910	339.1	4,250
70		Engineering Studies	348000-Other Tangible Property	10134800	348.5	750
71						
72	R12-01K3/ T12-0:	ITS Equipment and Systems - Centrally Spor	340315-Comp Software Specia	10134010	340.5	138,521
73						
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	-
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	-
76						
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	-
78						
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	-
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	-
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	-
82						
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	-
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	-
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	-
86						
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	-
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	-
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	-
90						
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	-
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	-
93						
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	220,000
95						
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	150,000
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	-
98						
99	I12-020037	KRS1 Chemical Storage and Feed Improvem	331001-T&D Mains	10133100	331.4	300,000
100		KRS1 Chemical Storage and Feed Improvem	335000-Hydrants	10133500	335.4	-
100						

Kentucky American Water Company
Case No. 2015-00418
Capital In-Servicing Activity by Month, October 2015 -August 2017
Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

									Nov-15	Dec-15	Jan-16
								Total Placed in Service:	**$3,340,996**	**$3,545,228**	**$1,200,508**
x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Water CWIP Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16
1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	$625,605	$312,802	$312,802	108,430
2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	27,477	13,739	13,739	12,048
3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	66,216	33,108	33,108	-
4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	0	0	0	-
5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	2,584	1,292	1,292	-
6											
7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	441,352	220,676	220,676	88,000
8		Mains - New	301000-Organization	10130100	301.0	N	2	0	0	0	-
9											
10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	3,342,932	1,671,466	1,671,466	209,886
11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2		0	0	20,989
12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2		0	0	15,741
13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	334	167	167	15,741
14											
15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1		36,065	37,000	17,250
16											
17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	60,136	30,068	30,068	150,750
18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2		0	0	16,750
19											
20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	21,464	27,000	27,000	1,500
21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1		18,000	18,000	1,000
22											
23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	65,553	34,500	34,500	18,000
24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1		23,000	23,000	12,000
25											
26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1		63,500	52,000	35,000
27											
28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	217	67,433	49,020	20,000
29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1		0	0	0
30											
31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	31,550	32,000	32,000	10,000
32											
33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	0	61,241	51,241	6,000
34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
35											
36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	527,223	0	0	0
37			340300-Computer Software	10134010	340.5	N	1	36,131	0	0	0
38			347000-Misc Equipment	10134700	347.5	N	1	1,169,031	0	0	0
39											
40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	51,180	23,400	30,676	0
41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	
42			340300-Computer Software	10134010	340.5	N	1	0	0	0	
43											
44											
45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	3,000	30,000	30,000	
46											
47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	5,812	0	0	
48		Offices and Operations Centers	0			N	1		0	0	0
49		Offices and Operations Centers	0			N	1		0	0	0
50		Offices and Operations Centers	0			N	1		0	0	0
51		Offices and Operations Centers	0			N	1		0	0	0
52		Offices and Operations Centers	0			N	1		0	0	0

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									Nov-15	Dec-15	Jan-16
								Total Placed in Service:	**$3,340,996**	**$3,545,228**	**$1,200,508**
x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Water CWIP Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16
53											
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	2,238	16,665	26,895	0
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1		16,665	26,895	0
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1		17,170	27,710	0
57											
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	0	0	0	2,000
59											
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	159,681	79,840	79,840	103,590
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	0	0	0	38,846
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	86,574	43,287	43,287	64,744
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	524,344	262,172	262,172	25,897
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2		0	0	25,897
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	-
66											
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	195,556	0	0	0
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	190,343	25,357	25,357	2,975
70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	33,611	4,475	4,475	525
71											
72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1		59,213	256,025	50,865
73											
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	3,382,814			
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	5,074,221			
76											
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
78											
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016	2,335,539			
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
82											
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
86											
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
90											
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y			0	0	0
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y			0	0	0
93											
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017		0	0	
95											
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
98											
99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018		0	0	
100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
101											
102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	1,635,112			
103											

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								Feb-16	Mar-16	Apr-16	May-16
							Total Placed in Service:	**$1,769,938**	**$990,687**	**$1,002,166**	**$1,583,096**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-16	Mar-16	Apr-16	May-16
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	90,000	112,500	135,000	198,000
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	10,000	12,500	15,000	22,000
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	79,000	15,000	25,000	50,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	124,000	80,000	80,000	160,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	12,400	8,000	8,000	16,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	9,300	6,000	6,000	12,000
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	9,300	6,000	6,000	12,000
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	27,250	26,000	25,500	20,500
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	137,250	4,500	6,750	6,750
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	15,250	500	750	750
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	3,000	6,000	12,000	18,000
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	2,000	4,000	8,000	12,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	24,000	24,000	12,000	12,600
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	16,000	16,000	8,000	8,400
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	40,000	47,100	52,240	62,500
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	40,000	30,000	30,000	32,500
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	10,000	21,000	27,000	27,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	11,000	21,000	60,000	41,550
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	0	102,453	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	30,000	5,000	35,000	0
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	3,000	3,000	5,000	5,000
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0	0	25,000	25,000
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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									Feb-16	Mar-16	Apr-16	May-16
								Total Placed in Service:	$1,769,938	$990,687	$1,002,166	$1,583,096
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-16	Mar-16	Apr-16	May-16
	53											
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	108,900	108,920	0	0
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	108,900	108,920	0	0
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	112,200	112,220	0	0
	57											
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	5,000	10,000	30,000	25,000
	59											
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	219,283	4,000	20,000	30,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	82,231	1,500	7,500	11,250
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	137,052	2,500	12,500	18,750
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	54,821	1,000	5,000	7,500
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	54,821	1,000	5,000	7,500
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
	66											
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	2,975	2,975	2,975	4,250
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	525	525	525	750
	71											
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	73,996	110,389	110,185	105,977
	73											
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	76											
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
	78											
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
	82											
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	86											
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	90											
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	0	0
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	0	0
	93											
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	0	0	0	0
	95											
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
	98											
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	0	0	0	0
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
	101											
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
	103											

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									Jun-16	Jul-16	Aug-16	Sep-16
								Total Placed in Service:	**$1,598,068**	**$2,018,353**	**$15,363,646**	**$1,876,781**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Jun-16	Jul-16	Aug-16	Sep-16
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	198,000	207,000	225,000	247,500
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	22,000	23,000	25,000	27,500
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	85,000	175,000	200,000	200,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	240,000	360,000	360,000	340,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	24,000	36,000	36,000	34,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	18,000	27,000	27,000	25,500
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	18,000	27,000	27,000	25,500
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	25,500	25,500	30,500	30,500
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	13,500	22,500	36,000	36,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	1,500	2,500	4,000	4,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	18,000	16,500	15,000	12,000
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	12,000	11,000	10,000	8,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	13,800	16,800	22,800	22,680
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	9,200	11,200	15,200	15,120
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	80,000	80,000	78,500	63,500
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	45,000	45,000	55,000	55,000
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	52,000	42,000	38,000	37,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	61,000	46,000	42,300	80,000
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	110,664	0	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	25,000	35,000	35,000	0
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	10,000	15,000	15,000	16,350
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	50,000	50,000	50,000	25,000
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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Kentucky American Water Company
Case No. 2015-00418
Capital In-Servicing Activity by Month, October 2015 -August 2017
Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Jun-16	Jul-16	Aug-16	Sep-16
							Total Placed in Service:	$1,598,068	$2,018,353	$15,363,646	$1,876,781
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Jun-16	Jul-16	Aug-16	Sep-16
	53											
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	0	0	0	0
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	0	0	0	0
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	0	0	0	0
	57											
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	93,000	42,500	25,000	25,000
	59											
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	38,000	68,400	88,400	86,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	14,250	25,650	33,150	32,250
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	23,750	42,750	55,250	53,750
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	9,500	17,100	22,100	21,500
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	9,500	17,100	22,100	21,500
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
	66											
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	4,250	4,250	4,250	4,250
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	750	750	750	750
	71											
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	129,568	129,189	155,029	165,631
	73											
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016			6,061,383	
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016			6,859,934	
	76											
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016			450,000	
	78											
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
	82											
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	86											
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	90											
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	0	0
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	0	0
	93											
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	75,000	75,000	100,000	100,000
	95											
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
	98											
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	0	0	0	25,000
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
	101											
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
	103											

Kentucky American Water Company
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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

			Oct-16	Nov-16	Dec-16	Jan-17
		Total Placed in Service:	**$5,007,978**	**$1,733,216**	**$1,491,705**	**$1,187,940**

x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Oct-16	Nov-16	Dec-16	Jan-17
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	247,500	225,000	184,500	135,000
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	27,500	25,000	20,500	15,000
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	200,000	150,000	75,000	60,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	376,000	320,000	240,000	160,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	37,600	32,000	24,000	16,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	28,200	24,000	18,000	12,000
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	28,200	24,000	18,000	12,000
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	32,250	37,250	37,000	17,250
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	36,000	27,000	18,000	9,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	4,000	3,000	2,000	1,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	9,060	6,000	3,000	1,500
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	6,040	4,000	2,000	1,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	21,600	15,000	7,950	18,000
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	14,400	10,000	5,300	12,000
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	53,500	43,000	43,800	35,000
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	52,500	30,000	17,500	20,000
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	52,000	37,000	21,220	10,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	36,000	36,000	21,000	5,500
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	0	0	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	35,000	35,000	25,000	5,000
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	20,000	10,000	10,000	2,000
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0	0	0	0
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Oct-16	Nov-16	Dec-16	Jan-17
							Total Placed in Service:	$5,007,978	$1,733,216	$1,491,705	$1,187,940
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Oct-16	Nov-16	Dec-16	Jan-17
	53											
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	0	0	0	0
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	0	0	0	0
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	0	0	0	0
	57											
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	14,000	7,500	4,060	2,000
	59											
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	80,000	80,000	80,000	80,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	30,000	30,000	30,000	30,000
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	50,000	50,000	50,000	50,000
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	20,000	20,000	20,000	20,000
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	20,000	20,000	20,000	20,000
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
	66											
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	4,250	2,550	2,550	2,975
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	750	450	450	525
	71											
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	139,962	149,466	120,875	90,190
	73											
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
	76											
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
	78											
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016	2,980,441			
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016	80,613			
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016	80,613			
	82											
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	86											
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
	90											
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	19,500	19,500
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	500	500
	93											
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	100,000	150,000	150,000	150,000
	95											
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
	98											
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	50,000	100,000	150,000	125,000
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
	101											
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
	103											

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									Feb-17	Mar-17	Apr-17	May-17
								Total Placed in Service:	**$3,194,239**	**$890,413**	**$1,217,554**	**$1,493,807**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-17	Mar-17	Apr-17	May-17
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	135,000	112,500	135,000	198,000
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	15,000	12,500	15,000	22,000
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	30,000	10,000	20,000	20,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	100,800	80,000	80,000	160,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	10,080	8,000	8,000	16,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	7,560	6,000	6,000	12,000
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	7,560	6,000	6,000	12,000
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	27,250	26,000	25,500	20,500
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	9,000	9,000	9,000	18,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	1,000	1,000	1,000	2,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	3,000	6,000	12,000	18,000
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	2,000	4,000	8,000	12,000
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	24,000	24,000	12,000	12,600
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	16,000	16,000	8,000	8,400
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	40,000	47,100	52,240	62,500
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	40,000	30,000	30,000	32,500
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	10,000	21,000	27,000	27,000
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	11,000	21,000	70,000	51,000
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	105,586	0	124,257	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	5,000	10,000	20,000	30,000
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	2,000	2,000	7,028	15,000
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0	0	0	0
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Feb-17	Mar-17	Apr-17	May-17
							Total Placed in Service:	$3,194,239	$890,413	$1,217,554	$1,493,807
x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Feb-17	Mar-17	Apr-17	May-17
53											
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	0	23,100	0	52,800
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	0	23,100	0	52,800
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	0	23,800	0	54,400
57											
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	5,000	10,000	30,000	25,000
59											
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	32,400	4,000	20,000	28,000
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	12,150	1,500	7,500	10,500
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	20,250	2,500	12,500	17,500
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	8,100	1,000	5,000	7,000
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	8,100	1,000	5,000	7,000
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
66											
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	2,975	2,975	2,975	4,250
70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	525	525	525	750
71											
72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	106,803	144,813	158,029	134,307
73											
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
76											
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
78											
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
82											
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	807,500			
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	95,000			
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	47,500			
86											
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016	1,042,185			
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016	122,610			
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016	61,305			
90											
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		19,500	0	0	0
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		500	0	0	0
93											
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	100,000	150,000	200,000	200,000
95											
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
98											
99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	50,000	0	0	50,000
100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
101											
102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
103											

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Capital In-Servicing Activity by Month, October 2015 -August 2017
Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Jun-17	Jul-17	Aug-17	Sep-17
							Total Placed in Service:	**$1,989,556**	**$2,597,363**	**$2,367,021**	**$1,500,000**
x	Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Jun-17	Jul-17	Aug-17	Sep-17
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	198,000	207,000	225,000	247,500
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	22,000	23,000	25,000	27,500
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-	-	-	-
	6											
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	75,000	100,000	100,000	100,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-	-	-	-
	9											
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	240,000	360,000	360,000	340,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	24,000	36,000	36,000	34,000
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	18,000	27,000	27,000	25,500
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	18,000	27,000	27,000	25,500
	14											
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	25,500	25,500	30,500	0
	16											
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	36,000	36,000	45,000	45,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	4,000	4,000	5,000	5,000
	19											
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	18,000	16,500	15,000	0
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	12,000	11,000	10,000	0
	22											
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	13,800	16,800	22,800	0
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	9,200	11,200	15,200	0
	25											
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	80,000	80,000	78,500	0
	27											
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	45,000	45,000	55,000	0
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0	0	0	0
	30											
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	52,000	42,000	38,000	0
	32											
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	76,000	52,300	51,000	0
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0	0	0	0
	35											
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	0	131,445	0	0
	37			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0	0	0	0
	39											
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	35,000	35,000	35,000	0
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0	0	0	0
	42			340300-Computer Software	10134010	340.5	N	1	0	0	0	0
	43											
	44											
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	20,000	40,000	40,000	0
	46											
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	25,000	50,000	50,000	0
	48		Offices and Operations Centers	0			N	1	0	0	0	0
	49		Offices and Operations Centers	0			N	1	0	0	0	0
	50		Offices and Operations Centers	0			N	1	0	0	0	0
	51		Offices and Operations Centers	0			N	1	0	0	0	0
	52		Offices and Operations Centers	0			N	1	0	0	0	0

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Per In-Service Date or Assumed Months in Construction Phase
Workpaper #: W/P - 1-1 and W/P - 1-3

								Jun-17	Jul-17	Aug-17	Sep-17
							Total Placed in Service:	$1,989,556	$2,597,363	$2,367,021	$1,500,000
x Line #	FP#	Project Description	Utility Plant Account	SAP GL Account	NARUC Account	AFUDC Y/N	In-Service Date or # Months Construction	Jun-17	Jul-17	Aug-17	Sep-17
53											
54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	74,250	67,650	0	0
55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	74,250	67,650	0	0
56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	76,500	69,700	0	0
57											
58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	58,000	42,500	27,500	0
59											
60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	32,000	64,000	64,000	80,000
61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	12,000	24,000	24,000	30,000
62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	20,000	40,000	40,000	50,000
63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	8,000	16,000	16,000	20,000
64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	8,000	16,000	16,000	20,000
65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0	0	0	0
66											
67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0	0	0	0
68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0	0	0	0
69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	4,250	4,250	4,250	0
70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	750	750	750	0
71											
72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	150,056	138,118	138,521	0
73											
74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016				
76											
77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016				
78											
79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016				
80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016				
81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016				
82											
83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016				
85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016				
86											
87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016				
88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016				
89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016				
90											
91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0	0	0	0
92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0	0	0	0
93											
94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	200,000	220,000	220,000	
95											
96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018				
97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018				
98											
99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	100,000	150,000	300,000	350,000
100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018				
101											
102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015				
103											

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									Oct-17
								Total Placed in Service:	**$4,213,822**
x	**Line #**	**FP#**	**Project Description**	**Utility Plant Account**	**SAP GL Account**	**NARUC Account**	**AFUDC Y/N**	**In-Service Date or # Months Construction**	**Oct-17**
	1	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	247,500
	2		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	27,500
	3		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-
	4		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-
	5		Projects Funded by Others	334100-Meters	10133500	335.4	N	2	-
	6								
	7	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	100,000
	8		Mains - New	301000-Organization	10130100	301.0	N	2	-
	9								
	10	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	376,000
	11		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	37,600
	12		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	28,200
	13		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	28,200
	14								
	15	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	226,711
	16								
	17	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	45,000
	18		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	5,000
	19								
	20	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	N	1	108,000
	21		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	N	1	72,000
	22								
	23	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	N	1	181,924
	24		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	N	1	121,283
	25								
	26	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	269,500
	27								
	28	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	271,122
	29		Services and Laterals - Replaced	333000-Services	10133300	333.4	N	1	0
	30								
	31	R12-**I1	Meters - New	334100-Meters	10133410	334.4	N	1	151,700
	32								
	33	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	N	1	214,906
	34		Meters - Replaced	339200-Other P/E-Supply	101339100	339.1	N	1	0
	35								
	36	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	N	1	40,537
	37			340300-Computer Software	10134010	340.5	N	1	0
	38			347000-Misc Equipment	10134700	347.5	N	1	0
	39								
	40	R12-**L1	SCADA Equipment and Systems	346190-Remote Control & Instrument	10134600	346.5	N	1	64,076
	41			340200-Comp & Periph Equip	10134020	340.5	N	1	0
	42			340300-Computer Software	10134010	340.5	N	1	0
	43								
	44								
	45	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	N	1	120,000
	46								
	47	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	N	1	0
	48		Offices and Operations Centers	0			N	1	0
	49		Offices and Operations Centers	0			N	1	0
	50		Offices and Operations Centers	0			N	1	0
	51		Offices and Operations Centers	0			N	1	0
	52		Offices and Operations Centers	0			N	1	0

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Per In-Service Date or Assumed Months in Construction Phase
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								Total Placed in Service:	**Oct-17** **$4,213,822**
x	**Line #**	**FP#**	**Project Description**	**Utility Plant Account**	**SAP GL Account**	**NARUC Account**	**AFUDC Y/N**	**In-Service Date or # Months Construction**	**Oct-17**
	53								
	54	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	51,810
	55		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	51,810
	56		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	53,380
	57								
	58	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	N	1	43,200
	59								
	60	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	64,000
	61		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	y	2	24,000
	62		Process Plant Facilities and Equipment	311000-Pumping Equipment	10130600	306.1	y	2	40,000
	63		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	16,000
	64		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	16,000
	65		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	0
	66								
	67	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	N	1	0
	68		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	0
	69		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	211,928
	70		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	37,399
	71								
	72	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	N	1	467,537
	73								
	74	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	
	75		RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130430	304.3	y	5/30/2016	
	76								
	77	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	N	6/30/2016	
	78								
	79	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	N	8/31/2016	
	80		New Circle Rd Main Relocation	333000-Services	10133300	333.4	N	8/31/2016	
	81		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	N	8/31/2016	
	82								
	83	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	
	84		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	
	85		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	
	86								
	87	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016	
	88		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016	
	89		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016	
	90								
	91	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	y		0
	92		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	y		0
	93								
	94	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	Y	9/30/2017	
	95								
	96	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018	
	97		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018	
	98								
	99	I12-020037	KRS1 Chemical Storage and Feed Improvements	331001-T&D Mains	10133100	331.4	Y	12/31/2018	300,000
	100		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018	
	101								
	102	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	
	103								

Kentucky American Water Company
Case No. 2015-00418
AFUDC Activity by Month, October 2015 - August 2017

Automatically calculates: For Projects Deemed AFUDC Eligible, Prior Month CWIP Balance x Annual AFUDC Rate / 12)
Workpaper: W/P - 1-4

								AFUDC Rate (Approved Case No.2012-00520 til Aug. 2016 & Proposed Sep. 2016 on):		7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	8.22%	8.22%	8.22%
									Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
								AFUDC Begin Balance & Activity:	609,819	$129,226	$127,654	$128,710	$128,796	$139,269	$147,141	$151,825	$156,661	$157,282	$74,417	$81,554	$60,307	$60,650
								Additional Equity Gross Up:		48,130	47,544	47,938	47,970	51,870	$4,802	56,547	58,348	58,579	27,716	32,467	24,009	24,145
Account	FP#	Project Description	Plant Account	SAP GL Account	NARUC Account	AFUDC?	Mos Til In-Svc in-Service Date	AFUDC Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
331001	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
335000		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333000		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
334200		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
334100		Projects Funded by Others	334100-Meters	10133410	334.4	N	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
331001	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	19,927	1,952	1,056	595	253	474	854	1,645	2,372	2,530	2,530	2,398	1,541	925
331001	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	66,285	11,900	2,112	1,290	1,012	1,518	2,530	3,795	4,554	4,428	4,529	4,768	3,836	2,740
333000		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	-	133	211	129	101	152	253	380	455	443	453	477	384	274
334100		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	-	100	158	97	76	114	190	285	342	332	340	358	288	206
335000		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	7	101	158	97	76	114	190	285	342	332	340	358	288	206
331001	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
331001	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	300	1,144	1,822	897	71	85	128	228	370	455	455	432	308	185
335000		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	-	106	202	100	8	9	14	25	41	51	51	48	34	21
335000	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	Y	1	217	136	136	136	136	136	136	136	136	136	136	147	147	147
331001		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
335000	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	Y	1	45	415	415	415	415	415	415	415	415	415	415	449	449	449
331001		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333000	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333000	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	Y	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
		Services and Laterals - Replaced				N	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
334100	R12-**I1	Meters - New	334100-Meters	10133410	334.4	Y	1	13	200	200	200	200	200	200	200	200	200	200	216	216	216
334100	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
339200		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340100	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	Y	1	23,296	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,611	3,611	3,611
340300		ITS Equipment and Systems	340300-Computer Software	10134010	340.5	Y	1	1,597	229	229	229	229	229	229	229	229	229	229	248	248	248
347000		ITS Equipment and Systems	347000-Misc Equipment	10134700	347.5	Y	1	51,655	7,394	7,394	7,394	7,394	7,394	7,394	7,394	7,394	7,394	7,394	8,008	8,008	8,008
320100	R12-**L1	SCADA Equipment and Systems	320100-Wt Equip Non-Media	10132010	320.3	Y	1	815	324	324	324	324	324	324	324	324	324	324	351	351	351
340200		SCADA Equipment and Systems	340200-Comp & Periph Equip	10134020	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340300		SCADA Equipment and Systems	340300-Computer Software	10134010	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
304500	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	Y	1	-	19	19	19	19	19	19	19	19	19	19	21	21	21
304500	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	Y	1	40	37	37	37	37	37	37	37	37	37	37	40	40	40
341100	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
341200		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
341300		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
343000	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
304100	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	5,085	1,160	2,042	1,412	152	316	430	673	992	1,103	1,050	1,096	1,096	1,096
306000		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	Y	2	-	246	766	530	57	119	161	252	372	414	394	411	411	411
311000		Process Plant Facilities and Equipment	311000-Pumping Equipment	10131120	311.2	Y	2	2,757	683	1,276	883	95	198	269	421	620	689	656	685	685	685
320100		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	16,699	1,822	511	353	38	79	108	168	248	276	262	274	274	274
330200		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	-	164	511	353	38	79	108	168	248	276	262	274	274	274
344000		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
301000	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	Y	1	3,837	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,340	1,340	1,340
303200	0	Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
339100	0	Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	3,734	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,304	1,304	1,304
339600	0	Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	659	213	213	213	213	213	213	213	213	213	213	230	230	230
								-													
340315	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
								-													
304100	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	Y	5/30/2016	217,371	36,265	40,216	43,204	45,416	47,642	48,442	48,863	49,036	49,036		-	-	-
320100		RRS Filter Building Replacement	320100-WT Equip Non-Media	10132010	320.3	Y	5/30/2016	-	24,177	26,810	28,803	30,277	31,761	32,294	32,576	32,691	32,691		-	-	-
								-													
330100	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	Y	6/30/2016	-	-	-	-	316	949	1,898	2,530	2,846	2,846	-	-	-	-
								-													
331001	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	Y	8/31/2016	69,400	14,845	14,930	15,003	15,231	15,889	16,796	17,863	18,569	18,749	18,851	20,416		-
333000		New Circle Rd Main Relocation	333000-Services	10133300	333.4	Y	8/31/2016	-	9	20	29	57	140	253	386	475	497	510	552		-
335000		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	Y	8/31/2016	-	9	20	29	57	140	253	386	475	497	510	552		-
								-													
331001	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	-	-	-	-	-	-	941	1,344	1,363	1,382	2,457	3,097	3,971	5,135
333000		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	-	-	-	-	-	-	111	158	160	163	289	364	467	604
335000		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	-	-	-	-	-	-	55	79	80	81	145	182	234	302
								-													

Kentucky American Water Company
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Automatically calculates: For Projects Deemed AFUDC Eligible, Prior Month CWIP Balance x Annual AFUDC Rate / 12)
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							AFUDC Rate (Approved Case No.2012-00520 til Aug. 2016 & Proposed Sep. 2016 on):		7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	8.22%	8.22%	8.22%
									Bal Oct-15	**Nov-15**	**Dec-15**	**Jan-16**	**Feb-16**	**Mar-16**	**Apr-16**	**May-16**	**Jun-16**	**Jul-16**	**Aug-16**	**Sep-16**	**Oct-16**	**Nov-16**
							AFUDC Begin Balance & Activity:		609,819	$129,226	$127,654	$128,710	$128,796	$139,269	$147,141	$151,825	$156,661	$157,282	$74,417	$81,554	$60,307	$60,650
							Additional Equity Gross Up:			48,130	47,544	47,938	47,970	51,870	54,802	56,547	58,348	58,579	27,716	32,467	24,009	24,145
Account	**FP#**	**Project Description**	**Plant Account**	**SAP GL Account**	**NARUC Account**	**AFUDC?**	**Mos Til In-Svc In-Service Date**	**AFUDC Bal Oct-15**	**Nov-15**	**Dec-15**	**Jan-16**	**Feb-16**	**Mar-16**	**Apr-16**	**May-16**	**Jun-16**	**Jul-16**	**Aug-16**	**Sep-16**	**Oct-16**	**Nov-16**
331001	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016	-	538	941	1,210	1,613	2,151	2,957	3,763	4,570	5,376	5,914	6,819	6,964	7,081
333000		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016	-	63	111	142	190	253	348	443	538	632	696	802	819	833
335000		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016	-	32	55	71	95	127	174	221	269	316	348	401	410	417
								-																	
331001	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	Y	1/0/1900	-	-	-	-	-	-	-	-	-	-	-	-	134	267
335000		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	Y	1/0/1900	-	-	-	-	-	-	-	-	-	-	-	-	3	7
								-																	
311000	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	N	9/30/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-
								-																	
331001	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018	-	-	-	-	-	-	-	-	-	-	-	171	514	1,028
335000		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
								-																	
320100	I12-020017	KRS1 Chemical Storage and Feed Improvements	320100-Wt Equip Non-Media	10132010	320.3	Y	12/31/2018	-	-	-	-	-	-	-	-	-	158	474	1,028	1,713	3,884
335000		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
								-																	
320100	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	78,685	10,342	10,342	10,342	10,342	10,342	10,342	10,342	10,342	10,342	10,342	11,201	11,201	11,201
310000	I12-020021	Power Reliability at Remote Sites	310000 Power Generation Equip	10131000	310.2	Y	12/31/2017	-	-	-	-	-	-	-	-	-	-	127	343	548	685
331001	I12-020056	KRS Valve House Rehabilitation (Phase 1 B)	331001-T&D Mains	10133100	331.4	Y	3/31/2016	3,198	2,214	2,169	1,833	1,630	4,299	3,875	865	865	865	865	936	936	936
333000		KRS Valve House Rehabilitation (Phase 1 B)	333000-Services	10133300	333.4	Y	3/31/2016	-	6	1											
335000		KRS Valve House Rehabilitation (Phase 1 B)	335000-Hydrants	10133500	335.4	Y	3/31/2016	-	3	0											
304500	I12-020050	Paving Field Ops and Front Entrance	304500-Struct & Imp-General	10130450	304.5	Y	6/30/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-
331001	I12-020055	New Circle Rd Main Relocation Phase 2	331001-T&D Mains	10133100	331.4	Y	8/31/2016	-	-	-	83	332	969	1,710	2,158	1,937	969	310	120	-	-
333000		New Circle Rd Main Relocation Phase 2	333000-Services	10133300	333.4	Y	8/31/2016	-	-	-	9	38	111	195	247	221	111	35	14	-	-
335000		New Circle Rd Main Relocation Phase 2	335000-Hydrants	10133500	335.4	Y	8/31/2016	-	-	-	2	9	28	49	62	55	28	9	3	-	-
339100	I12-020057	Sludge Thickner Upgrade	339100-Other P/E-Intangible	10133910	339.1	Y		633	790	790	790	790	790	790	790	790	790	790	855	855	855
311000	I12-020058	KRS Intake Pump Replacement	311000-Pumping Equipment	10131120	311.2	Y		280	562	562	562	562	562	562	562	562	562	562	609	609	609

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AFUDC Rate (Approved Case No.2012-00520 til Aug. 2016 & Proposed Sep. 2016 on):

	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Base Per. as of 30-Apr-16	Forecast Sep 16-Aug 17
	8.22%	8.22%	8.22%	8.22%	8.22%	8.22%	8.22%	8.22%	8.22%		
AFUDC Begin Balance & Activity:	$58,801	$55,489	$39,998	$41,927	$45,123	$51,573	$56,311	$56,493	$56,802	$147,141	$665,027
Additional Equity Gross Up:	23,409	22,090	15,923	16,691	17,964	20,532	22,418	22,490	22,613		

Account	FP#	Project Description	Plant Account	SAP GL Account	NARUC Account	AFUDC?	Mos Til In-Svc In-Service Date	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Base Per. as of 30-Apr-16	Forecast Sep 16-Aug 17
331001	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	-	-	-	-	-	-	-	-	-	-	-
335000		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	-	-	-	-	-	-	-	-	-	-	-
333000		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-	-	-	-	-	-	-	-
334200		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-	-	-	-	-	-	-	-
334100		Projects Funded by Others	334100-Meters	10133410	334.4	N	2	-	-	-	-	-	-	-	-	-	-	-
																	-	-
331001	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	617	274	206	274	651	1,199	1,370	1,370	1,370	854	12,193
																	-	-
331001	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	1,786	1,238	1,096	1,644	2,740	4,110	4,932	4,795	4,905	2,530	38,590
333000		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	179	124	110	164	274	411	493	480	490	253	3,859
334100		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	134	93	82	123	206	308	370	360	368	190	2,894
335000		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	134	93	82	123	206	308	370	360	368	190	2,894
																	-	-
331001	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
331001	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	123	123	123	185	370	493	555	617	617	128	4,131
335000		Mains - Re'ocated	335000-Hydrants	10133500	335.4	Y	2	14	14	14	21	41	55	62	69	69	14	459
																	-	-
335000	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	Y	1	147	147	147	147	147	147	147	147	147	136	1,764
331001		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
335000	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	Y	1	449	449	449	449	449	449	449	449	449	415	5,388
331001		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
333000	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
333000	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	Y	1	1	1	1	1	1	1	1	1	1	1	16
		Services and Laterals - Replaced				N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
334100	R12-**I1	Meters - New	334100-Meters	10133410	334.4	Y	1	216	216	216	216	216	216	216	216	216	200	2,593
																	-	-
334100	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	Y	1	-	-	-	-	-	-	-	-	-	-	-
339200		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
340100	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	Y	1	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,335	43,338
340300		ITS Equipment and Systems	340300-Computer Software	10134010	340.5	Y	1	248	248	248	248	248	248	248	248	248	229	2,970
347000		ITS Equipment and Systems	347000-Misc Equipment	10134700	347.5	Y	1	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	7,394	96,094
																	-	-
320100	R12-**L1	SCADA Equipment and Systems	320100-Wt Equip Non-Media	10132010	320.3	Y	1	351	351	351	351	351	351	351	351	351	324	4,207
340200		SCADA Equipment and Systems	340200-Comp & Periph Equip	10134020	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-
340300		SCADA Equipment and Systems	340300-Computer Software	10134010	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
																	-	-
304500	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	Y	1	21	21	21	21	21	21	21	21	21	19	247
																	-	-
304500	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	Y	1	40	40	40	40	40	40	40	40	40	37	478
																	-	-
341100	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-
341200		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-
341300		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
343000	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
304100	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	770	249	164	329	411	658	877	986	986	430	8,719
306000		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	Y	2	289	94	62	123	154	247	329	370	370	161	3,270
311000		Process Plant Facilities and Equipment	311000-Pumping Equipment	10131120	311.2	Y	2	481	156	103	206	257	411	548	617	617	269	5,449
320100		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	192	62	41	82	103	164	219	247	247	108	2,180
330200		Process Plant Facilities and Equipment	330200-Ground level Tanks	10133000	330.1	Y	2	192	62	41	82	103	164	219	247	247	108	2,180
344000		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	-	-	-	-	-	-	-	-	-	-	-
																	-	-
301000	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	Y	1	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,237	16,075
303200	0	Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	-	-	-	-	-	-	-	-	-	-	-
339100	0	Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,204	15,646
339600	0	Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	230	230	230	230	230	230	230	230	230	213	2,763
																	-	-
340115	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	#	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
304100	I12-020033	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	#	5/30/2016	-	-	-	-	-	-	-	-	-	48,442	-
320100		RRS Filter Building Replacement	320100-WT Equip Non-Media	10132010	320.3	#	5/30/2016	-	-	-	-	-	-	-	-	-	32,294	-
																	-	-
330100	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	Y	6/30/2016	-	-	-	-	-	-	-	-	-	1,898	-
																	-	-
331001	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	16,796	20,416
333000		New Circle Rd Main Relocation	333000-Services	10133300	333.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	253	552
335000		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	253	552
																	-	-
331001	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	5,531	5,531	-	-	-	-	-	-	-	941	23,266
333000		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	651	651	-	-	-	-	-	-	-	111	2,737
335000		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	325	325	-	-	-	-	-	-	-	55	1,369
																	-	-

Kentucky American Water Company
Case No. 2015-00418
AFUDC Activity by Month, October 2015 - August 2017

Automatically calculates: For Projects Deemed AFUDC Eligible, Prior Month CWIP Balance x Annual AFUDC Rate / 12)
Workpaper: W/P - 1-4

							AFUDC Rate (Approved Case No.2012-00520 til Aug. 2016 & Proposed Sep. 2016 on):		8.22%	8.22%	8.22%	8.22%	8.22%	8.22%	8.22%	8.22%	8.22%		
									Dec-16	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**	**Jul-17**	**Aug-17**	**Base Per. as of 30-Apr-16**	**Forecast Sep 16-Aug 17**
								AFUDC Begin Balance & Activity:	$58,801	$55,489	$39,998	$41,927	$45,123	$51,573	$56,311	$56,493	$56,802	$147,141	$665,027
								Additional Equity Gross Up:	23,409	22,090	15,923	16,691	17,964	20,532	22,418	22,490	22,613		
Account	**FP#**	**Project Description**	**Plant Account**	**SAP GL Account**	**NARUC Account**	**AFUDC?**	**Mas TI In-Svc In-Service Date**		**Dec-16**	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**	**Jul-17**	**Aug-17**	**Base Per. as of 30-Apr-16**	**Forecast Sep 16-Aug 17**
331001	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016		7,139	7,139		-	-	-	-	-	-	2,957	35,142
333000		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016		840	840		-	-	-	-	-	-	348	4,134
335000		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016		420	420		-	-	-	-	-	-	174	2,067
																		-	-
331001	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	Y	1/0/1900		267	134	-	-	-	-	-	-	-	-	801
335000		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	Y	1/0/1900		7	3	-	-	-	-	-	-	-	-	21
																		-	-
311000	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	N	9/30/2017		-	-	-	-	-	-	-	-	-	-	-
																		-	-
331001	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018		1,713	1,723	1,734	1,745	1,756	1,767	1,779	1,790	2,817	-	18,537
335000		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018		-	-	-	-	-	-	-	-	-	-	-
																		-	-
320100	I12-020037	KRSI Chemical Storage and Feed Improvements	320100-Wt Equip Non-Media	10132010	320.3	Y	12/31/2018		1,199	343	-	343	1,028	1,713	3,083	4,453	4,453	-	21,235
335000		KRSI Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018		-	-	-	-	-	-	-	-	-	-	-
																		-	-
320100	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015		11,201	11,201	11,201	11,201	11,201	11,201	11,201	11,201	11,201	10,342	134,406
																		-	-
310000	I12-020021	Power Reliability at Remote Sites	310000-Power Generation Equip	10131000	310.2	Y	12/31/2017		685	685	1,028	1,370	1,370	1,370	1,370	1,370	1,370	-	12,193
																		-	-
331001	I12-020056	KRS Valve House Rehabilitation (Phase 1.B)	331001-T&D Mains	10133100	331.4	Y	3/31/2016		936	936	936	936	936	936	936	936	936	3,875	11,237
333000		KRS Valve House Rehabilitation (Phase 1.B)	333000-Services	10133300	333.4	Y	3/31/2016											-	-
335000		KRS Valve House Rehabilitation (Phase 1.B)	335000-Hydrants	10133500	335.4	Y	3/31/2016											-	-
																		-	-
304500	I12-020050	Paving Field Ops and Front Entrance	304500-Struct & Imp-General	10130450	304.5	Y	6/30/2017		-	-	-	-	171	1,541	2,226	856	-	-	4,795
																		-	-
331001	I12-020055	New Circle Rd Main Relocation Phase 2	331001-T&D Mains	10133100	331.4	Y	8/31/2016		-	-	-	-	-	-	-	-	-	1,710	120
333000		New Circle Rd Main Relocation Phase 2	333000-Services	10133300	333.4	Y	8/31/2016		-	-	-	-	-	-	-	-	-	195	14
335000		New Circle Rd Main Relocation Phase 2	335000-Hydrants	10133500	335.4	Y	8/31/2016		-	-	-	-	-	-	-	-	-	49	3
339100	I12-020057	Sludge Thickner Upgrade	339100-Other P/E-Intangible	10133910	339.1	Y			855	855	855	855	855	855	855	855	855		
311000	I12-020058	KRS Intake Pump Replacement	311000-Pumping Equipment	10131120	311.2	Y			609	609	609	609	609	609	609	609	609		

Kentucky American Water Company
Case No. 2015-00418
CWIP by Month, October 2015 - August 2017

Automatically calculates: Prior month balance (beginning w/ Aug 2015 balance) + Capital Additions - Placed in Service Amounts

Workpap W/P - 1-4

							Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
						AFUDC Element of CWIP $	**$609,819**	**$109,717**	**$227,889**	**$141,485**	**$137,645**	**$142,746**	**$143,884**	**$146,759**	**$150,940**	**$154,278**	**$291,421**	**$81,305**	**$62,210**	**$64,931**
Account	FP#	Project Description	Plant Account	SAP GL Account	NARUC Account	AFUDC?	Months til In-Service or In-Service Date	AFUDC Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
331001	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	-		-	-	-	-	-	-	-	-	-	-	-	-
335000		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	-		-	-	-	-	-	-	-	-	-	-	-	-
333000		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-		-	-	-	-	-	-	-	-	-	-	-	-
334200		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2			-	-	-	-	-	-	-	-	-	-	-	-
334100		Projects Funded by Others	334100-Meters	10133410	334.4	N	2			-	-	-	-	-	-	-	-	-	-	-	-
331001	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	19,927		19,927	1,952	1,056	595	253	474	854	1,645	2,372	2,530	2,530	2,398
301000		Mains - New	301000-Organization	10130100	301	N	2														
331001	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	66,285		66,285	11,900	2,112	1,290	1,012	1,518	2,530	3,795	4,554	4,428	4,529	4,768
333000		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2			-	133	211	129	101	152	253	380	455	443	453	477
334100		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2			-	100	158	97	76	114	190	285	342	332	340	358
335000		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	7		7	101	158	97	76	114	190	285	342	332	340	358
331001	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1		-	-	-	-	-	-	-	-	-	-	-	-	-
331001	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	300		300	1,144	1,822	897	71	85	128	228	370	455	455	432
335000		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2			-	106	202	100	8	9	14	25	41	51	51	48
335000	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	Y	1	217	136	136	136	136	136	136	136	136	136	136	147	147	147
331001		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	Y	1		-	-	-	-	-	-	-	-	-	-	-	-	-
335000	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	Y	1	45	415	415	415	415	415	415	415	415	415	415	449	449	449
331001		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	Y	1		-	-	-	-	-	-	-	-	-	-	-	-	-
333000	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1		-	-	-	-	-	-	-	-	-	-	-	-	-
333000	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	Y	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
		Services and Laterals - Replaced	0			N	1		-	-	-	-	-	-	-	-	-	-	-	-	-
334100	R12-**I1	Meters - New	334100-Meters	10133410	334.4	Y	1	13	200	200	200	200	200	200	200	200	200	200	216	216	216
334100	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	Y	1		-	-	-	-	-	-	-	-	-	-	-	-	-
339200		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340100	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	Y	1	23,296	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,611	3,611	3,611
340300		ITS Equipment and Systems	340300-Computer Software	10134010	340.5	Y	1	1,597	229	229	229	229	229	229	229	229	229	229	248	248	248
347000		ITS Equipment and Systems	347000-Misc Equipment	10134700	347.5	Y	1	51,655	7,394	7,394	7,394	7,394	7,394	7,394	7,394	7,394	7,394	7,394	8,008	8,008	8,008
320100	R12-**L1	SCADA Equipment and Systems	320100-Wt Equip Non-Media	10132010	320.3	Y	1	815	324	324	324	324	324	324	324	324	324	324	351	351	351
340200			340200-Comp & Periph Equip	10134020	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340300			340300-Computer Software	10134010	340.5	Y	1		-	-	-	-	-	-	-	-	-	-	-	-	-
304500	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	Y	1		19	19	19	19	19	19	19	19	19	19	21	21	21
304500	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	Y	1	40	37	37	37	37	37	37	37	37	37	37	40	40	40
341100	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
341200		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1		-	-	-	-	-	-	-	-	-	-	-	-	-
341300		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1		-	-	-	-	-	-	-	-	-	-	-	-	-
343000	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
304100	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	5,085		5,085	1,160	2,042	1,412	152	316	430	673	992	1,108	1,050	1,090
306000		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	Y	2			-	246	766	530	57	119	161	252	372	414	394	410
311000		Process Plant Facilities and Equipment	311000-Pumping Equipment	10131120	311.2	Y	2	2,757		2,757	683	1,276	883	95	198	269	421	620	689	656	683
320100		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	16,699		16,699	1,822	511	353	38	79	108	168	248	276	262	274
330200		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2			-	164	511	353	38	79	108	168	248	276	262	274
344000		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	-		-	-	-	-	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
CWIP by Month, October 2015 - August 2017

Automatically calculates: Prior month balance (beginning w/ Aug 2015 balance) + Capital Additions - Placed in Service Amounts
Workpap W/P - 1-4

								Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
						AFUDC Element of CWIP $		$609,819	$109,717	$227,889	$141,485	$137,645	$142,746	$143,884	$146,759	$150,940	$154,278	$291,421	$81,305	$62,210	$64,931
Account	FP#	Project Description	Plant Account	SAP GL Account	NARUC Account	AFUDC?	Months til In-Service or In-Service Date	AFUDC Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
301000	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	Y	1	3,837	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,340	1,340	1,340
303200		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
339100		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	3,734	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,304	1,304	1,304
339600		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	659	213	213	213	213	213	213	213	213	213	213	230	230	230
340315	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
304100	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	Y	5/30/2016	217,371	36,265	40,216	43,204	45,416	47,642	48,442	48,863	49,036	49,036	217,371	-	-	-
320100		RRS Filter Building Replacement	320100-WT Equip Non-Media	10132010	320.3	Y	5/30/2016		24,177	26,810	28,803	30,277	31,761	32,294	32,576	32,691	32,691	-	-	-	-
330100	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	Y	6/30/2016		-	-	-	316	949	1,898	2,530	2,846	2,846	-	-	-	-
331001	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	Y	8/31/2016	69,400	14,845	14,930	15,003	15,231	15,889	16,796	17,863	18,569	18,749	18,851	20,416	-	-
333000		New Circle Rd Main Relocation	333000-Services	10133300	333.4	Y	8/31/2016		9	20	29	57	140	253	386	475	497	510	552	-	-
335000		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	Y	8/31/2016		9	20	29	57	140	253	386	475	497	510	552	-	-
331001	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016		-	-	-	-	-	941	1,344	1,363	1,382	2,457	3,097	3,971	5,135
333000		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016		-	-	-	-	-	111	158	160	163	289	364	467	604
335000		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016		-	-	-	-	-	55	79	80	81	145	182	234	302
331001	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016		538	941	1,210	1,613	2,151	2,957	3,763	4,570	5,376	5,914	6,819	6,964	7,081
333000		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016		63	111	142	190	253	348	443	538	632	696	802	819	833
335000		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016		32	55	71	95	127	174	221	269	316	348	401	410	417
331001	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	Y	1/0/1900		-	-	-	-	-	-	-	-	-	-	-	134	267
335000		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	Y	1/0/1900		-	-	-	-	-	-	-	-	-	-	-	3	7
311000	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	N	9/30/2017		-	-	-	-	-	-	-	-	-	-	-	-	-
331001	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018		-	-	-	-	-	-	-	-	-	-	171	514	1,028
335000		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018		-	-	-	-	-	-	-	-	-	-	-	-	-
320100	I12-020037	KRS1 Chemical Storage and Feed Improvements	320100-Wt Equip Non-Media	10132010	320.3	Y	12/31/2018		-	-	-	-	-	-	-	-	158	474	1,028	1,713	1,884
335000		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018		-	-	-	-	-	-	-	-	-	-	-	-	-
320100	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	78,685	10,342	10,342	10,342	10,342	10,342	10,342	10,342	10,342	10,342	10,342	11,201	11,201	11,201
310000	I12-020021	Power Reliability at Remote Sites	310000-Power Generation Equip	10131000	310.2	Y	12/31/2017		-	-	-	-	-	-	-	-	-	127	343	548	685
331001	I12-020056	KRS Valve House Rehabilitation (Phase 1.B)	331001-T&D Mains	10133100	331.4	Y	3/31/2016	3,198	2,214	2,169	1,833	1,630	4,299	3,875	865	865	865	865	936	936	936
333000		KRS Valve House Rehabilitation (Phase 1.B)	333000-Services	10133300	333.4	Y	3/31/2016		6	1											
335000		KRS Valve House Rehabilitation (Phase 1.B)	335000-Hydrants	10133500	335.4	Y	3/31/2016		3	0											
304500	I12-020050	Paving Field Ops and Front Entrance	304500-Struct & Imp-General	10130450	304.5	Y	6/30/2017		-	-	-	-	-	-	-	-	-	-	-	-	-
331001	I12-020055	New Circle Rd Main Relocation Phase 2	331001-T&D Mains	10133100	331.4	Y	8/31/2016		-	-	83	332	969	1,710	2,158	1,937	969	310	120	-	
333000		New Circle Rd Main Relocation Phase 2	333000-Services	10133300	333.4	Y	8/31/2016		-	-	9	38	111	195	247	221	111	35	14	-	
335000		New Circle Rd Main Relocation Phase 2	335000-Hydrants	10133500	335.4	Y	8/31/2016		-	-	2	9	28	49	62	55	28	9	3	-	
339100	I12-020057	Sludge Thickner Upgrade	339100-Other P/E-Intangible	10133910	339.1	Y		633	790	790	790	790	790	790	790	790	790	790	855	855	855
311000	I12-020058	KRS Intake Pump Replacement	311000-Pumping Equipment	10131120	311.2	Y		280	562	562	562	562	562	562	562	562	562	562	609	609	609

Kentucky American Water Company
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CWIP by Month, October 2015 - August 2017

Automatically calculates: Prior month balance (beginning w/ Aug 2015 balance) + Capital Additions - Placed in Service Amounts

Workpaper W/P - 1-4

							Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Base Period as of 30-Apr-16	Forecast Per. 13-Month Avg Aug-16 - Aug-17
						AFUDC Element of CWIP $	**$63,308**	**$60,202**	**$42,786**	**$41,153**	**$41,732**	**$46,401**	**$51,482**	**$54,507**	**$56,493**	**$ 143,884**	**$957,932**
Account	FP#	Project Description	Plant Account	SAP GL Account	NARUC Account	AFUDC?	Months til In-Service or In-Service Date	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	30-Apr-16	Forecast Per. 13-Month Avg Aug-16 - Aug-17
331001	D12-**01-P	Projects Funded by Others	331001-T&D Mains	10133100	331.4	N	2	-	-	-	-	-	-	-	-	-	-	-
335000		Projects Funded by Others	335000-Hydrants	10133500	335.4	N	2	-	-	-	-	-	-	-	-	-	-	-
333000		Projects Funded by Others	333000-Services	10133300	333.4	N	2	-	-	-	-	-	-	-	-	-	-	-
334200		Projects Funded by Others	334200-Meter Installations	10133420	334.4	N	2	-	-	-	-	-	-	-	-	-	-	-
334100		Projects Funded by Others	334100-Meters	10133410	334.4	N	2	-	-	-	-	-	-	-	-	-	-	-
																	-	-
331001	R12-**A1	Mains - New	331001-T&D Mains	10133100	331.4	Y	2	1,541	925	617	274	206	274	651	1,199	1,370	253	16,885
301000		Mains - New	301000-Organization	10130100	301	N	2										-	-
																	-	-
331001	R12-**B1	Mains - Replaced / Restored	331001-T&D Mains	10133100	331.4	Y	2	3,836	2,740	1,786	1,238	1,096	1,644	2,740	4,110	4,932	1,012	42,401
333000		Mains - Replaced / Restored	333000-Services	10133300	333.4	Y	2	384	274	179	124	110	164	274	411	493	101	4,240
334100		Mains - Replaced / Restored	334100-Meters	10133410	334.4	Y	2	288	206	134	93	82	123	206	308	370	76	3,180
335000		Mains - Replaced / Restored	335000-Hydrants	10133500	335.4	Y	2	288	206	134	93	82	123	206	308	370	76	3,180
																	-	-
331001	R12-**C1	Mains - Unscheduled	331001-T&D Mains	10133100	331.4	N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
331001	R12-**D1	Mains - Relocated	331001-T&D Mains	10133100	331.4	Y	2	308	185	123	123	123	185	370	493	555	71	4,178
335000		Mains - Relocated	335000-Hydrants	10133500	335.4	Y	2	34	21	14	14	14	21	41	55	62	8	464
																	-	-
335000	R12-**E1	Hydrants, Valves, and Manholes - New	335000-Hydrants	10133500	335.4	Y	1	147	147	147	147	147	147	147	147	147	136	1,900
331001		Hydrants, Valves, and Manholes - New	331001-T&D Mains	10133100	331.4	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
335000	R12-**F1	Hydrants, Valves, and Manholes - Replaced	335000-Hydrants	10133500	335.4	Y	1	449	449	449	449	449	449	449	449	449	415	5,803
331001		Hydrants, Valves, and Manholes - Replaced	331001-T&D Mains	10133100	331.4	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
333000	R12-**G1	Services and Laterals - New	333000-Services	10133300	333.4	N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
333000	R12-**H1	Services and Laterals - Replaced	333000-Services	10133300	333.4	Y	1	1	1	1	1	1	1	1	1	1	1	19
		Services and Laterals - Replaced	0			N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
334100	R12-**I1	Meters - New	334100-Meters	10133410	334.4	Y	1	216	216	216	216	216	216	216	216	216	200	2,793
																	-	-
334100	R12-**J1	Meters - Replaced	334100-Meters	10133410	334.4	Y	1	-	-	-	-	-	-	-	-	-	-	-
339200		Meters - Replaced	339200-Other P/E-Supply	10133920	339.2	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
340100	R12-**K1	ITS Equipment and Systems	340100-Office Furniture & Equip	10134010	340.5	Y	1	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,335	46,672
340300		ITS Equipment and Systems	340300-Computer Software	10134010	340.5	Y	1	248	248	248	248	248	248	248	248	248	229	3,199
347000		ITS Equipment and Systems	347000-Misc Equipment	10134700	347.5	Y	1	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	7,394	103,488
																	-	-
320100	R12-**L1	SCADA Equipment and Systems	320100-Wt Equip Non-Media	10132010	320.3	Y	1	351	351	351	351	351	351	351	351	351	324	4,531
340200			340200-Comp & Periph Equip	10134020	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-
340300			340300-Computer Software	10134010	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
																	-	-
304500	R12-**M1	Security Equipment and Systems	304500-Struct & Imp-General	10130450	304.5	Y	1	21	21	21	21	21	21	21	21	21	19	266
																	-	-
304500	R12-**N1	Offices and Operations Centers	304500-Struct & Imp-General	10130450	304.5	Y	1	40	40	40	40	40	40	40	40	40	37	515
																	-	-
341100	R12-**O1	Vehicles	341100-Trans Equip Lt Duty Trks	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-
341200		Vehicles	341200-Trans Equip Hvy Duty Trks	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-
341300		Vehicles	341300-Trans Equip Auto Car	10134100	341.5	N	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
343000	R12-**P1	Tools and Equipment	343000-Tools,Shop,Garage Equip	10134300	343.5	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
304100	R12-**Q1	Process Plant Facilities and Equipment	304100-Struct & Imp-Supply	10130410	304.2	Y	2	1,096	1,096	770	249	164	329	411	658	877	152	9,891
306000		Process Plant Facilities and Equipment	306000-Lake, River & Other Intakes	10130600	306.1	Y	2	411	411	289	94	62	123	154	247	329	57	3,709
311000		Process Plant Facilities and Equipment	311000-Pumping Equipment	10131120	311.2	Y	2	685	685	481	156	103	206	257	411	548	95	6,182
320100		Process Plant Facilities and Equipment	320100-Wt Equip Non-Media	10132010	320.3	Y	2	274	274	192	62	41	82	103	164	219	38	2,473
330200		Process Plant Facilities and Equipment	330200-Ground Level Tanks	10133000	330.1	Y	2	274	274	192	62	41	82	103	164	219	38	2,473
344000		Process Plant Facilities and Equipment	344000-Laboratory Equipment	10134400	344.5	Y	2	-	-	-	-	-	-	-	-	-	-	-

Kentucky American Water Company
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CWIP by Month, October 2015 - August 2017

Automatically calculates: Prior month balance (beginning w/ Aug 2015 balance) + Capital Additions - Placed in Service Amounts

Workpap W/P - 1-4

								Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Base Period as of 30-Apr-16	Forecast Per. 13-Month Avg Aug-16 - Aug-17
							AFUDC Element of CWIP $	**$63,308**	**$60,202**	**$42,786**	**$41,153**	**$41,732**	**$46,401**	**$51,482**	**$54,507**	**$56,493**	$ 143,884	$957,932
Account	FP#	Project Description	Plant Account	SAP GL Account	NARUC Account	AFUDC?	Months til In-Service or In-Service Date	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	30-Apr-16	Forecast Per. 13-Month Avg Aug-16 - Aug-17
301000	R12-**S1	Engineering Studies	301000-Organization	10130100	301.1	Y	1	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,237	17,312
303200		Engineering Studies	303200-Land & Land Rights-Supply	10130320	303.2	Y	6	-	-	-	-	-	-	-	-	-	-	-
339100		Engineering Studies	339100-Other P/E-Intangible	10133910	339.1	Y	6	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,204	16,850
339600		Engineering Studies	339600-Other P/E-Cps	10133960	339.6	Y	6	230	230	230	230	230	230	230	230	230	213	2,975
																	-	-
340315	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	340315-Comp Software Specia	10134010	340.5	Y	1	-	-	-	-	-	-	-	-	-	-	-
																	-	-
304100	I12-020032	RRS Filter Building Replacement	304100-Struct & Imp-Supply	10130410	304.2	Y	5/30/2016	-	-	-	-	-	-	-	-	-	48,442	217,371
320100		RRS Filter Building Replacement	320100-WT Equip Non-Media	10132010	320.3	Y	5/30/2016	-	-	-	-	-	-	-	-	-	32,294	-
																	-	-
330100	I12-020052	Millersburg Tank Replacement	330100-Elevated Tanks & Standpipes	10133000	330.4	Y	6/30/2016	-	-	-	-	-	-	-	-	-	1,898	-
																	-	-
331001	I12-020011	New Circle Rd Main Relocation	331001-T&D Mains	10133100	331.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	16,796	39,267
333000		New Circle Rd Main Relocation	333000-Services	10133300	333.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	253	1,062
335000		New Circle Rd Main Relocation	335000-Hydrants	10133500	335.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	253	1,062
																	-	-
331001	I12-020040	KRS Valve House Rehabilitation (Phase 2)	331001-T&D Mains	10133100	331.4	Y	12/31/2016	5,531	5,531	-	-	-	-	-	-	-	941	25,723
333000		KRS Valve House Rehabilitation (Phase 2)	333000-Services	10133300	333.4	Y	12/31/2016	651	651	-	-	-	-	-	-	-	111	3,026
335000		KRS Valve House Rehabilitation (Phase 2)	335000-Hydrants	10133500	335.4	Y	12/31/2016	325	325	-	-	-	-	-	-	-	55	1,513
																	-	-
331001	I12-020043	Athens Boonesboro Main Extension	331001-T&D Mains	10133100	331.4	Y	12/31/2016	7,139	7,139		-	-	-	-	-	-	2,957	41,056
333000		Athens Boonesboro Main Extension	333000-Services	10133300	333.4	Y	12/31/2016	840	840		-	-	-	-	-	-	348	4,830
335000		Athens Boonesboro Main Extension	335000-Hydrants	10133500	335.4	Y	12/31/2016	420	420		-	-	-	-	-	-	174	2,415
																	-	-
331001	I12-000001	Post Acquisition BD Capex	331001-T&D Mains	10133100	331.4	Y	1/0/1900	267	134	-	-	-	-	-	-	-	-	801
335000		Post Acquisition BD Capex	335000-Hydrants	10133500	335.4	Y	1/0/1900	7	3	-	-	-	-	-	-	-	-	21
																	-	-
311000	I12-020051	KRS High Service Pumps Replacement	311000-Pumping Equipment	10131120	311.2	N	9/30/2017	-	-	-	-	-	-	-	-	-	-	-
																	-	-
331001	I12-020039	Georgetown Bypass and US 25 Area	331001-T&D Mains	10133100	331.4	Y	7/30/2018	1,713	1,723	1,734	1,745	1,756	1,767	1,779	1,790	2,817	-	18,537
335000		Georgetown Bypass and US 25 Area	335000-Hydrants	10133500	335.4	Y	7/30/2018	-	-	-	-	-	-	-	-	-	-	-
																	-	-
320100	I12-020037	KRS1 Chemical Storage and Feed Improvements	320100-Wt Equip Non-Media	10132010	320.3	Y	12/31/2018	1,199	343	-	343	1,028	1,713	3,083	4,453	4,453	-	21,709
335000		KRS1 Chemical Storage and Feed Improvements	335000-Hydrants	10133500	335.4	Y	12/31/2018	-	-	-	-	-	-	-	-	-	-	-
																	-	-
320100	I12-020017-01	KRS Valve House Rehabilitation Phas	320100-Wt Equip Non-Media	10132010	320.3	Y	5/29/2015	11,201	11,201	11,201	11,201	11,201	11,201	11,201	11,201	11,201	10,342	144,748
																	-	-
310000	I12-020021	Power Reliability at Remote Sites	310000-Power Generation Equip	10131000	310.2	Y	12/31/2017	685	685	1,028	1,370	1,370	1,370	1,370	1,370	1,370		12,320
																		-
331001	I12-020056	KRS Valve House Rehabilitation (Phase 1.B)	331001-T&D Mains	10133100	331.4	Y	3/31/2016	936	936	936	936	936	936	936	936	936	3,875	12,102
333000		KRS Valve House Rehabilitation (Phase 1.B)	333000-Services	10133300	333.4	Y	3/31/2016										-	-
335000		KRS Valve House Rehabilitation (Phase 1.B)	335000-Hydrants	10133500	335.4	Y	3/31/2016										-	-
																	-	-
304500	I12-020050	Paving Field Ops and Front Entrance	304500-Struct & Imp-General	10130450	304.5	Y	6/30/2017	-	-	-	-	171	1,541	2,226	856	-	-	4,795
																	-	-
331001	I12-020055	New Circle Rd Main Relocation Phase 2	331001-T&D Mains	10133100	331.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	1,710	430
333000		New Circle Rd Main Relocation Phase 2	333000-Services	10133300	333.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	195	49
335000		New Circle Rd Main Relocation Phase 2	335000-Hydrants	10133500	335.4	Y	8/31/2016	-	-	-	-	-	-	-	-	-	49	12
339100	I12-020057	Sludge Thickner Upgrade	339100-Other P/E-Intangible	10133910	339.1	Y		855	855	855	855	855	855	855	855	855	790	11,055
311000	I12-020058	KRS Intake Pump Replacement	311000-Pumping Equipment	10131120	311.2	Y		609	609	609	609	609	609	609	609	609	562	7,870

W/P - 1-5

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Materials & Supplies
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	**Base Year for the 12 Months Ended 4/30/2016**	$ 813,037		$ 813,037
2				
3				
4	**Adjustments:**			
5			$ -	
7	**Total Adjustments:**		$ -	0
8				
9				
10	**Forecasted Year at Present Rates**			$ 813,037

Kentucky American Water Company
Material and Supplies
24 Month Average for the Period of June 2013 to May 2015

	Inventory - Plant Material	Inventory - Chemicals	Inventory - Other Materials & Supplies	Inventory - Price Difference	Inventory - Conversion	
Nov-13	438,316	192,696	(7,420)	(46,094)	25	
Dec-13	437,367	221,978	(28,132)	-	25	
Jan-14	448,453	214,242	(28,279)	-	25	
Feb-14	457,944	231,980	(7,466)	-	25	
Mar-14	469,107	212,374	(10,141)	-	25	
Apr-14	556,881	264,854	(4,835)	-	25	
May-14	522,034	241,072	2,425	-	25	
Jun-14	548,718	250,575	24,153	-	25	
Jul-14	627,303	249,245	1,981	-	25	
Aug-14	672,891	205,456	2,078	-	25	
Sep-14	504,723	217,866	26,572	16	25	
Oct-14	520,885	255,667	22,721	-	25	
Nov-14	514,040	264,383	23,190	-	25	
Dec-14	623,540	254,297	65,795	-	25	
Jan-15	876,218	228,455	5,793	-	25	
Feb-15	872,639	241,319	1,835	-	25	
Mar-15	686,131	211,165	11,444	-	25	
Apr-15	695,802	245,463	6,340	-	25	
May-15	640,644	216,830	10,621	-	25	
Jun-15	479,721	244,840	9,260	-	25	
Jul-15	543,279	218,612	338	-	25	
Aug-15	564,047	204,487	222	-	25	
Sep-15	587,601	234,755	2,924	-	25	
Oct-15	595,161	219,963	921	-	25	
	578,477	230,940	5,514	(1,920)	25	813,037 Total

Workpaper #: **W/P - 1-6**

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Contributions in Aid of Construction
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	**Base Year for the 12 Months Ended 4/30/2016**	($13,644,640)		($13,644,640)
2				
3				
4	**Adjustments:**			
5	Averaged Net Additions and Refunds		(416,154)	
7	**Total Adjustments:**		(416,154)	(416,154)
8				
9				
10	**Forecasted Year at Present Rates**			($14,060,794)

Kentucky American Water Company
Case No. 2015-00418
Customer Advances for Construction by Month, October 2015 to August 2017
Calculated:
Prior Month Balance + Each Month's Net Activity
Workpaper # W/P - 1-6

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16
Grand Total Customer Advances:	**($13,470,979)**	**($13,542,655)**	**($13,614,640)**	**($13,629,640)**	**($13,619,640)**	**($13,614,640)**	**($13,644,640)**	**($13,689,640)**	**($13,724,640)**	**($13,769,640)**

Line #	Utility	SAP GL Account	Account Description	NARUC 96 Acct		Balance Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16
1	Water	25212000	Advances for Construction	252.2	Balance	($13,470,979)	($13,542,655)	($13,614,640)	($13,629,640)	($13,619,640)	($13,614,640)	($13,644,640)	($13,689,640)	($13,724,640)	($13,769,640)
2															
3					Advances		(200,000)	(200,000)	(65,000)	(65,000)	(95,000)	(145,000)	(145,000)	(145,000)	(155,000)
4					Refunds		128,324	128,014	50,000	75,000	100,000	115,000	100,000	110,000	110,000
5					Net Activity (Line 3 + 4)		($71,676)	($71,986)	($15,000)	$10,000	$5,000	($30,000)	($45,000)	($35,000)	($45,000)

Kentucky American Water Company
Case No. 2015-00418
Customer Advances for Construction by Month, October 2015 to August 2017
Calculated:
Prior Month Balance + Each Month's Net Activity
Workpaper # W/P - 1-6

	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17
Grand Total Customer Advances:	**($13,809,640)**	**($13,859,640)**	**($13,924,640)**	**($13,994,640)**	**($14,064,640)**	**($14,094,640)**	**($14,084,640)**	**($14,079,640)**	**($14,109,640)**	**($14,139,640)**

Line #	Utility	SAP GL Account	Account Description	NARUC 96 Acct		Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17
1	Water	25212000	Advances for Construction	252.2	Balance	($13,809,640)	($13,859,640)	($13,924,640)	($13,994,640)	($14,064,640)	($14,094,640)	($14,084,640)	($14,079,640)	($14,109,640)	($14,139,640)
2															
3					Advances	(150,000)	(150,000)	(145,000)	(145,000)	(145,000)	(65,000)	(65,000)	(95,000)	(145,000)	(145,000)
4					Refunds	110,000	100,000	80,000	75,000	75,000	35,000	75,000	100,000	115,000	115,000
5					Net Activity (I	($40,000)	($50,000)	($65,000)	($70,000)	($70,000)	($30,000)	$10,000	$5,000	($30,000)	($30,000)

Kentucky American Water Company
Case No. 2015-00418
Customer Advances for Construction by Month, October 2015 to August 2017
Calculated:
Prior Month Balance + Each Month's Net Activity
Workpaper # W/P - 1-6

	Jun-17	Jul-17	Aug-17	Base Period as of 30-Apr-16	Forecast Period 13-Month Avg Aug 16 - Aug 17
Grand Total Customer Advances:	**($14,169,640)**	**($14,209,640)**	**($14,249,640)**	**($13,644,640)**	**($14,060,794)**

Line #	Utility	SAP GL Account	Account Description	NARUC 96 Acct		Jun-17	Jul-17	Aug-17
1	Water	25212000	Advances for Construction	252.2	Balance	($14,169,640)	(14,209,640)	(14,249,640)
2								
3					Advances	(145,000)	(155,000)	(150,000)
4					Refunds	115,000	115,000	110,000
5					Net Activity (I	($30,000)	($40,000)	($40,000)

Kentucky American Water Company W/P - 1-6

Customer Advances for Construction Balances by District as of August 2015

070 Company Code	1012
1Data Column 1 Fiscal Year Period	008/2015
G/L Hierarchy	Regulatory (AW02)

		AUG 2015			
	Profit Center	AWTR/#	AWTR/1201	AWTR/1202	AWTR/1230
		AWTR/Not assigne	KY-Corporate	KY-Central	KY-North
G/L Account		$	$	$	$
Adv Constr-NT Mains	25211000			($234,145)	
Adv Constr-NT ExtDep	25212000			(9,703,899)	(327,149)
Adv Constr-NT WIP	25217000			(3,221,503)	15,716
Adv Constr-Rcls Curr	25280000		1,001,000		
	District Totals:	$0	$1,001,000	($13,159,547)	($311,432)
	Grand Total:				**($12,469,979)**

Workpaper #: **W/P - 1-7**

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Contributions in Aid of Construction
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	**Base Year for the 12 Months Ended 4/30/2016**	($58,104,260)		($58,104,260)
2				
3				
4	**Adjustments:**			
5	Averaged Net Additions and Amortizations		(452,175)	
7	**Total Adjustments:**		(452,175)	(452,175)
8				
9				
10	**Forecasted Year at Present Rates**			($58,556,435)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Balance Forward Oct-15	Nov-15	Dec-15	Jan-16
Non-Tax CIAC Depr. Credit		$96,858	$97,087	$98,239
Tax CIAC Depr. Credit		13,978	13,995	14,081
Non-Tax CIAC COR Credit		22,415	22,534	23,129
Tax CIAC COR Credit		10,260	10,277	10,364

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(21,295,537)	(33,287)	(167,167)	(16,500)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(14,270,618)	(49,709)	(249,636)	(24,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(9,531,130)	(80,111)	(402,315)	(39,710)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(15,368,634)	(10,430)	(52,379)	(5,170)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,442,940)	(5,992)	(30,090)	(2,970)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(3,767,807)	(444)	(2,229)	(220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(1,643,219)	(28,183)	(141,535)	(13,970)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1	(249,725)			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1	(1,998,493)			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1	(766,586)			
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(7,595,655)	(13,759)	(69,096)	(6,820)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1	(3,299)			
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1	(487,487)			
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1	(430,476)			
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1	(45,791)			
				Water	27206000	AccAmort CIAC-Other	272060	272.2	20,089,551	119,273	119,621	121,368
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	2,418,409	24,238	24,272	24,445
								Net Activity	($57,389,436)	($78,403)	($970,552)	$35,813

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Feb-16	Mar-16	Apr-16	May-16
Non-Tax CIAC Depr. Credit	$98,353	$98,467	$98,591	$98,756
Tax CIAC Depr. Credit	14,090	14,098	14,108	14,120
Non-Tax CIAC COR Credit	23,188	23,246	23,310	23,396
Tax CIAC COR Credit	10,372	10,381	10,390	10,402

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Feb-16	Mar-16	Apr-16	May-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(16,500)	(18,000)	(24,000)	(27,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(24,640)	(26,880)	(35,840)	(40,320)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(39,710)	(43,320)	(57,760)	(64,980)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(5,170)	(5,640)	(7,520)	(8,460)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,970)	(3,240)	(4,320)	(4,860)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(220)	(240)	(320)	(360)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(13,970)	(15,240)	(20,320)	(22,860)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(6,820)	(7,440)	(9,920)	(11,160)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	121,541	121,713	121,901	122,152
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	24,462	24,479	24,498	24,523
								Net Activity	$36,003	$26,192	($13,601)	($33,325)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Jun-16	Jul-16	Aug-16	Sep-16
Non-Tax CIAC Depr. Credit	$98,942	$99,196	$99,387	$99,950
Tax CIAC Depr. Credit	14,134	14,153	14,167	14,210
Non-Tax CIAC COR Credit	23,492	23,623	23,721	24,012
Tax CIAC COR Credit	10,416	10,435	10,450	10,492

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Jun-16	Jul-16	Aug-16	Sep-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(36,750)	(27,750)	(81,750)	(27,750)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(54,880)	(41,440)	(122,080)	(41,440)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(88,445)	(66,785)	(196,745)	(66,785)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(11,515)	(8,695)	(25,615)	(8,695)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(6,615)	(4,995)	(14,715)	(4,995)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(490)	(370)	(1,090)	(370)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(31,115)	(23,495)	(69,215)	(23,495)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(15,190)	(11,470)	(33,790)	(11,470)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	122,434	122,818	123,108	135,338
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	24,550	24,588	24,617	26,576
								Net Activity	($98,015)	($37,593)	($397,275)	($23,086)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Oct-16	Nov-16	Dec-16	Jan-17
Non-Tax CIAC Depr. Credit	$100,141	$100,286	$100,410	$100,534
Tax CIAC Depr. Credit	14,224	14,235	14,244	14,253
Non-Tax CIAC COR Credit	24,111	24,186	24,250	24,314
Tax CIAC COR Credit	10,506	10,517	10,526	10,536

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Oct-16	Nov-16	Dec-16	Jan-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(21,000)	(18,000)	(18,000)	(16,500)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(31,360)	(26,880)	(26,880)	(24,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(50,540)	(43,320)	(43,320)	(39,710)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(6,580)	(5,640)	(5,640)	(5,170)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(3,780)	(3,240)	(3,240)	(2,970)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(280)	(240)	(240)	(220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(17,780)	(15,240)	(15,240)	(13,970)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(8,680)	(7,440)	(7,440)	(6,820)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	135,642	135,871	136,069	136,266
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,607	26,631	26,651	26,671
								Net Activity	$22,249	$42,502	$42,719	$52,936

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017

Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances

Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Feb-17	Mar-17	Apr-17	May-17
Non-Tax CIAC Depr. Credit	$100,648	$100,762	$100,886	$101,051
Tax CIAC Depr. Credit	14,262	14,270	14,280	14,292
Non-Tax CIAC COR Credit	24,373	24,432	24,496	24,581
Tax CIAC COR Credit	10,544	10,553	10,562	10,575

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Feb-17	Mar-17	Apr-17	May-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(16,500)	(18,000)	(24,000)	(27,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(24,640)	(26,880)	(35,840)	(40,320)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(39,710)	(43,320)	(57,760)	(64,980)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(5,170)	(5,640)	(7,520)	(8,460)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,970)	(3,240)	(4,320)	(4,860)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(220)	(240)	(320)	(360)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(13,970)	(15,240)	(20,320)	(22,860)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(6,820)	(7,440)	(9,920)	(11,160)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	136,446	136,627	136,824	137,087
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,689	26,708	26,728	26,755
								Net Activity	$53,136	$43,335	$3,552	($16,159)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Jun-17	Jul-17	Aug-17
Non-Tax CIAC Depr. Credit	$101,237	$101,490	$101,682
Tax CIAC Depr. Credit	14,306	14,325	14,339
Non-Tax CIAC COR Credit	24,677	24,808	24,907
Tax CIAC COR Credit	10,588	10,607	10,622

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Jun-17	Jul-17	Aug-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(36,750)	(27,750)	(27,750)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(54,880)	(41,440)	(41,440)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(88,445)	(66,785)	(66,785)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(11,515)	(8,695)	(8,695)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(6,615)	(4,995)	(4,995)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(490)	(370)	(370)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(31,115)	(23,495)	(23,495)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1			
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(15,190)	(11,470)	(11,470)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1			
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1			
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1			
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1			
				Water	27206000	AccAmort CIAC-Other	272060	272.2	137,382	137,785	138,089
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,785	26,826	26,857
								Net Activity	($80,833)	($20,389)	($20,055)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Forecast Period Additions Sep 2016 - Aug 2017
Non-Tax CIAC Depr. Credit	$1,209,078
Tax CIAC Depr. Credit	171,241
Non-Tax CIAC COR Credit	293,146
Tax CIAC COR Credit	126,629

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Forecast Period Add's Sep 2016 - Aug 2017
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(279,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(416,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(671,460)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(87,420)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(50,220)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(3,720)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(236,220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1	
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1	
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1	
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(115,320)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1	
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1	
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1	
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1	
				Water	27206000	AccAmort CIAC-Other	272060	272.2	1,639,425
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	320,482
								Net Activity	$99,907

Kentucky American Water Company
Case No. 2015-00418
Contributions in Aid of Construction Balances by Month, October 2015 - August 2017

Month Balance +
CIAC Additions - CIAC
Workpaper: W/P 1-7

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
CIAC Balance	($57,139,711)	($57,218,115)	($58,188,667)	($58,152,854)	($58,116,851)	($58,090,659)	($58,104,260)

Utility	SAP GL Account	Account Description	NARUC 96 Acct	Balance Forward Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Water	27111000	CIAC-NT Mains	271.1	($21,295,537)	($21,328,825)	($21,495,992)	($21,512,492)	($21,528,992)	($21,546,992)	($21,570,992)
Water	27112000	CIAC-NT Ext Dep	271.1	(14,270,618)	(14,320,327)	(14,569,962)	(14,594,602)	(14,619,242)	(14,646,122)	(14,681,962)
Water	27113000	CIAC-NT Svcs	271.1	(9,531,130)	(9,611,242)	(10,013,557)	(10,053,267)	(10,092,977)	(10,136,297)	(10,194,057)
Water	27114000	CIAC-NT Meters	271.1	(15,368,634)	(15,379,064)	(15,431,443)	(15,436,613)	(15,441,783)	(15,447,423)	(15,454,943)
Water	27115000	CIAC-NT Hydrants	271.1	(2,442,940)	(2,448,931)	(2,479,021)	(2,481,991)	(2,484,961)	(2,488,201)	(2,492,521)
Water	27116000	CIAC-NT Other	271.1	(3,767,807)	(3,768,251)	(3,770,479)	(3,770,699)	(3,770,919)	(3,771,159)	(3,771,479)
Water	27117000	CIAC-NT WIP	271.1	(1,643,219)	(1,671,402)	(1,812,937)	(1,826,907)	(1,840,877)	(1,856,117)	(1,876,437)
Water	27118000	CIAC-NT NUP Property	271.1	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)
Water	27121000	CIAC-Tax Mains	271.1	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)
Water	27122000	CIAC-Tax Ext Dep	271.1	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)
Water	27123000	CIAC-Tax Svcs	271.1	(7,595,655)	(7,609,413)	(7,678,509)	(7,685,329)	(7,692,149)	(7,699,589)	(7,709,509)
Water	27124000	CIAC-Tax Meters	271.1	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)
Water	27125000	CIAC-Tax Hydrants	271.1	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)
Water	27126000	CIAC-Tax Other	271.1	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)
Water	27127000	CIAC-Tax WIP	271.1	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)
Water	27206000	AccAmort CIAC-Other	272.2	20,089,551	20,208,824	20,328,445	20,449,814	20,571,354	20,693,067	20,814,968
Water	27210000	AccAmort CIAC-Tax	272.2	2,418,409	2,442,647	2,466,920	2,491,365	2,515,827	2,540,306	2,564,804
		Net CIAC Balances		($57,389,436)	($57,467,839)	($58,438,392)	($58,402,579)	($58,366,576)	($58,340,384)	($58,353,985)
		Less Non Utility Property CIAC		($249,725)	($249,725)	($249,725)	($249,725)	($249,725)	($249,725)	($249,725)

Kentucky American Water Company
Case No. 2015-00418
Contributions in Aid of Construction Balances by Month, October 2(

Month Balance +
CIAC Additions - CIAC
Workpaper: W/P 1-7

	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
CIAC Balance	($58,137,585)	($58,235,601)	($58,273,194)	($58,670,468)	($58,693,555)	($58,671,306)	($58,628,804)

Utility	SAP GL Account	Account Description	NARUC 96 Acct	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
Water	27111000	CIAC-NT Mains	271.1	($21,597,992)	($21,634,742)	($21,662,492)	($21,744,242)	($21,771,992)	($21,792,992)	($21,810,992)
Water	27112000	CIAC-NT Ext Dep	271.1	(14,722,282)	(14,777,162)	(14,818,602)	(14,940,682)	(14,982,122)	(15,013,482)	(15,040,362)
Water	27113000	CIAC-NT Svcs	271.1	(10,259,037)	(10,347,482)	(10,414,267)	(10,611,012)	(10,677,797)	(10,728,337)	(10,771,657)
Water	27114000	CIAC-NT Meters	271.1	(15,463,403)	(15,474,918)	(15,483,613)	(15,509,228)	(15,517,923)	(15,524,503)	(15,530,143)
Water	27115000	CIAC-NT Hydrants	271.1	(2,497,381)	(2,503,996)	(2,508,991)	(2,523,706)	(2,528,701)	(2,532,481)	(2,535,721)
Water	27116000	CIAC-NT Other	271.1	(3,771,839)	(3,772,329)	(3,772,699)	(3,773,789)	(3,774,159)	(3,774,439)	(3,774,679)
Water	27117000	CIAC-NT WIP	271.1	(1,899,297)	(1,930,412)	(1,953,907)	(2,023,122)	(2,046,617)	(2,064,397)	(2,079,637)
Water	27118000	CIAC-NT NUP Property	271.1	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)
Water	27121000	CIAC-Tax Mains	271.1	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)
Water	27122000	CIAC-Tax Ext Dep	271.1	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)
Water	27123000	CIAC-Tax Svcs	271.1	(7,720,669)	(7,735,859)	(7,747,329)	(7,781,119)	(7,792,589)	(7,801,269)	(7,808,709)
Water	27124000	CIAC-Tax Meters	271.1	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)
Water	27125000	CIAC-Tax Hydrants	271.1	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)
Water	27126000	CIAC-Tax Other	271.1	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)
Water	27127000	CIAC-Tax WIP	271.1	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)
Water	27206000	AccAmort CIAC-Other	272.2	20,937,120	21,059,555	21,182,373	21,305,481	21,440,819	21,576,460	21,712,332
Water	27210000	AccAmort CIAC-Tax	272.2	2,589,326	2,613,877	2,638,465	2,663,082	2,689,659	2,716,266	2,742,896
		Net CIAC Balances		($58,387,310)	($58,485,325)	($58,522,919)	($58,920,193)	($58,943,279)	($58,921,031)	($58,878,529)
		Less Non Utility Property CIAC		($249,725)	($249,725)	($249,725)	($249,725)	($249,725)	($249,725)	($249,725)

Kentucky American Water Company
Case No. 2015-00418
Contributions in Aid of Construction Balances by Month, October 2(

Month Balance +
CIAC Additions - CIAC
Workpaper: W/P 1-7

	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
CIAC Balance	($58,586,084)	($58,533,148)	($58,480,012)	($58,436,678)	($58,433,126)	($58,449,285)	($58,530,118)

Utility	SAP GL Account	Account Description	NARUC 96 Acct	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Water	27111000	CIAC-NT Mains	271.1	($21,828,992)	($21,845,492)	($21,861,992)	($21,879,992)	($21,903,992)	($21,930,992)	($21,967,742)
Water	27112000	CIAC-NT Ext Dep	271.1	(15,067,242)	(15,091,882)	(15,116,522)	(15,143,402)	(15,179,242)	(15,219,562)	(15,274,442)
Water	27113000	CIAC-NT Svcs	271.1	(10,814,977)	(10,854,687)	(10,894,397)	(10,937,717)	(10,995,477)	(11,060,457)	(11,148,902)
Water	27114000	CIAC-NT Meters	271.1	(15,535,783)	(15,540,953)	(15,546,123)	(15,551,763)	(15,559,283)	(15,567,743)	(15,579,258)
Water	27115000	CIAC-NT Hydrants	271.1	(2,538,961)	(2,541,931)	(2,544,901)	(2,548,141)	(2,552,461)	(2,557,321)	(2,563,936)
Water	27116000	CIAC-NT Other	271.1	(3,774,919)	(3,775,139)	(3,775,359)	(3,775,599)	(3,775,919)	(3,776,279)	(3,776,769)
Water	27117000	CIAC-NT WIP	271.1	(2,094,877)	(2,108,847)	(2,122,817)	(2,138,057)	(2,158,377)	(2,181,237)	(2,212,352)
Water	27118000	CIAC-NT NUP Property	271.1	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)
Water	27121000	CIAC-Tax Mains	271.1	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)
Water	27122000	CIAC-Tax Ext Dep	271.1	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)	(766,586)
Water	27123000	CIAC-Tax Svcs	271.1	(7,816,149)	(7,822,969)	(7,829,789)	(7,837,229)	(7,847,149)	(7,858,309)	(7,873,499)
Water	27124000	CIAC-Tax Meters	271.1	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)	(3,299)
Water	27125000	CIAC-Tax Hydrants	271.1	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)	(487,487)
Water	27126000	CIAC-Tax Other	271.1	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)	(430,476)
Water	27127000	CIAC-Tax WIP	271.1	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)	(45,791)
Water	27206000	AccAmort CIAC-Other	272.2	21,848,400	21,984,666	22,121,112	22,257,739	22,394,563	22,531,650	22,669,033
Water	27210000	AccAmort CIAC-Tax	272.2	2,769,547	2,796,218	2,822,907	2,849,615	2,876,342	2,903,097	2,929,882
		Net CIAC Balances		($58,835,809)	($58,782,873)	($58,729,737)	($58,686,403)	($58,682,851)	($58,699,010)	($58,779,843)
		Less Non Utility Property CIAC		($249,725)	($249,725)	($249,725)	($249,725)	($249,725)	($249,725)	($249,725)

Kentucky American Water Company
Case No. 2015-00418
Contributions in Aid of Construction Balances by Month, October 2(

Month Balance +
CIAC Additions - CIAC
Workpaper: W/P 1-7

	Jul-17	Aug-17	Base Period as of 30-Apr-16	Forecast Period 13-Month Average Aug 16 - Aug 17
CIAC Balance	($58,550,507)	($58,570,562)	**($58,104,260)**	**($58,556,435)**

Utility	SAP GL Account	Account Description	NARUC 96 Acct	Jul-17	Aug-17	Base Period as of 30-Apr-16	Forecast Period 13-Month Average Ended 31-Aug-2017
Water	27111000	CIAC-NT Mains	271.1	($21,995,492)	($22,023,242)	($21,570,992)	($21,873,703)
Water	27112000	CIAC-NT Ext Dep	271.1	(15,315,882)	(15,357,322)	(14,681,962)	(15,134,012)
Water	27113000	CIAC-NT Svcs	271.1	(11,215,687)	(11,282,472)	(10,194,057)	(10,922,582)
Water	27114000	CIAC-NT Meters	271.1	(15,587,953)	(15,596,648)	(15,454,943)	(15,549,793)
Water	27115000	CIAC-NT Hydrants	271.1	(2,568,931)	(2,573,926)	(2,492,521)	(2,547,009)
Water	27116000	CIAC-NT Other	271.1	(3,777,139)	(3,777,509)	(3,771,479)	(3,775,516)
Water	27117000	CIAC-NT WIP	271.1	(2,235,847)	(2,259,342)	(1,876,437)	(2,132,732)
Water	27118000	CIAC-NT NUP Property	271.1	(249,725)	(249,725)	(249,725)	(249,725)
Water	27121000	CIAC-Tax Mains	271.1	(1,998,493)	(1,998,493)	(1,998,493)	(1,998,493)
Water	27122000	CIAC-Tax Ext Dep	271.1	(766,586)	(766,586)	(766,586)	(766,586)
Water	27123000	CIAC-Tax Svcs	271.1	(7,884,969)	(7,896,439)	(7,709,509)	(7,834,630)
Water	27124000	CIAC-Tax Meters	271.1	(3,299)	(3,299)	(3,299)	(3,299)
Water	27125000	CIAC-Tax Hydrants	271.1	(487,487)	(487,487)	(487,487)	(487,487)
Water	27126000	CIAC-Tax Other	271.1	(430,476)	(430,476)	(430,476)	(430,476)
Water	27127000	CIAC-Tax WIP	271.1	(45,791)	(45,791)	(45,791)	(45,791)
Water	27206000	AccAmort CIAC-Other	272.2	22,806,817	22,944,906	20,814,968	22,122,614
Water	27210000	AccAmort CIAC-Tax	272.2	2,956,707	2,983,564	2,564,804	2,823,060
		Net CIAC Balances		($58,800,232)	($58,820,287)	($58,353,985)	($58,806,160)
		Less Non Utility Property CIAC		($249,725)	($249,725)	($249,725)	($249,725)

Kentucky American Water Company
CIAC Balances by District as of August 2015

W/P - 1-7

070 Company Code	1012
1Data Column 1 Fiscal Year Period	008/2015
G/L Hierarchy	Regulatory (AW02)

		AUG 2015			
	Profit Center	AWTR/#	AWTR/1201	AWTR/1202	AWTR/1230
		AWTR/Not assigne	KY-Corporate	KY-Central	KY-North
G/L Account		$	$	$	$
CIAC-NT Mains	27111000			($16,723,321)	($4,572,216)
CIAC-NT Ext Dep	27112000			(13,615,200)	(655,418)
CIAC-NT Svcs	27113000			(8,830,191)	(700,939)
CIAC-NT Meters	27114000			(15,368,634)	
CIAC-NT Hydrants	27115000			(2,422,471)	(20,468)
CIAC-NT Other	27116000			(2,701,438)	(1,066,368)
CIAC-NT WIP	27117000	(7,364)		(1,618,800)	(17,054)
CIAC-NT NUP Property	27118000			(249,725)	
CIAC-Tax Mains	27121000			(1,998,493)	
CIAC-Tax Ext Dep	27122000			(766,586)	
CIAC-Tax Svcs	27123000			(7,517,085)	(78,570)
CIAC-Tax Meters	27124000			(3,299)	
CIAC-Tax Hydrants	27125000			(487,487)	
CIAC-Tax Other	27126000			(430,476)	
CIAC-Tax WIP	27127000			(4,411)	(41,380)
AccAmort CIAC-Other	27206000		(13,091)	18,286,714	1,815,927
AccAmort CIAC-Tax	27210000			2,414,176	4,233
	District Totals:	($7,364)	($13,091)	($52,036,727)	($5,332,254)
	Grand Total:				**($57,389,436)**

Workpaper #: **W/P 1-8**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Deferred State and Federal Taxes
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 2017	Reference
1	Deferred Taxes on UPIS	$70,487,725			
2	Deferred Taxes on Deferred Debits	547,702			W/P - 1-11
3	Deferred Taxes on Deferred Maintenance	2,805,759			W/P - 1-10
4	**Base Year for the 2015**	$ 73,841,186		$ 73,841,186	
5					
7					
8	**Adjustments:**				
9	Adjustment due to change in account balance - UPIS		$3,540,996		
10	Adjustment due to change in account balance - Deferred Debits		(18,504)		W/P - 1-11
11	Adjustment due to change in account balance - Deferred Maintenance		905,290		W/P - 1-10
12	**Total Adjustments:**		$ 4,427,782	$ 4,427,782	
13					
14					
15	**Forecasted Year at Present Rates**			$ 78,268,968	
16					
17					
18					
19					
20					
21					
22					

Workpaper #: **W/P 1-8**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00348
Base Year Adjustment Deferred State and Federal Taxes
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year for the 12 Months Ended August 31, 2017	Avg Forecast
	Deferred Debits				
	Deferred Taxes				
	SIT Liability	$84,478	($6,279)	$79,912	$81,624
	FIT Liability	463,224	(34,429)	438,184	447,574
	Total	$547,702	($29,606)	$518,096	$529,198
	Deferred Maintenance				
	Deferred Taxes				
	SIT Liability	432,765	147,234	590,109	572,398
	FIT Liability	2,372,994	807,335	3,235,764	3,138,651
	Total	$2,805,759	$954,569	$3,825,873	$3,711,049
	Deferred Tax Info for UPIS				
	Deferred Taxes				
	SIT & FIT Liability	74,448,299	6,569,905	81,018,204	78,662,924
	Subtotal	74,448,299	6,569,905	81,018,204	78,662,924
	Reg Assets/Liab	(3,960,574)	(999,807)	(4,960,381)	(4,634,203)
	Total	$70,487,725	$5,570,098	$76,057,823	$74,028,721

Work Paper Reference:
W/P 1-8
Taxes\[Deferred Taxes 2015-2017.xlsx]Exhibit

Workpaper #: **W/P 1-8**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Rates**

Kentucky-American Water Company
Tax Rates for Income Tax Purposes

Kentucky State Income Tax Rate:	6.00%
Federal Income Tax Rate:	35.00%

Workpaper #: **W/P 1-8**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Def FIT SIT 2015**

Defered FIT/SIT as of 10/31/2015

Deferred FIT/SIT
balance as of 10/31/2015

SAP	SIT	FIT	
25359000			
25349000			
25319000			
25329000			
25340000		(198,817)	
25350000	-		
25311000		(65,516,571)	
25321000	(8,952,521)		
	(8,952,521)	(65,715,388)	(74,667,909)
*Def Tax Maintenance	(442,875)	(2,428,429)	
*Def Tax Other Debits	(86,191)	(472,613)	
	(522,323)	(522,323)	
	15.42%	84.58%	
	(80,564)	(441,759)	
	(8,504,019)	(63,256,105)	(71,760,124)
18504000	88,771		
18504500	(288,454)		
25621200	(322,640)		
	(522,323)		

Company code 1012

Comp code	Texts		Reporting period Aug-15
1012	25340000	Deferred FIT Liability - Current	($198,817)
		Federal Deferred income taxes current	($198,817)
1012	25350000	Deferred SIT Liability - Current	0
		State Deferred income taxes current	0
1012	25311000	Deferred FIT Liability - Other	(65,516,571)
		Federal Deferred income taxes long-term	(65,516,571)
1012	25321000	Deferred SIT Liability - Other	(8,952,521)
		State Deferred income taxes long-term	(8,952,521)
		Deferred income taxes	($74,667,909)
		Regulatory and other long-term liabilities	($74,667,909)

***Balances as of 8/31/2015

Workpaper #: W/P 1-8
Excel Reference: Taxes\[Deferred Taxes 2015-2017.xlsx]Deferred Taxes UPIS
Deferred Taxes and Regulatory Assets/Liabilities
Related to UPIS Investment

	Change in Balances										
Month	Book Basis	Tax Basis Federal	Net Change vs Book Federal	Tax Basis State	Net Change vs Book State	Resulting SIT Deferred Expense	Resulting FIT Deferred Expense	Accumulated Deferred SIT	Accumulated Deferred FIT	Total Accumulated Deferred Taxes	Regulatory Assets / Liability
Balance 10/15								$8,504,019	$63,256,105	$71,760,124	($3,550,572)
Nov-15	2,268,005	452,659	1,815,346	1,079,386	1,188,619	71,317	610,410	8,575,336	63,866,515	72,441,851	(3,587,737)
Dec-15	1,631,624	624,939	1,006,685	297,410	1,334,214	80,053	324,321	8,655,389	64,190,836	72,846,225	(3,624,316)
Jan-16	327,443	(615,186)	942,629	(454,130)	781,573	46,894	313,507	8,702,283	64,504,343	73,206,626	(3,960,574)
Feb-16	922,364	(1,104,358)	2,026,722	(87,729)	1,010,093	60,606	688,141	8,762,889	65,192,484	73,955,373	(3,787,063)
Mar-16	130,740	(539,045)	669,784	(509,125)	639,864	38,392	220,987	8,801,281	65,413,471	74,214,752	(3,872,353)
Apr-16	71,597	(522,568)	594,165	(584,533)	656,130	39,368	194,179	8,840,649	65,607,650	74,448,299	(3,960,574)
May-16	619,954	(260,004)	879,957	(75,804)	695,757	41,745	293,374	8,882,394	65,901,024	74,783,418	(4,050,541)
Jun-16	585,079	(257,395)	842,474	(177,669)	762,748	45,765	278,848	8,928,159	66,179,872	75,108,031	(4,142,309)
Jul-16	1,050,569	(80,987)	1,131,556	219,064	831,506	49,890	378,583	8,978,049	66,558,455	75,536,504	(4,234,308)
Aug-16	14,030,078	13,026,191	1,003,887	13,052,545	977,533	58,652	330,832	9,036,701	66,889,287	75,925,988	(4,295,444)
Sep-16	856,273	(255,792)	1,112,066	85,994	770,279	46,217	373,047	9,082,918	67,262,334	76,345,252	(4,361,331)
Oct-16	4,004,419	1,124,436	2,879,983	2,062,311	1,942,108	116,526	967,210	9,199,444	68,229,544	77,428,988	(4,418,760)
Nov-16	738,779	161,016	577,763	1,646	737,134	44,228	186,737	9,243,672	68,416,281	77,659,953	(4,476,325)
Dec-16	494,886	22,933	471,954	(201,427)	696,313	41,779	150,561	9,285,451	68,566,842	77,852,293	(4,533,153)
Jan-17	238,054	(153,617)	391,670	(428,581)	666,635	39,998	123,085	9,325,449	68,689,927	78,015,376	(4,588,557)
Feb-17	2,278,230	(663,113)	2,941,344	443,253	1,834,977	110,099	990,936	9,435,548	69,680,863	79,116,411	(4,637,794)
Mar-17	(41,756)	(578,727)	536,971	(497,900)	456,144	27,369	178,361	9,462,917	69,859,224	79,322,141	(4,687,798)
Apr-17	213,263	(411,659)	624,922	(262,084)	475,347	28,521	208,740	9,491,438	70,067,964	79,559,402	(4,739,075)
May-17	471,741	(274,154)	745,895	(52,185)	523,926	31,436	250,061	9,522,874	70,318,025	79,840,899	(4,792,920)
Jun-17	906,267	(8,758)	915,025	302,768	603,498	36,210	307,585	9,559,084	70,625,610	80,184,694	(4,848,651)
Jul-17	1,557,013	405,780	1,151,233	887,615	669,398	40,164	388,874	9,599,248	71,014,484	80,613,732	(4,904,455)
Aug-17	1,322,217	243,542	1,078,675	631,575	690,643	41,439	363,033	9,640,687	71,377,517	81,018,204	(4,960,381)

Forecasted Deferred Tax Expense UPIS $603,986 $4,488,230

					Total Def Taxes
Balance Deferred Income Taxes - End of Base Period	$8,840,649	$65,607,650	$74,448,299	($3,960,574)	$70,487,725
Balance Deferred Income Taxes - End of Forecasted Period	$9,640,687	$71,377,517	$81,018,204	($4,960,381)	$76,057,823
Average Balance Deferred Income Taxes - Forecasted Period	$9,375,803	$69,307,531	$78,683,333	($4,634,203)	$74,049,130

IRS Calculation Federal

		Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Rate Year Total
Deferred Tax for the Month		$373,047	$967,210	$186,737	$150,561	$123,085	$990,936	$178,361	$208,740	$250,061	$307,585	$388,874	$363,033	$4,488,230
Days Remaining -Mid Month		345	315	285	255	225	195	165	135	105	75	45	15	
Percentage Monthly Allocation	365	94.52%	86.30%	78.08%	69.86%	61.64%	53.42%	45.21%	36.99%	28.77%	20.55%	12.33%	4.11%	
Weighted Deferred Taxes for the Month		352,606	834,715	145,808	105,186	75,874	529,404	80,629	77,205	71,935	63,202	47,943	14,919	$2,399,429
Rate Year Beginning Deferred Tax Liability														$69,288,716
Rate Year Ending Deferred Tax Liability														

IRS Calculation State

		Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Rate Year Total
Deferred Tax for the Month		$46,217	$116,526	$44,228	$41,779	$39,998	$110,099	$27,369	$28,521	$31,436	$36,210	$40,164	$41,439	$603,986
Days Remaining -Mid Month		345	315	285	255	225	195	165	135	105	75	45	15	
Percentage Monthly Allocation	365	94.52%	86.30%	78.08%	69.86%	61.64%	53.42%	45.21%	36.99%	28.77%	20.55%	12.33%	4.11%	
Weighted Deferred Taxes for the Month		43,685	100,564	34,534	29,188	24,656	58,820	12,372	10,549	9,043	7,440	4,952	1,703	$337,506
Rate Year Beginning Deferred Tax Liability														$9,374,207
Rate Year Ending Deferred Tax Liability														

Total $78,662,924

Workpaper #: **W/P 1-8**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Book Basis**

Book Basis Property

Book Basis:

	Regulatory Assets							Regulatory Liabilities			
	Utility Plant in Service	**Accumulated Reserve**	**Equity Grossup**	**Plant Flow Through**	**Other**	**Customer Advances**	**CIAC**	**Unamoritized ITC**	**Excess Deferred Taxes**	**Gross-up ITC**	**Total**
								25510100	**25621200**	**25626100**	
								25510200	**25622000**	**25626200**	
Account	**1013XXXX**	**1080xxxx**	**186030/035/055**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
Balance 10/15	$638,931,820	$136,439,209	$5,558,208	$88,771	($288,454)	($13,470,979)	($57,139,711)	($553,568)	($1,496,187)	($311,766)	$707,757,343
Net Change	3,035,589	(675,494)	62,007	(44,385)	2,008	(71,676)	(64,645)	7,066	13,494	4,040	2,268,005
Nov-15	641,967,409	135,763,715	5,620,215	44,386	(286,446)	(13,542,655)	(57,204,356)	(546,502)	(1,482,693)	(307,726)	710,025,349
Net Change	3,239,821	(678,400)	61,422	(44,385)	2,008	(71,986)	(901,457)	7,066	13,494	4,040	1,631,624
Dec-15	645,207,231	135,085,315	5,681,637	0	(284,437)	(13,614,640)	(58,105,813)	(539,436)	(1,469,199)	(303,686)	711,656,973
Net Change	895,101	(683,715)	61,815	0	2,008	(15,000)	42,633	7,066	13,494	4,040	327,443
Jan-16	646,102,332	134,401,600	5,743,452	0	(282,429)	(13,629,640)	(58,063,179)	(532,370)	(1,455,704)	(299,646)	711,984,416
Net Change	1,464,531	(683,445)	61,847	0	2,008	10,000	42,823	7,066	13,494	4,040	922,364
Feb-16	647,566,863	133,718,155	5,805,299	0	(280,421)	(13,619,640)	(58,020,357)	(525,304)	(1,442,210)	(295,606)	712,906,780
Net Change	685,280	(685,529)	65,748	0	2,008	5,000	33,632	7,066	13,494	4,040	130,740
Mar-16	648,252,143	133,032,626	5,871,047	0	(278,412)	(13,614,640)	(57,986,724)	(518,238)	(1,428,716)	(291,566)	713,037,520
Net Change	696,759	(686,768)	68,680	0	2,008	(30,000)	(3,681)	7,066	13,494	4,039	71,597
Apr-16	648,948,902	132,345,858	5,939,727	0	(276,404)	(13,644,640)	(57,990,405)	(511,172)	(1,415,222)	(287,527)	713,109,117
Net Change	1,277,689	(687,603)	70,424	0	2,008	(45,000)	(22,165)	7,066	13,494	4,040	619,954
May-16	650,226,591	131,658,256	6,010,151	0	(274,396)	(13,689,640)	(58,012,571)	(504,106)	(1,401,728)	(283,487)	713,729,071
Net Change	1,292,661	(688,591)	72,225	0	2,008	(35,000)	(82,825)	7,066	13,494	4,040	585,079
Jun-16	651,519,252	130,969,665	6,082,376	0	(272,387)	(13,724,640)	(58,095,396)	(497,040)	(1,388,234)	(279,447)	714,314,150
Net Change	1,712,946	(690,319)	72,457	0	2,008	(45,000)	(26,123)	7,066	13,494	4,040	1,050,569
Jul-16	653,232,198	130,279,346	6,154,833	0	(270,379)	(13,769,640)	(58,121,519)	(489,974)	(1,374,740)	(275,407)	715,364,719
Net Change	15,058,239	(692,879)	41,594	0	2,008	(40,000)	(363,485)	7,066	13,494	4,040	14,030,078
Aug-16	668,290,438	129,586,467	6,196,427	0	(268,371)	(13,809,640)	(58,485,004)	(482,908)	(1,361,246)	(271,367)	729,394,797
Net Change	1,571,374	(726,438)	46,344	0	2,008	(50,000)	(11,616)	7,066	13,494	4,040	856,273
Sep-16	669,861,812	128,860,030	6,242,771	0	(266,362)	(13,859,640)	(58,496,620)	(475,842)	(1,347,752)	(267,327)	730,251,071
Net Change	4,702,571	(728,576)	37,886	0	2,008	(65,000)	30,929	7,066	13,494	4,040	4,004,419
Oct-16	674,564,383	128,131,454	6,280,658	0	(264,354)	(13,924,640)	(58,465,691)	(468,776)	(1,334,257)	(263,287)	734,255,490
Net Change	1,427,809	(733,603)	38,022	0	2,008	(70,000)	49,942	7,066	13,494	4,040	738,779
Nov-16	675,992,193	127,397,851	6,318,680	0	(262,346)	(13,994,640)	(58,415,749)	(461,710)	(1,320,763)	(259,247)	734,994,269
Net Change	1,186,298	(735,466)	37,286	0	2,008	(70,000)	50,159	7,066	13,494	4,040	494,886
Dec-16	677,178,491	126,662,385	6,355,966	0	(260,337)	(14,064,640)	(58,365,590)	(454,644)	(1,307,269)	(255,207)	735,489,156
Net Change	882,533	(736,549)	35,968	0	2,008	(30,000)	59,756	6,909	13,494	3,933	238,054
Jan-17	678,061,024	125,925,836	6,391,934	0	(258,329)	(14,094,640)	(58,305,834)	(447,735)	(1,293,775)	(251,274)	735,727,209
Net Change	2,888,832	(736,703)	29,801	0	2,008	10,000	59,956	6,909	13,494	3,933	2,278,230
Feb-17	680,949,857	125,189,134	6,421,735	0	(256,321)	(14,084,640)	(58,245,878)	(440,826)	(1,280,281)	(247,340)	738,005,439
Net Change	585,006	(739,450)	30,569	0	2,008	5,000	50,775	6,909	13,494	3,933	(41,756)
Mar-17	681,534,863	124,449,683	6,452,304	0	(254,312)	(14,079,640)	(58,195,104)	(433,917)	(1,266,787)	(243,407)	737,963,683
Net Change	912,147	(740,541)	31,841	0	2,008	(30,000)	13,472	6,909	13,494	3,933	213,263
Apr-17	682,447,010	123,709,142	6,484,145	0	(252,304)	(14,109,640)	(58,181,632)	(427,009)	(1,253,293)	(239,473)	738,176,946
Net Change	1,188,400	(742,414)	34,409	0	2,008	(30,000)	(4,999)	6,909	13,494	3,933	471,741
Mar-17	683,635,410	122,966,727	6,518,554	0	(250,296)	(14,139,640)	(58,186,630)	(420,100)	(1,239,799)	(235,540)	738,648,687
Net Change	1,684,149	(744,879)	36,295	0	2,008	(30,000)	(65,643)	6,909	13,494	3,933	906,267
Jun-17	685,319,559	122,221,848	6,554,849	0	(248,287)	(14,169,640)	(58,252,273)	(413,191)	(1,226,305)	(231,606)	739,554,954
Net Change	2,291,956	(748,736)	36,368	0	2,008	(40,000)	(8,919)	6,909	13,494	3,933	1,557,013
Jul-17	687,611,516	121,473,112	6,591,217	0	(246,279)	(14,209,640)	(58,261,193)	(406,282)	(1,212,810)	(227,673)	741,111,967
Net Change	2,061,614	(753,647)	36,490	0	2,008	(40,000)	(8,585)	6,909	13,494	3,933	1,322,217
Aug-17	689,673,130	120,719,465	6,627,707	0	(244,271)	(14,249,640)	(58,269,777)	(399,374)	(1,199,316)	(223,740)	742,434,185

Kentucky-American Water Company
Inverted Data for Calculation of Tax Basis Property

	Bk Basis	Retirements	Net Bk Basis	Bk Depr	Retirements	Bk Reserve	NT Customer Advances	NT CIAC	Amort CIAC	Net
Nov-15	$3,340,996	$305,407	$3,035,589	($980,901)	$305,407	($675,494)	($71,676)	($208,156)	$143,511	($64,645)
Dec-15	3,545,228	305,407	3,239,821	(983,806)	305,407	(678,400)	(71,986)	(1,045,350)	143,894	(901,457)
Jan-16	1,200,508	305,407	895,101	(989,122)	305,407	(683,715)	(15,000)	(103,180)	145,813	42,633
Feb-16	1,769,938	305,407	1,464,531	(988,852)	305,407	(683,445)	10,000	(103,180)	146,003	42,823
Mar-16	990,687	305,407	685,280	(990,935)	305,407	(685,529)	5,000	(112,560)	146,192	33,632
Apr-16	1,002,166	305,407	696,759	(992,174)	305,407	(686,768)	(30,000)	(150,080)	146,399	(3,681)
May-16	1,583,096	305,407	1,277,689	(993,009)	305,407	(687,603)	(45,000)	(168,840)	146,675	(22,165)
Jun-16	1,598,068	305,407	1,292,661	(993,997)	305,407	(688,591)	(35,000)	(229,810)	146,985	(82,825)
Jul-16	2,018,353	305,407	1,712,946	(995,726)	305,407	(690,319)	(45,000)	(173,530)	147,407	(26,123)
Aug-16	15,363,646	305,407	15,058,239	(998,286)	305,407	(692,879)	(40,000)	(511,210)	147,725	(363,485)
Sep-16	1,876,781	305,407	1,571,374	(1,031,844)	305,407	(726,438)	(50,000)	(173,530)	161,914	(11,616)
Oct-16	5,007,978	305,407	4,702,571	(1,033,982)	305,407	(728,576)	(65,000)	(131,320)	162,249	30,929
Nov-16	1,733,216	305,407	1,427,809	(1,039,010)	305,407	(733,603)	(70,000)	(112,560)	162,502	49,942
Dec-16	1,491,705	305,407	1,186,298	(1,040,873)	305,407	(735,466)	(70,000)	(112,560)	162,719	50,159
Jan-17	1,187,940	305,407	882,533	(1,041,955)	305,407	(736,549)	(30,000)	(103,180)	162,936	59,756
Feb-17	3,194,239	305,407	2,888,832	(1,042,110)	305,407	(736,703)	10,000	(103,180)	163,136	59,956
Mar-17	890,413	305,407	585,006	(1,044,857)	305,407	(739,450)	5,000	(112,560)	163,335	50,775
Apr-17	1,217,554	305,407	912,147	(1,045,948)	305,407	(740,541)	(30,000)	(150,080)	163,552	13,472
May-17	1,493,807	305,407	1,188,400	(1,047,821)	305,407	(742,414)	(30,000)	(168,840)	163,841	(4,999)
Jun-17	1,989,556	305,407	1,684,149	(1,050,286)	305,407	(744,879)	(30,000)	(229,810)	164,167	(65,643)
Jul-17	2,597,363	305,407	2,291,956	(1,054,143)	305,407	(748,736)	(40,000)	(173,530)	164,611	(8,919)
Aug-17	2,367,021	305,407	2,061,614	(1,059,054)	305,407	(753,647)	(40,000)	(173,530)	164,945	(8,585)
Total	$57,460,257	$6,718,947	$50,741,310	($22,438,691)	$6,718,947	($15,719,744)	($778,661)	($4,550,576)	$3,420,510	($1,130,066)

Workpaper #: **W/P 1-8**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis Federal**
Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					**25510100**	**25621200**	**25626100**	
			18503500					**25510200**	**25622000**	**25626200**	
Account	**1013xxxx**	**1080xxxx**	**18505500**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
Balance 10/15	**$475,235,734**	**($230,397,982)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$244,837,752**
Net Change	1,923,406	(1,470,747)									452,659
Nov-15	477,159,141	(231,868,729)	0	0	0	0	0	0	0	0	245,290,412
Net Change	1,182,282	(557,343)									624,939
Dec-15	478,341,423	(232,426,072)	0	0	0	0	0	0	0	0	245,915,351
Net Change	446,468	(1,061,654)									(615,186)
Jan-16	478,787,891	(233,487,726)	0	0	0	0	0	0	0	0	245,300,165
Net Change	1,073,795	(2,178,152)									(1,104,358)
Feb-16	479,861,686	(235,665,878)	0	0	0	0	0	0	0	0	244,195,807
Net Change	351,590	(890,635)									(539,045)
Mar-16	480,213,276	(236,556,513)	0	0	0	0	0	0	0	0	243,656,763
Net Change	281,524	(804,092)									(522,568)
Apr-16	480,494,800	(237,360,605)	0	0	0	0	0	0	0	0	243,134,195
Net Change	795,752	(1,055,756)									(260,004)

Workpaper #: **W/P 1-8**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis Federal**
Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					**25510100**	**25621200**	**25626100**	
			18503500					**25510200**	**25622000**	**25626200**	
Account	**1013xxxx**	**1080xxxx**	**18505500**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
May-16	481,290,552	(238,416,361)	0	0	0	0	0	0	0	0	242,874,191
Net Change	700,566	(957,961)									(257,395)
Jun-16	481,991,119	(239,374,322)	0	0	0	0	0	0	0	0	242,616,796
Net Change	1,107,454	(1,188,441)									(80,987)
Jul-16	483,098,572	(240,562,763)	0	0	0	0	0	0	0	0	242,535,809
Net Change	13,969,289	(943,097)									13,026,191
Aug-16	497,067,861	(241,505,861)	0	0	0	0	0	0	0	0	255,562,000
Net Change	1,015,524	(1,271,317)									(255,792)
Sep-16	498,083,385	(242,777,177)	0	0	0	0	0	0	0	0	255,306,208
Net Change	3,013,594	(1,889,159)									1,124,436
Oct-16	501,096,980	(244,666,336)	0	0	0	0	0	0	0	0	256,430,644
Net Change	970,639	(809,623)									161,016
Nov-16	502,067,619	(245,475,958)	0	0	0	0	0	0	0	0	256,591,660
Net Change	786,903	(763,971)									22,933
Dec-16	502,854,522	(246,239,929)	0	0	0	0	0	0	0	0	256,614,593
Net Change	582,950	(736,567)									(153,617)
Jan-17	503,437,472	(246,976,496)	0	0	0	0	0	0	0	0	256,460,976
Net Change	2,657,370	(3,320,483)									(663,113)
Feb-17	506,094,842	(250,296,979)	0	0	0	0	0	0	0	0	255,797,863
Net Change	351,032	(929,759)									(578,727)
Mar-17	506,445,874	(251,226,738)	0	0	0	0	0	0	0	0	255,219,136
Net Change	594,368	(1,006,027)									(411,659)
Apr-17	507,040,243	(252,232,766)	0	0	0	0	0	0	0	0	254,807,477
Net Change	813,576	(1,087,730)									(274,154)
Mar-17	507,853,819	(253,320,496)	0	0	0	0	0	0	0	0	254,533,323
Net Change	1,181,489	(1,190,247)									(8,758)
Jun-17	509,035,308	(254,510,742)	0	0	0	0	0	0	0	0	254,524,566
Net Change	1,783,234	(1,377,454)									405,780
Jul-17	510,818,542	(255,888,196)	0	0	0	0	0	0	0	0	254,930,346

Workpaper #: **W/P 1-8**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis Federal**
Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					**25510100**	**25621200**	**25626100**	
			18503500					**25510200**	**25622000**	**25626200**	
Account	**1013xxxx**	**1080xxxx**	**18505500**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
Net Change	1,538,248	(1,294,705)									243,542
Aug-17	512,356,790	(257,182,902)	0	0	0	0	0	0	0	0	255,173,888

Kentucky-American Water Company
Inverted Data for Calculation of Tax Basis Property

Month	Tx Basis	Retirements	Net Tx Basis	Tx Depr	Retirements	Net Reserve
Nov-15	$2,228,813	$305,407	$1,923,406	($1,776,154)	$305,407	($1,470,747)
Dec-15	1,487,689	305,407	1,182,282	(862,750)	305,407	(557,343)
Jan-16	751,875	305,407	446,468	(1,367,061)	305,407	(1,061,654)
Feb-16	1,379,201	305,407	1,073,795	(2,483,559)	305,407	(2,178,152)
Mar-16	656,997	305,407	351,590	(1,196,042)	305,407	(890,635)
Apr-16	586,931	305,407	281,524	(1,109,499)	305,407	(804,092)
May-16	1,101,159	305,407	795,752	(1,361,163)	305,407	(1,055,756)
Jun-16	1,005,973	305,407	700,566	(1,263,368)	305,407	(957,961)
Jul-16	1,412,860	305,407	1,107,454	(1,493,847)	305,407	(1,188,441)
Aug-16	14,274,695	305,407	13,969,289	(1,248,504)	305,407	(943,097)
Sep-16	1,320,931	305,407	1,015,524	(1,576,723)	305,407	(1,271,317)
Oct-16	3,319,001	305,407	3,013,594	(2,194,565)	305,407	(1,889,159)
Nov-16	1,276,045	305,407	970,639	(1,115,029)	305,407	(809,623)
Dec-16	1,092,310	305,407	786,903	(1,069,378)	305,407	(763,971)
Jan-17	888,357	305,407	582,950	(1,041,974)	305,407	(736,567)
Feb-17	2,962,777	305,407	2,657,370	(3,625,890)	305,407	(3,320,483)
Mar-17	656,439	305,407	351,032	(1,235,165)	305,407	(929,759)
Apr-17	899,775	305,407	594,368	(1,311,434)	305,407	(1,006,027)
May-17	1,118,983	305,407	813,576	(1,393,137)	305,407	(1,087,730)
Jun-17	1,486,895	305,407	1,181,489	(1,495,653)	305,407	(1,190,247)
Jul-17	2,088,641	305,407	1,783,234	(1,682,861)	305,407	(1,377,454)
Aug-17	1,843,654	305,407	1,538,248	(1,600,112)	305,407	(1,294,705)
Total	$43,840,002	$6,718,947	$37,121,055	($33,503,866)	$6,718,947	($26,784,919)

Workpaper #: **W/P 1-8**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis State**

Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					25510100	25621200	25626100	
			18503500					25510200	25622000	25626200	
Account	1013XXXX	1080xxxx	18505500	18504000	18504500	25211000	271xxxxx	25510300	25623200	25510100	
Balance 10/15	**$511,932,185**	**($242,086,922)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$269,845,263**
Net Change	1,923,406	(844,020)									1,079,386
Nov-15	513,855,591	(242,930,942)	0	0	0	0	0	0	0	0	270,924,649
Net Change	1,182,282	(884,872)									297,410
Dec-15	515,037,874	(243,815,815)	0	0	0	0	0	0	0	0	271,222,059
Net Change	446,468	(900,597)									(454,130)
Jan-16	515,484,342	(244,716,412)	0	0	0	0	0	0	0	0	270,767,929
Net Change	1,073,795	(1,161,524)									(87,729)
Feb-16	516,558,136	(245,877,936)	0	0	0	0	0	0	0	0	270,680,200
Net Change	351,590	(860,715)									(509,125)
Mar-16	516,909,727	(246,738,651)	0	0	0	0	0	0	0	0	270,171,076
Net Change	281,524	(866,057)									(584,533)
Apr-16	517,191,251	(247,604,708)	0	0	0	0	0	0	0	0	269,586,543
Net Change	795,752	(871,556)									(75,804)
May-16	517,987,003	(248,476,264)	0	0	0	0	0	0	0	0	269,510,739
Net Change	700,566	(878,235)									(177,669)
Jun-16	518,687,569	(249,354,499)	0	0	0	0	0	0	0	0	269,333,070
Net Change	1,107,454	(888,390)									219,064
Jul-16	519,795,023	(250,242,889)	0	0	0	0	0	0	0	0	269,552,134
Net Change	13,969,289	(916,744)									13,052,545
Aug-16	533,764,312	(251,159,633)	0	0	0	0	0	0	0	0	282,604,678
Net Change	1,015,524	(929,530)									85,994
Sep-16	534,779,836	(252,089,164)	0	0	0	0	0	0	0	0	282,690,672
Net Change	3,013,594	(951,283)									2,062,311
Oct-16	537,793,431	(253,040,447)	0	0	0	0	0	0	0	0	284,752,983
Net Change	970,639	(968,993)									1,646
Nov-16	538,764,069	(254,009,440)	0	0	0	0	0	0	0	0	284,754,629
Net Change	786,903	(988,331)									(201,427)
Dec-16	539,550,973	(254,997,771)	0	0	0	0	0	0	0	0	284,553,202
Net Change	582,950	(1,011,531)									(428,581)
Jan-17	540,133,923	(256,009,302)	0	0	0	0	0	0	0	0	284,124,621
Net Change	2,657,370	(2,214,117)									443,253
Feb-17	542,791,293	(258,223,419)	0	0	0	0	0	0	0	0	284,567,874
Net Change	351,032	(848,932)									(497,900)
Mar-17	543,142,325	(259,072,350)	0	0	0	0	0	0	0	0	284,069,974
Net Change	594,368	(856,453)									(262,085)
Apr-17	543,736,693	(259,928,803)	0	0	0	0	0	0	0	0	283,807,890
Net Change	813,576	(865,762)									(52,185)
Mar-17	544,550,269	(260,794,565)	0	0	0	0	0	0	0	0	283,755,705
Net Change	1,181,489	(878,720)									302,768
Jun-17	545,731,758	(261,673,285)	0	0	0	0	0	0	0	0	284,058,473

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Net Change	1,783,234	(895,619)									887,615
Jul-17	547,514,992	(262,568,904)	0	0	0	0	0	0	0	0	284,946,088
Net Change	1,538,248	(906,673)									631,575
Aug-17	549,053,240	(263,475,577)	0	0	0	0	0	0	0	0	285,577,663

Kentucky-American Water Company
Inverted Data for Calculation of Tax Basis Property

Month	Tx Basis	Retirements	Net Tx Basis	Tx Depr	Retirements	Net Reserve
Nov-15	$2,228,813	$305,407	$1,923,406	($1,149,427)	$305,407	($844,020)
Dec-15	1,487,689	305,407	1,182,282	(1,190,279)	305,407	(884,872)
Jan-16	751,875	305,407	446,468	(1,206,004)	305,407	(900,597)
Feb-16	1,379,201	305,407	1,073,795	(1,466,930)	305,407	(1,161,524)
Mar-16	656,997	305,407	351,590	(1,166,122)	305,407	(860,715)
Apr-16	586,931	305,407	281,524	(1,171,464)	305,407	(866,057)
May-16	1,101,159	305,407	795,752	(1,176,963)	305,407	(871,556)
Jun-16	1,005,973	305,407	700,566	(1,183,642)	305,407	(878,235)
Jul-16	1,412,860	305,407	1,107,454	(1,193,796)	305,407	(888,390)
Aug-16	14,274,695	305,407	13,969,289	(1,222,151)	305,407	(916,744)
Sep-16	1,320,931	305,407	1,015,524	(1,234,937)	305,407	(929,530)
Oct-16	3,319,001	305,407	3,013,594	(1,256,690)	305,407	(951,283)
Nov-16	1,276,045	305,407	970,639	(1,274,400)	305,407	(968,993)
Dec-16	1,092,310	305,407	786,903	(1,293,737)	305,407	(988,331)
Jan-17	888,357	305,407	582,950	(1,316,938)	305,407	(1,011,531)
Feb-17	2,962,777	305,407	2,657,370	(2,519,524)	305,407	(2,214,117)
Mar-17	656,439	305,407	351,032	(1,154,339)	305,407	(848,932)
Apr-17	899,775	305,407	594,368	(1,161,859)	305,407	(856,453)
May-17	1,118,983	305,407	813,576	(1,171,168)	305,407	(865,762)
Jun-17	1,486,895	305,407	1,181,489	(1,184,127)	305,407	(878,720)
Jul-17	2,088,641	305,407	1,783,234	(1,201,025)	305,407	(895,619)
Aug-17	1,843,654	305,407	1,538,248	(1,212,080)	305,407	(906,673)
Total	$43,840,002	$6,718,947	$37,121,055	($28,107,602)	$6,718,947	($21,388,655)

Workpaper #: **W/P 1-8**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Equity Grossup**

Equity Gross-up Detail

Month	Grossup	Amort	Net
Nov-15	$48,130	$13,878	$62,007
Dec-15	47,544	13,878	61,422
Jan-16	47,938	13,878	61,815
Feb-16	47,970	13,878	61,847
Mar-16	51,870	13,878	65,748
Apr-16	54,802	13,878	68,680
May-16	56,547	13,878	70,424
Jun-16	58,348	13,878	72,225
Jul-16	58,579	13,878	72,457
Aug-16	27,716	13,878	41,594
Sep-16	32,467	13,878	46,344
Oct-16	24,009	13,878	37,886
Nov-16	24,145	13,878	38,022
Dec-16	23,409	13,878	37,286
Jan-17	22,090	13,878	35,968
Feb-17	15,923	13,878	29,801
Mar-17	16,691	13,878	30,569
Apr-17	17,964	13,878	31,841
May-17	20,532	13,878	34,409
Jun-17	22,418	13,878	36,295
Jul-17	22,490	13,878	36,368
Aug-17	22,613	13,878	36,490

Workpaper #: **W/P 1-8**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort Reg Assets Liab**

Amortization of Regulatory Assets and Liabilities

	Amortization of Regulatory Assets and Liabilities							
Month	Equity Gross-up	Plant Flow Through	Other	Excess Def Taxes	ITC Gross-up	Additional Equity Gross-up	Total	Balance
Month								$3,550,572
Nov-15	13,878	(44,385)	2,008	13,494	4,040	48,130	37,164	3,587,737
Dec-15	13,878	(44,385)	2,008	13,494	4,040	47,544	36,579	3,624,316
Jan-16	13,878	0	2,008	13,494	4,040	47,938	81,358	3,705,673
Feb-16	13,878	0	2,008	13,494	4,040	47,970	81,389	3,787,063
Mar-16	13,878	0	2,008	13,494	4,040	51,870	85,290	3,872,353
Apr-16	13,878	0	2,008	13,494	4,039	54,802	88,221	3,960,574
May-16	13,878	0	2,008	13,494	4,040	56,547	89,967	4,050,541
Jun-16	13,878	0	2,008	13,494	4,040	58,348	91,768	4,142,309
Jul-16	13,878	0	2,008	13,494	4,040	58,579	91,999	4,234,308
Aug-16	13,878	0	2,008	13,494	4,040	27,716	61,136	4,295,444
Sep-16	13,878	0	2,008	13,494	4,040	32,467	65,887	4,361,331
Oct-16	13,878	0	2,008	13,494	4,040	24,009	57,429	4,418,760
Nov-16	13,878	0	2,008	13,494	4,040	24,145	57,565	4,476,325
Dec-16	13,878	0	2,008	13,494	4,040	23,409	56,829	4,533,153
Jan-17	13,878	0	2,008	13,494	3,933	22,090	55,404	4,588,557
Feb-17	13,878	0	2,008	13,494	3,933	15,923	49,237	4,637,794
Mar-17	13,878	0	2,008	13,494	3,933	16,691	50,005	4,687,798
Apr-17	13,878	0	2,008	13,494	3,933	17,964	51,277	4,739,075
May-17	13,878	0	2,008	13,494	3,933	20,532	53,845	4,792,920
Jun-17	13,878	0	2,008	13,494	3,933	22,418	55,731	4,848,651
Jul-17	13,878	0	2,008	13,494	3,933	22,490	55,804	4,904,455
Aug-17	13,878	0	2,008	13,494	3,933	22,613	55,926	4,960,381

Workpaper #: **W/P 1-8**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Def Taxes Reg Asset Liab**

Deferred Taxes Related to Reg Assets and Liabilities

Month	Deferred SIT	Deferred FIT	
Nov-15	$1,290	$23,553	
Dec-15	1,290	23,553	
Jan-16	(5,557)	(13,986)	
Feb-16	(5,557)	(13,985)	
Mar-16	(5,557)	(13,985)	
Apr-16	(5,557)	(13,984)	
May-16	(5,557)	(13,985)	
Jun-16	(5,557)	(13,985)	
Jul-16	(5,557)	(13,985)	
Aug-16	(5,556)	(13,986)	
Sep-16	(5,556)	(13,986)	
Oct-16	(5,556)	(13,986)	
Nov-16	(5,556)	(13,986)	
Dec-16	(5,556)	(13,986)	
Jan-17	(5,541)	(13,895)	
Feb-17	(5,541)	(13,895)	
Mar-17	(5,541)	(13,895)	
Apr-17	(5,541)	(13,895)	
Mar-17	(5,541)	(13,895)	
Jun-17	(5,541)	(13,895)	
Jul-17	(5,541)	(13,895)	
Aug-17	(5,540)	(13,896)	
Forecasted Amount	($66,551)	($167,106)	Expense to tax calc on schedule E

Kentucky American Water
2/8/2016
2015 State and Federal Income Tax
Regulatory Asset Amortization

Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2015

			2015 JAN	2015 FEB	2015 MAR	2015 APR	2015 MAY	2015 JUN	2015 JUL	2015 AUG	2015 SEP	2015 OCT	2015 NOV	2015 DEC	TOTAL	2015 Total Reg Asset & Liabilities
Federal Income Tax rate		35.00%														
State Income Tax Rate		6.00%														
Combined Income Tax Rate		38.90%														
Net Income		168-62	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-30	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-31	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-50	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-51	0	0	0	0	0	0	0	0	0	0	0	0	0	
Net Income Before Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0	
Book depreciation		168-27													0	
Tax basis depreciation															0	
Change in Regulatory Assets/Liabilities:																
Reg Asset-State	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Asset-Flow Through Depreciation	(b)	18504000	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(532,625)	(532,625)
Reg Asset-Other Flow Through Items	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	24,100
Reg Asset-Tax Rate Change	(b)	18504500	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	140,803
Reg Liab-Excess Deferred Tax-AFUDC	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Other	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	(27,558)
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	48,684
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	5,184
Reg Liab-Unamortized ITC (4%)	(d)	25626100	356	356	356	355	356	356	356	356	356	356	356	356	4,271	4,270
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024	39,028
Reg Liab-Unamortized ITC (6%)	(d)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Deferred ITC (3%)	(e)	255.11	638	638	638	638	638	638	638	638	638	638	638	638	7,656	7,652
Deferred ITC (4%)	(e)	255.12	525	525	525	525	525	525	525	525	525	525	525	525	6,300	6,305
Deferred ITC (10%)	(e)	255.13	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836	70,840
Deferred ITC (6%)	(e)	255.14	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Net Change in Reg Assets/Liabs & ITC			(17,776)	(17,777)	(17,777)	(17,778)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(213,324)	
Distribution of Net Change:																
Deferred SIT	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	
	(b)		6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	78,432	
	(c)		(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,624)	(4,624)	(4,624)	(55,479)	
	(d)		(624)	(624)	(624)	(624)	(624)	(624)	(624)	(623)	(623)	(622)	(622)	(622)	(7,480)	
		69073000	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,290	1,290	1,290	1,290	1,290	15,473	
Deferred FIT	(b)		35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	430,093	
	(c)		(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,870)	(8,870)	(8,870)	(106,450)	
	(d)		(3,416)	(3,416)	(3,416)	(3,415)	(3,416)	(3,416)	(3,416)	(3,417)	(3,417)	(3,418)	(3,418)	(3,418)	(40,999)	
		69063000	23,554	23,554	23,554	23,555	23,554	23,554	23,554	23,553	23,553	23,553	23,553	23,553	282,644	
Amortize ITC	(e)		(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(84,792)	
			17,776	17,777	17,777	17,778	17,777	17,777	17,777	17,777	17,777	17,777	17,777	17,777	213,324	
Net Balance Sheet Changes	Cr.	Dr.	(17,776)	(17,777)	(17,777)	(17,778)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(213,324)	
SIT on Net Balance Sheet Changes	253350	69073500	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(12,804)	
			(16,709)	(16,710)	(16,710)	(16,711)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(200,520)	
FIT on Net Balance Sheet Changes	253310	69065000	(5,848)	(5,848)	(5,848)	(5,849)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(70,177)	

Kentucky American Water
2/8/2016
2015 State and Federal Income Tax
Regulatory Asset Amortization

Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2015

			2015 JAN	2015 FEB	2015 MAR	2015 APR	2015 MAY	2015 JUN	2015 JUL	2015 AUG	2015 SEP	2015 OCT	2015 NOV	2015 DEC	TOTAL	2015 Total Reg Asset & Liabilities
Kentucky-American Water Company																
Suumary of Changes in Regulatory Assets/Liabilities																
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
Reg Asset-Flow Through Depreciation	(b)	18504000	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(532,625)	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	
Inclusion For Rate Base			9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	113,245	
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	
			13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494		
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	
Reg Liab-Unamortized ITC (4%)	(d)	25626100	356	356	356	355	356	356	356	356	356	356	356	356	4,271	
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024	
			4,040	4,040	4,040	4,039	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	48,479	
Inclusion For Revenue Recognition			24,843	24,843	24,843	24,844	24,843	24,843	24,843	24,843	24,843	24,843	24,843	24,843	298,117	
Deferred ITC (3%)	(e)	25510100	638	638	638	638	638	638	638	638	638	638	638	638	7,656	
Deferred ITC (4%)	(e)	25510200	525	525	525	525	525	525	525	525	525	525	525	525	6,300	
Deferred ITC (10%)	(e)	25510300	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836	
			7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	84,792	
Amortization of Equity Gross-up		18505500	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accum Depr R/A		10810000	0	0	0	0	0	0	0	0	0	0	0	0	0	

Kentucky American Water W/P 1-8

2/8/2016 **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2016**

2016 State and Federal Income Tax Budget

				2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016
Regulatory Asset Amortization				JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Total Reg Asset & Liabilities
Federal Income Tax rate			35.00%														
State Income Tax Rate			6.00%														
Combined Income Tax Rate			38.90%														
Net Income		168-62		0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-30		0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-31		0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-50		0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-51		0	0	0	0	0	0	0	0	0	0	0	0	0	
Net Income Before Taxes				0	0	0	0	0	0	0	0	0	0	0	0	0	
Book depreciation		168-27														0	
Tax basis depreciation																0	
Change in Regulatory Assets/Liabilities:																	
Reg Asset-State	(a)			0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Asset-Flow Through Depreciation	(b)	18504000		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Other Flow Through Items	(b)	18504000		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500		2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	24,100
Reg Asset-Tax Rate Change	(b)	18504500		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200		11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	140,803
Reg Liab-Excess Deferred Tax-AFUDC	(c)	256212		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Other	(c)	256212		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Deficit Deferred Tax	(c)	25622000		(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	(27,558)
Reg Liab-Tax Rate Change	(c)	25623200		4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	48,684
Reg Liab-Unamortized ITC (3%)	(d)	25626000		432	432	432	432	432	432	432	432	432	432	432	432	5,184	5,184
Reg Liab-Unamortized ITC (4%)	(d)	25626100		356	356	356	355	356	356	356	356	356	356	356	356	4,271	4,270
Reg Liab-Unamortized ITC (10%)	(d)	25626200		3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024	39,028
Reg Liab-Unamortized ITC (6%)	(d)			0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Deferred ITC (3%)	(e)	255.11		638	638	638	638	638	638	638	638	638	638	638	638	7,656	7,652
Deferred ITC (4%)	(e)	255.12		525	525	525	525	525	525	525	525	525	525	525	525	6,300	6,305
Deferred ITC (10%)	(e)	255.13		5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836	70,840
Deferred ITC (6%)	(e)	255.14		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Net Change in Reg Assets/Liabs & ITC				26,609	26,608	26,608	26,607	26,608	26,608	26,608	26,608	26,608	26,608	26,608	26,608	319,301	
Distribution of Net Change:																	
Deferred SIT	(a)			0	0	0	0	0	0	0	0	0	0	0	0	0	
	(b)			(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(3,720)	
	(c)			(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,624)	(4,624)	(4,624)	(55,479)	
	(d)			(624)	(624)	(624)	(624)	(624)	(624)	(624)	(623)	(623)	(622)	(622)	(622)	(7,480)	
		69073000		(5,557)	(5,557)	(5,557)	(5,557)	(5,557)	(5,557)	(5,557)	(5,556)	(5,556)	(5,556)	(5,556)	(5,556)	(66,679)	
Deferred FIT	(b)			(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(20,380)	
	(c)			(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,870)	(8,870)	(8,870)	(106,450)	
	(d)			(3,416)	(3,416)	(3,416)	(3,415)	(3,416)	(3,416)	(3,416)	(3,417)	(3,417)	(3,418)	(3,418)	(3,418)	(40,999)	
		69063000		(13,986)	(13,985)	(13,985)	(13,984)	(13,985)	(13,985)	(13,985)	(13,986)	(13,986)	(13,986)	(13,986)	(13,986)	(167,829)	
Amortize ITC	(e)			(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(84,792)	
				(26,609)	(26,608)	(26,608)	(26,607)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(319,301)	
	Cr.	Dr.															
Net Balance Sheet Changes				26,609	26,608	26,608	26,607	26,608	26,608	26,608	26,608	26,608	26,608	26,608	26,608	319,301	
SIT on Net Balance Sheet Changes	253350	69073500		1,597	1,597	1,597	1,596	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	19,163	
				25,012	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	300,138	
FIT on Net Balance Sheet Changes	253310	69065000		8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	105,048	

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2016 State and Federal Income Tax Budget

Regulatory Asset Amortization

			2016 JAN	2016 FEB	2016 MAR	2016 APR	2016 MAY	2016 JUN	2016 JUL	2016 AUG	2016 SEP	2016 OCT	2016 NOV	2016 DEC	TOTAL	2016 Total Reg Asset & Liabilities
Kentucky-American Water Company																
Suumary of Changes in Regulatory Assets/Liabilities																
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
Reg Asset-Flow Through Depreciation	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	
Inclusion For Rate Base			9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	113,245	
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	
			13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494		
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	
Reg Liab-Unamortized ITC (4%)	(d)	25626100	356	356	356	355	356	356	356	356	356	356	356	356	4,271	
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024	
			4,040	4,040	4,040	4,039	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	48,479	
Inclusion For Revenue Recognition			(19,543)	(19,542)	(19,542)	(19,541)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(234,508)	
Deferred ITC (3%)	(e)	25510100	638	638	638	638	638	638	638	638	638	638	638	638	7,656	
Deferred ITC (4%)	(e)	25510200	525	525	525	525	525	525	525	525	525	525	525	525	6,300	
Deferred ITC (10%)	(e)	25510300	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836	
			7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	84,792	
Amortization of Equity Gross-up		18505500	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accum Depr R/A		10810000	0	0	0	0	0	0	0	0	0	0	0	0	0	

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2/8/2016 **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2017**

2017 State and Federal Income Tax Budget

Regulatory Asset Amortization

			2017 JAN	2017 FEB	2017 MAR	2017 APR	2017 MAY	2017 JUN	2017 JUL	2017 AUG	2017 SEP	2017 OCT	2017 NOV	2017 DEC	TOTAL	2017 Total Reg Asset & Liabilities
Federal Income Tax rate		35.00%														
State Income Tax Rate		6.00%														
Combined Income Tax Rate		38.90%														
Net Income		168-62	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-30	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-31	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-50	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-51	0	0	0	0	0	0	0	0	0	0	0	0	0	
Net Income Before Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0	
Book depreciation		168-27													0	
Tax basis depreciation															0	
Change in Regulatory Assets/Liabilities:																
Reg Asset-State	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Asset-Flow Through Depreciation	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Other Flow Through Items	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	24,100
Reg Asset-Tax Rate Change	(b)	18504500	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	140,803
Reg Liab-Excess Deferred Tax-AFUDC	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Other	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	(27,558)
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	48,684
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	5,184
Reg Liab-Unamortized ITC (4%)	(d)	25626100	249	249	249	249	249	249	249	249	249	249	249	249	2,989	2,989
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028	39,028
Reg Liab-Unamortized ITC (6%)	(d)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Deferred ITC (3%)	(e)	255.11	638	638	638	638	638	638	638	638	638	638	638	638	7,652	7,652
Deferred ITC (4%)	(e)	255.12	368	368	368	368	368	368	368	368	368	368	368	368	4,413	4,413
Deferred ITC (10%)	(e)	255.13	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,840	70,840
Deferred ITC (6%)	(e)	255.14	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Net Change in Reg Assets/Liabs & ITC			26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,135	
Distribution of Net Change:																
Deferred SIT	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	
	(b)		(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(3,720)	
	(c)		(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,624)	(4,624)	(4,624)	(55,479)	
	(d)		(608)	(608)	(608)	(608)	(608)	(608)	(608)	(607)	(607)	(606)	(606)	(606)	(7,288)	
		69073000	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,540)	(5,540)	(5,540)	(5,540)	(5,540)	(66,487)	
Deferred FIT	(b)		(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(20,380)	
	(c)		(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,870)	(8,870)	(8,870)	(106,450)	
	(d)		(3,325)	(3,325)	(3,325)	(3,325)	(3,325)	(3,325)	(3,325)	(3,326)	(3,326)	(3,327)	(3,327)	(3,327)	(39,913)	
		69063000	(13,895)	(13,895)	(13,895)	(13,895)	(13,895)	(13,895)	(13,895)	(13,896)	(13,896)	(13,896)	(13,896)	(13,896)	(166,743)	
Amortize ITC	(e)		(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(82,905)	
			(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(316,135)	
Net Balance Sheet Changes	Cr.	Dr.	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,135	
SIT on Net Balance Sheet Changes	253350	69073500	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	18,972	
			24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	297,163	
FIT on Net Balance Sheet Changes	253310	69065000	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	104,004	

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2017 State and Federal Income Tax Budget
Regulatory Asset Amortization

Kentucky-American Water Company
Suumary of Changes in Regulatory Assets/Liabilities

			2017 JAN	2017 FEB	2017 MAR	2017 APR	2017 MAY	2017 JUN	2017 JUL	2017 AUG	2017 SEP	2017 OCT	2017 NOV	2017 DEC	TOTAL	2017 Total Reg Asset & Liabilities
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
Reg Asset-Flow Through Depreciation	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	
Inclusion For Rate Base			9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	113,245	
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	
			13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494		
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	
Reg Liab-Unamortized ITC (4%)	(d)	25626100	249	249	249	249	249	249	249	249	249	249	249	249	2,989	
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028	
			3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	47,201	
Inclusion For Revenue Recognition			(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(233,230)	
Deferred ITC (3%)	(e)	25510100	638	638	638	638	638	638	638	638	638	638	638	638	7,652	
Deferred ITC (4%)	(e)	25510200	368	368	368	368	368	368	368	368	368	368	368	368	4,413	
Deferred ITC (10%)	(e)	25510300	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,840	
			6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	82,905	
Amortization of Equity Gross-up		18505500	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accum Depr R/A		10810000	0	0	0	0	0	0	0	0	0	0	0	0	0	

Company code 1012 Business area ****

C F	Comp code	Bus. area	Texts		Oct-15
	1012		18503000	Reg Asset-Inc Tax Rec Thru Rates-AFUI	$292,547
	1012		18503500	Reg Asset-Inc Tax Rec Thru Rates-AFUI	6,632,166
	1012		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc /	(1,366,506)
			Reg asset - income tax recovery		5,558,208
			Regulatory assets		5,558,208
			Total Regulatory and other long-term assets		5,558,208
			ASSETS		5,558,208
			BALANCE SHEET		5,558,208
					5,558,208

Kentucky-American Water Company
UPIS Additions per Construction File

UPIS Linkin from "Rate Base KY Capital through 08.31.2017.xls", tab "Actv PlacedInServc"

78,923,506 57,460,257

		PP ACCOUNT	TAX CATEGORY			Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
10133100	331001-T&D Mains	331001	WATER	Projects Funded by Others		$625,605	$312,802	$312,802	$108,430	$90,000	$112,500	$135,000	$198,000	$198,000	$207,000	$225,000	$247,500	$247,500	$225,000	$184,500
10133500	335000-Hydrants	335000	WATER	Projects Funded by Others		27,477	13,739	13,739	12,048	10,000	12,500	15,000	22,000	22,000	23,000	25,000	27,500	27,500	25,000	20,500
10133300	333000-Services	333000	WATER	Projects Funded by Others		66,216	33,108	33,108	0	0	0	0	0	0	0	0	0	0	0	0
10133420	334200-Meter Installations	334200	WATER	Projects Funded by Others		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	334100-Meters	334100	WATER	Projects Funded by Others		2,584	1,292	1,292	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - New		441,352	220,676	220,676	88,000	79,000	15,000	25,000	50,000	85,000	175,000	200,000	200,000	200,000	150,000	75,000
10130100	301000-Organization	301000	ORGANIZATION	Mains - New		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - Replaced / Restored		3,342,932	1,671,466	1,671,466	209,886	124,000	80,000	80,000	160,000	240,000	360,000	360,000	340,000	376,000	320,000	240,000
10133300	333000-Services	333000	WATER	Mains - Replaced / Restored		0	0	0	20,989	12,400	8,000	8,000	16,000	24,000	36,000	36,000	34,000	37,600	32,000	24,000
10133410	334100-Meters	334100	WATER	Mains - Replaced / Restored		0	0	0	15,741	9,300	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	24,000	18,000
10133500	335000-Hydrants	335000	WATER	Mains - Replaced / Restored		334	167	167	15,741	9,300	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	24,000	18,000
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - Unscheduled		0	36,065	37,000	17,250	27,250	26,000	25,500	20,500	25,500	25,500	30,500	30,500	32,250	37,250	37,000
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - Relocated		60,136	30,068	30,068	150,750	137,250	4,500	6,750	6,750	13,500	22,500	36,000	36,000	36,000	27,000	18,000
10133500	335000-Hydrants	335000	WATER	Mains - Relocated		0	0	0	16,750	15,250	500	750	750	1,500	2,500	4,000	4,000	4,000	3,000	2,000
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	Hydrants, Valves, and Manholes - New		21,464	27,000	27,000	1,500	3,000	6,000	12,000	18,000	18,000	16,500	15,000	12,000	9,060	6,000	3,000
10133100	331001-T&D Mains	331001	WATER	Hydrants, Valves, and Manholes - New		0	18,000	18,000	1,000	2,000	4,000	8,000	12,000	12,000	11,000	10,000	8,000	6,040	4,000	2,000
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	Hydrants, Valves, and Manholes - Replaced		65,553	34,500	34,500	18,000	24,000	24,000	12,000	12,600	13,800	16,800	22,800	22,680	21,600	15,000	7,950
10133100	331001-T&D Mains	331001	WATER	Hydrants, Valves, and Manholes - Replaced		0	23,000	23,000	12,000	16,000	16,000	8,000	8,400	9,200	11,200	15,200	15,120	14,400	10,000	5,300
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133300	333000-Services	333000	WATER	Services and Laterals - New		0	63,500	52,000	35,000	40,000	47,100	52,240	62,500	80,000	80,000	78,500	63,500	53,500	43,000	43,800
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133300	333000-Services	333000	WATER	Services and Laterals - Replaced		217	67,433	49,020	20,000	40,000	30,000	30,000	32,500	45,000	45,000	55,000	55,000	52,500	30,000	17,500
10133300	333000-Services	333000	WATER	Services and Laterals - Replaced		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133410	334100-Meters	334100	WATER	Meters - New		31,550	32,000	32,000	10,000	10,000	21,000	27,000	27,000	52,000	42,000	38,000	37,000	52,000	37,000	21,220
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133410	334100-Meters	334100	WATER	Meters - Replaced		0	61,241	51,241	6,000	11,000	21,000	60,000	41,550	61,000	46,000	42,300	80,000	36,000	36,000	21,000
101339100	339200-Other P/E-Supply	339200	WATER	Meters - Replaced		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340100-Office Furniture & Equip	340100	FURNITURE	ITS Equipment and Systems		527,223	0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0
10134010	340300-Computer Software	340300	SOFTWARE		0	36,131	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134700	347000-Misc Equipment	347000	WATER		0	1,169,031	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134600	346190-Remote Control & Instrument	346190	WATER	SCADA Equipment and Systems		51,180	23,400	30,676	0	30,000	5,000	35,000	0	25,000	35,000	35,000	0	35,000	35,000	25,000
10134020	340200-Comp & Periph Equip	340200	COMPUTER		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340300-Computer Software	340300	SOFTWARE		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	Security Equipment and Systems		3,000	30,000	30,000	0	3,000	3,000	5,000	5,000	10,000	15,000	15,000	16,350	20,000	10,000	10,000
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	Offices and Operations Centers		5,812	0	0	0	0	0	25,000	25,000	50,000	50,000	50,000	25,000	0	0	0
		0 0	#N/A	Offices and Operations Centers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134100	341100-Trans Equip Lt Duty Trks	341100	LT TRUCK	Vehicles		2,238	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0
10134100	341200-Trans Equip Hvy Duty Trks	341200	HVY TRUCK	Vehicles		0	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0
10134100	341300-Trans Equip Auto Car	341300	CAR	Vehicles		0	17,170	27,710	0	112,200	112,220	0	0	0	0	0	0	0	0	0

Kentucky-American Water Company
UPIS Additions per Construction File

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78,923,506 57,460,257

		PP ACCOUNT	TAX CATEGORY			Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343000-Tools,Shop,Garage																			
10134300	Equip	343000	WATER	Tools and Equipment		0	0	0	2,000	5,000	10,000	30,000	25,000	93,000	42,500	25,000	25,000	14,000	7,500	4,060
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Process Plant Facilities																
10130410	304100-Struct & Imp-Supply	304100	BUILDING	and Equipment		159,681	79,840	79,840	103,590	219,283	4,000	20,000	30,000	38,000	68,400	88,400	86,000	80,000	80,000	80,000
	306000-Lake, River & Other			Process Plant Facilities																
10130600	Intakes	306000	WATER	and Equipment		0	0	0	38,846	82,231	1,500	7,500	11,250	14,250	25,650	33,150	32,250	30,000	30,000	30,000
				Process Plant Facilities																
10130600	311000-Pumping Equipment	311000	WATER	and Equipment		86,574	43,287	43,287	64,744	137,052	2,500	12,500	18,750	23,750	42,750	55,250	53,750	50,000	50,000	50,000
	320100-Wt Equip Non-			Process Plant Facilities																
10132010	Media	320100	WATER	and Equipment		524,344	262,172	262,172	25,897	54,821	1,000	5,000	7,500	9,500	17,100	22,100	21,500	20,000	20,000	20,000
				Process Plant Facilities																
10133000	330200-Ground Level Tanks	330200	WATER	and Equipment		0	0	0	25,897	54,821	1,000	5,000	7,500	9,500	17,100	22,100	21,500	20,000	20,000	20,000
	344000-Laboratory			Process Plant Facilities																
10134400	Equipment	344000	WATER	and Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130100	301000-Organization	301000	ORGANIZATION	Engineering Studies		195,556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	303200-Land & Land Rights-																			
10130320	Supply	303200	LAND	Engineering Studies		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133910	339100-Other P/E-Intangible	339100	WATER	Engineering Studies		190,343	25,357	25,357	2,975	2,975	2,975	2,975	4,250	4,250	4,250	4,250	4,250	4,250	2,550	2,550
10133960	339600-Other P/E-Cps	339600	WATER	Engineering Studies		33,611	4,475	4,475	525	525	525	525	750	750	750	750	750	750	450	450
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				ITS Equipment and																
	340315-Comp Software			Systems - Centrally																
10134010	Specia	340315	SOFTWARE	Sponsored		0	59,213	256,025	50,865	73,996	110,389	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				RRS Filter Building																
10130430	304100-Struct & Imp-Supply	304100	BUILDING	Replacement		3,382,814	0	0	0	0	0	0	0	0	0	6,061,383	0	0	0	0
				RRS Filter Building																
10130430	304100-Struct & Imp-Supply	304100	BUILDING	Replacement		5,074,221	0	0	0	0	0	0	0	0	0	6,859,934	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	330100-Elevated Tanks &			Millersburg Tank																
10133000	Standpipes	330100	WATER	Replacement		0	0	0	0	0	0	0	0	0	0	450,000	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				New Circle Rd Main																
10133100	331001-T&D Mains	331001	WATER	Relocation		2,335,539	0	0	0	0	0	0	0	0	0	0	0	2,980,441	0	0
				New Circle Rd Main																
10133300	333000-Services	333000	WATER	Relocation		0	0	0	0	0	0	0	0	0	0	0	0	80,613	0	0
				New Circle Rd Main																
10133500	335000-Hydrants	335000	WATER	Relocation		0	0	0	0	0	0	0	0	0	0	0	0	80,613	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS Valve House																
10133100	331001-T&D Mains	331001	WATER	Rehabilitation (Phase 2)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS Valve House																
10133300	333000-Services	333000	WATER	Rehabilitation (Phase 2)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS Valve House																
10133500	335000-Hydrants	335000	WATER	Rehabilitation (Phase 2)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Athens Boonesboro Main																
10133100	331001-T&D Mains	331001	WATER	Extension		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Athens Boonesboro Main																
10133300	333000-Services	333000	WATER	Extension		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Athens Boonesboro Main																
10133500	335000-Hydrants	335000	WATER	Extension		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Post Acquisition BD																
10133100	331001-T&D Mains	331001	WATER	Capex		0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,500
				Post Acquisition BD																
10133500	335000-Hydrants	335000	WATER	Capex		0	0	0	0	0	0	0	0	0	0	0	0	0	0	500
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS High Service Pumps																
10131120	311000-Pumping Equipment	311000	WATER	Replacement		0	0	0	0	0	0	0	0	75,000	75,000	100,000	100,000	100,000	150,000	150,000
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Georgetown Bypass and																
10133100	331001-T&D Mains	331001	WATER	US 25 Area		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Georgetown Bypass and																
10133500	335000-Hydrants	335000	WATER	US 25 Area		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS1 Chemical Storage																
10133100	331001-T&D Mains	331001	WATER	and Feed Improvements		0	0	0	0	0	0	0	0	0	0	0	25,000	50,000	100,000	150,000
				KRS1 Chemical Storage																
10133500	335000-Hydrants	335000	WATER	and Feed Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	320100-Wt Equip Non-			KRS Valve House																
10132010	Media	320100	WATER	Rehabilitation Phas		1,635,112	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	310000-Power Generation			Power Reliability at																
10131000	Equip	310000	WATER	Remote Sites		0	0	0	0	0	0	0	0	0	0	0	0	20,000	30,000	50,000
0	0		#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Kentucky-American Water Company
UPIS Additions per Construction File

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78,923,506 57,460,257

		PP ACCOUNT	TAX CATEGORY		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
10133100	331001-T&D Mains	331001	WATER	KRS Valve House Rehabilitation (Phase 1.B)	341,994	99,191	106,095	107,170	99,012	54,092	66,969	475,932	0	0	0	0	0	0	0
10133300	333000-Services	333000	WATER	KRS Valve House Rehabilitation (Phase 1.B)	0	11,670	12,482	12,608	11,648	6,364	7,879	15,758	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	KRS Valve House Rehabilitation (Phase 1.B)	0	5,835	6,241	6,304	5,824	3,182	3,939	7,879	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	Paving Field Ops and Front Entrance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	New Circle Rd Main Relocation Phase 2	0	0	0	0	0	13,125	39,375	113,750	156,625	184,625	121,625	31,500	17,500	0	0
10133300	333000-Services	333000	WATER	New Circle Rd Main Relocation Phase 2	0	0	0	0	0	1,500	4,500	13,000	17,900	21,100	13,900	3,600	2,000	0	0
10133500	335000-Hydrants	335000	WATER	New Circle Rd Main Relocation Phase 2	0	0	0	0	0	375	1,125	3,250	4,475	5,275	3,475	900	500	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10131120	311000-Pumping Equipment	311000	WATER	KRS High Service Pumping	139,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10132010	320100-Wt Equip Non-Media	320100	WATER	KRS Actuator Replacement Level 1	670,321	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133910	339100-Other P/E-Intangible	339100	WATER	Sludge Thickner Upgrade	124,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10131120	311000-Pumping Equipment	311000	WATER	KRS Intake Pump Replacement	88,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0 0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
TOTAL UTILITY PLANT IN SERVICE	$0	$21,463,249	$3,340,996	$3,545,228	$1,200,508	$1,769,938	$990,687	$1,002,166	$1,583,096	$1,598,068	$2,018,353	$15,363,646	$1,876,781	$5,007,978	$1,733,216	$1,491,705

Kentucky-American Water Company
Segregation of Tax Basis Property
#REF!

Total Tax Additions 2015 24,935,013
Total Land 0 24,935,013

Total Additions 2016 29,898,037
Total Land 0 29,898,037

			Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
WATER PROPERTY		WATER	$9,896,316	$2,009,260	$1,040,324	$597,420	$752,922	$209,548	$324,293	$935,182	$778,405	$1,039,607	$1,044,950	$1,027,950	$3,079,039	$1,036,579	$881,435
OFFICE FURN. & FIX.		FURNITURE	$527,223	$0	$0	$0	$0	$0	$102,453	$0	$0	$110,664	$0	$0	$0	$0	$0
SOFTWARE		SOFTWARE	$36,131	$59,213	$256,025	$50,865	$73,996	$110,389	$110,185	$105,977	$129,568	$129,189	$155,029	$165,631	$139,962	$149,466	$120,875
LIGHT TRUCKS		LT TRUCK	$2,238	$16,665	$26,895	$0	$108,900	$108,920	$0	$0	$0	$0	$0	$0	$0	$0	$0
CARS		CAR	$0	$17,170	$27,710	$0	$112,200	$112,220	$0	$0	$0	$0	$0	$0	$0	$0	$0
HEAVY TRUCKS		HVY TRUCK	$0	$16,665	$26,895	$0	$108,900	$108,920	$0	$0	$0	$0	$0	$0	$0	$0	$0
OFFICE EQUIPMENT		OFFICE EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMPUTER EQUIPMENT		COMPUTER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUILDINGS		BUILDING	$8,625,527	$109,840	$109,840	$103,590	$222,283	$7,000	$50,000	$60,000	$98,000	$133,400	$13,074,717	$127,350	$100,000	$90,000	$90,000
Land		LAND	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Tax Basis Property			**19,087,436**	**2,228,813**	**1,487,689**	**751,875**	**1,379,201**	**656,997**	**586,931**	**1,101,159**	**1,005,973**	**1,412,860**	**14,274,695**	**1,320,931**	**3,319,001**	**1,276,045**	**1,092,310**
		ORGANIZATION	$195,556	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		INTANGIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		#N/A	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Projects Funded by Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Kentucky-American Water Company
UPIS Additions per Construction File

UPIS Linkin from "Rate Base KY Capital through 08.31.2017.xls", tab "Actv PlacedInServc"

78,923,506 57,460,257

	PP ACCOUNT	TAX CATEGORY		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
		TOTAL OTHER ITEMS		$195,556	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Check Total before Temporary Diff				2,180,258	1,112,183	2,057,539	448,633	390,737	333,689	415,235	481,937	592,095	605,493	1,088,950	555,850	1,688,977	457,171	399,395
Book AFUDC			reduces tax basis	0	109,717	227,889	141,485	137,645	142,746	143,884	146,759	150,940	154,278	291,421	81,305	62,210	64,931	63,308
Tax AFUDC			increases tax basis	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Non-taxable Cust Adv/CIAC			reduces tax basis	0	279,832	1,117,336	118,180	93,180	107,560	180,080	213,840	264,810	218,530	551,210	223,530	196,320	182,560	182,560
Replacement Property				5,804,710	1,923,939	1,896,462	503,108	425,750	222,000	243,000	323,050	469,500	619,500	655,800	668,300	3,808,416	558,250	408,750
TD Repairs %				59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%
Repairs on TD property				(3,477,762)	(1,152,685)	(1,136,222)	(301,426)	(255,079)	(133,006)	(145,588)	(193,548)	(281,290)	(371,160)	(392,908)	(400,397)	(2,281,727)	(334,463)	(244,893)
Other Repairs				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIN 48				1,297,504	430,051	423,909	112,458	95,166	49,623	54,317	72,210	104,945	138,474	146,588	149,382	851,280	124,783	91,366
Total Repairs			reduces tax basis	(2,180,258)	(722,634)	(712,314)	(188,968)	(159,912)	(83,384)	(91,271)	(121,338)	(176,345)	(232,685)	(246,319)	(251,014)	(1,430,447)	(209,679)	(153,527)
Bonus Depreciation			reduces tax basis	4,140,826	503,395	(339,845)	99,826	383,091	158,154	60,848	279,611	157,939	336,984	55,514	318,866	765,012	364,437	301,458
Total Net Temporary Differences				(2,180,258)	(1,112,183)	(2,057,539)	(448,633)	(390,737)	(333,689)	(415,235)	(481,937)	(592,095)	(605,493)	(1,088,950)	(555,850)	(1,688,977)	(457,171)	(399,395)
			check	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIN 48			0.373086	1,297,504	430,051	423,909	112,458	95,166	49,623	54,317	72,210	104,945	138,474	146,588	149,382	851,280	124,783	91,366

State Effect 6.00%
Federal Effect 35.00%

Kentucky-American Water Company
UPIS Additions per Construction File

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Taxes\[Deferred Taxes 2015-2017.xlsx]Linkin - Plant Adds

		PP ACCOUNT	TAX CATEGORY	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
10133100	331001-T&D Mains	331001	WATER	$135,000	$135,000	$112,500	$135,000	$198,000	$198,000	$207,000	$225,000	$247,500	$247,500	$0	$824,035	$2,250,000
10133500	335000-Hydrants	335000	WATER	15,000	15,000	12,500	15,000	22,000	22,000	23,000	25,000	27,500	27,500	0	49,525	250,000
10133300	333000-Services	333000	WATER	0	0	0	0	0	0	0	0	0	0	0	66,216	0
10133420	334200-Meter Installations	334200	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	334100-Meters	334100	WATER	0	0	0	0	0	0	0	0	0	0	0	2,584	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	60,000	30,000	10,000	20,000	20,000	75,000	100,000	100,000	100,000	100,000	0	608,352	1,265,000
10130100	301000-Organization	301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	160,000	100,800	80,000	80,000	160,000	240,000	360,000	360,000	340,000	376,000	0	3,676,818	2,816,800
10133300	333000-Services	333000	WATER	16,000	10,080	8,000	8,000	16,000	24,000	36,000	36,000	34,000	37,600	0	33,389	281,680
10133410	334100-Meters	334100	WATER	12,000	7,560	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	0	25,041	211,260
10133500	335000-Hydrants	335000	WATER	12,000	7,560	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	0	25,376	211,260
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	17,250	27,250	26,000	25,500	20,500	25,500	25,500	30,500	0	226,711	335,000	117,565	335,000
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	9,000	9,000	9,000	9,000	18,000	36,000	36,000	45,000	45,000	45,000	0	348,136	225,000
10133500	335000-Hydrants	335000	WATER	1,000	1,000	1,000	1,000	2,000	4,000	4,000	5,000	5,000	5,000	0	32,000	25,000
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	1,500	3,000	6,000	12,000	18,000	18,000	16,500	15,000	0	108,000	0	58,500	120,060
10133100	331001-T&D Mains	331001	WATER	1,000	2,000	4,000	8,000	12,000	12,000	11,000	10,000	0	72,000	0	39,000	80,040
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	18,000	24,000	24,000	12,000	12,600	13,800	16,800	22,800	0	181,924	0	111,000	211,230
10133100	331001-T&D Mains	331001	WATER	12,000	16,000	16,000	8,000	8,400	9,200	11,200	15,200	0	121,283	0	74,000	140,820
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133300	333000-Services	333000	WATER	35,000	40,000	47,100	52,240	62,500	80,000	80,000	78,500	0	269,500	0	190,500	679,140
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133300	333000-Services	333000	WATER	20,000	40,000	30,000	30,000	32,500	45,000	45,000	55,000	0	271,122	0	176,452	452,500
10133300	333000-Services	333000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133410	334100-Meters	334100	WATER	10,000	10,000	21,000	27,000	27,000	52,000	42,000	38,000	0	151,700	0	84,000	374,220
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133410	334100-Meters	334100	WATER	5,500	11,000	21,000	70,000	51,000	76,000	52,300	51,000	0	214,906	0	129,482	461,350
101339100	339200-Other P/E-Supply	339200	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340100-Office Furniture & Equip	340100	FURNITURE	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703
10134010	340300-Computer Software	340300	SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
10134700	347000-Misc Equipment	347000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10134600	346190-Remote Control & Instrument	346190	WATER	5,000	5,000	10,000	20,000	30,000	35,000	35,000	35,000	0	64,076	0	84,076	240,000
10134020	340200-Comp & Periph Equip	340200	COMPUTER	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340300-Computer Software	340300	SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	2,000	2,000	2,000	7,028	15,000	20,000	40,000	40,000	0	120,000	0	63,000	113,350
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	0	0	0	0	0	25,000	50,000	50,000	0	0	0	0	225,000
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10134100	341100-Trans Equip Lt Duty Trks	341100	LT TRUCK	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920
10134100	341200-Trans Equip Hvy Duty Trks	341200	HVY TRUCK	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920
10134100	341300-Trans Equip Auto Car	341300	CAR	0	0	23,800	0	54,400	76,500	69,700	0	0	53,380	0	157,080	112,220

Kentucky-American Water Company
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Taxes\[Deferred Taxes 2015-2017.xlsx]Linkin - Plant Adds

		PP ACCOUNT	TAX CATEGORY	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10134300	343000-Tools,Shop,Garage Equip	343000	WATER	2,000	5,000	10,000	30,000	25,000	58,000	42,500	27,500	0	43,200	0	7,000	283,060
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10130410	304100-Struct & Imp-Supply	304100	BUILDING	80,000	32,400	4,000	20,000	28,000	32,000	64,000	64,000	80,000	64,000	0	482,554	687,200
10130600	306000-Lake, River & Other Intakes	306000	WATER	30,000	12,150	1,500	7,500	10,500	12,000	24,000	24,000	30,000	24,000	0	121,077	257,700
10130600	311000-Pumping Equipment	311000	WATER	50,000	20,250	2,500	12,500	17,500	20,000	40,000	40,000	50,000	40,000	0	288,370	429,500
10132010	320100-Wt Equip Non-Media	320100	WATER	20,000	8,100	1,000	5,000	7,000	8,000	16,000	16,000	20,000	16,000	0	605,062	171,800
10133000	330200-Ground Level Tanks	330200	WATER	20,000	8,100	1,000	5,000	7,000	8,000	16,000	16,000	20,000	16,000	0	80,718	171,800
10134400	344000-Laboratory Equipment	344000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10130100	301000-Organization	301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
10130320	303200-Land & Land Rights-Supply	303200	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
10133910	339100-Other P/E-Intangible	339100	WATER	2,975	2,975	2,975	2,975	4,250	4,250	4,250	4,250	0	211,928	0	56,664	42,500
10133960	339600-Other P/E-Cps	339600	WATER	525	525	525	525	750	750	750	750	0	37,399	0	10,000	7,500
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340315-Comp Software Specia	340315	SOFTWARE	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10130430	304100-Struct & Imp-Supply	304100	BUILDING	0	0	0	0	0	0	0	0	0	0	0	0	6,061,383
10130430	304100-Struct & Imp-Supply	304100	BUILDING	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133000	330100-Elevated Tanks & Standpipes	330100	WATER	0	0	0	0	0	0	0	0	0	0	0	0	450,000
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	0	0	0	0	0	0	0	0	0	0	0	0	2,980,441
10133300	333000-Services	333000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	80,613
10133500	335000-Hydrants	335000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	80,613
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	0	807,500	0	0	0	0	0	0	0	0	0	0	807,500
10133300	333000-Services	333000	WATER	0	95,000	0	0	0	0	0	0	0	0	0	0	95,000
10133500	335000-Hydrants	335000	WATER	0	47,500	0	0	0	0	0	0	0	0	0	0	47,500
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	0	1,042,185	0	0	0	0	0	0	0	0	0	0	1,042,185
10133300	333000-Services	333000	WATER	0	122,610	0	0	0	0	0	0	0	0	0	0	122,610
10133500	335000-Hydrants	335000	WATER	0	61,305	0	0	0	0	0	0	0	0	0	0	61,305
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	19,500	19,500	0	0	0	0	0	0	0	0	0	0	58,500
10133500	335000-Hydrants	335000	WATER	500	500	0	0	0	0	0	0	0	0	0	0	1,500
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10131120	311000-Pumping Equipment	311000	WATER	150,000	100,000	150,000	200,000	200,000	200,000	220,000	220,000	0	0	0	0	1,000,000
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	125,000	50,000	0	0	50,000	100,000	150,000	300,000	350,000	300,000	0	0	500,000
10133500	335000-Hydrants	335000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10132010	320100-Wt Equip Non-Media	320100	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10131000	310000-Power Generation Equip	310000	WATER	50,000	50,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0	0	200,000
0	0		#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0

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Taxes\[Deferred Taxes 2015-2017.xlsx]Linkin - Plant Adds

		PP ACCOUNT	TAX CATEGORY	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
10133100	331001-T&D Mains	331001	WATER	0	0	0	0	0	0	0	0	0	0	0	411,467	596,994
10133300	333000-Services	333000	WATER	0	0	0	0	0	0	0	0	0	0	0	48,408	30,000
10133500	335000-Hydrants	335000	WATER	0	0	0	0	0	0	0	0	0	0	0	24,204	15,000
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	0	0	0	0	0	25,000	200,000	125,000	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	0	0	0	0	0	0	0	0	0	0	0	0	678,125
10133300	333000-Services	333000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	77,500
10133500	335000-Hydrants	335000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	19,375
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10131120	311000-Pumping Equipment	311000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10132010	320100-Wt Equip Non-Media	320100	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10133910	339100-Other P/E-Intangible	339100	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
10131120	311000-Pumping Equipment	311000	WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL UTILITY PLANT IN SERVICE				$1,187,940	$3,194,239	$890,413	$1,217,554	$1,493,807	$1,989,556	$2,597,363	$2,367,021	$1,500,000	$4,213,822	$335,000	$9,856,670	$30,187,940

Kentucky-American Water Company
Segregation of Tax Basis Property
#REF!

Total Additions 2017 13,052,896
Total Land 0 13,052,896

			Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
WATER PROPERTY		WATER	$716,167	$2,715,988	$435,626	$590,462	$781,676	$1,009,839	$1,260,078	$1,426,133	$1,241,589	$2,787,845	$335,000	$8,409,017	$20,938,980
OFFICE FURN. & FIX.		FURNITURE	$0	$105,586	$0	$124,257	$0	$0	$131,445	$0	$0	$40,537	$0	$0	$318,703
SOFTWARE		SOFTWARE	$90,190	$106,803	$144,813	$158,029	$134,307	$150,056	$138,118	$138,521	$0	$467,537	$0	$440,099	$1,513,264
LIGHT TRUCKS		LT TRUCK	$0	$0	$23,100	$0	$52,800	$74,250	$67,650	$0	$0	$51,810	$0	$152,460	$108,920
CARS		CAR	$0	$0	$23,800	$0	$54,400	$76,500	$69,700	$0	$0	$53,380	$0	$157,080	$112,220
HEAVY TRUCKS		HVY TRUCK	$0	$0	$23,100	$0	$52,800	$74,250	$67,650	$0	$0	$51,810	$0	$152,460	$108,920
OFFICE EQUIPMENT		OFFICE EQUIPMEN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMPUTER EQUIPMENT		COMPUTER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUILDINGS		BUILDING	$82,000	$34,400	$6,000	$27,028	$43,000	$102,000	$354,000	$279,000	$80,000	$184,000	$0	$545,554	$7,086,933
Land		LAND	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Tax Basis Property			**888,357**	**2,962,777**	**656,439**	**899,775**	**1,118,983**	**1,486,895**	**2,088,641**	**1,843,654**	**1,321,589**	**3,636,919**	**335,000**	**9,856,670**	**30,187,940**
		ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		INTANGIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		#N/A	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Projects Funded b	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Kentucky-American Water Company
UPIS Additions per Construction File

W/P 1-8
Taxes\[Deferred Taxes 2015-2017.xlsx]Linkin - Plant Adds

	PP ACCOUNT	TAX CATEGORY	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
		TOTAL OTHER ITE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Check Total before Temporary Diff			299,583	231,462	233,974	317,778	374,824	502,661	508,722	523,367	178,411	576,903	0	0	(0)
Book AFUDC			60,202	42,786	41,153	41,732	46,401	51,482	54,507	56,493	0	0	0	0	0
Tax AFUDC			0	0	0	0	0	0	0	0	0	0	0	0	0
Net Non-taxable Cust Adv/CIAC			133,180	93,180	107,560	180,080	198,840	259,810	213,530	213,530	0	0	0	0	0
Replacement Property			282,750	254,250	227,000	255,500	345,000	509,500	640,800	674,500	475,000	1,535,945	335,000	4,749,259	8,513,566
TD Repairs %			59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%
Repairs on TD property			(169,403)	(152,328)	(136,002)	(153,077)	(206,699)	(305,255)	(383,921)	(404,112)	(284,586)	(920,227)	(200,708)	(2,845,412)	(5,100,712)
Other Repairs			-	-	-	-	-	-	-	-	-	-	-	-	-
FIN 48			63,202	56,832	50,740	57,111	77,117	113,887	143,236	150,768	106,175	343,324	-	-	-
Total Repairs			(106,201)	(95,497)	(85,262)	(95,966)	(129,582)	(191,369)	(240,685)	(253,343)	(178,411)	(576,903)	(200,708)	(2,845,412)	(5,100,712)
Bonus Depreciation			253,387	1,348,457	208,232	277,485	350,580	441,117	612,959	520,644	531,589	1,438,008	67,146	3,232,852	9,000,147
Total Net Temporary Differences			(299,583)	(231,462)	(233,974)	(317,778)	(374,824)	(502,661)	(508,722)	(523,367)	(178,411)	(576,903)	(133,562)	387,440	3,899,436
			-	-	-	-	-	-	-	-	-	-			
FIN 48			63,202	56,832	50,740	57,111	77,117	113,887	143,236	150,768	106,175	343,324			

State Effect	6.00%
Federal Effect	35.00%

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - FEDERAL

For the year 2015-2017

TWENTY-FIVE YEAR PROPERTY	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
WATER PROPERTY	$2,009,260	$1,040,324	$597,420	$752,922	$209,548	$324,293	$935,182	$778,405	$1,039,607	$1,044,950	$1,027,950	$3,079,039	$1,036,579	$881,435
BONUS DEPRECIATION	503,395	-339,845	99,826	383,091	158,154	60,848	279,611	157,939	336,984	55,514	318,866	765,012	364,437	301,458
N.D.B. (LINE-8 @100%)	1,505,865	1,380,169	497,594	369,831	51,394	263,445	655,571	620,466	702,624	989,436	709,085	2,314,027	672,142	579,978
ACCUMULATED	1,505,865	2,886,034	3,383,627	3,753,459	3,804,853	4,068,298	4,723,869	5,344,335	6,046,958	7,036,394	7,745,478	10,059,505	10,731,647	11,311,625
REGULAR DEPRECIATION	30,117	27,603	9,952	7,397	1,028	5,269	13,111	12,409	14,052	19,789	14,182	46,281	13,443	11,600
ACCUMULATED DEPRECIATION	30,117	57,720	67,672	75,069	76,097	81,366	94,477	106,886	120,938	140,727	154,909	201,190	214,633	226,233
SEVEN YEAR PROPERTY														
OFFICE FURN. & FIX.	0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0
ACCUMULATED	0	0	0	0	0	102,453	102,453	102,453	213,117	213,117	213,117	213,117	213,117	213,117
DEPRECIATION	0	0	0	0	0	14,641	0	0	15,814	0	0	0	0	0
ACCUMULATED DEPRECIATION	0	0	0	0	0	14,641	14,641	14,641	30,455	30,455	30,455	30,455	30,455	30,455
FIVE YEAR PROPERTY														
LIGHT TRUCKS	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0
CARS	17,170	27,710	0	112,200	112,220	0	0	0	0	0	0	0	0	0
HEAVY TRUCKS	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0
OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N.D.B. (LINES 17-19 @100%)	50,500	81,500	0	330,000	330,060	0	0	0	0	0	0	0	0	0
ACCUMULATED	50,500	132,000	132,000	462,000	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060
DEPRECIATION	10,100	16,300	0	66,000	66,012	0	0	0	0	0	0	0	0	0
ACCUMULATED DEPRECIATION	10,100	26,400	26,400	92,400	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412
THREE YEAR PROPERTY														
SOFTWARE	59,213	256,025	50,865	73,996	110,389	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875
ACCUMULATED	59,213	315,238	366,103	440,099	550,488	660,673	766,650	896,218	1,025,407	1,180,436	1,346,067	1,486,029	1,635,495	1,756,370
DEPRECIATION	19,736	85,333	16,953	24,663	36,793	36,725	35,322	43,185	43,059	51,671	55,205	46,649	49,817	40,288
ACCUMULATED DEPRECIATION	19,736	105,069	122,022	146,685	183,478	220,203	255,525	298,710	341,769	393,440	448,645	495,294	545,111	585,399
REAL PROPERTY														
BUILDINGS	109,840	109,840	103,590	222,283	7,000	50,000	60,000	98,000	133,400	13,074,717	127,350	100,000	90,000	90,000
ACCUMULATED	109,840	219,681	323,271	545,554	552,554	602,554	662,554	760,554	893,954	13,968,670	14,096,020	14,196,020	14,286,020	14,376,020
DEPRECIATION	353	118	2,549	4,995	142	910	963	1,363	1,570	125,910	954	535	289	96
ACCUMULATED DEPRECIATION	353	471	3,020	8,015	8,157	9,067	10,030	11,393	12,963	138,873	139,827	140,362	140,651	140,747
TOTAL ACCUM. DEPR.	563,701	353,210	482,490	968,635	1,230,764	1,349,157	1,678,164	1,893,060	2,304,539	2,557,423	2,946,630	3,805,107	1,089,262	1,141,246
LESS: PROV. YEAR TO DATE	0	140,925	211,687	0	968,635	990,479	1,023,086	1,088,594	1,177,979	1,318,799	1,495,745	1,737,560	2,151,069	1,885,617
SUBTOTAL	563,701	212,284	270,803	968,635	262,129	358,678	655,078	804,466	1,126,560	1,238,624	1,450,884	2,067,547	-1,061,807	-744,371
REMAINING PERIODS	4	3	2	1	12	11	10	9	8	7	6	5	4	3
MONTHLY PROV.	140,925	70,761	135,401	968,635	21,844	32,607	65,508	89,385	140,820	176,946	241,814	413,509	-265,452	-248,124
ON CURRENT ADDITIONS														
DEPRECIATION ON PROPERTY														
2014&Prior UPIS Projected	1,131,833	1,131,833	1,131,833	1,131,833	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748
Current Year Regular Depreciation	140,925	70,761	135,401	968,635	21,844	32,607	65,508	89,385	140,820	176,946	241,814	413,509	-265,452	-248,124
Current Year Bonus Depreciation	503,395	-339,845	99,826	383,091	158,154	60,848	279,611	157,939	336,984	55,514	318,866	765,012	364,437	301,458
Year 2 & 3 Depreciation	0	0	0	0	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296
TOTAL DEPRECIATION	1,776,154	862,750	1,367,061	2,483,559	1,196,042	1,109,499	1,361,163	1,263,368	1,493,847	1,248,504	1,576,723	2,194,565	1,115,029	1,069,378
ACCUMULATED DEPRECIATION	1,776,154	2,638,903	4,005,964	6,489,523	7,685,564	8,795,063	10,156,226	11,419,594	12,913,441	14,161,945	15,738,668	17,933,234	19,048,263	20,117,640
Accum Depr on Additions	140,925	211,687	347,088	1,315,723	1,337,567	1,370,174	1,435,682	1,525,067	1,665,887	1,842,834	2,084,648	2,498,157	2,232,705	1,984,582
Numeric Month	10	11	12	1	2	3	4	5	6	7	8	9	10	11

KENTUCKY-AMERICAN WATER COMPAN' W/P 1-8
TAX BASIS WATER PROPERTY - DEPRECIA Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Depr FED

For the year 2015-2017

TWENTY-FIVE YEAR PROPERTY	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced	
WATER PROPERTY	$716,167	$2,715,988	$435,626	$590,462	$781,676	$1,009,839	$1,260,078	$1,426,133	$1,241,589	$2,787,845	$201,438	$8,796,457	$24,838,415	$61,558,627
BONUS DEPRECIATION	253,387	1,348,457	208,232	277,485	350,580	441,117	612,959	520,644	520,644	531,589	1,438,008	67,146	3,232,852	13,248,389
N.D.B. (LINE-8 @100%)	462,780	1,367,531	227,394	312,977	431,097	568,722	647,119	905,490	1,762,233	3,319,434	1,639,446	8,863,603	28,071,268	59,890,717
ACCUMULATED	11,774,405	13,141,935	13,369,329	13,682,306	14,113,402	14,682,124	15,329,243	16,234,732	17,996,966	21,316,399	22,955,846	31,819,449	59,890,717	
REGULAR DEPRECIATION	9,256	27,351	4,548	6,260	8,622	11,374	12,942	18,110	35,245	66,389	0	0	0	
ACCUMULATED DEPRECIATION	235,489	262,840	267,388	273,648	282,270	293,644	306,586	324,696	359,941	426,330	426,330	426,330	426,330	
SEVEN YEAR PROPERTY														
OFFICE FURN. & FIX.	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703	933,645
ACCUMULATED	213,117	318,703	318,703	442,960	442,960	442,960	574,405	574,405	574,405	614,942	614,942	614,942	933,645	
DEPRECIATION	0	15,088	0	17,756	0	0	18,783	0	0	5,793	0	0	45,543	
ACCUMULATED DEPRECIATION	30,455	45,543	45,543	63,299	63,299	63,299	82,082	82,082	82,082	87,875	87,875	87,875	133,418	
FIVE YEAR PROPERTY														
LIGHT TRUCKS	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
CARS	0	0	23,800	0	54,400	76,500	69,700	0	0	53,380	0	157,080	112,220	816,381
HEAVY TRUCKS	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N.D.B. (LINES 17-19 @100%)	0	0	70,000	0	160,000	225,000	205,000	0	0	157,000	0	462,000	330,060	2,401,120
ACCUMULATED	792,060	792,060	862,060	862,060	1,022,060	1,247,060	1,452,060	1,452,060	1,452,060	1,609,060	1,609,060	2,071,060	2,401,120	
DEPRECIATION	0	0	14,000	0	32,000	45,000	41,000	0	0	31,400	0	92,400	66,012	
ACCUMULATED DEPRECIATION	158,412	158,412	172,412	172,412	204,412	249,412	290,412	290,412	290,412	321,812	321,812	414,212	480,224	
THREE YEAR PROPERTY														
SOFTWARE	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264	5,238,107
ACCUMULATED	1,846,560	1,953,363	2,098,176	2,256,205	2,390,512	2,540,568	2,678,686	2,817,207	2,817,207	3,284,744	3,284,744	3,724,843	5,238,107	
DEPRECIATION	30,060	35,597	48,266	52,671	44,765	50,014	46,035	46,169	0	155,830	0	146,685	504,371	
ACCUMULATED DEPRECIATION	615,459	651,056	699,322	751,993	796,758	846,772	892,807	938,976	938,976	1,094,806	1,094,806	1,241,491	1,745,862	
REAL PROPERTY														
BUILDINGS	82,000	34,400	6,000	27,028	43,000	102,000	354,000	279,000	80,000	184,000	0	545,554	7,086,933	23,199,935
ACCUMULATED	14,458,020	14,492,420	14,498,420	14,525,448	14,568,448	14,670,448	15,024,448	15,303,448	15,383,448	15,567,448	15,567,448	16,113,002	23,199,935	
DEPRECIATION	2,018	773	122	492	690	1,419	4,167	2,687	942	1,772	0	1,751	7,583	
ACCUMULATED DEPRECIATION	142,765	143,538	143,660	144,152	144,842	146,261	150,428	153,115	154,057	155,829	155,829	157,580	165,163	
TOTAL ACCUM. DEPR.	1,182,580	1,261,389	1,328,325	1,405,504	1,491,581	1,599,388	1,722,315	1,789,281	1,825,468	2,086,652	2,086,652	2,327,488	2,950,997	
LESS: PROV. YEAR TO DATE	1,637,493	0	1,261,389	1,266,967	1,279,561	1,300,763	1,333,944	1,382,490	1,440,603	1,504,747	1,621,128	1,737,509	1,934,169	
SUBTOTAL	-454,913	1,261,389	66,936	138,537	212,020	298,625	388,371	406,791	384,865	581,905	465,524	589,979	1,016,828	
REMAINING PERIODS	2	1	12	11	10	9	8	7	6	5	4	3	2	
MONTHLY PROV.	-227,457	1,261,389	5,578	12,594	21,202	33,181	48,546	58,113	64,144	116,381	116,381	196,660	508,414	4,199,708
ON CURRENT ADDITIONS														
													Total Tax Basis Additions	91,663,524
DEPRECIATION ON PROPERTY														
2014&Prior UPIS Projected	956,748	956,748	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	25,255,128
Current Year Regular Depreciation	-227,457	1,261,389	5,578	12,594	21,202	33,181	48,546	58,113	64,144	116,381	116,381	196,660	508,414	4,199,708
Current Year Bonus Depreciation	253,387	1,348,457	208,232	277,485	350,580	441,117	612,959	520,644	520,644	531,589	1,438,008	67,146	3,232,852	13,248,389
Year 2 & 3 Depreciation	59,296	59,296	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	2,699,637
TOTAL DEPRECIATION	1,041,974	3,625,890	1,235,165	1,311,434	1,393,137	1,495,653	1,682,861	1,600,112	1,606,143	1,669,325	2,575,744	1,285,161	4,762,621	45,402,861
ACCUMULATED DEPRECIATION	21,159,614	24,785,504	26,020,669	27,332,103	28,725,240	30,220,893	31,903,754	33,503,866	35,110,010	36,779,335	39,355,079	40,640,240	45,402,861	
Accum Depr on Additions	1,757,125	3,018,514	3,024,092	3,036,686	3,057,888	3,091,069	3,139,615	3,197,728	3,261,872	3,378,253	3,494,634	3,691,294	4,199,708	
Numeric Month	12	1	2	3	4	5	6	7	8	9	10	11	12	

KENTUCKY-AMERICAN WATER COMPANY **W/P 1-8**

TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - FEDERAL Years 2 & 3 **Taxes\[Deferred Taxes 2015-2017.xlsx]Yrs 2 and 3 FED**

	2015 UPIS Additions		2016 UPIS Additions	
	2016	2017	2017	2018
	2nd Year	3rd Year	2nd Year	3rd Year
TWENTY YEAR PROPERTY				
WATER PROPERTY				
UPIS Additions	$4,933,766	$4,933,766	$14,281,389	$14,281,389
Depreciation Rate	4.000%	4.000%	4.000%	4.000%
Tax Dep Expense	$197,351	$197,351	$571,256	$571,256
SEVEN YEAR PROPERTY				
OFFICE FURN. & FIX.				
UPIS Additions	$102,453	$102,453	$340,507	$340,507
Depreciation Rate	24.490%	17.490%	24.490%	17.490%
Tax Dep Expense	$25,091	$17,919	$83,390	$59,555
FIVE YEAR PROPERTY				
LIGHT TRUCKS				
CARS				
HEAVY TRUCKS				
OFFICE EQUIPMENT				
COMPUTER EQUIPMENT				
UPIS Additions	$792,060	$792,060	$70,000	$70,000
Depreciation Rate	32.000%	19.200%	32.000%	19.200%
Tax Dep Expense	$253,459	$152,076	$22,400	$13,440
THREE YEAR PROPERTY				
Software				
UPIS Additions	$660,673	$660,673	$1,595,532	$1,595,532
Depreciation Rate	33.330%	33.330%	33.330%	33.330%
Tax Dep Expense	$220,202	$220,202	$531,791	$531,791
REAL PROPERTY				
BUILDINGS				
UPIS Additions	$602,554	$602,554	$13,922,894	$13,922,894
Depreciation Rate	2.564%	2.564%	2.564%	2.564%
Tax Dep Expense	$15,449	$15,449	$356,983	$356,983
Annual Depreciation	$711,552	$602,997	$1,565,820	$1,533,025
Monthly Depreciation	$59,296	$50,250	$130,485	$127,752

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - State

For the year 2015-2017

TWENTY-FIVE YEAR PROPERTY	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
WATER PROPERTY	2,009,260	1,040,324	597,420	752,922	209,548	324,293	935,182	778,405	1,039,607	1,044,950	1,027,950	3,079,039	1,036,579	881,435
BONUS DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N.D.B. (LINE-8 @100%)	2,009,260	1,040,324	597,420	752,922	209,548	324,293	935,182	778,405	1,039,607	1,044,950	1,027,950	3,079,039	1,036,579	881,435
ACCUMULATED	2,009,260	3,049,583	3,647,003	4,399,925	4,609,473	4,933,766	5,868,948	6,647,353	7,686,960	8,731,910	9,759,860	12,838,899	13,875,478	14,756,914
REGULAR DEPRECIATION	40,185	20,806	11,948	15,058	4,191	6,486	18,704	15,568	20,792	20,899	20,559	61,581	20,732	17,629
ACCUMULATED DEPRECIATION	40,185	60,991	72,939	87,997	92,188	98,674	117,378	132,946	153,738	174,637	195,196	256,777	277,509	295,138

SEVEN YEAR PROPERTY														
OFFICE FURN. & FIX.	0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0
N.D.B. (LINES 17-19 @100%)	0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0
ACCUMULATED	0	0	0	0	0	102,453	102,453	102,453	213,117	213,117	213,117	213,117	213,117	213,117
DEPRECIATION	0	0	0	0	0	14,641	0	0	15,814	0	0	0	0	0
ACCUMULATED DEPRECIATION	0	0	0	0	0	14,641	14,641	14,641	30,455	30,455	30,455	30,455	30,455	30,455

FIVE YEAR PROPERTY														
LIGHT TRUCKS	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0
CARS	17,170	27,710	0	112,200	112,220	0	0	0	0	0	0	0	0	0
HEAVY TRUCKS	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0
OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPRECIATION														
N.D.B. (LINES 17-19 @100%)	50,500	81,500	0	330,000	330,060	0	0	0	0	0	0	0	0	0
ACCUMULATED	50,500	132,000	132,000	462,000	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060
DEPRECIATION	10,100	16,300	0	66,000	66,012	0	0	0	0	0	0	0	0	0
ACCUMULATED DEPRECIATION	10,100	26,400	26,400	92,400	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412

THREE YEAR PROPERTY														
SOFTWARE	59,213	256,025	50,865	73,996	110,389	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875
BONUS DEPRECIATION														
N.D.B. (LINES 17-19 @100%)	59,213	256,025	50,865	73,996	110,389	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875
ACCUMULATED	59,213	315,238	366,103	440,099	550,488	660,673	766,650	896,218	1,025,407	1,180,436	1,346,067	1,486,029	1,635,495	1,756,370
DEPRECIATION	19,736	85,333	16,953	24,663	36,793	36,725	35,322	43,185	43,059	51,671	55,205	46,649	49,817	40,288
ACCUMULATED DEPRECIATION	19,736	105,069	122,022	146,685	183,478	220,203	255,525	298,710	341,769	393,440	448,645	495,294	545,111	585,399

REAL PROPERTY														
BUILDINGS	109,840	109,840	103,590	222,283	7,000	50,000	60,000	98,000	133,400	13,074,717	127,350	100,000	90,000	90,000
ACCUMULATED	109,840	219,681	323,271	545,554	552,554	602,554	662,554	760,554	893,954	13,968,670	14,096,020	14,196,020	14,286,020	14,376,020
DEPRECIATION	353	118	2,549	4,995	142	910	963	1,363	1,570	125,910	954	535	289	96
ACCUMULATED DEPRECIATION	353	471	3,020	8,015	8,157	9,067	10,030	11,393	12,963	138,873	139,827	140,362	140,651	140,747

TOTAL ACCUM. DEPR.	70,374	192,931	224,381	335,097	442,235	500,997	555,986	616,102	697,337	895,817	972,535	1,081,300	1,152,138	1,210,151
LESS: PROV. YEAR TO DATE	0	17,594	76,039	0	335,097	344,025	358,295	378,064	404,513	441,116	506,073	583,817	683,314	800,520
SUBTOTAL	70,374	175,338	148,342	335,097	107,138	156,972	197,691	238,038	292,824	454,701	466,462	497,483	468,824	409,631
REMAINING PERIODS	4	3	2	1	12	11	10	9	8	7	6	5	4	3
MONTHLY PROV.	17,594	58,446	74,171	335,097	8,928	14,270	19,769	26,449	36,603	64,957	77,744	99,497	117,206	136,544
ON CURRENT ADDITIONS														

DEPRECIATION ON PROPERTY														
2014&Prior UPIS Projected	1,131,833	1,131,833	1,131,833	1,131,833	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898
Current Year Regular Depreciation	17,594	58,446	74,171	335,097	8,928	14,270	19,769	26,449	36,603	64,957	77,744	99,497	117,206	136,544
Current Year Bonus Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Year 2 & 3 Depreciation	0	0	0	0	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296
TOTAL DEPRECIATION	1,149,427	1,190,279	1,206,004	1,466,930	1,166,122	1,171,464	1,176,963	1,183,642	1,193,796	1,222,151	1,234,937	1,256,690	1,274,400	1,293,737
ACCUMULATED DEPRECIATION	1,149,427	2,339,706	3,545,710	5,012,641	6,178,762	7,350,226	8,527,188	9,710,831	10,904,627	12,126,778	13,361,715	14,618,405	15,892,805	17,186,542

Accum Depr on Additions	17,594	76,039	150,210	485,307	494,235	508,506	528,275	554,723	591,326	656,283	734,027	833,524	950,730	1,087,274
Numeric Month	10	11	12	1	2	3	4	5	6	7	8	9	10	11

CHECK ADDS **8,192,665**

KENTUCKY-AMERICAN WATER COMPAN' W/P 1-8
TAX BASIS WATER PROPERTY - DEPRECIA Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Depr STATE

For the year 2015-2017

TWENTY-FIVE YEAR PROPERTY	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced	
WATER PROPERTY	716,167	2,715,988	435,626	590,462	781,676	1,009,839	1,260,078	1,426,133	1,241,589	2,787,845	201,438	8,796,457	24,838,415	61,558,627
BONUS DEPRECIATION	0	0	0	0	0	0	0	0	520,644	531,589	1,438,008	67,146	3,232,852	5,790,239
N.D.B. (LINE-8 @100%)	716,167	2,715,988	435,626	590,462	781,676	1,009,839	1,260,078	1,426,133	1,762,233	3,319,434	1,639,446	8,863,603	28,071,268	67,348,866
ACCUMULATED	15,473,080	18,189,068	18,624,694	19,215,155	19,996,831	21,006,671	22,266,748	23,692,882	25,455,115	28,774,549	30,413,995	39,277,599	67,348,866	
REGULAR DEPRECIATION	14,323	54,320	8,713	11,809	15,634	20,197	25,202	28,523	35,245	66,389	0	0	0	
ACCUMULATED DEPRECIATION	309,461	363,781	372,494	384,303	399,937	420,134	445,336	473,859	509,104	575,493	575,493	575,493	575,493	
SEVEN YEAR PROPERTY														
OFFICE FURN. & FIX.	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703	933,645
N.D.B. (LINES 17-19 @100%)	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703	933,645
ACCUMULATED	213,117	318,703	318,703	442,960	442,960	442,960	574,405	574,405	574,405	614,942	614,942	614,942	933,645	
DEPRECIATION	0	15,088	0	17,756	0	0	18,783	0	0	5,793	0	0	45,543	
ACCUMULATED DEPRECIATION	30,455	45,543	45,543	63,299	63,299	63,299	82,082	82,082	82,082	87,875	87,875	87,875	133,418	
FIVE YEAR PROPERTY														
LIGHT TRUCKS	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
CARS	0	0	23,800	0	54,400	76,500	69,700	0	0	53,380	0	157,080	112,220	816,381
HEAVY TRUCKS	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPRECIATION														0
N.D.B. (LINES 17-19 @100%)	0	0	70,000	0	160,000	225,000	205,000	0	0	157,000	0	462,000	330,060	2,401,120
ACCUMULATED	792,060	792,060	862,060	862,060	1,022,060	1,247,060	1,452,060	1,452,060	1,452,060	1,609,060	1,609,060	2,071,060	2,401,120	
DEPRECIATION	0	0	14,000	0	32,000	45,000	41,000	0	0	31,400	0	92,400	66,012	
ACCUMULATED DEPRECIATION	158,412	158,412	172,412	172,412	204,412	249,412	290,412	290,412	290,412	321,812	321,812	414,212	480,224	
THREE YEAR PROPERTY														
SOFTWARE	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264	5,238,107
BONUS DEPRECIATION														0
N.D.B. (LINES 17-19 @100%)	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264	5,238,107
ACCUMULATED	1,846,560	1,953,363	2,098,176	2,256,205	2,390,512	2,540,568	2,678,686	2,817,207	2,817,207	3,284,744	3,284,744	3,724,843	5,238,107	
DEPRECIATION	30,060	35,597	48,266	52,671	44,765	50,014	46,035	46,169	0	155,830	0	146,685	504,371	
ACCUMULATED DEPRECIATION	615,459	651,056	699,322	751,993	796,758	846,772	892,807	938,976	938,976	1,094,806	1,094,806	1,241,491	1,745,862	
REAL PROPERTY														
BUILDINGS	82,000	34,400	6,000	27,028	43,000	102,000	354,000	279,000	80,000	184,000	0	545,554	7,086,933	23,199,935
ACCUMULATED	14,458,020	14,492,420	14,498,420	14,525,448	14,568,448	14,670,448	15,024,448	15,303,448	15,383,448	15,567,448	15,567,448	16,113,002	23,199,935	
DEPRECIATION	2,018	773	122	492	690	1,419	4,167	2,687	942	1,772	0	1,751	7,583	
ACCUMULATED DEPRECIATION	142,765	143,538	143,660	144,152	144,842	146,261	150,428	153,115	154,057	155,829	155,829	157,580	165,163	
TOTAL ACCUM. DEPR.	1,256,552	1,362,330	1,433,431	1,516,159	1,609,248	1,725,878	1,861,065	1,938,444	1,974,631	2,235,815	2,235,815	2,476,651	3,100,160	
LESS: PROV. YEAR TO DATE	937,063	0	1,362,330	1,368,255	1,381,701	1,404,456	1,440,169	1,492,781	1,556,447	1,626,145	1,748,079	1,870,013	2,072,225	
SUBTOTAL	319,489	1,362,330	71,101	147,904	227,547	321,422	420,896	445,663	418,184	609,670	487,736	606,638	1,027,935	
REMAINING PERIODS	2	1	12	11	10	9	8	7	6	5	4	3	2	
MONTHLY PROV.	159,744	1,362,330	5,925	13,446	22,755	35,714	52,612	63,666	69,697	121,934	121,934	202,213	513,967	3,833,211
ON CURRENT ADDITIONS														
												Total Tax Basis Additions		99,121,673
DEPRECIATION ON PROPERTY														
2014&Prior UPIS Projected	1,097,898	1,097,898	967,679	967,679	967,679	967,679	967,679	967,679	967,679	967,679	967,679	967,679	967,679	28,346,567
Current Year Regular Depreciation	159,744	1,362,330	5,925	13,446	22,755	35,714	52,612	63,666	69,697	121,934	121,934	202,213	513,967	3,833,211
Current Year Bonus Depreciation	0	0	0	0	0	0	0	0	0	0	0	0		0
Year 2 & 3 Depreciation	59,296	59,296	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	2,699,637
TOTAL DEPRECIATION	1,316,938	2,519,524	1,154,339	1,161,859	1,171,168	1,184,127	1,201,025	1,212,080	1,218,111	1,270,348	1,270,348	1,350,626	1,662,381	34,879,414
ACCUMULATED DEPRECIATION	18,503,480	21,023,003	22,177,342	23,339,201	24,510,369	25,694,496	26,895,522	28,107,602	29,325,712	30,596,060	31,866,407	33,217,034	34,879,414	
Accum Depr on Additions	1,247,018	2,609,348	2,615,273	2,628,719	2,651,473	2,687,187	2,739,799	2,803,465	2,873,162	2,995,097	3,117,031	3,319,243	3,833,211	
Numeric Month	12	1	2	3	4	5	6	7	8	9	10	11	12	

CHECK ADDS **30,228,147** **CHECK ADDS** **54,910,623**

KENTUCKY-AMERICAN WATER COMPANY **W/P 1-8**

TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - STATE Years 2 & 3 **Taxes\[Deferred Taxes 2015-2017.xlsx]Yrs 2 and 3 STATE**

	2015 UPIS Additions		2016 UPIS Additions	
	2016	2017	2017	2018
	2nd Year	3rd Year	2nd Year	3rd Year
TWENTY YEAR PROPERTY				
WATER PROPERTY				
UPIS Additions	$4,933,766	$4,933,766	$14,281,389	$14,281,389
Depreciation Rate	4.000%	4.000%	4.000%	4.000%
Tax Dep Expense	$197,351	$197,351	$571,256	$571,256
SEVEN YEAR PROPERTY				
OFFICE FURN. & FIX.				
UPIS Additions	$102,453	$102,453	$340,507	$340,507
Depreciation Rate	24.490%	17.490%	24.490%	17.490%
Tax Dep Expense	$25,091	$17,919	$83,390	$59,555
FIVE YEAR PROPERTY				
LIGHT TRUCKS				
CARS				
HEAVY TRUCKS				
OFFICE EQUIPMENT				
COMPUTER EQUIPMENT				
UPIS Additions	$792,060	$792,060	$70,000	$70,000
Depreciation Rate	32.000%	19.200%	32.000%	19.200%
Tax Dep Expense	$253,459	$152,076	$22,400	$13,440
THREE YEAR PROPERTY				
Software				
UPIS Additions	$660,673	$660,673	$1,595,532	$1,595,532
Depreciation Rate	33.330%	33.330%	33.330%	33.330%
Tax Dep Expense	$220,202	$220,202	$531,791	$531,791
REAL PROPERTY				
BUILDINGS				
UPIS Additions	$602,554	$602,554	$13,922,894	$13,922,894
Depreciation Rate	2.564%	2.564%	2.564%	2.564%
Tax Dep Expense	$15,449	$15,449	$356,983	$356,983
Annual Depreciation	$711,552	$602,997	$1,565,820	$1,533,025
Monthly Depreciation	$59,296	$50,250	$130,485	$127,752

COMPANY: KENTUCKY-AMERICAN WATER COMPANY **W/P 1-8**
Tax Depreciation Rates **Taxes\[Deferred Taxes 2015-2017.xlsx]Depr Rates**
Half Year Convention

Year 1	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
25 Yr Water Property	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.461%	2.247%	2.033%	1.819%	1.605%	1.391%	1.177%	0.963%	0.749%	0.535%	0.321%	0.107%

Year 2												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
7 Year Property	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%
5 Year Property	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%

Year 3												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
7 Year Property	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%
5 Year Property	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%

Workpaper #: **W/P 1-8**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Notes**

Notes:

A Consistent with prior rate cases, the Company used SFAS 109 in recording deferred income taxes. The sum of deferred taxes also includes amortization of deferred regulatory tax assets and liabilities. Deferred income tax provision is shown in total and also recognizes the regulatory assets and liabilities that will be recovered in rates in future years, consistent with SFAS 109.

Workpaper #: **W/P - 1-9**
Excel Reference: **O&M\[Def ITC Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Deferred Investment Tax Credits
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$38,059		$38,059	
2					
3					
4	**Adjustments:**				
5	Description		(10,203)		
6					
7					
8	**Total Adjustments:**		($10,203)	($10,203)	Schedule D-2.4
9					
10					
11	**Forecasted Year at Present Rates**			$27,856	
12					

Workpaper #: **W/P - 1-9**
Excel Reference: **O&M\[Def ITC Exhibit.xlsx]Def ITC Workpaper**

Account #: 25510100

Month	SAP 25510100 Amount		
		End of Base Period	$ 38,059
Oct-15	$41,885	End of Forecasted Period	27,856
Nov-15	41,247		
Dec-15	40,610	Average for Forecasted Period	31,363
Jan-16	39,972		
Feb-16	39,334		
Mar-16	38,697		
Apr-16	38,059		
May-16	37,421		
Jun-16	36,784		
Jul-16	36,146		
Aug-16	35,508		
Sep-16	34,871		
Oct-16	34,233		
Nov-16	33,595		
Dec-16	32,958		
Jan-17	32,320		
Feb-17	31,682		
Mar-17	31,045		
Apr-17	30,407		
May-17	29,769		
Jun-17	29,132		
Jul-17	28,494		
Aug-17	27,856		
Sep-17	27,219		

W/P - 1-10

Kentucky American Water Company
Case No. 2015-00348
Pro Forma Adjustment of Deferred Maintenance
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 04/30/2016	Adjustments	Reference	Forecast Year at 08/31/2017
1	**Base Year for the 12 Months Ended 04/30/2016**	$7,212,746			$7,212,746
2					
3					
4	**Adjustments:**				
5	Amortization		(800,236)	Workpaper 1 - 10	
7	Adjustment due to 13 month average of deferred maintenance		3,127,464		
8					
9	**Total Adjustments:**		$2,327,228		2,327,228
10					
11					
12	**Forecasted Year at Present Rates**				$9,539,974
13					

CALCULATION OF AVERAGE RATE BASE ELEMENTS
DEFERRED MAINTENANCE
Case No. 2015-00418

		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Work Order No.		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
WBS		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Completion Date										
Starting Date		Dec-2000	Dec-2000	Dec-2000	Dec-2000	Feb-2005	Feb-2005	Feb-2005	Oct-2010	Oct-2010
Ending Date		Nov-2015	Nov-2015	Nov-2015	Nov-2015	Jan-2020	Jan-2020	Jan-2020	Sep-2025	Sep-2025
Amort. Period		180	180	180	180	180	180	180	180	180
Total Cost		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Amort. Amount		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Last Month Amort		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
May-2015	Unamort.Bal.	$ 8,815.56	$ 10,805.94	$ 2,499.96	$ 1,656.78	$ 21,404.88	$ 8,312.64	$ 10,638.32	$ 374,476.28	$ 652,284.64
Jun-2015	Amort. Exp.	(1,469.26)	(1,800.99)	(416.66)	(276.13)	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jun-2015	Unamort.Bal.	$ 7,346.30	$ 9,004.95	$ 2,083.30	$ 1,380.65	$ 21,022.65	$ 8,164.20	$ 10,448.35	$ 371,456.31	$ 647,024.28
Jul-2015	Amort. Exp.	(1,469.26)	(1,800.99)	(416.66)	(276.13)	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jul-2015	Unamort.Bal.	$ 5,877.04	$ 7,203.96	$ 1,666.64	$ 1,104.52	$ 20,640.42	$ 8,015.76	$ 10,258.38	$ 368,436.34	$ 641,763.92
Aug-2015	Amort. Exp.	(1,469.26)	(1,800.99)	(416.66)	(276.13)	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Aug-2015	Unamort.Bal.	$ 4,407.78	$ 5,402.97	$ 1,249.98	$ 828.39	$ 20,258.19	$ 7,867.32	$ 10,068.41	$ 365,416.37	$ 636,503.56
Sep-2015	Amort. Exp.	(1,469.26)	(1,800.99)	(416.66)	(276.13)	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Sep-2015	Unamort.Bal.	$ 2,938.52	$ 3,601.98	$ 833.32	$ 552.26	$ 19,875.96	$ 7,718.88	$ 9,878.44	$ 362,396.40	$ 631,243.20
Oct-2015	Amort. Exp.	(1,469.26)	(1,800.99)	(416.66)	(276.13)	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Oct-2015	Unamort.Bal.	$ 1,469.26	$ 1,800.99	$ 416.66	$ 276.13	$ 19,493.73	$ 7,570.44	$ 9,688.47	$ 359,376.43	$ 625,982.84
Nov-2015	Amort. Exp.	(1,469.26)	(1,800.99)	(416.66)	(276.13)	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Nov-2015	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 19,111.50	$ 7,422.00	$ 9,498.50	$ 356,356.46	$ 620,722.48
Dec-2015	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Dec-2015	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 18,729.27	$ 7,273.56	$ 9,308.53	$ 353,336.49	$ 615,462.12
Jan-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jan-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 18,347.04	$ 7,125.12	$ 9,118.56	$ 350,316.52	$ 610,201.76
Feb-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Feb-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 17,964.81	$ 6,976.68	$ 8,928.59	$ 347,296.55	$ 604,941.40
Mar-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Mar-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 17,582.58	$ 6,828.24	$ 8,738.62	$ 344,276.58	$ 599,681.04
Apr-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Apr-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 17,200.35	$ 6,679.80	$ 8,548.65	$ 341,256.61	$ 594,420.68
May-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
May-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 16,818.12	$ 6,531.36	$ 8,358.68	$ 338,236.64	$ 589,160.32
Jun-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jun-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 16,435.89	$ 6,382.92	$ 8,168.71	$ 335,216.67	$ 583,899.96
Jul-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jul-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 16,053.66	$ 6,234.48	$ 7,978.74	$ 332,196.70	$ 578,639.60
Aug-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Aug-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 15,671.43	$ 6,086.04	$ 7,788.77	$ 329,176.73	$ 573,379.24
Sep-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Sep-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 15,289.20	$ 5,937.60	$ 7,598.80	$ 326,156.76	$ 568,118.88
Oct-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Oct-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 14,906.97	$ 5,789.16	$ 7,408.83	$ 323,136.79	$ 562,858.52
Nov-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Nov-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 14,524.74	$ 5,640.72	$ 7,218.86	$ 320,116.82	$ 557,598.16
Dec-2016	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Dec-2016	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 14,142.51	$ 5,492.28	$ 7,028.89	$ 317,096.85	$ 552,337.80
Jan-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jan-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 13,760.28	$ 5,343.84	$ 6,838.92	$ 314,076.88	$ 547,077.44
Feb-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Feb-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 13,378.05	$ 5,195.40	$ 6,648.95	$ 311,056.91	$ 541,817.08
Mar-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Mar-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 12,995.82	$ 5,046.96	$ 6,458.98	$ 308,036.94	$ 536,556.72
Apr-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Apr-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 12,613.59	$ 4,898.52	$ 6,269.01	$ 305,016.97	$ 531,296.36
May-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
May-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 12,231.36	$ 4,750.08	$ 6,079.04	$ 301,997.00	$ 526,036.00
Jun-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jun-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 11,849.13	$ 4,601.64	$ 5,889.07	$ 298,977.03	$ 520,775.64
Jul-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Jul-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 11,466.90	$ 4,453.20	$ 5,699.10	$ 295,957.06	$ 515,515.28
Aug-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Aug-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 11,084.67	$ 4,304.76	$ 5,509.13	$ 292,937.09	$ 510,254.92
Sep-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)
Sep-2017	Unamort.Bal.	$ -	$ -	$ -	$ -	$ 10,702.44	$ 4,156.32	$ 5,319.16	$ 289,917.12	$ 504,994.56
Oct-2017	Amort. Exp.	0.00	0.00	0.00	0.00	(382.23)	(148.44)	(189.97)	(3,019.97)	(5,260.36)

		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Work Order No.		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
WBS		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Completion Date											
Starting Date		[illegible]	[illegible]	[illegible]	Apr-2012	Nov-2011	Aug-2013	[illegible]	Jul-2016	Jul-2016	Jul-2016
Ending Date			[illegible]	[illegible]	Mar-2027	Oct-2026	Jul-2028	[illegible]	Jun-2031	Jun-2031	Jun-2031
Amort. Period		180	180	180	180	180	180	180	180	180	180
Total Cost		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Amort. Amount		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Last Month Amort		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
May-2015	Unamort.Bal.	$ 45,346.56	$ 55,760.31	$ 201,483.90	$ 565,934.01	$ 523,749.66	$ 367,049.45	$ 799,092.20	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Jun-2015	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Jun-2015	Unamort.Bal.	$ 44,536.80	$ 55,140.75	$ 199,245.19	$ 561,788.79	$ 520,147.09	$ 364,726.35	$ 794,034.65	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Jul-2015	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Jul-2015	Unamort.Bal.	$ 43,727.04	$ 54,521.19	$ 197,006.48	$ 557,643.57	$ 516,544.52	$ 362,403.25	$ 788,977.11	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Aug-2015	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Aug-2015	Unamort.Bal.	$ 42,917.28	$ 53,901.63	$ 194,767.77	$ 553,498.35	$ 512,941.95	$ 360,080.16	$ 783,919.56	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Sep-2015	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Sep-2015	Unamort.Bal.	$ 42,107.52	$ 53,282.06	$ 192,529.06	$ 549,353.13	$ 509,339.39	$ 357,757.06	$ 778,862.02	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Oct-2015	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Oct-2015	Unamort.Bal.	$ 41,297.76	$ 52,662.50	$ 190,290.35	$ 545,207.91	$ 505,736.82	$ 355,433.96	$ 773,804.47	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Nov-2015	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Nov-2015	Unamort.Bal.	$ 40,488.00	$ 52,042.94	$ 188,051.64	$ 541,062.69	$ 502,134.25	$ 353,110.86	$ 768,746.92	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Dec-2015	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Dec-2015	Unamort.Bal.	$ 39,678.24	$ 51,423.38	$ 185,812.93	$ 536,917.47	$ 498,531.68	$ 350,787.76	$ 763,689.38	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Jan-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Jan-2016	Unamort.Bal.	$ 38,868.48	$ 50,803.81	$ 183,574.22	$ 532,772.25	$ 494,929.12	$ 348,464.67	$ 758,631.83	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Feb-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Feb-2016	Unamort.Bal.	$ 38,058.72	$ 50,184.25	$ 181,335.51	$ 528,627.03	$ 491,326.55	$ 346,141.57	$ 753,574.29	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Mar-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Mar-2016	Unamort.Bal.	$ 37,248.96	$ 49,564.69	$ 179,096.80	$ 524,481.81	$ 487,723.98	$ 343,818.47	$ 748,516.74	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Apr-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Apr-2016	Unamort.Bal.	$ 36,439.20	$ 48,945.13	$ 176,858.09	$ 520,336.59	$ 484,121.41	$ 341,495.37	$ 743,459.20	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
May-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
May-2016	Unamort.Bal.	$ 35,629.44	$ 48,325.56	$ 174,619.38	$ 516,191.37	$ 480,518.84	$ 339,172.28	$ 738,401.65	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Jun-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)			
Jun-2016	Unamort.Bal.	$ 34,819.68	$ 47,706.00	$ 172,380.67	$ 512,046.15	$ 476,916.28	$ 336,849.18	$ 733,344.11	$ 809,382.37	$ 326,356.74	$ 1,100,431.70
Jul-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Jul-2016	Unamort.Bal.	$ 34,009.92	$ 47,086.44	$ 170,141.96	$ 507,900.93	$ 473,313.71	$ 334,526.08	$ 728,286.56	$ 804,885.80	$ 324,543.65	$ 1,094,318.19
Aug-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Aug-2016	Unamort.Bal.	$ 33,200.16	$ 46,466.87	$ 167,903.25	$ 503,755.71	$ 469,711.14	$ 332,202.98	$ 723,229.01	$ 800,389.23	$ 322,730.55	$ 1,088,204.68
Sep-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Sep-2016	Unamort.Bal.	$ 32,390.40	$ 45,847.31	$ 165,664.54	$ 499,610.49	$ 466,108.57	$ 329,879.88	$ 718,171.47	$ 795,892.66	$ 320,917.46	$ 1,082,091.17
Oct-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Oct-2016	Unamort.Bal.	$ 31,580.64	$ 45,227.75	$ 163,425.83	$ 495,465.27	$ 462,506.01	$ 327,556.79	$ 713,113.92	$ 791,396.10	$ 319,104.37	$ 1,075,977.66
Nov-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Nov-2016	Unamort.Bal.	$ 30,770.88	$ 44,608.19	$ 161,187.12	$ 491,320.05	$ 458,903.44	$ 325,233.69	$ 708,056.38	$ 786,899.53	$ 317,291.28	$ 1,069,864.15
Dec-2016	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Dec-2016	Unamort.Bal.	$ 29,961.12	$ 43,988.62	$ 158,948.41	$ 487,174.83	$ 455,300.87	$ 322,910.59	$ 702,998.83	$ 782,402.96	$ 315,478.18	$ 1,063,750.64
Jan-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Jan-2017	Unamort.Bal.	$ 29,151.36	$ 43,369.06	$ 156,709.70	$ 483,029.61	$ 451,698.30	$ 320,587.49	$ 697,941.29	$ 777,906.39	$ 313,665.09	$ 1,057,637.13
Feb-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Feb-2017	Unamort.Bal.	$ 28,341.60	$ 42,749.50	$ 154,470.99	$ 478,884.39	$ 448,095.74	$ 318,264.40	$ 692,883.74	$ 773,409.82	$ 311,852.00	$ 1,051,523.62
Mar-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Mar-2017	Unamort.Bal.	$ 27,531.84	$ 42,129.94	$ 152,232.28	$ 474,739.17	$ 444,493.17	$ 315,941.30	$ 687,826.20	$ 768,913.25	$ 310,038.90	$ 1,045,410.12
Apr-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Apr-2017	Unamort.Bal.	$ 26,722.08	$ 41,510.37	$ 149,993.57	$ 470,593.95	$ 440,890.60	$ 313,618.20	$ 682,768.65	$ 764,416.68	$ 308,225.81	$ 1,039,296.61
May-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
May-2017	Unamort.Bal.	$ 25,912.32	$ 40,890.81	$ 147,754.86	$ 466,448.73	$ 437,288.03	$ 311,295.10	$ 677,711.10	$ 759,920.11	$ 306,412.72	$ 1,033,183.10
Jun-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Jun-2017	Unamort.Bal.	$ 25,102.56	$ 40,271.25	$ 145,516.15	$ 462,303.51	$ 433,685.46	$ 308,972.00	$ 672,653.56	$ 755,423.55	$ 304,599.62	$ 1,027,069.59
Jul-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Jul-2017	Unamort.Bal.	$ 24,292.80	$ 39,651.69	$ 143,277.44	$ 458,158.29	$ 430,082.90	$ 306,648.91	$ 667,596.01	$ 750,926.98	$ 302,786.53	$ 1,020,956.08
Aug-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Aug-2017	Unamort.Bal.	$ 23,483.04	$ 39,032.12	$ 141,038.73	$ 454,013.07	$ 426,480.33	$ 304,325.81	$ 662,538.47	$ 746,430.41	$ 300,973.44	$ 1,014,842.57
Sep-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)
Sep-2017	Unamort.Bal.	$ 22,673.28	$ 38,412.56	$ 138,800.02	$ 449,867.85	$ 422,877.76	$ 302,002.71	$ 657,480.92	$ 741,933.84	$ 299,160.35	$ 1,008,729.06
Oct-2017	Amort. Exp.	(809.76)	(619.56)	(2,238.71)	(4,145.22)	(3,602.57)	(2,323.10)	(5,057.55)	(4,496.57)	(1,813.09)	(6,113.51)

CALCULATION OF AVERAGE RATE BASE ELEMEN
DEFERRED MAINTENANCE
Case No. 2015-00418

Work Order No. WBS Completion Date Starting Date Ending Date Amort. Period Total Cost Amort. Amount Last Month Amort		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Totals	Deferred State Income Taxes	Deferred Federal Income Taxes
May-2015	Unamort.Bal.	$ 385,023.79	$ 459,218.29	$ 835,866.06								$ 7,565,590.04	$ 453,935.40	$ 2,489,079.12
Jun-2015	Amort. Exp.	(2,291.81)	(2,817.29)									$ (36,869.57)	$ (2,212.17)	$ (12,130.09)
Jun-2015	Unamort.Bal.	$ 382,731.98	$ 456,401.00	$ 835,866.06								$ 7,528,720.46	$ 451,723.23	$ 2,476,949.03
Jul-2015	Amort. Exp.	(2,291.81)	(2,817.29)									$ (36,869.57)	$ (2,212.17)	$ (12,130.09)
Jul-2015	Unamort.Bal.	$ 380,440.17	$ 453,583.71	$ 835,866.06								$ 7,491,850.89	$ 449,511.05	$ 2,464,818.94
Aug-2015	Amort. Exp.	(2,291.81)	(2,817.29)									$ (36,869.57)	$ (2,212.17)	$ (12,130.09)
Aug-2015	Unamort.Bal.	$ 378,148.37	$ 450,766.42	$ 835,866.06								$ 7,454,981.32	$ 447,298.88	$ 2,452,688.85
Sep-2015	Amort. Exp.	(2,291.81)	(2,817.29)									$ (36,869.57)	$ (2,212.17)	$ (12,130.09)
Sep-2015	Unamort.Bal.	$ 375,856.56	$ 447,949.13	$ 835,866.06								$ 7,418,111.75	$ 445,086.70	$ 2,440,558.77
Oct-2015	Amort. Exp.	(2,291.81)	(2,817.29)									$ (36,869.57)	$ (2,212.17)	$ (12,130.09)
Oct-2015	Unamort.Bal.	$ 373,564.75	$ 445,131.84	$ 835,866.06								$ 7,381,242.18	$ 442,874.53	$ 2,428,428.68
Nov-2015	Amort. Exp.	(2,291.81)	(2,817.29)									$ (36,869.57)	$ (2,212.17)	$ (12,130.09)
Nov-2015	Unamort.Bal.	$ 371,272.94	$ 442,314.55	$ 835,866.06								$ 7,344,372.60	$ 440,662.36	$ 2,416,298.59
Dec-2015	Amort. Exp.	(2,291.81)	(2,817.29)									$ (32,906.53)	$ (1,974.39)	$ (10,826.25)
Dec-2015	Unamort.Bal.	$ 368,981.13	$ 439,497.26	$ 835,866.06								$ 7,311,466.07	$ 438,687.96	$ 2,405,472.34
Jan-2016	Amort. Exp.	(2,291.81)	(2,817.29)									$ (32,906.53)	$ (1,974.39)	$ (10,826.25)
Jan-2016	Unamort.Bal.	$ 366,689.32	$ 436,679.97	$ 835,866.06								$ 7,278,559.54	$ 436,713.57	$ 2,394,646.09
Feb-2016	Amort. Exp.	(2,291.81)	(2,817.29)									$ (32,906.53)	$ (1,974.39)	$ (10,826.25)
Feb-2016	Unamort.Bal.	$ 364,397.52	$ 433,862.68	$ 835,866.06								$ 7,245,653.01	$ 434,739.18	$ 2,383,819.84
Mar-2016	Amort. Exp.	(2,291.81)	(2,817.29)									$ (32,906.53)	$ (1,974.39)	$ (10,826.25)
Mar-2016	Unamort.Bal.	$ 362,105.71	$ 431,045.39	$ 835,866.06								$ 7,212,746.48	$ 432,764.79	$ 2,372,993.59
Apr-2016	Amort. Exp.	(2,291.81)	(2,817.29)									$ (32,906.53)	$ (1,974.39)	$ (10,826.25)
Apr-2016	Unamort.Bal.	$ 359,813.90	$ 428,228.10	$ 835,866.06	$ 800,000.00	$ 800,000.00	$ 700,000.00					$ 9,479,839.94	$ 568,790.40	$ 3,118,867.34
May-2016	Amort. Exp.	(2,291.81)	(2,817.29)									$ (32,906.53)	$ (1,974.39)	$ (10,826.25)
May-2016	Unamort.Bal.	$ 357,522.09	$ 425,410.81	$ 835,866.06	$ 800,000.00	$ 800,000.00	$ 700,000.00					$ 9,446,933.41	$ 566,816.00	$ 3,108,041.09
Jun-2016	Amort. Exp.	(2,291.81)	(2,817.29)									$ (32,906.53)	$ (1,974.39)	$ (10,826.25)
Jun-2016	Unamort.Bal.	$ 355,230.28	$ 422,593.52	$ 835,866.06	$ 800,000.00	$ 800,000.00	$ 700,000.00					$ 9,414,026.88	$ 564,841.61	$ 3,097,214.84
Jul-2016	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)					$ (62,751.18)	$ (3,765.07)	$ (20,645.14)
Jul-2016	Unamort.Bal.	$ 352,938.47	$ 419,776.23	$ 831,222.36	$ 795,555.56	$ 795,555.56	$ 696,111.11					$ 9,351,275.70	$ 561,076.54	$ 3,076,569.71
Aug-2016	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)					$ (62,751.18)	$ (3,765.07)	$ (20,645.14)
Aug-2016	Unamort.Bal.	$ 350,646.67	$ 416,958.94	$ 826,578.66	$ 791,111.11	$ 791,111.11	$ 692,222.22					$ 9,288,524.52	$ 557,311.47	$ 3,055,924.57
Sep-2016	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)					$ (62,751.18)	$ (3,765.07)	$ (20,645.14)
Sep-2016	Unamort.Bal.	$ 348,354.86	$ 414,141.65	$ 821,934.96	$ 786,666.67	$ 786,666.67	$ 688,333.33					$ 9,225,773.34	$ 553,546.40	$ 3,035,279.43
Oct-2016	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)					$ (62,751.18)	$ (3,765.07)	$ (20,645.14)
Oct-2016	Unamort.Bal.	$ 346,063.05	$ 411,324.36	$ 817,291.26	$ 782,222.22	$ 782,222.22	$ 684,444.44	$ 220,000.00				$ 9,383,022.15	$ 562,981.33	$ 3,087,014.29
Nov-2016	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)					$ (62,751.18)	$ (3,765.07)	$ (20,645.14)
Nov-2016	Unamort.Bal.	$ 343,771.24	$ 408,507.07	$ 812,647.56	$ 777,777.78	$ 777,777.78	$ 680,555.56	$ 220,000.00				$ 9,320,270.97	$ 559,216.26	$ 3,066,369.15
Dec-2016	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)				$ (63,973.40)	$ (3,838.40)	$ (21,047.25)
Dec-2016	Unamort.Bal.	$ 341,479.43	$ 405,689.78	$ 808,003.86	$ 773,333.33	$ 773,333.33	$ 676,666.67	$ 218,777.78				$ 9,256,297.57	$ 555,377.85	$ 3,045,321.90
Jan-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)				$ (63,973.40)	$ (3,838.40)	$ (21,047.25)
Jan-2017	Unamort.Bal.	$ 339,187.63	$ 402,872.49	$ 803,360.16	$ 768,888.89	$ 768,888.89	$ 672,777.78	$ 217,555.56				$ 9,192,324.17	$ 551,539.45	$ 3,024,274.65
Feb-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)				$ (63,973.40)	$ (3,838.40)	$ (21,047.25)
Feb-2017	Unamort.Bal.	$ 336,895.82	$ 400,055.20	$ 798,716.46	$ 764,444.44	$ 764,444.44	$ 668,888.89	$ 216,333.33				$ 9,128,350.76	$ 547,701.05	$ 3,003,227.40
Mar-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)				$ (63,973.40)	$ (3,838.40)	$ (21,047.25)
Mar-2017	Unamort.Bal.	$ 334,604.01	$ 397,237.91	$ 794,072.76	$ 760,000.00	$ 760,000.00	$ 665,000.00	$ 215,111.11	$ 650,000.00	$ 400,000.00		$ 10,114,377.36	$ 606,862.64	$ 3,327,630.15
Apr-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)	(3,611.11)	(2,222.22)		$ (69,806.74)	$ (4,188.40)	$ (22,966.42)
Apr-2017	Unamort.Bal.	$ 332,312.20	$ 394,420.62	$ 789,429.06	$ 755,555.56	$ 755,555.56	$ 661,111.11	$ 213,888.89	$ 646,388.89	$ 397,777.78		$ 10,044,570.62	$ 602,674.24	$ 3,304,663.73
May-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)	(3,611.11)	(2,222.22)		$ (69,806.74)	$ (4,188.40)	$ (22,966.42)
May-2017	Unamort.Bal.	$ 330,020.39	$ 391,603.33	$ 784,785.36	$ 751,111.11	$ 751,111.11	$ 657,222.22	$ 212,666.67	$ 642,777.78	$ 395,555.56		$ 9,974,763.89	$ 598,485.83	$ 3,281,697.32
Jun-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)	(3,611.11)	(2,222.22)		$ (69,806.74)	$ (4,188.40)	$ (22,966.42)
Jun-2017	Unamort.Bal.	$ 327,728.58	$ 388,786.04	$ 780,141.66	$ 746,666.67	$ 746,666.67	$ 653,333.33	$ 211,444.44	$ 639,166.67	$ 393,333.33		$ 9,904,957.15	$ 594,297.43	$ 3,258,730.90
Jul-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)	(3,611.11)	(2,222.22)		$ (69,806.74)	$ (4,188.40)	$ (22,966.42)
Jul-2017	Unamort.Bal.	$ 325,436.78	$ 385,968.75	$ 775,497.96	$ 742,222.22	$ 742,222.22	$ 649,444.44	$ 210,222.22	$ 635,555.56	$ 391,111.11		$ 9,835,150.41	$ 590,109.02	$ 3,235,764.49
Aug-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)	(3,611.11)	(2,222.22)		$ (69,806.74)	$ (4,188.40)	$ (22,966.42)
Aug-2017	Unamort.Bal.	$ 323,144.97	$ 383,151.46	$ 770,854.26	$ 737,777.78	$ 737,777.78	$ 645,555.56	$ 209,000.00	$ 631,944.44	$ 388,888.89		$ 9,765,343.68	$ 585,920.62	$ 3,212,798.07
Sep-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)	(3,611.11)	(2,222.22)		$ (69,806.74)	$ (4,188.40)	$ (22,966.42)
Sep-2017	Unamort.Bal.	$ 320,853.16	$ 380,334.16	$ 766,210.56	$ 733,333.33	$ 733,333.33	$ 641,666.67	$ 207,777.78	$ 628,333.33	$ 386,666.67		$ 9,695,536.94	$ 581,732.22	$ 3,189,831.65
Oct-2017	Amort. Exp.	(2,291.81)	(2,817.29)	(4,643.70)	(4,444.44)	(4,444.44)	(3,888.89)	(1,222.22)	(3,611.11)	(2,222.22)		$ (69,806.74)	$ (4,188.40)	$ (22,966.42)

Deferred Maintenance Balance
Kentucky American Water Company
Case No. 2015-00348

	Paint Hydrotreator # 1	Paint Hydrotreator # 2	Repair Cox Street Tank	York Street Tank Repairs	Repair Tates Creek	Sadieville Standpipe Repairs	Cox Street Tank Repairs	Paint Hydrotreator # 9
Work Order No.	1090	1103	1094	1104	1105	1106	50030635	45809700
WBS	B12-02-0022	B12-02-0009	B12-02-0010	B12-02-0010	B12-02-0011	B12-02-0012	B12-02-0002	B12-01-0002
Starting Date	Dec-2000	Dec-2000	Dec-2000	Dec-2000	Dec-2004	Dec-2004	Dec-2004	Oct-2010
Ending Date	Nov-2015	Nov-2015	Nov-2015	Nov-2015	Nov-2019	Nov-2019	Nov-2019	Sep-2025
Amort. Period	180	180	180	180	180	180	180	180
Total Cost	$264,467	$324,178	$74,999	$49,703	$68,802	$26,720	$34,194	$543,594
Amort. Amount	$1,469	$1,801	$417	$276	$382	$148	$190	$3,020
Last Month Amort	$1,469	$1,801	$417	$276	$382	$148	$190	$3,020
Jul-2015	7,346	9,005	2,083	1,381	21,023	8,164	10,448	371,456
Aug-2015	5,877	7,204	1,667	1,105	20,640	8,016	10,258	368,436
Sep-2015	4,408	5,403	1,250	828	20,258	7,867	10,068	365,416
Oct-2015	2,939	3,602	833	552	19,876	7,719	9,878	362,396
Nov-2015	1,469	1,801	417	276	19,494	7,570	9,688	359,376
Dec-2015	0	0	0	0	19,112	7,422	9,499	356,356
Jan-2016	0	0	0	0	18,729	7,274	9,309	353,336
Feb-2016	0	0	0	0	18,347	7,125	9,119	350,317
Mar-2016	0	0	0	0	17,965	6,977	8,929	347,297
Apr-2016	0	0	0	0	17,583	6,828	8,739	344,277
May-2016	0	0	0	0	17,200	6,680	8,549	341,257
Jun-2016	0	0	0	0	16,818	6,531	8,359	338,237
Jul-2016	0	0	0	0	16,436	6,383	8,169	335,217
Aug-2016	0	0	0	0	16,054	6,234	7,979	332,197
Sep-2016	0	0	0	0	15,671	6,086	7,789	329,177
Oct-2016	0	0	0	0	15,289	5,938	7,599	326,157
Nov-2016	0	0	0	0	14,907	5,789	7,409	323,137
Dec-2016	0	0	0	0	14,525	5,641	7,219	320,117
Jan-2017	0	0	0	0	14,143	5,492	7,029	317,097
Feb-2017	0	0	0	0	13,760	5,344	6,839	314,077
Mar-2017	0	0	0	0	13,378	5,195	6,649	311,057
Apr-2017	0	0	0	0	12,996	5,047	6,459	308,037
May-2017	0	0	0	0	12,614	4,899	6,269	305,017
Jun-2017	0	0	0	0	12,231	4,750	6,079	301,997
Jul-2017	0	0	0	0	11,849	4,602	5,889	298,977
Aug-2017	0	0	0	0	11,467	4,453	5,699	295,957
Balance at End of Base Period	$0	$0	$0	$0	$17,583	$6,828	$8,739	$344,277
Balance at End of Forecasted Period	$0	$0	$0	$0	$11,467	$4,453	$5,699	$295,957
Average Balance for the Forecasted Period	$0	$0	$0	$0	$13,760	$5,344	$6,839	$314,077

Deferred Maintenance Balance
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	Paint Cox Street Tank (elev)	Tri-Village Paint Long Ridge Tank	Paint Sparta Tank	Paint Owenton (Perry) Tank	Paint Hydrotreator # 5	Paint Hydrotreator # 6	Hall Tank Rehab	Paint Hydrotreator # 2
Work Order No.	46419700	50030636	50100567	50100566	54056600	52214000		
WBS	B12-01-0003	B12-30-0002	B12-30-0003	B12-30-0005	B12-01-0010	B12-01-0004	B12-01-0016	B12-01-0016
Starting Date	Oct-2010	Feb-2005	Dec-2007	Dec-2007	Apr-2012	Nov-2011	Aug-2013	Aug-2013
Ending Date	Sep-2025	Jan-2020	11/31/2022	11/31/2022	Mar-2027	Oct-2026	Jul-2028	Jul-2028
Amort. Period	180	180	180	180	180	180	180	180
Total Cost	$946,864	$145,756	$111,521	$402,968	$746,140	$636,304	$418,158	$910,358
Amort. Amount	$5,260	$810	$620	$2,239	$4,145	$3,535	$2,323	$5,058
Last Month Amort	$5,260	$810	$620	$2,239	$4,145	$3,535	$2,323	$5,058
Jul-2015	647,024	44,537	55,141	199,245	561,789	520,147	364,726	794,035
Aug-2015	641,764	43,727	54,521	197,006	557,644	516,545	362,403	788,977
Sep-2015	636,504	42,917	53,902	194,768	553,498	512,942	360,080	783,920
Oct-2015	631,243	42,108	53,282	192,529	549,353	509,339	357,757	778,862
Nov-2015	625,983	41,298	52,663	190,290	545,208	505,737	355,434	773,804
Dec-2015	620,722	40,488	52,043	188,052	541,063	502,134	353,111	768,747
Jan-2016	615,462	39,678	51,423	185,813	536,917	498,532	350,788	763,689
Feb-2016	610,202	38,868	50,804	183,574	532,772	494,929	348,465	758,632
Mar-2016	604,941	38,059	50,184	181,336	528,627	491,327	346,142	753,574
Apr-2016	599,681	37,249	49,565	179,097	524,482	487,724	343,818	748,517
May-2016	594,421	36,439	48,945	176,858	520,337	484,121	341,495	743,459
Jun-2016	589,160	35,629	48,326	174,619	516,191	480,519	339,172	738,402
Jul-2016	583,900	34,820	47,706	172,381	512,046	476,916	336,849	733,344
Aug-2016	578,640	34,010	47,086	170,142	507,901	473,314	334,526	728,287
Sep-2016	573,379	33,200	46,467	167,903	503,756	469,711	332,203	723,229
Oct-2016	568,119	32,390	45,847	165,665	499,610	466,109	329,880	718,171
Nov-2016	562,859	31,581	45,228	163,426	495,465	462,506	327,557	713,114
Dec-2016	557,598	30,771	44,608	161,187	491,320	458,903	325,234	708,056
Jan-2017	552,338	29,961	43,989	158,948	487,175	455,301	322,911	702,999
Feb-2017	547,077	29,151	43,369	156,710	483,030	451,698	320,587	697,941
Mar-2017	541,817	28,342	42,749	154,471	478,884	448,096	318,264	692,884
Apr-2017	536,557	27,532	42,130	152,232	474,739	444,493	315,941	687,826
May-2017	531,296	26,722	41,510	149,994	470,594	440,891	313,618	682,769
Jun-2017	526,036	25,912	40,891	147,755	466,449	437,288	311,295	677,711
Jul-2017	520,776	25,103	40,271	145,516	462,304	433,685	308,972	672,654
Aug-2017	515,515	24,293	39,652	143,277	458,158	430,083	306,649	667,596
Balance at End of Base Period	$599,681	$37,249	$49,565	$179,097	$524,482	$487,724	$343,818	$748,517
Balance at End of Forecasted Period	$515,515	$24,293	$39,652	$143,277	$458,158	$430,083	$306,649	$667,596
Average Balance for the Forecasted Period	$547,077	$29,151	$43,369	$156,710	$483,030	$451,698	$320,587	$697,941

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	Paint Hydrotreator #4	Paint York St. Tank	Mercer Road painting	Fairgrounds painting	Tates Creek Tank	Paint Hydrotreator #1
Work Order No.						
WBS	B12-01-0025	B12-01-0026	B12-02-0027	B12-30-0006	B12-01-0028	B12-01-0029
Starting Date	Jul-2016	Jul-2016	Jul-2016	Jun-2014	Jan-2014	Jul-2016
Ending Date	Jun-2031	Jun-2031	Jun-2031	May-2029	Dec-2028	Jun-2031
Amort. Period	180	180	180	180	180	180
Total Cost	$809,382	$326,357	$1,100,432	$412,525	$507,112	$835,866
Amort. Amount	$4,497	$1,813	$6,114	$2,292	$2,817	$4,644
Last Month Amort	$4,497	$1,813	$6,114	$2,292	$2,817	$4,644
Jul-2015	809,382	326,357	1,100,432	382,732	456,401	835,866
Aug-2015	809,382	326,357	1,100,432	380,440	453,584	835,866
Sep-2015	809,382	326,357	1,100,432	378,148	450,766	835,866
Oct-2015	809,382	326,357	1,100,432	375,857	447,949	835,866
Nov-2015	809,382	326,357	1,100,432	373,565	445,132	835,866
Dec-2015	809,382	326,357	1,100,432	371,273	442,315	835,866
Jan-2016	809,382	326,357	1,100,432	368,981	439,497	835,866
Feb-2016	809,382	326,357	1,100,432	366,689	436,680	835,866
Mar-2016	809,382	326,357	1,100,432	364,398	433,863	835,866
Apr-2016	809,382	326,357	1,100,432	362,106	431,045	835,866
May-2016	809,382	326,357	1,100,432	359,814	428,228	835,866
Jun-2016	809,382	326,357	1,100,432	357,522	425,411	835,866
Jul-2016	809,382	326,357	1,100,432	355,230	422,594	835,866
Aug-2016	804,886	324,544	1,094,318	352,938	419,776	831,222
Sep-2016	800,389	322,731	1,088,205	350,647	416,959	826,579
Oct-2016	795,893	320,917	1,082,091	348,355	414,142	821,935
Nov-2016	791,396	319,104	1,075,978	346,063	411,324	817,291
Dec-2016	786,900	317,291	1,069,864	343,771	408,507	812,648
Jan-2017	782,403	315,478	1,063,751	341,479	405,690	808,004
Feb-2017	777,906	313,665	1,057,637	339,188	402,872	803,360
Mar-2017	773,410	311,852	1,051,524	336,896	400,055	798,716
Apr-2017	768,913	310,039	1,045,410	334,604	397,238	794,073
May-2017	764,417	308,226	1,039,297	332,312	394,421	789,429
Jun-2017	759,920	306,413	1,033,183	330,020	391,603	784,785
Jul-2017	755,424	304,600	1,027,070	327,729	388,786	780,142
Aug-2017	750,927	302,787	1,020,956	325,437	385,969	775,498
Balance at End of Base Period	$809,382	$326,357	$1,100,432	$362,106	$431,045	$835,866
Balance at End of Forecasted Period	$750,927	$302,787	$1,020,956	$325,437	$385,969	$775,498
Average Balance for the Forecasted Period	$777,906	$313,665	$1,057,637	$339,188	$402,872	$803,360

Deferred Maintenance Balance
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	Paint Hydrotreator #3	Paint Hydrotreator #7	Paint Hydrotreator #1	Paint Hume Road Tank Interior	Paint Parkers Mill Tank	Paint Muddy Ford Tank
Work Order No.						
WBS						
Starting Date	Jul-2016	Jul-2016	Jul-2016	Nov-2016	Mar-2017	Mar-2017
Ending Date	Jun-2031	Jun-2031	Jun-2031	Oct-2031	Feb-2032	Feb-2032
Amort. Period	180	180	180	180		
Total Cost	$800,000	$800,000	$700,000	$220,000	$650,000	$400,000
Amort. Amount	$4,444	$4,444	$3,889	$1,222	$3,611	$2,222
Last Month Amort	$4,444	$4,444	$3,889	$1,222	$3,611	$2,222
Jul-2015	0	0	0	0	0	0
Aug-2015	0	0	0	0	0	0
Sep-2015	0	0	0	0	0	0
Oct-2015	0	0	0	0	0	0
Nov-2015	0	0	0	0	0	0
Dec-2015	0	0	0	0	0	0
Jan-2016	0	0	0	0	0	0
Feb-2016	0	0	0	0	0	0
Mar-2016	0	0	0	0	0	0
Apr-2016	0	0	0	0	0	0
May-2016	800,000	800,000	700,000	0	0	0
Jun-2016	800,000	800,000	700,000	0	0	0
Jul-2016	800,000	800,000	700,000	0	0	0
Aug-2016	795,556	795,556	696,111	0	0	0
Sep-2016	791,111	791,111	692,222	0	0	0
Oct-2016	786,667	786,667	688,333	0	0	0
Nov-2016	782,222	782,222	684,444	220,000	0	0
Dec-2016	777,778	777,778	680,556	220,000	0	0
Jan-2017	773,333	773,333	676,667	218,778	0	0
Feb-2017	768,889	768,889	672,778	217,556	0	0
Mar-2017	764,444	764,444	668,889	216,333	0	0
Apr-2017	760,000	760,000	665,000	215,111	650,000	400,000
May-2017	755,556	755,556	661,111	213,889	646,389	397,778
Jun-2017	751,111	751,111	657,222	212,667	642,778	395,556
Jul-2017	746,667	746,667	653,333	211,444	639,167	393,333
Aug-2017	742,222	742,222	649,444	210,222	635,556	391,111
Balance at End of Base Period	$0	$0	$0	$0	$0	$0
Balance at End of Forecasted Period	$742,222	$742,222	$649,444	$210,222	$635,556	$391,111
Average Balance for the Forecasted Period	$768,889	$768,889	$672,778	$165,846	$247,222	$152,137

Deferred Maintenance Balance
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Work Order No. WBS Starting Date Ending Date Amort. Period Total Cost Amort. Amount Last Month Amort	Deferred Maintenance Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	Amort.	Deferred Sit Expense	Deferred Fit Expense	Month
Jul-2015	$7,528,720	451,723	2,476,949	(36,870)	(2,212)	(12,130)	Jul-2015
Aug-2015	$7,491,851	449,511	2,464,819	(36,870)	(2,212)	(12,130)	Aug-2015
Sep-2015	7,454,981	447,299	2,452,689	(36,870)	(2,212)	(12,130)	Sep-2015
Oct-2015	7,418,112	445,087	2,440,559	(36,870)	(2,212)	(12,130)	Oct-2015
Nov-2015	7,381,242	442,875	2,428,429	(36,870)	(2,212)	(12,130)	Nov-2015
Dec-2015	7,344,373	440,662	2,416,299	(36,870)	(2,212)	(12,130)	Dec-2015
Jan-2016	7,311,466	438,688	2,405,472	(32,907)	(1,974)	(10,826)	Jan-2016
Feb-2016	7,278,560	436,714	2,394,646	(32,907)	(1,974)	(10,826)	Feb-2016
Mar-2016	7,245,653	434,739	2,383,820	(32,907)	(1,974)	(10,826)	Mar-2016
Apr-2016	7,212,746	432,765	2,372,994	(32,907)	(1,974)	(10,826)	Apr-2016
May-2016	9,479,840	568,790	3,118,867	(32,907)	(1,974)	(10,826)	May-2016
Jun-2016	9,446,933	566,816	3,108,041	(32,907)	(1,974)	(10,826)	Jun-2016
Jul-2016	9,414,027	564,842	3,097,215	(32,907)	(1,974)	(10,826)	Jul-2016
Aug-2016	9,351,276	561,077	3,076,570	(62,751)	(3,765)	(20,645)	Aug-2016
Sep-2016	9,288,525	557,311	3,055,925	(62,751)	(3,765)	(20,645)	Sep-2016
Oct-2016	9,225,773	553,546	3,035,279	(62,751)	(3,765)	(20,645)	Oct-2016
Nov-2016	9,383,022	562,981	3,087,014	(62,751)	(3,765)	(20,645)	Nov-2016
Dec-2016	9,320,271	559,216	3,066,369	(62,751)	(3,765)	(20,645)	Dec-2016
Jan-2017	9,256,298	555,378	3,045,322	(63,973)	(3,838)	(21,047)	Jan-2017
Feb-2017	9,192,324	551,539	3,024,275	(63,973)	(3,838)	(21,047)	Feb-2017
Mar-2017	9,128,351	547,701	3,003,227	(63,973)	(3,838)	(21,047)	Mar-2017
Apr-2017	10,114,377	606,863	3,327,630	(63,973)	(3,838)	(21,047)	Apr-2017
May-2017	10,044,571	602,674	3,304,664	(69,807)	(4,188)	(22,967)	May-2017
Jun-2017	9,974,764	598,486	3,281,697	(69,807)	(4,188)	(22,967)	Jun-2017
Jul-2017	9,904,957	594,297	3,258,731	(69,807)	(4,188)	(22,967)	Jul-2017
Aug-2017	9,835,150	590,109	3,235,764	(69,807)	(4,188)	(22,967)	Aug-2017
Balance at End of Base Period	$7,212,746	$432,765	$2,372,994	($32,907)	($1,974)	($10,826)	
Balance at End of Forecasted Period	$9,835,150	$590,109	$3,235,764	($69,807)	($4,188)	($22,967)	
Average Balance for the Forecasted Period	$9,539,974	$572,398	$3,138,651	($65,298)	($3,918)	($21,483)	

Kentucky American Water Company
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Workpaper 1-10

Description	WBS#	Starting Date	Ending Date	Amort. Period	Total Cost	Monthly Amort. Amount	Apr-15	May-15	Jun-15
Paint Hydrotreator #1	B12-02-0022	12/1/2000	11/30/2015	180	$264,467	$1,469	$1,469	$1,469	$1,469
Paint Hydrotreator #2	B12-02-0009	12/1/2000	11/30/2015	180	324,178	1,801	1,801	1,801	1,801
Repair Cox Street Tank	B12-02-0023	12/1/2000	11/30/2015	180	74,999	417	417	417	417
Repair York Street Tank	B12-02-0010	12/1/2000	11/30/2015	180	49,703	276	276	276	276
Repair Tates Creek Tank	B12-02-0011	2/1/2005	1/30/2020	180	68,802	382	382	382	382
Sadieville Sandpipe Repair	B12-02-0012	2/1/2005	1/30/2020	180	26,720	148	148	148	148
Cox Street Tanks	B12-02-0002	2/1/2005	1/30/2020	180	34,194	190	190	190	190
Paint Hydrotreater #9	B12-01-0002	10/1/2010	9/30/2025	180	543,594	3,020	3,020	3,020	3,020
Cox Street Ground Storage & Elevated Painting	B12-01-0003	10/1/2010	9/30/2025	180	946,864	5,260	5,260	5,260	5,260
Paint Long Ridge Tank	B12-30-0002	2/1/2005	1/30/2020	180	145,756	810	810	810	810
Tri-Village Tank Painting-Sparta	B12-30-0003	12/1/2007	11/30/2022	180	111,521	620	620	620	620
Owenton Tank Painting - Perry Tank	B12-30-0005	12/1/2007	11/30/2022	180	402,968	2,239	2,239	2,239	2,239
Paint Hydrotreator #5 - 2	B12-01-0010	4/1/2012	3/31/2027	180	746,140	4,145	4,145	4,145	4,145
Paint Hydrotreator #6 - 2	B12-01-0004	11/1/2011	10/30/2026	180	648,462	3,603	3,603	3,603	3,603
Hall Tank Rehabilitation	B12-01-0016	8/1/2013	6/30/2028	180	418,158	2,323	2,323	2,323	2,323
KRS Hydrotreater No.2 Rehab	B12-01-0027	8/1/2013	6/30/2028	180	910,358	5,058	5,058	5,058	5,058
KRS Hydrotreater No.4	B12-01-0025	7/1/2016	3/31/2031	180	809,382	4,497			
York St. Tank	B12-01-0026	7/1/2016	3/31/2031	180	326,357	1,813			
Mercer Rd. Tank	B12-02-0027	7/1/2016	3/31/2031	180	1,100,432	6,114			
Fairgrounds Tank	B12-30-0006	6/1/2014	5/1/2029	180	412,525	2,292	2,292	2,292	2,292
Tates Creek Tank	B12-01-0028	1/1/2014	12/31/2028	180	507,112	2,817	2,817	2,817	2,817
KRS Hydrotreater No.1	B12-01-0029	7/1/2016	6/30/2028	180	835,866	4,644			
Hydrotreator No.3		7/1/2016	6/30/2031	180	800,000	4,444			
Hydrotreator No.7		7/1/2016	6/30/2031	180	800,000	4,444			
Hydrotreator No.8		7/1/2016	6/30/2031	180	700,000	3,889			
Hume Road		11/1/2016	10/31/2031	180	220,000	1,222			
Parkers Mill		3/1/2017	2/28/2032	180	650,000	3,611			
Muddy Ford		3/1/2017	2/28/2032	180	400,000	2,222			
Total							$36,870	$36,870	$36,870

Kentucky American Water Company
Deferred Operation & Maintenance Amortizatio
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Description	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
Paint Hydrotreator #1	$1,469	$1,469	$1,469	$1,469	$1,469						
Paint Hydrotreator #2	1,801	1,801	1,801	1,801	1,801						
Repair Cox Street Tank	417	417	417	417	417						
Repair York Street Tank	276	276	276	276	276						
Repair Tates Creek Tank	382	382	382	382	382	382	382	382	382	382	382
Sadieville Sandpipe Repair	148	148	148	148	148	148	148	148	148	148	148
Cox Street Tanks	190	190	190	190	190	190	190	190	190	190	190
Paint Hydrotreater #9	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020
Cox Street Ground Storage & Elevated Painting	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260
Paint Long Ridge Tank	810	810	810	810	810	810	810	810	810	810	810
Tri-Village Tank Painting-Sparta	620	620	620	620	620	620	620	620	620	620	620
Owenton Tank Painting - Perry Tank	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239
Paint Hydrotreator #5 - 2	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145
Paint Hydrotreator #6 - 2	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603
Hall Tank Rehabilitation	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323
KRS Hydrotreater No.2 Rehab	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058
KRS Hydrotreater No.4											
York St. Tank											
Mercer Rd. Tank											
Fairgrounds Tank	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292
Tates Creek Tank	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817
KRS Hydrotreater No.1											
Hydrotreator No.3											
Hydrotreator No.7											
Hydrotreator No.8											
Hume Road											
Parkers Mill											
Muddy Ford											
Total	$36,870	$36,870	$36,870	$36,870	$36,870	$32,907	$32,907	$32,907	$32,907	$32,907	$32,907

Kentucky American Water Company
Deferred Operation & Maintenance Amortizatio
Case No. 2015-xxxxx
Workpaper 1-10

Description	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
Paint Hydrotreator #1											
Paint Hydrotreator #2											
Repair Cox Street Tank											
Repair York Street Tank											
Repair Tates Creek Tank	382	382	382	382	382	382	382	382	382	382	382
Sadleville Sandpipe Repair	148	148	148	148	148	148	148	148	148	148	148
Cox Street Tanks	190	190	190	190	190	190	190	190	190	190	190
Paint Hydrotreater #9	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020
Cox Street Ground Storage & Elevated Painting	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260
Paint Long Ridge Tank	810	810	810	810	810	810	810	810	810	810	810
Tri-Village Tank Painting-Sparta	620	620	620	620	620	620	620	620	620	620	620
Owenton Tank Painting - Perry Tank	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239
Paint Hydrotreator #5 - 2	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145
Paint Hydrotreator #6 - 2	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603
Hall Tank Rehabilitation	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323
KRS Hydrotreater No.2 Rehab	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058	5,058
KRS Hydrotreater No.4		4,497	4,497	4,497	4,497	4,497	4,497	4,497	4,497	4,497	4,497
York St. Tank		1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813
Mercer Rd. Tank		6,114	6,114	6,114	6,114	6,114	6,114	6,114	6,114	6,114	6,114
Fairgrounds Tank	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292
Tates Creek Tank	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817	2,817
KRS Hydrotreater No.1		4,644	4,644	4,644	4,644	4,644	4,644	4,644	4,644	4,644	4,644
Hydrotreator No.3		4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Hydrotreator No.7		4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Hydrotreator No.8		3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889
Hume Road						1,222	1,222	1,222	1,222	1,222	1,222
Parkers Mill										3,611	3,611
Muddy Ford										2,222	2,222
Total	$32,907	$62,751	$62,751	$62,751	$62,751	$63,973	$63,973	$63,973	$63,973	$69,807	$69,807

Kentucky American Water Company
Deferred Operation & Maintenance Amortizatio
Case No. 2015-xxxxx
Workpaper 1-10

Description	May-17	Jun-17	Jul-17	Aug-17	Total Forcasted	Total Historic
Paint Hydrotreator #1					$0	$11,754
Paint Hydrotreator #2					0	14,408
Repair Cox Street Tank					0	3,333
Repair York Street Tank					0	2,209
Repair Tates Creek Tank	382	382	382	382	4,587	4,587
Sadieville Sandpipe Repair	148	148	148	148	1,781	1,781
Cox Street Tanks	190	190	190	190	2,280	2,280
Paint Hydrotreater #9	3,020	3,020	3,020	3,020	36,240	36,240
Cox Street Ground Storage & Elevated Painting	5,260	5,260	5,260	5,260	63,124	63,124
Paint Long Ridge Tank	810	810	810	810	9,717	9,717
Tri-Village Tank Painting-Sparta	620	620	620	620	7,435	7,435
Owenton Tank Painting - Perry Tank	2,239	2,239	2,239	2,239	26,865	26,865
Paint Hydrotreator #5 - 2	4,145	4,145	4,145	4,145	49,743	49,743
Paint Hydrotreator #6 - 2	3,603	3,603	3,603	3,603	43,231	43,231
Hall Tank Rehabilitation	2,323	2,323	2,323	2,323	27,877	27,877
KRS Hydrotreater No.2 Rehab	5,058	5,058	5,058	5,058	60,691	60,691
KRS Hydrotreater No.4	4,497	4,497	4,497	4,497	53,959	0
York St. Tank	1,813	1,813	1,813	1,813	21,757	0
Mercer Rd. Tank	6,114	6,114	6,114	6,114	73,362	0
Fairgrounds Tank	2,292	2,292	2,292	2,292	27,502	27,502
Tates Creek Tank	2,817	2,817	2,817	2,817	33,807	33,807
KRS Hydrotreater No.1	4,644	4,644	4,644	4,644	55,724	0
Hydrotreator No.3	4,444	4,444	4,444	4,444	53,333	0
Hydrotreator No.7	4,444	4,444	4,444	4,444	53,333	0
Hydrotreator No.8	3,889	3,889	3,889	3,889	46,667	0
Hume Road	1,222	1,222	1,222	1,222	12,222	0
Parkers Mill	3,611	3,611	3,611	3,611	21,667	0
Muddy Ford	2,222	2,222	2,222	2,222	13,333	0
Total	$69,807	$69,807	$69,807	$69,807	$800,236	$426,583

Workpaper #: **W/P - 1-11**
Excel Reference: **Rate Base\[KY Deferred Debits Workpaper.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Deferred Debits
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	**Base Year for the 12 Months Ended 4/30/16**	$1,407,974		$1,407,974	
2					
3					
4	**Adjustments:**				
5	Amortization		(47,566)		
7	**Total Adjustments:**		(47,566)	(47,566)	
8					
9					
10	**Forecasted Year at Present Rates**			$1,360,408	Rate Base\[KY Deferred Debits Workpaper.xlsx]FDDebitB
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					

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KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
CALCULATION OF AVERAGE RATE BASE ELEMENTS
Deferred Debits
AGDR2#19(2)

	Source Of Supply			
Starting Date	Jan-2001			
Ending Date	Dec-2040			
Amort. Period	480			
			6%	35%
Total Cost	$2,283,202	Deferred	Deferred	Deferred
Amort. Amount	$4,757	Debits	State	Federal
Last Month Amort	$4,757	Total	Income Taxes	Income Taxes
Mar-2015	$1,469,811	$1,469,811	$88,189	$483,568
Apr-2015	$1,465,054	$1,465,054	$87,903	$482,003
May-2015	$1,460,298	$1,460,298	$87,618	$480,438
Jun-2015	$1,455,541	$1,455,541	$87,332	$478,873
Jul-2015	$1,450,784	$1,450,784	$87,047	$477,308
Aug-2015	$1,446,028	$1,446,028	$86,762	$475,743
Sep-2015	$1,441,271	$1,441,271	$86,476	$474,178
Oct-2015	$1,436,514	$1,436,514	$86,191	$472,613
Nov-2015	$1,431,758	$1,431,758	$85,905	$471,048
Dec-2015	$1,427,001	$1,427,001	$85,620	$469,483
Jan-2016	$1,422,244	$1,422,244	$85,335	$467,918
Feb-2016	$1,417,488	$1,417,488	$85,049	$466,353
Mar-2016	$1,412,731	$1,412,731	$84,764	$464,789
Apr-2016	**$1,407,974**	**$1,407,974**	**$84,478**	**$463,224**
May-2016	$1,403,218	$1,403,218	$84,193	$461,659
Jun-2016	$1,398,461	$1,398,461	$83,908	$460,094
Jul-2016	$1,393,704	$1,393,704	$83,622	$458,529
Aug-2016	$1,388,948	$1,388,948	$83,337	$456,964
Sep-2016	$1,384,191	$1,384,191	$83,051	$455,399
Oct-2016	$1,379,434	$1,379,434	$82,766	$453,834
Nov-2016	$1,374,678	$1,374,678	$82,481	$452,269
Dec-2016	$1,369,921	$1,369,921	$82,195	$450,704
Jan-2017	$1,365,164	$1,365,164	$81,910	$449,139
Feb-2017	$1,360,408	$1,360,408	$81,624	$447,574
Mar-2017	$1,355,651	$1,355,651	$81,339	$446,009
Apr-2017	$1,350,894	$1,350,894	$81,054	$444,444
May-2017	$1,346,138	$1,346,138	$80,768	$442,879
Jun-2017	$1,341,381	$1,341,381	$80,483	$441,314
Jul-2017	$1,336,624	$1,336,624	$80,197	$439,749
Aug-2017	**$1,331,868**	**$1,331,868**	**$79,912**	**$438,184**
Balance at End of Base Year	$1,407,974	$1,407,974	$84,478	$463,224
Balance at End of Forecasted Year	$1,331,868	$1,331,868	$79,912	$438,184
Average Balance for the Forecasted Period	$1,360,408	$1,360,408	$81,624	$447,574

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KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
Amortization Deferred Debits

Description	Profit Ctr	SAP	Amortization Period Beginning	Amortization Period Ending	Months	Monthly Amount	Ending Amount	**May-2015**	Jun-2015	Jul-2015	Aug-2015	Sep-2015	Oct-2015
Source of Supply	1202	68257000	Jan-2001	Dec-2040	480	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Totals								$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Total Amortization Check Total								($4,757)	($4,757)	($4,757)	($4,757)	($4,757)	($4,757)
								0	0	0	0	0	0
Total Amortization								4,757	4,757	4,757	4,757	4,757	4,757
Less: GAC Amortization								0	0	0	0	0	0
Net Amortization								4,757	4,757	4,757	4,757	4,757	4,757
SIT Rate and Expense	6.00%							285	285	285	285	285	285
FIT Rate and Expense	35.00%							1,565	1,565	1,565	1,565	1,565	1,565
Total Deferred Tax Exp - Def Dr.								$1,850	$1,850	$1,850	$1,850	$1,850	$1,850

Summary of Amort by Account	1202	68257000	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757

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KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
Amortization Deferred Debits

Description	Profit Ctr	SAP	Amortization Period Beginning	Amortization Period Ending	Months	Monthly Amount	Ending Amount	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016
Source of Supply	1202	68257000	Jan-2001	Dec-2040	480	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Totals								$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Total Amortization Check Total								($4,757)	($4,757)	($4,757)	($4,757)	($4,757)	($4,757)
								0	0	0	0	0	0
Total Amortization								4,757	4,757	4,757	4,757	4,757	4,757
Less: GAC Amortization								0	0	0	0	0	0
Net Amortization								4,757	4,757	4,757	4,757	4,757	4,757
SIT Rate and Expense	6.00%							285	285	285	285	285	285
FIT Rate and Expense	35.00%							1,565	1,565	1,565	1,565	1,565	1,565
Total Deferred Tax Exp - Def Dr.								$1,850	$1,850	$1,850	$1,850	$1,850	$1,850

Summary of Amort by Account	1202	68257000	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757

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KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
Amortization Deferred Debits

Description	Profit Ctr	SAP	Amortization Period Beginning	Amortization Period Ending	Months	Monthly Amount	Ending Amount	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016
Source of Supply	1202	68257000	Jan-2001	Dec-2040	480	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Totals								$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Total Amortization Check Total								($4,757)	($4,757)	($4,757)	($4,757)	($4,757)	($4,757)
								0	0	0	0	0	0
Total Amortization								4,757	4,757	4,757	4,757	4,757	4,757
Less: GAC Amortization								0	0	0	0	0	0
Net Amortization								4,757	4,757	4,757	4,757	4,757	4,757
SIT Rate and Expense	6.00%							285	285	285	285	285	285
FIT Rate and Expense	35.00%							1,565	1,565	1,565	1,565	1,565	1,565
Total Deferred Tax Exp - Def Dr.								$1,850	$1,850	$1,850	$1,850	$1,850	$1,850
Summary of Amort by Account		1202	68257000					$4,757	$4,757	$4,757	$4,757	$4,757	$4,757

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KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
Amortization Deferred Debits

Description	Profit Ctr	SAP	Amortization Period Beginning	Amortization Period Ending	Months	Monthly Amount	Ending Amount	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017
Source of Supply	1202	68257000	Jan-2001	Dec-2040	480	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Totals								$4,757	$4,757	$4,757	$4,757	$4,757	$4,757
Total Amortization Check Total								($4,757)	($4,757)	($4,757)	($4,757)	($4,757)	($4,757)
								0	0	0	0	0	0
Total Amortization								4,757	4,757	4,757	4,757	4,757	4,757
Less: GAC Amortization								0	0	0	0	0	0
Net Amortization								4,757	4,757	4,757	4,757	4,757	4,757
SIT Rate and Expense	6.00%							285	285	285	285	285	285
FIT Rate and Expense	35.00%							1,565	1,565	1,565	1,565	1,565	1,565
Total Deferred Tax Exp - Def Dr.								$1,850	$1,850	$1,850	$1,850	$1,850	$1,850

Summary of Amort by Account	1202	68257000	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757

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KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
Amortization Deferred Debits

Description	Profit Ctr	SAP	Amortization Period Beginning	Amortization Period Ending	Months	Monthly Amount	Ending Amount	May-2017	Jun-2017	Jul-2017	Aug-2017	Total Forecasted Period
Source of Supply	1202	68257000	Jan-2001	Dec-2040	480	$4,757	$4,757	$4,757	$4,757	$4,757	$4,757	$57,080
Totals								$4,757	$4,757	$4,757	$4,757	$57,080
Total Amortization Check Total								($4,757)	($4,757)	($4,757)	($4,757)	($57,080)
								0	0	0	0	0
Total Amortization								4,757	4,757	4,757	4,757	57,080
Less: GAC Amortization								0	0	0	0	0
Net Amortization								4,757	4,757	4,757	4,757	57,080
SIT Rate and Expense	6.00%							285	285	285	285	3,420
FIT Rate and Expense	35.00%							1,565	1,565	1,565	1,565	18,780
Total Deferred Tax Exp - Def Dr.								$1,850	$1,850	$1,850	$1,850	$22,200

Summary of Amort by Account	1202	68257000	$4,757	$4,757	$4,757	$4,757	$57,080

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Workpaper #:

W/P - 1-12

KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
Pro Forma Adjustment of Other Rate Base
For the 13 Month Average June 30, 2016 - June 30, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	**Base Year for the 12 Months Ended 4/30/16**	$1,229,349		$1,229,349
2				
3				
4	**Adjustments:**			
5	Accrued Pensions - fundings & amortizations		($108,937)	
7	Contract Retentions -		0	
8	External Deposit Refunds - disbursements & deposits		0	
9	**Total Adjustments:**		($108,937)	(108,937)
10				
11				
12	**Forecasted Year at Present Rates**			$1,120,412
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

Kentucky American Water Company
Other Net Rate Base Elements - Summary
Case No. 2015-00418

	End of Base Period Amount	Forecasted Period End of Period Amount	Forecasted Period Average for Period
Contract Retentions	($729)	($729)	($729)
Unclaimed Extension Dep Refunds	(7,118)	(7,118)	(7,118)
Accured Pensions, Net of Tax	1,237,196	1,069,885	1,128,259
Total Other Net Rate Base Elements	$1,229,349	$1,062,038	$1,120,412

Kentukcy-American Water Company
Other Net Rate Base Elements
Contract Retentions
August 31, 2017

SAP account		23420000		
Month		Amount		
Nov-13	$	(2,188)	24 month average	(729)
Dec-13	$	(2,188)		
Jan-14	$	(2,188)		
Feb-14	$	(2,188)		
Mar-14	$	(2,188)		
Apr-15	$	(2,188)		
May-14	$	(2,188)		
Jun-14	$	(2,188)		
Jul-14	$	-		
Aug-14	$	-		
Sep-14	$	-		
Oct-14	$	-		
Nov-14	$	-		
Dec-14	$	-		
Jan-15	$	-		
Feb-15	$	-		
Mar-15	$	-		
Apr-15	$	-		
May-15	$	-		
Jun-15	$	-		
Jul-15	$	-		
Aug-15	$	-		
Sep-15	$	-		
Oct-15	$	-		

Kentukcy-American Water Company
Other Net Rate Base Elements
Unclaimed Extension Deposit Refunds
Case No. 2015-00418

SAP account		24133200			
Month		Amount	Reserved		
Nov-13	$	(10,490)	0	24 month average	(7,118)
Dec-13	$	(10,490)	0		
Jan-14	$	(10,490)	0		
Feb-14	$	(10,490)	0		
Mar-14	$	(10,490)	0		
Apr-15	$	(10,490)	0		
May-14	$	(10,490)	0		
Jun-14	$	(10,490)	0		
Jul-14	$	(10,490)	0		
Aug-14	$	(10,490)	0		
Sep-14	$	(10,490)	0		
Oct-14	$	(4,843)	0		
Nov-14	$	(4,388)	0		
Dec-14	$	(4,388)	0		
Jan-15	$	(4,388)	0		
Feb-15	$	(4,388)	0		
Mar-15	$	(4,388)	0		
Apr-15	$	(4,388)	0		
May-15	$	(4,388)	0		
Jun-15	$	(4,388)	0		
Jul-15	$	(4,388)	0		
Aug-15	$	(4,388)	0		
Sep-15	$	(4,388)	0		
Oct-15	$	(2,323)	0		

Kentucky-American Water Company
Other Net Rate Base Elements
Accrued Pensions
August 31, 2017
Accrued Pension - Account 26212000

Month	Accrual	Funding	Balance
Aug-15	63,577	$139,830	2,285,687
Sep-15	63,577		2,222,110
Oct-15	63,577		2,158,533
Nov-15	63,577	139,830	2,234,786
Dec-15	63,577		2,171,209
Jan-16	63,577		2,107,632
Feb-16	63,577	107,970	2,152,025
Mar-16	63,577		2,088,448
Apr-16	63,577		2,024,871
May-16	63,577	107,970	2,069,264
Jun-16	63,577		2,005,687
Jul-16	63,577		1,942,110
Aug-16	63,577	139,830	2,018,363
Sep-16	63,577		1,954,786
Oct-16	63,577		1,891,209
Nov-16	63,577	139,830	1,967,462
Dec-16	63,577		1,903,885
Jan-17	63,577		1,840,308
Feb-17	63,577	107,970	1,884,701
Mar-17	63,577		1,821,124
Apr-17	63,577		1,757,547
May-17	63,577	107,970	1,801,940
Jun-17	63,577		1,738,363
Jul-17	63,577		1,674,786
Aug-17	63,577	139,830	1,751,039

End of Base Period	$2,024,871
Net of Tax Amount	1,237,196
End of Forecasted Period	1,751,039
Net of Tax Amount	1,069,885
13 Mo Average for Forecasted Period	1,846,578
Net of Tax Amount	1,128,259
State Income Tax Rate	6.00%
Federal Income Tax Rate	35.00%
Effective Tax Rate	38.9000%

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]WC Req**
Lead Lag Study

Working Capital Requirement

Line No		Actual Expense	Revenue Lag Days	Expense Lag Days	% Checks vs Wires	Clear Time Days	Clear Time Check Days	Total Expense Lag Days
1	Chemicals	$1,580,110.18	44.65	43.57	Mix	5.72	5.72	49.29
2	Contracted Services	637,079.92	44.65	50.11	Mix	5.72	5.72	55.83
3	Customer Accounting	1,074,248.24	44.65	23.31	Mix	5.72	5.72	29.03
4	Employee Related Expense	153,230.71	44.65	40.38	Mix	5.72	5.72	46.10
5	Fuel & Power	3,663,304.88	44.65	33.10	-		-	33.10
6	Group Insurance Expense	1,141,177.22	44.65	10.92	-		-	10.92
7	Insurance Other than Group	766,505.02	44.65	(82.79)	-		-	(82.79)
8	LTD Interest	12,217,170.00	44.65	93.58	-		-	93.58
9	Maintenance Supplies & Services	1,740,667.05	44.65	50.41	Mix	5.72	5.72	56.13
10	Office Supplies & Services	175,624.01	44.65	53.95	Mix	5.72	5.72	59.67
11	Payroll Taxes	608,959.47	44.65	12.00	-		-	12.00
12	Pension Expense	363,517.64	44.65	(2.75)	-		-	(2.75)
13	Property Taxes	31,511.43	44.65	136.07	1.00	8.23	8.23	144.30
14	Purchased Water	130,030.59	44.65	41.50	1.00	8.23	8.23	49.73
15	Rents	28,955.92	44.65	37.36	Mix	5.72	5.72	43.08
16	STD Interest	66,872.37	44.65	15.02	-		-	15.02
17	Waste Disposal	285,885.17	44.65	54.00	1.00	8.23	8.23	62.23
18	Salaries & Wages	6,856,164.11	44.65	12.00	-		-	12.00
19	OPEB	340,729.58	44.65	(2.75)	-		-	(2.75)
20	Service Company	8,647,215.89	44.65	(7.58)	-		-	(7.58)
21	Regulatory Expense	240,787.32	44.65				-	-
22	GRAFT	7,114.23	44.65	25.34	-		-	25.34
23	Utility Reg Assessment	161,647.22	44.65	(163.00)	1.00	8.23	8.23	(154.77)
24	FIT	7,266,681.24	44.65	36.75	-		-	36.75
25	SIT	810,469.20	44.65	47.38	1.00	8.23	8.23	55.61
26	Other Benefits	383,248.03	44.65	10.24	-		-	10.24
27	Other Operating Expenses*	2,509,789.70	44.65	39.06	Mix	5.72	5.72	44.78
28	Preferred Dividends	444,675.00	44.65	46.63	-		-	46.63
29								
30	*Other Operating Expenses is a combination of Miscellaneous Expense, Transportation, Telecommunication, Postage Printing & Stationary,							
31	Advertising, and Building Maintenance & Services							

Daily AR Balance and Collection Lag

Day	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15
1	$5,967,169.19	$5,805,019.07	$5,944,985.81	$6,398,035.81	$5,864,245.64	$4,175,272.82	$5,676,932.73	$4,941,687.34	$4,670,248.70	$5,597,375.85	$5,803,475.00	$5,260,116.03
2	6,401,515.88	5,417,983.44	6,222,792.27	6,399,930.06	5,816,129.87	6,075,894.92	5,677,095.78	4,756,781.88	5,183,106.05	5,251,409.24	5,640,637.35	5,353,164.82
3	6,402,373.95	5,797,707.36	6,683,540.90	6,400,266.06	5,705,105.19	6,184,665.22	5,621,765.55	4,999,870.12	5,185,309.17	5,190,379.58	5,576,842.38	5,618,115.70
4	6,401,301.59	6,094,363.43	6,683,719.41	6,318,606.45	5,876,880.48	6,184,658.47	5,662,157.29	5,189,389.30	5,185,505.17	5,199,675.57	5,572,434.71	5,617,360.02
5	5,970,367.00	6,580,837.47	6,684,911.41	6,467,115.84	5,662,763.76	6,185,107.30	5,784,457.96	5,171,822.72	5,096,633.37	5,339,756.28	5,414,209.47	5,617,640.02
6	6,280,397.47	6,663,661.02	6,685,527.41	6,450,748.12	5,760,694.93	6,130,569.57	6,076,519.08	5,296,019.22	5,038,797.24	5,448,347.52	5,564,450.38	5,143,965.75
7	6,533,807.09	6,665,552.79	6,100,873.89	6,160,359.45	5,761,201.93	6,586,852.86	6,179,260.19	5,296,129.42	5,140,852.81	5,472,542.07	5,569,822.29	4,908,094.30
8	6,572,762.25	6,665,540.75	6,049,923.97	6,059,367.68	6,077,257.07	6,687,797.16	6,106,071.87	5,215,999.23	5,349,030.96	5,472,626.07	5,570,561.44	4,919,935.39
9	6,439,782.11	6,684,970.11	6,412,465.30	6,060,041.00	6,293,220.76	6,658,796.31	6,106,267.87	5,003,672.19	5,536,896.54	5,292,884.36	5,706,769.74	4,989,812.75
10	6,441,789.83	6,936,747.70	6,722,102.75	6,074,089.26	6,499,120.63	6,935,488.85	5,929,384.92	5,305,956.01	5,633,022.91	5,338,904.17	5,710,604.22	5,127,026.16
11	6,441,355.57	7,179,707.00	6,521,618.30	6,643,395.38	6,525,802.61	6,935,820.68	6,345,749.69	5,316,493.89	5,633,107.91	5,225,254.08	5,663,766.44	5,125,636.64
12	6,558,602.91	7,172,343.64	6,526,264.54	6,704,806.59	6,317,825.17	6,935,904.68	6,135,415.89	5,366,670.74	5,604,423.08	5,250,465.56	5,631,519.92	5,125,664.64
13	6,756,560.65	7,134,295.18	6,525,910.61	6,382,360.78	6,327,945.06	7,087,493.45	6,226,707.43	5,370,702.76	5,316,593.94	5,403,856.65	5,696,605.84	4,985,105.93
14	6,610,300.51	7,139,710.72	6,514,731.90	6,558,648.56	6,327,958.30	6,795,409.48	5,906,842.08	5,370,920.16	5,373,415.64	5,372,525.61	5,703,764.31	4,767,249.15
15	6,630,929.11	7,139,902.27	6,017,688.10	7,030,833.40	6,087,479.51	6,453,859.02	5,959,169.03	5,567,224.13	5,561,418.50	5,372,637.61	5,704,173.31	4,968,233.95
16	6,804,914.85	6,996,250.66	6,521,017.49	7,046,962.26	6,107,343.12	6,338,306.36	5,959,197.03	5,543,533.50	5,605,041.45	5,611,922.24	5,680,879.72	5,072,732.71
17	6,808,025.93	6,733,402.17	6,536,773.58	7,047,143.75	6,197,618.69	6,117,000.45	5,952,798.28	5,569,103.77	5,608,439.74	5,703,924.82	5,249,526.70	5,160,820.55
18	6,807,931.80	6,548,384.23	6,627,758.92	6,684,445.11	5,962,234.66	6,125,790.56	5,655,278.93	5,441,476.67	5,608,467.74	5,016,090.08	5,238,999.56	5,161,403.29
19	6,081,300.90	6,610,313.34	6,626,093.63	6,218,363.51	6,034,170.14	6,128,880.60	5,478,312.29	5,220,629.80	5,763,733.60	5,070,086.60	5,293,376.13	5,161,403.29
20	5,980,292.78	6,583,218.68	6,625,576.93	5,979,463.63	5,993,550.99	5,914,228.18	5,627,037.66	5,222,529.00	5,475,475.15	4,857,598.29	5,365,308.61	4,932,922.22
21	5,908,779.67	6,583,953.07	5,937,829.39	5,925,240.77	5,993,550.99	5,266,269.74	5,518,438.80	5,222,555.04	5,364,015.10	4,863,255.48	5,368,353.23	4,942,622.38
22	5,767,310.90	6,586,615.60	5,768,563.11	6,206,718.22	5,358,381.46	5,237,679.29	5,523,150.51	5,225,337.51	5,439,319.09	4,863,283.48	5,368,493.23	5,067,018.17
23	5,792,273.55	6,176,090.19	6,141,354.91	6,206,671.68	5,720,494.13	5,279,308.32	5,523,318.51	5,366,231.85	5,516,061.92	5,214,226.29	5,134,805.44	5,179,527.60
24	5,794,865.60	5,956,974.88	6,213,729.34	6,207,655.61	5,462,239.14	5,486,462.76	5,340,707.64	5,328,627.76	5,518,102.24	5,460,184.20	5,158,592.43	5,136,292.84
25	5,802,655.14	6,302,464.60	6,370,989.46	5,355,524.57	5,853,827.69	5,487,579.00	5,537,754.26	5,329,496.47	5,518,242.24	5,475,845.26	5,300,799.04	5,137,095.08
26	5,802,238.19	6,069,689.73	6,384,991.29	5,774,076.03	5,779,607.37	5,487,691.00	5,738,648.39	5,157,257.99	5,308,520.03	5,912,414.56	5,270,445.61	5,136,818.12
27	5,950,009.20	5,947,295.88	6,384,860.30	5,659,331.14	5,779,454.93	5,283,772.38	5,699,441.75	5,159,896.27	5,400,968.35	5,802,588.00	5,287,765.00	4,841,945.00
28	5,934,408.33	5,958,448.01	6,351,410.99	5,674,835.37	5,779,650.93	5,246,045.93	5,699,330.57	5,160,079.55	5,469,439.27	5,803,419.00	5,290,655.84	5,290,469.61
29	5,555,538.63	5,958,831.44	6,252,959.61	5,849,141.90	5,580,939.86	5,628,367.47	5,699,330.57	4,823,227.19	5,554,375.05		5,290,767.84	5,636,967.60
30	5,803,722.32	6,019,478.63	6,063,631.25	5,861,619.76	5,975,033.22	5,750,201.37	5,699,330.57	4,686,364.00	5,595,525.73		4,918,098.46	5,773,800.49
31	5,805,736.59		6,313,603.10	5,861,941.41		5,691,268.48		4,669,695.56	5,598,175.57		5,220,398.79	
	$192,809,019.49	$194,109,753.06	$197,418,199.87	$193,667,739.16	$178,481,728.23	$186,482,442.68	$174,045,873.12	$161,295,381.04	$167,852,264.26	$149,883,478.52	$168,966,902.43	$155,158,960.20

WATER REVENUE EXCLUDING UNBILLED	$86,715,871.50
DAYS IN THE TEST YEAR Ending 04/30/2015	365
AVERAGE BILLED REVENUE PER DAY	$237,577.73

SUM OF A/R BALANCES	$2,120,171,742.06
UNCOLLECTIBLES DEDUCTED FROM A/R BALANCE	(776,459.43)
SUBTOTAL	2,119,395,282.63
AVERAGE A/R BALANCE PER DAY	5,806,562.42
AVERAGE BILLED REVENUE PER DAY	237,577.73
Collection Lag	24.44

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Revenue Lag**
Lead Lag Study

Revenue Lag

Line No.		Days	Days	
1	REVENUE LAG			
2				
3				
4	Service Lag	15.80		
5				
6	Billing Lag		3.68	
7				
8	Avg. Daily Balance Accts. Receivable			$ 5,806,562
9	Total Annual Revenues			86,715,872
10	Avarage Daily Revenues			237,578
11	Avg. No. Days of Revenue Receivable/			
12	Collection Lag Days			24.44
13				
14	LockBox Collection Lag			0.727
15				
16	Total Revenue Lag Days			44.65
17				

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Chemicals**
Lead Lag Study

Chemicals

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	days	Days	Vendor
1	1202	24163000	5000017003	6/9/2014	$1,700.00	4/25/2014	4/25/2014	-	45.00	$76,500.00	Brenntag Mid South Inc
2	1202	24163000	5000017005	6/11/2014	5,241.70	4/27/2014	4/27/2014	-	45.00	235,876.50	MOSAIC CROP NUTRITION LLC
3	1202	24163000	5000017004	6/6/2014	2,040.00	4/23/2014	4/23/2014	-	44.00	89,760.00	Brenntag Mid South Inc
4	1202	24163000	5000017031	6/9/2014	15,589.57	4/25/2014	4/25/2014	-	45.00	701,530.65	Brenntag Mid South Inc
5	1202	24163000	5000017134	6/12/2014	8,801.03	4/28/2014	4/28/2014	-	45.00	396,046.35	Brenntag Mid South Inc
6	1202	24163000	5000017132	6/13/2014	14,341.20	4/29/2014	4/29/2014	-	45.00	645,354.00	CARUS PHOSPHATES INC
7	1202	24163000	5000017168	6/6/2014	6,321.13	5/2/2014	5/2/2014	-	35.00	221,239.55	USALCO
8	1202	24163000	5000017228	6/19/2014	2,916.00	5/5/2014	5/5/2014	-	45.00	131,220.00	CEDARCHEM LLC
9	1202	24163000	5000017226	6/11/2014	6,458.20	5/5/2014	5/5/2014	-	37.00	238,953.40	USALCO
10	1202	24163000	5000017302	6/16/2014	6,302.68	5/9/2014	5/9/2014	-	38.00	239,501.84	USALCO
11	1202	24163000	5000017351	6/20/2014	2,040.00	5/7/2014	5/7/2014	-	44.00	89,760.00	Brenntag Mid South Inc
12	1202	24163000	5000017353	6/20/2014	2,040.00	5/8/2014	5/8/2014	-	43.00	87,720.00	Brenntag Mid South Inc
13	1202	24163000	5000017352	6/18/2014	6,442.38	5/12/2014	5/12/2014	-	37.00	238,368.06	USALCO
14	1202	24163000	5000017378	5/21/2014	9,920.00	3/31/2014	3/31/2014	-	51.00	505,920.00	CEDARCHEM LLC
15	1202	24163000	5000017378	5/21/2014	992.00	3/31/2014	3/31/2014	-	51.00	50,592.00	CEDARCHEM LLC
16	1202	24163000	5000017516	6/27/2014	6,574.18	5/21/2014	5/21/2014	-	37.00	243,244.66	USALCO
17	1202	24163000	5000017520	6/27/2014	2,040.00	5/15/2014	5/15/2014	-	43.00	87,720.00	Brenntag Mid South Inc
18	1202	24163000	5000017554	6/26/2014	9,342.04	5/12/2014	5/12/2014	-	45.00	420,391.80	Sterling Water Technologies LL
19	1202	24163000	5000017616	7/3/2014	9,839.16	5/20/2014	5/20/2014	-	44.00	432,923.04	MOSAIC CROP NUTRITION LLC
20	1202	24163000	5000017617	7/3/2014	5,262.90	5/20/2014	5/20/2014	-	44.00	231,567.60	MOSAIC CROP NUTRITION LLC
21	1202	24163000	5000017620	7/1/2014	6,310.58	5/27/2014	5/27/2014	-	35.00	220,870.30	USALCO
22	1202	24163000	5000017745	7/3/2014	6,503.01	5/29/2014	5/29/2014	-	35.00	227,605.35	USALCO
23	1202	24163000	5000017801	7/11/2014	2,040.00	5/29/2014	5/29/2014	-	43.00	87,720.00	Brenntag Mid South Inc
24	1202	24163000	5000017908	7/18/2014	2,040.00	6/4/2014	6/4/2014	-	44.00	89,760.00	Brenntag Mid South Inc
25	1202	24163000	5000017911	7/7/2014	2,040.00	5/23/2014	5/23/2014	-	45.00	91,800.00	Brenntag Mid South Inc
26	1202	24163000	5000017999	7/25/2014	14,904.32	6/11/2014	6/11/2014	-	44.00	655,790.08	CEDARCHEM LLC
27	1202	24163000	5000018044	7/16/2014	6,426.57	6/9/2014	6/9/2014	-	37.00	237,783.09	USALCO
28	1202	24163000	5000018043	7/11/2014	6,302.68	6/6/2014	6/6/2014	-	35.00	220,593.80	USALCO
29	1202	24163000	5000018140	7/25/2014	2,040.00	6/11/2014	6/11/2014	-	44.00	89,760.00	Brenntag Mid South Inc
30	1202	24163000	5000018139	7/23/2014	6,307.95	6/16/2014	6/16/2014	-	37.00	233,394.15	USALCO
31	1202	24163000	5000018154	7/3/2014	9,166.35	5/21/2014	5/21/2014	-	43.00	394,153.05	CARUS PHOSPHATES INC
32	1202	24163000	5000018165	7/18/2014	15,415.60	6/5/2014	6/5/2014	-	43.00	662,870.80	CARUS PHOSPHATES INC
33	1202	24163000	5000018173	7/31/2014	2,040.00	6/16/2014	6/16/2014	-	45.00	91,800.00	Brenntag Mid South Inc
34	1202	24163000	5000018250	7/25/2014	5,933.64	6/20/2014	6/20/2014	-	35.00	207,677.40	USALCO
35	1202	24163000	5000018304	8/8/2014	5,183.40	6/25/2014	6/25/2014	-	44.00	228,069.60	MOSAIC CROP NUTRITION LLC
36	1202	24163000	5000018380	8/8/2014	2,122.12	6/24/2014	6/24/2014	-	45.00	95,495.40	Brenntag Mid South Inc
37	1202	24163000	5000018393	8/7/2014	2,040.00	6/23/2014	6/23/2014	-	45.00	91,800.00	Brenntag Mid South Inc
38	1202	24163000	5000018426	8/8/2014	9,898.05	6/26/2014	6/26/2014	-	43.00	425,616.15	MOSAIC CROP NUTRITION LLC
39	1202	24163000	5000018425	8/1/2014	6,294.77	6/27/2014	6/27/2014	-	35.00	220,316.95	USALCO
40	1202	24163000	5000018458	8/13/2014	8,536.00	6/29/2014	6/29/2014	-	45.00	384,120.00	CARUS PHOSPHATES INC
41	1202	24163000	5000018534	8/8/2014	6,323.76	7/2/2014	7/2/2014	-	37.00	233,979.12	USALCO
42	1202	24163000	5000018528	8/8/2014	5,931.00	7/2/2014	7/2/2014	-	37.00	219,447.00	USALCO
43	1202	24163000	5000018529	8/8/2014	6,300.04	7/3/2014	7/3/2014	-	36.00	226,801.44	USALCO
44	1202	24163000	5000018555	8/18/2014	2,040.00	7/2/2014	7/2/2014	-	47.00	95,880.00	Brenntag Mid South Inc
45	1202	24163000	5000018559	8/8/2014	18,000.90	6/25/2014	6/25/2014	-	44.00	792,039.60	Brenntag Mid South Inc
46	1202	24163000	5000018609	8/18/2014	2,040.00	7/2/2014	7/2/2014	-	47.00	95,880.00	Brenntag Mid South Inc
47	1202	24163000	5000018580	8/15/2014	2,720.00	7/1/2014	7/1/2014	-	45.00	122,400.00	Brenntag Mid South Inc
48	1202	24163000	5000018612	8/18/2014	757.05	7/2/2014	7/2/2014	-	47.00	35,581.35	Brenntag Mid South Inc
49	1202	24163000	5000018671	8/25/2014	2,040.00	7/9/2014	7/9/2014	-	47.00	95,880.00	Brenntag Mid South Inc
50	1202	24163000	5000018740	8/15/2014	5,923.09	7/9/2014	7/9/2014	-	37.00	219,154.33	USALCO
51	1202	24163000	5000018739	8/22/2014	8,822.85	7/8/2014	7/8/2014	-	45.00	397,028.25	CEDARCHEM LLC
52	1202	24163000	5000018737	8/18/2014	6,300.04	7/12/2014	7/12/2014	-	37.00	233,101.48	USALCO
53	1202	24163000	5000018797	7/21/2014	2,040.00	5/29/2014	5/29/2014	-	53.00	108,120.00	Brenntag Mid South Inc
54	1202	24163000	5000018802	8/29/2014	2,040.00	7/15/2014	7/15/2014	-	45.00	91,800.00	Brenntag Mid South Inc
55	1202	24163000	5000018801	8/29/2014	2,380.00	7/15/2014	7/15/2014	-	45.00	107,100.00	Brenntag Mid South Inc
56	1202	24163000	5000018925	7/25/2014	6,455.56	4/8/2014	4/8/2014	-	108.00	697,200.48	USALCO
57	1202	24163000	5000018934	7/25/2014	6,336.94	4/7/2014	4/7/2014	-	109.00	690,726.46	USALCO
58	1202	24163000	5000018924	7/25/2014	6,344.85	4/24/2014	4/24/2014	-	92.00	583,726.20	USALCO
59	1202	24163000	5000018907	7/24/2014	8,259.44	6/16/2014	6/16/2014	-	38.00	313,858.72	USALCO
60	1202	24163000	5000018936	8/27/2014	6,307.95	7/21/2014	7/21/2014	-	37.00	233,394.15	USALCO
61	1202	24163000	5000019010	9/5/2014	14,973.60	7/23/2014	7/23/2014	-	44.00	658,838.40	CARUS PHOSPHATES INC
62	1202	24163000	5000019091	9/5/2014	2,720.00	7/22/2014	7/22/2014	-	45.00	122,400.00	Brenntag Mid South Inc
63	1202	24163000	5000019028	9/5/2014	9,342.04	7/22/2014	7/22/2014	-	45.00	420,391.80	Sterling Water Technologies LL
64	1202	24163000	5000019137	8/29/2014	9,251.89	7/18/2014	7/18/2014	-	42.00	388,579.38	Brenntag Mid South Inc
65	1202	24163000	5000019196	9/5/2014	2,040.00	7/24/2014	7/24/2014	-	43.00	87,720.00	Brenntag Mid South Inc
66	1202	24163000	5000019209	8/1/2014	3,555.00	5/8/2014	5/8/2014	-	85.00	302,175.00	UNIVAR USA INC
67	1202	24163000	5000019251	9/12/2014	8,403.15	7/29/2014	7/29/2014	-	45.00	378,141.75	CARUS PHOSPHATES INC
68	1202	24163000	5000019246	9/11/2014	9,852.75	7/30/2014	7/30/2014	-	43.00	423,668.25	MOSAIC CROP NUTRITION LLC
69	1202	24163000	5000019256	9/11/2014	4,960.80	7/30/2014	7/30/2014	-	43.00	213,314.40	MOSAIC CROP NUTRITION LLC
70	1202	24163000	5000019259	9/12/2014	2,916.00	7/29/2014	7/29/2014	-	45.00	131,220.00	CEDARCHEM LLC
71	1202	24163000	5000019252	9/12/2014	2,720.00	7/29/2014	7/29/2014	-	45.00	122,400.00	Brenntag Mid South Inc
72	1202	24163000	5000019434	9/11/2014	6,294.77	8/5/2014	8/5/2014	-	37.00	232,906.49	USALCO
73	1202	24163000	5000019531	9/17/2014	2,040.00	8/5/2014	8/5/2014	-	43.00	87,720.00	Brenntag Mid South Inc
74	1202	24163000	5000019620	9/16/2014	6,442.38	8/11/2014	8/11/2014	-	36.00	231,925.68	USALCO

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Chemicals**
Lead Lag Study

Chemicals

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	days	Days	Vendor
75	1202	24163000	5000019644	9/22/2014	2,040.00	8/8/2014	8/8/2014	-	45.00	91,800.00	Brenntag Mid South Inc
76	1202	24163000	5000019645	9/22/2014	648.90	8/8/2014	8/8/2014	-	45.00	29,200.50	Brenntag Mid South Inc
77	1202	24163000	5000019697	9/17/2014	6,305.31	8/13/2014	8/13/2014	-	35.00	220,685.85	USALCO
78	1202	24163000	5000019715	9/19/2014	6,281.59	8/14/2014	8/14/2014	-	36.00	226,137.24	USALCO
79	1202	24163000	5000019718	9/23/2014	6,315.86	8/18/2014	8/18/2014	-	36.00	227,370.96	USALCO
80	1202	24163000	5000019753	9/26/2014	5,627.50	8/13/2014	8/13/2014	-	44.00	247,610.00	Brenntag Mid South Inc
81	1202	24163000	5000019823	10/3/2014	2,040.00	8/19/2014	8/19/2014	-	45.00	91,800.00	Brenntag Mid South Inc
82	1202	24163000	5000019893	9/26/2014	6,313.22	8/22/2014	8/22/2014	-	35.00	220,962.70	USALCO
83	1202	24163000	5000019892	10/3/2014	2,040.00	8/19/2014	8/19/2014	-	45.00	91,800.00	Brenntag Mid South Inc
84	1202	24163000	5000019929	9/4/2014	6,460.84	7/29/2014	7/29/2014	-	37.00	239,051.08	USALCO
85	1202	24163000	5000019930	9/16/2014	6,323.76	8/11/2014	8/11/2014	-	36.00	227,655.36	USALCO
86	1202	24163000	5000019941	10/1/2014	6,284.22	8/25/2014	8/25/2014	-	37.00	232,516.14	USALCO
87	1202	24163000	5000019944	9/26/2014	6,416.02	8/21/2014	8/21/2014	-	36.00	230,976.72	USALCO
88	1202	24163000	5000019992	10/2/2014	6,455.56	8/26/2014	8/26/2014	-	37.00	238,855.72	USALCO
89	1202	24163000	5000020006	9/12/2014	6,516.19	8/6/2014	8/6/2014	-	37.00	241,099.03	USALCO
90	1202	24163000	5000020034	9/26/2014	9,174.30	8/12/2014	8/12/2014	-	45.00	412,843.50	CARUS PHOSPHATES INC
91	1202	24163000	5000020030	10/3/2014	6,284.22	8/28/2014	8/28/2014	-	36.00	226,231.92	USALCO
92	1202	24163000	5000020058	10/3/2014	6,313.22	8/27/2014	8/27/2014	-	37.00	233,589.14	USALCO
93	1202	24163000	5000020097	10/9/2014	7,873.14	8/26/2014	8/26/2014	-	44.00	346,418.16	MOSAIC CROP NUTRITION LLC
94	1202	24163000	5000020113	10/13/2014	8,518.40	8/29/2014	8/29/2014	-	45.00	383,328.00	CARUS PHOSPHATES INC
95	1202	24163000	5000020100	10/6/2014	9,342.04	8/22/2014	8/22/2014	-	45.00	420,391.80	Sterling Water Technologies LL
96	1202	24163000	5000020207	10/10/2014	2,040.00	8/28/2014	8/28/2014	-	43.00	87,720.00	Brenntag Mid South Inc
97	1202	24163000	5000020244	10/17/2014	5,167.50	9/3/2014	9/3/2014	-	44.00	227,370.00	MOSAIC CROP NUTRITION LLC
98	1202	24163000	5000020247	10/17/2014	2,040.00	9/2/2014	9/2/2014	-	45.00	91,800.00	Brenntag Mid South Inc
99	1202	24163000	5000020291	10/3/2014	2,040.00	8/21/2014	8/21/2014	-	43.00	87,720.00	Brenntag Mid South Inc
100	1202	24163000	5000020300	10/10/2014	6,447.66	9/3/2014	9/3/2014	-	37.00	238,563.42	USALCO
101	1202	24163000	5000020299	10/10/2014	6,310.58	9/5/2014	9/5/2014	-	35.00	220,870.30	USALCO
102	1202	24163000	5000020309	10/21/2014	14,805.92	9/6/2014	9/6/2014	-	45.00	666,266.40	CEDARCHEM LLC
103	1202	24163000	5000020333	10/16/2014	6,307.95	9/9/2014	9/9/2014	-	37.00	233,394.15	USALCO
104	1202	24163000	5000020395	10/22/2014	8,996.58	9/9/2014	9/9/2014	-	43.00	386,852.94	MOSAIC CROP NUTRITION LLC
105	1202	24163000	5000020404	10/23/2014	2,040.00	9/8/2014	9/8/2014	-	45.00	91,800.00	Brenntag Mid South Inc
106	1202	24163000	5000020403	10/23/2014	2,040.00	9/8/2014	9/8/2014	-	45.00	91,800.00	Brenntag Mid South Inc
107	1202	24163000	5000020493	10/3/2014	10,620.00	8/21/2014	8/21/2014	-	43.00	456,660.00	Brenntag Mid South Inc
108	1202	24163000	5000020522	10/17/2014	6,384.39	9/12/2014	9/12/2014	-	35.00	223,453.65	USALCO
109	1202	24163000	5000020527	10/16/2014	6,452.93	9/9/2014	9/9/2014	-	37.00	238,758.41	USALCO
110	1202	24163000	5000020525	10/17/2014	6,376.48	9/12/2014	9/12/2014	-	35.00	223,176.80	USALCO
111	1202	24163000	5000020526	10/22/2014	6,460.84	9/15/2014	9/15/2014	-	37.00	239,051.08	USALCO
112	1202	24163000	5000020575	10/27/2014	757.05	9/12/2014	9/12/2014	-	45.00	34,067.25	Brenntag Mid South Inc
113	1202	24163000	5000020603	10/29/2014	15,313.60	9/16/2014	9/16/2014	-	43.00	658,484.80	CARUS PHOSPHATES INC
114	1202	24163000	5000020607	10/28/2014	2,040.00	9/15/2014	9/15/2014	-	43.00	87,720.00	Brenntag Mid South Inc
115	1202	24163000	5000020592	10/27/2014	9,342.04	9/12/2014	9/12/2014	-	45.00	420,391.80	Sterling Water Technologies LL
116	1202	24163000	5000020625	10/24/2014	6,313.22	9/17/2014	9/17/2014	-	37.00	233,589.14	USALCO
117	1202	24163000	5000020626	10/24/2014	6,336.94	9/17/2014	9/17/2014	-	37.00	234,466.78	USALCO
118	1202	24163000	5000020677	10/30/2014	2,122.12	9/17/2014	9/17/2014	-	43.00	91,251.16	Brenntag Mid South Inc
119	1202	24163000	5000020678	10/29/2014	2,040.00	9/16/2014	9/16/2014	-	43.00	87,720.00	Brenntag Mid South Inc
120	1202	24163000	5000020673	10/28/2014	6,455.56	9/22/2014	9/22/2014	-	36.00	232,400.16	USALCO
121	1202	24163000	5000020808	11/7/2014	8,536.00	9/25/2014	9/25/2014	-	43.00	367,048.00	CARUS PHOSPHATES INC
122	1202	24163000	5000020860	10/29/2014	6,239.41	9/24/2014	9/24/2014	-	35.00	218,379.35	USALCO
123	1202	24163000	5000020859	10/30/2014	6,326.40	9/25/2014	9/25/2014	-	35.00	221,424.00	USALCO
124	1202	24163000	5000020898	11/6/2014	7,910.25	9/22/2014	9/22/2014	-	45.00	355,961.25	CARUS PHOSPHATES INC
125	1202	24163000	5000020968	11/11/2014	2,380.00	9/29/2014	9/29/2014	-	43.00	102,340.00	Brenntag Mid South Inc
126	1202	24163000	5000021001	11/10/2014	2,040.00	9/26/2014	9/26/2014	-	45.00	91,800.00	Brenntag Mid South Inc
127	1202	24163000	5000021003	11/5/2014	6,452.93	9/29/2014	9/29/2014	-	37.00	238,758.41	USALCO
128	1202	24163000	5000021052	10/13/2014	5,899.37	7/15/2014	7/15/2014	-	90.00	530,943.30	USALCO
129	1202	24163000	5000021053	10/13/2014	6,313.22	7/23/2014	7/23/2014	-	82.00	517,684.04	USALCO
130	1202	24163000	5000021054	10/13/2014	6,302.68	7/23/2014	7/23/2014	-	82.00	516,819.76	USALCO
131	1202	24163000	5000021142	10/14/2014	378.53	8/29/2014	8/29/2014	-	46.00	17,412.38	Brenntag Mid South Inc
132	1202	24163000	5000021143	10/23/2014	378.52	9/8/2014	9/8/2014	-	45.00	17,033.40	Brenntag Mid South Inc
133	1202	24163000	5000021152	11/7/2014	6,334.31	10/2/2014	10/2/2014	-	36.00	228,035.16	USALCO
134	1202	24163000	5000021134	11/7/2014	6,450.29	10/2/2014	10/2/2014	-	36.00	232,210.44	USALCO
135	1202	24163000	5000021248	11/21/2014	5,612.70	10/9/2014	10/9/2014	-	43.00	241,346.10	MOSAIC CROP NUTRITION LLC
136	1202	24163000	5000021228	11/20/2014	2,040.00	10/6/2014	10/6/2014	-	45.00	91,800.00	Brenntag Mid South Inc
137	1202	24163000	5000021229	11/20/2014	2,040.00	10/6/2014	10/6/2014	-	45.00	91,800.00	Brenntag Mid South Inc
138	1202	24163000	5000021251	11/12/2014	6,458.20	10/8/2014	10/8/2014	-	35.00	226,037.00	USALCO
139	1202	24163000	5000021429	11/11/2014	6,342.22	10/7/2014	10/7/2014	-	35.00	221,977.70	USALCO
140	1202	24163000	5000021470	11/26/2014	14,684.60	10/16/2014	10/16/2014	-	41.00	602,068.60	CARUS PHOSPHATES INC
141	1202	24163000	5000021468	11/21/2014	6,294.77	10/15/2014	10/15/2014	-	37.00	232,906.49	USALCO
142	1202	24163000	5000021496	11/20/2014	6,434.48	10/14/2014	10/14/2014	-	37.00	238,075.76	USALCO
143	1202	24163000	5000021603	11/26/2014	2,040.00	10/15/2014	10/15/2014	-	42.00	85,680.00	Brenntag Mid South Inc
144	1202	24163000	5000021607	11/26/2014	2,040.00	10/15/2014	10/15/2014	-	42.00	85,680.00	Brenntag Mid South Inc
145	1202	24163000	5000021604	12/4/2014	8,963.53	10/20/2014	10/20/2014	-	45.00	403,358.85	CEDARCHEM LLC
146	1202	24163000	5000021651	12/5/2014	17,818.00	10/22/2014	10/22/2014	-	44.00	783,992.00	Brenntag Mid South Inc
147	1202	24163000	5000021641	11/21/2014	6,315.86	10/17/2014	10/17/2014	-	35.00	221,055.10	USALCO
148	1202	24163000	5000021640	11/21/2014	6,445.02	10/17/2014	10/17/2014	-	35.00	225,575.70	USALCO

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Chemicals**
Lead Lag Study

Chemicals

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	days	Days	Vendor
149	1202	24163000	5000021639	11/26/2014	6,329.04	10/21/2014	10/21/2014	-	36.00	227,845.44	USALCO
150	1202	24163000	5000021652	11/26/2014	6,455.56	10/23/2014	10/23/2014	-	34.00	219,489.04	USALCO
151	1202	24163000	5000021650	11/26/2014	6,313.22	10/23/2014	10/23/2014	-	34.00	214,649.48	USALCO
152	1202	24163000	5000021654	11/21/2014	6,329.04	10/17/2014	10/17/2014	-	35.00	221,516.40	USALCO
153	1202	24163000	5000021664	11/26/2014	6,313.22	10/20/2014	10/20/2014	-	37.00	233,589.14	USALCO
154	1202	24163000	5000021695	2/24/2015	9,342.04	10/24/2014	10/24/2014	-	123.00	1,149,070.92	Sterling Water Technologies LL
155	1202	24163000	5000021755	12/5/2014	2,040.00	10/23/2014	10/23/2014	-	43.00	87,720.00	Brenntag Mid South Inc
156	1202	24163000	5000021849	12/4/2014	9,235.36	10/20/2014	10/20/2014	-	45.00	415,591.20	Brenntag Mid South Inc
157	1202	24163000	5000021848	12/8/2014	2,040.00	10/24/2014	10/24/2014	-	45.00	91,800.00	Brenntag Mid South Inc
158	1202	24163000	5000021881	12/12/2014	8,465.60	10/30/2014	10/30/2014	-	43.00	364,020.80	CARUS PHOSPHATES INC
159	1202	24163000	5000021925	11/10/2014	2,528.00	9/9/2014	9/9/2014	-	62.00	156,736.00	UNIVAR USA INC
160	1202	24163000	5000022031	12/5/2014	6,326.40	10/31/2014	10/31/2014	-	35.00	221,424.00	USALCO
161	1202	24163000	5000022037	12/18/2014	2,040.00	11/3/2014	11/3/2014	-	45.00	91,800.00	Brenntag Mid South Inc
162	1202	24163000	5000022134	12/19/2014	15,735.20	11/5/2014	11/5/2014	-	44.00	692,348.80	CARUS PHOSPHATES INC
163	1202	24163000	5000022213	12/10/2014	6,342.22	11/3/2014	11/3/2014	-	37.00	234,662.14	USALCO
164	1202	24163000	5000022212	12/12/2014	6,344.85	11/5/2014	11/5/2014	-	37.00	234,759.45	USALCO
165	1202	24163000	5000022214	12/11/2014	6,344.85	11/4/2014	11/4/2014	-	37.00	234,759.45	USALCO
166	1202	24163000	5000022254	12/23/2014	10,043.01	11/10/2014	11/10/2014	-	43.00	431,849.43	MOSAIC CROP NUTRITION LLC
167	1202	24163000	5000022255	12/23/2014	5,358.30	11/10/2014	11/10/2014	-	43.00	230,406.90	MOSAIC CROP NUTRITION LLC
168	1202	24163000	5000022278	12/22/2014	1,360.00	11/7/2014	11/7/2014	-	45.00	61,200.00	Brenntag Mid South Inc
169	1202	24163000	5000022406	12/19/2014	6,458.20	11/14/2014	11/14/2014	-	35.00	226,037.00	USALCO
170	1202	24163000	5000022562	12/11/2014	9,086.85	10/27/2014	10/27/2014	-	45.00	408,908.25	CARUS PHOSPHATES INC
171	1202	24163000	5000022587	12/24/2014	6,484.56	11/21/2014	11/21/2014	-	33.00	213,990.48	USALCO
172	1202	24163000	5000022593	1/5/2015	5,456.00	11/21/2014	11/21/2014	-	45.00	245,520.00	CEDARCHEM LLC
173	1202	24163000	5000022646	1/2/2015	6,062.50	11/18/2014	11/18/2014	-	45.00	272,812.50	Brenntag Mid South Inc
174	1202	24163000	5000022658	1/6/2015	2,040.00	11/24/2014	11/24/2014	-	43.00	87,720.00	Brenntag Mid South Inc
175	1202	24163000	5000022660	1/2/2015	6,350.12	11/26/2014	11/26/2014	-	37.00	234,954.44	USALCO
176	1202	24163000	5000022798	1/2/2015	2,040.00	11/19/2014	11/19/2014	-	44.00	89,760.00	Brenntag Mid South Inc
177	1202	24163000	5000022838	1/13/2015	2,040.00	12/1/2014	12/1/2014	-	43.00	87,720.00	Brenntag Mid South Inc
178	1202	24163000	5000022861	1/5/2015	6,445.02	12/1/2014	12/1/2014	-	35.00	225,575.70	USALCO
179	1202	24163000	5000022898	12/16/2014	6,336.94	10/13/2014	10/13/2014	-	64.00	405,564.16	USALCO
180	1202	24163000	5000022902	12/24/2014	6,447.66	11/17/2014	11/17/2014	-	37.00	238,563.42	USALCO
181	1202	24163000	5000022974	1/15/2015	757.05	12/3/2014	12/3/2014	-	43.00	32,553.15	Brenntag Mid South Inc
182	1202	24163000	5000022973	1/23/2015	2,040.00	12/9/2014	12/9/2014	-	45.00	91,800.00	Brenntag Mid South Inc
183	1202	24163000	5000023076	1/12/2015	6,329.04	12/8/2014	12/8/2014	-	35.00	221,516.40	USALCO
184	1202	24163000	5000023108	12/24/2014	6,487.20	10/12/2014	10/12/2014	-	73.00	473,565.60	USALCO
185	1202	24163000	5000023231	1/23/2015	9,264.29	12/10/2014	12/10/2014	-	44.00	407,628.76	Brenntag Mid South Inc
186	1202	24163000	5000023230	1/29/2015	2,040.00	12/15/2014	12/15/2014	-	45.00	91,800.00	Brenntag Mid South Inc
187	1202	24163000	5000023243	1/21/2015	6,334.31	12/15/2014	12/15/2014	-	37.00	234,369.47	USALCO
188	1202	24163000	5000023461	1/30/2015	6,342.22	12/26/2014	12/26/2014	-	35.00	221,977.70	USALCO
189	1202	24163000	5000023501	1/29/2015	6,339.58	12/23/2014	12/23/2014	-	37.00	234,564.46	USALCO
190	1202	24163000	5000023528	2/10/2015	1,061.06	12/29/2014	12/29/2014	-	43.00	45,625.58	Brenntag Mid South Inc
191	1202	24163000	5000023554	2/10/2015	14,832.16	12/27/2014	12/27/2014	-	45.00	667,447.20	CEDARCHEM LLC
192	1202	24163000	5000023548	2/6/2015	5,501.40	12/24/2014	12/24/2014	-	44.00	242,061.60	MOSAIC CROP NUTRITION LLC
193	1202	24163000	5000023549	2/6/2015	9,635.31	12/24/2014	12/24/2014	-	44.00	423,953.64	MOSAIC CROP NUTRITION LLC
194	1202	24163000	5000023552	2/6/2015	8,425.80	12/24/2014	12/24/2014	-	44.00	370,735.20	MOSAIC CROP NUTRITION LLC
195	1202	24163000	5000023555	2/5/2015	1,700.00	12/22/2014	12/22/2014	-	45.00	76,500.00	Brenntag Mid South Inc
196	1202	24163000	5000023527	2/10/2015	2,040.00	12/29/2014	12/29/2014	-	43.00	87,720.00	Brenntag Mid South Inc
197	1202	24163000	5000023750	2/10/2015	6,329.04	1/5/2015	1/5/2015	-	36.00	227,845.44	USALCO
198	1202	24163000	5000023770	1/23/2015	6,368.58	12/18/2014	12/18/2014	-	36.00	229,268.88	USALCO
199	1202	24163000	5000023785	2/23/2015	6,426.95	1/12/2015	1/12/2015	-	42.00	269,931.90	USALCO
200	1202	24163000	5000023877	2/27/2015	8,608.60	1/13/2015	1/13/2015	-	45.00	387,387.00	CARUS PHOSPHATES INC
201	1202	24163000	5000023870	2/27/2015	15,055.20	1/15/2015	1/15/2015	-	43.00	647,373.60	CARUS PHOSPHATES INC
202	1202	24163000	5000023924	2/23/2015	2,130.00	1/12/2015	1/12/2015	-	42.00	89,460.00	Brenntag Mid South Inc
203	1202	24163000	5000024001	1/26/2015	8,641.60	12/8/2014	12/8/2014	-	49.00	423,438.40	CARUS PHOSPHATES INC
204	1202	24163000	5000024048	2/27/2015	2,130.00	1/14/2015	1/14/2015	-	44.00	93,720.00	Brenntag Mid South Inc
205	1202	24163000	5000024155	3/9/2015	6,238.76	1/23/2015	1/23/2015	-	45.00	280,744.20	USALCO
206	1202	24163000	5000024154	3/2/2015	6,347.04	1/19/2015	1/19/2015	-	42.00	266,575.68	USALCO
207	1202	24163000	5000024315	3/6/2015	11,251.80	1/22/2015	1/22/2015	-	43.00	483,827.40	Brenntag Mid South Inc
208	1202	24163000	5000024309	3/13/2015	6,339.30	1/28/2015	1/28/2015	-	44.00	278,929.20	USALCO
209	1202	24163000	5000024324	2/6/2015	8,554.20	12/23/2014	12/23/2014	-	45.00	384,939.00	CARUS PHOSPHATES INC
210	1202	24163000	5000024346	3/9/2015	757.05	1/26/2015	1/26/2015	-	42.00	31,796.10	Brenntag Mid South Inc
211	1202	24163000	5000022804	12/11/2014	2,916.00	10/24/2014	10/24/2014	-	48.00	139,968.00	CEDARCHEM LLC
212	1202	24163000	5000024486	3/13/2015	2,130.00	1/28/2015	1/28/2015	-	44.00	93,720.00	Brenntag Mid South Inc
213	1202	24163000	5000024489	3/13/2015	378.53	1/28/2015	1/28/2015	-	44.00	16,655.32	Brenntag Mid South Inc
214	1202	24163000	5000024488	3/13/2015	2,130.00	1/28/2015	1/28/2015	-	44.00	93,720.00	Brenntag Mid South Inc
215	1202	24163000	5000024701	3/18/2015	6,220.71	2/4/2015	2/4/2015	-	42.00	261,269.82	USALCO
216	1202	24163000	5000024705	3/23/2015	6,357.35	2/9/2015	2/9/2015	-	42.00	267,008.70	USALCO
217	1202	24163000	5000024804	3/23/2015	2,916.00	2/9/2015	2/9/2015	-	42.00	122,472.00	CEDARCHEM LLC
218	1202	24163000	5000024807	3/27/2015	2,130.00	2/10/2015	2/10/2015	-	45.00	95,850.00	Brenntag Mid South Inc
219	1202	24163000	5000024800	3/27/2015	6,205.25	2/11/2015	2/11/2015	-	44.00	273,031.00	USALCO
220	1202	24163000	5000024830	3/23/2015	9,108.85	2/9/2015	2/9/2015	-	42.00	382,571.70	CEDARCHEM LLC
221	1202	24163000	5000024906	4/3/2015	6,200.09	2/18/2015	2/18/2015	-	44.00	272,803.96	USALCO
222	1202	24163000	5000024907	3/27/2015	6,200.09	2/12/2015	2/12/2015	-	43.00	266,603.87	USALCO

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Chemicals**
Lead Lag Study

Chemicals

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period From	Service Period To	Midpoint	Total Lag days	Dollars Days	Vendor
223	1202	24163000	5000024949	4/3/2015	5,729.30	2/18/2015	2/18/2015	-	44.00	252,089.20	MOSAIC CROP NUTRITION LLC
224	1202	24163000	5000024950	3/30/2015	1,775.00	2/13/2015	2/13/2015	-	45.00	79,875.00	Brenntag Mid South Inc
225	1202	24163000	5000024948	4/3/2015	8,586.00	2/19/2015	2/19/2015	-	43.00	369,198.00	CARUS PHOSPHATES INC
226	1202	24163000	5000025012	4/3/2015	1,035.09	2/18/2015	2/18/2015	-	44.00	45,543.96	Brenntag Mid South Inc
227	1202	24163000	5000025014	4/6/2015	8,772.40	2/20/2015	2/20/2015	-	45.00	394,758.00	CARUS PHOSPHATES INC
228	1202	24163000	5000025007	4/6/2015	6,212.98	2/23/2015	2/23/2015	-	42.00	260,945.16	USALCO
229	1202	24163000	5000025113	4/10/2015	6,166.58	2/26/2015	2/26/2015	-	43.00	265,162.94	USALCO
230	1202	24163000	5000025097	4/10/2015	6,122.75	2/24/2015	2/24/2015	-	45.00	275,523.75	USALCO
231	1202	24163000	5000025215	4/10/2015	10,156.26	2/26/2015	2/26/2015	-	43.00	436,719.18	MOSAIC CROP NUTRITION LLC
232	1202	24163000	5000025262	4/10/2015	324.45	2/25/2015	2/25/2015	-	44.00	14,275.80	Brenntag Mid South Inc
233	1202	24163000	5000025261	4/10/2015	2,130.00	2/25/2015	2/25/2015	-	44.00	93,720.00	Brenntag Mid South Inc
234	1202	24163000	5000025217	4/13/2015	6,308.37	2/27/2015	2/27/2015	-	45.00	283,876.65	USALCO
235	1202	24163000	5000025316	4/15/2015	2,916.00	3/2/2015	3/2/2015	-	44.00	128,304.00	CEDARCHEM LLC
236	1202	24163000	5000025322	3/11/2015	6,450.29	1/5/2015	1/5/2015	-	65.00	419,268.85	USALCO
237	1202	24163000	5000025374	4/17/2015	6,349.61	3/3/2015	3/3/2015	-	45.00	285,732.45	USALCO
238	1202	24163000	5000025373	4/17/2015	6,125.33	3/3/2015	3/3/2015	-	45.00	275,639.85	USALCO
239	1202	24163000	5000025404	4/17/2015	2,130.00	3/4/2015	3/4/2015	-	44.00	93,720.00	Brenntag Mid South Inc
240	1202	24163000	5000025451	4/17/2015	6,362.50	3/5/2015	3/5/2015	-	43.00	273,587.50	USALCO
241	1202	24163000	5000025406	4/17/2015	3,600.00	3/6/2015	3/6/2015	-	42.00	151,200.00	UNIVAR USA INC
242	1202	24163000	5000025455	4/24/2015	6,210.40	3/10/2015	3/10/2015	-	45.00	279,468.00	USALCO
243	1202	24163000	5000025454	4/24/2015	6,362.50	3/10/2015	3/10/2015	-	45.00	286,312.50	USALCO
244	1202	24163000	5000025501	4/13/2015	9,524.74	3/2/2015	3/2/2015	-	42.00	400,039.08	Brenntag Mid South Inc
245	1202	24163000	5000025502	4/20/2015	2,130.00	3/7/2015	3/7/2015	-	44.00	93,720.00	Brenntag Mid South Inc
246	1202	24163000	5000025499	4/23/2015	15,143.60	3/10/2015	3/10/2015	-	44.00	666,318.40	CARUS PHOSPHATES INC
247	1202	24163000	5000025530	4/24/2015	6,228.45	3/12/2015	3/12/2015	-	43.00	267,823.35	USALCO
248	1202	24163000	5000025550	4/24/2015	1,775.00	3/11/2015	3/11/2015	-	44.00	78,100.00	Brenntag Mid South Inc
249	1202	24163000	5000025627	5/1/2015	2,130.00	3/17/2015	3/17/2015	-	45.00	95,850.00	Brenntag Mid South Inc
250	1202	24163000	5000025658	5/1/2015	6,336.72	3/18/2015	3/18/2015	-	44.00	278,815.68	USALCO
251	1202	24163000	5000025865	5/4/2015	6,212.98	3/20/2015	3/20/2015	-	45.00	279,584.10	USALCO
252	1202	24163000	5000025899	5/11/2015	6,225.87	3/27/2015	3/27/2015	-	45.00	280,164.15	USALCO
253	1202	24163000	5000025905	5/11/2015	6,352.19	3/30/2015	3/30/2015	-	42.00	266,791.98	USALCO
254	1202	24163000	5000025935	5/13/2015	9,245.60	3/30/2015	3/30/2015	-	44.00	406,806.40	CARUS PHOSPHATES INC
255	1202	24163000	5000026023	5/8/2015	1,133.67	3/26/2015	3/26/2015	-	43.00	48,747.81	Brenntag Mid South Inc
256	1202	24163000	5000026086	5/20/2015	6,367.66	4/7/2015	4/7/2015	-	43.00	273,809.38	USALCO
257	1202	24163000	5000026150	5/15/2015	2,130.00	4/2/2015	4/2/2015	-	43.00	91,590.00	Brenntag Mid South Inc
258	1202	24163000	5000026149	5/15/2015	2,130.00	4/1/2015	4/1/2015	-	44.00	93,720.00	Brenntag Mid South Inc
259	1202	24163000	5000026144	5/8/2015	9,460.50	4/9/2015	4/9/2015	-	29.00	274,354.50	CARUS PHOSPHATES INC
260	1202	24163000	5000026241	5/11/2015	5,734.60	4/12/2015	4/12/2015	-	29.00	166,303.40	MOSAIC CROP NUTRITION LLC
261	1202	24163000	5000026247	5/22/2015	6,326.41	4/10/2015	4/10/2015	-	42.00	265,709.22	USALCO
262	1202	24163000	5000026312	5/18/2015	17,282.40	4/6/2015	4/6/2015	-	42.00	725,860.80	Brenntag Mid South Inc
263											
264					$1,532,352.37					$66,764,683.66	
265											
266					Avg Lag for Chemicals					43.57	
267											
268											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Contr Services**
Lead Lag Study

Contracted Services

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1202	53150000	5000019758	9/16/2014	$107,125.53	7/18/2014	8/14/2014	14.00	47.00	$5,034,899.91	KENTUCKY SERVICE CO INC
2	1202	53150000	5000020115	9/26/2014	72,245.44	8/14/2014	8/31/2014	9.00	35.00	2,528,590.40	KENTUCKY SERVICE CO INC
3	1202	53150000	5000018182	7/17/2014	53,847.93	5/11/2014	5/31/2014	10.50	57.50	3,096,255.98	Marine Solutions Inc
4	1202	53150000	5000019458	8/18/2014	33,351.34	7/18/2014	7/18/2014	0.50	31.50	1,050,567.21	KENTUCKY SERVICE CO INC
5	1202	53150000	5000017825	7/18/2014	25,412.20	6/15/2014	6/15/2014	0.50	33.50	851,308.70	KEBCO INC
6	1202	53150000	5000020464	10/27/2014	17,835.00	9/12/2014	9/12/2014	0.50	45.50	811,492.50	AQUATIC CONTROL INC
7	1202	53150000	5000017832	7/17/2014	15,156.23	5/29/2014	5/29/2014	0.50	49.50	750,233.39	Pettit Environmental Inc
8	1201	53150000	5000017824	7/18/2014	14,385.53	6/5/2014	6/5/2014	0.50	43.50	625,770.56	KEBCO INC
9	1202	53150000	5000018796	8/8/2014	12,510.00	6/24/2014	6/24/2014	0.50	45.50	569,205.00	AQUATIC CONTROL INC
10	1202	53150000	5000018983	8/21/2014	12,510.00	7/7/2014	7/7/2014	0.50	45.50	569,205.00	AQUATIC CONTROL INC
11	1202	53150000	5000018594	7/15/2014	11,718.25	3/9/2014	3/29/2014	10.50	118.50	1,388,612.63	Vanguard Utility Services Inc
12	1202	53150000	5000018336	7/23/2014	11,780.79	6/24/2014	6/24/2014	0.50	29.50	347,533.31	LIVING WATERS CO INC
13	1202	53150000	5000018637	8/7/2014	10,627.36	6/24/2014	6/26/2014	1.50	43.50	462,290.16	KENTUCKY SERVICE CO INC
14	1202	53150000	5000022913	12/24/2014	9,303.00	7/30/2014	7/30/2014	0.50	147.50	1,372,192.50	TFH LLC
15	1202	53150000	5000018832	8/25/2014	8,273.11	7/11/2014	7/11/2014	0.50	45.50	376,426.51	KEBCO INC
16	1201	53150000	5000026186	4/20/2015	7,851.84	10/1/2014	12/31/2014	46.00	156.00	1,224,887.04	ORC INTERNATIONAL INC
17	1201	53150000	5000023518	1/14/2015	7,766.18	7/1/2014	9/30/2014	46.00	152.00	1,180,459.36	ORC INTERNATIONAL INC
18	1201	53150000	5000017547	6/11/2014	7,500.05	1/1/2014	3/31/2014	45.00	117.00	877,505.85	ORC INTERNATIONAL INC
19	1201	53150000	5000019936	9/24/2014	7,500.05	4/1/2014	6/30/2014	45.50	131.50	986,256.58	ORC INTERNATIONAL INC
20	1202	53150000	5000018772	7/21/2014	7,415.93	6/10/2014	6/10/2014	0.50	41.50	307,761.10	LIVING WATERS CO INC
21	1202	53150000	5000020103	9/26/2014	7,109.27	8/28/2014	8/28/2014	0.50	29.50	209,723.47	KENTUCKY SERVICE CO INC
22	1202	53150000	5000019335	9/11/2014	6,353.00	9/1/2014	8/31/2015	182.50	(171.50)	(1,089,539.50)	SIMPLEXGRINNELL
23	1202	53150000	5000022152	12/16/2014	6,194.77	10/12/2014	10/25/2014	7.00	59.00	365,491.43	Marine Solutions Inc
24	1202	53150000	5000019027	8/25/2014	5,489.91	7/25/2014	7/25/2014	0.50	31.50	172,932.17	KENTUCKY SERVICE CO INC
25	1202	53150000	5000021353	11/20/2014	5,032.38	10/6/2014	10/6/2014	0.50	45.50	228,973.29	KEBCO INC
26	1202	53150000	5000019666	8/19/2014	5,000.00	7/31/2014	7/31/2014	0.50	19.50	97,500.00	Bluegrass Area Development Dis
27	1202	53150000	5000018337	7/23/2014	5,232.82	6/24/2014	6/24/2014	0.50	29.50	154,368.19	LIVING WATERS CO INC
28	1202	53150000	5000021899	11/26/2014	4,600.00	10/13/2014	10/13/2014	0.50	44.50	204,700.00	CARRICK ENGINEERING CORP
29	1202	53150000	5000026162	4/20/2015	4,582.92	1/4/2015	1/27/2015	12.00	95.00	435,377.40	NIXON POWER CO SERVICES
30	1202	53150000	5000019280	8/29/2014	4,540.22	8/1/2014	8/1/2014	0.50	28.50	129,396.27	KENTUCKY SERVICE CO INC
31	1202	53150000	5000018168	7/3/2014	4,454.38	5/21/2014	5/30/2014	5.00	39.00	173,720.82	KENTUCKY SERVICE CO INC
32	1202	53150000	5000024561	2/27/2015	4,444.58	1/30/2015	1/30/2015	0.50	28.50	126,670.53	Hach Co
33	1202	53150000	5000019278	8/29/2014	4,439.04	7/18/2014	7/25/2014	4.00	39.00	173,122.56	KENTUCKY SERVICE CO INC
34	1202	53150000	5000024556	2/27/2015	4,270.74	1/30/2015	1/30/2015	0.50	28.50	121,716.09	Hach Co
35	1202	53150000	5000017160	6/15/2014	4,020.00	4/29/2014	4/29/2014	0.50	47.50	190,950.00	Marine Solutions Inc
36	1201	53150000	5000020872	10/10/2014	4,001.38	8/28/2014	8/28/2014	0.50	43.50	174,060.03	KEBCO INC
37	1201	53150000	5000020921	10/6/2014	4,213.11	6/12/2014	6/12/2014	0.50	116.50	490,827.32	PRICE WATERHOUSE COOPERS LLP
38	1202	53150000	5000017853	6/20/2014	4,164.74	5/23/2014	5/23/2014	0.50	28.50	118,695.09	KENTUCKY SERVICE CO INC
39	1202	53150000	5000018997	8/29/2014	3,712.80	6/1/2014	6/30/2014	15.00	75.00	278,460.00	Kentucky Underground Protectio
40	1202	53150000	5000018508	7/31/2014	3,708.90	5/1/2014	5/31/2014	15.50	76.50	283,730.85	Kentucky Underground Protectio
41	1202	53150000	5000017366	6/6/2014	3,707.90	3/1/2014	3/31/2014	15.50	82.50	305,901.75	Kentucky Underground Protectio
42	1202	53150000	5000018047	6/23/2014	3,927.69	5/16/2014	5/16/2014	0.50	38.50	151,216.07	CI THORNBURG CO INC
43	1202	53150000	5000017659	7/2/2014	3,643.84	4/1/2014	4/30/2014	15.00	78.00	284,219.52	Kentucky Underground Protectio
44	1202	53150000	5000018551	8/6/2014	3,840.00	5/11/2014	6/28/2014	24.50	63.50	243,840.00	J K Christopher Excavating
45	1202	53150000	5000017751	6/19/2014	3,798.21	5/20/2014	5/20/2014	0.50	30.50	115,845.41	KENTUCKY SERVICE CO INC
46	1202	53150000	5000020037	10/3/2014	3,551.10	7/1/2014	7/31/2014	15.50	79.50	282,312.45	Kentucky Underground Protectio
47	1202	53150000	5000019284	8/29/2014	3,434.00	7/15/2014	7/22/2014	4.00	42.00	144,228.00	KENTUCKY SERVICE CO INC
48	1230	53150000	5000017381	5/21/2014	3,386.38	4/21/2014	4/23/2014	1.50	29.50	99,898.21	RODNEY COBB
49	1202	53150000	5000017821	6/30/2014	3,360.00	5/31/2014	5/31/2014	0.50	30.50	102,480.00	STEPHEN HILLENMEYER LANDSCAPE
50											
51					$582,329.84					$29,182,271.05	
52											
53					Avg Lag for Contracted Services					50.11	
54											
55											
56											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Cust Acctg**
Lead Lag Study

Customer Accounting

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1201	52514906	5000021527	10/28/2014	$2,015.57	7/7/2014	7/7/2014	0.50	113.50	$228,767.20	BNA COMMUNICATIONS
2	1201	52514906	5000022909	12/16/2014	3,663.88	9/30/2014	9/30/2014	0.50	77.50	283,950.70	BNA COMMUNICATIONS
3	1201	52514906	5000022910	12/16/2014	612.50	9/30/2014	9/30/2014	0.50	77.50	47,468.75	BNA COMMUNICATIONS
4	1201	52514906	5000022965	12/18/2014	400.00	11/7/2014	11/7/2014	0.50	41.50	16,600.00	BNA COMMUNICATIONS
5	1201	52514906	5000022966	12/18/2014	3,440.46	11/7/2014	11/7/2014	0.50	41.50	142,779.09	BNA COMMUNICATIONS
6	1201	52520000	5000017595	6/16/2014	245.36	3/28/2014	4/25/2014	14.50	66.50	16,316.44	CLIENT SERVICES INC
7	1201	52520000	5000017596	6/6/2014	877.16	3/1/2014	3/31/2014	15.50	82.50	72,365.70	PENN CREDIT CORP
8	1201	52520000	5000017597	6/20/2014	654.63	4/1/2014	4/30/2014	15.00	66.00	43,205.58	PENN CREDIT CORP
9	1201	52520000	5000017640	6/15/2014	559.23	4/1/2014	4/30/2014	15.00	61.00	34,113.03	EOS CCA
10	1201	52520000	5000017641	6/15/2014	3,228.68	4/1/2014	4/30/2014	15.00	61.00	196,949.48	GC SERVICES LIMITED PARTNERSHI
11	1201	52520000	5000018219	7/25/2014	849.54	5/1/2014	5/31/2014	15.50	70.50	59,892.57	PENN CREDIT CORP
12	1201	52520000	5000018220	7/18/2014	449.12	4/25/2014	5/30/2014	18.00	67.00	30,091.04	CLIENT SERVICES INC
13	1201	52520000	5000018270	7/15/2014	552.63	5/1/2014	5/31/2014	15.50	60.50	33,434.12	EOS CCA
14	1201	52520000	5000018271	7/18/2014	2,951.42	5/1/2014	5/31/2014	15.50	63.50	187,415.17	GC SERVICES LIMITED PARTNERSHI
15	1201	52520000	5000018604	8/8/2014	8,727.29	6/1/2014	6/30/2014	15.00	54.00	471,273.66	GC SERVICES LIMITED PARTNERSHI
16	1201	52520000	5000019211	8/18/2014	441.27	5/30/2014	6/27/2014	14.50	66.50	29,344.46	CLIENT SERVICES INC
17	1201	52520000	5000019213	8/22/2014	606.40	6/1/2014	6/30/2014	15.00	68.00	41,235.20	PENN CREDIT CORP
18	1201	52520000	5000019629	8/18/2014	680.65	6/1/2014	6/30/2014	15.00	64.00	43,561.60	EOS CCA
19	1201	52520000	5000019815	9/12/2014	1,199.79	7/1/2014	7/31/2014	15.50	58.50	70,187.72	EOS CCA
20	1201	52520000	5000019816	9/16/2014	6,495.09	7/1/2014	7/31/2014	15.50	62.50	405,943.13	GC SERVICES LIMITED PARTNERSHI
21	1201	52520000	5000020038	10/10/2014	340.50	6/27/2014	7/25/2014	14.50	91.50	31,155.75	CLIENT SERVICES INC
22	1201	52520000	5000020584	10/9/2014	1,132.07	8/1/2014	8/31/2014	15.50	54.50	61,697.82	EOS CCA
23	1201	52520000	5000020610	10/17/2014	8,202.62	8/1/2014	8/31/2014	15.50	62.50	512,663.75	GC SERVICES LIMITED PARTNERSHI
24	1201	52520000	5000020675	10/24/2014	1,085.15	8/1/2014	8/31/2014	15.50	69.50	75,417.93	PENN CREDIT CORP
25	1201	52520000	5000020676	10/17/2014	798.83	7/25/2014	8/29/2014	18.00	67.00	53,521.61	CLIENT SERVICES INC
26	1201	52520000	5000021644	11/21/2014	1,348.74	9/1/2014	9/30/2014	15.00	67.00	90,365.58	PENN CREDIT CORP
27	1201	52520000	5000021645	11/14/2014	904.95	8/29/2014	9/26/2014	14.50	63.50	57,464.33	CLIENT SERVICES INC
28	1201	52520000	5000021757	11/21/2014	8,888.82	9/1/2014	9/30/2014	15.00	67.00	595,550.94	GC SERVICES LIMITED PARTNERSHI
29	1201	52520000	5000022381	12/19/2014	820.47	9/24/2014	10/30/2014	18.50	68.50	56,202.20	CLIENT SERVICES INC
30	1201	52520000	5000022395	12/24/2014	1,693.33	10/1/2014	10/31/2014	15.50	69.50	117,686.44	PENN CREDIT CORP
31	1201	52520000	5000022414	11/26/2014	836.32	9/1/2014	9/30/2014	15.00	72.00	60,215.04	EOS CCA
32	1201	52520000	5000022415	12/12/2014	6,964.43	10/1/2014	10/31/2014	15.50	57.50	400,454.73	GC SERVICES LIMITED PARTNERSHI
33	1201	52520000	5000022712	12/15/2014	1,260.73	10/1/2014	10/31/2014	15.50	60.50	76,274.17	EOS CCA
34	1201	52520000	5000022916	1/12/2015	1,155.27	11/1/2014	11/30/2014	15.00	58.00	67,005.66	EOS CCA
35	1201	52514906	5000023533	1/13/2015	1,926.76	12/29/2014	12/29/2014	0.50	15.50	29,864.78	BNA COMMUNICATIONS
36	1201	52514906	5000026377	5/1/2015	4,618.20	4/1/2015	4/1/2015	0.50	30.50	140,855.10	BNA COMMUNICATIONS
37	1201	52520000	5000023466	1/15/2015	6,869.06	11/1/2014	11/30/2014	15.00	61.00	419,012.66	GC SERVICES LIMITED PARTNERSHI
38	1201	52520000	5000023467	1/23/2015	1,421.10	11/1/2014	11/30/2014	15.00	69.00	98,055.90	PENN CREDIT CORP
39	1201	52520000	5000024140	1/29/2015	623.89	10/31/2014	11/28/2014	14.50	76.50	47,727.59	CLIENT SERVICES INC
40	1201	52520000	5000024144	2/20/2015	752.20	12/1/2014	12/31/2014	15.50	66.50	50,021.30	PENN CREDIT CORP
41	1201	52520000	5000024145	4/13/2015	348.71	11/28/2014	12/26/2014	14.50	122.50	42,716.98	CLIENT SERVICES INC
42	1201	52520000	5000024175	2/13/2015	1,176.44	12/1/2014	12/31/2014	15.50	59.50	69,998.18	EOS CCA
43	1201	52520000	5000024176	2/13/2015	10,807.15	12/1/2014	12/31/2014	15.50	59.50	643,025.43	GC SERVICES LIMITED PARTNERSHI
44	1201	52520000	5000024939	3/27/2015	777.19	1/1/2015	1/31/2015	15.50	70.50	54,791.90	PENN CREDIT CORP
45	1201	52520000	5000025009	3/16/2015	2,090.30	1/1/2015	1/31/2015	15.50	59.50	124,372.85	EOS CCA
46	1201	52520000	5000025010	3/20/2015	10,648.51	1/1/2015	1/31/2015	15.50	63.50	676,180.39	GC SERVICES LIMITED PARTNERSHI
47	1201	52520000	5000025695	3/27/2015	820.10	12/26/2014	1/30/2015	18.00	74.00	60,687.40	CLIENT SERVICES INC
48	1201	52520000	5000025798	4/24/2015	1,154.00	2/1/2015	2/28/2015	14.00	69.00	79,626.00	PENN CREDIT CORP
49	1201	52520000	5000025798	4/24/2015	10.34	2/1/2015	2/28/2015	14.00	69.00	713.46	PENN CREDIT CORP
50	1201	52520000	5000025799	4/13/2015	1,738.17	2/1/2015	2/28/2015	14.00	58.00	100,813.86	EOS CCA
51	1201	52520000	5000025800	4/17/2015	8,243.51	2/1/2015	2/28/2015	14.00	62.00	511,097.62	GC SERVICES LIMITED PARTNERSHI
52	1201	52520000	5000025801	4/17/2015	544.66	2/1/2015	2/28/2015	14.00	62.00	33,768.92	CLIENT SERVICES INC
53	1201	52520000	5000026508	5/11/2015	10,160.94	3/1/2015	3/31/2015	15.50	56.50	574,093.11	GC SERVICES LIMITED PARTNERSHI
54	1201	52566000	3000042834	5/30/2014	51,028.77	5/1/2014	5/31/2014	15.50	14.50	739,917.17	Hershey Large Meter Postage
55	1201	52566000	3000044351	6/30/2014	52,808.12	6/1/2014	6/30/2014	15.00	15.00	792,121.80	Hershey Large Meter Postage
56	1201	52566000	3000046048	7/31/2014	52,171.30	7/1/2014	7/31/2014	15.50	15.50	808,655.15	Hershey Large Meter Postage
57	1201	52566000	3000047630	8/29/2014	50,134.28	8/1/2014	8/31/2014	15.50	13.50	676,812.78	Hershey Large Meter Postage
58	1201	52566000	3000049299	9/30/2014	50,120.04	9/1/2014	9/30/2014	15.00	15.00	751,800.60	Hershey Large Meter Postage
59	1201	52566000	3000050994	10/31/2014	55,723.75	10/1/2014	10/31/2014	15.50	15.50	863,718.13	Hershey Large Meter Postage
60	1201	52566000	3000052539	11/28/2014	47,198.67	11/1/2014	11/30/2014	15.00	13.00	613,582.71	Hershey Large Meter Postage
61	1201	52566000	3000054306	12/31/2014	48,228.01	12/1/2014	12/31/2014	15.50	15.50	747,534.16	Hershey Large Meter Postage
62	1201	52566000	3000055793	1/30/2015	49,144.66	1/1/2015	1/31/2015	15.50	14.50	712,597.57	Hershey Large Meter Postage
63	1201	52566000	3000057290	2/27/2015	49,272.36	2/1/2015	2/28/2015	14.00	13.00	640,540.68	Hershey Large Meter Postage
64	1201	52566000	3000058763	3/31/2015	48,369.13	3/1/2015	3/31/2015	15.50	15.50	749,721.52	Hershey Large Meter Postage
65	1201	52566000	3000060439	4/30/2015	49,361.48	4/1/2015	4/30/2015	15.00	15.00	740,422.20	Hershey Large Meter Postage
66											
67					$742,374.70					$17,305,418.39	
68											
69					Avg Lag for Customer Accounting					23.31	
70											
71											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1202	52535000	9000016017	4/30/2015	$2,513.75	3/16/2015	3/16/2015	0.50	45.50	$114,375.63	CITY BARBEQUE LEXINGTON
2	1201	52534000	9000010125	5/31/2014	2,199.00	4/3/2014	4/3/2014	0.50	58.50	128,641.50	COMMERCE LEXINGTON INC
3	1201	52534000	9000015152	2/28/2015	2,199.00	2/16/2015	2/16/2015	0.50	12.50	27,487.50	COMMERCE LEXINGTON INC
4	1201	52534000	9000015401	3/31/2015	2,199.00	2/12/2015	2/12/2015	0.50	47.50	104,452.50	COMMERCE LEXINGTON INC
5	1202	52534000	9000013660	12/31/2014	2,193.10	9/25/2014	9/25/2014	0.50	97.50	213,827.25	MONTE CARLO FRONT DESK
6	1201	52534000	9000011649	8/31/2014	1,437.15	7/21/2014	7/21/2014	0.50	41.50	59,641.73	HILTON HOTEL SAN DIEGO
7	1201	52534000	9000010152	5/31/2014	1,399.00	4/9/2014	4/9/2014	0.50	52.50	73,447.50	COMMERCE LEXINGTON INC
8	1201	52534200	9000010429	5/31/2014	1,399.00	4/21/2014	4/21/2014	0.50	40.50	56,659.50	COMMERCE LEXINGTON INC
9	1201	52534000	9000014801	1/31/2015	1,399.00	1/20/2015	1/20/2015	0.50	11.50	16,088.50	PUBLIC AFFAIRS COUNCIL
10	1202	52534000	9000012234	9/30/2014	1,300.50	8/1/2014	8/1/2014	0.50	60.50	78,680.25	LEXINGTON TREE SERVICE
11	1201	52535000	9000012444	9/30/2014	1,300.00	9/1/2014	9/1/2014	0.50	29.50	38,350.00	SQ SAM'S HOT DOG S
12	1202	52534000	9000011918	8/31/2014	1,288.00	8/18/2014	8/18/2014	0.50	13.50	17,388.00	BALLY'S HOTEL ADVANCE DEP
13	1202	52534000	9000013199	11/30/2014	1,275.60	9/29/2014	9/29/2014	0.50	62.50	79,725.00	MANDALAY BAY BOX OFFICE
14	1202	52534000	9000013668	12/31/2014	1,231.60	9/26/2014	9/26/2014	0.50	96.50	118,849.40	BELLAGIO - TICKET OFFICE
15	1202	52534000	9000013688	12/31/2014	1,108.80	9/29/2014	9/29/2014	0.50	93.50	103,672.80	VEGASCOM CONTACT CNTR
16	1201	52534000	5000021583	10/29/2014	1,080.00	8/12/2014	8/14/2014	1.50	77.50	83,700.00	BLUEGRASS COMMUNITY TECHNICAL
17	1201	52534000	9000011901	8/31/2014	1,057.20	8/7/2014	8/7/2014	0.50	24.50	25,901.40	DELTA AIR 0067411024655
18	1230	52535000	9000015777	3/31/2015	1,049.40	3/12/2015	3/12/2015	0.50	19.50	20,463.30	TLF PETALS ON THE SQUARE
19	1202	52535000	9000010834	6/30/2014	1,000.83	5/30/2014	5/30/2014	0.50	31.50	31,526.15	PANERA BREAD #825
20	1201	52534000	9000011539	7/31/2014	1,000.00	7/15/2014	7/15/2014	0.50	16.50	16,500.00	NATIONAL ASSOCIATION OF W
21	1201	52534000	9000012958	10/31/2014	1,000.00	10/9/2014	10/9/2014	0.50	22.50	22,500.00	KY ASSOCIATION OF MANUFAC
22	1202	52534000	9000013689	12/31/2014	975.80	9/29/2014	9/29/2014	0.50	93.50	91,237.30	VEGASCOM CONTACT CNTR
23	1201	52534000	9000013050	10/31/2014	972.36	10/13/2014	10/13/2014	0.50	18.50	17,988.66	MARRIOTT 337C6 HARBOR BCH
24	1202	52534000	9000012713	10/31/2014	960.96	8/20/2014	8/20/2014	0.50	72.50	69,669.60	MGM GRAND HOTEL
25	1202	52534000	9000012674	9/30/2014	956.70	9/23/2014	9/23/2014	0.50	7.50	7,175.25	MANDALAY BAY BOX OFFICE
26	1202	52534000	9000012672	9/30/2014	935.28	9/23/2014	9/23/2014	0.50	7.50	7,014.60	BELLAGIO - TICKET OFFICE
27	1201	52534200	9000010609	6/30/2014	925.00	5/9/2014	5/9/2014	0.50	52.50	48,562.50	KY TN WATER PROFESSION
28	1201	52534000	9000011176	7/31/2014	887.90	6/26/2014	6/26/2014	0.50	35.50	31,520.45	HOTEL HERSHEY
29	1201	52534000	9000012607	9/30/2014	858.01	9/11/2014	9/11/2014	0.50	19.50	16,731.20	HOTEL GEORGE
30	1202	52534000	9000012372	9/30/2014	850.08	8/20/2014	8/20/2014	0.50	41.50	35,278.32	BELLAGIO HOTEL & CASINO
31	1201	52534000	9000012073	9/30/2014	850.00	8/18/2014	8/18/2014	0.50	43.50	36,975.00	KENTUCKY ENGINEERING CENT
32	1201	52534000	9000013866	12/31/2014	830.00	11/10/2014	11/10/2014	0.50	51.50	42,745.00	GA TECH PRO EDU WEB
33	1201	52534000	9000011556	7/31/2014	826.22	7/24/2014	7/24/2014	0.50	7.50	6,196.65	USAIRWAYS 0377410194365
34	1201	52534000	9000013001	10/31/2014	821.20	10/2/2014	10/2/2014	0.50	29.50	24,225.40	DELTA AIR 0067414507443
35	1201	52534000	9000015426	3/31/2015	820.98	2/20/2015	2/20/2015	0.50	39.50	32,428.71	RENAISSANCE 9671 DC
36	1202	52534000	9000013670	12/31/2014	807.04	9/26/2014	9/26/2014	0.50	96.50	77,879.36	LUXOR SHOWTICKETSM
37	1201	52534200	9000012575	9/30/2014	795.00	8/29/2014	8/29/2014	0.50	32.50	25,837.50	NATL ASSN REG UTIL COMM
38	1230	52534000	9000011963	9/30/2014	787.00	8/25/2014	8/25/2014	0.50	36.50	28,725.50	GALT HOUSE HOTEL
39	1202	52534000	9000013669	12/31/2014	784.80	9/26/2014	9/26/2014	0.50	96.50	75,733.20	MBAY EVENT CENTER
40	1202	52534000	9000011823	8/31/2014	784.00	8/11/2014	8/11/2014	0.50	20.50	16,072.00	CAESAR'S PLACE ADV RSVN
41	1202	52534000	9000012680	9/30/2014	769.75	9/24/2014	9/24/2014	0.50	6.50	5,003.38	MIRAGE HOTEL - TICKETING
42	1201	52534000	9000012550	9/30/2014	764.20	8/21/2014	8/21/2014	0.50	40.50	30,950.10	AMERICAN AI 0017411847802
43	1201	52534000	9000015355	3/31/2015	753.41	1/30/2015	1/30/2015	0.50	60.50	45,581.31	MARRIOTT 33721 METRO CTR
44	1201	52534000	9000012887	10/31/2014	750.28	9/29/2014	9/29/2014	0.50	32.50	24,384.10	HAMPTON INNS
45	1201	52534000	9000013411	11/30/2014	748.08	10/31/2014	10/31/2014	0.50	30.50	22,816.44	USAIRWAYS 0377540564882
46	1202	52534000	9000011916	8/31/2014	733.60	8/18/2014	8/18/2014	0.50	13.50	9,903.60	FLAMINGO HOTEL RSVN
47	1202	52534000	9000011917	8/31/2014	733.60	8/18/2014	8/18/2014	0.50	13.50	9,903.60	FLAMINGO HOTEL RSVN
48	1202	52534000	9000013684	12/31/2014	725.80	9/29/2014	9/29/2014	0.50	93.50	67,862.30	BELLAGIO - TICKET OFFICE
49	1202	52534000	9000012996	10/31/2014	715.80	9/26/2014	9/26/2014	0.50	35.50	25,410.90	BELLAGIO - TICKET OFFICE
50	1202	52534000	9000012409	9/30/2014	715.00	8/25/2014	8/25/2014	0.50	36.50	26,097.50	GALT HOUSE HOTEL
51	1201	52535000	9000012800	10/31/2014	712.25	9/29/2014	9/29/2014	0.50	32.50	23,148.13	USAIRWAYS 0377414261534
52	1201	52534000	9000012906	10/31/2014	712.25	10/2/2014	10/2/2014	0.50	29.50	21,011.38	USAIRWAYS 0377414507192
53	1201	52534000	9000015231	2/28/2015	700.87	2/20/2015	2/20/2015	0.50	8.50	5,957.40	USAIRWAYS 0377547041037
54	1201	52534000	9000015420	3/31/2015	700.87	2/19/2015	2/19/2015	0.50	40.50	28,385.24	USAIRWAYS 0377547037615
55	1201	52534000	9000016019	4/30/2015	700.87	3/16/2015	3/16/2015	0.50	45.50	31,889.59	USAIRWAYS 0377548575163
56	1201	52534000	9000010457	5/31/2014	700.30	5/19/2014	5/19/2014	0.50	12.50	8,753.75	USAIRWAYS 0377406405224
57	1201	52534000	9000010297	5/31/2014	699.00	4/25/2014	4/25/2014	0.50	36.50	25,513.50	AMERICAN AI 0017404966639
58	1201	52534000	9000013518	11/30/2014	694.77	11/21/2014	11/21/2014	0.50	9.50	6,600.32	MARRIOTT 337F2 SAN FRAN
59	1202	52534000	9000013700	12/31/2014	686.80	9/30/2014	9/30/2014	0.50	92.50	63,529.00	MGM GRAND GARDEN ARENA
60	1202	52534000	9000015524	3/31/2015	680.88	2/19/2015	2/19/2015	0.50	40.50	27,575.64	USAIRWAYS 0377547037720
61	1201	52534000	9000011531	7/31/2014	680.18	7/10/2014	7/10/2014	0.50	21.50	14,623.87	USAIRWAYS 0377409321736
62	1202	52534000	9000016276	4/30/2015	679.14	4/20/2015	4/20/2015	0.50	10.50	7,130.97	DRURY INN CREVE COEUR
63	1202	52534000	9000012215	9/30/2014	673.44	7/28/2014	7/28/2014	0.50	64.50	43,436.88	HILTON GARDEN INN CHATTAN
64	1201	52534000	9000010509	5/31/2014	664.89	5/15/2014	5/15/2014	0.50	16.50	10,970.69	USAIRWAYS 0377406219596
65	1201	52534000	9000011564	7/31/2014	662.26	7/25/2014	7/25/2014	0.50	6.50	4,304.69	USAIRWAYS 0377410197309
66	1201	52534000	9000012654	9/30/2014	662.26	9/22/2014	9/22/2014	0.50	8.50	5,629.21	USAIRWAYS 0377413863876
67	1201	52534000	9000012595	9/30/2014	662.26	9/10/2014	9/10/2014	0.50	20.50	13,576.33	USAIRWAYS 0377412966023
68	1202	52534000	9000012880	10/31/2014	662.26	9/26/2014	9/26/2014	0.50	35.50	23,510.23	USAIRWAYS 0377414092754
69	1202	52534000	9000013317	11/30/2014	662.26	9/22/2014	9/22/2014	0.50	69.50	46,027.07	USAIRWAYS 0377413868278
70	1202	52534000	9000013538	12/31/2014	662.26	10/8/2014	10/8/2014	0.50	84.50	55,960.97	USAIRWAYS 0377414876878
71	1202	52534000	9000013634	12/31/2014	662.26	9/22/2014	9/22/2014	0.50	100.50	66,557.13	USAIRWAYS 0377413868303
72	1201	52534000	9000013384	11/30/2014	662.21	10/20/2014	10/20/2014	0.50	41.50	27,481.72	OMNI NASHVILLE
73	1202	52534000	9000012202	9/30/2014	651.72	7/28/2014	7/28/2014	0.50	64.50	42,035.94	HILTON GARDEN INN CHATTAN

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
74	1202	52534000	9000012387	9/30/2014	644.00	8/22/2014	8/22/2014	0.50	39.50	25,438.00	VDARA - FRONT DESK
75	1202	52535000	9000013201	11/30/2014	637.40	9/29/2014	9/29/2014	0.50	62.50	39,837.50	MONTE CARLO FRONT DESK
76	1201	52534000	9000014121	12/31/2014	631.09	12/8/2014	12/8/2014	0.50	23.50	14,830.62	CROWNE PLAZA ATLANTA MID
77	1202	52534000	9000012404	9/30/2014	622.17	8/25/2014	8/25/2014	0.50	36.50	22,709.21	GALT HOUSE HOTEL
78	1202	52534000	9000012410	9/30/2014	622.12	8/25/2014	8/25/2014	0.50	36.50	22,707.38	GALT HOUSE HOTEL
79	1201	52534000	9000011674	8/31/2014	619.98	7/25/2014	7/25/2014	0.50	37.50	23,249.25	STAYBRIDGE SUITES
80	1201	52534000	9000014031	12/31/2014	619.60	10/20/2014	10/20/2014	0.50	72.50	44,921.00	OMNI NASHVILLE
81	1201	52534000	9000013076	10/31/2014	617.50	10/20/2014	10/20/2014	0.50	11.50	7,101.25	OMNI NASHVILLE
82	1201	52534000	9000012716	10/31/2014	616.00	8/21/2014	8/21/2014	0.50	71.50	44,044.00	BALLY'S HOTEL ADVANCE DEP
83	1201	52534000	9000012723	10/31/2014	616.00	8/25/2014	8/25/2014	0.50	67.50	41,580.00	BALLY'S HOTEL ADVANCE DEP
84	1202	52534000	9000013654	12/31/2014	615.80	9/24/2014	9/24/2014	0.50	98.50	60,656.30	ARIA - BOX OFFICE
85	1202	52534000	9000015243	3/31/2015	609.50	1/9/2015	1/9/2015	0.50	81.50	49,674.25	OWENS INC
86	1201	52534000	9000010455	5/31/2014	603.50	5/16/2014	5/16/2014	0.50	15.50	9,354.25	AMERICAN AI 0017406221471
87	1201	52534000	9000015474	3/31/2015	596.26	2/27/2015	2/27/2015	0.50	32.50	19,378.45	LOEWS HOTELS
88	1201	52534200	9000013388	11/30/2014	589.00	10/27/2014	10/27/2014	0.50	34.50	20,320.50	COMMERCE LEXINGTON INC
89	1201	52534200	9000012865	10/31/2014	582.50	9/23/2014	9/23/2014	0.50	38.50	22,426.25	UWM SCE
90	1202	52534000	9000010186	5/31/2014	566.65	4/17/2014	4/17/2014	0.50	44.50	25,215.93	DRURY INN OFALLON
91	1202	52534000	9000013665	12/31/2014	565.80	9/26/2014	9/26/2014	0.50	96.50	54,599.70	MGM GRAND GARDEN ARENA
92	1201	52534000	9000014892	2/28/2015	555.20	1/9/2015	1/9/2015	0.50	50.50	28,037.60	USAIRWAYS 0377544186863
93	1202	52534000	9000013278	11/30/2014	554.00	10/28/2014	10/28/2014	0.50	33.50	18,559.00	LINEX OF KY
94	1201	52534000	9000010843	6/30/2014	553.00	6/2/2014	6/2/2014	0.50	28.50	15,760.50	AMERICAN AI 0017406825939
95	1202	52534000	9000016277	4/30/2015	551.07	4/6/2015	4/6/2015	0.50	24.50	13,501.22	NAPA AUTO 0023720
96	1201	52534000	9000011074	7/31/2014	550.00	5/13/2014	5/13/2014	0.50	79.50	43,725.00	HBA OF LEXINGTON
97	1202	52534200	9000012732	10/31/2014	550.00	8/28/2014	8/28/2014	0.50	64.50	35,475.00	FOUSER ENVIRONMENTAL
98	1201	52534000	9000013426	11/30/2014	546.80	11/3/2014	11/3/2014	0.50	27.50	15,037.00	HYATT PENN'S LANDING FD
99	1201	52534200	9000010493	5/31/2014	545.00	5/5/2014	5/5/2014	0.50	26.50	14,442.50	MACRUC
100	1202	52534000	9000015918	3/31/2015	544.36	3/25/2015	3/25/2015	0.50	6.50	3,538.34	NAPA AUTO 0023720
101	1201	52534000	9000013560	12/31/2014	538.20	10/30/2014	10/30/2014	0.50	62.50	33,637.50	AMERICAN AI 0017540561864
102	1201	52534000	9000012609	9/30/2014	534.28	9/11/2014	9/11/2014	0.50	19.50	10,418.46	W HOTELS
103	1230	52534000	9000016437	4/30/2015	524.92	4/20/2015	4/20/2015	0.50	10.50	5,511.66	DRURY INN CREVE COEUR
104	1201	52534000	9000010522	6/30/2014	524.40	4/14/2014	4/14/2014	0.50	77.50	40,641.00	STAYBRIDGE SUITES PHIL
105	1201	52534000	9000012722	10/31/2014	521.92	8/25/2014	8/25/2014	0.50	67.50	35,229.60	CLUB DE SOLEIL VAC CLUB1
106	1201	52534200	9000014499	1/31/2015	520.00	12/23/2014	12/23/2014	0.50	39.50	20,540.00	NATL ASSN REG UTIL COMM
107	1202	52534000	9000012324	9/30/2014	515.20	8/15/2014	8/15/2014	0.50	46.50	23,956.80	CAESAR'S PLACE ADV RSVN
108	1202	52534000	9000012325	9/30/2014	515.20	8/15/2014	8/15/2014	0.50	46.50	23,956.80	CAESAR'S PLACE ADV RSVN
109	1202	52534000	9000010176	5/31/2014	514.50	4/14/2014	4/14/2014	0.50	47.50	24,438.75	YRC INC.
110	1201	52534000	9000012644	9/30/2014	510.60	9/19/2014	9/19/2014	0.50	11.50	5,871.90	DELTA AIR 0067413618364
111	1201	52534000	9000013485	11/30/2014	505.20	11/14/2014	11/14/2014	0.50	16.50	8,335.80	USAIRWAYS 0377541401106
112	1201	52534000	9000013855	12/31/2014	500.00	11/7/2014	11/7/2014	0.50	54.50	27,250.00	ARC SERVICES/TRAINING
113	1201	52534000	9000014858	2/28/2015	498.20	1/22/2015	1/22/2015	0.50	37.50	18,682.50	USAIRWAYS 0377545123841
114	1202	52534200	9000014920	2/28/2015	495.00	1/23/2015	1/23/2015	0.50	36.50	18,067.50	KENTUCKY CHAMBER WEB
115	1201	52534000	9000010913	6/30/2014	494.58	5/16/2014	5/16/2014	0.50	45.50	22,503.39	USAIRWAYS 0377406404466
116	1202	52535000	9000013137	10/31/2014	493.52	10/17/2014	10/17/2014	0.50	14.50	7,156.04	CITY BARBEQUE LEXINGTON
117	1201	52534000	9000013369	11/30/2014	491.20	11/3/2014	11/3/2014	0.50	27.50	13,508.00	USAIRWAYS 0377540758997
118	1202	52534000	9000011772	8/31/2014	485.58	7/25/2014	7/25/2014	0.50	37.50	18,209.25	MARRIOTT HOTELS-CHATTANOG
119	1202	52534000	9000015681	3/31/2015	484.20	3/2/2015	3/2/2015	0.50	29.50	14,283.90	USAIRWAYS 0377547609100
120	1201	52534000	9000014806	1/31/2015	481.20	1/22/2015	1/22/2015	0.50	9.50	4,571.40	DELTA AIR 0067545124076
121	1201	52534000	9000014050	12/31/2014	479.20	10/20/2014	10/20/2014	0.50	72.50	34,742.00	DELTA AIR 0067415632947
122	1202	52534000	9000011770	8/31/2014	473.26	7/25/2014	7/25/2014	0.50	37.50	17,747.25	SHERATONREADHOUSEHOTEL
123	1201	52534000	9000012392	9/30/2014	466.59	8/22/2014	8/22/2014	0.50	39.50	18,430.31	GALT HOUSE HOTEL
124	1201	52535000	9000014833	2/28/2015	465.51	1/15/2015	1/15/2015	0.50	44.50	20,715.20	NICK RYAN'S SALOON
125	1202	52534000	9000012681	9/30/2014	461.85	9/24/2014	9/24/2014	0.50	6.50	3,002.03	MANDALAY BAY BOX OFFICE
126	1202	52534000	9000011775	8/31/2014	461.83	7/28/2014	7/28/2014	0.50	34.50	15,933.14	THE CHATTANOOGAN
127	1230	52535000	9000011942	9/30/2014	457.92	8/11/2014	8/11/2014	0.50	50.50	23,124.96	TLF PETALS ON THE SQUARE
128	1202	52534000	9000011853	8/31/2014	456.06	7/25/2014	7/25/2014	0.50	37.50	17,102.25	SHERATONREADHOUSEHOTEL
129	1201	52534000	9000012571	9/30/2014	448.20	8/29/2014	8/29/2014	0.50	32.50	14,566.50	USAIRWAYS 0377412274157
130	1202	52534000	9000011781	8/31/2014	445.83	7/28/2014	7/28/2014	0.50	34.50	15,381.14	THE CHATTANOOGAN
131	1202	52534000	9000012400	9/30/2014	444.61	8/22/2014	8/22/2014	0.50	39.50	17,562.10	GALT HOUSE HOTEL
132	1201	52534000	9000010236	5/31/2014	440.00	4/25/2014	4/25/2014	0.50	36.50	16,060.00	THE WIT-A DOUBLETREE HOT
133	1201	52534000	9000010244	5/31/2014	440.00	4/25/2014	4/25/2014	0.50	36.50	16,060.00	THE WIT-A DOUBLETREE HOT
134	1201	52534000	9000011301	7/31/2014	440.00	6/16/2014	6/16/2014	0.50	45.50	20,020.00	SOUTHWES 5262423211043
135	1202	52534000	9000011669	8/31/2014	439.68	7/25/2014	7/25/2014	0.50	37.50	16,488.00	SHERATONREADHOUSEHOTEL
136	1230	52534000	9000011854	8/31/2014	439.68	7/25/2014	7/25/2014	0.50	37.50	16,488.00	SHERATONREADHOUSEHOTEL
137	1201	52534000	9000012540	9/30/2014	439.68	7/25/2014	7/25/2014	0.50	67.50	29,678.40	SHERATONREADHOUSEHOTEL
138	1201	52534000	9000014527	1/31/2015	438.93	12/15/2014	12/15/2014	0.50	47.50	20,849.18	DOUBLETREE LEXINGTON
139	1201	52534000	9000015425	3/31/2015	438.43	2/20/2015	2/20/2015	0.50	39.50	17,317.99	USAIRWAYS 0377547040662
140	1201	52534000	9000013420	11/30/2014	436.60	11/3/2014	11/3/2014	0.50	27.50	12,006.50	HYATT PENN'S LANDING FD
141	1202	52534000	9000012133	9/30/2014	434.10	8/29/2014	8/29/2014	0.50	32.50	14,108.25	USAIRWAYS 0377412274467
142	1202	52534000	9000015975	4/30/2015	431.25	3/30/2015	3/30/2015	0.50	31.50	13,584.38	STAYBRIDGE SUITES PHIL
143	1201	52534000	9000012662	9/30/2014	429.20	9/22/2014	9/22/2014	0.50	8.50	3,648.20	USAIRWAYS 0377413868456
144	1202	52534200	9000011363	7/31/2014	425.00	7/4/2014	7/4/2014	0.50	27.50	11,687.50	KY TN WATER PROFESSION
145	1202	52534200	9000011364	7/31/2014	425.00	7/4/2014	7/4/2014	0.50	27.50	11,687.50	KY TN WATER PROFESSION
146	1201	52534000	9000012726	10/31/2014	421.63	8/26/2014	8/26/2014	0.50	66.50	28,038.40	BALLY'S HOTEL LAS VEGAS

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
147	1201	52534000	9000011079	7/31/2014	416.43	6/2/2014	6/2/2014	0.50	59.50	24,777.59	EMBASSY SUITES CHARLESTO
148	1202	52534000	9000012233	9/30/2014	408.00	8/1/2014	8/1/2014	0.50	60.50	24,684.00	LEXINGTON TREE SERVICE
149	1202	52534000	9000011109	7/31/2014	403.00	6/20/2014	6/20/2014	0.50	41.50	16,724.50	DELTA AIR 0067408188297
150	1202	52534000	9000011195	7/31/2014	398.00	6/30/2014	6/30/2014	0.50	31.50	12,537.00	KENTUCKY RURAL WATE
151	1201	52535000	9000010579	6/30/2014	397.50	5/2/2014	5/2/2014	0.50	59.50	23,651.25	CHICK-FIL-A #01591
152	1202	52534000	9000012708	10/31/2014	393.34	8/12/2014	8/12/2014	0.50	80.50	31,663.87	PLANET HOLLYWOOD ADV DEPO
153	1201	52534000	9000012727	10/31/2014	392.00	8/26/2014	8/26/2014	0.50	66.50	26,068.00	BALLY'S HOTEL ADVANCE DEP
154	1202	52534000	9000011140	7/31/2014	379.84	6/13/2014	6/13/2014	0.50	48.50	18,422.24	DRURY INN CREVE COEUR
155	1201	52534000	9000012720	10/31/2014	379.68	8/25/2014	8/25/2014	0.50	67.50	25,628.40	CLUB DE SOLEIL VAC CLUB1
156	1201	52534000	9000012591	9/30/2014	378.25	9/9/2014	9/9/2014	0.50	21.50	8,132.38	HOTEL GEORGE
157	1202	52534200	9000011338	7/31/2014	375.00	6/30/2014	6/30/2014	0.50	31.50	11,812.50	KY TN WATER PROFESSION
158	1202	52534000	9000012847	10/31/2014	370.20	9/17/2014	9/17/2014	0.50	44.50	16,473.90	DELTA AIR 0067413408262
159	1201	52534000	9000014207	12/31/2014	369.16	12/4/2014	12/4/2014	0.50	27.50	10,151.90	LEXINGTON TRAILER & HITCH
160	1201	52534000	9000015898	3/31/2015	367.30	3/20/2015	3/20/2015	0.50	11.50	4,223.95	MARRIOTT 33737 PHLDP ARPT
161	1201	52534000	9000016032	4/30/2015	367.30	3/20/2015	3/20/2015	0.50	41.50	15,242.95	MARRIOTT 33737 PHLDP ARPT
162	1201	52534000	9000015993	4/30/2015	360.90	2/27/2015	2/27/2015	0.50	62.50	22,556.25	DELTA AIR 0067547185693
163	1230	52535000	5000017878	6/30/2014	355.92	6/3/2014	6/3/2014	0.50	27.50	9,787.80	
164	1201	52535100	9000016313	4/30/2015	355.46	4/1/2015	4/1/2015	0.50	29.50	10,486.07	NEWK'S - RICHMOND
165	1202	52534000	9000015967	4/30/2015	354.58	3/27/2015	3/27/2015	0.50	34.50	12,233.01	NATIONAL CAR RENTAL
166	1201	52534000	9000012953	10/31/2014	353.77	10/6/2014	10/6/2014	0.50	25.50	9,021.14	NATIONAL CAR RENTAL
167	1201	52534000	9000013504	11/30/2014	350.00	11/18/2014	11/18/2014	0.50	12.50	4,375.00	PAYPAL THELEXFORUM
168	1201	52534000	9000013382	11/30/2014	348.55	11/17/2014	11/17/2014	0.50	13.50	4,705.43	SPRINGHILL SUITES MT LAUR
169	1201	52534000	9000013527	11/30/2014	346.68	11/24/2014	11/24/2014	0.50	6.50	2,253.42	MARRIOTT 337C9 SAN F. AP
170	1201	52534000	9000016225	4/30/2015	346.00	3/31/2015	3/31/2015	0.50	30.50	10,553.00	WILLIAMS ROCHE OPTICIANS
171	1202	52534000	9000013685	12/31/2014	342.72	9/29/2014	9/29/2014	0.50	93.50	32,044.32	MONTE CARLO ADV RESERVAT.
172	1201	52534000	9000012875	10/31/2014	341.56	9/26/2014	9/26/2014	0.50	35.50	12,125.38	USAIRWAYS 0377413869524
173	1201	52535000	9000013288	11/30/2014	336.02	10/30/2014	10/30/2014	0.50	31.50	10,584.63	MCDONALDS F36629
174	1202	52535000	9000013141	10/31/2014	336.01	10/20/2014	10/20/2014	0.50	11.50	3,864.12	CITY BARBEQUE LEXINGTON
175	1201	52534000	9000012952	10/31/2014	335.61	10/6/2014	10/6/2014	0.50	25.50	8,558.06	COURTYARD BY MARRIOTT SCR
176	1201	52534000	9000012932	10/31/2014	333.76	10/13/2014	10/13/2014	0.50	18.50	6,174.56	HAMPTON INN MERRILV 3506
177	1201	52534000	9000013193	11/30/2014	331.13	9/26/2014	9/26/2014	0.50	65.50	21,689.02	USAIRWAYS 0377414092649
178	1201	52534200	9000010111	5/31/2014	325.00	3/31/2014	3/31/2014	0.50	61.50	19,987.50	KY TN WATER PROFESSION
179	1201	52534200	9000010292	5/31/2014	325.00	4/14/2014	4/14/2014	0.50	47.50	15,437.50	KY TN WATER PROFESSION
180	1230	52534200	9000015528	3/31/2015	325.00	2/20/2015	2/20/2015	0.50	39.50	12,837.50	KY TN WATER PROFESSION
181	1202	52534200	9000016033	4/30/2015	325.00	3/20/2015	3/20/2015	0.50	41.50	13,487.50	KY TN WATER PROFESSION
182	1201	52534000	9000016224	4/30/2015	325.00	3/31/2015	3/31/2015	0.50	30.50	9,912.50	WILLIAMS ROCHE OPTICIANS
183	1202	52535000	9000011470	7/31/2014	322.05	7/21/2014	7/21/2014	0.50	10.50	3,381.53	CITY BARBEQUE LEXINGTON
184	1201	52535000	9000013512	11/30/2014	321.61	11/19/2014	11/19/2014	0.50	11.50	3,698.52	ANNABELLE'S BAR & BISTRO
185	1230	52535000	9000014572	1/31/2015	321.03	12/31/2014	12/31/2014	0.50	31.50	10,112.45	TLF PETALS ON THE SQUARE
186	1201	52534000	9000010967	6/30/2014	314.00	6/6/2014	6/6/2014	0.50	24.50	7,693.00	USAIRWAYS 0377407256325
187	1202	52534000	9000012290	9/30/2014	309.46	8/11/2014	8/11/2014	0.50	50.50	15,627.73	LEXINGTON TRAILER & HITCH
188	1201	52534000	9000015998	4/30/2015	309.18	3/2/2015	3/2/2015	0.50	59.50	18,396.21	HAMPTON INN SL WSTPORT
189	1201	52534000	9000012559	9/30/2014	305.16	8/25/2014	8/25/2014	0.50	36.50	11,138.34	HYATT HOTELS MNPLS
190	1202	52534000	9000011847	8/31/2014	304.18	6/16/2014	6/16/2014	0.50	76.50	23,269.77	DOUBETREE BY HILTON HOTEL
191	1202	52534000	9000012021	9/30/2014	302.58	8/19/2014	8/19/2014	0.50	42.50	12,859.65	SIXT FRANCHISE USA LLC
192	1202	52534000	9000013949	12/31/2014	300.80	11/19/2014	11/19/2014	0.50	42.50	12,784.00	YRC INC.
193	1201	52534000	9000013243	11/30/2014	299.85	10/20/2014	10/20/2014	0.50	41.50	12,443.78	OMNI NASHVILLE
194	1201	52534000	9000015615	3/31/2015	298.13	2/16/2015	2/16/2015	0.50	43.50	12,968.66	LOEWS HOTELS
195	1202	52534000	9000010203	5/31/2014	296.98	4/21/2014	4/21/2014	0.50	40.50	12,027.69	DRURY INN CREVE COEUR
196	1201	52534000	9000013601	12/31/2014	296.98	11/24/2014	11/24/2014	0.50	37.50	11,136.75	DRURY INN CREVE COEUR
197	1201	52534000	9000011702	8/31/2014	296.54	7/28/2014	7/28/2014	0.50	34.50	10,230.63	DOUBETREE BY HILTON HOTEL
198	1201	52534000	9000013072	10/31/2014	294.83	10/17/2014	10/17/2014	0.50	14.50	4,275.04	LOEWS HOTELS
199	1202	52535000	9000013189	11/30/2014	293.44	9/26/2014	9/26/2014	0.50	65.50	19,220.32	ARIA RESORT & CASINO
200	1201	52535000	9000015391	3/31/2015	289.79	2/11/2015	2/11/2015	0.50	48.50	14,054.82	THE MERRICK INN
201	1201	52534000	9000011720	8/31/2014	284.83	6/16/2014	6/16/2014	0.50	76.50	21,789.50	HILTON HOTEL SAN DIEGO
202	1202	52534000	9000011869	8/31/2014	284.60	8/1/2014	8/1/2014	0.50	30.50	8,680.30	DELTA AIR 0067410587737
203	1202	52534000	9000011991	9/30/2014	283.10	8/5/2014	8/5/2014	0.50	56.50	15,995.15	RADISSON HOTEL-QUAD CITY
204	1201	52535000	9000013409	11/30/2014	282.20	10/31/2014	10/31/2014	0.50	30.50	8,607.10	SPASSO ITALIAN GRILL
205	1201	52534000	9000011668	8/31/2014	279.06	7/25/2014	7/25/2014	0.50	37.50	10,464.75	DOUBETREE BY HILTON HOTEL
206	1201	52535000	9000014130	12/31/2014	276.66	12/12/2014	12/12/2014	0.50	19.50	5,394.87	TLF PETALS ON THE SQUARE
207	1202	52534000	9000010101	5/31/2014	276.42	3/27/2014	3/27/2014	0.50	65.50	18,105.51	L2GKENTUCKY DAM VILLA
208	1201	52534000	9000012940	10/31/2014	275.60	9/26/2014	9/26/2014	0.50	35.50	9,783.80	USAIRWAYS 0377414092713
209	1202	52534000	9000015486	3/31/2015	273.96	3/2/2015	3/2/2015	0.50	29.50	8,081.82	OWENS INC
210	1201	52534000	9000010889	6/30/2014	269.94	5/5/2014	5/5/2014	0.50	56.50	15,251.61	DOUBLETREE LEXINGTON
211	1201	52535000	9000012280	9/30/2014	264.48	8/8/2014	8/8/2014	0.50	53.50	14,149.68	LBHAMBURG920
212	1202	52534000	9000016220	4/30/2015	262.46	3/27/2015	3/27/2015	0.50	34.50	9,054.87	DRURY INN CREVE COEUR
213	1201	52534000	9000010142	5/31/2014	262.20	4/7/2014	4/7/2014	0.50	54.50	14,289.90	STAYBRIDGE SUITES PHIL
214	1202	52534000	9000013054	10/31/2014	262.20	10/13/2014	10/13/2014	0.50	18.50	4,850.70	STAYBRIDGE SUITES PHIL
215	1201	52534000	9000014880	2/28/2015	256.20	1/29/2015	1/29/2015	0.50	30.50	7,814.10	DELTA AIR 0067545622925
216	1201	52535000	9000010191	5/31/2014	253.56	4/18/2014	4/18/2014	0.50	43.50	11,029.86	FEDERAL GROVE BED AND BRE
217	1202	52534000	9000011327	7/31/2014	252.90	6/26/2014	6/26/2014	0.50	35.50	8,977.95	STAYBRIDGE SUITES BOWL
218	1201	52534000	9000016226	4/30/2015	250.00	3/31/2015	3/31/2015	0.50	30.50	7,625.00	WILLIAMS ROCHE OPTICIANS
219	1202	52534000	9000010861	6/30/2014	248.64	6/5/2014	6/5/2014	0.50	25.50	6,340.32	DRURY INN CREVE COEUR

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
220	1201	52534000	9000012990	10/31/2014	248.64	9/26/2014	9/26/2014	0.50	35.50	8,826.72	DRURY INN CREVE COEUR
221	1202	52534000	9000010433	5/31/2014	245.26	5/2/2014	5/2/2014	0.50	29.50	7,235.17	HOLIDAY INN EXPRESS CHARL
222	1202	52534000	9000010434	5/31/2014	245.26	5/2/2014	5/2/2014	0.50	29.50	7,235.17	HOLIDAY INN EXPRESS CHARL
223	1201	52534000	9000011905	8/31/2014	243.36	8/11/2014	8/11/2014	0.50	20.50	4,988.88	HILTON GARDEN INN
224	1201	52534000	9000011909	8/31/2014	243.36	8/11/2014	8/11/2014	0.50	20.50	4,988.88	HILTON GARDEN INN
225	1201	52534000	9000012560	9/30/2014	243.36	8/25/2014	8/25/2014	0.50	36.50	8,882.64	HILTON GARDEN INN
226	1201	52534000	9000012553	9/30/2014	243.36	8/25/2014	8/25/2014	0.50	36.50	8,882.64	HILTON GARDEN INN
227	1202	52535000	9000014639	1/31/2015	242.74	1/15/2015	1/15/2015	0.50	16.50	4,005.21	NEWK'S - RICHMOND
228	1202	52534000	9000010341	5/31/2014	242.64	5/12/2014	5/12/2014	0.50	19.50	4,731.48	HAMPTON INNS
229	1202	52534000	9000010613	6/30/2014	242.64	5/12/2014	5/12/2014	0.50	49.50	12,010.68	HAMPTON INNS
230	1202	52534000	9000012342	9/30/2014	241.52	8/18/2014	8/18/2014	0.50	43.50	10,506.12	HARD ROCK HOTEL
231	1202	52535000	9000015558	3/31/2015	241.38	2/26/2015	2/26/2015	0.50	33.50	8,086.23	CITY BARBEQUE LEXINGTON
232	1202	52534000	9000012673	9/30/2014	240.00	9/23/2014	9/23/2014	0.50	7.50	1,800.00	BELLAGIO - TICKET OFFICE
233	1201	52534000	9000012422	9/30/2014	235.00	8/27/2014	8/27/2014	0.50	34.50	8,107.50	AICPA AICPA
234	1202	52534000	9000013823	12/31/2014	233.99	11/3/2014	11/3/2014	0.50	58.50	13,688.42	HYATT PENN'S LANDING FD
235	1202	52535000	9000012358	9/30/2014	232.84	8/19/2014	8/19/2014	0.50	42.50	9,895.70	MAKERS MARK BOURBON HOUSE
236	1202	52534000	9000013147	10/31/2014	230.00	10/20/2014	10/20/2014	0.50	11.50	2,645.00	STAYBRIDGE SUITES PHIL
237	1202	52535000	9000013191	11/30/2014	228.48	9/26/2014	9/26/2014	0.50	65.50	14,965.44	COSMOPOLITAN RSRT ADV DEP
238	1201	52534000	9000010874	6/30/2014	227.70	6/9/2014	6/9/2014	0.50	21.50	4,895.55	SPRINGHILL SUITES MT LAUR
239	1201	52534000	9000010972	6/30/2014	227.70	6/9/2014	6/9/2014	0.50	21.50	4,895.55	SPRINGHILL SUITES MT LAUR
240	1201	52534000	9000013442	11/30/2014	227.70	11/6/2014	11/6/2014	0.50	24.50	5,578.65	SPRINGHILL SUITES MT LAUR
241	1201	52534000	9000012809	10/31/2014	227.60	9/1/2014	9/1/2014	0.50	60.50	13,769.80	UNION STATION HOTEL
242	1202	52535000	9000012295	9/30/2014	227.36	8/11/2014	8/11/2014	0.50	50.50	11,481.68	PANERA BREAD #825
243	1201	52534000	9000013524	11/30/2014	223.74	11/24/2014	11/24/2014	0.50	6.50	1,454.31	COURTYARD BY MARRIOTT SCR
244	1201	52534000	9000011675	8/31/2014	222.40	7/28/2014	7/28/2014	0.50	34.50	7,672.80	DOUBETREE BY HILTON HOTEL
245	1202	52534200	9000010163	5/31/2014	220.00	4/10/2014	4/10/2014	0.50	51.50	11,330.00	KY WATER ASSOCIATIO
246	1201	52534000	9000010245	5/31/2014	220.00	4/25/2014	4/25/2014	0.50	36.50	8,030.00	THE WIT-A DOUBLETREE HOT
247	1202	52534200	9000012013	9/30/2014	220.00	8/13/2014	8/13/2014	0.50	48.50	10,670.00	PAYPAL BLUEGRASSCR
248	1202	52534200	9000012013	9/30/2014	220.00	8/13/2014	8/13/2014	0.50	48.50	10,670.00	PAYPAL BLUEGRASSCR
249	1201	52535000	9000011892	8/31/2014	212.11	8/4/2014	8/4/2014	0.50	27.50	5,833.03	LOWES PHILADELPHIA FB
250	1202	52534000	9000010560	6/30/2014	212.00	5/26/2014	5/26/2014	0.50	35.50	7,526.00	AMERICAN AI 0017454256324
251	1202	52535000	9000010178	5/31/2014	211.00	4/15/2014	4/15/2014	0.50	46.50	9,811.50	ANDRIAS RESTAURANT
252	1202	52534000	9000012627	9/30/2014	206.00	9/16/2014	9/16/2014	0.50	14.50	2,987.00	PAYPAL TREEPROINC
253	1201	52534000	9000015479	3/31/2015	203.49	2/27/2015	2/27/2015	0.50	32.50	6,613.43	ADVANCE AUTO PARTS #7448
254	1202	52535000	9000012840	10/31/2014	202.78	9/16/2014	9/16/2014	0.50	45.50	9,226.49	CITY BARBEQUE LEXINGTON
255	1202	52535000	9000013188	11/30/2014	202.72	9/26/2014	9/26/2014	0.50	65.50	13,278.16	MONTE CARLO ADV RESERVAT.
256	1201	52534000	9000011300	7/31/2014	201.30	6/16/2014	6/16/2014	0.50	45.50	9,159.15	TRAVRES RES-DESK.COM
257	1202	52534000	9000011940	9/30/2014	200.48	8/7/2014	8/7/2014	0.50	54.50	10,926.16	PALMS CASINO RESERVATI
258	1202	52535000	9000012172	9/30/2014	200.20	9/8/2014	9/8/2014	0.50	22.50	4,504.50	DONATOS PIZZERIA #0152
259	1202	52534000	9000010583	6/30/2014	200.00	5/5/2014	5/5/2014	0.50	56.50	11,300.00	VOICESHOT LLC
260	1202	52534000	9000011121	7/31/2014	200.00	6/25/2014	6/25/2014	0.50	36.50	7,300.00	VOICESHOT LLC
261	1202	52534000	9000012457	9/30/2014	200.00	9/4/2014	9/4/2014	0.50	26.50	5,300.00	VOICESHOT LLC
262	1202	52534000	9000012339	9/30/2014	200.00	8/18/2014	8/18/2014	0.50	43.50	8,700.00	CAESARS HOTEL & CASINO
263	1201	52534000	9000012573	9/30/2014	200.00	8/29/2014	8/29/2014	0.50	32.50	6,500.00	USAIRWAYS 0377411850184
264	1202	52534000	9000014333	12/31/2014	200.00	12/19/2014	12/19/2014	0.50	12.50	2,500.00	VOICESHOT LLC
265	1202	52534200	9000016171	4/30/2015	196.00	3/27/2015	3/27/2015	0.50	34.50	6,762.00	AMERICAN WATERWORKS
266	1202	52534000	9000011194	7/31/2014	195.70	6/30/2014	6/30/2014	0.50	31.50	6,164.55	L2GDCA CERTIFICATE
267	1202	52534000	9000011200	7/31/2014	195.70	6/30/2014	6/30/2014	0.50	31.50	6,164.55	L2GDCA CERTIFICATE
268	1201	52534000	9000011557	7/31/2014	193.37	7/24/2014	7/24/2014	0.50	7.50	1,450.28	MARRIOTT LOUISVILLE D2561
269	1201	52534000	9000012437	9/30/2014	190.00	8/29/2014	8/29/2014	0.50	32.50	6,175.00	AICPA AICPA
270	1202	52534000	9000011943	9/30/2014	189.28	8/13/2014	8/13/2014	0.50	48.50	9,180.08	PALMS PLACE RESERVATIO
271	1202	52534000	9000011944	9/30/2014	189.28	8/13/2014	8/13/2014	0.50	48.50	9,180.08	PALMS PLACE RESERVATIO
272	1202	52534000	9000011945	9/30/2014	189.28	8/13/2014	8/13/2014	0.50	48.50	9,180.08	PALMS PLACE RESERVATIO
273	1202	52534000	9000011946	9/30/2014	189.28	8/13/2014	8/13/2014	0.50	48.50	9,180.08	PALMS PLACE RESERVATIO
274	1201	52534000	9000013184	11/30/2014	188.75	9/18/2014	9/18/2014	0.50	73.50	13,873.13	AMER SOC CIVIL ENGINEERS
275	1201	52534000	9000015995	4/30/2015	187.16	2/27/2015	2/27/2015	0.50	62.50	11,697.50	NATIONAL CAR RENTAL
276	1201	52534000	9000010189	5/31/2014	187.00	4/17/2014	4/17/2014	0.50	44.50	8,321.50	SOUTHWES 5262407893592
277	1230	52534000	9000010533	6/30/2014	186.00	5/13/2014	5/13/2014	0.50	48.50	9,021.00	SOUTHWES 5262414404753
278	1201	52534200	9000010452	5/31/2014	185.00	5/15/2014	5/15/2014	0.50	16.50	3,052.50	KY TN WATER PROFESSION
279	1201	52534200	9000012653	9/30/2014	179.00	9/22/2014	9/22/2014	0.50	8.50	1,521.50	KENTUCKY CHAMBER WEB
280	1201	52534200	9000012653	9/30/2014	179.00	9/22/2014	9/22/2014	0.50	8.50	1,521.50	KENTUCKY CHAMBER WEB
281	1201	52534000	9000015139	2/28/2015	177.95	2/12/2015	2/12/2015	0.50	16.50	2,936.18	WKI CTCORPORATION
282	1202	52535000	9000015884	3/31/2015	177.29	3/13/2015	3/13/2015	0.50	18.50	3,279.87	MALONE'S
283	1230	52534000	9000010532	6/30/2014	176.50	5/13/2014	5/13/2014	0.50	48.50	8,560.25	SOUTHWES 5262414404114
284	1202	52535000	9000012329	9/30/2014	174.64	8/15/2014	8/15/2014	0.50	46.50	8,120.76	CITY BARBEQUE LEXINGTON
285	1201	52535000	9000015893	3/31/2015	174.36	3/20/2015	3/20/2015	0.50	11.50	2,005.14	MARRIOTT 33737 PHLDP ARPT
286	1202	52534000	9000011518	7/31/2014	172.74	7/1/2014	7/1/2014	0.50	30.50	5,268.57	LEXINGTON TRAILER & HITCH
287	1201	52534000	9000014411	12/31/2014	172.50	12/4/2014	12/4/2014	0.50	27.50	4,743.75	SHERATON PHILADELPHIA
288	1201	52534000	9000011893	8/31/2014	172.10	8/4/2014	8/4/2014	0.50	27.50	4,732.75	COURTYARD BY MARRIOTT-PHI
289	1201	52535000	9000013009	10/31/2014	171.72	10/3/2014	10/3/2014	0.50	28.50	4,894.02	CHICK-FIL-A #01591
290	1201	52534000	9000011489	7/31/2014	171.37	7/24/2014	7/24/2014	0.50	7.50	1,285.28	MARRIOTT LOUISVILLE D2561
291	1202	52534000	9000013180	11/30/2014	170.00	10/27/2014	10/27/2014	0.50	34.50	5,865.00	ZTERS INC
292	1202	52534000	9000014086	12/31/2014	170.00	12/4/2014	12/4/2014	0.50	27.50	4,675.00	ZTERS INC

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
293	1201	52535000	9000010217	5/31/2014	169.50	4/23/2014	4/23/2014	0.50	38.50	6,525.75	ROOF-THE WIT HOTEL
294	1201	52534000	9000013407	11/30/2014	168.14	10/31/2014	10/31/2014	0.50	30.50	5,128.27	NATIONAL CAR RENTAL
295	1202	52535000	9000014947	2/28/2015	165.29	2/2/2015	2/2/2015	0.50	26.50	4,380.19	FAZOLI'S #1605
296	1201	52534000	9000014781	1/31/2015	164.29	1/5/2015	1/5/2015	0.50	26.50	4,353.69	NATIONAL WORKWEAR INC
297	1202	52534000	9000011519	7/31/2014	163.49	7/1/2014	7/1/2014	0.50	30.50	4,986.45	LEXINGTON TRAILER & HITCH
298	1202	52534000	9000015317	3/31/2015	162.38	2/26/2015	2/26/2015	0.50	33.50	5,439.73	UPS FRT SERVICES
299	1202	52534000	9000012132	9/30/2014	161.60	8/29/2014	8/29/2014	0.50	32.50	5,252.00	DELTA AIR 0067412274473
300	1201	52534000	9000014091	12/31/2014	160.55	12/4/2014	12/4/2014	0.50	27.50	4,415.13	SHERATON PHILADELPHIA
301	1202	52535000	9000011459	7/31/2014	158.89	7/21/2014	7/21/2014	0.50	10.50	1,668.35	MALONE'S
302	1201	52534000	9000010890	6/30/2014	157.17	5/5/2014	5/5/2014	0.50	56.50	8,880.11	HOLIDAY INN EXPRESS & SUI
303	1202	52534000	9000011866	8/31/2014	156.58	8/1/2014	8/1/2014	0.50	30.50	4,775.69	ENTERPRISE RENT-A-CAR
304	1201	52534000	9000014141	12/31/2014	155.53	10/30/2014	10/30/2014	0.50	62.50	9,720.63	FAIRFIELD INN & SUITES
305	1201	52534000	9000013296	11/30/2014	154.70	11/3/2014	11/3/2014	0.50	27.50	4,254.25	SHERATON WESTPORT PLZ TW
306	1202	52534000	9000012676	9/30/2014	153.95	9/23/2014	9/23/2014	0.50	7.50	1,154.63	ARIA - BOX OFFICE
307	1201	52535000	9000013395	11/30/2014	150.36	10/29/2014	10/29/2014	0.50	32.50	4,886.70	AMADA
308	1201	52534000	9000014826	2/28/2015	148.82	1/9/2015	1/9/2015	0.50	50.50	7,515.41	DOUBLETREE AT WESTPORT
309	1201	52534000	9000014827	2/28/2015	148.82	1/12/2015	1/12/2015	0.50	47.50	7,068.95	DOUBLETREE AT WESTPORT
310	1202	52535000	9000014642	1/31/2015	144.79	1/16/2015	1/16/2015	0.50	15.50	2,244.25	PANERA BREAD #825
311	1201	52534000	9000011552	7/31/2014	144.28	7/23/2014	7/23/2014	0.50	8.50	1,226.38	MARRIOTT HOTELS-CHATTANOG
312	1202	52535000	9000012209	9/30/2014	143.31	7/28/2014	7/28/2014	0.50	64.50	9,243.50	LITTLE CAESARS 15
313	1202	52534000	9000015923	3/31/2015	140.98	3/26/2015	3/26/2015	0.50	5.50	775.39	NAPA AUTO 0023720
314	1202	52535000	9000011158	7/31/2014	140.49	6/20/2014	6/20/2014	0.50	41.50	5,830.34	KROGER #737
315	1201	52534200	9000014624	1/31/2015	140.00	1/13/2015	1/13/2015	0.50	18.50	2,590.00	PAYPAL WOMENLEADIN
316	1201	52535000	9000012972	10/31/2014	138.07	10/17/2014	10/17/2014	0.50	14.50	2,002.02	BOB'S STEAK & CHOP NSH
317	1201	52534000	9000010130	5/31/2014	137.75	4/4/2014	4/4/2014	0.50	57.50	7,920.63	ENTERPRISE RENT-A-CAR
318	1202	52535000	9000012323	9/30/2014	135.51	8/14/2014	8/14/2014	0.50	47.50	6,436.73	GIOVANNIS OF PARIS
319	1201	52534000	9000014452	12/31/2014	134.61	12/12/2014	12/12/2014	0.50	19.50	2,624.90	DOUBLETREE LEXINGTON
320	1201	52534000	9000012721	10/31/2014	134.40	8/25/2014	8/25/2014	0.50	67.50	9,072.00	CLUB DE SOLEIL VAC CLUB1
321	1202	52534000	9000013138	10/31/2014	134.36	10/17/2014	10/17/2014	0.50	14.50	1,948.22	ENTERPRISE RENT-A-CAR
322	1201	52534000	9000014304	12/31/2014	133.38	12/15/2014	12/15/2014	0.50	16.50	2,200.77	HILTON GARDEN INN
323	1201	52535000	9000013516	11/30/2014	132.92	11/20/2014	11/20/2014	0.50	10.50	1,395.66	DOC MAGROGAN'S MONTAGE
324	1202	52534000	9000014594	1/31/2015	132.00	1/8/2015	1/8/2015	0.50	23.50	3,102.00	PAYPAL BLUEGRASSCR
325	1202	52534000	9000015852	3/31/2015	131.23	2/12/2015	2/12/2015	0.50	47.50	6,233.43	DRURY INN CREVE COEUR
326	1202	52535000	9000013196	11/30/2014	130.00	9/29/2014	9/29/2014	0.50	62.50	8,125.00	GORDON BIERSCH-LV 4606
327	1201	52534000	9000014409	12/31/2014	129.00	12/4/2014	12/4/2014	0.50	27.50	3,547.50	CLEAN SWEEP CAR WASH
328	1201	52534000	9000015860	3/31/2015	129.00	2/26/2015	2/26/2015	0.50	33.50	4,321.50	CLEAN SWEEP CAR WASH
329	1202	52535000	9000016389	4/30/2015	128.19	4/14/2015	4/14/2015	0.50	16.50	2,115.14	BRISTOL #087
330	1202	52535000	9000014638	1/31/2015	125.98	1/15/2015	1/15/2015	0.50	16.50	2,078.67	PANERA BREAD #825
331	1202	52535000	9000011296	7/31/2014	125.81	6/13/2014	6/13/2014	0.50	48.50	6,101.79	CATTLEMANS ROADHOUSE
332	1202	52535000	9000015895	3/31/2015	125.07	3/20/2015	3/20/2015	0.50	11.50	1,438.31	HOMETOWN PIZZA #7
333	1201	52534000	9000010312	5/31/2014	124.32	5/2/2014	5/2/2014	0.50	29.50	3,667.44	DRURY INN CREVE COEUR
334	1201	52534000	9000010435	5/31/2014	124.32	5/2/2014	5/2/2014	0.50	29.50	3,667.44	DRURY INN CREVE COEUR
335	1201	52534000	9000013575	12/31/2014	124.32	11/10/2014	11/10/2014	0.50	51.50	6,402.48	DRURY INN CREVE COEUR
336	1201	52534000	9000015074	2/28/2015	122.00	1/5/2015	1/5/2015	0.50	54.50	6,649.00	KENTUCKY ENGINEERING CENT
337	1230	52535000	9000013267	11/30/2014	121.82	10/27/2014	10/27/2014	0.50	34.50	4,202.79	HOMETOWN PIZZA #7
338	1201	52534000	9000012544	9/30/2014	121.68	8/11/2014	8/11/2014	0.50	50.50	6,144.84	HILTON GARDEN INN
339	1201	52534000	9000012554	9/30/2014	121.68	8/25/2014	8/25/2014	0.50	36.50	4,441.32	HILTON GARDEN INN
340	1230	52535000	9000016272	4/30/2015	121.32	4/16/2015	4/16/2015	0.50	14.50	1,759.14	HOMETOWN PIZZA #7
341	1202	52534000	9000012227	9/30/2014	121.00	7/31/2014	7/31/2014	0.50	61.50	7,441.50	SPEEDWAY 09512 LEX
342	1201	52535000	9000012178	9/30/2014	120.89	9/10/2014	9/10/2014	0.50	20.50	2,478.25	PANERA BREAD #825
343	1201	52534000	9000015997	4/30/2015	120.75	3/2/2015	3/2/2015	0.50	59.50	7,184.63	SPRINGHILL SUITES MT LAUR
344	1201	52535000	9000011561	7/31/2014	120.26	7/25/2014	7/25/2014	0.50	6.50	781.69	CAPITAL GRILLE00080036
345	1201	52534000	9000010888	6/30/2014	120.25	5/1/2014	5/1/2014	0.50	60.50	7,275.13	CANDLEWOOD SUITES-LEX
346	1202	52535000	9000012912	10/31/2014	120.09	10/6/2014	10/6/2014	0.50	25.50	3,062.30	MARCOS PIZZA - 1172
347	1202	52534000	9000015638	3/31/2015	119.86	2/25/2015	2/25/2015	0.50	34.50	4,135.17	NORTHSIDE RVS INC
348	1201	52534000	9000013438	11/30/2014	119.56	11/5/2014	11/5/2014	0.50	25.50	3,048.78	ENTERPRISE RENT-A-CAR
349	1202	52534000	9000012218	9/30/2014	119.31	7/29/2014	7/29/2014	0.50	63.50	7,576.19	SPEEDWAY 09394 SFL
350	1202	52535000	9000012377	9/30/2014	119.00	8/21/2014	8/21/2014	0.50	40.50	4,819.50	GALT H - CAFE MAGNOLIA
351	1201	52534000	9000010886	6/30/2014	118.93	4/30/2014	4/30/2014	0.50	61.50	7,314.20	HOLIDAY INN EXPRESS-GT
352	1230	52535000	5000018033	6/30/2014	118.64	6/3/2014	6/3/2014	0.50	27.50	3,262.60	
353	1201	52534000	9000011906	8/31/2014	118.20	8/11/2014	8/11/2014	0.50	20.50	2,423.10	SOUTHWES 5262437241502
354	1201	52534000	9000014525	1/31/2015	117.90	12/10/2014	12/10/2014	0.50	52.50	6,189.75	HOLIDAY INN EXPRESS-GT
355	1202	52535000	9000013651	12/31/2014	117.89	9/24/2014	9/24/2014	0.50	98.50	11,612.17	DONATOS PIZZERIA #0090
356	1202	52535000	9000015584	3/31/2015	116.89	3/16/2015	3/16/2015	0.50	15.50	1,811.80	DONATOS PIZZERIA #0152
357	1202	52535000	9000010825	6/30/2014	116.62	5/28/2014	5/28/2014	0.50	33.50	3,906.77	KROGER #768
358	1202	52535000	9000013644	12/31/2014	116.56	9/23/2014	9/23/2014	0.50	99.50	11,597.72	GORDON BIERSCH-LV 4606
359	1202	52534000	9000010940	6/30/2014	116.50	5/29/2014	5/29/2014	0.50	32.50	3,786.25	SPEEDWAY 09334 LEX
360	1201	52534000	9000010199	5/31/2014	113.85	4/21/2014	4/21/2014	0.50	40.50	4,610.93	SPRINGHILL SUITES MT LAUR
361	1201	52534000	9000012574	9/30/2014	113.85	8/29/2014	8/29/2014	0.50	32.50	3,700.13	SPRINGHILL SUITES MT LAUR
362	1201	52534000	9000012582	9/30/2014	113.85	9/5/2014	9/5/2014	0.50	25.50	2,903.18	SPRINGHILL SUITES MT LAUR
363	1201	52534000	9000012576	9/30/2014	113.85	9/1/2014	9/1/2014	0.50	29.50	3,358.58	SPRINGHILL SUITES MT LAUR
364	1201	52534000	9000012637	9/30/2014	113.85	9/18/2014	9/18/2014	0.50	12.50	1,423.13	SPRINGHILL SUITES MT LAUR
365	1201	52534000	9000013401	11/30/2014	113.85	10/30/2014	10/30/2014	0.50	31.50	3,586.28	SPRINGHILL SUITES MT LAUR

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
366	1201	52534000	9000010525	6/30/2014	113.37	5/5/2014	5/5/2014	0.50	56.50	6,405.41	KENTUCKY CHAMBER WEB
367	1201	52534000	9000010970	6/30/2014	113.34	6/9/2014	6/9/2014	0.50	21.50	2,436.81	NATIONAL CAR RENTAL
368	1202	52534000	9000016016	4/30/2015	112.22	3/16/2015	3/16/2015	0.50	45.50	5,106.01	HOLIDAY INN EXPRESS HOTEL
369	1201	52534000	9000014901	2/28/2015	111.87	1/16/2015	1/16/2015	0.50	43.50	4,866.35	COURTYARD BY MARRIOTT SCR
370	1202	52535000	9000015667	3/31/2015	111.51	2/27/2015	2/27/2015	0.50	32.50	3,624.08	HOMETOWN PIZZA #7
371	1202	52534000	9000015384	3/31/2015	110.98	2/9/2015	2/9/2015	0.50	50.50	5,604.49	NORTHSIDE RVS INC
372	1202	52534200	9000012013	9/30/2014	110.00	8/13/2014	8/13/2014	0.50	48.50	5,335.00	PAYPAL BLUEGRASSCR
373	1202	52534200	9000012016	9/30/2014	110.00	8/14/2014	8/14/2014	0.50	47.50	5,225.00	PAYPAL BLUEGRASSCR
374	1201	52535000	9000012291	9/30/2014	109.64	8/11/2014	8/11/2014	0.50	50.50	5,536.82	PIZZA HUT
375	1202	52535000	9000010607	6/30/2014	108.44	5/9/2014	5/9/2014	0.50	52.50	5,693.10	BUFFALO WILD WINGS GRILL
376	1202	52535000	9000013197	11/30/2014	108.00	9/29/2014	9/29/2014	0.50	62.50	6,750.00	NUMB
377	1202	52535000	9000012370	9/30/2014	107.11	8/20/2014	8/20/2014	0.50	41.50	4,445.07	BAJA FRESH
378	1202	52534000	9000012357	9/30/2014	106.96	8/19/2014	8/19/2014	0.50	42.50	4,545.80	HARD ROCK HOTEL
379	1202	52534000	9000015750	3/31/2015	104.73	3/10/2015	3/10/2015	0.50	21.50	2,251.70	LEXINGTON TRAILER & HITCH
380	1201	52534000	9000014528	1/31/2015	104.16	12/15/2014	12/15/2014	0.50	47.50	4,947.60	HOLIDAY INN EXPRESS GR
381	1202	52534000	9000015375	3/31/2015	103.80	2/5/2015	2/5/2015	0.50	54.50	5,657.10	SPEEDWAY 09593 LEX
382	1201	52535000	9000015473	3/31/2015	103.00	2/27/2015	2/27/2015	0.50	32.50	3,347.50	PALM RESTAURANT
383	1202	52535000	9000012383	9/30/2014	102.99	8/21/2014	8/21/2014	0.50	40.50	4,171.10	GALT H - CAFE MAGNOLIA
384	1230	52535000	9000014619	1/31/2015	102.77	1/12/2015	1/12/2015	0.50	19.50	2,004.02	HOMETOWN PIZZA #7
385	1201	52534000	9000013520	11/30/2014	102.68	11/21/2014	11/21/2014	0.50	9.50	975.46	NATIONAL CAR RENTAL
386	1202	52534000	9000012439	9/30/2014	101.07	8/29/2014	8/29/2014	0.50	32.50	3,284.78	LEXINGTON TRAILER & HITCH
387	1230	52535000	9000014131	12/31/2014	100.45	12/15/2014	12/15/2014	0.50	16.50	1,657.43	HOMETOWN PIZZA #7
388	1202	52535000	9000012485	9/30/2014	100.01	9/8/2014	9/8/2014	0.50	22.50	2,250.23	DOMINO'S PIZZA 7450
389	1201	52534200	9000012558	9/30/2014	100.00	8/25/2014	8/25/2014	0.50	36.50	3,650.00	PAYPAL WOMENLEADIN
390	1201	52534200	9000012558	9/30/2014	100.00	8/25/2014	8/25/2014	0.50	36.50	3,650.00	PAYPAL WOMENLEADIN
391	1201	52534000	9000012580	9/30/2014	98.00	9/4/2014	9/4/2014	0.50	26.50	2,597.00	RPS LEXINGTON
392	1202	52534000	9000015398	3/31/2015	97.71	2/12/2015	2/12/2015	0.50	47.50	4,641.23	FLEETPRIDE 353
393	1202	52535000	9000012389	9/30/2014	96.89	8/22/2014	8/22/2014	0.50	39.50	3,827.16	JOESCRBSHK-LOUISVILLE
394	1202	52535000	9000015747	3/31/2015	96.00	3/9/2015	3/9/2015	0.50	22.50	2,160.00	MARCOS PIZZA - 1172
395	1202	52535000	9000012467	9/30/2014	95.24	9/5/2014	9/5/2014	0.50	25.50	2,428.62	LBRICHMOND904
396	1202	52535000	9000011413	7/31/2014	94.08	7/14/2014	7/14/2014	0.50	17.50	1,646.40	HALLS ON THE RIVER
397	1201	52535000	9000013399	11/30/2014	93.58	10/30/2014	10/30/2014	0.50	31.50	2,947.77	REDSTONE AMERICAN GRILL
398	1230	52534000	9000012818	10/31/2014	92.70	9/10/2014	9/10/2014	0.50	51.50	4,774.05	L2GDCA CERTIFICATE
399	1201	52535000	9000010581	6/30/2014	90.47	5/5/2014	5/5/2014	0.50	56.50	5,111.56	THE CHOP HOUSE - L
400	1202	52535000	9000013779	12/31/2014	90.44	10/23/2014	10/23/2014	0.50	69.50	6,285.58	KFC J718101 48602726
401	1201	52535000	9000013428	11/30/2014	90.26	11/3/2014	11/3/2014	0.50	27.50	2,482.15	MIYAKO SUSHI & STEAKHO
402	1202	52534000	9000012193	9/30/2014	90.18	7/24/2014	7/24/2014	0.50	68.50	6,177.33	SPEEDWAY 09593 LEX
403	1201	52534200	9000012812	10/31/2014	90.00	9/8/2014	9/8/2014	0.50	53.50	4,815.00	TMS BLUEGRASS SHRM
404	1202	52534000	9000013628	12/31/2014	90.00	9/22/2014	9/22/2014	0.50	100.50	9,045.00	THORNTONS #0089 Q35
405	1202	52534000	9000010557	6/30/2014	89.82	5/26/2014	5/26/2014	0.50	35.50	3,188.61	TAXI CAB SERVICE
406	1202	52535000	9000012382	9/30/2014	89.56	8/21/2014	8/21/2014	0.50	40.50	3,627.18	TGI FRIDAY'S #1108
407	1201	52535000	9000011310	7/31/2014	89.03	6/20/2014	6/20/2014	0.50	41.50	3,694.75	KROGER #768
408	1202	52534000	9000013952	12/31/2014	88.79	11/19/2014	11/19/2014	0.50	42.50	3,773.58	NORTHSIDE RVS INC
409	1230	52535000	9000011116	7/31/2014	88.27	6/24/2014	6/24/2014	0.50	37.50	3,310.13	WM SUPERCENTER #720
410	1201	52535000	9000013417	11/30/2014	87.14	11/3/2014	11/3/2014	0.50	27.50	2,396.35	SMASHING TOMATO #3
411	1201	52534000	9000011324	7/31/2014	86.25	6/25/2014	6/25/2014	0.50	36.50	3,148.13	NATIONAL CAR RENTAL
412	1202	52535000	9000014691	1/31/2015	85.86	1/9/2015	1/9/2015	0.50	22.50	1,931.85	LITTLE CAESARS 02
413	1202	52534000	9000012341	9/30/2014	85.84	8/18/2014	8/18/2014	0.50	43.50	3,734.04	HARD ROCK HOTEL
414	1202	52534000	9000013546	12/31/2014	85.55	10/13/2014	10/13/2014	0.50	79.50	6,801.23	FEDEX 780146669754
415	1201	52534000	9000010506	5/31/2014	85.00	5/13/2014	5/13/2014	0.50	18.50	1,572.50	PRECHECK #8287
416	1202	52534000	9000012415	9/30/2014	83.76	8/26/2014	8/26/2014	0.50	35.50	2,973.48	LEXINGTON TRAILER & HITCH
417	1202	52534000	9000014713	1/31/2015	82.92	1/12/2015	1/12/2015	0.50	19.50	1,616.94	SPEEDWAY 09395 LEX
418	1201	52535000	9000012556	9/30/2014	82.28	8/25/2014	8/25/2014	0.50	36.50	3,003.22	BUTCHER AND THE BOAR
419	1201	52535000	9000011661	8/31/2014	82.01	7/24/2014	7/24/2014	0.50	38.50	3,157.39	COMMUNITY PIE
420	1230	52535000	9000012638	9/30/2014	81.63	9/18/2014	9/18/2014	0.50	12.50	1,020.38	HOMETOWN PIZZA #7
421	1202	52534000	9000016090	4/30/2015	80.69	2/5/2015	2/5/2015	0.50	84.50	6,818.31	SPEEDWAY 09677 LEX
422	1230	52535000	9000011464	7/31/2014	79.31	7/21/2014	7/21/2014	0.50	10.50	832.76	HOMETOWN PIZZA #7
423	1202	52535000	9000013625	12/31/2014	79.12	9/18/2014	9/18/2014	0.50	104.50	8,268.04	PANERA BREAD #600825
424	1201	52534200	9000011335	7/31/2014	79.00	6/27/2014	6/27/2014	0.50	34.50	2,725.50	FORESTER COM8056821300
425	1201	52535000	9000010458	5/31/2014	78.12	5/20/2014	5/20/2014	0.50	11.50	898.38	MALONE'S
426	1201	52534000	9000012572	9/30/2014	75.35	8/29/2014	8/29/2014	0.50	32.50	2,448.88	NATIONAL CAR RENTAL
427	1201	52535000	9000012961	10/31/2014	75.28	10/10/2014	10/10/2014	0.50	21.50	1,618.52	NICK RYANS
428	1202	52534000	9000013657	12/31/2014	75.20	9/25/2014	9/25/2014	0.50	97.50	7,332.00	SPEEDWAY 09593 LEX
429	1202	52534000	9000010559	6/30/2014	75.00	5/26/2014	5/26/2014	0.50	35.50	2,662.50	AMERICAN AI 0010651913442
430	1202	52535000	9000011441	7/31/2014	74.98	7/17/2014	7/17/2014	0.50	14.50	1,087.21	PANERA BREAD #825
431	1202	52535000	9000015675	3/31/2015	74.74	3/2/2015	3/2/2015	0.50	29.50	2,204.83	THE BRIDGE PIZZA
432	1201	52535000	9000012937	10/31/2014	73.13	9/26/2014	9/26/2014	0.50	35.50	2,596.12	SHAMROCK BAR& GRILL
433	1202	52535000	9000013652	12/31/2014	72.41	9/24/2014	9/24/2014	0.50	98.50	7,132.39	PANERA BREAD #600825
434	1202	52535000	9000013658	12/31/2014	72.00	9/25/2014	9/25/2014	0.50	97.50	7,020.00	HOOTERS REST/PORCH DOGS
435	1201	52535000	9000013393	11/30/2014	71.84	10/29/2014	10/29/2014	0.50	32.50	2,334.80	MALONE'S
436	1202	52534000	9000015348	3/31/2015	71.70	1/29/2015	1/29/2015	0.50	61.50	4,409.55	SPEEDWAY 09593 LEX
437	1201	52534000	9000010979	6/30/2014	71.33	6/12/2014	6/12/2014	0.50	18.50	1,319.61	NATIONAL CAR RENTAL
438	1201	52535000	9000015468	3/31/2015	71.00	2/26/2015	2/26/2015	0.50	33.50	2,378.50	EMERIL'S RESTAURANT ORLAN

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
439	1202	52535000	9000013930	12/31/2014	70.85	11/17/2014	11/17/2014	0.50	44.50	3,152.83	TEXAS ROADHOUSE FR2004
440	1202	52535000	9000010151	5/31/2014	70.49	4/9/2014	4/9/2014	0.50	52.50	3,700.73	SQ EL ANTOJITO TACO TRAI
441	1202	52534000	9000014260	12/31/2014	70.44	12/10/2014	12/10/2014	0.50	21.50	1,514.46	LEXINGTON TRAILER & HITCH
442	1202	52535000	9000012477	9/30/2014	70.39	9/8/2014	9/8/2014	0.50	22.50	1,583.78	LBRICHMOND904
443	1202	52534000	9000010594	6/30/2014	70.29	5/8/2014	5/8/2014	0.50	53.50	3,760.52	KNAPP OIL CO INC
444	1202	52535000	9000012402	9/30/2014	70.25	8/25/2014	8/25/2014	0.50	36.50	2,564.13	PIZZA HUT
445	1202	52535000	9000015878	3/31/2015	70.22	3/9/2015	3/9/2015	0.50	22.50	1,579.95	THE CHOP HOUSE - L
446	1202	52535000	9000014480	12/31/2014	70.17	12/18/2014	12/18/2014	0.50	13.50	947.30	KROGER #737
447	1201	52534000	9000012631	9/30/2014	70.12	9/17/2014	9/17/2014	0.50	13.50	946.62	NATIONAL CAR RENTAL
448	1230	52535000	9000010783	6/30/2014	70.02	6/9/2014	6/9/2014	0.50	21.50	1,505.43	HOMETOWN PIZZA #7
449	1202	52535000	9000010181	5/31/2014	70.00	4/16/2014	4/16/2014	0.50	45.50	3,185.00	SILVER CREEK SALOON & GRI
450	1201	52534000	9000012956	10/31/2014	70.00	10/7/2014	10/7/2014	0.50	24.50	1,715.00	RPS LEXINGTON
451	1202	52535000	9000016023	4/30/2015	69.95	3/18/2015	3/18/2015	0.50	43.50	3,042.83	GOODFELLAS PIZZERIA
452	1201	52535000	9000010235	5/31/2014	69.71	4/25/2014	4/25/2014	0.50	36.50	2,544.42	HARRY CARAYS SEVENTH INNI
453	1201	52534000	9000013266	11/30/2014	69.45	10/27/2014	10/27/2014	0.50	34.50	2,396.03	AMERICAN WATERWORKS
454	1201	52534000	9000013287	11/30/2014	69.45	10/30/2014	10/30/2014	0.50	31.50	2,187.68	AMERICAN WATERWORKS
455	1202	52534000	9000014679	1/31/2015	69.36	1/7/2015	1/7/2015	0.50	24.50	1,699.32	SPEEDWAY 09397 LEX
456	1201	52534000	9000011283	7/31/2014	69.03	6/9/2014	6/9/2014	0.50	52.50	3,624.08	LEXINGTON TRAILER & HITCH
457	1202	52534000	9000013702	12/31/2014	68.30	10/1/2014	10/1/2014	0.50	91.50	6,249.45	SPEEDWAY 09593 LEX
458	1202	52535000	9000010431	5/31/2014	68.00	4/29/2014	4/29/2014	0.50	32.50	2,210.00	TIDEWATER GRILL
459	1202	52534000	9000010911	6/30/2014	68.00	5/16/2014	5/16/2014	0.50	45.50	3,094.00	SPEEDWAY 09591 LEX
460	1202	52534000	9000015359	3/31/2015	67.35	2/2/2015	2/2/2015	0.50	57.50	3,872.63	SPEEDWAY 09512 LEX
461	1202	52534000	9000013696	12/31/2014	67.19	9/30/2014	9/30/2014	0.50	92.50	6,215.08	EMERALD SUITES
462	1202	52535000	9000014533	1/31/2015	66.98	12/19/2014	12/19/2014	0.50	43.50	2,913.63	KROGER #407
463	1202	52535000	9000011478	7/31/2014	66.66	7/22/2014	7/22/2014	0.50	9.50	633.27	STICKY FINGERS 4
464	1202	52534000	9000010904	6/30/2014	66.06	5/9/2014	5/9/2014	0.50	52.50	3,468.15	SPEEDWAY 09699 LEX
465	1202	52534000	9000014592	1/31/2015	66.00	1/8/2015	1/8/2015	0.50	23.50	1,551.00	PAYPAL BLUEGRASSCR
466	1230	52534000	9000014593	1/31/2015	66.00	1/8/2015	1/8/2015	0.50	23.50	1,551.00	PAYPAL BLUEGRASSCR
467	1202	52535000	9000010751	6/30/2014	65.83	5/29/2014	5/29/2014	0.50	32.50	2,139.48	LITTLE CAESARS 03
468	1202	52535000	9000010700	6/30/2014	65.36	5/22/2014	5/22/2014	0.50	39.50	2,581.72	PANERA BREAD #825
469	1201	52535000	9000013237	11/30/2014	65.30	10/17/2014	10/17/2014	0.50	44.50	2,905.85	BARLINES OMNI NASHVILL
470	1202	52534000	9000015344	3/31/2015	64.69	1/28/2015	1/28/2015	0.50	62.50	4,043.13	SPEEDWAY 09593 LEX
471	1201	52535000	9000016001	4/30/2015	64.51	3/4/2015	3/4/2015	0.50	57.50	3,709.33	PORTOFINO'S
472	1202	52535000	9000011941	9/30/2014	64.47	8/11/2014	8/11/2014	0.50	50.50	3,255.74	PIZZA HUT 026611
473	1201	52534000	9000012501	9/30/2014	64.38	9/11/2014	9/11/2014	0.50	19.50	1,255.41	SHELL OIL 51646000060
474	1202	52535000	9000010804	6/30/2014	63.80	5/15/2014	5/15/2014	0.50	46.50	2,966.70	OCHARLEYS209 RMNDRD
475	1202	52535000	9000010561	6/30/2014	63.60	5/26/2014	5/26/2014	0.50	35.50	2,257.80	HARDEE'S FRANKFORT 2 #37
476	1201	52535000	9000011199	7/31/2014	63.43	6/30/2014	6/30/2014	0.50	31.50	1,998.05	ELK CREEK VINEYARD
477	1202	52535000	9000012271	9/30/2014	63.36	8/7/2014	8/7/2014	0.50	54.50	3,453.12	FARMERS FEED MILL RESTAUR
478	1202	52535000	9000010788	6/30/2014	63.16	4/25/2014	4/25/2014	0.50	66.50	4,200.14	KROGER #407
479	1202	52534000	9000010905	6/30/2014	63.00	5/13/2014	5/13/2014	0.50	48.50	3,055.50	SPEEDWAY 09593 LEX
480	1202	52535000	9000014641	1/31/2015	62.91	1/16/2015	1/16/2015	0.50	15.50	975.11	PANERA BREAD #825
481	1202	52535000	9000010169	5/31/2014	62.57	4/11/2014	4/11/2014	0.50	50.50	3,159.79	MIRAGE
482	1202	52534000	9000015247	3/31/2015	62.49	1/30/2015	1/30/2015	0.50	60.50	3,780.65	ADVANCE AUTO PARTS #5383
483	1202	52535000	9000010790	6/30/2014	61.94	5/2/2014	5/2/2014	0.50	59.50	3,685.43	OCHARLEYS209 RMNDRD
484	1230	52534000	9000012817	10/31/2014	61.80	9/10/2014	9/10/2014	0.50	51.50	3,182.70	L2GDCA CERTIFICATE
485	1201	52535000	9000011701	8/31/2014	61.77	7/28/2014	7/28/2014	0.50	34.50	2,131.07	MELLOW MUSHROOM CHATTA
486	1201	52534000	9000014698	1/31/2015	61.70	1/12/2015	1/12/2015	0.50	19.50	1,203.15	MARATHON PETRO120196
487	1202	52534000	9000010485	5/31/2014	61.00	4/28/2014	4/28/2014	0.50	33.50	2,043.50	GARRARD CIRCUIT CTR VC
488	1201	52535000	9000012636	9/30/2014	60.58	9/18/2014	9/18/2014	0.50	12.50	757.25	THE OLIVE GARD00014779
489	1201	52535000	9000011560	7/31/2014	60.55	7/25/2014	7/25/2014	0.50	6.50	393.58	THUNDER GRILL #203
490	1201	52535000	9000013425	11/30/2014	60.30	11/3/2014	11/3/2014	0.50	27.50	1,658.25	SHAMROCK BAR& GRILL
491	1201	52535000	9000016370	4/30/2015	60.16	4/10/2015	4/10/2015	0.50	20.50	1,233.28	KROGER #407
492	1201	52535000	9000010439	5/31/2014	60.09	5/6/2014	5/6/2014	0.50	25.50	1,532.30	WINDY CORNER MARKET
493	1202	52534200	9000010253	5/31/2014	60.00	4/28/2014	4/28/2014	0.50	33.50	2,010.00	PAYPAL BLUEGRASSCR
494	1202	52535000	9000012169	9/30/2014	60.00	9/8/2014	9/8/2014	0.50	22.50	1,350.00	MARCOS PIZZA - 1172
495	1201	52535000	9000012918	10/31/2014	59.78	10/7/2014	10/7/2014	0.50	24.50	1,464.61	MCDONALD'S F33056
496	1201	52535000	9000010517	6/30/2014	59.74	4/8/2014	4/8/2014	0.50	83.50	4,988.29	APPLEBEES 96206149
497	1202	52534000	9000010819	6/30/2014	59.00	5/26/2014	5/26/2014	0.50	35.50	2,094.50	AT HOME PREP DIVISION OF
498	1201	52534000	9000012876	10/31/2014	59.00	9/26/2014	9/26/2014	0.50	35.50	2,094.50	RPS LEXINGTON
499	1202	52534000	9000016146	4/30/2015	58.85	3/23/2015	3/23/2015	0.50	38.50	2,265.73	CHICK-FIL-A #02206
500	1201	52535000	9000011895	8/31/2014	58.61	8/6/2014	8/6/2014	0.50	25.50	1,494.56	BUFFALO WILD WINGS GREENW
501	1202	52534000	9000015801	3/31/2015	58.27	3/16/2015	3/16/2015	0.50	15.50	903.19	ADVANCE AUTO PARTS 8200
502	1230	52535000	9000014602	1/31/2015	58.16	1/9/2015	1/9/2015	0.50	22.50	1,308.60	HOMETOWN PIZZA #7
503	1201	52534000	9000011667	8/31/2014	58.00	7/25/2014	7/25/2014	0.50	37.50	2,175.00	CLEAN SWEEP CAR WASH
504	1202	52535000	9000013323	11/30/2014	57.59	10/20/2014	10/20/2014	0.50	41.50	2,389.99	TEXAS ROADHOUSE FR2004
505	1202	52535000	9000011479	7/31/2014	57.57	7/23/2014	7/23/2014	0.50	8.50	489.35	STICKY FINGERS 4
506	1202	52535000	9000010781	6/30/2014	57.13	6/6/2014	6/6/2014	0.50	24.50	1,399.69	DURANGO'S INC.
507	1202	52534000	9000015334	3/31/2015	57.00	1/16/2015	1/16/2015	0.50	74.50	4,246.50	SPEEDWAY 09512 LEX
508	1202	52534000	9000014701	1/31/2015	56.50	1/12/2015	1/12/2015	0.50	19.50	1,101.75	SPEEDWAY 09591 LEX
509	1202	52535000	9000011836	8/31/2014	56.25	8/15/2014	8/15/2014	0.50	16.50	928.13	PANERA BREAD #825
510	1202	52535000	9000013692	12/31/2014	55.99	9/29/2014	9/29/2014	0.50	93.50	5,235.07	PANERA BREAD #1018
511	1202	52535000	9000010234	5/31/2014	55.65	4/24/2014	4/24/2014	0.50	37.50	2,086.88	SQ EL ANTOJITO TACO TRAI

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
512	1202	52535000	9000011092	7/31/2014	55.60	6/11/2014	6/11/2014	0.50	50.50	2,807.80	BRG-CHATTANOOGA 4201
513	1201	52534000	9000013499	11/30/2014	55.45	11/17/2014	11/17/2014	0.50	13.50	748.58	YELLOW CARD SERVICES INC
514	1202	52535000	9000010174	5/31/2014	55.08	4/14/2014	4/14/2014	0.50	47.50	2,616.30	APPLEBEES 758598275852
515	1202	52534000	9000015335	3/31/2015	54.97	1/19/2015	1/19/2015	0.50	71.50	3,930.36	040078 VALVOLINE INSTANT
516	1202	52535000	9000012386	9/30/2014	54.40	8/22/2014	8/22/2014	0.50	39.50	2,148.80	GALT H - CAFE MAGNOLIA
517	1202	52535000	9000010757	6/30/2014	54.36	5/30/2014	5/30/2014	0.50	31.50	1,712.34	LITTLE CAESARS 03
518	1201	52535000	9000014611	1/31/2015	54.00	1/12/2015	1/12/2015	0.50	19.50	1,053.00	OCHARLEYS209 RMNDRD
519	1202	52535000	9000015602	3/31/2015	53.30	2/2/2015	2/2/2015	0.50	57.50	3,064.75	APPLEBEES 758598275852
520	1202	52534000	9000014748	1/31/2015	53.22	1/21/2015	1/21/2015	0.50	10.50	558.81	CATNIP DOUBLE KWIK
521	1201	52535000	9000013086	10/31/2014	52.99	10/22/2014	10/22/2014	0.50	9.50	503.41	KROGER #710
522	1201	52535000	9000012950	10/31/2014	52.98	10/3/2014	10/3/2014	0.50	28.50	1,509.93	DOC MAGROGAN'S MONTAGE
523	1202	52535000	9000013659	12/31/2014	52.94	9/25/2014	9/25/2014	0.50	97.50	5,161.65	HOOTERS REST/PORCH DOGS
524	1202	52535000	9000015291	3/31/2015	52.46	2/20/2015	2/20/2015	0.50	39.50	2,072.17	HOMETOWN PIZZA #7
525	1201	52534000	9000012471	9/30/2014	52.08	9/5/2014	9/5/2014	0.50	25.50	1,328.04	SHEETZ 00003715
526	1201	52535000	9000012589	9/30/2014	52.00	9/9/2014	9/9/2014	0.50	21.50	1,118.00	ART AND SOUL AT LIAISON
527	1201	52535000	9000015989	4/30/2015	52.00	2/26/2015	2/26/2015	0.50	63.50	3,302.00	MARRIOTT 33721 FIRE & SAG
528	1202	52535000	9000011757	8/31/2014	51.98	7/23/2014	7/23/2014	0.50	39.50	2,053.21	COMMUNITY PIE
529	1202	52534000	9000014760	1/31/2015	51.90	1/23/2015	1/23/2015	0.50	8.50	441.15	SPEEDWAY 09393 LEX
530	1201	52535000	9000012985	10/31/2014	51.62	9/12/2014	9/12/2014	0.50	49.50	2,555.19	MARCOS PIZZA - 1172
531	1201	52535000	9000012561	9/30/2014	51.41	8/27/2014	8/27/2014	0.50	34.50	1,773.65	PORTOFINO'S
532	1201	52535000	9000010978	6/30/2014	51.36	6/12/2014	6/12/2014	0.50	18.50	950.16	MALONE'S
533	1201	52534000	9000014318	12/31/2014	51.00	12/17/2014	12/17/2014	0.50	14.50	739.50	CLEAN SWEEP CAR WASH
534	1201	52535000	9000011922	8/31/2014	50.87	8/18/2014	8/18/2014	0.50	13.50	686.75	MALONE'S
535	1202	52535000	9000012338	9/30/2014	50.86	8/18/2014	8/18/2014	0.50	43.50	2,212.41	PARKETTE DRIVE IN
536	1202	52535000	9000015158	2/28/2015	50.29	2/18/2015	2/18/2015	0.50	10.50	528.05	NEWK'S - RICHMOND
537	1202	52535000	9000012327	9/30/2014	50.19	8/15/2014	8/15/2014	0.50	46.50	2,333.84	PF CHANGS #1500
538	1202	52535000	9000010645	6/30/2014	50.16	5/15/2014	5/15/2014	0.50	46.50	2,332.44	WALGREENS #10776
539	1201	52535000	9000015622	3/31/2015	50.12	2/20/2015	2/20/2015	0.50	39.50	1,979.74	APPLEBEES 758598275852
540	1201	52534000	9000011624	8/31/2014	50.00	7/15/2014	7/15/2014	0.50	47.50	2,375.00	YELLOW CAB
541	1201	52534000	9000013408	11/30/2014	50.00	10/31/2014	10/31/2014	0.50	30.50	1,525.00	RPS LEXINGTON
542	1201	52534000	9000014897	2/28/2015	50.00	1/15/2015	1/15/2015	0.50	44.50	2,225.00	NATIONAL CAR RENTAL
543	1202	52534000	9000015337	3/31/2015	49.70	1/26/2015	1/26/2015	0.50	64.50	3,205.65	SPEEDWAY 09397 LEX
544	1202	52535000	9000014002	12/31/2014	49.48	12/1/2014	12/1/2014	0.50	30.50	1,509.14	JETS PIZZA KY 13
545	1201	52534000	9000014136	12/31/2014	49.44	10/29/2014	10/29/2014	0.50	63.50	3,139.44	ENTERPRISE RENT-A-CAR
546	1202	52535000	9000015281	3/31/2015	49.25	2/17/2015	2/17/2015	0.50	42.50	2,093.13	MCDONALDS F36629
547	1202	52535000	9000012842	10/31/2014	48.81	9/17/2014	9/17/2014	0.50	44.50	2,172.05	KEN'S NEW MARKET
548	1201	52535000	9000012962	10/31/2014	48.76	10/10/2014	10/10/2014	0.50	21.50	1,048.34	APPLEBEES 758598275852
549	1201	52535000	9000011191	7/31/2014	48.70	6/30/2014	6/30/2014	0.50	31.50	1,534.05	THE CHOP HOUSE - L
550	1202	52534000	9000013897	12/31/2014	48.67	11/12/2014	11/12/2014	0.50	49.50	2,409.17	SPEEDWAY 09395 LEX
551	1202	52535000	9000013337	11/30/2014	48.53	10/27/2014	10/27/2014	0.50	34.50	1,674.29	CHICK-FIL-A #02767
552	1201	52534000	9000011647	8/31/2014	48.50	7/21/2014	7/21/2014	0.50	41.50	2,012.75	IN BLUEGRASS CAB
553	1202	52535000	9000010664	6/30/2014	48.40	5/19/2014	5/19/2014	0.50	42.50	2,057.00	APPLEBEES 758598275852
554	1201	52535000	9000011696	8/31/2014	48.18	7/23/2014	7/23/2014	0.50	39.50	1,903.11	FLATIRON DELI
555	1202	52535000	9000010578	6/30/2014	48.15	5/2/2014	5/2/2014	0.50	59.50	2,864.93	BACK YARD BURGERS LEX
556	1202	52535000	9000014547	1/31/2015	47.80	12/31/2014	12/31/2014	0.50	31.50	1,505.70	PAPA JOHN'S #00040
557	1202	52535000	9000012304	9/30/2014	47.78	8/12/2014	8/12/2014	0.50	49.50	2,365.11	WAFFLE HOUSE 1408
558	1202	52534000	9000015361	3/31/2015	47.74	2/2/2015	2/2/2015	0.50	57.50	2,745.05	SPEEDWAY 09512 LEX
559	1201	52534000	9000013588	12/31/2014	47.50	11/18/2014	11/18/2014	0.50	43.50	2,066.25	SQ TAXI
560	1230	52535000	9000010432	5/31/2014	47.33	4/30/2014	4/30/2014	0.50	31.50	1,490.90	MCDONALD'S F33056
561	1202	52534000	9000013699	12/31/2014	47.30	9/30/2014	9/30/2014	0.50	92.50	4,375.25	TAXI CAB SERVICE
562	1202	52534000	9000013717	12/31/2014	47.28	10/7/2014	10/7/2014	0.50	85.50	4,042.44	SPEEDWAY 09593 LEX
563	1202	52535000	9000010704	6/30/2014	47.16	5/22/2014	5/22/2014	0.50	39.50	1,862.82	TEXAS ROADHOUSE FR2004
564	1202	52534000	9000015974	4/30/2015	47.00	3/30/2015	3/30/2015	0.50	31.50	1,480.50	RPS LEXINGTON
565	1202	52535000	9000011033	6/30/2014	46.84	6/12/2014	6/12/2014	0.50	18.50	866.54	GULF SHORES RESTAURANT &
566	1201	52535000	9000011075	7/31/2014	46.75	5/28/2014	5/28/2014	0.50	64.50	3,015.38	TIDEWATER GRILL
567	1202	52534000	9000014159	12/31/2014	46.64	11/24/2014	11/24/2014	0.50	37.50	1,749.00	SPEEDWAY 09402 LEX
568	1230	52535000	9000013264	11/30/2014	46.56	10/27/2014	10/27/2014	0.50	34.50	1,606.32	DOLLAR-GENERAL #0253
569	1202	52535000	9000016424	4/30/2015	46.55	4/17/2015	4/17/2015	0.50	13.50	628.43	GOODFELLAS PIZZERIA
570	1202	52534000	9000015412	3/31/2015	46.50	2/16/2015	2/16/2015	0.50	43.50	2,022.75	SPEEDWAY 09512 LEX
571	1202	52535000	9000010792	6/30/2014	46.46	5/5/2014	5/5/2014	0.50	56.50	2,624.99	APPLEBEES 758598275852
572	1201	52535000	9000012682	9/30/2014	45.82	9/24/2014	9/24/2014	0.50	6.50	297.83	PANERA BREAD #825
573	1201	52535000	9000014894	2/28/2015	45.80	1/14/2015	1/14/2015	0.50	45.50	2,083.90	DOC MAGROGAN'S MONTAGE
574	1202	52535000	9000014350	12/31/2014	45.78	12/23/2014	12/23/2014	0.50	8.50	389.13	WAFFLE HOUSE 1408
575	1201	52535000	9000010980	6/30/2014	45.62	6/13/2014	6/13/2014	0.50	17.50	798.35	MALONE'S
576	1201	52535000	9000013681	12/31/2014	45.21	9/29/2014	9/29/2014	0.50	93.50	4,227.14	FAZOLI'S #1605
577	1202	52535000	9000011849	8/31/2014	45.06	7/21/2014	7/21/2014	0.50	41.50	1,869.99	HARRISONS GRILL AND BAR
578	1202	52535000	9000011849	8/31/2014	45.06	7/21/2014	7/21/2014	0.50	41.50	1,869.99	HARRISONS GRILL AND BAR
579	1202	52534000	9000013581	12/31/2014	45.05	11/14/2014	11/14/2014	0.50	47.50	2,139.88	SPEEDWAY 09393 LEX
580	1202	52535000	9000015222	2/28/2015	45.03	2/17/2015	2/17/2015	0.50	11.50	517.85	FIREHOUSE SUBS #11
581	1202	52534000	9000014187	12/31/2014	45.01	11/26/2014	11/26/2014	0.50	35.50	1,597.86	MARATHON PETRO181073
582	1202	52534000	9000013590	12/31/2014	45.00	11/18/2014	11/18/2014	0.50	43.50	1,957.50	FRIENDLY MART # 811
583	1201	52534000	9000014120	12/31/2014	45.00	12/8/2014	12/8/2014	0.50	23.50	1,057.50	LAZ PARKING 580458
584	1202	52535000	9000012333	9/30/2014	44.87	8/15/2014	8/15/2014	0.50	46.50	2,086.46	PANERA BREAD #825

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
585	1202	52534000	9000011948	9/30/2014	44.80	8/14/2014	8/14/2014	0.50	47.50	2,128.00	PALMS CASINO FRONT DES
586	1201	52535000	9000011174	7/31/2014	44.77	6/26/2014	6/26/2014	0.50	35.50	1,589.34	DARLIN JEANS CAFE
587	1230	52535000	9000014148	12/31/2014	44.60	11/19/2014	11/19/2014	0.50	42.50	1,895.50	HOMETOWN PIZZA #7
588	1202	52535000	9000014733	1/31/2015	44.04	1/16/2015	1/16/2015	0.50	15.50	682.62	MCDONALDS F36629
589	1202	52535000	9000013673	12/31/2014	44.02	9/26/2014	9/26/2014	0.50	96.50	4,247.93	PANERA BREAD #600825
590	1201	52534000	9000013059	10/31/2014	44.00	10/14/2014	10/14/2014	0.50	17.50	770.00	RPS LEXINGTON
591	1201	52534000	9000013060	10/31/2014	44.00	10/14/2014	10/14/2014	0.50	17.50	770.00	FRANK A RACKLEY JR
592	1201	52534000	9000015485	3/31/2015	44.00	3/2/2015	3/2/2015	0.50	29.50	1,298.00	RPS LEXINGTON
593	1201	52535000	9000013394	11/30/2014	43.56	10/29/2014	10/29/2014	0.50	32.50	1,415.70	MALONES AND HARRYS PALOMA
594	1202	52535000	9000013085	10/31/2014	43.51	10/22/2014	10/22/2014	0.50	9.50	413.35	KROGER #737
595	1202	52535000	9000012390	9/30/2014	43.40	8/22/2014	8/22/2014	0.50	39.50	1,714.30	MCDONALD'S F23868
596	1202	52535000	9000011059	6/30/2014	43.22	6/23/2014	6/23/2014	0.50	7.50	324.15	PANERA BREAD #825
597	1230	52535000	9000011858	8/31/2014	43.18	7/28/2014	7/28/2014	0.50	34.50	1,489.71	ELK CREEK VINEYARD
598	1202	52535000	9000012149	9/30/2014	43.02	9/4/2014	9/4/2014	0.50	26.50	1,140.03	KROGER #407
599	1202	52535000	9000014488	1/31/2015	43.01	12/9/2014	12/9/2014	0.50	53.50	2,301.04	TEXAS ROADHOUSE FR2004
600	1201	52534000	9000011328	7/31/2014	43.00	6/26/2014	6/26/2014	0.50	35.50	1,526.50	LAMBERT ST. LOUIS
601	1201	52535000	9000016002	4/30/2015	42.99	3/5/2015	3/5/2015	0.50	56.50	2,428.94	LEXINGTON DINER
602	1201	52535000	9000010845	6/30/2014	42.98	6/2/2014	6/2/2014	0.50	28.50	1,224.93	APPLEBEES 910098291008
603	1201	52535000	9000015907	3/31/2015	42.97	3/23/2015	3/23/2015	0.50	8.50	365.25	LEGAL SEA FOODS #221
604	1230	52535000	9000016389	4/30/2015	42.73	4/14/2015	4/14/2015	0.50	16.50	705.05	BRISTOL #087
605	1201	52534000	9000012951	10/31/2014	42.61	10/6/2014	10/6/2014	0.50	25.50	1,086.56	SHEETZ 00002600
606	1202	52534000	9000015306	3/31/2015	42.39	2/26/2015	2/26/2015	0.50	33.50	1,420.07	AUTOZONE #1296
607	1202	52534000	9000015400	3/31/2015	42.38	2/12/2015	2/12/2015	0.50	47.50	2,013.05	ADVANCE AUTO PARTS #7448
608	1201	52535000	9000014404	12/31/2014	42.35	11/28/2014	11/28/2014	0.50	33.50	1,418.73	CASA MEXICAN RESTAURANT
609	1202	52535000	9000013732	12/31/2014	42.19	10/13/2014	10/13/2014	0.50	79.50	3,354.11	SARAH'S BBQ
610	1201	52534000	9000013599	12/31/2014	42.00	11/24/2014	11/24/2014	0.50	37.50	1,575.00	RPS LEXINGTON
611	1230	52535000	9000015093	2/28/2015	42.00	1/26/2015	1/26/2015	0.50	33.50	1,407.00	MALONE'S
612	1201	52534000	9000015897	3/31/2015	42.00	3/20/2015	3/20/2015	0.50	11.50	483.00	RPS LEXINGTON
613	1202	52535000	9000010806	6/30/2014	41.71	5/19/2014	5/19/2014	0.50	42.50	1,772.68	APPLEBEES 758598275852
614	1202	52535000	9000013786	12/31/2014	41.59	10/24/2014	10/24/2014	0.50	68.50	2,848.92	MCDONALDS F23458
615	1202	52535000	9000014798	1/31/2015	41.45	1/19/2015	1/19/2015	0.50	12.50	518.13	LITTLE CAESARS 04
616	1202	52535000	9000013746	12/31/2014	41.42	10/15/2014	10/15/2014	0.50	77.50	3,210.05	PANERA BREAD #600825
617	1202	52535000	9000011346	7/31/2014	41.35	6/30/2014	6/30/2014	0.50	31.50	1,302.53	FAZOLI'S #1605
618	1202	52535000	9000010221	5/31/2014	41.30	4/24/2014	4/24/2014	0.50	37.50	1,548.75	THE CHOP HOUSE - L
619	1201	52535000	9000010840	6/30/2014	40.99	5/30/2014	5/30/2014	0.50	31.50	1,291.19	SMITHTOWN SEAFOOD
620	1201	52535000	9000015882	3/31/2015	40.92	3/12/2015	3/12/2015	0.50	19.50	797.94	MALONE'S
621	1201	52535000	9000010885	6/30/2014	40.90	4/30/2014	4/30/2014	0.50	61.50	2,515.35	DURANGO'S INC.
622	1201	52535000	9000010520	6/30/2014	40.66	4/11/2014	4/11/2014	0.50	80.50	3,273.13	MCFADDEN'S BALLPARK
623	1201	52534000	9000013049	10/31/2014	40.44	10/13/2014	10/13/2014	0.50	18.50	748.14	GRANT LIMO AND TAXI
624	1202	52535000	9000010370	5/31/2014	40.25	4/8/2014	4/8/2014	0.50	53.50	2,153.38	SPEEDWAY 09402 LEX
625	1202	52535000	9000011251	7/31/2014	40.18	6/26/2014	6/26/2014	0.50	35.50	1,426.39	WINDY CORNER MARKET
626	1202	52535000	9000011292	7/31/2014	40.15	6/12/2014	6/12/2014	0.50	49.50	1,987.43	DOMINO'S 1408
627	1202	52534000	9000010611	6/30/2014	40.00	5/12/2014	5/12/2014	0.50	49.50	1,980.00	NAPA PARTS #270
628	1202	52535000	9000012519	9/30/2014	40.00	9/15/2014	9/15/2014	0.50	15.50	620.00	SIR PIZZA OF KY INC.
629	1201	52534000	9000012618	9/30/2014	40.00	9/12/2014	9/12/2014	0.50	18.50	740.00	RPS LEXINGTON
630	1202	52534000	9000013118	10/31/2014	40.00	10/14/2014	10/14/2014	0.50	17.50	700.00	PAYPAL BLUEGRASSCR
631	1201	52534000	9000015477	3/31/2015	40.00	2/27/2015	2/27/2015	0.50	32.50	1,300.00	SHELL OIL 51646000060
632	1201	52534000	9000016021	4/30/2015	40.00	3/17/2015	3/17/2015	0.50	44.50	1,780.00	SQ TUNKS LIMO
633	1202	52534000	9000016458	4/30/2015	40.00	4/22/2015	4/22/2015	0.50	8.50	340.00	PAYPAL BLUEGRASSCR
634	1201	52535000	9000012581	9/30/2014	39.96	9/5/2014	9/5/2014	0.50	25.50	1,018.98	OTG MANAGEMENT PHL LLC
635	1202	52535000	9000014722	1/31/2015	39.88	1/14/2015	1/14/2015	0.50	17.50	697.90	HARDEE'S LEXINGTON 32
636	1202	52535000	9000012336	9/30/2014	39.79	8/18/2014	8/18/2014	0.50	43.50	1,730.87	MCDONALD'S F10309
637	1202	52535000	9000012354	9/30/2014	39.75	8/18/2014	8/18/2014	0.50	43.50	1,729.13	DIVID PHOR
638	1202	52535000	9000010514	5/31/2014	39.18	5/21/2014	5/21/2014	0.50	10.50	411.39	OCHARLEYS209 RMNDRD
639	1202	52534000	9000014242	12/31/2014	39.04	12/8/2014	12/8/2014	0.50	23.50	917.44	SPEEDWAY 09593 LEX
640	1202	52534000	9000014262	12/31/2014	39.01	12/10/2014	12/10/2014	0.50	21.50	838.72	MARATHON PETRO181073
641	1202	52534000	9000013056	10/31/2014	39.00	10/13/2014	10/13/2014	0.50	18.50	721.50	RPS LEXINGTON
642	1202	52534000	9000014739	1/31/2015	38.99	1/19/2015	1/19/2015	0.50	12.50	487.38	SPEEDWAY 09593 LEX
643	1202	52535000	9000013333	11/30/2014	38.83	10/24/2014	10/24/2014	0.50	37.50	1,456.13	KEN'S NEW MARKET
644	1201	52535000	9000010848	6/30/2014	38.75	6/3/2014	6/3/2014	0.50	27.50	1,065.63	WESTIN CHARLOTTE DINING
645	1201	52535000	9000012560	9/30/2014	38.54	8/25/2014	8/25/2014	0.50	36.50	1,406.71	HILTON GARDEN INN
646	1202	52535000	9000014189	12/31/2014	38.53	11/28/2014	11/28/2014	0.50	33.50	1,290.76	STEAK-N-SHAKE#0629 Q99
647	1202	52535000	9000013682	12/31/2014	38.38	9/29/2014	9/29/2014	0.50	93.50	3,588.53	EARL OF SANDWICH
648	1202	52535000	9000016363	4/30/2015	38.38	4/9/2015	4/9/2015	0.50	21.50	825.17	STORE # 207472
649	1202	52535000	9000010944	6/30/2014	38.35	5/29/2014	5/29/2014	0.50	32.50	1,246.38	GOODFELLAS PIZZERIA
650	1202	52535000	9000010117	5/31/2014	37.90	4/2/2014	4/2/2014	0.50	59.50	2,255.05	SAWYERS DOWNTOWN
651	1202	52534000	9000015353	3/31/2015	37.90	1/30/2015	1/30/2015	0.50	60.50	2,292.95	SPEEDWAY 09397 LEX
652	1201	52535000	9000014312	12/31/2014	37.75	12/16/2014	12/16/2014	0.50	15.50	585.13	MARIACHIS MEXICAN RESTAUR
653	1202	52535000	9000012199	9/30/2014	37.68	7/25/2014	7/25/2014	0.50	67.50	2,543.40	EL RANCHO TAPATIO
654	1202	52535000	9000010750	6/30/2014	37.66	5/29/2014	5/29/2014	0.50	32.50	1,223.95	ARBYS/LEXARB1
655	1202	52534000	9000012274	9/30/2014	37.64	8/8/2014	8/8/2014	0.50	53.50	2,013.74	SPEEDWAY 09651 LEX
656	1201	52535000	9000016109	4/30/2015	37.64	3/9/2015	3/9/2015	0.50	52.50	1,976.10	WENDY'S #17
657	1202	52535000	9000016325	4/30/2015	37.57	4/2/2015	4/2/2015	0.50	28.50	1,070.75	DONATOS PIZZERIA #0090

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
658	1201	52535000	9000012898	10/31/2014	37.50	10/1/2014	10/1/2014	0.50	30.50	1,143.75	CHEDDARS CASUAL CAFE -
659	1202	52535000	9000010593	6/30/2014	37.29	5/8/2014	5/8/2014	0.50	53.50	1,995.02	CRACKER BARREL #111 CASEY
660	1202	52534000	9000010954	6/30/2014	37.18	6/4/2014	6/4/2014	0.50	26.50	985.27	FLEETPRIDE 378
661	1202	52534000	9000013867	12/31/2014	37.15	11/10/2014	11/10/2014	0.50	51.50	1,913.23	FEDEX 806661454488
662	1202	52535000	9000015167	2/28/2015	37.10	1/28/2015	1/28/2015	0.50	31.50	1,168.65	JETS PIZZA KY 13
663	1202	52534000	9000012412	9/30/2014	37.09	8/25/2014	8/25/2014	0.50	36.50	1,353.79	ADVANCE AUTO PARTS 8190
664	1230	52535000	9000011974	9/30/2014	37.04	8/27/2014	8/27/2014	0.50	34.50	1,277.88	THE FUDGERY - LOUISVIL
665	1201	52535000	9000014537	1/31/2015	37.00	12/22/2014	12/22/2014	0.50	40.50	1,498.50	BD'S MONGOLIAN GRILL
666	1201	52535000	9000011154	7/31/2014	36.91	6/18/2014	6/18/2014	0.50	43.50	1,605.59	PANERA BREAD #825
667	1201	52535000	9000012364	9/30/2014	36.90	8/20/2014	8/20/2014	0.50	41.50	1,531.35	HARD ROCK LOUISVILLE R
668	1230	52535000	9000013294	11/30/2014	36.82	11/3/2014	11/3/2014	0.50	27.50	1,012.55	ELK CREEK VINEYARD
669	1202	52535000	9000013722	12/31/2014	36.78	10/9/2014	10/9/2014	0.50	83.50	3,071.13	SARAH'S BBQ
670	1201	52535000	9000011686	8/31/2014	36.68	7/11/2014	7/11/2014	0.50	51.50	1,889.02	MALONE'S
671	1202	52535000	9000012394	9/30/2014	36.45	8/22/2014	8/22/2014	0.50	39.50	1,439.78	JADE GARDEN
672	1202	52535000	9000013736	12/31/2014	36.39	10/13/2014	10/13/2014	0.50	79.50	2,893.01	LITTLE CAESARS 04
673	1202	52535000	9000010255	5/31/2014	36.31	4/28/2014	4/28/2014	0.50	33.50	1,216.39	APPLEBEES 758598275852
674	1201	52535000	9000011641	8/31/2014	36.31	7/21/2014	7/21/2014	0.50	41.50	1,506.87	CHILI'S MARKET STREET
675	1201	52535000	9000011165	7/31/2014	36.18	6/23/2014	6/23/2014	0.50	38.50	1,392.93	SAL'S / HARRY'S
676	1202	52535000	9000010948	6/30/2014	36.17	6/2/2014	6/2/2014	0.50	28.50	1,030.85	ARBYS/LEXARB1
677	1202	52535000	9000010875	6/30/2014	36.14	6/9/2014	6/9/2014	0.50	21.50	777.01	APPLEBEES 758598275852
678	1202	52535000	9000013795	12/31/2014	36.13	10/27/2014	10/27/2014	0.50	65.50	2,366.52	WAFFLE HOUSE 1408
679	1202	52535000	9000014191	12/31/2014	36.13	11/28/2014	11/28/2014	0.50	33.50	1,210.36	TEXAS ROADHOUSE FR2004
680	1201	52534000	9000016110	4/30/2015	36.10	3/10/2015	3/10/2015	0.50	51.50	1,859.15	SPEEDWAY 09397 LEX
681	1201	52535000	9000012568	9/30/2014	36.00	8/29/2014	8/29/2014	0.50	32.50	1,170.00	VILLAGE HOST PIZZA
682	1202	52535000	9000012019	9/30/2014	35.71	8/18/2014	8/18/2014	0.50	43.50	1,553.39	MEDITERRANEAN GRILL - DE
683	1201	52535000	9000012019	9/30/2014	35.70	8/18/2014	8/18/2014	0.50	43.50	1,552.95	MEDITERRANEAN GRILL - DE
684	1230	52535000	9000012620	9/30/2014	35.70	9/15/2014	9/15/2014	0.50	15.50	553.35	OCHARLEYS353GRGETWN
685	1202	52535000	9000010449	5/31/2014	35.63	5/9/2014	5/9/2014	0.50	22.50	801.68	MALONE'S/HARRY'S/AQUA
686	1202	52535000	9000011146	7/31/2014	35.54	6/13/2014	6/13/2014	0.50	48.50	1,723.69	HOOTERS FLORENCE
687	1202	52534000	9000013594	12/31/2014	35.53	11/20/2014	11/20/2014	0.50	41.50	1,474.50	SPEEDWAY 09393 LEX
688	1202	52535000	9000013653	12/31/2014	35.51	9/24/2014	9/24/2014	0.50	98.50	3,497.74	PANERA BREAD #600825
689	1202	52535000	9000014197	12/31/2014	35.45	12/1/2014	12/1/2014	0.50	30.50	1,081.23	MCDONALD'S F10663
690	1202	52535000	9000013710	12/31/2014	35.39	10/3/2014	10/3/2014	0.50	89.50	3,167.41	PANERA BREAD #600825
691	1201	52534000	9000011890	8/31/2014	35.30	8/1/2014	8/1/2014	0.50	30.50	1,076.65	PHILADELPHIA TAXI
692	1201	52535000	9000011618	8/31/2014	35.29	7/14/2014	7/14/2014	0.50	48.50	1,711.57	WEREWOLF
693	1202	52534000	9000015356	3/31/2015	35.27	2/2/2015	2/2/2015	0.50	57.50	2,028.03	SPEEDWAY 09621 LEX
694	1202	52535000	9000011359	7/31/2014	35.21	7/3/2014	7/3/2014	0.50	28.50	1,003.49	TEXAS ROADHOUSE FR2004
695	1202	52535000	9000013351	11/30/2014	35.20	10/31/2014	10/31/2014	0.50	30.50	1,073.60	TEXAS ROADHOUSE FR2004
696	1202	52535000	9000014183	12/31/2014	35.19	11/26/2014	11/26/2014	0.50	35.50	1,249.25	CHIPOTLE 0572
697	1230	52535000	9000012915	10/31/2014	35.12	10/6/2014	10/6/2014	0.50	25.50	895.56	SNAPPY TOMATO
698	1202	52535000	9000013194	11/30/2014	35.10	9/29/2014	9/29/2014	0.50	62.50	2,193.75	CAPRIOTTI'S SANDWI
699	1202	52535000	9000011523	7/31/2014	35.05	7/7/2014	7/7/2014	0.50	24.50	858.73	BURGER KING #17304
700	1202	52534000	9000013592	12/31/2014	35.04	11/19/2014	11/19/2014	0.50	42.50	1,489.20	SPEEDWAY 09393 LEX
701	1202	52534000	9000013040	10/31/2014	35.00	10/9/2014	10/9/2014	0.50	22.50	787.50	RAPID ROVER AIRPORT S
702	1201	52534000	9000012691	9/30/2014	34.95	9/26/2014	9/26/2014	0.50	4.50	157.28	PAYPAL MDESANTIS
703	1230	52535000	9000010784	6/30/2014	34.85	6/9/2014	6/9/2014	0.50	21.50	749.28	MEADOW VIEW SHOPWIS
704	1230	52535000	9000015237	2/28/2015	34.79	2/23/2015	2/23/2015	0.50	5.50	191.35	HOMETOWN PIZZA #7
705	1202	52535000	9000015722	3/31/2015	34.77	3/5/2015	3/5/2015	0.50	26.50	921.41	SAVE A LOT #24542
706	1202	52535000	9000011850	8/31/2014	34.62	7/23/2014	7/23/2014	0.50	39.50	1,367.49	PORTER'S STEAKHOUSE
707	1201	52535000	9000011915	8/31/2014	34.62	8/18/2014	8/18/2014	0.50	13.50	467.37	MALONE'S/HARRY'S/AQUA
708	1201	52535000	9000015872	3/31/2015	34.60	3/5/2015	3/5/2015	0.50	26.50	916.90	MALONE'S
709	1201	52535000	9000014498	1/31/2015	34.59	12/22/2014	12/22/2014	0.50	40.50	1,400.90	ELK CREEK VINEYARDS LLC
710	1201	52535000	9000011924	8/31/2014	34.58	8/20/2014	8/20/2014	0.50	11.50	397.67	VILLAGE HOST PIZZA
711	1202	52535000	9000014193	12/31/2014	34.48	11/28/2014	11/28/2014	0.50	33.50	1,155.08	CHEDDARS CASUAL CAFE -
712	1201	52535000	9000011923	8/31/2014	34.47	8/19/2014	8/19/2014	0.50	12.50	430.88	THE CHOP HOUSE - L
713	1202	52535000	9000012395	9/30/2014	34.25	8/22/2014	8/22/2014	0.50	39.50	1,352.88	HOMETOWN BUFFET #0749
714	1202	52535000	9000010598	6/30/2014	34.05	5/8/2014	5/8/2014	0.50	53.50	1,821.68	CRACKER BARREL #698 MH KY
715	1202	52534000	9000014708	1/31/2015	34.00	1/12/2015	1/12/2015	0.50	19.50	663.00	THORNTONS #0048 Q35
716	1201	52535000	9000013593	12/31/2014	33.97	11/20/2014	11/20/2014	0.50	41.50	1,409.76	GULF SHORES RESTAURANT &
717	1202	52535000	9000010959	6/30/2014	33.92	6/5/2014	6/5/2014	0.50	25.50	864.96	MCDONALD'S F6111
718	1202	52534000	9000015574	3/31/2015	33.91	3/9/2015	3/9/2015	0.50	22.50	762.98	ADVANCE AUTO PARTS #8089
719	1202	52534000	9000015563	3/31/2015	33.90	3/2/2015	3/2/2015	0.50	29.50	1,000.05	ADVANCE AUTO PARTS #5383
720	1202	52535000	9000010895	6/30/2014	33.87	5/2/2014	5/2/2014	0.50	59.50	2,015.27	WHITE CASTLE 060021
721	1202	52535000	9000016119	4/30/2015	33.81	3/18/2015	3/18/2015	0.50	43.50	1,470.74	FIREHOUSE SUBS #57
722	1201	52535000	9000012948	10/31/2014	33.75	10/2/2014	10/2/2014	0.50	29.50	995.63	DOC MAGROGAN'S MONTAGE
723	1202	52534000	9000015364	3/31/2015	33.74	2/3/2015	2/3/2015	0.50	56.50	1,906.31	SPEEDWAY 09512 LEX
724	1201	52534000	9000012608	9/30/2014	33.66	9/11/2014	9/11/2014	0.50	19.50	656.37	TAXI CAB SERVICE
725	1202	52535000	9000014069	12/31/2014	33.65	12/1/2014	12/1/2014	0.50	30.50	1,026.33	MCDONALD'S F2045 - 011928
726	1201	52535000	9000013424	11/30/2014	33.60	11/3/2014	11/3/2014	0.50	27.50	924.00	OTG MANAGEMENT PHL LLC
727	1201	52535000	9000015448	3/31/2015	33.60	2/24/2015	2/24/2015	0.50	35.50	1,192.80	PI PIZZA
728	1201	52535000	9000014503	1/31/2015	33.54	12/26/2014	12/26/2014	0.50	36.50	1,224.21	MALONE'S
729	1202	52535000	9000015560	3/31/2015	33.46	2/26/2015	2/26/2015	0.50	33.50	1,120.91	OCHARLEYS209 RMNDRD
730	1202	52535000	9000011126	7/31/2014	33.36	6/26/2014	6/26/2014	0.50	35.50	1,184.28	DOMINO'S 1408 - 285390

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
731	1202	52534000	9000014195	12/31/2014	33.35	11/28/2014	11/28/2014	0.50	33.50	1,117.23	SHELL OIL 51630880154
732	1202	52535000	9000015973	4/30/2015	33.21	3/30/2015	3/30/2015	0.50	31.50	1,046.12	OTG MANAGEMENT PHL LLC
733	1201	52535000	9000011633	8/31/2014	33.20	7/18/2014	7/18/2014	0.50	44.50	1,477.40	HARD ROCK FLOAT
734	1201	52535000	9000013379	11/30/2014	33.17	11/17/2014	11/17/2014	0.50	13.50	447.80	BLACK OLIVE RESTAURANT
735	1201	52535000	9000010147	5/31/2014	33.11	4/9/2014	4/9/2014	0.50	52.50	1,738.28	FIRST WATCH LEXINGTON
736	1230	52535000	9000011965	9/30/2014	33.06	8/25/2014	8/25/2014	0.50	36.50	1,206.69	OCHARLEYS271FRNKFRT
737	1201	52535000	9000010459	5/31/2014	33.02	5/22/2014	5/22/2014	0.50	9.50	313.69	COUNTRYSIDE BAKERY
738	1202	52535000	9000011034	6/30/2014	33.02	6/12/2014	6/12/2014	0.50	18.50	610.87	APPLEBEES 081064581127
739	1230	52535000	9000015236	2/28/2015	33.02	2/23/2015	2/23/2015	0.50	5.50	181.61	FARMHOUSE GRILL
740	1201	52535000	9000011534	7/31/2014	33.01	7/11/2014	7/11/2014	0.50	20.50	676.71	PORTOFINO'S
741	1202	52534000	9000010755	6/30/2014	33.00	5/30/2014	5/30/2014	0.50	31.50	1,039.50	CLEAN SWEEP CAR WASH
742	1201	52534000	9000010857	6/30/2014	33.00	6/5/2014	6/5/2014	0.50	25.50	841.50	RPS LEXINGTON
743	1202	52534000	9000011870	8/31/2014	33.00	8/4/2014	8/4/2014	0.50	27.50	907.50	RPS LEXINGTON
744	1201	52534000	9000013419	11/30/2014	33.00	11/3/2014	11/3/2014	0.50	27.50	907.50	RPS LEXINGTON
745	1202	52535000	9000013726	12/31/2014	33.00	10/10/2014	10/10/2014	0.50	82.50	2,722.50	PANERA BREAD #600825
746	1201	52534000	9000016083	4/30/2015	33.00	3/30/2015	3/30/2015	0.50	31.50	1,039.50	CLEAN SWEEP CAR WASH
747	1201	52534000	9000013245	11/30/2014	32.85	10/20/2014	10/20/2014	0.50	41.50	1,363.28	PARKING OMNI NASHVILLE
748	1202	52535000	9000015616	3/31/2015	32.81	2/17/2015	2/17/2015	0.50	42.50	1,394.43	ARBYS/LEXARB1 INC
749	1202	52535000	9000011460	7/31/2014	32.72	7/21/2014	7/21/2014	0.50	10.50	343.56	CRACKER BARREL #75 FARRAG
750	1202	52535000	9000011317	7/31/2014	32.68	6/23/2014	6/23/2014	0.50	38.50	1,258.18	COBA COCINA
751	1202	52535000	9000010442	5/31/2014	32.65	5/7/2014	5/7/2014	0.50	24.50	799.93	SUBWAY 03320314
752	1202	52535000	9000013899	12/31/2014	32.58	11/12/2014	11/12/2014	0.50	49.50	1,612.71	BURGER KING #8725
753	1201	52535000	9000010124	5/31/2014	32.53	4/3/2014	4/3/2014	0.50	58.50	1,903.01	THE CHOP HOUSE - L
754	1202	52535000	9000016103	4/30/2015	32.27	3/6/2015	3/6/2015	0.50	55.50	1,790.99	PANERA BREAD #600825
755	1201	52534000	9000012592	9/30/2014	32.22	9/9/2014	9/9/2014	0.50	21.50	692.73	SQ SERGIO TAXI
756	1202	52535000	9000015853	3/31/2015	32.07	2/23/2015	2/23/2015	0.50	36.50	1,170.56	MALONE'S/HARRY'S/AQUA
757	1201	52534000	9000010521	6/30/2014	32.00	4/14/2014	4/14/2014	0.50	77.50	2,480.00	RPS LEXINGTON
758	1201	52534000	9000015457	3/31/2015	32.00	2/25/2015	2/25/2015	0.50	34.50	1,104.00	MEARS TRANS. AIRPORT
759	1201	52535000	9000015449	3/31/2015	31.95	2/24/2015	2/24/2015	0.50	35.50	1,134.23	LE PAIN QUOTIDIEN
760	1202	52535000	9000011725	8/31/2014	31.88	6/19/2014	6/19/2014	0.50	73.50	2,343.18	WENDY'S #5
761	1202	52535000	9000014337	12/31/2014	31.85	12/22/2014	12/22/2014	0.50	9.50	302.58	LITTLE CAESARS 04
762	1202	52535000	9000010187	5/31/2014	31.83	4/17/2014	4/17/2014	0.50	44.50	1,416.44	MCDONALDS F10673
763	1202	52535000	9000012381	9/30/2014	31.80	8/21/2014	8/21/2014	0.50	40.50	1,287.90	GALT H - THELMA'S DELI
764	1201	52535000	9000015594	3/31/2015	31.76	1/26/2015	1/26/2015	0.50	64.50	2,048.52	JETS PIZZA KY 13
765	1202	52535000	9000012191	9/30/2014	31.69	7/24/2014	7/24/2014	0.50	68.50	2,170.77	APPLEBEES 758598275852
766	1202	52535000	9000011475	7/31/2014	31.66	7/22/2014	7/22/2014	0.50	9.50	300.77	PANERA BREAD #825
767	1202	52535000	9000012508	9/30/2014	31.55	9/12/2014	9/12/2014	0.50	18.50	583.68	CHICK-FIL-A #00102
768	1230	52535000	9000011955	9/30/2014	31.23	8/20/2014	8/20/2014	0.50	41.50	1,296.05	DOMINO'S 1423
769	1201	52534000	9000010870	6/30/2014	31.00	6/9/2014	6/9/2014	0.50	21.50	666.50	RPS LEXINGTON
770	1201	52534000	9000013522	11/30/2014	31.00	11/24/2014	11/24/2014	0.50	6.50	201.50	RPS LEXINGTON
771	1202	52534000	9000013734	12/31/2014	31.00	10/13/2014	10/13/2014	0.50	79.50	2,464.50	THORNTONS #0048 Q35
772	1230	52535000	9000016401	4/30/2015	30.93	4/15/2015	4/15/2015	0.50	15.50	479.42	ANTHONINOS TAVERNA
773	1202	52535000	9000013675	12/31/2014	30.85	9/26/2014	9/26/2014	0.50	96.50	2,977.03	GOODFELLAS PIZZERIA
774	1201	52535000	9000014221	12/31/2014	30.72	12/5/2014	12/5/2014	0.50	26.50	814.08	OCHARLEYS209 RMNDRD
775	1201	52535000	9000010143	5/31/2014	30.70	4/8/2014	4/8/2014	0.50	53.50	1,642.45	PANERA BREAD #825
776	1202	52535000	9000010329	5/31/2014	30.64	5/8/2014	5/8/2014	0.50	23.50	720.04	DON SENOR
777	1202	52535000	9000012433	9/30/2014	30.54	8/28/2014	8/28/2014	0.50	33.50	1,023.09	MCDONALD'S F25755
778	1202	52535000	9000013587	12/31/2014	30.52	11/17/2014	11/17/2014	0.50	44.50	1,358.14	J CARINOS 901 00009019
779	1202	52534000	9000013195	11/30/2014	30.50	9/29/2014	9/29/2014	0.50	62.50	1,906.25	WHITTLESEA BLUE TAXI
780	1201	52535000	9000012635	9/30/2014	30.44	9/18/2014	9/18/2014	0.50	12.50	380.50	NICK RYANS
781	1202	52535000	9000014218	12/31/2014	30.25	12/5/2014	12/5/2014	0.50	26.50	801.63	MCDONALD'S F36127
782	1202	52535000	9000010166	5/31/2014	30.20	4/11/2014	4/11/2014	0.50	50.50	1,525.10	WINDY CORNER MARKET
783	1202	52535000	9000016214	4/30/2015	30.20	3/25/2015	3/25/2015	0.50	36.50	1,102.30	GULF SHORES RESTAURANT &
784	1202	52535000	9000013704	12/31/2014	30.18	10/1/2014	10/1/2014	0.50	91.50	2,761.47	BURGER KING #8725
785	1201	52535000	9000014900	2/28/2015	30.08	1/16/2015	1/16/2015	0.50	43.50	1,308.48	OTG MANAGEMENT PHL LLC
786	1202	52535000	9000010662	6/30/2014	30.05	5/19/2014	5/19/2014	0.50	42.50	1,277.13	APPLEBEES 758598275852
787	1201	52535000	9000011646	8/31/2014	30.03	7/21/2014	7/21/2014	0.50	41.50	1,246.25	TILTED KILT
788	1202	52535000	9000013127	10/31/2014	30.02	10/16/2014	10/16/2014	0.50	15.50	465.31	MILLER'S ALE HOUSE #60
789	1202	52535000	9000011550	7/31/2014	30.00	7/21/2014	7/21/2014	0.50	10.50	315.00	BURGER KING #17304
790	1201	52534200	9000012813	10/31/2014	30.00	9/8/2014	9/8/2014	0.50	53.50	1,605.00	TMS BLUEGRASS SHRM
791	1201	52534000	9000014074	12/31/2014	30.00	12/3/2014	12/3/2014	0.50	28.50	855.00	LAZ PARKING 580458
792	1202	52535000	9000015469	3/31/2015	30.00	2/27/2015	2/27/2015	0.50	32.50	975.00	JIN JIN CHINESE FOOD
793	1202	52535000	9000015481	3/31/2015	30.00	3/2/2015	3/2/2015	0.50	29.50	885.00	WAFFLE HOUSE 1408
794	1201	52534200	9000015514	3/31/2015	30.00	2/9/2015	2/9/2015	0.50	50.50	1,515.00	TMS BLUEGRASS SHRM
795	1202	52535000	9000015019	2/28/2015	29.96	2/9/2015	2/9/2015	0.50	19.50	584.22	MARCOS PIZZA - 1172
796	1201	52535000	9000010500	5/31/2014	29.91	5/9/2014	5/9/2014	0.50	22.50	672.98	JONATHAN AT GRATZPARK
797	1201	52534000	9000016026	4/30/2015	29.90	3/18/2015	3/18/2015	0.50	43.50	1,300.65	VTS PHILADELPHIA TAXI
798	1202	52535000	9000015685	3/31/2015	29.74	3/3/2015	3/3/2015	0.50	28.50	847.59	IHOP 3134
799	1202	52535000	9000014699	1/31/2015	29.71	1/12/2015	1/12/2015	0.50	19.50	579.35	HARDEE'S LEXINGTON 32
800	1202	52535000	9000015360	3/31/2015	29.71	2/2/2015	2/2/2015	0.50	57.50	1,708.33	BIG-BOY-HARRODSBURG #0148
801	1202	52535000	9000010676	6/30/2014	29.70	5/20/2014	5/20/2014	0.50	41.50	1,232.55	MCDONALD'S F22167
802	1202	52535000	9000011112	7/31/2014	29.68	6/23/2014	6/23/2014	0.50	38.50	1,142.68	KROGER #407
803	1202	52535000	9000012481	9/30/2014	29.68	9/8/2014	9/8/2014	0.50	22.50	667.80	LITTLE CAESARS 04

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
804	1201	52535000	9000011921	8/31/2014	29.67	8/18/2014	8/18/2014	0.50	13.50	400.55	FIRST WATCH MAN O WAR
805	1202	52535000	9000016116	4/30/2015	29.54	3/16/2015	3/16/2015	0.50	45.50	1,344.07	WAFFLE HOUSE 1408
806	1202	52535000	9000011255	7/31/2014	29.42	7/1/2014	7/1/2014	0.50	30.50	897.31	SAGE GARDEN CAFE
807	1201	52535000	9000010490	5/31/2014	29.38	5/2/2014	5/2/2014	0.50	29.50	866.71	SAL'S / HARRY'S
808	1202	52535000	9000010903	6/30/2014	29.26	5/9/2014	5/9/2014	0.50	52.50	1,536.15	CHIPOTLE 0572
809	1202	52535000	9000014740	1/31/2015	29.23	1/19/2015	1/19/2015	0.50	12.50	365.38	WAFFLE HOUSE 1408
810	1202	52535000	9000013737	12/31/2014	29.20	10/13/2014	10/13/2014	0.50	79.50	2,321.40	HARDEE'S LEXINGTON 32
811	1202	52535000	9000013824	12/31/2014	29.15	11/3/2014	11/3/2014	0.50	58.50	1,705.28	MCDONALDS F23458
812	1202	52535000	9000016075	4/30/2015	29.15	3/30/2015	3/30/2015	0.50	31.50	918.23	CHICK-FIL-A #01591
813	1201	52535000	9000011521	7/31/2014	29.00	7/3/2014	7/3/2014	0.50	28.50	826.50	HALLS ON THE RIVER
814	1202	52535000	9000010673	6/30/2014	28.99	5/20/2014	5/20/2014	0.50	41.50	1,203.09	CHIPOTLE 0572
815	1202	52535000	9000015787	3/31/2015	28.95	3/13/2015	3/13/2015	0.50	18.50	535.58	KEN'S NEW MARKET
816	1202	52535000	9000014302	12/31/2014	28.89	12/15/2014	12/15/2014	0.50	16.50	476.69	BACK YARD BURGERS LEX
817	1201	52535000	9000010975	6/30/2014	28.88	6/11/2014	6/11/2014	0.50	19.50	563.16	CHICKIES AND PETES AIRPOR
818	1202	52535000	9000013556	12/31/2014	28.82	10/23/2014	10/23/2014	0.50	69.50	2,002.99	DURANGO'S INC.
819	1202	52535000	9000013134	10/31/2014	28.81	10/17/2014	10/17/2014	0.50	14.50	417.75	PANERA BREAD #825
820	1202	52535000	9000013139	10/31/2014	28.81	10/20/2014	10/20/2014	0.50	11.50	331.32	PANERA BREAD #825
821	1202	52535000	9000010183	5/31/2014	28.79	4/17/2014	4/17/2014	0.50	44.50	1,281.16	APPLEBEES 081064581127
822	1230	52535000	9000011953	9/30/2014	28.78	8/19/2014	8/19/2014	0.50	42.50	1,223.15	WAL-MART #0720
823	1202	52535000	9000012278	9/30/2014	28.69	8/8/2014	8/8/2014	0.50	53.50	1,534.92	BOB EVANS REST #0107
824	1201	52534000	9000015437	3/31/2015	28.68	2/23/2015	2/23/2015	0.50	36.50	1,046.82	SPEEDWAY 09593 LEX
825	1202	52535000	9000010558	6/30/2014	28.64	5/26/2014	5/26/2014	0.50	35.50	1,016.72	MACARONI GRILL20258406
826	1202	52535000	9000016107	4/30/2015	28.59	3/9/2015	3/9/2015	0.50	52.50	1,500.98	WAFFLE HOUSE 1408
827	1202	52535000	9000011533	7/31/2014	28.56	7/11/2014	7/11/2014	0.50	20.50	585.48	PARKETTE DRIVE IN
828	1202	52535000	9000010138	5/31/2014	28.49	4/7/2014	4/7/2014	0.50	54.50	1,552.71	OCHARLEYS209 RMNDRD
829	1202	52535000	9000015465	3/31/2015	28.46	2/26/2015	2/26/2015	0.50	33.50	953.41	TACO BELL #4653
830	1202	52535000	9000016161	4/30/2015	28.44	3/25/2015	3/25/2015	0.50	36.50	1,038.06	BOB EVANS REST #0053
831	1202	52535000	9000012312	9/30/2014	28.40	8/13/2014	8/13/2014	0.50	48.50	1,377.40	DURANGO'S INC.
832	1202	52535000	9000012523	9/30/2014	28.39	9/15/2014	9/15/2014	0.50	15.50	440.05	ZAXBY'S #31302
833	1202	52535000	9000012417	9/30/2014	28.38	8/26/2014	8/26/2014	0.50	35.50	1,007.49	PANDA EXPRESS #2113
834	1202	52535000	9000010438	5/31/2014	28.36	5/5/2014	5/5/2014	0.50	26.50	751.54	MALONE'S
835	1202	52535000	9000013833	12/31/2014	28.24	11/3/2014	11/3/2014	0.50	58.50	1,652.04	LITTLE CAESARS 03
836	1202	52535000	9000011499	7/31/2014	28.23	6/6/2014	6/6/2014	0.50	55.50	1,566.77	HARDEE'S LEXINGTON 32
837	1201	52535000	9000010965	6/30/2014	28.21	6/6/2014	6/6/2014	0.50	24.50	691.15	GREY GOOSE BAR
838	1201	52535000	9000012356	9/30/2014	28.20	8/19/2014	8/19/2014	0.50	42.50	1,198.50	CHIPOTLE 1965
839	1202	52535000	9000014321	12/31/2014	28.19	12/17/2014	12/17/2014	0.50	14.50	408.76	MARCOS PIZZA - 1172
840	1202	52535000	9000015862	3/31/2015	28.17	3/2/2015	3/2/2015	0.50	29.50	831.02	DURANGO'S INC.
841	1202	52535000	9000012299	9/30/2014	28.15	8/11/2014	8/11/2014	0.50	50.50	1,421.58	PAPA JOHN'S #00032
842	1201	52535000	9000013367	11/30/2014	28.14	11/3/2014	11/3/2014	0.50	27.50	773.85	KRISPY KREME DOUGH
843	1202	52535000	9000012408	9/30/2014	28.09	8/25/2014	8/25/2014	0.50	36.50	1,025.29	GALT H - THELMA'S DELI
844	1201	52535000	9000010350	5/31/2014	28.00	5/13/2014	5/13/2014	0.50	18.50	518.00	GEORGETOWN SCOTT COUNTY C
845	1201	52535000	9000011552	7/31/2014	28.00	7/23/2014	7/23/2014	0.50	8.50	238.00	MARRIOTT HOTELS-CHATTANOG
846	1201	52535000	9000011896	8/31/2014	28.00	8/6/2014	8/6/2014	0.50	25.50	714.00	GARRETT'S RESTAURANT
847	1202	52534000	9000012340	9/30/2014	28.00	8/18/2014	8/18/2014	0.50	43.50	1,218.00	CAESARS HOTEL & CASINO
848	1201	52535000	9000013551	12/31/2014	28.00	10/17/2014	10/17/2014	0.50	75.50	2,114.00	RAMSEY'S
849	1201	52534000	9000014899	2/28/2015	28.00	1/16/2015	1/16/2015	0.50	43.50	1,218.00	RPS LEXINGTON
850	1202	52535000	9000011835	8/31/2014	27.96	8/15/2014	8/15/2014	0.50	16.50	461.34	KRISPY KREME DOUGH
851	1230	52535000	9000012230	9/30/2014	27.92	8/1/2014	8/1/2014	0.50	60.50	1,689.16	ELK CREEK VINEYARD
852	1202	52535000	9000014285	12/31/2014	27.86	12/11/2014	12/11/2014	0.50	20.50	571.13	WENDY'S #1
853	1202	52535000	9000012190	9/30/2014	27.78	7/24/2014	7/24/2014	0.50	68.50	1,902.93	CRACKER BARREL #4 LAKE CI
854	1202	52534000	9000013830	12/31/2014	27.76	11/3/2014	11/3/2014	0.50	58.50	1,623.96	SHELL OIL 57441303401
855	1201	52534000	9000015462	3/31/2015	27.74	2/25/2015	2/25/2015	0.50	34.50	957.03	SPEEDWAY 09593 LEX
856	1202	52535000	9000012534	9/30/2014	27.68	9/18/2014	9/18/2014	0.50	12.50	346.00	SHORT STREET CAFE
857	1202	52535000	9000012188	9/30/2014	27.61	7/23/2014	7/23/2014	0.50	69.50	1,918.90	ARBYS/LEXARB1
858	1202	52535000	9000010820	6/30/2014	27.56	5/26/2014	5/26/2014	0.50	35.50	978.38	J CARINOS 901 00009019
859	1202	52535000	9000013123	10/31/2014	27.56	10/16/2014	10/16/2014	0.50	15.50	427.18	KROGER #407
860	1202	52535000	9000013904	12/31/2014	27.54	11/13/2014	11/13/2014	0.50	48.50	1,335.69	DOMINO'S 1408
861	1202	52535000	9000016089	4/30/2015	27.50	4/3/2015	4/3/2015	0.50	27.50	756.25	CRACKER BARREL #19 LEXING
862	1202	52535000	9000015381	3/31/2015	27.33	2/9/2015	2/9/2015	0.50	50.50	1,380.17	BACK YARD BURGERS LEX
863	1202	52535000	9000011311	7/31/2014	27.31	6/23/2014	6/23/2014	0.50	38.50	1,051.44	CHEDDARS CASUAL CAFE -
864	1201	52535000	9000012947	10/31/2014	27.22	10/1/2014	10/1/2014	0.50	30.50	830.21	RUBY TUESDAY #4844
865	1202	52535000	9000014225	12/31/2014	27.15	12/5/2014	12/5/2014	0.50	26.50	719.48	HARDEE'S LEXINGTON 32
866	1201	52535000	9000014259	12/31/2014	27.11	12/10/2014	12/10/2014	0.50	21.50	582.87	THE CHOP HOUSE - L
867	1202	52535000	9000012690	9/30/2014	27.10	9/25/2014	9/25/2014	0.50	5.50	149.05	PANERA BREAD #600825
868	1202	52535000	9000015414	3/31/2015	27.09	2/17/2015	2/17/2015	0.50	42.50	1,151.33	MCDONALDS F36629
869	1201	52535000	9000014313	12/31/2014	27.08	12/16/2014	12/16/2014	0.50	15.50	419.74	CHIPOTLE 0572
870	1201	52535000	9000014758	1/31/2015	27.08	1/22/2015	1/22/2015	0.50	9.50	257.26	CHIPOTLE 0572
871	1202	52535000	9000011744	8/31/2014	27.05	7/16/2014	7/16/2014	0.50	46.50	1,257.83	GOODFELLAS PIZZERIA
872	1201	52534000	9000010131	5/31/2014	27.00	4/4/2014	4/4/2014	0.50	57.50	1,552.50	RPS LEXINGTON
873	1201	52535000	9000010108	5/31/2014	27.00	3/31/2014	3/31/2014	0.50	61.50	1,660.50	KENTUCKYDAM VILLAGE ST
874	1201	52534000	9000010523	6/30/2014	27.00	4/14/2014	4/14/2014	0.50	77.50	2,092.50	USAIRWAYS 0372353564619
875	1201	52534000	9000011175	7/31/2014	27.00	6/26/2014	6/26/2014	0.50	35.50	958.50	RPS LEXINGTON
876	1201	52534000	9000012616	9/30/2014	27.00	9/12/2014	9/12/2014	0.50	18.50	499.50	USAIRWAYS 0372372607062

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
877	1201	52534000	9000013600	12/31/2014	27.00	11/24/2014	11/24/2014	0.50	37.50	1,012.50	BEST TRANSPORTATION GO
878	1201	52534000	9000014139	12/31/2014	27.00	10/30/2014	10/30/2014	0.50	62.50	1,687.50	LAMBERT ST. LOUIS
879	1202	52534000	9000016022	4/30/2015	27.00	3/18/2015	3/18/2015	0.50	43.50	1,174.50	LEXINGTON AUTO SPA
880	1202	52535000	9000011058	6/30/2014	26.96	6/23/2014	6/23/2014	0.50	7.50	202.20	KRISPY KREME DOUGH
881	1201	52534000	9000015088	2/28/2015	26.93	1/22/2015	1/22/2015	0.50	37.50	1,009.88	MEIJER INC #184 Q01
882	1202	52535000	9000010573	6/30/2014	26.91	5/1/2014	5/1/2014	0.50	60.50	1,628.06	CHEAPSIDE BAR & GRILL
883	1202	52535000	9000013719	12/31/2014	26.87	10/8/2014	10/8/2014	0.50	84.50	2,270.52	WENDY'S #12
884	1201	52535000	9000010718	6/30/2014	26.80	5/26/2014	5/26/2014	0.50	35.50	951.40	HALLS ON THE RIVER
885	1201	52535000	9000010519	6/30/2014	26.79	4/10/2014	4/10/2014	0.50	81.50	2,183.39	BOB EVANS REST #0271
886	1202	52535000	9000011867	8/31/2014	26.74	8/1/2014	8/1/2014	0.50	30.50	815.57	ATLANTA BREAD AND
887	1202	52535000	9000012189	9/30/2014	26.74	7/24/2014	7/24/2014	0.50	68.50	1,831.69	GREAT AMERICAN GRILL HILT
888	1202	52535000	9000012195	9/30/2014	26.74	7/25/2014	7/25/2014	0.50	67.50	1,804.95	GREAT AMERICAN GRILL HILT
889	1202	52535000	9000012214	9/30/2014	26.74	7/28/2014	7/28/2014	0.50	64.50	1,724.73	GREAT AMERICAN GRILL HILT
890	1202	52535000	9000013650	12/31/2014	26.68	9/24/2014	9/24/2014	0.50	98.50	2,627.98	WATERFRONT RESTAURANT
891	1202	52535000	9000016010	4/30/2015	26.43	3/11/2015	3/11/2015	0.50	50.50	1,334.72	WALGREENS #10776
892	1202	52535000	9000015408	3/31/2015	26.38	2/13/2015	2/13/2015	0.50	46.50	1,226.67	RAISING CANES' 2
893	1202	52535000	9000016012	4/30/2015	26.03	3/12/2015	3/12/2015	0.50	49.50	1,288.49	NEWK'S - RICHMOND
894	1202	52535000	9000013566	12/31/2014	26.02	11/3/2014	11/3/2014	0.50	58.50	1,522.17	FIVE GUYS-KY # 042
895	1201	52534000	9000012596	9/30/2014	26.00	9/10/2014	9/10/2014	0.50	20.50	533.00	LRAA PARKING
896	1202	52535000	9000012963	10/31/2014	26.00	10/10/2014	10/10/2014	0.50	21.50	559.00	BIG-BOY-FRANKFORT #0170
897	1201	52535100	9000014451	12/31/2014	26.00	12/12/2014	12/12/2014	0.50	19.50	507.00	CRACKER BARREL #358
898	1201	52535000	9000013014	10/31/2014	25.99	10/6/2014	10/6/2014	0.50	25.50	662.75	WINES ON VINE LLC
899	1202	52535000	9000013156	10/31/2014	25.96	10/23/2014	10/23/2014	0.50	8.50	220.66	KRISPY KREME DOUGH
900	1202	52534000	9000014792	1/31/2015	25.83	1/12/2015	1/12/2015	0.50	19.50	503.69	SPEEDWAY 09651 LEX
901	1202	52535000	9000015955	4/30/2015	25.80	3/25/2015	3/25/2015	0.50	36.50	941.70	CHILIS 53 71000533
902	1202	52534000	9000014570	1/31/2015	25.77	12/17/2014	12/17/2014	0.50	45.50	1,172.54	SPEEDWAY 09397 LEX
903	1202	52535000	9000014222	12/31/2014	25.74	12/5/2014	12/5/2014	0.50	26.50	682.11	NEWK'S - RICHMOND
904	1201	52535000	9000015611	3/31/2015	25.73	2/12/2015	2/12/2015	0.50	47.50	1,222.18	PAPA JOHN'S #00040
905	1201	52535000	9000016061	4/30/2015	25.73	3/26/2015	3/26/2015	0.50	35.50	913.42	COBA COCINA
906	1201	52535000	9000011172	7/31/2014	25.70	6/25/2014	6/25/2014	0.50	36.50	938.05	GALVINS
907	1202	52535000	9000016150	4/30/2015	25.44	3/24/2015	3/24/2015	0.50	37.50	954.00	ELK CREEK VINEYARDS LLC
908	1202	52535000	9000013534	12/31/2014	25.43	10/3/2014	10/3/2014	0.50	89.50	2,275.99	J CARINOS 904 00009043
909	1202	52535000	9000012473	9/30/2014	25.28	9/8/2014	9/8/2014	0.50	22.50	568.80	OCHARLEYS209 RMNDRD
910	1202	52535000	9000010167	5/31/2014	25.25	4/11/2014	4/11/2014	0.50	50.50	1,275.13	SHAMROCK BAR & GRILL
911	1201	52535000	9000013515	11/30/2014	25.23	11/20/2014	11/20/2014	0.50	10.50	264.92	MARKET FRESH LEX
912	1201	52534000	9000012619	9/30/2014	25.21	9/12/2014	9/12/2014	0.50	18.50	466.39	VTS DIAMOND CAB DC
913	1201	52535000	9000014823	2/28/2015	25.10	1/8/2015	1/8/2015	0.50	51.50	1,292.65	FISCHERS RESTAURANT
914	1202	52535000	9000013803	12/31/2014	25.02	10/29/2014	10/29/2014	0.50	63.50	1,588.77	CHIPOTLE 0572
915	1202	52535000	9000012448	9/30/2014	25.01	9/1/2014	9/1/2014	0.50	29.50	737.80	WINDY CORNER MARKET
916	1201	52534000	9000010518	6/30/2014	25.00	4/8/2014	4/8/2014	0.50	83.50	2,087.50	USAIRWAYS 0372353126215
917	1201	52534000	9000010873	6/30/2014	25.00	6/9/2014	6/9/2014	0.50	21.50	537.50	USAIRWAYS 0372360718541
918	1201	52534000	9000011177	7/31/2014	25.00	6/26/2014	6/26/2014	0.50	35.50	887.50	USAIRWAYS 0372362981599
919	1201	52534000	9000011562	7/31/2014	25.00	7/25/2014	7/25/2014	0.50	6.50	162.50	DELTA AIR 0068246530675
920	1201	52534000	9000011567	7/31/2014	25.00	7/25/2014	7/25/2014	0.50	6.50	162.50	DELTA AIR 0068246329904
921	1201	52534000	9000011568	7/31/2014	25.00	7/25/2014	7/25/2014	0.50	6.50	162.50	DELTA AIR 0068246355946
922	1201	52534000	9000011619	8/31/2014	25.00	7/14/2014	7/14/2014	0.50	48.50	1,212.50	AMERICAN AI 0010269949291
923	1201	52534000	9000011648	8/31/2014	25.00	7/21/2014	7/21/2014	0.50	41.50	1,037.50	AMERICAN AI 0010270277750
924	1201	52534000	9000012590	9/30/2014	25.00	9/9/2014	9/9/2014	0.50	21.50	537.50	USAIRWAYS 0372372248507
925	1202	52534000	9000013030	10/31/2014	25.00	10/8/2014	10/8/2014	0.50	23.50	587.50	DELTA AIR 0068252875447
926	1202	52534000	9000013057	10/31/2014	25.00	10/13/2014	10/13/2014	0.50	18.50	462.50	DELTA AIR 0068252905459
927	1201	52534000	9000013381	11/30/2014	25.00	11/17/2014	11/17/2014	0.50	13.50	337.50	USAIRWAYS 0372380372678
928	1201	52534000	9000013441	11/30/2014	25.00	11/6/2014	11/6/2014	0.50	24.50	612.50	USAIRWAYS 0372379225296
929	1201	52534000	9000013500	11/30/2014	25.00	11/17/2014	11/17/2014	0.50	13.50	337.50	DELTA AIR 0068255402264
930	1201	52534000	9000013526	11/30/2014	25.00	11/24/2014	11/24/2014	0.50	6.50	162.50	DELTA AIR 0068255666724
931	1201	52534000	9000013591	12/31/2014	25.00	11/19/2014	11/19/2014	0.50	42.50	1,062.50	AMERICAN AI 0010275742785
932	1201	52534000	9000013602	12/31/2014	25.00	11/24/2014	11/24/2014	0.50	37.50	937.50	AMERICAN AI 0010275842580
933	1202	52534000	9000013645	12/31/2014	25.00	9/23/2014	9/23/2014	0.50	99.50	2,487.50	TAXI CAB SERVICE
934	1201	52534000	9000014078	12/31/2014	25.00	12/3/2014	12/3/2014	0.50	28.50	712.50	USAIRWAYS 0372382204374
935	1201	52534000	9000014092	12/31/2014	25.00	12/4/2014	12/4/2014	0.50	27.50	687.50	USAIRWAYS 0372382383030
936	1201	52534000	9000014135	12/31/2014	25.00	10/29/2014	10/29/2014	0.50	63.50	1,587.50	DELTA AIR 0068253365895
937	1201	52534000	9000014138	12/31/2014	25.00	10/30/2014	10/30/2014	0.50	62.50	1,562.50	DELTA AIR 0068253776242
938	1201	52534000	9000015452	3/31/2015	25.00	2/24/2015	2/24/2015	0.50	35.50	887.50	DELTA AIR 0068261126380
939	1201	52534000	9000015475	3/31/2015	25.00	2/27/2015	2/27/2015	0.50	32.50	812.50	DELTA AIR 0068261172601
940	1202	52534000	9000015956	4/30/2015	25.00	3/25/2015	3/25/2015	0.50	36.50	912.50	USAIRWAYS 0372396381413
941	1202	52534000	9000015976	4/30/2015	25.00	3/30/2015	3/30/2015	0.50	31.50	787.50	USAIRWAYS 0372396781235
942	1202	52534000	9000012700	10/31/2014	24.97	8/5/2014	8/5/2014	0.50	87.50	2,184.88	LEXINGTON TRAILER & HITCH
943	1202	52535000	9000010132	5/31/2014	24.95	4/4/2014	4/4/2014	0.50	57.50	1,434.63	WALGREENS #10776
944	1202	52535000	9000012890	10/31/2014	24.92	9/29/2014	9/29/2014	0.50	32.50	809.90	ELK CREEK VINEYARD
945	1201	52534000	9000011330	7/31/2014	24.88	6/26/2014	6/26/2014	0.50	35.50	883.24	SHELL OIL 57443536305
946	1201	52535000	9000010428	5/31/2014	24.65	4/17/2014	4/17/2014	0.50	44.50	1,096.93	COLONIAL INN RESTAURANT
947	1202	52535000	9000010917	6/30/2014	24.61	5/19/2014	5/19/2014	0.50	42.50	1,045.93	WILLIES LOCALLY KNOWN
948	1201	52535000	9000010283	5/31/2014	24.47	3/27/2014	3/27/2014	0.50	65.50	1,602.79	KRISPY KREME DOUGH
949	1201	52535000	9000012957	10/31/2014	24.43	10/8/2014	10/8/2014	0.50	23.50	574.11	OCHARLEYS209 RMNDRD

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
950	1201	52535000	9000011908	8/31/2014	24.40	8/11/2014	8/11/2014	0.50	20.50	500.20	COBA COCINA
951	1202	52535000	9000011385	7/31/2014	24.38	7/10/2014	7/10/2014	0.50	21.50	524.17	PIZZA HUT #028245
952	1202	52535000	9000016098	4/30/2015	24.32	3/4/2015	3/4/2015	0.50	57.50	1,398.40	CRACKER BARREL #651 NICHO
953	1201	52535000	9000012563	9/30/2014	24.13	8/28/2014	8/28/2014	0.50	33.50	808.36	SMASH BURGER
954	1230	52535000	9000014946	2/28/2015	24.05	1/30/2015	1/30/2015	0.50	29.50	709.48	CASA MEXICAN RESTAURANT
955	1201	52535000	9000012605	9/30/2014	24.02	9/11/2014	9/11/2014	0.50	19.50	468.39	DUBLINER RESTAURANT/PU
956	1201	52534000	9000012548	9/30/2014	24.00	8/21/2014	8/21/2014	0.50	40.50	972.00	RPS LEXINGTON
957	1202	52534000	9000013146	10/31/2014	24.00	10/20/2014	10/20/2014	0.50	11.50	276.00	RPS LEXINGTON
958	1201	52535000	9000011537	7/31/2014	23.75	7/14/2014	7/14/2014	0.50	17.50	415.63	ELK CREEK VINEYARD
959	1202	52535000	9000013169	11/30/2014	23.56	10/15/2014	10/15/2014	0.50	46.50	1,095.54	ELLIS MONTEREY MARKET
960	1202	52535000	9000016031	4/30/2015	23.26	3/20/2015	3/20/2015	0.50	41.50	965.29	CHEDDARS CASUAL CAFE -
961	1230	52535000	9000013987	12/31/2014	23.16	11/25/2014	11/25/2014	0.50	36.50	845.34	HOMETOWN PIZZA #7
962	1201	52535000	9000014279	12/31/2014	23.14	12/11/2014	12/11/2014	0.50	20.50	474.37	BUFFALO WILD WINGS GREENW
963	1202	52535000	9000011861	8/31/2014	23.12	7/30/2014	7/30/2014	0.50	32.50	751.40	MEDITERRANEAN GRILL - DE
964	1230	52535000	9000011951	9/30/2014	23.11	8/18/2014	8/18/2014	0.50	43.50	1,005.29	SUBWAY 03320314
965	1201	52534000	9000010450	5/31/2014	23.00	5/12/2014	5/12/2014	0.50	19.50	448.50	CLEAN SWEEP CAR WASH
966	1202	52535000	9000013750	12/31/2014	22.99	10/17/2014	10/17/2014	0.50	75.50	1,735.75	MI MEXICO RESTAURANT
967	1201	52535000	9000014822	2/28/2015	22.82	1/7/2015	1/7/2015	0.50	52.50	1,198.05	THE CHOP HOUSE - L
968	1201	52535000	9000013006	10/31/2014	22.72	10/3/2014	10/3/2014	0.50	28.50	647.52	A. P. SUGGINS
969	1202	52534000	9000011749	8/31/2014	22.70	7/21/2014	7/21/2014	0.50	41.50	942.05	SPEEDWAY 09593 LEX
970	1201	52535000	9000013802	12/31/2014	22.59	10/27/2014	10/27/2014	0.50	65.50	1,479.65	APPLEBEES 758598275852
971	1202	52535000	9000011849	8/31/2014	22.58	7/21/2014	7/21/2014	0.50	41.50	937.07	HARRISONS GRILL AND BAR
972	1230	52535000	9000011849	8/31/2014	22.53	7/21/2014	7/21/2014	0.50	41.50	935.00	HARRISONS GRILL AND BAR
973	1201	52535000	9000013392	11/30/2014	22.50	10/29/2014	10/29/2014	0.50	32.50	731.25	APPLEBEES VOOR96206115
974	1230	52535000	9000012811	10/31/2014	22.47	9/8/2014	9/8/2014	0.50	53.50	1,202.15	CASA MEXICAN RESTAURANT
975	1230	52535000	9000012614	9/30/2014	22.44	9/12/2014	9/12/2014	0.50	18.50	415.14	ELK CREEK VINEYARD
976	1230	52535000	9000012279	9/30/2014	22.43	8/8/2014	8/8/2014	0.50	53.50	1,200.01	ELK CREEK VINEYARD
977	1201	52534000	9000015450	3/31/2015	22.40	2/24/2015	2/24/2015	0.50	35.50	795.20	TAXICHARG WASHINGTONDC
978	1230	52535000	9000010286	5/31/2014	22.23	3/31/2014	3/31/2014	0.50	61.50	1,367.15	HOMETOWN PIZZA #7
979	1202	52535000	9000011762	8/31/2014	22.13	7/24/2014	7/24/2014	0.50	38.50	852.01	ARBYS 6023
980	1202	52535000	9000010200	5/31/2014	22.03	4/21/2014	4/21/2014	0.50	40.50	892.22	GREY GOOSE BAR
981	1201	52534000	9000010719	6/30/2014	22.00	5/26/2014	5/26/2014	0.50	35.50	781.00	AGENT FEE 8900611913246
982	1201	52534000	9000010949	6/30/2014	22.00	6/2/2014	6/2/2014	0.50	28.50	627.00	AGENT FEE 8900611993102
983	1201	52534000	9000011570	7/31/2014	22.00	7/28/2014	7/28/2014	0.50	3.50	77.00	RPS LEXINGTON
984	1201	52534000	9000011573	7/31/2014	22.00	7/28/2014	7/28/2014	0.50	3.50	77.00	RPS LEXINGTON
985	1202	52534000	9000011868	8/31/2014	22.00	8/1/2014	8/1/2014	0.50	30.50	671.00	AGENT FEE 8900612959239
986	1201	52534000	9000011928	8/31/2014	22.00	8/22/2014	8/22/2014	0.50	9.50	209.00	AGENT FEE 8900613298385
987	1201	52535000	9000012566	9/30/2014	22.00	8/28/2014	8/28/2014	0.50	33.50	737.00	HALLS ON THE RIVER
988	1201	52534000	9000012632	9/30/2014	22.00	9/17/2014	9/17/2014	0.50	13.50	297.00	RPS LEXINGTON
989	1202	52534000	9000013352	11/30/2014	22.00	10/31/2014	10/31/2014	0.50	30.50	671.00	RPS LEXINGTON
990	1202	52534000	9000013822	12/31/2014	22.00	11/3/2014	11/3/2014	0.50	58.50	1,287.00	RPS LEXINGTON
991	1201	52534000	9000014090	12/31/2014	22.00	12/4/2014	12/4/2014	0.50	27.50	605.00	RPS LEXINGTON
992	1202	52534000	9000014310	12/31/2014	22.00	12/15/2014	12/15/2014	0.50	16.50	363.00	LEXINGTON AUTO SPA
993	1202	52534000	9000014358	12/31/2014	22.00	12/24/2014	12/24/2014	0.50	7.50	165.00	LEXINGTON AUTO SPA
994	1201	52534000	9000015442	3/31/2015	22.00	2/23/2015	2/23/2015	0.50	36.50	803.00	AGENT FEE 8900636159084
995	1202	52534000	9000016059	4/30/2015	22.00	3/25/2015	3/25/2015	0.50	36.50	803.00	LEXINGTON AUTO SPA
996	1202	52535000	9000014914	2/28/2015	21.98	1/22/2015	1/22/2015	0.50	37.50	824.25	WALGREENS #10776
997	1201	52534000	9000013021	10/31/2014	21.97	10/7/2014	10/7/2014	0.50	24.50	538.27	BROWARD AIRPORT TAXI
998	1202	52535000	9000014992	2/28/2015	21.57	2/2/2015	2/2/2015	0.50	26.50	571.61	SQ NORTH LIME COFFEE AND
999	1202	52535000	9000012204	9/30/2014	21.52	7/28/2014	7/28/2014	0.50	64.50	1,388.04	TACO BELL #23156
1000	1230	52535000	9000010418	5/31/2014	21.48	5/9/2014	5/9/2014	0.50	22.50	483.30	DAIRY QUEEN #13029
1001	1230	52535000	9000011954	9/30/2014	21.48	8/20/2014	8/20/2014	0.50	41.50	891.42	HARD ROCK LOUISVILLE R
1002	1202	52535000	9000014185	12/31/2014	21.45	11/26/2014	11/26/2014	0.50	35.50	761.48	DURANGO'S INC.
1003	1201	52534000	9000012743	10/31/2014	21.40	9/8/2014	9/8/2014	0.50	53.50	1,144.90	CLEAN SWEEP CAR WASH
1004	1201	52534000	9000014140	12/31/2014	21.40	10/30/2014	10/30/2014	0.50	62.50	1,337.50	QUICK MART 2
1005	1202	52535000	9000012258	9/30/2014	21.20	8/6/2014	8/6/2014	0.50	55.50	1,176.60	PIZZA HUT
1006	1202	52534000	9000015671	3/31/2015	21.19	3/2/2015	3/2/2015	0.50	29.50	625.11	ADVANCE AUTO PARTS #5383
1007	1201	52535000	9000014836	2/28/2015	21.14	1/16/2015	1/16/2015	0.50	43.50	919.59	BOB EVANS REST #0053
1008	1201	52535000	9000012920	10/31/2014	21.11	10/7/2014	10/7/2014	0.50	24.50	517.20	MARATHON PETRO139436
1009	1230	52535000	9000011952	9/30/2014	21.09	8/19/2014	8/19/2014	0.50	42.50	896.33	GALT H - AL J'S BAR
1010	1201	52535000	9000014526	1/31/2015	21.02	12/12/2014	12/12/2014	0.50	50.50	1,061.51	SUTTON S
1011	1202	52535000	9000011750	8/31/2014	21.00	7/21/2014	7/21/2014	0.50	41.50	871.50	SUGARS
1012	1202	52535000	9000012986	10/31/2014	21.00	9/15/2014	9/15/2014	0.50	46.50	976.50	DURANGO'S INC.
1013	1201	52535000	9000016327	4/30/2015	20.99	4/3/2015	4/3/2015	0.50	27.50	577.23	SHAMROCK BAR& GRILL
1014	1202	52535000	9000015149	2/28/2015	20.96	2/13/2015	2/13/2015	0.50	15.50	324.88	NEWK'S - RICHMOND
1015	1202	52535000	9000015938	4/30/2015	20.94	3/19/2015	3/19/2015	0.50	42.50	889.95	GARRETT'S RESTAURANT
1016	1202	52535000	9000013806	12/31/2014	20.93	10/29/2014	10/29/2014	0.50	63.50	1,329.06	DURANGO'S INC.
1017	1202	52535000	9000014950	2/28/2015	20.87	2/2/2015	2/2/2015	0.50	26.50	553.06	THYME ON BROADWAY
1018	1201	52535000	9000010173	5/31/2014	20.85	4/14/2014	4/14/2014	0.50	47.50	990.38	THE SMITH HOUSE
1019	1202	52534000	9000015480	3/31/2015	20.83	3/2/2015	3/2/2015	0.50	29.50	614.49	SPEEDWAY 09591 LEX
1020	1201	52535000	9000015981	4/30/2015	20.82	2/25/2015	2/25/2015	0.50	64.50	1,342.89	IMO'S PIZZA - (MARYLAN
1021	1202	52535000	9000014089	12/31/2014	20.81	12/4/2014	12/4/2014	0.50	27.50	572.28	DETROITS FAMOUS CONEY ISL
1022	1230	52535000	9000011996	9/30/2014	20.75	8/6/2014	8/6/2014	0.50	55.50	1,151.63	ELK CREEK VINEYARD

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1023	1201	52535000	9000010445	5/31/2014	20.74	5/8/2014	5/8/2014	0.50	23.50	487.39	BIANCKES RESTAURANT
1024	1202	52535000	9000010094	5/31/2014	20.64	3/19/2014	3/19/2014	0.50	73.50	1,517.04	RAISING CANES 4
1025	1202	52535000	9000010221	5/31/2014	20.64	4/24/2014	4/24/2014	0.50	37.50	774.00	THE CHOP HOUSE - L
1026	1202	52535000	9000012366	9/30/2014	20.54	8/20/2014	8/20/2014	0.50	41.50	852.41	HARD ROCK LOUISVILLE R
1027	1201	52535000	9000010933	6/30/2014	20.50	5/26/2014	5/26/2014	0.50	35.50	727.75	THE SMITH HOUSE RESTAURAN
1028	1202	52535000	9000013366	11/30/2014	20.48	11/3/2014	11/3/2014	0.50	27.50	563.20	OTG MANAGEMENT PHL LLC
1029	1201	52535000	9000015604	3/31/2015	20.35	2/4/2015	2/4/2015	0.50	55.50	1,129.43	PIZZA HUT
1030	1201	52535000	9000011305	7/31/2014	20.31	6/16/2014	6/16/2014	0.50	45.50	924.11	CHICK-FIL-A #01591
1031	1202	52535000	9000014712	1/31/2015	20.26	1/12/2015	1/12/2015	0.50	19.50	395.07	WAFFLE HOUSE 1408
1032	1202	52535000	9000013783	12/31/2014	20.21	10/23/2014	10/23/2014	0.50	69.50	1,404.60	HARDEE'S LEXINGTON 32
1033	1201	52534000	9000013589	12/31/2014	20.20	11/18/2014	11/18/2014	0.50	43.50	878.70	BEST TRANSPORTATION GO
1034	1201	52535000	9000014852	2/28/2015	20.18	1/20/2015	1/20/2015	0.50	39.50	797.11	THYME CAFE
1035	1202	52535000	9000011354	7/31/2014	20.16	7/2/2014	7/2/2014	0.50	29.50	594.72	STEAK-N-SHAKE#0629 Q99
1036	1202	52535000	9000011373	7/31/2014	20.14	7/9/2014	7/9/2014	0.50	22.50	453.15	PIZZA HUT #028245
1037	1230	52535000	9000011676	8/31/2014	20.13	7/29/2014	7/29/2014	0.50	33.50	674.36	MARATHON PETRO120733
1038	1201	52534000	9000014783	1/31/2015	20.08	1/5/2015	1/5/2015	0.50	26.50	532.12	UPS 1ZRA79100195461183
1039	1201	52535000	9000014988	2/28/2015	20.07	1/26/2015	1/26/2015	0.50	33.50	672.35	NEWK'S - RICHMOND
1040	1202	52535000	9000012476	9/30/2014	20.04	9/8/2014	9/8/2014	0.50	22.50	450.90	CHUY'S LEXINGTON
1041	1202	52534200	9000010253	5/31/2014	20.00	4/28/2014	4/28/2014	0.50	33.50	670.00	PAYPAL BLUEGRASSCR
1042	1202	52535000	9000010382	5/31/2014	20.00	4/18/2014	4/18/2014	0.50	43.50	870.00	MCDONALD'S F21832
1043	1202	52535000	9000011366	7/31/2014	20.00	7/7/2014	7/7/2014	0.50	24.50	490.00	HARDEE'S LEXINGTON 32
1044	1202	52535000	9000011616	8/31/2014	20.00	7/14/2014	7/14/2014	0.50	48.50	970.00	WAFFLE HOUSE 1565
1045	1202	52535000	9000012249	9/30/2014	20.00	8/6/2014	8/6/2014	0.50	55.50	1,110.00	LITTLE CAESARS 1958 1958
1046	1202	52534000	9000013117	10/31/2014	20.00	10/14/2014	10/14/2014	0.50	17.50	350.00	PAYPAL BLUEGRASSCR
1047	1230	52534000	9000013118	10/31/2014	20.00	10/14/2014	10/14/2014	0.50	17.50	350.00	PAYPAL BLUEGRASSCR
1048	1201	52534000	9000013183	11/30/2014	20.00	9/18/2014	9/18/2014	0.50	73.50	1,470.00	AMER SOC CIVIL ENGINEERS
1049	1202	52535000	9000013630	12/31/2014	20.00	9/22/2014	9/22/2014	0.50	100.50	2,010.00	BACK YARD BURGERS LEX
1050	1202	52535000	9000013813	12/31/2014	20.00	10/30/2014	10/30/2014	0.50	62.50	1,250.00	FAZOLI'S #1605
1051	1202	52534000	9000013977	12/31/2014	20.00	11/24/2014	11/24/2014	0.50	37.50	750.00	PAYPAL BLUEGRASSCR
1052	1201	52535000	9000014407	12/31/2014	20.00	12/3/2014	12/3/2014	0.50	28.50	570.00	SHERATON PA DINING
1053	1202	52535000	9000014341	12/31/2014	20.00	12/22/2014	12/22/2014	0.50	9.50	190.00	TACO BELL #23279
1054	1202	52535000	9000014351	12/31/2014	20.00	12/23/2014	12/23/2014	0.50	8.50	170.00	DAIRY QUEEN #13388
1055	1201	52534000	9000014203	12/31/2014	20.00	12/3/2014	12/3/2014	0.50	28.50	570.00	SHELL OIL 51630880154
1056	1202	52535000	9000014357	12/31/2014	20.00	12/24/2014	12/24/2014	0.50	7.50	150.00	WAFFLE HOUSE 1408
1057	1202	52535000	9000015435	3/31/2015	20.00	2/23/2015	2/23/2015	0.50	36.50	730.00	HARDEE'S LEXINGTON 32
1058	1202	52535000	9000015482	3/31/2015	20.00	3/2/2015	3/2/2015	0.50	29.50	590.00	WAFFLE HOUSE 1408
1059	1202	52534200	9000015546	3/31/2015	20.00	2/24/2015	2/24/2015	0.50	35.50	710.00	PAYPAL BLUEGRASSCR
1060	1202	52534200	9000015547	3/31/2015	20.00	2/24/2015	2/24/2015	0.50	35.50	710.00	PAYPAL BLUEGRASSCR
1061	1230	52534200	9000015548	3/31/2015	20.00	2/24/2015	2/24/2015	0.50	35.50	710.00	PAYPAL BLUEGRASSCR
1062	1202	52534200	9000015550	3/31/2015	20.00	2/25/2015	2/25/2015	0.50	34.50	690.00	PAYPAL BLUEGRASSCR
1063	1202	52534000	9000016458	4/30/2015	20.00	4/22/2015	4/22/2015	0.50	8.50	170.00	PAYPAL BLUEGRASSCR
1064	1202	52535000	9000012375	9/30/2014	19.99	8/21/2014	8/21/2014	0.50	40.50	809.60	WENDY'S 822
1065	1201	52535000	9000011622	8/31/2014	19.91	7/15/2014	7/15/2014	0.50	47.50	945.73	THE TIN FISH
1066	1202	52535000	9000011716	8/31/2014	19.91	6/6/2014	6/6/2014	0.50	86.50	1,722.22	WAFFLE HOUSE 1408
1067	1201	52534000	9000013065	10/31/2014	19.90	10/15/2014	10/15/2014	0.50	16.50	328.35	PUBLIC SERVICE TAXI
1068	1202	52535000	9000011314	7/31/2014	19.89	6/23/2014	6/23/2014	0.50	38.50	765.77	HARDEE'S LEXINGTON 32
1069	1202	52535000	9000011336	7/31/2014	19.89	6/30/2014	6/30/2014	0.50	31.50	626.54	MANCINOS PIZZA & GRINDER
1070	1202	52535000	9000014727	1/31/2015	19.81	1/15/2015	1/15/2015	0.50	16.50	326.87	WAFFLE HOUSE 1408
1071	1201	52534000	9000012586	9/30/2014	19.80	9/8/2014	9/8/2014	0.50	22.50	445.50	SQ MESFIN WOLDE
1072	1202	52535000	9000012494	9/30/2014	19.78	9/10/2014	9/10/2014	0.50	20.50	405.49	HARDEE'S LEXINGTON 4 #38
1073	1202	52535000	9000012511	9/30/2014	19.78	9/12/2014	9/12/2014	0.50	18.50	365.93	HARDEE'S LEXINGTON 32
1074	1202	52535000	9000014744	1/31/2015	19.78	1/20/2015	1/20/2015	0.50	11.50	227.47	COOK OUT-LEXINGTON KY IN
1075	1202	52535000	9000010600	6/30/2014	19.71	5/8/2014	5/8/2014	0.50	53.50	1,054.49	BURGER KING #17304
1076	1202	52535000	9000014153	12/31/2014	19.71	11/24/2014	11/24/2014	0.50	37.50	739.13	WAFFLE HOUSE 1408
1077	1202	52535000	9000013649	12/31/2014	19.67	9/24/2014	9/24/2014	0.50	98.50	1,937.50	HARDEE'S LEXINGTON 32
1078	1202	52535000	9000015083	2/28/2015	19.67	1/14/2015	1/14/2015	0.50	45.50	894.99	GIOVANNI'S OF PARIS
1079	1202	52535000	9000015431	3/31/2015	19.67	2/20/2015	2/20/2015	0.50	39.50	776.97	HARDEE'S LEXINGTON 32
1080	1202	52535000	9000013694	12/31/2014	19.66	9/29/2014	9/29/2014	0.50	93.50	1,838.21	CHIPOTLE 0572
1081	1202	52535000	9000013140	10/31/2014	19.61	10/20/2014	10/20/2014	0.50	11.50	225.52	KROGER #407
1082	1202	52535000	9000012059	9/30/2014	19.57	8/8/2014	8/8/2014	0.50	53.50	1,047.00	QDOBA MEXICAN GRILL-2080
1083	1202	52535000	9000012224	9/30/2014	19.56	7/30/2014	7/30/2014	0.50	62.50	1,222.50	CHICK-FIL-A #01437
1084	1202	52535000	9000013872	12/31/2014	19.55	11/10/2014	11/10/2014	0.50	51.50	1,006.83	MCDONALDS F36629
1085	1201	52535000	9000014530	1/31/2015	19.55	12/15/2014	12/15/2014	0.50	47.50	928.63	BUFFALO WINGS AND RINGS
1086	1202	52535000	9000015454	3/31/2015	19.48	2/24/2015	2/24/2015	0.50	35.50	691.54	BURGER KING #17304
1087	1202	52534000	9000016299	4/30/2015	19.43	3/30/2015	3/30/2015	0.50	31.50	612.05	UPS 1ZRA79100195165315
1088	1202	52534000	9000014201	12/31/2014	19.42	12/3/2014	12/3/2014	0.50	28.50	553.47	FLEETPRIDE 353
1089	1201	52534000	9000011571	7/31/2014	19.28	7/28/2014	7/28/2014	0.50	3.50	67.48	RAPID TAXI COMPANY
1090	1202	52535000	9000013755	12/31/2014	19.27	10/20/2014	10/20/2014	0.50	72.50	1,397.08	WENDY'S 822
1091	1201	52535000	9000014204	12/31/2014	19.27	12/3/2014	12/3/2014	0.50	28.50	549.20	WENDY'S 822
1092	1202	52535000	9000012368	9/30/2014	19.26	8/20/2014	8/20/2014	0.50	41.50	799.29	CRACKER BARREL #19 LEXING
1093	1202	52535000	9000011467	7/31/2014	19.24	7/21/2014	7/21/2014	0.50	10.50	202.02	WENDY'S #4
1094	1202	52535000	9000013821	12/31/2014	19.20	11/3/2014	11/3/2014	0.50	58.50	1,123.20	OTG MANAGEMENT PHL LLC
1095	1202	52534000	9000014705	1/31/2015	19.17	1/12/2015	1/12/2015	0.50	19.50	373.82	SHELL OIL 51646000011

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1096	1201	52535000	9000015915	3/31/2015	19.16	3/26/2015	3/26/2015	0.50	5.50	105.38	COBA COCINA
1097	1202	52535000	9000012436	9/30/2014	19.13	8/29/2014	8/29/2014	0.50	32.50	621.73	SUBWAY 03199155
1098	1202	52535000	9000016155	4/30/2015	19.11	3/24/2015	3/24/2015	0.50	37.50	716.63	MCDONALDS F36629
1099	1202	52535000	9000010909	6/30/2014	19.04	5/15/2014	5/15/2014	0.50	46.50	885.36	FIREHOUSE SUBS #57
1100	1202	52535000	9000013757	12/31/2014	19.04	10/20/2014	10/20/2014	0.50	72.50	1,380.40	HARDEE'S LEXINGTON 32
1101	1202	52535000	9000011773	8/31/2014	19.00	7/25/2014	7/25/2014	0.50	37.50	712.50	MARRIOTT HOTELS /REST
1102	1201	52534000	9000011891	8/31/2014	19.00	8/4/2014	8/4/2014	0.50	27.50	522.50	RPS LEXINGTON
1103	1201	52535000	9000012630	9/30/2014	18.98	9/17/2014	9/17/2014	0.50	13.50	256.23	APPLEBEES VOOR96206115
1104	1202	52535000	9000010388	5/31/2014	18.97	4/23/2014	4/23/2014	0.50	38.50	730.35	CHIPOTLE 0572
1105	1201	52535000	9000012683	9/30/2014	18.90	9/24/2014	9/24/2014	0.50	6.50	122.85	THE CHOP HOUSE - L
1106	1202	52535000	9000012239	9/30/2014	18.89	8/1/2014	8/1/2014	0.50	60.50	1,142.85	MANCINOS PIZZA & GRINDER
1107	1201	52535000	9000014867	2/28/2015	18.88	1/26/2015	1/26/2015	0.50	33.50	632.48	APPLEBEES 758598275852
1108	1202	52535000	9000012455	9/30/2014	18.85	9/4/2014	9/4/2014	0.50	26.50	499.53	WENDY'S 822
1109	1202	52535000	9000013569	12/31/2014	18.83	11/4/2014	11/4/2014	0.50	57.50	1,082.73	FIREHOUSE SUBS #57
1110	1202	52535000	9000014155	12/31/2014	18.83	11/24/2014	11/24/2014	0.50	37.50	706.13	ARBYS 1092
1111	1202	52535000	9000010644	6/30/2014	18.82	5/15/2014	5/15/2014	0.50	46.50	875.13	ZAXBY'S #31303
1112	1202	52535000	9000011313	7/31/2014	18.70	6/23/2014	6/23/2014	0.50	38.50	719.95	LONG JOHN SILVERS #12
1113	1201	52535000	9000013283	11/30/2014	18.66	10/29/2014	10/29/2014	0.50	32.50	606.45	CHIPOTLE 0572
1114	1201	52535000	9000011607	8/31/2014	18.65	7/7/2014	7/7/2014	0.50	55.50	1,035.08	SOLOMONS PORCH
1115	1201	52535000	9000013090	10/31/2014	18.60	10/23/2014	10/23/2014	0.50	8.50	158.10	SAVE A LOT #24542
1116	1201	52535000	9000016164	4/30/2015	18.60	3/25/2015	3/25/2015	0.50	36.50	678.90	TACO BELL #23279
1117	1202	52535000	9000016167	4/30/2015	18.51	3/26/2015	3/26/2015	0.50	35.50	657.11	WENDY'S #12
1118	1201	52535000	9000011925	8/31/2014	18.45	8/21/2014	8/21/2014	0.50	10.50	193.73	AU BON PAIN #305
1119	1202	52535000	9000010180	5/31/2014	18.42	4/15/2014	4/15/2014	0.50	46.50	856.53	WALGREENS #9857
1120	1202	52535000	9000014184	12/31/2014	18.42	11/26/2014	11/26/2014	0.50	35.50	653.91	CHICK-FIL-A #02767
1121	1202	52535000	9000015573	3/31/2015	18.41	3/5/2015	3/5/2015	0.50	26.50	487.87	NEWK'S - RICHMOND
1122	1202	52535000	9000015354	3/31/2015	18.40	1/30/2015	1/30/2015	0.50	60.50	1,113.20	HARDEE'S LEXINGTON 32
1123	1201	52535000	9000010884	6/30/2014	18.38	4/29/2014	4/29/2014	0.50	62.50	1,148.75	OCHARLEYS353GRGETWN
1124	1202	52535000	9000010320	5/31/2014	18.37	5/7/2014	5/7/2014	0.50	24.50	450.07	THE CHOP HOUSE - L
1125	1202	52534000	9000013198	11/30/2014	18.32	9/29/2014	9/29/2014	0.50	62.50	1,145.00	TEXACO 00352299
1126	1202	52535000	9000010211	5/31/2014	18.27	4/23/2014	4/23/2014	0.50	38.50	703.40	LITTLE CAESARS 04
1127	1202	52535000	9000014982	2/28/2015	18.21	1/12/2015	1/12/2015	0.50	47.50	864.98	PANERA BREAD #825
1128	1201	52535000	9000014085	12/31/2014	18.19	12/4/2014	12/4/2014	0.50	27.50	500.23	GYRO BROS
1129	1201	52535000	9000012562	9/30/2014	18.17	8/27/2014	8/27/2014	0.50	34.50	626.87	PANERA BREAD #01176
1130	1202	52535000	9000015409	3/31/2015	18.09	2/13/2015	2/13/2015	0.50	46.50	841.19	HARDEE'S LEXINGTON 32
1131	1201	52535100	9000016369	4/30/2015	18.02	4/10/2015	4/10/2015	0.50	20.50	369.41	SUBWAY 03320314
1132	1202	52535000	9000012276	9/30/2014	18.01	8/8/2014	8/8/2014	0.50	53.50	963.54	MARCOS PIZZA - 1172
1133	1202	52534000	9000015521	3/31/2015	18.01	2/16/2015	2/16/2015	0.50	43.50	783.44	ADVANCE AUTO PARTS #5383
1134	1201	52535000	9000010128	5/31/2014	18.00	4/4/2014	4/4/2014	0.50	57.50	1,035.00	RUBY BUFFET
1135	1202	52535000	9000013454	11/30/2014	18.00	11/10/2014	11/10/2014	0.50	20.50	369.00	MIGUELS PIZZA AND ROCK
1136	1202	52535000	9000012245	9/30/2014	17.96	8/5/2014	8/5/2014	0.50	56.50	1,014.74	MCDONALD'S F21832
1137	1202	52535000	9000015506	3/31/2015	17.88	1/28/2015	1/28/2015	0.50	62.50	1,117.50	FIREHOUSE SUBS #57
1138	1202	52535000	9000011871	8/31/2014	17.81	8/4/2014	8/4/2014	0.50	27.50	489.78	PARADIES # 480 Q02
1139	1202	52535000	9000012445	9/30/2014	17.79	9/1/2014	9/1/2014	0.50	29.50	524.81	WALGREENS #10206
1140	1202	52535000	9000011454	7/31/2014	17.65	7/18/2014	7/18/2014	0.50	13.50	238.28	HARDEE'S LEXINGTON 32
1141	1202	52535000	9000015434	3/31/2015	17.61	2/23/2015	2/23/2015	0.50	36.50	642.77	COOK OUT-LEXINGTON KY IN
1142	1202	52535000	9000011510	7/31/2014	17.60	6/24/2014	6/24/2014	0.50	37.50	660.00	MCDONALD'S F6111
1143	1201	52535000	9000013470	11/30/2014	17.58	11/12/2014	11/12/2014	0.50	18.50	325.23	DURANGO'S INC.
1144	1202	52535000	9000012929	10/31/2014	17.57	10/10/2014	10/10/2014	0.50	21.50	377.76	KFC J718266 48602809
1145	1202	52535000	9000014196	12/31/2014	17.56	11/28/2014	11/28/2014	0.50	33.50	588.26	WENDY'S #4
1146	1202	52535000	9000014765	1/31/2015	17.55	1/26/2015	1/26/2015	0.50	5.50	96.53	PILOT 00003533
1147	1202	52534000	9000012699	10/31/2014	17.54	8/4/2014	8/4/2014	0.50	88.50	1,552.29	MARATHON PETRO066589
1148	1202	52535000	9000015389	3/31/2015	17.47	2/11/2015	2/11/2015	0.50	48.50	847.30	MCDONALDS F36629
1149	1202	52535000	9000013262	11/30/2014	17.46	10/24/2014	10/24/2014	0.50	37.50	654.75	WENDY'S #17
1150	1202	52535000	9000015641	3/31/2015	17.46	2/25/2015	2/25/2015	0.50	34.50	602.37	WALGREENS #10776
1151	1201	52535000	9000011323	7/31/2014	17.45	6/25/2014	6/25/2014	0.50	36.50	636.93	KRISPY KREME DOUGH
1152	1202	52535000	9000014711	1/31/2015	17.43	1/12/2015	1/12/2015	0.50	19.50	339.89	MCDONALDS F36629
1153	1202	52535000	9000012306	9/30/2014	17.42	8/12/2014	8/12/2014	0.50	49.50	862.29	WHITNEY FOODS LLC STOR
1154	1201	52535000	9000014825	2/28/2015	17.39	1/9/2015	1/9/2015	0.50	50.50	878.20	CASA MEXICAN RESTAURANT
1155	1201	52534000	9000011591	8/31/2014	17.37	6/25/2014	6/25/2014	0.50	67.50	1,172.48	SPEEDWAY 09593 LEX
1156	1202	52535000	9000010780	6/30/2014	17.36	6/5/2014	6/5/2014	0.50	25.50	442.68	INDI'S FAST FOOD LEX
1157	1202	52535000	9000010165	5/31/2014	17.34	4/11/2014	4/11/2014	0.50	50.50	875.67	ZAXBY'S #31303
1158	1230	52535000	9000011850	8/31/2014	17.34	7/23/2014	7/23/2014	0.50	39.50	684.93	PORTER'S STEAKHOUSE
1159	1230	52535000	9000011850	8/31/2014	17.31	7/23/2014	7/23/2014	0.50	39.50	683.75	PORTER'S STEAKHOUSE
1160	1202	52535000	9000012380	9/30/2014	17.31	8/21/2014	8/21/2014	0.50	40.50	701.06	HOWL AT THE MOON #62
1161	1202	52535000	9000011406	7/31/2014	17.27	7/11/2014	7/11/2014	0.50	20.50	354.04	MCDONALD'S F989
1162	1202	52535000	9000015165	2/28/2015	17.19	2/23/2015	2/23/2015	0.50	5.50	94.55	CRACKER BARREL #19 LEXING
1163	1202	52535000	9000015429	3/31/2015	17.13	2/20/2015	2/20/2015	0.50	39.50	676.64	MCDONALDS F36629
1164	1202	52535000	9000013179	11/30/2014	17.10	10/24/2014	10/24/2014	0.50	37.50	641.25	CRACKER BARREL #19 LEXING
1165	1202	52534000	9000013860	12/31/2014	17.10	11/7/2014	11/7/2014	0.50	54.50	931.95	SPEEDWAY 09394 SFL
1166	1202	52534000	9000012705	10/31/2014	17.08	8/7/2014	8/7/2014	0.50	85.50	1,460.34	MARATHON PETRO066589
1167	1202	52535000	9000011524	7/31/2014	17.02	7/7/2014	7/7/2014	0.50	24.50	416.99	WENDY'S #2
1168	1202	52535000	9000013627	12/31/2014	17.02	9/19/2014	9/19/2014	0.50	103.50	1,761.57	PENN STATION NB

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1169	1202	52535000	9000011028	6/30/2014	17.00	6/12/2014	6/12/2014	0.50	18.50	314.50	PIER 99
1170	1201	52535000	9000014075	12/31/2014	17.00	12/3/2014	12/3/2014	0.50	28.50	484.50	SHERATON PA DINING
1171	1230	52535000	9000010436	5/31/2014	16.97	5/2/2014	5/2/2014	0.50	29.50	500.62	REMKE TURFWAY
1172	1202	52534000	9000015519	3/31/2015	16.94	2/16/2015	2/16/2015	0.50	43.50	736.89	ADVANCE AUTO PARTS #8089
1173	1202	52535000	9000012303	9/30/2014	16.91	8/12/2014	8/12/2014	0.50	49.50	837.05	WENDY'S #5
1174	1202	52535000	9000011602	8/31/2014	16.80	7/1/2014	7/1/2014	0.50	61.50	1,033.20	CHIPOTLE 0572
1175	1202	52534000	9000012305	9/30/2014	16.66	8/12/2014	8/12/2014	0.50	49.50	824.67	SHELL OIL 51646000060
1176	1201	52535000	9000013495	11/30/2014	16.54	11/17/2014	11/17/2014	0.50	13.50	223.29	LAKE BARKLEY STATE RES
1177	1230	52535000	9000011959	9/30/2014	16.53	8/22/2014	8/22/2014	0.50	39.50	652.94	ZOUP! LOUISVILLE
1178	1202	52535000	9000013154	10/31/2014	16.47	10/23/2014	10/23/2014	0.50	8.50	140.00	KROGER #407
1179	1202	52535000	9000013772	12/31/2014	16.39	10/21/2014	10/21/2014	0.50	71.50	1,171.89	MCDONALD'S F6115
1180	1202	52535000	9000010850	6/30/2014	16.32	6/3/2014	6/3/2014	0.50	27.50	448.80	BANDANAS BBQ #26 CREVE CO
1181	1201	52535000	9000014524	1/31/2015	16.26	12/10/2014	12/10/2014	0.50	52.50	853.65	TEXAS ROADHOUSE FR2004
1182	1202	52535000	9000010182	5/31/2014	16.19	4/17/2014	4/17/2014	0.50	44.50	720.46	CITY BARBEQUE LEXINGTON
1183	1201	52535000	9000011623	8/31/2014	16.19	7/15/2014	7/15/2014	0.50	47.50	769.03	CVS PHARMACY #6332
1184	1202	52534000	9000011511	7/31/2014	16.17	6/24/2014	6/24/2014	0.50	37.50	606.38	SPEEDWAY 09397 LEX
1185	1202	52535000	9000013626	12/31/2014	16.01	9/19/2014	9/19/2014	0.50	103.50	1,657.04	CHIPOTLE 0572
1186	1202	52534000	9000010942	6/30/2014	16.00	5/29/2014	5/29/2014	0.50	32.50	520.00	CLEAN SWEEP CAR WASH
1187	1202	52534000	9000012350	9/30/2014	16.00	8/18/2014	8/18/2014	0.50	43.50	696.00	CLEAN SWEEP CAR WASH
1188	1202	52534000	9000012421	9/30/2014	16.00	8/27/2014	8/27/2014	0.50	34.50	552.00	CLEAN SWEEP CAR WASH
1189	1201	52534000	9000012798	10/31/2014	16.00	9/29/2014	9/29/2014	0.50	32.50	520.00	AGENT FEE 8900613974901
1190	1201	52534000	9000012859	10/31/2014	16.00	9/22/2014	9/22/2014	0.50	39.50	632.00	AGENT FEE 8900613837434
1191	1201	52534000	9000013410	11/30/2014	16.00	10/31/2014	10/31/2014	0.50	30.50	488.00	AGENT FEE 8900634067689
1192	1202	52534000	9000013834	12/31/2014	16.00	11/4/2014	11/4/2014	0.50	57.50	920.00	CLEAN SWEEP CAR WASH
1193	1202	52535000	9000014414	12/31/2014	16.00	12/8/2014	12/8/2014	0.50	23.50	376.00	RAMSEYS DINERS
1194	1202	52534000	9000014338	12/31/2014	16.00	12/22/2014	12/22/2014	0.50	9.50	152.00	CLEAN SWEEP CAR WASH
1195	1202	52534000	9000015814	3/31/2015	16.00	3/17/2015	3/17/2015	0.50	14.50	232.00	CLEAN SWEEP CAR WASH
1196	1202	52535000	9000011469	7/31/2014	15.99	7/21/2014	7/21/2014	0.50	10.50	167.90	GARRETT'S RESTAURANT
1197	1201	52535000	9000012936	10/31/2014	15.99	9/23/2014	9/23/2014	0.50	38.50	615.62	MARKET FRESH LEX
1198	1202	52534000	9000010580	6/30/2014	15.98	5/5/2014	5/5/2014	0.50	56.50	902.87	SPEEDWAY 09651 LEX
1199	1201	52535000	9000012908	10/31/2014	15.96	10/2/2014	10/2/2014	0.50	29.50	470.82	KROGER #371
1200	1201	52535000	9000015458	3/31/2015	15.96	2/25/2015	2/25/2015	0.50	34.50	550.62	LOEWS PORTFINO BAY FB
1201	1202	52534000	9000010243	5/31/2014	15.90	4/25/2014	4/25/2014	0.50	36.50	580.35	MARATHON PETRO123919
1202	1202	52535000	9000014281	12/31/2014	15.89	12/11/2014	12/11/2014	0.50	20.50	325.75	SONNY'S BBQ #204
1203	1202	52535000	9000014640	1/31/2015	15.89	1/16/2015	1/16/2015	0.50	15.50	246.30	PANERA BREAD #825
1204	1201	52534000	9000015089	2/28/2015	15.85	1/23/2015	1/23/2015	0.50	36.50	578.53	MEIJER INC #184 Q01
1205	1202	52535000	9000015080	2/28/2015	15.85	1/12/2015	1/12/2015	0.50	47.50	752.88	COPPER RIVER GRILL OF NIC
1206	1202	52534000	9000014296	12/31/2014	15.62	12/12/2014	12/12/2014	0.50	19.50	304.59	SPEEDWAY 09512 LEX
1207	1201	52535000	9000011077	7/31/2014	15.59	6/2/2014	6/2/2014	0.50	59.50	927.61	BUFFALO WILD WINGS
1208	1202	52535000	9000010177	5/31/2014	15.54	4/15/2014	4/15/2014	0.50	46.50	722.61	MCDONALD'S F33670
1209	1202	52535000	9000014656	1/31/2015	15.48	1/2/2015	1/2/2015	0.50	29.50	456.66	RICHIE'S
1210	1230	52535000	9000011976	9/30/2014	15.43	8/27/2014	8/27/2014	0.50	34.50	532.34	GLENCOE GENERAL STORE
1211	1202	52534000	9000013865	12/31/2014	15.38	11/10/2014	11/10/2014	0.50	51.50	792.07	SPEEDWAY 09677 LEX
1212	1202	52535000	9000010327	5/31/2014	15.33	5/8/2014	5/8/2014	0.50	23.50	360.26	MANCINOS PIZZA & GRINDER
1213	1201	52535000	9000015659	3/31/2015	15.33	2/26/2015	2/26/2015	0.50	33.50	513.56	NEWK'S - RICHMOND
1214	1201	52535000	9000013469	11/30/2014	15.30	11/12/2014	11/12/2014	0.50	18.50	283.05	CRACKER BARREL #394 CADIZ
1215	1202	52535000	9000012478	9/30/2014	15.24	9/8/2014	9/8/2014	0.50	22.50	342.90	RALLY'S #8259
1216	1202	52535000	9000014755	1/31/2015	15.23	1/22/2015	1/22/2015	0.50	9.50	144.69	HARDEE'S LEXINGTON 32
1217	1202	52535000	9000013829	12/31/2014	15.22	11/3/2014	11/3/2014	0.50	58.50	890.37	HARDEE'S LEXINGTON 32
1218	1201	52535000	9000014522	1/31/2015	15.22	12/9/2014	12/9/2014	0.50	53.50	814.27	THE CHOP HOUSE - L
1219	1230	52535000	9000015154	2/28/2015	15.16	2/17/2015	2/17/2015	0.50	11.50	174.34	HOMETOWN PIZZA #7
1220	1201	52535000	9000015346	3/31/2015	15.16	1/28/2015	1/28/2015	0.50	62.50	947.50	CHIPOTLE 0572
1221	1230	52535000	9000016248	4/30/2015	15.14	4/6/2015	4/6/2015	0.50	24.50	370.93	HOMETOWN PIZZA #7
1222	1202	52535000	9000014665	1/31/2015	15.13	1/5/2015	1/5/2015	0.50	26.50	400.95	ZAXBY'S #31302
1223	1202	52535000	9000016196	4/30/2015	15.12	4/6/2015	4/6/2015	0.50	24.50	370.44	JIMMY JOHNS #1067
1224	1202	52535000	9000010356	5/31/2014	15.08	5/15/2014	5/15/2014	0.50	16.50	248.82	LITTLE CAESAR'S 2092-001
1225	1202	52535000	9000016198	4/30/2015	15.05	4/6/2015	4/6/2015	0.50	24.50	368.73	QDOBA MEXICAN GRILL-2080
1226	1202	52535000	9000012353	9/30/2014	15.03	8/18/2014	8/18/2014	0.50	43.50	653.81	J CARINOS 904 00009043
1227	1201	52534000	9000011664	8/31/2014	15.00	7/24/2014	7/24/2014	0.50	38.50	577.50	LOOKOUT MONTAIN INCLINE
1228	1201	52534200	9000011949	9/30/2014	15.00	8/15/2014	8/15/2014	0.50	46.50	697.50	PAYPAL PRSATHOROUG
1229	1202	52534000	9000012309	9/30/2014	15.00	8/13/2014	8/13/2014	0.50	48.50	727.50	MR SPARKLE EXPRESS
1230	1201	52534200	9000012443	9/30/2014	15.00	9/1/2014	9/1/2014	0.50	29.50	442.50	JESSAMINE CHAMBER OF COMM
1231	1201	52534000	9000013502	11/30/2014	15.00	11/17/2014	11/17/2014	0.50	13.50	202.50	HYATT REGENCY LEXINGTON
1232	1201	52534000	9000014077	12/31/2014	15.00	12/3/2014	12/3/2014	0.50	28.50	427.50	PAYPAL PRSATHOROUG
1233	1201	52534000	9000014406	12/31/2014	15.00	12/2/2014	12/2/2014	0.50	29.50	442.50	PAYPAL PRSATHOROUG
1234	1202	52535000	9000014915	2/28/2015	15.00	1/23/2015	1/23/2015	0.50	36.50	547.50	RADERS RIVER GRILL
1235	1201	52534000	9000015081	2/28/2015	15.00	1/12/2015	1/12/2015	0.50	47.50	712.50	LEXPARK RETAIL
1236	1201	52534000	9000015241	2/28/2015	15.00	2/23/2015	2/23/2015	0.50	5.50	82.50	HYATT REGENCY LEXINGTON
1237	1202	52535000	9000016074	4/30/2015	15.00	3/30/2015	3/30/2015	0.50	31.50	472.50	HALLS ON THE RIVER
1238	1202	52534000	9000016099	4/30/2015	15.00	3/6/2015	3/6/2015	0.50	55.50	832.50	PAYPAL PRSATHOROUG
1239	1202	52535000	9000014944	2/28/2015	14.98	1/30/2015	1/30/2015	0.50	29.50	441.91	KRISPY KREME DOUGH
1240	1230	52534000	9000011875	8/31/2014	14.96	8/4/2014	8/4/2014	0.50	27.50	411.40	UPS 1ZRA79100290168150
1241	1202	52535000	9000013827	12/31/2014	14.91	11/3/2014	11/3/2014	0.50	58.50	872.24	HARDEE'S LEXINGTON 32

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1242	1201	52535000	9000011081	7/31/2014	14.83	6/5/2014	6/5/2014	0.50	56.50	837.90	WALGREENS #10776
1243	1201	52534000	9000013844	12/31/2014	14.83	11/5/2014	11/5/2014	0.50	56.50	837.90	KOI #47
1244	1202	52534000	9000014714	1/31/2015	14.83	1/13/2015	1/13/2015	0.50	18.50	274.36	AUTOZONE #1296
1245	1202	52535000	9000013289	11/30/2014	14.82	10/31/2014	10/31/2014	0.50	30.50	452.01	WENDY'S #13
1246	1202	52535000	9000014907	2/28/2015	14.82	1/21/2015	1/21/2015	0.50	38.50	570.57	SCHLOTZSKY'S 1814
1247	1202	52534000	9000015072	2/28/2015	14.73	1/2/2015	1/2/2015	0.50	57.50	846.98	MARATHON PETRO066589
1248	1230	52535000	9000016081	4/30/2015	14.73	3/30/2015	3/30/2015	0.50	31.50	464.00	FAMILY BILLIARDS AND REST
1249	1202	52535000	9000012502	9/30/2014	14.61	9/11/2014	9/11/2014	0.50	19.50	284.90	SONIC DRIVE IN #5852
1250	1202	52535000	9000013782	12/31/2014	14.61	10/23/2014	10/23/2014	0.50	69.50	1,015.40	MCDONALD'S F6115
1251	1201	52535000	9000013044	10/31/2014	14.60	10/10/2014	10/10/2014	0.50	21.50	313.90	SLIGHTLY NORTH OF BROAD
1252	1202	52534000	9000012307	9/30/2014	14.58	8/12/2014	8/12/2014	0.50	49.50	721.71	SHELL OIL 51646000219
1253	1201	52535000	9000015436	3/31/2015	14.58	2/23/2015	2/23/2015	0.50	36.50	532.17	ARBYS 1128
1254	1202	52535000	9000015537	3/31/2015	14.57	2/23/2015	2/23/2015	0.50	36.50	531.81	WAFFLE HOUSE 0107
1255	1202	52535000	9000015665	3/31/2015	14.54	2/27/2015	2/27/2015	0.50	32.50	472.55	TACO BELL #16531
1256	1202	52535000	9000010814	6/30/2014	14.53	5/22/2014	5/22/2014	0.50	39.50	573.94	DURANGO'S INC.
1257	1202	52535000	9000012738	10/31/2014	14.52	9/4/2014	9/4/2014	0.50	57.50	834.90	CHIPOTLE 0572
1258	1202	52534000	9000012361	9/30/2014	14.50	8/20/2014	8/20/2014	0.50	41.50	601.75	SPEEDWAY 09397 LEX
1259	1202	52535000	9000013586	12/31/2014	14.47	11/17/2014	11/17/2014	0.50	44.50	643.92	SMASHING TOMATO
1260	1201	52534000	9000015984	4/30/2015	14.47	2/25/2015	2/25/2015	0.50	64.50	933.32	CURB
1261	1202	52535000	9000012257	9/30/2014	14.39	8/6/2014	8/6/2014	0.50	55.50	798.65	OUTBACK 1895
1262	1202	52535000	9000014161	12/31/2014	14.39	11/24/2014	11/24/2014	0.50	37.50	539.63	RALLY'S #8259
1263	1202	52535000	9000015283	3/31/2015	14.39	2/17/2015	2/17/2015	0.50	42.50	611.58	MCDONALDS F36629
1264	1202	52535000	9000011352	7/31/2014	14.38	7/1/2014	7/1/2014	0.50	30.50	438.59	BHW BP
1265	1201	52535000	9000012749	10/31/2014	14.32	9/11/2014	9/11/2014	0.50	50.50	723.16	BIANCKES RESTAURANT
1266	1201	52535000	9000012919	10/31/2014	14.32	10/7/2014	10/7/2014	0.50	24.50	350.84	MARATHON PETRO120733
1267	1201	52535000	9000010216	5/31/2014	14.26	4/23/2014	4/23/2014	0.50	38.50	549.01	STARBUCKS SDF 12331500
1268	1202	52535000	9000010661	6/30/2014	14.26	5/19/2014	5/19/2014	0.50	42.50	606.05	STEAK-N-SHAKE#0629 Q99
1269	1201	52535000	9000015474	3/31/2015	14.23	2/27/2015	2/27/2015	0.50	32.50	462.48	LOEWS HOTELS
1270	1202	52535000	9000013416	11/30/2014	14.20	11/3/2014	11/3/2014	0.50	27.50	390.50	FAMILY BILLIARDS AND REST
1271	1202	52534000	9000015628	3/31/2015	14.19	2/23/2015	2/23/2015	0.50	36.50	517.94	ADVANCE AUTO PARTS #5383
1272	1201	52535000	9000014523	1/31/2015	14.17	12/9/2014	12/9/2014	0.50	53.50	758.10	OCHARLEYS353GRGETWN
1273	1202	52534000	9000016129	4/30/2015	14.17	3/20/2015	3/20/2015	0.50	41.50	588.06	MEIJER INC #184 Q01
1274	1202	52535000	9000015433	3/31/2015	14.06	2/23/2015	2/23/2015	0.50	36.50	513.19	STEAK-N-SHAKE#0375 Q99
1275	1201	52534000	9000010974	6/30/2014	14.00	6/11/2014	6/11/2014	0.50	19.50	273.00	RPS LEXINGTON
1276	1201	52535000	9000011658	8/31/2014	14.00	7/24/2014	7/24/2014	0.50	38.50	539.00	URBAN STACK
1277	1201	52535000	9000012752	10/31/2014	14.00	9/15/2014	9/15/2014	0.50	46.50	651.00	JOE BOLOGNA S
1278	1201	52534000	9000012855	10/31/2014	14.00	9/19/2014	9/19/2014	0.50	42.50	595.00	GO RITEWAY TRANSPORTATION
1279	1201	52534000	9000013071	10/31/2014	14.00	10/17/2014	10/17/2014	0.50	14.50	203.00	PINNACLE AT SYMPHONY PL G
1280	1202	52535000	9000013039	10/31/2014	14.00	10/9/2014	10/9/2014	0.50	22.50	315.00	CHILIS 53 71000533
1281	1201	52534000	9000013549	12/31/2014	14.00	10/14/2014	10/14/2014	0.50	78.50	1,099.00	GEORGETOWN SCOTT COUNTY C
1282	1202	52535000	9000013158	10/31/2014	13.99	10/23/2014	10/23/2014	0.50	8.50	118.92	FRANK S DONUTS
1283	1202	52534000	9000010663	6/30/2014	13.98	5/19/2014	5/19/2014	0.50	42.50	594.15	SHELL OIL 51646000060
1284	1202	52534000	9000012379	9/30/2014	13.93	8/21/2014	8/21/2014	0.50	40.50	564.17	ADVANCE AUTO PARTS #7448
1285	1202	52534000	9000013558	12/31/2014	13.92	10/27/2014	10/27/2014	0.50	65.50	911.76	FEDEX 780149361743
1286	1201	52535000	9000013571	12/31/2014	13.91	11/6/2014	11/6/2014	0.50	55.50	772.01	MEIJER INC #184 Q01
1287	1202	52535000	9000011748	8/31/2014	13.89	7/21/2014	7/21/2014	0.50	41.50	576.44	MCDONALDS F2918
1288	1202	52535000	9000015966	4/30/2015	13.89	3/27/2015	3/27/2015	0.50	34.50	479.21	CHIPOTLE 2050
1289	1202	52535000	9000013034	10/31/2014	13.83	10/9/2014	10/9/2014	0.50	22.50	311.18	GOLDEN BUFFET
1290	1202	52535000	9000014757	1/31/2015	13.82	1/22/2015	1/22/2015	0.50	9.50	131.29	WENDY'S #2
1291	1202	52535000	9000016035	4/30/2015	13.82	3/23/2015	3/23/2015	0.50	38.50	532.07	PENN STATION BROADWAY
1292	1202	52535000	9000012419	9/30/2014	13.78	8/26/2014	8/26/2014	0.50	35.50	489.19	CHIPOTLE 0572
1293	1202	52535000	9000014507	1/31/2015	13.78	12/29/2014	12/29/2014	0.50	33.50	461.63	SUBWAY 03348356
1294	1230	52535000	9000015016	2/28/2015	13.78	2/9/2015	2/9/2015	0.50	19.50	268.71	MCDONALD'S F33056
1295	1202	52535000	9000012398	9/30/2014	13.77	8/22/2014	8/22/2014	0.50	39.50	543.92	J CARINOS 904 00009043
1296	1202	52534000	9000012979	10/31/2014	13.77	8/19/2014	8/19/2014	0.50	73.50	1,012.10	AUTOZONE #1296
1297	1202	52535000	9000013542	12/31/2014	13.76	10/10/2014	10/10/2014	0.50	82.50	1,135.20	J CARINOS 904 00009043
1298	1202	52535000	9000016089	4/30/2015	13.75	4/3/2015	4/3/2015	0.50	27.50	378.13	CRACKER BARREL #19 LEXING
1299	1230	52535000	9000016089	4/30/2015	13.75	4/3/2015	4/3/2015	0.50	27.50	378.13	CRACKER BARREL #19 LEXING
1300	1202	52534000	9000014190	12/31/2014	13.70	11/28/2014	11/28/2014	0.50	33.50	458.95	SPEEDWAY 09593 LEX
1301	1201	52535000	9000011482	7/31/2014	13.66	7/23/2014	7/23/2014	0.50	8.50	116.11	MARRIOTT LOUISVLE DTW2561
1302	1201	52535000	9000010140	5/31/2014	13.65	4/7/2014	4/7/2014	0.50	54.50	743.93	PARADIES #535 PHILADEL
1303	1202	52535000	9000013562	12/31/2014	13.65	10/30/2014	10/30/2014	0.50	62.50	853.13	OUTBACK 1812
1304	1202	52535000	9000014756	1/31/2015	13.63	1/22/2015	1/22/2015	0.50	9.50	129.49	HARDEE'S LEXINGTON 32
1305	1201	52534000	9000010969	6/30/2014	13.56	6/9/2014	6/9/2014	0.50	21.50	291.54	LUKOIL 57716
1306	1202	52535000	9000015071	2/28/2015	13.55	1/2/2015	1/2/2015	0.50	57.50	779.13	PAPA JOHN'S 02452
1307	1201	52534000	9000011565	7/31/2014	13.50	7/25/2014	7/25/2014	0.50	6.50	87.75	TAXI MAGIC
1308	1201	52535000	9000014137	12/31/2014	13.50	10/30/2014	10/30/2014	0.50	62.50	843.75	PASCHALS B
1309	1202	52535000	9000011780	8/31/2014	13.48	7/28/2014	7/28/2014	0.50	34.50	465.06	THE CHATTANOOGAN - F&B
1310	1202	52534000	9000010585	6/30/2014	13.39	5/5/2014	5/5/2014	0.50	56.50	756.54	MARATHON PETRO066589
1311	1202	52535000	9000014819	2/28/2015	13.39	12/24/2014	12/24/2014	0.50	66.50	890.44	DOLLAR-GENERAL #0253
1312	1202	52534000	9000013567	12/31/2014	13.30	11/3/2014	11/3/2014	0.50	58.50	778.05	SHELL OIL 51646000060
1313	1202	52535000	9000010779	6/30/2014	13.24	6/5/2014	6/5/2014	0.50	25.50	337.62	APPLEBEES 758598275852
1314	1202	52535000	9000011306	7/31/2014	13.24	6/18/2014	6/18/2014	0.50	43.50	575.94	APPLEBEES 952998295298

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1315	1202	52535000	9000012934	10/31/2014	13.24	10/13/2014	10/13/2014	0.50	18.50	244.94	MANCINO PIZZA AND GRINDER
1316	1202	52535000	9000013336	11/30/2014	13.22	10/27/2014	10/27/2014	0.50	34.50	456.09	SHELL OIL 51630880154
1317	1201	52534000	9000010129	5/31/2014	13.16	4/4/2014	4/4/2014	0.50	57.50	756.70	LUKOIL 57700
1318	1201	52535000	9000013498	11/30/2014	13.15	11/17/2014	11/17/2014	0.50	13.50	177.53	SUPER DUPER BURGER
1319	1202	52535000	9000015810	3/31/2015	13.14	3/16/2015	3/16/2015	0.50	15.50	203.67	QDOBA MEXICAN GRILL-2521
1320	1202	52535000	9000016338	4/30/2015	13.14	4/6/2015	4/6/2015	0.50	24.50	321.93	QDOBA MEXICAN GRILL-2080
1321	1202	52535000	9000015580	3/31/2015	13.05	3/12/2015	3/12/2015	0.50	19.50	254.48	KROGER #737
1322	1202	52535000	9000014282	12/31/2014	13.01	12/11/2014	12/11/2014	0.50	20.50	266.71	BUFFALO WILD WINGS 0383
1323	1230	52535000	9000010968	6/30/2014	13.00	6/6/2014	6/6/2014	0.50	24.50	318.50	DOLLAR-GENERAL #0253
1324	1201	52535000	9000012539	9/30/2014	13.00	7/24/2014	7/24/2014	0.50	68.50	890.50	COMMUNITY PIE
1325	1201	52534000	9000012856	10/31/2014	13.00	9/19/2014	9/19/2014	0.50	42.50	552.50	GO RITEWAY TRANSPORTATION
1326	1202	52535000	9000016219	4/30/2015	13.00	3/26/2015	3/26/2015	0.50	35.50	461.50	STOLLS CNTRY INN SOUTH
1327	1202	52535000	9000013335	11/30/2014	12.99	10/27/2014	10/27/2014	0.50	34.50	448.16	SHELL OIL 51630880154
1328	1230	52535000	9000012486	9/30/2014	12.91	9/9/2014	9/9/2014	0.50	21.50	277.57	COUNTRYSIDE BAKERY
1329	1202	52535000	9000013252	11/30/2014	12.86	10/23/2014	10/23/2014	0.50	38.50	495.11	TACO BELL #22283
1330	1201	52535000	9000011909	8/31/2014	12.85	8/11/2014	8/11/2014	0.50	20.50	263.43	HILTON GARDEN INN
1331	1201	52535000	9000012553	9/30/2014	12.85	8/25/2014	8/25/2014	0.50	36.50	469.03	HILTON GARDEN INN
1332	1202	52535000	9000016213	4/30/2015	12.77	3/24/2015	3/24/2015	0.50	37.50	478.88	CRACKER BARREL #93 MT. VE
1333	1202	52535000	9000013565	12/31/2014	12.75	11/3/2014	11/3/2014	0.50	58.50	745.88	WAFFLE HOUSE 1142
1334	1201	52535000	9000010300	5/31/2014	12.74	4/30/2014	4/30/2014	0.50	31.50	401.31	TARGET 00003665
1335	1202	52535000	9000011411	7/31/2014	12.72	7/14/2014	7/14/2014	0.50	17.50	222.60	SHELL OIL 51646000060
1336	1202	52535000	9000012145	9/30/2014	12.72	9/4/2014	9/4/2014	0.50	26.50	337.08	GULF FOOD MART
1337	1202	52534000	9000012490	9/30/2014	12.72	9/9/2014	9/9/2014	0.50	21.50	273.48	SHELL OIL 51646000219
1338	1202	52535000	9000015157	2/28/2015	12.72	2/18/2015	2/18/2015	0.50	10.50	133.56	PAPA MURPHY'S KY017
1339	1202	52535000	9000010612	6/30/2014	12.71	5/12/2014	5/12/2014	0.50	49.50	629.15	MANCINOS PIZZA & GRINDER
1340	1202	52535000	9000010898	6/30/2014	12.71	5/5/2014	5/5/2014	0.50	56.50	718.12	WHITNEY FOODS OF LAWRE
1341	1202	52535000	9000013554	12/31/2014	12.71	10/22/2014	10/22/2014	0.50	70.50	896.06	J CARINOS 904 00009043
1342	1202	52535000	9000013564	12/31/2014	12.71	11/3/2014	11/3/2014	0.50	58.50	743.54	J CARINOS 904 00009043
1343	1202	52535000	9000015067	2/28/2015	12.71	12/31/2014	12/31/2014	0.50	59.50	756.25	J CARINOS 904 00009043
1344	1202	52535000	9000015136	2/28/2015	12.71	2/11/2015	2/11/2015	0.50	17.50	222.43	J CARINOS 904 00009043
1345	1201	52534000	9000015983	4/30/2015	12.71	2/25/2015	2/25/2015	0.50	64.50	819.80	DIAL CAB CO.
1346	1202	52535000	9000010620	6/30/2014	12.67	5/13/2014	5/13/2014	0.50	48.50	614.50	BURGER KING #8249
1347	1201	52535000	9000011852	8/31/2014	12.64	7/25/2014	7/25/2014	0.50	37.50	474.00	CITYCAFEDINER
1348	1202	52535000	9000010167	5/31/2014	12.62	4/11/2014	4/11/2014	0.50	50.50	637.31	SHAMROCK BAR & GRILL
1349	1202	52535000	9000011852	8/31/2014	12.62	7/25/2014	7/25/2014	0.50	37.50	473.25	CITYCAFEDINER
1350	1230	52535000	9000011852	8/31/2014	12.62	7/25/2014	7/25/2014	0.50	37.50	473.25	CITYCAFEDINER
1351	1202	52534000	9000014208	12/31/2014	12.61	12/4/2014	12/4/2014	0.50	27.50	346.78	FLEETPRIDE 378
1352	1201	52534000	9000015463	3/31/2015	12.60	2/25/2015	2/25/2015	0.50	34.50	434.70	SPEEDWAY 09593 LEX
1353	1201	52534000	9000015395	3/31/2015	12.57	2/12/2015	2/12/2015	0.50	47.50	597.08	SPEEDWAY 09593 LEX
1354	1201	52534000	9000015447	3/31/2015	12.53	2/24/2015	2/24/2015	0.50	35.50	444.82	CURB
1355	1202	52535000	9000014926	2/28/2015	12.51	1/27/2015	1/27/2015	0.50	32.50	406.58	QDOBA MEXICAN GRILL-2521
1356	1201	52535000	9000012588	9/30/2014	12.42	9/9/2014	9/9/2014	0.50	21.50	267.03	QUIZNOS 12204715
1357	1201	52535000	9000013450	11/30/2014	12.39	11/7/2014	11/7/2014	0.50	23.50	291.17	BURGER KING
1358	1202	52535000	9000015965	4/30/2015	12.37	3/27/2015	3/27/2015	0.50	34.50	426.77	APPLEBEES 96206149
1359	1202	52535000	9000011980	9/30/2014	12.32	7/24/2014	7/24/2014	0.50	68.50	843.92	CITYCAFEDINER
1360	1201	52535000	9000011645	8/31/2014	12.31	7/21/2014	7/21/2014	0.50	41.50	510.87	SAN JET & REBAR9
1361	1201	52535000	9000011980	9/30/2014	12.31	7/24/2014	7/24/2014	0.50	68.50	843.24	CITYCAFEDINER
1362	1202	52535000	9000012198	9/30/2014	12.30	7/25/2014	7/25/2014	0.50	67.50	830.25	CHIPOTLE 0572
1363	1202	52535000	9000010104	5/31/2014	12.27	3/27/2014	3/27/2014	0.50	65.50	803.69	DOMINO'S 1382
1364	1202	52535000	9000013563	12/31/2014	12.27	11/3/2014	11/3/2014	0.50	58.50	717.80	FIVE GUYS-KY # 042
1365	1201	52535000	9000014071	12/31/2014	12.25	12/3/2014	12/3/2014	0.50	28.50	349.13	RAY'S NY PIZZA MIDTOWN
1366	1202	52535000	9000013937	12/31/2014	12.18	11/17/2014	11/17/2014	0.50	44.50	542.01	LOGAN'S ROADHOUSE
1367	1202	52535000	9000014280	12/31/2014	12.18	12/11/2014	12/11/2014	0.50	20.50	249.69	APPLEBEES 952998295298
1368	1202	52535000	9000014305	12/31/2014	12.18	12/15/2014	12/15/2014	0.50	16.50	200.97	LOGAN'S ROADHOUSE
1369	1202	52535000	9000015438	3/31/2015	12.18	2/23/2015	2/23/2015	0.50	36.50	444.57	WAFFLE HOUSE 1408
1370	1202	52535000	9000010153	5/31/2014	12.16	4/10/2014	4/10/2014	0.50	51.50	626.24	MCDONALD'S F33670
1371	1202	52534000	9000013901	12/31/2014	12.14	11/13/2014	11/13/2014	0.50	48.50	588.79	SPEEDWAY 09512 LEX
1372	1201	52534000	9000010502	5/31/2014	12.10	5/12/2014	5/12/2014	0.50	19.50	235.95	UPS 1ZRA79100290893750
1373	1201	52534000	9000011044	6/30/2014	12.10	6/16/2014	6/16/2014	0.50	14.50	175.45	UPS 1ZRA79100293811770
1374	1201	52534000	9000012039	9/30/2014	12.10	9/1/2014	9/1/2014	0.50	29.50	356.95	UPS 1ZRA79100294789606
1375	1201	52534000	9000013031	10/31/2014	12.10	10/8/2014	10/8/2014	0.50	23.50	284.35	YELLOW CAB
1376	1201	52534000	9000015386	3/31/2015	12.10	2/9/2015	2/9/2015	0.50	50.50	611.05	SPEEDWAY 09593 LEX
1377	1202	52535000	9000014951	2/28/2015	12.03	2/2/2015	2/2/2015	0.50	26.50	318.80	KROGER #407
1378	1202	52534000	9000010658	6/30/2014	12.00	5/19/2014	5/19/2014	0.50	42.50	510.00	LEXINGTON FINANCIAL CT
1379	1202	52534000	9000015394	3/31/2015	12.00	2/12/2015	2/12/2015	0.50	47.50	570.00	LEXINGTON FINANCIAL CT
1380	1201	52534000	9000015996	4/30/2015	11.98	3/2/2015	3/2/2015	0.50	59.50	712.81	SPEED GAS VOORHEES
1381	1202	52535000	9000012108	9/30/2014	11.97	8/25/2014	8/25/2014	0.50	36.50	436.91	KFC K330001 58700022
1382	1201	52535000	9000014034	12/31/2014	11.97	10/30/2014	10/30/2014	0.50	62.50	748.13	KROGER #371
1383	1202	52535000	9000016072	4/30/2015	11.97	3/27/2015	3/27/2015	0.50	34.50	412.97	MEIJER INC #161 Q01
1384	1201	52535000	9000014072	12/31/2014	11.94	12/3/2014	12/3/2014	0.50	28.50	340.29	PITA REPUBLICS
1385	1202	52535000	9000012236	9/30/2014	11.93	8/1/2014	8/1/2014	0.50	60.50	721.77	CHIPOTLE 0572
1386	1201	52535000	9000015990	4/30/2015	11.84	2/27/2015	2/27/2015	0.50	62.50	740.00	JACK IN THE BOX #4122
1387	1202	52535000	9000012385	9/30/2014	11.80	8/22/2014	8/22/2014	0.50	39.50	466.10	JADE GARDEN

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1388	1201	52535000	9000014073	12/31/2014	11.67	12/3/2014	12/3/2014	0.50	28.50	332.60	GOODFELLAS PIZZA AND W
1389	1202	52535000	9000012850	10/31/2014	11.66	9/17/2014	9/17/2014	0.50	44.50	518.87	PENN STATION BROADWAY
1390	1202	52535000	9000013596	12/31/2014	11.66	11/20/2014	11/20/2014	0.50	41.50	483.89	PAPA MURPHY'S KY017
1391	1202	52534000	9000013724	12/31/2014	11.65	10/9/2014	10/9/2014	0.50	83.50	972.78	ADVANCE AUTO PARTS 8200
1392	1201	52535000	9000010853	6/30/2014	11.64	6/4/2014	6/4/2014	0.50	26.50	308.46	DEAN & DELUCA
1393	1201	52535000	9000015125	2/28/2015	11.64	2/9/2015	2/9/2015	0.50	19.50	226.98	MCDONALD'S F11583
1394	1201	52535000	9000014408	12/31/2014	11.60	12/3/2014	12/3/2014	0.50	28.50	330.60	FAR EAST - PHILADELPHIA
1395	1201	52535000	9000010891	6/30/2014	11.58	5/5/2014	5/5/2014	0.50	56.50	654.27	SKYLINE CHILI #10
1396	1202	52535000	9000016339	4/30/2015	11.58	4/6/2015	4/6/2015	0.50	24.50	283.71	SONIC DRIVE IN #5852
1397	1202	52535000	9000013858	12/31/2014	11.53	11/7/2014	11/7/2014	0.50	54.50	628.39	HARDEE'S LEXINGTON 32
1398	1202	52535000	9000011848	8/31/2014	11.50	7/21/2014	7/21/2014	0.50	41.50	477.25	PANERA BREAD #825
1399	1201	52535000	9000011166	7/31/2014	11.45	6/25/2014	6/25/2014	0.50	36.50	417.93	HOTEL HERSHEY RESTAURA
1400	1201	52535000	9000010858	6/30/2014	11.43	6/5/2014	6/5/2014	0.50	25.50	291.47	PANERA BREAD #3972
1401	1202	52535000	9000012235	9/30/2014	11.35	8/1/2014	8/1/2014	0.50	60.50	686.68	WINDY CORNER MARKET
1402	1201	52535000	9000011864	8/31/2014	11.32	7/30/2014	7/30/2014	0.50	32.50	367.90	OCHARLEYS209 RMNDRD
1403	1230	52535000	9000012650	9/30/2014	11.31	9/22/2014	9/22/2014	0.50	8.50	96.14	FARMHOUSE GRILL
1404	1202	52534000	9000015467	3/31/2015	11.28	2/26/2015	2/26/2015	0.50	33.50	377.88	SPEEDWAY 09699 LEX
1405	1202	52535000	9000013738	12/31/2014	11.22	10/13/2014	10/13/2014	0.50	79.50	891.99	SPEEDWAY 09397 LEX
1406	1202	52535000	9000010188	5/31/2014	11.20	4/17/2014	4/17/2014	0.50	44.50	498.40	MCDONALD'S F10878
1407	1202	52535000	9000015763	3/31/2015	11.20	3/11/2015	3/11/2015	0.50	20.50	229.60	KFC J718162 48602742
1408	1201	52535000	9000015992	4/30/2015	11.20	2/27/2015	2/27/2015	0.50	62.50	700.00	SMASH BURGER
1409	1202	52535000	9000015786	3/31/2015	11.17	3/13/2015	3/13/2015	0.50	18.50	206.65	NEWK'S - RICHMOND
1410	1201	52535000	9000010120	5/31/2014	11.15	4/3/2014	4/3/2014	0.50	58.50	652.28	PARADIES # 370 Q02
1411	1201	52535000	9000014134	12/31/2014	11.14	10/29/2014	10/29/2014	0.50	63.50	707.39	MSP CHARLEY'S
1412	1201	52534000	9000015673	3/31/2015	11.14	3/2/2015	3/2/2015	0.50	29.50	328.63	UPS 1ZRA79100297016828
1413	1202	52535000	9000015070	2/28/2015	11.13	1/2/2015	1/2/2015	0.50	57.50	639.98	PAPA MURPHY'S KY017
1414	1202	52535000	9000012518	9/30/2014	11.11	9/15/2014	9/15/2014	0.50	15.50	172.21	MCDONALD'S F23868
1415	1202	52535000	9000011995	9/30/2014	11.09	8/6/2014	8/6/2014	0.50	55.50	615.50	DAIRY QUEEN #40206
1416	1202	52535000	9000012487	9/30/2014	11.09	9/9/2014	9/9/2014	0.50	21.50	238.44	WALGREENS #10776
1417	1201	52535000	9000012615	9/30/2014	11.08	9/12/2014	9/12/2014	0.50	18.50	204.98	CALIFORNIA TORTILLA
1418	1201	52535000	9000014070	12/31/2014	11.07	12/2/2014	12/2/2014	0.50	29.50	326.57	UMMA FOODS
1419	1201	52535000	9000013494	11/30/2014	11.00	11/17/2014	11/17/2014	0.50	13.50	148.50	LAKE BARKLEY STATE RES
1420	1202	52535000	9000010899	6/30/2014	10.97	5/5/2014	5/5/2014	0.50	56.50	619.81	CHIPOTLE 0499
1421	1202	52534000	9000012450	9/30/2014	10.97	9/3/2014	9/3/2014	0.50	27.50	301.68	SPEEDWAY 09593 LEX
1422	1201	52535000	9000015988	4/30/2015	10.97	2/26/2015	2/26/2015	0.50	63.50	696.60	CHIPOTLE 1893
1423	1201	52535000	9000012931	10/31/2014	10.95	10/10/2014	10/10/2014	0.50	21.50	235.43	BURGER KING #14231
1424	1202	52535000	9000011662	8/31/2014	10.91	7/24/2014	7/24/2014	0.50	38.50	420.04	KFC J718103 48602734
1425	1202	52535000	9000012712	10/31/2014	10.90	8/18/2014	8/18/2014	0.50	74.50	812.05	HARDEE'S LEXINGTON 32
1426	1202	52535000	9000012298	9/30/2014	10.89	8/11/2014	8/11/2014	0.50	50.50	549.95	QDOBA MEXICAN GRILL-2521
1427	1202	52535000	9000014355	12/31/2014	10.88	12/23/2014	12/23/2014	0.50	8.50	92.48	MCDONALD'S F28436
1428	1230	52535000	9000010801	6/30/2014	10.85	5/14/2014	5/14/2014	0.50	47.50	515.38	EL RIO GRANDE HOUSTON RD
1429	1201	52535000	9000011634	8/31/2014	10.84	7/18/2014	7/18/2014	0.50	44.50	482.38	VILLAGE CAFE
1430	1201	52534000	9000013164	10/31/2014	10.84	10/27/2014	10/27/2014	0.50	4.50	48.78	UPS 1ZRA79100299157351
1431	1201	52534000	9000013364	11/30/2014	10.84	11/3/2014	11/3/2014	0.50	27.50	298.10	UPS 1ZRA79100295295478
1432	1201	52534000	9000013365	11/30/2014	10.84	11/3/2014	11/3/2014	0.50	27.50	298.10	UPS 1ZRA79100295500263
1433	1201	52535000	9000014898	2/28/2015	10.82	1/16/2015	1/16/2015	0.50	43.50	470.67	PHILLY AIR AUBONPAIN 2
1434	1202	52534000	9000016095	4/30/2015	10.80	3/2/2015	3/2/2015	0.50	59.50	642.60	MAGEES BAKERY
1435	1230	52535000	9000016266	4/30/2015	10.76	4/13/2015	4/13/2015	0.50	17.50	188.30	LOVES COUNTRY 00003830
1436	1201	52535000	9000012547	9/30/2014	10.73	8/21/2014	8/21/2014	0.50	40.50	434.57	FRESH CITY
1437	1201	52535000	9000013965	12/31/2014	10.68	11/20/2014	11/20/2014	0.50	41.50	443.22	CRACKER BARREL #10 RICHMO
1438	1202	52535000	9000015593	3/31/2015	10.68	1/26/2015	1/26/2015	0.50	64.50	688.86	MCDONALD'S F25755
1439	1202	52534000	9000011525	7/31/2014	10.60	7/8/2014	7/8/2014	0.50	23.50	249.10	SPEEDWAY 09325 GEO
1440	1202	52535000	9000012365	9/30/2014	10.60	8/20/2014	8/20/2014	0.50	41.50	439.90	GALT H - THELMA'S DELI
1441	1202	52535000	9000014343	12/31/2014	10.60	12/22/2014	12/22/2014	0.50	9.50	100.70	LITTLE CAESARS 04
1442	1202	52535000	9000015516	3/31/2015	10.60	2/9/2015	2/9/2015	0.50	50.50	535.30	LITTLE CAESARS 03
1443	1202	52535000	9000011436	7/31/2014	10.59	7/16/2014	7/16/2014	0.50	15.50	164.15	GIOVANNIS OF NICHOLASVI
1444	1202	52535000	9000011834	8/31/2014	10.59	8/14/2014	8/14/2014	0.50	17.50	185.33	DARLIN JEANS APPLE COBBLE
1445	1202	52535000	9000011846	8/31/2014	10.59	8/18/2014	8/18/2014	0.50	13.50	142.97	DARLIN JEANS APPLE COBBLE
1446	1202	52534000	9000016414	4/30/2015	10.59	4/16/2015	4/16/2015	0.50	14.50	153.56	SPEEDWAY 09699 LEX
1447	1202	52535000	9000010587	6/30/2014	10.58	5/7/2014	5/7/2014	0.50	54.50	576.61	HARDEE'S PARIS 36 Q18
1448	1202	52535000	9000010767	6/30/2014	10.58	6/2/2014	6/2/2014	0.50	28.50	301.53	HARDEE'S PARIS 36 Q18
1449	1202	52535000	9000012707	10/31/2014	10.58	8/8/2014	8/8/2014	0.50	84.50	894.01	HARDEE'S LEXINGTON 32
1450	1201	52535000	9000014529	1/31/2015	10.58	12/15/2014	12/15/2014	0.50	47.50	502.55	DOS REALES MEXICAN RESTAU
1451	1202	52534000	9000013773	12/31/2014	10.56	10/22/2014	10/22/2014	0.50	70.50	744.48	SPEEDWAY 09593 LEX
1452	1202	52535000	9000013055	10/31/2014	10.55	10/13/2014	10/13/2014	0.50	18.50	195.18	FRESHENS MCA-ATL
1453	1202	52535000	9000014291	12/31/2014	10.55	12/12/2014	12/12/2014	0.50	19.50	205.73	WALGREENS #10776
1454	1201	52535000	9000010141	5/31/2014	10.50	4/7/2014	4/7/2014	0.50	54.50	572.25	DNC TRAVEL - DETRO
1455	1201	52535000	9000012924	10/31/2014	10.48	10/8/2014	10/8/2014	0.50	23.50	246.28	TA POPEYE'S FASTFOOD
1456	1202	52535000	9000013066	10/31/2014	10.44	10/15/2014	10/15/2014	0.50	16.50	172.26	MCDONALD'S F2045
1457	1202	52535000	9000012335	9/30/2014	10.42	8/15/2014	8/15/2014	0.50	46.50	484.53	JIMMY JOHNS - 884
1458	1202	52535000	9000013637	12/31/2014	10.38	9/22/2014	9/22/2014	0.50	100.50	1,043.19	KFC J718108 48602700
1459	1202	52535000	9000010667	6/30/2014	10.37	5/20/2014	5/20/2014	0.50	41.50	430.36	HARDEE'S LEXINGTON 3 #39
1460	1201	52535000	9000011903	8/31/2014	10.36	8/8/2014	8/8/2014	0.50	23.50	243.46	BURGER KING #17304

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1461	1202	52535000	9000011650	8/31/2014	10.33	7/21/2014	7/21/2014	0.50	41.50	428.70	MCDONALD'S F10309
1462	1201	52535000	9000013511	11/30/2014	10.33	11/19/2014	11/19/2014	0.50	11.50	118.80	LA BOULANGE DE METREON
1463	1201	52534000	9000014812	1/31/2015	10.32	1/26/2015	1/26/2015	0.50	5.50	56.76	UPS 1ZRA79100290570465
1464	1202	52535000	9000011502	7/31/2014	10.26	6/9/2014	6/9/2014	0.50	52.50	538.65	WHITNEY FOODS LLC STOR
1465	1202	52535000	9000010595	6/30/2014	10.23	5/8/2014	5/8/2014	0.50	53.50	547.31	PENN STATION MOREHEAD
1466	1201	52535000	9000010963	6/30/2014	10.20	6/6/2014	6/6/2014	0.50	24.50	249.90	CHICK-FIL-A #03208
1467	1201	52535000	9000012671	9/30/2014	10.15	9/23/2014	9/23/2014	0.50	7.50	76.13	MCALISTER'S DELI 1198
1468	1202	52535000	9000013804	12/31/2014	10.12	10/29/2014	10/29/2014	0.50	63.50	642.62	RICHIE'S
1469	1202	52534000	9000016142	4/30/2015	10.09	3/23/2015	3/23/2015	0.50	38.50	388.47	SPEEDWAY 09332 LEX
1470	1202	52535000	9000011761	8/31/2014	10.07	7/24/2014	7/24/2014	0.50	38.50	387.70	STARBUCKS
1471	1202	52535000	9000011316	7/31/2014	10.06	6/23/2014	6/23/2014	0.50	38.50	387.31	COBA COCINA
1472	1202	52535000	9000011343	7/31/2014	10.06	6/30/2014	6/30/2014	0.50	31.50	316.89	APPLEBEES 758598275852
1473	1201	52535000	9000010817	6/30/2014	10.05	5/26/2014	5/26/2014	0.50	35.50	356.78	ZAXBY'S #42501
1474	1202	52535000	9000015284	3/31/2015	10.05	2/17/2015	2/17/2015	0.50	42.50	427.13	HARDEE'S LEXINGTON 32
1475	1202	52535000	9000015531	3/31/2015	10.05	2/23/2015	2/23/2015	0.50	36.50	366.83	HARDEE'S LEXINGTON 32
1476	1202	52535000	9000013752	12/31/2014	10.04	10/17/2014	10/17/2014	0.50	75.50	758.02	WALGREENS #10776
1477	1202	52535000	9000015583	3/31/2015	10.04	3/13/2015	3/13/2015	0.50	18.50	185.74	TACO TICO OF KENTUCKY
1478	1202	52535000	9000013402	11/30/2014	10.03	10/30/2014	10/30/2014	0.50	31.50	315.95	MARATHON PETRO066589
1479	1201	52535000	9000014896	2/28/2015	10.03	1/15/2015	1/15/2015	0.50	44.50	446.34	TONY LUKES TERMINAL F
1480	1202	52535000	9000014182	12/31/2014	10.02	11/26/2014	11/26/2014	0.50	35.50	355.71	MCDONALD'S F6111
1481	1202	52534000	9000010624	6/30/2014	10.01	5/13/2014	5/13/2014	0.50	48.50	485.49	MARATHON PETRO066589
1482	1202	52535000	9000010467	5/31/2014	10.00	4/2/2014	4/2/2014	0.50	59.50	595.00	ARBYS 1128 00011288
1483	1202	52535000	9000010468	5/31/2014	10.00	4/3/2014	4/3/2014	0.50	58.50	585.00	ARBYS 1128 00011288
1484	1202	52535000	9000010472	5/31/2014	10.00	4/7/2014	4/7/2014	0.50	54.50	545.00	ARBYS 1128 00011288
1485	1202	52535000	9000010473	5/31/2014	10.00	4/8/2014	4/8/2014	0.50	53.50	535.00	ARBYS 1128 00011288
1486	1202	52535000	9000010479	5/31/2014	10.00	4/18/2014	4/18/2014	0.50	43.50	435.00	ARBYS 1128 00011288
1487	1202	52535000	9000010489	5/31/2014	10.00	4/30/2014	4/30/2014	0.50	31.50	315.00	ARBYS 1128 00011288
1488	1201	52534000	9000010541	6/30/2014	10.00	5/16/2014	5/16/2014	0.50	45.50	455.00	HILTON LEXINGTON
1489	1202	52535000	9000010778	6/30/2014	10.00	6/5/2014	6/5/2014	0.50	25.50	255.00	ARBYS 1128
1490	1202	52535000	9000010896	6/30/2014	10.00	5/5/2014	5/5/2014	0.50	56.50	565.00	ARBYS 1128 00011288
1491	1202	52535000	9000010897	6/30/2014	10.00	5/5/2014	5/5/2014	0.50	56.50	565.00	CAPTAIN D'S SEAFOOD LE
1492	1202	52535000	9000010900	6/30/2014	10.00	5/5/2014	5/5/2014	0.50	56.50	565.00	SAMS HOT DOG STAND
1493	1202	52535000	9000010906	6/30/2014	10.00	5/14/2014	5/14/2014	0.50	47.50	475.00	ARBYS 1128
1494	1202	52535000	9000010924	6/30/2014	10.00	5/21/2014	5/21/2014	0.50	40.50	405.00	ARBYS 1128
1495	1202	52535000	9000010936	6/30/2014	10.00	5/28/2014	5/28/2014	0.50	33.50	335.00	ARBYS 1128
1496	1202	52535000	9000010943	6/30/2014	10.00	5/29/2014	5/29/2014	0.50	32.50	325.00	ARBYS 1128
1497	1202	52535000	9000010947	6/30/2014	10.00	5/30/2014	5/30/2014	0.50	31.50	315.00	ARBYS 1128
1498	1202	52535000	9000010952	6/30/2014	10.00	6/2/2014	6/2/2014	0.50	28.50	285.00	ARBYS 1128
1499	1202	52535000	9000010921	6/30/2014	10.00	5/20/2014	5/20/2014	0.50	41.50	415.00	DAIRY QUEEN #13388
1500	1202	52535000	9000011169	7/31/2014	10.00	6/25/2014	6/25/2014	0.50	36.50	365.00	WATERFRONT RESTAURANT
1501	1202	52535000	9000011380	7/31/2014	10.00	7/9/2014	7/9/2014	0.50	22.50	225.00	GOLDEN CORRAL 2419
1502	1202	52535000	9000011574	8/31/2014	10.00	6/2/2014	6/2/2014	0.50	90.50	905.00	ARBYS 1128
1503	1202	52535000	9000011593	8/31/2014	10.00	6/25/2014	6/25/2014	0.50	67.50	675.00	ARBYS 1128
1504	1202	52535000	9000011594	8/31/2014	10.00	6/26/2014	6/26/2014	0.50	66.50	665.00	ARBYS 1128
1505	1202	52535000	9000011595	8/31/2014	10.00	6/27/2014	6/27/2014	0.50	65.50	655.00	LITTLE CAESARS 04
1506	1202	52535000	9000011597	8/31/2014	10.00	6/27/2014	6/27/2014	0.50	65.50	655.00	ARBYS 1128
1507	1202	52535000	9000011598	8/31/2014	10.00	6/30/2014	6/30/2014	0.50	62.50	625.00	WAGON BONES GRILL
1508	1202	52535000	9000011599	8/31/2014	10.00	6/30/2014	6/30/2014	0.50	62.50	625.00	WAGON BONES GRILL
1509	1202	52535000	9000011601	8/31/2014	10.00	6/30/2014	6/30/2014	0.50	62.50	625.00	WHITNEY FOODS OF LAWRE
1510	1202	52535000	9000011604	8/31/2014	10.00	7/3/2014	7/3/2014	0.50	59.50	595.00	ARBYS 1128
1511	1202	52535000	9000011628	8/31/2014	10.00	7/16/2014	7/16/2014	0.50	46.50	465.00	ARBYS 1128
1512	1202	52535000	9000011631	8/31/2014	10.00	7/17/2014	7/17/2014	0.50	45.50	455.00	ARBYS 1128
1513	1202	52535000	9000011639	8/31/2014	10.00	7/18/2014	7/18/2014	0.50	44.50	445.00	ARBYS 1128
1514	1202	52535000	9000011651	8/31/2014	10.00	7/21/2014	7/21/2014	0.50	41.50	415.00	ARBYS 1128
1515	1202	52535000	9000011653	8/31/2014	10.00	7/22/2014	7/22/2014	0.50	40.50	405.00	LITTLE CAESARS 02
1516	1202	52535000	9000011666	8/31/2014	10.00	7/24/2014	7/24/2014	0.50	38.50	385.00	ARBYS 1128
1517	1202	52535000	9000011737	8/31/2014	10.00	7/10/2014	7/10/2014	0.50	52.50	525.00	WHITNEY FOODS OF LAWRE
1518	1202	52534000	9000011752	8/31/2014	10.00	7/22/2014	7/22/2014	0.50	40.50	405.00	COWGER GARAGE
1519	1201	52535000	9000011902	8/31/2014	10.00	8/8/2014	8/8/2014	0.50	23.50	235.00	ROUGH RIVER DAM STATE
1520	1202	52534000	9000012525	9/30/2014	10.00	9/15/2014	9/15/2014	0.50	15.50	155.00	GOO GOO EXPRESS WA
1521	1202	52535000	9000012201	9/30/2014	10.00	7/25/2014	7/25/2014	0.50	67.50	675.00	ARBYS 1128
1522	1202	52535000	9000012210	9/30/2014	10.00	7/28/2014	7/28/2014	0.50	64.50	645.00	ARBYS 1128
1523	1202	52535000	9000012219	9/30/2014	10.00	7/29/2014	7/29/2014	0.50	63.50	635.00	ARBYS 1128
1524	1202	52535000	9000012225	9/30/2014	10.00	7/31/2014	7/31/2014	0.50	61.50	615.00	PIZZA HUT
1525	1202	52535000	9000012226	9/30/2014	10.00	7/31/2014	7/31/2014	0.50	61.50	615.00	SIR PIZZA BROADWAY
1526	1202	52535000	9000012243	9/30/2014	10.00	8/4/2014	8/4/2014	0.50	57.50	575.00	CRACKER BARREL #651 NICHO
1527	1202	52535000	9000012244	9/30/2014	10.00	8/4/2014	8/4/2014	0.50	57.50	575.00	ARBYS 1128
1528	1202	52535000	9000012250	9/30/2014	10.00	8/6/2014	8/6/2014	0.50	55.50	555.00	COLUMBIAS STEAKHOUSE
1529	1202	52535000	9000012272	9/30/2014	10.00	8/7/2014	8/7/2014	0.50	54.50	545.00	ARBYS 1128
1530	1202	52535000	9000012311	9/30/2014	10.00	8/13/2014	8/13/2014	0.50	48.50	485.00	ARBYS 1128
1531	1202	52535000	9000012319	9/30/2014	10.00	8/14/2014	8/14/2014	0.50	47.50	475.00	ARBYS 1128
1532	1202	52535000	9000012320	9/30/2014	10.00	8/14/2014	8/14/2014	0.50	47.50	475.00	LITTLE CAESARS 03
1533	1202	52535000	9000012347	9/30/2014	10.00	8/18/2014	8/18/2014	0.50	43.50	435.00	ARBYS 1128

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1534	1202	52535000	9000012348	9/30/2014	10.00	8/18/2014	8/18/2014	0.50	43.50	435.00	ARBYS 1128
1535	1202	52535000	9000012349	9/30/2014	10.00	8/18/2014	8/18/2014	0.50	43.50	435.00	ARBYS 1128
1536	1202	52535000	9000012374	9/30/2014	10.00	8/20/2014	8/20/2014	0.50	41.50	415.00	ARBYS 1128
1537	1202	52535000	9000012393	9/30/2014	10.00	8/22/2014	8/22/2014	0.50	39.50	395.00	ARBYS 1128
1538	1202	52535000	9000012413	9/30/2014	10.00	8/25/2014	8/25/2014	0.50	36.50	365.00	ARBYS 1128
1539	1202	52535000	9000012414	9/30/2014	10.00	8/25/2014	8/25/2014	0.50	36.50	365.00	LITTLE CAESARS 04
1540	1202	52535000	9000012442	9/30/2014	10.00	8/29/2014	8/29/2014	0.50	32.50	325.00	ARBYS 1128
1541	1202	52535000	9000012466	9/30/2014	10.00	9/5/2014	9/5/2014	0.50	25.50	255.00	ARBYS 1128
1542	1202	52535000	9000012506	9/30/2014	10.00	9/11/2014	9/11/2014	0.50	19.50	195.00	MCDONALDS F36629
1543	1202	52535000	9000012531	9/30/2014	10.00	9/16/2014	9/16/2014	0.50	14.50	145.00	LITTLE CAESARS 15
1544	1202	52535000	9000012536	9/30/2014	10.00	9/18/2014	9/18/2014	0.50	12.50	125.00	ARBYS 1128
1545	1202	52535000	9000013585	12/31/2014	10.00	11/17/2014	11/17/2014	0.50	44.50	445.00	WAFFLE HOUSE 1142
1546	1202	52535000	9000013636	12/31/2014	10.00	9/22/2014	9/22/2014	0.50	100.50	1,005.00	ARBYS 1128
1547	1202	52535000	9000013638	12/31/2014	10.00	9/22/2014	9/22/2014	0.50	100.50	1,005.00	IHOP 3134
1548	1202	52535000	9000013639	12/31/2014	10.00	9/22/2014	9/22/2014	0.50	100.50	1,005.00	LITTLE CAESARS 03
1549	1202	52535000	9000013661	12/31/2014	10.00	9/25/2014	9/25/2014	0.50	97.50	975.00	ARBYS 1128
1550	1202	52535000	9000013711	12/31/2014	10.00	10/3/2014	10/3/2014	0.50	89.50	895.00	ARBYS 1128
1551	1202	52535000	9000013716	12/31/2014	10.00	10/6/2014	10/6/2014	0.50	86.50	865.00	ARBYS 1128
1552	1202	52535000	9000013727	12/31/2014	10.00	10/13/2014	10/13/2014	0.50	79.50	795.00	LITTLE CAESARS 03
1553	1202	52535000	9000013728	12/31/2014	10.00	10/13/2014	10/13/2014	0.50	79.50	795.00	LITTLE CAESARS 04
1554	1202	52535000	9000013729	12/31/2014	10.00	10/13/2014	10/13/2014	0.50	79.50	795.00	ARBYS 1128
1555	1202	52535000	9000013739	12/31/2014	10.00	10/13/2014	10/13/2014	0.50	79.50	795.00	HO HO CHINESE EXPRESS
1556	1202	52535000	9000013744	12/31/2014	10.00	10/15/2014	10/15/2014	0.50	77.50	775.00	ARBYS 1128
1557	1202	52535000	9000013747	12/31/2014	10.00	10/16/2014	10/16/2014	0.50	76.50	765.00	ARBYS 1128
1558	1202	52535000	9000013765	12/31/2014	10.00	10/20/2014	10/20/2014	0.50	72.50	725.00	ARBYS 1128
1559	1202	52535000	9000013766	12/31/2014	10.00	10/20/2014	10/20/2014	0.50	72.50	725.00	LITTLE CAESARS 04
1560	1202	52535000	9000013770	12/31/2014	10.00	10/21/2014	10/21/2014	0.50	71.50	715.00	BOB EVANS REST #0053
1561	1202	52535000	9000013771	12/31/2014	10.00	10/21/2014	10/21/2014	0.50	71.50	715.00	ARBYS 1128
1562	1202	52535000	9000013799	12/31/2014	10.00	10/27/2014	10/27/2014	0.50	65.50	655.00	ARBYS 1128
1563	1202	52535000	9000013812	12/31/2014	10.00	10/30/2014	10/30/2014	0.50	62.50	625.00	ARBYS 1128
1564	1202	52535000	9000013848	12/31/2014	10.00	11/5/2014	11/5/2014	0.50	56.50	565.00	ARBYS 1128
1565	1202	52535000	9000013859	12/31/2014	10.00	11/7/2014	11/7/2014	0.50	54.50	545.00	ARBYS 1128
1566	1202	52535000	9000013900	12/31/2014	10.00	11/12/2014	11/12/2014	0.50	49.50	495.00	ARBYS 1128
1567	1202	52535000	9000013909	12/31/2014	10.00	11/13/2014	11/13/2014	0.50	48.50	485.00	ARBYS 1128
1568	1202	52535000	9000013924	12/31/2014	10.00	11/14/2014	11/14/2014	0.50	47.50	475.00	STORE # 207472
1569	1202	52535000	9000013942	12/31/2014	10.00	11/18/2014	11/18/2014	0.50	43.50	435.00	ARBYS 1128
1570	1202	52535000	9000013958	12/31/2014	10.00	11/19/2014	11/19/2014	0.50	42.50	425.00	LITTLE CAESARS 04
1571	1202	52535000	9000014224	12/31/2014	10.00	12/5/2014	12/5/2014	0.50	26.50	265.00	ARBYS 1128
1572	1202	52535000	9000014272	12/31/2014	10.00	12/10/2014	12/10/2014	0.50	21.50	215.00	ARBYS 1128
1573	1202	52535000	9000014273	12/31/2014	10.00	12/10/2014	12/10/2014	0.50	21.50	215.00	LITTLE CAESARS 04
1574	1202	52535000	9000014306	12/31/2014	10.00	12/15/2014	12/15/2014	0.50	16.50	165.00	FAZOLI'S #1605
1575	1202	52535000	9000014308	12/31/2014	10.00	12/15/2014	12/15/2014	0.50	16.50	165.00	PIZZA HUT
1576	1202	52535000	9000014883	2/28/2015	10.00	1/30/2015	1/30/2015	0.50	29.50	295.00	LJS 31838
1577	1202	52535000	9000014884	2/28/2015	10.00	1/30/2015	1/30/2015	0.50	29.50	295.00	JETS PIZZA KY 13
1578	1202	52534000	9000015341	3/31/2015	10.00	1/27/2015	1/27/2015	0.50	63.50	635.00	SPEEDWAY 09398 LEX
1579	1202	52535000	9000015374	3/31/2015	10.00	2/4/2015	2/4/2015	0.50	55.50	555.00	PAPA MURPHY'S KY017
1580	1201	52535000	9000015476	3/31/2015	10.00	2/27/2015	2/27/2015	0.50	32.50	325.00	QDOBA MEXICAN GRILL-2080
1581	1202	52535000	9000015496	3/31/2015	10.00	1/6/2015	1/6/2015	0.50	84.50	845.00	LITTLE CAESARS 04
1582	1202	52535000	9000015497	3/31/2015	10.00	1/8/2015	1/8/2015	0.50	82.50	825.00	ARBYS 1128
1583	1202	52535000	9000015498	3/31/2015	10.00	1/12/2015	1/12/2015	0.50	78.50	785.00	ARBYS 1299
1584	1202	52535000	9000015502	3/31/2015	10.00	1/12/2015	1/12/2015	0.50	78.50	785.00	ARBYS 1128
1585	1202	52535000	9000015510	3/31/2015	10.00	2/4/2015	2/4/2015	0.50	55.50	555.00	ARBYS 1128
1586	1202	52535000	9000015511	3/31/2015	10.00	2/5/2015	2/5/2015	0.50	54.50	545.00	ARBYS 1128
1587	1202	52535000	9000015513	3/31/2015	10.00	2/6/2015	2/6/2015	0.50	53.50	535.00	SUBWAY 00028191
1588	1202	52535000	9000015515	3/31/2015	10.00	2/9/2015	2/9/2015	0.50	50.50	505.00	ARBYS 1299
1589	1202	52535000	9000015517	3/31/2015	10.00	2/9/2015	2/9/2015	0.50	50.50	505.00	KFC J718108 48602700
1590	1202	52535000	9000015557	3/31/2015	10.00	2/26/2015	2/26/2015	0.50	33.50	335.00	QDOBA MEXICAN GRILL 2842
1591	1202	52535000	9000015718	3/31/2015	10.00	3/5/2015	3/5/2015	0.50	26.50	265.00	QDOBA MEXICAN GRILL-2080
1592	1202	52535000	9000015827	3/31/2015	10.00	3/19/2015	3/19/2015	0.50	12.50	125.00	CITY BARBEQUE LEXINGTON
1593	1202	52535000	9000015959	4/30/2015	10.00	3/26/2015	3/26/2015	0.50	35.50	355.00	PIZZA HUT 9153
1594	1202	52534000	9000016039	4/30/2015	10.00	3/23/2015	3/23/2015	0.50	38.50	385.00	CHASE TWR GRG#221-0090
1595	1202	52535000	9000016140	4/30/2015	10.00	3/23/2015	3/23/2015	0.50	38.50	385.00	INDI'S FAST FOOD LEX
1596	1201	52535000	9000016159	4/30/2015	10.00	3/25/2015	3/25/2015	0.50	36.50	365.00	CHIPOTLE 0572
1597	1202	52535000	9000016293	4/30/2015	10.00	3/25/2015	3/25/2015	0.50	36.50	365.00	CHINA KING
1598	1202	52535000	9000014213	12/31/2014	9.99	12/4/2014	12/4/2014	0.50	27.50	274.73	PANERA BREAD #974
1599	1202	52535000	9000010471	5/31/2014	9.98	4/7/2014	4/7/2014	0.50	54.50	543.91	ARBYS 1128 00011288
1600	1202	52535000	9000010894	6/30/2014	9.98	5/1/2014	5/1/2014	0.50	60.50	603.79	ARBYS 1128 00011288
1601	1202	52535000	9000013720	12/31/2014	9.98	10/8/2014	10/8/2014	0.50	84.50	843.31	ARBYS 1128
1602	1202	52535000	9000013725	12/31/2014	9.98	10/10/2014	10/10/2014	0.50	82.50	823.35	ARBYS 1128
1603	1202	52535000	9000014003	12/31/2014	9.96	12/1/2014	12/1/2014	0.50	30.50	303.78	SUBWAY 00027672
1604	1201	52535000	9000015456	3/31/2015	9.96	2/25/2015	2/25/2015	0.50	34.50	343.62	NATURES TABLE BISTRO
1605	1202	52535000	9000010765	6/30/2014	9.95	6/2/2014	6/2/2014	0.50	28.50	283.58	ARBYS 7546
1606	1202	52535000	9000014352	12/31/2014	9.95	12/23/2014	12/23/2014	0.50	8.50	84.58	FIREHOUSE SUBS #57

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1607	1230	52535000	9000011960	9/30/2014	9.94	8/22/2014	8/22/2014	0.50	39.50	392.63	JADE GARDEN
1608	1202	52535000	9000013756	12/31/2014	9.94	10/20/2014	10/20/2014	0.50	72.50	720.65	HARDEE'S LEXINGTON 32
1609	1202	52535000	9000013828	12/31/2014	9.94	11/3/2014	11/3/2014	0.50	58.50	581.49	HARDEE'S LEXINGTON 32
1610	1202	52535000	9000015378	3/31/2015	9.94	2/5/2015	2/5/2015	0.50	54.50	541.73	HARDEE'S LEXINGTON 32
1611	1202	52535000	9000015464	3/31/2015	9.94	2/26/2015	2/26/2015	0.50	33.50	332.99	HARDEE'S LEXINGTON 32
1612	1202	52535000	9000012724	10/31/2014	9.93	8/25/2014	8/25/2014	0.50	67.50	670.28	TACO BELL #22282
1613	1202	52535000	9000012733	10/31/2014	9.93	8/29/2014	8/29/2014	0.50	63.50	630.56	CHIPOTLE 0572
1614	1202	52535000	9000013800	12/31/2014	9.91	10/27/2014	10/27/2014	0.50	65.50	649.11	HO HO CHINESE EXPRESS
1615	1202	52535000	9000015744	3/31/2015	9.87	3/9/2015	3/9/2015	0.50	22.50	222.08	TACO BELL #23279
1616	1202	52535000	9000011061	6/30/2014	9.86	6/23/2014	6/23/2014	0.50	7.50	73.95	CHIPOTLE 0545
1617	1202	52535000	9000012459	9/30/2014	9.86	9/4/2014	9/4/2014	0.50	26.50	261.29	CHIPOTLE 0572
1618	1202	52535000	9000013936	12/31/2014	9.86	11/17/2014	11/17/2014	0.50	44.50	438.77	MCDONALD'S F989
1619	1201	52535000	9000016169	4/30/2015	9.86	3/26/2015	3/26/2015	0.50	35.50	350.03	CHIPOTLE 0572
1620	1201	52535000	9000013525	11/30/2014	9.85	11/24/2014	11/24/2014	0.50	6.50	64.03	GUAVA & JAVA SFO INC
1621	1202	52535000	9000015503	3/31/2015	9.85	1/12/2015	1/12/2015	0.50	78.50	773.23	WING ZONE LEXINGTON
1622	1202	52535000	9000010648	6/30/2014	9.84	5/16/2014	5/16/2014	0.50	45.50	447.72	GOLDEN CORRAL 2443
1623	1202	52535000	9000011587	8/31/2014	9.84	6/23/2014	6/23/2014	0.50	69.50	683.88	DAIRY QUEEN #10597
1624	1230	52535000	9000015148	2/28/2015	9.84	2/13/2015	2/13/2015	0.50	15.50	152.52	HOMETOWN PIZZA #7
1625	1202	52535000	9000010769	6/30/2014	9.83	6/3/2014	6/3/2014	0.50	27.50	270.33	HARDEE'S LEXINGTON 3 #39
1626	1202	52535000	9000013326	11/30/2014	9.83	10/22/2014	10/22/2014	0.50	39.50	388.29	FAZOLI'S #1605
1627	1202	52535000	9000013983	12/31/2014	9.83	11/25/2014	11/25/2014	0.50	36.50	358.80	WENDY'S #4
1628	1202	52535000	9000012009	9/30/2014	9.77	8/11/2014	8/11/2014	0.50	50.50	493.39	MARATHON PETRO066589
1629	1202	52535000	9000010915	6/30/2014	9.76	5/19/2014	5/19/2014	0.50	42.50	414.80	SUBWAY 00348359
1630	1202	52535000	9000012479	9/30/2014	9.74	9/8/2014	9/8/2014	0.50	22.50	219.15	TACO BELL #20919
1631	1202	52535000	9000012769	10/31/2014	9.74	9/22/2014	9/22/2014	0.50	39.50	384.73	MARATHON PETRO066589
1632	1202	52535000	9000013513	11/30/2014	9.74	11/19/2014	11/19/2014	0.50	11.50	112.01	HARDEE'S LEXINGTON 32
1633	1201	52534000	9000015985	4/30/2015	9.74	2/25/2015	2/25/2015	0.50	64.50	628.23	CURB
1634	1202	52535000	9000010763	6/30/2014	9.73	6/2/2014	6/2/2014	0.50	28.50	277.31	GOLDEN CORRAL 2443
1635	1202	52535000	9000012989	10/31/2014	9.73	9/25/2014	9/25/2014	0.50	36.50	355.15	MCDONALD'S F11583
1636	1202	52535000	9000011733	8/31/2014	9.72	7/4/2014	7/4/2014	0.50	58.50	568.62	DAIRY QUEEN #13066
1637	1202	52535000	9000016126	4/30/2015	9.72	3/19/2015	3/19/2015	0.50	42.50	413.10	ZAXBY'S #31301
1638	1230	52535000	9000010400	5/31/2014	9.71	4/30/2014	4/30/2014	0.50	31.50	305.87	MCDONALD'S F33056
1639	1202	52535000	9000013087	10/31/2014	9.71	10/22/2014	10/22/2014	0.50	9.50	92.25	MCDONALD'S F28436
1640	1202	52535000	9000012427	9/30/2014	9.70	8/27/2014	8/27/2014	0.50	34.50	334.65	CHIPOTLE 0572
1641	1202	52535000	9000013723	12/31/2014	9.70	10/9/2014	10/9/2014	0.50	83.50	809.95	CHIPOTLE 0572
1642	1230	52535000	9000015155	2/28/2015	9.69	2/17/2015	2/17/2015	0.50	11.50	111.44	MCDONALD'S F33056
1643	1202	52535000	9000010907	6/30/2014	9.65	5/14/2014	5/14/2014	0.50	47.50	458.38	CHIPOTLE 0572
1644	1202	52535000	9000015566	3/31/2015	9.65	3/2/2015	3/2/2015	0.50	29.50	284.68	PARKETTE DRIVE IN
1645	1202	52535000	9000015533	3/31/2015	9.64	2/23/2015	2/23/2015	0.50	36.50	351.86	WAFFLE HOUSE 1047
1646	1202	52535000	9000013814	12/31/2014	9.62	10/30/2014	10/30/2014	0.50	62.50	601.25	PENN STATION NB
1647	1202	52535000	9000016263	4/30/2015	9.62	4/10/2015	4/10/2015	0.50	20.50	197.21	JETS PIZZA - 13
1648	1202	52535000	9000011062	6/30/2014	9.61	6/23/2014	6/23/2014	0.50	7.50	72.08	CHICK-FIL-A #02206
1649	1202	52535000	9000012310	9/30/2014	9.61	8/13/2014	8/13/2014	0.50	48.50	466.09	QDOBA MEXICAN GRILL 2842
1650	1202	52535000	9000014683	1/31/2015	9.61	1/8/2015	1/8/2015	0.50	23.50	225.84	MCDONALD'S F 35633
1651	1201	52534000	9000011611	8/31/2014	9.60	7/11/2014	7/11/2014	0.50	51.50	494.40	SUPERSHUTTLE EXECUCARSAN
1652	1201	52534000	9000011637	8/31/2014	9.60	7/18/2014	7/18/2014	0.50	44.50	427.20	SUPERSHUTTLE EXECUCARSAN
1653	1201	52535000	9000013603	12/31/2014	9.60	11/24/2014	11/24/2014	0.50	37.50	360.00	SUBWAY DBE ORD20254967
1654	1202	52535000	9000015564	3/31/2015	9.60	3/2/2015	3/2/2015	0.50	29.50	283.20	TACO BELL #4653
1655	1202	52535000	9000015432	3/31/2015	9.59	2/23/2015	2/23/2015	0.50	36.50	350.04	MCDONALD'S F2045
1656	1202	52535000	9000013753	12/31/2014	9.58	10/17/2014	10/17/2014	0.50	75.50	723.29	ARBYS 1128
1657	1202	52534000	9000015365	3/31/2015	9.58	2/4/2015	2/4/2015	0.50	55.50	531.69	SPEEDWAY 09677 LEX
1658	1202	52535000	9000011420	7/31/2014	9.54	7/14/2014	7/14/2014	0.50	17.50	166.95	SUBWAY 00075077
1659	1202	52535000	9000013488	11/30/2014	9.54	11/17/2014	11/17/2014	0.50	13.50	128.79	PAPA JOHN'S #00040
1660	1202	52535000	9000010469	5/31/2014	9.53	4/4/2014	4/4/2014	0.50	57.50	547.98	IHOP 3134
1661	1202	52535000	9000011739	8/31/2014	9.53	7/11/2014	7/11/2014	0.50	51.50	490.80	COLUMBIAS STEAKHOUSE
1662	1202	52535000	9000011840	8/31/2014	9.53	8/15/2014	8/15/2014	0.50	16.50	157.25	DARLIN JEANS APPLE COBBLE
1663	1202	52535000	9000012240	9/30/2014	9.53	8/4/2014	8/4/2014	0.50	57.50	547.98	RALLY'S #8264
1664	1202	52535000	9000012315	9/30/2014	9.53	8/14/2014	8/14/2014	0.50	47.50	452.68	ZAXBY'S #31302
1665	1202	52534000	9000013547	12/31/2014	9.53	10/13/2014	10/13/2014	0.50	79.50	757.64	FEDEX 840107858939
1666	1202	52535000	9000013555	12/31/2014	9.53	10/23/2014	10/23/2014	0.50	69.50	662.34	GIOVANNIS OF NICHOLASVI
1667	1202	52535000	9000013851	12/31/2014	9.53	11/6/2014	11/6/2014	0.50	55.50	528.92	COLUMBIA STEAK EXPRESS
1668	1202	52535000	9000014662	1/31/2015	9.53	1/5/2015	1/5/2015	0.50	26.50	252.55	COLUMBIA STEAK EXPRESS
1669	1202	52535000	9000015536	3/31/2015	9.53	2/23/2015	2/23/2015	0.50	36.50	347.85	COLUMBIA STEAK EXPRESS
1670	1202	52535000	9000015538	3/31/2015	9.53	2/23/2015	2/23/2015	0.50	36.50	347.85	COLUMBIA STEAK EXPRESS
1671	1202	52535000	9000012362	9/30/2014	9.52	8/20/2014	8/20/2014	0.50	41.50	395.08	FAZOLI'S #1740
1672	1202	52535000	9000012537	9/30/2014	9.52	9/18/2014	9/18/2014	0.50	12.50	119.00	FAZOLI'S #1605
1673	1202	52535000	9000013808	12/31/2014	9.52	10/30/2014	10/30/2014	0.50	62.50	595.00	ZAXBY'S #31302
1674	1201	52535000	9000014030	12/31/2014	9.52	10/20/2014	10/20/2014	0.50	72.50	690.20	WENDYS #104
1675	1202	52535000	9000015162	2/28/2015	9.52	2/19/2015	2/19/2015	0.50	9.50	90.44	NEWK'S - RICHMOND
1676	1202	52535000	9000015501	3/31/2015	9.52	1/12/2015	1/12/2015	0.50	78.50	747.32	FAZOLI'S #1601
1677	1202	52535000	9000015669	3/31/2015	9.52	2/27/2015	2/27/2015	0.50	32.50	309.40	NEWK'S - RICHMOND
1678	1202	52535000	9000010702	6/30/2014	9.51	5/22/2014	5/22/2014	0.50	39.50	375.65	HARDEE'S LEXINGTON 3 #39
1679	1202	52535000	9000010730	6/30/2014	9.51	5/27/2014	5/27/2014	0.50	34.50	328.10	HARDEE'S LEXINGTON 3 #39

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1680	1202	52535000	9000010756	6/30/2014	9.51	5/30/2014	5/30/2014	0.50	31.50	299.57	HARDEE'S LEXINGTON 3 #39
1681	1202	52535000	9000012698	10/31/2014	9.51	7/31/2014	7/31/2014	0.50	92.50	879.68	HARDEE'S PARIS 36 Q18
1682	1202	52535000	9000013730	12/31/2014	9.50	10/13/2014	10/13/2014	0.50	79.50	755.25	MCDONALD'S F11074
1683	1201	52535000	9000014076	12/31/2014	9.48	12/3/2014	12/3/2014	0.50	28.50	270.18	FAR EAST - PHILADELPHIA
1684	1202	52535000	9000011999	9/30/2014	9.43	8/6/2014	8/6/2014	0.50	55.50	523.37	MARATHON PETRO066589
1685	1202	52535000	9000013306	11/30/2014	9.43	11/7/2014	11/7/2014	0.50	23.50	221.61	MCDONALD'S F10309
1686	1202	52535000	9000013754	12/31/2014	9.43	10/17/2014	10/17/2014	0.50	75.50	711.97	MCDONALDS F4819
1687	1202	52535000	9000014373	12/31/2014	9.43	12/30/2014	12/30/2014	0.50	1.50	14.15	MCDONALD'S F2045
1688	1202	52535000	9000010679	6/30/2014	9.42	5/21/2014	5/21/2014	0.50	40.50	381.51	WENDY'S 822
1689	1202	52535000	9000012711	10/31/2014	9.42	8/14/2014	8/14/2014	0.50	78.50	739.47	WENDY'S 822
1690	1202	52535000	9000014288	12/31/2014	9.42	12/11/2014	12/11/2014	0.50	20.50	193.11	FAZOLI'S #1605
1691	1202	52534000	9000012259	9/30/2014	9.41	8/6/2014	8/6/2014	0.50	55.50	522.26	MARATHON PETRO122226
1692	1202	52535000	9000012308	9/30/2014	9.41	8/12/2014	8/12/2014	0.50	49.50	465.80	WAFFLE HOUSE 1142
1693	1202	52535000	9000014307	12/31/2014	9.41	12/15/2014	12/15/2014	0.50	16.50	155.27	MCDONALD'S F6111
1694	1202	52535000	9000015377	3/31/2015	9.41	2/5/2015	2/5/2015	0.50	54.50	512.85	ARBYS 1128
1695	1202	52535000	9000015561	3/31/2015	9.41	2/27/2015	2/27/2015	0.50	32.50	305.83	WHITNEY FOODS LLC
1696	1202	52535000	9000012334	9/30/2014	9.40	8/15/2014	8/15/2014	0.50	46.50	437.10	MCDONALD'S F11074
1697	1202	52535000	9000014645	1/31/2015	9.40	1/19/2015	1/19/2015	0.50	12.50	117.50	WENDY'S #13
1698	1202	52535000	9000014761	1/31/2015	9.40	1/23/2015	1/23/2015	0.50	8.50	79.90	PILOT 00003533
1699	1202	52535000	9000013718	12/31/2014	9.39	10/7/2014	10/7/2014	0.50	85.50	802.85	MCDONALD'S F11074
1700	1201	52535000	9000011652	8/31/2014	9.38	7/22/2014	7/22/2014	0.50	40.50	379.89	KFC K365003 00400176
1701	1202	52535000	9000016139	4/30/2015	9.38	3/23/2015	3/23/2015	0.50	38.50	361.13	MCDONALDS F23458
1702	1202	52535000	9000010368	5/31/2014	9.37	4/4/2014	4/4/2014	0.50	57.50	538.78	JIMMY JOHNS #884
1703	1202	52535000	9000011302	7/31/2014	9.37	6/16/2014	6/16/2014	0.50	45.50	426.34	JIMMY JOHNS - 884
1704	1202	52534000	9000012321	9/30/2014	9.34	8/14/2014	8/14/2014	0.50	47.50	443.65	SPEEDWAY 09593 LEX
1705	1202	52535000	9000014738	1/31/2015	9.33	1/19/2015	1/19/2015	0.50	12.50	116.63	HO HO CHINESE EXPRESS
1706	1202	52535000	9000012316	9/30/2014	9.32	8/14/2014	8/14/2014	0.50	47.50	442.70	DAIRY QUEEN #13388
1707	1202	52535000	9000013680	12/31/2014	9.32	9/29/2014	9/29/2014	0.50	93.50	871.42	HARDEE'S LEXINGTON 32
1708	1202	52535000	9000011404	7/31/2014	9.31	7/11/2014	7/11/2014	0.50	20.50	190.86	GOLDEN CORRAL 2419
1709	1201	52535000	9000011939	9/30/2014	9.31	8/6/2014	8/6/2014	0.50	55.50	516.71	FAZOLI'S #1605
1710	1202	52535000	9000012256	9/30/2014	9.31	8/6/2014	8/6/2014	0.50	55.50	516.71	FAZOLI'S #1740
1711	1202	52535000	9000013707	12/31/2014	9.31	10/2/2014	10/2/2014	0.50	90.50	842.56	FAZOLI'S #1607
1712	1202	52535000	9000013749	12/31/2014	9.31	10/17/2014	10/17/2014	0.50	75.50	702.91	ZAXBY'S #31303
1713	1202	52535000	9000013768	12/31/2014	9.31	10/21/2014	10/21/2014	0.50	71.50	665.67	FAZOLI'S #1740
1714	1202	52535000	9000014211	12/31/2014	9.31	12/4/2014	12/4/2014	0.50	27.50	256.03	FAZOLI'S #1740
1715	1202	52535000	9000014309	12/31/2014	9.31	12/15/2014	12/15/2014	0.50	16.50	153.62	IHOP 3134
1716	1202	52535000	9000014684	1/31/2015	9.31	1/9/2015	1/9/2015	0.50	22.50	209.48	FAZOLI'S #1740
1717	1202	52535000	9000015268	3/31/2015	9.31	2/12/2015	2/12/2015	0.50	47.50	442.23	FAZOLI'S #1605
1718	1202	52535000	9000015549	3/31/2015	9.31	2/24/2015	2/24/2015	0.50	35.50	330.51	FAZOLI'S #1740
1719	1201	52534000	9000013400	11/30/2014	9.29	10/30/2014	10/30/2014	0.50	31.50	292.64	LUKOIL 57716
1720	1202	52535000	9000014315	12/31/2014	9.28	12/16/2014	12/16/2014	0.50	15.50	143.84	CHIPOTLE 0572
1721	1202	52535000	9000010603	6/30/2014	9.25	5/9/2014	5/9/2014	0.50	52.50	485.63	PENN STATION MOREHEAD
1722	1201	52534000	9000012564	9/30/2014	9.23	8/28/2014	8/28/2014	0.50	33.50	309.21	LUKOIL 57716
1723	1202	52535000	9000012977	10/31/2014	9.23	8/14/2014	8/14/2014	0.50	78.50	724.56	DAIRY QUEEN #43043
1724	1202	52535000	9000016250	4/30/2015	9.22	4/7/2015	4/7/2015	0.50	23.50	216.67	FIREHOUSE SUBS #11
1725	1202	52534000	9000014789	1/31/2015	9.21	1/12/2015	1/12/2015	0.50	19.50	179.60	UPS 1ZRA79100298837403
1726	1202	52535000	9000010150	5/31/2014	9.20	4/9/2014	4/9/2014	0.50	52.50	483.00	QDOBA MEXICAN GRILL-2080
1727	1202	52535000	9000010919	6/30/2014	9.20	5/20/2014	5/20/2014	0.50	41.50	381.80	KFC J718101 48602726
1728	1202	52535000	9000011738	8/31/2014	9.20	7/10/2014	7/10/2014	0.50	52.50	483.00	QDOBA MEXICAN GRILL-2086
1729	1202	52535000	9000012254	9/30/2014	9.20	8/6/2014	8/6/2014	0.50	55.50	510.60	KFC J718101 48602726
1730	1202	52535000	9000012302	9/30/2014	9.20	8/12/2014	8/12/2014	0.50	49.50	455.40	MCDONALD'S F2792
1731	1202	52534000	9000015446	3/31/2015	9.19	2/24/2015	2/24/2015	0.50	35.50	326.25	SPEEDWAY 09593 LEX
1732	1202	52535000	9000012266	9/30/2014	9.17	8/7/2014	8/7/2014	0.50	54.50	499.77	CHIPOTLE 0572
1733	1202	52535000	9000013629	12/31/2014	9.17	9/22/2014	9/22/2014	0.50	100.50	921.59	CHIPOTLE 0572
1734	1201	52535000	9000015788	3/31/2015	9.17	3/13/2015	3/13/2015	0.50	18.50	169.65	CHIPOTLE 0572
1735	1202	52535000	9000011584	8/31/2014	9.15	6/20/2014	6/20/2014	0.50	72.50	663.38	CHICK-FIL-A #01437
1736	1202	52534000	9000016118	4/30/2015	9.15	3/17/2015	3/17/2015	0.50	44.50	407.18	SPEEDWAY 09593 LEX
1737	1202	52535000	9000011728	8/31/2014	9.12	6/26/2014	6/26/2014	0.50	66.50	606.48	CHIPOTLE 0572
1738	1202	52535000	9000011741	8/31/2014	9.12	7/14/2014	7/14/2014	0.50	48.50	442.32	CHIPOTLE 0572
1739	1202	52535000	9000015500	3/31/2015	9.12	1/12/2015	1/12/2015	0.50	78.50	715.92	MCDONALDS F1231
1740	1202	52535000	9000012265	9/30/2014	9.11	8/6/2014	8/6/2014	0.50	55.50	505.61	BURGER KING #8249
1741	1202	52535000	9000012696	10/31/2014	9.11	7/31/2014	7/31/2014	0.50	92.50	842.68	ARBYS 7546
1742	1202	52535000	9000013242	11/30/2014	9.11	10/20/2014	10/20/2014	0.50	41.50	378.07	WENDY'S 822
1743	1202	52535000	9000015677	3/31/2015	9.10	3/2/2015	3/2/2015	0.50	29.50	268.45	FIREHOUSE SUBS #11
1744	1202	52535000	9000014668	1/31/2015	9.09	1/6/2015	1/6/2015	0.50	25.50	231.80	LEE'S FAMOUS RECIPE
1745	1202	52535000	9000016473	4/30/2015	9.08	4/27/2015	4/27/2015	0.50	3.50	31.78	HARDEE'S LEXINGTON 32
1746	1201	52535000	9000010872	6/30/2014	9.07	6/9/2014	6/9/2014	0.50	21.50	195.01	PASSARIELLO PIZZERIA
1747	1202	52535000	9000011032	6/30/2014	9.02	6/12/2014	6/12/2014	0.50	18.50	166.87	DAIRY QUEEN #14839
1748	1202	52535000	9000012449	9/30/2014	9.02	9/1/2014	9/1/2014	0.50	29.50	266.09	WALGREENS #10776
1749	1202	52535000	9000013846	12/31/2014	9.01	11/5/2014	11/5/2014	0.50	56.50	509.07	MCDONALDS F36629
1750	1201	52534000	9000014791	1/31/2015	9.01	1/12/2015	1/12/2015	0.50	19.50	175.70	UPS 1ZRA79100291202726
1751	1202	52535000	9000015380	3/31/2015	9.01	2/6/2015	2/6/2015	0.50	53.50	482.04	CHIPOTLE 0572
1752	1201	52534000	9000010208	5/31/2014	9.00	4/22/2014	4/22/2014	0.50	39.50	355.50	SHAMMYS CAR WASH - 6109643551

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1753	1201	52534000	9000010284	5/31/2014	9.00	3/28/2014	3/28/2014	0.50	64.50	580.50	CLEAN SWEEP CAR WASH
1754	1201	52534000	9000010608	6/30/2014	9.00	5/9/2014	5/9/2014	0.50	52.50	472.50	SHAMMYS CAR WASH
1755	1202	52535000	9000012211	9/30/2014	9.00	7/28/2014	7/28/2014	0.50	64.50	580.50	ARBYS 1128
1756	1202	52535000	9000013548	12/31/2014	9.00	10/13/2014	10/13/2014	0.50	79.50	715.50	SBARRO 421
1757	1202	52534000	9000010586	6/30/2014	8.99	5/6/2014	5/6/2014	0.50	55.50	498.95	MARATHON PETRO066589
1758	1202	52535000	9000010958	6/30/2014	8.99	6/5/2014	6/5/2014	0.50	25.50	229.25	FAZOLI'S #1740
1759	1201	52535000	9000011920	8/31/2014	8.99	8/18/2014	8/18/2014	0.50	13.50	121.37	WAL-MART #4607
1760	1202	52535000	9000013263	11/30/2014	8.99	10/24/2014	10/24/2014	0.50	37.50	337.13	WENDY'S #4
1761	1202	52535000	9000013792	12/31/2014	8.99	10/27/2014	10/27/2014	0.50	65.50	588.85	PILOT 00003533
1762	1202	52535000	9000014160	12/31/2014	8.99	11/24/2014	11/24/2014	0.50	37.50	337.13	LITTLE CAESARS 04
1763	1202	52535000	9000016170	4/30/2015	8.99	3/26/2015	3/26/2015	0.50	35.50	319.15	PENN STATION NB
1764	1202	52535000	9000013676	12/31/2014	8.98	9/26/2014	9/26/2014	0.50	96.50	866.57	RITE AID STORE 3347
1765	1202	52535000	9000013898	12/31/2014	8.98	11/12/2014	11/12/2014	0.50	49.50	444.51	WENDY'S #4
1766	1202	52535000	9000012911	10/31/2014	8.97	10/3/2014	10/3/2014	0.50	28.50	255.65	MARATHON PETRO066589
1767	1202	52535000	9000011610	8/31/2014	8.96	7/9/2014	7/9/2014	0.50	53.50	479.36	KFC J718103 48602734
1768	1202	52535000	9000011600	8/31/2014	8.96	6/30/2014	6/30/2014	0.50	62.50	560.00	CHIPOTLE 0499
1769	1202	52535000	9000011638	8/31/2014	8.96	7/18/2014	7/18/2014	0.50	44.50	398.72	CHIPOTLE 0499
1770	1202	52535000	9000012008	9/30/2014	8.96	8/8/2014	8/8/2014	0.50	53.50	479.36	SAWYERS DOWNTOWN
1771	1202	52535000	9000013961	12/31/2014	8.90	11/20/2014	11/20/2014	0.50	41.50	369.35	QDOBA MEXICAN GRILL-2080
1772	1202	52535000	9000010701	6/30/2014	8.89	5/22/2014	5/22/2014	0.50	39.50	351.16	ARBYS 7546
1773	1202	52535000	9000011374	7/31/2014	8.89	7/9/2014	7/9/2014	0.50	22.50	200.03	BURGER KING #1923
1774	1202	52535000	9000013938	12/31/2014	8.89	11/17/2014	11/17/2014	0.50	44.50	395.61	BURGER KING #1007
1775	1202	52535000	9000013307	11/30/2014	8.88	11/7/2014	11/7/2014	0.50	23.50	208.68	WENDY'S #4
1776	1202	52535000	9000013873	12/31/2014	8.88	11/10/2014	11/10/2014	0.50	51.50	457.32	MANCINO PIZZA AND GRINDER
1777	1202	52535000	9000012297	9/30/2014	8.87	8/11/2014	8/11/2014	0.50	50.50	447.94	PANERA BREAD #825
1778	1202	52535000	9000011592	8/31/2014	8.86	6/25/2014	6/25/2014	0.50	67.50	598.05	SCHLOTZSKY'S 1814
1779	1201	52534000	9000014784	1/31/2015	8.84	1/5/2015	1/5/2015	0.50	26.50	234.26	UPS 1ZRA79100290923440
1780	1201	52534000	9000014785	1/31/2015	8.84	1/5/2015	1/5/2015	0.50	26.50	234.26	UPS 1ZRA79100293780438
1781	1201	52534000	9000014786	1/31/2015	8.84	1/5/2015	1/5/2015	0.50	26.50	234.26	UPS 1ZRA79100296820997
1782	1202	52534000	9000014790	1/31/2015	8.84	1/12/2015	1/12/2015	0.50	19.50	172.38	UPS 1ZRA79100296620337
1783	1201	52534000	9000015672	3/31/2015	8.84	3/2/2015	3/2/2015	0.50	29.50	260.78	UPS 1ZRA79100292462122
1784	1201	52535000	9000014292	12/31/2014	8.82	12/12/2014	12/12/2014	0.50	19.50	171.99	POPEYES LOUISIANA
1785	1202	52534000	9000012428	9/30/2014	8.81	8/27/2014	8/27/2014	0.50	34.50	303.95	SHELL OIL 51646000110
1786	1202	52535000	9000010623	6/30/2014	8.80	5/13/2014	5/13/2014	0.50	48.50	426.80	MCDONALDS F2918
1787	1202	52535000	9000010926	6/30/2014	8.80	5/22/2014	5/22/2014	0.50	39.50	347.60	CHIPOTLE 0572
1788	1202	52535000	9000011717	8/31/2014	8.80	6/9/2014	6/9/2014	0.50	83.50	734.80	CHIPOTLE 0572
1789	1202	52535000	9000012229	9/30/2014	8.80	7/31/2014	7/31/2014	0.50	61.50	541.20	CHICK-FIL-A #02206
1790	1202	52535000	9000012332	9/30/2014	8.80	8/15/2014	8/15/2014	0.50	46.50	409.20	CHICK-FIL-A #02767
1791	1201	52535000	9000013204	11/30/2014	8.80	9/30/2014	9/30/2014	0.50	61.50	541.20	CHIPOTLE 0572
1792	1201	52535000	9000013241	11/30/2014	8.80	10/20/2014	10/20/2014	0.50	41.50	365.20	CHIPOTLE 0572
1793	1202	52535000	9000014721	1/31/2015	8.80	1/14/2015	1/14/2015	0.50	17.50	154.00	CHICK-FIL-A #02767
1794	1202	52535000	9000016104	4/30/2015	8.80	3/6/2015	3/6/2015	0.50	55.50	488.40	CHIPOTLE 0572
1795	1202	52535000	9000014617	1/31/2015	8.79	1/12/2015	1/12/2015	0.50	19.50	171.41	TACO BELL #29739
1796	1202	52535000	9000012524	9/30/2014	8.78	9/15/2014	9/15/2014	0.50	15.50	136.09	ZAXBY'S #31302
1797	1202	52535000	9000012533	9/30/2014	8.78	9/17/2014	9/17/2014	0.50	13.50	118.53	CAPTAIN D'S SEAFOOD-LE
1798	1202	52535000	9000013879	12/31/2014	8.78	11/10/2014	11/10/2014	0.50	51.50	452.17	ARBYS 1092
1799	1202	52535000	9000015655	3/31/2015	8.78	2/26/2015	2/26/2015	0.50	33.50	294.13	FIREHOUSE SUBS #11
1800	1202	52535000	9000015678	3/31/2015	8.78	3/2/2015	3/2/2015	0.50	29.50	259.01	FIREHOUSE SUBS #11
1801	1202	52535000	9000015734	3/31/2015	8.78	3/9/2015	3/9/2015	0.50	22.50	197.55	FIREHOUSE SUBS #11
1802	1202	52535000	9000016460	4/30/2015	8.78	4/23/2015	4/23/2015	0.50	7.50	65.85	FIREHOUSE SUBS #11
1803	1202	52535000	9000013935	12/31/2014	8.77	11/17/2014	11/17/2014	0.50	44.50	390.27	FAZOLI'S #1605
1804	1202	52535000	9000015565	3/31/2015	8.77	3/2/2015	3/2/2015	0.50	29.50	258.72	HARDEE'S LEXINGTON 3 #39
1805	1202	52535000	9000010939	6/30/2014	8.75	5/29/2014	5/29/2014	0.50	32.50	284.38	CHIPOTLE 0572
1806	1202	52535000	9000012212	9/30/2014	8.75	7/28/2014	7/28/2014	0.50	64.50	564.38	DAIRY QUEEN #13066
1807	1202	52535000	9000012242	9/30/2014	8.75	8/4/2014	8/4/2014	0.50	57.50	503.13	WHITE CASTLE 060021
1808	1202	52535000	9000011358	7/31/2014	8.72	7/3/2014	7/3/2014	0.50	28.50	248.52	GOLDEN CORRAL 2443
1809	1201	52535000	9000010883	6/30/2014	8.71	4/29/2014	4/29/2014	0.50	62.50	544.38	HARDEE'S 1501103
1810	1201	52535000	9000014521	1/31/2015	8.71	12/9/2014	12/9/2014	0.50	53.50	465.99	HARDEE'S 1501103
1811	1202	52535000	9000012255	9/30/2014	8.69	8/6/2014	8/6/2014	0.50	55.50	482.30	BIG-BOY-HARRODSBURG #0148
1812	1202	52535000	9000015543	3/31/2015	8.69	2/23/2015	2/23/2015	0.50	36.50	317.19	WAFFLE HOUSE 0107
1813	1202	52534000	9000015631	3/31/2015	8.69	2/23/2015	2/23/2015	0.50	36.50	317.19	SHELL OIL 51646000029
1814	1202	52535000	9000016300	4/30/2015	8.69	3/30/2015	3/30/2015	0.50	31.50	273.74	CHIPOTLE 0572
1815	1202	52534000	9000015128	2/28/2015	8.68	2/9/2015	2/9/2015	0.50	19.50	169.26	UPS 1ZRA79100298710209
1816	1201	52534000	9000015151	2/28/2015	8.68	2/16/2015	2/16/2015	0.50	12.50	108.50	UPS 1ZRA79100291170912
1817	1202	52535000	9000012010	9/30/2014	8.67	8/11/2014	8/11/2014	0.50	50.50	437.84	MARATHON PETRO066589
1818	1202	52535000	9000012499	9/30/2014	8.67	9/10/2014	9/10/2014	0.50	20.50	177.74	DAIRY QUEEN #10597
1819	1202	52535000	9000014604	1/31/2015	8.67	1/9/2015	1/9/2015	0.50	22.50	195.08	WENDY'S #13
1820	1202	52535000	9000015679	3/31/2015	8.67	3/2/2015	3/2/2015	0.50	29.50	255.77	WENDY'S #13
1821	1201	52535000	9000013380	11/30/2014	8.66	11/17/2014	11/17/2014	0.50	13.50	116.91	CHICK-FIL-A #03208
1822	1201	52534000	9000013877	12/31/2014	8.66	11/10/2014	11/10/2014	0.50	51.50	445.99	UPS 1ZRA79100297782232
1823	1202	52535000	9000014614	1/31/2015	8.66	1/12/2015	1/12/2015	0.50	19.50	168.87	CHICK-FIL-A #01591
1824	1202	52535000	9000013791	12/31/2014	8.65	10/27/2014	10/27/2014	0.50	65.50	566.58	MCDONALD'S F28436
1825	1202	52535000	9000015455	3/31/2015	8.59	2/25/2015	2/25/2015	0.50	34.50	296.36	MCDONALD'S F6111

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1826	1202	52535000	9000011726	8/31/2014	8.58	6/20/2014	6/20/2014	0.50	72.50	622.05	DAIRY QUEEN #13066
1827	1201	52535000	9000011322	7/31/2014	8.56	6/25/2014	6/25/2014	0.50	36.50	312.44	ZAXBY'S #31303
1828	1201	52535000	9000014986	2/28/2015	8.56	1/19/2015	1/19/2015	0.50	40.50	346.68	STEAK-N-SHAKE#0336 Q99
1829	1201	52534000	9000015745	3/31/2015	8.55	3/9/2015	3/9/2015	0.50	22.50	192.38	UPS 1ZRA79100297063509
1830	1202	52534000	9000015904	3/31/2015	8.55	3/23/2015	3/23/2015	0.50	8.50	72.68	UPS 1ZRA79100295537822
1831	1202	52535000	9000011299	7/31/2014	8.51	6/16/2014	6/16/2014	0.50	45.50	387.21	GOLDEN CORRAL 2443
1832	1202	52535000	9000012275	9/30/2014	8.48	8/8/2014	8/8/2014	0.50	53.50	453.68	SQ TAQUERIA"LATAQUISALSA
1833	1201	52535000	9000012363	9/30/2014	8.48	8/20/2014	8/20/2014	0.50	41.50	351.92	GALT H - THELMA'S DELI
1834	1201	52535000	9000012391	9/30/2014	8.48	8/22/2014	8/22/2014	0.50	39.50	334.96	GALT H - THELMA'S DELI
1835	1202	52535000	9000013255	11/30/2014	8.48	10/23/2014	10/23/2014	0.50	38.50	326.48	LITTLE CAESARS 15
1836	1202	52535000	9000015668	3/31/2015	8.48	2/27/2015	2/27/2015	0.50	32.50	275.60	PAPA MURPHY'S KY017
1837	1202	52535000	9000011833	8/31/2014	8.47	8/13/2014	8/13/2014	0.50	18.50	156.70	DARLIN JEANS APPLE COBBLE
1838	1202	52534000	9000012406	9/30/2014	8.47	8/25/2014	8/25/2014	0.50	36.50	309.16	TRACTOR SUPPLY #1212
1839	1202	52535000	9000012283	9/30/2014	8.47	8/8/2014	8/8/2014	0.50	53.50	453.15	LITTLE CAESARS 1958 1958
1840	1202	52535000	9000014311	12/31/2014	8.47	12/15/2014	12/15/2014	0.50	16.50	139.76	ARBYS/LEXARB1 INC
1841	1202	52535000	9000015086	2/28/2015	8.47	1/19/2015	1/19/2015	0.50	40.50	343.04	ARBYS 1092
1842	1202	52535000	9000015499	3/31/2015	8.47	1/12/2015	1/12/2015	0.50	78.50	664.90	CAPTAIN D'S SEAFOOD LE
1843	1202	52535000	9000016050	4/30/2015	8.47	3/25/2015	3/25/2015	0.50	36.50	309.16	NEWK'S - RICHMOND
1844	1202	52535000	9000016377	4/30/2015	8.47	4/13/2015	4/13/2015	0.50	17.50	148.23	ZAXBY'S #31302
1845	1202	52535000	9000010252	5/31/2014	8.46	4/28/2014	4/28/2014	0.50	33.50	283.41	FAZOLI'S #1601
1846	1202	52535000	9000012194	9/30/2014	8.46	7/25/2014	7/25/2014	0.50	67.50	571.05	FIVE GUYS-KY # 042
1847	1202	52535000	9000012978	10/31/2014	8.46	8/15/2014	8/15/2014	0.50	77.50	655.65	LJS 31838
1848	1202	52535000	9000015509	3/31/2015	8.46	2/3/2015	2/3/2015	0.50	56.50	477.99	BURGER KING #17304
1849	1202	52535000	9000016137	4/30/2015	8.46	3/23/2015	3/23/2015	0.50	38.50	325.71	HARDEE'S LEXINGTON 32
1850	1202	52535000	9000013886	12/31/2014	8.44	11/11/2014	11/11/2014	0.50	50.50	426.22	SPEEDWAY 09593 LEX
1851	1202	52535000	9000013764	12/31/2014	8.43	10/20/2014	10/20/2014	0.50	72.50	611.18	KFC J718266 48602809
1852	1202	52535000	9000012530	9/30/2014	8.41	9/15/2014	9/15/2014	0.50	15.50	130.36	MCDONALD'S F21832
1853	1202	52535000	9000012703	10/31/2014	8.41	8/6/2014	8/6/2014	0.50	86.50	727.47	LITTLE CAESARS 1549 0001
1854	1201	52535000	9000013597	12/31/2014	8.41	11/21/2014	11/21/2014	0.50	40.50	340.61	DAVE & BUSTERS #20
1855	1201	52535000	9000013598	12/31/2014	8.41	11/21/2014	11/21/2014	0.50	40.50	340.61	DAVE & BUSTERS #20
1856	1201	52534000	9000010512	5/31/2014	8.40	5/20/2014	5/20/2014	0.50	11.50	96.60	UPS 1ZRA79100298449430
1857	1202	52534000	9000010513	5/31/2014	8.40	5/20/2014	5/20/2014	0.50	11.50	96.60	UPS 1ZRA79100294162461
1858	1201	52534000	9000010934	6/30/2014	8.40	5/26/2014	5/26/2014	0.50	35.50	298.20	UPS 1ZRA79100294917619
1859	1202	52534000	9000011513	7/31/2014	8.40	6/30/2014	6/30/2014	0.50	31.50	264.60	UPS 1ZRA79100294297790
1860	1202	52534000	9000011548	7/31/2014	8.40	7/21/2014	7/21/2014	0.50	10.50	88.20	UPS 1ZRA79100293002528
1861	1201	52534000	9000011876	8/31/2014	8.40	8/4/2014	8/4/2014	0.50	27.50	231.00	UPS 1ZRA79100290588027
1862	1201	52535000	9000011898	8/31/2014	8.40	8/7/2014	8/7/2014	0.50	24.50	205.80	KFC D916002 02800027
1863	1201	52534000	9000015987	4/30/2015	8.39	2/26/2015	2/26/2015	0.50	63.50	532.77	DC TAXI G573
1864	1202	52535000	9000011734	8/31/2014	8.37	7/7/2014	7/7/2014	0.50	55.50	464.54	ARBYS/LEXARB3
1865	1202	52535000	9000015342	3/31/2015	8.37	1/28/2015	1/28/2015	0.50	62.50	523.13	MCDONALD'S F6111
1866	1202	52535000	9000012420	9/30/2014	8.36	8/27/2014	8/27/2014	0.50	34.50	288.42	KFC K330001 58700022
1867	1201	52534000	9000012891	10/31/2014	8.36	9/29/2014	9/29/2014	0.50	32.50	271.70	UPS 1ZRA79100296382149
1868	1202	52534000	9000012916	10/31/2014	8.36	10/6/2014	10/6/2014	0.50	25.50	213.18	UPS 1ZRA79100293038348
1869	1201	52534000	9000012917	10/31/2014	8.36	10/6/2014	10/6/2014	0.50	25.50	213.18	UPS 1ZRA79100294757499
1870	1201	52534000	9000013144	10/31/2014	8.36	10/20/2014	10/20/2014	0.50	11.50	96.14	UPS 1ZRA79100294528245
1871	1201	52534000	9000013145	10/31/2014	8.36	10/20/2014	10/20/2014	0.50	11.50	96.14	UPS 1ZRA79100291153735
1872	1201	52534000	9000013363	11/30/2014	8.36	11/3/2014	11/3/2014	0.50	27.50	229.90	UPS 1ZRA79100292172892
1873	1202	52535000	9000013928	12/31/2014	8.36	11/17/2014	11/17/2014	0.50	44.50	372.02	RALLY'S # 9457
1874	1202	52535000	9000015453	3/31/2015	8.36	2/24/2015	2/24/2015	0.50	35.50	296.78	DAIRY QUEEN #13066
1875	1202	52535000	9000015508	3/31/2015	8.36	2/2/2015	2/2/2015	0.50	57.50	480.70	DAIRY QUEEN #13388
1876	1202	52535000	9000012228	9/30/2014	8.35	7/31/2014	7/31/2014	0.50	61.50	513.53	CAPTAIN D'S SEAFOOD-LE
1877	1202	52535000	9000015338	3/31/2015	8.35	1/26/2015	1/26/2015	0.50	64.50	538.58	WENDY'S #4
1878	1202	52535000	9000011753	8/31/2014	8.33	7/22/2014	7/22/2014	0.50	40.50	337.37	MCDONALD'S F7550
1879	1202	52534000	9000014401	12/31/2014	8.32	11/24/2014	11/24/2014	0.50	37.50	312.00	UPS 1ZRA79100297644613
1880	1201	52534000	9000014370	12/31/2014	8.32	12/29/2014	12/29/2014	0.50	2.50	20.80	UPS 1ZRA79100292798261
1881	1202	52535000	9000011125	7/31/2014	8.31	6/26/2014	6/26/2014	0.50	35.50	295.01	SPEEDWAY 09512 LEX - 093984
1882	1201	52535000	9000013209	11/30/2014	8.29	10/9/2014	10/9/2014	0.50	52.50	435.23	CHIPOTLE 0572
1883	1201	52535000	9000013277	11/30/2014	8.28	10/28/2014	10/28/2014	0.50	33.50	277.38	CHIPOTLE 0572
1884	1202	52535000	9000013731	12/31/2014	8.27	10/13/2014	10/13/2014	0.50	79.50	657.47	CHIPOTLE 0499
1885	1202	52535000	9000014613	1/31/2015	8.27	1/12/2015	1/12/2015	0.50	19.50	161.27	QDOBA MEXICAN GRILL-2294
1886	1202	52535000	9000015343	3/31/2015	8.27	1/28/2015	1/28/2015	0.50	62.50	516.88	CHIPOTLE 0572
1887	1201	52535000	9000015369	3/31/2015	8.27	2/4/2015	2/4/2015	0.50	55.50	458.99	QDOBA MEXICAN GRILL-2080
1888	1202	52535000	9000015579	3/31/2015	8.27	3/12/2015	3/12/2015	0.50	19.50	161.27	BURGER KING #8249
1889	1202	52535000	9000011381	7/31/2014	8.25	7/9/2014	7/9/2014	0.50	22.50	185.63	HARDEE'S LEXINGTON 32
1890	1201	52535000	9000013467	11/30/2014	8.25	11/12/2014	11/12/2014	0.50	18.50	152.63	PANERA BREAD #01176
1891	1202	52535000	9000015441	3/31/2015	8.25	2/23/2015	2/23/2015	0.50	36.50	301.13	WENDY'S #17
1892	1202	52535000	9000015505	3/31/2015	8.25	1/28/2015	1/28/2015	0.50	62.50	515.63	HARDEE'S LEXINGTON 4 #38
1893	1201	52534000	9000015352	3/31/2015	8.23	1/29/2015	1/29/2015	0.50	61.50	506.15	SPEEDWAY 09332 LEX
1894	1202	52535000	9000012399	9/30/2014	8.22	8/22/2014	8/22/2014	0.50	39.50	324.69	GALT H - THELMA'S DELI
1895	1202	52535000	9000010384	5/31/2014	8.21	4/21/2014	4/21/2014	0.50	40.50	332.51	MCDONALDS F23458
1896	1201	52534000	9000014347	12/31/2014	8.21	12/22/2014	12/22/2014	0.50	9.50	78.00	UPS 1ZRA79100296592038
1897	1202	52534000	9000014348	12/31/2014	8.21	12/22/2014	12/22/2014	0.50	9.50	78.00	UPS 1ZRA79100298540796
1898	1202	52535000	9000010374	5/31/2014	8.19	4/11/2014	4/11/2014	0.50	50.50	413.60	GOLDEN CORRAL 2443

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1899	1202	52535000	9000010731	6/30/2014	8.19	5/27/2014	5/27/2014	0.50	34.50	282.56	LITTLE CAESARS 1549 0001
1900	1202	52535000	9000010770	6/30/2014	8.19	6/3/2014	6/3/2014	0.50	27.50	225.23	LITTLE CAESARS 1549 0001
1901	1202	52535000	9000010597	6/30/2014	8.18	5/8/2014	5/8/2014	0.50	53.50	437.63	WENDY'S #1472
1902	1202	52535000	9000011992	9/30/2014	8.16	8/5/2014	8/5/2014	0.50	56.50	461.04	MARATHON PETRO066589
1903	1202	52534000	9000012273	9/30/2014	8.16	8/7/2014	8/7/2014	0.50	54.50	444.72	ADVANCE AUTO PARTS #5383
1904	1202	52535000	9000011731	8/31/2014	8.15	7/1/2014	7/1/2014	0.50	61.50	501.23	CULVER'S OF LEXING
1905	1202	52535000	9000013861	12/31/2014	8.15	11/7/2014	11/7/2014	0.50	54.50	444.18	CHICK-FIL-A #02206
1906	1202	52535000	9000013876	12/31/2014	8.15	11/10/2014	11/10/2014	0.50	51.50	419.73	CHICK-FIL-A #01437
1907	1202	52535000	9000015163	2/28/2015	8.15	2/20/2015	2/20/2015	0.50	8.50	69.28	NEWK'S - RICHMOND
1908	1202	52535000	9000015911	3/31/2015	8.15	3/25/2015	3/25/2015	0.50	6.50	52.98	NEWK'S - RICHMOND
1909	1202	52535000	9000015917	3/31/2015	8.15	3/27/2015	3/27/2015	0.50	4.50	36.68	NEWK'S - RICHMOND
1910	1201	52535000	9000015986	4/30/2015	8.15	2/26/2015	2/26/2015	0.50	63.50	517.53	LOVES TRAVEL S00004143
1911	1202	52535000	9000013029	10/31/2014	8.14	10/8/2014	10/8/2014	0.50	23.50	191.29	WW PB&J
1912	1202	52535000	9000013231	11/30/2014	8.13	10/16/2014	10/16/2014	0.50	45.50	369.92	MCDONALD'S F23826
1913	1201	52535000	9000010871	6/30/2014	8.12	6/9/2014	6/9/2014	0.50	21.50	174.58	GOOD2GOII
1914	1202	52535000	9000011760	8/31/2014	8.05	7/24/2014	7/24/2014	0.50	38.50	309.93	MCDONALD'S F14957
1915	1202	52535000	9000016259	4/30/2015	8.05	4/9/2015	4/9/2015	0.50	21.50	173.08	LOVES TRAVEL S00052910
1916	1201	52535000	9000013539	12/31/2014	8.03	10/9/2014	10/9/2014	0.50	83.50	670.51	LEE'S FAMOUS RECIPE
1917	1202	52535000	9000015805	3/31/2015	8.03	3/16/2015	3/16/2015	0.50	15.50	124.47	PANERA BREAD #01176
1918	1202	52535000	9000016409	4/30/2015	8.03	4/16/2015	4/16/2015	0.50	14.50	116.44	WENDY'S #13
1919	1202	52535000	9000015554	3/31/2015	8.02	2/25/2015	2/25/2015	0.50	34.50	276.69	COLUMBIAS STEAKHOUSE
1920	1201	52534000	9000013437	11/30/2014	8.01	11/5/2014	11/5/2014	0.50	25.50	204.26	LUKOIL 57716
1921	1202	52534000	9000011294	7/31/2014	8.00	6/13/2014	6/13/2014	0.50	48.50	388.00	GOO GOO EXPRESS WA
1922	1202	52534000	9000011476	7/31/2014	8.00	7/22/2014	7/22/2014	0.50	9.50	76.00	CHATCONVCENTER
1923	1201	52534000	9000011694	8/31/2014	8.00	7/22/2014	7/22/2014	0.50	40.50	324.00	CHATCONVCENTER
1924	1202	52535000	9000014506	1/31/2015	8.00	12/29/2014	12/29/2014	0.50	33.50	268.00	RJS CYCLES & DELI
1925	1202	52534000	9000015495	3/31/2015	8.00	3/5/2015	3/5/2015	0.50	26.50	212.00	LEXINGTON CNTR BOX OFFICE
1926	1202	52534000	9000015692	3/31/2015	8.00	3/4/2015	3/4/2015	0.50	27.50	220.00	LEXINGTON CTR BOX OFFICE
1927	1202	52534000	9000015701	3/31/2015	8.00	3/5/2015	3/5/2015	0.50	26.50	212.00	LEXINGTON CNTR BOX OFFICE
1928	1201	52534000	9000016003	4/30/2015	8.00	3/5/2015	3/5/2015	0.50	56.50	452.00	LEXINGTON CNTR BOX OFFICE
1929	1202	52534000	9000010396	5/31/2014	7.98	4/28/2014	4/28/2014	0.50	33.50	267.33	THORNTONS #0038 Q35
1930	1202	52535000	9000011503	7/31/2014	7.98	6/9/2014	6/9/2014	0.50	52.50	418.95	BURGER KING #17304
1931	1201	52535000	9000014084	12/31/2014	7.98	12/4/2014	12/4/2014	0.50	27.50	219.45	MOE'S 193
1932	1201	52535000	9000014094	12/31/2014	7.98	12/5/2014	12/5/2014	0.50	26.50	211.47	MOE'S 193
1933	1201	52535000	9000013496	11/30/2014	7.95	11/17/2014	11/17/2014	0.50	13.50	107.33	WENDYS BEAVER DAM
1934	1202	52535000	9000013304	11/30/2014	7.94	11/6/2014	11/6/2014	0.50	24.50	194.53	GOLD STAR CHILI HAMBURG
1935	1202	52535000	9000015540	3/31/2015	7.94	2/23/2015	2/23/2015	0.50	36.50	289.81	CITY BARBEQUE LEXINGTON
1936	1202	52535000	9000015556	3/31/2015	7.94	2/26/2015	2/26/2015	0.50	33.50	265.99	KFC J718104 48602718
1937	1202	52535000	9000010391	5/31/2014	7.93	4/24/2014	4/24/2014	0.50	37.50	297.38	WHITNEY FOODS LLC
1938	1202	52535000	9000014673	1/31/2015	7.93	1/7/2015	1/7/2015	0.50	24.50	194.29	HARDEE'S LEXINGTON 32
1939	1202	52535000	9000010766	6/30/2014	7.84	6/2/2014	6/2/2014	0.50	28.50	223.44	MCDONALDS F2918
1940	1202	52534000	9000013809	12/31/2014	7.84	10/30/2014	10/30/2014	0.50	62.50	490.00	SPEEDWAY 09593 LEX
1941	1202	52535000	9000012314	9/30/2014	7.83	8/14/2014	8/14/2014	0.50	47.50	371.93	WENDY'S #12
1942	1202	52535000	9000013533	12/31/2014	7.83	10/1/2014	10/1/2014	0.50	91.50	716.45	BURGER KING #17304
1943	1202	52535000	9000014261	12/31/2014	7.83	12/10/2014	12/10/2014	0.50	21.50	168.35	HARDEE'S LEXINGTON 3 #39
1944	1202	52535000	9000013793	12/31/2014	7.82	10/27/2014	10/27/2014	0.50	65.50	512.21	JIMMY JOHNS - 1899
1945	1202	52535000	9000015269	3/31/2015	7.80	2/12/2015	2/12/2015	0.50	47.50	370.50	WENDY'S #2
1946	1202	52535000	9000012098	9/30/2014	7.78	8/22/2014	8/22/2014	0.50	39.50	307.31	CHICK FIL A AT12263406
1947	1201	52535000	9000011635	8/31/2014	7.75	7/18/2014	7/18/2014	0.50	44.50	344.88	MRS FIELDS COOKIES
1948	1201	52535000	9000011636	8/31/2014	7.75	7/18/2014	7/18/2014	0.50	44.50	344.88	MRS FIELDS COOKIES
1949	1202	52535000	9000012507	9/30/2014	7.74	9/11/2014	9/11/2014	0.50	19.50	150.93	BIG-BOY-HARRODSBURG #0148
1950	1201	52535000	9000012597	9/30/2014	7.74	9/10/2014	9/10/2014	0.50	20.50	158.67	POTBELLY 007
1951	1202	52535000	9000013715	12/31/2014	7.73	10/6/2014	10/6/2014	0.50	86.50	668.65	RASING CANES' 2
1952	1202	52535000	9000013767	12/31/2014	7.73	10/20/2014	10/20/2014	0.50	72.50	560.43	CHICK-FIL-A #02206
1953	1202	52535000	9000013906	12/31/2014	7.73	11/13/2014	11/13/2014	0.50	48.50	374.91	MCDONALD'S F6111
1954	1202	52535000	9000012465	9/30/2014	7.72	9/5/2014	9/5/2014	0.50	25.50	196.86	QDOBA MEXICAN GRILL 2842
1955	1202	52535000	9000014517	1/31/2015	7.72	1/5/2015	1/5/2015	0.50	26.50	204.58	WENDY'S #4
1956	1201	52535000	9000012607	9/30/2014	7.70	9/11/2014	9/11/2014	0.50	19.50	150.15	HOTEL GEORGE
1957	1202	52535000	9000011376	7/31/2014	7.69	7/9/2014	7/9/2014	0.50	22.50	173.03	MCDONALDS F4819
1958	1202	52535000	9000012373	9/30/2014	7.69	8/20/2014	8/20/2014	0.50	41.50	319.14	GALT H - THELMA'S DELI
1959	1202	52535000	9000015388	3/31/2015	7.67	2/11/2015	2/11/2015	0.50	48.50	372.00	MCDONALDS F36629
1960	1201	52535000	9000015413	3/31/2015	7.67	2/17/2015	2/17/2015	0.50	42.50	325.98	MCDONALDS F36629
1961	1202	52535000	9000015504	3/31/2015	7.67	1/26/2015	1/26/2015	0.50	64.50	494.72	MCDONALDS F36629
1962	1202	52535000	9000012423	9/30/2014	7.63	8/27/2014	8/27/2014	0.50	34.50	263.24	CHIPOTLE 0572
1963	1201	52535000	9000013235	11/30/2014	7.63	10/17/2014	10/17/2014	0.50	44.50	339.54	CHIPOTLE 0572
1964	1202	52535000	9000013805	12/31/2014	7.63	10/29/2014	10/29/2014	0.50	63.50	484.51	CHIPOTLE 0572
1965	1202	52535000	9000014154	12/31/2014	7.63	11/24/2014	11/24/2014	0.50	37.50	286.13	CHIPOTLE 0572
1966	1202	52535000	9000010102	5/31/2014	7.62	3/27/2014	3/27/2014	0.50	65.50	499.11	WENDYS BEAVER DAM
1967	1202	52535000	9000012441	9/30/2014	7.62	8/29/2014	8/29/2014	0.50	32.50	247.65	WENDY'S 822
1968	1202	52535000	9000013853	12/31/2014	7.62	11/6/2014	11/6/2014	0.50	55.50	422.91	WENDY'S #5
1969	1202	52535000	9000011287	7/31/2014	7.61	6/10/2014	6/10/2014	0.50	51.50	391.92	LITTLE CAESARS 02
1970	1202	52535000	9000011472	7/31/2014	7.61	7/22/2014	7/22/2014	0.50	9.50	72.30	LITTLE CAESARS 02
1971	1202	52535000	9000015632	3/31/2015	7.61	2/23/2015	2/23/2015	0.50	36.50	277.77	TACO BELL #23279

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1972	1230	52535000	9000016402	4/30/2015	7.59	4/15/2015	4/15/2015	0.50	15.50	117.65	WENDYS FERDINAND
1973	1201	52535000	9000015484	3/31/2015	7.56	3/2/2015	3/2/2015	0.50	29.50	223.02	NATHAN S AS4 M10152361
1974	1202	52535000	9000010202	5/31/2014	7.55	4/21/2014	4/21/2014	0.50	40.50	305.78	MCDONALD'S F10878
1975	1202	52535000	9000011758	8/31/2014	7.54	7/23/2014	7/23/2014	0.50	39.50	297.83	STARBUCKS
1976	1202	52535000	9000014188	12/31/2014	7.53	11/26/2014	11/26/2014	0.50	35.50	267.32	MCDONALD'S F6111
1977	1201	52535000	9000011659	8/31/2014	7.50	7/24/2014	7/24/2014	0.50	38.50	288.75	WENDYS-ATHENS #1026
1978	1202	52535000	9000012514	9/30/2014	7.50	9/12/2014	9/12/2014	0.50	18.50	138.75	WHITNEY FOODS LLC
1979	1202	52535000	9000012092	9/30/2014	7.49	8/21/2014	8/21/2014	0.50	40.50	303.35	MARRIOTT 33751 LONG WHARF
1980	1202	52535000	9000013735	12/31/2014	7.47	10/13/2014	10/13/2014	0.50	79.50	593.87	LITTLE CAESARS 04
1981	1202	52535000	9000015440	3/31/2015	7.42	2/23/2015	2/23/2015	0.50	36.50	270.83	HARDEE'S LEXINGTON 32
1982	1202	52535000	9000010232	5/31/2014	7.41	4/24/2014	4/24/2014	0.50	37.50	277.88	ARBYS 1092 00010926
1983	1202	52534000	9000010602	6/30/2014	7.41	5/9/2014	5/9/2014	0.50	52.50	389.03	SHELL OIL 57426787909
1984	1202	52535000	9000010601	6/30/2014	7.41	5/8/2014	5/8/2014	0.50	53.50	396.44	THE ORIGINAL BROOKLYN PIZ
1985	1202	52535000	9000010708	6/30/2014	7.41	5/23/2014	5/23/2014	0.50	38.50	285.29	GOLD STAR CHILI HAMBURG
1986	1202	52535000	9000013205	11/30/2014	7.41	10/2/2014	10/2/2014	0.50	59.50	440.90	MANCINOS PIZZA & GRINDER
1987	1202	52535000	9000015562	3/31/2015	7.41	3/2/2015	3/2/2015	0.50	29.50	218.60	FAZOLI'S #1605
1988	1202	52535000	9000016093	4/30/2015	7.41	2/24/2015	2/24/2015	0.50	65.50	485.36	FAZOLI'S #1605
1989	1201	52535000	9000010505	5/31/2014	7.40	5/13/2014	5/13/2014	0.50	18.50	136.90	PENN STATION - FR
1990	1202	52535000	9000013186	11/30/2014	7.40	9/22/2014	9/22/2014	0.50	69.50	514.30	WENDY'S #4
1991	1202	52535000	9000013308	11/30/2014	7.40	11/10/2014	11/10/2014	0.50	20.50	151.70	BURGER KING #17304
1992	1202	52535000	9000013923	12/31/2014	7.36	11/14/2014	11/14/2014	0.50	47.50	349.60	CHICK-FIL-A #02206
1993	1230	52535000	9000010803	6/30/2014	7.31	5/15/2014	5/15/2014	0.50	46.50	339.92	BIG BOY - DREAM ST #200
1994	1202	52535000	9000015383	3/31/2015	7.31	2/9/2015	2/9/2015	0.50	50.50	369.16	MCDONALD'S F2045
1995	1202	52535000	9000015530	3/31/2015	7.30	2/23/2015	2/23/2015	0.50	36.50	266.45	DAIRY QUEEN #40636
1996	1202	52535000	9000013309	11/30/2014	7.29	11/10/2014	11/10/2014	0.50	20.50	149.45	ARBYS/LEXARB3
1997	1202	52535000	9000012456	9/30/2014	7.26	9/4/2014	9/4/2014	0.50	26.50	192.39	MCDONALD'S F10309
1998	1202	52535000	9000010864	6/30/2014	7.25	6/6/2014	6/6/2014	0.50	24.50	177.63	PILOT 00004473
1999	1202	52535000	9000015972	4/30/2015	7.24	3/30/2015	3/30/2015	0.50	31.50	228.06	LE BUS CAFE
2000	1202	52535000	9000011764	8/31/2014	7.21	7/24/2014	7/24/2014	0.50	38.50	277.59	MARRIOTT HOTELS /REST
2001	1202	52535000	9000014342	12/31/2014	7.20	12/22/2014	12/22/2014	0.50	9.50	68.40	SPEEDWAY 09397 LEX
2002	1202	52535000	9000011407	7/31/2014	7.19	7/11/2014	7/11/2014	0.50	20.50	147.40	ZAXBY'S #31302
2003	1201	52535000	9000011665	8/31/2014	7.17	7/24/2014	7/24/2014	0.50	38.50	276.05	WENDYS #307
2004	1202	52535000	9000010376	5/31/2014	7.15	4/14/2014	4/14/2014	0.50	47.50	339.63	MCDONALD'S F2045
2005	1202	52535000	9000014162	12/31/2014	7.15	11/24/2014	11/24/2014	0.50	37.50	268.13	MCDONALD'S F2045
2006	1202	52535000	9000013810	12/31/2014	7.10	10/30/2014	10/30/2014	0.50	62.50	443.75	CHIPOTLE 0572
2007	1202	52535000	9000016163	4/30/2015	7.10	3/25/2015	3/25/2015	0.50	36.50	259.15	MCDONALDS F36629
2008	1230	52535000	9000012543	9/30/2014	7.09	7/30/2014	7/30/2014	0.50	62.50	443.13	MCDONALD'S F33056
2009	1202	52535000	9000014356	12/31/2014	7.09	12/24/2014	12/24/2014	0.50	7.50	53.18	HARDEE'S LEXINGTON 32
2010	1202	52535000	9000013238	11/30/2014	7.08	10/17/2014	10/17/2014	0.50	44.50	315.06	WENDY'S #4
2011	1202	52535000	9000013968	12/31/2014	7.08	11/20/2014	11/20/2014	0.50	41.50	293.82	MCDONALD'S F11583
2012	1202	52535000	9000016097	4/30/2015	7.08	3/4/2015	3/4/2015	0.50	57.50	407.10	LONG JOHN SILVERS #9
2013	1201	52535000	9000010389	5/31/2014	7.05	4/23/2014	4/23/2014	0.50	38.50	271.43	CHIPOTLE 0572
2014	1201	52534000	9000010305	5/31/2014	7.05	5/1/2014	5/1/2014	0.50	30.50	215.03	DOUGHDADDYS FILL&GO
2015	1202	52535000	9000012251	9/30/2014	7.05	8/6/2014	8/6/2014	0.50	55.50	391.28	MCDONALD'S F21832
2016	1202	52535000	9000012997	10/31/2014	7.04	9/29/2014	9/29/2014	0.50	32.50	228.80	CHICK-FIL-A #02206
2017	1202	52534000	9000010841	6/30/2014	7.00	5/30/2014	5/30/2014	0.50	31.50	220.50	CHRIST CHURCH 1 LOTQ71
2018	1201	52534000	9000011242	7/31/2014	7.00	6/3/2014	6/3/2014	0.50	58.50	409.50	SHAMMYS CAR WASH
2019	1201	52534000	9000011260	7/31/2014	7.00	7/4/2014	7/4/2014	0.50	27.50	192.50	SHAMMYS CAR WASH
2020	1202	52534000	9000015407	3/31/2015	7.00	2/13/2015	2/13/2015	0.50	46.50	325.50	LEXINGTON FINANCIAL CT
2021	1202	52535000	9000012313	9/30/2014	6.99	8/13/2014	8/13/2014	0.50	48.50	339.02	QDOBA MEXICAN GRILL-2521
2022	1202	52535000	9000013047	10/31/2014	6.99	10/13/2014	10/13/2014	0.50	18.50	129.32	WENDY'S 822
2023	1202	52535000	9000014635	1/31/2015	6.99	1/15/2015	1/15/2015	0.50	16.50	115.34	NEWK'S - RICHMOND
2024	1202	52535000	9000012480	9/30/2014	6.97	9/8/2014	9/8/2014	0.50	22.50	156.83	MCDONALD'S F11074
2025	1202	52535000	9000010375	5/31/2014	6.96	4/14/2014	4/14/2014	0.50	47.50	330.60	WENDY'S #2
2026	1202	52535000	9000013128	10/31/2014	6.89	10/16/2014	10/16/2014	0.50	15.50	106.80	MARKET FRESH LEX
2027	1202	52535000	9000013697	12/31/2014	6.89	9/30/2014	9/30/2014	0.50	92.50	637.33	CHIPOTLE 0572
2028	1202	52535000	9000013807	12/31/2014	6.89	10/29/2014	10/29/2014	0.50	63.50	437.52	CHIPOTLE 0572
2029	1202	52535000	9000015727	3/31/2015	6.89	3/6/2015	3/6/2015	0.50	25.50	175.70	CHIPOTLE 0572
2030	1202	52535000	9000010103	5/31/2014	6.88	3/27/2014	3/27/2014	0.50	65.50	450.64	ARBY'S #1126
2031	1202	52535000	9000011745	8/31/2014	6.88	7/16/2014	7/16/2014	0.50	46.50	319.92	WENDY'S #2
2032	1201	52534000	9000011914	8/31/2014	6.88	8/15/2014	8/15/2014	0.50	16.50	113.52	LOVES TRAVEL S00052910
2033	1202	52535000	9000012854	10/31/2014	6.88	9/18/2014	9/18/2014	0.50	43.50	299.28	STEAK-N-SHAKE#0629 Q99
2034	1202	52535000	9000013769	12/31/2014	6.87	10/21/2014	10/21/2014	0.50	71.50	491.21	SHELL OIL 51646000060
2035	1202	52535000	9000015445	3/31/2015	6.87	2/23/2015	2/23/2015	0.50	36.50	250.76	HARDEE'S LEXINGTON 32
2036	1201	52535000	9000010336	5/31/2014	6.84	5/8/2014	5/8/2014	0.50	23.50	160.74	SUBWAY 00348359
2037	1202	52535000	9000013864	12/31/2014	6.84	11/7/2014	11/7/2014	0.50	54.50	372.78	CHIPOTLE 0572
2038	1202	52535000	9000011362	7/31/2014	6.77	7/4/2014	7/4/2014	0.50	27.50	186.18	WENDY'S #13
2039	1202	52535000	9000015534	3/31/2015	6.77	2/23/2015	2/23/2015	0.50	36.50	247.11	WENDY'S 810
2040	1202	52535000	9000013212	11/30/2014	6.76	10/10/2014	10/10/2014	0.50	51.50	348.14	WENDY'S #12
2041	1202	52535000	9000014181	12/31/2014	6.76	11/25/2014	11/25/2014	0.50	36.50	246.74	SONIC DRIVE IN #4301
2042	1202	52535000	9000011501	7/31/2014	6.72	6/9/2014	6/9/2014	0.50	52.50	352.80	MCDONALDS F23458
2043	1201	52535000	9000010098	5/31/2014	6.68	3/27/2014	3/27/2014	0.50	65.50	437.54	STARBUCKS #13975 FRANKFOR
2044	1202	52535000	9000010697	6/30/2014	6.67	5/22/2014	5/22/2014	0.50	39.50	263.47	ARBYS 1092

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
2045	1202	52535000	9000011989	9/30/2014	6.67	8/4/2014	8/4/2014	0.50	57.50	383.53	MARATHON PETRO066589
2046	1201	52534000	9000012606	9/30/2014	6.66	9/11/2014	9/11/2014	0.50	19.50	129.87	DC TAXI E651
2047	1201	52535000	9000015164	2/28/2015	6.66	2/20/2015	2/20/2015	0.50	8.50	56.61	WENDY'S #12
2048	1202	52535000	9000015544	3/31/2015	6.66	2/24/2015	2/24/2015	0.50	35.50	236.43	MCDONALD'S F36127
2049	1202	52535000	9000012498	9/30/2014	6.63	9/10/2014	9/10/2014	0.50	20.50	135.92	BURGER KING #17304
2050	1202	52535000	9000012515	9/30/2014	6.63	9/12/2014	9/12/2014	0.50	18.50	122.66	BURGER KING #8249
2051	1202	52535000	9000012702	10/31/2014	6.63	8/6/2014	8/6/2014	0.50	86.50	573.50	HO HO CHINESE EXPRESS
2052	1201	52535000	9000012689	9/30/2014	6.62	9/25/2014	9/25/2014	0.50	5.50	36.41	MCDONALD'S F35798
2053	1202	52535000	9000012505	9/30/2014	6.57	9/11/2014	9/11/2014	0.50	19.50	128.12	MCDONALD'S F5758
2054	1201	52535000	9000010966	6/30/2014	6.56	6/6/2014	6/6/2014	0.50	24.50	160.72	COUNTRYSIDE BAKERY
2055	1202	52535000	9000012435	9/30/2014	6.56	8/28/2014	8/28/2014	0.50	33.50	219.76	WENDY'S #9
2056	1202	52535000	9000014217	12/31/2014	6.55	12/5/2014	12/5/2014	0.50	26.50	173.58	MCDONALD'S F36127
2057	1201	52535000	9000011626	8/31/2014	6.50	7/16/2014	7/16/2014	0.50	46.50	302.25	MRS FIELDS COOKIES
2058	1202	52535000	9000013701	12/31/2014	6.50	10/1/2014	10/1/2014	0.50	91.50	594.75	MCDONALD'S F6111
2059	1201	52534000	9000011657	8/31/2014	6.46	7/24/2014	7/24/2014	0.50	38.50	248.71	MARRIOTT HOTELS /REST
2060	1202	52535000	9000013912	12/31/2014	6.46	11/14/2014	11/14/2014	0.50	47.50	306.85	WENDY'S #4
2061	1202	52535000	9000015539	3/31/2015	6.46	2/23/2015	2/23/2015	0.50	36.50	235.79	HARDEE'S LEXINGTON 3 #39
2062	1202	52535000	9000012007	9/30/2014	6.44	8/8/2014	8/8/2014	0.50	53.50	344.54	MARATHON PETRO066589
2063	1201	52535000	9000011629	8/31/2014	6.42	7/17/2014	7/17/2014	0.50	45.50	292.11	LONG JOHN SILVERS #9
2064	1202	52535000	9000015542	3/31/2015	6.41	2/23/2015	2/23/2015	0.50	36.50	233.97	MCDONALD'S F10309
2065	1201	52535000	9000015991	4/30/2015	6.41	2/27/2015	2/27/2015	0.50	62.50	400.63	CULVER'S OF CORYDO
2066	1202	52534000	9000012246	9/30/2014	6.36	8/5/2014	8/5/2014	0.50	56.50	359.34	SHELL OIL 57443286802
2067	1202	52535000	9000012388	9/30/2014	6.36	8/22/2014	8/22/2014	0.50	39.50	251.22	GALT H - THELMA'S DELI
2068	1230	52535000	9000012136	9/30/2014	6.35	9/3/2014	9/3/2014	0.50	27.50	174.63	SSC - OWENTON COOP
2069	1202	52535000	9000012458	9/30/2014	6.35	9/4/2014	9/4/2014	0.50	26.50	168.28	LITTLE CAESARS 04
2070	1230	52535000	9000015487	3/31/2015	6.35	3/2/2015	3/2/2015	0.50	29.50	187.33	MCDONALD'S F33056
2071	1202	52535000	9000012322	9/30/2014	6.34	8/14/2014	8/14/2014	0.50	47.50	301.15	CAPTAIN DS 20512559407
2072	1201	52535000	9000013244	11/30/2014	6.31	10/20/2014	10/20/2014	0.50	41.50	261.87	MCDONALD'S M6866
2073	1202	52535000	9000014793	1/31/2015	6.31	1/14/2015	1/14/2015	0.50	17.50	110.43	TACO BELL #22282
2074	1202	52535000	9000013913	12/31/2014	6.30	11/14/2014	11/14/2014	0.50	47.50	299.25	MCDONALDS F23458
2075	1201	52535000	9000014119	12/31/2014	6.29	12/8/2014	12/8/2014	0.50	23.50	147.82	TACO BELL #029030
2076	1202	52535000	9000011729	8/31/2014	6.25	6/30/2014	6/30/2014	0.50	62.50	390.63	RICHIE'S
2077	1202	52535000	9000013580	12/31/2014	6.25	11/14/2014	11/14/2014	0.50	47.50	296.88	CHIPOTLE 0572
2078	1202	52535000	9000012277	9/30/2014	6.24	8/8/2014	8/8/2014	0.50	53.50	333.84	MCDONALD'S F10309
2079	1202	52535000	9000012384	9/30/2014	6.20	8/22/2014	8/22/2014	0.50	39.50	244.90	MCDONALDS F36629
2080	1202	52535000	9000015507	3/31/2015	6.15	1/29/2015	1/29/2015	0.50	61.50	378.23	MCDONALD'S F6111
2081	1202	52535000	9000010383	5/31/2014	6.14	4/21/2014	4/21/2014	0.50	40.50	248.67	HARDEE'S LEXINGTON 32
2082	1202	52535000	9000010717	6/30/2014	6.14	5/26/2014	5/26/2014	0.50	35.50	217.97	HARDEE'S LEXINGTON 32
2083	1202	52535000	9000010738	6/30/2014	6.14	5/28/2014	5/28/2014	0.50	33.50	205.69	STEAK-N-SHAKE#0375 Q99
2084	1202	52535000	9000010831	6/30/2014	6.14	5/29/2014	5/29/2014	0.50	32.50	199.55	BURGER KING #17304
2085	1202	52535000	9000014194	12/31/2014	6.14	11/28/2014	11/28/2014	0.50	33.50	205.69	FAZOLI'S #1601
2086	1202	52535000	9000015293	3/31/2015	6.14	2/23/2015	2/23/2015	0.50	36.50	224.11	CHICK-FIL-A #01437
2087	1202	52535000	9000012513	9/30/2014	6.09	9/12/2014	9/12/2014	0.50	18.50	112.67	MCDONALDS F36629
2088	1202	52534000	9000011481	7/31/2014	6.00	7/23/2014	7/23/2014	0.50	8.50	51.00	CHATCONVCENTER
2089	1201	52534000	9000011684	8/31/2014	6.00	7/31/2014	7/31/2014	0.50	31.50	189.00	CLEAN SWEEP CAR WASH
2090	1201	52535000	9000011932	8/31/2014	6.00	8/25/2014	8/25/2014	0.50	6.50	39.00	FTKNOXSABER&QUILLBAR
2091	1201	52534000	9000013259	11/30/2014	6.00	10/23/2014	10/23/2014	0.50	38.50	231.00	CLEAN SWEEP CAR WASH
2092	1202	52534000	9000013703	12/31/2014	6.00	10/1/2014	10/1/2014	0.50	91.50	549.00	CLEAN SWEEP CAR WASH
2093	1202	52534000	9000015721	3/31/2015	6.00	3/5/2015	3/5/2015	0.50	26.50	159.00	LEXINGTON CNTR BOX OFFICE
2094	1201	52535000	9000010110	5/31/2014	5.91	3/31/2014	3/31/2014	0.50	61.50	363.47	WENDY'S #4
2095	1202	52535000	9000016221	4/30/2015	5.89	3/30/2015	3/30/2015	0.50	31.50	185.54	MCDONALDS F36629
2096	1202	52535000	9000015567	3/31/2015	5.83	3/2/2015	3/2/2015	0.50	29.50	171.99	MCDONALD'S F 35633
2097	1230	52535000	9000010808	6/30/2014	5.82	5/19/2014	5/19/2014	0.50	42.50	247.35	KFC D615002 43750025
2098	1202	52535000	9000014991	2/28/2015	5.82	1/30/2015	1/30/2015	0.50	29.50	171.69	BURGER KING #13921
2099	1202	52535000	9000012527	9/30/2014	5.81	9/15/2014	9/15/2014	0.50	15.50	90.06	DAIRY QUEEN #10597
2100	1201	52535000	9000014984	2/28/2015	5.81	1/16/2015	1/16/2015	0.50	43.50	252.74	MCDONALD'S F11583
2101	1202	52534000	9000014669	1/31/2015	5.80	1/6/2015	1/6/2015	0.50	25.50	147.90	SPEEDWAY 09651 LEX
2102	1201	52535000	9000013207	11/30/2014	5.78	10/7/2014	10/7/2014	0.50	54.50	315.01	CHIPOTLE 0572
2103	1202	52535000	9000011532	7/31/2014	5.71	7/10/2014	7/10/2014	0.50	21.50	122.77	WHITNEY FOODS LLC
2104	1202	52535000	9000013185	11/30/2014	5.71	9/18/2014	9/18/2014	0.50	73.50	419.69	HARDEE'S LEXINGTON 32
2105	1202	52535000	9000013698	12/31/2014	5.71	9/30/2014	9/30/2014	0.50	92.50	528.18	MCDONALD'S F11583
2106	1202	52535000	9000014742	1/31/2015	5.68	1/19/2015	1/19/2015	0.50	12.50	71.00	SHELL OIL 51646000219
2107	1202	52535000	9000013714	12/31/2014	5.67	10/6/2014	10/6/2014	0.50	86.50	490.46	MCDONALD'S F10309
2108	1201	52535000	9000013521	11/30/2014	5.66	11/24/2014	11/24/2014	0.50	6.50	36.79	OTG MANAGEMENT PHL LLC
2109	1202	52535000	9000010342	5/31/2014	5.61	5/12/2014	5/12/2014	0.50	19.50	109.40	MCDONALD'S F23826
2110	1201	52534000	9000013582	12/31/2014	5.61	11/17/2014	11/17/2014	0.50	44.50	249.65	ADVANCE AUTO PARTS #8085
2111	1230	52535000	9000015242	2/28/2015	5.61	2/23/2015	2/23/2015	0.50	5.50	30.86	FARMHOUSE GRILL
2112	1202	52535000	9000010395	5/31/2014	5.57	4/28/2014	4/28/2014	0.50	33.50	186.60	MCDONALDS F23458
2113	1202	52535000	9000015555	3/31/2015	5.57	2/25/2015	2/25/2015	0.50	34.50	192.17	MCDONALD'S F6111
2114	1201	52535000	9000012935	10/31/2014	5.52	9/23/2014	9/23/2014	0.50	38.50	212.52	E STARBUCKS 12201562
2115	1201	52535000	9000013436	11/30/2014	5.51	11/5/2014	11/5/2014	0.50	25.50	140.51	RED MANGO - PHILADELPHIA
2116	1202	52535000	9000014754	1/31/2015	5.49	1/21/2015	1/21/2015	0.50	10.50	57.65	MCDONALD'S F28436
2117	1201	52535000	9000010119	5/31/2014	5.42	4/3/2014	4/3/2014	0.50	58.50	317.07	PK 1 4 KIOSK

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
2118	1201	52535000	9000011855	8/31/2014	5.40	7/25/2014	7/25/2014	0.50	37.50	202.50	PILOT 00002311
2119	1230	52535000	9000011855	8/31/2014	5.39	7/25/2014	7/25/2014	0.50	37.50	202.13	PILOT 00002311
2120	1202	52535000	9000011855	8/31/2014	5.39	7/25/2014	7/25/2014	0.50	37.50	202.13	PILOT 00002311
2121	1201	52535000	9000011919	8/31/2014	5.37	8/18/2014	8/18/2014	0.50	13.50	72.50	MCDONALD'S F11583
2122	1202	52535000	9000011382	7/31/2014	5.30	7/9/2014	7/9/2014	0.50	22.50	119.25	KFC J718101 48602726
2123	1202	52535000	9000014508	1/31/2015	5.30	12/30/2014	12/30/2014	0.50	32.50	172.25	LITTLE CAESARS 04
2124	1201	52535000	9000010849	6/30/2014	5.29	6/3/2014	6/3/2014	0.50	27.50	145.48	LJS 31838
2125	1202	52535000	9000015529	3/31/2015	5.29	2/20/2015	2/20/2015	0.50	39.50	208.96	MCDONALD'S F36127
2126	1202	52535000	9000010170	5/31/2014	5.25	4/11/2014	4/11/2014	0.50	50.50	265.13	CROWNE PLAZA - QUENCH
2127	1201	52535000	9000010865	6/30/2014	5.25	6/6/2014	6/6/2014	0.50	24.50	128.63	MARKET FRESH
2128	1201	52535000	9000012587	9/30/2014	5.25	9/9/2014	9/9/2014	0.50	21.50	112.88	MARKET FRESH LEX
2129	1202	52535000	9000012832	10/31/2014	5.22	9/12/2014	9/12/2014	0.50	49.50	258.39	MCDONALD'S F3526
2130	1201	52535000	9000016070	4/30/2015	5.10	3/27/2015	3/27/2015	0.50	34.50	175.95	MCDONALD'S F35798
2131	1202	52535000	9000012367	9/30/2014	5.09	8/20/2014	8/20/2014	0.50	41.50	211.24	MCDONALD'S F21832
2132	1202	52535000	9000013261	11/30/2014	5.08	10/24/2014	10/24/2014	0.50	37.50	190.50	WHITNEY FOODS OF LAWRE
2133	1201	52535000	9000014263	12/31/2014	5.08	12/10/2014	12/10/2014	0.50	21.50	109.22	DAIRY QUEEN #41986
2134	1202	52535000	9000015282	3/31/2015	5.08	2/17/2015	2/17/2015	0.50	42.50	215.90	MCDONALDS F36629
2135	1201	52535000	9000015363	3/31/2015	5.07	2/3/2015	2/3/2015	0.50	56.50	286.46	MCDONALD'S F6115
2136	1202	52535000	9000012464	9/30/2014	5.04	9/5/2014	9/5/2014	0.50	25.50	128.52	CHIPOTLE 0572
2137	1201	52535000	9000013203	11/30/2014	5.04	9/29/2014	9/29/2014	0.50	62.50	315.00	CHIPOTLE 0572
2138	1202	52535000	9000016217	4/30/2015	5.04	3/26/2015	3/26/2015	0.50	35.50	178.92	STARBUCKS #02304 CREVE CO
2139	1201	52534000	9000010179	5/31/2014	5.00	4/15/2014	4/15/2014	0.50	46.50	232.50	ENTERPRISE CAR TOLLS
2140	1201	52534000	9000010296	5/31/2014	5.00	4/25/2014	4/25/2014	0.50	36.50	182.50	AGENT FEE 8900611425337
2141	1201	52534000	9000010451	5/31/2014	5.00	5/14/2014	5/14/2014	0.50	17.50	87.50	AGENT FEE 8900611725266
2142	1201	52534000	9000010454	5/31/2014	5.00	5/16/2014	5/16/2014	0.50	15.50	77.50	AGENT FEE 8900611770142
2143	1201	52534000	9000010456	5/31/2014	5.00	5/19/2014	5/19/2014	0.50	12.50	62.50	AGENT FEE 8900611816391
2144	1201	52534000	9000010508	5/31/2014	5.00	5/15/2014	5/15/2014	0.50	16.50	82.50	AGENT FEE 8900611768112
2145	1202	52534000	9000010596	6/30/2014	5.00	5/8/2014	5/8/2014	0.50	53.50	267.50	AGENT FEE 8900611603894
2146	1202	52534000	9000010821	6/30/2014	5.00	5/26/2014	5/26/2014	0.50	35.50	177.50	BILLBOARD LOCATION Q02
2147	1202	52534000	9000010847	6/30/2014	5.00	6/2/2014	6/2/2014	0.50	28.50	142.50	AGENT FEE 8900612048028
2148	1201	52534000	9000010914	6/30/2014	5.00	5/16/2014	5/16/2014	0.50	45.50	227.50	AGENT FEE 8900611772724
2149	1202	52534000	9000011108	7/31/2014	5.00	6/20/2014	6/20/2014	0.50	41.50	207.50	AGENT FEE 8900612357585
2150	1201	52534000	9000011073	7/31/2014	5.00	5/12/2014	5/12/2014	0.50	80.50	402.50	AGENT FEE 8900611671583
2151	1202	52534000	9000011387	7/31/2014	5.00	7/10/2014	7/10/2014	0.50	21.50	107.50	AGENT FEE 8900612621957
2152	1201	52534000	9000011410	7/31/2014	5.00	7/11/2014	7/11/2014	0.50	20.50	102.50	AGENT FEE 8900612623449
2153	1202	52534000	9000011326	7/31/2014	5.00	6/26/2014	6/26/2014	0.50	35.50	177.50	AGENT FEE 8900612423170
2154	1202	52534000	9000011405	7/31/2014	5.00	7/11/2014	7/11/2014	0.50	20.50	102.50	AGENT FEE 8900612623677
2155	1201	52535000	9000011353	7/31/2014	5.00	7/1/2014	7/1/2014	0.50	30.50	152.50	AGENT FEE 8900612479360
2156	1201	52534000	9000011529	7/31/2014	5.00	7/10/2014	7/10/2014	0.50	21.50	107.50	AGENT FEE 8900612621741
2157	1201	52534000	9000011535	7/31/2014	5.00	7/11/2014	7/11/2014	0.50	20.50	102.50	AGENT FEE 8900612623464
2158	1201	52534000	9000011554	7/31/2014	5.00	7/24/2014	7/24/2014	0.50	7.50	37.50	AGENT FEE 8900612778232
2159	1201	52534000	9000011555	7/31/2014	5.00	7/24/2014	7/24/2014	0.50	7.50	37.50	AGENT FEE 8900612776980
2160	1201	52534000	9000011558	7/31/2014	5.00	7/25/2014	7/25/2014	0.50	6.50	32.50	WASH METRORAIL
2161	1201	52534000	9000011563	7/31/2014	5.00	7/25/2014	7/25/2014	0.50	6.50	32.50	AGENT FEE 8900612839610
2162	1201	52534000	9000011566	7/31/2014	5.00	7/25/2014	7/25/2014	0.50	6.50	32.50	WASH METRORAIL
2163	1201	52534000	9000011660	8/31/2014	5.00	7/24/2014	7/24/2014	0.50	38.50	192.50	DOUBETREE BY HILTON HOTEL
2164	1202	52534000	9000011751	8/31/2014	5.00	7/21/2014	7/21/2014	0.50	41.50	207.50	RPS TN HANEY LOT
2165	1201	52534000	9000011900	8/31/2014	5.00	8/7/2014	8/7/2014	0.50	24.50	122.50	AGENT FEE 8900613014514
2166	1201	52534000	9000011907	8/31/2014	5.00	8/11/2014	8/11/2014	0.50	20.50	102.50	AGENT FEE 8900613066412
2167	1202	52534000	9000012130	9/30/2014	5.00	8/29/2014	8/29/2014	0.50	32.50	162.50	AGENT FEE 8900613409721
2168	1202	52534000	9000012131	9/30/2014	5.00	8/29/2014	8/29/2014	0.50	32.50	162.50	AGENT FEE 8900613409726
2169	1202	52534000	9000012238	9/30/2014	5.00	8/1/2014	8/1/2014	0.50	60.50	302.50	AGENT FEE 8900612958803
2170	1202	52534000	9000012252	9/30/2014	5.00	8/6/2014	8/6/2014	0.50	55.50	277.50	AGENT FEE 8900613012419
2171	1202	52534000	9000012268	9/30/2014	5.00	8/7/2014	8/7/2014	0.50	54.50	272.50	BILLBOARD LOCATION Q02
2172	1201	52534000	9000012570	9/30/2014	5.00	8/29/2014	8/29/2014	0.50	32.50	162.50	AGENT FEE 8900613409445
2173	1201	52534000	9000012643	9/30/2014	5.00	9/19/2014	9/19/2014	0.50	11.50	57.50	AGENT FEE 8900613835798
2174	1201	52534000	9000012652	9/30/2014	5.00	9/22/2014	9/22/2014	0.50	8.50	42.50	AGENT FEE 8900613836919
2175	1201	52534000	9000012545	9/30/2014	5.00	8/14/2014	8/14/2014	0.50	47.50	237.50	AGENT FEE 8900613132013
2176	1201	52534000	9000012549	9/30/2014	5.00	8/21/2014	8/21/2014	0.50	40.50	202.50	AGENT FEE 8900613295898
2177	1201	52534000	9000012594	9/30/2014	5.00	9/10/2014	9/10/2014	0.50	20.50	102.50	AGENT FEE 8900613578143
2178	1201	52534000	9000012661	9/30/2014	5.00	9/22/2014	9/22/2014	0.50	8.50	42.50	AGENT FEE 8900613841464
2179	1201	52534000	9000012797	10/31/2014	5.00	9/29/2014	9/29/2014	0.50	32.50	162.50	AGENT FEE 8900613974836
2180	1202	52534000	9000012846	10/31/2014	5.00	9/17/2014	9/17/2014	0.50	44.50	222.50	AGENT FEE 8900613772321
2181	1201	52534000	9000012869	10/31/2014	5.00	9/25/2014	9/25/2014	0.50	36.50	182.50	AGENT FEE 8900613905713
2182	1201	52534000	9000012886	10/31/2014	5.00	9/26/2014	9/26/2014	0.50	35.50	177.50	AGENT FEE 8900613972764
2183	1201	52534000	9000012904	10/31/2014	5.00	10/2/2014	10/2/2014	0.50	29.50	147.50	AGENT FEE 8900614044825
2184	1201	52534000	9000012905	10/31/2014	5.00	10/2/2014	10/2/2014	0.50	29.50	147.50	AGENT FEE 8900614091486
2185	1201	52534000	9000012938	10/31/2014	5.00	9/26/2014	9/26/2014	0.50	35.50	177.50	AGENT FEE 8900613972714
2186	1201	52534000	9000012939	10/31/2014	5.00	9/26/2014	9/26/2014	0.50	35.50	177.50	AGENT FEE 8900613972810
2187	1201	52534000	9000013000	10/31/2014	5.00	10/2/2014	10/2/2014	0.50	29.50	147.50	AGENT FEE 8900614091736
2188	1201	52534000	9000013005	10/31/2014	5.00	10/3/2014	10/3/2014	0.50	28.50	142.50	AGENT FEE 8900614092702
2189	1201	52534000	9000013192	11/30/2014	5.00	9/26/2014	9/26/2014	0.50	65.50	327.50	AGENT FEE 8900613972654
2190	1201	52534000	9000013295	11/30/2014	5.00	11/3/2014	11/3/2014	0.50	27.50	137.50	AGENT FEE 8900634130661

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
2191	1202	52534000	9000013318	11/30/2014	5.00	9/22/2014	9/22/2014	0.50	69.50	347.50	AGENT FEE 8900613841286
2192	1201	52534000	9000013368	11/30/2014	5.00	11/3/2014	11/3/2014	0.50	27.50	137.50	AGENT FEE 8900634071509
2193	1201	52534000	9000013373	11/30/2014	5.00	11/5/2014	11/5/2014	0.50	25.50	127.50	AGENT FEE 8900634134501
2194	1201	52534000	9000013376	11/30/2014	5.00	11/10/2014	11/10/2014	0.50	20.50	102.50	AGENT FEE 8900634179072
2195	1201	52534000	9000013491	11/30/2014	5.00	11/17/2014	11/17/2014	0.50	13.50	67.50	AGENT FEE 8900634367896
2196	1202	52534000	9000013413	11/30/2014	5.00	10/31/2014	10/31/2014	0.50	30.50	152.50	ENTERPRISE CAR TOLLS
2197	1201	52534000	9000013484	11/30/2014	5.00	11/14/2014	11/14/2014	0.50	16.50	82.50	AGENT FEE 8900634310870
2198	1201	52534000	9000013535	12/31/2014	5.00	10/8/2014	10/8/2014	0.50	84.50	422.50	AGENT FEE 8900614156043
2199	1201	52534000	9000013557	12/31/2014	5.00	10/27/2014	10/27/2014	0.50	65.50	327.50	AGENT FEE 8900633960325
2200	1201	52534000	9000013559	12/31/2014	5.00	10/30/2014	10/30/2014	0.50	62.50	312.50	AGENT FEE 8900634035532
2201	1202	52534000	9000013537	12/31/2014	5.00	10/8/2014	10/8/2014	0.50	84.50	422.50	AGENT FEE 8900614157001
2202	1202	52534000	9000013633	12/31/2014	5.00	9/22/2014	9/22/2014	0.50	100.50	502.50	AGENT FEE 8900613841323
2203	1201	52534000	9000014049	12/31/2014	5.00	10/20/2014	10/20/2014	0.50	72.50	362.50	AGENT FEE 8900614364119
2204	1201	52534000	9000014066	12/31/2014	5.00	11/21/2014	11/21/2014	0.50	40.50	202.50	AGENT FEE 8900634432143
2205	1202	52534000	9000014264	12/31/2014	5.00	12/10/2014	12/10/2014	0.50	21.50	107.50	AGENT FEE 8900634984992
2206	1201	52534000	9000014299	12/31/2014	5.00	12/15/2014	12/15/2014	0.50	16.50	82.50	AGENT FEE 8900635073423
2207	1201	52534000	9000014805	1/31/2015	5.00	1/22/2015	1/22/2015	0.50	9.50	47.50	AGENT FEE 8900635547782
2208	1201	52534000	9000014891	2/28/2015	5.00	1/9/2015	1/9/2015	0.50	50.50	252.50	AGENT FEE 8900635312427
2209	1201	52534000	9000014857	2/28/2015	5.00	1/22/2015	1/22/2015	0.50	37.50	187.50	AGENT FEE 8900635547547
2210	1201	52534000	9000014879	2/28/2015	5.00	1/29/2015	1/29/2015	0.50	30.50	152.50	AGENT FEE 8900635640810
2211	1201	52534000	9000015230	2/28/2015	5.00	2/20/2015	2/20/2015	0.50	8.50	42.50	AGENT FEE 8900636097547
2212	1201	52534000	9000015419	3/31/2015	5.00	2/19/2015	2/19/2015	0.50	40.50	202.50	AGENT FEE 8900636094037
2213	1201	52534000	9000015423	3/31/2015	5.00	2/20/2015	2/20/2015	0.50	39.50	197.50	AGENT FEE 8900636097174
2214	1201	52534000	9000015424	3/31/2015	5.00	2/20/2015	2/20/2015	0.50	39.50	197.50	AGENT FEE 8900636097151
2215	1201	52534000	9000015443	3/31/2015	5.00	2/23/2015	2/23/2015	0.50	36.50	182.50	AGENT FEE 8900636163264
2216	1202	52534000	9000015523	3/31/2015	5.00	2/19/2015	2/19/2015	0.50	40.50	202.50	AGENT FEE 8900636094135
2217	1202	52534000	9000015680	3/31/2015	5.00	3/2/2015	3/2/2015	0.50	29.50	147.50	AGENT FEE 8900636375462
2218	1202	52534000	9000015851	3/31/2015	5.00	2/2/2015	2/2/2015	0.50	57.50	287.50	AGENT FEE 8900635693126
2219	1202	52534000	9000015913	3/31/2015	5.00	3/25/2015	3/25/2015	0.50	6.50	32.50	AGENT FEE 8900636805487
2220	1201	52534000	9000016015	4/30/2015	5.00	3/13/2015	3/13/2015	0.50	48.50	242.50	AGENT FEE 8900636609362
2221	1201	52534000	9000016018	4/30/2015	5.00	3/16/2015	3/16/2015	0.50	45.50	227.50	AGENT FEE 8900636611833
2222	1201	52534000	9000015979	4/30/2015	5.00	2/20/2015	2/20/2015	0.50	69.50	347.50	AGENT FEE 8900636096633
2223	1201	52534000	9000016040	4/30/2015	5.00	3/23/2015	3/23/2015	0.50	38.50	192.50	LEXPARK GARAGE ANNEX
2224	1201	52534000	9000016113	4/30/2015	5.00	3/12/2015	3/12/2015	0.50	49.50	247.50	LEXPARK GARAGE ANNEX
2225	1201	52534000	9000016114	4/30/2015	5.00	3/12/2015	3/12/2015	0.50	49.50	247.50	AGENT FEE 8900636552706
2226	1201	52535000	9000011643	8/31/2014	4.94	7/21/2014	7/21/2014	0.50	41.50	205.01	DUNKIN #336536 Q35
2227	1201	52535000	9000011559	7/31/2014	4.93	7/25/2014	7/25/2014	0.50	6.50	32.05	MARKET FRESH LEX
2228	1202	52534000	9000012704	10/31/2014	4.85	8/7/2014	8/7/2014	0.50	85.50	414.68	MARATHON PETRO066589
2229	1202	52535000	9000011421	7/31/2014	4.75	7/14/2014	7/14/2014	0.50	17.50	83.13	MCDONALD'S F11074
2230	1201	52535000	9000011551	7/31/2014	4.57	7/23/2014	7/23/2014	0.50	8.50	38.85	MCDONALD'S F13749
2231	1201	52535000	9000010887	6/30/2014	4.56	5/1/2014	5/1/2014	0.50	60.50	275.88	MCDONALDS F2918
2232	1202	52535000	9000015610	3/31/2015	4.56	2/12/2015	2/12/2015	0.50	47.50	216.60	CHIPOTLE 0572
2233	1201	52535000	9000010291	5/31/2014	4.55	4/14/2014	4/14/2014	0.50	47.50	216.13	MCDONALD'S F32488
2234	1202	52535000	9000010100	5/31/2014	4.54	3/27/2014	3/27/2014	0.50	65.50	297.37	MCDONALD'S F36510
2235	1202	52534000	9000011754	8/31/2014	4.42	7/23/2014	7/23/2014	0.50	39.50	174.59	MARRIOTT HOTELS /REST
2236	1202	52535000	9000011765	8/31/2014	4.42	7/24/2014	7/24/2014	0.50	38.50	170.17	MARRIOTT HOTELS /REST
2237	1202	52535000	9000012089	9/30/2014	4.33	8/20/2014	8/20/2014	0.50	41.50	179.70	MARRIOTT 33751 LONG WHARF
2238	1201	52535000	9000012926	10/31/2014	4.27	10/9/2014	10/9/2014	0.50	22.50	96.08	DAIRY QUEEN #42458
2239	1202	52535000	9000015553	3/31/2015	4.23	2/25/2015	2/25/2015	0.50	34.50	145.94	ARBYS 1952
2240	1201	52535000	9000010172	5/31/2014	4.22	4/14/2014	4/14/2014	0.50	47.50	200.45	DAIRY QUEEN #41986
2241	1201	52535000	9000010295	5/31/2014	4.10	4/21/2014	4/21/2014	0.50	40.50	166.05	SHELL OIL 57443047808
2242	1201	52535000	9000013075	10/31/2014	4.06	10/20/2014	10/20/2014	0.50	11.50	46.69	MCDONALD'S F10958
2243	1201	52535000	9000013418	11/30/2014	4.04	11/3/2014	11/3/2014	0.50	27.50	111.10	MCDONALD'S F6297
2244	1202	52534000	9000011485	7/31/2014	4.00	7/24/2014	7/24/2014	0.50	7.50	30.00	CHATCONVCENTER
2245	1201	52534000	9000013519	11/30/2014	4.00	11/21/2014	11/21/2014	0.50	9.50	38.00	LEXPARK GARAGE ANNEX
2246	1201	52534000	9000014199	12/31/2014	4.00	12/2/2014	12/2/2014	0.50	29.50	118.00	HILTON LEXINGTON
2247	1202	52535000	9000014661	1/31/2015	3.89	1/5/2015	1/5/2015	0.50	26.50	103.09	ARBYS/LEXARB3
2248	1201	52535000	9000011490	7/31/2014	3.87	7/24/2014	7/24/2014	0.50	7.50	29.03	MARRIOTT LOUISVLE DTW2561
2249	1201	52535000	9000013385	11/30/2014	3.79	10/21/2014	10/21/2014	0.50	40.50	153.50	PANERA BREAD #825
2250	1202	52534000	9000015345	3/31/2015	3.78	1/28/2015	1/28/2015	0.50	62.50	236.25	SHELL OIL 57425528601
2251	1202	52535000	9000011082	7/31/2014	3.77	6/6/2014	6/6/2014	0.50	55.50	209.24	SHELL OIL 51630880154
2252	1201	52535000	9000010437	5/31/2014	3.73	5/5/2014	5/5/2014	0.50	26.50	98.85	MCDONALD'S F1771
2253	1202	52535000	9000012294	9/30/2014	3.60	8/11/2014	8/11/2014	0.50	50.50	181.80	MCDONALDS F36629
2254	1201	52535000	9000012617	9/30/2014	3.60	9/12/2014	9/12/2014	0.50	18.50	66.60	RA LONGWORTH11187317
2255	1202	52535000	9000013531	12/31/2014	3.59	9/19/2014	9/19/2014	0.50	103.50	371.57	DAIRY QUEEN #43043
2256	1201	52535000	9000010856	6/30/2014	3.45	6/5/2014	6/5/2014	0.50	25.50	87.98	D CIAO CLT 12205456
2257	1202	52535000	9000015541	3/31/2015	3.39	2/23/2015	2/23/2015	0.50	36.50	123.74	MCDONALD'S F10309
2258	1202	52535000	9000011771	8/31/2014	3.29	7/25/2014	7/25/2014	0.50	37.50	123.38	MARRIOTT HOTELS /REST
2259	1201	52535000	9000010109	5/31/2014	3.26	3/31/2014	3/31/2014	0.50	61.50	200.49	MCDONALD'S F10854
2260	1202	52535000	9000011297	7/31/2014	3.26	6/13/2014	6/13/2014	0.50	48.50	158.11	MCDONALDS F2918
2261	1202	52535000	9000012088	9/30/2014	3.20	8/20/2014	8/20/2014	0.50	41.50	132.80	PHILLIPS SEA FOOD
2262	1202	52535000	9000012180	9/30/2014	3.18	9/10/2014	9/10/2014	0.50	20.50	65.19	SHELL OIL 51646000185 - 276139
2263	1201	52535000	9000011947	9/30/2014	3.17	8/13/2014	8/13/2014	0.50	48.50	153.75	COLUMBIA STEAKHOUSE

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Emp Expense**
Lead Lag Study

Employee Related Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
2264	1202	52535000	9000015568	3/31/2015	3.17	3/2/2015	3/2/2015	0.50	29.50	93.52	DAIRY QUEEN #13066
2265	1202	52534000	9000012220	9/30/2014	3.07	7/30/2014	7/30/2014	0.50	62.50	191.88	KOI #47
2266	1201	52534000	9000010287	5/31/2014	3.00	4/3/2014	4/3/2014	0.50	58.50	175.50	LPL GARAGE
2267	1201	52534000	9000010971	6/30/2014	3.00	6/9/2014	6/9/2014	0.50	21.50	64.50	RPS LEXINGTON
2268	1201	52534000	9000011252	7/31/2014	3.00	6/27/2014	6/27/2014	0.50	34.50	103.50	CLEAN SWEEP CAR WASH
2269	1201	52534000	9000014893	2/28/2015	3.00	1/14/2015	1/14/2015	0.50	45.50	136.50	RPS LEXINGTON
2270	1201	52534000	9000015366	3/31/2015	3.00	2/4/2015	2/4/2015	0.50	55.50	166.50	LEXPARK GARAGE ANNEX
2271	1201	52534000	9000015410	3/31/2015	3.00	2/16/2015	2/16/2015	0.50	43.50	130.50	LEXPARK GARAGE ANNEX
2272	1202	52535000	9000016412	4/30/2015	2.97	4/16/2015	4/16/2015	0.50	14.50	43.07	LOVES COUNTRY 00003558
2273	1202	52535000	9000014227	12/31/2014	2.96	12/5/2014	12/5/2014	0.50	26.50	78.44	ARBYS/LEXARB3
2274	1201	52535000	9000015126	2/28/2015	2.94	2/9/2015	2/9/2015	0.50	19.50	57.33	SHELL OIL 51646000060
2275	1201	52535000	9000011894	8/31/2014	2.92	8/4/2014	8/4/2014	0.50	27.50	80.30	COURTYARD BY MARRIOTT-PHI
2276	1201	52535000	9000010443	5/31/2014	2.85	5/8/2014	5/8/2014	0.50	23.50	66.98	MCDONALD'S F32783
2277	1202	52535000	9000011769	8/31/2014	2.73	7/25/2014	7/25/2014	0.50	37.50	102.38	JULIE DARLING DONUTS
2278	1202	52534000	9000012196	9/30/2014	2.65	7/25/2014	7/25/2014	0.50	67.50	178.88	SHELL OIL 57546170903
2279	1201	52534000	9000012541	9/30/2014	2.50	7/25/2014	7/25/2014	0.50	67.50	168.75	SHERATONREADHOUSEHOTEL
2280	1202	52535000	9000015970	4/30/2015	2.47	3/30/2015	3/30/2015	0.50	31.50	77.81	PHILLY AIR AUBONPAIN 2
2281	1202	52535000	9000015971	4/30/2015	2.47	3/30/2015	3/30/2015	0.50	31.50	77.81	PHILLY AIR AUBONPAIN 2
2282	1202	52535000	9000015572	3/31/2015	2.28	3/5/2015	3/5/2015	0.50	26.50	60.42	NEWK'S - RICHMOND
2283	1201	52535000	9000014895	2/28/2015	2.15	1/15/2015	1/15/2015	0.50	44.50	95.68	LE BUS CAFE
2284	1202	52534000	9000010127	5/31/2014	2.00	4/3/2014	4/3/2014	0.50	58.50	117.00	LEXPARK IPS METERS
2285	1202	52534000	9000010122	5/31/2014	2.00	4/3/2014	4/3/2014	0.50	58.50	117.00	LEXPARK GARAGE VICTORIAN
2286	1202	52534000	9000010123	5/31/2014	2.00	4/3/2014	4/3/2014	0.50	58.50	117.00	LEXPARK GARAGE VICTORIAN
2287	1202	52534000	9000010488	5/31/2014	2.00	4/28/2014	4/28/2014	0.50	33.50	67.00	VCN GARRARD SERVICE FE
2288	1201	52534000	9000011673	8/31/2014	2.00	7/25/2014	7/25/2014	0.50	37.50	75.00	RPS TN CARTA CARTA INCLI
2289	1202	52534000	9000014990	2/28/2015	2.00	1/30/2015	1/30/2015	0.50	29.50	59.00	AMPCO PARKING LEVEE PARKI
2290	1202	52534000	9000016096	4/30/2015	2.00	3/2/2015	3/2/2015	0.50	59.50	119.00	LEXPARK IPS METERS
2291	1202	52534000	9000016100	4/30/2015	2.00	3/6/2015	3/6/2015	0.50	55.50	111.00	LEXPARK IPS METERS
2292	1202	52534000	9000016130	4/30/2015	2.00	3/20/2015	3/20/2015	0.50	41.50	83.00	LEXPARK IPS METERS
2293	1201	52535000	9000013444	11/30/2014	1.90	11/6/2014	11/6/2014	0.50	24.50	46.55	PANERA BREAD #825
2294	1201	52535000	9000013449	11/30/2014	1.89	11/7/2014	11/7/2014	0.50	23.50	44.42	SPEEDWAY 09669 LO
2295	1201	52534000	9000010097	5/31/2014	1.75	3/26/2014	3/26/2014	0.50	66.50	116.38	LEXPARK IPS METERS
2296	1201	52534000	9000011927	8/31/2014	1.75	8/22/2014	8/22/2014	0.50	9.50	16.63	MT HIAW TVM LNBERG TERM
2297	1201	52534000	9000012555	9/30/2014	1.75	8/25/2014	8/25/2014	0.50	36.50	63.88	MT HIAW TVM NICOLET MAL
2298	1201	52534000	9000015113	2/28/2015	1.75	2/5/2015	2/5/2015	0.50	23.50	41.13	LEXPARK IPS METERS
2299	1201	52534000	9000015387	3/31/2015	1.75	2/9/2015	2/9/2015	0.50	50.50	88.38	LEXPARK IPS METERS
2300	1201	52534000	9000016004	4/30/2015	1.75	3/6/2015	3/6/2015	0.50	55.50	97.13	LEXPARK IPS METERS
2301	1201	52534000	9000016041	4/30/2015	1.75	3/23/2015	3/23/2015	0.50	38.50	67.38	LEXPARK IPS METERS
2302	1230	52535000	9000014596	1/31/2015	1.74	1/8/2015	1/8/2015	0.50	23.50	40.89	TLF PETALS ON THE SQUARE
2303	1201	52534000	9000012753	10/31/2014	1.50	9/15/2014	9/15/2014	0.50	46.50	69.75	LEXPARK IPS METERS
2304	1201	52534000	9000013583	12/31/2014	1.50	11/17/2014	11/17/2014	0.50	44.50	66.75	LEXPARK GARAGE TRANSIT
2305	1201	52535000	9000013305	11/30/2014	1.28	11/6/2014	11/6/2014	0.50	24.50	31.36	MCDONALD'S F7136
2306	1201	52535000	9000011929	8/31/2014	1.06	8/22/2014	8/22/2014	0.50	9.50	10.07	MCDONALD'S F11126
2307	1201	52534000	9000010289	5/31/2014	1.00	4/9/2014	4/9/2014	0.50	52.50	52.50	LEXPARK GARAGE TRANSIT
2308	1202	52534000	9000010574	6/30/2014	1.00	5/1/2014	5/1/2014	0.50	60.50	60.50	LEXPARK IPS METERS
2309	1202	52534000	9000012461	9/30/2014	1.00	9/4/2014	9/4/2014	0.50	26.50	26.50	LEXPARK IPS METERS
2310	1202	52535000	9000012213	9/30/2014	1.00	7/28/2014	7/28/2014	0.50	64.50	64.50	ARBYS 1128
2311	1201	52534000	9000013561	12/31/2014	1.00	10/30/2014	10/30/2014	0.50	62.50	62.50	LEXPARK IPS METERS
2312	1201	52534000	9000014456	12/31/2014	1.00	12/15/2014	12/15/2014	0.50	16.50	16.50	LEXPARK IPS METERS
2313	1201	52534000	9000015076	2/28/2015	1.00	1/8/2015	1/8/2015	0.50	51.50	51.50	LEXPARK IPS METERS
2314	1202	52534000	9000015256	3/31/2015	1.00	2/11/2015	2/11/2015	0.50	48.50	48.50	LEXPARK GARAGE ANNEX
2315	1202	52534000	9000016101	4/30/2015	1.00	3/6/2015	3/6/2015	0.50	55.50	55.50	LEXPARK IPS METERS
2316	1202	52534000	9000016102	4/30/2015	1.00	3/6/2015	3/6/2015	0.50	55.50	55.50	LEXPARK IPS METERS
2317	1202	52534000	9000016120	4/30/2015	1.00	3/18/2015	3/18/2015	0.50	43.50	43.50	LEXPARK IPS METERS
2318	1201	52534000	9000011530	7/31/2014	0.75	7/10/2014	7/10/2014	0.50	21.50	16.13	LEXPARK PAY STATIONS
2319	1201	52534000	9000015137	2/28/2015	0.75	2/11/2015	2/11/2015	0.50	17.50	13.13	LEXPARK IPS METERS
2320	1202	52534000	9000010476	5/31/2014	0.33	4/17/2014	4/17/2014	0.50	44.50	14.69	SPEEDWAY 09658 LEX
2321	1201	52534000	9000015994	4/30/2015	0.01	2/27/2015	2/27/2015	0.50	62.50	0.63	MARRIOTT 33721 METRO CTR
2322											
2323					$197,599.08					$7,978,456.54	
2324											
2325					Avg Lag for Emp Related Expenses					40.38	
2326											
2327											
2328											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]GRAFT**
Lead Lag Study

GRAFT expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1201	68544000	100014361	6/12/2014	$505.56	5/1/2014	5/31/2014	15.50	27.50	$13,902.90	LEX FAYETTE URBAN CO GOVT
2	1201	68544000	100015438	7/14/2014	524.16	6/1/2014	6/30/2014	15.00	29.00	15,200.64	LEX FAYETTE URBAN CO GOVT
3	1201	68544000	100016764	8/14/2014	757.58	7/1/2014	7/31/2014	15.50	29.50	22,348.61	LEX FAYETTE URBAN CO GOVT
4	1201	68544000	100018502	9/15/2014	1,184.05	8/1/2014	8/31/2014	15.50	30.50	36,113.53	LEX FAYETTE URBAN CO GOVT
5	1201	68544000	100019429	9/30/2014	366.24	9/1/2014	9/30/2014	15.00	15.00	5,493.60	LEX FAYETTE URBAN CO GOVT
6	1201	68544000	100021331	11/13/2014	786.24	10/1/2014	10/31/2014	15.50	28.50	22,407.84	LEX FAYETTE URBAN CO GOVT
7	1201	68544000	100022837	11/30/2014	446.88	11/1/2014	11/30/2014	15.00	15.00	6,703.20	LEX FAYETTE URBAN CO GOVT
8	1201	68544000	100023694	12/31/2014	598.08	12/1/2014	12/31/2014	15.50	15.50	9,270.24	LEX FAYETTE URBAN CO GOVT
9	1201	68544000	100026299	2/28/2015	693.84	1/1/2015	1/31/2015	15.50	43.50	30,182.04	LEX FAYETTE URBAN CO GOVT
10	1201	68544000	100026300	2/28/2015	297.36	2/1/2015	2/28/2015	14.00	14.00	4,163.04	LEX FAYETTE URBAN CO GOVT
11	1201	68544000	100027611	3/31/2015	378.00	3/1/2015	3/31/2015	15.50	15.50	5,859.00	LEX FAYETTE URBAN CO GOVT
12	1201	68544000	100029054	4/30/2015	576.24	4/1/2015	4/30/2015	15.00	15.00	8,643.60	LEX FAYETTE URBAN CO GOVT
13											
14					$7,114.23					$180,288.24	
15											
16					Avg lag for GRAFT					25.34	
17											
18											
19											

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Group Ins

Group Insurance

Line						Service Period			Total Lag	
No	Vendor	Vendor Name	Document #	Paid	Payment Amount	From	To	Midpoint	Days	Dollars Days
1	0000600611	WELLS FARGO RONALD J REID US	3000041966	5/15/2014	$71,972.87	4/28/2014	5/11/2014	7.00	11.00	$791,701.57
2	0000600611	WELLS FARGO RONALD J REID US	3000042574	5/29/2014	69,831.95	5/12/2014	5/25/2014	7.00	11.00	768,151.45
3	0000600611	WELLS FARGO RONALD J REID US	3000043331	6/12/2014	69,342.64	5/26/2014	6/8/2014	7.00	11.00	762,769.04
4	0000600611	WELLS FARGO RONALD J REID US	3000044083	6/26/2014	68,345.87	6/9/2014	6/22/2014	7.00	11.00	751,804.57
5	0000600611	WELLS FARGO RONALD J REID US	3000044794	7/10/2014	66,802.28	6/23/2014	7/6/2014	7.00	11.00	734,825.08
6	0000600611	WELLS FARGO RONALD J REID US	3000045576	7/24/2014	68,700.61	7/7/2014	7/20/2014	7.00	11.00	755,706.71
7	0000600611	WELLS FARGO RONALD J REID US	3000046375	8/7/2014	66,390.07	7/21/2014	8/3/2014	7.00	11.00	730,290.77
8	0000600611	WELLS FARGO RONALD J REID US	3000047099	8/21/2014	67,313.94	8/4/2014	8/17/2014	7.00	11.00	740,453.34
9	0000600611	WELLS FARGO RONALD J REID US	3000047790	9/4/2014	66,975.40	8/18/2014	8/31/2014	7.00	11.00	736,729.40
10	0000600611	WELLS FARGO RONALD J REID US	3000048572	9/18/2014	66,572.23	9/1/2014	9/14/2014	7.00	11.00	732,294.53
11	0000600611	WELLS FARGO RONALD J REID US	3000049319	10/2/2014	65,773.15	9/15/2014	9/28/2014	7.00	11.00	723,504.65
12	0000600611	WELLS FARGO RONALD J REID US	3000049996	10/16/2014	67,217.54	9/29/2014	10/12/2014	7.00	11.00	739,392.94
13	0000600611	WELLS FARGO RONALD J REID US	3000050805	10/30/2014	67,813.69	10/13/2014	10/26/2014	7.00	11.00	745,950.59
14	0000600611	WELLS FARGO RONALD J REID US	3000051537	11/13/2014	67,678.28	10/27/2014	11/9/2014	7.00	11.00	744,461.08
15	0000600611	WELLS FARGO RONALD J REID US	3000052303	11/26/2014	67,616.09	11/10/2014	11/23/2014	7.00	10.00	676,160.90
16	0000600611	WELLS FARGO RONALD J REID US	3000053065	12/11/2014	69,106.81	11/24/2014	12/7/2014	7.00	11.00	760,174.91
17	0000600611	WELLS FARGO RONALD J REID US	3000053819	12/24/2014	68,540.73	12/8/2014	12/21/2014	7.00	10.00	685,407.30
18	0000600611	WELLS FARGO RONALD J REID US	3000054544	1/8/2015	69,063.06	12/22/2014	1/4/2015	7.00	11.00	759,693.66
19	0000600611	WELLS FARGO RONALD J REID US	3000055200	1/22/2015	69,458.91	1/5/2015	1/18/2015	7.00	11.00	764,048.01
20	0000600611	WELLS FARGO RONALD J REID US	3000055998	2/5/2015	69,930.64	1/19/2015	2/1/2015	7.00	11.00	769,237.04
21	0000600611	WELLS FARGO RONALD J REID US	3000056647	2/19/2015	69,618.51	2/2/2015	2/15/2015	7.00	11.00	765,803.61
22	0000600611	WELLS FARGO RONALD J REID US	3000057437	3/5/2015	69,462.25	2/16/2015	3/1/2015	7.00	11.00	764,084.75
23	0000600611	WELLS FARGO RONALD J REID US	3000058058	3/19/2015	69,687.94	3/2/2015	3/15/2015	7.00	11.00	766,567.34
24	0000600611	WELLS FARGO RONALD J REID US	3000058848	4/2/2015	70,037.38	3/16/2015	3/29/2015	7.00	11.00	770,411.18
25	0000600611	WELLS FARGO RONALD J REID US	3000059556	4/16/2015	69,365.63	3/30/2015	4/12/2015	7.00	11.00	763,021.93
26	0000600611	WELLS FARGO RONALD J REID US	3000060295	4/30/2015	70,300.43	4/13/2015	4/26/2015	7.00	11.00	773,304.73
27										
28					$1,782,918.90					$19,475,951.08
29										
30					Avg Lag for Group Insurance					10.92
31										
32										
33										

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]IOTG

Insurance Other than Group

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period From	Service Period To	Midpoint	Total Lag Days	Dollars Days	Vendor
1	1201	16520000	5000017241	5/14/2014	$4,008.36	4/22/2014	4/22/2015	183.00	(160.00)	($641,337.60)	WILLIS OF PENNSYLVANIA INC
2	1201	16520000	5000017242	5/14/2014	414.51	4/22/2014	4/22/2015	183.00	(160.00)	(66,321.60)	WILLIS OF PENNSYLVANIA INC
3	1201	16520000	5000017243	5/14/2014	668.06	4/22/2014	4/22/2015	183.00	(160.00)	(106,889.60)	WILLIS OF PENNSYLVANIA INC
4	1201	16520000	5000017244	5/15/2014	1,525.68	4/22/2014	4/22/2015	183.00	(159.00)	(242,583.12)	WILLIS OF PENNSYLVANIA INC
5	1201	16520000	5000017248	5/15/2014	1,765.00	4/22/2014	4/22/2015	183.00	(159.00)	(280,635.00)	WILLIS OF PENNSYLVANIA INC
6	1201	16520000	5000017249	5/15/2014	1,026.00	4/22/2014	4/22/2015	183.00	(159.00)	(163,134.00)	WILLIS OF PENNSYLVANIA INC
7	1201	16520000	5000017255	5/15/2014	608.00	4/22/2014	4/22/2015	183.00	(159.00)	(96,672.00)	WILLIS OF PENNSYLVANIA INC
8	1201	16520000	5000017257	5/15/2014	280.00	4/22/2014	4/22/2015	183.00	(159.00)	(44,520.00)	WILLIS OF PENNSYLVANIA INC
9	1201	16520000	5000017258	5/15/2014	430.00	4/22/2014	4/22/2015	183.00	(159.00)	(68,370.00)	WILLIS OF PENNSYLVANIA INC
10	1201	16520000	5000017296	5/16/2014	568.00	4/22/2014	4/22/2015	183.00	(158.00)	(89,744.00)	WILLIS OF PENNSYLVANIA INC
11	1201	16520000	5000017297	5/16/2014	209.00	4/22/2014	4/22/2015	183.00	(158.00)	(33,022.00)	WILLIS OF PENNSYLVANIA INC
12	1201	16520000	5000017299	5/16/2014	418.00	4/22/2014	4/22/2015	183.00	(158.00)	(66,044.00)	WILLIS OF PENNSYLVANIA INC
13	1201	16520000	5000017300	5/16/2014	418.00	4/22/2014	4/22/2015	183.00	(158.00)	(66,044.00)	WILLIS OF PENNSYLVANIA INC
14	1201	16520000	5000017301	5/16/2014	418.00	4/22/2014	4/22/2015	183.00	(158.00)	(66,044.00)	WILLIS OF PENNSYLVANIA INC
15	1201	16520000	5000018146	7/1/2014	102,489.31	1/1/2014	1/1/2015	183.00	(1.00)	(102,489.31)	MARSH USA INC
16		16520000	5000019939	8/28/2014	509.00	10/24/2014	10/24/2019	913.50	(969.50)	(493,475.50)	MARSH USA INC
17	1201	16520000	5000020717	10/1/2014	102,489.31	1/1/2014	1/1/2015	183.00	91.00	9,326,527.21	MARSH USA INC
18	1201	16520000	5000023961	1/25/2015	7,892.34	1/1/2015	1/1/2016	183.00	(158.00)	(1,246,989.72)	Bowring Marsh Dublin Limited
19	1201	16520000	5000023995	1/27/2015	108,411.95	1/1/2015	1/1/2016	183.00	(156.00)	(16,912,264.20)	MARSH USA INC
20	1201	16520000	5000023996	1/27/2015	29,971.73	1/1/2015	1/1/2016	183.00	(156.00)	(4,675,589.88)	MARSH USA INC
21	1201	16520000	5000024071	1/27/2015	15,527.63	1/1/2015	1/1/2016	183.00	(156.00)	(2,422,310.28)	MARSH USA INC
22	1201	16520000	5000024072	1/27/2015	9,881.27	1/1/2015	1/1/2016	183.00	(156.00)	(1,541,478.12)	MARSH GLOBAL MARKETS BERMUDA
23	1201	16520000	5000024181	1/29/2015	702.69	1/3/2015	1/3/2016	183.00	(156.00)	(109,619.64)	MARSH USA INC
24	1201	16520000	5000024253	1/30/2015	4,323.72	1/1/2015	12/31/2015	182.50	(152.50)	(659,367.30)	MARSH USA INC
25	1201	16520000	5000024254	1/30/2015	5,059.60	1/1/2015	1/1/2016	183.00	(153.00)	(774,118.80)	MARSH USA INC
26	1201	16520000	5000024493	2/9/2015	130,281.83	12/31/2014	12/31/2015	183.00	(142.00)	(18,500,019.86)	MARSH USA INC
27		16520000	5000024549	2/9/2015	509.00	1/21/2015	1/21/2020	913.50	(893.50)	(454,791.50)	MARSH USA INC
28	1201	16520000	5000024564	2/10/2015	2,409.65	1/1/2015	1/1/2016	183.00	(142.00)	(342,170.30)	MARSH USA INC
29		16520000	5000025637	4/24/2015	2,545.00	5/30/2015	5/30/2020	914.00	(949.00)	(2,415,205.00)	Marsh USA
30	1201	16520000	5000025833	4/1/2015	108,429.05	1/1/2015	1/1/2016	183.00	(92.00)	(9,975,472.60)	MARSH USA INC
31											
32					$644,189.69					($53,330,195.72)	
33											
34					Average Lag for IOTG					(82.79)	
35											
36											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Labor**
Lead Lag Study

Labor expenses

Line No	LABOR							
1								
2								
3	All company employees are paid for a two week period							
4								
5	Pay date is five days following the end of the payroll period							
6								
7			**Service Period Lag**	**Payment Lag**	**Total Lag**	**Payroll**	**Ratio**	**Adjusted Lag**
8								
9	Non-Union Salaries	LAG 14/2 =	7 Days	5 Days	12	$3,259,992	50.3%	6.03
10								
11	Union Labor	LAG 14/2 =	7 Days	5 Days	12	3,226,412.49	49.7%	5.97
12								
13						$6,486,405	100.0%	12.00
14								

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Maint Supp

Maintenance Supplies

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1201	62502600	5000022416	2/4/2015	$1,275.75	12/1/2014	12/1/2014	0.50	65.50	$83,561.63	INSIGHT
2	1202	62520700	5000017719	6/15/2014	5,404.00	4/16/2014	5/14/2014	14.50	46.50	251,286.00	HG WILSON & SONS CONTRACTORS I
3	1202	62520700	5000017720	6/15/2014	944.10	4/30/2014	5/8/2014	4.50	42.50	40,124.25	HG WILSON & SONS CONTRACTORS I
4	1202	62520700	5000017721	6/15/2014	12,995.10	4/16/2014	5/14/2014	14.50	46.50	604,272.15	HG WILSON & SONS CONTRACTORS I
5	1202	62520700	5000017828	6/26/2014	4,013.75	4/16/2014	5/14/2014	14.50	57.50	230,790.63	HG WILSON & SONS CONTRACTORS I
6	1202	62520700	5000017829	6/20/2014	10,280.25	4/16/2014	5/14/2014	14.50	51.50	529,432.88	HG WILSON & SONS CONTRACTORS I
7	1202	62520700	5000017830	6/15/2014	870.80	11/20/2013	5/14/2014	88.00	120.00	104,496.00	HG WILSON & SONS CONTRACTORS I
8	1202	62520700	5000017921	7/17/2014	1,132.50	4/30/2014	6/9/2014	20.50	58.50	66,251.25	HG WILSON & SONS CONTRACTORS I
9	1202	62520700	5000017922	7/17/2014	1,786.05	5/29/2014	6/9/2014	6.00	44.00	78,586.20	HG WILSON & SONS CONTRACTORS I
10	1202	62520700	5000017923	7/17/2014	28.00	5/2/2014	5/2/2014	0.50	76.50	2,142.00	HG WILSON & SONS CONTRACTORS I
11	1202	62520700	5000018616	7/17/2014	5,930.00	4/25/2014	6/12/2014	24.50	59.50	352,835.00	HG WILSON & SONS CONTRACTORS I
12	1202	62520700	5000018617	7/17/2014	210.00	5/29/2014	6/9/2014	6.00	44.00	9,240.00	HG WILSON & SONS CONTRACTORS I
13	1202	62520700	5000018815	8/14/2014	448.00	7/7/2014	7/7/2014	0.50	38.50	17,248.00	HG WILSON & SONS CONTRACTORS I
14	1202	62520700	5000018817	8/14/2014	390.50	7/2/2014	7/7/2014	3.00	41.00	16,010.50	HG WILSON & SONS CONTRACTORS I
15	1202	62520700	5000018818	8/14/2014	712.40	7/8/2014	7/10/2014	1.50	36.50	26,002.60	HG WILSON & SONS CONTRACTORS I
16	1202	62520700	5000018820	8/14/2014	639.00	7/3/2014	7/7/2014	2.50	40.50	25,879.50	HG WILSON & SONS CONTRACTORS I
17	1202	62520700	5000018821	8/14/2014	6,539.40	6/19/2014	7/7/2014	9.50	47.50	310,621.50	HG WILSON & SONS CONTRACTORS I
18	1202	62520700	5000018843	8/14/2014	1,213.55	6/6/2014	7/7/2014	16.00	54.00	65,531.70	HG WILSON & SONS CONTRACTORS I
19	1202	62520700	5000018854	8/14/2014	1,728.50	7/3/2014	7/10/2014	4.00	39.00	67,411.50	HG WILSON & SONS CONTRACTORS I
20	1202	62520700	5000019712	9/16/2014	1,901.60	7/3/2014	8/12/2014	20.50	55.50	105,538.80	HG WILSON & SONS CONTRACTORS I
21	1202	62520700	5000019713	9/16/2014	412.00	7/29/2014	7/29/2014	0.50	49.50	20,394.00	HG WILSON & SONS CONTRACTORS I
22	1202	62520700	5000019714	9/16/2014	2,924.00	7/25/2014	8/12/2014	9.50	44.50	130,118.00	HG WILSON & SONS CONTRACTORS I
23	1202	62520700	5000020150	9/5/2014	1,400.00	7/3/2014	7/7/2014	2.50	62.50	87,500.00	HG WILSON & SONS CONTRACTORS I
24	1230	62520700	5000020325	9/15/2014	14,231.70	7/18/2014	7/18/2014	0.50	59.50	846,786.15	HG WILSON & SONS CONTRACTORS I
25	1202	62520700	5000020546	10/14/2014	959.80	8/29/2014	9/10/2014	6.50	40.50	38,871.90	HG WILSON & SONS CONTRACTORS I
26	1202	62520700	5000020547	10/14/2014	71.00	9/10/2014	9/10/2014	0.50	34.50	2,449.50	HG WILSON & SONS CONTRACTORS I
27	1202	62520700	5000020548	10/14/2014	2,108.40	8/19/2014	9/9/2014	11.00	46.00	96,986.40	HG WILSON & SONS CONTRACTORS I
28	1202	62520700	5000020549	10/14/2014	6,202.60	8/19/2014	9/10/2014	11.50	45.50	282,218.30	HG WILSON & SONS CONTRACTORS I
29	1202	62520700	5000020550	10/14/2014	2,519.00	9/2/2014	9/10/2014	4.50	38.50	96,981.50	HG WILSON & SONS CONTRACTORS I
30	1202	62520700	5000020551	10/14/2014	961.80	8/19/2014	9/9/2014	11.00	46.00	44,242.80	HG WILSON & SONS CONTRACTORS I
31	1202	62520700	5000020732	10/14/2014	350.00	8/9/2014	8/9/2014	0.50	66.50	23,275.00	HG WILSON & SONS CONTRACTORS I
32	1202	62520700	5000021109	10/22/2014	70.00	9/9/2014	9/9/2014	0.50	43.50	3,045.00	HG WILSON & SONS CONTRACTORS I
33	1202	62520700	5000021602	11/14/2014	934.00	9/24/2014	10/6/2014	6.50	45.50	42,497.00	HG WILSON & SONS CONTRACTORS I
34	1202	62520700	5000022136	11/17/2014	1,393.80	7/25/2014	9/24/2014	31.00	85.00	118,473.00	HG WILSON & SONS CONTRACTORS I
35	1202	62520700	5000022740	12/30/2014	1,795.40	10/6/2014	10/30/2014	12.50	73.50	131,961.90	HG WILSON & SONS CONTRACTORS I
36	1202	62520700	5000022741	12/12/2014	1,610.05	10/23/2014	10/30/2014	4.00	47.00	75,672.35	HG WILSON & SONS CONTRACTORS I
37	1202	62520700	5000022742	12/12/2014	646.10	10/27/2014	11/7/2014	6.00	41.00	26,490.10	HG WILSON & SONS CONTRACTORS I
38	1202	62520700	5000022815	12/12/2014	6,686.20	9/10/2014	11/12/2014	32.00	62.00	414,544.40	HG WILSON & SONS CONTRACTORS I
39	1202	62520700	5000023301	1/13/2015	596.00	11/25/2014	11/26/2014	1.00	49.00	29,204.00	HG WILSON & SONS CONTRACTORS I
40	1202	62520700	5000023302	1/13/2015	1,633.05	11/26/2014	12/15/2014	10.00	39.00	63,688.95	HG WILSON & SONS CONTRACTORS I
41	1202	62520700	5000023303	1/13/2015	9,441.65	11/7/2014	12/15/2014	19.50	48.50	457,920.03	HG WILSON & SONS CONTRACTORS I
42	1202	62520700	5000024404	2/13/2015	7,314.70	12/17/2014	1/15/2015	15.00	44.00	321,846.80	HG WILSON & SONS CONTRACTORS I
43	1202	62520700	5000024405	2/13/2015	475.80	12/22/2014	1/15/2015	12.50	41.50	19,745.70	HG WILSON & SONS CONTRACTORS I
44	1202	62520700	5000024406	2/13/2015	2,040.30	12/23/2014	1/6/2015	7.50	45.50	92,833.65	HG WILSON & SONS CONTRACTORS I
45	1202	62520700	5000025000	3/16/2015	11,302.85	1/23/2015	1/30/2015	4.00	49.00	553,839.65	HG WILSON & SONS CONTRACTORS I
46	1202	62520700	5000025001	3/16/2015	603.50	10/29/2014	10/29/2014	0.50	138.50	83,584.75	HG WILSON & SONS CONTRACTORS I
47	1202	62520700	5000025003	3/16/2015	1,102.40	2/13/2015	2/13/2015	0.50	31.50	34,725.60	HG WILSON & SONS CONTRACTORS I
48	1202	62520700	5000025157	3/16/2015	342.40	2/11/2015	2/11/2015	0.50	33.50	11,470.40	HG WILSON & SONS CONTRACTORS I
49	1202	62520700	5000025834	4/13/2015	1,549.60	3/16/2015	3/16/2015	0.50	28.50	44,163.60	HG WILSON & SONS CONTRACTORS I
50	1202	62520700	5000025835	4/13/2015	93.60	3/6/2015	3/6/2015	0.50	38.50	3,603.60	HG WILSON & SONS CONTRACTORS I
51	1202	62520700	5000025836	4/13/2015	998.40	3/11/2015	3/16/2015	3.00	31.00	30,950.40	HG WILSON & SONS CONTRACTORS I
52	1202	62520700	5000025837	4/13/2015	1,456.00	3/16/2015	3/16/2015	0.50	28.50	41,496.00	HG WILSON & SONS CONTRACTORS I
53	1202	62520700	5000025838	4/13/2015	2,274.40	3/6/2015	3/16/2015	5.50	33.50	76,192.40	HG WILSON & SONS CONTRACTORS I
54	1202	62520700	5000026552	5/15/2015	83.20	3/31/2015	3/31/2015	0.50	45.50	3,785.60	HG WILSON & SONS CONTRACTORS I
55	1202	62520700	5000026554	5/15/2015	284.00	3/25/2015	3/25/2015	0.50	51.50	14,626.00	HG WILSON & SONS CONTRACTORS I
56	1202	62520700	5000026557	5/15/2015	3,770.10	3/23/2015	4/13/2015	11.00	43.00	162,114.30	HG WILSON & SONS CONTRACTORS I
57											
58					$149,081.05					$7,515,560.80	
59											
60					Avg lag for Maintenance Supplies					50.41	
61											
62											
63											

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1201	52527000	5000017457	5/27/2014	$2,500.00	1/1/2013	12/31/2013	182.50	329.50	$823,750.00	WILLIAM G SISSON
2	1201	52527000	5000017458	5/27/2014	2,500.00	1/1/2013	12/31/2013	182.50	329.50	823,750.00	WAYNE M MARTIN
3	1201	52527000	5000017459	5/27/2014	2,500.00	1/1/2013	12/31/2013	182.50	329.50	823,750.00	PATRICIA ANNE FREIBERT
4	1201	52527000	5000019745	8/25/2014	2,500.00	1/1/2013	12/31/2013	182.50	419.50	1,048,750.00	WILLIAM G SISSON
5	1201	52527000	5000019746	8/25/2014	2,500.00	1/1/2013	12/31/2013	182.50	419.50	1,048,750.00	WAYNE M MARTIN
6	1201	52527000	5000019747	8/25/2014	2,500.00	1/1/2013	12/31/2013	182.50	419.50	1,048,750.00	PATRICIA ANNE FREIBERT
7	1201	52527000	5000022126	11/14/2014	2,500.00	1/1/2013	12/31/2013	182.50	500.50	1,251,250.00	WILLIAM G SISSON
8	1201	52527000	5000022127	11/14/2014	2,500.00	1/1/2013	12/31/2013	182.50	500.50	1,251,250.00	WAYNE M MARTIN
9	1201	52527000	5000022128	11/14/2014	2,500.00	1/1/2013	12/31/2013	182.50	500.50	1,251,250.00	PATRICIA ANNE FREIBERT
10	1201	52514904	5000018065	6/23/2014	2,576.00	12/16/2013	12/31/2013	8.00	182.00	468,832.00	CLEAR CHANNEL LEXINGTON
11	1202	52500000	5000020529	9/25/2014	600.00	1/1/2014	12/31/2014	182.50	85.50	51,300.00	KENTUCKY STATE TREASURER
12	1201	52514904	5000016994	5/8/2014	500.00	1/1/2014	12/31/2014	182.50	(54.50)	(27,250.00)	FAYETTE COUNTY PUBLIC SCHOOLS
13	1201	52514904	5000016996	5/8/2014	500.00	1/1/2014	12/31/2014	182.50	(54.50)	(27,250.00)	FAYETTE COUNTY PUBLIC SCHOOLS
14	1201	52514904	5000016997	5/8/2014	500.00	1/1/2014	12/31/2014	182.50	(54.50)	(27,250.00)	FAYETTE COUNTY PUBLIC SCHOOLS
15	1201	52514904	5000016995	5/8/2014	500.00	1/1/2014	12/31/2014	182.50	(54.50)	(27,250.00)	FAYETTE COUNTY PUBLIC SCHOOLS
16	1202	52554500	5000017358	5/20/2014	2,588.20	1/7/2014	1/7/2014	0.50	133.50	345,524.70	Hach Co
17	1202	52000000	5000017678	6/4/2014	2,454.68	1/17/2014	1/17/2014	0.50	138.50	339,973.18	USA BLUE BOOK
18	1202	52000000	5000017764	6/9/2014	493.48	1/17/2014	1/17/2014	0.50	143.50	70,814.38	USA BLUE BOOK
19	1202	52554500	5000017359	5/20/2014	827.20	1/28/2014	1/28/2014	0.50	112.50	93,060.00	Hach Co
20	1201	52000000	5000018346	7/2/2014	4,202.68	2/25/2014	3/25/2015	197.00	(69.00)	(289,984.92)	Precision Products
21	1202	52000000	5000017221	5/13/2014	1,521.79	3/11/2014	3/11/2014	0.50	63.50	96,633.67	Ferguson Enterprises Inc
22	1202	52000000	5000017264	5/15/2014	916.90	3/11/2014	3/11/2014	0.50	65.50	60,056.95	Ferguson Enterprises Inc
23	1201	52514901	5000017067	5/19/2014	2,350.00	3/30/2014	4/4/2014	3.00	48.00	112,800.00	LEXINGTON HERALD LEADER ADVERT
24	1201	52500000	5000017343	5/19/2014	418.11	4/5/2014	5/5/2014	15.50	29.50	12,334.25	SAMS CLUB
25	1201	52524000	5000017398	5/22/2014	2,500.00	4/8/2014	4/8/2014	0.50	44.50	111,250.00	BLUEGRASS TOMORROW
26	1202	52500000	5000018662	7/16/2014	369.94	4/9/2014	4/9/2014	0.50	98.50	36,439.09	Midwest Parts Inc
27	1202	52000000	5000017334	6/5/2014	2,067.12	4/21/2014	4/21/2014	0.50	45.50	94,053.96	Meurer Research Inc
28	1202	52000000	5000017177	5/21/2014	672.55	4/21/2014	4/21/2014	0.50	30.50	20,512.78	GRAINGER
29	1201	52500000	5000017424	5/22/2014	809.31	4/22/2014	4/22/2014	0.50	30.50	24,683.96	GRAINGER
30	1202	52500000	5000017130	5/23/2014	1,749.69	4/23/2014	4/23/2014	0.50	30.50	53,365.55	GRAINGER
31	1202	52500000	5000017129	5/23/2014	292.39	4/23/2014	4/23/2014	0.50	30.50	8,917.90	GRAINGER
32	1202	52000000	5000016991	5/23/2014	339.31	4/24/2014	4/24/2014	0.50	29.50	10,009.65	GRAINGER
33	1202	52500000	5000017131	5/23/2014	966.07	4/25/2014	4/25/2014	0.50	28.50	27,533.00	GRAINGER
34	1201	52500000	5000017401	6/11/2014	1,028.99	4/28/2014	5/25/2014	14.00	31.00	31,898.69	VITAL RECORDS CONTROL
35	1202	52000000	5000018222	7/1/2014	358.84	4/29/2014	4/29/2014	0.50	63.50	22,786.34	USA BLUE BOOK
36	1202	52000000	5000018222	7/1/2014	320.40	4/29/2014	4/29/2014	0.50	63.50	20,345.40	USA BLUE BOOK
37	1202	52000000	5000018651	7/16/2014	3,874.12	4/30/2014	4/30/2014	0.50	77.50	300,244.30	All Safe Industries Inc
38	1202	52500000	5000021902	11/10/2014	902.48	4/30/2014	4/30/2014	0.50	194.50	175,532.36	Midwest Parts Inc
39	1201	52514904	5000017446	6/16/2014	3,200.00	5/1/2014	6/30/2014	30.50	16.50	52,800.00	Kentucky Forward LLC
40	1201	52500000	5000018826	7/23/2014	1,188.00	5/1/2014	5/31/2014	15.50	68.50	81,378.00	PERFECTION GROUP INC
41	1201	52514903	5000018206	7/15/2014	1,085.00	5/1/2014	5/31/2014	15.50	60.50	65,642.50	Cumulus - Lexington KY
42	1201	52500000	5000017568	5/29/2014	906.30	5/1/2014	5/31/2014	15.50	13.50	12,235.05	HAPPYS GENERAL CONTRACTING MNT
43	1202	52000000	5000017178	5/27/2014	554.85	5/2/2014	5/2/2014	0.50	25.50	14,148.68	Ferguson Enterprises Inc
44	1201	52514904	5000017392	5/23/2014	20,400.00	5/4/2014	5/4/2014	0.50	19.50	397,800.00	Bluegrass Greensource Inc
45	1201	52514904	5000019770	8/25/2014	17,250.00	5/4/2014	5/4/2014	0.50	113.50	1,957,875.00	Bluegrass Greensource Inc
46	1201	52514904	5000018549	7/25/2014	6,680.00	5/4/2014	5/4/2014	0.50	82.50	551,100.00	Bluegrass Greensource Inc
47	1201	52500000	5000017655	6/19/2014	1,079.14	5/5/2014	5/5/2014	0.50	45.50	49,100.87	CARDIAC SCIENCE CORPORATION
48	1201	52514901	5000018064	7/16/2014	850.00	5/5/2014	6/1/2014	14.00	59.00	50,150.00	LEXINGTON HERALD LEADER ADVERT
49	1201	52514901	5000017239	6/19/2014	366.57	5/5/2014	5/5/2014	0.50	45.50	16,678.94	DIRECT RESPONSE
50	1201	52515001	5000017326	6/20/2014	540.60	5/6/2014	5/6/2014	0.50	45.50	24,597.30	DIRECT RESPONSE
51	1202	52000000	5000017699	6/30/2014	1,049.40	5/9/2014	5/9/2014	0.50	52.50	55,093.50	G & G PAVING & CONSTRUCTION IN
52	1202	52554500	5000018516	7/15/2014	4,335.40	5/14/2014	5/14/2014	0.50	62.50	270,962.50	IDEXX DISTRIBUTION INC
53	1202	52000000	5000017750	7/1/2014	2,373.15	5/19/2014	5/19/2014	0.50	43.50	103,232.03	Meurer Research Inc
54	1202	52000000	5000019442	8/11/2014	435.51	5/19/2014	5/19/2014	0.50	84.50	36,800.60	USA BLUE BOOK
55	1202	52000000	5000017592	6/15/2014	825.45	5/21/2014	5/21/2014	0.50	25.50	21,048.98	Ferguson Enterprises Inc
56	1201	52514907	5000017800	6/18/2014	427.00	5/21/2014	5/21/2014	0.50	28.50	12,169.50	BUSINESS WIRE INC
57	1202	52500000	5000017895	6/20/2014	421.23	5/21/2014	5/21/2014	0.50	30.50	12,847.52	GRAINGER
58	1230	52000000	5000017482	6/15/2014	296.80	5/21/2014	5/21/2014	0.50	25.50	7,568.40	Ferguson Enterprises Inc
59	1201	52000000	5000017486	6/15/2014	275.15	5/21/2014	5/21/2014	0.50	25.50	7,016.33	Ferguson Enterprises Inc
60	1201	52514904	5000017469	5/27/2014	4,000.00	5/23/2014	5/23/2014	0.50	4.50	18,000.00	Prosper Media Group Inc
61	1202	52000000	5000017747	7/7/2014	379.48	5/23/2014	5/23/2014	0.50	45.50	17,266.34	G & G PAVING & CONSTRUCTION IN
62	1201	52500000	5000019583	8/14/2014	985.00	5/26/2014	6/29/2014	17.50	63.50	62,547.50	VITAL RECORDS CONTROL
63	1202	52000000	5000017704	6/20/2014	701.25	5/28/2014	5/28/2014	0.50	23.50	16,479.38	Ferguson Enterprises Inc
64	1201	52500000	5000017898	6/30/2014	1,188.00	6/1/2014	6/30/2014	15.00	15.00	17,820.00	PERFECTION GROUP INC
65	1201	52514903	5000020740	9/30/2014	1,130.00	6/1/2014	6/30/2014	15.00	107.00	120,910.00	Cumulus - Lexington KY
66	1201	52514903	5000019179	8/14/2014	1,050.00	6/1/2014	6/30/2014	15.00	60.00	63,000.00	WUKY RADIO STATION
67	1201	52514904	5000019285	8/5/2014	530.00	6/1/2014	6/30/2014	15.00	51.00	27,030.00	WLEX Communications LLC
68	1201	52500000	5000018327	7/1/2014	429.30	6/1/2014	6/30/2014	15.00	16.00	6,868.80	HAPPYS GENERAL CONTRACTING MNT
69	1202	52000000	5000017905	6/27/2014	2,847.92	6/4/2014	6/4/2014	0.50	23.50	66,926.12	Ferguson Enterprises Inc
70	1202	52000000	5000017949	6/27/2014	279.68	6/4/2014	6/4/2014	0.50	23.50	6,572.48	Ferguson Enterprises Inc
71	1202	52000000	5000018104	7/11/2014	775.24	6/12/2014	6/12/2014	0.50	29.50	22,869.58	GRAINGER
72	1202	52500000	5000017991	7/11/2014	1,188.91	6/13/2014	6/13/2014	0.50	28.50	33,883.94	SMITH-BLAIR INC
73	1202	52500000	5000019586	8/14/2014	1,008.91	6/16/2014	6/16/2014	0.50	59.50	60,030.15	Ferguson Enterprises Inc
74	1202	52000000	5000018338	8/1/2014	722.98	6/17/2014	6/18/2014	1.00	45.00	32,534.10	United Rentals Inc
75	1202	52000000	5000018589	7/17/2014	699.99	6/18/2014	6/18/2014	0.50	29.50	20,649.71	PLUMBERS SUPPLY CO
76	1202	52500000	5000018661	7/18/2014	1,244.82	6/19/2014	6/19/2014	0.50	29.50	36,722.19	Ferguson Enterprises Inc
77	1201	52000000	5000018153	8/4/2014	438.82	6/20/2014	6/20/2014	0.50	45.50	19,966.31	ADCOLOR SCREEN PRINTING
78	1201	52515001	5000018322	8/7/2014	1,803.00	6/23/2014	6/23/2014	0.50	45.50	82,036.50	Axis Promotions
79	1201	52500000	5000018724	7/28/2014	1,443.65	6/24/2014	6/24/2014	0.50	34.50	49,805.93	PERFECTION GROUP INC
80	1202	52000000	5000018477	7/25/2014	884.36	6/26/2014	6/26/2014	0.50	29.50	26,088.62	GRAINGER
81	1201	52514904	5000018429	8/14/2014	5,000.00	7/1/2014	9/30/2014	46.00	(1.00)	(5,000.00)	Kentucky Forward LLC

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating**
Lead Lag Study

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
82	1201	52515000	5000019986	8/28/2014	1,375.00	7/1/2014	7/1/2014	0.50	58.50	80,437.50	SMILEY PETE PUBLISHING LLC
83	1201	52514904	5000019886	9/12/2014	1,220.00	7/1/2014	7/31/2014	15.50	58.50	71,370.00	Cumulus - Lexington KY
84	1201	52500000	5000018655	7/31/2014	1,188.00	7/1/2014	7/31/2014	15.50	15.50	18,414.00	PERFECTION GROUP INC
85	1201	52514904	5000020456	9/18/2014	1,150.00	7/1/2014	7/31/2014	15.50	64.50	74,175.00	WUKY RADIO STATION
86	1201	52500000	5000019168	8/25/2014	431.34	7/2/2014	7/2/2014	0.50	54.50	23,508.03	COMMONWEALTH COMMUNICATIONS OF
87	1202	52500000	5000018830	8/18/2014	709.87	7/3/2014	7/3/2014	0.50	46.50	33,008.96	SHERWIN WILLIAMS CO
88	1202	52500000	5000018470	7/18/2014	3,383.52	7/3/2014	7/3/2014	0.50	15.50	52,444.56	HYDRAFLO INC
89	1202	52500000	5000019729	8/22/2014	314.49	7/8/2014	8/8/2014	16.00	30.00	9,434.70	SAMS CLUB
90	1202	52500000	5000018713	8/4/2014	1,936.54	7/10/2014	7/10/2014	0.50	25.50	49,381.77	Ferguson Enterprises Inc
91	1202	52500000	5000018715	8/4/2014	1,048.89	7/10/2014	7/10/2014	0.50	25.50	26,746.70	Ferguson Enterprises Inc
92	1202	52500000	5000021901	11/10/2014	626.06	7/10/2014	7/10/2014	0.50	123.50	77,318.41	Midwest Parts Inc
93	1202	52000000	5000018791	7/24/2014	3,540.72	7/11/2014	7/11/2014	0.50	13.50	47,799.72	LIVING WATERS CO INC
94	1201	52514903	5000018585	8/25/2014	458.36	7/11/2014	7/11/2014	0.50	45.50	20,855.38	Axis Promotions
95	1202	52500000	5000018763	8/14/2014	2,552.66	7/15/2014	7/15/2014	0.50	30.50	77,856.13	SMITH-BLAIR INC
96	1202	52500000	5000018784	8/8/2014	1,248.10	7/16/2014	7/16/2014	0.50	23.50	29,330.35	Ferguson Enterprises Inc
97	1202	52500000	5000018956	8/18/2014	1,357.20	7/18/2014	7/18/2014	0.50	31.50	42,751.80	GRAINGER
98	1202	52000000	5000019122	9/5/2014	1,001.70	7/18/2014	7/18/2014	0.50	49.50	49,584.15	G & G PAVING & CONSTRUCTION IN
99	1202	52500000	5000018868	8/1/2014	1,051.70	7/18/2014	7/18/2014	0.50	14.50	15,249.65	HYDRAFLO INC
100	1202	52000000	5000023405	1/2/2015	1,661.51	7/21/2014	7/21/2014	0.50	165.50	274,979.91	E H WACHS CO
101	1202	52500000	5000019053	8/20/2014	753.47	7/21/2014	7/21/2014	0.50	30.50	22,980.84	GRAINGER
102	1202	52500000	5000019046	8/21/2014	542.64	7/22/2014	7/22/2014	0.50	30.50	16,550.52	GRAINGER
103	1201	52515000	5000019177	8/22/2014	1,612.00	7/23/2014	7/23/2014	0.50	30.50	49,166.00	MARTINS SANITATION SERVICE INC
104	1202	52500000	5000019055	8/25/2014	492.00	7/24/2014	7/24/2014	0.50	32.50	15,990.00	SMITH-BLAIR INC
105	1202	52000000	5000019065	9/8/2014	392.49	7/25/2014	7/25/2014	0.50	45.50	17,858.30	THE HENRY P THOMPSON COMPANY
106	1201	52515000	5000018194	7/1/2014	375.00	7/25/2014	7/25/2014	0.50	(23.50)	(8,812.50)	Wombles Transportation Inc
107	1201	52500000	5000019488	9/10/2014	999.95	7/28/2014	8/31/2014	17.50	27.50	27,498.63	VITAL RECORDS CONTROL
108	1202	52500000	5000019110	8/22/2014	571.43	7/28/2014	7/28/2014	0.50	25.50	14,571.47	Ferguson Enterprises Inc
109	1202	52500000	5000021903	11/10/2014	515.12	7/28/2014	7/28/2014	0.50	105.50	54,345.16	Midwest Parts Inc
110	1202	52554500	5000020666	10/6/2014	3,561.60	7/29/2014	7/29/2014	0.50	69.50	247,531.20	IDEXX DISTRIBUTION INC
111	1202	52500000	5000019231	8/22/2014	1,552.01	7/30/2014	7/30/2014	0.50	23.50	36,472.24	Ferguson Enterprises Inc
112	1201	52515000	5000019659	9/12/2014	620.00	7/30/2014	7/31/2014	1.00	44.00	27,280.00	CLEAR CHANNEL LEXINGTON
113	1202	52500000	5000019230	8/22/2014	365.34	7/30/2014	7/30/2014	0.50	23.50	8,585.49	Ferguson Enterprises Inc
114	1202	52500000	5000019320	8/15/2014	1,677.90	7/31/2014	7/31/2014	0.50	15.50	26,007.45	HYDRAFLO INC
115	1201	52515000	5000020067	9/23/2014	2,871.00	8/1/2014	8/7/2014	3.50	50.50	144,985.50	CLEAR CHANNEL LEXINGTON
116	1201	52514904	5000020457	10/15/2014	1,050.00	8/1/2014	8/31/2014	15.50	60.50	63,525.00	WUKY RADIO STATION
117	1202	52500000	5000021778	11/14/2014	912.66	8/1/2014	8/31/2014	15.50	90.50	82,595.73	EPM Power & Water Solutions
118	1201	52524000	5000019304	8/5/2014	2,500.00	8/1/2014	7/31/2015	182.50	(177.50)	(443,750.00)	KENTUCKY LEAGUE OF CITIES
119	1201	52514909	5000019507	8/12/2014	390.00	8/1/2014	8/1/2014	0.50	11.50	4,485.00	BILL STRAUS PHOTOGRAPHY INC
120	1201	52514905	5000019505	9/16/2014	421.50	8/4/2014	8/4/2014	0.50	43.50	18,335.25	DIRECT RESPONSE
121	1202	52000000	5000019539	9/4/2014	1,621.33	8/5/2014	8/5/2014	0.50	30.50	49,450.57	Hach Co
122	1202	52000000	5000019643	8/25/2014	823.87	8/6/2014	8/6/2014	0.50	19.50	16,065.47	LIVING WATERS CO INC
123	1202	52500000	5000019490	8/29/2014	1,299.99	8/7/2014	8/7/2014	0.50	22.50	29,249.78	Ferguson Enterprises Inc
124	1201	52515000	5000019654	8/27/2014	375.00	8/7/2014	8/7/2014	0.50	20.50	7,687.50	Bluegrass Kettle Masters Inc
125	1202	52500000	5000019650	9/2/2014	1,098.59	8/8/2014	8/8/2014	0.50	25.50	28,014.05	Ferguson Enterprises Inc
126	1201	52514905	5000019660	9/23/2014	906.47	8/11/2014	8/11/2014	0.50	43.50	39,431.45	DIRECT RESPONSE
127	1201	52515001	5000019661	9/26/2014	1,423.78	8/14/2014	8/14/2014	0.50	43.50	61,934.43	Axis Promotions
128	1202	52500000	5000019782	9/8/2014	466.61	8/14/2014	8/14/2014	0.50	25.50	11,898.56	Ferguson Enterprises Inc
129	1201	52514909	5000020326	9/15/2014	375.00	8/14/2014	8/14/2014	0.50	32.50	12,187.50	TRIPLE CROWN PHOTOGRAPHICS
130	1201	52514907	5000019703	9/10/2014	355.00	8/14/2014	8/14/2014	0.50	27.50	9,762.50	BUSINESS WIRE INC
131	1201	52514909	5000019769	8/25/2014	500.00	8/16/2014	8/16/2014	0.50	9.50	4,750.00	TRIPLE CROWN PHOTOGRAPHICS
132	1202	52500000	5000019797	9/2/2014	1,327.33	8/18/2014	8/18/2014	0.50	15.50	20,573.62	HYDRAFLO INC
133	1202	52500000	5000019797	9/2/2014	1,108.76	8/18/2014	8/18/2014	0.50	15.50	17,185.78	HYDRAFLO INC
134	1202	52500000	5000019774	9/11/2014	2,201.62	8/19/2014	8/19/2014	0.50	23.50	51,738.07	Ferguson Enterprises Inc
135	1202	52554500	5000019902	10/3/2014	286.49	8/20/2014	8/20/2014	0.50	44.50	12,748.81	THE HENRY P THOMPSON COMPANY
136	1202	52500000	5000019949	9/19/2014	367.54	8/21/2014	8/21/2014	0.50	29.50	10,842.43	GRAINGER
137	1202	52000000	5000019931	9/19/2014	285.98	8/21/2014	8/21/2014	0.50	29.50	8,436.41	GRAINGER
138	1202	52500000	5000019945	9/18/2014	2,176.39	8/26/2014	8/26/2014	0.50	23.50	51,145.17	Ferguson Enterprises Inc
139	1201	52500000	5000019946	9/18/2014	1,616.51	8/26/2014	8/26/2014	0.50	23.50	37,987.99	Ferguson Enterprises Inc
140	1202	52500000	5000019947	9/18/2014	903.12	8/26/2014	8/26/2014	0.50	23.50	21,223.32	Ferguson Enterprises Inc
141	1201	52515001	5000020137	10/10/2014	460.19	8/26/2014	8/26/2014	0.50	45.50	20,938.65	HOLLY LABEL COMPANY INC
142	1202	52500000	5000020074	9/23/2014	460.04	8/26/2014	8/26/2014	0.50	28.50	13,111.14	GRAINGER
143	1202	52500000	5000020114	9/23/2014	530.17	8/29/2014	8/29/2014	0.50	25.50	13,519.34	Ferguson Enterprises Inc
144	1202	52500000	5000020112	9/23/2014	519.40	8/29/2014	8/29/2014	0.50	25.50	13,244.70	Ferguson Enterprises Inc
145	1201	52500000	5000020163	10/1/2014	1,188.00	9/1/2014	9/30/2014	15.00	16.00	19,008.00	PERFECTION GROUP INC
146	1201	52514903	5000021254	11/12/2014	1,070.00	9/1/2014	9/30/2014	15.00	58.00	62,060.00	Cumulus - Lexington KY
147	1201	52500000	5000020264	10/15/2014	1,045.25	9/1/2014	9/28/2014	14.00	31.00	32,402.75	VITAL RECORDS CONTROL
148	1201	52524000	5000019526	8/18/2014	815.00	9/1/2014	8/31/2015	182.50	(195.50)	(159,332.50)	BETTER BUSINESS BUREAU
149	1202	52000000	5000020099	9/5/2014	743.21	9/3/2014	9/3/2014	0.50	2.50	1,858.03	Century Account Services Inc
150	1201	52515000	5000020328	10/20/2014	492.86	9/5/2014	9/5/2014	0.50	45.50	22,425.13	DIRECT RESPONSE
151	1202	52500000	5000020312	10/3/2014	2,861.21	9/8/2014	9/8/2014	0.50	25.50	72,960.86	Ferguson Enterprises Inc
152	1202	52500000	5000020311	10/3/2014	585.21	9/8/2014	9/8/2014	0.50	25.50	14,922.86	Ferguson Enterprises Inc
153	1202	52500000	5000020343	9/24/2014	1,116.18	9/9/2014	9/9/2014	0.50	15.50	17,300.79	HYDRAFLO INC
154	1202	52500000	5000020343	9/24/2014	522.79	9/9/2014	9/9/2014	0.50	15.50	8,103.25	HYDRAFLO INC
155	1202	52500000	5000020343	9/24/2014	477.19	9/9/2014	9/9/2014	0.50	15.50	7,396.45	HYDRAFLO INC
156	1202	52000000	5000021066	10/15/2014	731.93	9/15/2014	9/15/2014	0.50	30.50	22,323.87	Caskey Group Inc
157	1202	52500000	5000021418	10/23/2014	1,304.54	9/16/2014	9/16/2014	0.50	37.50	48,920.25	SMITH BLAIR INC
158	1201	52515001	5000020916	11/3/2014	821.64	9/19/2014	9/19/2014	0.50	45.50	37,384.62	Axis Promotions
159	1201	52515001	5000020917	11/3/2014	672.45	9/19/2014	9/19/2014	0.50	45.50	30,596.48	Axis Promotions
160	1201	52515001	5000020918	11/3/2014	380.12	9/19/2014	9/19/2014	0.50	45.50	17,295.46	Axis Promotions
161	1202	52000000	5000021534	10/28/2014	956.65	9/25/2014	9/25/2014	0.50	33.50	32,047.78	GRAINGER
162	1202	52000000	5000021364	10/24/2014	535.72	9/25/2014	9/25/2014	0.50	29.50	15,803.74	GRAINGER

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating**
Lead Lag Study

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
163	1201	52500000	5000021359	11/11/2014	875.00	9/29/2014	10/26/2014	14.00	30.00	26,250.00	VITAL RECORDS CONTROL
164	1201	52500000	5000021360	11/11/2014	304.50	9/29/2014	10/26/2014	14.00	30.00	9,135.00	VITAL RECORDS CONTROL
165	1202	52500000	5000022176	11/17/2014	2,149.43	9/30/2014	9/30/2014	0.50	48.50	104,247.36	Ferguson Enterprises Inc
166	1202	52500000	5000022175	11/17/2014	674.73	9/30/2014	9/30/2014	0.50	48.50	32,724.41	Ferguson Enterprises Inc
167	1202	52500000	5000022891	12/19/2014	581.30	9/30/2014	9/30/2014	0.50	80.50	46,794.65	Ferguson Enterprises Inc
168	1202	52500000	5000022177	11/17/2014	441.81	9/30/2014	9/30/2014	0.50	48.50	21,427.79	Ferguson Enterprises Inc
169	1201	52514903	5000022149	12/15/2014	1,220.00	10/1/2014	10/31/2014	15.50	60.50	73,810.00	Cumulus - Lexington KY
170	1201	52514904	5000021060	10/16/2014	5,000.00	10/1/2014	12/31/2014	46.00	(30.00)	(150,000.00)	Kentucky Forward LLC
171	1201	52514903	5000022122	11/17/2014	1,220.00	10/1/2014	10/31/2014	15.50	32.50	39,650.00	Cumulus - Lexington KY
172	1202	52500000	5000021659	11/3/2014	1,476.00	10/2/2014	10/2/2014	0.50	32.50	47,970.00	SMITH BLAIR INC
173	1202	52500000	5000021739	11/18/2014	2,946.80	10/6/2014	10/6/2014	0.50	43.50	128,185.80	Ferguson Enterprises Inc
174	1201	52515001	5000021781	11/21/2014	1,094.03	10/8/2014	10/8/2014	0.50	44.50	48,684.34	Axis Promotions
175	1201	52515001	5000021780	11/21/2014	880.47	10/8/2014	10/8/2014	0.50	44.50	39,180.92	Axis Promotions
176	1202	52500000	5000021016	10/9/2014	2,560.00	10/8/2014	10/8/2014	0.50	1.50	3,840.00	KENTUCKY STATE TREASURER
177	1202	52500000	5000022179	11/17/2014	458.77	10/10/2014	10/10/2014	0.50	38.50	17,662.65	Ferguson Enterprises Inc
178	1202	52500000	5000022280	12/4/2014	1,071.66	10/13/2014	10/13/2014	0.50	52.50	56,262.15	Ferguson Enterprises Inc
179	1202	52500000	5000022280	12/4/2014	498.62	10/13/2014	10/13/2014	0.50	52.50	26,177.55	Ferguson Enterprises Inc
180	1201	52514905	5000022035	11/26/2014	270.12	10/13/2014	10/13/2014	0.50	44.50	12,020.34	DIRECT RESPONSE
181	1202	52000000	5000021354	2/13/2015	484.41	10/14/2014	10/14/2014	0.50	122.50	59,340.23	E H WACHS CO
182	1202	52500000	5000021243	10/28/2014	580.76	10/15/2014	10/15/2014	0.50	13.50	7,840.26	MUELLER CO
183	1202	52500000	5000021362	10/30/2014	1,411.92	10/17/2014	10/17/2014	0.50	13.50	19,060.92	HYDRAFLO INC
184	1202	52500000	5000022180	11/17/2014	488.66	10/20/2014	10/20/2014	0.50	28.50	13,926.81	Ferguson Enterprises Inc
185	1202	52000000	5000021625	12/5/2014	5,798.00	10/23/2014	10/23/2014	0.50	43.50	252,213.00	ROSS VALVE MANUFACTURING CO
186	1202	52500000	5000021805	11/17/2014	1,383.94	10/24/2014	10/24/2014	0.50	24.50	33,906.53	Ferguson Enterprises Inc
187	1202	52500000	5000021811	11/17/2014	1,100.70	10/24/2014	10/24/2014	0.50	24.50	26,967.15	Ferguson Enterprises Inc
188	1202	52500000	5000021805	11/17/2014	1,071.66	10/24/2014	10/24/2014	0.50	24.50	26,255.67	Ferguson Enterprises Inc
189	1202	52500000	5000021573	11/7/2014	669.71	10/24/2014	10/24/2014	0.50	14.50	9,710.80	HYDRAFLO INC
190	1202	52500000	5000021573	11/7/2014	522.79	10/24/2014	10/24/2014	0.50	14.50	7,580.46	HYDRAFLO INC
191	1202	52500000	5000021573	11/7/2014	477.19	10/24/2014	10/24/2014	0.50	14.50	6,919.26	HYDRAFLO INC
192	1202	52000000	5000022129	11/26/2014	1,620.00	10/27/2014	10/28/2014	1.00	30.00	48,600.00	MARTINS SANITATION SERVICE INC
193	1201	52500000	5000022184	12/10/2014	860.00	10/27/2014	11/30/2014	17.50	27.50	23,650.00	VITAL RECORDS CONTROL
194	1202	52000000	5000022483	12/16/2014	541.68	10/28/2014	10/28/2014	0.50	49.50	26,813.16	Delaney & Associates Inc
195	1202	52500000	5000021758	11/13/2014	663.67	10/29/2014	10/29/2014	0.50	15.50	10,286.89	HYDRAFLO INC
196	1202	52500000	5000022852	12/12/2014	1,123.60	11/1/2014	11/30/2014	15.00	27.00	30,337.20	HAPPYS GENERAL CONTRACTING MNT
197	1201	52514903	5000022840	12/16/2014	1,085.00	11/1/2014	11/30/2014	15.00	31.00	33,635.00	Cumulus - Lexington KY
198	1202	52500000	5000024734	2/17/2015	1,188.00	11/1/2014	11/30/2014	15.00	94.00	111,672.00	PERFECTION GROUP INC
199	1202	52500000	5000021895	11/18/2014	668.88	11/5/2014	11/5/2014	0.50	13.50	9,029.88	HYDRAFLO INC
200	1202	52500000	5000021895	11/18/2014	656.80	11/5/2014	11/5/2014	0.50	13.50	8,866.80	HYDRAFLO INC
201	1202	52500000	5000021914	12/19/2014	2,395.60	11/6/2014	11/6/2014	0.50	43.50	104,208.60	Ferguson Enterprises Inc
202	1202	52500000	5000021853	12/19/2014	1,325.42	11/6/2014	11/6/2014	0.50	43.50	57,655.77	Ferguson Enterprises Inc
203	1202	52500000	5000021914	12/19/2014	1,071.66	11/6/2014	11/6/2014	0.50	43.50	46,617.21	Ferguson Enterprises Inc
204	1202	52500000	5000022165	12/24/2014	3,985.60	11/10/2014	11/10/2014	0.50	44.50	177,359.20	USF FABRICATION INC
205	1202	52500000	5000021939	11/10/2014	3,360.00	11/10/2014	11/10/2014	0.50	0.50	1,680.00	KENTUCKY STATE TREASURER
206	1202	52500000	5000022167	11/26/2014	572.16	11/12/2014	11/12/2014	0.50	14.50	8,296.32	MUELLER CO
207	1202	52500000	5000022335	12/24/2014	782.70	11/13/2014	11/13/2014	0.50	41.50	32,482.05	Ferguson Enterprises Inc
208	1202	52500000	5000022168	11/26/2014	777.83	11/13/2014	11/13/2014	0.50	13.50	10,500.71	MUELLER CO
209	1202	52500000	5000022233	11/20/2014	1,360.00	11/19/2014	11/19/2014	0.50	1.50	2,040.00	KENTUCKY STATE TREASURER
210	1202	52500000	5000022446	1/2/2015	465.47	11/20/2014	11/20/2014	0.50	43.50	20,247.95	GRAINGER
211	1201	52514905	5000022736	1/8/2015	438.68	11/24/2014	11/24/2014	0.50	45.50	19,959.94	DIRECT RESPONSE
212	1201	52524000	5000024128	1/29/2015	1,300.00	11/25/2014	11/25/2014	0.50	65.50	85,150.00	American Water Works Assn
213	1201	52500000	5000022776	1/14/2015	877.00	12/1/2014	12/28/2014	14.00	31.00	27,187.00	VITAL RECORDS CONTROL
214	1202	52500000	5000022442	12/24/2014	1,375.88	12/1/2014	12/1/2014	0.50	23.50	32,333.18	Ferguson Enterprises Inc
215	1202	52500000	5000022443	1/13/2015	812.64	12/1/2014	12/1/2014	0.50	43.50	35,349.84	Ferguson Enterprises Inc
216	1202	52500000	5000022441	1/13/2015	593.60	12/1/2014	12/1/2014	0.50	43.50	25,821.60	Ferguson Enterprises Inc
217	1201	52514904	5000023747	2/13/2015	1,040.00	12/1/2014	12/31/2014	15.50	59.50	61,880.00	Cumulus - Lexington KY
218	1202	52500000	5000025823	4/3/2015	716.31	12/8/2014	12/8/2014	0.50	116.50	83,450.12	Columbia Gas of Kentucky / NiS
219	1202	52500000	5000022907	1/28/2015	6,720.00	12/9/2014	12/9/2014	0.50	50.50	339,360.00	Neptune Technology Group Inc
220	1202	52500000	5000024075	1/28/2015	481.36	12/9/2014	12/9/2014	0.50	50.50	24,308.68	Neptune Technology Group Inc
221	1201	52514905	5000022954	1/23/2015	1,059.48	12/10/2014	12/10/2014	0.50	44.50	47,146.86	DIRECT RESPONSE
222	1202	52500000	5000023125	1/23/2015	1,992.80	12/10/2014	12/10/2014	0.50	44.50	88,679.60	USF FABRICATION INC
223	1201	52515001	5000023022	1/26/2015	820.34	12/12/2014	12/12/2014	0.50	45.50	37,325.47	Axis Promotions
224	1202	52500000	5000023475	1/12/2015	1,496.64	12/15/2014	12/15/2014	0.50	28.50	42,654.24	HYDRAFLO INC
225	1202	52500000	5000023475	1/12/2015	1,118.60	12/15/2014	12/15/2014	0.50	28.50	31,880.10	HYDRAFLO INC
226	1202	52500000	5000023475	1/12/2015	651.94	12/15/2014	12/15/2014	0.50	28.50	18,580.29	HYDRAFLO INC
227	1202	52000000	5000024082	2/12/2015	1,001.70	12/22/2014	12/23/2014	1.00	52.00	52,088.40	G & G PAVING & CONSTRUCTION IN
228	1201	52500000	5000023649	2/11/2015	860.00	12/29/2014	1/25/2015	14.00	31.00	26,660.00	VITAL RECORDS CONTROL
229	1201	52514903	5000023774	2/13/2015	2,500.00	1/1/2015	3/31/2015	45.00	(1.00)	(2,500.00)	Kentucky Forward LLC
230	1201	52514904	5000024584	3/16/2015	1,445.00	1/1/2015	1/31/2015	15.50	59.50	85,977.50	Cumulus - Lexington KY
231	1201	52500000	5000023672	1/30/2015	1,188.00	1/1/2015	1/31/2015	15.50	14.50	17,226.00	PERFECTION GROUP INC
232	1202	52500000	5000024268	2/2/2015	581.00	1/1/2015	1/31/2015	15.50	17.50	10,167.50	HAPPYS GENERAL CONTRACTING MNT
233	1201	52524000	5000024820	2/19/2015	10,653.00	1/1/2015	12/31/2015	182.50	(132.50)	(1,411,522.50)	KENTUCKY CHAMBER OF COMMERCE
234	1201	52524000	5000023613	1/16/2015	5,278.00	1/1/2015	12/31/2015	182.50	(166.50)	(878,787.00)	COMMERCE LEXINGTON
235	1201	52527000	5000024720	2/13/2015	4,500.00	1/1/2015	12/31/2015	182.50	(138.50)	(623,250.00)	WILLIAM G SISSON
236	1201	52527000	5000024721	2/13/2015	4,500.00	1/1/2015	12/31/2015	182.50	(138.50)	(623,250.00)	WAYNE M MARTIN
237	1201	52527000	5000024724	2/13/2015	4,500.00	1/1/2015	12/31/2015	182.50	(138.50)	(623,250.00)	PATRICIA ANNE FREIBERT
238	1202	52554500	5000023669	1/14/2015	1,500.00	1/1/2015	12/31/2015	182.50	(168.50)	(252,750.00)	KENTUCKY STATE TREASURER
239	1202	52554500	5000023720	1/19/2015	1,500.00	1/1/2015	12/31/2015	182.50	(163.50)	(245,250.00)	KENTUCKY STATE TREASURER
240	1202	52554500	5000023771	1/20/2015	1,350.00	1/1/2015	12/31/2015	182.50	(162.50)	(219,375.00)	KENTUCKY STATE TREASURER
241	1202	52554500	5000023772	1/20/2015	1,350.00	1/1/2015	12/31/2015	182.50	(162.50)	(219,375.00)	KENTUCKY STATE TREASURER
242	1201	52524000	5000024816	2/19/2015	750.00	1/1/2015	12/31/2015	182.50	(132.50)	(99,375.00)	DOWNTOWN LEXINGTON CORP FOUNDA
243	1201	52524000	5000023598	1/12/2015	500.00	1/1/2015	12/31/2015	182.50	(170.50)	(85,250.00)	GREATER LEXINGTON APARTMENT

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating**
Lead Lag Study

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
244	1201	52524000	5000024739	2/17/2015	500.00	1/1/2015	12/31/2015	182.50	(134.50)	(67,250.00)	Woodford County Chamber of Com
245	1201	52540000	5000025831	4/1/2015	500.00	1/1/2015	12/31/2015	182.50	(91.50)	(45,750.00)	OWEN COUNTY CHAMBER OF COMMERC
246	1201	52524000	5000023600	1/12/2015	495.00	1/1/2015	12/31/2015	182.50	(170.50)	(84,397.50)	PARIS BOURBON CNTY CHAMBER COM
247	1201	52524000	5000023801	2/6/2015	450.00	1/1/2015	12/31/2015	182.50	(145.50)	(65,475.00)	Jessamine Co Chamber Commerce
248	1201	52500000	5000024795	2/20/2015	269.22	1/1/2015	1/31/2015	15.50	35.50	9,557.31	Striata Inc
249	1202	52500000	5000023541	1/20/2015	1,015.06	1/5/2015	1/5/2015	0.50	15.50	15,733.43	HYDRAFLO INC
250	1202	52500000	5000023541	1/20/2015	656.80	1/5/2015	1/5/2015	0.50	15.50	10,180.40	HYDRAFLO INC
251	1202	52500000	5000023659	2/20/2015	2,391.36	1/7/2015	1/7/2015	0.50	44.50	106,415.52	USF FABRICATION INC
252	1202	52554500	5000023976	2/4/2015	3,561.60	1/8/2015	1/8/2015	0.50	27.50	97,944.00	IDEXX DISTRIBUTION INC
253	1202	52554500	5000023976	2/4/2015	593.60	1/8/2015	1/8/2015	0.50	27.50	16,324.00	IDEXX DISTRIBUTION INC
254	1202	52500000	5000023594	2/3/2015	2,201.41	1/9/2015	1/9/2015	0.50	25.50	56,135.96	Ferguson Enterprises Inc
255	1202	52500000	5000023593	2/3/2015	1,202.89	1/9/2015	1/9/2015	0.50	25.50	30,673.70	Ferguson Enterprises Inc
256	1202	52500000	5000023593	2/3/2015	1,036.68	1/9/2015	1/9/2015	0.50	25.50	26,435.34	Ferguson Enterprises Inc
257	1202	52500000	5000023595	2/3/2015	825.53	1/9/2015	1/9/2015	0.50	25.50	21,051.02	Ferguson Enterprises Inc
258	1202	52500000	5000023689	2/27/2015	1,325.42	1/14/2015	1/14/2015	0.50	44.50	58,981.19	Ferguson Enterprises Inc
259	1202	52500000	5000023729	2/27/2015	755.00	1/14/2015	1/14/2015	0.50	44.50	33,597.50	GRAINGER
260	1201	52515001	5000023829	3/2/2015	448.41	1/16/2015	1/16/2015	0.50	45.50	20,402.66	Axis Promotions
261	1202	52500000	5000023909	1/30/2015	880.14	1/16/2015	1/16/2015	0.50	14.50	12,762.03	HYDRAFLO INC
262	1202	52500000	5000023987	3/2/2015	7,780.40	1/19/2015	1/19/2015	0.50	42.50	330,667.00	Ferguson Enterprises Inc
263	1202	52500000	5000023987	3/2/2015	7,780.40	1/19/2015	1/19/2015	0.50	42.50	330,667.00	Ferguson Enterprises Inc
264	1202	52500000	5000023855	3/2/2015	526.65	1/19/2015	1/19/2015	0.50	42.50	22,382.63	GRAINGER
265	1202	52500000	5000025822	4/3/2015	1,577.89	1/19/2015	1/19/2015	0.50	74.50	117,552.81	Columbia Gas of Kentucky / NiS
266	1202	52500000	5000024177	3/3/2015	902.86	1/20/2015	1/20/2015	0.50	42.50	38,371.55	Delaney & Associates Inc
267	1202	52000000	5000024077	2/20/2015	875.78	1/21/2015	1/21/2015	0.50	30.50	26,711.29	UNITED RENTALS
268	1202	52500000	5000024764	3/16/2015	522.00	1/21/2015	2/17/2015	14.00	41.00	21,402.00	WILSON EQUIPMENT CO
269	1202	52554500	5000024136	3/6/2015	385.22	1/21/2015	1/21/2015	0.50	44.50	17,142.29	THE HENRY P THOMPSON COMPANY
270	1202	52500000	5000024162	2/23/2015	280.75	1/21/2015	1/21/2015	0.50	33.50	9,405.13	PERFECTION GROUP INC
271	1202	52000000	5000025091	3/13/2015	2,716.78	1/27/2015	1/27/2015	0.50	45.50	123,613.49	HD SUPPLY WATER WORKS LTD
272	1230	52500000	5000025185	3/19/2015	987.26	1/27/2015	1/27/2015	0.50	51.50	50,843.89	GRAINGER
273	1230	52500000	5000024166	2/23/2015	606.50	1/27/2015	1/27/2015	0.50	27.50	16,678.75	SMITH-BLAIR INC
274	1202	52500000	5000024166	2/23/2015	606.50	1/27/2015	1/27/2015	0.50	27.50	16,678.75	SMITH-BLAIR INC
275	1202	52500000	5000024233	2/10/2015	1,015.06	1/28/2015	1/28/2015	0.50	13.50	13,703.31	HYDRAFLO INC
276	1202	52500000	5000024233	2/10/2015	748.32	1/28/2015	1/28/2015	0.50	13.50	10,102.32	HYDRAFLO INC
277	1202	52500000	5000024233	2/10/2015	547.33	1/28/2015	1/28/2015	0.50	13.50	7,388.96	HYDRAFLO INC
278	1201	52514904	5000025529	4/14/2015	1,265.00	2/1/2015	2/28/2015	14.00	59.00	74,635.00	Cumulus - Lexington KY
279	1201	52500000	5000024504	3/2/2015	1,188.00	2/1/2015	2/28/2015	14.00	16.00	19,008.00	PERFECTION GROUP INC
280	1202	52548100	5000025749	4/24/2015	344.30	2/1/2015	2/28/2015	14.00	69.00	23,756.70	Aurico
281	1202	52500000	5000025065	3/20/2015	275.10	2/2/2015	2/2/2015	0.50	46.50	12,792.15	RANDY WALKER ELECTRIC
282	1202	52500000	5000024550	2/19/2015	509.56	2/4/2015	2/4/2015	0.50	15.50	7,898.18	HYDRAFLO INC
283	1202	52500000	5000024550	2/19/2015	456.39	2/4/2015	2/4/2015	0.50	15.50	7,074.05	HYDRAFLO INC
284	1202	52500000	5000024889	3/3/2015	306.72	2/4/2015	2/4/2015	0.50	27.50	8,434.80	OVERHEAD DOOR CO OF LEXINGTON
285	1202	52500000	5000024597	2/20/2015	558.09	2/5/2015	2/5/2015	0.50	15.50	8,650.40	HYDRAFLO INC
286	1202	52000000	5000024853	3/23/2015	2,656.22	2/6/2015	2/6/2015	0.50	45.50	120,858.01	AIR ENERGY INC
287	1202	52000000	5000025028	3/23/2015	954.00	2/9/2015	2/9/2015	0.50	42.50	40,545.00	G & G PAVING & CONSTRUCTION IN
288	1230	52548100	5000026184	4/17/2015	283.55	2/13/2015	2/13/2015	0.50	63.50	18,005.43	CALIPER CORP
289	1202	52500000	5000025090	4/3/2015	1,010.42	2/18/2015	2/18/2015	0.50	44.50	44,963.69	KEBCO INC
290	1202	52500000	5000024887	3/2/2015	554.55	2/18/2015	2/18/2015	0.50	12.50	6,931.88	HYDRAFLO INC
291	1202	52500000	5000024887	3/2/2015	475.81	2/18/2015	2/18/2015	0.50	12.50	5,947.63	HYDRAFLO INC
292	1202	52500000	5000024896	3/3/2015	471.40	2/19/2015	2/19/2015	0.50	12.50	5,892.50	MUELLER CO
293	1201	52500000	5000025522	4/8/2015	946.25	2/23/2015	3/29/2015	17.50	27.50	26,021.88	VITAL RECORDS CONTROL
294	1202	52500000	5000025114	4/8/2015	601.00	2/23/2015	2/23/2015	0.50	44.50	26,744.50	Delaney & Associates Inc
295	1202	52500000	5000025689	3/27/2015	280.00	2/25/2015	2/25/2015	0.50	30.50	8,540.00	D C ELEVATOR CO INC
296	1202	52500000	5000025040	3/23/2015	1,117.24	2/27/2015	2/27/2015	0.50	24.50	27,372.38	Ferguson Enterprises Inc
297	1202	52000000	5000025302	5/15/2015	1,001.40	2/27/2015	2/27/2015	0.50	77.50	77,608.50	Hach Co
298	1202	52000000	5000025791	5/15/2015	910.16	2/27/2015	2/27/2015	0.50	77.50	70,537.40	Hach Co
299	1201	52514904	5000026054	5/15/2015	1,373.00	3/1/2015	3/31/2015	15.50	60.50	83,066.50	Cumulus - Lexington KY
300	1202	52500000	5000025777	3/30/2015	1,188.00	3/1/2015	3/31/2015	15.50	14.50	17,226.00	PERFECTION GROUP INC
301	1202	52554500	5000025303	4/1/2015	1,326.36	3/2/2015	3/2/2015	0.50	30.50	40,453.98	Hach Co
302	1202	52554500	5000025303	4/1/2015	1,027.74	3/2/2015	3/2/2015	0.50	30.50	31,346.07	Hach Co
303	1202	52554500	5000025789	4/1/2015	801.29	3/2/2015	3/2/2015	0.50	30.50	24,439.35	Hach Co
304	1202	52554500	5000025743	4/1/2015	530.36	3/2/2015	3/2/2015	0.50	30.50	16,175.98	Hach Co
305	1202	52500000	5000025305	4/17/2015	3,962.28	3/4/2015	3/4/2015	0.50	44.50	176,321.46	Alfa Laval Inc
306	1202	52500000	5000025305	4/17/2015	1,992.80	3/4/2015	3/4/2015	0.50	44.50	88,679.60	Alfa Laval Inc
307	1202	52500000	5000026029	4/8/2015	331.36	3/4/2015	3/4/2015	0.50	35.50	11,763.28	OVERHEAD DOOR CO OF LEXINGTON
308	1202	52000000	5000026428	4/28/2015	2,365.92	3/5/2015	3/5/2015	0.50	54.50	128,942.64	Hach Co
309	1202	52000000	5000026428	4/28/2015	1,009.97	3/5/2015	3/5/2015	0.50	54.50	55,043.37	Hach Co
310	1202	52000000	5000026428	4/28/2015	1,001.53	3/5/2015	3/5/2015	0.50	54.50	54,583.39	Hach Co
311	1202	52000000	5000026428	4/28/2015	833.80	3/5/2015	3/15/2015	5.50	49.50	41,273.10	Hach Co
312	1202	52000000	5000026428	4/28/2015	714.76	3/5/2015	3/5/2015	0.50	54.50	38,954.42	Hach Co
313	1202	52000000	5000026428	4/28/2015	648.79	3/5/2015	3/5/2015	0.50	54.50	35,359.06	Hach Co
314	1201	52515001	5000025428	4/23/2015	914.90	3/10/2015	3/10/2015	0.50	44.50	40,713.05	Axis Promotions
315	1202	52500000	5000025691	4/27/2015	458.61	3/10/2015	3/12/2015	1.50	47.50	21,783.98	THOROUGHBRED GATES & SECURITY
316	1202	52500000	5000025285	4/24/2015	1,218.96	3/10/2015	3/10/2015	0.50	45.50	55,462.68	Ferguson Enterprises Inc
317	1202	52500000	5000025444	4/24/2015	978.38	3/10/2015	3/10/2015	0.50	45.50	44,516.29	Ferguson Enterprises Inc
318	1202	52500000	5000025287	4/24/2015	839.44	3/10/2015	3/10/2015	0.50	45.50	38,194.52	Ferguson Enterprises Inc
319	1202	52500000	5000026028	4/10/2015	460.00	3/12/2015	3/12/2015	0.50	29.50	13,570.00	OVERHEAD DOOR CO OF LEXINGTON
320	1202	52000000	5000025611	5/1/2015	1,462.80	3/18/2015	3/18/2015	0.50	44.50	65,094.60	Meurer Research Inc
321	1202	52500000	5000025410	5/1/2015	1,144.80	3/18/2015	3/18/2015	0.50	44.50	50,943.60	Ferguson Enterprises Inc
322	1202	52500000	5000026027	4/17/2015	280.00	3/18/2015	3/18/2015	0.50	30.50	8,540.00	OVERHEAD DOOR CO OF LEXINGTON
323	1202	52500000	5000025511	5/1/2015	1,354.68	3/19/2015	3/19/2015	0.50	43.50	58,928.58	Ferguson Enterprises Inc
324	1202	52500000	5000025514	5/1/2015	857.96	3/19/2015	3/19/2015	0.50	43.50	37,321.26	Ferguson Enterprises Inc

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating**
Lead Lag Study

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
325	1202	52500000	5000025287	5/1/2015	484.63	3/19/2015	3/19/2015	0.50	43.50	21,081.41	Ferguson Enterprises Inc
326	1202	52500000	5000025515	5/1/2015	467.88	3/19/2015	3/19/2015	0.50	43.50	20,352.78	Ferguson Enterprises Inc
327	1201	52500000	5000026135	5/12/2015	860.00	3/30/2015	4/26/2015	14.00	30.00	25,800.00	VITAL RECORDS CONTROL
328	1201	52514904	5000026055	5/15/2015	1,080.32	3/31/2015	3/31/2015	0.50	45.50	49,154.56	CULVER CO INC
329	1201	52524000	5000025919	4/6/2015	500.00	4/1/2015	4/1/2016	183.50	(177.50)	(88,750.00)	GEORGETOWN SCOTT CTY CHAMBER O
330	1202	52500000	5000025978	5/18/2015	787.29	4/3/2015	4/3/2015	0.50	45.50	35,821.70	GRAINGER
331	1202	52500000	5000026112	5/22/2015	787.29	4/8/2015	4/8/2015	0.50	44.50	35,034.41	GRAINGER
332	1202	52500000	5000026052	5/22/2015	1,590.51	4/9/2015	4/9/2015	0.50	43.50	69,187.19	Ferguson Enterprises Inc
333	1201	52524000	5000024120	1/28/2015	1,000.00	4/17/2015	4/17/2015	0.50	(78.50)	(78,500.00)	GEORGETOWN SCOTT CTY CHAMBER O
334	1202	52500000	5000026368	5/4/2015	668.88	4/20/2015	4/20/2015	0.50	14.50	9,698.76	HYDRAFLO INC
335	1201	52503000	5000020618	10/15/2014	1,130.00	8/1/2014	8/29/2014	14.50	61.50	69,495.00	Cumulus - Lexington KY
336	1201	52503000	9000011331	7/31/2014	1,148.00	6/26/2014	6/26/2014	0.50	35.50	40,754.00	INNOVATIVE PRODUCTS
337	1201	52503000	9000011888	8/31/2014	504.00	7/7/2014	7/7/2014	0.50	55.50	27,972.00	GEORGETOWN NEWS GRAPHIC
338	1201	52503000	9000012293	9/30/2014	92.40	8/11/2014	8/11/2014	0.50	50.50	4,666.20	FAST SIGNS
339	1201	52503000	9000012460	9/30/2014	530.00	9/4/2014	9/4/2014	0.50	26.50	14,045.00	HAMMOND COMMUNICATI
340	1202	52546000	5000022426	12/1/2014	8,525.00	8/1/2014	8/31/2014	15.50	107.50	916,437.50	STEPHEN HILLENMEYER LANDSCAPE
341	1202	52546000	5000019093	8/25/2014	7,462.00	7/1/2014	7/31/2014	15.50	40.50	302,211.00	STEPHEN HILLENMEYER LANDSCAPE
342	1201	52571000	5000019726	9/5/2014	6,679.00	7/1/2014	12/31/2014	92.00	(25.00)	(166,975.00)	Tyco Integrated Security LLC
343	1202	52583000	5000017333	5/19/2014	5,916.04	3/31/2014	4/30/2014	15.50	34.50	204,103.38	LEXINGTON FAYETTE URBAN COUNTY
344	1202	52546000	5000017997	6/30/2014	5,474.00	5/1/2014	5/31/2014	15.50	45.50	249,067.00	STEPHEN HILLENMEYER LANDSCAPE
345	1201	52546000	5000018326	7/10/2014	5,403.33	6/1/2014	6/30/2014	15.00	25.00	135,083.25	Hales Cleaning Service
346	1201	52550000	5000017569	6/12/2014	5,403.33	5/1/2014	5/31/2014	15.50	27.50	148,591.58	Hales Cleaning Service
347	1201	52550000	5000018899	8/7/2014	5,727.53	7/1/2014	7/31/2014	15.50	22.50	128,869.43	Hales Cleaning Service
348	1201	52550000	5000019776	9/8/2014	5,403.33	8/1/2014	8/31/2014	15.50	23.50	126,978.26	Hales Cleaning Service
349	1201	52550000	5000020779	10/9/2014	5,403.33	9/1/2014	9/30/2014	15.00	24.00	129,679.92	Hales Cleaning Service
350	1201	52550000	5000021700	11/7/2014	5,403.33	10/1/2014	10/31/2014	15.50	22.50	121,574.93	Hales Cleaning Service
351	1201	52550000	5000022770	12/11/2014	5,403.33	11/1/2014	11/30/2014	15.00	26.00	140,486.58	Hales Cleaning Service
352	1202	52583000	5000020370	9/16/2014	5,682.37	7/31/2014	8/31/2014	16.00	32.00	181,835.84	LEXINGTON FAYETTE URBAN COUNTY
353	1202	52546000	5000022711	12/8/2014	5,233.00	10/1/2014	10/31/2014	15.50	53.50	279,965.50	STEPHEN HILLENMEYER LANDSCAPE
354	1202	52583000	5000017834	6/13/2014	5,535.18	4/30/2014	5/31/2014	16.00	29.00	160,520.22	LEXINGTON FAYETTE URBAN COUNTY
355	1202	52546000	5000019351	8/29/2014	5,100.00	7/28/2014	8/1/2014	2.50	30.50	155,550.00	LEXINGTON TREE SERVICE INC
356	1201	52546000	5000019948	8/28/2014	5,247.00	7/1/2014	7/31/2014	15.50	43.50	228,244.50	HAPPYS GENERAL CONTRACTING MNT
357	1202	52583000	5000021149	10/15/2014	5,100.38	8/31/2014	9/30/2014	15.50	30.50	155,561.59	LEXINGTON FAYETTE URBAN COUNTY
358	1202	52546000	5000018733	7/17/2014	4,690.00	5/1/2014	5/31/2014	15.50	62.50	293,125.00	GRASSHOPPER
359	1202	52546000	5000018441	7/9/2014	4,641.67	5/1/2014	5/31/2014	15.50	54.50	252,971.02	STEPHEN HILLENMEYER LANDSCAPE
360	1202	52546000	5000018442	7/31/2014	4,641.67	6/1/2014	6/30/2014	15.00	46.00	213,516.82	STEPHEN HILLENMEYER LANDSCAPE
361	1202	52546000	5000019218	8/29/2014	4,641.67	7/1/2014	7/31/2014	15.50	44.50	206,554.32	STEPHEN HILLENMEYER LANDSCAPE
362	1202	52546000	5000020092	10/1/2014	4,641.67	8/1/2014	8/31/2014	15.50	46.50	215,837.66	STEPHEN HILLENMEYER LANDSCAPE
363	1202	52546000	5000020939	10/29/2014	4,641.67	9/1/2014	9/30/2014	15.00	44.00	204,233.48	STEPHEN HILLENMEYER LANDSCAPE
364	1202	52546000	5000018732	7/31/2014	4,565.00	6/1/2014	6/30/2014	15.00	46.00	209,990.00	GRASSHOPPER
365	1202	52546000	5000017217	5/14/2014	4,495.00	4/1/2014	4/30/2014	15.00	29.00	130,355.00	GRASSHOPPER
366	1202	52546000	5000022425	12/1/2014	4,369.00	9/1/2014	9/30/2014	15.00	77.00	336,413.00	STEPHEN HILLENMEYER LANDSCAPE
367	1202	52583000	5000019560	8/31/2014	4,537.36	6/30/2014	7/31/2014	16.00	47.00	213,255.92	LEXINGTON FAYETTE URBAN COUNTY
368	1202	52546000	5000017421	6/12/2014	4,200.00	4/1/2014	4/30/2014	15.00	58.00	243,600.00	STEPHEN HILLENMEYER LANDSCAPE
369	1202	52546000	5000018550	7/30/2014	4,452.00	6/1/2014	6/30/2014	15.00	45.00	200,340.00	STEPHEN HILLENMEYER LANDSCAPE
370	1202	52546000	5000020306	9/30/2014	4,200.00	8/1/2014	8/31/2014	15.50	45.50	191,100.00	STEPHEN HILLENMEYER LANDSCAPE
371	1202	52583000	5000018588	7/14/2014	4,157.99	5/31/2014	6/30/2014	15.50	29.50	122,660.71	LEXINGTON FAYETTE URBAN COUNTY
372	1202	52546000	5000020572	10/17/2014	3,570.00	9/17/2014	9/17/2014	0.50	30.50	108,885.00	LEXINGTON TREE SERVICE INC
373	1202	52546000	5000017918	7/3/2014	3,480.00	6/5/2014	6/5/2014	0.50	28.50	99,180.00	STEPHEN HILLENMEYER LANDSCAPE
374	1202	52546000	5000017100	5/30/2014	3,347.83	4/1/2014	4/30/2014	15.00	45.00	150,652.35	STEPHEN HILLENMEYER LANDSCAPE
375	1202	52546000	5000021900	12/1/2014	3,347.83	10/1/2014	10/31/2014	15.50	46.50	155,674.10	STEPHEN HILLENMEYER LANDSCAPE
376	1202	52546000	5000022628	12/30/2014	3,347.83	11/1/2014	11/30/2014	15.00	45.00	150,652.35	STEPHEN HILLENMEYER LANDSCAPE
377	1201	52546000	5000020780	9/30/2014	3,148.20	8/1/2014	8/31/2014	15.50	45.50	143,243.10	HAPPYS GENERAL CONTRACTING MNT
378	1202	52550000	5000018327	7/1/2014	3,133.36	5/1/2014	5/31/2014	15.50	46.50	145,701.24	HAPPYS GENERAL CONTRACTING MNT
379	1202	52583000	5000022867	12/15/2014	3,088.70	10/31/2014	11/30/2014	15.50	30.50	94,205.35	LEXINGTON FAYETTE URBAN COUNTY
380	1202	52550000	5000023413	1/6/2015	3,074.00	12/1/2014	12/31/2014	15.50	21.50	66,091.00	Hales Cleaning Service
381	1202	52546000	5000018584	7/14/2014	2,759.00	5/1/2014	5/31/2014	15.50	59.50	164,160.50	STEPHEN HILLENMEYER LANDSCAPE
382	1202	52578000	5000023087	12/24/2014	2,564.99	12/1/2014	2/28/2015	45.00	(21.00)	(53,864.79)	REPUBLIC SERVICES
383	1202	52550000	5000023413	1/6/2015	2,503.33	12/1/2014	12/31/2014	15.50	21.50	53,821.60	Hales Cleaning Service
384	1202	52546000	5000017692	6/19/2014	2,320.00	5/20/2014	5/20/2014	0.50	30.50	70,760.00	STEPHEN HILLENMEYER LANDSCAPE
385	1202	52578000	5000021745	11/4/2014	2,441.97	9/1/2014	9/30/2014	15.00	50.00	122,098.50	REPUBLIC SERVICES
386	1201	52571000	5000018523	7/11/2014	2,100.00	5/22/2014	5/22/2014	0.50	50.50	106,050.00	TFH LLC
387	1202	52550000	5000020674	10/21/2014	2,067.00	6/29/2014	8/29/2014	31.00	84.00	173,628.00	J K Christopher Excavating
388	1202	52578000	5000021922	11/24/2014	2,031.44	10/1/2014	10/31/2014	15.50	39.50	80,241.88	REPUBLIC SERVICES
389	1202	52546000	5000020371	9/16/2014	1,836.00	8/19/2014	8/19/2014	0.50	28.50	52,326.00	LEXINGTON TREE SERVICE INC
390	1202	52546000	5000020724	10/2/2014	1,822.73	9/2/2014	9/3/2014	1.00	30.00	54,681.90	RODNEY COBB
391	1202	52546000	5000018479	7/25/2014	1,796.00	6/26/2014	6/26/2014	0.50	29.50	52,982.00	STEPHEN HILLENMEYER LANDSCAPE
392	1202	52583000	5000022112	11/13/2014	1,817.18	9/30/2014	10/31/2014	16.00	29.00	52,698.22	LEXINGTON FAYETTE URBAN COUNTY
393	1202	52546000	5000019994	9/16/2014	1,680.00	8/19/2014	8/19/2014	0.50	28.50	47,880.00	STEPHEN HILLENMEYER LANDSCAPE
394	1202	52546000	5000021717	11/19/2014	1,625.00	7/4/2014	7/12/2014	4.50	134.50	218,562.50	GRASSHOPPER
395	1202	52550000	5000018551	8/6/2014	1,669.50	5/11/2014	6/28/2014	24.50	63.50	106,013.25	J K Christopher Excavating
396	1201	52571000	5000019702	9/19/2014	1,482.18	8/1/2014	8/7/2014	3.50	46.50	68,921.37	MURRAY GUARD INC
397	1201	52583000	5000022317	11/24/2014	1,552.59	9/29/2014	10/28/2014	15.00	42.00	65,208.78	LEXINGTON FAYETTE URBAN COUNTY
398	1202	52546000	5000018625	8/11/2014	1,513.68	7/12/2014	7/12/2014	0.50	30.50	46,167.24	LEXINGTON TREE SERVICE INC
399	1201	52583000	5000022084	11/13/2014	1,408.85	8/28/2014	9/29/2014	16.50	61.50	86,644.28	LEXINGTON FAYETTE URBAN COUNTY
400	1201	52583000	5000021067	10/13/2014	1,349.70	7/30/2014	8/28/2014	15.00	61.00	82,331.70	LEXINGTON FAYETTE URBAN COUNTY
401	1202	52546000	5000022430	12/12/2014	1,224.00	11/12/2014	11/12/2014	0.50	30.50	37,332.00	LEXINGTON TREE SERVICE INC
402	1202	52546000	5000018167	7/17/2014	1,170.00	6/17/2014	6/17/2014	0.50	30.50	35,685.00	STEPHEN HILLENMEYER LANDSCAPE
403	1201	52583000	5000023398	1/2/2015	1,239.27	10/28/2014	11/25/2014	14.50	52.50	65,061.68	LEXINGTON FAYETTE URBAN COUNTY
404	1202	52546000	5000017462	6/12/2014	1,167.00	4/1/2014	4/30/2014	15.00	58.00	67,686.00	STEPHEN HILLENMEYER LANDSCAPE
405	1202	52546000	5000018550	7/30/2014	1,167.00	6/1/2014	6/30/2014	15.00	45.00	52,515.00	STEPHEN HILLENMEYER LANDSCAPE

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating**
Lead Lag Study

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
406	1201	52583000	5000018592	7/15/2014	1,091.47	5/29/2014	6/27/2014	15.00	33.00	36,018.51	LEXINGTON FAYETTE URBAN COUNTY
407	1202	52546000	5000023279	12/30/2014	1,071.00	11/30/2014	11/30/2014	0.50	30.50	32,665.50	STEPHEN HILLENMEYER LANDSCAPE
408	1202	52578000	5000021699	10/31/2014	1,123.60	9/1/2014	9/30/2014	15.00	46.00	51,685.60	HAPPYS GENERAL CONTRACTING MNT
409	1201	52583000	5000019740	8/25/2014	1,113.11	6/27/2014	7/30/2014	17.00	43.00	47,863.73	LEXINGTON FAYETTE URBAN COUNTY
410	1201	52583000	5000017363	5/20/2014	1,091.47	3/28/2014	4/29/2014	16.50	37.50	40,930.13	LEXINGTON FAYETTE URBAN COUNTY
411	1201	52583000	5000018373	7/3/2014	1,091.47	4/29/2014	5/29/2014	15.50	50.50	55,119.24	LEXINGTON FAYETTE URBAN COUNTY
412	1201	52571000	5000017170	6/6/2014	1,011.35	4/18/2014	4/24/2014	3.50	46.50	47,027.78	MURRAY GUARD INC
413	1202	52550000	5000017415	6/13/2014	1,060.00	4/6/2014	5/10/2014	17.50	51.50	54,590.00	J K Christopher Excavating
414	1202	52550000	5000020102	10/9/2014	980.20	8/25/2014	8/25/2014	0.50	45.50	44,599.10	KEBCO INC
415	1201	52571000	5000017656	6/20/2014	1,018.49	5/2/2014	5/8/2014	3.50	46.50	47,359.79	MURRAY GUARD INC
416	1202	52578000	5000017568	5/29/2014	1,017.60	4/25/2014	5/29/2014	17.50	17.50	17,808.00	HAPPYS GENERAL CONTRACTING MNT
417	1201	52571000	5000017127	5/30/2014	1,008.75	4/11/2014	4/17/2014	3.50	46.50	46,906.88	MURRAY GUARD INC
418	1201	52571000	5000017652	6/27/2014	951.65	5/9/2014	5/15/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
419	1201	52571000	5000017653	6/16/2014	951.65	4/25/2014	5/1/2014	3.50	49.50	47,106.68	MURRAY GUARD INC
420	1201	52571000	5000017779	7/7/2014	951.65	5/16/2014	5/22/2014	3.50	49.50	47,106.68	MURRAY GUARD INC
421	1201	52571000	5000018013	7/18/2014	951.65	5/30/2014	6/5/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
422	1201	52571000	5000018522	8/8/2014	951.65	6/20/2014	6/26/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
423	1201	52571000	5000018613	8/1/2014	951.65	6/13/2014	6/19/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
424	1201	52571000	5000018654	7/25/2014	951.65	6/6/2014	6/12/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
425	1201	52571000	5000018786	8/18/2014	951.65	6/27/2014	7/3/2014	3.50	49.50	47,106.68	MURRAY GUARD INC
426	1201	52571000	5000019333	9/5/2014	951.65	7/18/2014	7/24/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
427	1201	52571000	5000019334	8/29/2014	951.65	7/11/2014	7/17/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
428	1201	52571000	5000019496	9/12/2014	951.65	7/25/2014	7/31/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
429	1201	52571000	5000019831	9/26/2014	951.65	8/8/2014	8/14/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
430	1201	52571000	5000020337	10/10/2014	951.65	8/22/2014	8/28/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
431	1201	52571000	5000020338	10/3/2014	951.65	8/15/2014	8/21/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
432	1201	52571000	5000020716	10/24/2014	951.65	9/5/2014	9/11/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
433	1201	52571000	5000020894	10/31/2014	951.65	9/12/2014	9/18/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
434	1201	52571000	5000021160	11/7/2014	951.65	9/19/2014	9/25/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
435	1201	52571000	5000021442	11/21/2014	951.65	10/3/2014	10/9/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
436	1201	52571000	5000021443	11/14/2014	951.65	9/26/2014	10/2/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
437	1201	52571000	5000021893	11/26/2014	951.65	10/10/2014	10/16/2014	3.50	44.50	42,348.43	MURRAY GUARD INC
438	1201	52571000	5000022223	12/12/2014	951.65	10/24/2014	10/30/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
439	1201	52571000	5000022328	12/19/2014	951.65	10/31/2014	11/6/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
440	1201	52571000	5000022391	12/24/2014	951.65	11/7/2014	11/13/2014	3.50	44.50	42,348.43	MURRAY GUARD INC
441	1201	52571000	5000022610	1/2/2015	951.65	11/14/2014	11/20/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
442	1201	52571000	5000023401	1/30/2015	951.65	12/12/2014	12/18/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
443	1201	52571000	5000026296	4/21/2015	16,586.82	1/1/2015	12/31/2015	182.50	(71.50)	(1,185,957.63)	Tyco Integrated Security LLC
444	1202	52546000	5000026103	4/15/2015	7,404.00	2/21/2015	2/22/2015	1.00	53.00	392,412.00	STEPHEN HILLENMEYER LANDSCAPE
445	1202	52546000	5000026101	4/15/2015	5,484.00	2/16/2015	2/17/2015	1.00	58.00	318,072.00	STEPHEN HILLENMEYER LANDSCAPE
446	1202	52550000	5000025537	3/20/2015	5,403.33	1/1/2015	1/31/2015	15.50	63.50	343,111.46	Hales Cleaning Service
447	1202	52550000	5000026034	4/9/2015	5,403.33	3/1/2015	3/31/2015	15.50	24.50	132,381.59	Hales Cleaning Service
448	1201	52583000	5000024594	2/11/2015	5,644.42	12/31/2014	1/31/2015	16.00	27.00	152,399.34	LEXINGTON FAYETTE URBAN COUNTY
449	1202	52546000	5000024733	3/2/2015	4,920.17	1/1/2015	1/31/2015	15.50	45.50	223,867.74	STEPHEN HILLENMEYER LANDSCAPE
450	1202	52546000	5000025367	3/30/2015	4,920.17	2/1/2015	2/28/2015	14.00	44.00	216,487.48	STEPHEN HILLENMEYER LANDSCAPE
451	1202	52583000	5000026071	4/13/2015	4,746.12	2/28/2015	3/31/2015	16.00	29.00	137,637.48	LEXINGTON FAYETTE URBAN COUNTY
452	1202	52583000	5000025341	3/12/2015	4,619.60	1/31/2015	2/28/2015	14.50	26.50	122,419.40	LEXINGTON FAYETTE URBAN COUNTY
453	1202	52583000	5000023647	1/13/2015	4,423.50	11/30/2014	12/31/2014	16.00	29.00	128,281.50	LEXINGTON FAYETTE URBAN COUNTY
454	1202	52546000	5000023655	1/30/2015	3,347.83	12/1/2014	12/31/2014	15.50	45.50	152,326.27	STEPHEN HILLENMEYER LANDSCAPE
455	1202	52550000	5000024269	2/10/2015	3,074.00	12/1/2014	12/31/2014	15.50	56.50	173,681.00	Hales Cleaning Service
456	1202	52578000	5000025535	3/25/2015	3,004.73	2/1/2015	2/28/2015	14.00	39.00	117,184.47	REPUBLIC SERVICES
457	1202	52550000	5000024269	2/10/2015	2,503.33	12/1/2014	12/31/2014	15.50	56.50	141,438.15	Hales Cleaning Service
458	1202	52546000	5000026102	4/15/2015	2,266.00	2/18/2015	2/19/2015	1.00	56.00	126,896.00	STEPHEN HILLENMEYER LANDSCAPE
459	1202	52578000	5000024505	2/20/2015	2,165.89	1/1/2015	1/31/2015	15.50	35.50	76,889.10	REPUBLIC SERVICES
460	1202	52546000	5000024735	2/23/2015	1,888.00	1/24/2015	1/24/2015	0.50	30.50	57,584.00	STEPHEN HILLENMEYER LANDSCAPE
461	1202	52578000	5000023673	1/21/2015	1,892.36	12/1/2014	12/31/2014	15.50	36.50	69,071.14	REPUBLIC SERVICES
462	1202	52578000	5000024080	2/2/2015	1,752.54	12/31/2014	12/31/2014	0.50	33.50	58,710.09	REPUBLIC SERVICES
463	1202	52546000	5000023775	2/6/2015	1,530.00	1/6/2015	1/6/2015	0.50	31.50	48,195.00	LEXINGTON TREE SERVICE INC
464	1201	52571000	5000024058	1/28/2015	1,523.49	10/17/2014	10/23/2014	3.50	100.50	153,110.75	MURRAY GUARD INC
465	1202	52546000	5000024013	2/5/2015	1,513.68	1/5/2015	1/5/2015	0.50	31.50	47,680.92	LEXINGTON TREE SERVICE INC
466	1230	52546000	5000025035	3/16/2015	1,265.00	2/17/2015	2/21/2015	2.50	25.50	32,257.50	RODNEY COBB
467	1202	52550000	5000026059	5/1/2015	1,188.00	4/1/2015	4/30/2015	15.00	16.00	19,008.00	PERFECTION GROUP INC
468	1201	52583000	5000024771	2/18/2015	1,256.05	12/30/2014	1/28/2015	15.00	36.00	45,217.80	LEXINGTON FAYETTE URBAN COUNTY
469	1201	52583000	5000023916	1/22/2015	1,232.05	11/25/2014	12/30/2014	18.00	41.00	50,514.05	LEXINGTON FAYETTE URBAN COUNTY
470	1202	52546000	5000024938	3/9/2015	1,112.00	2/5/2015	2/5/2015	0.50	32.50	36,140.00	STEPHEN HILLENMEYER LANDSCAPE
471	1202	52546000	5000024732	3/2/2015	1,074.00	1/27/2015	1/27/2015	0.50	34.50	37,053.00	STEPHEN HILLENMEYER LANDSCAPE
472	1202	52550000	5000026033	4/8/2015	1,081.20	3/12/2015	3/18/2015	3.50	24.50	26,489.40	HAPPYS GENERAL CONTRACTING MNT
473	1230	52546000	5000025037	3/2/2015	1,053.64	2/12/2015	2/16/2015	2.50	16.50	17,385.06	RODNEY COBB
474	1201	52583000	5000025763	3/30/2015	1,036.96	1/28/2015	2/26/2015	15.00	47.00	48,737.12	LEXINGTON FAYETTE URBAN COUNTY
475	1202	52571000	5000026032	5/8/2015	962.90	3/20/2015	3/26/2015	3.50	46.50	44,774.85	MURRAY GUARD INC
476	1202	52546000	5000025573	3/24/2015	953.00	2/17/2015	2/21/2015	2.50	33.50	31,925.50	RODNEY COBB
477	1201	52571000	5000023523	1/23/2015	951.65	12/5/2014	12/11/2014	3.50	46.50	44,251.73	MURRAY GUARD INC
478	1201	52571000	5000024034	2/27/2015	951.65	1/9/2015	1/15/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
479	1201	52571000	5000024057	2/20/2015	1,008.75	1/2/2015	1/8/2015	3.50	46.50	46,906.88	MURRAY GUARD INC
480	1201	52571000	5000024059	2/13/2015	1,008.75	12/26/2014	1/1/2015	3.50	46.50	46,906.88	MURRAY GUARD INC
481	1201	52571000	5000024243	3/6/2015	951.65	1/16/2015	1/22/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
482	1202	52571000	5000024728	3/13/2015	951.65	1/23/2015	1/29/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
483	1202	52571000	5000024755	3/20/2015	951.65	1/30/2015	2/5/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
484	1202	52571000	5000025063	3/27/2015	951.65	2/6/2015	2/12/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
485	1202	52571000	5000025191	4/3/2015	951.65	2/13/2015	2/19/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
486	1202	52571000	5000025433	4/10/2015	951.65	2/20/2015	2/26/2015	3.50	46.50	44,251.73	MURRAY GUARD INC

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating**
Lead Lag Study

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
487	1202	52571000	5000025694	4/24/2015	951.65	3/6/2015	3/12/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
488	1202	52571000	5000026021	5/1/2015	951.65	3/13/2015	3/19/2015	3.50	46.50	44,251.73	MURRAY GUARD INC
489	1202	52571000	5000025453	4/17/2015	947.06	2/27/2015	3/5/2015	3.50	46.50	44,038.29	MURRAY GUARD INC
490	1201	52566700	5000023257	1/26/2015	1,143.78	12/12/2014	12/12/2014	0.50	45.50	52,041.99	LYNN IMAGING
491	1202	52562500	5000018775	8/11/2014	680.49	7/6/2014	7/12/2014	3.50	33.50	22,796.42	United Parcel Service Inc
492	1201	52566700	5000022089	11/17/2014	670.69	9/30/2014	9/30/2014	0.50	48.50	32,528.47	CONTEMPORARY GRAPHICS INC
493	1201	52566000	5000019591	8/14/2014	519.01	7/1/2014	7/31/2014	15.50	29.50	15,310.80	Neofunds by Neopost
494	1201	52566000	5000022270	11/21/2014	505.00	10/1/2014	11/2/2014	16.50	35.50	17,927.50	Neofunds by Neopost
495	1202	52562500	5000018498	8/4/2014	445.64	6/29/2014	7/5/2014	3.50	33.50	14,928.94	United Parcel Service Inc
496	1202	52562500	5000021421	11/10/2014	419.12	10/5/2014	10/11/2014	3.50	33.50	14,040.52	United Parcel Service Inc
497	1202	52562500	5000019599	9/8/2014	311.89	8/3/2014	8/9/2014	3.50	33.50	10,448.32	United Parcel Service Inc
498	1201	52562500	5000023203	12/29/2014	309.42	11/2/2014	11/8/2014	3.50	54.50	16,863.39	United Parcel Service Inc
499	1201	52566000	5000018708	7/16/2014	284.00	6/1/2014	7/1/2014	15.50	30.50	8,662.00	Neofunds by Neopost
500	1202	52562500	5000022197	12/8/2014	273.94	11/2/2014	11/8/2014	3.50	33.50	9,176.99	United Parcel Service Inc
501	1202	52562500	5000022855	1/5/2015	257.43	11/30/2014	12/6/2014	3.50	33.50	8,623.91	United Parcel Service Inc
502	1202	52562500	5000021158	11/3/2014	256.38	9/28/2014	10/4/2014	3.50	33.50	8,588.73	United Parcel Service Inc
503	1201	52566000	5000018280	6/30/2014	252.50	5/1/2014	6/1/2014	16.00	45.00	11,362.50	Neofunds by Neopost
504	1201	52566000	5000020288	9/11/2014	244.14	8/1/2014	9/1/2014	16.00	26.00	6,347.64	Neofunds by Neopost
505	1202	52562500	5000020283	10/6/2014	222.57	8/31/2014	9/6/2014	3.50	33.50	7,456.10	United Parcel Service Inc
506	1202	52562500	5000017561	6/16/2014	216.02	5/11/2014	5/17/2014	3.50	33.50	7,236.67	United Parcel Service Inc
507	1202	52562500	5000020649	10/20/2014	207.61	9/14/2014	9/20/2014	3.50	33.50	6,954.94	United Parcel Service Inc
508	1202	52562500	5000018003	7/7/2014	207.41	6/1/2014	6/7/2014	3.50	33.50	6,948.24	United Parcel Service Inc
509	1202	52566700	5000022690	12/17/2014	181.34	11/28/2014	11/28/2014	0.50	19.50	3,536.13	CONTEMPORARY GRAPHICS INC
510	1202	52562500	5000022501	12/22/2014	171.52	11/16/2014	11/22/2014	3.50	33.50	5,745.92	United Parcel Service Inc
511	1202	52562500	5000018427	7/28/2014	161.99	6/22/2014	6/28/2014	3.50	33.50	5,426.67	United Parcel Service Inc
512	1202	52562500	5000021601	11/17/2014	160.68	10/12/2014	10/18/2014	3.50	33.50	5,382.78	United Parcel Service Inc
513	1202	52562500	5000019727	9/15/2014	155.28	8/10/2014	8/16/2014	3.50	33.50	5,201.88	United Parcel Service Inc
514	1202	52562500	5000022341	12/15/2014	141.46	11/9/2014	11/15/2014	3.50	33.50	4,738.91	United Parcel Service Inc
515	1202	52562500	5000018231	7/14/2014	134.34	6/8/2014	6/14/2014	3.50	33.50	4,500.39	United Parcel Service Inc
516	1202	52562500	5000019095	8/25/2014	133.99	7/20/2014	7/26/2014	3.50	33.50	4,488.67	United Parcel Service Inc
517	1202	52562500	5000020466	10/13/2014	126.37	9/7/2014	9/13/2014	3.50	33.50	4,233.40	United Parcel Service Inc
518	1202	52562500	5000019916	9/22/2014	118.46	8/17/2014	8/23/2014	3.50	33.50	3,968.41	United Parcel Service Inc
519	1202	52562500	5000020124	9/29/2014	109.16	8/24/2014	8/30/2014	3.50	33.50	3,656.86	United Parcel Service Inc
520	1202	52562500	5000018268	7/21/2014	105.36	6/15/2014	6/21/2014	3.50	33.50	3,529.56	United Parcel Service Inc
521	1202	52562500	5000023052	1/12/2015	102.69	12/7/2014	12/13/2014	3.50	33.50	3,440.12	United Parcel Service Inc
522	1202	52562500	5000017768	6/30/2014	93.44	5/25/2014	5/31/2014	3.50	33.50	3,130.24	United Parcel Service Inc
523	1202	52562500	5000017211	6/2/2014	90.69	4/27/2014	5/3/2014	3.50	33.50	3,038.12	United Parcel Service Inc
524	1202	52566700	5000021299	10/23/2014	90.67	9/24/2014	9/24/2014	0.50	29.50	2,674.77	CONTEMPORARY GRAPHICS INC
525	1202	52562500	5000021954	12/1/2014	89.56	10/26/2014	11/1/2014	3.50	33.50	3,000.26	United Parcel Service Inc
526	1201	52566000	5000024931	2/25/2015	1,096.12	1/1/2015	2/1/2015	16.00	40.00	43,844.80	Neofunds by Neopost
527	1202	52562500	5000023780	2/9/2015	481.76	1/4/2015	1/10/2015	3.50	33.50	16,138.96	United Parcel Service Inc
528	1202	52562500	5000026298	5/11/2015	464.29	4/5/2015	4/11/2015	3.50	33.50	15,553.72	United Parcel Service Inc
529	1202	52562500	5000024723	3/9/2015	257.79	2/1/2015	2/7/2015	3.50	33.50	8,635.97	United Parcel Service Inc
530	1201	52566000	5000025379	3/16/2015	243.50	2/1/2015	3/1/2015	14.50	29.50	7,183.25	Neofunds by Neopost
531	1201	52562500	5000026407	5/4/2015	201.36	3/29/2015	4/4/2015	3.50	33.50	6,745.56	United Parcel Service Inc
532	1202	52562500	5000023438	1/16/2015	171.66	12/14/2014	12/20/2014	3.50	30.50	5,235.63	United Parcel Service Inc
533	1202	52562500	5000026072	5/4/2015	141.89	3/29/2015	4/4/2015	3.50	33.50	4,753.32	United Parcel Service Inc
534	1202	52562500	5000025392	4/6/2015	125.66	3/1/2015	3/7/2015	3.50	33.50	4,209.61	United Parcel Service Inc
535	1202	52562500	5000025759	4/20/2015	122.55	3/15/2015	3/21/2015	3.50	33.50	4,105.43	United Parcel Service Inc
536	1202	52562500	5000024284	2/23/2015	102.24	1/18/2015	1/24/2015	3.50	33.50	3,425.04	United Parcel Service Inc
537	1202	52566700	5000025603	4/15/2015	96.60	3/19/2015	3/19/2015	0.50	27.50	2,656.50	CONTEMPORARY GRAPHICS INC
538	1202	52562500	5000025475	3/18/2015	89.90	2/8/2015	3/8/2015	14.50	24.50	2,202.55	SAMS CLUB
539	1202	52574000	9400003599	5/7/2014	128.60	4/22/2014	5/21/2014	15.00	1.00	128.60	Berry
540	1201	52574000	9400003599	5/7/2014	3,790.81	4/19/2014	5/18/2014	15.00	4.00	15,163.24	AT&T
541	1230	52574000	9400003599	5/7/2014	597.48	4/19/2014	5/18/2014	15.00	4.00	2,389.92	AT&T
542	1202	52574000	9400003599	5/7/2014	298.74	4/19/2014	5/18/2014	15.00	4.00	1,194.96	AT&T
543	1201	52574000	9400003599	5/7/2014	351.90	4/19/2014	5/18/2014	15.00	4.00	1,407.60	AT&T
544	1202	52574000	9400003601	5/14/2014	411.49	4/2/2014	5/1/2014	15.00	28.00	11,521.72	Granite
545	1230	52574000	9400003601	5/14/2014	108.58	4/2/2014	5/1/2014	15.00	28.00	3,040.24	Granite
546	1201	52574000	9400003602	5/16/2014	1,382.09	5/1/2014	5/31/2014	15.50	0.50	691.05	AT&T
547	1201	52574000	9400003603	5/21/2014	285.63	5/10/2014	6/9/2014	15.50	(3.50)	(999.71)	Windstream
548	1201	52574000	9400003603	5/21/2014	1,192.21	5/10/2014	6/9/2014	15.50	(3.50)	(4,172.74)	Windstream
549	1201	52574000	9400003603	5/21/2014	116.15	5/10/2014	6/9/2014	15.50	(3.50)	(406.53)	Windstream
550	1201	52574000	9400003603	5/21/2014	158.95	5/10/2014	6/9/2014	15.50	(3.50)	(556.33)	Windstream
551	1201	52574000	9400003603	5/21/2014	2,501.81	5/10/2014	6/9/2014	15.50	(3.50)	(8,756.34)	Windstream
552	1230	52574000	9400003603	5/21/2014	259.26	5/7/2014	6/6/2014	15.50	(0.50)	(129.63)	AT&T
553	1202	52574100	9400003604	5/23/2014	1,547.21	4/11/2014	5/10/2014	15.00	28.00	43,321.88	Verizon Wireless
554	1230	52574100	9400003604	5/23/2014	159.17	4/11/2014	5/10/2014	15.00	28.00	4,456.76	Verizon Wireless
555	1202	52574100	9400003604	5/23/2014	158.53	4/11/2014	5/10/2014	15.00	28.00	4,438.84	Verizon Wireless
556	1202	52574100	9400003604	5/23/2014	2,064.46	4/8/2014	5/7/2014	15.00	31.00	63,998.26	Verizon Wireless
557	1201	52574100	9400003604	5/23/2014	500.44	4/8/2014	5/7/2014	15.00	31.00	15,513.64	Verizon Wireless
558	1202	52574100	9400003604	5/23/2014	412.38	4/8/2014	5/7/2014	15.00	31.00	12,783.78	Verizon Wireless
559	1202	52574100	9400003604	5/23/2014	293.78	4/8/2014	5/7/2014	15.00	31.00	9,107.18	Verizon Wireless
560	1230	52574100	9400003604	5/23/2014	215.73	4/8/2014	5/7/2014	15.00	31.00	6,687.63	Verizon Wireless
561	1202	52574100	9400003604	5/23/2014	173.63	4/8/2014	5/7/2014	15.00	31.00	5,382.53	Verizon Wireless
562	1201	52574100	9400003604	5/23/2014	158.68	4/8/2014	5/7/2014	15.00	31.00	4,919.08	Verizon Wireless
563	1202	52574100	9400003604	5/23/2014	151.17	4/8/2014	5/7/2014	15.00	31.00	4,686.27	Verizon Wireless
564	1202	52574100	9400003604	5/23/2014	149.90	4/8/2014	5/7/2014	15.00	31.00	4,646.90	Verizon Wireless
565	1202	52574100	9400003604	5/23/2014	125.42	4/8/2014	5/7/2014	15.00	31.00	3,888.02	Verizon Wireless
566	1201	52574100	9400003604	5/23/2014	120.82	4/8/2014	5/7/2014	15.00	31.00	3,745.42	Verizon Wireless
567	1230	52574100	9400003604	5/23/2014	117.52	4/8/2014	5/7/2014	15.00	31.00	3,643.12	Verizon Wireless

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

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Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
568	1202	52574100	9400003604	5/23/2014	114.25	4/8/2014	5/7/2014	15.00	31.00	3,541.75	Verizon Wireless
569	1201	52574000	9400003605	5/30/2014	233.15	4/20/2014	5/19/2014	15.00	26.00	6,061.90	AT&T
570	1202	52574000	9400003605	5/30/2014	100.00	5/16/2014	6/15/2014	15.50	(0.50)	(50.00)	Supermedia LLC
571	1202	52574000	9400003605	5/30/2014	303.42	5/19/2014	6/18/2014	15.50	(3.50)	(1,061.97)	AT&T
572	1230	52574000	9400003605	5/30/2014	222.49	5/19/2014	6/18/2014	15.50	(3.50)	(778.72)	AT&T
573	1201	52574000	9400003605	5/30/2014	2,036.94	4/1/2014	4/30/2014	15.00	45.00	91,662.30	AT&T
574	1230	52574000	9400003605	5/30/2014	793.76	4/1/2014	4/30/2014	15.00	45.00	35,719.20	AT&T
575	1201	52574000	9400003605	5/30/2014	264.59	4/1/2014	4/30/2014	15.00	45.00	11,906.55	AT&T
576	1202	52574100	9400003606	6/2/2014	197.46	4/8/2014	5/7/2014	15.00	41.00	8,095.86	Verizon Wireless
577	1201	52574100	9400003606	6/2/2014	178.44	4/8/2014	5/7/2014	15.00	41.00	7,316.04	Verizon Wireless
578	1201	52574100	9400003607	6/4/2014	629.09	4/1/2014	4/30/2014	15.00	50.00	31,454.50	Language Services
579	1202	52574000	9400003608	6/6/2014	128.60	5/22/2014	6/21/2014	15.50	0.50	64.30	Berry
580	1202	52574000	9400003609	6/11/2014	412.22	5/2/2014	6/1/2014	15.50	25.50	10,511.61	Granite
581	1230	52574000	9400003609	6/11/2014	101.23	5/2/2014	6/1/2014	15.50	25.50	2,581.37	Granite
582	1201	52574100	9400003609	6/11/2014	510.51	5/1/2014	5/31/2014	15.50	26.50	13,528.52	Language Services
583	1201	52574000	9400003610	6/13/2014	1,382.09	6/1/2014	6/30/2014	15.00	(2.00)	(2,764.18)	AT&T
584	1201	52574000	9400003612	6/20/2014	2,037.46	5/1/2014	5/31/2014	15.50	35.50	72,329.83	AT&T
585	1230	52574000	9400003612	6/20/2014	793.96	5/1/2014	5/31/2014	15.50	35.50	28,185.58	AT&T
586	1201	52574000	9400003612	6/20/2014	264.65	5/1/2014	5/31/2014	15.50	35.50	9,395.08	AT&T
587	1201	52574000	9400003613	6/25/2014	290.03	6/10/2014	7/9/2014	15.00	1.00	290.03	Windstream
588	1201	52574000	9400003613	6/25/2014	1,192.21	6/10/2014	7/9/2014	15.00	1.00	1,192.21	Windstream
589	1201	52574000	9400003613	6/25/2014	116.15	6/10/2014	7/9/2014	15.00	1.00	116.15	Windstream
590	1201	52574000	9400003613	6/25/2014	158.95	6/10/2014	7/9/2014	15.00	1.00	158.95	Windstream
591	1201	52574000	9400003613	6/25/2014	2,501.81	6/10/2014	7/9/2014	15.00	1.00	2,501.81	Windstream
592	1230	52574000	9400003613	6/25/2014	188.52	6/7/2014	7/6/2014	15.00	4.00	754.08	AT&T
593	1230	52574000	9400003613	6/25/2014	148.14	6/7/2014	7/6/2014	15.00	4.00	592.56	AT&T
594	1230	52574000	9400003613	6/25/2014	279.60	6/7/2014	7/6/2014	15.00	4.00	1,118.40	AT&T
595	1202	52574000	9400003614	6/27/2014	100.00	6/16/2014	7/15/2014	15.00	(3.00)	(300.00)	Supermedia LLC
596	1202	52574000	9400003616	7/14/2014	128.60	6/22/2014	7/21/2014	15.00	8.00	1,028.80	Berry
597	1230	52574000	9400003617	7/14/2014	108.83	6/2/2014	7/1/2014	15.00	28.00	3,047.24	Granite
598	1201	52574000	9400003616	7/14/2014	236.32	5/20/2014	6/19/2014	15.50	40.50	9,570.96	AT&T
599	1201	52574100	9400003615	7/14/2014	222.81	5/16/2014	6/10/2014	13.00	47.00	10,472.07	Verizon Wireless
600	1202	52574100	9400003615	7/14/2014	952.17	5/11/2014	6/10/2014	15.50	49.50	47,132.42	Verizon Wireless
601	1202	52574100	9400003615	7/14/2014	2,320.18	5/8/2014	6/7/2014	15.50	52.50	121,809.45	Verizon Wireless
602	1201	52574100	9400003615	7/14/2014	453.55	5/8/2014	6/7/2014	15.50	52.50	23,811.38	Verizon Wireless
603	1202	52574100	9400003615	7/14/2014	430.83	5/8/2014	6/7/2014	15.50	52.50	22,618.58	Verizon Wireless
604	1202	52574100	9400003615	7/14/2014	430.81	5/8/2014	6/7/2014	15.50	52.50	22,617.53	Verizon Wireless
605	1230	52574100	9400003615	7/14/2014	210.04	5/8/2014	6/7/2014	15.50	52.50	11,027.10	Verizon Wireless
606	1202	52574100	9400003615	7/14/2014	189.32	5/8/2014	6/7/2014	15.50	52.50	9,939.30	Verizon Wireless
607	1201	52574100	9400003615	7/14/2014	163.61	5/8/2014	6/7/2014	15.50	52.50	8,589.53	Verizon Wireless
608	1202	52574100	9400003615	7/14/2014	152.64	5/8/2014	6/7/2014	15.50	52.50	8,013.60	Verizon Wireless
609	1202	52574100	9400003615	7/14/2014	141.26	5/8/2014	6/7/2014	15.50	52.50	7,416.15	Verizon Wireless
610	1201	52574100	9400003615	7/14/2014	139.51	5/8/2014	6/7/2014	15.50	52.50	7,324.28	Verizon Wireless
611	1230	52574100	9400003615	7/14/2014	129.57	5/8/2014	6/7/2014	15.50	52.50	6,802.43	Verizon Wireless
612	1202	52574100	9400003615	7/14/2014	125.65	5/8/2014	6/7/2014	15.50	52.50	6,596.63	Verizon Wireless
613	1202	52574100	9400003615	7/14/2014	105.20	5/8/2014	6/7/2014	15.50	52.50	5,523.00	Verizon Wireless
614	1202	52574100	9400003616	7/14/2014	194.53	5/8/2014	6/7/2014	15.50	52.50	10,212.83	Verizon Wireless
615	1201	52574000	9400003616	7/14/2014	4,169.81	6/19/2014	7/18/2014	15.00	11.00	45,867.91	AT&T
616	1202	52574000	9400003616	7/14/2014	298.74	6/19/2014	7/18/2014	15.00	11.00	3,286.14	AT&T
617	1230	52574000	9400003616	7/14/2014	298.74	6/19/2014	7/18/2014	15.00	11.00	3,286.14	AT&T
618	1201	52574000	9400003616	7/14/2014	333.14	6/19/2014	7/18/2014	15.00	11.00	3,664.54	AT&T
619	1201	52574000	9400003618	7/16/2014	1,382.09	7/1/2014	7/31/2014	15.50	0.50	691.05	AT&T
620	1201	52574000	9400003620	7/23/2014	293.15	7/10/2014	8/9/2014	15.50	(1.50)	(439.73)	Windstream
621	1201	52574000	9400003620	7/23/2014	1,214.77	7/10/2014	8/9/2014	15.50	(1.50)	(1,822.16)	Windstream
622	1201	52574000	9400003620	7/23/2014	119.17	7/10/2014	8/9/2014	15.50	(1.50)	(178.76)	Windstream
623	1201	52574000	9400003620	7/23/2014	163.47	7/10/2014	8/9/2014	15.50	(1.50)	(245.21)	Windstream
624	1201	52574000	9400003620	7/23/2014	2,529.76	7/10/2014	8/9/2014	15.50	(1.50)	(3,794.64)	Windstream
625	1201	52574100	9400003620	7/23/2014	150.24	6/11/2014	7/10/2014	15.00	28.00	4,206.72	Verizon Wireless
626	1202	52574100	9400003620	7/23/2014	1,235.59	6/11/2014	7/10/2014	15.00	28.00	34,596.52	Verizon Wireless
627	1202	52574100	9400003620	7/23/2014	120.53	6/11/2014	7/10/2014	15.00	28.00	3,374.84	Verizon Wireless
628	1230	52574100	9400003620	7/23/2014	120.53	6/11/2014	7/10/2014	15.00	28.00	3,374.84	Verizon Wireless
629	1230	52574000	9400003620	7/23/2014	143.44	7/7/2014	8/6/2014	15.50	1.50	215.16	AT&T
630	1230	52574000	9400003620	7/23/2014	279.60	7/7/2014	8/6/2014	15.50	1.50	419.40	AT&T
631	1202	52574100	9400003620	7/23/2014	1,925.18	6/8/2014	7/7/2014	15.00	31.00	59,680.58	Verizon Wireless
632	1201	52574100	9400003620	7/23/2014	405.98	6/8/2014	7/7/2014	15.00	31.00	12,585.38	Verizon Wireless
633	1202	52574100	9400003620	7/23/2014	393.37	6/8/2014	7/7/2014	15.00	31.00	12,194.47	Verizon Wireless
634	1202	52574100	9400003620	7/23/2014	266.06	6/8/2014	7/7/2014	15.00	31.00	8,247.86	Verizon Wireless
635	1230	52574100	9400003620	7/23/2014	200.44	6/8/2014	7/7/2014	15.00	31.00	6,213.64	Verizon Wireless
636	1201	52574100	9400003620	7/23/2014	176.35	6/8/2014	7/7/2014	15.00	31.00	5,466.85	Verizon Wireless
637	1201	52574100	9400003620	7/23/2014	156.43	6/8/2014	7/7/2014	15.00	31.00	4,849.33	Verizon Wireless
638	1202	52574100	9400003620	7/23/2014	155.34	6/8/2014	7/7/2014	15.00	31.00	4,815.54	Verizon Wireless
639	1202	52574100	9400003620	7/23/2014	153.27	6/8/2014	7/7/2014	15.00	31.00	4,751.37	Verizon Wireless
640	1202	52574100	9400003620	7/23/2014	144.76	6/8/2014	7/7/2014	15.00	31.00	4,487.56	Verizon Wireless
641	1202	52574100	9400003620	7/23/2014	131.64	6/8/2014	7/7/2014	15.00	31.00	4,080.84	Verizon Wireless
642	1230	52574100	9400003620	7/23/2014	120.67	6/8/2014	7/7/2014	15.00	31.00	3,740.77	Verizon Wireless
643	1202	52574100	9400003620	7/23/2014	110.28	6/8/2014	7/7/2014	15.00	31.00	3,418.68	Verizon Wireless
644	1202	52574100	9400003620	7/23/2014	160.85	6/8/2014	7/7/2014	15.00	31.00	4,986.35	Verizon Wireless
645	1201	52574000	9400003620	7/23/2014	2,037.96	6/1/2014	6/30/2014	15.00	38.00	77,442.48	AT&T
646	1230	52574000	9400003620	7/23/2014	350.11	6/1/2014	6/30/2014	15.00	38.00	13,304.18	AT&T
647	1201	52574000	9400003620	7/23/2014	264.72	6/1/2014	6/30/2014	15.00	38.00	10,059.36	AT&T
648	1201	52574000	9400003621	7/25/2014	220.35	6/20/2014	7/19/2014	15.00	21.00	4,627.35	AT&T

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
649	1202	52574000	9400003622	8/4/2014	129.90	6/22/2014	7/21/2014	15.00	29.00	3,767.10	Berry
650	1201	52574100	9400003622	8/4/2014	516.88	6/1/2014	6/30/2014	15.00	50.00	25,844.00	Language Services
651	1202	52574000	9400003622	8/4/2014	100.00	7/16/2014	8/15/2014	15.50	4.50	450.00	Supermedia LLC
652	1201	52574000	9400003622	8/4/2014	4,137.52	7/19/2014	8/18/2014	15.50	1.50	6,206.28	AT&T
653	1202	52574000	9400003622	8/4/2014	296.42	7/19/2014	8/18/2014	15.50	1.50	444.63	AT&T
654	1230	52574000	9400003622	8/4/2014	296.42	7/19/2014	8/18/2014	15.50	1.50	444.63	AT&T
655	1201	52574000	9400003622	8/4/2014	345.64	7/19/2014	8/18/2014	15.50	1.50	518.46	AT&T
656	1230	52574000	9400003624	8/13/2014	108.71	7/2/2014	8/1/2014	15.50	27.50	2,989.53	Granite
657	1201	52574000	9400003625	8/15/2014	1,382.09	8/1/2014	8/31/2014	15.50	(0.50)	(691.05)	AT&T
658	1230	52574000	9400003626	8/20/2014	281.58	8/7/2014	9/6/2014	15.50	(1.50)	(422.37)	AT&T
659	1202	52574100	9400003627	8/22/2014	175.10	7/8/2014	8/7/2014	15.50	30.50	5,340.55	Verizon Wireless
660	1201	52574000	9400003627	8/22/2014	2,038.44	7/1/2014	7/31/2014	15.50	37.50	76,441.50	AT&T
661	1230	52574000	9400003627	8/22/2014	529.56	7/1/2014	7/31/2014	15.50	37.50	19,858.50	AT&T
662	1201	52574000	9400003627	8/22/2014	264.78	7/1/2014	7/31/2014	15.50	37.50	9,929.25	AT&T
663	1201	52574000	9400003628	8/27/2014	291.55	8/10/2014	9/9/2014	15.50	2.50	728.88	Windstream
664	1201	52574000	9400003628	8/27/2014	1,209.96	8/10/2014	9/9/2014	15.50	2.50	3,024.90	Windstream
665	1201	52574000	9400003628	8/27/2014	118.51	8/10/2014	9/9/2014	15.50	2.50	296.28	Windstream
666	1201	52574000	9400003628	8/27/2014	162.50	8/10/2014	9/9/2014	15.50	2.50	406.25	Windstream
667	1201	52574000	9400003628	8/27/2014	2,527.28	8/10/2014	9/9/2014	15.50	2.50	6,318.20	Windstream
668	1201	52574100	9400003628	8/27/2014	417.44	7/1/2014	7/31/2014	15.50	42.50	17,741.20	Language Services
669	1202	52574000	9400003628	8/27/2014	100.00	8/16/2014	9/15/2014	15.50	(3.50)	(350.00)	Supermedia LLC
670	1201	52574100	9400003628	8/27/2014	112.90	7/11/2014	8/10/2014	15.50	32.50	3,669.25	Verizon Wireless
671	1202	52574100	9400003628	8/27/2014	979.21	7/11/2014	8/10/2014	15.50	32.50	31,824.33	Verizon Wireless
672	1202	52574100	9400003628	8/27/2014	2,020.63	7/8/2014	8/7/2014	15.50	35.50	71,732.37	Verizon Wireless
673	1201	52574100	9400003628	8/27/2014	446.94	7/8/2014	8/7/2014	15.50	35.50	15,866.37	Verizon Wireless
674	1202	52574100	9400003628	8/27/2014	403.78	7/8/2014	8/7/2014	15.50	35.50	14,334.19	Verizon Wireless
675	1202	52574100	9400003628	8/27/2014	276.20	7/8/2014	8/7/2014	15.50	35.50	9,805.10	Verizon Wireless
676	1201	52574100	9400003628	8/27/2014	209.87	7/8/2014	8/7/2014	15.50	35.50	7,450.39	Verizon Wireless
677	1230	52574100	9400003628	8/27/2014	195.45	7/8/2014	8/7/2014	15.50	35.50	6,938.48	Verizon Wireless
678	1202	52574100	9400003628	8/27/2014	140.42	7/8/2014	8/7/2014	15.50	35.50	4,984.91	Verizon Wireless
679	1202	52574100	9400003628	8/27/2014	139.39	7/8/2014	8/7/2014	15.50	35.50	4,948.35	Verizon Wireless
680	1202	52574100	9400003628	8/27/2014	135.12	7/8/2014	8/7/2014	15.50	35.50	4,796.76	Verizon Wireless
681	1201	52574100	9400003628	8/27/2014	134.36	7/8/2014	8/7/2014	15.50	35.50	4,769.78	Verizon Wireless
682	1202	52574100	9400003628	8/27/2014	125.82	7/8/2014	8/7/2014	15.50	35.50	4,466.61	Verizon Wireless
683	1230	52574100	9400003628	8/27/2014	115.06	7/8/2014	8/7/2014	15.50	35.50	4,084.63	Verizon Wireless
684	1201	52574000	9400003629	8/29/2014	257.95	7/20/2014	8/19/2014	15.50	25.50	6,577.73	AT&T
685	1201	52574000	9400003629	8/29/2014	4,091.67	8/19/2014	9/18/2014	15.50	(4.50)	(18,412.52)	AT&T
686	1202	52574000	9400003629	8/29/2014	293.14	8/19/2014	9/18/2014	15.50	(4.50)	(1,319.13)	AT&T
687	1230	52574000	9400003629	8/29/2014	293.14	8/19/2014	9/18/2014	15.50	(4.50)	(1,319.13)	AT&T
688	1201	52574000	9400003629	8/29/2014	345.28	8/19/2014	9/18/2014	15.50	(4.50)	(1,553.76)	AT&T
689	1202	52574000	9400003630	9/5/2014	129.90	8/22/2014	9/21/2014	15.50	(0.50)	(64.95)	Berry
690	1230	52574000	9400003631	9/10/2014	108.71	8/2/2014	9/1/2014	15.50	24.50	2,663.40	Granite
691	1201	52574000	9400003632	9/12/2014	1,382.09	9/1/2014	9/30/2014	15.00	(3.00)	(4,146.27)	AT&T
692	1201	52574000	9400003633	9/23/2014	291.55	9/10/2014	10/9/2014	15.00	(1.00)	(291.55)	Windstream
693	1201	52574000	9400003633	9/23/2014	1,209.96	9/10/2014	10/9/2014	15.00	(1.00)	(1,209.96)	Windstream
694	1201	52574000	9400003633	9/23/2014	118.51	9/10/2014	10/9/2014	15.00	(1.00)	(118.51)	Windstream
695	1201	52574000	9400003633	9/23/2014	162.50	9/10/2014	10/9/2014	15.00	(1.00)	(162.50)	Windstream
696	1201	52574000	9400003633	9/23/2014	2,522.88	9/10/2014	10/9/2014	15.00	(1.00)	(2,522.88)	Windstream
697	1201	52574100	9400003634	9/24/2014	150.24	8/11/2014	9/10/2014	15.50	29.50	4,432.08	Verizon Wireless
698	1202	52574100	9400003634	9/24/2014	977.52	8/11/2014	9/10/2014	15.50	29.50	28,836.84	Verizon Wireless
699	1202	52574100	9400003634	9/24/2014	2,004.46	8/8/2014	9/7/2014	15.50	32.50	65,144.95	Verizon Wireless
700	1202	52574100	9400003634	9/24/2014	430.53	8/8/2014	9/7/2014	15.50	32.50	13,992.23	Verizon Wireless
701	1201	52574100	9400003634	9/24/2014	367.50	8/8/2014	9/7/2014	15.50	32.50	11,943.75	Verizon Wireless
702	1202	52574100	9400003634	9/24/2014	266.11	8/8/2014	9/7/2014	15.50	32.50	8,648.58	Verizon Wireless
703	1230	52574100	9400003634	9/24/2014	203.37	8/8/2014	9/7/2014	15.50	32.50	6,609.53	Verizon Wireless
704	1201	52574100	9400003634	9/24/2014	186.24	8/8/2014	9/7/2014	15.50	32.50	6,052.80	Verizon Wireless
705	1201	52574100	9400003634	9/24/2014	176.18	8/8/2014	9/7/2014	15.50	32.50	5,725.85	Verizon Wireless
706	1202	52574100	9400003634	9/24/2014	151.60	8/8/2014	9/7/2014	15.50	32.50	4,927.00	Verizon Wireless
707	1202	52574100	9400003634	9/24/2014	151.32	8/8/2014	9/7/2014	15.50	32.50	4,917.90	Verizon Wireless
708	1202	52574100	9400003634	9/24/2014	142.88	8/8/2014	9/7/2014	15.50	32.50	4,643.60	Verizon Wireless
709	1202	52574100	9400003634	9/24/2014	117.26	8/8/2014	9/7/2014	15.50	32.50	3,810.95	Verizon Wireless
710	1202	52574100	9400003634	9/24/2014	175.10	8/8/2014	9/7/2014	15.50	32.50	5,690.75	Verizon Wireless
711	1201	52574000	9400003635	9/24/2014	2,037.98	8/1/2014	8/31/2014	15.50	39.50	80,500.21	AT&T
712	1230	52574000	9400003635	9/24/2014	529.44	8/1/2014	8/31/2014	15.50	39.50	20,912.88	AT&T
713	1201	52574000	9400003634	9/24/2014	264.72	8/1/2014	8/31/2014	15.50	39.50	10,456.44	AT&T
714	1201	52574000	9400003636	9/26/2014	233.90	8/20/2014	9/19/2014	15.50	22.50	5,262.75	AT&T
715	1202	52574000	9400003636	9/26/2014	100.00	9/16/2014	10/15/2014	15.00	(4.00)	(400.00)	Supermedia LLC
716	1202	52574000	9400003638	10/3/2014	129.90	9/22/2014	10/21/2014	15.00	(3.00)	(389.70)	Berry
717	1201	52574000	9400003637	10/3/2014	4,091.87	9/19/2014	10/18/2014	15.00	-	-	AT&T
718	1230	52574000	9400003637	10/3/2014	293.15	9/19/2014	10/18/2014	15.00	-	-	AT&T
719	1202	52574000	9400003637	10/3/2014	284.34	9/19/2014	10/18/2014	15.00	-	-	AT&T
720	1201	52574000	9400003637	10/3/2014	243.48	9/19/2014	10/18/2014	15.00	-	-	AT&T
721	1201	52574000	9400003640	10/10/2014	1,382.09	10/1/2014	10/31/2014	15.50	(5.50)	(7,601.50)	AT&T
722	1201	52574100	9400003641	10/16/2014	243.67	10/1/2014	10/31/2014	15.50	0.50	121.84	Time Warner Cable
723	1201	52574100	9400003641	10/16/2014	334.62	9/1/2014	9/30/2014	15.00	31.00	10,373.22	Language Services
724	1201	52574000	9400003642	10/22/2014	306.65	10/10/2014	11/9/2014	15.50	(2.50)	(766.63)	Windstream
725	1201	52574000	9400003642	10/22/2014	1,237.38	10/10/2014	11/9/2014	15.50	(2.50)	(3,093.45)	Windstream
726	1201	52574000	9400003642	10/22/2014	122.62	10/10/2014	11/9/2014	15.50	(2.50)	(306.55)	Windstream
727	1201	52574000	9400003642	10/22/2014	167.58	10/10/2014	11/9/2014	15.50	(2.50)	(418.95)	Windstream
728	1201	52574000	9400003642	10/22/2014	2,524.73	10/10/2014	11/9/2014	15.50	(2.50)	(6,311.83)	Windstream
729	1230	52574000	9400003642	10/22/2014	626.65	9/7/2014	10/6/2014	15.00	31.00	19,426.15	AT&T

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
730	1202	52574000	9400003642	10/22/2014	286.39	9/7/2014	10/6/2014	15.00	31.00	8,878.09	AT&T
731	1201	52574000	9400003642	10/22/2014	1,303.80	9/1/2014	9/30/2014	15.00	37.00	48,240.60	AT&T
732	1230	52574000	9400003642	10/22/2014	365.41	9/1/2014	9/30/2014	15.00	37.00	13,520.17	AT&T
733	1201	52574000	9400003642	10/22/2014	182.71	9/1/2014	9/30/2014	15.00	37.00	6,760.27	AT&T
734	1201	52574000	9400003643	10/24/2014	199.36	10/19/2014	11/18/2014	15.50	(9.50)	(1,893.92)	AT&T
735	1202	52574100	9400003643	10/24/2014	225.10	9/11/2014	10/10/2014	15.00	29.00	6,527.90	Verizon Wireless
736	1202	52574100	9400003643	10/24/2014	1,914.85	9/8/2014	10/7/2014	15.00	32.00	61,275.20	Verizon Wireless
737	1202	52574100	9400003643	10/24/2014	412.54	9/8/2014	10/7/2014	15.00	32.00	13,201.28	Verizon Wireless
738	1202	52574100	9400003643	10/24/2014	256.61	9/8/2014	10/7/2014	15.00	32.00	8,211.52	Verizon Wireless
739	1230	52574100	9400003644	10/24/2014	216.02	9/8/2014	10/7/2014	15.00	32.00	6,912.64	Verizon Wireless
740	1201	52574100	9400003643	10/24/2014	178.90	9/8/2014	10/7/2014	15.00	32.00	5,724.80	Verizon Wireless
741	1202	52574100	9400003643	10/24/2014	166.00	9/8/2014	10/7/2014	15.00	32.00	5,312.00	Verizon Wireless
742	1201	52574100	9400003643	10/24/2014	158.09	9/8/2014	10/7/2014	15.00	32.00	5,058.88	Verizon Wireless
743	1202	52574100	9400003644	10/24/2014	146.33	9/8/2014	10/7/2014	15.00	32.00	4,682.56	Verizon Wireless
744	1202	52574100	9400003643	10/24/2014	144.70	9/8/2014	10/7/2014	15.00	32.00	4,630.40	Verizon Wireless
745	1202	52574100	9400003643	10/24/2014	127.10	9/8/2014	10/7/2014	15.00	32.00	4,067.20	Verizon Wireless
746	1202	52574100	9400003643	10/24/2014	174.71	9/8/2014	10/7/2014	15.00	32.00	5,590.72	Verizon Wireless
747	1201	52574000	9400003645	10/29/2014	181.94	10/16/2014	11/15/2014	15.50	(1.50)	(272.91)	Windstream
748	1202	52574000	9400003645	10/29/2014	100.00	10/16/2014	11/15/2014	15.50	(1.50)	(150.00)	Supermedia LLC
749	1201	52574000	9400003645	10/29/2014	155.56	10/19/2014	11/18/2014	15.50	(4.50)	(700.02)	AT&T
750	1202	52574000	9400003647	11/5/2014	129.90	10/22/2014	11/21/2014	15.50	(0.50)	(64.95)	Berry
751	1201	52574000	9400003648	11/7/2014	1,382.09	11/1/2014	11/30/2014	15.00	(8.00)	(11,056.72)	AT&T
752	1201	52574100	9400003649	11/14/2014	243.67	11/1/2014	11/30/2014	15.00	(1.00)	(243.67)	Time Warner Cable
753	1201	52574000	9400003650	11/19/2014	1,210.77	11/10/2014	12/9/2014	15.00	(5.00)	(6,053.85)	Windstream
754	1201	52574000	9400003650	11/19/2014	118.61	11/10/2014	12/9/2014	15.00	(5.00)	(593.05)	Windstream
755	1201	52574000	9400003650	11/19/2014	162.66	11/10/2014	12/9/2014	15.00	(5.00)	(813.30)	Windstream
756	1201	52574000	9400003650	11/19/2014	2,525.58	11/10/2014	12/9/2014	15.00	(5.00)	(12,627.90)	Windstream
757	1201	52574000	9400003651	11/26/2014	1,309.82	10/1/2014	10/31/2014	15.50	41.50	54,357.53	AT&T
758	1230	52574000	9400003651	11/26/2014	367.10	10/1/2014	10/31/2014	15.50	41.50	15,234.65	AT&T
759	1201	52574000	9400003651	11/26/2014	183.55	10/1/2014	10/31/2014	15.50	41.50	7,617.33	AT&T
760	1201	52574000	9400003653	11/28/2014	181.94	11/16/2014	12/15/2014	15.00	(2.00)	(363.88)	Windstream
761	1202	52574100	9400003653	11/28/2014	980.71	10/11/2014	11/10/2014	15.50	33.50	32,853.79	Verizon Wireless
762	1202	52574000	9400003653	11/28/2014	307.24	10/7/2014	11/6/2014	15.50	37.50	11,521.50	AT&T
763	1202	52574100	9400003653	11/28/2014	1,949.47	10/8/2014	11/7/2014	15.50	36.50	71,155.66	Verizon Wireless
764	1202	52574100	9400003653	11/28/2014	439.05	10/8/2014	11/7/2014	15.50	36.50	16,025.33	Verizon Wireless
765	1202	52574100	9400003653	11/28/2014	264.44	10/8/2014	11/7/2014	15.50	36.50	9,652.06	Verizon Wireless
766	1202	52574100	9400003653	11/28/2014	200.08	10/8/2014	11/7/2014	15.50	36.50	7,302.92	Verizon Wireless
767	1230	52574100	9400003653	11/28/2014	196.52	10/8/2014	11/7/2014	15.50	36.50	7,172.98	Verizon Wireless
768	1201	52574100	9400003653	11/28/2014	191.80	10/8/2014	11/7/2014	15.50	36.50	7,000.70	Verizon Wireless
769	1202	52574100	9400003653	11/28/2014	183.53	10/8/2014	11/7/2014	15.50	36.50	6,698.85	Verizon Wireless
770	1201	52574100	9400003653	11/28/2014	165.23	10/8/2014	11/7/2014	15.50	36.50	6,030.90	Verizon Wireless
771	1202	52574100	9400003653	11/28/2014	149.31	10/8/2014	11/7/2014	15.50	36.50	5,449.82	Verizon Wireless
772	1202	52574100	9400003653	11/28/2014	140.61	10/8/2014	11/7/2014	15.50	36.50	5,132.27	Verizon Wireless
773	1202	52574100	9400003653	11/28/2014	120.42	10/8/2014	11/7/2014	15.50	36.50	4,395.33	Verizon Wireless
774	1202	52574100	9400003653	11/28/2014	175.10	10/8/2014	11/7/2014	15.50	36.50	6,391.15	Verizon Wireless
775	1201	52574000	9400003654	12/3/2014	223.76	11/19/2014	12/18/2014	15.00	-	-	AT&T
776	1201	52574000	9400003654	12/3/2014	246.10	11/19/2014	12/18/2014	15.00	-	-	AT&T
777	1201	52574000	9400003655	12/5/2014	1,992.99	11/19/2014	12/18/2014	15.00	2.00	3,985.98	AT&T
778	1230	52574000	9400003655	12/5/2014	244.17	11/19/2014	12/18/2014	15.00	2.00	488.34	AT&T
779	1202	52574000	9400003655	12/5/2014	243.37	11/19/2014	12/18/2014	15.00	2.00	486.74	AT&T
780	1202	52574000	9400003658	12/10/2014	129.90	11/22/2014	12/21/2014	15.00	4.00	519.60	Berry
781	1201	52574100	9400003658	12/10/2014	599.37	10/1/2014	10/31/2014	15.50	55.50	33,265.04	Language Services
782	1201	52574100	9400003658	12/10/2014	327.64	11/1/2014	11/30/2014	15.00	25.00	8,191.00	Language Services
783	1201	52574000	9400003658	12/10/2014	1,382.09	12/1/2014	12/31/2014	15.50	(5.50)	(7,601.50)	AT&T
784	1201	52574100	9400003659	12/12/2014	243.67	12/1/2014	12/31/2014	15.50	(3.50)	(852.85)	Time Warner Cable
785	1201	52574000	9400003660	12/17/2014	1,210.77	12/10/2014	1/9/2015	15.50	(7.50)	(9,080.78)	Windstream
786	1201	52574000	9400003660	12/17/2014	118.61	12/10/2014	1/9/2015	15.50	(7.50)	(889.58)	Windstream
787	1201	52574000	9400003660	12/17/2014	162.66	12/10/2014	1/9/2015	15.50	(7.50)	(1,219.95)	Windstream
788	1201	52574000	9400003660	12/17/2014	2,525.58	12/10/2014	1/9/2015	15.50	(7.50)	(18,941.85)	Windstream
789	1201	52574100	9400003663	12/24/2014	150.24	11/11/2014	12/10/2014	15.00	29.00	4,356.96	Verizon Wireless
790	1202	52574100	9400003662	12/24/2014	982.64	11/11/2014	12/10/2014	15.00	29.00	28,496.56	Verizon Wireless
791	1230	52574000	9400003662	12/24/2014	107.88	11/7/2014	12/6/2014	15.00	33.00	3,560.04	AT&T
792	1202	52574000	9400003662	12/24/2014	306.51	11/7/2014	12/6/2014	15.00	33.00	10,114.83	AT&T
793	1202	52574100	9400003662	12/24/2014	1,929.09	11/8/2014	12/7/2014	15.00	32.00	61,730.88	Verizon Wireless
794	1202	52574100	9400003662	12/24/2014	416.85	11/8/2014	12/7/2014	15.00	32.00	13,339.20	Verizon Wireless
795	1201	52574100	9400003662	12/24/2014	288.01	11/8/2014	12/7/2014	15.00	32.00	9,216.32	Verizon Wireless
796	1202	52574100	9400003662	12/24/2014	235.86	11/8/2014	12/7/2014	15.00	32.00	7,547.52	Verizon Wireless
797	1230	52574100	9400003662	12/24/2014	229.69	11/8/2014	12/7/2014	15.00	32.00	7,350.08	Verizon Wireless
798	1201	52574100	9400003662	12/24/2014	197.45	11/8/2014	12/7/2014	15.00	32.00	6,318.40	Verizon Wireless
799	1202	52574100	9400003662	12/24/2014	178.59	11/8/2014	12/7/2014	15.00	32.00	5,714.88	Verizon Wireless
800	1202	52574100	9400003662	12/24/2014	171.19	11/8/2014	12/7/2014	15.00	32.00	5,478.08	Verizon Wireless
801	1201	52574100	9400003662	12/24/2014	164.25	11/8/2014	12/7/2014	15.00	32.00	5,256.00	Verizon Wireless
802	1202	52574100	9400003662	12/24/2014	144.43	11/8/2014	12/7/2014	15.00	32.00	4,621.76	Verizon Wireless
803	1202	52574100	9400003662	12/24/2014	136.90	11/8/2014	12/7/2014	15.00	32.00	4,380.80	Verizon Wireless
804	1202	52574100	9400003662	12/24/2014	117.25	11/8/2014	12/7/2014	15.00	32.00	3,752.00	Verizon Wireless
805	1201	52574100	9400003663	12/24/2014	312.66	11/20/2014	12/7/2014	9.00	26.00	8,129.16	Verizon Wireless
806	1201	52574000	9400003662	12/24/2014	1,309.82	11/1/2014	11/30/2014	15.00	39.00	51,082.98	AT&T
807	1230	52574000	9400003662	12/24/2014	367.10	11/1/2014	11/30/2014	15.00	39.00	14,316.90	AT&T
808	1201	52574000	9400003662	12/24/2014	183.55	11/1/2014	11/30/2014	15.00	39.00	7,158.45	AT&T
809	1202	52574000	9400003664	12/31/2014	100.00	12/16/2014	1/15/2015	15.50	0.50	50.00	Supermedia LLC
810	1201	52574000	9400003664	12/31/2014	1,992.99	12/19/2014	1/18/2015	15.50	(2.50)	(4,982.48)	AT&T

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
811	1202	52574000	9400003664	12/31/2014	245.82	12/19/2014	1/18/2015	15.50	(2.50)	(614.55)	AT&T
812	1230	52574000	9400003664	12/31/2014	245.82	12/19/2014	1/18/2015	15.50	(2.50)	(614.55)	AT&T
813	1201	52574000	9400003664	12/31/2014	246.10	12/19/2014	1/18/2015	15.50	(2.50)	(615.25)	AT&T
814	1202	52574000	9400003665	1/7/2015	129.90	12/22/2014	1/21/2015	15.50	1.50	194.85	Berry
815	1202	52574100	9400003665	1/7/2015	175.10	11/8/2014	12/7/2014	15.00	46.00	8,054.60	Verizon Wireless
816	1201	52574000	9400003665	1/7/2015	1,382.09	1/1/2015	1/31/2015	15.50	(8.50)	(11,747.77)	AT&T
817	1201	52574100	9400003666	1/9/2015	534.96	12/1/2014	12/31/2014	15.50	24.50	13,106.52	Language Services
818	1201	52574100	9400003667	1/14/2015	243.76	1/1/2015	1/31/2015	15.50	(1.50)	(365.64)	Time Warner Cable
819	1201	52574000	9400003667	1/14/2015	1,212.64	1/10/2015	2/9/2015	15.50	(10.50)	(12,732.72)	Windstream
820	1201	52574000	9400003667	1/14/2015	118.87	1/10/2015	2/9/2015	15.50	(10.50)	(1,248.14)	Windstream
821	1201	52574000	9400003667	1/14/2015	163.04	1/10/2015	2/9/2015	15.50	(10.50)	(1,711.92)	Windstream
822	1201	52574000	9400003667	1/14/2015	2,529.03	1/10/2015	2/9/2015	15.50	(10.50)	(26,554.82)	Windstream
823	1202	52574000	9400003669	1/21/2015	286.77	12/7/2014	1/6/2015	15.50	30.50	8,746.49	AT&T
824	1201	52574000	9400003670	1/23/2015	108.10	1/16/2015	2/15/2015	15.50	(7.50)	(810.75)	Windstream
825	1230	52574000	9400003670	1/23/2015	260.39	12/7/2014	1/6/2015	15.50	32.50	8,462.68	AT&T
826	1201	52574000	9400003670	1/23/2015	1,309.82	12/1/2014	12/31/2014	15.50	38.50	50,428.07	AT&T
827	1230	52574000	9400003670	1/23/2015	367.10	12/1/2014	12/31/2014	15.50	38.50	14,133.35	AT&T
828	1201	52574000	9400003670	1/23/2015	183.55	12/1/2014	12/31/2014	15.50	38.50	7,066.68	AT&T
829	1201	52574000	9400003672	1/28/2015	113.54	1/19/2015	2/18/2015	15.50	(5.50)	(624.47)	AT&T
830	1202	52574100	9400003671	1/28/2015	982.21	12/11/2014	1/10/2015	15.50	33.50	32,904.04	Verizon Wireless
831	1202	52574100	9400003671	1/28/2015	1,880.64	12/8/2014	1/7/2015	15.50	36.50	68,643.36	Verizon Wireless
832	1202	52574100	9400003671	1/28/2015	491.32	12/8/2014	1/7/2015	15.50	36.50	17,933.18	Verizon Wireless
833	1202	52574100	9400003671	1/28/2015	441.83	12/8/2014	1/7/2015	15.50	36.50	16,126.80	Verizon Wireless
834	1230	52574100	9400003671	1/28/2015	226.13	12/8/2014	1/7/2015	15.50	36.50	8,253.75	Verizon Wireless
835	1201	52574100	9400003671	1/28/2015	203.16	12/8/2014	1/7/2015	15.50	36.50	7,415.34	Verizon Wireless
836	1202	52574100	9400003671	1/28/2015	184.16	12/8/2014	1/7/2015	15.50	36.50	6,721.84	Verizon Wireless
837	1202	52574100	9400003671	1/28/2015	172.32	12/8/2014	1/7/2015	15.50	36.50	6,289.68	Verizon Wireless
838	1201	52574100	9400003671	1/28/2015	167.48	12/8/2014	1/7/2015	15.50	36.50	6,113.02	Verizon Wireless
839	1202	52574100	9400003671	1/28/2015	153.87	12/8/2014	1/7/2015	15.50	36.50	5,616.26	Verizon Wireless
840	1202	52574100	9400003671	1/28/2015	101.61	12/8/2014	1/7/2015	15.50	36.50	3,708.77	Verizon Wireless
841	1202	52574100	9400003671	1/28/2015	175.10	12/8/2014	1/7/2015	15.50	36.50	6,391.15	Verizon Wireless
842	1201	52574100	9400003671	1/28/2015	119.40	12/8/2014	1/7/2015	15.50	36.50	4,358.10	Verizon Wireless
843	1202	52574000	9400003673	2/4/2015	129.90	1/22/2015	2/21/2015	15.50	(1.50)	(194.85)	Berry
844	1201	52574000	9400003673	2/4/2015	2,005.02	1/19/2015	2/18/2015	15.50	1.50	3,007.53	AT&T
845	1202	52574000	9400003673	2/4/2015	247.30	1/19/2015	2/18/2015	15.50	1.50	370.95	AT&T
846	1230	52574000	9400003673	2/4/2015	247.30	1/19/2015	2/18/2015	15.50	1.50	370.95	AT&T
847	1201	52574000	9400003673	2/4/2015	247.57	1/19/2015	2/18/2015	15.50	1.50	371.36	AT&T
848	1201	52574000	9400003674	2/6/2015	1,382.09	2/1/2015	2/28/2015	14.00	(8.00)	(11,056.72)	AT&T
849	1201	52574100	9400003676	2/13/2015	243.76	2/1/2015	2/28/2015	14.00	(1.00)	(243.76)	Time Warner Cable
850	1201	52574100	9400003676	2/13/2015	406.99	1/1/2015	1/31/2015	15.50	28.50	11,599.22	Language Services
851	1201	52574000	9400003677	2/18/2015	1,212.34	2/10/2015	3/9/2015	14.00	(5.00)	(6,061.70)	Windstream
852	1201	52574000	9400003677	2/18/2015	118.83	2/10/2015	3/9/2015	14.00	(5.00)	(594.15)	Windstream
853	1201	52574000	9400003677	2/18/2015	162.98	2/10/2015	3/9/2015	14.00	(5.00)	(814.90)	Windstream
854	1201	52574000	9400003677	2/18/2015	2,533.57	2/10/2015	3/9/2015	14.00	(5.00)	(12,667.85)	Windstream
855	1230	52574000	9400003678	2/20/2015	260.74	1/7/2015	2/6/2015	15.50	29.50	7,691.83	AT&T
856	1202	52574000	9400003678	2/20/2015	287.59	1/7/2015	2/6/2015	15.50	29.50	8,483.91	AT&T
857	1201	52574000	9400003678	2/20/2015	1,309.82	1/1/2015	1/31/2015	15.50	35.50	46,498.61	AT&T
858	1230	52574000	9400003678	2/20/2015	367.10	1/1/2015	1/31/2015	15.50	35.50	13,032.05	AT&T
859	1201	52574000	9400003678	2/20/2015	183.55	1/1/2015	1/31/2015	15.50	35.50	6,516.03	AT&T
860	1201	52574000	9400003679	2/25/2015	182.25	2/16/2015	3/15/2015	14.00	(4.00)	(729.00)	Windstream
861	1201	52574000	9400003680	3/3/2015	159.91	2/19/2015	3/18/2015	14.00	(1.00)	(159.91)	AT&T
862	1202	52574100	9400003680	3/3/2015	300.22	1/19/2015	2/18/2015	15.50	28.50	8,556.27	AT&T Mobility
863	1202	52574100	9400003681	3/4/2015	981.78	1/11/2015	2/10/2015	15.50	37.50	36,816.75	Verizon Wireless
864	1202	52574100	9400003681	3/4/2015	174.90	1/8/2015	2/7/2015	15.50	40.50	7,083.45	Verizon Wireless
865	1201	52574100	9400003681	3/4/2015	239.46	1/8/2015	2/7/2015	15.50	40.50	9,698.13	Verizon Wireless
866	1202	52574000	9400003682	3/9/2015	129.90	2/22/2015	3/21/2015	14.00	2.00	259.80	Berry
867	1201	52574000	9400003682	3/9/2015	1,382.09	3/1/2015	3/31/2015	15.50	(6.50)	(8,983.59)	AT&T
868	1201	52574000	9400003682	3/9/2015	2,005.13	2/19/2015	3/18/2015	14.00	5.00	10,025.65	AT&T
869	1202	52574000	9400003682	3/9/2015	247.31	2/19/2015	3/18/2015	14.00	5.00	1,236.55	AT&T
870	1230	52574000	9400003682	3/9/2015	247.31	2/19/2015	3/18/2015	14.00	5.00	1,236.55	AT&T
871	1201	52574000	9400003682	3/9/2015	247.57	2/19/2015	3/18/2015	14.00	5.00	1,237.85	AT&T
872	1201	52574100	9400003684	3/13/2015	243.83	3/1/2015	3/31/2015	15.50	(2.50)	(609.58)	Time Warner Cable
873	1201	52574000	9400003685	3/18/2015	1,209.04	3/10/2015	4/9/2015	15.50	(6.50)	(7,858.76)	Windstream
874	1201	52574000	9400003685	3/18/2015	115.52	3/10/2015	4/9/2015	15.50	(6.50)	(750.88)	Windstream
875	1201	52574000	9400003685	3/18/2015	159.67	3/10/2015	4/9/2015	15.50	(6.50)	(1,037.86)	Windstream
876	1201	52574000	9400003685	3/18/2015	2,525.08	3/10/2015	4/9/2015	15.50	(6.50)	(16,413.02)	Windstream
877	1201	52574000	9400003686	3/20/2015	1,309.82	2/1/2015	2/28/2015	14.00	34.00	44,533.88	AT&T
878	1230	52574000	9400003686	3/20/2015	367.10	2/1/2015	2/28/2015	14.00	34.00	12,481.40	AT&T
879	1201	52574000	9400003686	3/20/2015	183.55	2/1/2015	2/28/2015	14.00	34.00	6,240.70	AT&T
880	1201	52574000	9400003687	3/25/2015	186.65	3/16/2015	4/15/2015	15.50	(5.50)	(1,026.58)	Windstream
881	1202	52574100	9400003687	3/25/2015	864.36	2/11/2015	3/10/2015	14.00	29.00	25,066.44	Verizon Wireless
882	1230	52574100	9400003687	3/25/2015	100.04	2/11/2015	3/10/2015	14.00	29.00	2,901.16	Verizon Wireless
883	1230	52574000	9400003687	3/25/2015	260.54	2/7/2015	3/6/2015	14.00	33.00	8,597.82	AT&T
884	1202	52574000	9400003687	3/25/2015	287.13	2/7/2015	3/6/2015	14.00	33.00	9,475.29	AT&T
885	1202	52574100	9400003687	3/25/2015	980.92	2/8/2015	3/7/2015	14.00	32.00	31,389.44	Verizon Wireless
886	1230	52574100	9400003687	3/25/2015	214.58	2/8/2015	3/7/2015	14.00	32.00	6,866.56	Verizon Wireless
887	1202	52574100	9400003687	3/25/2015	127.68	2/8/2015	3/7/2015	14.00	32.00	4,085.76	Verizon Wireless
888	1202	52574100	9400003687	3/25/2015	175.10	2/8/2015	3/7/2015	14.00	32.00	5,603.20	Verizon Wireless
889	1202	52574100	9400003687	3/25/2015	179.46	2/8/2015	3/7/2015	14.00	32.00	5,742.72	Verizon Wireless
890	1201	52574100	9400003688	3/27/2015	429.59	2/1/2015	2/28/2015	14.00	41.00	17,613.19	Language Services
891	1202	52574000	9400003690	4/3/2015	129.90	3/22/2015	4/21/2015	15.50	(2.50)	(324.75)	Berry

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

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Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Operating

Other Operating Expense

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
892	1201	52574000	9400003689	4/3/2015	116.84	3/19/2015	4/18/2015	15.50	0.50	58.42	AT&T
893	1201	52574000	9400003690	4/3/2015	2,005.01	3/19/2015	4/18/2015	15.50	0.50	1,002.51	AT&T
894	1230	52574000	9400003690	4/3/2015	247.30	3/19/2015	4/18/2015	15.50	0.50	123.65	AT&T
895	1202	52574000	9400003690	4/3/2015	247.30	3/19/2015	4/18/2015	15.50	0.50	123.65	AT&T
896	1201	52574000	9400003690	4/3/2015	247.57	3/19/2015	4/18/2015	15.50	0.50	123.79	AT&T
897	1201	52574000	9400003691	4/10/2015	1,382.09	4/1/2015	4/30/2015	15.00	(5.00)	(6,910.45)	AT&T
898	1201	52574100	9400003692	4/15/2015	243.83	4/1/2015	4/30/2015	15.00	-	-	Time Warner Cable
899	1201	52574100	9400003692	4/15/2015	556.42	3/1/2015	3/31/2015	15.50	30.50	16,970.81	Language Services
900	1201	52574000	9400003693	4/17/2015	1,210.54	4/10/2015	5/9/2015	15.00	(7.00)	(8,473.78)	Windstream
901	1201	52574000	9400003693	4/17/2015	115.72	4/10/2015	5/9/2015	15.00	(7.00)	(810.04)	Windstream
902	1201	52574000	9400003693	4/17/2015	159.96	4/10/2015	5/9/2015	15.00	(7.00)	(1,119.72)	Windstream
903	1201	52574000	9400003693	4/17/2015	2,527.79	4/10/2015	5/9/2015	15.00	(7.00)	(17,694.53)	Windstream
904	1230	52574000	9400003694	4/22/2015	260.54	3/7/2015	4/6/2015	15.50	31.50	8,207.01	AT&T
905	1202	52574000	9400003694	4/22/2015	287.13	3/7/2015	4/6/2015	15.50	31.50	9,044.60	AT&T
906	1202	52574100	9400003694	4/22/2015	134.48	3/8/2015	4/7/2015	15.50	30.50	4,101.64	Verizon Wireless
907	1201	52574000	9400003694	4/22/2015	1,309.82	3/1/2015	3/31/2015	15.50	37.50	49,118.25	AT&T
908	1230	52574000	9400003694	4/22/2015	367.10	3/1/2015	3/31/2015	15.50	37.50	13,766.25	AT&T
909	1201	52574000	9400003694	4/22/2015	183.55	3/1/2015	3/31/2015	15.50	37.50	6,883.13	AT&T
910	1202	52574100	9400003695	4/24/2015	342.26	3/5/2015	4/4/2015	15.50	35.50	12,150.23	AT&T Mobility
911	1201	52574000	9400003695	4/24/2015	182.59	4/16/2015	5/15/2015	15.00	(6.00)	(1,095.54)	Windstream
912	1202	52574100	9400003695	4/24/2015	912.38	3/11/2015	4/10/2015	15.50	29.50	26,915.21	Verizon Wireless
913	1201	52574000	9400003696	4/29/2015	152.54	4/19/2015	5/18/2015	15.00	(4.00)	(610.16)	AT&T
914	1202	52574100	9400003696	4/29/2015	1,014.65	3/8/2015	4/7/2015	15.50	37.50	38,049.38	Verizon Wireless
915	1202	52574100	9400003696	4/29/2015	144.62	3/8/2015	4/7/2015	15.50	37.50	5,423.25	Verizon Wireless
916	1202	52574100	9400003696	4/29/2015	109.53	3/8/2015	4/7/2015	15.50	37.50	4,107.38	Verizon Wireless
917	1201	52574000	9400003697	5/1/2015	555.40	4/19/2015	5/18/2015	15.00	(2.00)	(1,110.80)	AT&T
918	1201	52574000	9400003697	5/1/2015	248.86	4/19/2015	5/18/2015	15.00	(2.00)	(497.72)	AT&T
919	1201	55010200	5000017142	6/1/2014	34,076.31	4/1/2014	4/30/2014	15.00	47.00	1,601,586.57	D L PETERSON TRUST
920	1201	55010200	5000017903	7/1/2014	29,684.44	5/1/2014	5/31/2014	15.50	46.50	1,380,326.46	D L PETERSON TRUST
921	1201	55010200	5000018474	7/31/2014	25,926.29	6/1/2014	6/30/2014	15.00	46.00	1,192,609.34	D L PETERSON TRUST
922	1201	55010200	5000019614	8/29/2014	34,262.71	7/1/2014	7/31/2014	15.50	44.50	1,524,690.60	D L PETERSON TRUST
923	1201	55010200	5000020718	10/1/2014	26,188.74	8/1/2014	8/31/2014	15.50	46.50	1,217,776.41	D L PETERSON TRUST
924	1201	55010200	5000021766	11/4/2014	25,783.24	9/1/2014	9/30/2014	15.00	50.00	1,289,162.00	D L PETERSON TRUST
925	1201	55010200	5000022140	12/1/2014	32,028.16	10/1/2014	10/31/2014	15.50	46.50	1,489,309.44	D L PETERSON TRUST
926	1201	55010200	5000022948	12/29/2014	24,135.61	11/1/2014	11/30/2014	15.00	44.00	1,061,966.84	D L PETERSON TRUST
927	1201	55010200	5000023767	1/30/2015	22,566.45	12/1/2014	12/31/2014	15.50	45.50	1,026,773.48	D L PETERSON TRUST
928	1201	55010200	5000025353	3/30/2015	18,266.09	2/1/2015	2/28/2015	14.00	44.00	803,707.96	D L PETERSON TRUST
929	1201	55010200	5000025867	4/1/2015	16,056.93	1/1/2015	1/31/2015	15.50	75.50	1,212,298.22	D L PETERSON TRUST
930	1201	55010200	5000025932	5/1/2015	18,734.50	3/1/2015	3/31/2015	15.50	46.50	871,154.25	D L PETERSON TRUST
931	1201	55010300	5000018468	7/31/2014	15,303.80	6/1/2014	6/30/2014	15.00	46.00	703,974.80	D L PETERSON TRUST
932	1201	55010300	5000019613	8/29/2014	14,981.99	7/1/2014	7/31/2014	15.50	44.50	666,698.56	D L PETERSON TRUST
933	1201	55010300	5000020927	10/6/2014	11,892.10	8/1/2014	8/31/2014	15.50	51.50	612,443.15	D L PETERSON TRUST
934	1201	55010300	5000021795	11/5/2014	23,802.88	9/1/2014	9/30/2014	15.00	51.00	1,213,946.88	D L PETERSON TRUST
935	1201	55010300	5000022946	12/29/2014	24,039.15	11/1/2014	11/30/2014	15.00	44.00	1,057,722.60	D L PETERSON TRUST
936	1201	55010300	5000023850	1/30/2015	8,600.56	12/1/2014	12/31/2014	15.50	45.50	391,325.48	D L PETERSON TRUST
937	1201	55010300	5000023851	1/30/2015	8,041.43	12/1/2014	12/31/2014	15.50	45.50	365,885.07	D L PETERSON TRUST
938	1201	55010300	5000025868	4/1/2015	16,780.21	1/1/2015	1/31/2015	15.50	75.50	1,266,905.86	D L PETERSON TRUST
939	1201	55010300	5000025933	5/1/2015	36,026.21	3/1/2015	3/31/2015	15.50	46.50	1,675,218.77	D L PETERSON TRUST
940	1201	55010300	5000026126	4/15/2015	12,963.70	2/1/2015	2/28/2015	14.00	60.00	777,822.00	D L PETERSON TRUST
941											
942					$1,573,426.08					$61,455,349.64	
943											
944					Avg Lag for Misc Combined					39.06	
945											

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Office Supplies

Office Supplies

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1201	52542000	5000022251	11/26/2014	$11,459.33	10/1/2014	10/31/2014	15.50	41.50	$475,562.20	REGULUS INTEGRATED SOLUTIONS LLC
2	1201	52542000	5000019717	8/21/2014	11,420.05	4/1/2014	4/30/2014	15.00	128.00	1,461,766.40	REGULUS INTEGRATED SOLUTIONS LLC
3	1201	52542000	5000019453	8/29/2014	11,009.57	7/1/2014	7/31/2014	15.50	44.50	489,925.87	REGULUS INTEGRATED SOLUTIONS LLC
4	1201	52542000	5000020289	9/30/2014	10,962.88	8/1/2014	8/31/2014	15.50	45.50	498,811.04	REGULUS INTEGRATED SOLUTIONS LLC
5	1201	52542000	5000017849	6/30/2014	10,930.78	5/1/2014	5/31/2014	15.50	45.50	497,350.49	REGULUS INTEGRATED SOLUTIONS LLC
6	1201	52542000	5000018875	7/30/2014	10,911.58	6/1/2014	6/30/2014	15.00	45.00	491,021.10	REGULUS INTEGRATED SOLUTIONS LLC
7	1201	52510000	5000020650	9/26/2014	10,880.30	7/1/2014	7/31/2014	15.50	72.50	788,821.75	BNY MELLON
8	1201	52542000	5000022731	12/30/2014	10,736.98	11/1/2014	11/30/2014	15.00	45.00	483,164.10	REGULUS INTEGRATED SOLUTIONS LLC
9	1201	52542000	5000021571	10/29/2014	10,461.66	9/1/2014	9/30/2014	15.00	44.00	460,313.04	REGULUS INTEGRATED SOLUTIONS LLC
10	1201	52510000	5000019477	8/11/2014	10,155.83	6/1/2014	6/30/2014	15.00	57.00	578,882.31	BNY MELLON
11	1201	52510000	5000017584	5/29/2014	9,223.66	3/1/2014	3/31/2014	15.50	74.50	687,162.67	BNY MELLON
12	1201	52510000	5000018238	6/27/2014	8,853.61	5/1/2014	5/31/2014	15.50	42.50	376,278.43	BNY MELLON
13	1201	52510000	5000023386	1/2/2015	8,779.21	10/1/2014	10/31/2014	15.50	78.50	689,167.99	BNY MELLON
14	1201	52510000	5000018237	6/27/2014	8,659.38	4/1/2014	4/30/2014	15.00	73.00	632,134.74	BNY MELLON
15	1201	52510000	5000021703	10/31/2014	8,072.96	9/1/2014	9/30/2014	15.00	46.00	371,356.16	BNY MELLON
16	1201	52510000	5000020812	10/1/2014	8,062.03	8/1/2014	8/31/2014	15.50	46.50	374,884.40	BNY MELLON
17	1201	52510000	5000023399	1/2/2015	7,362.09	11/1/2014	11/30/2014	15.00	48.00	353,380.32	BNY MELLON
18	1201	52510000	5000017116	5/22/2014	6,351.64	3/1/2014	3/31/2014	15.50	67.50	428,735.70	FISERV INC
19	1201	52510000	5000019162	8/18/2014	5,944.14	6/1/2014	6/30/2014	15.00	64.00	380,424.96	FISERV INC
20	1201	52510000	5000017676	6/19/2014	5,549.57	4/1/2014	4/30/2014	15.00	65.00	360,722.05	FISERV INC
21	1201	52510000	5000018246	7/18/2014	5,497.85	5/1/2014	5/31/2014	15.50	63.50	349,113.48	FISERV INC
22	1201	52510000	5000020803	10/17/2014	5,344.86	8/1/2014	8/31/2014	15.50	62.50	334,053.75	FISERV INC
23	1201	52510000	5000021634	11/14/2014	5,066.52	9/1/2014	9/30/2014	15.00	60.00	303,991.20	FISERV INC
24	1201	52510000	5000022419	12/19/2014	4,934.41	10/1/2014	10/31/2014	15.50	64.50	318,269.45	FISERV INC
25	1201	52510000	5000020106	9/19/2014	4,936.58	7/1/2014	7/31/2014	15.50	65.50	323,345.99	FISERV INC
26	1201	52510000	5000023198	1/14/2015	4,730.72	11/1/2014	11/30/2014	15.00	60.00	283,843.20	FISERV INC
27	1201	52571500	5000023085	1/14/2015	3,249.20	1/1/2015	12/31/2015	182.50	(168.50)	(547,490.20)	Advanced Solutions Inc
28	1201	52542000	5000026425	4/30/2015	11,630.67	3/1/2015	3/31/2015	15.50	45.50	529,195.49	REGULUS INTEGRATED SOLUTIONS LLC
29	1201	52542000	5000025513	3/30/2015	11,245.68	2/1/2015	2/28/2015	14.00	44.00	494,809.92	REGULUS INTEGRATED SOLUTIONS LLC
30	1201	52542000	5000024367	3/2/2015	11,167.69	1/1/2015	1/31/2015	15.50	45.50	508,129.90	REGULUS INTEGRATED SOLUTIONS LLC
31	1201	52542000	5000024066	1/30/2015	10,781.54	12/1/2014	12/31/2014	15.50	45.50	490,560.07	REGULUS INTEGRATED SOLUTIONS LLC
32	1201	52510000	5000024189	1/30/2015	8,191.66	12/1/2014	12/31/2014	15.50	45.50	372,720.53	BNY MELLON
33	1201	52510000	5000025538	3/20/2015	7,442.98	1/1/2015	1/31/2015	15.50	63.50	472,629.23	BNY MELLON
34	1201	52510000	5000025639	3/25/2015	6,917.61	2/1/2015	2/28/2015	14.00	39.00	269,786.79	BNY MELLON
35	1201	52510000	5000024188	2/13/2015	5,385.04	12/1/2014	12/31/2014	15.50	59.50	320,409.88	FISERV INC
36	1201	52510000	5000024942	3/16/2015	4,470.99	1/1/2015	1/31/2015	15.50	59.50	266,023.91	FISERV INC
37	1201	52510000	5000025921	4/21/2015	4,390.22	2/1/2015	2/28/2015	14.00	66.00	289,754.52	FISERV INC
38	1201	52542000	5000024084	1/30/2015	1,212.47	12/1/2014	12/31/2014	15.50	45.50	55,167.39	REGULUS INTEGRATED SOLUTIONS LLC
39											
40					$302,383.94					$16,314,180.17	
41											
42					Avg Lag for Office Supplies					53.95	
43											
44											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]OPEB**
Lead Lag Study

OPEB Expenses

Line				Service Period			Total Lag	Annual	Dollars	
No	Account	Document #	Paid	From	To	Midpoint	Days	Payment	Days	Vendor
1	26221000	5000017348	5/14/2014	1/1/2014	12/31/2014	182.50	(48.50)	25.00%	(12.13)	Wells Fargo - Pension & VEBA
2	26221000	5000019612	8/14/2014	1/1/2014	12/31/2014	182.50	43.50	25.00%	10.88	Wells Fargo - Pension & VEBA
3	26221000	5000022232	11/12/2014	1/1/2014	12/31/2014	182.50	133.50	25.00%	33.38	Wells Fargo - Pension & VEBA
4	26221000	5000024878	2/12/2015	1/1/2015	12/31/2015	182.50	(139.50)	25.00%	(34.88)	Wells Fargo - Pension & VEBA
5										
6					Avg Lag for OPEB				(2.75)	
7										
8										
9										
10										
11										

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Other Benefits**
Lead Lag Study

Other Benefits

Line					Service Period			Total Lag	Dollar	
No	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	24121200	100012968	5/7/2014	$7,269.20	4/21/2014	5/4/2014	7.00	10.00	$72,692.00	MERRILL LYNCH 401K CONTRIBUTIO
2	24122700	100012968	5/7/2014	6,455.10	4/21/2014	5/4/2014	7.00	10.00	64,551.00	MERRILL LYNCH 401K CONTRIBUTIO
3	24121200	100013143	5/21/2014	7,222.14	5/5/2014	5/18/2014	7.00	10.00	72,221.40	MERRILL LYNCH 401K CONTRIBUTIO
4	24122700	100013143	5/21/2014	6,508.12	5/5/2014	5/18/2014	7.00	10.00	65,081.20	MERRILL LYNCH 401K CONTRIBUTIO
5	24121200	100014177	6/3/2014	7,225.34	5/19/2014	6/1/2014	7.00	9.00	65,028.06	MERRILL LYNCH 401K CONTRIBUTIO
6	24122700	100014177	6/3/2014	6,451.80	5/19/2014	6/1/2014	7.00	9.00	58,066.20	MERRILL LYNCH 401K CONTRIBUTIO
7	24121200	100014402	6/18/2014	7,348.84	6/2/2014	6/15/2014	7.00	10.00	73,488.40	MERRILL LYNCH 401K CONTRIBUTIO
8	24122700	100014402	6/18/2014	6,516.24	6/2/2014	6/15/2014	7.00	10.00	65,162.40	MERRILL LYNCH 401K CONTRIBUTIO
9	24121200	100015228	7/2/2014	6,964.35	6/16/2014	6/29/2014	7.00	10.00	69,643.50	MERRILL LYNCH 401K CONTRIBUTIO
10	24122700	100015228	7/2/2014	6,343.20	6/16/2014	6/29/2014	7.00	10.00	63,432.00	MERRILL LYNCH 401K CONTRIBUTIO
11	24121200	100015519	7/16/2014	6,783.78	6/30/2014	7/13/2014	7.00	10.00	67,837.80	MERRILL LYNCH 401K CONTRIBUTIO
12	24122700	100015519	7/16/2014	6,177.00	6/30/2014	7/13/2014	7.00	10.00	61,770.00	MERRILL LYNCH 401K CONTRIBUTIO
13	24121200	100015749	7/31/2014	6,693.86	7/14/2014	7/27/2014	7.00	11.00	73,632.46	MERRILL LYNCH 401K CONTRIBUTIO
14	24122700	100015749	7/31/2014	6,144.71	7/14/2014	7/27/2014	7.00	11.00	67,591.81	MERRILL LYNCH 401K CONTRIBUTIO
15	24121200	100016724	8/12/2014	6,645.69	7/28/2014	8/10/2014	7.00	9.00	59,811.21	MERRILL LYNCH 401K CONTRIBUTIO
16	24122700	100016724	8/12/2014	6,159.75	7/28/2014	8/10/2014	7.00	9.00	55,437.75	MERRILL LYNCH 401K CONTRIBUTIO
17	24121200	100017002	8/27/2014	6,675.09	8/11/2014	8/24/2014	7.00	10.00	66,750.90	MERRILL LYNCH 401K CONTRIBUTIO
18	24122700	100017002	8/27/2014	6,128.48	8/11/2014	8/24/2014	7.00	10.00	61,284.80	MERRILL LYNCH 401K CONTRIBUTIO
19	24121200	100018503	9/9/2014	6,455.91	8/25/2014	9/7/2014	7.00	9.00	58,103.19	MERRILL LYNCH 401K CONTRIBUTIO
20	24122700	100018503	9/9/2014	5,944.72	8/25/2014	9/7/2014	7.00	9.00	53,502.48	MERRILL LYNCH 401K CONTRIBUTIO
21	24121200	100018641	9/25/2014	6,858.92	9/8/2014	9/21/2014	7.00	11.00	75,448.12	MERRILL LYNCH 401K CONTRIBUTIO
22	24122700	100018641	9/25/2014	5,805.71	9/8/2014	9/21/2014	7.00	11.00	63,862.81	MERRILL LYNCH 401K CONTRIBUTIO
23	24121200	100019656	10/9/2014	6,386.65	9/22/2014	10/5/2014	7.00	11.00	70,253.15	MERRILL LYNCH 401K CONTRIBUTIO
24	24122700	100019656	10/9/2014	5,796.03	9/22/2014	10/5/2014	7.00	11.00	63,756.33	MERRILL LYNCH 401K CONTRIBUTIO
25	24121200	100019873	10/22/2014	6,398.48	10/6/2014	10/19/2014	7.00	10.00	63,984.80	MERRILL LYNCH 401K CONTRIBUTIO
26	24122700	100019873	10/22/2014	5,792.73	10/6/2014	10/19/2014	7.00	10.00	57,927.30	MERRILL LYNCH 401K CONTRIBUTIO
27	24121200	100021154	11/6/2014	6,344.01	10/20/2014	11/2/2014	7.00	11.00	69,784.11	MERRILL LYNCH 401K CONTRIBUTIO
28	24122700	100021154	11/6/2014	5,902.82	10/20/2014	11/2/2014	7.00	11.00	64,931.02	MERRILL LYNCH 401K CONTRIBUTIO
29	24121200	100021452	11/20/2014	6,651.82	11/3/2014	11/16/2014	7.00	11.00	73,170.02	MERRILL LYNCH 401K CONTRIBUTIO
30	24122700	100021451	11/20/2014	13,122.13	11/3/2014	11/16/2014	7.00	11.00	144,343.43	MERRILL LYNCH 401K CONTRIBUTIO
31	24121200	100022890	12/3/2014	6,865.57	11/17/2014	11/30/2014	7.00	10.00	68,655.70	MERRILL LYNCH 401K CONTRIBUTIO
32	24122700	100022890	12/3/2014	6,134.28	11/17/2014	11/30/2014	7.00	10.00	61,342.80	MERRILL LYNCH 401K CONTRIBUTIO
33	24121200	100023198	12/18/2014	6,970.82	12/1/2014	12/14/2014	7.00	11.00	76,679.02	MERRILL LYNCH 401K CONTRIBUTIO
34	24122700	100023198	12/18/2014	6,265.67	12/1/2014	12/14/2014	7.00	11.00	68,922.37	MERRILL LYNCH 401K CONTRIBUTIO
35	24121200	100023452	12/31/2014	7,067.00	12/15/2014	12/28/2014	7.00	10.00	70,670.00	MERRILL LYNCH 401K CONTRIBUTIO
36	24122700	100023452	12/31/2014	6,366.97	12/15/2014	12/28/2014	7.00	10.00	63,669.70	MERRILL LYNCH 401K CONTRIBUTIO
37	24121200	100024036	1/16/2015	7,089.75	12/29/2014	1/11/2015	7.00	12.00	85,077.00	MERRILL LYNCH 401K CONTRIBUTIO
38	24122700	100024036	1/16/2015	6,534.42	12/29/2014	1/11/2015	7.00	12.00	78,413.04	MERRILL LYNCH 401K CONTRIBUTIO
39	24121200	100024124	1/27/2015	6,869.24	1/12/2015	1/25/2015	7.00	9.00	61,823.16	MERRILL LYNCH 401K CONTRIBUTIO
40	24122700	100024124	1/27/2015	6,402.10	1/12/2015	1/25/2015	7.00	9.00	57,618.90	MERRILL LYNCH 401K CONTRIBUTIO
41	24121200	100025107	2/11/2015	6,940.54	1/26/2015	2/8/2015	7.00	10.00	69,405.40	MERRILL LYNCH 401K CONTRIBUTIO
42	24122700	100025107	2/11/2015	6,482.26	1/26/2015	2/8/2015	7.00	10.00	64,822.60	MERRILL LYNCH 401K CONTRIBUTIO
43	24121200	100025381	2/25/2015	7,044.02	2/9/2015	2/22/2015	7.00	10.00	70,440.20	MERRILL LYNCH 401K CONTRIBUTIO
44	24122700	100025381	2/25/2015	6,684.91	2/9/2015	2/22/2015	7.00	10.00	66,849.10	MERRILL LYNCH 401K CONTRIBUTIO
45	24121200	100026510	3/11/2015	7,093.51	2/23/2015	3/8/2015	7.00	10.00	70,935.10	MERRILL LYNCH 401K CONTRIBUTIO
46	24122700	100026510	3/11/2015	8,862.10	2/23/2015	3/8/2015	7.00	10.00	88,621.00	MERRILL LYNCH 401K CONTRIBUTIO
47	24121200	100026710	3/26/2015	7,201.58	3/9/2015	3/22/2015	7.00	11.00	79,217.38	MERRILL LYNCH 401K CONTRIBUTIO
48	24122700	100026710	3/26/2015	6,858.74	3/9/2015	3/22/2015	7.00	11.00	75,446.14	MERRILL LYNCH 401K CONTRIBUTIO
49	24121200	100027799	4/9/2015	7,358.32	3/23/2015	4/5/2015	7.00	11.00	80,941.52	MERRILL LYNCH 401K CONTRIBUTIO
50	24122700	100027799	4/9/2015	7,082.11	3/23/2015	4/5/2015	7.00	11.00	77,903.21	MERRILL LYNCH 401K CONTRIBUTIO
51	24121200	100028044	4/22/2015	7,357.40	4/6/2015	4/19/2015	7.00	10.00	73,574.00	MERRILL LYNCH 401K CONTRIBUTIO
52	24122700	100028044	4/22/2015	7,105.04	4/6/2015	4/19/2015	7.00	10.00	71,050.40	MERRILL LYNCH 401K CONTRIBUTIO
53										
54				$353,808.97					$3,624,627.39	
55										
56				Avg Lag for Other Benefits					10.24	
57										
58										
59										
60										

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Payroll Tax**
Lead Lag Study

Payroll Tax

Pay date is five days following the end of the payroll period

Line No					Service Period Lag	Payment Lag	Total Lag	Taxes	Ratio	Adjusted Lag
1										
2										
3	68532000	FUTA	LAG 14/2	=	7 Days	5 Days	12	$17,005.62	2.79%	0.34
4	68533000	FICA	LAG 14/2	=	7 Days	5 Days	12	573,268.63	94.14%	11.30
5	68535000	SUTA	LAG 14/2	=	7 Days	5 Days	12	18,685.22	3.07%	0.37
6										
7		Total Payroll Taxes						$608,959.47	100.00%	12.00
8										

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Pension**
Lead Lag Study

Pension Expenses

Line				Service Period			Total Lag	Annual	Dollars	
No	Account	Document #	Paid	From	To	Midpoint	Days	Payment	Days	Vendor
1	26212000	5000017383	5/14/2014	1/1/2014	12/31/2014	182.50	(48.50)	25.00%	(12.13)	Wells Fargo - Pension & VEBA US
2	26212000	5000019615	8/14/2014	1/1/2014	12/31/2014	182.50	43.50	25.00%	10.88	Wells Fargo - Pension & VEBA US
3	26212000	5000022398	11/12/2014	1/1/2014	12/31/2014	182.50	133.50	25.00%	33.38	Wells Fargo - Pension & VEBA US
4	26212000	5000024877	2/12/2015	1/1/2015	12/31/2015	182.50	(139.50)	25.00%	(34.88)	Wells Fargo - Pension & VEBA US
5										
6					Avg Lag for Pension Expense				(2.75)	
7										
8										
9										
10										
11										

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

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Power Expenses

Line No	Profit Ctr	Location #	Location Name	Utility Account #	GL Acct #	Document #	Vendor	Service Period From	Service Period To	Amount	Paid	Midpoint	Total Lag Days	Dollar Days
1	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000021615	Owen Electric Cooperative, Inc.	9/17/2014	10/16/2014	$25.14	10/30/2014	15.00	29.00	$729.06
2	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000020668	Owen Electric Cooperative, Inc.	8/16/2014	9/16/2014	25.32	9/29/2014	16.00	29.00	734.28
3	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000025032	Owen Electric Cooperative, Inc.	1/16/2015	2/16/2015	25.43	3/2/2015	16.00	30.00	762.90
4	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000020041	Owen Electric Cooperative, Inc.	7/18/2014	8/15/2014	25.74	9/3/2014	14.50	33.50	862.29
5	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000018234	Owen Electric Cooperative, Inc.	5/17/2014	6/17/2014	25.75	6/30/2014	16.00	29.00	746.75
6	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000022417	Owen Electric Cooperative, Inc.	10/17/2014	11/17/2014	26.03	11/27/2014	16.00	26.00	676.78
7	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000019103	Owen Electric Cooperative, Inc.	6/18/2014	7/17/2014	26.08	7/31/2014	15.00	29.00	756.32
8	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000017622	Owen Electric Cooperative, Inc.	4/17/2014	5/16/2014	26.19	6/2/2014	15.00	32.00	838.08
9	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000023287	Owen Electric Cooperative, Inc.	11/18/2014	12/16/2014	26.22	12/31/2014	14.50	29.50	773.49
10	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000024111	Owen Electric Cooperative, Inc.	12/17/2014	1/15/2015	26.64	1/29/2015	15.00	29.00	772.56
11	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000021145	Owen Electric Cooperative, Inc.	9/2/2014	9/30/2014	30.74	10/15/2014	14.50	29.50	906.83
12	1202	1200810	1200810-KYAWC-Burton Pike Sump Pump	55634013	51510000	5000025697	Owen Electric Cooperative, Inc.	2/17/2015	3/17/2015	30.94	3/27/2015	14.50	24.50	758.03
13	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000020303	Owen Electric Cooperative, Inc.	8/1/2014	9/1/2014	31.28	9/15/2014	16.00	30.00	938.40
14	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000024870	Owen Electric Cooperative, Inc.	1/1/2015	1/31/2015	31.57	2/23/2015	15.50	38.50	1,215.45
15	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000019581	Owen Electric Cooperative, Inc.	7/2/2014	7/31/2014	31.69	8/14/2014	15.00	29.00	919.01
16	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000018632	Owen Electric Cooperative, Inc.	6/1/2014	7/1/2014	32.04	7/16/2014	15.50	30.50	977.22
17	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000022766	Owen Electric Cooperative, Inc.	11/2/2014	11/30/2014	32.17	12/11/2014	14.50	25.50	820.34
18	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000017235	Owen Electric Cooperative, Inc.	4/2/2014	5/1/2014	32.35	5/15/2014	15.00	29.00	938.15
19	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000022117	Owen Electric Cooperative, Inc.	10/1/2014	11/1/2014	32.63	11/14/2014	16.00	29.00	946.27
20	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000017808	Owen Electric Cooperative, Inc.	5/2/2014	5/31/2014	32.71	6/13/2014	15.00	28.00	915.88
21	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000023683	Owen Electric Cooperative, Inc.	12/1/2014	12/31/2014	32.94	1/15/2015	15.50	30.50	1,004.67
22	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000017808	Owen Electric Cooperative, Inc.	5/1/2014	5/31/2014	34.35	6/13/2014	15.50	28.50	978.98
23	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000018632	Owen Electric Cooperative, Inc.	6/1/2014	6/30/2014	34.68	7/16/2014	15.00	31.00	1,075.08
24	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000019581	Owen Electric Cooperative, Inc.	7/1/2014	7/31/2014	34.83	8/14/2014	15.50	29.50	1,027.49
25	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000022117	Owen Electric Cooperative, Inc.	10/1/2014	11/1/2014	35.26	11/14/2014	16.00	29.00	1,022.54
26	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000026068	Owen Electric Cooperative, Inc.	3/1/2015	3/31/2015	36.80	4/14/2015	15.50	29.50	1,085.60
27	1230	1200849	1200849-KYAWC-Northern District Hwy 12	55634003	51510000	5000025508	Owen Electric Cooperative, Inc.	2/1/2015	2/28/2015	37.73	3/20/2015	14.00	34.00	1,282.82
28	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000026167	KU-Kentucky Utilities Company	3/10/2015	4/8/2015	37.95	4/17/2015	15.00	24.00	910.80
29	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000017115	KU-Kentucky Utilities Company	3/20/2014	4/17/2014	40.54	5/8/2014	14.50	35.50	1,439.17
30	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000017697	KU-Kentucky Utilities Company	4/18/2014	5/16/2014	41.21	6/5/2014	14.50	34.50	1,421.75
31	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000021145	Owen Electric Cooperative, Inc.	9/2/2014	9/30/2014	41.63	10/15/2014	14.50	29.50	1,228.09
32	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000018386	KU-Kentucky Utilities Company	5/17/2014	6/18/2014	41.87	7/4/2014	16.50	32.50	1,360.78
33	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000020198	KU-Kentucky Utilities Company	7/19/2014	8/18/2014	42.02	9/8/2014	15.50	36.50	1,533.73
34	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000019244	KU-Kentucky Utilities Company	6/19/2014	7/18/2014	42.09	8/5/2014	15.00	33.00	1,388.97
35	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000021764	KU-Kentucky Utilities Company	9/18/2014	10/17/2014	42.23	11/4/2014	15.00	33.00	1,393.59
36	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000025032	KU-Kentucky Utilities Company	1/21/2015	2/19/2015	42.38	3/2/2015	15.00	26.00	1,101.88
37	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000022619	KU-Kentucky Utilities Company	10/18/2014	11/14/2014	42.59	12/8/2014	14.00	38.00	1,618.42
38	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000026528	KU-Kentucky Utilities Company	3/24/2015	4/17/2015	42.63	5/1/2015	12.50	26.50	1,129.70
39	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000025821	KU-Kentucky Utilities Company	2/20/2015	3/23/2015	42.78	4/1/2015	16.00	25.00	1,069.50
40	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000023465	KU-Kentucky Utilities Company	11/15/2014	12/17/2014	42.82	1/7/2015	16.50	37.50	1,605.75
41	1202	1200833	1200833-KYAWC-Leestown Booster Station	3000-0313-7118	51510000	5000024370	KU-Kentucky Utilities Company	12/18/2014	1/20/2015	43.11	2/5/2015	17.00	33.00	1,422.63
42	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000017425	KU-Kentucky Utilities Company	4/5/2014	5/6/2014	44.47	5/23/2014	16.00	33.00	1,467.51
43	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000020503	KU-Kentucky Utilities Company	8/6/2014	9/4/2014	44.94	9/23/2014	15.00	34.00	1,527.96
44	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000019705	KU-Kentucky Utilities Company	7/8/2014	8/5/2014	45.03	8/22/2014	14.50	31.50	1,418.45
45	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000018118	KU-Kentucky Utilities Company	5/7/2014	6/5/2014	45.05	6/25/2014	15.00	35.00	1,576.75
46	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000018855	KU-Kentucky Utilities Company	6/6/2014	7/7/2014	45.21	7/24/2014	16.00	33.00	1,491.93
47	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000019704	Owen Electric Cooperative, Inc.	7/10/2014	8/7/2014	45.33	8/22/2014	14.50	29.50	1,337.24
48	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000021377	KU-Kentucky Utilities Company	9/5/2014	10/3/2014	45.35	10/23/2014	14.50	34.50	1,564.58
49	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000020503	Owen Electric Cooperative, Inc.	8/8/2014	9/8/2014	45.43	9/23/2014	16.00	31.00	1,408.33
50	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000022281	KU-Kentucky Utilities Company	10/4/2014	11/3/2014	45.95	11/24/2014	15.50	36.50	1,677.18
51	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000020503	KU-Kentucky Utilities Company	8/6/2014	9/4/2014	46.17	9/23/2014	15.00	34.00	1,569.78
52	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000018806	Owen Electric Cooperative, Inc.	6/10/2014	7/9/2014	46.83	7/23/2014	15.00	29.00	1,358.07
53	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000020303	Owen Electric Cooperative, Inc.	8/1/2014	9/1/2014	47.23	9/15/2014	16.00	30.00	1,416.90
54	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000022281	KU-Kentucky Utilities Company	10/4/2014	11/3/2014	47.42	11/24/2014	15.50	36.50	1,730.83
55	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000019705	KU-Kentucky Utilities Company	7/8/2014	8/5/2014	47.58	8/22/2014	14.50	31.50	1,498.77
56	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000021377	Owen Electric Cooperative, Inc.	9/9/2014	10/8/2014	47.99	10/23/2014	15.00	30.00	1,439.70
57	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000017425	KU-Kentucky Utilities Company	4/5/2014	5/6/2014	49.99	5/23/2014	16.00	33.00	1,649.67
58	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000018855	KU-Kentucky Utilities Company	6/6/2014	7/7/2014	50.09	7/24/2014	16.00	33.00	1,652.97
59	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000023117	KU-Kentucky Utilities Company	11/4/2014	12/4/2014	50.76	12/25/2014	15.50	36.50	1,852.74
60	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000021377	KU-Kentucky Utilities Company	9/5/2014	10/3/2014	50.79	10/23/2014	14.50	34.50	1,752.26
61	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000023117	KU-Kentucky Utilities Company	11/4/2014	12/4/2014	51.30	12/25/2014	15.50	36.50	1,872.45
62	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000018119	Owen Electric Cooperative, Inc.	5/9/2014	6/9/2014	51.69	6/25/2014	16.00	32.00	1,654.08
63	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000018118	KU-Kentucky Utilities Company	5/7/2014	6/5/2014	53.15	6/25/2014	15.00	35.00	1,860.25
64	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000017360	Owen Electric Cooperative, Inc.	4/9/2014	5/8/2014	55.23	5/21/2014	15.00	28.00	1,546.44
65	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000023981	KU-Kentucky Utilities Company	12/5/2014	1/6/2015	55.42	1/26/2015	16.50	36.50	2,022.83
66	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000022263	Owen Electric Cooperative, Inc.	10/9/2014	11/7/2014	55.90	11/21/2014	15.00	29.00	1,621.10
67	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000024790	KU-Kentucky Utilities Company	1/7/2015	2/4/2015	55.94	2/19/2015	14.50	29.50	1,650.23
68	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000022766	Owen Electric Cooperative, Inc.	11/2/2014	11/30/2014	56.07	12/11/2014	14.50	25.50	1,429.79
69	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000025557	KU-Kentucky Utilities Company	2/5/2015	3/9/2015	57.00	3/24/2015	16.50	31.50	1,795.50
70	1230	1200827	1200827-KYAWC-Hwy 127 Booster Pump	3000-0036-7742	51510000	5000023981	KU-Kentucky Utilities Company	12/5/2014	1/6/2015	57.94	1/26/2015	16.50	36.50	2,114.81
71	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000023683	Owen Electric Cooperative, Inc.	12/1/2014	12/31/2014	60.00	1/15/2015	15.50	30.50	1,830.00
72	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000026167	Owen Electric Cooperative, Inc.	3/10/2015	4/8/2015	61.70	4/17/2015	15.00	24.00	1,480.80
73	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000022945	Owen Electric Cooperative, Inc.	11/8/2014	12/8/2014	65.80	12/18/2014	15.50	25.50	1,677.90
74	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000023894	Owen Electric Cooperative, Inc.	12/9/2014	1/8/2015	66.26	1/22/2015	15.50	29.50	1,954.67
75	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000024884	Owen Electric Cooperative, Inc.	1/9/2015	2/9/2015	69.00	2/24/2015	16.00	31.00	2,139.00
76	1230	1200847	1200847-KYAWC-Northern District Elk La	55634007	51510000	5000025508	Owen Electric Cooperative, Inc.	2/10/2015	3/9/2015	69.92	3/20/2015	14.00	25.00	1,748.00
77	1230	1200828	1200828-KYAWC-Hwy 127 Booster Station	3000-0431-9798	51510000	5000024691	KU-Kentucky Utilities Company	1/7/2015	2/4/2015	70.13	2/13/2015	14.50	23.50	1,648.06
78	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000022139	KU-Kentucky Utilities Company	9/27/2014	10/29/2014	73.63	11/17/2014	16.50	35.50	2,613.87
79	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000017201	KU-Kentucky Utilities Company	3/27/2014	4/24/2014	74.83	5/13/2014	14.50	33.50	2,506.81
80	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000022828	KU-Kentucky Utilities Company	10/25/2014	11/21/2014	80.66	12/12/2014	14.00	35.00	2,823.10
81	1230	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000026068	Owen Electric Cooperative, Inc.	3/1/2015	3/31/2015	87.79	4/14/2015	15.50	29.50	2,589.81
82	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000020303	Owen Electric Cooperative, Inc.	8/1/2014	9/1/2014	88.63	9/15/2014	16.00	30.00	2,658.90
83	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000017788	KU-Kentucky Utilities Company	4/25/2014	5/27/2014	90.74	6/12/2014	16.50	32.50	2,949.05
84	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000022281	KU-Kentucky Utilities Company	9/26/2014	10/24/2014	96.93	11/24/2014	14.50	45.50	4,410.32

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Power Expenses

Line No	Profit Ctr	Location #	Location Name	Utility Account #	GL Acct #	Document #	Vendor	Service Period From	Service Period To	Amount	Paid	Midpoint	Total Lag Days	Dollar Days
85	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000021426	KU-Kentucky Utilities Company	8/27/2014	9/25/2014	98.29	10/24/2014	15.00	44.00	4,324.76
86	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000018537	KU-Kentucky Utilities Company	5/28/2014	6/25/2014	99.48	7/14/2014	14.50	33.50	3,332.58
87	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000020277	KU-Kentucky Utilities Company	7/29/2014	8/26/2014	100.39	9/11/2014	14.50	30.50	3,061.90
88	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000022117	Owen Electric Cooperative, Inc.	10/1/2014	11/1/2014	101.87	11/14/2014	16.00	29.00	2,954.23
89	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000026068	Owen Electric Cooperative, Inc.	3/1/2015	3/31/2015	104.37	4/14/2015	15.50	29.50	3,078.92
90	1230	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000025405	Owen Electric Cooperative, Inc.	2/1/2015	2/28/2015	106.07	3/17/2015	14.00	31.00	3,288.17
91	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000019464	KU-Kentucky Utilities Company	6/26/2014	7/28/2014	108.98	8/12/2014	16.50	31.50	3,432.87
92	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000023683	Owen Electric Cooperative, Inc.	12/1/2014	12/31/2014	112.26	1/15/2015	15.50	30.50	3,423.93
93	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000022117	KU-Kentucky Utilities Company	9/30/2014	10/29/2014	113.91	11/14/2014	15.00	31.00	3,531.21
94	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000020668	KU-Kentucky Utilities Company	8/13/2014	9/10/2014	117.44	9/29/2014	14.50	33.50	3,934.24
95	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000020042	KU-Kentucky Utilities Company	7/15/2014	8/12/2014	118.93	9/3/2014	14.50	36.50	4,340.95
96	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000021555	KU-Kentucky Utilities Company	9/11/2014	10/9/2014	123.93	10/29/2014	14.50	34.50	4,275.59
97	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000019035	KU-Kentucky Utilities Company	6/14/2014	7/14/2014	126.65	7/30/2014	15.50	31.50	3,989.48
98	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000017235	Owen Electric Cooperative, Inc.	4/2/2014	5/1/2014	126.69	5/15/2014	15.00	29.00	3,674.01
99	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000021145	Owen Electric Cooperative, Inc.	9/2/2014	9/30/2014	133.56	10/15/2014	14.50	29.50	3,940.02
100	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000024824	Owen Electric Cooperative, Inc.	1/1/2015	1/31/2015	135.12	2/19/2015	15.50	34.50	4,661.64
101	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000025405	Owen Electric Cooperative, Inc.	2/1/2015	2/28/2015	135.38	3/17/2015	14.00	31.00	4,196.78
102	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	136.42	12/17/2014	14.00	35.00	4,774.70
103	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000019581	Owen Electric Cooperative, Inc.	7/1/2014	7/31/2014	136.88	8/14/2014	15.50	29.50	4,037.96
104	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000018234	KU-Kentucky Utilities Company	5/13/2014	6/13/2014	137.45	6/30/2014	16.00	33.00	4,535.85
105	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000025909	KU-Kentucky Utilities Company	2/27/2015	3/26/2015	138.21	4/3/2015	14.00	22.00	3,040.62
106	1202	1200838	1200838-KYAWC-Mallard Pt Water Pump	55634018	51510000	5000017235	Owen Electric Cooperative, Inc.	4/2/2014	4/30/2014	138.74	5/15/2014	14.50	29.50	4,092.83
107	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000017585	KU-Kentucky Utilities Company	4/12/2014	5/12/2014	141.00	5/30/2014	15.50	33.50	4,723.50
108	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000022638	KU-Kentucky Utilities Company	10/10/2014	11/10/2014	143.04	12/8/2014	16.00	44.00	6,293.76
109	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000025279	KU-Kentucky Utilities Company	1/28/2015	2/26/2015	143.29	3/11/2015	15.00	28.00	4,012.12
110	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000017808	Owen Electric Cooperative, Inc.	5/2/2014	5/31/2014	148.03	6/13/2014	15.00	28.00	4,144.84
111	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000018632	Owen Electric Cooperative, Inc.	6/1/2014	6/30/2014	149.93	7/16/2014	15.00	31.00	4,647.83
112	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000022945	KU-Kentucky Utilities Company	11/11/2014	12/10/2014	151.33	12/18/2014	15.00	23.00	3,480.59
113	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000026360	KU-Kentucky Utilities Company	3/13/2015	4/13/2015	151.91	4/24/2015	16.00	27.00	4,101.57
114	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000024617	KU-Kentucky Utilities Company	12/27/2014	1/27/2015	157.75	2/12/2015	16.00	32.00	5,048.00
115	1230	1200852	1200852-KYAWC-Northern District New Co	55634010	51510000	5000022766	Owen Electric Cooperative, Inc.	11/2/2014	11/30/2014	163.43	12/11/2014	14.50	25.50	4,167.47
116	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000020308	KU-Kentucky Utilities Company	7/29/2014	8/26/2014	166.65	9/15/2014	14.50	34.50	5,749.43
117	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000024869	KU-Kentucky Utilities Company	1/13/2015	2/11/2015	170.20	2/23/2015	15.00	27.00	4,595.40
118	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000025601	KU-Kentucky Utilities Company	2/11/2015	3/13/2015	172.47	3/25/2015	15.50	27.50	4,742.93
119	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000026069	KU-Kentucky Utilities Company	2/27/2015	3/27/2015	177.66	4/14/2015	14.50	32.50	5,773.95
120	1202	1200868	1200868-KYAWC-Sadieville Tank	3000-0350-5181	51510000	5000024168	KU-Kentucky Utilities Company	12/11/2014	1/12/2015	178.17	1/30/2015	16.50	34.50	6,146.87
121	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000023894	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	196.62	1/22/2015	16.50	40.50	7,963.11
122	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	201.85	5/15/2014	15.50	32.50	6,560.13
123	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	206.72	6/16/2014	15.00	34.00	7,028.48
124	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000019581	KU-Kentucky Utilities Company	7/1/2014	7/28/2014	208.02	8/14/2014	14.00	31.00	6,448.62
125	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	220.97	2/13/2015	15.00	31.00	6,850.07
126	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000026045	KU-Kentucky Utilities Company	2/28/2015	3/27/2015	222.93	4/9/2015	14.00	27.00	6,019.11
127	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000025365	KU-Kentucky Utilities Company	1/29/2015	2/27/2015	248.08	3/16/2015	15.00	32.00	7,938.56
128	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000018755	KU-Kentucky Utilities Company	5/29/2014	6/30/2014	248.70	7/18/2014	16.50	34.50	8,580.15
129	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000024111	KU-Kentucky Utilities Company	12/12/2014	1/12/2015	268.89	1/29/2015	16.00	33.00	8,873.37
130	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	270.99	2/13/2015	15.00	31.00	8,400.69
131	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	271.19	1/16/2015	16.50	34.50	9,356.06
132	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000021556	KU-Kentucky Utilities Company	9/11/2014	10/8/2014	279.07	10/29/2014	14.00	35.00	9,767.45
133	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000024869	KU-Kentucky Utilities Company	1/13/2015	2/10/2015	298.08	2/23/2015	14.50	27.50	8,197.20
134	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000026373	KU-Kentucky Utilities Company	3/14/2015	4/10/2015	322.49	4/24/2015	14.00	28.00	9,029.72
135	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000025416	KU-Kentucky Utilities Company	1/29/2015	3/2/2015	325.52	3/18/2015	16.50	32.50	10,579.40
136	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000022417	KU-Kentucky Utilities Company	10/9/2014	11/10/2014	326.61	11/27/2014	16.50	33.50	10,941.44
137	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000021658	KU-Kentucky Utilities Company	9/16/2014	10/13/2014	326.87	10/31/2014	14.00	32.00	10,459.84
138	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	328.99	12/17/2014	14.00	35.00	11,514.65
139	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000021145	KU-Kentucky Utilities Company	8/27/2014	9/29/2014	346.62	10/15/2014	17.00	33.00	11,438.46
140	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000023287	KU-Kentucky Utilities Company	11/11/2014	12/11/2014	352.88	12/31/2014	15.50	35.50	12,527.24
141	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000026045	KU-Kentucky Utilities Company	3/3/2015	3/27/2015	359.58	4/9/2015	12.50	25.50	9,169.29
142	1202	1200842	1200842-KYAWC-Mount Horeb Booster	3000-0338-6244	51510000	5000023683	KU-Kentucky Utilities Company	11/22/2014	12/26/2014	367.47	1/15/2015	17.50	37.50	13,780.13
143	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000026045	KU-Kentucky Utilities Company	2/28/2015	3/27/2015	385.38	4/9/2015	14.00	27.00	10,405.26
144	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	394.49	1/16/2015	16.50	34.50	13,609.91
145	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000021145	KU-Kentucky Utilities Company	8/28/2014	9/26/2014	395.92	10/15/2014	15.00	34.00	13,461.28
146	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000020308	KU-Kentucky Utilities Company	7/30/2014	8/27/2014	398.28	9/15/2014	14.50	33.50	13,342.38
147	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000019581	KU-Kentucky Utilities Company	7/1/2014	7/29/2014	420.15	8/14/2014	14.50	30.50	12,814.58
148	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000022139	KU-Kentucky Utilities Company	9/30/2014	10/29/2014	420.23	11/17/2014	15.00	34.00	14,287.82
149	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	426.49	2/13/2015	15.00	31.00	13,221.19
150	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000020043	KU-Kentucky Utilities Company	7/11/2014	8/11/2014	426.69	9/3/2014	16.00	39.00	16,640.91
151	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	436.60	6/16/2014	15.00	34.00	14,844.40
152	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	443.82	5/15/2014	15.50	32.50	14,424.15
153	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000020619	KU-Kentucky Utilities Company	8/12/2014	9/10/2014	445.42	9/26/2014	15.00	31.00	13,808.02
154	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000021180	KU-Kentucky Utilities Company	8/28/2014	9/29/2014	463.16	10/16/2014	16.50	33.50	15,515.86
155	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000025278	KU-Kentucky Utilities Company	1/29/2015	3/2/2015	478.95	3/11/2015	16.50	25.50	12,213.23
156	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000018755	KU-Kentucky Utilities Company	5/29/2014	6/30/2014	483.83	7/18/2014	16.50	34.50	16,692.14
157	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000025601	KU-Kentucky Utilities Company	2/11/2015	3/13/2015	484.35	3/25/2015	15.50	27.50	13,319.63
158	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0706-1900	51510000	5000025279	KU-Kentucky Utilities Company	1/29/2015	2/27/2015	499.49	3/11/2015	15.00	27.00	13,486.23
159	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000021426	KU-Kentucky Utilities Company	9/3/2014	9/30/2014	502.72	10/24/2014	14.00	38.00	19,103.36
160	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000020308	KU-Kentucky Utilities Company	7/30/2014	8/26/2014	518.38	9/15/2014	14.00	34.00	17,624.92
161	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000017535	KU-Kentucky Utilities Company	4/11/2014	5/13/2014	522.28	5/29/2014	16.50	32.50	16,974.10
162	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000019768	KU-Kentucky Utilities Company	7/2/2014	7/31/2014	528.29	8/26/2014	15.00	41.00	21,659.89
163	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000022342	KU-Kentucky Utilities Company	10/1/2014	10/31/2014	531.32	11/25/2014	15.50	40.50	21,518.46
164	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000021145	KU-Kentucky Utilities Company	8/27/2014	9/26/2014	531.56	10/15/2014	15.50	34.50	18,338.82
165	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000018116	KU-Kentucky Utilities Company	5/6/2014	6/2/2014	533.38	6/25/2014	14.00	37.00	19,735.06
166	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000018938	KU-Kentucky Utilities Company	6/3/2014	7/1/2014	541.60	7/28/2014	14.50	41.50	22,476.40
167	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000023117	KU-Kentucky Utilities Company	11/1/2014	12/1/2014	553.24	12/25/2014	15.50	39.50	21,852.98
168	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000017235	KU-Kentucky Utilities Company	3/28/2014	4/28/2014	561.05	5/15/2014	16.00	33.00	18,514.65

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Power

Power Expenses

Line No	Profit Ctr	Location #	Location Name	Utility Account #	GL Acct #	Document #	Vendor	Service Period From	Service Period To	Amount	Paid	Midpoint	Total Lag Days	Dollar Days
169	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	561.88	12/17/2014	14.00	35.00	19,665.80
170	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	564.75	6/16/2014	15.00	34.00	19,201.50
171	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/26/2014	577.34	7/16/2014	14.50	34.50	19,918.23
172	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000020537	KU-Kentucky Utilities Company	8/1/2014	9/2/2014	580.24	9/24/2014	16.50	38.50	22,339.24
173	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000017456	KU-Kentucky Utilities Company	4/4/2014	5/5/2014	580.87	5/26/2014	16.00	37.00	21,492.19
174	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	603.50	12/17/2014	14.00	35.00	21,122.50
175	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000019581	KU-Kentucky Utilities Company	6/27/2014	7/29/2014	609.38	8/14/2014	16.50	32.50	19,804.85
176	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000024790	KU-Kentucky Utilities Company	1/6/2015	2/6/2015	614.35	2/19/2015	16.00	29.00	17,816.15
177	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000019011	KU-Kentucky Utilities Company	6/12/2014	7/10/2014	628.63	7/29/2014	14.50	33.50	21,059.11
178	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	636.05	2/13/2015	15.00	31.00	19,717.55
179	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000020041	KU-Kentucky Utilities Company	7/16/2014	8/14/2014	640.17	9/3/2014	15.00	35.00	22,405.95
180	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000022117	KU-Kentucky Utilities Company	9/27/2014	10/29/2014	647.40	11/14/2014	16.50	32.50	21,040.50
181	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/30/2014	652.29	7/16/2014	16.50	32.50	21,199.43
182	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000020308	KU-Kentucky Utilities Company	7/29/2014	8/26/2014	657.04	9/15/2014	14.50	34.50	22,667.88
183	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-3978	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	684.30	1/16/2015	16.50	34.50	23,608.35
184	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000024016	KU-Kentucky Utilities Company	12/2/2014	1/5/2015	691.15	1/27/2015	17.50	39.50	27,300.43
185	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	691.38	2/13/2015	15.00	31.00	21,432.78
186	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000025931	KU-Kentucky Utilities Company	2/28/2015	3/27/2015	692.23	4/6/2015	14.00	24.00	16,613.52
187	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	711.11	1/16/2015	16.50	34.50	24,533.30
188	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000020688	KU-Kentucky Utilities Company	8/15/2014	9/15/2014	713.73	9/30/2014	16.00	31.00	22,125.63
189	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000026287	KU-Kentucky Utilities Company	3/5/2015	4/1/2015	719.10	4/22/2015	14.00	35.00	25,168.50
190	1202	1200865	1200865-KYAWC-Russell Cave Rd Pump Sta	3000-0632-2857	51510000	5000025279	KU-Kentucky Utilities Company	1/29/2015	2/27/2015	728.03	3/11/2015	15.00	27.00	19,656.81
191	1202	1200823	1200823-KYAWC-Hall Tank & Booster	3000-0189-0080	51510000	5000025557	KU-Kentucky Utilities Company	2/3/2015	3/9/2015	757.67	3/24/2015	17.50	32.50	24,624.28
192	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000020308	KU-Kentucky Utilities Company	7/30/2014	8/27/2014	759.11	9/15/2014	14.50	33.50	25,430.19
193	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000019581	KU-Kentucky Utilities Company	7/1/2014	7/29/2014	788.58	8/14/2014	14.50	30.50	24,051.69
194	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000020308	KU-Kentucky Utilities Company	7/30/2014	8/28/2014	799.08	9/15/2014	15.00	33.00	26,369.64
195	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000019581	KU-Kentucky Utilities Company	7/1/2014	7/29/2014	825.99	8/14/2014	14.50	30.50	25,192.70
196	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	854.99	6/16/2014	15.00	34.00	29,069.66
197	1202	1200818	1200818-KYAWC-Delaplain Booster	3000-0151-3377	51510000	5000018187	KU-Kentucky Utilities Company	5/14/2014	6/11/2014	885.42	6/27/2014	14.50	30.50	27,005.31
198	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000021145	KU-Kentucky Utilities Company	8/29/2014	9/29/2014	893.31	10/15/2014	16.00	32.00	28,585.92
199	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	909.50	5/15/2014	15.50	32.50	29,558.75
200	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000019581	KU-Kentucky Utilities Company	7/1/2014	7/28/2014	926.44	8/14/2014	14.00	31.00	28,719.64
201	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000022439	KU-Kentucky Utilities Company	10/14/2014	11/12/2014	956.34	12/2/2014	15.00	35.00	33,471.90
202	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	969.34	6/16/2014	15.00	34.00	32,957.56
203	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	987.04	6/16/2014	15.00	34.00	33,559.36
204	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/30/2014	1,010.56	7/16/2014	16.50	32.50	32,843.20
205	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000018276	KU-Kentucky Utilities Company	5/15/2014	6/13/2014	1,067.96	7/1/2014	15.00	33.00	35,242.68
206	1202	1200840	1200840-KYAWC-Mercer Road Tank & Boost	3000-0186-8839	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	1,075.64	5/15/2014	15.50	32.50	34,958.30
207	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000026373	KU-Kentucky Utilities Company	3/17/2015	4/14/2015	1,087.98	4/24/2015	14.50	24.50	26,655.51
208	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000022117	KU-Kentucky Utilities Company	9/30/2014	10/29/2014	1,095.44	11/14/2014	15.00	31.00	33,958.64
209	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/30/2014	1,121.28	7/16/2014	16.50	32.50	36,441.60
210	1202	1200881	1200881-KYAWC-York St Tank & Booster	3000-0394-4455	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	1,133.60	5/15/2014	15.50	32.50	36,842.00
211	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000019103	KU-Kentucky Utilities Company	6/14/2014	7/15/2014	1,148.77	7/31/2014	16.00	32.00	36,760.64
212	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000017622	KU-Kentucky Utilities Company	4/12/2014	5/14/2014	1,155.52	6/2/2014	16.50	35.50	41,020.96
213	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000021145	KU-Kentucky Utilities Company	8/27/2014	9/29/2014	1,162.55	10/15/2014	17.00	33.00	38,364.15
214	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	1,233.93	12/17/2014	14.00	35.00	43,187.55
215	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000024232	KU-Kentucky Utilities Company	12/16/2014	1/14/2015	1,343.73	2/2/2015	15.00	34.00	45,686.82
216	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000024957	KU-Kentucky Utilities Company	1/15/2015	2/12/2015	1,348.80	2/26/2015	14.50	28.50	38,440.80
217	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000023383	KU-Kentucky Utilities Company	11/13/2014	12/15/2014	1,395.63	1/1/2015	16.50	33.50	46,753.61
218	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	1,432.72	1/16/2015	16.50	34.50	49,428.84
219	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000026045	KU-Kentucky Utilities Company	2/27/2015	3/27/2015	1,477.55	4/9/2015	14.50	27.50	40,632.63
220	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000017171	KU-Kentucky Utilities Company	3/26/2014	4/23/2014	1,644.01	5/12/2014	14.50	33.50	55,074.34
221	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	1,650.35	2/13/2015	15.00	31.00	51,160.85
222	1202	1200817	1200817-KYAWC-Cox St Tanks & Booster	3000-0545-4743	51510000	5000025279	KU-Kentucky Utilities Company	1/29/2015	2/27/2015	1,651.14	3/11/2015	15.00	27.00	44,580.78
223	1202	1200845	1200845-KYAWC-Newtown Booster Station	3000-0274-7834	51510000	5000025601	KU-Kentucky Utilities Company	2/13/2015	3/16/2015	1,772.23	3/25/2015	16.00	25.00	44,305.75
224	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000026528	KU-Kentucky Utilities Company	3/25/2015	4/23/2015	1,937.73	5/1/2015	15.00	23.00	44,567.79
225	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000025821	KU-Kentucky Utilities Company	2/26/2015	3/24/2015	2,048.69	4/1/2015	13.50	21.50	44,046.84
226	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000024583	KU-Kentucky Utilities Company	12/24/2014	1/23/2015	2,163.72	2/11/2015	15.50	34.50	74,648.34
227	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000025205	KU-Kentucky Utilities Company	1/24/2015	2/25/2015	2,186.22	3/9/2015	16.50	28.50	62,307.27
228	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000017789	KU-Kentucky Utilities Company	4/24/2014	5/22/2014	2,266.52	6/12/2014	14.50	35.50	80,461.46
229	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000021286	KU-Kentucky Utilities Company	9/4/2014	10/1/2014	2,495.54	10/21/2014	14.00	34.00	84,848.36
230	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000019667	KU-Kentucky Utilities Company	7/3/2014	8/1/2014	2,550.24	8/20/2014	15.00	34.00	86,708.16
231	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000020506	KU-Kentucky Utilities Company	8/2/2014	9/3/2014	2,592.74	9/23/2014	16.50	36.50	94,635.01
232	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000023626	KU-Kentucky Utilities Company	11/21/2014	12/23/2014	2,623.30	1/13/2015	16.50	37.50	98,373.75
233	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000018807	KU-Kentucky Utilities Company	6/5/2014	7/2/2014	2,703.03	7/23/2014	14.00	35.00	94,606.05
234	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000022766	KU-Kentucky Utilities Company	10/24/2014	11/20/2014	2,733.37	12/11/2014	14.00	35.00	95,667.95
235	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000022263	KU-Kentucky Utilities Company	10/2/2014	10/31/2014	2,770.10	11/21/2014	15.00	36.00	99,723.60
236	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000020308	KU-Kentucky Utilities Company	7/29/2014	8/26/2014	2,814.91	9/15/2014	14.50	34.50	97,114.40
237	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000021929	KU-Kentucky Utilities Company	9/25/2014	10/23/2014	2,920.57	11/11/2014	14.50	33.50	97,839.10
238	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000023683	Owen Electric Cooperative, Inc.	12/1/2014	12/31/2014	2,936.88	1/15/2015	15.50	30.50	89,574.84
239	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000017235	Owen Electric Cooperative, Inc.	4/2/2014	5/1/2014	2,965.91	5/15/2014	15.00	29.00	86,011.39
240	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000017955	KU-Kentucky Utilities Company	5/3/2014	6/4/2014	2,971.71	6/20/2014	16.50	32.50	96,580.58
241	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000018501	KU-Kentucky Utilities Company	5/23/2014	6/24/2014	2,975.83	7/11/2014	16.50	33.50	99,690.31
242	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000020997	KU-Kentucky Utilities Company	8/23/2014	9/24/2014	2,993.99	10/9/2014	16.50	31.50	94,310.69
243	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000026068	Owen Electric Cooperative, Inc.	3/1/2015	3/31/2015	2,999.61	4/14/2015	15.50	29.50	88,488.50
244	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000024824	Owen Electric Cooperative, Inc.	1/1/2015	1/31/2015	3,006.06	2/19/2015	15.50	34.50	103,709.07
245	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000022766	Owen Electric Cooperative, Inc.	11/2/2014	11/30/2014	3,016.88	12/11/2014	14.50	25.50	76,930.44
246	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000022117	Owen Electric Cooperative, Inc.	10/1/2014	11/1/2014	3,032.35	11/14/2014	16.00	29.00	87,938.15
247	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000021145	Owen Electric Cooperative, Inc.	9/2/2014	9/30/2014	3,056.10	10/15/2014	14.50	29.50	90,154.95
248	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000025405	Owen Electric Cooperative, Inc.	2/1/2015	2/28/2015	3,094.46	3/17/2015	14.00	31.00	95,928.26
249	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000020266	KU-Kentucky Utilities Company	7/25/2014	8/22/2014	3,181.68	9/10/2014	14.50	33.50	106,586.28
250	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000023017	KU-Kentucky Utilities Company	11/1/2014	12/2/2014	3,187.01	12/22/2014	16.00	36.00	114,732.36
251	1202	1200806	1200806-KYAWC-Briar Hill Booster	3000-0427-6717	51510000	5000019463	KU-Kentucky Utilities Company	6/25/2014	7/24/2014	3,224.38	8/12/2014	15.00	34.00	109,628.92
252	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000019581	Owen Electric Cooperative, Inc.	7/1/2014	7/31/2014	3,304.38	8/14/2014	15.50	29.50	97,479.21

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Power

Power Expenses

Line No	Profit Ctr	Location #	Location Name	Utility Account #	GL Acct #	Document #	Vendor	Service Period From	Service Period To	Amount	Paid	Midpoint	Total Lag Days	Dollar Days
253	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000020303	Owen Electric Cooperative, Inc.	8/1/2014	9/1/2014	3,306.66	9/15/2014	16.00	30.00	99,199.80
254	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000018632	Owen Electric Cooperative, Inc.	6/1/2014	6/30/2014	3,315.31	7/16/2014	15.00	31.00	102,774.61
255	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000019581	KU-Kentucky Utilities Company	7/1/2014	7/28/2014	3,339.36	8/14/2014	14.00	31.00	103,520.16
256	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000017360	KU-Kentucky Utilities Company	4/3/2014	5/2/2014	3,347.04	5/21/2014	15.00	34.00	113,799.36
257	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	3,351.50	6/16/2014	15.00	34.00	113,951.00
258	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000026167	KU-Kentucky Utilities Company	3/5/2015	4/6/2015	3,407.71	4/17/2015	16.50	27.50	93,712.03
259	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000022117	KU-Kentucky Utilities Company	9/30/2014	10/29/2014	3,519.21	11/14/2014	15.00	31.00	109,095.51
260	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000022117	KU-Kentucky Utilities Company	9/27/2014	10/29/2014	3,753.58	11/14/2014	16.50	32.50	121,991.35
261	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000021145	KU-Kentucky Utilities Company	8/27/2014	9/29/2014	3,807.20	10/15/2014	17.00	33.00	125,637.60
262	1230	1204185	1204185-KYAWC-Brock Booster Tank	55634020	51510000	5000017808	Owen Electric Cooperative, Inc.	5/2/2014	5/31/2014	3,872.25	6/13/2014	15.00	28.00	108,423.00
263	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	3,893.84	12/17/2014	14.00	35.00	136,284.40
264	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000020308	KU-Kentucky Utilities Company	7/30/2014	8/26/2014	3,955.47	9/15/2014	14.00	34.00	134,485.98
265	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/30/2014	4,051.04	7/16/2014	16.50	32.50	131,658.80
266	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	4,062.22	5/15/2014	15.50	32.50	132,022.15
267	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000021145	KU-Kentucky Utilities Company	8/27/2014	9/26/2014	4,115.02	10/15/2014	15.50	34.50	141,968.19
268	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000019581	KU-Kentucky Utilities Company	6/27/2014	7/29/2014	4,178.17	8/14/2014	16.50	32.50	135,790.53
269	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	4,204.82	6/16/2014	15.00	34.00	142,963.88
270	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/26/2014	4,231.32	7/16/2014	14.50	34.50	145,980.54
271	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000017235	KU-Kentucky Utilities Company	3/28/2014	4/28/2014	4,271.69	5/15/2014	16.00	33.00	140,965.77
272	1230	1200857	1200857-KYAWC-Owenton Treatment Plant	300005280262	51510000	5000017440	KU-Kentucky Utilities Company	4/3/2014	5/2/2014	4,296.16	5/23/2014	15.00	36.00	154,661.76
273	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000026045	KU-Kentucky Utilities Company	2/28/2015	3/27/2015	4,329.23	4/9/2015	14.00	27.00	116,889.21
274	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000023894	KU-Kentucky Utilities Company	12/3/2014	1/5/2015	4,556.65	1/22/2015	17.00	34.00	154,926.10
275	1202	1200859	1200859-KYAWC-Parkers Mill Tank & Boos	3000-0399-4757	51510000	5000024691	KU-Kentucky Utilities Company	1/6/2015	2/3/2015	4,590.84	2/13/2015	14.50	24.50	112,475.58
276	1230	1200857	1200857-KYAWC-Owenton Treatment Plant	300005280262	51510000	5000018806	KU-Kentucky Utilities Company	6/4/2014	7/2/2014	4,979.98	7/23/2014	14.50	35.50	176,789.29
277	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000020308	KU-Kentucky Utilities Company	7/29/2014	8/26/2014	5,013.11	9/15/2014	14.50	34.50	172,952.30
278	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	5,022.63	1/16/2015	16.50	34.50	173,280.74
279	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000019581	KU-Kentucky Utilities Company	7/1/2014	7/28/2014	5,118.95	8/14/2014	14.00	31.00	158,687.45
280	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	5,171.57	6/16/2014	15.00	34.00	175,833.38
281	1230	1200857	1200857-KYAWC-Owenton Treatment Plant	300005280262	51510000	5000017955	KU-Kentucky Utilities Company	5/3/2014	6/3/2014	5,243.08	6/20/2014	16.00	33.00	173,021.64
282	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000025349	KU-Kentucky Utilities Company	1/29/2015	2/27/2015	5,356.14	3/13/2015	15.00	29.00	155,328.06
283	1202	1200826	1200826-KYAWC-Hume Road Tank & Booster	3000-0345-0834	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	5,408.94	2/13/2015	15.00	31.00	167,677.14
284	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000026045	KU-Kentucky Utilities Company	3/3/2015	3/27/2015	5,728.68	4/9/2015	12.50	25.50	146,081.34
285	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	5,919.54	12/17/2014	14.00	35.00	207,183.90
286	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	6,049.24	5/15/2014	15.50	32.50	196,600.30
287	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000026045	KU-Kentucky Utilities Company	3/3/2015	3/27/2015	6,161.11	4/9/2015	12.50	25.50	157,108.31
288	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000018755	KU-Kentucky Utilities Company	5/29/2014	6/30/2014	6,347.58	7/18/2014	16.50	34.50	218,991.51
289	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	6,450.88	12/17/2014	14.00	35.00	225,780.80
290	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	6,553.96	6/16/2014	15.00	34.00	222,834.64
291	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	6,602.68	1/16/2015	16.50	34.50	227,792.46
292	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	6,663.83	2/13/2015	15.00	31.00	206,578.73
293	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	6,872.84	2/13/2015	15.00	31.00	213,058.04
294	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	7,536.76	2/13/2015	15.00	31.00	233,639.56
295	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000021145	KU-Kentucky Utilities Company	8/27/2014	9/29/2014	7,599.30	10/15/2014	17.00	33.00	250,776.90
296	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0188-4315	51510000	5000025349	KU-Kentucky Utilities Company	1/29/2015	3/2/2015	7,657.19	3/13/2015	16.50	27.50	210,572.73
297	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/26/2014	7,801.64	7/16/2014	14.50	34.50	269,156.58
298	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	7,852.07	1/16/2015	16.50	34.50	270,896.42
299	1202	1200814	1200814-KYAWC-Clays Mill Road Tank & B	3000-0624-0273	51510000	5000025405	KU-Kentucky Utilities Company	1/29/2015	3/2/2015	8,023.01	3/17/2015	16.50	31.50	252,724.82
300	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000020308	KU-Kentucky Utilities Company	7/29/2014	8/26/2014	8,090.19	9/15/2014	14.50	34.50	279,111.56
301	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000025405	KU-Kentucky Utilities Company	1/29/2015	3/4/2015	8,137.18	3/17/2015	17.50	30.50	248,183.99
302	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	8,168.84	1/16/2015	16.50	34.50	281,824.98
303	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000021255	KU-Kentucky Utilities Company	8/27/2014	9/25/2014	8,569.23	10/20/2014	15.00	40.00	342,769.20
304	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000019581	KU-Kentucky Utilities Company	6/27/2014	7/28/2014	8,642.94	8/14/2014	16.00	33.00	285,217.02
305	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000025947	KU-Kentucky Utilities Company	2/27/2015	3/27/2015	9,169.13	4/7/2015	14.50	25.50	233,812.82
306	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000017808	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	9,277.91	6/13/2014	15.00	31.00	287,615.21
307	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000017235	KU-Kentucky Utilities Company	3/29/2014	4/28/2014	9,694.35	5/15/2014	15.50	32.50	315,066.38
308	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	10,216.32	12/17/2014	14.00	35.00	357,571.20
309	1202	1200829	1200829-KYAWC-Jacobson Reservoir/Intak	3000-0343-9589	51510000	5000022139	KU-Kentucky Utilities Company	9/26/2014	10/29/2014	10,439.69	11/17/2014	17.00	36.00	375,828.84
310	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000022844	KU-Kentucky Utilities Company	10/28/2014	11/25/2014	14,491.38	12/15/2014	14.50	34.50	499,952.61
311	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000025909	KU-Kentucky Utilities Company	2/27/2015	3/25/2015	14,606.75	4/3/2015	13.50	22.50	328,651.88
312	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000017236	KU-Kentucky Utilities Company	3/28/2014	4/28/2014	15,352.08	5/15/2014	16.00	33.00	506,618.64
313	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000022058	KU-Kentucky Utilities Company	9/26/2014	10/27/2014	15,549.62	11/13/2014	16.00	33.00	513,137.46
314	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000023683	KU-Kentucky Utilities Company	11/26/2014	12/29/2014	15,932.38	1/15/2015	17.00	34.00	541,700.92
315	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000018601	KU-Kentucky Utilities Company	5/29/2014	6/26/2014	15,985.12	7/15/2014	14.50	33.50	535,501.52
316	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000025279	KU-Kentucky Utilities Company	1/28/2015	2/26/2015	16,485.23	3/11/2015	15.00	28.00	461,586.44
317	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000024617	KU-Kentucky Utilities Company	12/30/2014	1/27/2015	17,021.56	2/12/2015	14.50	30.50	519,157.58
318	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/28/2015	17,447.06	2/13/2015	15.00	31.00	540,858.86
319	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000023726	KU-Kentucky Utilities Company	11/27/2014	12/29/2014	17,478.13	1/16/2015	16.50	34.50	602,995.49
320	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000020277	KU-Kentucky Utilities Company	7/29/2014	8/23/2014	17,925.87	9/11/2014	13.00	32.00	573,627.84
321	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000019527	KU-Kentucky Utilities Company	6/27/2014	7/28/2014	18,055.86	8/13/2014	16.00	32.00	577,787.52
322	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000022921	KU-Kentucky Utilities Company	10/30/2014	11/26/2014	18,599.91	12/17/2014	14.00	35.00	650,996.85
323	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000025947	KU-Kentucky Utilities Company	3/3/2015	3/27/2015	19,746.89	4/7/2015	12.50	23.50	464,051.92
324	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000025349	KU-Kentucky Utilities Company	1/29/2015	3/2/2015	19,903.34	3/13/2015	16.50	27.50	547,341.85
325	1202	1200880	1200880-KYAWC-Woodlake Booster	3000-1529-3891	51510000	5000021040	KU-Kentucky Utilities Company	8/24/2014	9/25/2014	20,243.84	10/13/2014	16.50	34.50	698,412.48
326	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000020308	KU-Kentucky Utilities Company	7/30/2014	8/26/2014	21,866.83	9/15/2014	14.00	34.00	743,472.22
327	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000017235	KU-Kentucky Utilities Company	3/28/2014	4/28/2014	22,129.59	5/15/2014	16.00	33.00	730,276.47
328	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000019581	KU-Kentucky Utilities Company	6/27/2014	7/29/2014	24,115.36	8/14/2014	16.50	32.50	783,749.20
329	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000021145	KU-Kentucky Utilities Company	8/27/2014	9/26/2014	24,215.72	10/15/2014	15.50	34.50	835,442.34
330	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	24,384.36	6/16/2014	15.00	34.00	829,068.24
331	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000018632	KU-Kentucky Utilities Company	5/29/2014	6/26/2014	25,062.46	7/16/2014	14.50	34.50	864,654.87
332	1202	1200863	1200863-KYAWC-Richmond Road Station Tr	3000-0192-4921	51510000	5000022139	KU-Kentucky Utilities Company	9/27/2014	10/29/2014	26,778.37	11/17/2014	16.50	35.50	950,632.14
333	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000017808	Owen Electric Cooperative, Inc.	4/29/2014	5/31/2014	48,344.18	6/13/2014	16.50	29.50	1,426,153.31
334	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000017268	Owen Electric Cooperative, Inc.	4/1/2014	4/30/2014	53,308.22	5/16/2014	15.00	31.00	1,652,554.82
335	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000022921	Owen Electric Cooperative, Inc.	11/1/2014	11/30/2014	54,167.99	12/17/2014	15.00	32.00	1,733,375.68
336	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000022215	Owen Electric Cooperative, Inc.	10/1/2014	10/31/2014	54,524.94	11/19/2014	15.50	34.50	1,881,110.43

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

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Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Power

Power Expenses

Line No	Profit Ctr	Location #	Location Name	Utility Account #	GL Acct #	Document #	Vendor	Service Period From	Service Period To	Amount	Paid	Midpoint	Total Lag Days	Dollar Days
337	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000021180	Owen Electric Cooperative, Inc.	9/1/2014	9/30/2014	56,780.47	10/16/2014	15.00	31.00	1,760,194.57
338	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000018632	Owen Electric Cooperative, Inc.	6/1/2014	6/30/2014	57,162.98	7/16/2014	15.00	31.00	1,772,052.38
339	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000026252	Owen Electric Cooperative, Inc.	3/1/2015	3/31/2015	57,590.64	4/21/2015	15.50	36.50	2,102,058.36
340	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000025539	Owen Electric Cooperative, Inc.	2/1/2015	2/28/2015	57,867.65	3/23/2015	14.00	37.00	2,141,103.05
341	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000023835	Owen Electric Cooperative, Inc.	12/2/2014	12/31/2014	57,979.02	1/21/2015	15.00	36.00	2,087,244.72
342	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000019581	Owen Electric Cooperative, Inc.	7/1/2014	7/31/2014	65,173.73	8/14/2014	15.50	29.50	1,922,625.04
343	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000024869	Owen Electric Cooperative, Inc.	1/1/2015	1/31/2015	65,706.33	2/23/2015	15.50	38.50	2,529,693.71
344	1202	1200831	1200831-KYAWC-Kentucky River Station I	419227-001	51510000	5000020374	Owen Electric Cooperative, Inc.	8/1/2014	8/31/2014	66,183.85	9/17/2014	15.50	32.50	2,150,975.13
345	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000025947	KU-Kentucky Utilities Company	2/28/2015	3/26/2015	124,263.37	4/7/2015	13.50	25.50	3,168,715.94
346	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000017235	KU-Kentucky Utilities Company	3/27/2014	4/28/2014	137,671.54	5/15/2014	16.50	33.50	4,611,996.59
347	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000022921	KU-Kentucky Utilities Company	10/25/2014	11/25/2014	138,427.67	12/17/2014	16.00	38.00	5,260,251.46
348	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000023726	KU-Kentucky Utilities Company	11/26/2014	12/29/2014	140,639.47	1/16/2015	17.00	35.00	4,922,381.45
349	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000024691	KU-Kentucky Utilities Company	12/30/2014	1/27/2015	146,737.07	2/13/2015	14.50	31.50	4,622,217.71
350	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000022058	KU-Kentucky Utilities Company	9/26/2014	10/24/2014	156,857.06	11/13/2014	14.50	34.50	5,411,568.57
351	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000021145	KU-Kentucky Utilities Company	8/26/2014	9/25/2014	157,780.12	10/15/2014	15.50	35.50	5,601,194.26
352	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000020303	KU-Kentucky Utilities Company	7/29/2014	8/25/2014	161,792.41	9/15/2014	14.00	35.00	5,662,734.35
353	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000025349	KU-Kentucky Utilities Company	1/28/2015	2/27/2015	168,186.34	3/13/2015	15.50	29.50	4,961,497.03
354	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000018601	KU-Kentucky Utilities Company	5/29/2014	6/25/2014	195,029.82	7/15/2014	14.00	34.00	6,631,013.88
355	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000017840	KU-Kentucky Utilities Company	4/29/2014	5/28/2014	205,142.29	6/16/2014	15.00	34.00	6,974,837.86
356	1202	1200832	1200832-KYAWC-Kentucky River Station T	3000-0069-4889	51510000	5000019581	KU-Kentucky Utilities Company	6/26/2014	7/28/2014	232,111.40	8/14/2014	16.50	33.50	7,775,731.90
357														
358										$3,593,662.54				$118,946,540.92
359														
360										Average Lag for Power				33.10
361														

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Pref Div**
Lead Lag Study

Preferred Dividends

Line						Service Period			Total Lag	
No	Profit Ctr	Account	Document #	Paid	Annual Payment	From	To	Midpoint	Days	Dollars Days
1	1201	81020000	3000042577	7/1/2014	25%	4/1/2014	6/30/2014	46	46.50	11.63
2	1201	81020000	3000047369	10/1/2014	25%	7/1/2014	9/30/2014	46	47.00	11.75
3	1201	81020000	3000052235	1/1/2015	25%	10/1/2014	12/31/2014	46	47.00	11.75
4	1201	81020000	3000057075	4/1/2015	25%	1/1/2015	3/31/2015	45	46.00	11.50
5										
6							Avg Lag for Pref Dividends			46.63
7										
8										

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Prop Tax

Property Tax

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1202	23653000	2000004232	10/8/2014	$1,026,197.35	1/1/2014	12/31/2014	182.50	98.50	$101,080,438.98	KENTUCKY STATE TREASURER
2	1202	23653000	2000004335	11/20/2014	85.44	1/1/2014	12/31/2014	182.50	141.50	12,089.76	WINCHESTER CITY OF
3	1202	23653000	2000004336	11/20/2014	6,104.26	1/1/2014	12/31/2014	182.50	141.50	863,752.79	Zemer Hammon-Sheriff of Owen C
4	1202	23653000	2000004336	11/20/2014	27,263.34	1/1/2014	12/31/2014	182.50	141.50	3,857,762.61	Zemer Hammon-Sheriff of Owen C
5	1202	23653000	2000004336	11/20/2014	687,262.93	1/1/2014	12/31/2014	182.50	141.50	97,247,704.60	Zemer Hammon-Sheriff of Owen C
6	1202	23653000	2000004337	11/20/2014	5,215.82	1/1/2014	12/31/2014	182.50	141.50	738,038.53	Sheriff Shain A Stephens
7	1202	23653000	2000004338	11/20/2014	294,833.58	1/1/2014	12/31/2014	182.50	141.50	41,718,951.57	FAYETTE COUNTY SHERIFF
8	1202	23653000	2000004338	11/20/2014	2,050,347.07	1/1/2014	12/31/2014	182.50	141.50	290,124,110.41	FAYETTE COUNTY SHERIFF
9	1202	23653000	2000004360	11/20/2014	309.48	1/1/2014	12/31/2014	182.50	141.50	43,791.42	SADIEVILLE CITY OF
10	1202	23653000	2000004363	11/20/2014	5,100.75	1/1/2014	12/31/2014	182.50	141.50	721,756.13	Sheriff of Gallatin County
11	1202	23653000	2000004364	11/20/2014	22,004.20	1/1/2014	12/31/2014	182.50	141.50	3,113,594.30	CLARK COUNTY SHERIFF KY
12	1202	23653000	2000004364	11/20/2014	3,322.76	1/1/2014	12/31/2014	182.50	141.50	470,170.54	CLARK COUNTY SHERIFF KY
13	1202	23653000	2000004376	11/24/2014	329,273.02	1/1/2014	12/31/2014	182.50	145.50	47,909,224.41	SCOTT COUNTY SHERIFF
14	1202	23653000	2000004377	11/24/2014	24,139.37	1/1/2014	12/31/2014	182.50	145.50	3,512,278.34	OWENTON CITY CLERK CITY OF
15	1202	23653000	2000004378	11/25/2014	375.85	1/1/2014	12/31/2014	182.50	146.50	55,062.03	GLENCOE CITY OF
16	1202	23653000	2000004421	12/4/2014	623.60	1/1/2014	12/31/2014	182.50	155.50	96,969.80	MONTEREY CITY OF
17	1202	23653000	2000004422	12/4/2014	2,284.70	1/1/2014	12/31/2014	182.50	155.50	355,270.85	GRANT COUNTY SHERIFF
18	1202	23653000	2000004423	12/4/2014	3,955.16	1/1/2014	12/31/2014	182.50	155.50	615,027.38	GEORGETOWN CITY OF
19	1202	23653000	2000004426	12/4/2014	541.79	1/1/2014	12/31/2014	182.50	155.50	84,248.35	City of Sparta Tax Collector
20	1202	23653000	2000004431	12/5/2014	62.28	1/1/2013	12/31/2013	182.50	521.50	32,479.02	City of Sparta Tax Collector
21	1202	23653000	2000004434	12/9/2014	531,535.07	1/1/2014	12/31/2014	182.50	160.50	85,311,378.74	FRANKLIN COUNTY SHERIFF
22	1202	23653000	2000004434	12/9/2014	2,616.15	1/1/2014	12/31/2014	182.50	160.50	419,892.08	FRANKLIN COUNTY SHERIFF
23	1202	23653000	2000004458	12/17/2014	27,217.00	1/1/2014	12/31/2014	182.50	168.50	4,586,064.50	SHERIFF OF BOURBON COUNTY
24	1202	23653000	2000004458	12/17/2014	157.94	1/1/2014	12/31/2014	182.50	168.50	26,612.89	SHERIFF OF BOURBON COUNTY
25	1202	23653000	2000004465	12/22/2014	48.33	1/1/2014	12/31/2014	182.50	173.50	8,385.26	Woodford County Sheriff Dept
26	1202	23653000	2000004465	12/22/2014	10,341.63	1/1/2014	12/31/2014	182.50	173.50	1,794,272.81	Woodford County Sheriff Dept
27	1202	23653000	2000004541	1/14/2015	4.44	1/1/2014	12/31/2014	182.50	196.50	872.46	STAMPING GROUND CITY OF
28	1202	23653000	2000004542	1/15/2015	144.56	1/1/2014	12/31/2014	182.50	197.50	28,550.60	JESSAMINE COUNTY SHERIFF
29	1202	23653000	2000004542	1/15/2015	62,832.89	1/1/2014	12/31/2014	182.50	197.50	12,409,495.78	JESSAMINE COUNTY SHERIFF
30											
31					$5,124,200.76					$697,238,246.88	
32											
33					Lead Lag for Property Taxes					136.07	
34											
35											
36											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Purchased Water**
Lead Lag Study

Purchased Water

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1202	51010000	5000026060	4/10/2015	$9,720.73	2/12/2015	3/16/2015	16.50	41.50	$403,410.30	City of Paris
2	1202	51010000	5000021363	10/22/2014	9,673.22	8/21/2014	9/24/2014	17.50	45.50	440,131.51	WINCHESTER MUNICIPAL UTILITIES
3	1202	51010000	5000020498	9/22/2014	8,570.19	7/21/2014	8/21/2014	16.00	48.00	411,369.12	WINCHESTER MUNICIPAL UTILITIES
4	1202	51010000	5000021898	11/10/2014	8,363.84	9/11/2014	10/20/2014	20.00	41.00	342,917.44	City of Paris
5	1202	51010000	5000022681	12/8/2014	8,226.45	10/20/2014	11/18/2014	15.00	35.00	287,925.75	City of Paris
6	1202	51010000	5000019699	8/20/2014	7,325.92	6/21/2014	7/21/2014	15.50	45.50	333,329.36	WINCHESTER MUNICIPAL UTILITIES
7	1202	51010000	5000018018	6/24/2014	6,882.99	4/23/2014	5/28/2014	18.00	45.00	309,734.55	WINCHESTER MUNICIPAL UTILITIES
8	1202	51010000	5000018835	7/23/2014	6,803.98	5/28/2014	6/21/2014	12.50	44.50	302,777.11	WINCHESTER MUNICIPAL UTILITIES
9	1202	51010000	5000020956	10/7/2014	6,683.63	8/22/2014	9/11/2014	10.50	36.50	243,952.50	City of Paris
10	1202	51010000	5000022937	12/17/2014	6,435.28	10/24/2014	11/20/2014	14.00	41.00	263,846.48	WINCHESTER MUNICIPAL UTILITIES
11	1202	51010000	5000025497	3/23/2015	6,114.45	1/23/2015	2/25/2015	17.00	43.00	262,921.35	WINCHESTER MUNICIPAL UTILITIES
12	1202	51010000	5000023896	1/21/2015	6,054.60	11/20/2014	12/22/2014	16.50	46.50	281,538.90	WINCHESTER MUNICIPAL UTILITIES
13	1202	51010000	5000023671	1/14/2015	6,043.50	11/18/2014	12/15/2014	14.00	44.00	265,914.00	City of Paris
14	1202	51010000	5000024787	2/19/2015	5,664.35	12/22/2014	1/23/2015	16.50	43.50	246,399.23	WINCHESTER MUNICIPAL UTILITIES
15	1202	51010000	5000024558	2/10/2015	5,595.31	12/15/2014	1/13/2015	15.00	43.00	240,598.33	City of Paris
16	1202	51010000	5000025268	3/10/2015	5,464.58	1/13/2015	2/12/2015	15.50	41.50	226,780.07	City of Paris
17	1202	51010000	5000022200	11/20/2014	5,286.06	9/24/2014	10/24/2014	15.50	42.50	224,657.55	WINCHESTER MUNICIPAL UTILITIES
18	1202	51010000	5000017444	5/23/2014	4,740.18	3/24/2014	4/23/2014	15.50	45.50	215,678.19	WINCHESTER MUNICIPAL UTILITIES
19	1202	51010000	5000026163	4/17/2015	4,665.96	2/25/2015	3/23/2015	13.50	38.50	179,639.46	WINCHESTER MUNICIPAL UTILITIES
20	1230	51010000	5000022557	12/3/2014	4,432.62	10/14/2014	11/17/2014	17.50	33.50	148,492.77	CARROLL COUNTY WATER DISTRIBUT
21	1230	51010000	5000017775	6/10/2014	4,346.51	4/13/2014	5/17/2014	17.50	41.50	180,380.17	CARROLL COUNTY WATER DISTRIBUT
22	1230	51010000	5000020955	10/7/2014	4,277.81	8/14/2014	9/15/2014	16.50	38.50	164,695.69	CARROLL COUNTY WATER DISTRIBUT
23	1230	51010000	5000019291	8/5/2014	3,922.74	6/15/2014	7/15/2014	15.50	36.50	143,180.01	CARROLL COUNTY WATER DISTRIBUT
24	1230	51010000	5000018443	7/9/2014	3,652.46	5/17/2014	6/15/2014	15.00	39.00	142,445.94	CARROLL COUNTY WATER DISTRIBUT
25	1230	51010000	5000025974	4/7/2015	3,630.69	2/15/2015	3/16/2015	15.00	37.00	134,335.53	CARROLL COUNTY WATER DISTRIBUT
26	1230	51010000	5000024519	2/9/2015	3,580.52	12/15/2014	1/14/2015	15.50	41.50	148,591.58	CARROLL COUNTY WATER DISTRIBUT
27	1230	51010000	5000025228	3/9/2015	3,519.05	1/14/2015	2/15/2015	16.50	38.50	135,483.43	CARROLL COUNTY WATER DISTRIBUT
28	1230	51010000	5000020093	9/3/2014	3,342.18	7/15/2014	8/14/2014	15.50	35.50	118,647.39	CARROLL COUNTY WATER DISTRIBUT
29	1230	51010000	5000021915	11/10/2014	3,294.03	9/15/2014	10/14/2014	15.00	42.00	138,349.26	CARROLL COUNTY WATER DISTRIBUT
30	1230	51010000	5000023471	1/6/2015	3,282.95	11/17/2014	12/15/2014	14.50	36.50	119,827.68	CARROLL COUNTY WATER DISTRIBUT
31	1230	51010000	5000017123	5/8/2014	1,542.64	3/24/2014	4/21/2014	14.50	31.50	48,593.16	GALLATIN COUNTY WATER DISTRICT
32	1230	51010000	5000017804	6/12/2014	891.91	4/21/2014	5/23/2014	16.50	36.50	32,554.72	GALLATIN COUNTY WATER DISTRICT
33											
34					$172,031.33					$7,139,098.49	
35											
36					Avg Lag for Purchased Water					41.50	
37											
38											
39											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Rents**
Lead Lag Study

Rent Expenses

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	1202	54110000	5000022989	1/12/2015	$150.00	1/12/2014	1/11/2015	182.50	183.50	$27,525.00	NORFOLK SOUTHERN CORP
2	1202	54140000	5000017913	6/18/2014	935.22	3/1/2014	3/31/2014	15.50	94.50	88,378.29	CANON FINANCIAL SERVICES INC
3	1201	54140000	5000017912	6/18/2014	533.01	3/1/2014	3/31/2014	15.50	94.50	50,369.45	CANON FINANCIAL SERVICES INC
4	1202	54140000	5000017917	6/18/2014	275.82	3/1/2014	3/31/2014	15.50	94.50	26,064.99	CANON FINANCIAL SERVICES INC
5	1201	54140000	5000018052	6/23/2014	191.08	3/1/2014	3/31/2014	15.50	99.50	19,012.46	CANON FINANCIAL SERVICES INC
6	1202	54140000	5000017664	8/22/2014	611.06	4/1/2014	4/30/2014	15.00	129.00	78,826.74	CANON FINANCIAL SERVICES INC
7	1201	54140000	5000017914	8/22/2014	413.10	4/1/2014	4/30/2014	15.00	129.00	53,289.90	CANON FINANCIAL SERVICES INC
8	1202	54140000	5000017665	8/22/2014	185.33	4/1/2014	4/30/2014	15.00	129.00	23,907.57	CANON FINANCIAL SERVICES INC
9	1202	54140000	5000020868	11/3/2014	2,004.84	5/1/2014	8/31/2014	61.50	125.50	251,607.42	Canon Solutions America Inc
10	1201	54140000	5000020871	11/3/2014	1,696.92	5/1/2014	8/31/2014	61.50	125.50	212,963.46	Canon Solutions America Inc
11	1230	54140000	5000020775	11/3/2014	1,197.95	5/1/2014	8/31/2014	61.50	125.50	150,342.73	Canon Solutions America Inc
12	1201	54140000	5000020869	11/3/2014	852.28	5/1/2014	8/31/2014	61.50	125.50	106,961.14	Canon Solutions America Inc
13	1202	54140000	5000020774	11/3/2014	560.53	5/1/2014	8/31/2014	61.50	125.50	70,346.52	Canon Solutions America Inc
14	1202	54140000	5000020867	11/3/2014	539.63	5/1/2014	8/31/2014	61.50	125.50	67,723.57	Canon Solutions America Inc
15	1201	54140000	5000020874	11/3/2014	510.81	5/1/2014	8/31/2014	61.50	125.50	64,106.66	Canon Solutions America Inc
16	1202	54140000	5000020873	11/3/2014	500.44	5/1/2014	8/31/2014	61.50	125.50	62,805.22	Canon Solutions America Inc
17	1202	54110000	5000024996	2/27/2015	300.00	5/9/2014	5/10/2016	366.50	(71.50)	(21,450.00)	CSX Transportation Inc
18	1202	54110000	5000024083	2/2/2015	100.00	5/27/2014	5/26/2015	182.50	69.50	6,950.00	NORFOLK SOUTHERN CORP
19	1201	54140000	5000017763	6/16/2014	210.28	6/17/2014	7/16/2014	15.00	(15.00)	(3,154.20)	MAILFINANCE
20	1201	54140000	5000018113	7/15/2014	210.28	7/17/2014	8/16/2014	15.50	(16.50)	(3,469.62)	MAILFINANCE
21	1230	54110000	5000017680	6/27/2014	220.93	7/24/2014	7/23/2015	182.50	(208.50)	(46,063.91)	CSX Transportation Inc
22	1202	54110000	5000020892	10/3/2014	1,500.00	8/14/2014	9/14/2014	16.00	35.00	52,500.00	City of Millersburg
23	1201	54140000	5000018898	8/15/2014	210.28	8/17/2014	9/16/2014	15.50	(16.50)	(3,469.62)	MAILFINANCE
24	1202	54110000	5000021940	11/10/2014	1,954.63	9/15/2014	10/14/2014	15.00	42.00	82,094.46	City of Millersburg
25	1202	54140000	5000022355	12/11/2014	624.72	10/1/2014	10/31/2014	15.50	56.50	35,296.68	Canon Solutions America Inc
26	1201	54140000	5000022354	12/11/2014	444.45	10/1/2014	10/31/2014	15.50	56.50	25,111.43	Canon Solutions America Inc
27	1201	54140000	5000022356	12/11/2014	247.29	10/1/2014	10/31/2014	15.50	56.50	13,971.89	Canon Solutions America Inc
28	1202	54140000	5000022357	12/11/2014	183.12	10/1/2014	10/31/2014	15.50	56.50	10,346.28	Canon Solutions America Inc
29	1202	54140000	5000022360	12/11/2014	157.82	10/1/2014	10/31/2014	15.50	56.50	8,916.83	Canon Solutions America Inc
30	1202	54110000	5000022429	12/1/2014	2,340.57	10/15/2014	11/14/2014	15.50	32.50	76,068.53	City of Millersburg
31	1202	54110000	5000023415	1/21/2015	150.00	10/23/2014	10/22/2015	182.50	(91.50)	(13,725.00)	NORFOLK SOUTHERN CORP
32	1202	54140000	5000022774	1/5/2015	497.11	11/1/2014	11/30/2014	15.00	51.00	25,352.61	Canon Solutions America Inc
33	1201	54140000	5000022831	1/5/2015	432.91	11/1/2014	11/30/2014	15.00	51.00	22,078.41	Canon Solutions America Inc
34	1201	54140000	5000022773	1/5/2015	205.23	11/1/2014	11/30/2014	15.00	51.00	10,466.73	Canon Solutions America Inc
35	1202	54140000	5000023077	1/5/2015	183.92	11/1/2014	11/30/2014	15.00	51.00	9,379.92	Canon Solutions America Inc
36	1202	54110000	5000022810	1/5/2015	150.00	11/2/2014	11/1/2015	182.50	(117.50)	(17,625.00)	NORFOLK SOUTHERN CORP
37	1202	54110000	5000022812	1/5/2015	150.00	11/23/2014	11/22/2015	182.50	(138.50)	(20,775.00)	NORFOLK SOUTHERN CORP
38	1202	54110000	5000022809	1/5/2015	150.00	12/1/2014	11/30/2015	182.50	(146.50)	(21,975.00)	NORFOLK SOUTHERN CORP
39	1202	54110000	5000022813	1/5/2015	150.00	12/1/2014	11/30/2015	182.50	(146.50)	(21,975.00)	NORFOLK SOUTHERN CORP
40	1202	54140000	5000024037	2/9/2015	580.88	12/1/2014	12/31/2014	15.50	55.50	32,238.84	Canon Solutions America Inc
41	1201	54140000	5000024467	2/9/2015	580.88	12/1/2014	12/31/2014	15.50	55.50	32,238.84	Canon Solutions America Inc
42	1202	54140000	5000024468	2/9/2015	580.88	12/1/2014	12/31/2014	15.50	55.50	32,238.84	Canon Solutions America Inc
43	1202	54140000	5000024470	2/9/2015	580.88	12/1/2014	12/31/2014	15.50	55.50	32,238.84	Canon Solutions America Inc
44	1202	54140000	5000024021	2/9/2015	194.16	12/1/2014	12/31/2014	15.50	55.50	10,775.88	Canon Solutions America Inc
45	1202	54140000	5000024024	2/9/2015	134.65	12/1/2014	12/31/2014	15.50	55.50	7,473.08	Canon Solutions America Inc
46	1230	54140000	5000024028	2/9/2015	132.72	12/1/2014	12/31/2014	15.50	55.50	7,365.96	Canon Solutions America Inc
47	1202	54110000	5000024078	2/27/2015	100.00	3/23/2015	3/22/2017	365.50	(388.50)	(38,850.00)	CSX Transportation Inc
48	1202	54110000	5000025026	3/18/2015	100.00	4/24/2015	4/23/2017	365.50	(401.50)	(40,150.00)	CSX Transportation Inc
49	1230	54110000	5000025674	5/1/2015	2,952.56	5/20/2015	5/19/2016	183.00	(201.00)	(593,464.56)	CSX Transportation Inc
50											
51					$27,869.17					$1,041,188.22	
52											
53					Avg Lag for Rents					37.36	
54											
55											

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Serv Co**
Lead Lag Study

Service Company

Line No	Account	Date	Current Amount	O&M Amount	Total Due	Service Period From	Service Period To	Midpoint	Total Lag Days	Dollars Days
1	23520001	5/9/2014	$891,487.66	$753,448.41	$997,306.44	5/1/2014	5/31/2014	15.50	(6.50)	($4,897,414.67)
2	23520001	6/9/2014	893,270.61	759,359.69	895,053.56	6/1/2014	6/30/2014	15.00	(6.00)	(4,556,158.14)
3	23520001	7/9/2014	838,298.11	692,636.70	783,325.61	7/1/2014	7/31/2014	15.50	(6.50)	(4,502,138.55)
4	23520001	8/6/2014	933,562.17	758,055.67	1,028,826.23	8/1/2014	8/31/2014	15.50	(9.50)	(7,201,528.87)
5	23520001	9/8/2014	880,102.19	685,298.06	826,642.21	9/1/2014	9/30/2014	15.00	(7.00)	(4,797,086.42)
6	23520001	10/7/2014	946,314.15	776,596.42	1,012,526.11	10/1/2014	10/31/2014	15.50	(8.50)	(6,601,069.57)
7	23520001	11/6/2014	935,478.02	681,712.20	924,641.89	11/1/2014	11/30/2014	15.00	(9.00)	(6,135,409.80)
8	23520001	12/8/2014	899,857.43	714,566.57	864,236.84	12/1/2014	12/31/2014	15.50	(7.50)	(5,359,249.28)
9	23520001	1/7/2015	1,192,381.63	848,839.75	1,484,905.83	1/1/2015	1/31/2015	15.50	(8.50)	(7,215,137.88)
10	23520001	2/5/2015	909,241.33	749,955.92	626,101.03	2/1/2015	2/28/2015	14.00	(9.00)	(6,749,603.28)
11	23520001	3/10/2015	839,440.39	670,310.55	769,639.45	3/1/2015	3/31/2015	15.50	(5.50)	(3,686,708.03)
12	23520001	4/8/2015	819,058.67	624,583.96	798,676.95	4/1/2015	4/30/2015	15.00	(7.00)	(4,372,087.72)
13										
14			$10,978,492.36	$8,715,363.90	$11,011,882.15					($66,073,592.19)
15										
16					Avg Lag for Service Company					(7.58)
17										
18										
19										

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]FIT**
Lead Lag Study

Federal Income Tax Expense

Line No. **FEDERAL INCOME TAX**

	Payment				Total Lag	Annual	Dollar
	Date	From	Thru	Midpoint	Days	Payment	Days
4	5/31/2014	1/1/2014	12/31/2014	182.00	(32.00)	25.00%	(8.00)
5	5/31/2014	1/1/2014	12/31/2014	182.00	(32.00)	25.00%	(8.00)
6	8/31/2014	1/1/2014	12/31/2014	182.00	60.00	25.00%	15.00
7	11/30/2014	1/1/2014	12/31/2014	182.00	151.00	25.00%	37.75
9							36.75

State Income Tax

Line No	Payment Date	Service Period From	Service Period To	Midpoint	Total Lag Days	Annual Payment	Dollar Days
1	6/2/2014	1/1/2014	12/31/2014	182.50	(29.50)	25.00%	(7.38)
2	8/28/2014	1/1/2014	12/31/2014	182.50	57.50	25.00%	14.38
3	12/10/2014	1/1/2014	12/31/2014	182.50	161.50	25.00%	40.38
4							
5	Avg Lag for SIT						47.38
6							
7							
8							
9							
10							

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]LTD**
Lead Lag Study

Long Term Debt Interest

Line						Service			Total Lag	Dollars
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days
1	1201	81010000	3000042575	6/2/2014	$243,600.00	12/1/2013	5/31/2014	91.00	93.00	$22,654,800.00
2	1201	81010000	3000052233	12/1/2014	243,600.00	6/1/2014	11/30/2014	91.50	92.50	22,533,000.00
3	1201	81010000	3000046002	8/1/2014	268,125.00	2/2/2014	7/31/2014	90.00	91.00	24,399,375.00
4	1201	81010000	3000055639	2/2/2015	268,125.00	8/1/2014	1/31/2015	92.00	94.00	25,203,750.00
5	1201	81010000	3000042576	6/2/2014	314,550.00	12/1/2013	5/31/2014	91.00	93.00	29,253,150.00
6	1201	81010000	3000052234	12/1/2014	314,550.00	6/1/2014	11/30/2014	91.50	92.50	29,095,875.00
7	1201	81015000	3000049998	10/15/2014	1,549,355.00	4/15/2014	10/14/2014	91.50	92.50	143,315,337.50
8	1201	81015000	3000049999	10/15/2014	505,000.00	4/15/2014	10/14/2014	91.50	92.50	46,712,500.00
9	1201	81015000	3000050000	10/15/2014	157,180.00	4/15/2014	10/14/2014	91.50	92.50	14,539,150.00
10	1201	81015000	3000059254	4/15/2015	1,549,355.00	10/15/2014	4/14/2015	91.00	92.00	142,540,660.00
11	1201	81015000	3000059255	4/15/2015	505,000.00	10/15/2014	4/14/2015	91.00	92.00	46,460,000.00
12	1201	81015000	3000059256	4/15/2015	157,180.00	10/15/2014	4/14/2015	91.00	92.00	14,460,560.00
13	1201	81015000	3000042887	6/2/2014	1,418,437.50	12/1/2013	5/31/2014	91.00	93.00	131,914,687.50
14	1201	81015000	3000052657	12/1/2014	1,418,437.50	6/1/2014	11/30/2014	91.50	92.50	131,205,468.75
15	1201	81015000	3000047889	9/2/2014	731,250.00	3/1/2014	8/31/2014	92.00	94.00	68,737,500.00
16	1201	81015000	3000057385	3/2/2015	731,250.00	8/1/2014	2/28/2015	106.00	108.00	78,975,000.00
17	1201	81015000	3000042888	6/2/2014	698,750.00	12/1/2013	5/31/2014	91.00	93.00	64,983,750.00
18	1201	81015000	3000052658	12/1/2014	698,750.00	6/1/2014	11/30/2014	91.50	92.50	64,634,375.00
19										
20					$11,772,495.00					$1,101,618,938.75
21										
22					Avg Lag for LTD Interest Expenses					93.58
23										
24										
25										

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]STD**
Lead Lag Study

Short Term Debt

Line						Service Period			Total Lag	Dollars
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days
1	1201	81315000	3000042828	5/30/2014	$4,120.01	5/1/2014	5/31/2014	15.50	14.50	$59,740.15
2	1201	81315000	3000044403	6/30/2014	4,379.12	6/1/2014	6/30/2014	15.00	15.00	65,686.80
3	1201	81315000	3000046130	7/31/2014	4,008.92	7/1/2014	7/31/2014	15.50	15.50	62,138.26
4	1201	81315000	3000047625	8/31/2014	3,641.08	8/1/2014	8/31/2014	15.50	15.50	56,436.74
5	1201	81315000	3000049304	9/30/2014	2,776.10	9/1/2014	9/30/2014	15.00	15.00	41,641.50
6	1201	81315000	3000051031	10/31/2014	3,070.90	10/1/2014	10/31/2014	15.50	15.50	47,598.95
7	1201	81315000	3000052537	11/28/2014	3,267.68	11/1/2014	11/30/2014	15.00	13.00	42,479.84
8	1201	81315000	3000054303	12/31/2014	6,202.20	12/1/2014	12/31/2014	15.50	15.50	96,134.10
9	1201	81315000	3000055790	1/31/2015	7,305.56	1/1/2015	1/31/2015	15.50	15.50	113,236.18
10	1201	81315000	3000057278	2/28/2015	7,200.22	2/1/2015	2/28/2015	14.00	14.00	100,803.08
11	1201	81315000	3000058840	3/31/2015	10,009.35	3/1/2015	3/31/2015	15.50	15.50	155,144.93
12	1201	81315000	3000060437	4/30/2015	10,891.23	4/1/2015	4/30/2015	15.00	15.00	163,368.45
13										
14					$66,872.37					$1,004,408.97
15										
16					Avg Lag for STD Expenses					15.02
17										
18										
19										

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Utility Reg

Utility Reg Assessment

Line					Service Period			Total Lag	Dollars	
No	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	16530000	5000018794	7/21/2014	$163,278.57	1/1/2014	12/31/2015	365.00	(163.00)	($26,614,406.91)	KENTUCKY STATE TREASURER
2										
3				$163,278.57					($26,614,406.91)	
4										
5				Avg Lag for Utility Reg Assessment					(163.00)	
6										
7										

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Waste Disp**
Lead Lag Study

Waste Disposal

Line					Service Period			Total Lag	Dollars	
No	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	24121000	5000021656	12/5/2014	$150,000.00	10/2/2014	10/23/2014	11.00	54.00	$8,100,000.00	GULLETT SANITATION SERVICES IN
2										
3				$150,000.00					$8,100,000.00	
4										
5				Avg Lag for Waste Disposal					54.00	
6										
7										

W/P - 1-13
Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Billing Data Summary

Billing Data Summary

Period	Total Bills	Service Lag	Billing Lag
Apr-15	122,780	1,940,355	451,391
Total	122,780	1,940,355	451,391

Average Service Lag	15.80
Average Billing Lag	3.68

Kentucky American Water **W/P - 1-13**
12 months ended 04/30/2015 **Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]Billing Data Pivot**
Lead Lag Study

Billing Data Pivot

			Values		
Revenue Month	**Start billing period**	**End billing period**	**Count of Billing document**	**Sum of Midpoint**	**Sum of Billing lag**
Apr-15	**01/01/2015**	01/30/2015	2	30	129
Apr-15	**01/03/2015**	02/02/2015	5	78	296
Apr-15	**01/04/2014**	02/04/2014	1	16	430
Apr-15	**01/06/2015**	02/03/2015	3	44	194
Apr-15	**01/06/2015**	02/04/2015	1	15	57
Apr-15	**01/07/2015**	02/05/2015	1	15	74
Apr-15	**01/08/2015**	02/03/2015	1	14	58
Apr-15	**01/08/2015**	02/05/2015	1	15	61
Apr-15	**01/09/2014**	02/07/2014	1	15	424
Apr-15	**01/09/2015**	02/06/2015	4	58	260
Apr-15	**01/09/2015**	02/09/2015	1	16	59
Apr-15	**01/09/2015**	04/16/2015	1	49	1
Apr-15	**01/10/2014**	02/10/2014	4	64	1,728
Apr-15	**01/10/2015**	02/06/2015	1	14	63
Apr-15	**01/10/2015**	02/09/2015	3	47	199
Apr-15	**01/10/2015**	02/10/2015	2	32	118
Apr-15	**01/11/2014**	02/11/2014	2	32	881
Apr-15	**01/13/2015**	02/09/2015	2	28	141
Apr-15	**01/13/2015**	02/10/2015	7	102	457
Apr-15	**01/14/2014**	02/12/2014	2	30	861
Apr-15	**01/14/2015**	02/10/2015	1	14	69
Apr-15	**01/14/2015**	02/11/2015	4	58	260
Apr-15	**01/15/2014**	02/13/2014	2	30	879
Apr-15	**01/15/2015**	02/11/2015	2	28	125
Apr-15	**01/15/2015**	02/12/2015	2	29	127
Apr-15	**01/15/2015**	04/01/2015	1	39	5
Apr-15	**01/16/2015**	01/26/2015	1	6	87
Apr-15	**01/16/2015**	02/09/2015	1	13	77
Apr-15	**01/16/2015**	02/12/2015	6	84	428
Apr-15	**01/16/2015**	02/13/2015	1	15	73
Apr-15	**01/17/2014**	02/17/2014	3	48	1,237
Apr-15	**01/17/2015**	02/14/2015	4	58	226
Apr-15	**01/20/2015**	02/13/2015	3	38	197
Apr-15	**01/21/2015**	02/18/2015	2	29	121
Apr-15	**01/21/2015**	02/19/2015	3	45	187
Apr-15	**01/22/2015**	02/19/2015	6	87	319
Apr-15	**01/22/2015**	04/22/2015	1	46	1
Apr-15	**01/23/2014**	02/20/2014	2	29	856
Apr-15	**01/23/2015**	02/19/2015	1	14	64
Apr-15	**01/23/2015**	02/20/2015	4	58	258
Apr-15	**01/24/2014**	02/21/2014	1	15	431
Apr-15	**01/24/2015**	02/20/2015	8	112	509
Apr-15	**01/24/2015**	02/23/2015	3	47	172
Apr-15	**01/25/2015**	04/02/2015	1	34	1
Apr-15	**01/26/2015**	02/10/2015	1	8	64
Apr-15	**01/26/2015**	04/07/2015	1	36	1
Apr-15	**01/27/2015**	02/23/2015	7	98	445
Apr-15	**01/29/2014**	02/26/2014	1	15	426
Apr-15	**01/29/2014**	02/28/2014	1	16	404
Apr-15	**01/29/2015**	02/03/2015	1	3	66
Apr-15	**01/29/2015**	02/25/2015	2	28	99

Apr-15	**01/29/2015**	02/27/2015	1	15	62
Apr-15	**01/30/2015**	02/26/2015	3	42	182
Apr-15	**01/30/2015**	02/27/2015	4	58	190
Apr-15	**01/30/2015**	04/14/2015	1	38	2
Apr-15	**01/30/2015**	04/15/2015	1	38	1
Apr-15	**01/31/2014**	02/26/2014	1	14	401
Apr-15	**01/31/2014**	02/27/2014	1	14	426
Apr-15	**01/31/2015**	02/27/2015	2	28	73
Apr-15	**01/31/2015**	03/30/2015	1	30	2
Apr-15	**02/03/2015**	03/02/2015	13	182	398
Apr-15	**02/03/2015**	03/31/2015	1	29	2
Apr-15	**02/04/2015**	02/20/2015	1	9	45
Apr-15	**02/04/2015**	03/03/2015	8	112	269
Apr-15	**02/04/2015**	03/05/2015	1	15	28
Apr-15	**02/04/2015**	04/08/2015	1	32	2
Apr-15	**02/05/2014**	03/05/2014	1	15	401
Apr-15	**02/05/2015**	02/10/2015	1	3	77
Apr-15	**02/05/2015**	03/03/2015	2	27	60
Apr-15	**02/05/2015**	03/04/2015	4	56	139
Apr-15	**02/05/2015**	03/05/2015	5	73	165
Apr-15	**02/05/2015**	03/06/2015	1	15	33
Apr-15	**02/06/2015**	03/04/2015	3	41	115
Apr-15	**02/06/2015**	03/06/2015	15	218	498
Apr-15	**02/06/2015**	03/09/2015	1	16	30
Apr-15	**02/06/2015**	04/23/2015	1	39	5
Apr-15	**02/07/2015**	03/06/2015	13	182	453
Apr-15	**02/07/2015**	03/07/2015	2	29	64
Apr-15	**02/07/2015**	03/09/2015	11	171	355
Apr-15	**02/07/2015**	03/10/2015	8	128	248
Apr-15	**02/08/2014**	03/07/2014	1	14	396
Apr-15	**02/09/2015**	03/10/2015	1	15	36
Apr-15	**02/09/2015**	04/09/2015	1	30	4
Apr-15	**02/10/2015**	03/03/2015	1	11	36
Apr-15	**02/10/2015**	03/09/2015	8	112	300
Apr-15	**02/10/2015**	03/10/2015	3	44	96
Apr-15	**02/10/2015**	03/11/2015	4	60	133
Apr-15	**02/10/2015**	04/08/2015	3	87	15
Apr-15	**02/11/2014**	03/10/2014	4	56	1,616
Apr-15	**02/11/2015**	03/09/2015	1	14	37
Apr-15	**02/11/2015**	03/10/2015	17	238	605
Apr-15	**02/11/2015**	03/11/2015	6	87	215
Apr-15	**02/11/2015**	03/12/2015	1	15	39
Apr-15	**02/11/2015**	04/15/2015	1	32	2
Apr-15	**02/11/2015**	04/21/2015	1	35	2
Apr-15	**02/12/2014**	03/11/2014	2	28	825
Apr-15	**02/12/2015**	03/06/2015	1	12	28
Apr-15	**02/12/2015**	03/10/2015	1	14	30
Apr-15	**02/12/2015**	03/11/2015	3	42	111
Apr-15	**02/12/2015**	03/12/2015	2	29	77
Apr-15	**02/12/2015**	03/13/2015	8	120	258
Apr-15	**02/13/2014**	03/12/2014	2	28	805
Apr-15	**02/13/2015**	03/11/2015	2	27	71
Apr-15	**02/13/2015**	03/12/2015	4	56	154
Apr-15	**02/13/2015**	03/13/2015	9	131	362
Apr-15	**02/13/2015**	04/16/2015	1	32	4
Apr-15	**02/13/2015**	04/22/2015	1	35	5
Apr-15	**02/14/2014**	03/13/2014	1	14	411
Apr-15	**02/14/2015**	03/03/2015	1	9	43
Apr-15	**02/14/2015**	03/10/2015	1	13	30

Apr-15	**02/14/2015**	03/13/2015	3	42	115
Apr-15	**02/14/2015**	03/16/2015	1	16	36
Apr-15	**02/14/2015**	03/17/2015	4	64	130
Apr-15	**02/14/2015**	04/08/2015	1	27	1
Apr-15	**02/14/2015**	04/21/2015	1	34	1
Apr-15	**02/15/2015**	03/16/2015	5	75	138
Apr-15	**02/15/2015**	03/17/2015	3	47	103
Apr-15	**02/15/2015**	04/17/2015	1	31	3
Apr-15	**02/17/2015**	03/05/2015	1	9	33
Apr-15	**02/17/2015**	03/10/2015	1	11	48
Apr-15	**02/18/2014**	03/17/2014	2	28	773
Apr-15	**02/19/2015**	03/18/2015	2	28	76
Apr-15	**02/20/2015**	03/02/2015	1	6	44
Apr-15	**02/20/2015**	03/10/2015	1	10	31
Apr-15	**02/20/2015**	03/18/2015	1	14	35
Apr-15	**02/20/2015**	03/19/2015	6	84	186
Apr-15	**02/20/2015**	03/20/2015	3	44	82
Apr-15	**02/20/2015**	03/21/2015	1	15	34
Apr-15	**02/20/2015**	04/08/2015	1	24	2
Apr-15	**02/20/2015**	04/21/2015	1	31	1
Apr-15	**02/21/2014**	03/21/2014	2	29	798
Apr-15	**02/21/2015**	03/20/2015	11	154	394
Apr-15	**02/21/2015**	03/23/2015	1	16	14
Apr-15	**02/21/2015**	03/24/2015	5	80	160
Apr-15	**02/22/2014**	03/25/2014	1	16	399
Apr-15	**02/24/2015**	03/23/2015	1	14	15
Apr-15	**02/24/2015**	03/24/2015	5	73	174
Apr-15	**02/24/2015**	03/25/2015	7	105	240
Apr-15	**02/24/2015**	03/30/2015	3	53	6
Apr-15	**02/24/2015**	04/01/2015	1	19	5
Apr-15	**02/25/2015**	03/25/2015	2	29	71
Apr-15	**02/25/2015**	03/30/2015	2	34	4
Apr-15	**02/26/2015**	03/26/2015	39	566	271
Apr-15	**02/26/2015**	03/27/2015	2	30	12
Apr-15	**02/26/2015**	03/30/2015	2	33	4
Apr-15	**02/27/2014**	03/27/2014	2	29	769
Apr-15	**02/27/2015**	03/10/2015	1	6	23
Apr-15	**02/27/2015**	03/27/2015	7	102	86
Apr-15	**02/27/2015**	03/28/2015	16	240	79
Apr-15	**02/27/2015**	03/30/2015	49	784	289
Apr-15	**02/27/2015**	03/31/2015	6	99	12
Apr-15	**02/27/2015**	04/29/2015	1	31	1
Apr-15	**02/28/2014**	03/28/2014	1	15	397
Apr-15	**02/28/2015**	03/26/2015	2	27	14
Apr-15	**02/28/2015**	03/27/2015	5	70	59
Apr-15	**02/28/2015**	03/28/2015	6	87	49
Apr-15	**02/28/2015**	03/30/2015	5,475	84,863	11,284
Apr-15	**02/28/2015**	03/31/2015	46	736	246
Apr-15	**02/28/2015**	04/01/2015	2	33	4
Apr-15	**03/01/2014**	03/31/2014	1	16	373
Apr-15	**03/01/2015**	03/07/2015	1	4	45
Apr-15	**03/01/2015**	03/26/2015	1	13	19
Apr-15	**03/01/2015**	03/30/2015	1	15	2
Apr-15	**03/02/2015**	03/19/2015	2	18	72
Apr-15	**03/02/2015**	03/31/2015	12	180	24
Apr-15	**03/02/2015**	04/01/2015	2	31	4
Apr-15	**03/02/2015**	04/02/2015	4	64	10
Apr-15	**03/02/2015**	04/06/2015	10	180	15
Apr-15	**03/02/2015**	04/07/2015	4	74	4

Apr-15	**03/03/2015**	03/30/2015	4	56	8
Apr-15	**03/03/2015**	03/31/2015	6,039	87,566	12,271
Apr-15	**03/03/2015**	04/01/2015	784	11,760	1,315
Apr-15	**03/03/2015**	04/02/2015	4	62	18
Apr-15	**03/03/2015**	04/06/2015	9	158	14
Apr-15	**03/03/2015**	04/07/2015	3	54	3
Apr-15	**03/03/2015**	04/08/2015	7	130	11
Apr-15	**03/04/2015**	03/30/2015	3	41	6
Apr-15	**03/04/2015**	03/31/2015	8	112	16
Apr-15	**03/04/2015**	04/01/2015	4,793	69,499	10,481
Apr-15	**03/04/2015**	04/02/2015	2,500	37,500	3,802
Apr-15	**03/04/2015**	04/06/2015	3	51	3
Apr-15	**03/04/2015**	04/07/2015	2	35	2
Apr-15	**03/04/2015**	04/08/2015	6	108	17
Apr-15	**03/04/2015**	04/15/2015	1	22	1
Apr-15	**03/05/2014**	03/24/2014	1	10	396
Apr-15	**03/05/2015**	03/30/2015	2	26	4
Apr-15	**03/05/2015**	03/31/2015	3	41	7
Apr-15	**03/05/2015**	04/01/2015	204	2,856	515
Apr-15	**03/05/2015**	04/02/2015	1,715	24,868	8,557
Apr-15	**03/05/2015**	04/06/2015	3,703	61,100	3,920
Apr-15	**03/05/2015**	04/07/2015	4	68	12
Apr-15	**03/05/2015**	04/08/2015	1	18	1
Apr-15	**03/06/2014**	04/02/2014	1	14	373
Apr-15	**03/06/2015**	03/31/2015	2	26	4
Apr-15	**03/06/2015**	04/01/2015	7	95	20
Apr-15	**03/06/2015**	04/02/2015	24	336	129
Apr-15	**03/06/2015**	04/06/2015	137	2,192	221
Apr-15	**03/06/2015**	04/07/2015	14	231	65
Apr-15	**03/06/2015**	04/08/2015	3	51	5
Apr-15	**03/06/2015**	04/09/2015	2	35	10
Apr-15	**03/07/2015**	04/06/2015	1,262	19,561	2,711
Apr-15	**03/07/2015**	04/07/2015	2,578	41,248	2,967
Apr-15	**03/07/2015**	04/08/2015	1,367	22,556	2,564
Apr-15	**03/07/2015**	04/09/2015	31	527	36
Apr-15	**03/07/2015**	04/15/2015	2	40	4
Apr-15	**03/08/2014**	04/07/2014	1	16	365
Apr-15	**03/08/2015**	04/06/2015	4	60	8
Apr-15	**03/08/2015**	04/07/2015	812	12,586	819
Apr-15	**03/08/2015**	04/08/2015	2,765	44,240	4,268
Apr-15	**03/08/2015**	04/09/2015	3	50	3
Apr-15	**03/09/2015**	03/30/2015	1	11	2
Apr-15	**03/09/2015**	03/31/2015	5	58	10
Apr-15	**03/09/2015**	04/01/2015	3	36	6
Apr-15	**03/09/2015**	04/02/2015	3	38	11
Apr-15	**03/09/2015**	04/06/2015	3	44	3
Apr-15	**03/09/2015**	04/07/2015	2	30	3
Apr-15	**03/09/2015**	04/08/2015	7	109	19
Apr-15	**03/09/2015**	04/09/2015	1	16	4
Apr-15	**03/09/2015**	04/10/2015	2	33	8
Apr-15	**03/09/2015**	04/11/2015	1	17	4
Apr-15	**03/09/2015**	04/13/2015	5	90	7
Apr-15	**03/09/2015**	04/14/2015	2	37	3
Apr-15	**03/10/2015**	03/30/2015	2	21	4
Apr-15	**03/10/2015**	03/31/2015	8	88	16
Apr-15	**03/10/2015**	04/01/2015	4	46	7
Apr-15	**03/10/2015**	04/02/2015	1	12	1
Apr-15	**03/10/2015**	04/06/2015	515	7,210	593
Apr-15	**03/10/2015**	04/07/2015	48	696	55

Apr-15	**03/10/2015**	04/08/2015	3,539	53,085	8,847
Apr-15	**03/10/2015**	04/09/2015	1,235	19,143	2,811
Apr-15	**03/10/2015**	04/10/2015	637	10,192	2,062
Apr-15	**03/10/2015**	04/11/2015	11	182	36
Apr-15	**03/10/2015**	04/13/2015	13	228	23
Apr-15	**03/10/2015**	04/14/2015	3	54	5
Apr-15	**03/10/2015**	04/15/2015	5	93	12
Apr-15	**03/10/2015**	04/16/2015	1	19	4
Apr-15	**03/11/2014**	04/08/2014	4	58	1,500
Apr-15	**03/11/2015**	03/30/2015	2	20	4
Apr-15	**03/11/2015**	03/31/2015	1	11	2
Apr-15	**03/11/2015**	04/01/2015	2	22	4
Apr-15	**03/11/2015**	04/02/2015	2	23	6
Apr-15	**03/11/2015**	04/06/2015	7	95	12
Apr-15	**03/11/2015**	04/07/2015	751	10,514	1,185
Apr-15	**03/11/2015**	04/08/2015	236	3,422	535
Apr-15	**03/11/2015**	04/09/2015	433	6,495	1,545
Apr-15	**03/11/2015**	04/10/2015	1,469	22,770	4,765
Apr-15	**03/11/2015**	04/11/2015	1,747	27,952	5,695
Apr-15	**03/11/2015**	04/13/2015	1,502	25,534	2,157
Apr-15	**03/11/2015**	04/14/2015	19	333	25
Apr-15	**03/11/2015**	04/15/2015	2	36	3
Apr-15	**03/12/2014**	04/09/2014	2	29	767
Apr-15	**03/12/2015**	03/30/2015	1	10	2
Apr-15	**03/12/2015**	03/31/2015	1	10	2
Apr-15	**03/12/2015**	04/01/2015	6	63	14
Apr-15	**03/12/2015**	04/02/2015	1	11	1
Apr-15	**03/12/2015**	04/06/2015	3	39	5
Apr-15	**03/12/2015**	04/07/2015	23	311	44
Apr-15	**03/12/2015**	04/08/2015	69	966	173
Apr-15	**03/12/2015**	04/09/2015	23	334	111
Apr-15	**03/12/2015**	04/10/2015	737	11,055	2,307
Apr-15	**03/12/2015**	04/11/2015	9	140	31
Apr-15	**03/12/2015**	04/13/2015	1,573	25,955	1,929
Apr-15	**03/12/2015**	04/14/2015	26	442	50
Apr-15	**03/12/2015**	04/15/2015	4	70	10
Apr-15	**03/12/2015**	04/16/2015	1	18	4
Apr-15	**03/13/2014**	04/10/2014	2	29	747
Apr-15	**03/13/2015**	03/26/2015	1	7	35
Apr-15	**03/13/2015**	03/30/2015	5	45	10
Apr-15	**03/13/2015**	03/31/2015	7	67	14
Apr-15	**03/13/2015**	04/01/2015	4	40	8
Apr-15	**03/13/2015**	04/02/2015	5	53	14
Apr-15	**03/13/2015**	04/06/2015	7	88	7
Apr-15	**03/13/2015**	04/08/2015	19	257	51
Apr-15	**03/13/2015**	04/09/2015	1	14	1
Apr-15	**03/13/2015**	04/10/2015	1	15	4
Apr-15	**03/13/2015**	04/11/2015	102	1,530	511
Apr-15	**03/13/2015**	04/13/2015	4,077	65,232	7,440
Apr-15	**03/13/2015**	04/14/2015	4,567	75,356	8,061
Apr-15	**03/13/2015**	04/15/2015	790	13,430	1,092
Apr-15	**03/13/2015**	04/16/2015	25	438	47
Apr-15	**03/14/2014**	04/11/2014	1	15	382
Apr-15	**03/14/2015**	04/02/2015	1	10	5
Apr-15	**03/14/2015**	04/07/2015	2	25	2
Apr-15	**03/14/2015**	04/08/2015	3	39	3
Apr-15	**03/14/2015**	04/11/2015	1	15	4
Apr-15	**03/14/2015**	04/13/2015	202	3,131	495
Apr-15	**03/14/2015**	04/14/2015	77	1,232	164

Apr-15	**03/14/2015**	04/15/2015	3,947	65,126	8,495
Apr-15	**03/14/2015**	04/16/2015	1,009	17,153	1,528
Apr-15	**03/14/2015**	04/17/2015	18	315	58
Apr-15	**03/16/2015**	03/30/2015	1	8	2
Apr-15	**03/16/2015**	03/31/2015	4	32	8
Apr-15	**03/16/2015**	04/01/2015	3	26	9
Apr-15	**03/16/2015**	04/06/2015	4	44	5
Apr-15	**03/16/2015**	04/07/2015	1	12	3
Apr-15	**03/16/2015**	04/08/2015	5	60	13
Apr-15	**03/16/2015**	04/09/2015	4	50	10
Apr-15	**03/16/2015**	04/11/2015	4	54	13
Apr-15	**03/16/2015**	04/13/2015	2	29	2
Apr-15	**03/16/2015**	04/14/2015	3	45	3
Apr-15	**03/16/2015**	04/15/2015	3	47	4
Apr-15	**03/16/2015**	04/16/2015	2	32	8
Apr-15	**03/16/2015**	04/17/2015	4	66	12
Apr-15	**03/16/2015**	04/20/2015	2	36	4
Apr-15	**03/16/2015**	04/21/2015	3	56	5
Apr-15	**03/17/2015**	03/30/2015	3	21	6
Apr-15	**03/17/2015**	03/31/2015	5	38	11
Apr-15	**03/17/2015**	04/01/2015	8	64	14
Apr-15	**03/17/2015**	04/02/2015	2	17	33
Apr-15	**03/17/2015**	04/06/2015	5	53	7
Apr-15	**03/17/2015**	04/07/2015	5	55	9
Apr-15	**03/17/2015**	04/08/2015	7	81	12
Apr-15	**03/17/2015**	04/10/2015	6	75	20
Apr-15	**03/17/2015**	04/11/2015	1	13	3
Apr-15	**03/17/2015**	04/13/2015	874	12,236	1,115
Apr-15	**03/17/2015**	04/14/2015	4	58	6
Apr-15	**03/17/2015**	04/15/2015	8	120	22
Apr-15	**03/17/2015**	04/16/2015	3,971	61,551	8,529
Apr-15	**03/17/2015**	04/17/2015	72	1,152	254
Apr-15	**03/17/2015**	04/18/2015	3	50	10
Apr-15	**03/17/2015**	04/21/2015	1	18	1
Apr-15	**03/17/2015**	04/22/2015	2	37	4
Apr-15	**03/17/2015**	04/23/2015	7	133	25
Apr-15	**03/18/2014**	04/15/2014	2	29	715
Apr-15	**03/18/2015**	03/30/2015	2	13	4
Apr-15	**03/18/2015**	03/31/2015	3	21	6
Apr-15	**03/18/2015**	04/01/2015	4	30	14
Apr-15	**03/18/2015**	04/07/2015	5	53	5
Apr-15	**03/18/2015**	04/08/2015	12	132	25
Apr-15	**03/18/2015**	04/09/2015	1	12	1
Apr-15	**03/18/2015**	04/10/2015	3	36	11
Apr-15	**03/18/2015**	04/11/2015	2	25	7
Apr-15	**03/18/2015**	04/13/2015	7	95	10
Apr-15	**03/18/2015**	04/14/2015	3	42	7
Apr-15	**03/18/2015**	04/15/2015	2	29	6
Apr-15	**03/18/2015**	04/16/2015	3	45	6
Apr-15	**03/18/2015**	04/17/2015	1,847	28,629	5,829
Apr-15	**03/18/2015**	04/18/2015	427	6,832	1,322
Apr-15	**03/18/2015**	04/20/2015	21	357	38
Apr-15	**03/18/2015**	04/22/2015	8	144	33
Apr-15	**03/18/2015**	04/23/2015	3	56	11
Apr-15	**03/18/2015**	04/24/2015	1	19	4
Apr-15	**03/19/2015**	03/30/2015	2	12	4
Apr-15	**03/19/2015**	03/31/2015	2	13	4
Apr-15	**03/19/2015**	04/01/2015	4	28	10
Apr-15	**03/19/2015**	04/06/2015	1	10	1

Apr-15	**03/19/2015**	04/07/2015	5	50	6
Apr-15	**03/19/2015**	04/08/2015	10	105	18
Apr-15	**03/19/2015**	04/10/2015	1	12	3
Apr-15	**03/19/2015**	04/11/2015	1	12	4
Apr-15	**03/19/2015**	04/13/2015	5	65	12
Apr-15	**03/19/2015**	04/14/2015	2	27	2
Apr-15	**03/19/2015**	04/15/2015	11	154	35
Apr-15	**03/19/2015**	04/16/2015	3	44	3
Apr-15	**03/19/2015**	04/17/2015	17	255	69
Apr-15	**03/19/2015**	04/18/2015	540	8,370	1,663
Apr-15	**03/19/2015**	04/20/2015	4,765	78,623	7,662
Apr-15	**03/19/2015**	04/21/2015	51	867	100
Apr-15	**03/19/2015**	04/22/2015	5	88	11
Apr-15	**03/19/2015**	04/23/2015	2	36	5
Apr-15	**03/19/2015**	04/24/2015	1	19	5
Apr-15	**03/20/2015**	03/30/2015	4	22	8
Apr-15	**03/20/2015**	03/31/2015	2	12	4
Apr-15	**03/20/2015**	04/01/2015	6	39	22
Apr-15	**03/20/2015**	04/02/2015	3	21	10
Apr-15	**03/20/2015**	04/06/2015	5	45	6
Apr-15	**03/20/2015**	04/07/2015	3	29	5
Apr-15	**03/20/2015**	04/08/2015	8	80	16
Apr-15	**03/20/2015**	04/09/2015	2	21	6
Apr-15	**03/20/2015**	04/10/2015	2	22	6
Apr-15	**03/20/2015**	04/11/2015	1	12	4
Apr-15	**03/20/2015**	04/13/2015	8	100	21
Apr-15	**03/20/2015**	04/14/2015	8	104	17
Apr-15	**03/20/2015**	04/15/2015	3	41	5
Apr-15	**03/20/2015**	04/16/2015	2	28	6
Apr-15	**03/20/2015**	04/17/2015	1	15	3
Apr-15	**03/20/2015**	04/20/2015	16	256	33
Apr-15	**03/20/2015**	04/21/2015	4,493	74,135	5,931
Apr-15	**03/20/2015**	04/22/2015	715	12,155	800
Apr-15	**03/20/2015**	04/23/2015	6	105	15
Apr-15	**03/21/2015**	03/30/2015	1	5	2
Apr-15	**03/21/2015**	03/31/2015	1	6	2
Apr-15	**03/21/2015**	04/01/2015	1	6	2
Apr-15	**03/21/2015**	04/09/2015	1	10	1
Apr-15	**03/21/2015**	04/10/2015	1	11	4
Apr-15	**03/21/2015**	04/13/2015	1	12	1
Apr-15	**03/21/2015**	04/15/2015	1	13	5
Apr-15	**03/21/2015**	04/21/2015	2	32	7
Apr-15	**03/21/2015**	04/22/2015	5,534	91,311	12,346
Apr-15	**03/21/2015**	04/23/2015	3,207	54,519	8,879
Apr-15	**03/21/2015**	04/24/2015	68	1,190	237
Apr-15	**03/21/2015**	04/29/2015	1	20	1
Apr-15	**03/22/2014**	04/22/2014	2	32	734
Apr-15	**03/22/2015**	04/21/2015	124	1,922	747
Apr-15	**03/22/2015**	04/22/2015	1,435	22,960	6,296
Apr-15	**03/22/2015**	04/23/2015	1,206	19,899	3,012
Apr-15	**03/22/2015**	04/24/2015	10	170	30
Apr-15	**03/23/2015**	03/30/2015	1	4	2
Apr-15	**03/23/2015**	03/31/2015	4	18	8
Apr-15	**03/23/2015**	04/01/2015	3	15	6
Apr-15	**03/23/2015**	04/02/2015	4	22	15
Apr-15	**03/23/2015**	04/06/2015	1	8	1
Apr-15	**03/23/2015**	04/07/2015	1	8	1
Apr-15	**03/23/2015**	04/08/2015	21	179	62
Apr-15	**03/23/2015**	04/09/2015	1	9	1

Apr-15	**03/23/2015**	04/10/2015	1	10	3
Apr-15	**03/23/2015**	04/11/2015	1	10	4
Apr-15	**03/23/2015**	04/13/2015	6	66	9
Apr-15	**03/23/2015**	04/14/2015	3	35	6
Apr-15	**03/23/2015**	04/15/2015	2	24	7
Apr-15	**03/23/2015**	04/16/2015	2	25	2
Apr-15	**03/23/2015**	04/17/2015	3	39	9
Apr-15	**03/23/2015**	04/20/2015	3	44	5
Apr-15	**03/23/2015**	04/21/2015	2	30	2
Apr-15	**03/23/2015**	04/22/2015	2	31	10
Apr-15	**03/23/2015**	04/23/2015	1	16	4
Apr-15	**03/23/2015**	04/24/2015	3	50	12
Apr-15	**03/23/2015**	04/25/2015	1	17	3
Apr-15	**03/23/2015**	04/28/2015	4	74	7
Apr-15	**03/24/2015**	03/30/2015	2	7	4
Apr-15	**03/24/2015**	03/31/2015	4	16	8
Apr-15	**03/24/2015**	04/01/2015	8	36	15
Apr-15	**03/24/2015**	04/02/2015	5	25	14
Apr-15	**03/24/2015**	04/06/2015	4	28	6
Apr-15	**03/24/2015**	04/07/2015	7	53	7
Apr-15	**03/24/2015**	04/08/2015	8	64	21
Apr-15	**03/24/2015**	04/10/2015	2	18	6
Apr-15	**03/24/2015**	04/13/2015	5	53	6
Apr-15	**03/24/2015**	04/14/2015	4	44	8
Apr-15	**03/24/2015**	04/15/2015	10	115	27
Apr-15	**03/24/2015**	04/16/2015	6	72	9
Apr-15	**03/24/2015**	04/17/2015	4	50	14
Apr-15	**03/24/2015**	04/20/2015	1	14	1
Apr-15	**03/24/2015**	04/21/2015	3	44	3
Apr-15	**03/24/2015**	04/22/2015	221	3,315	1,032
Apr-15	**03/24/2015**	04/23/2015	428	6,634	1,987
Apr-15	**03/24/2015**	04/24/2015	2,993	47,888	11,949
Apr-15	**03/24/2015**	04/25/2015	231	3,812	693
Apr-15	**03/24/2015**	04/27/2015	45	788	48
Apr-15	**03/24/2015**	04/28/2015	2	36	2
Apr-15	**03/25/2014**	04/23/2014	1	15	366
Apr-15	**03/25/2015**	03/30/2015	1	3	2
Apr-15	**03/25/2015**	03/31/2015	2	7	4
Apr-15	**03/25/2015**	04/01/2015	6	24	12
Apr-15	**03/25/2015**	04/07/2015	3	21	3
Apr-15	**03/25/2015**	04/08/2015	3	23	6
Apr-15	**03/25/2015**	04/09/2015	3	24	12
Apr-15	**03/25/2015**	04/11/2015	3	27	10
Apr-15	**03/25/2015**	04/13/2015	7	70	14
Apr-15	**03/25/2015**	04/15/2015	2	22	6
Apr-15	**03/25/2015**	04/16/2015	2	23	5
Apr-15	**03/25/2015**	04/20/2015	2	27	2
Apr-15	**03/25/2015**	04/21/2015	4	56	5
Apr-15	**03/25/2015**	04/22/2015	50	725	206
Apr-15	**03/25/2015**	04/23/2015	92	1,380	329
Apr-15	**03/25/2015**	04/24/2015	2,981	46,206	12,040
Apr-15	**03/25/2015**	04/25/2015	4,277	68,432	12,840
Apr-15	**03/25/2015**	04/27/2015	51	867	100
Apr-15	**03/25/2015**	04/28/2015	3	53	5
Apr-15	**03/26/2014**	04/23/2014	1	15	370
Apr-15	**03/26/2015**	03/30/2015	2	5	4
Apr-15	**03/26/2015**	04/01/2015	2	7	4
Apr-15	**03/26/2015**	04/02/2015	2	8	2
Apr-15	**03/26/2015**	04/06/2015	4	24	4

Apr-15	**03/26/2015**	04/07/2015	4	26	6
Apr-15	**03/26/2015**	04/08/2015	3	21	5
Apr-15	**03/26/2015**	04/10/2015	2	16	6
Apr-15	**03/26/2015**	04/13/2015	7	67	12
Apr-15	**03/26/2015**	04/14/2015	1	10	2
Apr-15	**03/26/2015**	04/15/2015	5	53	11
Apr-15	**03/26/2015**	04/16/2015	2	22	2
Apr-15	**03/26/2015**	04/17/2015	2	23	7
Apr-15	**03/26/2015**	04/20/2015	3	39	8
Apr-15	**03/26/2015**	04/21/2015	4	54	5
Apr-15	**03/26/2015**	04/22/2015	4	56	9
Apr-15	**03/26/2015**	04/23/2015	4	58	16
Apr-15	**03/26/2015**	04/24/2015	1	15	6
Apr-15	**03/26/2015**	04/25/2015	35	543	115
Apr-15	**03/26/2015**	04/27/2015	4,509	74,399	5,323
Apr-15	**03/26/2015**	04/28/2015	440	7,480	622
Apr-15	**03/26/2015**	04/29/2015	11	193	11
Apr-15	**03/27/2015**	03/30/2015	1	2	2
Apr-15	**03/27/2015**	03/31/2015	5	13	10
Apr-15	**03/27/2015**	04/01/2015	6	18	16
Apr-15	**03/27/2015**	04/02/2015	3	11	3
Apr-15	**03/27/2015**	04/06/2015	8	44	9
Apr-15	**03/27/2015**	04/07/2015	3	18	3
Apr-15	**03/27/2015**	04/08/2015	8	52	15
Apr-15	**03/27/2015**	04/09/2015	2	14	7
Apr-15	**03/27/2015**	04/10/2015	2	15	6
Apr-15	**03/27/2015**	04/11/2015	4	32	16
Apr-15	**03/27/2015**	04/13/2015	8	72	16
Apr-15	**03/27/2015**	04/14/2015	1	10	2
Apr-15	**03/27/2015**	04/15/2015	5	50	15
Apr-15	**03/27/2015**	04/16/2015	5	53	9
Apr-15	**03/27/2015**	04/20/2015	7	88	12
Apr-15	**03/27/2015**	04/21/2015	2	26	4
Apr-15	**03/27/2015**	04/22/2015	7	95	15
Apr-15	**03/27/2015**	04/23/2015	6	84	20
Apr-15	**03/27/2015**	04/24/2015	6	87	23
Apr-15	**03/27/2015**	04/25/2015	3	45	9
Apr-15	**03/27/2015**	04/27/2015	365	5,840	376
Apr-15	**03/27/2015**	04/28/2015	6,285	103,703	8,514
Apr-15	**03/27/2015**	04/29/2015	131	2,227	131
Apr-15	**03/28/2014**	04/28/2014	2	32	705
Apr-15	**03/28/2015**	03/31/2015	3	6	6
Apr-15	**03/28/2015**	04/01/2015	1	3	2
Apr-15	**03/28/2015**	04/06/2015	1	5	1
Apr-15	**03/28/2015**	04/08/2015	2	12	2
Apr-15	**03/28/2015**	04/10/2015	1	7	5
Apr-15	**03/28/2015**	04/22/2015	1	13	6
Apr-15	**03/28/2015**	04/23/2015	1	14	5
Apr-15	**03/28/2015**	04/24/2015	2	28	8
Apr-15	**03/28/2015**	04/25/2015	2	29	6
Apr-15	**03/28/2015**	04/27/2015	1	16	2
Apr-15	**03/28/2015**	04/28/2015	60	960	120
Apr-15	**03/28/2015**	04/29/2015	823	13,580	823
Apr-15	**03/29/2014**	04/29/2014	1	16	365
Apr-15	**03/29/2015**	04/28/2015	46	713	92
Apr-15	**03/29/2015**	04/29/2015	2,754	44,064	2,754
Apr-15	**03/30/2015**	04/06/2015	5	20	9
Apr-15	**03/30/2015**	04/07/2015	2	9	24
Apr-15	**03/30/2015**	04/08/2015	7	35	12

Apr-15	**03/30/2015**	04/10/2015	2	12	7
Apr-15	**03/30/2015**	04/11/2015	4	26	16
Apr-15	**03/30/2015**	04/13/2015	4	30	5
Apr-15	**03/30/2015**	04/14/2015	2	16	2
Apr-15	**03/30/2015**	04/15/2015	3	26	6
Apr-15	**03/30/2015**	04/16/2015	4	36	7
Apr-15	**03/30/2015**	04/17/2015	7	67	28
Apr-15	**03/30/2015**	04/20/2015	5	55	8
Apr-15	**03/30/2015**	04/21/2015	1	12	1
Apr-15	**03/30/2015**	04/22/2015	4	48	4
Apr-15	**03/30/2015**	04/23/2015	5	63	11
Apr-15	**03/30/2015**	04/24/2015	5	65	20
Apr-15	**03/30/2015**	04/28/2015	3	45	5
Apr-15	**03/30/2015**	04/29/2015	2	31	2
Apr-15	**03/31/2015**	04/02/2015	2	3	10
Apr-15	**03/31/2015**	04/06/2015	4	14	5
Apr-15	**03/31/2015**	04/07/2015	1	4	1
Apr-15	**03/31/2015**	04/08/2015	11	50	30
Apr-15	**03/31/2015**	04/09/2015	2	10	2
Apr-15	**03/31/2015**	04/10/2015	3	17	10
Apr-15	**03/31/2015**	04/11/2015	6	36	23
Apr-15	**03/31/2015**	04/13/2015	3	21	5
Apr-15	**03/31/2015**	04/14/2015	4	30	5
Apr-15	**03/31/2015**	04/15/2015	3	24	6
Apr-15	**03/31/2015**	04/16/2015	9	77	16
Apr-15	**03/31/2015**	04/17/2015	2	18	6
Apr-15	**03/31/2015**	04/20/2015	1	11	2
Apr-15	**03/31/2015**	04/21/2015	2	22	3
Apr-15	**03/31/2015**	04/22/2015	8	92	23
Apr-15	**03/31/2015**	04/23/2015	3	36	12
Apr-15	**03/31/2015**	04/25/2015	3	39	9
Apr-15	**03/31/2015**	04/27/2015	3	42	3
Apr-15	**03/31/2015**	04/28/2015	3	44	5
Apr-15	**03/31/2015**	04/29/2015	36	540	36
Apr-15	**04/01/2014**	04/30/2014	1	15	343
Apr-15	**04/01/2015**	04/06/2015	10	30	22
Apr-15	**04/01/2015**	04/07/2015	2	7	2
Apr-15	**04/01/2015**	04/08/2015	9	36	19
Apr-15	**04/01/2015**	04/11/2015	3	17	11
Apr-15	**04/01/2015**	04/13/2015	21	137	41
Apr-15	**04/01/2015**	04/14/2015	7	49	17
Apr-15	**04/01/2015**	04/15/2015	5	38	13
Apr-15	**04/01/2015**	04/16/2015	2	16	6
Apr-15	**04/01/2015**	04/18/2015	1	9	3
Apr-15	**04/01/2015**	04/20/2015	7	70	10
Apr-15	**04/01/2015**	04/21/2015	5	53	6
Apr-15	**04/01/2015**	04/22/2015	7	77	24
Apr-15	**04/01/2015**	04/23/2015	6	69	23
Apr-15	**04/01/2015**	04/24/2015	3	36	12
Apr-15	**04/01/2015**	04/25/2015	3	38	9
Apr-15	**04/01/2015**	04/27/2015	26	351	33
Apr-15	**04/01/2015**	04/28/2015	11	154	17
Apr-15	**04/01/2015**	04/29/2015	3	44	3
Apr-15	**04/02/2015**	04/06/2015	5	13	7
Apr-15	**04/02/2015**	04/07/2015	3	9	3
Apr-15	**04/02/2015**	04/08/2015	9	32	14
Apr-15	**04/02/2015**	04/09/2015	5	20	11
Apr-15	**04/02/2015**	04/10/2015	2	9	7
Apr-15	**04/02/2015**	04/11/2015	2	10	7

Apr-15	**04/02/2015**	04/13/2015	8	48	14
Apr-15	**04/02/2015**	04/14/2015	7	46	14
Apr-15	**04/02/2015**	04/15/2015	15	105	39
Apr-15	**04/02/2015**	04/16/2015	4	30	13
Apr-15	**04/02/2015**	04/17/2015	2	16	6
Apr-15	**04/02/2015**	04/18/2015	1	9	3
Apr-15	**04/02/2015**	04/20/2015	4	38	5
Apr-15	**04/02/2015**	04/21/2015	6	60	7
Apr-15	**04/02/2015**	04/22/2015	8	84	17
Apr-15	**04/02/2015**	04/23/2015	4	44	16
Apr-15	**04/02/2015**	04/24/2015	3	35	12
Apr-15	**04/02/2015**	04/25/2015	1	12	3
Apr-15	**04/02/2015**	04/27/2015	2	26	2
Apr-15	**04/02/2015**	04/28/2015	2	27	4
Apr-15	**04/03/2014**	05/02/2014	1	15	343
Apr-15	**04/03/2015**	04/08/2015	1	3	2
Apr-15	**04/03/2015**	04/11/2015	1	5	3
Apr-15	**04/03/2015**	04/15/2015	1	7	5
Apr-15	**04/03/2015**	04/16/2015	2	14	5
Apr-15	**04/03/2015**	04/23/2015	1	11	4
Apr-15	**04/03/2015**	04/27/2015	1	13	1
Apr-15	**04/03/2015**	04/28/2015	1	13	1
Apr-15	**04/04/2015**	04/08/2015	1	3	8
Apr-15	**04/04/2015**	04/15/2015	1	6	2
Apr-15	**04/04/2015**	04/25/2015	1	11	3
Apr-15	**04/06/2015**	04/10/2015	5	13	15
Apr-15	**04/06/2015**	04/11/2015	1	3	4
Apr-15	**04/06/2015**	04/13/2015	3	12	4
Apr-15	**04/06/2015**	04/14/2015	5	23	6
Apr-15	**04/06/2015**	04/15/2015	5	25	9
Apr-15	**04/06/2015**	04/16/2015	7	39	10
Apr-15	**04/06/2015**	04/20/2015	8	60	16
Apr-15	**04/06/2015**	04/21/2015	3	24	3
Apr-15	**04/06/2015**	04/22/2015	7	60	20
Apr-15	**04/06/2015**	04/23/2015	4	36	18
Apr-15	**04/06/2015**	04/24/2015	8	76	32
Apr-15	**04/06/2015**	04/25/2015	4	40	12
Apr-15	**04/06/2015**	04/27/2015	3	33	4
Apr-15	**04/06/2015**	04/28/2015	7	81	13
Apr-15	**04/06/2015**	04/29/2015	2	24	2
Apr-15	**04/07/2014**	04/14/2014	3	12	1,140
Apr-15	**04/07/2015**	04/13/2015	3	11	5
Apr-15	**04/07/2015**	04/14/2015	11	44	22
Apr-15	**04/07/2015**	04/15/2015	9	41	14
Apr-15	**04/07/2015**	04/16/2015	4	20	7
Apr-15	**04/07/2015**	04/17/2015	1	6	3
Apr-15	**04/07/2015**	04/20/2015	4	28	6
Apr-15	**04/07/2015**	04/21/2015	8	60	12
Apr-15	**04/07/2015**	04/22/2015	7	56	19
Apr-15	**04/07/2015**	04/23/2015	2	17	5
Apr-15	**04/07/2015**	04/24/2015	5	45	20
Apr-15	**04/07/2015**	04/27/2015	4	42	8
Apr-15	**04/07/2015**	04/28/2015	6	66	9
Apr-15	**04/07/2015**	04/29/2015	5	58	5
Apr-15	**04/08/2014**	05/07/2014	1	15	335
Apr-15	**04/08/2015**	04/13/2015	1	3	4
Apr-15	**04/08/2015**	04/14/2015	7	25	11
Apr-15	**04/08/2015**	04/15/2015	7	28	16
Apr-15	**04/08/2015**	04/16/2015	4	18	4

Apr-15	**04/08/2015**	04/17/2015	4	20	12
Apr-15	**04/08/2015**	04/20/2015	10	65	17
Apr-15	**04/08/2015**	04/22/2015	10	75	30
Apr-15	**04/08/2015**	04/23/2015	2	16	6
Apr-15	**04/08/2015**	04/24/2015	13	111	52
Apr-15	**04/08/2015**	04/25/2015	4	36	12
Apr-15	**04/08/2015**	04/28/2015	4	42	6
Apr-15	**04/08/2015**	04/29/2015	1	11	1
Apr-15	**04/09/2014**	05/08/2014	2	30	682
Apr-15	**04/09/2014**	05/09/2014	2	31	696
Apr-15	**04/09/2015**	04/13/2015	3	8	3
Apr-15	**04/09/2015**	04/14/2015	1	3	1
Apr-15	**04/09/2015**	04/15/2015	8	28	14
Apr-15	**04/09/2015**	04/16/2015	6	24	9
Apr-15	**04/09/2015**	04/20/2015	4	24	7
Apr-15	**04/09/2015**	04/21/2015	3	20	3
Apr-15	**04/09/2015**	04/22/2015	4	28	9
Apr-15	**04/09/2015**	04/23/2015	4	30	16
Apr-15	**04/09/2015**	04/24/2015	4	32	16
Apr-15	**04/09/2015**	04/25/2015	5	43	15
Apr-15	**04/09/2015**	04/27/2015	1	10	1
Apr-15	**04/09/2015**	04/28/2015	5	50	8
Apr-15	**04/10/2014**	05/09/2014	2	30	707
Apr-15	**04/10/2015**	04/14/2015	1	3	1
Apr-15	**04/10/2015**	04/15/2015	2	6	4
Apr-15	**04/10/2015**	04/16/2015	5	18	12
Apr-15	**04/10/2015**	04/18/2015	1	5	3
Apr-15	**04/10/2015**	04/20/2015	4	22	8
Apr-15	**04/10/2015**	04/21/2015	1	6	2
Apr-15	**04/10/2015**	04/22/2015	4	26	9
Apr-15	**04/10/2015**	04/23/2015	5	35	18
Apr-15	**04/10/2015**	04/24/2015	5	38	20
Apr-15	**04/10/2015**	04/25/2015	2	16	6
Apr-15	**04/10/2015**	04/27/2015	4	36	8
Apr-15	**04/10/2015**	04/28/2015	7	67	12
Apr-15	**04/10/2015**	04/29/2015	2	20	2
Apr-15	**04/11/2014**	05/12/2014	2	32	683
Apr-15	**04/11/2015**	04/16/2015	1	3	1
Apr-15	**04/11/2015**	04/21/2015	1	6	3
Apr-15	**04/11/2015**	04/22/2015	1	6	5
Apr-15	**04/11/2015**	04/24/2015	1	7	4
Apr-15	**04/12/2014**	05/13/2014	1	16	350
Apr-15	**04/13/2015**	04/17/2015	1	3	3
Apr-15	**04/13/2015**	04/18/2015	2	6	6
Apr-15	**04/13/2015**	04/20/2015	4	16	5
Apr-15	**04/13/2015**	04/21/2015	2	9	2
Apr-15	**04/13/2015**	04/22/2015	5	25	15
Apr-15	**04/13/2015**	04/23/2015	1	6	1
Apr-15	**04/13/2015**	04/24/2015	2	12	8
Apr-15	**04/13/2015**	04/28/2015	7	56	13
Apr-15	**04/13/2015**	04/29/2015	3	26	3
Apr-15	**04/14/2015**	04/18/2015	1	3	3
Apr-15	**04/14/2015**	04/20/2015	3	11	4
Apr-15	**04/14/2015**	04/21/2015	3	12	3
Apr-15	**04/14/2015**	04/22/2015	9	41	19
Apr-15	**04/14/2015**	04/23/2015	4	20	13
Apr-15	**04/14/2015**	04/24/2015	7	39	27
Apr-15	**04/14/2015**	04/25/2015	5	30	15
Apr-15	**04/14/2015**	04/27/2015	1	7	1

Apr-15	**04/14/2015**	04/28/2015	4	30	8
Apr-15	**04/15/2014**	05/15/2014	3	47	1,047
Apr-15	**04/15/2015**	04/20/2015	3	9	4
Apr-15	**04/15/2015**	04/21/2015	3	11	3
Apr-15	**04/15/2015**	04/22/2015	6	24	17
Apr-15	**04/15/2015**	04/23/2015	3	14	6
Apr-15	**04/15/2015**	04/24/2015	6	30	24
Apr-15	**04/15/2015**	04/25/2015	2	11	6
Apr-15	**04/15/2015**	04/27/2015	3	20	4
Apr-15	**04/15/2015**	04/28/2015	3	21	6
Apr-15	**04/15/2015**	04/29/2015	2	15	2
Apr-15	**04/16/2014**	05/15/2014	3	45	976
Apr-15	**04/16/2015**	04/20/2015	2	5	3
Apr-15	**04/16/2015**	04/21/2015	2	6	4
Apr-15	**04/16/2015**	04/22/2015	6	21	18
Apr-15	**04/16/2015**	04/23/2015	1	4	4
Apr-15	**04/16/2015**	04/24/2015	2	9	8
Apr-15	**04/16/2015**	04/25/2015	3	15	9
Apr-15	**04/16/2015**	04/27/2015	1	6	1
Apr-15	**04/16/2015**	04/28/2015	1	7	1
Apr-15	**04/16/2015**	04/29/2015	1	7	1
Apr-15	**04/17/2015**	04/20/2015	2	4	4
Apr-15	**04/17/2015**	04/21/2015	3	8	5
Apr-15	**04/17/2015**	04/22/2015	4	12	13
Apr-15	**04/17/2015**	04/23/2015	6	21	20
Apr-15	**04/17/2015**	04/24/2015	5	20	20
Apr-15	**04/17/2015**	04/25/2015	3	14	9
Apr-15	**04/17/2015**	04/27/2015	2	11	3
Apr-15	**04/17/2015**	04/28/2015	2	12	4
Apr-15	**04/18/2015**	04/27/2015	1	5	2
Apr-15	**04/18/2015**	04/28/2015	1	6	2
Apr-15	**04/18/2015**	04/29/2015	1	6	1
Apr-15	**04/19/2013**	05/21/2013	2	33	1,406
Apr-15	**04/20/2013**	05/22/2013	1	17	706
Apr-15	**04/20/2015**	04/25/2015	4	12	12
Apr-15	**04/20/2015**	04/27/2015	2	8	2
Apr-15	**04/20/2015**	04/28/2015	4	18	5
Apr-15	**04/20/2015**	04/29/2015	3	15	3
Apr-15	**04/21/2015**	04/27/2015	1	4	2
Apr-15	**04/21/2015**	04/28/2015	2	8	3
Apr-15	**04/21/2015**	04/29/2015	2	9	2
Apr-15	**04/22/2015**	04/27/2015	1	3	2
Apr-15	**04/22/2015**	04/28/2015	2	7	3
Apr-15	**04/22/2015**	04/29/2015	2	8	2
Apr-15	**04/23/2014**	05/21/2014	2	29	676
Apr-15	**04/23/2015**	04/27/2015	1	3	2
Apr-15	**04/23/2015**	04/28/2015	2	6	3
Apr-15	**04/24/2014**	05/22/2014	2	29	678
Apr-15	**04/24/2014**	05/23/2014	1	15	341
Apr-15	**04/24/2015**	04/28/2015	4	10	6
Apr-15	**04/24/2015**	04/29/2015	2	6	2
Apr-15	**04/25/2013**	05/28/2013	1	17	700
Apr-15	**04/26/2013**	05/30/2013	1	18	699
Apr-15	**04/29/2014**	05/28/2014	2	30	645
Apr-15	**04/30/2014**	05/29/2014	1	15	335
Apr-15	**05/01/2014**	05/30/2014	1	15	313
Apr-15	**05/02/2013**	06/04/2013	1	17	675
Apr-15	**05/03/2014**	06/03/2014	1	16	311
Apr-15	**05/05/2013**	06/07/2013	1	17	669

Apr-15	**05/07/2013**	06/10/2013	2	35	1,348
Apr-15	**05/08/2013**	06/10/2013	1	17	680
Apr-15	**05/08/2013**	06/11/2013	1	18	686
Apr-15	**05/08/2014**	05/19/2014	1	6	345
Apr-15	**05/08/2014**	06/06/2014	1	15	305
Apr-15	**05/09/2013**	06/12/2013	2	35	1,351
Apr-15	**05/09/2014**	06/09/2014	2	32	618
Apr-15	**05/10/2013**	06/13/2013	1	18	684
Apr-15	**05/10/2014**	06/09/2014	2	31	634
Apr-15	**05/10/2014**	06/10/2014	2	32	643
Apr-15	**05/13/2014**	06/11/2014	2	30	623
Apr-15	**05/14/2013**	06/17/2013	2	35	1,319
Apr-15	**05/14/2014**	06/12/2014	1	15	320
Apr-15	**05/15/2013**	04/18/2015	1	352	3
Apr-15	**05/16/2014**	06/13/2014	3	44	960
Apr-15	**05/16/2014**	06/16/2014	3	48	880
Apr-15	**05/19/2014**	06/03/2014	1	8	315
Apr-15	**05/20/2014**	06/18/2014	2	30	617
Apr-15	**05/22/2013**	06/20/2013	2	30	1,346
Apr-15	**05/22/2014**	06/20/2014	2	30	616
Apr-15	**05/23/2013**	06/21/2013	1	15	676
Apr-15	**05/23/2014**	06/23/2014	2	32	614
Apr-15	**05/24/2014**	06/24/2014	1	16	309
Apr-15	**05/29/2013**	06/26/2013	1	15	671
Apr-15	**05/29/2014**	06/26/2014	2	29	587
Apr-15	**05/30/2014**	06/27/2014	1	15	306
Apr-15	**05/31/2013**	06/27/2013	1	14	671
Apr-15	**05/31/2014**	06/30/2014	1	16	282
Apr-15	**06/04/2014**	07/02/2014	2	29	568
Apr-15	**06/05/2013**	07/02/2013	1	14	647
Apr-15	**06/05/2014**	07/03/2014	1	15	272
Apr-15	**06/06/2014**	07/07/2014	1	16	274
Apr-15	**06/07/2014**	07/08/2014	1	16	273
Apr-15	**06/08/2013**	07/10/2013	1	17	636
Apr-15	**06/10/2014**	06/27/2014	1	9	301
Apr-15	**06/10/2014**	07/09/2014	4	60	1,132
Apr-15	**06/11/2013**	07/11/2013	3	47	1,935
Apr-15	**06/11/2014**	07/10/2014	2	30	583
Apr-15	**06/12/2013**	07/12/2013	1	16	655
Apr-15	**06/12/2014**	07/11/2014	2	30	563
Apr-15	**06/13/2013**	07/15/2013	2	33	1,285
Apr-15	**06/13/2014**	07/14/2014	1	16	288
Apr-15	**06/14/2013**	07/16/2013	1	17	651
Apr-15	**06/14/2014**	07/15/2014	3	48	864
Apr-15	**06/17/2014**	07/16/2014	2	30	531
Apr-15	**06/18/2013**	07/18/2013	2	31	1,257
Apr-15	**06/18/2013**	07/30/2013	1	22	612
Apr-15	**06/19/2014**	07/18/2014	1	15	285
Apr-15	**06/21/2013**	07/24/2013	2	34	1,278
Apr-15	**06/21/2014**	07/22/2014	2	32	552
Apr-15	**06/22/2013**	07/25/2013	1	17	642
Apr-15	**06/24/2014**	07/23/2014	2	30	554
Apr-15	**06/25/2014**	07/25/2014	1	16	278
Apr-15	**06/27/2013**	07/30/2013	1	17	637
Apr-15	**06/27/2014**	07/28/2014	2	32	523
Apr-15	**06/28/2013**	07/31/2013	1	17	637
Apr-15	**06/28/2014**	02/04/2015	1	111	64
Apr-15	**06/28/2014**	07/30/2014	2	33	541
Apr-15	**07/01/2014**	07/31/2014	1	16	251

Apr-15	**07/03/2013**	08/05/2013	1	17	613
Apr-15	**07/03/2014**	08/04/2014	2	33	502
Apr-15	**07/04/2014**	08/06/2014	1	17	238
Apr-15	**07/07/2014**	08/07/2014	1	16	245
Apr-15	**07/08/2014**	08/06/2014	1	15	244
Apr-15	**07/09/2014**	08/07/2014	1	15	243
Apr-15	**07/10/2014**	08/08/2014	4	60	1,012
Apr-15	**07/11/2013**	08/08/2013	1	15	607
Apr-15	**07/11/2014**	08/09/2014	1	15	261
Apr-15	**07/11/2014**	08/11/2014	1	16	260
Apr-15	**07/12/2013**	08/09/2013	3	44	1,848
Apr-15	**07/12/2014**	08/12/2014	2	32	499
Apr-15	**07/13/2013**	08/09/2013	1	14	627
Apr-15	**07/14/2014**	08/20/2014	1	19	245
Apr-15	**07/15/2014**	08/13/2014	1	15	258
Apr-15	**07/16/2013**	08/13/2013	2	29	1,227
Apr-15	**07/16/2014**	08/14/2014	3	45	774
Apr-15	**07/17/2013**	08/14/2013	1	15	622
Apr-15	**07/17/2014**	08/15/2014	2	30	471
Apr-15	**07/19/2013**	08/15/2013	1	14	600
Apr-15	**07/19/2013**	08/16/2013	1	15	600
Apr-15	**07/19/2014**	08/19/2014	1	16	253
Apr-15	**07/23/2014**	08/21/2014	2	30	492
Apr-15	**07/24/2014**	08/22/2014	2	30	494
Apr-15	**07/25/2013**	08/22/2013	2	29	1,220
Apr-15	**07/26/2013**	08/24/2013	1	15	612
Apr-15	**07/26/2014**	08/25/2014	1	16	247
Apr-15	**07/29/2014**	08/28/2014	2	31	461
Apr-15	**07/31/2013**	08/28/2013	2	29	1,191
Apr-15	**07/31/2014**	08/28/2014	2	29	483
Apr-15	**08/01/2013**	08/29/2013	1	15	608
Apr-15	**08/01/2014**	08/29/2014	1	15	222
Apr-15	**08/05/2014**	09/03/2014	2	30	442
Apr-15	**08/06/2013**	09/04/2013	1	15	583
Apr-15	**08/07/2014**	08/13/2014	1	4	237
Apr-15	**08/07/2014**	09/05/2014	1	15	214
Apr-15	**08/08/2014**	09/08/2014	2	32	424
Apr-15	**08/09/2013**	09/09/2013	1	16	575
Apr-15	**08/09/2014**	09/09/2014	4	64	884
Apr-15	**08/10/2013**	09/10/2013	3	48	1,752
Apr-15	**08/10/2013**	09/11/2013	1	17	594
Apr-15	**08/10/2014**	09/10/2014	1	16	229
Apr-15	**08/12/2014**	09/10/2014	1	15	230
Apr-15	**08/13/2014**	04/16/2015	1	124	1
Apr-15	**08/13/2014**	09/11/2014	2	30	439
Apr-15	**08/13/2014**	10/15/2014	1	32	168
Apr-15	**08/14/2013**	09/12/2013	2	30	1,167
Apr-15	**08/14/2014**	09/12/2014	2	30	435
Apr-15	**08/14/2014**	09/17/2014	4	70	854
Apr-15	**08/15/2013**	09/13/2013	1	15	592
Apr-15	**08/15/2014**	09/15/2014	3	48	678
Apr-15	**08/16/2013**	09/17/2013	1	17	567
Apr-15	**08/16/2014**	09/16/2014	2	32	407
Apr-15	**08/17/2013**	09/16/2013	1	16	569
Apr-15	**08/20/2014**	09/18/2014	1	15	223
Apr-15	**08/21/2014**	09/19/2014	1	15	215
Apr-15	**08/22/2014**	09/22/2014	1	16	211
Apr-15	**08/22/2014**	09/23/2014	1	17	216
Apr-15	**08/23/2013**	09/23/2013	2	32	1,156

Apr-15	**08/23/2014**	09/23/2014	2	32	430
Apr-15	**08/25/2013**	09/24/2013	1	16	581
Apr-15	**08/26/2014**	09/24/2014	2	30	411
Apr-15	**08/28/2014**	04/23/2015	1	120	4
Apr-15	**08/29/2013**	09/27/2013	2	30	1,131
Apr-15	**08/29/2014**	09/26/2014	2	29	403
Apr-15	**08/29/2014**	09/29/2014	2	32	419
Apr-15	**08/30/2013**	09/30/2013	1	16	576
Apr-15	**08/30/2014**	09/30/2014	1	16	190
Apr-15	**09/04/2014**	10/02/2014	2	29	384
Apr-15	**09/05/2013**	10/03/2013	1	15	554
Apr-15	**09/06/2014**	10/06/2014	1	16	183
Apr-15	**09/09/2014**	10/07/2014	1	15	182
Apr-15	**09/09/2014**	10/08/2014	1	15	183
Apr-15	**09/10/2013**	10/08/2013	1	15	546
Apr-15	**09/10/2014**	10/08/2014	5	73	970
Apr-15	**09/11/2013**	10/09/2013	3	44	1,665
Apr-15	**09/11/2014**	10/09/2014	2	29	401
Apr-15	**09/12/2013**	10/10/2013	1	15	565
Apr-15	**09/12/2014**	10/10/2014	2	29	381
Apr-15	**09/13/2013**	10/11/2013	2	29	1,109
Apr-15	**09/13/2014**	10/13/2014	2	31	373
Apr-15	**09/14/2013**	10/14/2013	1	16	561
Apr-15	**09/16/2014**	10/14/2014	3	44	591
Apr-15	**09/17/2014**	09/22/2014	1	3	217
Apr-15	**09/17/2014**	10/15/2014	2	29	349
Apr-15	**09/18/2013**	10/16/2013	1	15	538
Apr-15	**09/18/2014**	10/16/2014	4	58	738
Apr-15	**09/19/2014**	10/17/2014	1	15	194
Apr-15	**09/20/2014**	11/17/2014	1	30	156
Apr-15	**09/23/2014**	10/21/2014	1	15	185
Apr-15	**09/23/2014**	10/22/2014	1	15	181
Apr-15	**09/24/2013**	10/22/2013	2	29	1,098
Apr-15	**09/24/2014**	10/21/2014	2	28	373
Apr-15	**09/24/2014**	10/23/2014	1	15	187
Apr-15	**09/25/2013**	10/16/2013	1	11	539
Apr-15	**09/25/2013**	10/23/2013	1	15	552
Apr-15	**09/25/2014**	04/13/2015	1	101	2
Apr-15	**09/25/2014**	10/22/2014	1	14	166
Apr-15	**09/25/2014**	10/23/2014	1	15	188
Apr-15	**09/27/2014**	10/27/2014	2	31	341
Apr-15	**09/28/2013**	10/28/2013	2	31	1,069
Apr-15	**09/29/2014**	10/22/2014	1	12	167
Apr-15	**09/30/2014**	10/28/2014	2	29	361
Apr-15	**10/01/2013**	10/29/2013	1	15	547
Apr-15	**10/01/2014**	04/13/2015	1	98	1
Apr-15	**10/01/2014**	04/20/2015	1	101	2
Apr-15	**10/01/2014**	10/29/2014	1	15	161
Apr-15	**10/02/2014**	10/10/2014	1	5	199
Apr-15	**10/03/2014**	10/31/2014	1	15	165
Apr-15	**10/03/2014**	11/03/2014	1	16	158
Apr-15	**10/04/2013**	11/01/2013	1	15	525
Apr-15	**10/07/2014**	11/04/2014	1	15	154
Apr-15	**10/08/2014**	11/05/2014	1	15	153
Apr-15	**10/09/2013**	11/06/2013	1	15	517
Apr-15	**10/09/2014**	11/05/2014	1	14	155
Apr-15	**10/09/2014**	11/06/2014	4	58	652
Apr-15	**10/09/2014**	11/07/2014	1	15	172
Apr-15	**10/10/2013**	11/07/2013	3	44	1,578

Apr-15	**10/10/2014**	11/07/2014	2	29	343
Apr-15	**10/11/2013**	11/08/2013	1	15	536
Apr-15	**10/11/2014**	11/10/2014	3	47	487
Apr-15	**10/12/2013**	11/09/2013	2	29	1,051
Apr-15	**10/14/2014**	11/11/2014	2	29	315
Apr-15	**10/15/2013**	11/12/2013	1	15	532
Apr-15	**10/15/2014**	04/24/2015	1	96	4
Apr-15	**10/15/2014**	11/12/2014	3	44	504
Apr-15	**10/16/2014**	11/13/2014	3	44	430
Apr-15	**10/17/2013**	11/14/2013	2	29	1,019
Apr-15	**10/17/2014**	11/14/2014	3	44	470
Apr-15	**10/18/2014**	11/14/2014	1	14	166
Apr-15	**10/21/2014**	10/27/2014	1	4	170
Apr-15	**10/22/2014**	11/18/2014	1	14	160
Apr-15	**10/22/2014**	11/20/2014	1	15	155
Apr-15	**10/23/2013**	11/19/2013	2	28	1,042
Apr-15	**10/23/2014**	11/18/2014	1	14	154
Apr-15	**10/23/2014**	11/19/2014	2	28	277
Apr-15	**10/24/2013**	11/08/2013	1	8	535
Apr-15	**10/24/2013**	11/20/2013	1	14	524
Apr-15	**10/24/2014**	11/19/2014	1	14	160
Apr-15	**10/24/2014**	11/21/2014	1	15	159
Apr-15	**10/28/2014**	04/28/2015	1	92	1
Apr-15	**10/28/2014**	11/24/2014	2	28	285
Apr-15	**10/29/2013**	11/25/2013	2	28	1,013
Apr-15	**10/29/2014**	11/24/2014	1	14	151
Apr-15	**10/29/2014**	11/25/2014	1	14	155
Apr-15	**10/30/2013**	11/26/2013	1	14	519
Apr-15	**10/30/2014**	11/26/2014	1	14	133
Apr-15	**11/01/2014**	11/11/2014	1	6	154
Apr-15	**11/01/2014**	12/02/2014	1	16	133
Apr-15	**11/02/2013**	12/03/2013	1	16	493
Apr-15	**11/04/2014**	11/12/2014	1	5	168
Apr-15	**11/04/2014**	12/02/2014	1	15	129
Apr-15	**11/05/2014**	11/12/2014	1	4	140
Apr-15	**11/05/2014**	12/04/2014	1	15	124
Apr-15	**11/06/2014**	12/05/2014	2	30	248
Apr-15	**11/07/2013**	12/06/2013	1	15	487
Apr-15	**11/07/2014**	11/13/2014	1	4	168
Apr-15	**11/07/2014**	12/08/2014	4	64	524
Apr-15	**11/08/2013**	12/09/2013	3	48	1,482
Apr-15	**11/08/2014**	11/12/2014	1	3	161
Apr-15	**11/08/2014**	12/08/2014	1	16	141
Apr-15	**11/08/2014**	12/09/2014	2	32	279
Apr-15	**11/09/2013**	12/10/2013	2	32	1,007
Apr-15	**11/10/2013**	12/11/2013	2	32	987
Apr-15	**11/11/2014**	12/10/2014	3	45	397
Apr-15	**11/12/2014**	12/09/2014	1	14	126
Apr-15	**11/12/2014**	12/10/2014	2	29	257
Apr-15	**11/13/2013**	12/12/2013	1	15	502
Apr-15	**11/13/2014**	12/12/2014	6	90	794
Apr-15	**11/14/2014**	12/15/2014	3	48	334
Apr-15	**11/14/2014**	12/16/2014	1	17	135
Apr-15	**11/15/2013**	12/13/2013	2	29	961
Apr-15	**11/15/2014**	04/20/2015	1	79	2
Apr-15	**11/15/2014**	12/16/2014	3	48	374
Apr-15	**11/15/2014**	12/17/2014	1	17	133
Apr-15	**11/18/2013**	12/09/2013	1	11	498
Apr-15	**11/18/2014**	12/17/2014	1	15	126

Apr-15	**11/19/2014**	12/19/2014	1	16	123
Apr-15	**11/19/2014**	12/20/2014	1	16	128
Apr-15	**11/20/2013**	12/19/2013	2	30	982
Apr-15	**11/20/2014**	12/22/2014	2	33	233
Apr-15	**11/21/2013**	12/20/2013	1	15	494
Apr-15	**11/21/2014**	11/26/2014	1	3	126
Apr-15	**11/21/2014**	12/19/2014	1	15	126
Apr-15	**11/22/2014**	12/23/2014	1	16	127
Apr-15	**11/24/2014**	12/02/2014	1	5	121
Apr-15	**11/25/2014**	12/29/2014	2	35	215
Apr-15	**11/25/2014**	12/30/2014	1	18	115
Apr-15	**11/26/2013**	12/27/2013	2	32	949
Apr-15	**11/26/2014**	12/30/2014	2	35	212
Apr-15	**11/27/2013**	12/30/2013	1	17	485
Apr-15	**11/27/2014**	12/31/2014	2	35	189
Apr-15	**12/02/2014**	01/02/2015	1	16	89
Apr-15	**12/03/2014**	01/05/2015	4	68	368
Apr-15	**12/03/2014**	04/14/2015	2	133	3
Apr-15	**12/04/2013**	01/03/2014	1	16	462
Apr-15	**12/05/2014**	01/07/2015	1	17	90
Apr-15	**12/06/2014**	01/08/2015	3	51	272
Apr-15	**12/07/2013**	01/08/2014	1	17	454
Apr-15	**12/09/2014**	01/09/2015	5	80	505
Apr-15	**12/10/2013**	01/09/2014	4	62	1,856
Apr-15	**12/10/2014**	01/12/2015	3	51	303
Apr-15	**12/11/2013**	01/10/2014	2	31	945
Apr-15	**12/11/2014**	01/13/2015	4	68	387
Apr-15	**12/11/2014**	01/14/2015	1	18	98
Apr-15	**12/11/2014**	02/12/2015	1	32	75
Apr-15	**12/12/2013**	01/13/2014	2	33	921
Apr-15	**12/12/2014**	12/30/2014	1	10	92
Apr-15	**12/13/2013**	01/14/2014	1	17	469
Apr-15	**12/13/2014**	01/15/2015	7	119	691
Apr-15	**12/14/2013**	01/16/2014	2	34	893
Apr-15	**12/16/2014**	01/16/2015	2	32	163
Apr-15	**12/17/2014**	01/16/2015	1	16	104
Apr-15	**12/17/2014**	01/19/2015	4	68	358
Apr-15	**12/18/2014**	01/20/2015	3	51	271
Apr-15	**12/20/2013**	01/22/2014	2	34	914
Apr-15	**12/20/2014**	01/22/2015	2	34	181
Apr-15	**12/21/2013**	01/23/2014	1	17	460
Apr-15	**12/21/2014**	01/22/2015	1	17	95
Apr-15	**12/23/2014**	01/23/2015	2	32	169
Apr-15	**12/24/2014**	01/06/2015	1	7	104
Apr-15	**12/24/2014**	01/08/2015	1	8	104
Apr-15	**12/24/2014**	01/26/2015	2	34	185
Apr-15	**12/24/2014**	03/30/2015	1	49	7
Apr-15	**12/26/2014**	01/14/2015	1	10	83
Apr-15	**12/26/2014**	01/23/2015	1	15	96
Apr-15	**12/28/2013**	01/28/2014	1	16	455
Apr-15	**12/30/2014**	01/28/2015	3	45	247
Apr-15	**12/31/2013**	01/30/2014	1	16	454
Apr-15	**12/31/2014**	01/29/2015	4	60	299
Grand Total			**122,780**	**1,940,355**	**451,391**

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612841	603751070002	#	M	04/29/2015	04/01/2014	04/14/2014	16.52	7.00	380.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612842	603751070002	#	M	04/29/2015	04/15/2014	05/15/2014	35.90	15.50	349.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612843	603751070002	#	M	04/29/2015	05/16/2014	06/13/2014	35.90	14.50	320.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612844	603751070002	#	M	04/29/2015	06/14/2014	07/16/2014	35.90	16.50	287.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612845	603751070002	#	M	04/29/2015	07/17/2014	08/14/2014	35.90	14.50	258.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612846	603751070002	#	M	04/29/2015	08/15/2014	09/16/2014	35.90	16.50	225.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612847	603751070002	#	M	04/29/2015	09/17/2014	10/14/2014	35.90	14.00	197.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612848	603751070002	#	M	04/29/2015	10/15/2014	11/12/2014	35.90	14.50	168.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612849	603751070002	#	M	04/29/2015	11/13/2014	12/15/2014	35.90	16.50	135.00
KYCTLF6MHY	Private Fire Service –	220008541118	3200928726	605001584113	662500728476	#	M	04/10/2015	10/14/2014	12/22/2014	526.70	35.00	109.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612850	603751070002	#	M	04/29/2015	12/16/2014	01/15/2015	35.90	15.50	104.00
KYCTLF6MHY	Private Fire Service –	220008541118	3200928726	605001584114	662500728476	#	M	04/10/2015	12/23/2014	01/23/2015	159.54	16.00	77.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612851	603751070002	#	M	04/29/2015	01/16/2015	02/13/2015	35.90	14.50	75.00
KYCTLF6MHY	Private Fire Service –	220008541118	3200928726	605001584115	662500728476	#	M	04/10/2015	01/24/2015	02/20/2015	159.54	14.00	49.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612852	603751070002	#	M	04/29/2015	02/14/2015	03/13/2015	35.90	14.00	47.00
KYCTLF6MHY	Private Fire Service –	210009688303	3100646616	665001157585	685000673672	#	M	04/21/2015	03/04/2015	04/02/2015	558.39	15.00	19.00
KYCTLF6MHY	Private Fire Service –	220007667673	3200831157	600001632941	685000673938	#	M	04/21/2015	03/04/2015	04/02/2015	159.54	15.00	19.00
KYCTLF6MHY	Private Fire Service –	220008541118	3200928726	605001584116	662500728476	#	M	04/10/2015	02/21/2015	03/23/2015	159.54	15.50	18.00
KYCTLF6M	Private Fire Service –	220007742543	3200839692	655001570962	600001154221	#	M	04/16/2015	03/03/2015	04/01/2015	143.54	15.00	15.00
KYCTLF6M	Private Fire Service –	210008832862	3100672276	610001584819	603751052712	#	M	04/16/2015	03/06/2015	04/02/2015	80.74	14.00	14.00
KYCTLF6M	Private Fire Service –	210009119258	3100701626	657501555849	655000911812	#	M	04/16/2015	03/05/2015	04/02/2015	80.74	14.50	14.00
KYCTLF6M	Private Fire Service –	210009250234	3100706184	660001541251	655000911817	#	M	04/16/2015	03/06/2015	04/02/2015	104.06	14.00	14.00
KYCTLF6M	Private Fire Service –	210009251527	3100706307	660001541254	655000911818	#	M	04/16/2015	03/06/2015	04/02/2015	104.06	14.00	14.00
KYCTLF6M	Private Fire Service –	210009252377	3100706374	660001541255	655000911820	#	M	04/16/2015	03/06/2015	04/02/2015	166.86	14.00	14.00
KYCTLF6M	Private Fire Service –	210010314701	3100782765	615001485381	100001381749	#	M	04/16/2015	03/04/2015	04/02/2015	574.42	15.00	14.00
KYCTLF6M	Private Fire Service –	210010376372	3100782916	615001485382	100001381748	#	M	04/15/2015	03/04/2015	04/02/2015	143.54	15.00	13.00
KYCTLF6M	Private Fire Service –	220008767590	3200956960	610001612853	603751070002	#	M	04/29/2015	03/14/2015	04/16/2015	35.90	17.00	13.00
KYCTLF6M	Private Fire Service –	210007713616	3100597659	626251152212	606251033163	#	M	04/28/2015	03/19/2015	04/20/2015	340.21	16.50	8.00
KYCTLF6M	Private Fire Service –	210009214436	3100627920	611251582699	655000911769	#	M	04/16/2015	03/07/2015	04/08/2015	80.74	16.50	8.00
KYCTLF6M	Private Fire Service –	210011155158	3100641746	605001598270	611250947727	#	M	04/16/2015	03/07/2015	04/08/2015	107.68	16.50	8.00
KYCTLF6M	Private Fire Service –	220002317652	3200234444	681251025138	601251100956	#	M	04/09/2015	03/04/2015	04/01/2015	-	14.50	8.00
KYCTLF6M	Private Fire Service –	210007613099	3100797428	610001591831	601251116223	#	M	04/20/2015	03/13/2015	04/13/2015	80.74	16.00	7.00
KYCTLF6M	Private Fire Service –	210008181151	3100658750	603751577316	653750899995	#	M	04/06/2015	02/28/2015	03/30/2015	80.74	15.50	7.00
KYCTLF6M	Private Fire Service –	210008183591	3100658827	603751577318	653750900015	#	M	04/06/2015	02/28/2015	03/30/2015	80.74	15.50	7.00
KYCTLF6M	Private Fire Service –	210008184068	3100658844	603751577321	653750900016	#	M	04/06/2015	02/28/2015	03/30/2015	107.68	15.50	7.00
KYCTLF6M	Private Fire Service –	210008203280	3100637840	615001489582	653750899940	#	M	04/06/2015	02/28/2015	03/30/2015	35.90	15.50	7.00
KYCTLF6M	Private Fire Service –	210008237450	3100658968	603751577322	653750900017	#	M	04/06/2015	02/28/2015	03/30/2015	80.74	15.50	7.00
KYCTLF6M	Private Fire Service –	210008321669	3100648293	600001634469	653750899925	#	M	04/06/2015	02/28/2015	03/30/2015	143.54	15.50	7.00
KYCTLF6M	Private Fire Service –	210008618301	3100657480	603751577325	653750899923	#	M	04/06/2015	02/28/2015	03/30/2015	80.74	15.50	7.00
KYCTLF6M	Private Fire Service –	210008879564	3100724934	603751577323	653750900004	#	M	04/06/2015	02/28/2015	03/30/2015	35.90	15.50	7.00
KYCTLF6M	Private Fire Service –	210008901331	3100694693	653751539759	653750899896	#	M	04/06/2015	02/28/2015	03/30/2015	35.90	15.50	7.00
KYCTLF6M	Private Fire Service –	210008940831	3100730569	603751577324	653750900014	#	M	04/06/2015	02/28/2015	03/30/2015	35.90	15.50	7.00
KYCTLF6M	Private Fire Service –	210009054573	3100695147	657501536126	605001026165	#	M	04/09/2015	03/04/2015	04/02/2015	421.86	15.00	7.00
KYCTLF6M	Private Fire Service –	210009115218	3100695210	657501533094	608750971339	#	M	04/08/2015	03/03/2015	04/01/2015	184.92	15.00	7.00
KYCTLF6M	Private Fire Service –	210009250142	3100706176	600001634517	607500976967	#	M	04/06/2015	02/28/2015	03/30/2015	239.09	15.50	7.00
KYCTLF6M	Private Fire Service –	210009251251	3100706286	600001634518	607500976968	#	M	04/06/2015	02/28/2015	03/30/2015	163.25	15.50	7.00
KYCTLF6M	Private Fire Service –	210009252414	3100706381	600001634520	607500976969	#	M	04/06/2015	02/28/2015	03/30/2015	80.74	15.50	7.00
KYCTLF6M	Private Fire Service –	210009253233	3100706451	600001634535	607500976972	#	M	04/06/2015	02/28/2015	03/30/2015	66.45	15.50	7.00
KYCTLF6M	Private Fire Service –	210009359001	3100750974	615001489614	607500976951	#	M	04/06/2015	02/28/2015	03/30/2015	35.90	15.50	7.00
KYCTLF6M	Private Fire Service –	210009420446	3100757563	615001489615	607500976952	#	M	04/06/2015	02/28/2015	03/30/2015	80.74	15.50	7.00
KYCTLF6M	Private Fire Service –	210009427911	3100757742	653751539901	607500977029	#	M	04/06/2015	02/28/2015	03/30/2015	62.84	15.50	7.00
KYCTLF6M	Private Fire Service –	210009973858	3100758100	603751577342	607500976940	#	M	04/06/2015	02/28/2015	03/30/2015	80.74	15.50	7.00
KYCTLF6M	Private Fire Service –	220002317652	3200234443	600001632881	601251100956	#	M	04/09/2015	03/04/2015	04/02/2015	80.74	15.00	7.00
KYCTLF6M	Private Fire Service –	220002571777	3200260405	600001634536	627500672966	#	M	04/06/2015	02/28/2015	03/30/2015	8.92	15.50	7.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	220002635756	3200264860	613751495936	627500672808	#	M	04/06/2015	02/28/2015	03/30/2015	-	15.50	7.00
KYCTLF6M	Private Fire Service –	220002635756	3200264861	605001558849	627500672808	#	M	04/06/2015	02/27/2015	03/30/2015	80.74	16.00	7.00
KYCTLF6M	Private Fire Service –	220002756219	3200280895	657501533095	636250664601	#	M	04/08/2015	03/03/2015	04/01/2015	80.74	15.00	7.00
KYCTLF6MHY	Private Fire Service –	210007791531	3100659823	611251550970	100001372531	#	M	04/09/2015	03/04/2015	04/02/2015	239.31	15.00	7.00
KYCTLF6M	Private Fire Service –	210008401459	3100677075	651251601547	610000985102	#	M	04/29/2015	03/26/2015	04/23/2015	143.54	14.50	6.00
KYCTLF6M	Private Fire Service –	210008758476	3100666260	668751193240	661250897962	#	M	04/28/2015	03/21/2015	04/22/2015	143.54	16.50	6.00
KYCTLF6M	Private Fire Service –	210008758582	3100666274	657501582844	651250947465	#	M	04/29/2015	03/24/2015	04/23/2015	195.75	15.50	6.00
KYCTLF6M	Private Fire Service –	210008906954	3100704520	656251582045	616250875198	#	M	04/28/2015	03/21/2015	04/22/2015	80.74	16.50	6.00
KYCTLF6M	Private Fire Service –	210008912201	3100679354	631251126985	616250875113	#	M	04/28/2015	03/21/2015	04/22/2015	80.74	16.50	6.00
KYCTLF6M	Private Fire Service –	210008912447	3100679376	631251126986	616250875114	#	M	04/28/2015	03/21/2015	04/22/2015	313.52	16.50	6.00
KYCTLF6M	Private Fire Service –	210008912584	3100679390	631251126987	616250875115	#	M	04/28/2015	03/21/2015	04/22/2015	143.54	16.50	6.00
KYCTLF6M	Private Fire Service –	210008913976	3100684537	651251601618	611250964994	#	M	04/29/2015	03/26/2015	04/23/2015	143.54	14.50	6.00
KYCTLF6M	Private Fire Service –	210008915613	3100640812	652501597933	616250875070	#	M	04/28/2015	03/21/2015	04/22/2015	35.90	16.50	6.00
KYCTLF6M	Private Fire Service –	210010295862	3100660607	626251152215	628750705006	#	M	04/28/2015	03/21/2015	04/22/2015	8.92	16.50	6.00
KYCTLF6M	Private Fire Service –	210010296216	3100660629	626251152217	628750705008	#	M	04/28/2015	03/21/2015	04/22/2015	8.92	16.50	6.00
KYCTLF6M	Private Fire Service –	210010296285	3100660639	626251152218	628750705009	#	M	04/28/2015	03/21/2015	04/22/2015	8.92	16.50	6.00
KYCTLF6M	Private Fire Service –	210010389545	3100644286	631251126984	628750705268	#	M	04/28/2015	03/21/2015	04/22/2015	80.74	16.50	6.00
KYCTLF6M	Private Fire Service –	220003005693	3200307169	601251632784	670000712180	#	M	04/20/2015	03/13/2015	04/14/2015	143.54	16.50	6.00
KYCTLF6M	Private Fire Service –	220007169223	3200775699	625001121094	612500872317	#	M	04/13/2015	03/07/2015	04/07/2015	80.74	16.00	6.00
KYCTLF6M	Private Fire Service –	220007236130	3200776346	618751240626	656250922343	#	M	04/28/2015	03/21/2015	04/22/2015	80.74	16.50	6.00
KYCTLF6M	Private Fire Service –	220007559604	3200818701	618751240636	637500676472	#	M	04/28/2015	03/21/2015	04/22/2015	80.74	16.50	6.00
KYCTLF6M	Private Fire Service –	220007788334	3200842855	620001191789	632500663653	#	M	04/06/2015	02/28/2015	03/31/2015	80.74	16.00	6.00
KYCTLF6M	Private Fire Service –	210007501103	3100717577	620001242109	610000983879	#	M	04/28/2015	03/24/2015	04/23/2015	143.54	15.50	5.00
KYCTLF6M	Private Fire Service –	210007619424	3100658823	658751544657	601251107331	#	M	04/14/2015	03/10/2015	04/09/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	210007619516	3100658829	658751544658	601251107332	#	M	04/14/2015	03/10/2015	04/09/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	210007624648	3100605399	600001690098	607501007963	#	M	04/27/2015	03/21/2015	04/22/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210007791371	3100659808	600001672438	601251116096	#	M	04/20/2015	03/14/2015	04/15/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210007969907	3100716674	653751589562	603751066763	#	M	04/27/2015	03/21/2015	04/22/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210007971290	3100757982	620001242149	605001054418	#	M	04/28/2015	03/24/2015	04/23/2015	143.54	15.50	5.00
KYCTLF6M	Private Fire Service –	210008202751	3100637780	656251582048	607501009498	#	M	04/28/2015	03/24/2015	04/23/2015	240.44	15.50	5.00
KYCTLF6M	Private Fire Service –	210008365843	3100707200	601251647841	618750766920	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210008441099	3100776760	610001607473	618750767148	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210008592775	3100788874	621251233653	660000901386	#	M	04/28/2015	03/21/2015	04/23/2015	143.54	17.00	5.00
KYCTLF6M	Private Fire Service –	210008639445	3100743944	605001585892	655000904790	#	M	04/13/2015	03/10/2015	04/08/2015	143.54	15.00	5.00
KYCTLF6M	Private Fire Service –	210008685776	3100655348	616251520674	652500930437	#	M	04/21/2015	03/17/2015	04/16/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	210008685820	3100655356	616251520675	652500930438	#	M	04/21/2015	03/17/2015	04/16/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	210008687277	3100661528	606251599614	605001042368	#	M	04/20/2015	03/14/2015	04/15/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210008687444	3100661554	606251599615	605001042369	#	M	04/20/2015	03/14/2015	04/15/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210008687529	3100661560	606251599616	605001042370	#	M	04/20/2015	03/14/2015	04/15/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210008756272	3100666016	607501603623	650000949662	#	M	04/22/2015	03/18/2015	04/17/2015	127.84	15.50	5.00
KYCTLF6M	Private Fire Service –	210008757459	3100666155	668751193234	661250897956	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210008757534	3100666163	668751193235	661250897957	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210008757657	3100666177	668751193236	661250897958	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210008757763	3100666192	668751193237	661250897959	#	M	04/28/2015	03/21/2015	04/23/2015	35.90	17.00	5.00
KYCTLF6M	Private Fire Service –	210008757916	3100666207	668751193238	661250897960	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210008758773	3100666295	668751193241	661250897963	#	M	04/28/2015	03/24/2015	04/23/2015	143.54	15.50	5.00
KYCTLF6M	Private Fire Service –	210008775631	3100694422	653751592347	661250898022	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210008776528	3100694466	656251582039	661250898023	#	M	04/28/2015	03/21/2015	04/23/2015	35.90	17.00	5.00
KYCTLF6M	Private Fire Service –	210008844162	3100694512	610001607475	615000876191	#	M	04/27/2015	03/21/2015	04/22/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210008871256	3100732172	600001693579	615000877645	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210008905548	3100699929	656251582041	616250875196	#	M	04/28/2015	03/21/2015	04/23/2015	35.90	17.00	5.00
KYCTLF6M	Private Fire Service –	210008906817	3100704504	656251582043	616250875197	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210008910564	3100679134	627501150909	616250875111	#	M	04/28/2015	03/25/2015	04/23/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210008912133	3100679347	631251126982	616250875112	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008912522	3100679384	610001607474	615000876075	#	M	04/27/2015	03/21/2015	04/22/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210008912829	3100679406	610001607477	615000876077	#	M	04/27/2015	03/21/2015	04/22/2015	143.54	16.50	5.00
KYCTLF6M	Private Fire Service –	210008913365	3100679474	610001607478	615000876078	#	M	04/27/2015	03/21/2015	04/22/2015	143.54	16.50	5.00
KYCTLF6M	Private Fire Service –	210008914252	3100684568	656251549534	611250943206	#	M	04/14/2015	03/10/2015	04/09/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	210008981665	3100684809	660001533507	650000936178	#	M	04/14/2015	03/10/2015	04/09/2015	143.54	15.50	5.00
KYCTLF6M	Private Fire Service –	210008981818	3100684824	660001533510	650000936179	#	M	04/14/2015	03/10/2015	04/09/2015	143.54	15.50	5.00
KYCTLF6M	Private Fire Service –	210008983104	3100684958	650001604935	601251128885	#	M	04/29/2015	03/25/2015	04/24/2015	8.92	15.50	5.00
KYCTLF6M	Private Fire Service –	210009052454	3100690422	653751589640	655000926151	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009146595	3100827101	615001505676	601251104566	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210009177353	3100701914	620001192384	651250914298	#	M	04/07/2015	03/05/2015	04/02/2015	80.74	14.50	5.00
KYCTLF6M	Private Fire Service –	210009178776	3100706055	620001192399	651250914315	#	M	04/07/2015	03/05/2015	04/02/2015	35.90	14.50	5.00
KYCTLF6M	Private Fire Service –	210009204422	3100740984	665001211659	622500756284	#	M	04/28/2015	03/24/2015	04/23/2015	55.61	15.50	5.00
KYCTLF6M	Private Fire Service –	210009222567	3100723919	631251127002	622500756237	#	M	04/28/2015	03/24/2015	04/23/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	210009285766	3100758439	606251579666	602501082206	#	M	04/13/2015	03/10/2015	04/08/2015	35.90	15.00	5.00
KYCTLF6M	Private Fire Service –	210009355108	3100765748	656251545717	602501082195	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210009413011	3100794829	631251126983	665000739545	#	M	04/28/2015	03/21/2015	04/23/2015	143.54	17.00	5.00
KYCTLF6M	Private Fire Service –	210009427997	3100757749	610001607512	610000982119	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009428174	3100757771	610001607518	610000982120	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009428242	3100757779	610001607517	610000982121	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009428310	3100757786	610001607514	610000982122	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009428402	3100757793	610001607513	610000982123	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009471819	3100667499	610001607505	610000982128	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009508308	3100773820	645000983418	668750723391	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	210009645054	3100590062	638751033324	667500733041	#	M	04/28/2015	03/24/2015	04/23/2015	143.54	15.50	5.00
KYCTLF6M	Private Fire Service –	210009913221	3100803790	613751546135	651250944398	#	M	04/27/2015	03/21/2015	04/22/2015	35.90	16.50	5.00
KYCTLF6M	Private Fire Service –	210009952165	3100611866	660001563549	651250944639	#	M	04/27/2015	03/21/2015	04/22/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210009957481	3100851679	610001607601	651250944518	#	M	04/27/2015	03/21/2015	04/22/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	210010295619	3100660581	626251152214	628750705005	#	M	04/28/2015	03/21/2015	04/23/2015	8.92	17.00	5.00
KYCTLF6M	Private Fire Service –	210010296049	3100660613	626251152216	628750705007	#	M	04/28/2015	03/21/2015	04/23/2015	8.92	17.00	5.00
KYCTLF6M	Private Fire Service –	210010296476	3100660647	626251152219	628750705013	#	M	04/28/2015	03/21/2015	04/23/2015	8.92	17.00	5.00
KYCTLF6M	Private Fire Service –	210010296568	3100660652	605001621364	651250944417	#	M	04/27/2015	03/21/2015	04/22/2015	8.92	16.50	5.00
KYCTLF6M	Private Fire Service –	210011094147	3100641638	605001598218	611250947726	#	M	04/16/2015	03/13/2015	04/11/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210011155370	3100641771	605001585889	605001030799	#	M	04/13/2015	03/10/2015	04/08/2015	143.54	15.00	5.00
KYCTLF6M	Private Fire Service –	210011155455	3100641783	605001585890	605001030800	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210011155745	3100641816	605001585902	605001030801	#	M	04/13/2015	03/10/2015	04/08/2015	96.84	15.00	5.00
KYCTLF6M	Private Fire Service –	210011156007	3100641824	605001585909	605001030802	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210011156090	3100641832	605001585913	605001030803	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210011156205	3100641841	605001585916	605001030804	#	M	04/13/2015	03/10/2015	04/08/2015	143.54	15.00	5.00
KYCTLF6M	Private Fire Service –	210011156441	3100641866	605001585921	605001030807	#	M	04/13/2015	03/10/2015	04/08/2015	143.54	15.00	5.00
KYCTLF6M	Private Fire Service –	210011156533	3100641872	605001585923	605001030808	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210011156809	3100641897	605001585930	605001030812	#	M	04/13/2015	03/10/2015	04/08/2015	143.54	15.00	5.00
KYCTLF6M	Private Fire Service –	210011156885	3100641904	605001585932	605001030813	#	M	04/13/2015	03/10/2015	04/08/2015	143.54	15.00	5.00
KYCTLF6M	Private Fire Service –	210011158539	3100648040	606251579668	605001030814	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210011158690	3100648049	606251579672	605001030815	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210011159419	3100648121	606251579690	605001030817	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220001731231	3200175171	606251579688	616250853320	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220002182900	3200219911	657501543677	622500735309	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220002241458	3200226799	660001566454	630000701529	#	M	04/28/2015	03/24/2015	04/23/2015	143.54	15.50	5.00
KYCTLF6M	Private Fire Service –	220003741555	3200387262	658751540624	600001147254	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220003947131	3200414033	606251599610	685000672218	#	M	04/20/2015	03/14/2015	04/15/2015	80.74	16.50	5.00
KYCTLF6M	Private Fire Service –	220004174899	3200444587	606251579670	602501083347	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220004633626	3200489899	605001585896	640000645209	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220005820874	3200618704	651251562333	628750686019	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220006396503	3200682848	657501543630	630000682211	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	220006671044	3200714698	605001585906	681250667976	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220007008151	3200754347	605001585900	615000856239	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	220007416158	3200799186	607501587966	650000939659	#	M	04/15/2015	03/11/2015	04/10/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	220007484922	3200812200	616251509494	605001036814	#	M	04/15/2015	03/11/2015	04/10/2015	77.28	15.50	5.00
KYCTLF6M	Private Fire Service –	220007723566	3200836808	612501564744	617500868941	#	M	04/28/2015	03/24/2015	04/23/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	220007742604	3200839698	623751217625	613750875043	#	M	04/20/2015	03/14/2015	04/15/2015	143.54	16.50	5.00
KYCTLF6M	Private Fire Service –	220007891063	3200855179	618751240627	616250875776	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	220008180247	3200888158	618751240635	675000694142	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	220008180353	3200888173	618751240625	675000694147	#	M	04/28/2015	03/21/2015	04/23/2015	80.74	17.00	5.00
KYCTLF6M	Private Fire Service –	220008257123	3200896286	605001585894	643750638306	#	M	04/13/2015	03/09/2015	04/08/2015	80.74	15.50	5.00
KYCTLF6M	Private Fire Service –	220008323655	3200909522	600001629868	676250657425	#	M	04/02/2015	03/24/2015	03/28/2015	5.90	2.50	5.00
KYCTLF6M	Public Fire Service	220000356477	3200036048	606251579673	627500683566	#	M	04/13/2015	03/10/2015	04/08/2015	80.74	15.00	5.00
KYCTLF6M	Private Fire Service –	210007422279	3100646142	673751166184	610000983847	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210007422347	3100646152	611251589780	601251116188	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210007431624	3100691078	627501150896	610000983916	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210007791609	3100659841	608751588079	607500991038	#	M	04/15/2015	03/11/2015	04/11/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210007792022	3100659880	600001672511	601251116097	#	M	04/20/2015	03/17/2015	04/16/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210007821074	3100735396	672501158895	600001169217	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210007841771	3100664945	686251041470	600001169194	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210007944755	3100678714	648750941870	608751000668	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210008005677	3100593032	652501579908	602501093401	#	M	04/20/2015	03/14/2015	04/16/2015	80.74	17.00	4.00
KYCTLF6M	Private Fire Service –	210008007888	3100560940	606251599686	602501093559	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008020089	3100672947	606251599604	602501093609	#	M	04/20/2015	03/17/2015	04/16/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008022832	3100679606	622501234816	605001054279	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008059582	3100652498	662501194148	611250945510	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008202836	3100637788	601251620148	601251109515	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008203655	3100637873	607501581882	603751048174	#	M	04/14/2015	03/11/2015	04/10/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008295319	3100652673	660001537420	601251109527	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008313637	3100622178	650001573177	601251109629	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008460588	3100729519	606251599697	603751057061	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008483017	3100589485	676251086051	655000927915	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008506569	3100719140	670001176300	656250921769	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008524239	3100667557	603751602772	650000938523	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008651285	3100795080	635001104870	612500894695	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008659654	3100814587	631251126993	612500894952	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008682760	3100782167	606251599696	605001042647	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008687079	3100661509	606251599609	605001042365	#	M	04/20/2015	03/14/2015	04/16/2015	35.90	17.00	4.00
KYCTLF6M	Private Fire Service –	210008687147	3100661513	606251599611	605001042366	#	M	04/20/2015	03/14/2015	04/16/2015	80.74	17.00	4.00
KYCTLF6M	Private Fire Service –	210008687215	3100661521	606251599612	605001042367	#	M	04/20/2015	03/14/2015	04/16/2015	35.90	17.00	4.00
KYCTLF6M	Private Fire Service –	210008688058	3100661632	606251599620	605001042371	#	M	04/20/2015	03/14/2015	04/16/2015	80.74	17.00	4.00
KYCTLF6M	Private Fire Service –	210008688898	3100661744	606251599689	605001042372	#	M	04/20/2015	03/17/2015	04/16/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008689006	3100661759	606251599695	605001042374	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008689075	3100661766	606251599700	605001042375	#	M	04/20/2015	03/17/2015	04/16/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210008698222	3100651252	607501585809	606251015006	#	M	04/15/2015	03/11/2015	04/11/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210008728529	3100814761	681251064117	658750905516	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008728994	3100605895	681251064120	658750905517	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210008776849	3100731883	635001104867	661250897991	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008792223	3100618715	606251599694	605001042471	#	M	04/20/2015	03/17/2015	04/16/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008834660	3100679011	627501150892	613750885794	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008834714	3100679019	627501150893	613750885795	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008834752	3100679027	627501150894	613750885796	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008834806	3100679034	627501150895	613750885797	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008834875	3100679040	627501150897	613750885798	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008834912	3100679051	627501150898	613750885799	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008834967	3100679057	627501150900	613750885800	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210008858932	3100597125	606251599691	648750614508	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008904637	3100720174	603751614107	648750614380	#	M	04/20/2015	03/17/2015	04/16/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008910076	3100679073	627501150902	616250875091	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008910144	3100679080	627501150903	616250875092	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008910199	3100679087	627501150904	616250875093	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008910311	3100679102	627501150906	616250875094	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008910380	3100679111	627501150907	616250875109	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008910434	3100679119	627501150908	616250875110	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008910618	3100679143	603751614108	648750614347	#	M	04/20/2015	03/14/2015	04/16/2015	35.90	17.00	4.00
KYCTLF6M	Private Fire Service –	210008910670	3100679151	603751614109	648750614348	#	M	04/20/2015	03/14/2015	04/16/2015	80.74	17.00	4.00
KYCTLF6M	Private Fire Service –	210008913235	3100679457	631251126988	616250875116	#	M	04/28/2015	03/24/2015	04/24/2015	143.54	16.00	4.00
KYCTLF6M	Private Fire Service –	210008913280	3100679465	631251126989	616250875117	#	M	04/28/2015	03/24/2015	04/24/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008913457	3100679482	610001607479	615000876079	#	M	04/27/2015	03/21/2015	04/23/2015	35.90	17.00	4.00
KYCTLF6M	Private Fire Service –	210008913525	3100679489	610001607481	615000876080	#	M	04/27/2015	03/21/2015	04/23/2015	80.74	17.00	4.00
KYCTLF6M	Private Fire Service –	210008913587	3100679498	610001607482	615000876081	#	M	04/27/2015	03/21/2015	04/23/2015	35.90	17.00	4.00
KYCTLF6M	Private Fire Service –	210008913754	3100684513	631251126990	616250875118	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008913839	3100684521	631251126992	616250875119	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008914030	3100684546	631251126994	616250875120	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008914184	3100684561	631251126996	616250875122	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008914405	3100684586	635001104859	616250875124	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210008914542	3100684601	635001104861	616250875126	#	M	04/28/2015	03/24/2015	04/24/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008914634	3100684608	635001104862	616250875127	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008914702	3100684615	635001104863	616250875128	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210008914771	3100684624	635001104864	616250875129	#	M	04/28/2015	03/24/2015	04/24/2015	143.54	16.00	4.00
KYCTLF6M	Private Fire Service –	210008914825	3100684633	635001104865	616250875130	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210008914986	3100684641	635001104866	616250875141	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210008947320	3100747588	668751193176	616250875341	#	M	04/28/2015	03/24/2015	04/24/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210008947436	3100767157	606251599685	648750614365	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008980242	3100684663	635001104871	620000768561	#	M	04/28/2015	03/25/2015	04/24/2015	100.45	15.50	4.00
KYCTLF6M	Private Fire Service –	210008980396	3100684680	635001104872	620000768562	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008980617	3100684704	635001104875	620000768563	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008980686	3100684711	635001104876	620000768564	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210008980761	3100684718	635001104877	620000768565	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008980839	3100684726	635001104878	620000768566	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210008980914	3100684735	635001104879	620000768567	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008981009	3100684741	635001104880	620000768568	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008981054	3100684746	635001104881	620000768569	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008981139	3100684754	635001104882	620000768570	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210008984411	3100690116	676251086043	620000768593	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210008984480	3100690124	676251086045	620000768594	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210008984558	3100690128	676251086047	620000768595	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210008984640	3100690138	676251086049	620000768596	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009015127	3100767350	631251126991	618750768269	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210009050052	3100690179	676251086057	618750768291	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009160447	3100739280	601251651143	621250761044	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009166827	3100751276	605001624595	621250761029	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009177445	3100701923	655001552593	608750975678	#	M	04/10/2015	03/07/2015	04/06/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009178004	3100701977	655001552603	608750975679	#	M	04/10/2015	03/05/2015	04/06/2015	80.74	16.50	4.00
KYCTLF6M	Private Fire Service –	210009178295	3100706007	655001552608	608750975680	#	M	04/10/2015	03/06/2015	04/06/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210009201645	3100766318	606251599690	648750614459	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210009258610	3100719009	627501150899	623750758968	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009315377	3100712148	623751171181	652500901418	#	M	04/01/2015	03/05/2015	03/28/2015	186.26	12.00	4.00
KYCTLF6M	Private Fire Service –	210009316639	3100712243	623751171182	652500901419	#	M	04/01/2015	02/27/2015	03/28/2015	104.06	15.00	4.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009347107	3100643115	603751614211	607500998158	#	M	04/20/2015	03/14/2015	04/16/2015	35.90	17.00	4.00
KYCTLF6M	Private Fire Service –	210009348803	3100643291	603751614212	607500998159	#	M	04/20/2015	03/14/2015	04/16/2015	80.74	17.00	4.00
KYCTLF6M	Private Fire Service –	210009365815	3100605057	653751573950	607500998083	#	M	04/20/2015	03/14/2015	04/16/2015	35.90	17.00	4.00
KYCTLF6M	Private Fire Service –	210009368715	3100605268	653751573952	607500998084	#	M	04/20/2015	03/14/2015	04/16/2015	71.80	17.00	4.00
KYCTLF6M	Private Fire Service –	210009369237	3100812049	622501202767	652500919574	#	M	04/14/2015	03/11/2015	04/10/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009387112	3100725517	606251599692	607500998101	#	M	04/20/2015	03/17/2015	04/16/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	210009531902	3100622688	656251582380	666250740425	#	M	04/28/2015	03/24/2015	04/24/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210009592266	3100622968	601251651160	667500733043	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009646613	3100590208	638751033332	667500733047	#	M	04/28/2015	03/24/2015	04/24/2015	159.64	16.00	4.00
KYCTLF6M	Private Fire Service –	210009811776	3100661362	635001104874	671250712595	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	210009914453	3100803888	605001624613	670000721498	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210009952622	3100687681	656251582376	670000721727	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210009975960	3100809519	605001624614	672500712209	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210010107910	3100772485	601251651165	673750711715	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210010109329	3100779118	621251205448	666250723294	#	M	04/15/2015	03/13/2015	04/11/2015	80.74	15.00	4.00
KYCTLF6M	Private Fire Service –	210010109534	3100779139	621251205449	666250723295	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210010109596	3100779147	621251205451	666250723296	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	210011093281	3100641551	601251620154	657500894214	#	M	04/15/2015	03/11/2015	04/11/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	210011094314	3100641655	605001590600	660000881035	#	M	04/14/2015	03/11/2015	04/10/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	210011155707	3100641809	607501581858	660000881036	#	M	04/14/2015	03/10/2015	04/10/2015	143.54	16.00	4.00
KYCTLF6M	Private Fire Service –	210011158775	3100648056	606251579675	605001030816	#	M	04/13/2015	03/11/2015	04/09/2015	80.74	15.00	4.00
KYCTLF6M	Private Fire Service –	210011159167	3100648097	605001594627	666250723063	#	M	04/15/2015	03/11/2015	04/11/2015	143.54	16.00	4.00
KYCTLF6M	Private Fire Service –	220002247524	3200228320	610001581181	671250697734	#	M	04/15/2015	03/11/2015	04/11/2015	143.54	16.00	4.00
KYCTLF6M	Private Fire Service –	220002619921	3200269592	678751071837	682500683138	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	220002732947	3200280548	660001566456	676250689415	#	M	04/28/2015	03/25/2015	04/24/2015	35.90	15.50	4.00
KYCTLF6M	Private Fire Service –	220002803306	3200288637	621251205456	615000860628	#	M	04/15/2015	03/11/2015	04/11/2015	35.90	16.00	4.00
KYCTLF6M	Private Fire Service –	220002856751	3200292557	601251620152	615000860698	#	M	04/15/2015	03/11/2015	04/11/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	220004500313	3200471780	606251599699	608750990247	#	M	04/20/2015	03/17/2015	04/16/2015	-	15.50	4.00
KYCTLF6M	Private Fire Service –	220006376042	3200681291	601251651736	643750658058	#	M	04/28/2015	03/25/2015	04/24/2015	227.95	15.50	4.00
KYCTLF6M	Private Fire Service –	220006521071	3200695402	607501581859	631250678936	#	M	04/14/2015	03/10/2015	04/10/2015	96.84	16.00	4.00
KYCTLF6M	Private Fire Service –	220007390119	3200796135	627501150905	656250922273	#	M	04/28/2015	03/25/2015	04/24/2015	80.74	15.50	4.00
KYCTLF6M	Private Fire Service –	220007390423	3200796181	627501150901	656250922438	#	M	04/28/2015	03/25/2015	04/24/2015	143.54	15.50	4.00
KYCTLF6M	Private Fire Service –	220007696862	3200833073	601251651786	617500869004	#	M	04/28/2015	03/24/2015	04/24/2015	80.74	16.00	4.00
KYCTLF6M	Private Fire Service –	220007706639	3200835540	606251599688	613750875046	#	M	04/20/2015	03/17/2015	04/16/2015	159.64	15.50	4.00
KYCTLF6M	Private Fire Service –	220007784783	3200846741	652501597892	617500868926	#	M	04/28/2015	03/21/2015	04/24/2015	80.74	17.50	4.00
KYCTLF6M	Private Fire Service –	220008180254	3200888159	618751240624	675000694143	#	M	04/28/2015	03/21/2015	04/24/2015	80.74	17.50	4.00
KYCTLF6M	Private Fire Service –	220008301433	3200899742	626251152213	668750723751	#	M	04/28/2015	03/20/2015	04/24/2015	95.56	18.00	4.00
KYCTLF6MHY	Private Fire Service –	210009439778	3100612344	656251517958	100001367927	#	M	04/03/2015	02/27/2015	03/30/2015	319.08	16.00	4.00
KYCTLF6M	Private Fire Service –	210007422422	3100657757	606251579678	600001145901	#	M	04/13/2015	03/11/2015	04/10/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210007432238	3100711229	652501582596	601251117940	#	M	04/21/2015	03/19/2015	04/18/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210007517986	3100727889	603751594224	600001145977	#	M	04/13/2015	03/12/2015	04/10/2015	143.54	15.00	3.00
KYCTLF6M	Private Fire Service –	210007621427	3100605189	601251603337	600001141047	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210007657907	3100591186	660001522172	601251100078	#	M	04/09/2015	03/07/2015	04/06/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	210007847991	3100765553	611251589714	601251116055	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210007914501	3100757879	600001672437	601251116259	#	M	04/20/2015	03/18/2015	04/17/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	210008047336	3100661283	613751503660	603751040807	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008099658	3100651111	660001522169	603751040525	#	M	04/09/2015	03/07/2015	04/06/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210008099733	3100651116	660001522167	603751040526	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008203136	3100637822	605001585954	608750977959	#	M	04/13/2015	03/12/2015	04/10/2015	80.74	15.00	3.00
KYCTLF6M	Private Fire Service –	210008206746	3100687484	603751594225	608750978017	#	M	04/13/2015	03/12/2015	04/10/2015	80.74	15.00	3.00
KYCTLF6M	Private Fire Service –	210008270693	3100724467	655001572303	660000888025	#	M	04/17/2015	03/13/2015	04/14/2015	143.54	16.50	3.00
KYCTLF6M	Private Fire Service –	210008324644	3100627443	607501597032	602501093610	#	M	04/20/2015	03/18/2015	04/17/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	210008342932	3100694447	605001585904	608750978019	#	M	04/13/2015	03/10/2015	04/10/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210008379811	3100664977	670001179023	602501107516	#	M	04/30/2015	03/26/2015	04/27/2015	80.74	16.50	3.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
										AVERAGE		15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008405437	3100776456	600001672517	603751057326	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008467008	3100782722	600001672512	603751057330	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008563753	3100648142	602501601580	606251012565	#	M	04/14/2015	03/11/2015	04/11/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210008563821	3100648150	602501601581	606251012566	#	M	04/14/2015	03/11/2015	04/11/2015	96.84	16.00	3.00
KYCTLF6M	Private Fire Service –	210008563890	3100648156	602501601582	606251012567	#	M	04/14/2015	03/11/2015	04/11/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	210008564152	3100648188	602501601585	606251012568	#	M	04/14/2015	03/11/2015	04/11/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	210008564244	3100648196	602501601587	606251012569	#	M	04/14/2015	03/11/2015	04/11/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210008576728	3100666493	653751570350	607500995858	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210008619816	3100779223	653751570362	607500995723	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210008620724	3100648334	653751570291	607500995595	#	M	04/17/2015	03/13/2015	04/14/2015	35.90	16.50	3.00
KYCTLF6M	Private Fire Service –	210008621246	3100648388	606251584047	606251012573	#	M	04/14/2015	03/11/2015	04/11/2015	143.54	16.00	3.00
KYCTLF6M	Private Fire Service –	210008621321	3100648395	606251584048	606251012574	#	M	04/14/2015	03/11/2015	04/11/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	210008621550	3100648411	606251584053	606251012575	#	M	04/14/2015	03/11/2015	04/11/2015	159.64	16.00	3.00
KYCTLF6M	Private Fire Service –	210008621635	3100648419	606251584055	606251012576	#	M	04/14/2015	03/11/2015	04/11/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210008622492	3100655005	653751570349	607500995598	#	M	04/17/2015	03/13/2015	04/14/2015	143.54	16.50	3.00
KYCTLF6M	Private Fire Service –	210008622539	3100655013	653751570353	607500995599	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210008622607	3100655020	653751570356	607500995600	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210008622768	3100655035	653751570364	607500995602	#	M	04/17/2015	03/13/2015	04/14/2015	35.90	16.50	3.00
KYCTLF6M	Private Fire Service –	210008622829	3100655041	653751570367	607500995603	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210008622898	3100655049	653751570370	607500995604	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210008623204	3100655089	653751570381	607500995605	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210008623426	3100655112	606251584083	606251012582	#	M	04/14/2015	03/11/2015	04/11/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210008685912	3100655364	600001672526	605001042363	#	M	04/20/2015	03/18/2015	04/17/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	210008685981	3100655373	600001672527	605001042364	#	M	04/20/2015	03/18/2015	04/17/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	210008686045	3100655381	616251520676	652500930439	#	M	04/21/2015	03/18/2015	04/18/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210008688508	3100661689	622501234886	658750905332	#	M	04/28/2015	03/25/2015	04/25/2015	143.54	16.00	3.00
KYCTLF6M	Private Fire Service –	210008689266	3100661789	603751630032	660000899680	#	M	04/27/2015	03/25/2015	04/24/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008689464	3100661809	605001608412	652500930446	#	M	04/21/2015	03/19/2015	04/18/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008741058	3100789093	605001624594	661250898079	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210008755538	3100661928	606251599703	605001042376	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008755606	3100661936	606251599704	605001042377	#	M	04/20/2015	03/18/2015	04/17/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210008755699	3100661944	606251599706	605001042378	#	M	04/20/2015	03/18/2015	04/17/2015	96.84	15.50	3.00
KYCTLF6M	Private Fire Service –	210008755750	3100661951	606251599707	605001042379	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008755798	3100661959	606251599709	605001042380	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008755859	3100661965	611251589712	605001042381	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008755903	3100661972	611251589713	605001042382	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008755996	3100661979	611251589715	605001042383	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756050	3100661986	611251589716	605001042384	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756104	3100661993	611251589717	605001042385	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756227	3100666011	611251589718	605001042386	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756340	3100666024	611251589719	605001042387	#	M	04/20/2015	03/18/2015	04/17/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756418	3100666031	611251589721	605001042388	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756531	3100666046	611251589723	605001042389	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756593	3100666053	611251589724	605001042390	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756647	3100666068	611251589725	605001042391	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756777	3100666081	611251589726	605001042392	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756920	3100666099	611251589727	605001042393	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008756982	3100666105	611251589728	605001042394	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008757053	3100666111	611251589729	605001042395	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008757121	3100666117	611251589730	605001042396	#	M	04/20/2015	03/18/2015	04/17/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210008757206	3100666124	611251589731	605001042397	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008757268	3100666132	611251589732	605001042398	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210008760486	3100753588	650001576745	603751052927	#	M	04/16/2015	03/13/2015	04/13/2015	143.54	16.00	3.00
KYCTLF6M	Private Fire Service –	210008792674	3100618753	627501130650	652500926561	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	2100008813625	3100795686	603751585798	602501077535	#	M	04/09/2015	03/07/2015	04/06/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	2100008827990	3100753993	653751570270	652500926535	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	2100008842166	3100690169	657501536117	602501077483	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100008869727	3100621104	657501536115	602501077685	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100008898220	3100711150	606251579681	650000933525	#	M	04/13/2015	03/11/2015	04/10/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100008912751	3100679398	610001607476	615000876076	#	M	04/27/2015	03/21/2015	04/24/2015	163.25	17.50	3.00
KYCTLF6M	Private Fire Service –	2100008914337	3100684577	635001104858	616250875123	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008914481	3100684593	635001104860	616250875125	#	M	04/28/2015	03/24/2015	04/25/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	2100008940572	3100730545	673751109513	608750964686	#	M	04/02/2015	02/28/2015	03/30/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	2100008947092	3100747574	651251573869	603751052916	#	M	04/16/2015	03/13/2015	04/13/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008980068	3100684650	635001104868	620000768559	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008981207	3100684763	635001104883	620000768571	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008981757	3100684817	613751551427	651250948346	#	M	04/30/2015	03/26/2015	04/27/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	2100008981986	3100684841	613751551430	651250948348	#	M	04/30/2015	03/26/2015	04/27/2015	159.64	16.50	3.00
KYCTLF6M	Private Fire Service –	2100008982118	3100684854	635001104899	620000768572	#	M	04/28/2015	03/25/2015	04/25/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008982330	3100684879	675001095479	620000768573	#	M	04/28/2015	03/25/2015	04/25/2015	143.54	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008982408	3100684886	613751551434	651250948351	#	M	04/30/2015	03/26/2015	04/27/2015	35.90	16.50	3.00
KYCTLF6M	Private Fire Service –	2100008982712	3100684918	612501567247	651250948355	#	M	04/30/2015	03/26/2015	04/27/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	2100008982798	3100684925	676251086006	620000768574	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008982859	3100684932	676251086008	620000768575	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008982927	3100684941	676251086010	620000768576	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008983012	3100684949	676251086012	620000768577	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008983173	3100684966	676251086016	620000768578	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008983234	3100684973	676251086018	620000768579	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008983296	3100684981	676251086019	620000768580	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008983425	3100690014	676251086023	620000768582	#	M	04/28/2015	03/25/2015	04/25/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008983982	3100690070	676251086031	620000768583	#	M	04/28/2015	03/25/2015	04/25/2015	8.92	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008984190	3100690093	676251086036	620000768584	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008984329	3100690108	676251086040	620000768585	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100008984930	3100690171	612501567250	651250948366	#	M	04/30/2015	03/26/2015	04/27/2015	143.54	16.50	3.00
KYCTLF6M	Private Fire Service –	2100008997646	3100806167	660001522165	605001026365	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100009017673	3100747948	607501577244	601251104794	#	M	04/13/2015	03/11/2015	04/10/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100009050205	3100690196	676251086060	618750768292	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009050366	3100690213	676251086064	618750768293	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009050434	3100690220	676251086066	618750768294	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009050519	3100690229	676251086068	618750768295	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009050588	3100690237	612501567252	651250948367	#	M	04/30/2015	03/26/2015	04/27/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	2100009050748	3100690254	612501567253	651250948368	#	M	04/30/2015	03/26/2015	04/27/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	2100009053112	3100690489	680001063768	618750768298	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009053457	3100695021	682501055893	618750768299	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009155780	3100788215	605001585885	601251104658	#	M	04/13/2015	03/12/2015	04/10/2015	80.74	15.00	3.00
KYCTLF6M	Private Fire Service –	2100009156691	3100714326	605001585911	601251104731	#	M	04/13/2015	03/12/2015	04/10/2015	80.74	15.00	3.00
KYCTLF6M	Private Fire Service –	2100009171522	3100828573	608751592251	655000911793	#	M	04/16/2015	03/13/2015	04/13/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009175241	3100701713	663751155772	653750896731	#	M	04/02/2015	02/27/2015	03/30/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009175333	3100701720	663751155773	653750896732	#	M	04/02/2015	02/27/2015	03/30/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009183648	3100695063	650001576773	655000911801	#	M	04/16/2015	03/13/2015	04/13/2015	287.20	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009248781	3100695489	620001242148	623750758759	#	M	04/28/2015	03/25/2015	04/25/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	2100009267140	3100556356	660001522147	607500981713	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100009267225	3100556360	660001522148	607500981714	#	M	04/09/2015	03/07/2015	04/06/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	2100009312651	3100701792	653751586675	605001050432	#	M	04/24/2015	03/20/2015	04/21/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	2100009318000	3100712335	660001522163	607500981695	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100009318468	3100712364	660001522164	607500981696	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100009318925	3100712400	660001522168	607500981697	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	2100009406242	3100855453	608751592130	606251016967	#	M	04/16/2015	03/13/2015	04/13/2015	35.90	16.00	3.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009606165	3100792143	653751586676	650000953557	#	M	04/24/2015	03/20/2015	04/21/2015	159.64	16.50	3.00
KYCTLF6M	Private Fire Service –	210009644792	3100739274	653751570391	661250884396	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210009646033	3100590161	657501555903	610000968177	#	M	04/16/2015	03/13/2015	04/13/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210009646293	3100590180	658751532630	650000929304	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210009681371	3100691038	652501579794	607500998004	#	M	04/20/2015	03/18/2015	04/17/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210009686321	3100653230	606251584049	655000907323	#	M	04/14/2015	03/11/2015	04/11/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210009748182	3100661134	656251523803	655000891451	#	M	04/02/2015	02/28/2015	03/30/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210009830883	3100730151	606251599682	607500997916	#	M	04/20/2015	03/18/2015	04/17/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210009884231	3100611627	672501139116	661250884476	#	M	04/17/2015	03/13/2015	04/14/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	210009952646	3100611901	658751552124	611250947976	#	M	04/16/2015	03/13/2015	04/13/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210010357012	3100619030	668751161399	656250900974	#	M	04/14/2015	03/11/2015	04/11/2015	143.54	16.00	3.00
KYCTLF6M	Private Fire Service –	210010668101	3100861194	606251599708	600001157584	#	M	04/20/2015	03/18/2015	04/17/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210011092530	3100843096	605001598215	611250947723	#	M	04/16/2015	03/13/2015	04/13/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	210011092615	3100843104	605001598216	611250947724	#	M	04/16/2015	03/13/2015	04/13/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210011092882	3100843137	605001585830	605001030796	#	M	04/13/2015	03/11/2015	04/10/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	210011092943	3100843144	605001585833	605001030797	#	M	04/13/2015	03/12/2015	04/10/2015	80.74	15.00	3.00
KYCTLF6M	Private Fire Service –	210011093892	3100641607	603751585655	608750973225	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210011094062	3100641625	603751585657	608750973227	#	M	04/09/2015	03/07/2015	04/06/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210011155295	3100641762	605001585887	605001030798	#	M	04/13/2015	03/12/2015	04/10/2015	224.34	15.00	3.00
KYCTLF6M	Private Fire Service –	210011156250	3100641850	605001585918	605001030805	#	M	04/13/2015	03/12/2015	04/10/2015	143.54	15.00	3.00
KYCTLF6M	Private Fire Service –	210011156359	3100641858	605001585919	605001030806	#	M	04/13/2015	03/11/2015	04/10/2015	143.54	15.50	3.00
KYCTLF6M	Private Fire Service –	210011156625	3100641881	605001585925	605001030809	#	M	04/13/2015	03/12/2015	04/10/2015	80.74	15.00	3.00
KYCTLF6M	Private Fire Service –	210011156724	3100641889	605001585928	605001030811	#	M	04/13/2015	03/11/2015	04/10/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	210011157116	3100641927	607501581863	660000881041	#	M	04/14/2015	03/11/2015	04/11/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	210011157260	3100641944	605001598272	611250947730	#	M	04/16/2015	03/12/2015	04/13/2015	125.73	16.50	3.00
KYCTLF6M	Private Fire Service –	220002317669	3200234445	680001067968	663750751393	#	M	04/30/2015	03/26/2015	04/27/2015	80.74	16.50	3.00
KYCTLF6M	Private Fire Service –	220002362577	3200241206	615001539284	635000689464	#	M	04/27/2015	03/25/2015	04/24/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	220002396082	3200243585	627501130919	626250703682	#	M	04/17/2015	03/13/2015	04/14/2015	-	16.50	3.00
KYCTLF6M	Private Fire Service –	220002873374	3200294748	605001608418	667500725110	#	M	04/21/2015	03/19/2015	04/18/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	220003320804	3200340087	673751109549	608750965445	#	M	04/02/2015	02/28/2015	03/30/2015	35.90	15.50	3.00
KYCTLF6M	Private Fire Service –	220003615151	3200370761	603751594314	655000906154	#	M	04/13/2015	03/12/2015	04/10/2015	80.74	15.00	3.00
KYCTLF6M	Private Fire Service –	220004624134	3200488464	660001541323	625000700968	#	M	04/16/2015	03/13/2015	04/13/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	220004973898	3200529665	668751161398	673750694049	#	M	04/14/2015	03/11/2015	04/11/2015	80.74	16.00	3.00
KYCTLF6M	Private Fire Service –	220006066772	3200643960	603751585653	623750732447	#	M	04/09/2015	03/07/2015	04/06/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	220006456801	3200689420	618751240657	643750658075	#	M	04/28/2015	03/25/2015	04/25/2015	143.54	16.00	3.00
KYCTLF6M	Private Fire Service –	220006808181	3200729858	610001607602	612500893746	#	M	04/27/2015	03/25/2015	04/24/2015	80.74	15.50	3.00
KYCTLF6M	Private Fire Service –	220007317329	3200788758	676251086034	656250922373	#	M	04/28/2015	03/25/2015	04/25/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	220007835971	3200848700	611251589722	646250642161	#	M	04/20/2015	03/18/2015	04/17/2015	96.84	15.50	3.00
KYCTLF6M	Private Fire Service –	220008136110	3200876943	610001573567	632500674227	#	M	04/13/2015	03/26/2015	04/10/2015	42.47	8.00	3.00
KYCTLF6M	Private Fire Service –	220008147202	3200885593	676251086038	675000694068	#	M	04/28/2015	03/25/2015	04/25/2015	35.90	16.00	3.00
KYCTLF6M	Private Fire Service –	220008279420	3200904528	655001570972	665000725081	#	M	04/16/2015	03/19/2015	04/13/2015	80.74	13.00	3.00
KYCTLF6M	Private Fire Service –	220008279567	3200904537	608751559353	647500609584	#	M	04/02/2015	03/04/2015	03/30/2015	80.74	13.50	3.00
KYCTLF6M	Public Fire Service	220000538958	3200052885	652501572793	652500925173	#	M	04/16/2015	03/13/2015	04/13/2015	80.74	16.00	3.00
KYCTLF6M	Public Fire Service	220000814508	3200080952	602501601583	622500737683	#	M	04/14/2015	03/11/2015	04/11/2015	35.90	16.00	3.00
KYCTLF6MHY	Private Fire Service –	220002241441	3200226798	615001539283	635000689463	#	M	04/27/2015	03/25/2015	04/24/2015	79.77	15.50	3.00
KYCTLF6MHY	Private Fire Service –	220007723467	3200836793	603751631732	661250897014	#	M	04/27/2015	03/25/2015	04/24/2015	79.77	15.50	3.00
KYCTLF6M	Private Fire Service –	210007344416	3100627239	601251607478	603751043215	#	M	04/10/2015	03/07/2015	04/08/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007366126	3100703683	607501585913	600001150900	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210007367037	3100703760	602501623244	601251120058	#	M	04/22/2015	03/19/2015	04/20/2015	96.84	16.50	2.00
KYCTLF6M	Private Fire Service –	210007367150	3100703775	605001598354	600001153241	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007367433	3100703805	607501585918	600001150902	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210007367471	3100703811	601251603271	606251005454	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210007368023	3100703865	607501557215	600001133289	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210007422156	3100646125	657501523960	600001133255	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210007422224	3100646134	608751605454	601251120037	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210007422408	3100646161	652501592065	601251124040	#	M	04/24/2015	03/21/2015	04/22/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210007422460	3100646169	657501523963	600001133256	#	M	04/03/2015	03/05/2015	04/01/2015	80.74	14.00	2.00
KYCTLF6M	Private Fire Service –	210007422521	3100646178	610001569256	603751043092	#	M	04/10/2015	03/08/2015	04/08/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210007422576	3100646187	657501523965	600001133257	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210007422620	3200005830	608751605457	601251120038	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007430171	3100750300	622501223236	601251119866	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007431662	3100711176	605001581907	603751043149	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210007431990	3100711207	660001508555	600001132453	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210007432306	3100711236	650001576735	608750985115	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007435879	3100592377	660001522173	600001140807	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210007435947	3100592383	660001522174	600001140808	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210007436261	3100592407	660001522176	600001140810	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210007436346	3100592412	661251523255	603751043060	#	M	04/10/2015	03/10/2015	04/08/2015	35.90	15.00	2.00
KYCTLF6M	Private Fire Service –	210007500261	3100711495	660001508557	600001132478	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210007500421	3100717509	653751530109	610000945361	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210007500605	3100638723	665001157553	600001133123	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210007500803	3100717547	610001614276	603751070589	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210007503642	3100728477	608751605520	611250956059	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210007518033	3100604234	616251479826	600001133386	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210007518194	3100604249	652501572667	608750985148	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007555711	3100788389	616251524148	611250956061	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007609793	3100647977	651251573853	608750985110	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007619189	3100658799	653751545060	607500980078	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210007701415	3100736838	658751555625	602501091254	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210007712644	3100597595	617501462227	605001015075	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210007714978	3100597782	613751490030	602501068931	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210007741901	3100612434	661251552610	602501098800	#	M	04/23/2015	03/20/2015	04/21/2015	163.25	16.50	2.00
KYCTLF6M	Private Fire Service –	210007791814	3100659863	603751620246	602501097555	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210007841474	3100619870	661251515718	602501075735	#	M	04/08/2015	03/07/2015	04/06/2015	143.54	15.50	2.00
KYCTLF6M	Private Fire Service –	210007941732	3100671921	617501510887	603751061075	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210007943066	3100735521	623751175010	601251091533	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210007948184	3100730876	662501166271	601251091472	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210007960573	3100685591	622501223297	603751061124	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210007969006	3100672888	655001572278	650000943245	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210007974848	3100590572	606251605919	603751061051	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008005769	3100593041	673751109547	601251091648	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008005929	3100593059	673751109548	601251091508	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008006281	3100593099	670001179013	600001171134	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008043396	3100644160	621251175457	606250996932	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008058893	3100652458	608751605518	603751060982	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008066917	3100568878	613751551431	601251129766	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008088382	3100619540	652501572669	602501089186	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008094851	3100665308	608751605516	603751060913	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008097683	3100644476	621251175391	606250996934	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008099795	3100651123	660001522166	603751040527	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008147984	3100687206	605001618361	606251029564	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008173334	3100761200	615001484248	606250996731	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008181953	3100658776	607501585810	611250945515	#	M	04/15/2015	03/11/2015	04/13/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008189988	3100775690	615001485385	607500974264	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210008200335	3100635917	622501236704	602501106785	#	M	04/29/2015	03/26/2015	04/27/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008200830	3100635955	652501553322	610000956514	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008201529	3100732755	608751605509	600001161603	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008202584	3100637763	601251644849	602501101509	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008203082	3100637813	603751585800	610000956373	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008204955	3100641757	601251654902	601251129515	#	M	04/30/2015	03/27/2015	04/28/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008228937	3100704312	663751155768	610000948003	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008229121	3100652574	618751179556	600001129621	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210008230183	3100669281	651251540377	610000947976	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008240036	3100775698	615001485386	610000948852	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008258129	3100769611	608751588128	601251109626	#	M	04/15/2015	03/11/2015	04/13/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008276738	3100694092	667501202381	602501107521	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008278758	3100694197	672501105835	610000948969	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008281969	3100659464	620001185919	610000947974	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008282832	3100668527	620001185920	610000947980	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008283996	3100766370	603751606938	601251112017	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008284210	3100668584	656251569679	600001161611	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008311303	3100788051	662501225917	602501107553	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210008311389	3100788056	662501225918	602501107554	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210008321539	3100648277	653751567207	601251111779	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008321591	3100648285	622501177611	610000947988	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008341588	3100776340	611251612220	602501107581	#	M	04/30/2015	03/26/2015	04/28/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008341748	3100776350	611251612221	602501107582	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210008344204	3100776430	660001508565	610000948243	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008347074	3100782202	623751175011	610000948129	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008364376	3100796943	608751588126	601251109662	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008367825	3100686734	607501603629	600001161600	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008385755	3100745287	605001581934	602501079851	#	M	04/10/2015	03/08/2015	04/08/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210008387355	3100722267	651251573854	601251111785	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008387409	3100722276	616251478434	603751032171	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008389306	3100722432	650001576673	601251111914	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008399747	3100708270	610001612831	610000985174	#	M	04/29/2015	03/26/2015	04/27/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008407952	3100782544	655001548428	610000956579	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008408696	3100782583	660001522177	610000956418	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210008446315	3100692553	651251589034	600001162736	#	M	04/23/2015	03/20/2015	04/21/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008446407	3100716335	617501465917	603751032206	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008460892	3100751719	650001576791	601251111829	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008463129	3100661749	620001187353	605001018501	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008464085	3100729799	616251478441	603751032177	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008468490	3100782849	650001556572	610000956583	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210008486108	3100766459	608751588119	608750982921	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008516344	3100713580	658751555598	607500995844	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008524475	3100667585	603751602773	650000938698	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008542398	3100765370	606251559129	606250997687	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008547294	3100624721	600001639910	610000954523	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008563968	3100648164	605001594628	650000938426	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008564039	3100648172	605001594629	650000938427	#	M	04/15/2015	03/13/2015	04/13/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210008564435	3100648216	605001574488	610000954529	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008570935	3100652564	606251605908	652500932587	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008577660	3100736981	616251478446	605001017583	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008578205	3100743524	616251478447	605001017584	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008587131	3100832680	608751605523	606251025722	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008595392	3100783347	621251171808	606250994419	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210008621161	3100648380	653751570305	607500995596	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008622140	3100648476	653751570336	607500995597	#	M	04/17/2015	03/14/2015	04/15/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008622959	3100655057	605001611956	606251025527	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008624450	3100655227	606251592377	605001037934	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008624627	3100655241	608751588117	650000938457	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00

"Fire" Service & Billing Lag

											Service Lag	Billing Lag
										AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008624757	3100655257	608751588118	650000938458	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008624825	3100655264	608751588120	650000938459	#	M	04/15/2015	03/11/2015	04/13/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008624894	3100655270	608751588121	650000938460	#	M	04/15/2015	03/11/2015	04/13/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008624962	3100655279	608751588122	650000938461	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008639667	3100679175	650001576789	605001038079	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008639919	3100743980	616251478586	605001017602	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008654918	3100711839	615001485454	606250997742	#	M	04/03/2015	03/05/2015	04/01/2015	35.90	14.00	2.00
KYCTLF6M	Private Fire Service –	210008674059	3100783419	661251538048	605001038112	#	M	04/16/2015	03/13/2015	04/14/2015	323.50	16.50	2.00
KYCTLF6M	Private Fire Service –	210008674400	3100783451	663751157122	606250997604	#	M	04/03/2015	03/05/2015	04/01/2015	80.74	14.00	2.00
KYCTLF6M	Private Fire Service –	210008674684	3100710251	613751519349	650000938571	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008677416	3100576772	623751191903	610000958876	#	M	04/10/2015	03/10/2015	04/08/2015	80.74	15.00	2.00
KYCTLF6M	Private Fire Service –	210008682531	3100782157	607501585811	650000938688	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008685455	3100655317	608751588125	650000938462	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008685707	3100655339	611251559762	605001024406	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008686120	3100655389	603751620272	606251025531	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008686571	3100655446	657501559446	611250949791	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008686731	3100655458	658751555619	611250949794	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008686793	3100655466	658751555621	611250949796	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008687321	3100661537	658751555643	611250949798	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008688362	3100661671	658751555706	611250949808	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008688560	3100796454	620001187358	608750965744	#	M	04/03/2015	03/05/2015	04/01/2015	80.74	14.00	2.00
KYCTLF6M	Private Fire Service –	210008688669	3100661712	658751555719	611250949809	#	M	04/17/2015	03/14/2015	04/15/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008688836	3100661735	602501585886	605001024407	#	M	04/08/2015	03/05/2015	04/06/2015	224.34	16.50	2.00
KYCTLF6M	Private Fire Service –	210008688959	3100661752	661251541538	611250949814	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008689587	3100661827	608751621798	608751002490	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210008692064	3100722845	613751490032	607500973584	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008692583	3100621459	650001553493	605001024547	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008698079	3100651232	672501104380	607500973348	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008699232	3100592343	606251605921	606251025550	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008699263	3100815691	615001485387	608750965582	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008711453	3100752120	616251478588	607500973421	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008714810	3100752389	650001576778	605001038183	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008717659	3100796548	611251602629	603751065033	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008740116	3100789017	663751157130	608750965540	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210008740154	3100591404	622501173573	650000918237	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210008740178	3100789026	663751157132	608750965541	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008740352	3100789043	663751157260	608750965542	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008740444	3100733705	653751570333	611250949962	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008740628	3100789070	670001120018	607500973459	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008740710	3100789076	663751157263	608750965708	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008740741	3100732346	607501603583	650000949749	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008740833	3100732355	610001562310	605001024453	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008740925	3100732363	607501603584	650000949750	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008741287	3100789118	672501104283	607500973624	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008755309	3100661895	607501566585	605001024415	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008756722	3100666074	616251478448	607500973357	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008757589	3100666169	607501603627	650000949668	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008757831	3100666199	607501603630	650000949669	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008757985	3100666215	607501603631	650000949670	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758049	3100666223	607501603632	650000949671	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758100	3100666231	607501603633	650000949672	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758186	3100666240	607501603634	650000949673	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758247	3100666245	607501603635	650000949674	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758315	3100666254	607501603636	650000949675	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008758629	3100666282	607501603640	650000949677	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758698	3100666289	607501603641	650000949678	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758834	3100666302	652501587261	611250956792	#	M	04/23/2015	03/19/2015	04/21/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008758919	3100666310	607501603642	650000949679	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008758971	3100666317	607501603645	650000949680	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759042	3100666326	607501603646	650000949681	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759097	3100666334	607501603647	650000949682	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759165	3100666343	606251605906	650000949683	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759288	3100666358	616251478591	607500973364	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008759417	3100666382	606251605909	650000949685	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759486	3100666388	606251605910	650000949686	#	M	04/22/2015	03/19/2015	04/20/2015	159.64	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759523	3100666395	606251605912	650000949687	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759592	3100666403	606251605914	650000949688	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759813	3100666427	606251605917	650000949689	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759868	3100666436	606251605918	650000949690	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008759936	3100666444	661251501841	650000917996	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210008760868	3100731542	620001236830	652500936615	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008770292	3100752425	673751109551	607500973339	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008792841	3100618771	620001214648	606251015000	#	M	04/15/2015	03/11/2015	04/13/2015	163.25	17.00	2.00
KYCTLF6M	Private Fire Service –	210008814451	3100744111	658751520867	611250928518	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210008830040	3100666459	606251605922	650000949692	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830187	3100666474	606251605923	650000949693	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830415	3100666499	606251605924	650000949694	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830545	3100672015	606251605930	650000949695	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830613	3100672021	606251605931	650000949696	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830682	3100672028	606251605932	650000949697	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830743	3100672034	651251550745	605001024422	#	M	04/08/2015	03/05/2015	04/06/2015	96.84	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830804	3100672043	651251550746	605001024423	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830866	3100672051	651251550747	605001024424	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008830996	3100672068	606251605935	650000949698	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831043	3100672077	606251605936	650000949699	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831210	3100672098	606251605938	650000949700	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831289	3100672105	606251605939	650000949701	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831425	3100672113	606251605941	650000949702	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831463	3100672121	606251605945	650000949703	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831524	3100672129	608751605504	650000949704	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831593	3100672138	608751605505	650000949705	#	M	04/22/2015	03/19/2015	04/20/2015	159.64	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831685	3100672146	608751605506	650000949706	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008831753	3100672154	608751605507	650000949707	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832008	3100672180	650001553491	605001024425	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832060	3100672184	650001553492	605001024431	#	M	04/08/2015	03/05/2015	04/06/2015	159.64	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832541	3100672230	608751605511	650000949718	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832565	3100672237	608751605512	650000949719	#	M	04/22/2015	03/19/2015	04/20/2015	96.84	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832657	3100672246	608751605513	650000949720	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832718	3100672253	612501508835	611250928484	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008832763	3100672262	608751605514	650000949721	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832831	3100672268	608751605515	650000949722	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008832923	3100672285	608751605517	650000949723	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008833865	3100672405	608751605519	650000949724	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008833919	3100672413	608751605521	650000949725	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008833940	3100672419	608751605522	650000949726	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834004	3100672426	608751605525	650000949727	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834066	3100672434	608751605526	650000949728	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834141	3100672442	608751605528	650000949729	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008834202	3100672450	608751605529	650000949730	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834264	3100672458	608751605530	650000949731	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834295	3100672466	608751605531	650000949732	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834356	3100672474	651251587424	650000949733	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834417	3100672481	651251587425	650000949734	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834479	3100672490	651251587426	650000949735	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008834608	3100679004	651251587428	650000949736	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008840474	3100687737	613751490029	611250927627	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008842906	3100766579	617501465893	611250927602	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008843527	3100766642	617501465898	611250927603	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008843619	3100766651	617501465900	611250927604	#	M	04/02/2015	03/03/2015	03/31/2015	8.92	14.50	2.00
KYCTLF6M	Private Fire Service –	210008848812	3100747523	608751588124	605001035913	#	M	04/15/2015	03/11/2015	04/13/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210008857359	3100649093	607501603644	650000949889	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008881611	3100603850	623751175015	611250927786	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008881741	3100603864	623751175016	611250927787	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210008881925	3100603877	623751175019	611250927788	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008882010	3100603884	623751175020	611250927789	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210008890677	3100760478	616251478590	608750964688	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008898053	3100711135	605001594626	605001035664	#	M	04/15/2015	03/11/2015	04/13/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008900321	3100690443	656251541127	605001028878	#	M	04/10/2015	03/10/2015	04/08/2015	143.54	15.00	2.00
KYCTLF6M	Private Fire Service –	210008910717	3100679160	617501479258	605001026148	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008910786	3100679168	617501479259	605001026149	#	M	04/09/2015	03/07/2015	04/07/2015	159.64	16.00	2.00
KYCTLF6M	Private Fire Service –	210008910885	3100679183	617501479260	605001026150	#	M	04/09/2015	03/07/2015	04/07/2015	159.64	16.00	2.00
KYCTLF6M	Private Fire Service –	210008911017	3100679212	617501479261	605001026151	#	M	04/09/2015	03/07/2015	04/07/2015	100.45	16.00	2.00
KYCTLF6M	Private Fire Service –	210008911161	3100679237	618751219291	656250907466	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008911550	3100679282	661251506706	611250928493	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008911628	3100679291	615001480295	607500970997	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210008912362	3100679369	656251537285	605001026152	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008913891	3100684529	651251601616	611250964993	#	M	04/29/2015	03/26/2015	04/27/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210008940916	3100730574	606251559131	611250928598	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008941070	3100730594	606251559125	650000921681	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008941148	3100730600	627501096902	650000921682	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210008946778	3100634451	655001565225	605001035816	#	M	04/15/2015	03/13/2015	04/13/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210008965557	3100751110	623751176557	650000921605	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210008980471	3100684688	650001604858	601251128880	#	M	04/29/2015	03/26/2015	04/27/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008980556	3100684697	613751551424	651250948345	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210008981450	3100684786	655001548394	605001026158	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210008981511	3100684795	650001604879	601251128883	#	M	04/29/2015	03/26/2015	04/27/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210008981894	3100684832	613751551428	651250948347	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008982040	3100684848	613751551432	651250948349	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008982248	3100684870	613751551433	651250948350	#	M	04/30/2015	03/26/2015	04/28/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008982491	3100684895	613751551435	651250948352	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210008982576	3100684903	612501567245	651250948353	#	M	04/30/2015	03/26/2015	04/28/2015	143.54	17.00	2.00
KYCTLF6M	Private Fire Service –	210008982644	3100684910	612501567246	651250948354	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210008984022	3100690079	653751567158	603751052735	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210008987656	3100649322	621251171811	611250925319	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009016311	3100747884	606251605880	610000976381	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009030386	3100779795	667501171804	652500921964	#	M	04/15/2015	03/11/2015	04/13/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210009048363	3100759111	621251171733	611250925401	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009048455	3100759120	655001584251	606251026633	#	M	04/23/2015	03/20/2015	04/21/2015	224.34	16.50	2.00
KYCTLF6M	Private Fire Service –	210009049571	3100759207	653751567197	655000911887	#	M	04/16/2015	03/13/2015	04/14/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009049649	3100759215	622501177609	650000920771	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009050144	3100690187	610001604288	607501005951	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009050298	3100690205	610001604289	607501005952	#	M	04/24/2015	03/21/2015	04/22/2015	159.64	16.50	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009050823	3100690263	610001604290	607501005953	#	M	04/24/2015	03/21/2015	04/22/2015	52.00	16.50	2.00
KYCTLF6M	Private Fire Service –	210009050977	3100690280	610001604292	607501005955	#	M	04/24/2015	03/21/2015	04/22/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009051031	3100690287	610001604293	607501005956	#	M	04/24/2015	03/21/2015	04/22/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009051116	3100690294	610001604294	607501005957	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009051178	3100690301	610001604295	607501005958	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009051314	3100690310	617501462228	611250925301	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009051550	3100690326	657501536105	605001026162	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210009051635	3100690334	611251602632	607501005960	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009052522	3100690430	621251171803	611250925302	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009052577	3100690436	621251171804	611250925303	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009052652	3100690446	621251171805	611250925304	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009052744	3100690454	621251171806	611250925305	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009052959	3100690471	623751175009	650000920713	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053020	3100690480	621251171810	611250925306	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009053167	3100690497	623751175012	650000920714	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053242	3100695001	623751175014	650000920715	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053310	3100695006	623751175017	650000920716	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053396	3100695014	623751175018	650000920717	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053518	3100695027	623751175022	650000920718	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053587	3100695034	623751175023	650000920719	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053655	3100695042	623751175024	650000920720	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009053730	3100695051	662501166266	650000920725	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054016	3100695084	662501166272	650000920726	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054153	3100695096	662501166274	650000920727	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054238	3100695105	662501166275	650000920728	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054467	3100695130	662501166277	650000920729	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054740	3100695165	620001187350	650000921594	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054832	3100695172	662501166278	650000920730	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054917	3100695180	662501166279	650000920731	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009054993	3100695188	662501166280	650000920732	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009089579	3100739194	662501210767	607501002129	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009089746	3100739211	662501210769	607501002130	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009089913	3100739222	662501210771	607501002131	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009089975	3100739230	662501210774	607501002132	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009110060	3100759254	622501177610	653750896798	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009110152	3100759262	605001613491	606251026634	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009110282	3100733762	606251605942	607501002039	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009112820	3100710155	672501139140	610000970278	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009113014	3100710173	665001156201	653750896789	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009114321	3100710302	658751564999	607501002023	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009115294	3100695216	662501166281	653750896710	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009115386	3100695223	662501166282	653750896711	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009115492	3100695240	662501166284	653750896712	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009115577	3100695248	662501166285	653750896713	#	M	04/02/2015	03/03/2015	03/31/2015	224.34	14.50	2.00
KYCTLF6M	Private Fire Service –	210009115812	3100695270	662501166287	653750896715	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009115904	3100695278	662501166288	653750896716	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009115966	3100695290	662501166289	653750896717	#	M	04/02/2015	03/03/2015	03/31/2015	323.50	14.50	2.00
KYCTLF6M	Private Fire Service –	210009116044	3100695298	620001187351	653750897605	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009116112	3100695307	620001187352	653750897606	#	M	04/03/2015	03/05/2015	04/01/2015	143.54	14.00	2.00
KYCTLF6M	Private Fire Service –	210009116181	3100695312	620001187356	653750897607	#	M	04/03/2015	03/05/2015	04/01/2015	96.84	14.00	2.00
KYCTLF6M	Private Fire Service –	210009116341	3100695328	620001187359	653750897608	#	M	04/03/2015	03/05/2015	04/01/2015	80.74	14.00	2.00
KYCTLF6M	Private Fire Service –	210009116495	3100695345	620001187361	653750897610	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009116587	3100695353	620001187362	653750897611	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009116655	3100695362	620001187363	653750897612	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009116754	3100695370	620001187364	653750897613	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009116839	3100695379	620001187365	653750897614	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009116884	3100695388	662501166290	653750896718	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009116976	3100695395	662501166291	653750896719	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117030	3100695402	662501166292	653750896720	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117122	3100695412	663751155759	653750896721	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117184	3100695421	663751155760	653750896722	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117269	3100695429	663751155761	653750896723	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117337	3100695438	663751155762	653750896724	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117405	3100695446	663751155763	653750896725	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117474	3100695455	663751155765	653750896763	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117559	3100695462	663751155766	653750896726	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117719	3100695478	663751155769	653750896727	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009117788	3100695487	620001182391	611250925311	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009117863	3100695495	620001182392	611250925312	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009117955	3100701502	620001182393	611250925313	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009118019	3100701511	620001182394	611250925314	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009118095	3100701519	657501536163	605001026167	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210009118187	3100701528	620001182395	611250925315	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009118286	3100701536	620001182396	611250925316	#	M	04/01/2015	02/28/2015	03/30/2015	52.00	15.50	2.00
KYCTLF6M	Private Fire Service –	210009118361	3100701544	670001121330	653750897615	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009118422	3100701553	670001121331	653750897616	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009118514	3100701562	670001121332	653750897617	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009118606	3100701570	670001121334	653750897618	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009118699	3100701578	670001121336	653750897619	#	M	04/03/2015	03/04/2015	04/01/2015	96.84	14.50	2.00
KYCTLF6M	Private Fire Service –	210009118781	3100701585	670001121337	653750897620	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009118859	3100701592	670001121338	653750897623	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009118927	3100701597	670001121339	653750897624	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009119005	3100701605	620001182398	611250925320	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009119166	3100701620	670001121340	653750897625	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009119340	3100701633	620001182399	611250925321	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009119425	3100701639	620001182400	611250925322	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009119494	3100701647	670001121341	653750897626	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009119586	3100701653	620001182401	611250925323	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009119661	3100701662	620001182402	611250925324	#	M	04/01/2015	02/28/2015	03/30/2015	143.54	15.50	2.00
KYCTLF6M	Private Fire Service –	210009119753	3100701667	620001182403	611250925325	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009119838	3100701674	620001182404	611250925326	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009119999	3100701689	620001182405	611250925327	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009146120	3100827078	622501236705	603751069685	#	M	04/29/2015	03/26/2015	04/27/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009147536	3100608009	622501173712	611250925474	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009156554	3100737565	660001555540	606251026715	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009160041	3100739238	613751503625	607500981815	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009160126	3100739247	662501210775	607501002124	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009171874	3100665249	608751592153	655000911754	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009175098	3100701697	620001182406	652500901413	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009176138	3100701794	667501143185	653750896733	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009176213	3100701802	667501143186	653750896734	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009176374	3100701815	667501143187	653750896735	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009176459	3100701822	667501143188	653750896736	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009177506	3100701930	661251515717	608750971353	#	M	04/08/2015	03/07/2015	04/06/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009178639	3100706036	658751532651	607500981686	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009178943	3100706070	615001485383	653750897629	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009179205	3100706089	615001485388	653750897631	#	M	04/03/2015	03/05/2015	04/01/2015	143.54	14.00	2.00
KYCTLF6M	Private Fire Service –	210009179267	3100706096	615001485389	653750897632	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009179410	3100706104	622501173713	652500901416	#	M	04/01/2015	02/28/2015	03/30/2015	55.61	15.50	2.00
KYCTLF6M	Private Fire Service –	210009179489	3100706114	622501173714	652500901417	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009184078	3100695110	650001576776	655000911804	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009186968	3100634086	606251605943	608750992889	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009202877	3100740872	651251536717	652500901498	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009202938	3100740878	612501507343	653750896831	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009203221	3100556102	615001485456	651250910864	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009204033	3100740961	606251622435	611250965965	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210009224211	3100744865	672501104371	653750896938	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009250074	3100706167	662501167550	651250910821	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009250418	3100706201	662501167551	651250910822	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009250487	3100706208	658751532736	607500981687	#	M	04/09/2015	03/07/2015	04/07/2015	100.45	16.00	2.00
KYCTLF6M	Private Fire Service –	210009250579	3100706214	658751532737	607500981688	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009250623	3100706223	662501167552	651250910823	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009250722	3100706230	662501167553	651250910824	#	M	04/03/2015	03/04/2015	04/01/2015	100.45	14.50	2.00
KYCTLF6M	Private Fire Service –	210009250791	3100706238	662501167554	651250910825	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009250883	3100706246	662501167555	651250910826	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009250975	3100706254	662501167556	651250910827	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009251046	3100706261	662501167557	651250910828	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009251121	3100706269	662501167558	651250910829	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009251343	3100706294	662501167559	651250910830	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009251435	3100706300	662501167560	651250910831	#	M	04/03/2015	03/04/2015	04/01/2015	96.84	14.50	2.00
KYCTLF6M	Private Fire Service –	210009251596	3100706313	662501167561	651250910832	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009251671	3100706321	662501167562	651250910833	#	M	04/03/2015	03/04/2015	04/01/2015	159.64	14.50	2.00
KYCTLF6M	Private Fire Service –	210009251763	3100706329	662501167563	651250910834	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252049	3100706345	662501167564	651250910835	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252124	3100706351	662501167565	651250910836	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252216	3100706360	662501167566	651250910837	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252292	3100706368	662501167567	651250910838	#	M	04/03/2015	03/04/2015	04/01/2015	159.64	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252575	3100706395	662501167568	651250910839	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252704	3100706412	662501167569	651250910840	#	M	04/03/2015	03/04/2015	04/01/2015	52.00	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252803	3100706418	662501167570	651250910841	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252889	3100706426	662501167571	651250910843	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009252988	3100706433	662501167572	651250910844	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009253073	3100706438	662501167573	651250910845	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009253318	3100706460	665001157557	651250910846	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009253394	3100706465	665001157558	651250910847	#	M	04/03/2015	03/04/2015	04/01/2015	159.64	14.50	2.00
KYCTLF6M	Private Fire Service –	210009253721	3100706488	665001157559	651250910848	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009253790	3100706496	665001157560	651250910849	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254106	3100712036	665001157561	651250910850	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254182	3100712044	665001157562	651250910851	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254311	3100712060	665001157563	651250910852	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254397	3100712067	665001157564	651250910853	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254472	3100712074	665001157565	651250910854	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254625	3100712089	665001157566	651250910855	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254700	3100712096	665001157567	651250910856	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009254793	3100712104	665001157568	651250910857	#	M	04/03/2015	03/04/2015	04/01/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009257150	3100713417	670001179058	650000959140	#	M	04/30/2015	03/27/2015	04/28/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009266369	3100745636	613751490031	652500904108	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00
KYCTLF6M	Private Fire Service –	210009281825	3100787619	617501467242	651250911053	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009310044	3100701584	660001508566	652500903952	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009315117	3100712117	665001157569	652500904770	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009315209	3100712124	665001157570	652500904771	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009315780	3100712180	665001157571	652500904772	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009317939	3100712329	663751215472	650000958984	#	M	04/30/2015	03/29/2015	04/28/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210009318161	3100712340	612501565978	608751001944	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318239	3100712346	612501565980	608751001945	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318291	3100712352	612501565982	608751001946	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318376	3100712357	612501565984	608751001947	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318543	3100712370	612501565987	608751001948	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318635	3100712374	612501565989	608751001949	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318727	3100712382	612501565991	608751001950	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318819	3100712388	612501565993	608751001951	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009318888	3100712393	612501565995	608751001952	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009345125	3100637942	618751184529	652500904924	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009345590	3100637988	618751184533	652500904925	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009346043	3100643021	652501572790	606251017125	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009346272	3100643049	656251569689	605001046467	#	M	04/22/2015	03/19/2015	04/20/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009346586	3100779155	656251569694	605001046319	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009346845	3100643094	652501572791	606251017127	#	M	04/16/2015	03/13/2015	04/14/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009349677	3100643375	660001508564	652500904187	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009350615	3100787862	653751580242	605001046327	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009365310	3100605007	602501623324	605001046329	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009366238	3100605081	605001594686	651250928217	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009366481	3100605097	650001576671	606251017039	#	M	04/16/2015	03/13/2015	04/14/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009366511	3100804873	603751585661	607500981804	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210009367071	3100605128	607501557338	652500904867	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009431187	3100649513	610001553407	652500904927	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009434193	3100621652	671251123196	655000892367	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009434605	3100621684	620001187349	655000892449	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009435394	3100727842	670001120020	651250910030	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009439358	3100612265	601251639478	656250915054	#	M	04/23/2015	03/20/2015	04/21/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009471079	3100667474	658751579806	652500941456	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210009495150	3100820056	658751532770	607500981746	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009496368	3100820166	658751532769	650000929200	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009499015	3100825516	658751532628	650000929310	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009500076	3100576584	602501623296	653750925669	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009500847	3100649945	620001185923	651250910167	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009508667	3100773853	660001541313	606251016994	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009514129	3100719586	653751567209	606251016907	#	M	04/16/2015	03/13/2015	04/14/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009533113	3100607233	663751155764	651250909977	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009534444	3100732235	608751605455	653750925496	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009547549	3100683512	616251537711	650000958196	#	M	04/29/2015	03/26/2015	04/27/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009554028	3100763927	605001601884	653750919536	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009554172	3100741826	663751155770	651250910053	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009554202	3100763934	616251514338	653750919537	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009559160	3100710001	610001597888	651250938695	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009571559	3100584252	606251605926	651250938781	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009571641	3100584258	613751536784	651250938782	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009573814	3100584455	613751536666	651250938783	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009579522	3100639150	608751588123	610000965855	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210009584418	3100734445	652501599801	650000958230	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009584838	3100734479	652501599802	650000958232	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009608123	3100800865	658751529956	652500910563	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009634092	3100703621	607501566583	652500910547	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009640127	3100739008	652501599803	650000958233	#	M	04/29/2015	03/26/2015	04/27/2015	8.92	16.50	2.00
KYCTLF6M	Private Fire Service –	210009645504	3100590106	617501467248	656250886882	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009680941	3100691010	665001214591	656250923976	#	M	04/30/2015	03/26/2015	04/28/2015	35.90	17.00	2.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009687140	3100653272	613751551429	656250924039	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210009689160	3100646658	607501603643	651250938867	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009711289	3100630385	662501194242	653750915088	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210009723879	3100638454	603751585651	650000929114	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210009806132	3100785132	616251478592	655000891512	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009835215	3100694903	615001484117	655000891586	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210009882662	3100568384	608751588127	653750915106	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210009885654	3100787013	650001553474	611250934211	#	M	04/08/2015	03/07/2015	04/06/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210009895699	3100844553	661251552612	651250939628	#	M	04/23/2015	03/20/2015	04/21/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009896067	3100641383	658751555640	661250884412	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210009952073	3100611858	663751215513	656250924124	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210009952394	3100611886	658751552122	611250947975	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210009952738	3100611908	671251121926	657500876454	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009953724	3100656713	613751522942	611250947949	#	M	04/16/2015	03/13/2015	04/14/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210009953809	3100656721	673751110971	657500877110	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009975632	3100803985	672501104288	657500876208	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210009997816	3100834127	623751175021	657500876444	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	210010001760	3100871012	655001552639	652500914706	#	M	04/10/2015	03/07/2015	04/08/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210010065245	3100835013	670001129964	656250892123	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010065412	3100835026	670001129965	656250892124	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010080633	3100659626	621251193265	652500914845	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210010106689	3100668022	665001152806	653750894522	#	M	04/01/2015	02/28/2015	03/30/2015	80.74	15.50	2.00
KYCTLF6M	Private Fire Service –	210010106726	3100627163	615001530253	657500905164	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210010106733	3100668031	673751111026	660000866398	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210010107651	3100590320	661251506765	660000866424	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210010109671	3100779156	613751522961	611250947967	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010155179	3100686045	656251556978	611250947745	#	M	04/16/2015	03/13/2015	04/14/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210010194143	3100708695	657501555899	611250947750	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010194846	3100674845	663751155771	657500876479	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210010227203	3100807424	615001517167	611250947957	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010257006	3100741894	606251605940	655000920349	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010314992	3100782791	661251552607	650000950746	#	M	04/23/2015	03/20/2015	04/21/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210010352253	3100646140	607501585812	666250723259	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210010369572	3100759223	606251605944	655000920367	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010375218	3100782812	661251552611	650000950747	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010375706	3100782850	661251552613	650000950751	#	M	04/23/2015	03/20/2015	04/21/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210010375850	3100782866	661251552615	650000950752	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010375959	3100782875	661251552616	650000950753	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210010391845	3100619686	606251605934	655000920361	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210010393490	3100619785	605001581914	652500914720	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210010509349	3100805686	620001187355	658750870097	#	M	04/03/2015	03/04/2015	04/01/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	210010561255	3100767890	602501625030	650000950875	#	M	04/23/2015	03/20/2015	04/21/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210010578840	3100748948	621251171807	653750894409	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	210010990624	3100695940	656251576157	661250894506	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210011091247	3100836470	602501593307	606251007766	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091322	3100836475	601251619992	657500894211	#	M	04/15/2015	03/13/2015	04/13/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091407	3100836484	602501593308	606251007767	#	M	04/10/2015	03/08/2015	04/08/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091520	3100836493	602501593309	606251007768	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091605	3100836499	602501593311	606251007769	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091667	3100843006	602501593312	606251007770	#	M	04/10/2015	03/08/2015	04/08/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091728	3100843014	605001581905	606251007771	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091810	3100843022	605001581906	606251007772	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091872	3100843031	601251620151	657500894212	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011091940	3100843039	605001581910	606251007773	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210011092028	3100843044	605001581912	606251007774	#	M	04/10/2015	03/08/2015	04/08/2015	96.84	16.00	2.00
KYCTLF6M	Private Fire Service –	210011092127	3100843052	605001581916	606251007775	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011092196	3100843061	603751585644	608750973216	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011092288	3100843068	603751585645	608750973217	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011092448	3100843087	603751585646	608750973218	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210011092752	3100843122	601251620153	657500894213	#	M	04/15/2015	03/13/2015	04/13/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011092820	3100843129	603751585647	608750973219	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011093021	3100843152	603751585648	608750973220	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011093199	3100843170	605001598217	611250947725	#	M	04/16/2015	03/13/2015	04/14/2015	323.50	16.50	2.00
KYCTLF6M	Private Fire Service –	210011093441	3100641563	606251588365	657500894215	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	210011093557	3100641572	603751585649	608750973221	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011093649	3100641581	603751585650	608750973222	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210011093731	3100641591	603751585652	608750973223	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011093816	3100641598	603751585654	608750973224	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011093977	3100641617	603751585656	608750973226	#	M	04/09/2015	03/07/2015	04/07/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011094222	3100641646	603751585658	608750973228	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210011094376	3100641665	606251588368	657500894216	#	M	04/15/2015	03/13/2015	04/13/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	210011094468	3100641676	603751585659	608750973229	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011094543	3100641683	603751585660	608750973230	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	210011094635	3100641692	605001581960	606251007776	#	M	04/10/2015	03/07/2015	04/08/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210011094710	3100641701	605001581962	606251007777	#	M	04/10/2015	03/07/2015	04/08/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210011094802	3100641710	605001581963	606251007778	#	M	04/10/2015	03/07/2015	04/08/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	210011094888	3100641719	601251607470	606251007779	#	M	04/10/2015	03/07/2015	04/08/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210011094970	3100641728	601251607473	606251007780	#	M	04/10/2015	03/07/2015	04/08/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	210011155059	3100641737	601251607475	606251007781	#	M	04/10/2015	03/07/2015	04/08/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210011155233	3100641754	601251607480	606251007782	#	M	04/10/2015	03/07/2015	04/08/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210011155622	3100641800	606251567977	656250891928	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210011158218	3100648018	605001594622	666250723059	#	M	04/15/2015	03/11/2015	04/13/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210011158287	3100648025	605001594623	666250723060	#	M	04/15/2015	03/11/2015	04/13/2015	35.90	17.00	2.00
KYCTLF6M	Private Fire Service –	210011158348	3100648032	605001594624	666250723061	#	M	04/15/2015	03/12/2015	04/13/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	210011158836	3100648063	605001594625	666250723062	#	M	04/15/2015	03/11/2015	04/13/2015	96.84	17.00	2.00
KYCTLF6M	Private Fire Service –	210011159495	3100648128	601251603292	608750973233	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	210011159556	3100648135	603751589925	606251007784	#	M	04/10/2015	03/10/2015	04/08/2015	80.74	15.00	2.00
KYCTLF6M	Private Fire Service –	220001697935	3200171806	610001562318	651250917178	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220001904589	3200192966	618751212590	673750696095	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	220001972124	3200199717	651251540376	653750897364	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220001980200	3200200520	651251587427	643750651258	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220002142353	3200217322	670001179106	657500914921	#	M	04/30/2015	03/27/2015	04/28/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220002182795	3200219900	612501507788	620000732947	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	220002250148	3200227830	613751523083	628750692453	#	M	04/16/2015	03/13/2015	04/14/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	220002272650	3200231086	621251193358	651250921769	#	M	04/10/2015	03/07/2015	04/08/2015	159.64	16.50	2.00
KYCTLF6M	Private Fire Service –	220002364283	3200241397	678751063078	632500689001	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220002396266	3200243604	678751050461	626250703733	#	M	04/17/2015	03/14/2015	04/15/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220002409872	3200249713	608751605527	636250683690	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	220002417675	3200246265	681251025150	601251101007	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	220002563035	3200264577	663751155774	607500974091	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002563042	3200264578	663751155775	607500974092	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002563059	3200264579	663751155776	607500974093	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002563073	3200264581	663751155777	607500974094	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002563080	3200264582	663751155778	607500974095	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002563127	3200264586	663751155779	607500974096	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002563134	3200264587	663751155780	607500974097	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002563158	3200264589	663751155781	607500974098	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002756165	3200280891	662501166283	610000948562	#	M	04/02/2015	03/03/2015	03/31/2015	143.54	14.50	2.00

"Fire" Service & Billing Lag

											Service Lag	Billing Lag
										AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	220002778646	3200284283	607501586116	615000860600	#	M	04/15/2015	03/13/2015	04/13/2015	52.00	16.00	2.00
KYCTLF6M	Private Fire Service –	220002944603	3200300981	616251480168	617500834506	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002956071	3200302111	616251480166	617500834562	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220002966085	3200303617	605001594631	642500648201	#	M	04/15/2015	03/11/2015	04/13/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	220003005815	3200307180	668751196287	666250742525	#	M	04/30/2015	03/26/2015	04/28/2015	80.74	17.00	2.00
KYCTLF6M	Private Fire Service –	220003086395	3200315221	607501603638	677500683866	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220003309333	3200338962	620001187357	653750899069	#	M	04/03/2015	03/05/2015	04/01/2015	143.54	14.00	2.00
KYCTLF6M	Private Fire Service –	220003341566	3200342168	602501576227	608750965177	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	220003867624	3200399480	620001187348	620000734882	#	M	04/03/2015	03/05/2015	04/01/2015	80.74	14.00	2.00
KYCTLF6M	Private Fire Service –	220004015174	3200414385	607501603626	631250689089	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220004075336	3200426540	656251537295	620000741935	#	M	04/09/2015	03/07/2015	04/07/2015	143.54	16.00	2.00
KYCTLF6M	Private Fire Service –	220004075350	3200426545	613751503548	620000741936	#	M	04/09/2015	03/07/2015	04/07/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	220004725105	3200499107	663751155767	601251092233	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220004902759	3200526020	610001604296	677500688076	#	M	04/24/2015	03/21/2015	04/22/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220005012550	3200533665	650001576790	678750679938	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220005204151	3200552990	661251552614	607501004625	#	M	04/23/2015	03/20/2015	04/21/2015	159.64	16.50	2.00
KYCTLF6M	Private Fire Service –	220005444904	3200584248	603751606943	670000708682	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220005542211	3200590228	602501593310	612500869574	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	220005547490	3200591638	621251171809	648750590879	#	M	04/01/2015	02/28/2015	03/30/2015	35.90	15.50	2.00
KYCTLF6M	Private Fire Service –	220005761593	3200612241	665001157556	661250864255	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220005789188	3200624525	658751555649	601251115265	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220005820584	3200618666	605001581908	682500661303	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	220005828014	3200618447	606251605937	676250682516	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220005999367	3200642256	606251605916	658750898076	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220006205171	3200663519	607501566584	662500723738	#	M	04/08/2015	03/05/2015	04/06/2015	323.50	16.50	2.00
KYCTLF6M	Private Fire Service –	220006208354	3200663882	662501166270	640000633033	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	220006456658	3200689405	606251605929	626250707956	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	220006456771	3200689417	606251605925	626250707743	#	M	04/22/2015	03/19/2015	04/20/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	220006457088	3200689453	605001581909	618750744274	#	M	04/10/2015	03/08/2015	04/08/2015	80.74	16.00	2.00
KYCTLF6M	Private Fire Service –	220006671105	3200714706	660001509955	627500671936	#	M	04/03/2015	03/05/2015	04/01/2015	80.74	14.00	2.00
KYCTLF6M	Private Fire Service –	220006808136	3200729849	653751570339	657500899669	#	M	04/17/2015	03/14/2015	04/15/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220007048005	3200757443	616251478587	631250662858	#	M	04/02/2015	03/03/2015	03/31/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220007320097	3200789012	620001187354	632500662699	#	M	04/03/2015	03/04/2015	04/01/2015	35.90	14.50	2.00
KYCTLF6M	Private Fire Service –	220007320547	3200789077	622501188282	625000687143	#	M	04/08/2015	03/05/2015	04/06/2015	-	16.50	2.00
KYCTLF6M	Private Fire Service –	220007321069	3200789128	670001179109	650000959513	#	M	04/30/2015	03/27/2015	04/28/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220007321083	3200789130	670001179108	650000959514	#	M	04/30/2015	03/28/2015	04/28/2015	35.90	16.00	2.00
KYCTLF6M	Private Fire Service –	220007321090	3200789131	670001179107	650000959515	#	M	04/30/2015	03/27/2015	04/28/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220007321106	3200789132	670001179105	650000959516	#	M	04/30/2015	03/27/2015	04/28/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220007321113	3200789133	670001179104	650000959517	#	M	04/30/2015	03/27/2015	04/28/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220007321120	3200789134	670001179103	650000959518	#	M	04/30/2015	03/27/2015	04/28/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220007321137	3200789135	670001179102	650000959519	#	M	04/30/2015	03/27/2015	04/28/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220007323973	3200796001	602501624029	602501097791	#	M	04/22/2015	03/19/2015	04/20/2015	-	16.50	2.00
KYCTLF6M	Private Fire Service –	220007323973	3200796002	607501599822	602501097791	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220007390102	3200796134	606251605915	602501097741	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220007465549	3200805691	607501603628	637500669866	#	M	04/22/2015	03/19/2015	04/20/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220007591974	3200816972	651251550744	658750876229	#	M	04/08/2015	03/05/2015	04/06/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220007591998	3200816975	651251550743	658750876230	#	M	04/08/2015	03/05/2015	04/06/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	220007741540	3200839573	600001629836	638750643596	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	220007787430	3200842746	603751608795	600001154216	#	M	04/16/2015	03/13/2015	04/14/2015	143.54	16.50	2.00
KYCTLF6M	Private Fire Service –	220007802346	3200843832	662501166265	685000649495	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Private Fire Service –	220007924598	3200865645	661251552608	648750620143	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220007924604	3200865646	661251552609	648750620144	#	M	04/23/2015	03/20/2015	04/21/2015	35.90	16.50	2.00
KYCTLF6M	Private Fire Service –	220008005902	3200866322	606251594503	622500742118	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6M	Private Fire Service –	220008324597	3200909617	617501525604	606251034852	#	M	04/29/2015	03/24/2015	04/27/2015	35.90	17.50	2.00

"Fire" Service & Billing Lag

											Service Lag	Billing Lag
										AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	220008394657	3200915741	606251605928	650000950098	#	M	04/22/2015	04/02/2015	04/20/2015	50.43	9.50	2.00
KYCTLF6M	Public Fire Service	220000100896	3200009585	662501166276	671250680239	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Public Fire Service	220000400886	3200040094	662501166269	671250680350	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Public Fire Service	220000400893	3200040095	662501166273	671250680351	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Public Fire Service	220000464712	3200049535	611251578829	613750868582	#	M	04/15/2015	03/13/2015	04/13/2015	80.74	16.00	2.00
KYCTLF6M	Public Fire Service	220000734121	3200073318	661251552597	655000922690	#	M	04/23/2015	03/20/2015	04/21/2015	80.74	16.50	2.00
KYCTLF6M	Public Fire Service	220000759489	3200079532	650001591266	655000922715	#	M	04/23/2015	03/20/2015	04/21/2015	35.90	16.50	2.00
KYCTLF6M	Public Fire Service	220001401189	3200141624	662501166268	655000892253	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Public Fire Service	220001406092	3200142118	662501166267	655000892105	#	M	04/02/2015	03/03/2015	03/31/2015	80.74	14.50	2.00
KYCTLF6M	Public Fire Service	220001472136	3200148745	611251602630	671250710230	#	M	04/24/2015	03/21/2015	04/22/2015	80.74	16.50	2.00
KYCTLF6M	Public Fire Service	220001515187	3200154061	661251538512	631250682871	#	M	04/16/2015	03/13/2015	04/14/2015	80.74	16.50	2.00
KYCTLF6MD	Private Fire Service –	220008547857	3200934163	602501627753	647500636981	#	M	04/23/2015	04/13/2015	04/21/2015	-	4.50	2.00
KYCTLF6MHY	Private Fire Service –	220002364283	3200241396	681251054104	632500689001	#	M	04/23/2015	03/20/2015	04/21/2015	79.77	16.50	2.00
KYCTLF6M	Private Fire Service –	210007299844	3100703576	601251620094	600001150899	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210007367365	3100703798	656251523861	600001132442	#	M	04/02/2015	03/03/2015	04/01/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	210007421672	3100627448	670001129991	603751039009	#	M	04/08/2015	03/07/2015	04/07/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210007436018	3100592390	623751181596	603751036617	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210007436209	3100592401	660001522175	600001140809	#	M	04/09/2015	03/08/2015	04/08/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210007436421	3100592417	622501202769	600001148503	#	M	04/14/2015	03/13/2015	04/13/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210007472717	3100785399	617501526241	603751070612	#	M	04/30/2015	03/31/2015	04/29/2015	8.92	15.00	1.00
KYCTLF6M	Private Fire Service –	210007500193	3100711489	657501548523	600001148618	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210007500872	3100717556	650001576744	608750985122	#	M	04/16/2015	03/14/2015	04/15/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210007500988	3100717564	601251639551	605001047507	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210007619264	3100658807	618751208862	601251107330	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210007619356	3100658816	610001604341	600001165815	#	M	04/24/2015	03/21/2015	04/23/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210007655208	3100689269	608751583905	601251107392	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210007695138	3100639445	601251639562	602501098791	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210007772486	3100703168	608751583904	651250925928	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210007820682	3100735357	607501581871	651250925641	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210007822107	3100735484	663751215470	600001171310	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210007913881	3100757863	650001576787	602501089269	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210007940852	3100671833	617501491038	651250925879	#	M	04/14/2015	03/13/2015	04/13/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210007941589	3100671906	621251182122	605001022277	#	M	04/07/2015	03/05/2015	04/06/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210007941657	3100671914	610001594676	657500903086	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210007966816	3100672731	616251520670	657500903055	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210007969495	3100672910	611251574599	602501084601	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008039663	3100590905	662501225864	601251129752	#	M	04/30/2015	03/29/2015	04/29/2015	8.92	16.00	1.00
KYCTLF6M	Private Fire Service –	210008043679	3100644184	611251562815	603751040617	#	M	04/09/2015	03/08/2015	04/08/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008079197	3100640263	612501567249	601251129582	#	M	04/30/2015	03/27/2015	04/29/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210008086270	3100611952	658751579804	601251129639	#	M	04/30/2015	03/31/2015	04/29/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008087242	3100611982	621251212622	605001040195	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008087938	3100619521	658751579811	601251129641	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008088313	3100629362	658751566249	603751061883	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008123629	3100658647	621251223522	603751062089	#	M	04/23/2015	03/21/2015	04/22/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008150607	3100726755	610001599539	601251120994	#	M	04/23/2015	03/21/2015	04/22/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008173693	3100761236	608751621928	601251129712	#	M	04/30/2015	03/31/2015	04/29/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	210008188374	3100584924	652501601154	601251129499	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008202928	3100637796	605001590595	603751048173	#	M	04/14/2015	03/11/2015	04/13/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210008203358	3100637848	607501585819	601251109517	#	M	04/15/2015	03/11/2015	04/14/2015	35.90	17.50	1.00
KYCTLF6M	Private Fire Service –	210008205651	3100687403	658751555594	605001040212	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008228685	3100652542	658751566348	601251121017	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008228845	3100652550	651251593813	602501101515	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008229039	3100652565	662501201057	660000887966	#	M	04/17/2015	03/17/2015	04/16/2015	143.54	15.50	1.00
KYCTLF6M	Private Fire Service –	210008229190	3100652583	658751566351	601251121018	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008268607	3100738748	605001594642	601251109521	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008275049	3100673376	608751612269	602501101493	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008275193	3100673383	608751612270	602501101494	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008279003	3100694220	621251218829	600001159501	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008279560	3100694255	626251131567	606251019072	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008283446	3100668556	657501552196	601251109488	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008284517	3100766404	617501512374	601251121184	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008323672	3100627412	603751602720	601251109571	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008325258	3100668630	601251639470	600001162889	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008330182	3100731172	623751212781	660000888042	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008366594	3100657689	662501225876	602501107465	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008377792	3100664903	662501194210	608750982973	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008415946	3100583313	660001522170	610000956380	#	M	04/09/2015	03/10/2015	04/08/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	210008420023	3100664998	670001179024	605001056422	#	M	04/30/2015	03/31/2015	04/29/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	210008441952	3100698407	620001192400	600001136717	#	M	04/07/2015	03/05/2015	04/06/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008446773	3100664117	613751515558	605001033461	#	M	04/14/2015	03/12/2015	04/13/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008447073	3100664144	618751242874	605001056348	#	M	04/30/2015	03/31/2015	04/29/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008447752	3100713319	601251654866	605001056236	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008474952	3100826057	601251620149	608750982946	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008479292	3100784605	663751215461	605001056303	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008545755	3100707406	658751555657	607500995642	#	M	04/17/2015	03/14/2015	04/16/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210008554681	3100648048	655001598304	606251035439	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008562040	3100789580	608751605510	652500932522	#	M	04/22/2015	03/19/2015	04/21/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008564237	3100789812	666251205314	606251035428	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008564305	3100648204	602501601588	606251012570	#	M	04/14/2015	03/11/2015	04/13/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210008564527	3100648224	610001614128	606251035155	#	M	04/30/2015	03/29/2015	04/29/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	210008564633	3100648239	610001614129	606251035156	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008564725	3100648246	605001594632	650000938428	#	M	04/15/2015	03/13/2015	04/14/2015	96.84	16.50	1.00
KYCTLF6M	Private Fire Service –	210008564794	3100648252	605001594633	650000938429	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008564930	3100648260	605001594636	650000938430	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008577363	3100667841	616251520661	602501095418	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008583276	3100725654	616251520681	602501095183	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008614859	3100576559	613751536721	606251025703	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620014	3100648267	605001594637	650000938431	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620144	3100648280	605001594639	650000938432	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620212	3100648289	605001594640	650000938433	#	M	04/15/2015	03/13/2015	04/14/2015	96.84	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620342	3100648297	605001594643	650000938443	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620427	3100648302	605001594644	650000938444	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620540	3100648319	605001594646	650000938445	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620632	3100648327	605001594647	650000938446	#	M	04/15/2015	03/13/2015	04/14/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620786	3100648341	603751602775	650000938447	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620847	3100648350	603751602776	650000938448	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008620922	3100648358	603751602778	650000938449	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008621017	3100648366	603751602779	650000938450	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008621093	3100648373	603751602780	650000938451	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008621710	3100648428	652501582611	652500930432	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008621772	3100648433	652501582612	652500930433	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008621857	3100648442	603751602785	650000938452	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008621932	3100648450	603751602786	650000938453	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008622089	3100648468	603751602787	650000938454	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008622287	3100648484	650001576792	605001037930	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008622362	3100648491	650001576793	605001037931	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008622423	3100655000	650001576794	605001037932	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008622690	3100655026	653751570359	607500995601	#	M	04/17/2015	03/13/2015	04/16/2015	80.74	17.50	1.00

"Fire" Service & Billing Lag

											Service Lag	Billing Lag
										AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008623020	3100655064	606251584073	606251012577	#	M	04/14/2015	03/11/2015	04/13/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623082	3100655073	606251584075	606251012578	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623143	3100655081	606251584077	606251012579	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623280	3100655098	606251584079	606251012580	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623365	3100655105	606251584081	606251012581	#	M	04/14/2015	03/11/2015	04/13/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623488	3100655120	606251584087	606251012583	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008623556	3100655127	606251584089	606251012584	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623631	3100655134	608751583889	606251012585	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008623709	3100655143	608751583890	606251012586	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623778	3100655151	608751583891	606251012587	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008623891	3100655166	608751583898	606251012588	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008623945	3100655170	608751583899	606251012589	#	M	04/14/2015	03/13/2015	04/13/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008624023	3100655179	608751583900	606251012590	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008624092	3100655186	608751583901	606251012591	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008624160	3100655194	608751583902	606251012592	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008624238	3100655203	608751583903	606251012593	#	M	04/14/2015	03/13/2015	04/13/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	210008624306	3100655211	608751588116	650000938456	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008624375	3100655219	606251592376	605001037933	#	M	04/16/2015	03/13/2015	04/15/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210008663462	3100779766	605001594641	650000938625	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008672084	3100783272	617501494884	650000938572	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008685042	3100655287	655001572326	611250949781	#	M	04/17/2015	03/17/2015	04/16/2015	143.54	15.50	1.00
KYCTLF6M	Private Fire Service –	210008685370	3100655308	655001572333	611250949782	#	M	04/17/2015	03/17/2015	04/16/2015	80.74	15.50	1.00
KYCTLF6M	Private Fire Service –	210008685530	3100655325	657501559408	611250949783	#	M	04/17/2015	03/17/2015	04/16/2015	80.74	15.50	1.00
KYCTLF6M	Private Fire Service –	210008685615	3100655334	657501559411	611250949784	#	M	04/17/2015	03/17/2015	04/16/2015	80.74	15.50	1.00
KYCTLF6M	Private Fire Service –	210008686199	3100655395	657501559433	611250949786	#	M	04/17/2015	03/17/2015	04/16/2015	35.90	15.50	1.00
KYCTLF6M	Private Fire Service –	210008686250	3100655404	657501559436	611250949788	#	M	04/17/2015	03/17/2015	04/16/2015	35.90	15.50	1.00
KYCTLF6M	Private Fire Service –	210008686328	3100655413	657501559438	611250949789	#	M	04/17/2015	03/17/2015	04/16/2015	80.74	15.50	1.00
KYCTLF6M	Private Fire Service –	210008686380	3100655423	657501559440	611250949790	#	M	04/17/2015	03/17/2015	04/16/2015	80.74	15.50	1.00
KYCTLF6M	Private Fire Service –	210008686441	3100655431	606251592378	605001037938	#	M	04/16/2015	03/14/2015	04/15/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008686502	3100655438	606251592379	605001037939	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008686656	3100655449	658751555616	611250949792	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008686861	3100655475	608751592174	605001037940	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008687017	3100655491	658751555628	611250949797	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008687383	3100661545	658751555645	611250949799	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008687598	3100661568	658751555654	611250949800	#	M	04/17/2015	03/14/2015	04/16/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210008687666	3100661574	658751555663	611250949801	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008687710	3100661582	610001581239	650000938463	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008687765	3100661592	610001581240	650000938464	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008687826	3100661600	610001581241	650000938465	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008687901	3100661608	658751555679	611250949802	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008687956	3100661616	658751555682	611250949803	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008688003	3100661624	658751555686	611250949804	#	M	04/17/2015	03/14/2015	04/16/2015	96.84	17.00	1.00
KYCTLF6M	Private Fire Service –	210008688119	3100661642	658751555692	611250949805	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008688188	3100661650	658751555695	611250949806	#	M	04/17/2015	03/14/2015	04/16/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210008688256	3100661656	658751555698	611250949807	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008688430	3100661680	657501565115	652500930440	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008688539	3100661696	657501565116	652500930441	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008688591	3100661704	657501565117	652500930442	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008688720	3100661720	603751621917	608750993811	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008688775	3100661727	603751621919	608750993812	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008689136	3100661774	605001608397	652500930444	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008689396	3100661797	605001608408	652500930445	#	M	04/21/2015	03/19/2015	04/20/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008689785	3100661846	605001608422	652500930447	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008689822	3100661852	605001608423	652500930448	#	M	04/21/2015	03/19/2015	04/20/2015	143.54	16.50	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	2100086899 52	3100661865	605001608426	652500930449	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100086951 48	3100644496	666251205315	608751002471	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	2100086974 03	3100651162	666251205321	608751002482	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	2100087142 78	3100756799	655001584209	608750993803	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087184 09	3100694302	601251633721	652500930478	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087334 39	3100633459	608751602113	652500930505	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087335 83	3100584308	663751184378	606251015069	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087412 01	3101516512	668751196330	608751002634	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	2100087550 57	3100661872	605001608427	652500930450	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087551 18	3100661880	605001608429	652500930451	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087551 87	3100661887	605001608432	652500930452	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087553 54	3100661903	605001608435	652500930453	#	M	04/21/2015	03/19/2015	04/20/2015	96.84	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087554 15	3100661912	605001608439	652500930454	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087554 77	3100661920	605001608441	652500930455	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087585 37	3100666265	607501603639	650000949676	#	M	04/22/2015	03/19/2015	04/21/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	2100087592 19	3100666351	606251605907	650000949684	#	M	04/22/2015	03/19/2015	04/21/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	2100087593 32	3100666367	657501523897	608750965501	#	M	04/03/2015	03/04/2015	04/02/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	2100087599 98	3100666453	606251605920	650000949691	#	M	04/22/2015	03/19/2015	04/21/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	2100087668 80	3100659003	607501605470	611250957008	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100087914 04	3100618637	666251146345	608750965609	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	2100087930 04	3100618789	667501167841	608750980562	#	M	04/14/2015	03/11/2015	04/13/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	2100088084 32	3100637216	622501237838	610000985798	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	2100088107 32	3100716266	652501601142	610000985981	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	2100088143 76	3100744102	658751520866	611250928517	#	M	04/03/2015	03/05/2015	04/02/2015	143.54	14.50	1.00
KYCTLF6M	Private Fire Service –	2100088145 05	3100744120	608751602146	658750895471	#	M	04/21/2015	03/19/2015	04/20/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088145 98	3100744129	608751602147	658750895472	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088301 18	3100666469	650001606082	610000985805	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	2100088318 38	3100672163	652501592119	652500936418	#	M	04/24/2015	03/21/2015	04/23/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	2100088319 20	3100672171	652501592120	652500936419	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	2100088321 45	3100672192	607501605445	611250956816	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088322 20	3100672199	607501605447	611250956817	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088323 12	3100672207	607501605449	611250956818	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088323 67	3100672215	607501605451	611250956819	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088324 11	3100672224	607501605452	611250956820	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088330 49	3100672292	660001569460	610000985817	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	2100088331 17	3100672302	660001569461	610000985818	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	2100088331 79	3100672309	660001569464	610000985819	#	M	04/30/2015	03/31/2015	04/29/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	2100088332 09	3100672319	607501605468	611250956822	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088332 61	3100672327	607501605474	611250956823	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088333 22	3100672334	607501605476	611250956824	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088333 77	3100672342	608751607143	611250956825	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088334 45	3100672350	608751607145	611250956826	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088335 13	3100672359	608751607148	611250956827	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088335 68	3100672364	608751607149	611250956828	#	M	04/23/2015	03/21/2015	04/22/2015	52.00	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088336 36	3100672373	652501592125	652500936426	#	M	04/24/2015	03/21/2015	04/23/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	2100088336 74	3100672380	652501592126	652500936427	#	M	04/24/2015	03/21/2015	04/23/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	2100088337 42	3100672389	652501592127	652500936428	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	2100088338 03	3100672396	652501592128	652500936429	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	2100088540 91	3100722009	605001594635	605001035726	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100088824 78	3100745654	605001608402	658750895512	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100089000 31	3100694590	605001608410	658750895519	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	2100089005 81	3100690466	617501510946	610000976221	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	2100089008 71	3100664326	658751544660	611250943332	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	2100089050 29	3100699904	611251597681	607501003078	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00

"Fire" Service & Billing Lag

											Service Lag	Billing Lag
										AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210008907032	3100704527	601251633726	658750895486	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008907780	3100704569	611251597683	607501003079	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008907841	3100704578	611251597684	607501003080	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008908080	3100704592	611251597685	607501003081	#	M	04/23/2015	03/21/2015	04/22/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008910250	3100679096	653751559638	611250943202	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008910342	3100809944	611251551073	611250928609	#	M	04/03/2015	03/05/2015	04/02/2015	143.54	14.50	1.00
KYCTLF6M	Private Fire Service –	210008910502	3100679126	610001599534	607501003056	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008910830	3100679171	652501601135	610000985829	#	M	04/30/2015	03/29/2015	04/29/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	210008910946	3100679204	652501601137	610000985830	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008911062	3100679221	652501601140	610000985832	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008911116	3100679229	652501601144	610000985833	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008911284	3100679246	652501601150	610000985834	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008911345	3100679252	610001599557	607501003057	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008911383	3100679261	610001599558	607501003058	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008911420	3100679266	652501601155	610000985835	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008911741	3100679308	657501570111	607501003059	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008911826	3100679316	658751579725	610000985836	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210008911895	3100679323	658751579727	610000985837	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210008911963	3100679331	657501570113	607501003060	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008912058	3100679339	657501570115	607501003061	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008912270	3100679361	657501570119	607501003062	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008912973	3100679422	657501570121	607501003063	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008913037	3100679432	657501570123	607501003064	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008913648	3100684505	608751612380	652500936437	#	M	04/24/2015	03/24/2015	04/23/2015	80.74	15.50	1.00
KYCTLF6M	Private Fire Service –	210008914092	3100684552	631251126995	616250875121	#	M	04/28/2015	03/26/2015	04/27/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008933871	3100790973	620001192394	608750969092	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008934010	3100790983	620001192396	608750969094	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008940497	3100730537	665001157590	611250928594	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008940633	3100730550	665001157594	611250928595	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008940701	3100730557	665001157593	611250928596	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008940763	3100730562	665001157592	611250928597	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008940954	3100730581	606251559135	611250928599	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008941018	3100730586	606251559132	611250928600	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008941223	3100730608	627501096901	650000921683	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210008951084	3100600997	620001192397	608750969153	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008962923	3100809157	652501569001	605001035907	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008965618	3100751119	607501610277	652500936475	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008980150	3100684655	635001104869	620000768560	#	M	04/28/2015	03/24/2015	04/27/2015	80.74	17.50	1.00
KYCTLF6M	Private Fire Service –	210008981276	3100684770	650001604875	601251128881	#	M	04/29/2015	03/26/2015	04/28/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008981368	3100684778	650001604876	601251128882	#	M	04/29/2015	03/26/2015	04/28/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210008981597	3100684803	650001604880	601251128884	#	M	04/29/2015	03/26/2015	04/28/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210008983340	3100684992	676251086021	620000768581	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210008983494	3100690020	656251583803	601251128886	#	M	04/29/2015	03/26/2015	04/28/2015	8.92	17.00	1.00
KYCTLF6M	Private Fire Service –	210008983531	3100690026	656251583805	601251128887	#	M	04/29/2015	03/26/2015	04/28/2015	8.92	17.00	1.00
KYCTLF6M	Private Fire Service –	210008983609	3100690034	656251583807	601251128888	#	M	04/29/2015	03/26/2015	04/28/2015	8.92	17.00	1.00
KYCTLF6M	Private Fire Service –	210008983692	3100690042	656251583809	601251128889	#	M	04/29/2015	03/26/2015	04/28/2015	8.92	17.00	1.00
KYCTLF6M	Private Fire Service –	210008983753	3100690050	656251583810	601251128890	#	M	04/29/2015	03/26/2015	04/28/2015	8.92	17.00	1.00
KYCTLF6M	Private Fire Service –	210008983845	3100690056	656251583812	601251128891	#	M	04/29/2015	03/26/2015	04/28/2015	8.92	17.00	1.00
KYCTLF6M	Private Fire Service –	210008983906	3100690061	656251583814	601251128892	#	M	04/29/2015	03/26/2015	04/28/2015	8.92	17.00	1.00
KYCTLF6M	Private Fire Service –	210008984718	3100690145	656251583830	601251128896	#	M	04/29/2015	03/27/2015	04/28/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008984787	3100690154	656251583832	601251128897	#	M	04/29/2015	03/27/2015	04/28/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210008984879	3100690162	656251583834	601251128898	#	M	04/29/2015	03/27/2015	04/28/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210008990836	3100594038	623751237356	651250948302	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009016052	3100747868	653751563485	652500922035	#	M	04/15/2015	03/14/2015	04/14/2015	80.74	16.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009019167	3100642895	608751583894	650000936351	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009042037	3100784256	670001178957	651250948579	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009045982	3100752927	613751551465	651250948492	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009047582	3100759054	612501517205	650000927268	#	M	04/08/2015	03/08/2015	04/07/2015	80.74	15.50	1.00
KYCTLF6M	Private Fire Service –	210009048189	3100759097	612501567285	651250948507	#	M	04/30/2015	03/31/2015	04/29/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	210009049809	3100759232	658751544670	650000936269	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009049885	3100759240	615001526792	653750923646	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009049984	3100759247	612501567291	651250948508	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009050915	3100690272	610001604291	607501005954	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009051482	3100690317	611251602631	607501005959	#	M	04/24/2015	03/21/2015	04/23/2015	96.84	17.00	1.00
KYCTLF6M	Private Fire Service –	210009051703	3100690341	682501046678	606251026569	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009051789	3100690350	658751566245	606251026570	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009051840	3100690358	658751566246	606251026571	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009051901	3100690366	658751566248	606251026572	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009052065	3100690383	658751566250	606251026573	#	M	04/23/2015	03/21/2015	04/22/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210009052140	3100690392	658751566251	606251026574	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009052232	3100690399	658751566253	606251026575	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009052270	3100690406	658751566254	606251026576	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009054559	3100695139	620001187347	650000921593	#	M	04/03/2015	03/05/2015	04/02/2015	80.74	14.50	1.00
KYCTLF6M	Private Fire Service –	210009102885	3100628818	662501225877	611250965740	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009109602	3100642314	605001608434	653750923671	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009110749	3100765563	612501552491	607501001977	#	M	04/22/2015	03/20/2015	04/21/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210009110909	3100765578	660001537508	652500921904	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009115669	3100695254	662501166286	653750896714	#	M	04/02/2015	03/03/2015	04/01/2015	143.54	15.00	1.00
KYCTLF6M	Private Fire Service –	210009116426	3100695336	620001187360	653750897609	#	M	04/03/2015	03/04/2015	04/02/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	210009174385	3100743954	608751583897	610000963360	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009175166	3100701705	618751242879	611250965790	#	M	04/30/2015	03/28/2015	04/29/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009175418	3100701728	618751242880	611250965791	#	M	04/30/2015	03/28/2015	04/29/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009175494	3100701734	618751242881	611250965792	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009176534	3100701830	620001192373	651250914287	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009176596	3100701837	620001192374	651250914288	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009176671	3100701846	620001192375	651250914289	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009176763	3100701851	620001192376	651250914290	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009176848	3100701860	620001192377	651250914291	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009176923	3100701866	620001192378	651250914292	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009176985	3100701874	620001192379	651250914293	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177049	3100701882	620001192380	651250914294	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177117	3100701887	620001192381	651250914295	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177209	3100701899	620001192382	651250914296	#	M	04/07/2015	03/05/2015	04/06/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177285	3100701907	620001192383	651250914297	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177599	3100701938	661251515719	608750971354	#	M	04/08/2015	03/08/2015	04/07/2015	143.54	15.50	1.00
KYCTLF6M	Private Fire Service –	210009177674	3100701945	620001192385	651250914299	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177759	3100701953	620001192386	651250914300	#	M	04/07/2015	03/05/2015	04/06/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177834	3100701961	620001192387	651250914301	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009177919	3100701969	620001192388	651250914302	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178097	3100701984	620001192389	651250914303	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178141	3100701993	620001192390	651250914304	#	M	04/07/2015	03/05/2015	04/06/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178226	3100706000	620001192391	651250914305	#	M	04/07/2015	03/05/2015	04/06/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178370	3100706013	620001192392	651250914306	#	M	04/07/2015	03/05/2015	04/06/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178479	3100706019	620001192393	651250914307	#	M	04/07/2015	03/05/2015	04/06/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178530	3100706027	620001192395	651250914308	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178714	3100706045	620001192398	651250914314	#	M	04/07/2015	03/05/2015	04/06/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009178868	3100706063	661251515720	608750971355	#	M	04/08/2015	03/07/2015	04/07/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009179038	3100706072	620001192401	651250914316	#	M	04/07/2015	03/05/2015	04/06/2015	52.00	16.50	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009179120	3100706080	615001485384	653750897630	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210009179571	3100706121	623751237355	611250965797	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009179656	3100706128	623751237358	611250965798	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009179731	3100706135	623751237360	611250965799	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009179793	3200940561	623751237364	611250965800	#	M	04/30/2015	04/20/2015	04/29/2015	26.54	5.00	1.00
KYCTLF6M	Private Fire Service –	210009179861	3100706152	623751237365	611250965801	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009179960	3100706160	623751237369	611250965802	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009194389	3100696884	610001581199	602501086764	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009210670	3100718232	658751579729	611250965817	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009222635	3100723927	621251212617	655000913948	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009227173	3100737787	623751237367	650000959164	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009245027	3100695189	615001513668	602501086803	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009247436	3100695390	650001576788	655000911805	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009247696	3100627359	607501581876	610000963474	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009253646	3100706483	662501225854	650000958952	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009253899	3100712003	662501225855	650000958953	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009253967	3100712022	662501225856	650000958954	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009254014	3100712029	662501225857	650000958955	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009254243	3100712053	662501225858	650000958956	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009254892	3100712111	662501225861	650000958957	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009261067	3100634336	613751551457	650000958894	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009265342	3100745547	657501565242	610000974357	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009268068	3100606161	666251205258	650000959124	#	M	04/30/2015	03/31/2015	04/29/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	210009269412	3100637865	660001533542	652500919682	#	M	04/14/2015	03/11/2015	04/13/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210009311153	3100633611	657501559431	658750891559	#	M	04/17/2015	03/17/2015	04/16/2015	96.84	15.50	1.00
KYCTLF6M	Private Fire Service –	210009315278	3100712131	662501225862	650000958958	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009315377	3100712148	662501225866	650000958959	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009315438	3100712156	662501225869	650000958960	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009315506	3100712161	662501225871	650000958961	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009315698	3100712175	662501225873	650000958962	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009315872	3100712186	662501225879	650000958963	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009315957	3100712193	662501225881	650000958964	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316042	3100712200	662501225883	650000958965	#	M	04/30/2015	03/29/2015	04/29/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316134	3100712207	662501225885	650000958966	#	M	04/30/2015	03/29/2015	04/29/2015	159.64	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316226	3100712215	616251507530	651250928129	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009316301	3100712222	662501225887	650000958967	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316387	3100712228	662501225889	650000958968	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316479	3100712233	662501225891	650000958969	#	M	04/30/2015	03/29/2015	04/29/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316554	3100712239	662501225893	650000958970	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316714	3100712247	662501225896	650000958971	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316776	3100712253	662501225898	650000958972	#	M	04/30/2015	03/29/2015	04/29/2015	159.64	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316851	3100712259	662501225900	650000958973	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009316943	3100712265	662501225905	650000958974	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317038	3100712270	662501225906	650000958975	#	M	04/30/2015	03/29/2015	04/29/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317113	3100712276	662501225908	650000958976	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317168	3100712282	662501225910	650000958977	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317335	3100712289	663751215465	650000958978	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317403	3100712296	663751215466	650000958979	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317601	3100712308	663751215467	650000958980	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317717	3100712314	663751215468	650000958981	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317793	3100712320	663751215469	650000958982	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009317854	3100712325	663751215471	650000958983	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009319010	3100712406	660001522171	607500981698	#	M	04/09/2015	03/08/2015	04/08/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	210009321389	3100609303	667501202214	650000959091	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00

"Fire" Service & Billing Lag

		Service Lag	Billing Lag
	AVERAGE	15.75	3.29

Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210009322481	3100719271	668751161331	652500919661	#	M	04/14/2015	03/12/2015	04/13/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009347381	3100614583	617501501823	658750891520	#	M	04/17/2015	03/14/2015	04/16/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210009359940	3100757540	601251639560	656250914917	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009385161	3100616036	667501202258	650000959103	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009385642	3100616061	621251218776	610000974360	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009385802	3100616069	621251218777	610000974361	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009385987	3100616076	621251218778	610000974362	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009386058	3100616082	621251218780	610000974363	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009386126	3100616091	621251218779	610000974364	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009394738	3100713488	603751602781	651250928174	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009412742	3100667295	658751579805	650000959134	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009412988	3100787952	605001608431	610000974379	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009427171	3100626353	611251574617	652500919493	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009427706	3100626380	658751555599	653750919369	#	M	04/17/2015	03/14/2015	04/16/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210009439624	3100820014	662501225860	652500941362	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009446288	3100623919	653751563494	651250928091	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009522175	3100734067	660001569506	652500941342	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009522366	3100734084	623751237362	652500941343	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009530138	3100622557	621251218833	610000974381	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009530879	3100622606	621251218836	610000974382	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009530992	3100622614	621251218854	610000974383	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009531537	3100622654	621251218856	610000974386	#	M	04/21/2015	03/19/2015	04/20/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009574329	3100590008	617501526229	652500941438	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009578765	3100781155	613751536736	651250938718	#	M	04/22/2015	03/20/2015	04/21/2015	163.25	16.50	1.00
KYCTLF6M	Private Fire Service –	210009582535	3100734367	603751589984	650000931608	#	M	04/10/2015	03/10/2015	04/09/2015	35.90	15.50	1.00
KYCTLF6M	Private Fire Service –	210009583415	3100734400	623751219080	610000974324	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009623689	3100710245	658751566256	610000977008	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009623757	3100710253	658751566257	610000977009	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009623795	3100710262	658751566258	610000977010	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009623856	3100710266	658751566259	610000977011	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009623900	3100710273	658751566261	610000977012	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009623979	3100710282	658751566263	610000977013	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009624033	3100710290	658751566265	610000977014	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009624095	3100710298	658751566264	610000977015	#	M	04/23/2015	03/21/2015	04/22/2015	8.92	16.50	1.00
KYCTLF6M	Private Fire Service –	210009640387	3100739031	660001508498	655000891603	#	M	04/02/2015	03/03/2015	04/01/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	210009646354	3100590188	661251552596	610000977118	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009647890	3100590326	658751566252	610000977120	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009653871	3100630277	613751523090	610000968188	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009680194	3100683967	665001214585	656250923974	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210009681302	3100691031	603751602783	610000965664	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009685410	3100722286	658751555665	661250884371	#	M	04/17/2015	03/14/2015	04/16/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210009700043	3100739292	605001594692	653750915023	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210009700500	3100879387	610001599538	610000976997	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009703066	3100825491	657501574839	650000953630	#	M	04/24/2015	03/21/2015	04/23/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009710774	3100630358	662501194238	653750915087	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210009720030	3100638079	602501601576	655000907460	#	M	04/14/2015	03/11/2015	04/13/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210009727482	3100652037	617501501821	661250884273	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009728799	3100652137	673751168878	656250923933	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210009885494	3100780494	616251514337	661250884254	#	M	04/17/2015	03/14/2015	04/16/2015	35.90	17.00	1.00
KYCTLF6M	Private Fire Service –	210009886220	3100787067	657501528862	657500880612	#	M	04/07/2015	03/05/2015	04/06/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210009953335	3100611960	658751555668	657500898836	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210009970866	3100751434	605001608437	605001044154	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010023029	3100584361	621251223530	651250939673	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210010023678	3100584433	601251639471	651250939679	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	210010082554	3100751406	620001210928	656250900961	#	M	04/14/2015	03/13/2015	04/13/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	210010083007	3100751442	616251507544	666250723263	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210010083434	3100642066	623751181597	657500880670	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010105761	3100590133	605001613407	651250939680	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210010105815	3100590140	611251597677	651250939681	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210010105884	3100590147	611251597676	651250939682	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210010105938	3100590154	651251589035	651250939683	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	210010109756	3100779164	616251525216	651250939662	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010270870	3100829162	658751555704	606251019081	#	M	04/17/2015	03/14/2015	04/16/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210010298595	3100803591	650001576736	611250947840	#	M	04/16/2015	03/14/2015	04/15/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010314619	3100782760	661251552606	650000950745	#	M	04/23/2015	03/20/2015	04/22/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210010314756	3100782771	613751536720	655000920209	#	M	04/22/2015	03/20/2015	04/21/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210010314831	3100782778	613751536722	655000920210	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010314909	3100782786	613751536723	655000920211	#	M	04/22/2015	03/20/2015	04/21/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210010363888	3100689942	666251205329	655000929890	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210010364065	3100689951	666251205333	655000929891	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210010364300	3100689977	655001598294	655000929892	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210010364355	3100689986	655001598296	655000929893	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210010364423	3100689995	655001598302	655000929894	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210010364515	3100695501	666251205324	655000929895	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	210010375355	3100782819	613751536724	655000920212	#	M	04/22/2015	03/20/2015	04/21/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210010375560	3100782837	613751536725	655000920213	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010376150	3100782891	613751536732	655000920216	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010376204	3100782898	613751536733	655000920217	#	M	04/22/2015	03/20/2015	04/21/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210010376297	3100782907	613751536734	655000920218	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210010376464	3100782925	613751536737	655000920219	#	M	04/22/2015	03/20/2015	04/21/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	210010813284	3100820767	663751200504	656250913900	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	210011156984	3100641913	607501581861	660000881039	#	M	04/14/2015	03/11/2015	04/13/2015	159.64	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157055	3100641919	607501581862	660000881040	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157192	3100641937	607501581864	660000881042	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157451	3100641953	607501581865	660000881043	#	M	04/14/2015	03/11/2015	04/13/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157536	3100641962	607501581866	660000881044	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157628	3100641971	607501581867	660000881045	#	M	04/14/2015	03/11/2015	04/13/2015	159.64	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157703	3100641979	607501581868	660000881046	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157789	3100641986	607501581869	660000881047	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157871	3100641992	607501581870	660000881048	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011157956	3100641999	607501581872	660000881049	#	M	04/14/2015	03/11/2015	04/13/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	210011158041	3100648007	607501581874	660000881050	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011158904	3100648071	602501601575	660000881051	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011158980	3100648078	602501601577	660000881052	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	210011159242	3100648107	602501601579	660000881053	#	M	04/14/2015	03/11/2015	04/13/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	220001867574	3200191774	605001624618	640000664529	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220002182856	3200219906	668751196288	657500914762	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	220002209263	3200230554	611251592527	681250678925	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220002273134	3200231119	637501011249	625000702770	#	M	04/17/2015	03/14/2015	04/16/2015	143.54	17.00	1.00
KYCTLF6M	Private Fire Service –	220002317683	3200234448	613751517890	603751049224	#	M	04/14/2015	03/12/2015	04/13/2015	323.50	16.50	1.00
KYCTLF6M	Private Fire Service –	220002353238	3200237979	621251235772	683750685878	#	M	04/29/2015	03/26/2015	04/28/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	220002353320	3200237990	621251235859	683750685879	#	M	04/29/2015	03/26/2015	04/28/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	220002421667	3200245840	603751601328	657500893039	#	M	04/14/2015	03/12/2015	04/13/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220002474487	3200252993	662501224881	683750685808	#	M	04/29/2015	03/27/2015	04/28/2015	-	16.50	1.00
KYCTLF6M	Private Fire Service –	220002495415	3200254090	678751063018	636250685650	#	M	04/23/2015	03/21/2015	04/22/2015	-	16.50	1.00
KYCTLF6M	Private Fire Service –	220002495903	3200254140	613751517889	605001034524	#	M	04/14/2015	03/12/2015	04/13/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220002571777	3200260405	662501225853	630000703791	#	M	04/30/2015	03/31/2015	04/29/2015	8.92	15.00	1.00
KYCTLF6M	Private Fire Service –	220002872968	3200294714	605001608415	667500725109	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	220002873442	3200294755	605001608420	667500725112	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220002930963	3200299605	670001179008	666250742532	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	220002935371	3200300040	605001616247	640000659498	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220002935371	3200300041	605001616248	640000659498	#	M	04/23/2015	03/21/2015	04/22/2015	-	16.50	1.00
KYCTLF6M	Private Fire Service –	220002956040	3200302109	616251480169	617500834561	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	220002956118	3200302115	616251480167	617500834563	#	M	04/03/2015	03/04/2015	04/02/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	220003433373	3200351962	658751555701	665000727107	#	M	04/17/2015	03/14/2015	04/16/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	220003987467	3200417102	605001594638	636250676370	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220004015631	3200414434	662501225859	627500704663	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	220004075282	3200426536	657501570124	643750652920	#	M	04/23/2015	03/21/2015	04/22/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	220004076902	3200426733	613751536727	673750704774	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220004197465	3200441262	610001581242	686250661616	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220004488956	3200476747	666251205212	626250716467	#	M	04/30/2015	03/29/2015	04/29/2015	-	16.00	1.00
KYCTLF6M	Private Fire Service –	220004960700	3200600029	623751175013	612500858696	#	M	04/02/2015	03/03/2015	04/01/2015	35.90	15.00	1.00
KYCTLF6M	Private Fire Service –	220005542020	3200590206	605001594645	670000706099	#	M	04/15/2015	03/13/2015	04/14/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220005645783	3200600594	607501605473	616250870393	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220005701676	3200606681	618751226993	662500743765	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220005777772	3200613944	623751181598	683750657037	#	M	04/07/2015	03/05/2015	04/06/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220005786721	3200624058	611251574600	625000696816	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	220006165389	3200734841	606251586570	627500685747	#	M	04/14/2015	03/12/2015	04/13/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	220006165426	3200661212	661251511945	618750737985	#	M	04/07/2015	03/05/2015	04/06/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	220006204000	3200658980	660001569497	635000692653	#	M	04/30/2015	03/29/2015	04/29/2015	35.90	16.00	1.00
KYCTLF6M	Private Fire Service –	220006301284	3200673238	658751566262	670000717717	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220006500968	3200692447	601251651152	643750658147	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220006500975	3200692448	675001095533	643750658148	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220006500999	3200692449	601251651159	643750658149	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220006501008	3200692451	601251651155	643750658150	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220006501015	3200692452	601251651158	643750658151	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220006671150	3200714713	602501601589	630000684206	#	M	04/14/2015	03/11/2015	04/13/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	220006786236	3200727642	658751566255	681250682031	#	M	04/23/2015	03/21/2015	04/22/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007000010	3200753501	662501225902	646250653697	#	M	04/30/2015	03/29/2015	04/29/2015	80.74	16.00	1.00
KYCTLF6M	Private Fire Service –	220007004708	3200756564	605001616239	666250735627	#	M	04/23/2015	03/21/2015	04/22/2015	-	16.50	1.00
KYCTLF6M	Private Fire Service –	220007020724	3200755644	658751579742	646250653687	#	M	04/30/2015	03/31/2015	04/29/2015	80.74	15.00	1.00
KYCTLF6M	Private Fire Service –	220007119693	3200770685	608751619212	648750624838	#	M	04/28/2015	03/26/2015	04/27/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007180749	3200770798	602501621762	650000948557	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007180886	3200934162	602501621796	650000948564	#	M	04/21/2015	04/13/2015	04/20/2015	21.24	4.00	1.00
KYCTLF6M	Private Fire Service –	220007180923	3200770819	600001646008	638750652087	#	M	04/09/2015	03/07/2015	04/08/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220007180947	3200770820	608751594341	662500737719	#	M	04/16/2015	03/14/2015	04/15/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220007181070	3200770837	600001680554	602501097737	#	M	04/22/2015	03/20/2015	04/21/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007181148	3200770843	602501621748	650000948486	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007207705	3200781034	608751583896	663750731345	#	M	04/14/2015	03/13/2015	04/13/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	220007225314	3200773354	650001597977	648750622033	#	M	04/24/2015	03/24/2015	04/23/2015	143.54	15.50	1.00
KYCTLF6M	Private Fire Service –	220007321052	3200789127	606251586531	646250634282	#	M	04/14/2015	03/12/2015	04/13/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220007321144	3200789136	622501189607	625000687146	#	M	04/08/2015	03/06/2015	04/07/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007390072	3200796131	613751517888	646250634347	#	M	04/14/2015	03/12/2015	04/13/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007390089	3200796132	635001104873	656250922449	#	M	04/28/2015	03/26/2015	04/27/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220007390096	3200796133	657501570116	673750706977	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220007742086	3200839640	611251613573	652500941815	#	M	04/30/2015	03/29/2015	04/29/2015	143.54	16.00	1.00
KYCTLF6M	Private Fire Service –	220007771084	3200838340	605001594634	682500668963	#	M	04/15/2015	03/13/2015	04/14/2015	80.74	16.50	1.00
KYCTLF6M	Private Fire Service –	220007788044	3200842824	600001680435	605001046539	#	M	04/22/2015	03/19/2015	04/21/2015	80.74	17.00	1.00
KYCTLF6M	Private Fire Service –	220007863099	3200854659	657501570114	618750764046	#	M	04/23/2015	03/21/2015	04/22/2015	35.90	16.50	1.00
KYCTLF6M	Private Fire Service –	220008056528	3200872830	610001602299	633750692064	#	M	04/23/2015	03/21/2015	04/22/2015	143.54	16.50	1.00
KYCTLF6M	Private Fire Service –	220008122104	3200912317	646250961925	603751061183	#	M	04/22/2015	02/19/2015	04/21/2015	164.58	31.00	1.00
KYCTLF6M	Private Fire Service –	220008122166	3200881299	645000964561	616250860242	#	M	04/16/2015	02/05/2015	04/15/2015	82.62	35.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6M	Private Fire Service –	220008186375	3200883942	613751536735	603751061253	#	M	04/22/2015	03/16/2015	04/21/2015	174.61	18.50	1.00
KYCTLF6M	Private Fire Service –	220008243049	3200894863	616251503758	676250672718	#	M	04/14/2015	03/23/2015	04/13/2015	58.40	11.00	1.00
KYCTLF6M	Private Fire Service –	220008254117	3200895979	605001608399	602501096351	#	M	04/21/2015	03/19/2015	04/20/2015	80.74	16.50	1.00
KYCTLF6M	Public Fire Service	220000234119	3200023360	615001531534	653750928041	#	M	04/23/2015	03/20/2015	04/22/2015	80.74	17.00	1.00
KYCTLF6M	Public Fire Service	220001571033	3200159105	606251584085	615000858726	#	M	04/14/2015	03/13/2015	04/13/2015	35.90	16.00	1.00
KYCTLF6MD	Private Fire Service –	220002396266	3200243603	637501011214	626250703733	#	M	04/17/2015	03/14/2015	04/16/2015	-	17.00	1.00
KYCTLF6MD	Private Fire Service –	220003341566	3200342169	602501576228	608750965177	#	M	04/02/2015	03/03/2015	04/01/2015	-	15.00	1.00
KYCTLF6MHY	Private Fire Service	220002944801	3103234382	603751575875	617500834507	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007366331	3100703705	607501557200	600001133281	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007503864	3100764038	602501576284	600001133266	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007557854	3100608713	608751559360	600001133208	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007557922	3100608717	608751559361	600001133209	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007557991	3100608722	608751559362	600001133210	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558079	3100608726	608751559363	600001133211	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558130	3100608730	608751559364	601251092351	#	M	04/03/2015	03/04/2015	04/02/2015	797.70	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558178	3100608734	608751559367	601251092352	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558253	3100608737	608751559369	601251092353	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558406	3100608747	608751559370	601251092354	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558482	3100608751	608751559371	601251092355	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558635	3100608761	608751559372	601251092356	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558710	3100608765	608751559374	601251092357	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558789	3100608769	608751559375	601251092360	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558864	3100608775	608751559377	601251092361	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007558956	3100608781	608751559378	601251092362	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007559218	3100608798	608751559380	601251092363	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007559294	3100608804	608751559382	601251092364	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007559393	3100608807	608751559383	601251092365	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007559461	3100608813	608751559384	601251092366	#	M	04/03/2015	03/04/2015	04/02/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007559553	3100608818	608751559386	601251092367	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007559638	3100608823	608751559412	601251092368	#	M	04/03/2015	03/04/2015	04/02/2015	1,116.78	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610021	3100608851	608751559416	601251092372	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610199	3100608861	608751559419	601251092373	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610267	3100608866	608751559420	601251092374	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610359	3100608870	608751559421	601251092375	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610427	3100608874	608751559422	601251092376	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610502	3100608879	608751559423	601251092377	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610670	3100608890	608751559424	601251092378	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610724	3100608895	608751559425	601251092379	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610816	3100608900	608751559427	601251092380	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007610984	3100608916	608751559428	601251092381	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007611086	3100608922	608751559429	601251092382	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007611246	3100608934	608751559431	601251092383	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007611413	3100608943	608751559433	601251092385	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007611604	3100608953	608751559435	601251092386	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007611758	3100608964	608751559439	601251092388	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612003	3100608980	608751559442	601251092389	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612096	3100608984	608751559443	601251092390	#	M	04/03/2015	03/04/2015	04/02/2015	797.70	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612164	3100608987	608751559444	601251092391	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612225	3100608993	608751559445	601251092349	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612485	3100617009	608751559448	601251092394	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612553	3100617016	608751559449	601251092395	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612645	3100617022	608751559450	601251092396	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612812	3100617033	608751559452	601251092398	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007612881	3100617039	608751559453	601251092399	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	210007612942	3100617044	608751559454	601251092400	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613037	3100617048	608751559455	601251092401	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613112	3100617054	608751559456	601251092402	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613204	3100617060	608751559458	601251092404	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613273	3100617066	608751559459	601251092405	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613440	3100617077	608751559461	601251092407	#	M	04/03/2015	03/04/2015	04/02/2015	797.70	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613525	3100617082	608751559462	601251092408	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613617	3100617088	608751559489	601251092409	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613709	3100617094	608751559491	601251092410	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613860	3100617106	608751559494	601251092416	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007613952	3100617112	608751559496	601251092417	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614023	3100617118	608751559499	601251092418	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614184	3100617130	608751559503	601251092419	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614290	3100617136	608751559506	601251092420	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614429	3100617147	608751559510	601251092421	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614603	3100617158	608751559514	601251092423	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614689	3100617164	608751559515	601251092424	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614832	3100617176	608751559517	601251092426	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614917	3100617182	608751559519	601251092427	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007614993	3100617188	608751559520	601251092428	#	M	04/03/2015	03/04/2015	04/02/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007668914	3100654240	610001553369	601251092345	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670085	3100617194	608751559521	601251092429	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670177	3100617200	608751559522	601251092430	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670238	3100617206	608751559524	601251092431	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670290	3100617212	608751559525	601251092432	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670443	3100617224	608751559528	601251092434	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670597	3100617230	605001565167	601251092435	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670665	3100617237	605001565169	601251092436	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670849	3100617247	605001565173	601251092438	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007670924	3100617253	605001565174	601251092439	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671088	3100617265	605001565177	601251092441	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671255	3100617276	605001565179	601251092442	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671330	3100617283	605001565180	601251092443	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671422	3100617287	605001565181	601251092444	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671590	3100617298	605001565183	601251092446	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671682	3100617304	605001565184	601251092447	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671750	3100617309	605001565317	602501069880	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671941	3100617321	605001565320	602501069881	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007671972	3100804663	625001101963	602501070012	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672029	3100617327	605001565321	602501069882	#	M	04/03/2015	03/04/2015	04/02/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672210	3100617337	605001565323	602501069884	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672296	3100617344	605001565324	602501069885	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672364	3100617350	605001565325	602501069886	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672487	3100617355	605001565326	602501069887	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672548	3100617361	605001565327	602501069888	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672630	3100617366	605001565328	602501069889	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672715	3100617369	605001565329	602501069890	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672807	3100617374	605001565330	602501069891	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007672975	3100617383	605001565332	602501069893	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007673039	3100617388	605001565333	602501069894	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007673138	3100617393	605001565334	602501069895	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007673268	3100617402	605001565336	602501069897	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007673343	3100617405	605001565337	602501069898	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007673428	3100617410	605001565338	602501069899	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	210007673688	3100617425	600001630001	602501069901	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007673794	3100617429	600001630002	602501069902	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007673954	3100617439	600001630004	602501069903	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674032	3100617444	600001630007	602501069904	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674117	3100617449	600001630008	602501069905	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674209	3200389045	600001630010	602501069908	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674292	3100617460	600001630011	602501069909	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674384	3100617464	600001630012	602501069910	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674476	3100617469	600001630013	602501069911	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674551	3100617474	600001630014	602501069912	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674629	3100617479	600001630015	602501069913	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674872	3100617492	600001630017	602501069915	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007674957	3100617498	600001630018	602501069916	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007690669	3100721256	625001101989	602501069821	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007700443	3100730031	600001630005	602501070040	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007712347	3100696289	608751559508	602501069854	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007715841	3101516285	616251480210	602501069863	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007716097	3100654400	610001553372	602501069865	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007716226	3100654409	610001553374	602501069866	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007716431	3100654424	610001553377	602501069867	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007718505	3100659576	610001553386	602501069870	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007719935	3100659693	610001553390	602501069871	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725046	3103216961	600001630019	602501069917	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725121	3100626012	600001630020	602501069918	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725299	3100626022	600001630022	602501069920	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725374	3100626027	625001101952	602501069921	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725466	3100626032	625001101953	602501069922	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725541	3100626037	625001101955	602501069923	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725633	3100626042	625001101956	602501069924	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725718	3100626047	625001101957	602501069925	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725800	3100626052	625001101958	602501069926	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725893	3100626057	625001101959	602501069927	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007725961	3100626062	625001101960	602501069928	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726049	3100626066	625001101961	602501069929	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726209	3100626071	625001101964	602501069930	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726261	3100626074	625001101966	602501069931	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726346	3100626079	625001101967	602501069932	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726445	3100626084	625001101968	602501069933	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726629	3100626093	625001101969	602501069934	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726698	3100626099	625001101970	602501069935	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726780	3100626103	625001101971	602501069936	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007726940	3100626113	625001101973	602501069937	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727011	3100626118	625001101974	602501069938	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727097	3100626124	625001101975	602501069939	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727196	3100626128	625001101976	602501069940	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727288	3100626134	625001101977	602501069941	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727370	3100626138	625001101978	602501069942	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727455	3100626142	625001101980	602501069943	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727523	3100626147	625001101981	602501069944	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727707	3100626155	625001101982	602501069945	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727783	3100626160	625001101984	602501069946	#	M	04/03/2015	03/04/2015	04/02/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727875	3100626165	625001101985	602501069947	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007727936	3100626170	625001101986	602501069948	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728090	3100626179	625001101988	602501069949	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	210007728168	3100626182	625001101990	602501069950	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728236	3100626188	625001101991	602501069951	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728311	3100626192	625001101992	602501069952	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728458	3100626202	625001101996	602501069954	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728533	3100626207	602501576282	602501069955	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728601	3100626211	602501576283	602501069956	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728694	3100626216	602501576285	602501069957	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728755	3100626219	602501576286	602501069958	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728816	3100626224	602501576287	602501069959	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728892	3100626228	602501576288	602501069960	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007728984	3100626233	602501576289	602501069961	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729079	3100626238	602501576290	602501069962	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729161	3100626243	602501576291	602501069963	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729246	3100626248	602501576292	602501069964	#	M	04/03/2015	03/04/2015	04/02/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729307	3100626252	602501576293	602501069965	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729390	3100626256	602501576294	602501069966	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729499	3100626261	602501576295	602501069967	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729574	3100626265	602501576296	602501069968	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729666	3100626271	602501576297	602501069969	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729741	3100626276	602501576298	602501069970	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729833	3100626279	602501576300	602501069971	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007729925	3100626282	602501576301	602501069972	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007758299	3100645787	670001179090	600001171299	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007758374	3100645792	670001179089	600001171300	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007771247	3100597876	600001630183	602501069820	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007772301	3100597956	600001630187	602501069822	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785086	3100626287	602501576303	602501069973	#	M	04/03/2015	03/04/2015	04/02/2015	797.70	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785277	3100626297	602501576305	602501069974	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785413	3100626306	602501576307	602501069976	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785505	3100626311	602501576308	602501069977	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785666	3100626319	602501576310	602501069978	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785727	3100626324	602501576311	602501069979	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785819	3100626329	602501576312	602501069980	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785888	3100626333	602501576313	602501069981	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007785963	3100626338	602501576314	602501069982	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007786058	3100626343	602501576315	602501069983	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007786126	3100626346	602501576316	602501069984	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007786409	3100626354	602501576318	602501069986	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007786492	3100626360	602501576320	602501069987	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007791197	3100659791	610001553402	602501069873	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007791906	3100659871	611251550974	602501069874	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007792589	3100659925	611251550978	602501069875	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007820934	3100735380	605001565185	603751033147	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007820972	3100750954	600001630009	603751033225	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007836267	3100668997	607501557344	603751033255	#	M	04/03/2015	03/04/2015	04/02/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007850300	3100665581	611251550985	603751033112	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007900199	3100709760	670001179025	600001171059	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007900274	3100709769	600001630159	603751033031	#	M	04/03/2015	03/04/2015	04/02/2015	1,116.78	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007900915	3100709822	616251538964	600001171060	#	M	04/30/2015	03/31/2015	04/29/2015	638.16	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007901703	3100611113	670001179097	600001171063	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007914662	3100757887	655001598305	600001171276	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007967406	3100672770	611251551020	603751033133	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007968447	3100672844	611251551024	603751033136	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210007968829	3100672873	611251551025	603751033137	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00

"Fire" Service & Billing Lag

		Service Lag	Billing Lag
	AVERAGE	15.75	3.29

Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	210008021006	3100679503	651251541970	607500974370	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008023392	3100801981	608751559518	607500974309	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008024128	3100716892	616251538966	601251129521	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008036091	3100763697	611251612198	601251129739	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008068173	3100568990	608751559376	607500974503	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008079111	3100640255	600001630006	607500974283	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008085901	3100720915	660001569546	601251129506	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008094790	3100598304	608751559436	607500974501	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008131712	3100576363	608751559437	607500974506	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008147236	3100687147	651251541983	607500974379	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008152214	3100619705	616251479861	607500974357	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008153064	3100619740	616251479864	607500974359	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008153293	3100619755	623751176598	607500974360	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008171130	3100761071	608751621924	601251129603	#	M	04/30/2015	03/31/2015	04/29/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008183089	3100658802	670001179011	601251129667	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008183997	3100658835	670001179012	601251129678	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008186828	3100610671	670001179085	601251129758	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008186897	3100610684	670001179086	601251129759	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008186972	3100610692	670001179087	601251129760	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008189902	3100775683	605001565319	607500974263	#	M	04/03/2015	03/04/2015	04/02/2015	1,116.78	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008201437	3100732746	605001565339	607500974245	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008203440	3100637856	660001510029	607500974293	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008203587	3100637866	660001510036	607500974294	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008212017	3100770384	611251550988	610000949055	#	M	04/03/2015	03/04/2015	04/02/2015	717.93	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008212178	3100770398	611251612208	601251129757	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008235331	3100752751	621251176844	610000948888	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008275476	3100673396	660001569549	602501107350	#	M	04/30/2015	03/31/2015	04/29/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008278598	3100694182	672501105831	610000948964	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008278826	3100694204	672501105838	610000948970	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008279331	3100694239	672501105844	610000948866	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008295999	3100652732	622501179262	610000948885	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008310898	3100615491	605001565171	610000949072	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008314623	3100622276	602501576422	610000948841	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008329427	3100668899	613751551460	602501107341	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008330786	3100724328	602501576321	610000948968	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008341656	3100776346	611251551009	610000949088	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008356917	3100702899	665001157586	610000948959	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008379231	3100664958	670001179022	602501107515	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008385311	3100627484	620001245286	602501107507	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008385656	3100649857	608751559434	605001018552	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008401534	3100677081	608751559509	605001018569	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008446742	3100716361	660001569551	605001056327	#	M	04/30/2015	03/31/2015	04/29/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008448229	3100716464	658751520916	605001018541	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008448328	3100716471	658751520920	605001018542	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008462980	3100684488	608751621940	605001056444	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008463785	3100690570	605001565176	605001018653	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008487026	3100772023	663751215518	605001056380	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008507135	3100698142	608751559366	605001018566	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008547270	3100707484	665001214508	606251035377	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008549900	3100713199	665001214509	606251035389	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008551576	3100812110	660001510037	606250997775	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008576193	3100764546	608751559417	606250997626	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008592683	3100788866	611251612224	606251035441	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008614958	3100576568	621251236915	606251035372	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	210008618431	3100657493	608751559373	606250997694	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008646290	3100713318	608751559368	606250997715	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008647132	3100713376	607501557349	606250997716	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008654154	3100592074	607501620035	608751002477	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008678655	3100655236	608751559497	608750965484	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008728772	3100605821	620001245294	608751002691	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008739192	3100679130	667501144666	608750965679	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008739826	3100679177	667501144667	608750965756	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008741379	3100789128	665001214598	608751002657	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008774454	3100759754	600001630003	608750965502	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008778852	3100740061	621251235905	651250947467	#	M	04/29/2015	03/27/2015	04/28/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	210008791084	3100618606	666251146341	608750965608	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008802618	3100791688	621251236921	610000986070	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008818330	3100679462	608751559385	611250928698	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008825888	3100760253	652501601230	610000985985	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008827167	3100628977	665001157584	611250928622	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008840191	3100777943	626251098765	611250928572	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008842999	3100766587	612501508804	611250928540	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008844889	3100690398	623751237350	610000985953	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008848768	3100802518	608751559529	611250928589	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008869802	3100621112	620001245299	610000986078	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008881673	3100603857	608751559523	611250928679	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008898312	3100711157	608751559381	611250928445	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008916692	3100805648	623751237357	610000985821	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008933727	3100790960	602501576299	611250928612	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008940459	3100730530	670001178972	651250948480	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008960897	3100631549	626251098680	650000921727	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210008987175	3100813579	667501202265	651250948332	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009012456	3100608800	607501557345	650000921724	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009046565	3100704072	663751215505	651250948491	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009047254	3100587053	667501144546	650000921705	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009089401	3100739176	626251098670	650000921789	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009093554	3100714134	657501523849	653750897708	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009110428	3100759284	668751138281	653750897703	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009138716	3100602538	666251205247	611250965951	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009139146	3100602569	666251205250	611250965952	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009139474	3100602593	666251205253	611250965953	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009156219	3100737539	611251612199	611250966000	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009157335	3100712288	663751215525	611250965815	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009157526	3100712297	663751215526	611250965816	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009157618	3100712304	663751215528	611250965818	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009157687	3100712310	663751215529	611250965819	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009160287	3100739264	626251098685	653750897778	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009160522	3100739288	626251098688	653750897783	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009160805	3100685815	608751559358	653750897597	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009191762	3100713083	670001179048	611250965983	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009192635	3100602754	666251205257	611250965960	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009192918	3100602770	666251205326	611250965961	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009194587	3100713247	670001179050	611250965984	#	M	04/30/2015	03/31/2015	04/29/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009202808	3100740863	617501467257	653750897720	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009222413	3100723905	660001569453	611250965833	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009222499	3100723912	658751579798	611250965834	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009222871	3100723940	658751579802	611250965835	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009234591	3100758337	663751157123	651250911061	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	210009246624	3100695313	655001598295	650000958919	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009247153	3100695364	655001598300	650000958921	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009255710	3100713307	670001179053	650000959132	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009256942	3100713390	670001179054	650000959138	#	M	04/30/2015	03/31/2015	04/29/2015	638.16	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009257006	3100713399	670001179055	650000959139	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009267560	3100745752	606251622458	650000959099	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009282071	3100787635	617501526232	650000959154	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009321099	3100609277	667501202212	650000959090	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009323613	3100719306	670001179064	650000959148	#	M	04/30/2015	03/31/2015	04/29/2015	638.16	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009364379	3100707529	608751559501	652500904774	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009426826	3100626336	607501620046	650000958946	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009428044	3100757756	605001565318	652500904899	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009428112	3100757764	665001214584	650000959126	#	M	04/30/2015	03/31/2015	04/29/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009433107	3100785123	602501576304	655000892462	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009434018	3100621639	666251205344	650000958999	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009434353	3100727230	610001553373	655000892437	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009456377	3100719089	625001101993	655000892428	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009472188	3100676018	658751579808	652500941460	#	M	04/30/2015	03/31/2015	04/29/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009495228	3100612375	607501557348	655000892466	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009520995	3100863717	670001179069	652500941338	#	M	04/30/2015	03/31/2015	04/29/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009526238	3100712305	666251205260	652500941298	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009559481	3100743378	625001101979	655000892434	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009572163	3100766435	658751520889	656250886717	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009620871	3100743486	666251205238	652500941366	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009623085	3100750187	666251205252	652500941275	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009624149	3100710306	625001101965	656250886681	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009640745	3100739060	607501557341	656250886812	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009643447	3100633301	663751215520	652500941331	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009645139	3100590069	617501467246	656250886880	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009645221	3100590075	617501467247	656250886881	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009645689	3100590122	617501467249	656250886883	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009645887	3100590146	617501467251	656250886884	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009645979	3100590153	617501467253	656250886885	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009646538	3100590201	617501467254	656250886886	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009646774	3100590223	617501526243	652500941448	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009646866	3100590230	617501467267	656250886887	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009680675	3100683999	665001214586	656250923975	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009685120	3100653182	601251654910	656250924008	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009688150	3100646612	617501467259	656250886744	#	M	04/03/2015	03/04/2015	04/02/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009701800	3100739365	607501557346	656250886826	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009702964	3100825478	655001598293	656250923971	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009736646	3100798764	610001553375	656250886674	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009749697	3100776308	608751559504	656250886700	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009779544	3100744295	670001179124	656250924153	#	M	04/30/2015	03/31/2015	04/29/2015	398.85	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009788562	3100819851	625001101962	657500877292	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009835307	3100694909	653751535454	657500877205	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009884125	3100680389	616251538969	656250924019	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009884279	3100680404	616251538971	656250923883	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009911867	3100803709	666251146193	657500877331	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009914613	3100803907	666251146198	657500877092	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009950381	3100611723	665001157708	657500877299	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009951551	3100611833	602501576319	657500877300	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009975304	3100803960	666251146200	660000866202	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210009975885	3100809511	666251146204	660000866204	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	210009983589	3100842220	613751503664	650000929128	#	M	04/09/2015	03/07/2015	04/08/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	210010065092	3100829493	665001214572	655000930014	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010082936	3100820062	618751242877	655000929848	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010084925	3100642226	608751559464	660000866302	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010092193	3100741724	625001101995	660000866405	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010106092	3100590167	653751535451	660000866414	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010107507	3100590291	661251506764	660000866423	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010191380	3100674550	625001101983	660000866413	#	M	04/03/2015	03/04/2015	04/02/2015	558.39	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010288581	3100837825	605001565168	660000866261	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010288666	3100837831	608751559527	660000866262	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010295442	3100660573	612501508836	660000866201	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010376839	3100782956	621251236917	655000929749	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377023	3100782973	621251236919	655000929751	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377184	3100782990	621251236922	655000929753	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377269	3100782998	621251236923	655000929754	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377344	3100788506	621251236924	655000929755	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377399	3100788511	621251236925	655000929756	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377481	3100788522	621251236926	655000929757	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377634	3100788539	621251236928	655000929759	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377726	3100788545	621251236929	655000929760	#	M	04/30/2015	03/31/2015	04/29/2015	797.70	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010377993	3100788570	621251236931	655000929762	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010378095	3100788578	621251236932	655000929763	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010378187	3100788587	621251236933	655000929764	#	M	04/30/2015	03/31/2015	04/29/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010378279	3100788596	621251236934	655000929765	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010378354	3100788605	623751237354	655000929766	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010378507	3100788622	623751237359	655000929767	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010378606	3100788629	623751237361	655000929768	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010378750	3100788645	623751237366	655000929769	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010919779	3100692356	667501144601	658750869840	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210010990402	3100742683	653751535457	658750870049	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	210011079360	3100792515	608751621799	653750935121	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220001760635	3200178071	600001630000	628750674365	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002182962	3200219918	615001531528	641250662889	#	M	04/23/2015	03/21/2015	04/22/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220002209256	3200230553	662501225952	657500915028	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002250575	3200227869	600001632880	685000651137	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002273554	3200231161	605001582163	651250921771	#	M	04/10/2015	03/10/2015	04/09/2015	159.54	15.50	1.00
KYCTLF6MHY	Private Fire Service –	220002317676	3200234447	626251098752	685000651218	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002353252	3200237982	663751215523	663750751520	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002474944	3200254051	613751523017	621250746456	#	M	04/16/2015	03/14/2015	04/15/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220002562896	3200264562	608751559430	618750734842	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002562933	3200264566	608751559441	618750734843	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002680220	3200273696	608751559457	648750594603	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002680268	3200273697	617501467245	648750594604	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002732114	3200279457	610001553363	601251093725	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002756158	3200280889	608751559379	601251093726	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002835181	3200295563	668751195982	666250742530	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002856805	3200292561	625001101987	617500834604	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220002935371	3200300042	605001616249	640000659498	#	M	04/23/2015	03/21/2015	04/22/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220003309340	3200338963	602501576309	653750899070	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220003730005	3200386090	611251612206	636250692456	#	M	04/30/2015	03/31/2015	04/29/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220003884117	3200411677	616251538987	636250692576	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220004198291	3200441377	603751575901	613750851056	#	M	04/03/2015	03/04/2015	04/02/2015	1,196.55	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220004390790	3200460732	665001214599	661250900207	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220004403870	3200467639	663751215519	661250900429	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00

"Fire" Service & Billing Lag

												Service Lag	Billing Lag
											AVERAGE	15.75	3.29
Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF6MHY	Private Fire Service –	220004500306	3200471778	608751559426	656250888231	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220004624097	3200687150	620001210929	633750679125	#	M	04/14/2015	03/12/2015	04/13/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220004725082	3200499105	608751559418	660000867759	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220004748375	3200500453	623751237363	665000741985	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220004970363	3200525780	617501526238	631250698211	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220004973874	3200529663	626251098774	651250912247	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220005701676	3200860445	618751226994	662500743765	#	M	04/21/2015	03/19/2015	04/20/2015	159.54	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220005819041	3200625040	600001696630	637500677576	#	M	04/29/2015	03/27/2015	04/28/2015	159.54	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220006220736	3200665144	600001696629	680000695868	#	M	04/29/2015	03/27/2015	04/28/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220006887092	3200741002	667501144604	605001020166	#	M	04/03/2015	03/04/2015	04/02/2015	478.62	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007119662	3200770682	681251067900	611250966366	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007139994	3200773318	602501576302	671250682396	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007181018	3200770831	608751594342	662500737720	#	M	04/16/2015	03/14/2015	04/15/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220007181094	3200770838	600001680564	602501097738	#	M	04/22/2015	03/20/2015	04/21/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220007181155	3200770844	602501621749	650000948487	#	M	04/21/2015	03/19/2015	04/20/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220007320776	3200789087	600001680544	602501097799	#	M	04/22/2015	03/20/2015	04/21/2015	159.54	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220007320806	3200789091	663751216677	650000959525	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007323997	3200796004	625001101954	632500662693	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007349272	3200792437	605001593000	646250634359	#	M	04/14/2015	03/12/2015	04/13/2015	239.31	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220007380143	3200794617	616251509497	650000939553	#	M	04/15/2015	03/13/2015	04/14/2015	159.54	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220007380198	3200794624	646250961921	602501097730	#	M	04/22/2015	03/20/2015	04/21/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220007601246	3200817409	673751110936	636250660563	#	M	04/03/2015	03/04/2015	04/02/2015	159.54	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007645826	3200820497	663751216705	608751003110	#	M	04/30/2015	03/31/2015	04/29/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007788310	3200842852	603751568852	666250703793	#	M	04/01/2015	02/28/2015	03/31/2015	79.77	16.00	1.00
KYCTLF6MHY	Private Fire Service –	220007818570	3200847885	605001565172	677500660867	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007889596	3200860118	626251098770	686250646728	#	M	04/03/2015	03/04/2015	04/02/2015	319.08	15.00	1.00
KYCTLF6MHY	Private Fire Service –	220007913192	3200859710	646250961926	601251120144	#	M	04/22/2015	03/20/2015	04/21/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220008034139	3200872487	605001565178	678750662495	#	M	04/03/2015	03/24/2015	04/02/2015	529.98	5.00	1.00
KYCTLF6MHY	Private Fire Service –	220008165576	3200885213	665001157583	645000620578	#	M	04/03/2015	03/12/2015	04/02/2015	1,512.13	11.00	1.00
KYCTLF6MHY	Private Fire Service –	220008180186	3200888152	602501627771	612500889749	#	M	04/23/2015	03/21/2015	04/22/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220008180193	3200888153	602501627769	612500889750	#	M	04/23/2015	03/21/2015	04/22/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220008180216	3200888155	602501627770	612500889751	#	M	04/23/2015	03/21/2015	04/22/2015	79.77	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220008180261	3200888160	650001594231	612500889752	#	M	04/23/2015	03/21/2015	04/22/2015	239.31	16.50	1.00
KYCTLF6MHY	Private Fire Service –	220008279321	3200904514	602501603976	676250672567	#	M	04/14/2015	03/19/2015	04/13/2015	159.54	13.00	1.00
KYCTLF6MHY	Private Fire Service –	220008301877	3200899794	625001101972	666250707858	#	M	04/03/2015	03/24/2015	04/02/2015	106.00	5.00	1.00
KYCTLF6MHY	Private Fire Service –	220008311713	3200900806	601251646531	605001051152	#	M	04/24/2015	10/07/2014	04/23/2015	601.66	99.50	1.00
KYCTLF6MHY	Private Fire Service –	220008337777	3200902478	608751559365	602501071526	#	M	04/03/2015	03/25/2015	04/02/2015	103.37	4.50	1.00
KYCTLF6MHY	Private Fire Service –	220008337777	3200902478	608751559365	620000744040	#	M	04/03/2015	03/25/2015	04/02/2015	(103.37)	4.50	1.00
KYCTLF6MHY	Private Fire Service –	220008541118	3200928726	601251646504	647500639033	#	M	04/24/2015	03/24/2015	04/23/2015	159.54	15.50	1.00
KYCTLF6MHY	Public Fire Service	210007786317	3100626351	602501576317	602501069985	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Public Fire Service	220000759465	3200079528	670001179057	640000666549	#	M	04/30/2015	03/31/2015	04/29/2015	79.77	15.00	1.00
KYCTLF6MHY	Public Fire Service	220000940070	3200088495	608751559440	616250840671	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Public Fire Service	220001203132	3200118863	668751138229	616250840860	#	M	04/03/2015	03/04/2015	04/02/2015	239.31	15.00	1.00
KYCTLF6MHY	Public Fire Service	220001421688	3200143644	608751559507	665000706636	#	M	04/03/2015	03/04/2015	04/02/2015	79.77	15.00	1.00
KYCTLF6MHY	Public Fire Service	220001428764	3200144372	643750965347	615000858579	#	M	04/14/2015	03/12/2015	04/13/2015	797.70	16.50	1.00
KYCTLF8MHY	Public Fire Service –	210007436582	3100592428	663751215487	603751070430	#	M	04/30/2015	03/31/2015	04/29/2015	2,412.80	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007557717	3100608702	608751559357	600001133206	#	M	04/03/2015	03/04/2015	04/02/2015	956.80	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007557793	3100608707	608751559359	600001133207	#	M	04/03/2015	03/04/2015	04/02/2015	1,664.00	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007559720	3100608830	608751559413	601251092369	#	M	04/03/2015	03/04/2015	04/02/2015	1,248.00	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007559898	3100608840	608751559414	601251092370	#	M	04/03/2015	03/04/2015	04/02/2015	166.40	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007559959	3100608845	608751559415	601251092371	#	M	04/03/2015	03/04/2015	04/02/2015	83.20	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007611321	3100608940	608751559432	601251092384	#	M	04/03/2015	03/04/2015	04/02/2015	499.20	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007611673	3100608959	608751559438	601251092387	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007612300	3100617000	608751559446	601251092392	#	M	04/03/2015	03/04/2015	04/02/2015	124.80	15.00	1.00

Kentucky American Water
12 months ended 04/30/2015
Lead Lag Study

Rate Base\Lead Lag\[KY_Combined_Summary.xlsx]"Fire" Serv & Billing Lag

"Fire" Service & Billing Lag

		Service Lag	Billing Lag
	AVERAGE	15.75	3.29

Rate Category	Account Class	Contract Account	Contract Number	Billing document	Number of print doc.	Number of Print Doc.	Bill Frequency	Posting date	Start billing period	End billing period	Variable Amount $	Midpoint	Billing lag
KYCTLF8MHY	Public Fire Service –	210007612393	3100617003	608751559447	601251092393	#	M	04/03/2015	03/04/2015	04/02/2015	124.80	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007612737	3100617028	608751559451	601251092397	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007613358	3100617071	608751559460	601251092406	#	M	04/03/2015	03/04/2015	04/02/2015	83.20	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007613778	3100617100	608751559492	601251092415	#	M	04/03/2015	03/04/2015	04/02/2015	166.40	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007614504	3100617153	608751559513	601251092422	#	M	04/03/2015	03/04/2015	04/02/2015	166.40	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007614740	3100617170	608751559516	601251092425	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007670382	3100617218	608751559526	601251092433	#	M	04/03/2015	03/04/2015	04/02/2015	332.80	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007670757	3100617242	605001565170	601251092437	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007671002	3100617258	605001565175	601251092440	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007671514	3100617292	605001565182	601251092445	#	M	04/03/2015	03/04/2015	04/02/2015	374.40	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007672111	3100617331	605001565322	602501069883	#	M	04/03/2015	03/04/2015	04/02/2015	748.80	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007672883	3100617378	605001565331	602501069892	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007673183	3100617398	605001565335	602501069896	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007673510	3100617415	605001565340	602501069900	#	M	04/03/2015	03/04/2015	04/02/2015	249.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007674810	3100617488	600001630016	602501069914	#	M	04/03/2015	03/04/2015	04/02/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007725206	3100626017	600001630021	602501069919	#	M	04/03/2015	03/04/2015	04/02/2015	83.20	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007728373	3100626197	625001101994	602501069953	#	M	04/03/2015	03/04/2015	04/02/2015	166.40	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210007785369	3100626302	602501576306	602501069975	#	M	04/03/2015	03/04/2015	04/02/2015	582.40	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210009246983	3100695347	655001598298	650000958920	#	M	04/30/2015	03/31/2015	04/29/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210009682497	3100691087	665001214593	656250923982	#	M	04/30/2015	03/31/2015	04/29/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210009883504	3100680348	620001245302	656250923884	#	M	04/30/2015	03/31/2015	04/29/2015	83.20	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210010376556	3100782932	621251236913	655000929746	#	M	04/30/2015	03/31/2015	04/29/2015	582.40	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210010376624	3100782940	621251236914	655000929747	#	M	04/30/2015	03/31/2015	04/29/2015	41.60	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210010376723	3100782949	621251236916	655000929748	#	M	04/30/2015	03/31/2015	04/29/2015	4,992.00	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210010377092	3100782981	621251236920	655000929752	#	M	04/30/2015	03/31/2015	04/29/2015	1,456.00	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210010377559	3100788530	621251236927	655000929758	#	M	04/30/2015	03/31/2015	04/29/2015	540.80	15.00	1.00
KYCTLF8MHY	Public Fire Service –	210010377832	3100788555	621251236930	655000929761	#	M	04/30/2015	03/31/2015	04/29/2015	41.60	15.00	1.00

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

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Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary

	Base Period			Test Year at Present Rates		
Class	**Billings**	**Sales**	**Revenue**	**Billings**	**Sales**	**Revenue**
Residential	1,391,366	5,762,070	$48,233,822	1,400,524	5,575,259	$47,597,938
Commercial	108,804	3,726,537	22,074,757	109,630	3,487,266	21,168,395
Industrial	630	618,295	2,536,992	624	619,086	2,540,483
Other Public Authority	9,210	1,271,685	6,169,508	9,180	1,196,002	5,904,766
Sale for Resale	283	432,531	1,886,183	288	403,500	1,774,742
Miscellaneous	317	12,056	$116,418	347	4,368	84,644
Fire	123,979	3,250	6,480,450	123,948	0	6,440,353
Total Water	**1,634,590**	**11,826,425**	**$87,498,130**	**1,644,541**	**11,285,481**	**$85,511,321**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary
Residential

	Base Period			Test Year at Present Rates		
Meter Size	**Billings**	**Rate**	**Revenue**	**Billings**	**Rate**	**Revenue**
5/8 "	1,367,034	$12.49	$17,074,259	1,377,268	$12.49	$17,202,077
3/4 "	12	18.74	225	12	18.74	225
1 "	22,837	31.23	713,186	21,864	31.23	682,813
1 1/2 "	156	62.45	9,745	156	62.45	9,742
2 "	1,259	99.92	125,844	1,176	99.92	117,506
3 "	0	187.35	0	0	187.35	0
4 "	0	312.25	0	0	312.25	0
6 "	36	624.50	22,482	36	624.50	22,482
8 "	32	999.20	31,974	12	999.20	11,990
Meter	**1,391,366**		**$17,977,715**	**1,400,524**		**$18,046,835**
Usage	**Sales**	**Rate**	**Revenue**	**Sales**	**Rate**	**Revenue**
Block 1	5,731,694	$5.3004	$30,380,273	5,575,259	$5.3004	$29,551,103
Block 2						
Block 3						
Block 4						
Block 5						
Block 6						
Credits	30,376		(124,166)			
Usage	**5,762,070**		**$30,256,107**	**5,575,259**		**$29,551,103**
Total Revenue			**$48,233,822**			**$47,597,938**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary
Commercial

	Base Period			Test Year at Present Rates		
Meter Size	**Billings**	**Rate**	**Revenue**	**Billings**	**Rate**	**Revenue**
5/8 "	54,977	$12.49	$686,661	55,473	$12.49	$692,858
3/4 "	11	18.74	213	12	18.74	225
1 "	30,610	31.23	955,965	28,762	31.23	898,237
1 1/2 "	2,041	62.45	127,464	2,064	62.45	128,897
2 "	20,516	99.92	2,049,921	22,635	99.92	2,261,689
3 "	16	187.35	2,998	24	187.35	4,496
4 "	370	312.25	115,657	372	312.25	116,157
6 "	153	624.50	95,519	156	624.50	97,422
8 "	109	999.20	108,913	132	999.20	131,894
Meter Revenue	**108,804**		**$4,143,311**	**109,630**		**$4,331,875**

Usage	**Sales**	**Rate**	**Revenue**	**Sales**	**Rate**	**Revenue**
Block 1	3,712,689	$4.8280	$17,924,865	3,487,266	$4.8280	$16,836,520
Block 2						
Block 3						
Block 4						
Block 5						
Block 6						
Credits	13,848		6,581			
Usage Revenue	**3,726,537**		**$17,931,446**	**3,487,266**		**$16,836,520**
Total Revenue			**$22,074,757**			**$21,168,395**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary
Industrial

	Base Period			Test Year at Present Rates		
Meter Size	**Billings**	**Rate**	**Revenue**	**Billings**	**Rate**	**Revenue**
5/8 "	70	$12.49	$876	72	$12.49	$899
3/4 "	0	18.74	0	0	18.74	0
1 "	24	31.23	750	24	31.23	750
1 1/2 "	24	62.45	1,499	24	62.45	1,499
2 "	290	99.92	28,971	288	99.92	28,777
3 "	0	187.35	0	0	187.35	0
4 "	126	312.25	39,344	120	312.25	37,470
6 "	96	624.50	59,877	96	624.50	59,952
8 "	0	999.20	0	0	999.20	0
Meter Revenue	**630**		**$131,317**	**624**		**$129,347**
Usage	**Sales**	**Rate**	**Revenue**	**Sales**	**Rate**	**Revenue**
Block 1	617,788	$3.8947	$2,406,080	619,086	$3.8947	$2,411,136
Block 2						
Block 3						
Block 4						
Block 5						
Block 6						
Credits	507		(405)			
Usage Revenue	**618,295**		**$2,405,675**	**619,086**		**$2,411,136**
Total Revenue			**$2,536,992**			**$2,540,483**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary
Other Public Authority

	Base Period			Test Year at Present Rates		
Meter Size	**Billings**	**Rate**	**Revenue**	**Billings**	**Rate**	**Revenue**
5/8 "	1,678	$12.49	$20,952	1,680	$12.49	$20,983
3/4 "	0	18.74	0	0	18.74	0
1 "	2,063	31.23	64,423	2,064	31.23	64,459
1 1/2 "	340	62.45	21,254	336	62.45	20,983
2 "	4,431	99.92	442,741	4,404	99.92	440,048
3 "	12	187.35	2,248	12	187.35	2,248
4 "	505	312.25	157,840	504	312.25	157,374
6 "	157	624.50	98,047	156	624.50	97,422
8 "	24	999.20	23,981	24	999.20	23,981
Meter Revenue	**9,210**		**$831,486**	**9,180**		**$827,498**
Usage	**Sales**	**Rate**	**Revenue**	**Sales**	**Rate**	**Revenue**
Block 1	1,255,294	$4.2452	$5,328,975	1,196,002	$4.2452	$5,077,268
Block 2						
Block 3						
Block 4						
Block 5						
Block 6						
Credits	16,391		9,047			
Usage Revenue	**1,271,685**		**$5,338,022**	**1,196,002**		**$5,077,268**
Total Revenue			**$6,169,508**			**$5,904,766**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary
Sale for Resale

	Base Period			Test Year at Present Rates		
Meter Size	**Billings**	**Rate**	**Revenue**	**Billings**	**Rate**	**Revenue**
5/8 "	0	$12.49	$0	0	$12.49	$0
3/4 "	0	18.74	0	0	18.74	0
1 "	0	31.23	0	0	31.23	0
1 1/2 "	48	62.45	2,998	48	62.45	2,998
2 "	93	99.92	9,271	96	99.92	9,592
3 "	0	187.35	0	0	187.35	0
4 "	83	312.25	26,002	84	312.25	26,229
6 "	59	624.50	36,952	60	624.50	37,470
8 "	0	999.20	0	0	999.20	0
Meter Revenue	**283**		**$75,223**	**288**		**$76,289**
Usage	**Sales**	**Rate**	**Revenue**	**Sales**	**Rate**	**Revenue**
Block 1	433,178	$4.2093	$1,823,378	403,500	$4.2093	$1,698,453
Block 2						
Block 3						
Block 4						
Block 5						
Block 6						
Credits	(647)		(12,418)			
Usage Revenue	**432,531**		**$1,810,960**	**403,500**		**$1,698,453**
Owenton						
Total Revenue			**$1,886,183**			**$1,774,742**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary

Fire

	Base Period			Test Year at Present Rates		
Fire	**Billings**	**Rate**	**Revenue**	**Billings**	**Rate**	**Revenue**
Private Fire Service:						
Hydrant	13,879	$79.77	$1,107,160	13,620	$79.77	$1,086,467
2"	765	8.92	6,824	828	8.92	7,386
4"	5,037	35.90	180,823	5,040	35.90	180,936
6"	10,989	80.74	887,223	10,944	80.74	883,619
8"	3,418	143.54	490,621	3,420	143.54	490,907
10"	108	224.34	24,229	108	224.34	24,229
12"	60	323.50	19,410	60	323.50	19,410
14"	0	439.89	-	0	439.89	0
16"	12	574.42	6,893	12	574.42	6,893
Total	**34,268**		**$2,723,183**			**$2,699,847**
Usage	**Sales**	**Rate**	**Revenue**	**Sales**	**Rate**	**Revenue**
Block 1	2,571	4.8280	$12,413	0	4.8280	$0
Block 2						
Block 3						
Block 4						
Block 5						
Block 6						
Credits	679					
Usage Revenue	**3,250**		**$12,413**	**0**		**$0**
Owenton						
Usage Revenue			**$12,413**			**$0**
Public Fire Protection:						
Public Fire Hydrants	89,711	$41.60	$3,731,978	89,916	$41.60	$3,740,506
Hydrant Fee	0	0.00	0	0	0.00	0
Total			**$3,731,978**			**$3,740,506**
Credits			12,877			
Total Revenue			**$6,480,450**			**$6,440,353**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Summary

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis Summary

Miscellaneous

	Base Period			Test Year at Present Rates		
Meter Size	**Billings**	**Rate**	**Revenue**	**Billings**	**Rate**	**Revenue**
5/8 "	0	$12.49	$0	0	$12.49	$0
3/4 "	0	18.74	0	0	18.74	0
1 "	0	31.23	0	0	31.23	0
1 1/2 "	0	62.45	0	0	62.45	0
2 "	0	99.92	0	0	99.92	0
3 "	317	187.35	59,470	347	187.35	64,988
4 "	0	312.25	0	0	312.25	0
6 "	0	624.50	0	0	624.50	0
8 "	0	999.20	0	0	999.20	0
Meter Revenue	**317**		**$59,470**	**347**		**$64,988**
Usage	**Sales**	**Rate**	**Revenue**	**Sales**	**Rate**	**Revenue**
Block 1	6,454	$4.5000	$29,042	4,368	$4.5000	$19,656
Block 2						
Block 3						
Block 4						
Block 5						
Block 6						
Credits	5,602		27,906			
Usage Revenue	**12,056**		**$56,948**	**4,368**		**$19,656**
Total Revenue			**$116,418**			**$84,644**

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Residential

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

FIXED CHARGES	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
Residential	Rate										
5/8 "	**$12.49**	108,526	117,477	113,241	114,055	114,077	120,095	112,848	112,837	113,388	113,422
3/4 "	**18.74**	1	1	1	1	1	1	1	1	1	1
1 "	**31.23**	1,731	1,962	1,918	2,002	1,895	2,195	1,923	1,923	1,822	1,822
1 1/2 "	**62.45**	13	13	13	13	14	14	12	12	13	13
2 "	**99.92**	92	114	133	105	133	103	94	94	98	98
3 "	**187.35**	0	0	0	0	0	0	0	0	0	0
4 "	**312.25**	0	0	0	0	0	0	0	0	0	0
6 "	**624.50**	3	3	3	3	3	3	3	3	3	3
8 "	**999.20**	0	1	0	1	25	1	0	0	1	1
Total Residential Meters		110,365	119,571	115,308	116,180	116,148	122,413	114,881	114,870	115,326	115,360

Total Usage (000s Gallons)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
Residential	Rate										
Block 1	**$5.30040**	438,299	556,084	505,278	515,685	570,032	539,797	445,506	434,533	442,957	420,415
Block 2		0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0
Residential Usage		438,299	556,084	505,278	515,685	570,032	539,797	445,506	434,533	442,957	420,415

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base	Base						Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
113,450	113,619	113,714	113,739	113,779	114,109	114,183	114,457	114,384	114,403	114,502	114,609	114,858	115,001	115,097	115,121	115,161	115,492
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822
13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
115,388	115,557	115,652	115,677	115,717	116,047	116,121	116,395	116,322	116,341	116,440	116,547	116,796	116,939	117,035	117,059	117,099	117,430

Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
443,523	419,587	435,804	490,915	604,569	491,775	507,471	504,347	443,362	431,768	439,038	404,035	442,172	417,310	428,378	483,320	601,695	472,363
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
443,523	419,587	435,804	490,915	604,569	491,775	507,471	504,347	443,362	431,768	439,038	404,035	442,172	417,310	428,378	483,320	601,695	472,363

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Residential

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Revenue Summary	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
Residential	Rate										
5/8 "	**$12.49**	$1,355,487	$1,467,286	$1,414,375	$1,424,552	$1,424,817	$1,499,986	$1,409,472	$1,409,334	$1,416,216	$1,416,641
3/4 "	**18.74**	19	19	19	19	19	19	19	19	19	19
1 "	**31.23**	54,044	61,279	59,892	62,514	59,184	68,558	60,055	60,055	56,901	56,901
1 1/2 "	**62.45**	812	826	801	812	874	874	749	749	812	812
2 "	**99.92**	9,175	11,345	13,264	10,484	13,289	10,334	9,392	9,392	9,792	9,792
3 "	**187.35**	0	0	0	0	0	0	0	0	0	0
4 "	**312.25**	0	0	0	0	0	0	0	0	0	0
6 "	**624.50**	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874
8 "	**999.20**	0	999	0	999	24,980	999	0	0	999	999
		0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
Total Residential Meters		$1,421,410	$1,543,628	$1,490,223	$1,501,254	$1,525,037	$1,582,645	$1,481,561	$1,481,424	$1,486,613	$1,487,037

Total Usage ($ - 000s)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
Residential	Rate										
Block 1	**$5.30040**	$2,323,159	$2,947,465	$2,678,174	$2,733,335	$3,021,396	$2,861,140	$2,361,360	$2,303,199	$2,347,849	$2,228,368
Block 2		0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0
Residential Usage		$2,323,159	$2,947,465	$2,678,174	$2,733,335	$3,021,396	$2,861,140	$2,361,360	$2,303,199	$2,347,849	$2,228,368
Total Revenue		$3,744,569	$4,491,093	$4,168,397	$4,234,589	$4,546,433	$4,443,785	$3,842,921	$3,784,622	$3,834,462	$3,715,405
Total Usage		438,299	556,084	505,278	515,685	570,032	539,797	445,506	434,533	442,957	420,415
Credits											
Bill Analysis Credits		($22,268)	($56,133)	($27,449)	$6,677	($33,565)	($12,017)	$0	$0	$0	$0
Variance Adj		4,539	14,810	3,786	(34,372)	5,080	5,902				
Usage Credits		(363)	(304)	(105)	6,975	(357)	53	0	0	0	0
Bill Analysis Revenue		$3,726,840	$4,449,770	$4,144,734	$4,206,894	$4,517,947.64	$4,437,671	$3,842,921	$3,784,622	$3,834,462	$3,715,405
Misc Adjustment		(9,676)	10,369	(8,169)	15,505	21,601	(8,786)				
GL Revenue		3,717,163	4,460,140	4,136,565	4,222,399	4,539,549	4,428,885	3,842,917	3,784,617	3,834,457	3,715,409

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base Mar-16	Base Apr-16	May-16	Jun-16	Jul-16	Aug-16	Test Year Sep-16	Test Year Oct-16	Test Year Nov-16	Test Year Dec-16	Test Year Jan-17	Test Year Feb-17	Test Year Mar-17	Test Year Apr-17	Test Year May-17	Test Year Jun-17	Test Year Jul-17	Test Year Aug-17	Total
$1,416,991	$1,419,101	$1,420,288	$1,420,600	$1,421,100	$1,425,221	$1,426,146	$1,429,568	$1,428,656	$1,428,893	$1,430,130	$1,431,466	$1,434,576	$1,436,362	$1,437,562	$1,437,861	$1,438,361	$1,442,495	$35,644,828
19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	469
56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	56,901	1,452,900
812	812	812	812	812	812	812	812	812	812	812	812	812	812	812	812	812	812	20,300
9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	253,142
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	46,838
999	999	999	999	999	999	999	999	999	999	999	999	999	999	999	999	999	999	44,964
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$1,487,387	$1,489,498	$1,490,684	$1,490,997	$1,491,496	$1,495,618	$1,496,542	$1,499,964	$1,499,053	$1,499,290	$1,500,526	$1,501,863	$1,504,973	$1,506,759	$1,507,958	$1,508,258	$1,508,757	$1,512,892	$41,993,347

Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Total
$2,350,849	$2,223,979	$2,309,936	$2,602,046	$3,204,458	$2,606,604	$2,689,799	$2,673,241	$2,349,996	$2,288,543	$2,327,077	$2,141,547	$2,343,688	$2,211,910	$2,270,575	$2,561,789	$3,189,224	$2,503,713	$62,399,693
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$2,350,849	$2,223,979	$2,309,936	$2,602,046	$3,204,458	$2,606,604	$2,689,799	$2,673,241	$2,349,996	$2,288,543	$2,327,077	$2,141,547	$2,343,688	$2,211,910	$2,270,575	$2,561,789	$3,189,224	$2,503,713	$70,654,419
																		0
$3,838,236	$3,713,477	$3,800,620	$4,093,042	$4,695,954	$4,102,222	$4,186,341	$4,173,205	$3,849,049	$3,787,833	$3,827,604	$3,643,410	$3,848,661	$3,718,669	$3,778,533	$4,070,047	$4,697,982	$4,016,604	112,647,766
443,523	419,587	435,804	490,915	604,569	491,775	507,471	504,347	443,362	431,768	439,038	404,035	442,172	417,310	428,378	483,320	601,695	472,363	
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(144,756)
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,900
$3,838,236	$3,713,477	$3,800,620	$4,093,042	$4,695,954	$4,102,222	$4,186,341	$4,173,205	$3,849,049	$3,787,833	$3,827,604	$3,643,410	$3,848,661	$3,718,669	$3,778,533	$4,070,047	$4,697,982	$4,016,604	$112,502,756
																		20,845
3,838,231	3,713,471	3,800,624	4,093,037	4,695,952	4,102,222	4,186,345	4,173,204	3,849,042	3,787,840	3,827,608	3,643,417	3,848,663	3,718,674	3,778,534	4,070,051	4,697,984	4,016,598	112,523,598

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

FIXED CHARGES	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16
Commercial	Rate									
5/8 "	**$12.49**	4,338	4,760	4,533	4,527	4,628	4,820	4,544	4,538	4,580
3/4 "	**18.74**	0	2	1	1	(1)	0	2	2	1
1 "	**31.23**	2,293	2,479	2,358	2,399	2,408	4,443	2,377	2,374	2,374
1 1/2 "	**62.45**	144	193	158	173	178	178	169	169	170
2 "	**99.92**	1,812	1,958	1,773	1,906	1,888	26	1,846	1,844	1,869
3 "	**187.35**	1	1	1	1	1	1	1	1	2
4 "	**312.25**	29	34	31	31	32	31	29	29	31
6 "	**624.50**	12	13	14	13	13	12	12	12	13
8 "	**999.20**	12	11	11	11	(13)	11	11	11	11
Total Commercial Meters		8,641	9,451	8,880	9,062	9,134	9,523	8,991	8,980	9,051

Total Usage (000s Gallons)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16
Commercial	Rate									
Block 1	**$4.82800**	307,309	357,552	356,069	354,323	373,968	383,665	285,266	249,443	251,750
Block 2		0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0
Commercial Usage		307,309	357,552	356,069	354,323	373,968	383,665	285,266	249,443	251,750

Workpaper #:
Excel Reference **Revenues\[Bill Analysis .»**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base	Base	Base					Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
4,568	4,564	4,576	4,585	4,593	4,598	4,608	4,610	4,632	4,627	4,619	4,619	4,607	4,603	4,615	4,624	4,632	4,637	4,648
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2,368	2,366	2,372	2,377	2,381	2,384	2,389	2,390	2,402	2,399	2,395	2,395	2,388	2,386	2,393	2,398	2,402	2,404	2,410
170	170	170	171	171	171	171	172	172	172	172	172	171	171	172	172	172	173	173
1,864	1,862	1,867	1,871	1,874	1,876	1,880	1,881	1,890	1,888	1,885	1,885	1,880	1,878	1,883	1,887	1,890	1,892	1,896
2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
9,028	9,020	9,043	9,062	9,077	9,087	9,106	9,111	9,154	9,144	9,129	9,129	9,104	9,096	9,121	9,139	9,154	9,164	9,185

Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
255,569	263,591	274,185	241,749	305,710	357,817	337,828	354,405	335,724	294,713	252,171	249,024	245,227	260,129	273,761	232,529	303,137	355,718	330,728
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
255,569	263,591	274,185	241,749	305,710	357,817	337,828	354,405	335,724	294,713	252,171	249,024	245,227	260,129	273,761	232,529	303,137	355,718	330,728

Workpaper #: W/P - 2-1

Excel Reference Revenues\[Bill Analysis .xlsx]Commercial

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Revenue Summary	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16
Commercial	Rate									
5/8 "	**$12.49**	$54,185	$59,458	$56,614	$56,544	$57,805	$60,204	$56,755	$56,680	$57,204
3/4 "	**18.74**	0	37	19	19	(12)	0	37	37	19
1 "	**31.23**	71,618	77,414	73,626	74,915	75,191	138,767	74,234	74,140	74,140
1 1/2 "	**62.45**	8,982	12,059	9,860	10,796	11,100	11,094	10,554	10,554	10,617
2 "	**99.92**	181,024	195,624	177,197	190,494	188,646	2,629	184,452	184,252	186,750
3 "	**187.35**	187	187	187	187	187	187	187	187	375
4 "	**312.25**	9,055	10,702	9,680	9,680	10,014	9,696	9,055	9,055	9,680
6 "	**624.50**	7,494	8,119	8,743	8,089	8,119	7,494	7,494	7,494	8,119
8 "	**999.20**	11,990	10,991	10,991	10,991	(12,990)	10,991	10,991	10,991	10,991
		0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
Total Commercial Meters		$344,536	$374,592	$346,915	$361,715	$338,060	$241,062	$353,760	$353,391	$357,894

Total Usage ($ - 000s)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16
Commercial	Rate									
Block 1	**$4.82800**	$1,483,688	$1,726,260	$1,719,101	$1,710,672	$1,805,515	$1,852,335	$1,377,264	$1,204,311	$1,215,449
Block 2		0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0
Commercial Usage		$1,483,688	$1,726,260	$1,719,101	$1,710,672	$1,805,515	$1,852,335	$1,377,264	$1,204,311	$1,215,449
Total Revenue		$1,828,224	$2,100,852	$2,066,016	$2,072,388	$2,143,575	$2,093,397	$1,731,024	$1,557,702	$1,573,343
Total Usage		307,309	357,552	356,069	354,323	373,968	383,665	285,266	249,443	251,750
Credits										
Bill Analysis Credits		($373,752)	($15,298)	$67,585	($23,516)	($30,653)	($13,045)			
Variance Adj		1,701	845	(94,350)	(3,545)	7,062	(8,317)			
Usage Credits		0	8	20,081	692	(918)	1,819			
Bill Analysis Revenue		$1,456,173	$2,086,399	$2,039,252	$2,045,326	$2,119,983	$2,072,035	$1,731,024	$1,557,702	$1,573,343
Misc Adjustment		343,153	(12,756)	1,260	5,077	17,599	138,182	(152)	(214)	(19)
GL Revenue		1,799,326	2,073,644	2,040,511	2,050,403	2,137,582	2,210,217	1,730,872	1,557,488	1,573,324

Workpaper #:

Excel Reference **Revenues\[Bill Analysis .x**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base	Base	Base						Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	
$57,054	$57,004	$57,154	$57,267	$57,367	$57,429	$57,554	$57,579	$57,854	$57,791	$57,691	$57,691	$57,541	$57,491	$57,641	$57,754	$57,854	$57,916	$58,054	
19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	
73,953	73,890	74,078	74,234	74,359	74,452	74,608	74,640	75,014	74,921	74,796	74,796	74,577	74,515	74,733	74,890	75,014	75,077	75,264	
10,617	10,617	10,617	10,679	10,679	10,679	10,679	10,741	10,741	10,741	10,741	10,741	10,679	10,679	10,741	10,741	10,741	10,804	10,804	
186,251	186,051	186,551	186,950	187,250	187,450	187,850	187,950	188,849	188,649	188,349	188,349	187,850	187,650	188,149	188,549	188,849	189,049	189,448	
375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	
9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	
8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	
10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
$357,057	$356,745	$357,582	$358,313	$358,837	$359,193	$359,874	$360,092	$361,641	$361,285	$360,761	$360,761	$359,830	$359,518	$360,448	$361,117	$361,641	$362,028	$362,753	

Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$1,233,887	$1,272,617	$1,323,765	$1,167,164	$1,475,968	$1,727,540	$1,631,034	$1,711,067	$1,620,875	$1,422,874	$1,217,482	$1,202,288	$1,183,956	$1,255,903	$1,321,718	$1,122,650	$1,463,545	$1,717,407	$1,596,755
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$1,233,887	$1,272,617	$1,323,765	$1,167,164	$1,475,968	$1,727,540	$1,631,034	$1,711,067	$1,620,875	$1,422,874	$1,217,482	$1,202,288	$1,183,956	$1,255,903	$1,321,718	$1,122,650	$1,463,545	$1,717,407	$1,596,755
$1,590,944	$1,629,362	$1,681,347	$1,525,477	$1,834,805	$2,086,734	$1,990,907	$2,071,160	$1,982,517	$1,784,160	$1,578,242	$1,563,049	$1,543,786	$1,615,421	$1,682,166	$1,483,767	$1,825,187	$2,079,435	$1,959,508
255,569	263,591	274,185	241,749	305,710	357,817	337,828	354,405	335,724	294,713	252,171	249,024	245,227	260,129	273,761	232,529	303,137	355,718	330,728	
$1,590,944	$1,629,362	$1,681,347	$1,525,477	$1,834,805	$2,086,734	$1,990,907	$2,071,160	$1,982,517	$1,784,160	$1,578,242	$1,563,049	$1,543,786	$1,615,421	$1,682,166	$1,483,767	$1,825,187	$2,079,435	$1,959,508
(135)	(136)	8	(4)	73	107	223	123	325	236	162	161	138	136	188	237	313	318	389	
1,590,809	1,629,226	1,681,355	1,525,473	1,834,878	2,086,841	1,991,130	2,071,283	1,982,842	1,784,396	1,578,404	1,563,210	1,543,924	1,615,557	1,682,354	1,484,004	1,825,500	2,079,753	1,959,897	

Workpaper #: **W/P - 2-1**

Excel Reference **Revenues\[Bill Analysis .xlsx]Industrial**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

FIXED CHARGES	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Industrial	Rate											
5/8 "	**$12.49**	6	6	6	6	5	5	6	6	6	6	6
3/4 "	**18.74**	0	0	0	0	0	0	0	0	0	0	0
1 "	**31.23**	2	2	2	2	2	2	2	2	2	2	2
1 1/2 "	**62.45**	2	2	2	2	2	2	2	2	2	2	2
2 "	**99.92**	26	24	24	23	25	24	24	24	24	24	24
3 "	**187.35**	0	0	0	0	0	0	0	0	0	0	0
4 "	**312.25**	16	10	10	10	10	10	10	10	10	10	10
6 "	**624.50**	8	8	8	6	10	8	8	8	8	8	8
8 "	**999.20**	0	0	0	0	0	0	0	0	0	0	0
Total Industrial Meters		60	52	52	49	54	51	52	52	52	52	52

Total Usage (000s Gallons)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Industrial	Rate											
Block 1	**$3.89467**	52,608	53,419	63,991	60,204	60,577	53,286	40,006	37,511	51,230	48,745	47,673
Block 2		0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0
Industrial Usage		52,608	53,419	63,991	60,204	60,577	53,286	40,006	37,511	51,230	48,745	47,673

Workpaper #: **W/P - 2-1**

Excel Reference **Revenues\[Bill Analysis .xlsx]Industrial**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base					Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52

Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893

Workpaper #: **W/P - 2-1**

Excel Reference **Revenues\[Bill Analysis .xlsx]Industrial**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Revenue Summary	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Industrial	Rate											
5/8 "	**$12.49**	$75	$75	$77	$75	$62	$62	$75	$75	$75	$75	$75
3/4 "	**18.74**	0	0	0	0	0	0	0	0	0	0	0
1 "	**31.23**	62	62	62	62	62	62	62	62	62	62	62
1 1/2 "	**62.45**	125	125	125	125	125	125	125	125	125	125	125
2 "	**99.92**	2,598	2,398	2,398	2,298	2,492	2,398	2,398	2,398	2,398	2,398	2,398
3 "	**187.35**	0	0	0	0	0	0	0	0	0	0	0
4 "	**312.25**	4,996	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123
6 "	**624.50**	4,996	4,996	4,996	3,747	6,170	4,996	4,996	4,996	4,996	4,996	4,996
8 "	**999.20**	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0
Total Industrial Meters		$12,852	$10,779	$10,781	$9,430	$12,034	$10,766	$10,779	$10,779	$10,779	$10,779	$10,779

Total Usage ($ - 000s)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Industrial	Rate											
Block 1	**$3.89467**	$204,892	$208,050	$249,225	$234,473	$235,927	$207,529	$155,810	$146,093	$199,524	$189,846	$185,671
Block 2		0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0
Industrial Usage		$204,892	$208,050	$249,225	$234,473	$235,927	$207,529	$155,810	$146,093	$199,524	$189,846	$185,671
Total Revenue		$217,744	$218,829	$260,006	$243,903	$247,961	$218,296	$166,589	$156,872	$210,303	$200,625	$196,449
Total Usage		52,608	53,419	63,991	60,204	60,577	53,286	40,006	37,511	51,230	48,745	47,673
Credits												
Bill Analysis Credits		0	(204)	0	87	(988)	0					
Variance Adj		1	205	2	(63)	990	2					
Usage Credits		0	0	0	16	(254)	0					
Bill Analysis Revenue		$217,746	$218,830.30	$260,008	$243,928	$247,963.07	$218,298	$166,589	$156,872	$210,303	$200,625	$196,449
Misc Adjustment		0	23	0	(23)	(11)	(0)	(213)	(211)	(1)	(2)	(0)
GL Revenue		217,746	218,854	260,008	243,905	247,952	218,297	166,376	156,661	210,302	200,623	196,449

Workpaper #: **W/P - 2-1**

Excel Reference **Revenues\[Bill Analysis .xlsx]Industrial**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base					Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125
2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123
4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996	4,996
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779	$10,779

Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$189,039	$190,617	$225,774	$220,898	$237,158	$211,605	$195,988	$185,803	$179,213	$199,524	$189,846	$185,671	$189,039	$190,617	$225,774	$220,898	$237,158
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$189,039	$190,617	$225,774	$220,898	$237,158	$211,605	$195,988	$185,803	$179,213	$199,524	$189,846	$185,671	$189,039	$190,617	$225,774	$220,898	$237,158
$199,818	$201,396	$236,553	$231,677	$247,937	$222,384	$206,766	$196,582	$189,992	$210,303	$200,625	$196,449	$199,818	$201,396	$236,553	$231,677	$247,937
48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893
$199,818	$201,396	$236,553	$231,677	$247,937	$222,384	$206,766	$196,582	$189,992	$210,303	$200,625	$196,449	$199,818	$201,396	$236,553	$231,677	$247,937
1	(1)	0	2	(0)	(1)	2	(2)	2	(1)	(2)	(0)	1	(1)	0	2	(0)
199,819	201,395	236,553	231,679	247,937	222,383	206,768	196,580	189,994	210,302	200,623	196,449	199,819	201,395	236,553	231,679	247,937

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

FIXED CHARGES	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Other Public Authority	Rate												
5/8 "	**$12.49**	135	146	133	150	140	150	132	132	140	140	140	140
3/4 "	**18.74**	0	0	0	0	0	0	0	0	0	0	0	0
1 "	**31.23**	161	184	167	169	175	185	167	167	172	172	172	172
1 1/2 "	**62.45**	28	28	29	27	29	29	29	29	28	28	28	28
2 "	**99.92**	353	380	371	364	369	380	373	373	367	367	367	367
3 "	**187.35**	1	1	1	1	1	1	1	1	1	1	1	1
4 "	**312.25**	40	43	42	42	42	42	43	43	42	42	42	42
6 "	**624.50**	13	13	13	13	13	14	13	13	13	13	13	13
8 "	**999.20**	2	2	2	2	2	2	2	2	2	2	2	2
Total Other Public Authority Meters		734	797	758	768	771	803	760	760	765	765	765	765

Total Usage (000s Gallons)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Other Public Authority	Rate												
Block 1	**$4.24520**	95,413	114,564	122,550	128,259	140,160	139,260	107,666	89,367	83,215	82,493	75,626	76,722
Block 2		0	0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Other Public Authority Usage		95,413	114,564	122,550	128,259	140,160	139,260	107,666	89,367	83,215	82,493	75,626	76,722

Workpaper #: **W/P - 2-1**
Excel Reference **Revenues\[Bill Analysis .xlsx]OPA**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

				Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
172	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172
28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
367	367	367	367	367	367	367	367	367	367	367	367	367	367	367	367
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42
13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
765	765	765	765	765	765	765	765	765	765	765	765	765	765	765	765

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Revenue Summary	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Other Public Authority	Rate												
5/8 "	**$12.49**	$1,688	$1,823	$1,656	$1,872	$1,749	$1,874	$1,649	$1,649	$1,749	$1,749	$1,749	$1,749
3/4 "	**18.74**	0	0	0	0	0	0	0	0	0	0	0	0
1 "	**31.23**	5,028	5,746	5,224	5,278	5,466	5,764	5,215	5,215	5,372	5,372	5,372	5,372
1 1/2 "	**62.45**	1,749	1,749	1,811	1,686	1,832	1,811	1,811	1,811	1,749	1,749	1,749	1,749
2 "	**99.92**	35,267	37,970	37,099	36,371	36,843	37,970	37,270	37,270	36,671	36,671	36,671	36,671
3 "	**187.35**	187	187	187	187	187	187	187	187	187	187	187	187
4 "	**312.25**	12,644	13,427	13,115	13,115	13,115	13,115	13,427	13,427	13,115	13,115	13,115	13,115
6 "	**624.50**	8,119	8,119	8,119	8,119	8,119	8,743	8,119	8,119	8,119	8,119	8,119	8,119
8 "	**999.20**	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
Total Other Public Authority Meters		$66,680	$71,018	$69,208	$68,626	$69,308	$71,461	$69,676	$69,676	$68,958	$68,958	$68,958	$68,958

Total Usage ($ - 000s)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Other Public Authority	Rate												
Block 1	**$4.24520**	$405,049	$486,346	$520,250	$544,484	$595,005	$591,185	$457,064	$379,381	$353,264	$350,199	$321,047	$325,700
Block 2		0	0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Other Public Authority Usage		$405,049	$486,346	$520,250	$544,484	$595,005	$591,185	$457,064	$379,381	$353,264	$350,199	$321,047	$325,700
Total Revenue		$471,729	$557,364	$589,458	$613,110	$664,313	$662,646	$526,740	$449,057	$422,222	$419,157	$390,006	$394,658
Total Usage		95,413	114,564	122,550	128,259	140,160	139,260	107,666	89,367	83,215	82,493	75,626	76,722
Credits													
Bill Analysis Credits		($3,415)	($10,424)	($5,586)	($18,751)	($3,047)	$13,459						
Variance Adj		(269)	10,075	5,591	18,756	3,046	(4,059)						
Usage Credits		0	(2,302)	(1,316)	(4,417)	(500)	1,015						
Bill Analysis Revenue		$468,044	$557,016	$589,463	$613,115	$664,312	$672,046	$526,740	$449,057	$422,222	$419,157	$390,006	$394,658
Misc Adjustment		3,690	353	(925)	9,881	(68)	(9,384)	44	42	10	10	9	10
GL Revenue		471,734	557,369	588,538	622,995	664,244	662,662	526,784	449,099	422,232	419,167	390,015	394,668

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

				Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749	$1,749
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372
1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749
36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671	36,671
187	187	187	187	187	187	187	187	187	187	187	187	187	187	187	187
13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115
8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119
1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958	$68,958

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$412,846	$470,580	$484,025	$546,238	$539,387	$507,807	$394,447	$371,727	$353,264	$350,199	$321,047	$325,700	$412,846	$470,580	$484,025	$546,238
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$412,846	$470,580	$484,025	$546,238	$539,387	$507,807	$394,447	$371,727	$353,264	$350,199	$321,047	$325,700	$412,846	$470,580	$484,025	$546,238
$481,804	$539,539	$552,983	$615,197	$608,345	$576,765	$463,405	$440,685	$422,222	$419,157	$390,006	$394,658	$481,804	$539,539	$552,983	$615,197
97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672
$481,804	$539,539	$552,983	$615,197	$608,345	$576,765	$463,405	$440,685	$422,222	$419,157	$390,006	$394,658	$481,804	$539,539	$552,983	$615,197
11	11	11	9	10	11	11	13	10	10	9	10	11	11	11	9
481,815	539,550	552,994	615,206	608,355	576,776	463,416	440,698	422,232	419,167	390,015	394,668	481,815	539,550	552,994	615,206

Workpaper #: **W/P - 2-1**
Excel Reference **Revenues\[Bill Analysis .xlsx]SFR**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

FIXED CHARGES	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Sale for Resale	Rate												
5/8 "	**$12.49**	0	0	0	0	0	0	0	0	0	0	0	0
3/4 "	**18.74**	0	0	0	0	0	0	0	0	0	0	0	0
1 "	**31.23**	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	**62.45**	4	4	4	4	4	4	4	4	4	4	4	4
2 "	**99.92**	8	8	8	7	7	7	8	8	8	8	8	8
3 "	**187.35**	0	0	0	0	0	0	0	0	0	0	0	0
4 "	**312.25**	7	7	7	6	8	6	7	7	7	7	7	7
6 "	**624.50**	5	5	5	4	5	5	5	5	5	5	5	5
8 "	**999.20**	0	0	0	0	0	0	0	0	0	0	0	0
Total Sale for Resale Meters		24	24	23	21	25	22	24	24	24	24	24	24
								23	23	23			

Total Usage (000s Gallons)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Sale for Resale	Rate												
Block 1	**$4.20930**	30,280	47,435	43,864	39,388	49,263	47,448	31,411	25,805	30,299	26,965	30,989	30,032
Block 2		0	0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Sale for Resale Usage		30,280	47,435	43,864	39,388	49,263	47,448	31,411	25,805	30,299	26,965	30,989	30,032

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

				Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
32,102	35,970	42,562	40,937	38,988	37,803	30,224	26,629	30,299	26,965	30,989	30,032	32,102	35,970	42,562	40,937
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32,102	35,970	42,562	40,937	38,988	37,803	30,224	26,629	30,299	26,965	30,989	30,032	32,102	35,970	42,562	40,937

Workpaper #: **W/P - 2-1**
Excel Reference **Revenues\[Bill Analysis .xlsx]SFR**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Revenue Summary		Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters			May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Sale for Resale		Rate												
5/8 "	0.00%	**$12.49**	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
3/4 "	0.00%	**18.74**	0	0	0	0	0	0	0	0	0	0	0	0
1 "	0.00%	**31.23**	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	3.97%	**62.45**	250	250	250	250	250	250	250	250	250	250	250	250
2 "	12.59%	**99.92**	799	799	778	699	699	699	799	799	799	799	799	799
3 "	0.00%	**187.35**	0	0	0	0	0	0	0	0	0	0	0	0
4 "	34.43%	**312.25**	2,186	2,186	2,130	1,874	2,623	1,890	2,186	2,186	2,186	2,186	2,186	2,186
6 "	49.02%	**624.50**	3,123	3,123	3,011	2,498	3,340	3,123	3,123	3,123	3,123	3,123	3,123	3,123
8 "	0.00%	**999.20**	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
Total Sale for Resale Meters			$6,357	$6,357	$6,170	$5,321	$6,912	$5,961	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357

Total Usage ($ - 000s)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Sale for Resale	Rate												
Block 1	**$4.20930**	$127,457	$199,669	$184,638	$165,794	$207,361	$199,723	$132,218	$108,621	$127,538	$113,504	$130,442	$126,414
Block 2		0	0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Sale for Resale Usage		$127,457	$199,669	$184,638	$165,794	$207,361	$199,723	$132,218	$108,621	$127,538	$113,504	$130,442	$126,414
											129,809	129,684	122,370
Total Revenue		$133,815	$206,026	$190,807	$171,115	$214,273	$205,684	$138,576	$114,978	$133,895	$119,861	$136,799	$132,771
Total Usage		30,280	47,435	43,864	39,388	49,263	47,448	31,411	25,805	30,299	26,965	30,989	30,032
Credits													
Bill Analysis Credits		($1,504)	$0	$0	$0	($9,827)	$0						
Variance Adj		(2,977)	472	(1,205)	(8,091)	2,502	(1,237)						
SFR Intercompany		$2,423	$1,653	$2,303	$2,282	$2,196	$2,608						
Usage Credits		813	0	0	0	0	0						
Bill Analysis Revenue		$129,334	$206,498	$189,602	$163,023	$206,948	$204,447	$138,576	$114,978	$133,895	$119,861	$136,799	$132,771
Misc Adjustment		5,699	(6,910)	(7,747)	9,137	8,272	2,628	(816)	(815)	0	(0)	3	(0)
GL Revenue		135,033	199,588	181,855	172,160	215,220	207,075	137,760	114,163	133,895	119,861	136,802	132,771

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

				Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
799	799	799	799	799	799	799	799	799	799	799	799	799	799	799	799
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186
3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357	$6,357

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$135,127	$151,409	$179,156	$172,316	$164,112	$159,124	$127,222	$112,089	$127,538	$113,504	$130,442	$126,414	$135,127	$151,409	$179,156	$172,316
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$135,127	$151,409	$179,156	$172,316	$164,112	$159,124	$127,222	$112,089	$127,538	$113,504	$130,442	$126,414	$135,127	$151,409	$179,156	$172,316
135,525	164,923	169,132	169,789	186,588	161,559	163,501	136,837	140,939	140,939	140,939	140,939	140,939	140,939	140,939	140,939
$141,484	$157,766	$185,514	$178,674	$170,470	$165,482	$133,579	$118,447	$133,895	$119,861	$136,799	$132,771	$141,484	$157,766	$185,514	$178,674
32,102	35,970	42,562	40,937	38,988	37,803	30,224	26,629	30,299	26,965	30,989	30,032	32,102	35,970	42,562	40,937
$141,484	$157,766	$185,514	$178,674	$170,470	$165,482	$133,579	$118,447	$133,895	$119,861	$136,799	$132,771	$141,484	$157,766	$185,514	$178,674
1	0	(1)	2	(1)	0	2	1	1	(0)	3	(0)	1	0	(1)	2
141,485	157,766	185,513	178,676	170,469	165,482	133,581	118,448	133,896	119,861	136,802	132,771	141,485	157,766	185,513	178,676

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

FIXED CHARGES		Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters			May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
		Rate										
Private Fire	Hydrant	**$79.77**	1,182	1,160	933	1,420	1,145	1,124	1,170	1,205	1,135	1,135
	2"	**8.92**	70	69	67	74	69	69	71	0	69	69
	4"	**35.90**	456	408	354	459	386	416	427	451	420	420
	6"	**80.74**	971	911	854	960	881	911	921	933	912	912
	8"	**143.54**	298	282	270	290	281	285	285	287	285	285
	10"	**224.34**	9	9	8	9	10	8	10	9	9	9
	12"	**323.50**	5	5	5	5	5	5	5	5	5	5
	14"	**439.89**	0	0	0	0	0	0	0	0	0	0
	16"	**574.42**	1	1	1	1	1	1	1	1	1	1
Public Fire	Hydrant	**41.60**	7,469	7,336	320	7,697	14,498	415	7,474	14,530	7,493	7,493
		2.28										
	Total Residential Meters		10,461	10,182	2,812	10,915	17,275	3,233	10,364	17,422	10,329	10,329

Total Usage (000s Gallons)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
Fire	Rate										
Block 1	**$4.82800**	554	553	0	0	311	297	411	446	0	0
Block 2		0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0
Residential Usage		554	553	0	0	311	297	411	446	0	0

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base	Base						Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135
69	69	69	69	69	69	69	69	69	69	69	69	69	69	69	69	69	69
420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420
912	912	912	912	912	912	912	912	912	912	912	912	912	912	912	912	912	912
285	285	285	285	285	285	285	285	285	285	285	285	285	285	285	285	285	285
9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493	7,493
10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329

Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

FIXED CHARGES				Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Revenue Summary				Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters					May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
				Rate										
Private Fire	Hydrant	87,087	39%	**$79.77**	$94,300	$92,571	$74,390	$113,275	$91,306	$89,663	$93,353	$96,146	$90,539	$90,539
	2"	613	0%	**8.92**	624	615	598	660	615	615	633	0	615	615
	4"	14,574	7%	**35.90**	16,363	14,651	12,709	16,476	13,868	14,933	15,315	16,196	15,078	15,078
	6"	73,618	33%	**80.74**	78,388	73,546	68,921	77,523	71,113	73,522	74,335	75,334	73,635	73,635
	8"	40,682	18%	**143.54**	42,736	40,509	38,801	41,620	40,305	40,846	40,912	41,255	40,909	40,909
	10"	1,944	1%	**224.34**	2,019	2,019	1,795	2,019	2,243	1,795	2,243	2,019	2,019	2,019
	12"	1,618	1%	**323.50**	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618
	14"	0	0%	**439.89**	0	0	0	0	0	0	0	0	0	0
	16"	574	0%	**574.42**	574	574	574	574	574	574	574	574	574	574
Public Fire	Hydrant	209,733	100%	**41.60**	310,710	305,178	13,312	320,195	603,117	17,264	310,918	604,448	311,709	311,709
	Total Residential Meters				$547,333	$531,282	$212,717	$573,960	$824,759	$240,831	$539,903	$837,591	$536,696	$536,696
				0.23	236,623	226,104	199,405	253,765	221,643	223,567	228,985	233,143	224,987	224,987
				0.21	310,710	305,178	13,312	320,195	603,117	17,264	310,918	604,448	311,709	311,709

Total Usage ($ - 000s)	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16
Residential	Rate									
Block 1	**$4.82800**	$2,673	$2,667	$0	$0	$1,501	$1,435	$1,983	$2,154	$0	$0
Block 2		0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0
Residential Usage		$2,673	$2,667	$0	$0	$1,501	$1,435	$1,983	$2,154	$0	$0
Total Revenue		$550,006	$533,949	$212,717	$573,960	$826,260	$242,266	$541,886	$839,745	$536,696	$536,696
Total Usage		554	553	0	0	311	297	411	446	0	0
Credits										
Bill Analysis Credits		($291)	($641)	($109)	($37)	($228)	($96)	$0	$0	$0	$0
Variance Adj		1,683	1,501	2,080	2,757	1,352	325				
Usage Credits		(58)	0	0	0	0	(15)				
Bill Analysis Revenue		$551,398	$534,810	$214,688	$576,681	$827,384	$242,494	$541,886	$839,745	$536,696	$536,696
Misc Adjustment		(48,678)	41,834	320,264	(41,841)	(296,565)	337,804	(5,190)	(303,049)	0	0
GL Revenue		502,721	576,644	534,952	534,839	530,819	580,298	536,696	536,696	536,696	536,696

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Base	Base						Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Base	Base						Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539	$90,539
615	615	615	615	615	615	615	615	615	615	615	615	615	615	615	615	615	615
15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078	15,078
73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635
40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909	40,909
2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019
1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
574	574	574	574	574	574	574	574	574	574	574	574	574	574	574	574	574	574
311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709
$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696
224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987	224,987
311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709	311,709

Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696	$536,696
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696	536,696

Kentucky American Water
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Bill Analysis

FIXED CHARGES	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Miscellaneous	Rate												
5/8 "	**$12.49**	0	0	0	0	0	0	0	0	0	0	0	0
3/4 "	**18.74**	0	0	0	0	0	0	0	0	0	0	0	0
1 "	**31.23**	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	**62.45**	0	0	0	0	0	0	0	0	0	0	0	0
2 "	**99.92**	0	0	0	0	0	0	0	0	0	0	0	0
3 "	**187.35**	19	19	27	24	26	29	29	29	29	29	29	29
4 "	**312.25**	0	0	0	0	0	0	0	0	0	0	0	0
6 "	**624.50**	0	0	0	0	0	0	0	0	0	0	0	0
8 "	**999.20**	0	0	0	0	0	0	0	0	0	0	0	0
Total Industrial Meters		19	19	27	24	26	29	29	29	29	29	29	29

Total Usage (000s Gallons)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Miscellaneous	Rate												
Block 1	**$4.50000**	684	313	628	2,514	(1,049)	1,180	364	364	364	364	364	364
Block 2		0	0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Industrial Usage		684	313	628	2,514	(1,049)	1,180	364	364	364	364	364	364

Workpaper #: **W/P - 2-1**

Excel Reference **Revenues\[Bill Analysis .xlsx]Misc**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

				Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

Revenue Summary	Period	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base	Base
Number of Meters		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Miscellaneous	Rate												
5/8 "	**$12.49**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3/4 "	**18.74**	0	0	0	0	0	0	0	0	0	0	0	0
1 "	**31.23**	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	**62.45**	0	0	0	0	0	0	0	0	0	0	0	0
2 "	**99.92**	0	0	0	0	0	0	0	0	0	0	0	0
3 "	**187.35**	3,555	3,635	5,006	4,443	4,921	5,416	5,416	5,416	5,416	5,416	5,416	5,416
4 "	**312.25**	0	0	0	0	0	0	0	0	0	0	0	0
6 "	**624.50**	0	0	0	0	0	0	0	0	0	0	0	0
8 "	**999.20**	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
Total Industrial Meters		$3,555	$3,635	$5,006	$4,443	$4,921	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416

Total Usage ($ - 000s)		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Miscellaneous	Rate												
Block 1	**$4.50000**	$3,077	$1,407	$2,827	$11,313	($4,722)	$5,308	$1,639	$1,639	$1,639	$1,639	$1,639	$1,639
Block 2		0	0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Industrial Usage		$3,077	$1,407	$2,827	$11,313	($4,722)	$5,308	$1,639	$1,639	$1,639	$1,639	$1,639	$1,639
Total Revenue		$6,631	$5,042	$7,834	$15,756	$199	$10,724	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054
Total Usage		684	313	628	2,514	(1,049)	1,180	364	364	364	364	364	364
Credits													
Bill Analysis Credits		6,185	6,197	2,993	7,791	1,006	16,357	0	0	0	0	0	0
Variance Adj		(0)	0	0	(0)	0	0						
Usage Credits		-	-	-	-	-	-						
Bill Analysis Revenue		$12,816	$11,238	$10,827	$23,547	$1,205	$27,081	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054
Misc Adjustment		(3,192)	1,594	(1,987)	8,566	6,035	(14,814)						
GL Revenue		9,624	12,833	8,840	32,113	7,240	12,267	5,583	5,583	7,054	7,054	7,054	7,054

Workpaper #: **W/P - 2-1**

Excel Reference **Revenues\[Bill Analysis .xlsx]Misc**

Kentucky American Water
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Bill Analysis

				Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,416
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416	$5,416

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638	$1,638
$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054
364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054	$7,054
7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054	7,054

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Kentucky

Number of Customers	Dec-14	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	115,641	115,776	115,810	115,838	116,007	116,102	116,127	116,167	116,497	116,571	116,845	116,772	116,791
Commercial	9,026	8,944	8,919	8,911	8,936	8,955	8,970	8,980	9,000	9,003	9,048	9,037	9,021
Industrial	25	26	26	26	26	26	26	26	26	26	26	26	26
Municipal	543	541	541	541	541	541	541	541	541	541	541	541	541
Sale for Resale	12	15	15	15	15	15	15	15	15	15	15	15	15
Private Fire													
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
Total No. of Customers	**125,247**	**125,301**	**125,312**	**125,331**	**125,525**	**125,639**	**125,679**	**125,729**	**126,079**	**126,157**	**126,475**	**126,390**	**126,395**

Increase in Customers	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	135	35	27	169	96	24	40	330	74	274	(73)	20
Commercial	(82)	(24)	(8)	25	18	15	10	20	3	45	(11)	(15)
Industrial	1	0	0	0	0	0	0	0	0	0	0	0
Municipal	(2)	0	0	0	0	0	0	0	0	0	0	0
Sale for Resale	3	0	0	0	0	0	0	0	0	0	0	0
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
Total Increase in Customers	**54**	**10**	**19**	**194**	**114**	**40**	**50**	**351**	**77**	**318**	**(85)**	**4**

Growth from Dec 31 of Previous Year	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.1%	0.1%	0.2%	0.3%	0.4%	0.4%	0.5%	0.7%	0.8%	1.0%	1.0%	1.0%
Commercial	-0.9%	-1.2%	-1.3%	-1.0%	-0.8%	-0.6%	-0.5%	-0.3%	-0.3%	0.2%	0.1%	-0.1%
Industrial	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Municipal	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%
Sale for Resale	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Private Fire	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public Fire	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Flat Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**0.0%**	**0.1%**	**0.1%**	**0.2%**	**0.3%**	**0.3%**	**0.4%**	**0.7%**	**0.7%**	**1.0%**	**0.9%**	**0.9%**

Usage per Bill Day per Customer (000s Gallons)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential												
Block 1: 0	0.12342	0.12518	0.12351	0.12056	0.12108	0.14091	0.16788	0.13617	0.14511	0.13924	0.12656	0.11926
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Residential Baseline Usage / Bill Day	**0.12342**	**0.12518**	**0.12351**	**0.12056**	**0.12108**	**0.14091**	**0.16788**	**0.13617**	**0.14511**	**0.13924**	**0.12656**	**0.11926**
Commercial												
Block 1: 0	0.90801	0.98805	0.95417	1.02274	0.87087	1.13605	1.28535	1.21081	1.31212	1.19693	1.08710	0.90170
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial Baseline Usage / Bill Day	**0.90801**	**0.98805**	**0.95417**	**1.02274**	**0.87087**	**1.13605**	**1.28535**	**1.21081**	**1.31212**	**1.19693**	**1.08710**	**0.90170**
Industrial												
Block 1: 0	63.56043	64.64802	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Industrial Baseline Usage / Bill Day	**63.56043**	**64.64802**	**59.14759**	**62.22829**	**60.72303**	**74.32070**	**70.37033**	**75.54947**	**69.65592**	**62.43470**	**61.16224**	**57.09118**
Municipal												
Block 1: 0	4.96181	5.25798	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Municipal Baseline Usage / Bill Day	**4.96181**	**5.25798**	**4.50930**	**4.72714**	**5.79869**	**6.82994**	**6.79845**	**7.67226**	**7.82856**	**7.13249**	**5.72494**	**5.22117**

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Usage Adjustment per Customer (000s Gallons)		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential Usage Adjustment	Usage Adj %												
Block 1: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 2: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial Usage Adjustment	Usage Adj %												
Block 1: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 2: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Industrial Usage Adjustment	Usage Adj %												
Block 1: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 2: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Municipal Usage Adjustment	Usage Adj %												
Block 1: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 2: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0%	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Adjusted Daily Usage per Customer (000s Gallons)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential												
Block 1: 0	0.12342	0.12518	0.12351	0.12056	0.12108	0.14091	0.16788	0.13617	0.14511	0.13924	0.12656	0.11926
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Residential Adj Daily Usage	0.12342	0.12518	0.12351	0.12056	0.12108	0.14091	0.16788	0.13617	0.14511	0.13924	0.12656	0.11926
Commercial												
Block 1: 0	0.90801	0.98805	0.95417	1.02274	0.87087	1.13605	1.28535	1.21081	1.31212	1.19693	1.08710	0.90170
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Commerical Adj Daily Usage	0.90801	0.98805	0.95417	1.02274	0.87087	1.13605	1.28535	1.21081	1.31212	1.19693	1.08710	0.90170
Industrial												
Block 1: 0	63.56043	64.64802	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Industrial Adj Daily Usage	63.56043	64.64802	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118
Municipal												
Block 1: 0	4.96181	5.25798	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Municipal Adj Daily Usage	4.96181	5.25798	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117

Calendar Days in Month	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16

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Calendar Days												
Days in Month / Days in Year	30	31	31	29	31	30	31	30	31	30	31	31
			8.5%	7.9%	8.5%	8.2%	8.5%	8.2%	8.5%	8.2%	8.5%	8.5%

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Total Usage (000s Gallons)	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential													
Block 1: 0	452,960	442,957	420,415	443,523	419,587	435,804	490,915	604,569	491,775	507,471	504,347	443,362	431,768
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Usage	0	442,957	420,415	443,523	419,587	435,804	490,915	604,569	491,775	507,471	504,347	443,362	431,768
Commercial													
Block 1: 0	282,860	251,750	255,569	263,591	274,185	241,749	305,710	357,817	337,828	354,405	335,724	294,713	252,171
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial Usage	0	251,750	255,569	263,591	274,185	241,749	305,710	357,817	337,828	354,405	335,724	294,713	252,171
Industrial													
Block 1: 0		51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Industrial Usage	0	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015
Municipal													
Block 1: 0	90,278	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Usage	0	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564
Sale for Resale Usage	0	30,299	26,965	30,989	30,032	32,102	35,970	42,562	40,937	38,988	37,803	30,224	26,629
Private Fire Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Usage	0	859,450	834,186	861,402	849,063	855,848	1,001,415	1,175,683	1,060,104	1,082,252	1,047,815	908,921	844,148

% Usage By Block	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential													
Block 1: 0	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**0.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Commercial													
Block 1: 0	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**0.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Industrial													
Block 1: 0	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**0.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Municipal													
Block 1: 0	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Tariff ($/1000 gallons)	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential													
Block 1: 0	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Residential Tariff	0.0000	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004
Commercial													
Block 1: 0	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Commercial Tariff	0.0000	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280
Industrial													
Block 1: 0	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Industrial Tariff	0.0000	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947
Municipal													
Block 1: 0	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Municipal Tariff	0.0000	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452
Sale for Resale	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093
Private Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Flat Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Miscellaneous	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Tariff per 000 Gallons	0.0000	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093

Usage Charges ($000)	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential													
Block 1: 0	2,400.9	2,347.8	2,228.4	2,350.8	2,224.0	2,309.9	2,602.0	3,204.5	2,606.6	2,689.8	2,673.2	2,350.0	2,288.5
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Residential Volumetric Charges	2,400.9	2,347.8	2,228.4	2,350.8	2,224.0	2,309.9	2,602.0	3,204.5	2,606.6	2,689.8	2,673.2	2,350.0	2,288.5
Commercial													
Block 1: 0	1,365.6	1,215.4	1,233.9	1,272.6	1,323.8	1,167.2	1,476.0	1,727.5	1,631.0	1,711.1	1,620.9	1,422.9	1,217.5
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial Volumetric Charges	1,365.6	1,215.4	1,233.9	1,272.6	1,323.8	1,167.2	1,476.0	1,727.5	1,631.0	1,711.1	1,620.9	1,422.9	1,217.5
Industrial													
Block 1: 0		199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial Volumetric Charges	0.0	199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2
Municipal													
Block 1: 0	383.2	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Volumetric Charges	383.2	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7
Sale for Resale	140.9	127.5	113.5	130.4	126.4	135.1	151.4	179.2	172.3	164.1	159.1	127.2	112.1
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Usage Charges	4,290.7	4,243.6	4,115.8	4,260.6	4,188.9	4,215.7	4,925.8	5,816.1	5,193.3	5,316.0	5,157.0	4,480.3	4,169.1

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FIXED CHARGES

Number of Meters	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential													
5/8 "	113,253	113,388	113,422	113,450	113,619	113,714	113,739	113,779	114,109	114,183	114,457	114,384	114,403
3/4 "	1	1	1	1	1	1	1	1	1	1	1	1	1
1 "	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822
1 1/2 "	13	13	13	13	13	13	13	13	13	13	13	13	13
2 "	98	98	98	98	98	98	98	98	98	98	98	98	98
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	3	3	3	3	3	3	3	3	3	3	3	3	3
8 "	1	1	1	1	1	1	1	1	1	1	1	1	1
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Meters	115,191	115,326	115,360	115,388	115,557	115,652	115,677	115,717	116,047	116,121	116,395	116,322	116,341
Commercial													
5/8 "	4,583	4,542	4,529	4,525	4,538	4,547	4,555	4,560	4,570	4,572	4,594	4,588	4,581
3/4 "	1	1	1	1	1	1	1	1	1	1	1	1	1
1 "	2,376	2,354	2,348	2,346	2,352	2,357	2,361	2,364	2,369	2,370	2,382	2,379	2,375
1 1/2 "	170	169	168	168	169	169	169	170	170	170	171	171	170
2 "	1,870	1,853	1,848	1,846	1,852	1,855	1,858	1,861	1,865	1,865	1,875	1,872	1,869
3 "	2	2	2	2	2	2	2	2	2	2	2	2	2
4 "	31	31	31	31	31	31	31	31	31	31	31	31	31
6 "	13	13	13	13	13	13	13	13	13	13	13	13	13
8 "	11	11	11	11	11	11	11	11	11	11	11	11	11
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Commercial Meters	9,057	8,975	8,951	8,943	8,968	8,986	9,002	9,012	9,032	9,035	9,079	9,068	9,053
Industrial													
5/8 "	6	6	6	6	6	6	6	6	6	6	6	6	6
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	2	2	2	2	2	2	2	2	2	2	2	2	2
1 1/2 "	2	2	2	2	2	2	2	2	2	2	2	2	2
2 "	24	24	24	24	24	24	24	24	24	24	24	24	24
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	10	10	10	10	10	10	10	10	10	10	10	10	10
6 "	8	8	8	8	8	8	8	8	8	8	8	8	8
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Industrial Meters	52	53	53	53	53	53	53	53	53	53	53	53	53
Municipal													
5/8 "	140	140	140	140	140	140	140	140	140	140	140	140	140
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	172	172	172	172	172	172	172	172	172	172	172	172	172
1 1/2 "	28	28	28	28	28	28	28	28	28	28	28	28	28
2 "	367	366	366	366	366	366	366	366	366	366	366	366	366
3 "	1	1	1	1	1	1	1	1	1	1	1	1	1
4 "	42	42	42	42	42	42	42	42	42	42	42	42	42
6 "	13	13	13	13	13	13	13	13	13	13	13	13	13
8 "	2	2	2	2	2	2	2	2	2	2	2	2	2
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Municipal Meters	765	763	763	763	763	763	763	763	763	763	763	763	763
Sale for Resale	24	24	24	24	24	24	24	24	24	24	24	24	24
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Meters	125,090	125,141	125,151	125,171	125,365	125,479	125,518	125,568	125,919	125,996	126,314	126,230	126,234

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Increase in Meters		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	% Allocation												
5/8 "	100.0%	135	35	27	169	96	24	40	330	74	274	(73)	20
3/4 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
1 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
2 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
3 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
6 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
8 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Residential Meters	100%	135	35	27	169	96	24	40	330	74	274	(73)	20
Commercial	% Allocation												
5/8 "	50.4%	(41)	(12)	(4)	13	9	8	5	10	2	23	(6)	(8)
3/4 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
1 "	26.3%	(22)	(6)	(2)	7	5	4	3	5	1	12	(3)	(4)
1 1/2 "	1.9%	(2)	(0)	(0)	0	0	0	0	0	0	1	(0)	(0)
2 "	20.6%	(17)	(5)	(2)	5	4	3	2	4	1	9	(2)	(3)
3 "	0.2%	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
4 "	0.3%	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
6 "	0.1%	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
8 "	0.1%	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
10 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Commerical Meters	100%	(82)	(24)	(8)	25	18	15	10	20	3	45	(11)	(15)
Industrial	% Allocation												
5/8 "	9.8%	0	0	0	0	0	0	0	0	0	0	0	0
3/4 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
1 "	3.9%	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	3.9%	0	0	0	0	0	0	0	0	0	0	0	0
2 "	47.1%	0	0	0	0	0	0	0	0	0	0	0	0
3 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
4 "	19.6%	0	0	0	0	0	0	0	0	0	0	0	0
6 "	15.7%	0	0	0	0	0	0	0	0	0	0	0	0
8 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Industrial Meters	100%	1	0	0	0	0	0	0	0	0	0	0	0
Municipal	% Allocation												
5/8 "	17.3%	(0)	0	0	0	0	0	0	0	0	0	0	0
3/4 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
1 "	22.4%	(0)	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	4.2%	(0)	0	0	0	0	0	0	0	0	0	0	0
2 "	48.5%	(1)	0	0	0	0	0	0	0	0	0	0	0
3 "	0.1%	(0)	0	0	0	0	0	0	0	0	0	0	0
4 "	5.5%	(0)	0	0	0	0	0	0	0	0	0	0	0
6 "	1.7%	(0)	0	0	0	0	0	0	0	0	0	0	0
8 "	0.3%	(0)	0	0	0	0	0	0	0	0	0	0	0
10 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Municipal Meters	100%	(2)	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Meters		51	10	19	194	114	40	50	350.65	77	318	(85)	4
	check	**54**	**10**	**19**	**194**	**114**	**40**	**50**	**350.67**	**77**	**318**	**(85)**	**4**

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Monthly Meter Charge ($ / Meter)	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential													
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Residential Blended Fixed Charge	12.89	12.89	12.89	12.89	12.89	12.89	12.89	12.89	12.89	12.89	12.89	12.89	12.89
Commercial													
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commercial Blended Fixed Charge	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54
Industrial													
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Blended Fixed Charge	207.29	207.36	207.36	207.36	207.36	207.36	207.36	207.36	207.36	207.36	207.36	207.36	207.36
Municipal													
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Blended Fixed Charge	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15
Sale for Resale		264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89
Private Fire		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Fire		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flat Rate		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blended Fixed Charge per Meter	15.42	19.69	19.69	19.68	19.68	19.68	19.68	19.68	19.66	19.66	19.65	19.65	19.65

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Total Fixed Service Charges ($000)	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential													
5/8 "	1,414.5	1,416.2	1,416.6	1,417.0	1,419.1	1,420.3	1,420.6	1,421.1	1,425.2	1,426.1	1,429.6	1,428.7	1,428.9
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9
1 1/2 "	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
2 "	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8
3 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 "	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
8 "	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Residential Fixed Charges	1,484.9	1,486.6	1,487.0	1,487.4	1,489.5	1,490.7	1,491.0	1,491.5	1,495.6	1,496.5	1,500.0	1,499.0	1,499.3
Commercial													
5/8 "	57.2	56.7	56.6	56.5	56.7	56.8	56.9	57.0	57.1	57.1	57.4	57.3	57.2
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	74.2	73.5	73.3	73.3	73.5	73.6	73.7	73.8	74.0	74.0	74.4	74.3	74.2
1 1/2 "	10.6	10.5	10.5	10.5	10.5	10.6	10.6	10.6	10.6	10.6	10.7	10.7	10.6
2 "	186.9	185.2	184.7	184.5	185.0	185.4	185.7	185.9	186.3	186.4	187.3	187.1	186.8
3 "	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
4 "	9.7	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.7	9.7	9.7	9.7	9.7
6 "	8.1	8.1	8.1	8.0	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1
8 "	11.0	10.9	10.9	10.9	10.9	10.9	10.9	10.9	11.0	11.0	11.0	11.0	11.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Commercial Fixed Charges	358.1	354.9	353.9	353.6	354.6	355.3	355.9	356.3	357.1	357.2	359.0	358.5	357.9
Industrial													
5/8 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 1/2 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
2 "	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
3 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 "	3.1	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
6 "	5.0	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
8 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Industrial Fixed Charges	10.8	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Municipal													
5/8 "	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
1 1/2 "	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
2 "	36.7	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6
3 "	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
4 "	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1
6 "	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1
8 "	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Municipal Fixed Charges	69.0	68.8	68.8	68.8	68.8	68.8	68.8	68.8	68.8	68.8	68.8	68.8	68.8
Sale for Resale	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Private Fire	0.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0
Public Fire	0.0	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Fixed Charges	**1,929.2**	**2,464.3**	**2,463.8**	**2,463.8**	**2,466.9**	**2,468.8**	**2,469.8**	**2,470.6**	**2,475.6**	**2,476.6**	**2,481.8**	**2,480.4**	**2,480.1**

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Total Usage & Fixed Revenue ($000)	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	3,885.8	3,834.5	3,715.4	3,838.2	3,713.5	3,800.6	4,093.0	4,696.0	4,102.2	4,186.3	4,173.2	3,849.0	3,787.8
Commercial	1,723.8	1,570.3	1,587.8	1,626.2	1,678.4	1,522.5	1,831.9	2,083.9	1,988.1	2,068.3	1,979.9	1,781.4	1,575.4
Industrial	10.8	210.5	200.8	196.7	200.0	201.6	236.8	231.9	248.1	222.6	207.0	196.8	190.2
Municipal	452.2	422.1	419.0	389.8	394.5	481.6	539.4	552.8	615.0	608.2	576.6	463.2	440.5
Sale for Resale	147.3	133.9	119.9	136.8	132.8	141.5	157.8	185.5	178.7	170.5	165.5	133.6	118.4
Private Fire	0.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0
Public Fire	0.0	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	6,219.9	6,708.0	6,579.6	6,724.5	6,655.8	6,684.5	7,395.5	8,286.7	7,668.9	7,792.6	7,638.8	6,960.8	6,649.1

DSIC Rate **($ / 000 Gallons)**	1	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Commercial		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Industrial		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Municipal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Sale for Resale		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Flat Rate		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Miscellaneous		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DSIC Revenue ($000)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

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Volumetric Surcharge ($ / 000 Gallons)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale for Resale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Private Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flat Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blended Usage Surcharges	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Surcharge Revenue on Usage ($000)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Fixed Revenue Surcharge (% of Fixed Revenue)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sale for Resale	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Private Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flat Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Blended Usage Surcharges	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**

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Surcharge Revenue on Fixed Revenue ($000)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Surcharge on Total Revenue (% of Usage and Fixed Revenue)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sale for Resale	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Private Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flat Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Blended Usage Surcharges	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**

Surcharge Revenue on Total Revenue ($000)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Other Charges ($000)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Total Pre-Rate Increase Water Revenue ($000)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Residential	3,834.5	3,715.4	3,838.2	3,713.5	3,800.6	4,093.0	4,696.0	4,102.2	4,186.3	4,173.2	3,849.0	3,787.8
Commercial	1,570.3	1,587.8	1,626.2	1,678.4	1,522.5	1,831.9	2,083.9	1,988.1	2,068.3	1,979.9	1,781.4	1,575.4
Industrial	210.5	200.8	196.7	200.0	201.6	236.8	231.9	248.1	222.6	207.0	196.8	190.2
Municipal	422.1	419.0	389.8	394.5	481.6	539.4	552.8	615.0	608.2	576.6	463.2	440.5
Sale for Resale	133.9	119.9	136.8	132.8	141.5	157.8	185.5	178.7	170.5	165.5	133.6	118.4
Private Fire	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0
Public Fire	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**6,708.0**	**6,579.6**	**6,724.5**	**6,655.8**	**6,684.5**	**7,395.5**	**8,286.7**	**7,668.9**	**7,792.6**	**7,638.8**	**6,960.8**	**6,649.1**

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Number of Customers	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	116,890	116,997	117,246	117,389	117,485	117,509	117,549	117,880	117,954	118,028	117,954	117,974	118,091	118,162	118,300	118,456	118,552	118,576	118,616	118,946	119,021	119,194	119,121	119,141
Commercial	9,021	8,997	8,989	9,014	9,032	9,048	9,058	9,078	9,081	9,090	9,078	9,063	9,021	8,997	8,989	9,014	9,032	9,048	9,058	9,078	9,081	9,090	9,078	9,063
Industrial	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26
Municipal	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541
Sale for Resale	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total No. of Customers	**126,494**	**126,576**	**126,817**	**126,985**	**127,099**	**127,139**	**127,189**	**127,540**	**127,617**	**127,699**	**127,615**	**127,619**	**127,694**	**127,741**	**127,871**	**128,052**	**128,166**	**128,206**	**128,256**	**128,606**	**128,684**	**128,866**	**128,781**	**128,786**

Increase in Customers	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	99	107	249	143	96	24	40	330	74	74	(73)	20	117	71	138	156	96	24	40	330	74	174	(73)	20
Commercial	0	(24)	(8)	25	18	15	10	20	3	9	(11)	(15)	(42)	(24)	(8)	25	18	15	10	20	3	9	(11)	(15)
Industrial	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Municipal	(2)	0	0	0	0	0	0	0	0	0	0	0	(2)	0	0	0	0	0	0	0	0	0	0	0
Sale for Resale	3	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Increase in Custome	**101**	**83**	**241**	**168**	**114**	**40**	**50**	**351**	**77**	**82**	**(85)**	**4**	**77**	**46**	**130**	**181**	**114**	**40**	**50**	**351**	**77**	**182**	**(85)**	**4**

Growth from Dec 31 of Previou	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.1%	0.2%	0.4%	0.5%	0.6%	0.6%	0.6%	0.9%	1.0%	1.1%	1.0%	1.0%	0.1%	0.2%	0.3%	0.4%	0.5%	0.5%	0.5%	0.8%	0.9%	1.0%	1.0%	1.0%
Commercial	0.0%	-0.3%	-0.4%	-0.1%	0.1%	0.3%	0.4%	0.6%	0.7%	0.8%	0.6%	0.5%	-0.5%	-0.7%	-0.8%	-0.5%	-0.3%	-0.2%	-0.1%	0.2%	0.2%	0.3%	0.2%	0.0%
Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Municipal	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sale for Resale	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Private Fire	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public Fire	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Flat Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**0.1%**	**0.1%**	**0.3%**	**0.5%**	**0.6%**	**0.6%**	**0.6%**	**0.9%**	**1.0%**	**1.0%**	**1.0%**	**1.0%**	**0.1%**	**0.1%**	**0.2%**	**0.3%**	**0.4%**	**0.5%**	**0.5%**	**0.8%**	**0.8%**	**1.0%**	**0.9%**	**0.9%**

Usage per Bill Day per Custon	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
Block 1: 0	0.12116	0.12333	0.12165	0.11850	0.11762	0.13710	0.16512	0.12926	0.13985	0.13516	0.12372	0.11674	0.11890	0.12149	0.11980	0.11643	0.11416	0.13329	0.16235	0.12235	0.13458	0.13109	0.12087	0.11422
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Residential Baseline Usage /	**0.12116**	**0.12333**	**0.12165**	**0.11850**	**0.11762**	**0.13710**	**0.16512**	**0.12926**	**0.13985**	**0.13516**	**0.12372**	**0.11674**	**0.11890**	**0.12149**	**0.11980**	**0.11643**	**0.11416**	**0.13329**	**0.16235**	**0.12235**	**0.13458**	**0.13109**	**0.12087**	**0.11422**
Commercial																								
Block 1: 0	0.89045	0.97345	0.93350	1.01236	0.83045	1.11681	1.26686	1.17522	1.28584	1.17300	1.06850	0.88135	0.87288	0.95885	0.91284	1.00198	0.79004	1.09758	1.24836	1.13963	1.25956	1.14907	1.04989	0.86099
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial Baseline Usage	**0.89045**	**0.97345**	**0.93350**	**1.01236**	**0.83045**	**1.11681**	**1.26686**	**1.17522**	**1.28584**	**1.17300**	**1.06850**	**0.88135**	**0.87288**	**0.95885**	**0.91284**	**1.00198**	**0.79004**	**1.09758**	**1.24836**	**1.13963**	**1.25956**	**1.14907**	**1.04989**	**0.86099**
Industrial																								
Block 1: 0	63.56043	66.95688	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118	63.56043	66.95688	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Industrial Baseline Usage / 1	**63.56043**	**66.95688**	**59.14759**	**62.22829**	**60.72303**	**74.32070**	**70.37033**	**75.54947**	**69.65592**	**62.43470**	**61.16224**	**57.09118**	**63.56043**	**66.95688**	**59.14759**	**62.22829**	**60.72303**	**74.32070**	**70.37033**	**75.54947**	**69.65592**	**62.43470**	**61.16224**	**57.09118**
Municipal																								
Block 1: 0	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Municipal Baseline Usage /	**4.96181**	**5.44577**	**4.50930**	**4.72714**	**5.79869**	**6.82994**	**6.79845**	**7.67226**	**7.82856**	**7.13249**	**5.72494**	**5.22117**	**4.96181**	**5.44577**	**4.50930**	**4.72714**	**5.79869**	**6.82994**	**6.79845**	**7.67226**	**7.82856**	**7.13249**	**5.72494**	**5.22117**

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Usage Adjustment per Custon	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential Usage Adjustme																								
Block 1: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	0.00000	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**
Commercial Usage Adjustm																								
Block 1: 0																								
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	0.00000	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**
Industrial Usage Adjustment																								
Block 1: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Municipal Usage Adjustmen																								
Block 1: 0																								
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	0.0000	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**

Adjusted Daily Usage per Cus	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
Block 1: 0	0.12116	0.12333	0.12165	0.11850	0.11762	0.13710	0.16512	0.12926	0.13985	0.13516	0.12372	0.11674	0.11890	0.12149	0.11980	0.11643	0.11416	0.13329	0.16235	0.12235	0.13458	0.13109	0.12087	0.11422
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Residential Adj Daily Usage	0.12116	0.12333	0.12165	0.11850	0.11762	0.13710	0.16512	0.12926	0.13985	0.13516	0.12372	0.11674	0.11890	0.12149	0.11980	0.11643	0.11416	0.13329	0.16235	0.12235	0.13458	0.13109	0.12087	0.11422
Commercial																								
Block 1: 0	0.89045	0.97345	0.93350	1.01236	0.83045	1.11681	1.26686	1.17522	1.28584	1.17300	1.06850	0.88135	0.87288	0.95885	0.91284	1.00198	0.79004	1.09758	1.24836	1.13963	1.25956	1.14907	1.04989	0.86099
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Commerical Adj Daily Usag	0.89045	0.97345	0.93350	1.01236	0.83045	1.11681	1.26686	1.17522	1.28584	1.17300	1.06850	0.88135	0.87288	0.95885	0.91284	1.00198	0.79004	1.09758	1.24836	1.13963	1.25956	1.14907	1.04989	0.86099
Industrial																								
Block 1: 0	63.56043	66.95688	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118	63.56043	66.95688	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Industrial Adj Daily Usage	63.56043	66.95688	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118	44.97727	59.63672	49.99136	56.75044	57.72464	53.19312	64.85745	66.01087	76.84102	53.35690	53.39531	49.45863
Municipal																								
Block 1: 0	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Municipal Adj Daily Usage	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117

Calendar Days in Month	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18

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Calendar Days / Days in Month / Days in Yr.																								
	31 8.5%	28 7.7%	31 8.5%	30 8.2%	31 8.5%	30 8.2%	31 8.5%	31 8.5%	30 8.2%	31 8.5%	30 8.2%	31 8.5%	28 7.7%	31 8.5%	30 8.2%	31 8.5%	30 8.2%	31 8.5%	31 8.5%	30 8.2%	31 8.5%	30 8.2%	31 8.5%	30 8.2%	31 8.5%

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Total Usage (000s Gallons)	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
Block 1: 0	439,038	404,035	442,172	417,310	428,378	483,320	601,695	472,363	494,865	494,540	437,790	426,940	435,280	401,954	439,340	413,758	419,537	474,145	596,993	451,159	480,546	484,369	431,958	421,870
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Usage	439,038	404,035	442,172	417,310	428,378	483,320	601,695	472,363	494,865	494,540	437,790	426,940	435,280	401,954	439,340	413,758	419,537	474,145	596,993	451,159	480,546	484,369	431,958	421,870
Commercial																								
Block 1: 0	249,024	245,227	260,129	273,761	232,529	303,137	355,718	330,728	350,302	330,527	291,005	247,617	244,112	241,549	254,370	270,955	221,212	297,917	350,525	320,713	343,143	323,784	285,938	241,898
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial Usage	249,024	245,227	260,129	273,761	232,529	303,137	355,718	330,728	350,302	330,527	291,005	247,617	244,112	241,549	254,370	270,955	221,212	297,917	350,525	320,713	343,143	323,784	285,938	241,898
Industrial																								
Block 1: 0	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015
Block 2: 0																								
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Industrial Usage	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015	36,252	43,416	40,293	44,265	46,526	41,491	52,275	53,205	59,936	43,006	41,648	39,864
Municipal																								
Block 1: 0	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Usage	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564
Sale for Resale Usage	30,299	26,965	30,989	30,032	32,102	35,970	42,562	40,937	38,988	37,803	30,224	26,629	30,299	26,965	30,989	30,032	32,102	35,970	42,562	40,937	38,988	37,803	30,224	26,629
Private Fire Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Usage	852,805	807,464	856,589	846,363	839,202	991,247	1,170,710	1,033,592	1,065,544	1,032,811	899,641	834,765	829,157	796,376	840,618	835,731	816,627	960,372	1,156,371	994,686	1,049,670	1,008,580	882,684	817,825

% Usage By Block	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
Block 1: 0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Commercial																								
Block 1: 0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Industrial																								
Block 1: 0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	141.3%	112.3%	118.3%	109.7%	105.2%	139.7%	108.5%	114.5%	90.6%	117.0%	114.5%	115.4%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**141.3%**	**112.3%**	**118.3%**	**109.7%**	**105.2%**	**139.7%**	**108.5%**	**114.5%**	**90.6%**	**117.0%**	**114.5%**	**115.4%**
Municipal																								
Block 1: 0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Tariff ($/1000 gallons)	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
Block 1: 0	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Residential Tariff	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004
Commercial																								
Block 1: 0	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Commercial Tariff	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280
Industrial																								
Block 1: 0	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Industrial Tariff	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	5.5038	4.3727	4.6080	4.2706	4.0970	5.4416	4.2257	4.4575	3.5305	4.5573	4.4612	4.4957
Municipal																								
Block 1: 0	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Municipal Tariff	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452
Sale for Resale	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093
Private Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Flat Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Miscellaneous	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Average Tariff per 000 Galk	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093

Usage Charges ($000)	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
Block 1: 0	2,327.1	2,141.5	2,343.7	2,211.9	2,270.6	2,561.8	3,189.2	2,503.7	2,623.0	2,621.3	2,320.5	2,263.0	2,307.2	2,130.5	2,328.7	2,193.1	2,223.7	2,513.2	3,164.3	2,391.3	2,547.1	2,567.3	2,289.6	2,236.1
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Residential Volumetric Char	2,327.1	2,141.5	2,343.7	2,211.9	2,270.6	2,561.8	3,189.2	2,503.7	2,623.0	2,621.3	2,320.5	2,263.0	2,307.2	2,130.5	2,328.7	2,193.1	2,223.7	2,513.2	3,164.3	2,391.3	2,547.1	2,567.3	2,289.6	2,236.1
Commercial																								
Block 1: 0	1,202.3	1,184.0	1,255.9	1,321.7	1,122.7	1,463.5	1,717.4	1,596.8	1,691.3	1,595.8	1,405.0	1,195.5	1,178.6	1,166.2	1,228.1	1,308.2	1,068.0	1,438.3	1,692.3	1,548.4	1,656.7	1,563.2	1,380.5	1,167.9
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial Volumetric Cha	1,202.3	1,184.0	1,255.9	1,321.7	1,122.7	1,463.5	1,717.4	1,596.8	1,691.3	1,595.8	1,405.0	1,195.5	1,178.6	1,166.2	1,228.1	1,308.2	1,068.0	1,438.3	1,692.3	1,548.4	1,656.7	1,563.2	1,380.5	1,167.9
Industrial																								
Block 1: 0	199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2	199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial Volumetric Charg	199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2	199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2
Municipal																								
Block 1: 0	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Volumetric Charg	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7
Sale for Resale	127.5	113.5	130.4	126.4	135.1	151.4	179.2	172.3	164.1	159.1	127.2	112.1	127.5	113.5	130.4	126.4	135.1	151.4	179.2	172.3	164.1	159.1	127.2	112.1
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Usage Charges	4,209.7	3,979.1	4,236.7	4,174.8	4,131.8	4,873.1	5,790.7	5,056.2	5,229.3	5,080.0	4,432.9	4,121.5	4,166.1	3,950.3	4,193.9	4,142.4	4,030.3	4,799.3	5,740.7	4,895.4	5,118.9	4,993.5	4,377.5	4,067.0

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FIXED CHARGES

Number of Meters	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
5/8 "	114,502	114,609	114,858	115,001	115,097	115,121	115,161	115,492	115,566	115,640	115,566	115,586	115,703	115,774	115,912	116,068	116,164	116,188	116,228	116,558	116,633	116,806	116,733	116,753
3/4 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1 "	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822
1 1/2 "	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
2 "	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
8 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Meters	116,440	116,547	116,796	116,939	117,035	117,059	117,099	117,430	117,504	117,578	117,504	117,524	117,641	117,712	117,850	118,006	118,102	118,126	118,166	118,496	118,571	118,744	118,671	118,691
Commercial																								
5/8 "	4,581	4,568	4,564	4,577	4,586	4,594	4,599	4,609	4,611	4,615	4,609	4,602	4,581	4,568	4,564	4,577	4,586	4,594	4,599	4,609	4,611	4,615	4,609	4,602
3/4 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1 "	2,375	2,368	2,366	2,373	2,378	2,382	2,384	2,390	2,390	2,393	2,390	2,386	2,375	2,368	2,366	2,373	2,378	2,382	2,384	2,390	2,390	2,393	2,390	2,386
1 1/2 "	170	170	170	170	171	171	171	171	172	172	171	171	170	170	170	170	171	171	171	171	172	172	171	171
2 "	1,869	1,864	1,862	1,868	1,871	1,874	1,877	1,881	1,881	1,883	1,881	1,878	1,869	1,864	1,862	1,868	1,871	1,874	1,877	1,881	1,881	1,883	1,881	1,878
3 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
4 "	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
6 "	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
8 "	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Commercial Meters	9,053	9,029	9,021	9,046	9,064	9,079	9,089	9,109	9,112	9,121	9,110	9,094	9,053	9,029	9,021	9,046	9,064	9,079	9,089	9,109	9,112	9,121	9,110	9,094
Industrial																								
5/8 "	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
1 1/2 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2 "	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	10	10	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	11	11	11	11	11	11	11
6 "	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Industrial Meters	54	54	54	54	54	54	54	54	54	54	54	54	55	55	55	55	55	55	55	55	55	55	55	55
Municipal																								
5/8 "	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171
1 1/2 "	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
2 "	365	365	365	365	365	365	365	365	365	365	365	365	364	364	364	364	364	364	364	364	364	364	364	364
3 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4 "	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42
6 "	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
8 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Municipal Meters	761	761	761	761	761	761	761	761	761	761	761	761	759	759	759	759	759	759	759	759	759	759	759	759
Sale for Resale	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Meters	126,332	126,415	126,656	126,824	126,938	126,977	127,027	127,378	127,455	127,538	127,453	127,457	127,532	127,578	127,709	127,890	128,004	128,043	128,093	128,444	128,521	128,703	128,619	128,623

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Increase in Meters	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
5/8 "	99	107	249	143	96	24	40	330	74	74	(73)	20	117	71	138	156	96	24	40	330	74	174	(73)	20
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Residential Me	99	107	249	143	96	24	40	330	74	74	(73)	20	117	71	138	156	96	24	40	330	74	174	(73)	20
Commercial																								
5/8 "	0	(12)	(4)	13	9	8	5	10	2	4	(6)	(8)	(21)	(12)	(4)	13	9	8	5	10	2	4	(6)	(8)
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	0	(6)	(2)	7	5	4	3	5	1	2	(3)	(4)	(11)	(6)	(2)	7	5	4	3	5	1	2	(3)	(4)
1 1/2 "	0	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(1)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
2 "	0	(5)	(2)	5	4	3	2	4	1	2	(2)	(3)	(9)	(5)	(2)	5	4	3	2	4	1	2	(2)	(3)
3 "	0	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
4 "	0	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
6 "	0	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
8 "	0	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Commerical M	0	(24)	(8)	25	18	15	10	20	3	9	(11)	(15)	(42)	(24)	(8)	25	18	15	10	20	3	9	(11)	(15)
Industrial																								
5/8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Industrial Met	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Municipal																								
5/8 "	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
2 "	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)	0	0	0	0	0	0	0	0	0	0	0
3 "	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
4 "	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
6 "	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
8 "	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Municipal Met	(2)	0	0	0	0	0	0	0	0	0	0	0	(2)	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Meters	98	83	241	168	114	40	50	351	77	82	(85)	4	74	47	130	181	114	40	50	351	77	182	(85)	4

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Monthly Meter Charge ($ / M	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Residential Blended Fixed C	12.89	12.89	12.89	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88
Commercial																								
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commercial Blended Fixed (	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54
Industrial																								
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Blended Fixed Ch	207.43	207.43	207.43	207.43	207.43	207.43	207.43	207.43	207.43	207.43	207.43	207.43	207.50	207.50	207.50	207.50	207.50	207.50	207.50	207.50	207.50	207.50	207.50	207.50
Municipal																								
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Blended Fixed Ch	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15
Sale for Resale	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	264.89	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84
Private Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flat Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blended Fixed Charge per M	19.64	19.63	19.62	19.61	19.61	19.61	19.61	19.59	19.59	19.59	19.59	19.59	19.57	19.56	19.55	19.55	19.54	19.55	19.54	19.53	19.53	19.52	19.52	19.52

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Total Fixed Service Charges (1	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential																								
5/8 "	1,430.1	1,431.5	1,434.6	1,436.4	1,437.6	1,437.9	1,438.4	1,442.5	1,443.4	1,444.3	1,443.4	1,443.7	1,445.1	1,446.0	1,447.7	1,449.7	1,450.9	1,451.2	1,451.7	1,455.8	1,456.7	1,458.9	1,458.0	1,458.2
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9
1 1/2 "	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
2 "	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8
3 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 "	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
8 "	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Residential Fixed Char	1,500.5	1,501.9	1,505.0	1,506.8	1,508.0	1,508.3	1,508.8	1,512.9	1,513.8	1,514.7	1,513.8	1,514.1	1,515.5	1,516.4	1,518.1	1,520.1	1,521.3	1,521.6	1,522.1	1,526.2	1,527.1	1,529.3	1,528.4	1,528.6
Commercial																								
5/8 "	57.2	57.1	57.0	57.2	57.3	57.4	57.4	57.6	57.6	57.6	57.6	57.5	57.2	57.1	57.0	57.2	57.3	57.4	57.4	57.6	57.6	57.6	57.6	57.5
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	74.2	74.0	73.9	74.1	74.3	74.4	74.5	74.6	74.7	74.7	74.6	74.5	74.2	74.0	73.9	74.1	74.3	74.4	74.5	74.6	74.7	74.7	74.6	74.5
1 1/2 "	10.6	10.6	10.6	10.6	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.6	10.6	10.6	10.6	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.7
2 "	186.8	186.3	186.1	186.6	187.0	187.3	187.5	187.9	188.0	188.2	187.9	187.6	186.8	186.3	186.1	186.6	187.0	187.3	187.5	187.9	188.0	188.2	187.9	187.6
3 "	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
4 "	9.7	9.7	9.6	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.6	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7
6 "	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.2	8.2	8.2	8.2	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.2	8.2	8.2	8.2	8.1
8 "	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.1	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.1	11.0	11.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Commercial Fixed Ch	357.9	357.0	356.7	357.7	358.4	359.0	359.4	360.2	360.3	360.6	360.2	359.6	357.9	357.0	356.7	357.7	358.4	359.0	359.4	360.2	360.3	360.6	360.2	359.6
Industrial																								
5/8 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 1/2 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
2 "	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
3 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 "	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
6 "	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3
8 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Industrial Fixed Charg	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
Municipal																								
5/8 "	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3
1 1/2 "	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
2 "	36.5	36.5	36.5	36.5	36.5	36.5	36.5	36.5	36.5	36.5	36.5	36.5	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4
3 "	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
4 "	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
6 "	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1
8 "	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Municipal Fixed Charg	68.6	68.6	68.6	68.6	68.6	68.6	68.6	68.6	68.6	68.6	68.6	68.6	68.4	68.4	68.4	68.4	68.4	68.4	68.4	68.4	68.4	68.4	68.4	68.4
Sale for Resale	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Private Fire	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0
Public Fire	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Fixed Charges	**2,481.3**	**2,481.7**	**2,484.5**	**2,487.3**	**2,489.2**	**2,490.1**	**2,491.0**	**2,495.9**	**2,497.0**	**2,498.2**	**2,496.9**	**2,496.5**	**2,495.5**	**2,495.5**	**2,496.9**	**2,499.8**	**2,501.7**	**2,502.6**	**2,503.5**	**2,508.4**	**2,509.5**	**2,512.0**	**2,510.6**	**2,510.3**

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Total Usage & Fixed Revenue	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	3,827.6	3,643.4	3,848.7	3,718.7	3,778.5	4,070.1	4,698.0	4,016.6	4,136.8	4,136.0	3,834.3	3,777.0	3,822.7	3,646.9	3,846.8	3,713.2	3,745.0	4,034.7	4,686.4	3,917.5	4,074.2	4,096.7	3,817.9	3,764.7
Commercial	1,560.2	1,540.9	1,612.6	1,679.4	1,481.0	1,822.5	2,076.8	1,956.9	2,051.5	1,956.4	1,765.1	1,555.1	1,536.5	1,523.2	1,584.8	1,665.8	1,426.4	1,797.3	2,051.7	1,908.6	2,017.0	1,923.8	1,740.7	1,527.5
Industrial	210.7	201.0	196.9	200.2	201.8	237.0	232.1	248.4	222.8	207.2	197.0	190.4	210.9	201.3	197.1	200.5	202.0	237.2	232.3	248.6	223.0	207.4	197.2	190.6
Municipal	421.9	418.8	389.7	394.3	481.5	539.2	552.6	614.8	608.0	576.4	463.1	440.3	421.7	418.6	389.5	394.1	481.3	539.0	552.4	614.7	607.8	576.2	462.9	440.2
Sale for Resale	133.9	119.9	136.8	132.8	141.5	157.8	185.5	178.7	170.5	165.5	133.6	118.4	133.1	119.0	136.0	132.0	140.7	156.9	184.7	177.9	169.7	164.7	132.8	117.6
Private Fire	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0
Public Fire	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	6,691.0	6,460.8	6,721.3	6,662.1	6,621.0	7,363.2	8,281.7	7,552.1	7,726.3	7,578.2	6,929.8	6,618.0	6,661.6	6,445.7	6,690.8	6,642.2	6,532.0	7,301.9	8,244.2	7,403.9	7,628.4	7,505.5	6,888.2	6,577.3

DSIC Rate (	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Commercial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Municipal	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Sale for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Flat Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Miscellaneous	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DSIC Revenue ($000)	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

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Volumetric Surcharge ($ / 000	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale for Resale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Private Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flat Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blended Usage Surcharge	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Surcharge Revenue on Usage	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Fixed Revenue Surcharge (% o	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sale for Resale	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Private Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flat Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Blended Usage Surcharge	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**

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Surcharge Revenue on Fixed I	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Surcharge on Total Revenue (	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sale for Resale	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Private Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flat Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Blended Usage Surcharge	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**

Surcharge Revenue on Total R	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Other Charges ($000)	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Total Pre-Rate Increase Water	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Residential	3,827.6	3,643.4	3,848.7	3,718.7	3,778.5	4,070.1	4,698.0	4,016.6	4,136.8	4,136.0	3,834.3	3,777.0	3,822.7	3,646.9	3,846.8	3,713.2	3,745.0	4,034.7	4,686.4	3,917.5	4,074.2	4,096.7	3,817.9	3,764.7
Commercial	1,560.2	1,540.9	1,612.6	1,679.4	1,481.0	1,822.5	2,076.8	1,956.9	2,051.5	1,956.4	1,765.1	1,555.1	1,536.5	1,523.2	1,584.8	1,665.8	1,426.4	1,797.3	2,051.7	1,908.6	2,017.0	1,923.8	1,740.7	1,527.5
Industrial	210.7	201.0	196.9	200.2	201.8	237.0	232.1	248.4	222.8	207.2	197.0	190.4	210.9	201.3	197.1	200.5	202.0	237.2	232.3	248.6	223.0	207.4	197.2	190.6
Municipal	421.9	418.8	389.7	394.3	481.5	539.2	552.6	614.8	608.0	576.4	463.1	440.3	421.7	418.6	389.5	394.1	481.3	539.0	552.4	614.7	607.8	576.2	462.9	440.2
Sale for Resale	133.9	119.9	136.8	132.8	141.5	157.8	185.5	178.7	170.5	165.5	133.6	118.4	133.1	119.0	136.0	132.0	140.7	156.9	184.7	177.9	169.7	164.7	132.8	117.6
Private Fire	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0
Public Fire	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**6,691.0**	**6,460.8**	**6,721.3**	**6,662.1**	**6,621.0**	**7,363.2**	**8,281.7**	**7,552.1**	**7,726.3**	**7,578.2**	**6,929.8**	**6,618.0**	**6,661.6**	**6,445.7**	**6,690.8**	**6,642.2**	**6,532.0**	**7,301.9**	**8,244.2**	**7,403.9**	**7,628.4**	**7,505.5**	**6,888.2**	**6,577.3**

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Number of Customers	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	119,258	119,347	119,540	119,690	119,785	119,810	119,850	120,180	120,254	120,378	120,305	120,324	116,791	117,974	119,141	120,324
Commercial	9,021	8,997	8,989	9,014	9,032	9,048	9,058	9,078	9,081	9,090	9,078	9,063	9,021	9,063	9,063	9,063
Industrial	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26
Municipal	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541
Sale for Resale	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total No. of Customers	**128,861**	**128,926**	**129,111**	**129,286**	**129,400**	**129,439**	**129,489**	**129,840**	**129,917**	**130,050**	**129,965**	**129,969**	**126,395**	**127,619**	**128,786**	**129,969**

Increase in Customers	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	117	89	194	150	96	24	40	330	74	124	(73)	20	1,150	1,183	1,167	1,184
Commercial	(42)	(24)	(8)	25	18	15	10	20	3	9	(11)	(15)	(5)	42	0	0
Industrial	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
Municipal	(2)	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)	(2)	(2)
Sale for Resale	3	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Increase in Custome	**77**	**65**	**186**	**175**	**114**	**40**	**50**	**351**	**77**	**132**	**(85)**	**4**	**1,148**	**1,226**	**1,169**	**1,186**

Growth from Dec 31 of Previou	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.1%	0.2%	0.3%	0.5%	0.5%	0.6%	0.6%	0.9%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Commercial	-0.5%	-0.7%	-0.8%	-0.5%	-0.3%	-0.2%	-0.1%	0.2%	0.2%	0.3%	0.2%	0.0%	-0.1%	0.5%	0.0%	0.0%
Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%	0.0%	0.0%	0.0%
Municipal	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.4%	0.0%	0.0%	0.0%
Sale for Resale	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%
Private Fire	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	NA	NA	NA	NA
Public Fire	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	NA	NA	NA	NA
Flat Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	NA	NA	NA	NA
Miscellaneous	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	NA	NA	NA	NA
Total	**0.1%**	**0.1%**	**0.3%**	**0.4%**	**0.5%**	**0.5%**	**0.5%**	**0.8%**	**0.9%**	**1.0%**	**0.9%**	**0.9%**	**0.9%**	**1.0%**	**0.9%**	**0.9%**

Usage per Bill Day per Custon	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
Block 1: 0	0.11664	0.11965	0.11794	0.11436	0.11069	0.12948	0.15959	0.11544	0.12932	0.12701	0.11803	0.11171	0.13	0.13	0.13	0.12
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Residential Baseline Usage /	**0.11664**	**0.11965**	**0.11794**	**0.11436**	**0.11069**	**0.12948**	**0.15959**	**0.11544**	**0.12932**	**0.12701**	**0.11803**	**0.11171**	0.13	0.13	0.13	0.12
Commercial																
Block 1: 0	0.85532	0.94425	0.89217	0.99160	0.74962	1.07835	1.22987	1.10404	1.23328	1.12514	1.03129	0.84064	1.07	1.05	1.03	1.01
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Commercial Baseline Usage	**0.85532**	**0.94425**	**0.89217**	**0.99160**	**0.74962**	**1.07835**	**1.22987**	**1.10404**	**1.23328**	**1.12514**	**1.03129**	**0.84064**	1.07	1.05	1.03	1.01
Industrial																
Block 1: 0	63.56043	66.95688	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118	65.06	65.24	65.24	65.24
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Industrial Baseline Usage / 1	**63.56043**	**66.95688**	**59.14759**	**62.22829**	**60.72303**	**74.32070**	**70.37033**	**75.54947**	**69.65592**	**62.43470**	**61.16224**	**57.09118**	65.06	65.24	57.13	57.13
Municipal																
Block 1: 0	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117	6.04	6.06	6.06	6.06
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Municipal Baseline Usage /	**4.96181**	**5.44577**	**4.50930**	**4.72714**	**5.79869**	**6.82994**	**6.79845**	**7.67226**	**7.82856**	**7.13249**	**5.72494**	**5.22117**	6.04	6.06	6.06	6.06

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Usage Adjustment per Custon	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential Usage Adjustme																
Block 1: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
	0.00000	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**				
Commercial Usage Adjustm																
Block 1: 0													NA	NA	NA	NA
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
	0.00000	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**				
Industrial Usage Adjustment																
Block 1: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Municipal Usage Adjustmen																
Block 1: 0													NA	NA	NA	NA
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	NA	NA	NA	NA
	0.0000	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**				

Adjusted Daily Usage per Cus	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
Block 1: 0	0.11664	0.11965	0.11794	0.11436	0.11069	0.12948	0.15959	0.11544	0.12932	0.12701	0.11803	0.11171	0.13	0.13	0.13	0.12
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Residential Adj Daily Usage	0.11664	0.11965	0.11794	0.11436	0.11069	0.12948	0.15959	0.11544	0.12932	0.12701	0.11803	0.11171	0.13	0.13	0.13	0.12
Commercial																
Block 1: 0	0.85532	0.94425	0.89217	0.99160	0.74962	1.07835	1.22987	1.10404	1.23328	1.12514	1.03129	0.84064	1.07	1.05	1.03	1.01
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Commerical Adj Daily Usag	0.85532	0.94425	0.89217	0.99160	0.74962	1.07835	1.22987	1.10404	1.23328	1.12514	1.03129	0.84064	1.07	1.05	1.03	1.01
Industrial																
Block 1: 0	63.56043	66.95688	59.14759	62.22829	60.72303	74.32070	70.37033	75.54947	69.65592	62.43470	61.16224	57.09118	65.06	65.24	65.24	65.24
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Industrial Adj Daily Usage	44.97727	59.63672	49.99136	56.75044	57.72464	53.19312	64.85745	66.01087	76.84102	53.35690	53.39531	49.45863	65.06	65.24	57.13	57.13
Municipal																
Block 1: 0	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117	6.04	6.06	6.06	6.06
Block 2: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 3: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 4: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 5: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Block 6: 0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00
Municipal Adj Daily Usage	4.96181	5.44577	4.50930	4.72714	5.79869	6.82994	6.79845	7.67226	7.82856	7.13249	5.72494	5.22117	6.04	6.06	6.06	6.06

Calendar Days in Month	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019

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Calendar Days	31	28	31	30	31	30	31	31	30	31	30	31	366	365	365	365
Days in Month / Days in Yc	8.5%	7.7%	8.5%	8.2%	8.5%	8.2%	8.5%	8.5%	8.2%	8.5%	8.2%	8.5%	100.0%	100.0%	100.0%	100.0%

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Total Usage (000s Gallons)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
Block 1: 0	431,231	399,820	437,069	410,647	411,040	465,375	592,934	430,097	466,539	473,970	425,987	416,677	5,636,492	5,542,444	5,450,909	5,361,385
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Usage	431,231	399,820	437,069	410,647	411,040	465,375	592,934	430,097	466,539	473,970	425,987	416,677	5,636,492	5,542,444	5,450,909	5,361,385
Commercial																
Block 1: 0	239,200	237,872	248,611	268,148	209,895	292,697	345,331	310,698	335,983	317,041	280,871	236,179	3,525,212	3,469,705	3,396,115	3,322,525
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial Usage	239,200	237,872	248,611	268,148	209,895	292,697	345,331	310,698	335,983	317,041	280,871	236,179	3,525,212	3,469,705	3,396,115	3,322,525
Industrial																
Block 1: 0	51,230	48,745	47,673	48,538	48,943	57,970	56,718	60,893	54,332	50,322	47,707	46,015	619,086	619,086	619,086	619,086
Block 2: 0													0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Industrial Usage	36,252	43,416	40,293	44,265	46,526	41,491	52,275	53,205	59,936	43,006	41,648	39,864	619,086	619,086	542,176	542,176
Municipal																
Block 1: 0	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564	1,195,999	1,195,999	1,195,999	1,195,999
Block 2: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 3: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6: 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Usage	83,215	82,493	75,626	76,722	97,250	110,850	114,017	128,672	127,058	119,619	92,916	87,564	1,195,999	1,195,999	1,195,999	1,195,999
Sale for Resale Usage	30,299	26,965	30,989	30,032	32,102	35,970	42,562	40,937	38,988	37,803	30,224	26,629	403,499	403,499	403,499	403,499
Private Fire Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Usage	820,196	790,564	832,587	829,814	796,813	946,382	1,147,118	963,608	1,028,503	991,438	871,647	806,913	11,380,287	11,230,732	10,988,697	10,825,583

% Usage By Block	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
Block 1: 0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Commercial																
Block 1: 0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Industrial																
Block 1: 0	141.3%	112.3%	118.3%	109.7%	105.2%	139.7%	108.5%	114.5%	90.6%	117.0%	114.5%	115.4%	100.0%	100.0%	114.2%	114.2%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 6: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**141.3%**	**112.3%**	**118.3%**	**109.7%**	**105.2%**	**139.7%**	**108.5%**	**114.5%**	**90.6%**	**117.0%**	**114.5%**	**115.4%**	**100.0%**	**100.0%**	**114.2%**	**114.2%**
Municipal																
Block 1: 0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Block 2: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 3: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 4: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Block 5: 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Tariff ($/1000 gallons)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
Block 1: 0	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.30	5.30	5.30	5.30
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Average Residential Tariff	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.3004	5.30	5.30	5.30	5.30
Commercial																
Block 1: 0	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.83	4.83	4.83	4.83
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Average Commercial Tariff	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.8280	4.83	4.83	4.83	4.83
Industrial																
Block 1: 0	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.8947	3.89	3.89	3.89	3.89
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Average Industrial Tariff	5.5038	4.3727	4.6080	4.2706	4.0970	5.4416	4.2257	4.4575	3.5305	4.5573	4.4612	4.4957	3.89	3.89	4.45	4.45
Municipal																
Block 1: 0	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.25	4.25	4.25	4.25
Block 2: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 3: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 4: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 5: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Block 6: 0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Average Municipal Tariff	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.2452	4.25	4.25	4.25	4.25
Sale for Resale	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.21	4.21	4.21	4.21
Private Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Public Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Flat Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Miscellaneous	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.00
Average Tariff per 000 Galk	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.2093	4.93	4.93	4.96	4.96

Usage Charges ($000)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
Block 1: 0	2,285.7	2,119.2	2,316.6	2,176.6	2,178.7	2,466.7	3,142.8	2,279.7	2,472.8	2,512.2	2,257.9	2,208.6	29,875.7	29,377.2	28,892.0	28,417.5
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Residential Volumetric Char	2,285.7	2,119.2	2,316.6	2,176.6	2,178.7	2,466.7	3,142.8	2,279.7	2,472.8	2,512.2	2,257.9	2,208.6	29,875.7	29,377.2	28,892.0	28,417.5
Commercial																
Block 1: 0	1,154.9	1,148.4	1,200.3	1,294.6	1,013.4	1,413.1	1,667.3	1,500.0	1,622.1	1,530.7	1,356.0	1,140.3	17,019.7	16,751.7	16,396.4	16,041.1
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial Volumetric Cha	1,154.9	1,148.4	1,200.3	1,294.6	1,013.4	1,413.1	1,667.3	1,500.0	1,622.1	1,530.7	1,356.0	1,140.3	17,019.7	16,751.7	16,396.4	16,041.1
Industrial																
Block 1: 0	199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2	2,411.1	2,411.1	2,411.1	2,411.1
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial Volumetric Charg	199.5	189.8	185.7	189.0	190.6	225.8	220.9	237.2	211.6	196.0	185.8	179.2	2,411.1	2,411.1	2,411.1	2,411.1
Municipal																
Block 1: 0	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7	5,077.3	5,077.3	5,077.3	5,077.3
Block 2: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 3: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 4: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 5: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Block 6: 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Volumetric Charg	353.3	350.2	321.0	325.7	412.8	470.6	484.0	546.2	539.4	507.8	394.4	371.7	5,077.3	5,077.3	5,077.3	5,077.3
Sale for Resale	127.5	113.5	130.4	126.4	135.1	151.4	179.2	172.3	164.1	159.1	127.2	112.1	1,698.5	1,698.5	1,698.5	1,698.5
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Usage Charges	4,120.9	3,921.2	4,154.1	4,112.4	3,930.6	4,727.6	5,694.1	4,735.4	5,010.1	4,905.8	4,321.4	4,011.9	56,082.2	55,315.8	54,475.3	53,645.5

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FIXED CHARGES

Number of Meters	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
5/8 "	116,870	116,959	117,152	117,302	117,397	117,422	117,462	117,792	117,866	117,990	117,917	117,936	114,403	115,586	116,753	117,936
3/4 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1 "	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822
1 1/2 "	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
2 "	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
8 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Meters	118,808	118,897	119,090	119,240	119,335	119,360	119,400	119,730	119,804	119,928	119,855	119,874	116,341	117,524	118,691	119,874
Commercial																
5/8 "	4,581	4,568	4,564	4,577	4,586	4,594	4,599	4,609	4,611	4,615	4,609	4,602	4,581	4,602	4,602	4,602
3/4 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1 "	2,375	2,368	2,366	2,373	2,378	2,382	2,384	2,390	2,390	2,393	2,390	2,386	2,375	2,386	2,386	2,386
1 1/2 "	170	170	170	170	171	171	171	171	172	172	171	171	170	171	171	171
2 "	1,869	1,864	1,862	1,868	1,871	1,874	1,877	1,881	1,881	1,883	1,881	1,878	1,869	1,878	1,878	1,878
3 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
4 "	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
6 "	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
8 "	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Commercial Meters	9,053	9,029	9,021	9,046	9,064	9,079	9,089	9,109	9,112	9,121	9,110	9,094	9,053	9,094	9,094	9,094
Industrial																
5/8 "	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
1 1/2 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2 "	26	26	26	26	26	26	26	26	26	26	26	26	24	25	25	26
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	11	11	11	11	11	11	11	11	11	11	11	11	10	10	11	11
6 "	9	9	9	9	9	9	9	9	9	9	9	9	8	8	8	9
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Industrial Meters	56	56	56	56	56	56	56	56	56	56	56	56	53	54	55	56
Municipal																
5/8 "	139	139	139	139	139	139	139	139	139	139	139	139	140	139	139	139
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	170	170	170	170	170	170	170	170	170	170	170	170	172	171	171	170
1 1/2 "	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
2 "	363	363	363	363	363	363	363	363	363	363	363	363	366	365	364	363
3 "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4 "	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42
6 "	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
8 "	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Municipal Meters	757	757	757	757	757	757	757	757	757	757	757	757	763	761	759	757
Sale for Resale	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
Private Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat Rate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Meters	128,698	128,762	128,948	129,122	129,236	129,276	129,326	129,676	129,754	129,886	129,801	129,806	126,234	127,457	128,623	129,806

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Increase in Meters	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
5/8 "	117	89	194	150	96	24	40	330	74	124	(73)	20	20	20	20	20
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Residential Me	117	89	194	150	96	24	40	330	74	124	(73)	20	20	20	20	20
Commercial																
5/8 "	(21)	(12)	(4)	13	9	8	5	10	2	4	(6)	(8)	(8)	(8)	(8)	(8)
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	(11)	(6)	(2)	7	5	4	3	5	1	2	(3)	(4)	(4)	(4)	(4)	(4)
1 1/2 "	(1)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
2 "	(9)	(5)	(2)	5	4	3	2	4	1	2	(2)	(3)	(3)	(3)	(3)	(3)
3 "	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
4 "	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
6 "	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
8 "	(0)	(0)	(0)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Commerical M	(42)	(24)	(8)	25	18	15	10	20	3	9	(11)	(15)	(15)	(15)	(15)	(15)
Industrial																
5/8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Industrial Mete	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal																
5/8 "	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2 "	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 "	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 "	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 "	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 "	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 "	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 "	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Municipal Met	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incr in Meters	74	65	186	174	114	40	50	351	77	132	(85)	4	4	4	4	4

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Monthly Meter Charge ($ / M	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.62	12.73	12.85
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	0.00	0.00	0.00	0.00
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	0.00	0.00	0.00	0.00
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Residential Blended Fixed C	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.89	13.02	13.13	13.24
Commercial																
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.58	12.57	12.56
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.45	31.42	31.40
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.88	62.84	62.79
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	100.61	100.54	100.46
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	199.52	198.18	196.86
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	314.14	313.94	313.74
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	627.50	627.18	626.87
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	1,004.87	1,004.28	1,003.69
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commercial Blended Fixed (	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.54	39.81	39.78	39.75
Industrial																
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.67	12.86	13.04
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	0.00	0.00	0.00	0.00
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.78	32.32	32.86
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	63.54	64.63	65.72
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	101.68	103.43	105.18
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	0.00	0.00	0.00	0.00
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	317.74	323.22	328.68
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	635.50	646.47	657.40
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	0.00	0.00	0.00	0.00
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Blended Fixed Ch	207.56	207.56	207.56	207.56	207.56	207.56	207.56	207.56	207.56	207.56	207.56	207.56	207.36	211.01	214.65	218.28
Municipal																
5/8 "	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.46	12.43	12.40
3/4 "	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	0.00	0.00	0.00	0.00
1 "	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.23	31.16	31.08	31.01
1 1/2 "	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.45	62.28	62.11	61.94
2 "	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.92	99.68	99.43	99.19
3 "	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	187.35	186.90	186.46	186.01
4 "	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	312.25	311.50	310.75	310.00
6 "	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	624.50	623.00	621.51	620.01
8 "	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	999.20	996.82	994.43	992.05
10 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 "	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Blended Fixed Ch	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	89.93	89.72	89.50
Sale for Resale	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	230.84	264.89	264.89	230.84	230.84
Private Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flat Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blended Fixed Charge per M	19.50	19.50	19.48	19.48	19.48	19.48	19.48	19.46	19.46	19.45	19.46	19.45	19.67	19.80	19.89	19.99

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Total Fixed Service Charges (1	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential																
5/8 "	1,459.7	1,460.8	1,463.2	1,465.1	1,466.3	1,466.6	1,467.1	1,471.2	1,472.2	1,473.7	1,472.8	1,473.0	17,069.4	17,263.7	17,430.0	17,611.7
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2
1 "	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	56.9	682.8	682.8	682.8	682.8
1 1/2 "	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	9.7	9.7	9.7	9.7
2 "	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	117.5	117.5	117.5	117.5
3 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 "	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	22.5	22.5	22.5	22.5
8 "	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	12.0	12.0	12.0	12.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Residential Fixed Char	1,530.1	1,531.2	1,533.6	1,535.5	1,536.7	1,537.0	1,537.5	1,541.6	1,542.5	1,544.1	1,543.2	1,543.4	17,914.2	18,108.4	18,274.8	18,456.5
Commercial																
5/8 "	57.2	57.1	57.0	57.2	57.3	57.4	57.4	57.6	57.6	57.6	57.6	57.5	683.2	688.4	688.4	688.4
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2
1 "	74.2	74.0	73.9	74.1	74.3	74.4	74.5	74.6	74.7	74.7	74.6	74.5	885.6	892.4	892.4	892.4
1 1/2 "	10.6	10.6	10.6	10.6	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.7	127.1	128.0	128.0	128.0
2 "	186.8	186.3	186.1	186.6	187.0	187.3	187.5	187.9	188.0	188.2	187.9	187.6	2,230.1	2,247.1	2,247.1	2,247.1
3 "	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	4.3	4.6	4.6	4.6
4 "	9.7	9.7	9.6	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7	9.7	115.6	116.4	116.4	116.4
6 "	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.2	8.2	8.2	8.2	8.1	97.1	97.6	97.6	97.6
8 "	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.1	11.0	11.0	131.3	132.1	132.1	132.1
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Commercial Fixed Ch	357.9	357.0	356.7	357.7	358.4	359.0	359.4	360.2	360.3	360.6	360.2	359.6	4,274.5	4,306.8	4,306.8	4,306.8
Industrial																
5/8 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.9	0.9	0.9	1.0
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.8	0.8	0.8	0.8
1 1/2 "	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.5	1.6	1.6	1.6
2 "	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	29.3	29.9	30.5	31.0
3 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 "	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	38.2	38.9	39.7	40.4
6 "	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	61.1	62.3	63.5	64.7
8 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Industrial Fixed Charg	11.6	11.6	11.6	11.6	11.6	11.6	11.6	11.6	11.6	11.6	11.6	11.6	131.9	134.4	136.9	139.5
Municipal																
5/8 "	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	20.9	20.9	20.8	20.8
3/4 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 "	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	64.3	64.1	64.0	63.8
1 1/2 "	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	20.9	20.9	20.8	20.7
2 "	36.3	36.3	36.3	36.3	36.3	36.3	36.3	36.3	36.3	36.3	36.3	36.3	438.9	437.7	436.6	435.4
3 "	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	2.3	2.2	2.2	2.2
4 "	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	157.0	156.6	156.1	155.7
6 "	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	97.2	96.9	96.7	96.4
8 "	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	24.0	24.0	23.9	23.9
10 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 "	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Municipal Fixed Charg	68.2	68.2	68.2	68.2	68.2	68.2	68.2	68.2	68.2	68.2	68.2	68.2	825.5	823.3	821.1	818.9
Sale for Resale	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	76.3	76.3	66.5	66.5
Private Fire	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	2,699.8	2,699.8	2,699.8	2,699.8
Public Fire	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	3,740.5	3,740.5	3,740.5	3,740.5
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Fixed Charges	**2,510.1**	**2,510.3**	**2,512.4**	**2,515.3**	**2,517.2**	**2,518.1**	**2,519.0**	**2,523.9**	**2,524.9**	**2,526.8**	**2,525.5**	**2,525.1**	**29,662.6**	**29,889.6**	**30,046.5**	**30,228.5**

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Total Usage & Fixed Revenue	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	3,815.8	3,650.4	3,850.3	3,712.1	3,715.4	4,003.7	4,680.3	3,821.3	4,015.4	4,056.3	3,801.1	3,752.0	47,789.8	47,485.6	47,166.8	46,873.9
Commercial	1,512.8	1,505.4	1,557.0	1,652.3	1,371.7	1,772.1	2,026.6	1,860.2	1,982.4	1,891.3	1,716.2	1,499.8	21,294.2	21,058.5	20,703.2	20,347.9
Industrial	211.1	201.5	197.3	200.7	202.2	237.4	232.5	248.8	223.2	207.6	197.4	190.8	2,543.0	2,545.5	2,548.1	2,550.6
Municipal	421.5	418.4	389.3	393.9	481.1	538.8	552.3	614.5	607.6	576.1	462.7	440.0	5,902.7	5,900.5	5,898.4	5,896.2
Sale for Resale	133.1	119.0	136.0	132.0	140.7	156.9	184.7	177.9	169.7	164.7	132.8	117.6	1,774.7	1,774.7	1,764.9	1,764.9
Private Fire	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	2,699.8	2,699.8	2,699.8	2,699.8
Public Fire	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	3,740.5	3,740.5	3,740.5	3,740.5
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	6,631.0	6,431.5	6,666.5	6,627.6	6,447.8	7,245.6	8,213.1	7,259.3	7,535.0	7,432.6	6,846.9	6,537.0	**85,744.9**	**85,205.3**	**84,521.8**	**83,874.0**

DSIC Rate (	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Commercial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Municipal	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Sale for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Private Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Public Fire	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Flat Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%	0.00%	0.00%	0.00%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DSIC Revenue ($000)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	0.0	0.0	0.0	0.0

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Volumetric Surcharge ($ / 000	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale for Resale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Private Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flat Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blended Usage Surcharge	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00	0.00	0.00	0.00

Surcharge Revenue on Usage	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	0.0	0.0	0.0	0.0

Fixed Revenue Surcharge (% o	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sale for Resale	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Private Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flat Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Blended Usage Surcharge	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	0.00%	0.00%	0.00%	0.00%

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Surcharge Revenue on Fixed I	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	0.0	0.0	0.0	0.0

Surcharge on Total Revenue (	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sale for Resale	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Private Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flat Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Blended Usage Surcharge	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	0.00%	0.00%	0.00%	0.00%

Surcharge Revenue on Total R	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Surcharge on Usage	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	0.0	0.0	0.0	0.0

Other Charges ($000)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commercial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Fire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	0.0	0.0	0.0	0.0

Total Pre-Rate Increase Water	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2016	2017	2018	2019
Residential	3,815.8	3,650.4	3,850.3	3,712.1	3,715.4	4,003.7	4,680.3	3,821.3	4,015.4	4,056.3	3,801.1	3,752.0	47,789.8	47,485.6	47,166.8	46,873.9
Commercial	1,512.8	1,505.4	1,557.0	1,652.3	1,371.7	1,772.1	2,026.6	1,860.2	1,982.4	1,891.3	1,716.2	1,499.8	21,294.2	21,058.5	20,703.2	20,347.9
Industrial	211.1	201.5	197.3	200.7	202.2	237.4	232.5	248.8	223.2	207.6	197.4	190.8	2,543.0	2,545.5	2,548.1	2,550.6
Municipal	421.5	418.4	389.3	393.9	481.1	538.8	552.3	614.5	607.6	576.1	462.7	440.0	5,902.7	5,900.5	5,898.4	5,896.2
Sale for Resale	133.1	119.0	136.0	132.0	140.7	156.9	184.7	177.9	169.7	164.7	132.8	117.6	1,774.7	1,774.7	1,764.9	1,764.9
Private Fire	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	225.0	2,699.8	2,699.8	2,699.8	2,699.8
Public Fire	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	311.7	3,740.5	3,740.5	3,740.5	3,740.5
Flat Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	**6,631.0**	**6,431.5**	**6,666.5**	**6,627.6**	**6,447.8**	**7,245.6**	**8,213.1**	**7,259.3**	**7,535.0**	**7,432.6**	**6,846.9**	**6,537.0**	85,744.9	85,205.3	84,521.8	83,874.0

Workpaper #: **W/P - 2-2**

Excel Reference **Revenues\[System Delivery.xlsx]Workpaper**

Kentucky American Water Company
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Pro Forma Adjustment of System Delivery

Adjusted	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Usage	932,398	1,149,212	1,108,446	1,109,522	1,206,235	1,168,637	911,074	837,878
Non-Revenue Water	355,164	148,764	143,793	301,750	210,772	48,890	75,411	187,129
System Delivery	1,287,562	1,297,976	1,252,239	1,411,272	1,417,007	1,217,527	986,485	1,025,007
Unadjusted								
Usage	932,152	1,148,789	1,108,197	1,109,238	1,205,835	1,168,201	910,219	837,023
Non-Revenue Water	355,164	148,764	143,793	301,750	210,772	48,890	76,266	187,984
System Delivery	1,287,316	1,297,553	1,251,990	1,410,989	1,416,606	1,217,090	986,485	1,025,007

Workpaper #: **W/P - 2-2**

Excel Reference **Revenues\[System Delivery.xlsx]Workpaper**

Kentucky American Water Company
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Pro Forma Adjustment of System Delivery

								Test Year	Test Year
Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
860,670	835,406	862,621	850,283	857,067	1,002,634	1,176,902	1,061,324	1,083,473	1,049,034
145,711	150,153	220,176	169,304	310,264	242,769	194,786	225,970	68,559	104,514
1,006,381	985,560	1,082,797	1,019,587	1,167,332	1,245,403	1,371,689	1,287,294	1,152,032	1,153,549
859,815	834,551	861,766	849,428	856,212	1,001,779	1,176,047	1,060,469	1,082,618	1,048,179
146,566	151,009	221,031	170,159	311,120	243,624	195,642	226,825	69,414	105,369
1,006,381	985,560	1,082,797	1,019,587	1,167,332	1,245,403	1,371,689	1,287,294	1,152,032	1,153,549

Workpaper #: **W/P - 2-2**

Excel Reference **Revenues\[System Delivery.xlsx]Workpaper**

Kentucky American Water Company
Case No. 2015-00418
For the 12 Months Ending August 31, 2017
Pro Forma Adjustment of System Delivery

Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
910,141	845,366	854,025	808,684	857,808	847,582	840,421	992,466	1,171,929	1,034,812
83,067	205,999	145,711	150,153	220,176	169,304	310,264	242,769	194,786	225,970
993,208	1,051,365	999,736	958,838	1,077,984	1,016,886	1,150,686	1,235,235	1,366,716	1,260,783
909,286	844,511	853,170	807,829	856,953	846,727	839,566	991,611	1,171,074	1,033,957
83,922	206,854	146,566	151,009	221,031	170,159	311,120	243,624	195,642	226,825
993,208	1,051,365	999,736	958,838	1,077,984	1,016,886	1,150,686	1,235,235	1,366,716	1,260,783

Workpaper #: **W/P - 2-3**

Excel Reference **Revenues\[KY 2015-17 Sewer and Other Plan - Pass 3 Rate Case.xlsx]workpaper**

Kentucky American Water Company
Case No. 2015-00348
For the 12 Months Ending August 31, 2017
Other Revenue

Base Period	SAP Account		May-15	Jun-15	Jul-15
Other Water Revenue	40189900				
OthRev-Late Pymt Fee	40310100		66,889	83,007	80,490
OthRev-Rent	40310200		6,593	7,553	7,133
OthRev-Rent I/C	40310250		(6,954)	5,450	5,450
OthRev-CFO	40310300		-	-	-
OthRev-NSF Ck Chrg	40310400		2,196	2,316	2,580
OthRev-Appl/InitFee	40310500		63,994	81,712	85,678
OthRev-Usage Data	40310600		4,091	4,141	4,301
OthRev-Reconnct Fee	40310700		28,728	24,766	26,611
OthRev-Misc Svc	40319900		4,727	127	-
OthRev WW-Misc Svc	40359900				
Total			170,265	209,073	212,243

Forecast Test Period	SAP Account		Sep-16	Oct-16	Nov-16
Other Water Revenue	40189900				
OthRev-Late Pymt Fee	40310100		63,923	63,923	52,590
OthRev-Rent	40310200		5,693	5,693	5,693
OthRev-Rent I/C	40310250		5,450	5,450	5,450
OthRev-CFO	40310300				
OthRev-NSF Ck Chrg	40310400		2,651	2,651	2,056
OthRev-Appl/InitFee	40310500		58,610	57,383	52,317
OthRev-Usage Data	40310600		4,386	4,386	4,386
OthRev-Reconnct Fee	40310700		24,967	24,967	24,967
OthRev-Misc Svc	40319900		4,917	4,917	4,917
OthRev WW-Misc Svc	40359900				
Total			170,598	169,370	152,376

Workpaper #: **W/P - 2-3**

Excel Reference **Revenues\[KY 2015-17 Sewer and Other Plan - Pass 3 Rate Case.xlsx]workpaper**

Kentucky American Water Company
Case No. 2015-00348
For the 12 Months Ending August 31, 2017
Other Revenue

Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total	Base	Variance
									-	-	-
79,010	79,694	86,646	71,000	71,000	85,699	74,522	86,604	71,987	936,548	936,548	-
6,593	6,593	6,735	5,693	5,693	5,693	5,693	5,693	5,693	75,361	75,361	-
5,450	5,450	5,450	4,404	4,404	5,450	5,450	5,450	5,450	50,905	50,905	-
-	-	-	-	-	-	-	-	-	-	-	-
2,388	2,856	2,388	2,056	2,651	3,247	3,247	2,651	2,164	30,741	30,741	-
92,114	67,952	58,438	52,317	48,747	47,127	48,592	52,625	55,084	754,381	754,381	-
4,363	4,256	4,477	4,386	4,386	4,386	4,386	4,386	4,386	51,946	51,946	-
30,366	44,786	31,105	24,967	24,967	24,967	24,967	24,967	24,967	336,164	336,164	-
-	3,420	-	4,917	4,917	4,917	4,917	4,917	4,917	37,773	37,773	-
									-	-	-
220,284	215,006	195,239	169,740	166,766	181,486	171,774	187,294	174,649	2,273,818	2,273,818	-

Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Total	Forecast	Variance
									-	-	-
76,417	85,699	74,522	86,604	71,987	66,889	73,966	65,541	70,578	852,640	852,640	-
5,693	5,693	5,693	5,693	5,693	5,693	7,059	5,693	5,693	69,684	69,684	-
5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	65,400	65,400	-
									-	-	-
2,651	3,247	3,247	2,651	2,164	2,651	2,651	2,760	2,760	32,142	32,142	-
48,747	47,127	48,592	52,625	55,084	65,568	77,786	84,885	94,818	743,543	743,543	-
4,386	4,386	4,386	4,386	4,386	4,386	4,386	4,386	4,386	52,634	52,634	-
24,967	24,967	24,967	24,967	24,967	24,967	24,967	24,967	24,967	299,605	299,605	-
4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	59,000	59,000	-
									-		-
173,229	181,486	171,774	187,294	174,649	180,521	201,183	198,599	213,569	2,174,648	2,174,648	-

	Current Rate	Proposed Rate
Reconnect Fee	$56	$56
Forecast Year Revenue	299,605	299,605
# of Reconnects	5,350	5,350
Activation Fee	56	56
Forecast Year Revenue	743,543	743,543
# of Activations	13,278	13,278
Base Period		
Reconnect Fee	56	56
Base Period Revenue	336,164	336,164
# of Reconnects	6,003	6,003
Activation Fee	56	56
Base Period Revenue	754,381	754,381
# of Activations	13,471	13,471

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

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Workpaper #: **W/P - 3-1**
Excel Reference: **O&M\[Labor and Labor Related Exhibit.xlsx]Labor Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Labor
For the 12 Months Ending August 31, 2017

Witness Responsible: Donald Petry
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at	Reference
1	**Base Year for the 12 Months Ended 4/30/16**	$7,103,811		$7,103,811	
2					
3					
4	**Adjustments:**				
5	Changes to Salaries & Wages Expense		256,289		
6	Management Salaries Allocated to Wastewater		(7,970)		
7					
8	**Total Adjustments:**		248,319	248,319	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$7,352,130	
12					

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Gross Labor: Hourly Wage as of 11-30-2015	Going Level Wage Rate	Regular Time Pay	Shift Premium	Overtime Hours	Overtime Multiplier	Total Overtime Pay	Sum Salaries & Wages	Water Alloc %	Cap %
1	1	SEIU_320 Outside	120201	CEN-Production	27.06	27.51	$57,441	$27	240.00	1.57	$10,399	$67,866	99.95%	0.00%
2	1	SEIU_320 Outside	120201	CEN-Production	27.06	27.51	57,441	27	240.00	1.57	10,399	67,866	99.95%	0.00%
3	1	SEIU_320 Outside	120201	CEN-Production	27.06	27.51	57,441	27	240.00	1.57	10,399	67,866	99.95%	0.00%
4	1	SEIU_320 Outside	120201	CEN-Production		27.51	57,441	27	240.00	1.57	10,399	67,866	99.95%	0.00%
5	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
6	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
7	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
8	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
9	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
10	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
11	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
12	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
13	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
14	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
15	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
16	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	8.60%
17	1	SEIU_320 Outside	120203	CEN-Cust Service	26.61	27.05	56,480	22	155.14	1.57	6,610	63,112	100.00%	3.00%
18	1	SEIU_320 Outside	120203	CEN-Cust Service	25.41	25.84	53,954	-	90.00	1.57	3,663	57,617	100.00%	8.00%
19	1	SEIU_320 Outside	120203	CEN-Cust Service	24.09	24.49	51,135	-	90.00	1.57	3,471	54,607	100.00%	8.00%
20	1	SEIU_320 Outside	120203	CEN-Cust Service	24.09	24.49	51,135	-	90.00	1.57	3,471	54,607	100.00%	8.00%
21	1	SEIU_320 Outside	120203	CEN-Cust Service	24.09	24.49	51,135	-	90.00	1.57	3,471	54,607	100.00%	8.00%
22	1	SEIU_320 Outside	120206	CEN-Field Services	26.61	27.05	56,480	-	264.00	1.57	11,247	67,728	100.00%	50.00%
23	1	SEIU_320 Outside	120206	CEN-Field Services		27.05	56,480	-	264.00	1.57	11,247	67,728	100.00%	0.00%
24	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	23.90%
25	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	7.10%
26	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	10.00%
27	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	5.00%
28	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	13.00%
29	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	20.00%
30	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	20.00%
31	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	10.40%
32	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	10.00%
33	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	10.00%
34	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	10.00%
35	1	SEIU_320 Outside	120206	CEN-Field Services	25.41	25.84	53,954	19	235.00	1.57	9,564	63,537	100.00%	10.00%
36	1	SEIU_320 Outside	120206	CEN-Field Services	26.01	26.44	55,207	-	300.00	1.57	12,493	67,700	100.00%	50.00%
37	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	-	90.00	1.57	3,471	54,607	100.00%	24.10%
38	1	SEIU_320 Outside	120206	CEN-Field Services	27.06	27.51	57,441	-	48.00	1.57	2,080	59,521	100.00%	3.00%
39	1	SEIU_320 Outside	120206	CEN-Field Services	27.06	27.51	57,441	-	48.00	1.57	2,080	59,521	100.00%	5.30%
40	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	0.00%
41	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	22	187.00	1.57	7,213	58,370	99.97%	50.00%
42	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	22	187.00	1.57	7,213	58,370	99.97%	50.00%
43	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	22	187.00	1.57	7,213	58,370	99.97%	20.00%
44	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	22	187.00	1.57	7,213	58,370	99.97%	50.00%
45	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	22	187.00	1.57	7,213	58,370	99.97%	50.00%
46	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	22	187.00	1.57	7,213	58,370	99.97%	20.00%

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Gross Labor: Hourly Wage as of 11-30-2015	Gross Labor: Going Level Wage Rate	Gross Labor: Regular Time Pay	Gross Labor: Shift Premium	Gross Labor: Overtime Hours	Gross Labor: Overtime Multiplier	Gross Labor: Total Overtime Pay	Gross Labor: Sum Salaries & Wages	Water Alloc %	Cap %
47	1	SEIU_320 Outside	120206	CEN-Field Services	24.09	24.49	51,135	22	187.00	1.57	7,213	58,370	99.97%	20.00%
48	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	20.00%
49	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	20.00%
50	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	20.00%
51	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	20.00%
52	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	20.00%
53	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	20.00%
54	1	SEIU_320 Outside	120206	CEN-Field Services	16.36	16.64	34,744	22	187.00	1.57	4,901	39,667	99.97%	20.00%
55	1	SEIU_320 Outside	120250	CEN-KY River St	27.06	27.51	57,441	334	192.96	1.57	8,361	66,136	100.00%	0.00%
56	1	SEIU_320 Outside	120250	CEN-KY River St	28.20	28.67	59,863	334	192.96	1.57	8,713	68,910	100.00%	0.00%
57	1	SEIU_320 Outside	120250	CEN-KY River St	28.31	28.79	60,114	334	192.96	1.57	8,750	69,197	100.00%	0.00%
58	1	SEIU_320 Outside	120250	CEN-KY River St	28.68	29.16	60,886	334	192.96	1.57	8,862	70,082	100.00%	0.00%
59	1	SEIU_320 Outside	120250	CEN-KY River St	25.41	25.84	53,954	325	192.96	1.57	7,853	62,132	100.00%	0.00%
60	1	SEIU_320 Outside	120250	CEN-KY River St	26.39	26.83	56,021	325	192.96	1.57	8,154	64,500	100.00%	0.00%
61	1	SEIU_320 Outside	120250	CEN-KY River St	26.56	27.00	56,376	325	192.96	1.57	8,206	64,907	100.00%	0.00%
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	28.20	28.67	59,863	414	181.44	1.57	8,193	68,470	100.00%	0.00%
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	27.06	27.51	57,441	414	181.44	1.57	7,861	65,716	100.00%	0.00%
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	27.06	27.51	57,441	414	181.44	1.57	7,861	65,716	100.00%	0.00%
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	27.06	27.51	57,441	414	181.44	1.57	7,861	65,716	100.00%	0.00%
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	28.31	28.79	60,114	414	181.44	1.57	8,227	68,754	100.00%	0.00%
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	28.68	29.16	60,886	414	181.44	1.57	8,333	69,633	100.00%	0.00%
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	26.71	27.15	56,689	414	181.44	1.57	7,759	64,861	100.00%	0.00%
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	25.75	26.18	54,664	130	181.44	1.57	7,481	62,275	100.00%	0.00%
	69						$3,658,092	$6,283	12,778.10		$511,157	$4,175,533		

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Water - Labor: Regular Time Pay	Water - Labor: Shift Premium	Water - Labor: Total Overtime Pay	Water - Labor: Sum Salaries & Wages	Water - Labor Expense: Regular Time Pay	Water - Labor Expense: Shift Premium	Water - Labor Expense: Total Overtime Pay	Water - Labor Expense: Sum Salaries & Wages
1	1	SEIU_320 Outside	120201	CEN-Production	$57,413	$27	$10,394	$67,833	$57,413	$27	$10,394	$67,833
2	1	SEIU_320 Outside	120201	CEN-Production	57,413	27	10,394	67,833	57,413	27	10,394	67,833
3	1	SEIU_320 Outside	120201	CEN-Production	57,413	27	10,394	67,833	57,413	27	10,394	67,833
4	1	SEIU_320 Outside	120201	CEN-Production	57,413	27	10,394	67,833	57,413	27	10,394	67,833
5	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
6	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
7	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
8	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
9	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
10	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
11	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
12	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
13	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
14	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
15	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
16	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	51,623	20	6,041	57,684
17	1	SEIU_320 Outside	120203	CEN-Cust Service	56,480	22	6,610	63,112	54,786	21	6,411	61,219
18	1	SEIU_320 Outside	120203	CEN-Cust Service	53,954	-	3,663	57,617	49,638	-	3,370	53,007
19	1	SEIU_320 Outside	120203	CEN-Cust Service	51,135	-	3,471	54,607	47,044	-	3,194	50,238
20	1	SEIU_320 Outside	120203	CEN-Cust Service	51,135	-	3,471	54,607	47,044	-	3,194	50,238
21	1	SEIU_320 Outside	120203	CEN-Cust Service	51,135	-	3,471	54,607	47,044	-	3,194	50,238
22	1	SEIU_320 Outside	120206	CEN-Field Services	56,480	-	11,247	67,728	28,240	-	5,624	33,864
23	1	SEIU_320 Outside	120206	CEN-Field Services	56,480	-	11,247	67,728	56,480	-	11,247	67,728
24	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	41,059	15	7,278	48,352
25	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	50,123	18	8,885	59,026
26	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	48,559	17	8,608	57,183
27	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	51,256	18	9,086	60,360
28	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	46,940	17	8,321	55,277
29	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	43,163	15	7,651	50,830
30	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	43,163	15	7,651	50,830
31	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	48,343	17	8,569	56,929
32	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	48,559	17	8,608	57,183
33	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	48,559	17	8,608	57,183
34	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	48,559	17	8,608	57,183
35	1	SEIU_320 Outside	120206	CEN-Field Services	53,954	19	9,564	63,537	48,559	17	8,608	57,183
36	1	SEIU_320 Outside	120206	CEN-Field Services	55,207	-	12,493	67,700	27,603	-	6,246	33,850
37	1	SEIU_320 Outside	120206	CEN-Field Services	51,135	-	3,471	54,607	38,812	-	2,635	41,446
38	1	SEIU_320 Outside	120206	CEN-Field Services	57,441	-	2,080	59,521	55,718	-	2,017	57,735
39	1	SEIU_320 Outside	120206	CEN-Field Services	57,441	-	2,080	59,521	54,397	-	1,970	56,366
40	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	34,735	22	4,900	39,656
41	1	SEIU_320 Outside	120206	CEN-Field Services	51,121	22	7,211	58,354	25,561	11	3,605	29,177
42	1	SEIU_320 Outside	120206	CEN-Field Services	51,121	22	7,211	58,354	25,561	11	3,605	29,177
43	1	SEIU_320 Outside	120206	CEN-Field Services	51,121	22	7,211	58,354	40,897	17	5,769	46,683
44	1	SEIU_320 Outside	120206	CEN-Field Services	51,121	22	7,211	58,354	25,561	11	3,605	29,177
45	1	SEIU_320 Outside	120206	CEN-Field Services	51,121	22	7,211	58,354	25,561	11	3,605	29,177
46	1	SEIU_320 Outside	120206	CEN-Field Services	51,121	22	7,211	58,354	40,897	17	5,769	46,683

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Water - Labor: Regular Time Pay	Water - Labor: Shift Premium	Water - Labor: Total Overtime Pay	Water - Labor: Sum Salaries & Wages	Water - Labor Expense: Regular Time Pay	Water - Labor Expense: Shift Premium	Water - Labor Expense: Total Overtime Pay	Water - Labor Expense: Sum Salaries & Wages
47	1	SEIU_320 Outside	120206	CEN-Field Services	51,121	22	7,211	58,354	40,897	17	5,769	46,683
48	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	27,788	17	3,920	31,725
49	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	27,788	17	3,920	31,725
50	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	27,788	17	3,920	31,725
51	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	27,788	17	3,920	31,725
52	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	27,788	17	3,920	31,725
53	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	27,788	17	3,920	31,725
54	1	SEIU_320 Outside	120206	CEN-Field Services	34,735	22	4,900	39,656	27,788	17	3,920	31,725
55	1	SEIU_320 Outside	120250	CEN-KY River St	57,441	334	8,361	66,136	57,441	334	8,361	66,136
56	1	SEIU_320 Outside	120250	CEN-KY River St	59,863	334	8,713	68,910	59,863	334	8,713	68,910
57	1	SEIU_320 Outside	120250	CEN-KY River St	60,114	334	8,750	69,197	60,114	334	8,750	69,197
58	1	SEIU_320 Outside	120250	CEN-KY River St	60,886	334	8,862	70,082	60,886	334	8,862	70,082
59	1	SEIU_320 Outside	120250	CEN-KY River St	53,954	325	7,853	62,132	53,954	325	7,853	62,132
60	1	SEIU_320 Outside	120250	CEN-KY River St	56,021	325	8,154	64,500	56,021	325	8,154	64,500
61	1	SEIU_320 Outside	120250	CEN-KY River St	56,376	325	8,206	64,907	56,376	325	8,206	64,907
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	59,863	414	8,193	68,470	59,863	414	8,193	68,470
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	57,441	414	7,861	65,716	57,441	414	7,861	65,716
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	57,441	414	7,861	65,716	57,441	414	7,861	65,716
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	57,441	414	7,861	65,716	57,441	414	7,861	65,716
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	60,114	414	8,227	68,754	60,114	414	8,227	68,754
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	60,886	414	8,333	69,633	60,886	414	8,333	69,633
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	56,689	414	7,759	64,861	56,689	414	7,759	64,861
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	54,664	130	7,481	62,275	54,664	130	7,481	62,275
	69				$3,657,806	$6,283	$511,112	$4,175,201	$3,280,941	$6,158	$454,263	$3,741,362

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	Hourly Wage as of 11-30-2015	Proj Hourly Wage as of 4-1-2016	Proj Hourly Wage as of 4-1-2017	Going Level Wage Rate	Regular Time Pay	Overtime Hours	Overtime Multiplier	Total Overtime Pay	APP	Sum Salaries & Wages	Water Alloc %	Cap %
							Gross Labor								
1	1	120105	CORP-Admin & Gen	32.67	33.57	34.58	33.99	$70,971	-	1.57	$0	$3,549	$74,520	100.00%	5.00%
2	1	120114	CORP-Engineering	23.43	24.07	24.79	24.37	50,885	-	1.57	-	2,544	53,429	100.00%	100.00%
3	1	120114	CORP-Engineering	26.25	26.97	27.78	27.31	57,023	-	1.57	-	2,851	59,874	100.00%	100.00%
4	1	120114	CORP-Engineering	34.38	35.33	36.39	35.77	74,688	16.25	1.57	915	3,734	79,338	100.00%	100.00%
5	1	120114	CORP-Engineering	29.72	30.54	31.46	30.93	64,582	16.25	1.57	792	3,229	68,603	100.00%	100.00%
6	1	120114	CORP-Engineering	28.72	29.51	30.40	29.88	62,389	16.25	1.57	765	3,119	66,274	100.00%	100.00%
7	1	120114	CORP-Engineering	25.24	25.93	26.71	26.26	54,831	16.25	1.57	672	2,742	58,245	100.00%	100.00%
8	1	120114	CORP-Engineering	26.70	27.43	28.25	27.77	57,984	-	1.57	-	2,899	60,883	100.00%	100.00%
9	1	120121	CORP-Com Relations	24.61	25.29	26.05	25.61	53,474	10.00	1.57	403	2,674	56,551	100.00%	0.00%
10	1	120201	CEN-Production	24.46	25.13	25.88	25.44	53,119	209.81	1.57	8,407	2,656	64,181	100.00%	7.00%
11	1	120201	CEN-Production		36.28	37.37	36.74	76,713	-	1.57	-	3,836	80,549	100.00%	0.00%
12	1	120201	CEN-Production		26.86	27.66	27.19	56,773	-	1.57	-	2,839	59,611	100.00%	0.00%
13	1	120201	CEN-Production	31.25	32.11	33.07	32.51	67,881	-	1.57	-	3,394	71,275	99.41%	0.00%
14	1	120201	CEN-Production	29.62	30.43	31.34	30.81	64,331	95.52	1.57	4,635	3,217	72,183	67.12%	0.50%
15	1	120201	CEN-Production	28.21	24.04	24.76	24.34	50,822	-	1.57	-	2,541	53,363	0.00%	0.00%
16	1	120203	CEN-Cust Service	23.22	23.86	24.58	24.16	50,446	28.80	1.57	1,096	2,522	54,064	100.00%	2.00%
17	1	120203	CEN-Cust Service	21.17	21.75	22.40	22.02	45,978	28.80	1.57	999	2,299	49,275	100.00%	2.00%
18	1	120203	CEN-Cust Service	23.03	23.66	24.37	23.96	50,028	28.80	1.57	1,087	2,501	53,617	100.00%	2.00%
19	1	120203	CEN-Cust Service	18.76	19.28	19.86	19.52	40,758	28.80	1.57	885	2,038	43,681	100.00%	2.00%
20	1	120203	CEN-Cust Service	18.50	19.01	19.58	19.25	40,194	28.80	1.57	873	2,010	43,077	100.00%	2.00%
21	1	120206	CEN-Field Services	21.44	22.03	22.69	22.31	46,583	180.00	1.57	6,325	2,329	55,237	100.00%	4.00%
22	1	120206	CEN-Field Services	21.43	22.02	22.68	22.30	46,562	48.00	1.57	1,686	2,328	50,576	100.00%	27.00%
23	1	120206	CEN-Field Services	19.84	20.39	21.00	20.65	43,117	48.00	1.57	1,561	2,156	46,834	100.00%	58.30%
24	1	120206	CEN-Field Services	19.63	20.17	20.78	20.43	42,658	48.00	1.57	1,545	2,133	46,335	100.00%	100.00%
25	1	120206	CEN-Field Services	28.22	29.00	29.87	29.36	61,304	120.00	1.57	5,549	3,065	69,918	99.99%	4.00%
26	1	120206	CEN-Field Services	29.52	30.33	31.24	30.71	64,122	120.00	1.57	5,804	3,206	73,133	99.99%	91.60%
27	1	120206	CEN-Field Services	26.86	27.60	28.43	27.95	58,360	120.00	1.57	5,283	2,918	66,560	99.99%	90.00%
28	1	120206	CEN-Field Services	28.13	28.90	29.77	29.26	61,095	120.00	1.57	5,530	3,055	69,680	99.99%	53.66%
29	1	120217	CEN-Water Quality	29.46	30.27	31.18	30.65	63,997	144.00	1.57	6,951	3,200	74,148	99.94%	2.00%
30	1	120217	CEN-Water Quality	19.00	19.52	20.11	19.77	41,280	80.00	1.57	2,491	2,064	45,835	100.00%	2.00%
31	1	120252	CEN-Pool III WTP	30.26	31.09	32.02	31.48	65,730	136.08	1.57	6,747	3,287	75,764	100.00%	10.00%
32	1	120252	CEN-Pool III WTP	27.13	27.88	28.72	28.23	58,944	109.62	1.57	4,874	2,947	66,765	99.41%	0.00%
33	1	120252	CEN-Pool III WTP	26.77	27.51	28.34	27.86	58,172	125.28	1.57	5,497	2,909	66,577	83.24%	0.00%
34	1	120252	CEN-Pool III WTP	25.33	26.03	26.81	26.36	55,040	125.28	1.57	5,201	2,752	62,993	83.24%	0.00%
35	1	120252	CEN-Pool III WTP	26.77	27.51	28.34	27.86	58,172	125.28	1.57	5,497	2,909	66,577	83.24%	0.00%
36	1	120252	CEN-Pool III WTP	27.62	28.38	29.23	28.74	60,009	125.28	1.57	5,671	3,000	68,680	83.24%	0.00%
37	1	120252	CEN-Pool III WTP	27.68	28.44	29.29	28.80	60,134	125.28	1.57	5,683	3,007	68,824	83.24%	0.00%
38	1	120252	CEN-Pool III WTP	25.00	25.69	26.46	26.01	54,309	125.28	1.57	5,132	2,715	62,157	83.24%	0.00%
39	1	120252	CEN-Pool III WTP		26.29	27.08	26.62	55,583	125.28	1.57	5,253	2,779	63,614	83.24%	0.00%
40	1	123001	NOR-Production	26.90	27.64	28.47	27.99	58,443	109.68	1.57	4,835	2,922	66,200	91.15%	0.00%
41	1	123005	NOR-Admin & Gen	19.09	19.61	20.20	19.86	41,468	96.00	1.57	3,003	2,073	46,544	100.00%	0.00%
42	1	123005	NOR-Admin & Gen	18.44	18.95	19.52	19.19	40,069	96.00	1.57	2,902	2,003	44,974	100.00%	0.00%
43	1	123006	NOR-Field Services	23.33	23.97	24.69	24.27	50,676	298.17	1.57	11,398	2,534	64,607	98.83%	20.90%
44	1	123006	NOR-Field Services	22.77	23.40	24.10	23.69	49,465	298.17	1.57	11,125	2,473	63,063	98.83%	2.90%
45	1	123006	NOR-Field Services	21.70	22.30	22.97	22.58	47,147	298.17	1.57	10,604	2,357	60,108	98.83%	21.00%
46	1	123006	NOR-Field Services	21.76	22.36	23.03	22.64	47,272	298.17	1.57	10,632	2,364	60,268	98.83%	3.00%
	46							$2,533,579	4,169.34		$168,307	$126,679	$2,828,565		

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

				Water - Labor				Water - Labor Expense			
Line #	FTE	Cost Center	Cost Center Name	Regular Time Pay	Total Overtime Pay	APP	Sum Salaries & Wages	Regular Time Pay	Total Overtime Pay	APP	Sum Salaries & Wages
1	1	120105	CORP-Admin & Gen	$70,971	$0	$3,549	$74,520	$67,423	$0	$3,371	$70,794
2	1	120114	CORP-Engineering	50,885	-	2,544	53,429	-	-	-	-
3	1	120114	CORP-Engineering	57,023	-	2,851	59,874	-	-	-	-
4	1	120114	CORP-Engineering	74,688	915	3,734	79,338	-	-	-	-
5	1	120114	CORP-Engineering	64,582	792	3,229	68,603	-	-	-	-
6	1	120114	CORP-Engineering	62,389	765	3,119	66,274	-	-	-	-
7	1	120114	CORP-Engineering	54,831	672	2,742	58,245	-	-	-	-
8	1	120114	CORP-Engineering	57,984	-	2,899	60,883	-	-	-	-
9	1	120121	CORP-Com Relations	53,474	403	2,674	56,551	53,474	403	2,674	56,551
10	1	120201	CEN-Production	53,119	8,407	2,656	64,181	49,400	7,818	2,470	59,689
11	1	120201	CEN-Production	76,713	-	3,836	80,549	76,713	-	3,836	80,549
12	1	120201	CEN-Production	56,773	-	2,839	59,611	56,773	-	2,839	59,611
13	1	120201	CEN-Production	67,482	-	3,374	70,856	67,482	-	3,374	70,856
14	1	120201	CEN-Production	43,182	3,111	2,159	48,452	42,966	3,096	2,148	48,210
15	1	120201	CEN-Production	-	-	-	-	-	-	-	-
16	1	120203	CEN-Cust Service	50,446	1,096	2,522	54,064	49,437	1,074	2,472	52,983
17	1	120203	CEN-Cust Service	45,978	999	2,299	49,275	45,058	979	2,253	48,290
18	1	120203	CEN-Cust Service	50,028	1,087	2,501	53,617	49,028	1,065	2,451	52,544
19	1	120203	CEN-Cust Service	40,758	885	2,038	43,681	39,943	868	1,997	42,807
20	1	120203	CEN-Cust Service	40,194	873	2,010	43,077	39,390	856	1,970	42,215
21	1	120206	CEN-Field Services	46,583	6,325	2,329	55,237	44,720	6,072	2,236	53,028
22	1	120206	CEN-Field Services	46,562	1,686	2,328	50,576	33,991	1,231	1,700	36,921
23	1	120206	CEN-Field Services	43,117	1,561	2,156	46,834	17,980	651	899	19,530
24	1	120206	CEN-Field Services	42,658	1,545	2,133	46,335	-	-	-	-
25	1	120206	CEN-Field Services	61,298	5,549	3,065	69,912	58,846	5,327	2,942	67,115
26	1	120206	CEN-Field Services	64,117	5,804	3,206	73,126	5,386	488	269	6,143
27	1	120206	CEN-Field Services	58,354	5,282	2,918	66,554	5,835	528	292	6,655
28	1	120206	CEN-Field Services	61,089	5,530	3,054	69,673	28,310	2,563	1,416	32,288
29	1	120217	CEN-Water Quality	63,959	6,947	3,198	74,104	62,680	6,808	3,134	72,622
30	1	120217	CEN-Water Quality	41,280	2,491	2,064	45,835	40,454	2,441	2,023	44,918
31	1	120252	CEN-Pool III WTP	65,730	6,747	3,287	75,764	59,157	6,072	2,958	68,187
32	1	120252	CEN-Pool III WTP	58,598	4,845	2,930	66,373	58,598	4,845	2,930	66,373
33	1	120252	CEN-Pool III WTP	48,420	4,576	2,421	55,416	48,420	4,576	2,421	55,416
34	1	120252	CEN-Pool III WTP	45,813	4,329	2,291	52,433	45,813	4,329	2,291	52,433
35	1	120252	CEN-Pool III WTP	48,420	4,576	2,421	55,416	48,420	4,576	2,421	55,416
36	1	120252	CEN-Pool III WTP	49,949	4,720	2,497	57,167	49,949	4,720	2,497	57,167
37	1	120252	CEN-Pool III WTP	50,053	4,730	2,503	57,286	50,053	4,730	2,503	57,286
38	1	120252	CEN-Pool III WTP	45,204	4,272	2,260	51,737	45,204	4,272	2,260	51,737
39	1	120252	CEN-Pool III WTP	46,265	4,372	2,313	52,950	46,265	4,372	2,313	52,950
40	1	123001	NOR-Production	53,270	4,407	2,664	60,341	53,270	4,407	2,664	60,341
41	1	123005	NOR-Admin & Gen	41,468	3,003	2,073	46,544	41,468	3,003	2,073	46,544
42	1	123005	NOR-Admin & Gen	40,069	2,902	2,003	44,974	40,069	2,902	2,003	44,974
43	1	123006	NOR-Field Services	50,081	11,264	2,504	63,849	39,614	8,910	1,981	50,504
44	1	123006	NOR-Field Services	48,884	10,995	2,444	62,323	47,466	10,676	2,373	60,515
45	1	123006	NOR-Field Services	46,594	10,479	2,330	59,403	36,809	8,279	1,840	46,928
46	1	123006	NOR-Field Services	46,717	10,507	2,336	59,560	45,316	10,192	2,266	57,774
	46			$2,386,051	$159,447	$119,303	$2,664,801	$1,691,179	$133,126	$84,559	$1,908,864

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

Line #	FTE	Cost Center	Cost Center Name	Hourly Wage as of 11-30-2015	Proj Hourly Wage as of 4-1-2016	Proj Hourly Wage as of 4-1-2017	Going Level Wage Rate	Salary	Annual Performance Plan	Long Term Performance Plan	Sum Salaries & Wages	Water Alloc %	Cap %
				Gross Labor									
1	1	120105	CORP-Admin & Gen	43.66	44.86	46.21	45.43	$94,494	$9,449	$0	$103,943	100.00%	0.20%
1	1	120105	CORP-Admin & Gen	35.54	36.52	37.62	36.98	76,918	3,846	-	80,764	100.00%	0.00%
1	1	120105	CORP-Admin & Gen	32.69	33.59	34.60	34.01	70,741	7,074	-	77,815	100.00%	18.00%
1	1	120105	CORP-Admin & Gen	67.16	69.01	71.08	69.88	145,350	29,070	14,535	188,955	100.00%	0.00%
1	1	120114	CORP-Engineering	36.46	37.47	38.59	37.94	78,915	7,892	-	86,807	100.00%	100.00%
1	1	120114	CORP-Engineering	48.24	49.57	51.06	50.19	104,395	15,659	-	120,054	98.75%	100.00%
1	1	120121	CORP-Com Relations	51.94	53.36	54.96	54.03	112,382	16,857	-	129,239	100.00%	15.00%
1	1	120121	CORP-Com Relations	28.85	29.64	30.53	30.01	62,421	6,242	-	68,663	100.00%	0.00%
1	1	120201	CEN-Production	46.59	47.87	49.31	48.47	100,818	15,123	-	115,941	99.62%	0.00%
1	1	120201	CEN-Production	34.78	35.73	36.80	36.18	75,254	7,525	-	82,779	100.00%	25.00%
1	1	120203	CEN-Cust Service	36.06	37.05	38.16	37.52	78,042	7,804	-	85,846	100.00%	5.00%
1	1	120203	CEN-Cust Service	36.31	37.31	38.43	37.78	78,582	7,858	-	86,440	100.00%	10.00%
1	1	120206	CEN-Field Services	47.56	48.87	50.34	49.49	102,939	15,441	-	118,380	100.00%	33.80%
1	1	120206	CEN-Field Services	35.54	36.52	37.62	36.98	76,918	7,692	-	84,610	99.20%	45.00%
1	1	120206	CEN-Field Services	31.49	32.36	33.33	32.77	68,162	6,816	-	74,978	99.20%	21.50%
1	1	120206	CEN-Field Services	31.73	32.60	33.58	33.01	68,661	6,866	-	75,527	99.20%	60.00%
1	1	120214	CEN-Engineering	25.83	26.54	27.34	26.88	55,910	2,796	-	58,706	100.00%	100.00%
1	1	120217	CEN-Water Quality	31.99	32.87	33.86	33.28	69,222	3,461	-	72,683	99.68%	1.00%
1	1	120217	CEN-Water Quality	24.76	25.44	26.20	25.76	53,581	2,679	-	56,260	99.68%	1.00%
1	1	120217	CEN-Water Quality	41.22	42.35	43.62	42.88	89,190	8,919	-	98,109	99.36%	5.00%
1	1	120250	CEN-KY River St	38.36	39.42	40.60	39.91	83,013	8,301	-	91,314	100.00%	20.00%
1	1	120251	CEN-Richmond Road	31.72	32.60	33.58	33.01	68,661	6,866	-	75,527	100.00%	20.00%
1	1	123005	NOR-Admin & Gen	39.71	40.80	42.02	41.31	85,925	8,592	-	94,517	98.97%	20.00%
1	1	123006	NOR-Field Services	32.69	33.59	34.60	34.01	70,741	7,074	-	77,815	100.00%	20.00%
	24							$1,971,237	$219,902	$14,535	$2,205,674		
			Management Salaries Allocated to Wastewater					7,970			7,970		
								$1,963,267	$219,902	$14,535	$2,197,704		

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

Line #	FTE	Cost Center	Cost Center Name	Water - Labor Salary	Water - Labor Annual Incentive Plan	Water - Labor Long Term Incentive Plan	Water - Labor Sum Salaries & Wages	Water - Labor Expense Salary	Water - Labor Expense Annual Incentive Plan	Water - Labor Expense Long Term Incentive Plan	Water - Labor Expense Sum Salaries & Wages
1	1	120105	CORP-Admin & Gen	$94,494	$9,449	$0	$103,943	$94,305	$9,449	$0	$103,754
1	1	120105	CORP-Admin & Gen	76,918	3,846	-	80,764	76,918	3,846	-	80,764
1	1	120105	CORP-Admin & Gen	70,741	7,074	-	77,815	58,007	7,074	-	65,081
1	1	120105	CORP-Admin & Gen	145,350	29,070	14,535	188,955	145,350	29,070	14,535	188,955
1	1	120114	CORP-Engineering	78,915	7,892	-	86,807	-	7,892	-	7,892
1	1	120114	CORP-Engineering	103,093	15,464	-	118,557	-	15,464	-	15,464
1	1	120121	CORP-Com Relations	112,382	16,857	-	129,239	95,525	16,857	-	112,382
1	1	120121	CORP-Com Relations	62,421	6,242	-	68,663	62,421	6,242	-	68,663
1	1	120201	CEN-Production	100,430	15,065	-	115,495	100,430	15,065	-	115,495
1	1	120201	CEN-Production	75,254	7,525	-	82,779	56,441	7,525	-	63,966
1	1	120203	CEN-Cust Service	78,042	7,804	-	85,846	74,140	7,804	-	81,944
1	1	120203	CEN-Cust Service	78,582	7,858	-	86,440	70,724	7,858	-	78,582
1	1	120206	CEN-Field Services	102,939	15,441	-	118,380	68,146	15,441	-	83,587
1	1	120206	CEN-Field Services	76,300	7,630	-	83,930	41,965	7,630	-	49,595
1	1	120206	CEN-Field Services	67,613	6,761	-	74,375	53,076	6,761	-	59,838
1	1	120206	CEN-Field Services	68,109	6,811	-	74,919	27,243	6,811	-	34,054
1	1	120214	CEN-Engineering	55,910	2,796	-	58,706	-	2,796	-	2,796
1	1	120217	CEN-Water Quality	68,998	3,450	-	72,448	68,308	3,450	-	71,758
1	1	120217	CEN-Water Quality	53,407	2,670	-	56,078	52,873	2,670	-	55,544
1	1	120217	CEN-Water Quality	88,621	8,862	-	97,483	84,190	8,862	-	93,052
1	1	120250	CEN-KY River St	83,013	8,301	-	91,314	66,410	8,301	-	74,711
1	1	120251	CEN-Richmond Road	68,661	6,866	-	75,527	54,929	6,866	-	61,795
1	1	123005	NOR-Admin & Gen	85,040	8,504	-	93,544	68,032	8,504	-	76,536
1	1	123006	NOR-Field Services	70,741	7,074	-	77,815	56,593	7,074	-	63,667
	24			$1,965,976	$219,311	$14,535	$2,199,823	$1,476,028	$219,311	$14,535	$1,709,874
			Management Salaries A	7,970			7,970	7,970			7,970
				$1,958,006	$219,311	$14,535	$2,191,853	$1,468,058	$219,311	$14,535	$1,701,904

American Water
2016 Workforce Planning Model - Kentucky
Assignment of Capitalization %'s by position by month:

Home Company	Employee Number	BU Name	BU #	Job Title	Average Cap % 2016
00012		CORP-Engineering	120114	Specialist Operations (N)	100.00%
00012		CORP-Engineering	120114	Specialist Engrg (N)	100.00%
00012		CORP-Engineering	120114	Specialist Engrg (N)	100.00%
00012		CORP-Engineering	120114	Specialist Engrg (N)	100.00%
00012		CORP-Engineering	120114	Engineering Tech (N)	100.00%
00012		CORP-Engineering	120114	Drafter CAD (N)	100.00%
00012		CORP-Engineering	120114	Project Mgr Engr	100.00%
00012		CORP-Engineering	120114	Sr Project Engr	100.00%
00012		CORP-Engineering	120114	Engineer	100.00%
00012		CORP-Engineering	120114	Specialist Engrg (N)	100.00%
00012		CEN-Water Quality	120217	Spec Wtr Qlty & Env Compl II	1.00%
00012		CEN-Water Quality	120217	Sr Spec Cross Connect (N)	2.00%
00012		CEN-Water Quality	120217	Supt Wtr Qlty & Envrn Cmpl	5.00%
00012		CEN-Water Quality	120217	Spec Wtr Qlty & Env Compl II	1.00%
00012		CEN-Water Quality	120217	WQ/Env Tech III (N)	2.00%
00012		CEN-Cust Service	120203	Clerk Opns (N)	2.00%
00012		CEN-Cust Service	120203	Clerk Opns (N)	2.00%
00012		CEN-Cust Service	120203	Clerk Opns (N)	2.00%
00012		CEN-Cust Service	120203	Clerk Opns (N)	2.00%
00012		CEN-Cust Service	120203	Clerk Opns (N)	2.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	0.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Field Service Rep F320O	3.00%
00012		CEN-Cust Service	120203	Meter Reader F320O	8.00%
00012		CEN-Cust Service	120203	Meter Reader F320O	8.00%
00012		CEN-Cust Service	120203	Meter Reader F320O	8.00%
00012		CEN-Cust Service	120203	Meter Reader F320O	8.00%
00012		CEN-Cust Service	120203	Meter Reader F320O	8.00%
00012		CEN-Cust Service	120203	Supt Opns II	5.00%
00012		CEN-Cust Service	120203	Supvr Opns II	10.00%
00012		CORP-Com Relations	120121	Mgr Ext Affairs (State)	15.00%

American Water
2016 Workforce Planning Model - Kentucky
Assignment of Capitalization %'s by position by month:

Home Company	Employee Number	BU Name	BU #	Job Title	Average Cap % 2016
00012		CORP-Com Relations	120121	Admin Asst - Staff Supp (N)	0.00%
00012		CORP-Com Relations	120121	Specialist - External Affairs (State)	
00012		CEN-Field Services	120206	Admin Asst (N)	4.00%
00012		CEN-Field Services	120206	Backhoe Operator F320O	50.00%
00012		CEN-Field Services	120206	Backhoe Operator F320O	50.00%
00012		CEN-Field Services	120206	Clerk Opns (N)	27.00%
00012		CEN-Field Services	120206	Clerk Opns (N)	58.30%
00012		CEN-Field Services	120206	Clerk Opns (N)	100.00%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	4.30%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	24.10%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	23.90%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	8.60%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	7.10%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	10.00%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	5.00%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	13.00%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	20.00%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	20.00%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	10.40%
00012		CEN-Field Services	120206	Jr Backoe/Crew Leader F320O	50.00%
00012		CEN-Field Services	120206	Meter Technician F320O	5.30%
00012		CEN-Field Services	120206	Mgr Opns	33.80%
00012		CEN-Field Services	120206	Specialist Operations (N)	4.00%
00012		CEN-Field Services	120206	Specialist Operations (N)	91.60%
00012		CEN-Field Services	120206	Specialist Operations (N)	90.00%
00012		CEN-Field Services	120206	Specialist Operations (N)	21.50%
00012		CEN-Field Services	120206	Supvr Opns II	45.00%
00012		CEN-Field Services	120206	Supvr Opns II	60.00%
00012		CEN-Field Services	120206	Utility F320O	50.00%
00012		CEN-Field Services	120206	Utility F320O	25.00%
00012		CEN-Field Services	120206	Utility F320O	50.00%
00012		CEN-Field Services	120206	Utility F320O	50.00%
00012		CEN-Field Services	120206	Utility F320O	19.00%
00012		CEN-Field Services	120206	Utility F320O	50.00%
00012		CEN-Field Services	120206	Utility F320O	20.00%
00012		CEN-Field Services	120206	Utility F320O	50.00%
00012		CEN-Field Services	120206	Utility F320O	50.00%
00012		CEN-Field Services	120206	Utility F320O	20.00%
00012		CEN-Field Services	120206	Utility F320O	20.00%
00012		CEN-Field Services	120206	Crew Leader F320O & U335P	20.00%
00012		CEN-Field Services	120206	Supvr Opns II	44.70%
00012		CEN-Field Services	120206	Utility F320O	20.00%

American Water
2016 Workforce Planning Model - Kentucky
Assignment of Capitalization %'s by position by month:

Home Company	Employee Number	BU Name	BU #	Job Title	Average Cap % 2016
00012		CEN-KY River St	120250	Treatment Plt Opr F320O U511	0.00%
00012		CEN-KY River St	120250	Treatment Plt Opr F320O U511	0.00%
00012		CEN-KY River St	120250	Treatment Plt Opr Utility F320O	0.00%
00012		CEN-KY River St	120250	Supvr Production	20.00%
00012		CEN-KY River St	120250	Treatment Plt Opr Utility F320O	0.00%
00012		CEN-KY River St	120250	Treatment Plt Opr F320O U511	0.00%
00012		CEN-KY River St	120250	Treatment Plt Opr Utility F320O	0.00%
00012		CEN-KY River St	120250	Treatment Plt Opr F320O U511	0.00%
00012		CEN-KY River St	120250	Treatment Plt Opr Relief F320O	0.00%
00012		CEN-Pool III WTP	120252	Technician Production (N)	0.00%
00012		CEN-Pool III WTP	120252	Technician Production (N)	0.00%
00012		CEN-Pool III WTP	120252	Technician Production (N)	0.00%
00012		CEN-Pool III WTP	120252	Technician Production (N)	0.00%
00012		CEN-Pool III WTP	120252	Chief Operator (N)	10.00%
00012		CEN-Pool III WTP	120252	Technician Production (N)	0.00%
00012		CEN-Pool III WTP	120252	Technician Production (N)	0.00%
00012		CEN-Pool III WTP	120252	Technician Production (N)	0.00%
00012		CEN-Pool III WTP	120252	Specialist Maint Service (N)	0.00%
00012		CEN-Production	120201	Maintenance Technician II F320O	0.00%
00012		CEN-Production	120201	Admin Asst - Staff Supp (N)	7.00%
00012		CEN-Production	120201	Specialist Operations (N)	0.50%
00012		CEN-Production	120201	Supvr Opns II	25.00%
00012		CEN-Production	120201	Mgr Opns	20.00%
00012		CEN-Production	120201	Maintenance Technician II F320O	0.00%
00012		CEN-Production	120201	Maintenance Technician II F320O	0.00%
00012		CEN-Production	120201	Maintenance Technician II F320O	0.00%
00012		CEN-Production	120201	Specialist Maint Service (N)	0.00%
00012		CEN-Richmond Road	120251	Treatment Plt Opr F320O U511	0.00%
00012		CEN-Richmond Road	120251	Treatment Plt Opr F320O U511	0.00%
00012		CEN-Richmond Road	120251	Treatment Plt Opr F320O U511	0.00%
00012		CEN-Richmond Road	120251	Treatment Plt Opr F320O U511	0.00%
00012		CEN-Richmond Road	120251	Supvr Production	20.00%
00012		CEN-Richmond Road	120251	Treatment Plt Opr F320O U511	0.00%
00012		CEN-Richmond Road	120251	Treatment Plant Op-Swing Shift	0.00%
00012		NOR-Admin & Gen	123005	Clerk Opns (N)	0.00%
00012		NOR-Admin & Gen	123005	Clerk Opns (N)	0.00%
00012		NOR-Admin & Gen	123005	Supt Opns II	20.00%
00012		NOR-Field Services	123006	Operations Generalist II (N)	20.90%
00012		NOR-Field Services	123006	Operations Generalist II (N)	2.90%
00012		NOR-Field Services	123006	Operations Generalist II (N)	21.00%
00012		NOR-Field Services	123006	Operations Generalist II (N)	3.00%
00012		NOR-Field Services	123006	Supvr Field Operations	20.00%

American Water
2016 Workforce Planning Model - Kentucky
Assignment of Capitalization %'s by position by month:

Home Company	Employee Number	BU Name	BU #	Job Title	Average Cap % 2016
00012		NOR-Production	123001	Specialist Maint Service (N)	0.00%
00012		CEN-Production	120201	Production Trainee (Prod Tech)	0.00%
00012		CEN-Richmond Road	120251	Treatment Plt Opr F320O U511	0.00%
00012		MILLWW-TREATMENT	126001	Technician Production (N)	0.00%
00012		CORP-Admin & Gen	120105	President (Large States)	5.00%
00012		CORP-Admin & Gen	120105	Mgr Business Performance	0.20%
00012		CORP-Admin & Gen	120105	Exec Asst (N)	5.00%
00012		CORP-Admin & Gen	120105	VP Operations (Large)	5.00%
00012		CORP-Admin & Gen	120105	Sr Specialist ORM	18.00%
00012		CORP-Admin & Gen	120105	Operations Specialist	0.00%

Kentucky American Water Company
Overtime Dollars
November 2012 - October 2015

	12 Months Ending		
OT Premium	Oct 2013	Oct 2014	Oct 2015
1.5	700,060.98	903,103.07	827,472.48
2.0	145,153.76	207,482.82	190,353.67
2.5	6,161.54	3,958.38	7,572.10
Add'l OT			210.62
BackPay			5,257.04
Total	851,376.28	1,114,544.27	1,030,865.91

	12 Months Ending October 2013		12 Months Ending October 2014		12 Months Ending October 2015	
Pay Multiplier	OT Dollars Paid	Base Dollars	OT Dollars Paid	Base Dollars	OT Dollars Paid	Base Dollars
1.5	$700,060.98	$466,707.32	$903,103.07	$602,068.71	$827,472.48	$551,648.32
2	145,153.76	72,576.88	207,482.82	103,741.41	190,353.67	95,176.84
2.5	6,161.54	2,464.62	3,958.38	1,583.35	7,572.10	3,028.84
Total	$851,376.28	$541,748.82	$1,114,544.27	$707,393.48	$1,025,398.25	$649,854.00
	Average Multiplier:	1.57	Average Multiplier:	1.58	Average Multiplier:	1.58
	(Total OT $ Paid / Total Base $)		(Total OT $ Paid / Total Base $)		(Total OT $ Paid / Total Base $)	
					Three Year Average	1.57

American Water
2016 Workforce Planning Model - Kentucky
Assignment of Scheduled OT Hrs by position by month:

Home Company	Employee Number	BU Name	Job Title	Total OT Hrs 2016
00012		CORP-Engineering	Specialist Operations (N)	-
00012		CORP-Engineering	Specialist Engrg (N)	20.00
00012		CORP-Engineering	Specialist Engrg (N)	20.00
00012		CORP-Engineering	Specialist Engrg (N)	25.00
00012		CORP-Engineering	Engineering Tech (N)	-
00012		CORP-Engineering	Drafter CAD (N)	-
00012		CORP-Engineering	Project Mgr Engr	-
00012		CORP-Engineering	Sr Project Engr	-
00012		CORP-Engineering	Engineer	-
00012		CORP-Engineering	Specialist Engrg (N)	-
00012		CEN-Water Quality	Spec Wtr Qlty & Env Compl II	-
00012		CEN-Water Quality	Sr Spec Cross Connect (N)	144.00
00012		CEN-Water Quality	Supt Wtr Qlty & Envrn Cmpl	-
00012		CEN-Water Quality	Spec Wtr Qlty & Env Compl II	-
00012		CEN-Water Quality	WQ/Env Tech III (N)	80.00
00012		CEN-Cust Service	Clerk Opns (N)	-
00012		CEN-Cust Service	Clerk Opns (N)	144.00
00012		CEN-Cust Service	Clerk Opns (N)	-
00012		CEN-Cust Service	Clerk Opns (N)	-
00012		CEN-Cust Service	Clerk Opns (N)	-
00012		CEN-Cust Service	Field Service Rep F320O	378.83
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	-
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	378.83
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	378.83
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	378.83
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Field Service Rep F320O	72.97
00012		CEN-Cust Service	Meter Reader F320O	90.00
00012		CEN-Cust Service	Meter Reader F320O	90.00
00012		CEN-Cust Service	Meter Reader F320O	90.00
00012		CEN-Cust Service	Meter Reader F320O	90.00
00012		CEN-Cust Service	Meter Reader F320O	90.00
00012		CEN-Cust Service	Supt Opns II	-
00012		CEN-Cust Service	Supvr Opns II	-
00012		CORP-Com Relations	Mgr Ext Affairs (State)	-
00012		CORP-Com Relations	Admin Asst - Staff Supp (N)	10.00
00012		CORP-Com Relations	Specialist - External Affairs (State)	-
00012		CEN-Field Services	Admin Asst (N)	180.00
00012		CEN-Field Services	Backhoe Operator F320O	264.00
00012		CEN-Field Services	Backhoe Operator F320O	264.00
00012		CEN-Field Services	Clerk Opns (N)	84.00
00012		CEN-Field Services	Clerk Opns (N)	60.00

American Water
2016 Workforce Planning Model - Kentucky
Assignment of Scheduled OT Hrs by position by month:

Home Company	Employee Number	BU Name	Job Title	Total OT Hrs 2016
00012		CEN-Field Services	Clerk Opns (N)	-
00012		CEN-Field Services	Crew Leader F320O & U335P	180.00
00012		CEN-Field Services	Crew Leader F320O & U335P	240.00
00012		CEN-Field Services	Crew Leader F320O & U335P	240.00
00012		CEN-Field Services	Crew Leader F320O & U335P	240.00
00012		CEN-Field Services	Crew Leader F320O & U335P	240.00
00012		CEN-Field Services	Crew Leader F320O & U335P	300.00
00012		CEN-Field Services	Crew Leader F320O & U335P	240.00
00012		CEN-Field Services	Crew Leader F320O & U335P	240.00
00012		CEN-Field Services	Crew Leader F320O & U335P	180.00
00012		CEN-Field Services	Crew Leader F320O & U335P	240.00
00012		CEN-Field Services	Crew Leader F320O & U335P	300.00
00012		CEN-Field Services	Jr Backoe/Crew Leader F320O	300.00
00012		CEN-Field Services	Meter Technician F320O	48.00
00012		CEN-Field Services	Mgr Opns	-
00012		CEN-Field Services	Specialist Operations (N)	180.00
00012		CEN-Field Services	Specialist Operations (N)	96.00
00012		CEN-Field Services	Specialist Operations (N)	24.00
00012		CEN-Field Services	Specialist Operations (N)	180.00
00012		CEN-Field Services	Supvr Opns II	-
00012		CEN-Field Services	Supvr Opns II	-
00012		CEN-Field Services	Utility F320O	180.00
00012		CEN-Field Services	Utility F320O	180.00
00012		CEN-Field Services	Utility F320O	240.00
00012		CEN-Field Services	Utility F320O	300.00
00012		CEN-Field Services	Utility F320O	120.00
00012		CEN-Field Services	Utility F320O	240.00
00012		CEN-Field Services	Utility F320O	180.00
00012		CEN-Field Services	Utility F320O	180.00
00012		CEN-Field Services	Utility F320O	264.00
00012		CEN-Field Services	Utility F320O	180.00
00012		CEN-Field Services	Utility F320O	180.00
00012		CEN-Field Services	Crew Leader F320O & U335P	180.00
00012		CEN-Field Services	Supvr Opns II	-
00012		CEN-Field Services	Utility F320O	-
00012		CEN-KY River St	Treatment Plt Opr F320O U511	192.96
00012		CEN-KY River St	Treatment Plt Opr F320O U511	192.96
00012		CEN-KY River St	Treatment Plt Opr Utility F320O	192.96
00012		CEN-KY River St	Supvr Production	-
00012		CEN-KY River St	Treatment Plt Opr Utility F320O	192.96
00012		CEN-KY River St	Treatment Plt Opr F320O U511	192.96
00012		CEN-KY River St	Treatment Plt Opr Utility F320O	192.96
00012		CEN-KY River St	Treatment Plt Opr F320O U511	192.96
00012		CEN-KY River St	Treatment Plt Opr Relief F320O	192.96
00012		CEN-Pool III WTP	Technician Production (N)	136.08
00012		CEN-Pool III WTP	Technician Production (N)	60.48
00012		CEN-Pool III WTP	Technician Production (N)	136.08
00012		CEN-Pool III WTP	Technician Production (N)	136.08
00012		CEN-Pool III WTP	Chief Operator (N)	136.08

American Water
2016 Workforce Planning Model - Kentucky
Assignment of Scheduled OT Hrs by position by month:

Home Company	Employee Number	BU Name	Job Title	Total OT Hrs 2016
00012		CEN-Pool III WTP	Technician Production (N)	136.08
00012		CEN-Pool III WTP	Technician Production (N)	136.08
00012		CEN-Pool III WTP	Technician Production (N)	136.08
00012		CEN-Pool III WTP	Specialist Maint Service (N)	109.62
00012		CEN-Production	Maintenance Technician II F320O	240.00
00012		CEN-Production	Admin Asst - Staff Supp (N)	209.81
00012		CEN-Production	Specialist Operations (N)	95.52
00012		CEN-Production	Supvr Opns II	-
00012		CEN-Production	Mgr Opns	-
00012		CEN-Production	Maintenance Technician II F320O	240.00
00012		CEN-Production	Maintenance Technician II F320O	240.00
00012		CEN-Production	Maintenance Technician II F320O	240.00
00012		CEN-Production	Specialist Maint Service (N)	-
00012		CEN-Richmond Road	Treatment Plt Opr F320O U511	181.44
00012		CEN-Richmond Road	Treatment Plt Opr F320O U511	181.44
00012		CEN-Richmond Road	Treatment Plt Opr F320O U511	181.44
00012		CEN-Richmond Road	Treatment Plt Opr F320O U511	181.44
00012		CEN-Richmond Road	Supvr Production	174.00
00012		CEN-Richmond Road	Treatment Plt Opr F320O U511	181.44
00012		CEN-Richmond Road	Treatment Plant Op-Swing Shift	181.44
00012		NOR-Admin & Gen	Clerk Opns (N)	96.00
00012		NOR-Admin & Gen	Clerk Opns (N)	96.00
00012		NOR-Admin & Gen	Supt Opns II	-
00012		NOR-Field Services	Operations Generalist II (N)	300.76
00012		NOR-Field Services	Operations Generalist II (N)	295.61
00012		NOR-Field Services	Operations Generalist II (N)	300.74
00012		NOR-Field Services	Operations Generalist II (N)	295.56
00012		NOR-Field Services	Supvr Field Operations	-
00012		NOR-Production	Specialist Maint Service (N)	109.68
00012		CEN-Production	Production Trainee (Prod Tech)	-
00012		CEN-Richmond Road	Treatment Plt Opr F320O U511	181.44
00012		MILLWW-TREATMENT	Technician Production (N)	-
00012		CORP-Admin & Gen	President (Large States)	-
00012		CORP-Admin & Gen	Mgr Business Performance	-
00012		CORP-Admin & Gen	Exec Asst (N)	-
00012		CORP-Admin & Gen	VP Operations (Large)	-
00012		CORP-Admin & Gen	Sr Specialist ORM	-
00012		CORP-Admin & Gen	Operations Specialist	-

Kentucky American Water Company
Water vs Wastewater Hours
November 2012 - October 2015

			12 Months Ending Oct 2013			12 Months Ending Oct 2014			12 Months Ending Oct 2015			Water %			
Cost Center	Home Cost Center Name	Current Job Title	Water	WW	Total	Water	WW	Total	Water	WW	Total	Aug-13	Aug-14	Aug-15	Avg
120105	CORP-Admin & Gen	Exec Asst (N)	2,080.00		2,080.00	2,178.00		2,178.00	2,120.00		2,120.00	100.00%	100.00%	100.00%	100.00%
120105	CORP-Admin & Gen	Mgr Business Performance				1,040.00		1,040.00	2,080.00		2,080.00		100.00%	100.00%	100.00%
120105	CORP-Admin & Gen	President (Large States)	2,080.00		2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120105	CORP-Admin & Gen	Sr Specialist ORM							2,080.00		2,080.00			100.00%	100.00%
120105	CORP-Admin & Gen	VP Operations (Large)	2,080.00		2,080.00	2,160.00		2,160.00	2,048.00		2,048.00	100.00%	100.00%	100.00%	100.00%
120105	CORP-Admin & Gen	Specialist Business Svcs							880.00		880.00			100.00%	100.00%
120114	CORP-Engineering	Drafter CAD (N)	2,082.00		2,082.00	2,174.50		2,174.50	2,094.00		2,094.00	100.00%	100.00%	100.00%	100.00%
120114	CORP-Engineering	Engineering Tech (N)	2,092.00		2,092.00	2,196.00		2,196.00	2,114.00		2,114.00	100.00%	100.00%	100.00%	100.00%
120114	CORP-Engineering	Project Mgr Engr	2,080.00		2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120114	CORP-Engineering	Specialist Engrg (N)	8,310.50		8,310.50	7,636.50		7,636.50	7,335.00		7,335.00	100.00%	100.00%	100.00%	100.00%
120114	CORP-Engineering	Specialist Operations (N)	3,279.00		3,279.00	2,167.00		2,167.00	2,085.00		2,085.00	100.00%	100.00%	100.00%	100.00%
120114	CORP-Engineering	Sr Project Engr	1,480.00		1,480.00	2,128.00	32.00	2,160.00	2,033.00	47.00	2,080.00	100.00%	98.52%	97.74%	98.75%
120119	CORP-Risk Mgmt	Supvr Storeroom	2,080.00		2,080.00	1,700.00		1,700.00				100.00%	100.00%		100.00%
120121	CORP-Com Relations	Admin Asst - Staff Supp (N)	2,102.75		2,102.75	2,182.50		2,182.50	2,089.50		2,089.50	100.00%	100.00%	100.00%	100.00%
120121	CORP-Com Relations	Mgr Ext Affairs (State)	2,080.00		2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120121	CORP-Com Relations	Spec Ext Affairs (State)	2,112.00		2,112.00	1,462.50		1,462.50	640.00		640.00	100.00%	100.00%	100.00%	100.00%
120201	CEN-Production	Admin Asst - Staff Supp (N)	2,331.50		2,331.50	2,410.00		2,410.00	2,331.50		2,331.50	100.00%	100.00%	100.00%	100.00%
120201	CEN-Production	Maintenance Technician II F320C	8,330.00		8,330.00	7,302.50	5.00	7,307.50	8,893.00	7.00	8,900.00	100.00%	99.93%	99.92%	99.95%
120201	CEN-Production	Mgr Opns	2,056.00	24.00	2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	98.85%	100.00%	100.00%	99.62%
120201	CEN-Production	Specialist Maint Service (N)							401.50		401.50			100.00%	100.00%
120201	CEN-Production	Specialist Operations (N)	2,314.00		2,314.00	1,947.00	510.50	2,457.50	496.50	1,745.50	2,242.00	100.00%	79.23%	22.15%	67.12%
120201	CEN-Production	Supvr Opns II	2,171.00		2,171.00	2,332.00		2,332.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120201	CEN-Production	Wastewater Operator	2,546.00		2,546.00	2,687.00	30.00	2,717.00	1,755.50	606.50	2,362.00	100.00%	98.90%	74.32%	91.07%
120203	CEN-Cust Service	Clerk Opns (N)	8,548.50		8,548.50	9,446.00		9,446.00	9,561.50		9,561.50	100.00%	100.00%	100.00%	100.00%
120203	CEN-Cust Service	Field Service Rep F320O	29,455.50		29,455.50	33,497.00		33,497.00	31,352.50		31,352.50	100.00%	100.00%	100.00%	100.00%
120203	CEN-Cust Service	Meter Reader F320O	8,193.50		8,193.50	9,068.50		9,068.50	8,798.50		8,798.50	100.00%	100.00%	100.00%	100.00%
120203	CEN-Cust Service	Supt Opns II	2,080.00		2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120203	CEN-Cust Service	Supvr Field Operations	2,080.00		2,080.00	2,160.00		2,160.00	1,368.00		1,368.00	100.00%	100.00%	100.00%	100.00%
120203	CEN-Cust Service	Supvr Opns II	2,080.00		2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Admin Asst (N)	2,116.50		2,116.50	2,471.00		2,471.00	2,495.50		2,495.50	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Backhoe Operator F320O	2,529.00		2,529.00	2,757.50		2,757.50	2,613.50		2,613.50	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Clerk Opns (N)	5,597.00		5,597.00	4,387.00		4,387.00	5,521.50		5,521.50	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Crew Leader F320O & U335P	30,630.00		30,630.00	30,991.50		30,991.50	29,539.50		29,539.50	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Field Service Rep F320O	104.00		104.00				-		-	100.00%			100.00%
120206	CEN-Field Services	Meter Reader F320O	6,456.00		6,456.00	4,927.00		4,927.00	3,318.00		3,318.00	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Meter Technician F320O	4,331.50		4,331.50	4,591.00		4,591.00	4,364.50		4,364.50	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Mgr Field Operations	2,080.00		2,080.00	1,760.00		1,760.00				100.00%	100.00%		100.00%
120206	CEN-Field Services	Mgr Opns	2,080.00		2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120206	CEN-Field Services	Specialist Operations (N)	6,969.50		6,969.50	7,393.00	2.00	7,395.00	9,270.50		9,270.50	100.00%	99.97%	100.00%	99.99%
120206	CEN-Field Services	Supvr Opns II	8,580.00		8,580.00	8,816.00	218.00	9,034.00	7,912.00		7,912.00	100.00%	97.59%	100.00%	99.20%
120206	CEN-Field Services	Utility F320O	6,089.00	5.00	6,094.00	10,551.50		10,551.50	19,369.50		19,369.50	99.92%	100.00%	100.00%	99.97%
120214	CEN-Engineering	Engineer	1,520.00		1,520.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120217	CEN-Water Quality	Spec Wtr Qlty & Env Compl II	4,152.00	8.00	4,160.00	3,710.00	10.00	3,720.00	4,099.00	21.00	4,120.00	99.81%	99.73%	99.49%	99.68%

Kentucky American Water Company
Water vs Wastewater Hours
November 2012 - October 2015

			12 Months Ending Oct 2013			12 Months Ending Oct 2014			12 Months Ending Oct 2015			Water %			
Cost Center	Home Cost Center Name	Current Job Title	Water	WW	Total	Water	WW	Total	Water	WW	Total	Aug-13	Aug-14	Aug-15	Avg
120217	CEN-Water Quality	Sr Spec Cross Connect (N)	2,307.50		2,307.50	2,339.50		2,339.50	2,235.00	4.00	2,239.00	100.00%	100.00%	99.82%	99.94%
120217	CEN-Water Quality	Supt Wtr Qlty & Envrn Cmpl	2,068.50	11.50	2,080.00	2,155.50	4.50	2,160.00	2,056.00	24.00	2,080.00	99.45%	99.79%	98.85%	99.36%
120217	CEN-Water Quality	WQ/Env Tech III (N)							1,706.00		1,706.00			100.00%	100.00%
120250	CEN-KY River St	Maintenance Technician II F320C	2,340.00		2,340.00	1,873.00		1,873.00				100.00%	100.00%		100.00%
120250	CEN-KY River St	Supvr Production	2,080.00		2,080.00	2,160.00		2,160.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120250	CEN-KY River St	Treatment Plt Opr F320O U511	7,069.50		7,069.50	9,781.50		9,781.50	9,571.00		9,571.00	100.00%	100.00%	100.00%	100.00%
120250	CEN-KY River St	Treatment Plt Opr Utility F320O	7,316.50		7,316.50	7,490.00		7,490.00	7,386.00		7,386.00	100.00%	100.00%	100.00%	100.00%
120251	CEN-Richmond Road	Supvr Production	2,271.50		2,271.50	2,377.00		2,377.00	2,080.00		2,080.00	100.00%	100.00%	100.00%	100.00%
120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	17,682.50		17,682.50	19,391.00		19,391.00	17,409.50		17,409.50	100.00%	100.00%	100.00%	100.00%
120251	CEN-Richmond Road	Treatment Plt Opr Relief F320O	2,359.00		2,359.00	356.50		356.50	-		-	100.00%	100.00%		100.00%
120252	CEN-Pool III WTP	Chief Operator (N)	2,573.50		2,573.50	2,580.50		2,580.50	2,453.00		2,453.00	100.00%	100.00%	100.00%	100.00%
120252	CEN-Pool III WTP	Specialist Maint Service (N)	2,173.00	39.00	2,212.00	2,348.00		2,348.00	2,323.00		2,323.00	98.24%	100.00%	100.00%	99.41%
120252	CEN-Pool III WTP	Supvr Production	1,914.50	165.50	2,080.00	1,310.50	169.50	1,480.00				92.04%	88.55%		90.30%
120252	CEN-Pool III WTP	Technician Production (N)	12,262.00	2,244.00	14,506.00	12,686.50	2,519.00	15,205.50	11,144.50	2,489.00	13,633.50	84.53%	83.43%	81.74%	83.24%
123001	NOR-Production	Specialist Maint Service (N)	2,080.00	164.50	2,244.50	2,196.00	216.50	2,412.50	2,049.00	234.00	2,283.00	92.67%	91.03%	89.75%	91.15%
123001	NOR-Production	Technician Production (N)	5,255.00		5,255.00	1,063.00		1,063.00	-		-	100.00%	100.00%		100.00%
123005	NOR-Admin & Gen	Clerk Opns (N)	4,327.00		4,327.00	4,473.00		4,473.00	4,217.50		4,217.50	100.00%	100.00%	100.00%	100.00%
123005	NOR-Admin & Gen	Supt Opns II	3,170.00	30.00	3,200.00	3,593.00	79.00	3,672.00	2,080.00		2,080.00	99.06%	97.85%	100.00%	98.97%
123006	NOR-Field Services	Operations Generalist II (N)	9,439.00	85.00	9,524.00	10,258.50	28.50	10,287.00	9,361.00	225.50	9,586.50	99.11%	99.72%	97.65%	98.83%
123006	NOR-Field Services	Supvr Field Operations							1,400.00		1,400.00			100.00%	100.00%
282506	MONT-Field Services	Working Foreman	4.00		4.00							100.00%			100.00%
283106	KNAW-Field Services	Laborer/Equip. Opr. CN1353	-		-										100.00%
283106	KNAW-Field Services	Working Crew Leader CN1353	-		-										100.00%
			278,051.75	2,776.50	280,828.25	285,943.50	3,824.50	289,768.00	279,332.00	5,403.50	284,735.50				

Kentucky American Water Company
Shift Pay
November 2012 - October 2015

Home Cost Center	Current Job Title	Oct 2013	Oct 2014	Oct 2015	Grand Total	Avg Cost	Number of Positions	Cost per Position	
120201	Maintenance Technician II F320O	76.95	164.05	0.20	241.20	80.40	3	26.80	
120201	Wastewater Operator	238.20			238.20	238.20	1	238.20	*Non union
120203	Field Service Rep F320O		109.10		109.10	109.10	5	21.82	
120206	Crew Leader F320O & U335P		215.35	169.85	385.20	192.60	10	19.26	
120206	Specialist Operations (N)		9.68		9.68	9.68	1	9.68	
120206	Utility F320O		67.88	190.85	258.73	129.37	6	21.56	
120250	Maintenance Technician II F320O	107.83	110.66		218.49	109.25	1	109.25	
120250	Treatment Plt Opr F320O U511	1,514.34	2,416.62	78.80	4,009.76	1,336.59	4	334.15	
120250	Treatment Plt Opr Utility F320O	1,415.10	1,464.53	49.06	2,928.69	976.23	3	325.41	
120251	Treatment Plt Opr F320O U511	4,034.20	4,390.70	260.87	8,685.77	2,895.26	7	413.61	
120251	Treatment Plt Opr Relief F320O	238.58	20.73		259.31	129.66	1	129.66	
Grand Total		7,625.20	8,969.30	749.63	17,344.13				

Kentucky American Water Company
Union Wage Rates

PS Area **32**

Union	Key	11/1/2011	11/1/2012	11/1/2013	11/1/2014	11/1/2015	11/1/2016	Prorated Rate 6/30/2017
SEIU_320 Outside	32-BKHOEOPR-01	24.17	24.77	25.39	26.02	26.61	27.14	27.05
	32-CREWLDR-01	23.07	23.65	24.24	24.85	25.41	25.92	25.84
	32-FLSVREP-01	24.17	24.77	25.39	26.02	26.61	27.14	27.05
	32-JRBH CLD-01	23.62	24.21	24.82	25.44	26.01	26.53	26.44
	32-MNTTECH1-01	24.57	25.18	25.81	26.46	27.06	27.60	27.51
	32-MNTTECH2-01	24.57	25.18	25.81	26.46	27.06	27.60	27.51
	32-MTR RDR-00	21.88	22.43	22.99	23.56	24.09	24.57	24.49
	32-MTR RDR-98	23.07	23.65	24.24	24.85	25.41	25.92	25.84
	32-MTR RDR-99	24.17	24.77	25.39	26.02	26.61	27.14	27.05
	32-MTR TECH-01	24.57	25.18	25.81	26.46	27.06	27.60	27.51
	32-TROPUT2S-01	23.84	24.44	25.05	25.98	26.56	27.09	27.00
	32-TROPUTSS-01	23.76	24.35	24.96	25.81	26.39	26.92	26.83
	32-TRPLOP-01	24.57	25.18	25.81	26.46	27.06	27.60	27.51
	32-TRPLOP-02	25.33	25.96	26.61	27.28	27.89	28.45	28.36
	32-TRPLOP-03	25.44	26.08	26.73	27.40	28.02	28.58	28.49
	32-TRPLOP-04	25.67	26.31	26.97	28.05	28.68	29.25	29.16
	32-TRPLOP2S-01	25.33	25.96	26.61	27.58	28.20	28.76	28.67
	32-TRPLOP3S-01	25.67	26.31	26.97	28.05	28.68	29.25	29.16
	32-TRPLOPRL-01	23.39	23.97	24.57	25.18	25.75	26.27	26.18
	32-TRPLOPRL-02	24.14	24.74	25.36	26.12	26.71	27.24	27.15
	32-TRPLOPSS-01	25.44	26.08	26.73	27.69	28.31	28.88	28.79
	32-TRPLOPUL-01	23.07	23.65	24.24	24.85	25.41	25.92	25.84
	32-UTILITY-00				16.00	16.36	16.69	16.64
	32-UTILITY-01	21.88	22.43	22.99	23.56	24.09	24.57	24.49
	32-UTILITY-05	21.88	22.43	22.99	23.56	24.09	24.57	24.49

	Working Hours	Working Hours	Prorated %
Sep-16	176		
Oct-16	168	344	16.48%
Nov-16	176		
Dec-16	176		
Jan-17	176		
Feb-17	160		
Mar-17	184		
Apr-17	160		
May-17	184		
Jun-17	176		
Jul-17	168		
Aug-17	184	1,744	83.52%
	2,088	2,088	100.00%

Kentucky American Water Company
Budgeted Wage Increases
Non Union Employees

		Going Level		
Effective 4/1/2016	2.75%	# days 9/1/16 - 3/31/17	212	58.08%
Effective 4/1/2017	3.00%	# days 4/1/17 - 8/31/17	153	41.92%
		Total Days	365	100.00%

Workpaper #: **W/P - 3-1a**
Excel Reference: **O&M\[Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Group Insurance and OPEB
For the 12 Months Ending August 31, 2017

Witness Responsible: Donald Petry
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at	Reference
1	Group Insurance	$1,151,971		$1,151,971	
2	Other Post Employment Benefits	505,481		505,481	
3	**Base Year for the 12 Months Ended 4/30/16**	1,657,452		1,657,452	
4					
5					
6	**Adjustments:**				
7	Group Insurance Adjustment		190,298		
8	Other Post Employment Benefits		75,703		
9					
10	**Total Adjustments:**		266,001	266,001	Schedule D-2.3
11					
12					
13	Group Insurance			1,342,269	
14	Other Post Employment Benefits			581,184	
15	**Forecasted Year at Present Rates**			$1,923,453	

Kentucky American Water Company **W/P - 3-1a**

Forecast Year Worksheet for Other Post-Employement Benefits (OPEB's) **O&M\[Labor and Labor Related Exhibit.xlsx]PBOP WP**

	2016	2017	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
Company Gross OPEB	$30,140,000	$27,940,000												
Kentucky Allocation %														
(Based on 2015 Allocation)	2.49%	2.49%	62,541	62,541	62,541	62,541	57,976	57,976	57,976	57,976	57,976	57,976	57,976	57,976

Forecast Year Gross Sum	713,966
Forecast Year Water O&M Rate	81.40%
Forecast O&M OPEB	$581,184

American Water **W/P - 3-1a**
Allocation of 2015 Post-Retirement Welfare Cost **O&M\[Labor and Labor Related Exhibit.xlsx]PBOP Alloc**
Not Reflecting Purchase Accounting
Based on census data collected as of July 1, 2014

	Company Code	Allocation Count	FAS 106 Cost Allocation % (A)	Expense Allocation	Retiree Contribution Allocation
AMERICAN WATER RESOURCES INC.	1021	2	0.02%	$5,305	$490
AMERICAN WATER WORKS COMPANY	1020	130	1.56%	413,817	38,247
AMERICAN WATER SERVICES (AAET, L.P.)	99001	22	0.26%	68,970	6,374
AMERICAN WATER SERVICES			0.00%	-	-
Corp	99002	2	0.02%	5,305	490
O&M Inc.	99016	2	0.02%	5,305	490
CDM	99003	-	0.00%	-	-
AWW SERVICE COMPANY	1033	638	7.67%	2,034,601	188,047
NORTHEAST DIVISION					
LONG ISLAND	1038	170	2.04%	541,146	50,015
NEW JERSEY - AM	1018	1,468	17.63%	4,676,665	432,238
		1,638	19.67%	5,217,811	482,253
MID-ATLANTIC DIVISION					
MARYLAND - AM	1013	24	0.29%	76,928	7,110
PENNSYLVANIA - AM	1024	1,889	22.71%	6,024,225	556,788
VIRGINIA - AM	1027	146	1.76%	466,871	43,150
WEST VIRGINIA - AM	1028	623	7.49%	1,986,853	183,634
		2,682	32.25%	8,554,877	790,682
CENTRAL DIVISION					
ILLINOIS - AM	1025	594	7.14%	1,894,010	175,053
INDIANA - AM	1010	584	7.02%	1,862,178	172,111
IOWA - AM	1011	131	1.58%	419,123	38,737
KENTUCKY - AM	1012	207	2.49%	660,516	61,048
MICHIGAN - AM	1016	12	0.14%	37,137	3,432
MISSOURI - AM	1017	1,136	13.64%	3,618,248	334,415
TENNESSEE - AM	1026	243	2.92%	774,581	71,590
		2,907	34.93%	9,265,793	856,386
OTHER					
CALIFORNIA - AM	1015	283	3.40%	901,909	83,358
HAWAII	1030	17	0.20%	53,053	4,903
		300	3.60%	954,962	88,261
TOTAL		8,323	100.00%	$26,526,746	$2,451,720

(A) The allocation percentage for each company is equal to the ratio of total participants for that company to total participants for the entire American system.

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance	Water Alloc %	Cap %
1	1	SEIU_320 Outside	120201	CEN-Production	$17,342	($2,966)	$14,376	$72,000	$152	$2	$0	$24	$14,554	99.95%	0.00%
2	1	SEIU_320 Outside	120201	CEN-Production	6,770	(1,158)	5,612	72,000	152	2	-	24	5,790	99.95%	0.00%
3	1	SEIU_320 Outside	120201	CEN-Production	17,342	(2,966)	14,376	72,000	152	2	-	24	14,554	99.95%	0.00%
4	1	SEIU_320 Outside	120201	CEN-Production	13,806	(2,362)	11,444	72,000	152	2	-	24	11,622	99.95%	0.00%
5	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
6	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	71,000	150	2	-	24	5,788	100.00%	3.00%
7	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
8	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
9	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	71,000	150	2	-	24	5,788	100.00%	3.00%
10	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
11	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
12	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
13	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
14	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	71,000	150	2	-	24	5,788	100.00%	3.00%
15	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
16	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	71,000	150	2	-	24	5,788	100.00%	8.60%
17	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	3.00%
18	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	8.00%
19	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	64,000	135	2	-	24	5,773	100.00%	8.00%
20	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	64,000	135	2	-	24	14,537	100.00%	8.00%
21	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	64,000	135	2	-	24	14,537	100.00%	8.00%
22	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	50.00%
23	1	SEIU_320 Outside	120206	CEN-Field Services	13,806	(2,362)	11,444	71,000	150	2	-	24	11,620	100.00%	0.00%
24	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	23.90%
25	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	7.10%
26	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	10.00%
27	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	5.00%
28	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	13.00%
29	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	68,000	144	2	-	24	5,782	100.00%	20.00%
30	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	20.00%
31	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	10.40%
32	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	10.00%
33	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	10.00%
34	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	10.00%
35	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	68,000	144	2	-	24	5,782	100.00%	10.00%
36	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	70,000	148	2	-	24	14,550	100.00%	50.00%
37	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	64,000	135	2	-	24	14,537	100.00%	24.10%
38	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	72,000	152	2	-	24	14,554	100.00%	3.00%
39	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	72,000	152	2	-	24	5,790	100.00%	5.30%
40	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	44,000	93	2	-	24	5,731	99.97%	0.00%
41	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	64,000	135	2	-	24	14,537	99.97%	50.00%
42	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	64,000	135	2	-	24	14,537	99.97%	50.00%
43	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	64,000	135	2	-	24	14,537	99.97%	20.00%
44	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	64,000	135	2	-	24	5,773	99.97%	50.00%
45	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	64,000	135	2	-	24	5,773	99.97%	50.00%
46	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	64,000	135	2	-	24	14,537	99.97%	20.00%

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance	Water Alloc %	Cap %
47	1	SEIU_320 Outside	120206	CEN-Field Services	346	(64)	282	64,000	135	2	-	24	443	99.97%	20.00%
48	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	44,000	93	2	-	24	14,495	99.97%	20.00%
49	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	44,000	93	2	-	24	14,495	99.97%	20.00%
50	1	SEIU_320 Outside	120206	CEN-Field Services	-	-	-	44,000	93	2	-	24	119	99.97%	20.00%
51	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	44,000	93	2	-	24	14,495	99.97%	20.00%
52	1	SEIU_320 Outside	120206	CEN-Field Services	898	(168)	730	44,000	93	2	-	24	850	99.97%	20.00%
53	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	44,000	93	2	-	24	5,731	99.97%	20.00%
54	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	44,000	93	2	-	24	5,731	99.97%	20.00%
55	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	72,000	152	2	-	24	14,554	100.00%	0.00%
56	1	SEIU_320 Outside	120250	CEN-KY River St	6,770	(1,158)	5,612	75,000	158	2	-	24	5,797	100.00%	0.00%
57	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	76,000	161	2	-	24	14,563	100.00%	0.00%
58	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	77,000	163	2	-	24	14,565	100.00%	0.00%
59	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	68,000	144	2	-	24	14,546	100.00%	0.00%
60	1	SEIU_320 Outside	120250	CEN-KY River St	346	(64)	282	71,000	150	2	-	24	458	100.00%	0.00%
61	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	0.00%
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	75,000	158	2	-	24	14,561	100.00%	0.00%
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	72,000	152	2	-	24	14,554	100.00%	0.00%
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	72,000	152	2	-	24	14,554	100.00%	0.00%
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	72,000	152	2	-	24	14,554	100.00%	0.00%
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	76,000	161	2	-	24	14,563	100.00%	0.00%
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	77,000	163	2	-	24	14,565	100.00%	0.00%
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	71,000	150	2	-	24	14,552	100.00%	0.00%
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	6,770	(1,158)	5,612	69,000	146	2	-	24	5,784	100.00%	0.00%
	69				$952,597	($162,953)	$789,645	$4,601,000	$9,717	$166	$0	$1,648	$801,175		

Kentucky American Water Company
Labor and Benefits

Union Employees

					Water - Group Insurance							
Line #	FTE	Union	Cost Center	Cost Center Name	Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
1	1	SEIU_320 Outside	120201	CEN-Production	$17,333	($2,964)	$14,369	$152	$2	$0	$24	$14,547
2	1	SEIU_320 Outside	120201	CEN-Production	6,767	(1,158)	5,609	152	2	-	24	5,788
3	1	SEIU_320 Outside	120201	CEN-Production	17,333	(2,964)	14,369	152	2	-	24	14,547
4	1	SEIU_320 Outside	120201	CEN-Production	13,799	(2,360)	11,439	152	2	-	24	11,617
5	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
6	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	150	2	-	24	5,788
7	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
8	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
9	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	150	2	-	24	5,788
10	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
11	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
12	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
13	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
14	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	150	2	-	24	5,788
15	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
16	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	150	2	-	24	5,788
17	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	150	2	-	24	14,552
18	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	144	2	-	24	14,546
19	1	SEIU_320 Outside	120203	CEN-Cust Service	6,770	(1,158)	5,612	135	2	-	24	5,773
20	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	135	2	-	24	14,537
21	1	SEIU_320 Outside	120203	CEN-Cust Service	17,342	(2,966)	14,376	135	2	-	24	14,537
22	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	150	2	-	24	14,552
23	1	SEIU_320 Outside	120206	CEN-Field Services	13,806	(2,362)	11,444	150	2	-	24	11,620
24	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
25	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
26	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
27	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
28	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
29	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	144	2	-	24	5,782
30	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
31	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
32	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
33	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
34	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	144	2	-	24	14,546
35	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	144	2	-	24	5,782
36	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	148	2	-	24	14,550
37	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	135	2	-	24	14,537
38	1	SEIU_320 Outside	120206	CEN-Field Services	17,342	(2,966)	14,376	152	2	-	24	14,554
39	1	SEIU_320 Outside	120206	CEN-Field Services	6,770	(1,158)	5,612	152	2	-	24	5,790
40	1	SEIU_320 Outside	120206	CEN-Field Services	6,769	(1,158)	5,610	93	2	-	24	5,730
41	1	SEIU_320 Outside	120206	CEN-Field Services	17,337	(2,965)	14,372	135	2	-	24	14,533
42	1	SEIU_320 Outside	120206	CEN-Field Services	17,337	(2,965)	14,372	135	2	-	24	14,533
43	1	SEIU_320 Outside	120206	CEN-Field Services	17,337	(2,965)	14,372	135	2	-	24	14,533
44	1	SEIU_320 Outside	120206	CEN-Field Services	6,769	(1,158)	5,610	135	2	-	24	5,772
45	1	SEIU_320 Outside	120206	CEN-Field Services	6,769	(1,158)	5,610	135	2	-	24	5,772
46	1	SEIU_320 Outside	120206	CEN-Field Services	17,337	(2,965)	14,372	135	2	-	24	14,533

Kentucky American Water Company
Labor and Benefits

Union Employees

					Water - Group Insurance							
Line #	FTE	Union	Cost Center	Cost Center Name	Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
47	1	SEIU_320 Outside	120206	CEN-Field Services	346	(64)	282	135	2	-	24	443
48	1	SEIU_320 Outside	120206	CEN-Field Services	17,337	(2,965)	14,372	93	2	-	24	14,491
49	1	SEIU_320 Outside	120206	CEN-Field Services	17,337	(2,965)	14,372	93	2	-	24	14,491
50	1	SEIU_320 Outside	120206	CEN-Field Services	-	-	-	93	2	-	24	119
51	1	SEIU_320 Outside	120206	CEN-Field Services	17,337	(2,965)	14,372	93	2	-	24	14,491
52	1	SEIU_320 Outside	120206	CEN-Field Services	898	(168)	730	93	2	-	24	849
53	1	SEIU_320 Outside	120206	CEN-Field Services	6,769	(1,158)	5,610	93	2	-	24	5,730
54	1	SEIU_320 Outside	120206	CEN-Field Services	6,769	(1,158)	5,610	93	2	-	24	5,730
55	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	152	2	-	24	14,554
56	1	SEIU_320 Outside	120250	CEN-KY River St	6,770	(1,158)	5,612	158	2	-	24	5,797
57	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	161	2	-	24	14,563
58	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	163	2	-	24	14,565
59	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	144	2	-	24	14,546
60	1	SEIU_320 Outside	120250	CEN-KY River St	346	(64)	282	150	2	-	24	458
61	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	150	2	-	24	14,552
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	158	2	-	24	14,561
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	152	2	-	24	14,554
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	152	2	-	24	14,554
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	152	2	-	24	14,554
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	161	2	-	24	14,563
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	163	2	-	24	14,565
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	150	2	-	24	14,552
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	6,770	(1,158)	5,612	146	2	-	24	5,784
	69				$952,527	($162,941)	$789,587	$9,717	$166	$0	$1,648	$801,116

Kentucky American Water Company
Labor and Benefits

Union Employees

					Water - Group Insurance Expense							
Line #	FTE	Union	Cost Center	Cost Center Name	Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
1	1	SEIU_320 Outside	120201	CEN-Production	$17,333	($2,964)	$14,369	$152	$2	$0	$24	$14,547
2	1	SEIU_320 Outside	120201	CEN-Production	6,767	(1,158)	5,609	152	2	-	24	5,788
3	1	SEIU_320 Outside	120201	CEN-Production	17,333	(2,964)	14,369	152	2	-	24	14,547
4	1	SEIU_320 Outside	120201	CEN-Production	13,799	(2,360)	11,439	152	2	-	24	11,617
5	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
6	1	SEIU_320 Outside	120203	CEN-Cust Service	6,567	(1,124)	5,444	145	2	-	23	5,615
7	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
8	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
9	1	SEIU_320 Outside	120203	CEN-Cust Service	6,567	(1,124)	5,444	145	2	-	23	5,615
10	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
11	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
12	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
13	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
14	1	SEIU_320 Outside	120203	CEN-Cust Service	6,567	(1,124)	5,444	145	2	-	23	5,615
15	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
16	1	SEIU_320 Outside	120203	CEN-Cust Service	6,188	(1,059)	5,129	137	2	-	22	5,290
17	1	SEIU_320 Outside	120203	CEN-Cust Service	16,822	(2,877)	13,945	145	2	-	23	14,116
18	1	SEIU_320 Outside	120203	CEN-Cust Service	15,955	(2,729)	13,226	132	2	-	22	13,382
19	1	SEIU_320 Outside	120203	CEN-Cust Service	6,229	(1,066)	5,163	124	2	-	22	5,312
20	1	SEIU_320 Outside	120203	CEN-Cust Service	15,955	(2,729)	13,226	124	2	-	22	13,374
21	1	SEIU_320 Outside	120203	CEN-Cust Service	15,955	(2,729)	13,226	124	2	-	22	13,374
22	1	SEIU_320 Outside	120206	CEN-Field Services	8,671	(1,483)	7,188	75	1	-	12	7,276
23	1	SEIU_320 Outside	120206	CEN-Field Services	13,806	(2,362)	11,444	150	2	-	24	11,620
24	1	SEIU_320 Outside	120206	CEN-Field Services	13,197	(2,257)	10,940	109	2	-	18	11,069
25	1	SEIU_320 Outside	120206	CEN-Field Services	16,111	(2,755)	13,355	133	2	-	22	13,513
26	1	SEIU_320 Outside	120206	CEN-Field Services	15,608	(2,669)	12,938	129	2	-	21	13,091
27	1	SEIU_320 Outside	120206	CEN-Field Services	16,475	(2,818)	13,657	136	2	-	23	13,819
28	1	SEIU_320 Outside	120206	CEN-Field Services	15,087	(2,580)	12,507	125	2	-	21	12,655
29	1	SEIU_320 Outside	120206	CEN-Field Services	5,416	(927)	4,490	115	2	-	19	4,626
30	1	SEIU_320 Outside	120206	CEN-Field Services	13,873	(2,373)	11,501	115	2	-	19	11,637
31	1	SEIU_320 Outside	120206	CEN-Field Services	15,538	(2,657)	12,881	129	2	-	21	13,033
32	1	SEIU_320 Outside	120206	CEN-Field Services	15,608	(2,669)	12,938	129	2	-	21	13,091
33	1	SEIU_320 Outside	120206	CEN-Field Services	15,608	(2,669)	12,938	129	2	-	21	13,091
34	1	SEIU_320 Outside	120206	CEN-Field Services	15,608	(2,669)	12,938	129	2	-	21	13,091
35	1	SEIU_320 Outside	120206	CEN-Field Services	6,093	(1,043)	5,051	129	2	-	21	5,204
36	1	SEIU_320 Outside	120206	CEN-Field Services	8,671	(1,483)	7,188	74	1	-	12	7,275
37	1	SEIU_320 Outside	120206	CEN-Field Services	13,162	(2,251)	10,911	103	2	-	18	11,034
38	1	SEIU_320 Outside	120206	CEN-Field Services	16,822	(2,877)	13,945	148	2	-	23	14,118
39	1	SEIU_320 Outside	120206	CEN-Field Services	6,412	(1,097)	5,315	144	2	-	23	5,483
40	1	SEIU_320 Outside	120206	CEN-Field Services	6,769	(1,158)	5,610	93	2	-	24	5,730
41	1	SEIU_320 Outside	120206	CEN-Field Services	8,669	(1,483)	7,186	68	1	-	12	7,267
42	1	SEIU_320 Outside	120206	CEN-Field Services	8,669	(1,483)	7,186	68	1	-	12	7,267
43	1	SEIU_320 Outside	120206	CEN-Field Services	13,870	(2,372)	11,498	108	2	-	19	11,627
44	1	SEIU_320 Outside	120206	CEN-Field Services	3,384	(579)	2,805	68	1	-	12	2,886
45	1	SEIU_320 Outside	120206	CEN-Field Services	3,384	(579)	2,805	68	1	-	12	2,886
46	1	SEIU_320 Outside	120206	CEN-Field Services	13,870	(2,372)	11,498	108	2	-	19	11,627

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Water - Group Insurance Expense: Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
47	1	SEIU_320 Outside	120206	CEN-Field Services	277	(51)	225	108	2	-	19	355
48	1	SEIU_320 Outside	120206	CEN-Field Services	13,870	(2,372)	11,498	74	2	-	19	11,593
49	1	SEIU_320 Outside	120206	CEN-Field Services	13,870	(2,372)	11,498	74	2	-	19	11,593
50	1	SEIU_320 Outside	120206	CEN-Field Services	-	-	-	74	2	-	19	95
51	1	SEIU_320 Outside	120206	CEN-Field Services	13,870	(2,372)	11,498	74	2	-	19	11,593
52	1	SEIU_320 Outside	120206	CEN-Field Services	718	(134)	584	74	2	-	19	679
53	1	SEIU_320 Outside	120206	CEN-Field Services	5,415	(927)	4,488	74	2	-	19	4,584
54	1	SEIU_320 Outside	120206	CEN-Field Services	5,415	(927)	4,488	74	2	-	19	4,584
55	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	152	2	-	24	14,554
56	1	SEIU_320 Outside	120250	CEN-KY River St	6,770	(1,158)	5,612	158	2	-	24	5,797
57	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	161	2	-	24	14,563
58	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	163	2	-	24	14,565
59	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	144	2	-	24	14,546
60	1	SEIU_320 Outside	120250	CEN-KY River St	346	(64)	282	150	2	-	24	458
61	1	SEIU_320 Outside	120250	CEN-KY River St	17,342	(2,966)	14,376	150	2	-	24	14,552
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	158	2	-	24	14,561
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	152	2	-	24	14,554
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	152	2	-	24	14,554
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	152	2	-	24	14,554
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	161	2	-	24	14,563
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	163	2	-	24	14,565
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	17,342	(2,966)	14,376	150	2	-	24	14,552
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	6,770	(1,158)	5,612	146	2	-	24	5,784
	69				$852,413	($145,814)	$706,599	$8,716	$147	$0	$1,466	$716,929

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance	Water Alloc %	Cap %
1	1	120105	CORP-Admin & Gen	$14,941	($2,526)	$12,416	$107,000	$226	$26	$122	$24	$12,813	100.00%	5.00%
2	1	120114	CORP-Engineering	18,989	(3,203)	15,785	77,000	163	18	88	24	16,078	100.00%	100.00%
3	1	120114	CORP-Engineering	18,989	(3,203)	15,785	86,000	182	31	98	24	16,120	100.00%	100.00%
4	1	120114	CORP-Engineering	14,941	(2,526)	12,416	113,000	239	41	128	24	12,847	100.00%	100.00%
5	1	120114	CORP-Engineering	14,941	(2,526)	12,416	97,000	205	35	111	24	12,790	100.00%	100.00%
6	1	120114	CORP-Engineering	18,989	(3,203)	15,785	94,000	199	34	107	24	16,149	100.00%	100.00%
7	1	120114	CORP-Engineering	6,770	(1,146)	5,625	83,000	175	30	94	24	5,948	100.00%	100.00%
8	1	120114	CORP-Engineering	6,770	(1,146)	5,625	87,000	184	31	100	24	5,963	100.00%	100.00%
9	1	120121	CORP-Com Relations	-	-	-	81,000	171	29	92	24	316	100.00%	0.00%
10	1	120201	CEN-Production	14,941	(2,526)	12,416	80,000	169	29	91	24	12,729	100.00%	7.00%
11	1	120201	CEN-Production	14,767	(2,493)	12,274	116,000	245	42	132	24	12,716	100.00%	0.00%
12	1	120201	CEN-Production	14,767	(2,493)	12,274	86,000	182	31	98	24	12,608	100.00%	0.00%
13	1	120201	CEN-Production	6,770	(1,146)	5,625	102,000	215	37	117	24	6,018	99.41%	0.00%
14	1	120201	CEN-Production	7,241	(1,232)	6,009	97,000	205	35	111	24	6,384	67.12%	0.50%
15	1	120201	CEN-Production	18,989	(3,203)	15,785	77,000	163	28	87	24	16,087	0.00%	0.00%
16	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	76,000	161	27	87	24	16,084	100.00%	2.00%
17	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	69,000	146	25	79	24	16,059	100.00%	2.00%
18	1	120203	CEN-Cust Service	6,770	(1,146)	5,625	76,000	161	27	86	24	5,923	100.00%	2.00%
19	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	62,000	131	22	70	24	16,033	100.00%	2.00%
20	1	120203	CEN-Cust Service	15,616	(2,637)	12,979	61,000	129	22	69	24	13,223	100.00%	2.00%
21	1	120206	CEN-Field Services	18,989	(3,203)	15,785	70,000	148	25	80	24	16,062	100.00%	4.00%
22	1	120206	CEN-Field Services	15,616	(2,637)	12,979	70,000	148	25	80	24	13,256	100.00%	27.00%
23	1	120206	CEN-Field Services	14,941	(2,526)	12,416	65,000	137	23	74	24	12,674	100.00%	58.30%
24	1	120206	CEN-Field Services	14,941	(2,526)	12,416	64,000	135	23	73	24	12,671	100.00%	100.00%
25	1	120206	CEN-Field Services	15,616	(2,637)	12,979	92,000	194	33	105	24	13,336	99.99%	4.00%
26	1	120206	CEN-Field Services	6,770	(1,146)	5,625	97,000	205	35	110	24	5,999	99.99%	91.60%
27	1	120206	CEN-Field Services	18,989	(3,203)	15,785	88,000	186	32	100	24	16,127	99.99%	90.00%
28	1	120206	CEN-Field Services	18,989	(3,203)	15,785	92,000	194	33	105	24	16,142	99.99%	53.66%
29	1	120217	CEN-Water Quality	6,770	(1,146)	5,625	96,000	203	35	110	24	5,996	99.94%	2.00%
30	1	120217	CEN-Water Quality	6,770	(1,146)	5,625	62,000	131	22	71	24	5,873	100.00%	2.00%
31	1	120252	CEN-Pool III WTP	18,989	(3,203)	15,785	99,000	209	36	113	24	16,167	100.00%	10.00%
32	1	120252	CEN-Pool III WTP	18,989	(3,203)	15,785	89,000	188	32	101	24	16,131	99.41%	0.00%
33	1	120252	CEN-Pool III WTP	18,989	(3,203)	15,785	88,000	186	32	100	24	16,127	83.24%	0.00%
34	1	120252	CEN-Pool III WTP	18,989	(3,203)	15,785	83,000	175	30	95	24	16,109	83.24%	0.00%
35	1	120252	CEN-Pool III WTP	14,941	(2,526)	12,416	88,000	186	32	100	24	12,757	83.24%	0.00%
36	1	120252	CEN-Pool III WTP	18,989	(3,203)	15,785	91,000	192	33	103	24	16,137	83.24%	0.00%
37	1	120252	CEN-Pool III WTP	14,941	(2,526)	12,416	91,000	192	33	103	24	12,768	83.24%	0.00%
38	1	120252	CEN-Pool III WTP	18,989	(3,203)	15,785	82,000	173	30	93	24	16,105	83.24%	0.00%
39	1	120252	CEN-Pool III WTP	14,767	(2,493)	12,274	84,000	177	30	96	24	12,601	83.24%	0.00%
40	1	123001	NOR-Production	18,989	(3,203)	15,785	88,000	186	32	101	24	16,127	91.15%	0.00%
41	1	123005	NOR-Admin & Gen	18,989	(3,203)	15,785	63,000	133	23	71	24	16,036	100.00%	0.00%
42	1	123005	NOR-Admin & Gen	15,170	(2,575)	12,595	61,000	129	22	69	24	12,839	100.00%	0.00%
43	1	123006	NOR-Field Services	14,941	(2,526)	12,416	77,000	163	28	87	24	12,717	98.83%	20.90%
44	1	123006	NOR-Field Services	18,989	(3,203)	15,785	75,000	158	27	85	24	16,080	98.83%	2.90%
45	1	123006	NOR-Field Services	18,989	(3,203)	15,785	71,000	150	26	81	24	16,066	98.83%	21.00%
46	1	123006	NOR-Field Services	18,989	(3,203)	15,785	71,000	150	26	81	24	16,066	98.83%	3.00%
	46			$694,185	($117,214)	$576,971	$3,824,000	$8,076	$1,355	$4,236	$1,098	$591,858		

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

				Water - Group Insurance								
Line #	FTE	Cost Center	Cost Center Name	Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
1	1	120105	CORP-Admin & Gen	$14,941	($2,526)	$12,416	$226	$26	$122	$24	$12,813
2	1	120114	CORP-Engineering	18,989	(3,203)	15,785	163	18	88	24	16,078
3	1	120114	CORP-Engineering	18,989	(3,203)	15,785	182	31	98	24	16,120
4	1	120114	CORP-Engineering	14,941	(2,526)	12,416	239	41	128	24	12,847
5	1	120114	CORP-Engineering	14,941	(2,526)	12,416	205	35	111	24	12,790
6	1	120114	CORP-Engineering	18,989	(3,203)	15,785	199	34	107	24	16,149
7	1	120114	CORP-Engineering	6,770	(1,146)	5,625	175	30	94	24	5,948
8	1	120114	CORP-Engineering	6,770	(1,146)	5,625	184	31	100	24	5,963
9	1	120121	CORP-Com Relations	-	-	-	171	29	92	24	316
10	1	120201	CEN-Production	14,941	(2,526)	12,416	169	29	91	24	12,729
11	1	120201	CEN-Production	14,767	(2,493)	12,274	245	42	132	24	12,716
12	1	120201	CEN-Production	14,767	(2,493)	12,274	182	31	98	24	12,608
13	1	120201	CEN-Production	6,731	(1,139)	5,592	214	37	116	24	5,982
14	1	120201	CEN-Production	4,861	(827)	4,034	138	23	74	16	4,285
15	1	120201	CEN-Production	-	-	-	-	-	-	-	-
16	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	161	27	87	24	16,084
17	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	146	25	79	24	16,059
18	1	120203	CEN-Cust Service	6,770	(1,146)	5,625	161	27	86	24	5,923
19	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	131	22	70	24	16,033
20	1	120203	CEN-Cust Service	15,616	(2,637)	12,979	129	22	69	24	13,223
21	1	120206	CEN-Field Services	18,989	(3,203)	15,785	148	25	80	24	16,062
22	1	120206	CEN-Field Services	15,616	(2,637)	12,979	148	25	80	24	13,256
23	1	120206	CEN-Field Services	14,941	(2,526)	12,416	137	23	74	24	12,674
24	1	120206	CEN-Field Services	14,941	(2,526)	12,416	135	23	73	24	12,671
25	1	120206	CEN-Field Services	15,614	(2,636)	12,978	194	33	105	24	13,335
26	1	120206	CEN-Field Services	6,770	(1,146)	5,624	205	35	110	24	5,998
27	1	120206	CEN-Field Services	18,987	(3,203)	15,784	186	32	100	24	16,126
28	1	120206	CEN-Field Services	18,987	(3,203)	15,784	194	33	105	24	16,140
29	1	120217	CEN-Water Quality	6,766	(1,145)	5,621	203	35	110	24	5,993
30	1	120217	CEN-Water Quality	6,770	(1,146)	5,625	131	22	71	24	5,873
31	1	120252	CEN-Pool III WTP	18,989	(3,203)	15,785	209	36	113	24	16,167
32	1	120252	CEN-Pool III WTP	18,877	(3,184)	15,693	187	32	101	24	16,036
33	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	155	26	83	20	13,423
34	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	146	25	79	20	13,409
35	1	120252	CEN-Pool III WTP	12,437	(2,102)	10,334	155	26	83	20	10,618
36	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	160	27	86	20	13,432
37	1	120252	CEN-Pool III WTP	12,437	(2,102)	10,334	160	27	86	20	10,627
38	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	144	25	78	20	13,405
39	1	120252	CEN-Pool III WTP	12,291	(2,075)	10,216	148	25	80	20	10,489
40	1	123001	NOR-Production	17,308	(2,920)	14,388	169	29	92	22	14,700
41	1	123005	NOR-Admin & Gen	18,989	(3,203)	15,785	133	23	71	24	16,036
42	1	123005	NOR-Admin & Gen	15,170	(2,575)	12,595	129	22	69	24	12,839
43	1	123006	NOR-Field Services	14,766	(2,496)	12,270	161	27	86	24	12,568
44	1	123006	NOR-Field Services	18,766	(3,166)	15,600	157	27	84	24	15,891
45	1	123006	NOR-Field Services	18,766	(3,166)	15,600	148	25	80	24	15,877
46	1	123006	NOR-Field Services	18,766	(3,166)	15,600	148	25	80	24	15,877
	46			$649,912	($109,740)	$540,172	$7,605	$1,274	$4,104	$1,035	$554,190

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

				Water - Group Insurance Expense								
Line #	FTE	Cost Center	Cost Center Name	Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
1	1	120105	CORP-Admin & Gen	$14,194	($2,399)	$11,795	$215	$24	$116	$23	$12,173
2	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
3	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
4	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
5	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
6	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
7	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
8	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
9	1	120121	CORP-Com Relations	-	-	-	171	29	92	24	316
10	1	120201	CEN-Production	13,895	(2,349)	11,547	157	27	85	22	11,838
11	1	120201	CEN-Production	14,767	(2,493)	12,274	245	42	132	24	12,716
12	1	120201	CEN-Production	14,767	(2,493)	12,274	182	31	98	24	12,608
13	1	120201	CEN-Production	6,731	(1,139)	5,592	214	37	116	24	5,982
14	1	120201	CEN-Production	4,836	(823)	4,013	137	23	74	16	4,263
15	1	120201	CEN-Production	-	-	-	-	-	-	-	-
16	1	120203	CEN-Cust Service	18,609	(3,139)	15,470	157	27	85	23	15,762
17	1	120203	CEN-Cust Service	18,609	(3,139)	15,470	143	24	78	23	15,738
18	1	120203	CEN-Cust Service	6,635	(1,123)	5,512	157	27	84	23	5,804
19	1	120203	CEN-Cust Service	18,609	(3,139)	15,470	128	22	69	23	15,712
20	1	120203	CEN-Cust Service	15,304	(2,584)	12,720	126	22	68	23	12,959
21	1	120206	CEN-Field Services	18,229	(3,075)	15,154	142	24	77	23	15,420
22	1	120206	CEN-Field Services	11,400	(1,925)	9,475	108	18	58	17	9,677
23	1	120206	CEN-Field Services	6,231	(1,053)	5,177	57	10	31	10	5,285
24	1	120206	CEN-Field Services	-	-	-	-	-	-	-	-
25	1	120206	CEN-Field Services	14,990	(2,531)	12,459	187	32	101	23	12,802
26	1	120206	CEN-Field Services	569	(96)	472	17	3	9	2	504
27	1	120206	CEN-Field Services	1,899	(320)	1,578	19	3	10	2	1,613
28	1	120206	CEN-Field Services	8,799	(1,484)	7,315	90	15	49	11	7,480
29	1	120217	CEN-Water Quality	6,631	(1,122)	5,509	199	34	108	23	5,873
30	1	120217	CEN-Water Quality	6,635	(1,123)	5,512	128	22	70	23	5,756
31	1	120252	CEN-Pool III WTP	17,090	(2,883)	14,207	188	32	102	21	14,550
32	1	120252	CEN-Pool III WTP	18,877	(3,184)	15,693	187	32	101	24	16,036
33	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	155	26	83	20	13,423
34	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	146	25	79	20	13,409
35	1	120252	CEN-Pool III WTP	12,437	(2,102)	10,334	155	26	83	20	10,618
36	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	160	27	86	20	13,432
37	1	120252	CEN-Pool III WTP	12,437	(2,102)	10,334	160	27	86	20	10,627
38	1	120252	CEN-Pool III WTP	15,805	(2,666)	13,139	144	25	78	20	13,405
39	1	120252	CEN-Pool III WTP	12,291	(2,075)	10,216	148	25	80	20	10,489
40	1	123001	NOR-Production	17,308	(2,920)	14,388	169	29	92	22	14,700
41	1	123005	NOR-Admin & Gen	18,989	(3,203)	15,785	133	23	71	24	16,036
42	1	123005	NOR-Admin & Gen	15,170	(2,575)	12,595	129	22	69	24	12,839
43	1	123006	NOR-Field Services	11,680	(1,974)	9,705	127	22	68	19	9,941
44	1	123006	NOR-Field Services	18,221	(3,074)	15,148	152	26	82	23	15,430
45	1	123006	NOR-Field Services	14,825	(2,501)	12,324	117	20	63	19	12,543
46	1	123006	NOR-Field Services	18,203	(3,071)	15,132	144	25	78	23	15,401
	46			$473,085	($79,879)	$393,206	$5,392	$907	$2,909	$746	$403,160

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

Line #	FTE	Cost Center	Cost Center Name	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance	Water Alloc %	Cap %
1	1	120105	CORP-Admin & Gen	$15,616	($2,637)	$12,979	$142,000	$300	$34	$163	$24	$13,500	100.00%	0.20%
1	1	120105	CORP-Admin & Gen	14,941	(2,526)	12,416	116,000	245	42	132	24	12,859	100.00%	0.00%
1	1	120105	CORP-Admin & Gen	6,770	(1,146)	5,625	107,000	226	39	122	24	6,035	100.00%	18.00%
1	1	120105	CORP-Admin & Gen	18,989	(3,203)	15,785	200,000	422	72	250	24	16,554	100.00%	0.00%
1	1	120114	CORP-Engineering	6,770	(1,146)	5,625	119,000	251	43	136	24	6,079	100.00%	100.00%
1	1	120114	CORP-Engineering	18,989	(3,203)	15,785	157,000	332	57	180	24	16,377	98.75%	100.00%
1	1	120121	CORP-Com Relations	18,989	(3,203)	15,785	169,000	357	61	193	24	16,420	100.00%	15.00%
1	1	120121	CORP-Com Relations	18,989	(3,203)	15,785	94,000	199	34	107	24	16,149	100.00%	0.00%
1	1	120201	CEN-Production	14,767	(2,493)	12,274	152,000	321	55	173	24	12,847	99.62%	0.00%
1	1	120201	CEN-Production	18,989	(3,203)	15,785	113,000	239	41	129	24	16,218	100.00%	25.00%
1	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	118,000	249	42	134	24	16,235	100.00%	5.00%
1	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	118,000	249	42	135	24	16,236	100.00%	10.00%
1	1	120206	CEN-Field Services	14,941	(2,526)	12,416	155,000	327	56	177	24	13,000	100.00%	33.80%
1	1	120206	CEN-Field Services	-	-	-	116,000	245	42	132	24	443	99.20%	45.00%
1	1	120206	CEN-Field Services	18,989	(3,203)	15,785	103,000	218	37	117	24	16,181	99.20%	21.50%
1	1	120206	CEN-Field Services	6,770	(1,146)	5,625	103,000	218	37	118	24	6,021	99.20%	60.00%
1	1	120214	CEN-Engineering	18,989	(3,203)	15,785	84,000	177	30	96	24	16,113	100.00%	100.00%
1	1	120217	CEN-Water Quality	6,770	(1,146)	5,625	104,000	220	37	119	24	6,025	99.68%	1.00%
1	1	120217	CEN-Water Quality	6,770	(1,146)	5,625	81,000	171	29	92	24	5,941	99.68%	1.00%
1	1	120217	CEN-Water Quality	18,989	(3,203)	15,785	134,000	283	48	153	24	16,294	99.36%	5.00%
1	1	120250	CEN-KY River St	6,770	(1,146)	5,625	125,000	264	45	143	24	6,100	100.00%	20.00%
1	1	120251	CEN-Richmond Road	18,989	(3,203)	15,785	103,000	218	37	118	24	16,182	100.00%	20.00%
1	1	123005	NOR-Admin & Gen	15,616	(2,637)	12,979	129,000	272	46	148	24	13,470	98.97%	20.00%
1	1	123006	NOR-Field Services	14,115	(2,366)	11,749	107,000	226	39	122	24	12,159	100.00%	20.00%
	24			$339,493	($57,292)	$282,201	$2,949,000	$6,228	$1,045	$3,391	$573	$293,438		

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

				Water - Group Insurance								
Line #	FTE	Cost Center	Cost Center Name	Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
1	1	120105	CORP-Admin & Gen	$15,616	($2,637)	$12,979	$300	$34	$163	$24	$13,500
1	1	120105	CORP-Admin & Gen	14,941	(2,526)	12,416	245	42	132	24	12,859
1	1	120105	CORP-Admin & Gen	6,770	(1,146)	5,625	226	39	122	24	6,035
1	1	120105	CORP-Admin & Gen	18,989	(3,203)	15,785	422	72	250	24	16,554
1	1	120114	CORP-Engineering	6,770	(1,146)	5,625	251	43	136	24	6,079
1	1	120114	CORP-Engineering	18,752	(3,163)	15,589	327	56	177	24	16,173
1	1	120121	CORP-Com Relations	18,989	(3,203)	15,785	357	61	193	24	16,420
1	1	120121	CORP-Com Relations	18,989	(3,203)	15,785	199	34	107	24	16,149
1	1	120201	CEN-Production	14,710	(2,483)	12,227	320	55	173	24	12,798
1	1	120201	CEN-Production	18,989	(3,203)	15,785	239	41	129	24	16,218
1	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	249	42	134	24	16,235
1	1	120203	CEN-Cust Service	18,989	(3,203)	15,785	249	42	135	24	16,236
1	1	120206	CEN-Field Services	14,941	(2,526)	12,416	327	56	177	24	13,000
1	1	120206	CEN-Field Services	-	-	-	243	41	131	24	439
1	1	120206	CEN-Field Services	18,836	(3,177)	15,658	216	37	116	24	16,051
1	1	120206	CEN-Field Services	6,716	(1,136)	5,580	216	37	117	24	5,973
1	1	120214	CEN-Engineering	18,989	(3,203)	15,785	177	30	96	24	16,113
1	1	120217	CEN-Water Quality	6,749	(1,142)	5,607	219	37	119	24	6,005
1	1	120217	CEN-Water Quality	6,749	(1,142)	5,607	171	29	92	24	5,922
1	1	120217	CEN-Water Quality	18,867	(3,183)	15,685	281	48	152	24	16,190
1	1	120250	CEN-KY River St	6,770	(1,146)	5,625	264	45	143	24	6,100
1	1	120251	CEN-Richmond Road	18,989	(3,203)	15,785	218	37	118	24	16,182
1	1	123005	NOR-Admin & Gen	15,455	(2,609)	12,846	270	46	146	24	13,331
1	1	123006	NOR-Field Services	14,115	(2,366)	11,749	226	39	122	24	12,159
	24			$338,667	($57,153)	$281,514	$6,212	$1,042	$3,381	$572	$292,720

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

				Water - Group Insurance Expense								
Line #	FTE	Cost Center	Cost Center Name	Medical Dental & Vision	Employee Contribution	Net Medical, Dental, Vision	Basic Life	AD&D	Long Term Disability	Short Term Disability	Total Gross Group Insurance
1	1	120105	CORP-Admin & Gen	$15,585	($2,631)	$12,953	$299	$34	$162	$24	$13,473
1	1	120105	CORP-Admin & Gen	14,941	(2,526)	12,416	245	42	132	24	12,859
1	1	120105	CORP-Admin & Gen	5,552	(939)	4,612	185	32	100	20	4,949
1	1	120105	CORP-Admin & Gen	18,989	(3,203)	15,785	422	72	250	24	16,554
1	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
1	1	120114	CORP-Engineering	-	-	-	-	-	-	-	-
1	1	120121	CORP-Com Relations	16,140	(2,723)	13,418	303	52	164	20	13,957
1	1	120121	CORP-Com Relations	18,989	(3,203)	15,785	199	34	107	24	16,149
1	1	120201	CEN-Production	14,710	(2,483)	12,227	320	55	173	24	12,798
1	1	120201	CEN-Production	14,241	(2,402)	11,839	179	31	97	18	12,164
1	1	120203	CEN-Cust Service	18,039	(3,043)	14,996	237	40	128	23	15,423
1	1	120203	CEN-Cust Service	17,090	(2,883)	14,207	224	38	122	21	14,612
1	1	120206	CEN-Field Services	9,891	(1,672)	8,219	217	37	117	16	8,606
1	1	120206	CEN-Field Services	-	-	-	134	23	72	13	242
1	1	120206	CEN-Field Services	14,786	(2,494)	12,292	169	29	91	19	12,600
1	1	120206	CEN-Field Services	2,686	(455)	2,232	86	15	47	9	2,389
1	1	120214	CEN-Engineering	-	-	-	-	-	-	-	-
1	1	120217	CEN-Water Quality	6,681	(1,131)	5,551	217	37	117	24	5,945
1	1	120217	CEN-Water Quality	6,681	(1,131)	5,551	169	29	91	24	5,863
1	1	120217	CEN-Water Quality	17,924	(3,024)	14,900	267	46	145	23	15,380
1	1	120250	CEN-KY River St	5,416	(917)	4,500	211	36	114	19	4,880
1	1	120251	CEN-Richmond Road	15,191	(2,563)	12,628	174	30	94	19	12,946
1	1	123005	NOR-Admin & Gen	12,364	(2,087)	10,277	216	37	117	19	10,665
1	1	123006	NOR-Field Services	11,292	(1,892)	9,399	181	31	97	19	9,728
	24			$257,189	($43,402)	$213,787	$4,654	$776	$2,539	$424	$222,180

Kentucky American Water Company
Non Union Employee Health Enrollment and Costs as of 11/30/15

	Employer Cost	Employee Cost	Gross
Average	$12,657.44	$2,570.85	$15,228.29
Fraction of Employees with Selections	0%	0%	
Average After Non-Participation	$0.00	$0.00	$0.00

			Dental/Vision Only Plan		PPO Medical,Dental/Vision Plan				
Line #	Union / NU	Personnel Number	Sum of Annual EmployER Cost	Sum of Annual EmployEE Cost	Sum of Annual EmployER Cost	Sum of Annual EmployEE Cost	Total Sum of Annual EmployER Cost	Total Sum of Annual EmployEE Cost	Gross Cost
1	Non Union		$282	$74	$5,343	$1,072	$5,625	$1,146	$6,770
2	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
3	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
4	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
5	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
6	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
7	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
8	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
9	Non Union		705	172	12,275	2,464	12,979	2,637	15,616
10	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
11	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
12	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
13	Non Union		705	172	12,275	2,464	12,979	2,637	15,616
14	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
15	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
16	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
17	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
18	Non Union		666	160	5,343	1,072	6,009	1,232	7,241
19	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
20	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
21	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
22	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
23	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
24	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
25	Non Union		705	172	12,275	2,464	12,979	2,637	15,616
26	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
27	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
28	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
29	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
30	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
31	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
32	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
33	Non Union		846	210	11,749	2,366	12,595	2,575	15,170
34	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
35	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
36	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
37	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
38	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
39	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
40	Non Union		705	172	12,275	2,464	12,979	2,637	15,616
41	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
42	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
43	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
44	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
45	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
46	Non Union		705	172	12,275	2,464	12,979	2,637	15,616
47	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
48	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
49	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
50	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
51	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
52	Non Union		666	160	11,749	2,366	12,416	2,526	14,941
53	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
54	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
55	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
56	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
57	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
58	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
59	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
60	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
61	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
62	Non Union				11,749	2,366	11,749	2,366	14,115
63	Non Union		846	210	14,940	2,994	15,785	3,203	18,989
64	Non Union		282	74	5,343	1,072	5,625	1,146	6,770
65	Total Non Union		$43,089	$10,660	$766,987	$153,874	$810,076	$164,534	$974,611

Kentucky American Water Company
Union Employee Health Enrollment and Costs as of 11/30/15

	Employer Cost	Employee Cost	Gross
Average	$11,617.52	$2,397.41	$14,014.93
Fraction of Employees with Selections	0%	0%	
Average After Non-Participation	$0.00	$0.00	$0.00

			Dental/Vision Only Plan		PPO Medical,Dental/Vision Plan				
Line #	Union / NU	Personnel Number	Sum of Annual EmployER Cost	Sum of Annual EmployEE Cost	Sum of Annual EmployER Cost	Sum of Annual EmployEE Cost	Total Sum of Annual EmployER Cost	Total Sum of Annual EmployEE Cost	Gross Cost
1	Union		$0	$0	$14,376	$2,966	$14,376	$2,966	$17,342
2	Union				5,612	1,158	5,612	1,158	6,770
3	Union				14,376	2,966	14,376	2,966	17,342
4	Union				14,376	2,966	14,376	2,966	17,342
5	Union				14,376	2,966	14,376	2,966	17,342
6	Union				14,376	2,966	14,376	2,966	17,342
7	Union				5,612	1,158	5,612	1,158	6,770
8	Union				14,376	2,966	14,376	2,966	17,342
9	Union				5,612	1,158	5,612	1,158	6,770
10	Union				14,376	2,966	14,376	2,966	17,342
11	Union				14,376	2,966	14,376	2,966	17,342
12	Union				14,376	2,966	14,376	2,966	17,342
13	Union				14,376	2,966	14,376	2,966	17,342
14	Union				14,376	2,966	14,376	2,966	17,342
15	Union				14,376	2,966	14,376	2,966	17,342
16	Union				14,376	2,966	14,376	2,966	17,342
17	Union				5,612	1,158	5,612	1,158	6,770
18	Union				14,376	2,966	14,376	2,966	17,342
19	Union		282	64			282	64	346
20	Union				5,612	1,158	5,612	1,158	6,770
21	Union				5,612	1,158	5,612	1,158	6,770
22	Union				14,376	2,966	14,376	2,966	17,342
23	Union				14,376	2,966	14,376	2,966	17,342
24	Union				14,376	2,966	14,376	2,966	17,342
25	Union				14,376	2,966	14,376	2,966	17,342
26	Union				14,376	2,966	14,376	2,966	17,342
27	Union				14,376	2,966	14,376	2,966	17,342
28	Union				14,376	2,966	14,376	2,966	17,342
29	Union				14,376	2,966	14,376	2,966	17,342
30	Union				14,376	2,966	14,376	2,966	17,342
31	Union				5,612	1,158	5,612	1,158	6,770
32	Union				5,612	1,158	5,612	1,158	6,770
33	Union				14,376	2,966	14,376	2,966	17,342
34	Union				5,612	1,158	5,612	1,158	6,770
35	Union				14,376	2,966	14,376	2,966	17,342
36	Union				14,376	2,966	14,376	2,966	17,342
37	Union				14,376	2,966	14,376	2,966	17,342
38	Union				14,376	2,966	14,376	2,966	17,342
39	Union				14,376	2,966	14,376	2,966	17,342
40	Union				14,376	2,966	14,376	2,966	17,342
41	Union				5,612	1,158	5,612	1,158	6,770
42	Union				14,376	2,966	14,376	2,966	17,342
43	Union				14,376	2,966	14,376	2,966	17,342
44	Union				14,376	2,966	14,376	2,966	17,342
45	Union				14,376	2,966	14,376	2,966	17,342
46	Union				14,376	2,966	14,376	2,966	17,342
47	Union				14,376	2,966	14,376	2,966	17,342
48	Union				14,376	2,966	14,376	2,966	17,342
49	Union				14,376	2,966	14,376	2,966	17,342
50	Union				5,612	1,158	5,612	1,158	6,770
51	Union				14,376	2,966	14,376	2,966	17,342
52	Union				5,612	1,158	5,612	1,158	6,770
53	Union				5,612	1,158	5,612	1,158	6,770
54	Union				14,376	2,966	14,376	2,966	17,342
55	Union				14,376	2,966	14,376	2,966	17,342
56	Union				14,376	2,966	14,376	2,966	17,342
57	Union				14,376	2,966	14,376	2,966	17,342
58	Union		282	64			282	64	346
59	Union				14,376	2,966	14,376	2,966	17,342
60	Union				14,376	2,966	14,376	2,966	17,342
61	Union				14,376	2,966	14,376	2,966	17,342
62	Union				14,376	2,966	14,376	2,966	17,342
63	Union		730	168			730	168	898
64	Union				5,612	1,158	5,612	1,158	6,770
65	Union				5,612	1,158	5,612	1,158	6,770
66	Union				5,612	1,158	5,612	1,158	6,770
67	Total Union		$1,294	$296	$765,462	$157,933	$766,756	$158,229	$924,986

Kentucky American Water Company
Miscellaneous Group Insurance Rates

	Non-Union Rates					
	Salary Multiplier = Coverage Basis	Max Coverage Basis	2015 Monthly Cost per Coverage Unit	Coverage Unit	Annual Flat Cost	Note
Short Term Disability					$23.88	
Long Term Disability	1	$180,000	$0.172	$100		
Basic Life	1.5	$200,000	$0.176	$1,000		
Accidental Death & Dismemberment	1.5		$0.020	$1,000		

	Union Rates					
	Salary Multiplier = Coverage Basis	Max Coverage Basis	2014 Monthly Cost per Coverage Unit	Coverage Unit	Annual Flat Cost	Note
Short Term Disability					$23.88	
Long Term Disability						
Basic Life	1.25	$200,000	$0.176	$1,000		
Accidental Death & Dismemberment		$10,000	$0.020	$1,000	$2.40	(If salary > $10,000)

Workpaper #: **W/P - 3-1b**
Excel Reference: **O&M\[Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Other Benefits
For the 12 Months Ending August 31, 2017

Witness Responsible: Donald Petry
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at	Reference
1	401k Expense	$153,570			
2	DCP Expense	161,331			
3	ESPP Expense	10,652			
4	Retiree Medical Exp	11,087			
5	Other Welfare	38,338			
6	Employee Awards	5,915			
7	Emp Physical Exams	4,740			
8	Safety Incentive Awards	2,700			
9	Tuition Aid	12,975			
10	Training	28,781			
11	Referral Bonus	0			
12	**Base Year for the 12 Months Ended 4/30/16**	430,089		430,089	
13					
14	**Adjustments:**				
15	401k Expense		18,782		
16	DCP Expense		39,877		
17	ESPP Expense		(2,853)		
18	Retiree Medical Exp		5,581		
19	Other Welfare		552		
20	Employee Awards		85		
21	Emp Physical Exams		68		
22	Safety Incentive Awards		39		
23	Tuition Aid		187		
24	Training		414		
25	Referral Bonus		0		
26	**Total Adjustments:**		62,732	62,732	Schedule D-2.3
27					
28	401k Expense			172,352	
29	DCP Expense			201,208	
30	ESPP Expense			7,799	
31	Retiree Medical Exp			16,668	
32	Other Welfare			38,890	
33	Employee Awards			6,000	
34	Emp Physical Exams			4,808	
35	Safety Incentive Awards			2,739	
36	Tuition Aid			13,162	
37	Training			29,195	
38	Referral Bonus			0	
39	**Forecasted Year at Present Rates**			$492,821	

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Gross Other Benefits 401k, DCP, Retiree Medical, ESPP: 401k % Match	401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water Alloc %	Cap %
1	1	SEIU_320 Outside	120201	CEN-Production	0.00%	$0	$0	$0	$0	99.95%	0.00%
2	1	SEIU_320 Outside	120201	CEN-Production	4.00%	2,715	3,017	500	-	99.95%	0.00%
3	1	SEIU_320 Outside	120201	CEN-Production	4.00%	2,715	3,017	500	-	99.95%	0.00%
4	1	SEIU_320 Outside	120201	CEN-Production	2.81%	1,614	3,017	-		99.95%	0.00%
5	1	SEIU_320 Outside	120203	CEN-Cust Service	2.50%	1,413	-	-	-	100.00%	3.00%
6	1	SEIU_320 Outside	120203	CEN-Cust Service	2.00%	1,130	-	-	-	100.00%	3.00%
7	1	SEIU_320 Outside	120203	CEN-Cust Service	1.50%	848	-	-	-	100.00%	3.00%
8	1	SEIU_320 Outside	120203	CEN-Cust Service	2.50%	1,413	-	-	-	100.00%	3.00%
9	1	SEIU_320 Outside	120203	CEN-Cust Service	1.50%	848	-	-	-	100.00%	3.00%
10	1	SEIU_320 Outside	120203	CEN-Cust Service	0.00%	-	-	-	-	100.00%	3.00%
11	1	SEIU_320 Outside	120203	CEN-Cust Service	2.50%	1,413	-	-	113	100.00%	3.00%
12	1	SEIU_320 Outside	120203	CEN-Cust Service	0.00%	-	-	-	57	100.00%	3.00%
13	1	SEIU_320 Outside	120203	CEN-Cust Service	2.50%	1,413	-	-	-	100.00%	3.00%
14	1	SEIU_320 Outside	120203	CEN-Cust Service	2.50%	1,413	-	-	-	100.00%	3.00%
15	1	SEIU_320 Outside	120203	CEN-Cust Service	2.50%	1,413	-	-	-	100.00%	3.00%
16	1	SEIU_320 Outside	120203	CEN-Cust Service	4.00%	2,524	2,966	500	-	100.00%	8.60%
17	1	SEIU_320 Outside	120203	CEN-Cust Service	4.00%	2,524	2,966	-	-	100.00%	3.00%
18	1	SEIU_320 Outside	120203	CEN-Cust Service	0.00%	-	-	-	-	100.00%	8.00%
19	1	SEIU_320 Outside	120203	CEN-Cust Service	0.00%	-	-	-	-	100.00%	8.00%
20	1	SEIU_320 Outside	120203	CEN-Cust Service	4.00%	2,184	2,685	-	102	100.00%	8.00%
21	1	SEIU_320 Outside	120203	CEN-Cust Service	0.00%	-	2,685	500	-	100.00%	8.00%
22	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	2,965	500	-	100.00%	50.00%
23	1	SEIU_320 Outside	120206	CEN-Field Services	2.81%	1,586	2,965	-	-	100.00%	0.00%
24	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	2,834	500	-	100.00%	23.90%
25	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	2,834	500	-	100.00%	7.10%
26	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,541	2,834	500	-	100.00%	10.00%
27	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	2,834	500	-	100.00%	5.00%
28	1	SEIU_320 Outside	120206	CEN-Field Services	2.00%	1,271	2,834	500	54	100.00%	13.00%
29	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,541	2,834	500	-	100.00%	20.00%
30	1	SEIU_320 Outside	120206	CEN-Field Services	3.00%	1,906	2,834	500	-	100.00%	20.00%
31	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,541	2,834	500	-	100.00%	10.40%
32	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,541	2,834	500	-	100.00%	10.00%
33	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,541	2,834	500	-	100.00%	10.00%
34	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,541	2,834	500	-	100.00%	10.00%
35	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,541	2,834	500	-	100.00%	10.00%
36	1	SEIU_320 Outside	120206	CEN-Field Services	3.00%	2,031	2,898	500	-	100.00%	50.00%
37	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	2,685	-	102	100.00%	24.10%
38	1	SEIU_320 Outside	120206	CEN-Field Services	2.50%	1,436	-	-	57	100.00%	3.00%
39	1	SEIU_320 Outside	120206	CEN-Field Services	2.50%	1,436	-	-	-	100.00%	5.30%
40	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	1,825	500	-	99.97%	0.00%
41	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,335	2,686	500	205	99.97%	50.00%
42	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,335	2,686	500	-	99.97%	50.00%
43	1	SEIU_320 Outside	120206	CEN-Field Services	3.50%	2,043	2,686	500	-	99.97%	20.00%
44	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,335	2,686	500	-	99.97%	50.00%
45	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	2,686	500	-	99.97%	50.00%
46	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,335	2,686	500	-	99.97%	20.00%

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	401k % Match	Gross Other Benefits 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water Alloc %	Cap %
47	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	2,335	2,686	500	-	99.97%	20.00%
48	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	1,825	500	-	99.97%	20.00%
49	1	SEIU_320 Outside	120206	CEN-Field Services	3.00%	1,190	1,825	500	-	99.97%	20.00%
50	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	1,825	500	-	99.97%	20.00%
51	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	1,825	500	-	99.97%	20.00%
52	1	SEIU_320 Outside	120206	CEN-Field Services	3.00%	1,190	1,825	500	-	99.97%	20.00%
53	1	SEIU_320 Outside	120206	CEN-Field Services	4.00%	1,587	1,825	500	-	99.97%	20.00%
54	1	SEIU_320 Outside	120206	CEN-Field Services	0.00%	-	1,825	500	-	99.97%	20.00%
55	1	SEIU_320 Outside	120250	CEN-KY River St	1.00%	578	-	-	-	100.00%	0.00%
56	1	SEIU_320 Outside	120250	CEN-KY River St	2.00%	1,204	-	-	-	100.00%	0.00%
57	1	SEIU_320 Outside	120250	CEN-KY River St	2.50%	1,511	-	-	-	100.00%	0.00%
58	1	SEIU_320 Outside	120250	CEN-KY River St	4.00%	2,803	3,214	500	-	100.00%	0.00%
59	1	SEIU_320 Outside	120250	CEN-KY River St	0.50%	271	-	-	-	100.00%	0.00%
60	1	SEIU_320 Outside	120250	CEN-KY River St	0.00%	-	-	-	-	100.00%	0.00%
61	1	SEIU_320 Outside	120250	CEN-KY River St	3.00%	1,947	2,977	500	-	100.00%	0.00%
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	0.00%	-	-	-	60	100.00%	0.00%
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	2.50%	1,446	-	-	-	100.00%	0.00%
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	0.00%	-	-	-	-	100.00%	0.00%
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	4.00%	2,629	3,037	500	-	100.00%	0.00%
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	4.00%	2,750	3,178	500	-	100.00%	0.00%
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	4.00%	2,785	3,218	500	-	100.00%	0.00%
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	4.00%	2,594	2,998	500	-	100.00%	0.00%
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	0.00%	-	2,877	500	-	100.00%	0.00%
	69					$91,236	$120,770	$20,000	$750		

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Water- Other Benefits 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water - Other Benefits Expense 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP
1	1	SEIU_320 Outside	120201	CEN-Production	$0	$0	$0	$0	$0	$0	$0	$0
2	1	SEIU_320 Outside	120201	CEN-Production	2,713	3,016	500	-	2,713	3,016	500	-
3	1	SEIU_320 Outside	120201	CEN-Production	2,713	3,016	500	-	2,713	3,016	500	-
4	1	SEIU_320 Outside	120201	CEN-Production	1,613	3,016	-	-	1,613	3,016	-	-
5	1	SEIU_320 Outside	120203	CEN-Cust Service	1,413	-	-	-	1,370	-	-	-
6	1	SEIU_320 Outside	120203	CEN-Cust Service	1,130	-	-	-	1,096	-	-	-
7	1	SEIU_320 Outside	120203	CEN-Cust Service	848	-	-	-	822	-	-	-
8	1	SEIU_320 Outside	120203	CEN-Cust Service	1,413	-	-	-	1,370	-	-	-
9	1	SEIU_320 Outside	120203	CEN-Cust Service	848	-	-	-	822	-	-	-
10	1	SEIU_320 Outside	120203	CEN-Cust Service	-	-	-	-	-	-	-	-
11	1	SEIU_320 Outside	120203	CEN-Cust Service	1,413	-	-	113	1,370	-	-	113
12	1	SEIU_320 Outside	120203	CEN-Cust Service	-	-	-	57	-	-	-	57
13	1	SEIU_320 Outside	120203	CEN-Cust Service	1,413	-	-	-	1,370	-	-	-
14	1	SEIU_320 Outside	120203	CEN-Cust Service	1,413	-	-	-	1,370	-	-	-
15	1	SEIU_320 Outside	120203	CEN-Cust Service	1,413	-	-	-	1,370	-	-	-
16	1	SEIU_320 Outside	120203	CEN-Cust Service	2,524	2,966	500	-	2,307	2,711	457	-
17	1	SEIU_320 Outside	120203	CEN-Cust Service	2,524	2,966	-	-	2,449	2,877	-	-
18	1	SEIU_320 Outside	120203	CEN-Cust Service	-	-	-	-	-	-	-	-
19	1	SEIU_320 Outside	120203	CEN-Cust Service	-	-	-	-	-	-	-	-
20	1	SEIU_320 Outside	120203	CEN-Cust Service	2,184	2,685	-	102	2,010	2,470	-	102
21	1	SEIU_320 Outside	120203	CEN-Cust Service	-	2,685	500	-	-	2,470	460	-
22	1	SEIU_320 Outside	120206	CEN-Field Services	-	2,965	500	-	-	1,483	250	-
23	1	SEIU_320 Outside	120206	CEN-Field Services	1,586	2,965	-	-	1,586	2,965	-	-
24	1	SEIU_320 Outside	120206	CEN-Field Services	-	2,834	500	-	-	2,156	381	-
25	1	SEIU_320 Outside	120206	CEN-Field Services	-	2,834	500	-	-	2,632	465	-
26	1	SEIU_320 Outside	120206	CEN-Field Services	2,541	2,834	500	-	2,287	2,550	450	-
27	1	SEIU_320 Outside	120206	CEN-Field Services	-	2,834	500	-	-	2,692	475	-
28	1	SEIU_320 Outside	120206	CEN-Field Services	1,271	2,834	500	54	1,106	2,465	435	54
29	1	SEIU_320 Outside	120206	CEN-Field Services	2,541	2,834	500	-	2,033	2,267	400	-
30	1	SEIU_320 Outside	120206	CEN-Field Services	1,906	2,834	500	-	1,525	2,267	400	-
31	1	SEIU_320 Outside	120206	CEN-Field Services	2,541	2,834	500	-	2,277	2,539	448	-
32	1	SEIU_320 Outside	120206	CEN-Field Services	2,541	2,834	500	-	2,287	2,550	450	-
33	1	SEIU_320 Outside	120206	CEN-Field Services	2,541	2,834	500	-	2,287	2,550	450	-
34	1	SEIU_320 Outside	120206	CEN-Field Services	2,541	2,834	500	-	2,287	2,550	450	-
35	1	SEIU_320 Outside	120206	CEN-Field Services	2,541	2,834	500	-	2,287	2,550	450	-
36	1	SEIU_320 Outside	120206	CEN-Field Services	2,031	2,898	500	-	1,015	1,449	250	-
37	1	SEIU_320 Outside	120206	CEN-Field Services	-	2,685	-	102	-	2,038	-	102
38	1	SEIU_320 Outside	120206	CEN-Field Services	1,436	-	-	57	1,393	-	-	57
39	1	SEIU_320 Outside	120206	CEN-Field Services	1,436	-	-	-	1,360	-	-	-
40	1	SEIU_320 Outside	120206	CEN-Field Services	-	1,825	500	-	-	1,825	500	-
41	1	SEIU_320 Outside	120206	CEN-Field Services	2,334	2,685	500	205	1,167	1,342	250	205
42	1	SEIU_320 Outside	120206	CEN-Field Services	2,334	2,685	500	-	1,167	1,342	250	-
43	1	SEIU_320 Outside	120206	CEN-Field Services	2,042	2,685	500	-	1,634	2,148	400	-
44	1	SEIU_320 Outside	120206	CEN-Field Services	2,334	2,685	500	-	1,167	1,342	250	-
45	1	SEIU_320 Outside	120206	CEN-Field Services	-	2,685	500	-	-	1,342	250	-
46	1	SEIU_320 Outside	120206	CEN-Field Services	2,334	2,685	500	-	1,867	2,148	400	-

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Water- Other Benefits 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water - Other Benefits Expense 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP
47	1	SEIU_320 Outside	120206	CEN-Field Services	2,334	2,685	500	-	1,867	2,148	400	-
48	1	SEIU_320 Outside	120206	CEN-Field Services	-	1,825	500	-	-	1,460	400	-
49	1	SEIU_320 Outside	120206	CEN-Field Services	1,190	1,825	500	-	952	1,460	400	-
50	1	SEIU_320 Outside	120206	CEN-Field Services	-	1,825	500	-	-	1,460	400	-
51	1	SEIU_320 Outside	120206	CEN-Field Services	-	1,825	500	-	-	1,460	400	-
52	1	SEIU_320 Outside	120206	CEN-Field Services	1,190	1,825	500	-	952	1,460	400	-
53	1	SEIU_320 Outside	120206	CEN-Field Services	1,586	1,825	500	-	1,269	1,460	400	-
54	1	SEIU_320 Outside	120206	CEN-Field Services	-	1,825	500	-	-	1,460	400	-
55	1	SEIU_320 Outside	120250	CEN-KY River St	578	-	-	-	578	-	-	-
56	1	SEIU_320 Outside	120250	CEN-KY River St	1,204	-	-	-	1,204	-	-	-
57	1	SEIU_320 Outside	120250	CEN-KY River St	1,511	-	-	-	1,511	-	-	-
58	1	SEIU_320 Outside	120250	CEN-KY River St	2,803	3,214	500	-	2,803	3,214	500	-
59	1	SEIU_320 Outside	120250	CEN-KY River St	271	-	-	-	271	-	-	-
60	1	SEIU_320 Outside	120250	CEN-KY River St	-	-	-	-	-	-	-	-
61	1	SEIU_320 Outside	120250	CEN-KY River St	1,947	2,977	500	-	1,947	2,977	500	-
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	-	-	-	60	-	-	-	60
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	1,446	-	-	-	1,446	-	-	-
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	-	-	-	-	-	-	-	-
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	2,629	3,037	500	-	2,629	3,037	500	-
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	2,750	3,178	500	-	2,750	3,178	500	-
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	2,785	3,218	500	-	2,785	3,218	500	-
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	2,594	2,998	500	-	2,594	2,998	500	-
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	-	2,877	500	-	-	2,877	500	-
	69				$91,228	$120,756	$19,997	$750	$81,060	$102,635	$16,668	$750

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	401k % Match	Gross Other Benefits 401k, DCP, Retiree Medical, ESPP: 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water Alloc %	Cap %
1	1	120105	CORP-Admin & Gen	2.50%	$1,774	$0	$0	$710	100.00%	5.00%
2	1	120114	CORP-Engineering	2.50%	1,272	-	-	-	100.00%	100.00%
3	1	120114	CORP-Engineering	2.50%	1,426	-	-	114	100.00%	100.00%
4	1	120114	CORP-Engineering	2.50%	1,867	-	-	-	100.00%	100.00%
5	1	120114	CORP-Engineering	2.50%	1,615	-	-	646	100.00%	100.00%
6	1	120114	CORP-Engineering	2.50%	1,560	-	-	125	100.00%	100.00%
7	1	120114	CORP-Engineering	3.50%	2,039	2,879	-	-	100.00%	100.00%
8	1	120114	CORP-Engineering	2.50%	1,450	-	-	-	100.00%	100.00%
9	1	120121	CORP-Com Relations	4.00%	2,262	2,807	-	53	100.00%	0.00%
10	1	120201	CEN-Production	2.50%	1,328	-	-	-	100.00%	7.00%
11	1	120201	CEN-Production	2.89%	2,218	4,027	-	-	100.00%	0.00%
12	1	120201	CEN-Production	2.89%	1,642	2,981	-	-	100.00%	0.00%
13	1	120201	CEN-Production	0.00%	-	3,564	-	-	99.41%	0.00%
14	1	120201	CEN-Production	4.00%	2,887	3,377	-	-	67.12%	0.50%
15	1	120201	CEN-Production	0.00%	-	2,668	-	254	0.00%	0.00%
16	1	120203	CEN-Cust Service	4.00%	2,163	2,648	-	-	100.00%	2.00%
17	1	120203	CEN-Cust Service	3.50%	1,725	2,414	-	-	100.00%	2.00%
18	1	120203	CEN-Cust Service	4.00%	2,145	2,626	-	250	100.00%	2.00%
19	1	120203	CEN-Cust Service	0.00%	-	2,140	-	-	100.00%	2.00%
20	1	120203	CEN-Cust Service	0.00%	-	2,110	-	40	100.00%	2.00%
21	1	120206	CEN-Field Services	3.00%	1,657	2,446	-	93	100.00%	4.00%
22	1	120206	CEN-Field Services	0.00%	-	-	-	-	100.00%	27.00%
23	1	120206	CEN-Field Services	3.50%	1,639	2,264	-	-	100.00%	58.30%
24	1	120206	CEN-Field Services	4.00%	1,853	2,240	-	-	100.00%	100.00%
25	1	120206	CEN-Field Services	2.50%	1,533	-	-	-	99.99%	4.00%
26	1	120206	CEN-Field Services	1.50%	962	-	-	-	99.99%	91.60%
27	1	120206	CEN-Field Services	2.50%	1,459	-	-	292	99.99%	90.00%
28	1	120206	CEN-Field Services	2.50%	1,527	-	-	-	99.99%	53.66%
29	1	120217	CEN-Water Quality	2.50%	1,600	-	-	512	99.94%	2.00%
30	1	120217	CEN-Water Quality	1.00%	458	2,167	-	-	100.00%	2.00%
31	1	120252	CEN-Pool III WTP	4.00%	3,031	3,451	-	526	100.00%	10.00%
32	1	120252	CEN-Pool III WTP	4.00%	2,671	3,095	-	177	99.41%	0.00%
33	1	120252	CEN-Pool III WTP	2.50%	1,454	-	-	582	83.24%	0.00%
34	1	120252	CEN-Pool III WTP	2.50%	1,376	-	-	-	83.24%	0.00%
35	1	120252	CEN-Pool III WTP	2.50%	1,454	-	-	-	83.24%	0.00%
36	1	120252	CEN-Pool III WTP	0.00%	-	3,150	-	-	83.24%	0.00%
37	1	120252	CEN-Pool III WTP	4.00%	2,753	3,157	-	-	83.24%	0.00%
38	1	120252	CEN-Pool III WTP	4.00%	2,486	2,851	-	-	83.24%	0.00%
39	1	120252	CEN-Pool III WTP	2.89%	1,607	2,918	-	-	83.24%	0.00%
40	1	123001	NOR-Production	4.00%	2,648	3,068	-	117	91.15%	0.00%
41	1	123005	NOR-Admin & Gen	2.50%	1,037	-	-	-	100.00%	0.00%
42	1	123005	NOR-Admin & Gen	2.50%	1,002	-	-	-	100.00%	0.00%
43	1	123006	NOR-Field Services	2.50%	1,267	-	-	-	98.83%	20.90%
44	1	123006	NOR-Field Services	1.00%	495	-	-	-	98.83%	2.90%
45	1	123006	NOR-Field Services	0.00%	-	2,475	-	-	98.83%	21.00%
46	1	123006	NOR-Field Services	0.00%	-	2,482	-	-	98.83%	3.00%
	46				$65,340	$70,006	$0	$4,490		

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	Water- Other Benefits 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water - Other Benefits Expense 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP
1	1	120105	CORP-Admin & Gen	$1,774	$0	$0	$710	$1,686	$0	$0	$710
2	1	120114	CORP-Engineering	1,272	-	-	-	-	-	-	-
3	1	120114	CORP-Engineering	1,426	-	-	114	-	-	-	114
4	1	120114	CORP-Engineering	1,867	-	-	-	-	-	-	-
5	1	120114	CORP-Engineering	1,615	-	-	646	-	-	-	646
6	1	120114	CORP-Engineering	1,560	-	-	125	-	-	-	125
7	1	120114	CORP-Engineering	2,039	2,879	-	-	-	-	-	-
8	1	120114	CORP-Engineering	1,450	-	-	-	-	-	-	-
9	1	120121	CORP-Com Relations	2,262	2,807	-	53	2,262	2,807	-	53
10	1	120201	CEN-Production	1,328	-	-	-	1,235	-	-	-
11	1	120201	CEN-Production	2,218	4,027	-	-	2,218	4,027	-	-
12	1	120201	CEN-Production	1,642	2,981	-	-	1,642	2,981	-	-
13	1	120201	CEN-Production	-	3,543	-	-	-	3,543	-	-
14	1	120201	CEN-Production	1,938	2,267	-	-	1,928	2,256	-	-
15	1	120201	CEN-Production	-	-	-	-	-	-	-	-
16	1	120203	CEN-Cust Service	2,163	2,648	-	-	2,119	2,595	-	-
17	1	120203	CEN-Cust Service	1,725	2,414	-	-	1,690	2,366	-	-
18	1	120203	CEN-Cust Service	2,145	2,626	-	250	2,102	2,574	-	250
19	1	120203	CEN-Cust Service	-	2,140	-	-	-	2,097	-	-
20	1	120203	CEN-Cust Service	-	2,110	-	40	-	2,068	-	40
21	1	120206	CEN-Field Services	1,657	2,446	-	93	1,591	2,348	-	93
22	1	120206	CEN-Field Services	-	-	-	-	-	-	-	-
23	1	120206	CEN-Field Services	1,639	2,264	-	-	684	944	-	-
24	1	120206	CEN-Field Services	1,853	2,240	-	-	-	-	-	-
25	1	120206	CEN-Field Services	1,532	-	-	-	1,471	-	-	-
26	1	120206	CEN-Field Services	962	-	-	-	81	-	-	-
27	1	120206	CEN-Field Services	1,459	-	-	292	146	-	-	292
28	1	120206	CEN-Field Services	1,527	-	-	-	708	-	-	-
29	1	120217	CEN-Water Quality	1,599	-	-	512	1,567	-	-	512
30	1	120217	CEN-Water Quality	458	2,167	-	-	449	2,124	-	-
31	1	120252	CEN-Pool III WTP	3,031	3,451	-	526	2,727	3,106	-	526
32	1	120252	CEN-Pool III WTP	2,655	3,076	-	176	2,655	3,076	-	176
33	1	120252	CEN-Pool III WTP	1,210	-	-	484	1,210	-	-	484
34	1	120252	CEN-Pool III WTP	1,145	-	-	-	1,145	-	-	-
35	1	120252	CEN-Pool III WTP	1,210	-	-	-	1,210	-	-	-
36	1	120252	CEN-Pool III WTP	-	2,622	-	-	-	2,622	-	-
37	1	120252	CEN-Pool III WTP	2,291	2,628	-	-	2,291	2,628	-	-
38	1	120252	CEN-Pool III WTP	2,069	2,373	-	-	2,069	2,373	-	-
39	1	120252	CEN-Pool III WTP	1,338	2,429	-	-	1,338	2,429	-	-
40	1	123001	NOR-Production	2,414	2,797	-	107	2,414	2,797	-	107
41	1	123005	NOR-Admin & Gen	1,037	-	-	-	1,037	-	-	-
42	1	123005	NOR-Admin & Gen	1,002	-	-	-	1,002	-	-	-
43	1	123006	NOR-Field Services	1,252	-	-	-	990	-	-	-
44	1	123006	NOR-Field Services	489	-	-	-	475	-	-	-
45	1	123006	NOR-Field Services	-	2,446	-	-	-	1,932	-	-
46	1	123006	NOR-Field Services	-	2,453	-	-	-	2,379	-	-
	46			$62,252	$63,834	$0	$4,127	$44,143	$56,072	$0	$4,127

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

					Gross Other Benefits 401k, DCP, Retiree Medical, ESPP					
Line #	FTE	Cost Center	Cost Center Name	401k % Match	401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water Alloc %	Cap %
1	1	120105	CORP-Admin & Gen	0.00%	$0	$0	$0	$189	100.00%	0.20%
1	1	120105	CORP-Admin & Gen	2.50%	1,923	-	-	231	100.00%	0.00%
1	1	120105	CORP-Admin & Gen	4.00%	3,113	3,714	-	-	100.00%	18.00%
1	1	120105	CORP-Admin & Gen	4.00%	6,977	7,631	-	145	100.00%	0.00%
1	1	120114	CORP-Engineering	4.00%	3,472	4,143	-	-	100.00%	100.00%
1	1	120114	CORP-Engineering	4.00%	4,802	5,481	-	313	98.75%	100.00%
1	1	120121	CORP-Com Relations	2.50%	2,810	-	-	1,124	100.00%	15.00%
1	1	120121	CORP-Com Relations	3.00%	2,060	3,277	-	62	100.00%	0.00%
1	1	120201	CEN-Production	2.89%	2,915	5,293	-	-	99.62%	0.00%
1	1	120201	CEN-Production	4.00%	3,311	3,951	-	-	100.00%	25.00%
1	1	120203	CEN-Cust Service	4.00%	3,434	4,097	-	312	100.00%	5.00%
1	1	120203	CEN-Cust Service	2.50%	1,965	-	-	236	100.00%	10.00%
1	1	120206	CEN-Field Services	2.50%	2,573	-	-	-	100.00%	33.80%
1	1	120206	CEN-Field Services	0.00%	-	-	-	-	99.20%	45.00%
1	1	120206	CEN-Field Services	4.00%	2,999	3,578	-	-	99.20%	21.50%
1	1	120206	CEN-Field Services	4.00%	3,021	3,605	-	137	99.20%	60.00%
1	1	120214	CEN-Engineering	3.00%	1,761	2,935	-	-	100.00%	100.00%
1	1	120217	CEN-Water Quality	2.50%	1,731	-	-	-	99.68%	1.00%
1	1	120217	CEN-Water Quality	4.00%	2,250	2,813	-	-	99.68%	1.00%
1	1	120217	CEN-Water Quality	2.50%	2,230	-	-	178	99.36%	5.00%
1	1	120250	CEN-KY River St	2.50%	2,075	-	-	-	100.00%	20.00%
1	1	120251	CEN-Richmond Road	4.00%	3,021	3,605	-	-	100.00%	20.00%
1	1	123005	NOR-Admin & Gen	4.00%	3,781	4,511	-	-	98.97%	20.00%
1	1	123006	NOR-Field Services	4.00%	3,113	3,714	-	-	100.00%	20.00%
	24				$65,336	$62,348	$0	$2,928		

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

Line #	FTE	Cost Center	Cost Center Name	Water- Other Benefits 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP	Water - Other Benefits Expense 401k, DCP, Retiree Medical, ESPP 401k	Defined Contribution Plan	Retiree Medical (VEBA)	ESPP
1	1	120105	CORP-Admin & Gen	$0	$0	$0	$189	$0	$0	$0	$189
1	1	120105	CORP-Admin & Gen	1,923	-	-	231	1,923	-	-	231
1	1	120105	CORP-Admin & Gen	3,113	3,714	-	-	2,552	3,045	-	-
1	1	120105	CORP-Admin & Gen	6,977	7,631	-	145	6,977	7,631	-	145
1	1	120114	CORP-Engineering	3,472	4,143	-	-	-	-	-	-
1	1	120114	CORP-Engineering	4,742	5,412	-	309	-	-	-	309
1	1	120121	CORP-Com Relations	2,810	-	-	1,124	2,388	-	-	1,124
1	1	120121	CORP-Com Relations	2,060	3,277	-	62	2,060	3,277	-	62
1	1	120201	CEN-Production	2,904	5,273	-	-	2,904	5,273	-	-
1	1	120201	CEN-Production	3,311	3,951	-	-	2,483	2,963	-	-
1	1	120203	CEN-Cust Service	3,434	4,097	-	312	3,262	3,892	-	312
1	1	120203	CEN-Cust Service	1,965	-	-	236	1,768	-	-	236
1	1	120206	CEN-Field Services	2,573	-	-	-	1,704	-	-	-
1	1	120206	CEN-Field Services	-	-	-	-	-	-	-	-
1	1	120206	CEN-Field Services	2,975	3,550	-	-	2,335	2,787	-	-
1	1	120206	CEN-Field Services	2,997	3,576	-	136	1,199	1,430	-	136
1	1	120214	CEN-Engineering	1,761	2,935	-	-	-	-	-	-
1	1	120217	CEN-Water Quality	1,725	-	-	-	1,708	-	-	-
1	1	120217	CEN-Water Quality	2,243	2,804	-	-	2,221	2,776	-	-
1	1	120217	CEN-Water Quality	2,216	-	-	177	2,105	-	-	177
1	1	120250	CEN-KY River St	2,075	-	-	-	1,660	-	-	-
1	1	120251	CEN-Richmond Road	3,021	3,605	-	-	2,417	2,884	-	-
1	1	123005	NOR-Admin & Gen	3,742	4,465	-	-	2,993	3,572	-	-
1	1	123006	NOR-Field Services	3,113	3,714	-	-	2,490	2,971	-	-
	24			$65,151	$62,146	$0	$2,922	$47,149	$42,501	$0	$2,922

Kentucky American Water Company
401k Employee Contribution Rates

Non-Union Average Match	2.89%
Union Average Match	2.81%

Pers.No.	Personnel Subarea	Cost Ctr	Cost Center	Plan	Benefit plan	PreTax	Co Match
	Non-Union	120114	CORP-Engineering	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	Non-Union	120114	CORP-Engineering	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	Non-Union	120121	CORP-Com Relations	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	Non-Union	120105	CORP-Admin & Gen	41KA	401(k) Match 50% up to 5%	20.00	2.50%
	Non-Union	120217	CEN-Water Quality	41KA	401(k) Match 50% up to 5%	8.00	2.50%
	Non-Union	120217	CEN-Water Quality	41KA	401(k) Match 50% up to 5%	9.00	2.50%
	Non-Union	120114	CORP-Engineering	41KA	401(k) Match 50% up to 5%	35.00	2.50%
	Non-Union	120201	CEN-Production	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	Non-Union	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	Non-Union	120105	CORP-Admin & Gen	41KA	401(k) Match 50% up to 5%	6.00	2.50%
	Non-Union	120114	CORP-Engineering	41KA	401(k) Match 50% up to 5%	9.00	2.50%
	Non-Union	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	7.00	2.50%
	Non-Union	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	0.00	0.00%
	Non-Union	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	3.00	1.50%
	Non-Union	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	6.00	2.50%
	Non-Union	120250	CEN-KY River St	41KA	401(k) Match 50% up to 5%	8.00	2.50%
	Non-Union	123006	NOR-Field Services	41KA	401(k) Match 50% up to 5%	6.00	2.50%
	Non-Union	120201	CEN-Production	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	Non-Union	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	6.00	2.50%
	Non-Union	120217	CEN-Water Quality	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	Non-Union	120114	CORP-Engineering	41KA	401(k) Match 50% up to 5%	11.00	2.50%
	Non-Union	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	Non-Union	123005	NOR-Admin & Gen	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	Non-Union	123006	NOR-Field Services	41KA	401(k) Match 50% up to 5%	2.00	1.00%
	Non-Union	120114	CORP-Engineering	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	Non-Union	120251	CEN-Richmond Road	41KB	401(k) Match 1-3/100% 4-5/50%	7.00	4.00%
	Non-Union	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	Non-Union	120201	CEN-Production	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	Non-Union	120114	CORP-Engineering	41KB	401(k) Match 1-3/100% 4-5/50%	4.00	3.50%
	Non-Union	120252	CEN-Pool III WTP	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	Non-Union	120252	CEN-Pool III WTP	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	Non-Union	123005	NOR-Admin & Gen	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	Non-Union	120252	CEN-Pool III WTP	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	Non-Union	120203	CEN-Cust Service	41KB	401(k) Match 1-3/100% 4-5/50%	10.00	4.00%
	Non-Union	120203	CEN-Cust Service	41KB	401(k) Match 1-3/100% 4-5/50%	4.00	3.50%
	Non-Union	120252	CEN-Pool III WTP	41KB	401(k) Match 1-3/100% 4-5/50%	17.00	4.00%
	Non-Union	120121	CORP-Com Relations	41KB	401(k) Match 1-3/100% 4-5/50%	11.00	4.00%
	Non-Union	123001	NOR-Production	41KB	401(k) Match 1-3/100% 4-5/50%	10.00	4.00%
	Non-Union	123005	NOR-Admin & Gen	41KB	401(k) Match 1-3/100% 4-5/50%	6.00	4.00%
	Non-Union	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	Non-Union	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	4.00	3.50%
	Non-Union	120203	CEN-Cust Service	41KB	401(k) Match 1-3/100% 4-5/50%	6.00	4.00%
	Non-Union	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	20.00	4.00%
	Non-Union	120203	CEN-Cust Service	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	Non-Union	120105	CORP-Admin & Gen	41KB	401(k) Match 1-3/100% 4-5/50%	10.00	4.00%
	Non-Union	120252	CEN-Pool III WTP	41KB	401(k) Match 1-3/100% 4-5/50%	0.00	0.00%
	Non-Union	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	Non-Union	120121	CORP-Com Relations	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	Non-Union	120252	CEN-Pool III WTP	41KB	401(k) Match 1-3/100% 4-5/50%	9.00	4.00%
	Non-Union	123006	NOR-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	0.00	0.00%
	Non-Union	123006	NOR-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	0.00	0.00%
	Non-Union	120114	CORP-Engineering	41KB	401(k) Match 1-3/100% 4-5/50%	10.00	4.00%
	Non-Union	120252	CEN-Pool III WTP	41KB	401(k) Match 1-3/100% 4-5/50%	12.00	4.00%
	Non-Union	120214	CEN-Engineering	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	Non-Union	120114	CORP-Engineering	41KB	401(k) Match 1-3/100% 4-5/50%	12.00	4.00%
	Non-Union	120217	CEN-Water Quality	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	Non-Union	120105	CORP-Admin & Gen	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	Non-Union	120217	CEN-Water Quality	41KB	401(k) Match 1-3/100% 4-5/50%	1.00	1.00%
	Non-Union	123006	NOR-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	8.00	4.00%

Kentucky American Water Company
401k Employee Contribution Rates

Non-Union Average Match	2.89%
Union Average Match	2.81%

Pers.No.	Personnel Subarea	Cost Ctr	Cost Center	Plan	Benefit plan	PreTax	Co Match
	Non-Union	120252	CEN-Pool III WTP	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	20.00	2.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	4.00	2.00%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	3.00	1.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	25.00	2.50%
	SEIU_320 Outsid	120250	CEN-KY River St	41KA	401(k) Match 50% up to 5%	2.00	1.00%
	SEIU_320 Outsid	120201	CEN-Production	41KA	401(k) Match 50% up to 5%	0.00	0.00%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	3.00	1.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	0.00	0.00%
	SEIU_320 Outsid	120250	CEN-KY River St	41KA	401(k) Match 50% up to 5%	4.00	2.00%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	SEIU_320 Outsid	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	6.00	2.50%
	SEIU_320 Outsid	120251	CEN-Richmond Road	41KA	401(k) Match 50% up to 5%	0.00	0.00%
	SEIU_320 Outsid	120250	CEN-KY River St	41KA	401(k) Match 50% up to 5%	1.00	0.50%
	SEIU_320 Outsid	120251	CEN-Richmond Road	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	0.00	0.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	10.00	2.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	8.00	2.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KA	401(k) Match 50% up to 5%	6.00	2.50%
	SEIU_320 Outsid	120250	CEN-KY River St	41KA	401(k) Match 50% up to 5%	5.00	2.50%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KB	401(k) Match 1-3/100% 4-5/50%	8.00	4.00%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KB	401(k) Match 1-3/100% 4-5/50%	7.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	0.00	0.00%
	SEIU_320 Outsid	120203	CEN-Cust Service	41KB	401(k) Match 1-3/100% 4-5/50%	10.00	4.00%
	SEIU_320 Outsid	120201	CEN-Production	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	0.00	0.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	7.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	2.00	2.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	6.00	4.00%
	SEIU_320 Outsid	120251	CEN-Richmond Road	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	8.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	7.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	10.00	4.00%
	SEIU_320 Outsid	120250	CEN-KY River St	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	SEIU_320 Outsid	120201	CEN-Production	41KB	401(k) Match 1-3/100% 4-5/50%	9.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	4.00	3.50%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	10.00	4.00%
	SEIU_320 Outsid	120251	CEN-Richmond Road	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120250	CEN-KY River St	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120251	CEN-Richmond Road	41KB	401(k) Match 1-3/100% 4-5/50%	6.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	7.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120251	CEN-Richmond Road	41KB	401(k) Match 1-3/100% 4-5/50%	5.00	4.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	3.00	3.00%
	SEIU_320 Outsid	120206	CEN-Field Services	41KB	401(k) Match 1-3/100% 4-5/50%	6.00	4.00%

Kentucky American Water Company
DCP Eligible Employees

Plan	Benefit plan text	Pers.No.	Entry	Union / Non-Union
DCA	Defined Contribution Account		11/18/1996	Non-Union
DCA	Defined Contribution Account		2/10/2003	Union
DCA	Defined Contribution Account		7/19/2004	Union
DCA	Defined Contribution Account		11/1/2004	Union
DCA	Defined Contribution Account		1/18/2005	Union
DCA	Defined Contribution Account		1/20/2005	Non-Union
DCA	Defined Contribution Account		2/14/2005	Union
DCA	Defined Contribution Account		3/14/2005	Non-Union
DCA	Defined Contribution Account		5/2/2005	Non-Union
DCA	Defined Contribution Account		5/18/2015	Non-Union
DCA	Defined Contribution Account		1/16/2006	Union
DCA	Defined Contribution Account		3/27/2006	Union
DCA	Defined Contribution Account		3/28/2006	Union
DCA	Defined Contribution Account		4/10/2006	Union
DCA	Defined Contribution Account		9/25/2006	Non-Union
DCA	Defined Contribution Account		1/1/2007	Union
DCA	Defined Contribution Account		1/29/2007	Union
DCA	Defined Contribution Account		1/30/2007	Non-Union
DCA	Defined Contribution Account		1/26/2007	Non-Union
DCA	Defined Contribution Account		11/30/2015	Union
DCA	Defined Contribution Account		4/23/2007	Non-Union
DCA	Defined Contribution Account		5/14/2007	Non-Union
DCA	Defined Contribution Account		12/17/2007	Union
DCA	Defined Contribution Account		3/24/2008	Union
DCA	Defined Contribution Account		8/11/2008	Non-Union
DCA	Defined Contribution Account		9/8/2008	Non-Union
DCA	Defined Contribution Account		10/22/2008	Union
DCA	Defined Contribution Account		10/20/2008	Union
DCA	Defined Contribution Account		11/10/2008	Non-Union
DCA	Defined Contribution Account		12/8/2008	Non-Union
DCA	Defined Contribution Account		6/29/2009	Non-Union
DCA	Defined Contribution Account		7/6/2009	Non-Union
DCA	Defined Contribution Account		7/13/2009	Non-Union
DCA	Defined Contribution Account		7/16/2009	Non-Union
DCA	Defined Contribution Account		7/16/2009	Non-Union
DCA	Defined Contribution Account		7/16/2009	Union
DCA	Defined Contribution Account		7/16/2009	Non-Union
DCA	Defined Contribution Account		7/20/2009	Non-Union
DCA	Defined Contribution Account		11/2/2009	Non-Union
DCA	Defined Contribution Account		12/7/2009	Non-Union
DCA	Defined Contribution Account		2/22/2010	Union
DCA	Defined Contribution Account		3/8/2010	Union
DCA	Defined Contribution Account		3/22/2010	Non-Union
DCA	Defined Contribution Account		4/7/2010	Union
DCA	Defined Contribution Account		4/26/2010	Union
DCA	Defined Contribution Account		6/7/2010	Union
DCA	Defined Contribution Account		9/13/2010	Union

Kentucky American Water Company
DCP Eligible Employees

Plan	Benefit plan text	Pers.No.	Entry	Union / Non-Union
DCA	Defined Contribution Account		9/20/2010	Non-Union
DCA	Defined Contribution Account		10/18/2010	Non-Union
DCA	Defined Contribution Account		11/1/2010	Union
DCA	Defined Contribution Account		2/7/2011	Union
DCA	Defined Contribution Account		5/26/2015	Non-Union
DCA	Defined Contribution Account		5/16/2011	Union
DCA	Defined Contribution Account		8/15/2011	Union
DCA	Defined Contribution Account		8/29/2011	Non-Union
DCA	Defined Contribution Account		9/12/2011	Non-Union
DCA	Defined Contribution Account		11/14/2011	Union
DCA	Defined Contribution Account		12/5/2011	Non-Union
DCA	Defined Contribution Account		7/5/2012	Non-Union
DCA	Defined Contribution Account		7/5/2012	Non-Union
DCA	Defined Contribution Account		9/10/2012	Union
DCA	Defined Contribution Account		12/10/2012	Union
DCA	Defined Contribution Account		1/21/2013	Non-Union
DCA	Defined Contribution Account		4/1/2013	Non-Union
DCA	Defined Contribution Account		4/22/2013	Union
DCA	Defined Contribution Account		5/6/2013	Non-Union
DCA	Defined Contribution Account		5/7/2013	Union
DCA	Defined Contribution Account		6/10/2013	Union
DCA	Defined Contribution Account		10/14/2013	Union
DCA	Defined Contribution Account		10/11/2013	Union
DCA	Defined Contribution Account		2/24/2014	Non-Union
DCA	Defined Contribution Account		5/19/2014	Union
DCA	Defined Contribution Account		10/27/2014	Non-Union
DCA	Defined Contribution Account		11/10/2014	Union
DCA	Defined Contribution Account		11/17/2014	Union
DCA	Defined Contribution Account		8/31/2015	Union
DCA	Defined Contribution Account		1/5/2015	Non-Union
DCA	Defined Contribution Account		2/23/2015	Non-Union
DCA	Defined Contribution Account		2/23/2015	Non-Union
DCA	Defined Contribution Account		6/29/2015	Union
DCA	Defined Contribution Account		7/31/2015	Non-Union
DCA	Defined Contribution Account		8/17/2015	Non-Union
DCA	Defined Contribution Account		9/2/2015	Union
DCA	Defined Contribution Account		9/1/2015	Union
DCA	Defined Contribution Account		9/21/2015	Union
DCA	Defined Contribution Account		9/8/2015	Union
DCA	Defined Contribution Account		9/15/2015	Union
DCA	Defined Contribution Account		9/14/2015	Union
DCA	Defined Contribution Account		11/30/2015	Union

Kentucky American Water Company
Retiree Medical Eligible Employees

Plan	Benefit plan text	Pers.No.	Entry	Option	Option text	Annual Cost	ER Credit	Period text
RMRA	Retiree Medical Reimburse Acct		1/16/2006	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		3/27/2006	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		3/28/2006	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		4/10/2006	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		1/1/2007	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		1/29/2007	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		11/30/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		12/17/2007	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		3/24/2008	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		10/22/2008	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		10/20/2008	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		7/16/2009	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		3/8/2010	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		4/7/2010	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		4/26/2010	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		6/7/2010	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/13/2010	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		11/1/2010	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		5/16/2011	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		8/15/2011	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		11/14/2011	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/10/2012	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		12/10/2012	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		4/22/2013	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		5/7/2013	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		6/10/2013	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		10/14/2013	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		10/11/2013	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		5/19/2014	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		11/10/2014	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		11/17/2014	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		8/31/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		6/29/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/2/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/1/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/21/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/8/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/15/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		9/14/2015	UNIO	Union	500.00	19.23	Bi-weekly
RMRA	Retiree Medical Reimburse Acct		11/30/2015	UNIO	Union	500.00	19.23	Bi-weekly

Kentucky American Water Company
Employee Stock Purchase Plan Participants

Pers.No.	Personnel Subarea	Cost Ctr	Cost Center	Plan	Benefit plan	Percent of Base Pay	Pro Forma Base Wages	ESPP Contribution	Company Funded 10% Discount
	Non-Union	120105	CORP-Admin & Gen	ESPP	Stock Puchase Plan - 01	2.00	$0	$0	$0
	Non-Union	120121	CORP-Com Relations	ESPP	Stock Puchase Plan - 01	10.00	-	-	-
	Non-Union	120105	CORP-Admin & Gen	ESPP	Stock Puchase Plan - 01	10.00	-	-	-
	Non-Union	120217	CEN-Water Quality	ESPP	Stock Puchase Plan - 01	8.00	-	-	-
	Non-Union	120114	CORP-Engineering	ESPP	Stock Puchase Plan - 01	10.00	-	-	-
	SEIU_320 Outsid	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	SEIU_320 Outsid	120206	CEN-Field Services	ESPP	Stock Puchase Plan - 01	1.00	-	-	-
	Non-Union	120105	CORP-Admin & Gen	ESPP	Stock Puchase Plan - 01	3.00	-	-	-
	Non-Union	120114	CORP-Engineering	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	Non-Union	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	3.00	-	-	-
	SEIU_320 Outsid	120251	CEN-Richmond Road	ESPP	Stock Puchase Plan - 01	1.00	-	-	-
	SEIU_320 Outsid	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	1.00	-	-	-
	Non-Union	120206	CEN-Field Services	ESPP	Stock Puchase Plan - 01	5.00	-	-	-
	Non-Union	120217	CEN-Water Quality	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	Non-Union	120114	CORP-Engineering	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	SEIU_320 Outsid	120206	CEN-Field Services	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	SEIU_320 Outsid	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	Non-Union	120252	CEN-Pool III WTP	ESPP	Stock Puchase Plan - 01	10.00	-	-	-
	Non-Union	120201	CEN-Production	ESPP	Stock Puchase Plan - 01	5.00	-	-	-
	Non-Union	120252	CEN-Pool III WTP	ESPP	Stock Puchase Plan - 01	8.00	-	-	-
	Non-Union	120121	CORP-Com Relations	ESPP	Stock Puchase Plan - 01	1.00	-	-	-
	SEIU_320 Outsid	120206	CEN-Field Services	ESPP	Stock Puchase Plan - 01	1.00	-	-	-
	Non-Union	123001	NOR-Production	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	Non-Union	120206	CEN-Field Services	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	Non-Union	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	5.00	-	-	-
	SEIU_320 Outsid	120206	CEN-Field Services	ESPP	Stock Puchase Plan - 01	4.00	-	-	-
	Non-Union	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	0.00	-	-	-
	Non-Union	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	1.00	-	-	-
	Non-Union	120203	CEN-Cust Service	ESPP	Stock Puchase Plan - 01	4.00	-	-	-
	Non-Union	120105	CORP-Admin & Gen	ESPP	Stock Puchase Plan - 01	1.00	-	-	-

Kentucky American Water Company
Employee Stock Purchase Plan Participants

Pers.No.	Personnel Subarea	Cost Ctr	Cost Center	Plan	Benefit plan	Percent of Base Pay	Pro Forma Base Wages	ESPP Contribution	Company Funded 10% Discount
	Non-Union	120206	CEN-Field Services	ESPP	Stock Puchase Plan - 01	2.00	-	-	-
	Non-Union	120121	CORP-Com Relations	ESPP	Stock Puchase Plan - 01	1.00	-	-	-
	Non-Union	120252	CEN-Pool III WTP	ESPP	Stock Puchase Plan - 01	0.00	-	-	-
	Non-Union	120252	CEN-Pool III WTP	ESPP	Stock Puchase Plan - 01	3.00	-	-	-
	Non-Union	120114	CORP-Engineering	ESPP	Stock Puchase Plan - 01	3.00	-	-	-

Workpaper #: **W/P - 3-1c**
Excel Reference: **O&M\[Labor and Labor Related Exhibit.xlsx]Pension Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Pension
For the 12 Months Ending August 31, 2017

Witness Responsible: Donald Petry
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at	Reference
1	**Base Year for the 12 Months Ended 4/30/16**	$630,347		$630,347	
2					
3					
4	**Adjustments:**				
5	Reduction in FAS 87 Accrual Required		(28,277)		
6					
7					
8	**Total Adjustments:**		(28,277)	(28,277)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$602,070	
12					

Kentucky American Water Company **W/P - 3-1c**

Forecast Year Worksheet for Pension Accrual (FAS 87 / ASC 715) **O&M\[Labor and Labor Related Exhibit.xlsx]Pension WP**

	2016	2017	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
Company Gross Pension Accrual	$46,120,000	$39,620,000												
Kentucky Allocation %														
(Based on 2015 Allocation)	1.77%	1.77%	68,027	68,027	68,027	68,027	58,440	58,440	58,440	58,440	58,440	58,440	58,440	58,440

Forecast Year Gross Sum	739,624
Forecast Year Water O&M Rate	81.40%
Forecast O&M OPEB	$602,070

American Water **W/P - 3-1c**
Allocation of 2015 Pension Cost **O&M\[Labor and Labor Related Exhibit.xlsx]Pension Alloc**
Not Reflecting Purchase Accounting
Based on census data collected as of July 1, 2014

COMPANY		Company Code	Active Participants	Valuation Earnings	Allocation Percentage *	Expense Allocation
American Water Resources Inc.		1021	0	$0	0.00%	$0
AMERICAN WATER WORKS COMPANY		1020	1	92,860	0.04%	17,241
AMERICAN WATER SERVICES (AAET, L.P.)		99001	1	73,510	0.03%	12,931
AMERICAN WATER SERVICES (Corp)		99002	1	103,743	0.04%	17,241
	O&M Inc.	99016	1	244,971	0.10%	43,103
	CDM	99003	1	81,184	0.03%	12,931
AWW SERVICE COMPANY		1033	790	58,003,888	22.76%	9,810,261
NORTHEAST DIVISION						
	LONG ISLAND	1038	54	4,986,106	1.96%	844,820
	NEW JERSEY - AM	1018	530	43,758,458	17.18%	7,405,107
			584	48,744,565	19.14%	8,249,927
MID-ATLANTIC DIVISION						
	MARYLAND - AM	1013	6	398,909	0.16%	68,965
	PENNSYLVANIA - AM	1024	622	45,258,600	17.77%	7,659,415
	VIRGINIA - AM	1027	51	3,500,076	1.37%	590,512
	WEST VIRGINIA - AM	1028	185	13,049,616	5.12%	2,206,877
			864	62,207,202	24.42%	10,525,769
CENTRAL DIVISION						
	ILLINOIS - AM	1025	261	18,185,884	7.14%	3,077,559
	INDIANA - AM	1010	182	12,714,356	4.99%	2,150,843
	IOWA - AM	1011	35	2,460,092	0.97%	418,100
	KENTUCKY - AM	1012	65	4,508,369	1.77%	762,924
	MICHIGAN - AM	1016	5	332,204	0.13%	56,034
	MISSOURI - AM	1017	424	30,882,416	12.13%	5,228,402
	TENNESSEE - AM	1026	46	3,139,269	1.23%	530,168
			1,018	72,222,591	28.36%	12,224,030
OTHER						
	CALIFORNIA - AM	1015	139	12,393,522	4.87%	2,099,119
	HAWAII	1030	6	525,495	0.21%	90,516
			145	12,919,017	5.08%	2,189,635
	Total		3,406	$254,693,531	100.00%	$43,103,069

* The allocation percentage for each company is equal to the ratio of uncapped valuation earnings for that company to total uncapped valuation earnings for the entire American system.

Workpaper #: **W/P - 3-2**
Excel Reference: **O&M\[Purchased Water Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Purchased Water
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$271,476		$271,476	
2					
3					
4	**Adjustments:**				
5	Variance between base year and forecast year due to increased water purchases in September 2015 over forecasted amounts.		(41,221)		
6					
7					
8	**Total Adjustments:**		($41,221)	($41,221)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$230,255	
12					

Workpaper #: **W/P - 3-2**

Excel Reference: **O&M\[Purchased Water Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Purchased Water
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
51010000	Purchased Water	$271,476	($41,221)	$230,255
51015000	Purchased Water I/C	0	0	0
		$271,476	($41,221)	$230,255

Workpaper #: W/P - 3-2
Excel Reference: O&M\[Purchased Water Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Purchased Water

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
51010000	Purchased Water	$13,195	$15,823	$23,771	$19,303	$30,407	$23,603	$18,000	$18,000	$46,696	$24,191	$21,575	$16,912	$271,476
51015000														0
														$271,476

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
51010000	Purchased Water	$16,097	$18,137	$12,747	$15,072	$46,135	$23,927	$21,345	$16,744	$14,113	$16,149	$14,494	$15,295	$230,255
51015000														0
														$230,255

Workpaper #: **W/P - 3-2**

Excel Reference: **O&M\[Purchased Water Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Purchased Water Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.

Workpaper #: **W/P - 3-3**
Excel Reference: **O&M\[Fuel and Power Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Fuel and Power
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$3,889,124	$0	$3,889,124	
2					
3					
4	**Adjustments:**				
5	Variance between base year and forecast year due mainly to price increase and change in system delivery.		122,463		
6					
7					
8	**Total Adjustments:**		$122,463	$122,463	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$4,011,587	
12					

Workpaper #: **W/P - 3-3**

Excel Reference: **O&M\[Fuel and Power Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Fuel and Power
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
51510000	Purchased Power	$1,704,680	$53,678	$1,758,358
51510011	Purchased Power SS	107,692	3,391	111,083
51510012	Purchased Power P	342,738	10,792	353,530
51510013	Purchased Power WT	1,793,377	56,471	1,849,848
51510014	Purchased Power TD	(60,713)	(1,912)	(62,625)
51520000	Fuel for Power Prod	1,350	43	1,393
		$3,889,124	$122,463	$4,011,587

Workpaper #: W/P - 3-3
Excel Reference: O&M\[Fuel and Power Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Fuel and Power

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
SAP Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
51510000	Purchased Power	$0	$0	$0	$0	$0	$0	$281,120	$288,538	$240,571	$282,915	$316,853	$294,683	$1,704,680
51510011	Purchased Power SS	58,762	9,786	9,786	9,786	9,786	9,786	0	0	0	0	0	0	107,692
51510012	Purchased Power P	58,705	42,854	58,900	71,862	85,205	25,212	0	0	0	0	0	0	342,738
51510013	Purchased Power WT	273,288	376,412	247,001	310,572	329,427	256,677	0	0	0	0	0	0	1,793,377
51510014	Purchased Power TD	(3,239)	(63,882)	2,241	1,357	1,572	1,238	0	0	0	0	0	0	(60,713)
51520000	Fuel for Power Prod	0	0	0	0	0	0	675	675	0	0	0	0	1,350
														$3,889,124

		Forecast Year for the 12 Months Ended August 31, 2017												
SAP Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
51510000	Purchased Power	$382,156	$307,142	$298,184	$271,426	$243,457	$284,263	$326,093	$302,227	$307,528	$431,110	$436,458	$421,543	$4,011,587
														$4,011,587

KAW_R_PSCDR1_NUM003_021216

Workpaper #: **W/P - 3-3**

Excel Reference: **O&M\[Fuel and Power Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Fuel and Power Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The variance is due to different system delivery amounts and rate increases for Owen Electric (3.5% in 2016 & 2017), KU (15.5% in 2016 & 19% in 2017), and Clark Energy (2.0% in 2016 & 2017) over the base 2014 rates used in developing in the 2016 & 2017 budgets.

Workpaper #: **W/P - 3-4**
Excel Reference: **O&M\[Chemical Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Chemicals
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$1,619,489		$1,619,489	
2					
3					
4	**Adjustments:**				
5	Variance between base year and forecast year mainly due to change in chemical pricing and system delivery.		148,890		
6					
7					
8	**Total Adjustments:**		$148,890	$148,890	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$1,768,379	
12					

Workpaper #: **W/P - 3-4**

Excel Reference: **O&M\[Chemical Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Chemicals
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
51800000	Chemicals	$1,619,489	$148,890	$1,768,379
		$1,619,489	$148,890	$1,768,379

Workpaper #: W/P - 3-4
Excel Reference: O&M\[Chemical Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Chemicals

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
SAP Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
51800000	Chemicals	$107,433	$155,374	$219,501	$168,370	$132,742	$116,669	$118,458	$113,525	$125,482	$126,351	$117,179	$118,405	$1,619,489
														$1,619,489

		Forecast Year for the 12 Months Ended August 31, 2017												
SAP Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
51800000	Chemicals	$177,306	$163,426	$121,823	$141,794	$128,111	$126,420	$119,987	$121,472	$118,715	$153,854	$195,229	$200,242	$1,768,379
														$1,768,379

Workpaper #: **W/P - 3-4**

Excel Reference: **O&M\[Chemical Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Chemical Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The variance is due to different system delivery amounts & chemical price increases.

Workpaper #: **W/P - 3-5**
Excel Reference: **O&M\[Waste Disposal Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Waste Disposal
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$275,269	$0	$275,269	
2					
3					
4	**Adjustments:**				
5	Difference between Base Year and Forecast - additional expense to clean the sludge residuals at KRS2.		102,111		
6					
7					
8	**Total Adjustments:**		$102,111	$102,111	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$377,380	
12					

Workpaper #: **W/P - 3-5**

Excel Reference: **O&M\[Waste Disposal Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Waste Disposal
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
51110000	Waste Disposal	$200,272	$74,291	$274,563
51120000	Amort Waste Disposal	74,997	27,820	102,817
		$275,269	$102,111	$377,380

Workpaper #: W/P - 3-5
Excel Reference: O&M\[Waste Disposal Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Waste Disposal

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
51110000	Waste Disposal	$12,213	$15,515	$13,243	$14,558	$12,273	$12,370	$13,350	$13,350	$23,350	$23,350	$23,350	$23,350	$200,272
51120000	Amort Waste Disposal	8,333	8,333	8,333	0	0	0	8,333	8,333	8,333	8,333	8,333	8,333	74,997
														$275,269

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
51110000	Waste Disposal	$23,350	$23,350	$23,350	$23,350	$31,331	$31,331	$31,331	$31,331	$31,331	$31,331	$31,331	$31,331	$344,048
51120000	Amort Waste Disposal	8,333	8,333	8,333	8,333	0	0	0	0	0	0	0	0	33,332
														$377,380

Workpaper #: **W/P - 3-5**

Excel Reference: **O&M\[Waste Disposal Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Waste Disposal Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The variance is due to potential price increases and the additional sludge hauling for the KRS2 plant of $60,000 per year. There is also a challenge included in the base period of $20,000 and decreased expenses of $20,000 during the months of May 2015 to October 2015.

Workpaper #: **W/P - 3-6**
Excel Reference: **O&M\[Regulatory Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Regulatory Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$287,496		$287,496	
2					
3					
4	**Adjustments:**				
5	Increase in Rate Case expense		3,027		
6					
7					
8	**Total Adjustments:**		3,027	3,027	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$290,523	
12					

Workpaper #: **W/P - 3-6**
Excel Reference: **O&M\[Regulatory Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Regulatory Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
56610000	Reg Exp-Amort	$283,744	$2,988	$286,732
56611000	Reg Exp-Not Auth	0	0	0
56620000	Reg Exp-Depr Stdy	3,752	40	3,792
		$287,496	$3,027	$290,523

Workpaper #: **W/P - 3-6**

Excel Reference: **O&M\[Regulatory Expense Exhibit.xlsx]Workpaper - Consultants**

Service	Consultant	Cost
Rate of Return	Financial Strategy Associates	$35,000
Weather Normalization	Edward Spitznagel	21,820
Rate Case Preparation	Service Company	177,000
Legal	Stoll Keenon Ogden	458,000
Cost Service Study	Gannett Fleming	77,550
Customer Notice		60,000
Miscellaneous		23,000
Total Estimated Rate Case Expense		$852,370
Normalize Over Three Year Period		284,123
Depreciation Study	Gannett Fleming	32,000
Normalize Over Five Year Period		6,400
Total Regulatory Expene		$290,523

Kentucky American Water Company
Case No. 2015-00418
Regulatory Expense
2015 Case Estimate - Cost of Capital and Cost of Service Detail

Line Number	Weather Normailization - Spitznagel	Rate	Hours	Fees	Expenses	Total
1	Prepare Study	$160		$8,000	$0	$8,000
2	Direct Testimony					
3	Rebuttal	160	20	3,200		3,200
4	Surrebuttal	160		0		0
5						
6	Data Requests	160	20	3,200		3,200
7	Prehearing Conference					
8	Attend Hearings	160	12	1,920	1,500	3,420
9	Administrative Time					
10	Travel Expenses				3,000	3,000
11	Other & Contingencies				1,000	1,000
12						
13	Total Cost			$16,320	$5,500	$21,820
14						
15						
16						
17	**Cost of Service Study - Gannett Fleming, Inc.**	**Rate**	**Hours**	**Fees**	**Expenses**	**Total**
18						
19	Prepare Study	$425		$28,000	$0	$28,000
20	Direct Testimony					
21	Rebuttal	425	20	8,500	0	8,500
22	Surrebuttal	425		0	0	0
23	Final Rate Design	425	30	12,750	0	12,750
24	Data Requests	160	100	16,000	0	16,000
25	Prehearing Conference					
26	Attend Hearings	425	16	6,800	0	6,800
27	Administrative Expenses					0
28	Travel Expenses				1,500	1,500
29	Other & Contingencies				4,000	4,000
30						
31	Total Cost			$72,050	$5,500	$77,550

Workpaper #: **W/P - 3-7**
Excel Reference: **O&M\[Support Services Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Support Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$8,165,618		$8,165,618	
2					
3					
4	**Adjustments:**				
5	Adjustment for allocation to KY Wastewater		(2,496)		
6	Adjustment for Labor and Related		728,457		
7	Adjustment reduce Depreciation and Capital Lease Interest		(247,724)		
8	Removed one-time non-recurring items		219		
9	Removed non-ratemaking expenses (Advertising, Charitable Contributions, etc.)		10,107		
10	Other IOTG adjustment		19,048		
11	Adjustment to reduce Maintenance and Contracted Services		(69,548)		
12					
13					
14	**Total Adjustments:**		438,063	438,063	Schedule D-2.3
15					
16					
17	**Forecasted Year at Present Rates**			$8,603,681	
18					

Workpaper #: **W/P - 3-7**

Excel Reference: **O&M\[Support Services Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Support Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
53401000	AWWSC Labor OPEX	$3,871,463	$207,694	$4,079,157
53401100	AWWSC Pension OPEX	315,836	16,944	332,780
53401200	AWWSC Group Ins OPEX	506,442	27,169	533,611
53401300	AWWSC Other Ben OPEX	256,642	13,768	270,410
53401400	AWWSC Cont Svcs OPEX	597,894	32,075	629,969
53401500	AWWSC Off Suppl OPEX	407,754	21,875	429,629
53401600	AWWSC Transportaion	64,525	3,462	67,987
53401700	AWWSC Rents OPEX	252,402	13,541	265,943
53401800	AWWSC Other operting supplies	33,388	1,791	35,179
53401900	AWWSC Maint OPEX	286,675	15,379	302,054
53402100	AWWSC Oth O&M OPEX	255,212	13,691	268,903
53402200	AWWSC Dpr/Amrt OPEX	914,633	49,068	963,701
53402300	AWWSC Gen Tax OPEX	324,308	17,398	341,706
53402400	AWWSC Interest OPEX	83,198	4,463	87,661
53402500	AWWSC Oth Inc OPEX	(9,413)	(505)	(9,918)
53402600	AWWSC Inc Tax OPEX	4,659	250	4,909
		$8,165,618	$438,063	$8,603,681

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Support Services

W/P - 3-7
O&M\[Support Services Exhibit.xlsx]Summary

Function	12 months ended 04/30/16	Adjustments											12 months ended 6/30/17
		Removed one-time items	Removed Charitable, Lobbying, Community Relations Penalites and Advertising	4/1/16 Merit Increase 3.50% (estimated) - Labor and Related	2016 Other Increase	Organizational re-alignment	2016 Depreciation and LOP Interest	Maintanence and Contracted Services	4/1/17 Merit Increase 3.70% (estimated) - Labor and Related	2017 Other Increase	2017 Depreciation and LOP Interest	Total Adjustments	
Audit	$343	$0	$0	($11)	$0	$0	$0	$0	($12)	$0	$0	($23)	$320
Business Development	162,143	0	0	4,442	0	22,585	0	975	5,696	0	0	33,699	195,842
Central Lab	72,554	0	(2)	1,554	0	0	0	(135)	1,700	0	0	3,118	75,672
Corp Admin	443,550	0	0	26,377	0	0	(184,005)	(1,075)	24,100	0	(63,719)	(198,321)	245,229
Customer Service Center (CSC)	1,683,209	0	14,758	37,369	0	0	0	8,931	41,735	0	0	102,793	1,786,002
Engineering	65,096	0	0	1,949	0	0	0	224	2,132	0	0	4,304	69,400
Facilities	195,746	1,150	(1,144)	126	0	0	0	(7,724)	138	0	0	(7,455)	188,291
Finance	1,147,937	0	1,148	32,484	9,524	(8,672)	0	(37,603)	35,221	9,524	0	41,627	1,189,564
HR Services	111,027	(431)	431	2,886	0	0	0	(5,349)	3,158	0	0	695	111,722
Human Resources	594,814	(500)	(7)	17,710	0	46,122	0	(10,560)	23,000	0	0	75,765	670,579
Information Technology Services (ITS)	2,323,502	0	(535)	32,428	0	0	0	(18,000)	35,481	0	0	49,374	2,372,876
Innov & Env Stewardship	65,130	0	0	2,613	0	0	0	991	2,858	0	0	6,462	71,592
Investor Relations	20,276	0	0	348	0	0	0	(608)	381	0	0	122	20,398
Legal	336,355	0	0	7,262	0	0	0	(3,999)	7,946	0	0	11,208	347,563
Regulated Ops	397,469	0	(4)	10,929	0	284,365	0	(75)	22,368	0	0	317,583	715,052
Supply Chain	92,406	0	0	2,746	0	0	0	(764)	3,004	0	0	4,986	97,392
Ext Aff & Public Policy	42,124	0	(538)	0	0	0	0	8	0	0	0	(529)	41,595
External Affairs Communication	217,667	0	(3,965)	5,329	0	(25,929)	0	428	4,872	0	0	(19,265)	198,402
Government_Affairs	24,630	0	0	285	0	0	0	(3,752)	312	0	0	(3,156)	21,474
Health & Safety	56,365	0	0	1,572	0	0	0	(2,873)	1,720	0	0	419	56,784
Physical & Cyber Security	75,577	0	(34)	1,744	0	0	0	11,201	1,909	0	0	14,819	90,396
Regulatory Policy	37,698	0	0	1,014	0	0	0	211	1,110	0	0	2,335	40,033
Total	$8,165,618	$219	$10,107	$191,157	$9,524	$318,472	($184,005)	($69,548)	$218,828	$9,524	($63,719)	$440,559	$8,606,177
											Sewer Jurisdicational %	0.029%	$2,496
												Total RYE Pro Forma Expenses	$8,603,681

Kentuckey American Water Company
Base Period - 12 Months Ending 04/30/16
Rate Year Ended (RYE) - 12 Months Ending 08/31/17

	12 Months February 2016										
	(1a) 12 Mo Base Year Labor & OT Expense	(1b) 12 Mo Base Year Labor Related Expense	(1) Base Year Labor & Related Expense	(2) Base Year Capitalized & Deferred	(3) Base Year Total Labor & Related	(4a) Adjustments to Base Year Labor Expense	(4b) Adjustments to Base Year Labor Related Expense	(4) Adjustments to Base Year Labor & Related Expense	(5a) Adjusted Base Year Labor Expense	(5b) Adjusted Base Year Labor Related Expense	(5) Adjusted Base Year Labor & Related Expense
			(1a)+(1b)		(1)+(2)			(4a)+(4b)	(1a)+(4a)	(1b)+(4b)	(5a)+(5b)
Audit	$0	($315)	($315)	$0	($315)	$0	$0	$0	$0	($315)	($315)
Business Development	73,666	53,253	126,919	1,007	127,926	0	0	0	73,666	53,253	126,919
Central Lab	28,562	15,842	44,404	0	44,404	0	0	0	28,562	15,842	44,404
Corp Admin	6,184	43,804	49,988	(27,246)	22,742	0	0	0	6,184	43,804	49,988
Customer Service Center (CSC)	883,578	504,679	1,388,257	86,882	1,475,139	0	0	0	883,578	504,679	1,388,257
Engineering	36,662	19,011	55,673	169,278	224,951	0	0	0	36,662	19,011	55,673
Facilities	2,642	950	3,592	373	3,965	0	0	0	2,642	950	3,592
Finance	622,602	353,591	976,193	228,004	1,204,197	0	0	0	622,602	353,591	976,193
HR Services	67,380	28,994	96,374	206	96,580	0	0	0	67,380	28,994	96,374
Human Resources	280,128	163,154	443,282	20,996	464,278	0	0	0	280,128	163,154	443,282
Information Technology Services (ITS)	605,467	321,048	926,515	189,612	1,116,127	0	0	0	605,467	321,048	926,515
Innov & Env Stewardship	48,908	25,735	74,643	22,754	97,397	0	0	0	48,908	25,735	74,643
Investor Relations	5,098	4,851	9,949	101	10,050	0	0	0	5,098	4,851	9,949
Legal	119,761	87,721	207,482	6,465	213,947	0	0	0	119,761	87,721	207,482
Regulated Ops	149,642	162,624	312,266	129,532	441,798	0	0	0	149,642	162,624	312,266
Supply Chain	48,391	30,058	78,449	76,819	155,268	0	0	0	48,391	30,058	78,449
Ext Aff & Public Policy	14,206	22,757	36,963	65	37,028	0	0	0	14,206	22,757	36,963
External Affairs Communication	85,440	66,831	152,271	797	153,068	0	0	0	85,440	66,831	152,271
Government_Affairs	4,694	3,442	8,136	49	8,185	0	0	0	4,694	3,442	8,136
Health & Safety	27,438	17,480	44,918	(698)	44,220	0	0	0	27,438	17,480	44,918
Physical & Cyber Security	33,060	16,777	49,837	18,142	67,979	0	0	0	33,060	16,777	49,837
Regulatory Policy	15,627	13,353	28,980	10	28,990	0	0	0	15,627	13,353	28,980
	$3,159,136	**$1,955,640**	**$5,114,776**	**$923,148**	**$6,037,924**	**$0**	**$0**	**$0**	**$3,159,136**	**$1,955,640**	**$5,114,776**

Kentuckey American Water Company
Base Period - 12 Months Ending 04/30/16
Rate Year Ended (RYE) - 12 Months Ending 08/

Support Services
Labor & Related Expenses

	12 Months December 2016								
	(6a)	(6b)	(6)	(7a)	(7b)	(7)	(8a)	(8b)	(8)
	Inc for **2016** Labor Expense	Inc for **2016** Labor Related Expense	**Total** Inc for **2016** Labor & Related Expense	Additional Adjustment to Labor Expense	Additional Adjustment to Labor Related Expense	**Total** Adjustment to Labor & Related Expense	**2016** Merit 12 Mo. Adjusted Labor Expense	**2016** Merit 12 Mo. Adjusted Labor Related Expense	**Total RYE 12/31/16** Labor & Related Expense
			(6a)+(6b)			(7a)+(7b)	(5a)+(6a)+(7a)	(5b)+(6b)+(7b)	(5)+(6)+(7)
Audit	$0	($11)	($11)	$0	$0	$0	$0	($326)	($326)
Business Development	2,578	1,864	4,442	15,057	7,528	22,585	91,301	62,645	153,946
Central Lab	1,000	554	1,554	0	0	0	29,562	16,396	45,958
Corp Admin	205	26,172	26,377	0	0	0	6,389	69,976	76,365
Customer Service Center (CSC)	23,673	13,696	37,369	0	0	0	907,251	518,375	1,425,626
Engineering	1,283	665	1,948	0	0	0	37,945	19,676	57,621
Facilities	92	33	125	0	0	0	2,734	983	3,717
Finance	20,644	11,840	32,484	(5,781)	(2,891)	(8,672)	637,465	362,540	1,000,005
HR Services	2,039	848	2,887	0	0	0	69,419	29,842	99,261
Human Resources	11,071	6,639	17,710	30,748	15,374	46,122	321,947	185,167	507,114
Information Technology Services (ITS)	21,191	11,237	32,428	0	0	0	626,658	332,285	958,943
Innov & Env Stewardship	1,712	901	2,613	0	0	0	50,620	26,636	77,256
Investor Relations	178	170	348	0	0	0	5,276	5,021	10,297
Legal	4,192	3,070	7,262	0	0	0	123,953	90,791	214,744
Regulated Ops	5,237	5,692	10,929	189,577	94,788	284,365	344,456	263,104	607,560
Supply Chain	1,694	1,052	2,746	0	0	0	50,085	31,110	81,195
Ext Aff & Public Policy	0	0	0	0	0	0	14,206	22,757	36,963
External Affairs Communication	2,990	2,339	5,329	(17,286)	(8,643)	(25,929)	71,144	60,527	131,671
Government_Affairs	164	120	284	0	0	0	4,858	3,562	8,420
Health & Safety	960	612	1,572	0	0	0	28,398	18,092	46,490
Physical & Cyber Security	1,157	587	1,744	0	0	0	34,217	17,364	51,581
Regulatory Policy	547	467	1,014	0	0	0	16,174	13,820	29,994
	$102,607	**$88,547**	**$191,154**	**$212,315**	**$106,156**	**$318,471**	**$3,474,058**	**$2,150,343**	**$5,624,401**

	12 Months August 2017									
	(9a)	(9b)	(9)	(10a)	(10b)	(10)	(11a)	(11b)	(11)	(12)
	Inc for **2017** Labor Expense	Inc for **2017** Labor Related Expense	**Total** Inc for **2017** Labor & Related Expense	Additional Adjustment to Labor Expense	Additional Adjustment to Labor Related Expense	**Total** Adjustment to Labor & Related Expense	**2017** Merit 12 Mo. Adjusted Labor Expense	**2017** Merit 12 Mo. Adjusted Labor Related Expense	**Total RYE 8/31/17** Labor & Related Expense	Total Labor Service Co. Adjustment
			(9a)+(9b)			(10a)+(10b)	(8a)+(9a)+(10a)	(8b)+(9b)+(10b)	(8)+(9)+(10)	(11)-(1)
Audit	$0	($12)	($12)	$0	$0	$0	$0	($338)	($338)	($23)
Business Development	3,378	2,318	5,696	0	0	0	94,679	64,963	159,642	32,723
Central Lab	1,094	607	1,701	0	0	0	30,656	17,003	47,659	3,255
Corp Admin	225	23,876	24,101	0	0	0	6,614	93,852	100,466	50,478
Customer Service Center (CSC)	26,450	15,285	41,735	0	0	0	933,701	533,660	1,467,361	79,104
Engineering	1,404	728	2,132	0	0	0	39,349	20,404	59,753	4,080
Facilities	101	36	137	0	0	0	2,835	1,019	3,854	262
Finance	22,374	12,847	35,221	0	0	0	659,839	375,387	1,035,226	59,033
HR Services	2,231	927	3,158	0	0	0	71,650	30,769	102,419	6,045
Human Resources	14,513	8,487	23,000	0	0	0	336,460	193,654	530,114	86,832
Information Technology Services (ITS)	23,186	12,295	35,481	0	0	0	649,844	344,580	994,424	67,909
Innov & Env Stewardship	1,873	986	2,859	0	0	0	52,493	27,622	80,115	5,472
Investor Relations	195	186	381	0	0	0	5,471	5,207	10,678	729
Legal	4,586	3,359	7,945	0	0	0	128,539	94,150	222,689	15,207
Regulated Ops	12,745	9,623	22,368	0	0	0	357,201	272,727	629,928	317,662
Supply Chain	1,853	1,151	3,004	0	0	0	51,938	32,261	84,199	5,750
Ext Aff & Public Policy	0	0	0	0	0	0	14,206	22,757	36,963	0
External Affairs Communication	2,632	2,240	4,872	0	0	0	73,776	62,767	136,543	(15,728)
Government_Affairs	180	132	312	0	0	0	5,038	3,694	8,732	596
Health & Safety	1,051	669	1,720	0	0	0	29,449	18,761	48,210	3,292
Physical & Cyber Security	1,266	642	1,908	0	0	0	35,483	18,006	53,489	3,652
Regulatory Policy	598	511	1,109	0	0	0	16,772	14,331	31,103	2,123
	$121,935	**$96,893**	**$218,828**	**$0**	**$0**	**$0**	**$3,595,993**	**$2,247,236**	**$5,843,229**	**$728,453**

Kentuckey American Water Company **W/P - 3-7**
Base Period - 12 Months Ending 04/30/16 **O&M\[Support Services Exhibit.xlsx]Other costs**
Rate Year Ended (RYE) - 12 Months Ending 08/31/17

Support Services
Other Non-Labor & Related Costs

	12 Months February 2016					12 Months December 2016			12 Months August 2017			
	(1) Base Year Other Expense	(2) Base Year Other Capitalized Costs	(3) Base Year Total Other Costs	(4) Adjustments to Base Year Expenses	(5) Adjusted Base Year Other Expenses	(6) Inc for 2016 to Base Year Other Expense	(6a) Additional Adjustments to Other Expense	(7) **RYE 12/31/16** Total Other Expense	(8) Inc for 2017 to Base Year Other Expense	(8a) Additional Adjustments to Other Expense	(9) **RYE 8/31/17** Total Other Expense	(10) Total Service Co. Adjustment
	(1)	(2)	(1)+(2)	(4)	(1)+(4)	(5) x %age	(6a)	(5)+(6)+(6a)	(7) x %age	(8a)	(7)+(8)+(8a)	(9)-(1)
Audit	$658	$0	$658	$0	$658	$0	$0	$658	$0	$0	$658	$0
Business Development	35,225	428	35,653	0	35,225	0	975	36,200	0	0	36,200	975
Central Lab	28,150	0	28,150	(2)	28,148	0	(135)	28,013	0	0	28,013	(137)
Corp Admin	393,561	3,710	397,271	0	393,561	0	(185,080)	208,481	0	(63,719)	144,762	(248,799)
Customer Service Center (CSC)	294,952	4,266	299,218	14,758	309,710	0	8,931	318,641	0	0	318,641	23,689
Engineering	9,422	17,611	27,033	0	9,422	0	224	9,646	0	0	9,646	224
Facilities	192,154	41,053	233,207	6	192,160	0	(7,724)	184,436	0	0	184,436	(7,718)
Finance	168,568	6,519	175,087	1,148	169,716	9,524	(37,603)	141,637	9,524	0	151,161	(17,407)
HR Services	14,654	40	14,694	0	14,654	0	(5,349)	9,305	0	0	9,305	(5,349)
Human Resources	151,532	(26)	151,506	(507)	151,025	0	(10,560)	140,465	0	0	140,465	(11,067)
Information Technology Services (ITS)	1,396,987	1,174,075	2,571,062	(535)	1,396,452	0	(18,000)	1,378,452	0	0	1,378,452	(18,535)
Innov & Env Stewardship	(9,513)	1,919	(7,594)	0	(9,513)	0	991	(8,522)	0	0	(8,522)	991
Investor Relations	10,328	5	10,333	0	10,328	0	(608)	9,720	0	0	9,720	(608)
Legal	128,873	1,152	130,025	0	128,873	0	(3,999)	124,874	0	0	124,874	(3,999)
Regulated Ops	85,203	11,703	96,906	(4)	85,199	0	(75)	85,124	0	0	85,124	(79)
Supply Chain	13,956	3,599	17,555	0	13,956	0	(764)	13,192	0	0	13,192	(764)
Ext Aff & Public Policy	5,160	5	5,165	(538)	4,622	0	8	4,630	0	0	4,630	(530)
External Affairs Communication	65,396	394	65,790	(3,965)	61,431	0	428	61,859	0	0	61,859	(3,537)
Government_Affairs	16,494	3	16,497	0	16,494	0	(3,752)	12,742	0	0	12,742	(3,752)
Health & Safety	11,447	2,470	13,917	0	11,447	0	(2,873)	8,574	0	0	8,574	(2,873)
Physical & Cyber Security	25,739	501	26,240	(34)	25,705	0	11,201	36,906	0	0	36,906	11,167
Regulatory Policy	8,717	4	8,721	0	8,717	0	211	8,928	0	0	8,928	211
Total	**$3,047,663**	**$1,269,431**	**$4,317,094**	**$10,327**	**$3,057,990**	**$9,524**	**($253,553)**	**$2,813,961**	**$9,524**	**($63,719)**	**$2,759,766**	**($287,897)**

Support Services
Total Costs

	12 Months February 2016						12 Months December 2016			12 Months August 2017			
	(1) Base Year Labor & Related Expense	(2) Base Year Other Expense	(3) Base Year Total Expense	(4) Adjusted Base Year Total Labor & Related Expense	(5) Adjusted Base Year Other Expense	(6) Adjusted Base Year Total Expense	(7) RYE 12/31/16 Labor & Related Expense	(8) RYE 12/31/16 Other Expense	(9) RYE 12/31/16 Total Expense	(10) RYE 8/31/17 Labor & Related Expense	(11) RYE 8/31/17 Other Expense	(12) RYE 8/31/17 Total Expense	(13) Total Going Level Expense Adjustments
	LR (1)	OC (1)	(1) + (2)	LR (5)	OC (5)	(4)+(5)	LR (8)	OC (7)	(7)+(8)	LR (11)	OC (9)	(7)+(8)	(12)-(3)
Audit	($315)	$658	$343	($315)	$658	$343	($326)	$658	$332	($338)	$658	$320	($23)
Business Development	126,919	35,225	162,144	126,919	35,225	162,144	153,946	36,200	190,146	159,642	36,200	195,842	33,698
Central Lab	44,404	28,150	72,554	44,404	28,148	72,552	45,958	28,013	73,971	47,659	28,013	75,672	3,118
Corp Admin	49,988	393,561	443,549	49,988	393,561	443,549	76,365	208,481	284,846	100,466	144,762	245,228	(198,321)
Customer Service Center (CSC)	1,388,257	294,952	1,683,209	1,388,257	309,710	1,697,967	1,425,626	318,641	1,744,267	1,467,361	318,641	1,786,002	102,793
Engineering	55,673	9,422	65,095	55,673	9,422	65,095	57,621	9,646	67,267	59,753	9,646	69,399	4,304
Facilities	3,592	192,154	195,746	3,592	192,160	195,752	3,717	184,436	188,153	3,854	184,436	188,290	(7,456)
Finance	976,193	168,568	1,144,761	976,193	169,716	1,145,909	1,000,005	141,637	1,141,642	1,035,226	151,161	1,186,387	41,626
HR Services	96,374	14,654	111,028	96,374	14,654	111,028	99,261	9,305	108,566	102,419	9,305	111,724	696
Human Resources	443,282	151,532	594,814	443,282	151,025	594,307	507,114	140,465	647,579	530,114	140,465	670,579	75,765
Information Technology Services (ITS)	926,515	1,396,987	2,323,502	926,515	1,396,452	2,322,967	958,943	1,378,452	2,337,395	994,424	1,378,452	2,372,876	49,374
Innov & Env Stewardship	74,643	(9,513)	65,130	74,643	(9,513)	65,130	77,256	(8,522)	68,734	80,115	(8,522)	71,593	6,463
Investor Relations	9,949	10,328	20,277	9,949	10,328	20,277	10,297	9,720	20,017	10,678	9,720	20,398	121
Legal	207,482	128,873	336,355	207,482	128,873	336,355	214,744	124,874	339,618	222,689	124,874	347,563	11,208
Regulated Ops	312,266	85,203	397,469	312,266	85,199	397,465	607,560	85,124	692,684	629,928	85,124	715,052	317,583
Supply Chain	78,449	13,956	92,405	78,449	13,956	92,405	81,195	13,192	94,387	84,199	13,192	97,391	4,986
Ext Aff & Public Policy	36,963	5,160	42,123	36,963	4,622	41,585	36,963	4,630	41,593	36,963	4,630	41,593	(530)
External Affairs Communication	152,271	65,396	217,667	152,271	61,431	213,702	131,671	61,859	193,530	136,543	61,859	198,402	(19,265)
Government_Affairs	8,136	16,494	24,630	8,136	16,494	24,630	8,420	12,742	21,162	8,732	12,742	21,474	(3,156)
Health & Safety	44,918	11,447	56,365	44,918	11,447	56,365	46,490	8,574	55,064	48,210	8,574	56,784	419
Physical & Cyber Security	49,837	25,739	75,576	49,837	25,705	75,542	51,581	36,906	88,487	53,489	36,906	90,395	14,819
Regulatory Policy	28,980	8,717	37,697	28,980	8,717	37,697	29,994	8,928	38,922	31,103	8,928	40,031	2,334
Total	**$5,114,776**	**$3,047,663**	**$8,162,439**	**$5,114,776**	**$3,057,990**	**$8,172,766**	**$5,624,401**	**$2,813,961**	**$8,438,362**	**$5,843,229**	**$2,759,766**	**$8,602,995**	**$440,556**
Change in Test Year to Adjusted (Labor)				-									
Change in Test Year to Adjusted (Other)					$10,327								
Change in Adjusted to 2016 Projected (Labor)							$509,625						
Change in Adjusted to 2016 Projected (Other)								($244,029)					
Change in 2016 to 2017 (Labor)										$218,828			
Change in 2016 to 2017 (Other)											($54,195)		
Total Change in Test Year to Pro Forma													440,556

Workpaper #: **W/P - 3-8**
Excel Reference: **O&M\[Insurance Other than Group Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Insurance Other than Group
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$798,704		$798,704	
2					
3					
4	**Adjustments:**				
5	Premiums increase		9,676		
6	Ins General Liabilty-Waste Water		(1,017)		
7	Ins Work Comp-Waste Water		(1,784)		
8	**Total Adjustments:**		6,875	6,875	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$805,579	
12					

Workpaper #: **W/P - 3-8**

Excel Reference: **O&M\[Insurance Other than Group Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Insurance Other than Group
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
55110000	Ins Vehicle	$33,494	$406	$33,900
55115000	Ins Vehicle - I/C	0	0	0
55710000	Ins General Liabilty	459,905	5,572	465,477
55715000	Ins General Liab-I/C	0	0	0
55720000	Ins Work Comp	147,973	1,793	149,766
55720100	Ins W/C Cap Credits	(34,975)	(424)	(35,399)
55725000	Ins Work Comp-I/C	0	0	0
55730000	Ins Other	192,307	2,330	194,637
55735000	Ins Other - I/C	0	0	0
55710000	Ins General Liabilty-Waste Water Rate Case	0	(1,017)	(1,017)
55720000	Ins Work Comp-Waste Water Rate Case	0	(1,784)	(1,784)
		$798,704	$6,875	$805,579
	Forecast			$808,380
55710000	Ins General Liabilty-Waste Water Rate Case			(1,017)
55720000	Ins Work Comp-Waste Water Rate Case			(1,784)
				$805,579

Workpaper #: W/P - 3-8
Excel Reference: O&M\[Insurance Other than Group Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Insurance Other than Group

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
55110000	Ins Vehicle	$2,757	$2,757	$2,757	$2,757	$2,757	$2,757	$2,692	$2,692	$2,892	$2,892	$2,892	$2,892	$33,494
55115000	Ins Vehicle - I/C	0	0	0	0	0	0	0	0	0	0	0	0	0
55710000	Ins General Liabilty	28,091	82,504	28,040	28,040	97,312	28,040	20,835	20,835	31,552	31,552	31,552	31,552	459,905
55715000	Ins General Liab-I/C	0	0	0	0	0	0	0	0	0	0	0	0	0
55720000	Ins Work Comp	11,694	11,446	11,562	11,566	11,562	11,577	14,337	14,337	12,473	12,473	12,473	12,473	147,973
55720100	Ins W/C Cap Credits	(3,392)	(3,844)	(3,151)	(3,046)	(2,785)	(4,207)	(2,437)	(2,437)	(2,419)	(2,419)	(2,419)	(2,419)	(34,975)
55725000	Ins Work Comp-I/C	0	0	0	0	0	0	0	0	0	0	0	0	0
55730000	Ins Other	11,725	11,725	12,234	11,217	11,725	11,725	20,740	20,740	20,119	20,119	20,119	20,119	192,307
55735000	Ins Other - I/C	0	0	0	0	0	0	0	0	0	0	0	0	0
														$798,704

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
55110000	Ins Vehicle	$2,892	$2,892	$2,892	$2,892	$0	$0	$0	$0	$0	$0	$0	$0	$11,568
55710000	Ins General Liabilty	31,552	31,552	31,552	31,552	68,739	68,739	68,739	68,739	68,739	68,739	68,739	68,739	676,120
55715000	Ins General Liab - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
55720000	Ins Work Comp	12,473	12,473	12,473	12,473	0	0	0	0	0	0	0	0	49,892
55720100	Ins W/C Cap Credits	(2,419)	(2,419)	(2,419)	(2,419)	0	0	0	0	0	0	0	0	(9,676)
55730000	Ins Other	20,119	20,119	20,119	20,119	0	0	0	0	0	0	0	0	80,476
														0
														0
														0
														$808,380

Workpaper #: **W/P - 3-8**

Excel Reference: **O&M\[Insurance Other than Group Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B Insurance other than group adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The Kentucky Commission Staff Report for the sewer piece was used to eliminate from the current water filing.

Workpaper #: W/P - 3-9
Excel Reference: O&M\[Customer Accounting-Postage Exhibit.xlsx]Exhibit

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Other Customer Accounting
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$1,110,639		$1,110,639	
2					
3					
4	**Adjustments:**				
5	Difference between Base Year and Forecast		32,021		
6	Credit Card Fee Adjustment		318,900		
7					
8					
9					
10					
11					
12	**Total Adjustments:**		350,921	350,921	Schedule D-2.3
13					
14					
15	**Forecasted Year at Present Rates**			$1,461,560	

Workpaper #: **W/P - 3-9**

Excel Reference: **O&M\[Customer Accounting-Postage Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Other Customer Accounting
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52501500	Misc Oper CA	$891	$26	$917
52510015	Bank Svc Charges-CA	150,342	4,335	154,677
52514906	Cust Edu-Bill Insert	32,981	951	33,932
52520000	Collection Agencies	151,932	323,280	475,212
52542015	Forms CA	142,513	4,109	146,622
52566015	Postage CA	631,980	18,221	650,201
		$1,110,639	$350,921	$1,461,560

Workpaper #: W/P - 3-9
Excel Reference: O&M\[Customer Accounting-Postage Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Other Customer Accounting

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
52501500	Misc Oper CA	$0	$0	$0	$0	$0	$891	$0	$0	$0	$0	$0	$0	$891
52510015	Bank Svc Charges-CA	9,432	12,450	13,224	15,251	9,627	12,358	15,000	15,000	12,000	12,000	12,000	12,000	150,342
52514906	Cust Edu-Bill Insert	0	0	5,514	3,322	2,399	1,746	5,000	5,000	5,000	0	5,000	0	32,981
52520000	Collection Agencies	10,786	11,400	11,063	11,691	13,161	14,129	15,629	15,629	12,111	12,111	12,111	12,111	151,932
52542015	Forms CA	11,865	13,318	12,845	12,326	11,874	12,531	9,325	9,325	12,276	12,276	12,276	12,276	142,513
52566015	Postage CA	47,520	51,392	54,639	50,282	52,089	51,810	50,288	50,288	55,918	55,918	55,918	55,918	631,980
														$1,110,639

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
52501500	Misc Oper CA	$0	$0	$0	$0	$97,305	$92,305	$97,305	$92,305	$97,305	$92,305	$97,305	$92,305	$758,440
52510015	Bank Svc Charges-CA	12,000	12,000	12,000	12,000	0	0	0	0	0	0	0	0	48,000
52514906	Cust Edu-Bill Insert	5,000	0	5,000	5,000	0	0	0	0	0	0	0	0	15,000
52520000	Collection Agencies	12,111	12,111	12,111	12,111	0	0	0	0	0	0	0	0	48,444
52542015	Forms CA	12,276	12,276	12,276	12,276	0	0	0	0	0	0	0	0	49,104
52566015	Postage CA	55,918	55,918	55,918	55,918	0	0	0	0	0	0	0	0	223,672
														$1,142,660

Workpaper #: **W/P - 3-9**
Excel Reference: **O&M\[Customer Accounting-Postage Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B Customer Accounting-Postage adjustment is based on the difference between the base period amounts from March 2015 through Februrary 2016 and the forecasted budget amounts for July 2016 through June 2017.

Workpaper #: **W/P - 3-10**
Excel Reference: **O&M\[Uncollectibles Accounts Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Uncollectible Accounts
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$794,406		$794,406	
2					
3					
4	**Adjustments:**				
5	Difference between Base Year and Forecast		(109,180)		
6					
7					
8	**Total Adjustments:**		(109,180)	(109,180)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$685,226	
12					

Workpaper #: **W/P - 3-10**
Excel Reference: **O&M\[Uncollectibles Accounts Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Uncollectible Accounts
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
57010000	Uncoll Accts Exp	$190,457	($26,176)	$164,281
57010015	Uncoll Accts Exp CA	527,475	(72,494)	454,981
57010016	Uncoll Accts Exp AG	76,474	(10,510)	65,964
		$794,406	($109,180)	$685,226

Workpaper #: W/P - 3-10
Excel Reference: O&M\[Uncollectibles Accounts Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Uncollectible Accounts

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
57010000	Uncoll Accts Exp	$0	$0	$0	$0	$0	$0	$67,860	$64,709	$25,087	($12,256)	$27,187	$17,870	$190,457
57010015	Uncoll Accts Exp CA	134,889	68,042	46,780	84,061	67,039	94,137	11,929	20,598	0	0	0	0	527,475
57010016	Uncoll Accts Exp AG	318	(2,849)	13,227	(3,012)	68,790	0	0	0	0	0	0	0	76,474
														$794,406

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
57010000	Uncoll Accts Exp	$116,163	$73,144	$101,669	$83,525	$26,080	($12,741)	$28,264	$18,578	$90,559	$72,137	$51,539	$36,309	$685,226
														$685,226

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Workpaper #: **W/P - 3-10**
Excel Reference: **O&M\[Uncollectibles Accounts Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The uncollectible percentage was calculated by using present rate water revenues at August 31,2017 and the adjusted base period ended April 30, 2016 uncollectible accounts.

Workpaper #: **W/P - 3-11**
Excel Reference: **O&M\[Rent Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Rents
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$20,498		$20,498	
2					
3					
4	**Adjustments:**				
5	Increase in real estate &		30		
6	equipment lease costs				
7					
8	**Total Adjustments:**		30	30	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$20,528	
12					

Workpaper #: **W/P - 3-11**
Excel Reference: **O&M\[Rent Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Rents
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
54110000	Rents-Real Prop	$5,214	$8	$5,222
54110013	Rents-Real Prop WT	0	0	0
54110014	Rents-Real Prop TD	1,948	3	1,951
54140000	Rents-Equip	7,526	11	7,537
54140011	Rents-Equip SS	0	0	0
54140013	Rents-Equip WT	4,408	6	4,414
54140014	Rents-Equip TD	63	0	63
54140016	Rents-Equip AG	1,339	2	1,341
		$20,498	$30	$20,528

Workpaper #: W/P - 3-11
Excel Reference: O&M\[Rent Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Rents

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
54110000	Rents-Real Prop	$0	$0	$0	$0	$0	$0	$269	$869	$269	$269	$3,269	$269	$5,214
54110013	Rents-Real Prop WT	0	0	0	0	0	0	0	0	0	0	0	0	0
54110014	Rents-Real Prop TD	859	100	0	300	689	0	0	0	0	0	0	0	1,948
54140000	Rents-Equip	0	0	0	0	0	0	2,224	2,152	100	100	2,100	850	7,526
54140011	Rents-Equip SS	0	0	0	0	0	0	0	0	0	0	0	0	0
54140013	Rents-Equip WT	0	0	0	0	0	4,408	0	0	0	0	0	0	4,408
54140014	Rents-Equip TD	0	0	0	63	0	0	0	0	0	0	0	0	63
54140016	Rents-Equip AG	80	1,019	0	80	80	80	0	0	0	0	0	0	1,339
														$20,498

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
54110000	Rents-Real Prop	$269	$269	$269	$869	$0	$0	$0	$0	$0	$0	$0	$0	$1,676
54140000	Rents-Equip	2,100	850	850	2,100	369	369	5,369	1,119	1,119	2,369	1,119	1,119	18,852
														$20,528

Workpaper #: **W/P - 3-11**
Excel Reference: **O&M\[Rent Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Rent Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget is based on contracts for equipment leases such as copiers and real estate agreements.

Workpaper #: **W/P - 3-12**
Excel Reference: **O&M\[Building Maintenance & Services Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Building Maintenance and Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$529,544		$529,544	
2					
3					
4	**Adjustments:**				
5	Difference between Base Year and Forecast		66,158		
6					
7					
8	**Total Adjustments:**		66,158	66,158	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$595,702	
12					

Workpaper #: **W/P - 3-12**
Excel Reference: **O&M\[Building Maintenance & Services Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Building Maintenance and Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52532000	Electricity	$73,375	$9,167	$82,542
52532011	Electricity SS	356	44	400
52532013	Electricity WT	3,642	455	4,097
52532014	Electricity TD	14,253	1,781	16,034
52532016	Electricity AG	32,858	4,105	36,963
52546000	Grounds Keeping	54,084	6,757	60,841
52546011	Grounds Keeping SS	0	0	0
52546013	Grounds Keeping WT	4,756	594	5,350
52546014	Grounds Keeping TD	16,333	2,041	18,374
52546016	Grounds Keeping AG	44,908	5,611	50,519
52548000	Heating Oil/Gas	42,864	5,355	48,219
52548013	Heating Oil/Gas WT	886	111	997
52548014	Heating Oil/Gas TD	(1,960)	(245)	(2,205)
52548016	Heating Oil/Gas AG	(471)	(59)	(530)
52550000	Janitorial	35,024	4,376	39,400
52550013	Janitorial WT	2,737	342	3,079
52550014	Janitorial TD	5,135	642	5,777
52550016	Janitorial AG	16,811	2,100	18,911
52571000	Security Svc	36,398	4,547	40,945
52571011	Security Svc SS	8,434	1,054	9,488
52571014	Security Svc TD	156	19	175
52571016	Security Svc AG	16,486	2,060	18,546
52571100	Add'l Security Costs	964	120	1,084
52578000	Trash Removal	10,878	1,359	12,237
52578013	Trash Removal WT	4,981	622	5,603
52578014	Trash Removal TD	0	0	0
52578016	Trash Removal AG	6,325	790	7,115
52583000	Water & WW	46,864	5,855	52,719
52583011	Water & WW SS	39,796	4,972	44,768
52583013	Water & WW WT	0	0	0
52583016	Water & WW AG	12,671	1,583	14,254
		$529,544	$66,158	$595,702

Workpaper #: W/P - 3-12

Excel Reference: O&M\[Building Maintenance & Services Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Building Maintenance and Services

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
52532000	Electricity	$0	$0	$0	$0	$0	$0	$7,635	$9,242	$12,173	$15,378	$17,059	$11,888	$73,375
52532011	Electricity SS	63	43	54	81	52	63	0	0	0	0	0	0	356
52532013	Electricity WT	1,034	86	505	684	534	799	0	0	0	0	0	0	3,642
52532014	Electricity TD	(1,125)	2,452	3,611	3,477	3,006	2,832	0	0	0	0	0	0	14,253
52532016	Electricity AG	5,056	9,046	7,217	10,081	9,456	(7,998)	0	0	0	0	0	0	32,858
52546000	Grounds Keeping	0	0	0	0	0	0	5,400	5,400	7,696	17,696	7,696	10,196	54,084
52546011	Grounds Keeping SS	0	0	0	0	0	0	0	0	0	0	0	0	0
52546013	Grounds Keeping WT	(329)	(321)	1,554	990	636	2,226	0	0	0	0	0	0	4,756
52546014	Grounds Keeping TD	1,218	4,056	3,163	1,708	2,436	3,752	0	0	0	0	0	0	16,333
52546016	Grounds Keeping AG	4,552	7,272	16,541	8,511	6,714	1,318	0	0	0	0	0	0	44,908
52548000	Heating Oil/Gas	0	0	0	0	0	0	1,750	5,114	10,250	10,250	10,250	5,250	42,864
52548013	Heating Oil/Gas WT	2,057	(1,517)	191	(102)	56	201	0	0	0	0	0	0	886
52548014	Heating Oil/Gas TD	(1,960)	0	0	0	0	0	0	0	0	0	0	0	(1,960)
52548016	Heating Oil/Gas AG	296	(237)	148	162	166	(1,006)	0	0	0	0	0	0	(471)
52550000	Janitorial	0	0	0	0	0	0	7,237	7,237	5,150	5,150	5,100	5,150	35,024
52550013	Janitorial WT	2,737	0	0	0	0	0	0	0	0	0	0	0	2,737
52550014	Janitorial TD	1,536	1,385	1,215	(302)	946	355	0	0	0	0	0	0	5,135
52550016	Janitorial AG	(348)	6,181	6,892	285	10,580	(6,779)	0	0	0	0	0	0	16,811
52571000	Security Svc	0	0	0	0	0	0	6,202	6,860	5,834	5,834	5,834	5,834	36,398
52571011	Security Svc SS	1,571	1,193	1,382	1,382	1,524	1,382	0	0	0	0	0	0	8,434
52571014	Security Svc TD	68	0	0	0	0	88	0	0	0	0	0	0	156
52571016	Security Svc AG	2,832	5,893	4,015	2,041	5,192	(3,487)	0	0	0	0	0	0	16,486
52571100	Add'l Security Costs	168	(1,130)	0	2,010	1,507	(1,591)	0	0	0	0	0	0	964
52578000	Trash Removal	0	0	0	0	0	0	1,582	1,156	1,910	1,910	2,410	1,910	10,878
52578013	Trash Removal WT	550	1,165	714	690	282	1,580	0	0	0	0	0	0	4,981
52578014	Trash Removal TD	0	0	0	0	0	0	0	0	0	0	0	0	0
52578016	Trash Removal AG	89	2,503	1,105	700	1,455	473	0	0	0	0	0	0	6,325
52583000	Water & WW	0	0	0	0	0	0	9,130	9,130	7,151	7,151	7,151	7,151	46,864
52583011	Water & WW SS	7,466	14,364	8,976	(816)	3,985	5,821	0	0	0	0	0	0	39,796
52583016	Water & WW AG	2,037	2,204	2,044	1,992	4,006	388	0	0	0	0	0	0	12,671
														$529,544

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
52532000	Electricity	$14,853	$13,068	$10,161	$11,848	$51,138	$64,277	$56,447	$48,367	$43,669	$52,607	$47,318	$48,585	$462,338
52546000	Grounds Keeping	8,696	10,196	7,696	7,696	0	0	0	0	0	0	0	0	34,284
52548000	Heating Oil/Gas	2,250	2,250	4,250	9,250	0	0	0	0	0	0	0	0	18,000
52550000	Janitorial	5,100	5,150	5,150	5,100	0	0	0	0	0	0	0	0	20,500
52571000	Security Svc	5,834	5,834	5,834	5,834	0	0	0	0	0	0	0	0	23,336
52578000	Trash Removal	2,410	1,910	1,910	2,410	0	0	0	0	0	0	0	0	8,640
52583000	Water & WW	7,151	7,151	7,151	7,151	0	0	0	0	0	0	0	0	28,604
														$595,702

Workpaper #: **W/P - 3-12**

Excel Reference: **O&M\[Building Maintenance & Services Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B Building Maintenance & Services adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.

Workpaper #: **W/P - 3-13**
Excel Reference: **O&M\[Maintenance Supplies & Services Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Maintenance Supplies and Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$2,161,991		$2,161,991	
2					
3					
4	**Adjustments:**				
5	Difference between Base Year and Forecast		53,599		
6					
7					
8	**Total Adjustments:**		53,599	53,599	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$2,215,590	
12					

Workpaper #: **W/P - 3-13**

Excel Reference: **O&M\[Maintenance Supplies & Services Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Maintenance Supplies and Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
62002000		$0	$0	$0
62002100	M&S Maint SS	33,907	841	34,748
62002300	M&S Maint WT	247,722	6,141	253,863
62002400	M&S Maint TD	225,636	5,594	231,230
62002600	M&S Maint AG	17,600	436	18,036
62502100	Misc Maint SS	18	0	18
62502300	Misc Maint WT	26,345	653	26,998
62502400	Misc Maint TD	158,465	3,929	162,394
62502420	Misc Maint TD Mains	0	0	0
62502435	Misc Maint TD Meters	201	5	206
62502600	Misc Maint AG	480,831	11,921	492,752
62510000	Amort Def Maint	142,437	3,531	145,968
62512000	Amort Def Maint	79,211	1,964	81,175
62512300	Amort Def Maint WT	58,074	1,440	59,514
62512400	Amort Def Maint TD	159,999	3,967	163,966
62520700	Misc Main Pvg/Bckfll	143,846	3,566	147,412
62520800	Misc Maint Permits	0	0	0
63110000	Contract Svc - Other Maint	147,310	3,652	150,962
63110024	Contr Svc-Maint TD	0	0	0
63150021	Contr Svc-Maint SS	9,301	231	9,532
63150022	Contr Svc-Maint P	0	0	0
63150023	Contr Svc-Maint WT	124,231	3,080	127,311
63150024	Contr Svc-Maint TD	106,313	2,636	108,949
63150026	Contr Svc-Maint AG	544	13	557
		$2,161,991	$53,599	$2,215,590

Workpaper #: 0
Excel Reference: O&M\[Maintenance Supplies & Services Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Maintenance Supplies and Services

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
62002000														$0
62002100	M&S Maint SS	4,614	1,561	(256)	726	3,154	108	4,000	4,000	4,000	4,000	4,000	4,000	33,907
62002300	M&S Maint WT	11,932	17,717	13,610	11,236	22,265	10,168	28,074	25,649	17,574	17,574	39,574	32,349	247,722
62002400	M&S Maint TD	36,131	46,180	(13,243)	2,010	(20,737)	43,255	25,790	20,790	8,090	25,790	25,790	25,790	225,636
62002600	M&S Maint AG	1,836	1,836	1,836	1,836	1,836	1,836	1,039	1,389	1,039	1,039	1,039	1,039	17,600
62502100	Misc Maint SS	0	0	0	0	1,224	(1,206)	0	0	0	0	0	0	18
62502300	Misc Maint WT	2,606	1,002	5,327	2,304	568	14,538	0	0	0	0	0	0	26,345
62502400	Misc Maint TD	48,308	17,288	31,753	6,388	29,442	9,486	2,300	4,300	2,300	2,300	2,300	2,300	158,465
62502420	Misc Maint TD Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
62502435	Misc Maint TD Meters	201	0	0	0	0	0	0	0	0	0	0	0	201
62502600	Misc Maint AG	17,578	17,578	17,578	17,578	17,578	17,310	3,838	265,838	26,293	26,293	26,293	27,076	480,831
62510000	Amort Def Maint	0	0	0	0	0	0	0	0	30,631	30,631	30,631	50,544	142,437
62512000	Amort Def Maint	0	0	0	0	0	0	41,587	37,624	0	0	0	0	79,211
62512300	Amort Def Maint WT	9,679	9,679	9,679	9,679	9,679	9,679	0	0	0	0	0	0	58,074
62512400	Amort Def Maint TD	14,701	45,344	24,915	24,915	25,225	24,899	0	0	0	0	0	0	159,999
62520700	Misc Main Pvg/Bckfll	(193)	25,530	31	31,167	(30,364)	7,047	18,438	18,438	18,438	18,438	18,438	18,438	143,846
62520800	Misc Maint Permits	0	0	0	0	0	0	0	0	0	0	0	0	0
63110000	Contract Svc - Other Maint	0	0	0	0	0	0	29,810	29,060	22,110	22,110	22,110	22,110	147,310
63110024	Contr Svc-Maint TD	0	0	0	0	0	0	0	0	0	0	0	0	0
63150021	Contr Svc-Maint SS	1,952	1,200	416	204	0	5,529	0	0	0	0	0	0	9,301
63150022	Contr Svc-Maint P	0	0	0	0	0	0	0	0	0	0	0	0	0
63150023	Contr Svc-Maint WT	51,240	336	8,467	28,311	17,366	18,511	0	0	0	0	0	0	124,231
63150024	Contr Svc-Maint TD	8,358	20,015	33,320	8,844	29,952	5,824	0	0	0	0	0	0	106,313
63150026	Contr Svc-Maint AG	100	113	113	105	0	113	0	0	0	0	0	0	544
														$2,161,991

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
62002000	M&S Maint	$0	$0	$0	$0	$140,802	$159,322	$182,342	$196,438	$197,261	$194,962	$203,766	$200,627	$1,475,520
62002100	M&S Maint SS	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0	0	16,000
62002300	M&S Maint WT	18,849	17,074	28,274	25,849	0	0	0	0	0	0	0	0	90,046
62002400	M&S Maint TD	25,790	20,790	25,790	20,790	0	0	0	0	0	0	0	0	93,160
62002600	M&S Maint AG	1,039	1,039	1,039	1,389	0	0	0	0	0	0	0	0	4,506
62502100														0
62502300														0
62502400	Misc Maint TD	2,300	2,300	2,300	4,300	0	0	0	0	0	0	0	0	11,200
62502420														0
62502435														0
62502600	Misc Maint AG	28,518	28,518	28,745	28,745	0	0	0	0	0	0	0	0	114,526
62510000	Amort Def Maint	58,472	62,916	62,916	64,136	0	0	0	0	0	0	0	0	248,440
62512000														0
62512300														0
62512400														0
62520700	Misc Main Pvg/Bckfll	18,438	18,438	18,438	18,438	0	0	0	0	0	0	0	0	73,752
62520800														0
63110000	Contract Svc - Other Maint	22,110	22,110	22,110	22,110	0	0	0	0	0	0	0	0	88,440
63110024														0
63150021														0
63150022														0
63150023														0
63150024														0
63150026														0
														$2,215,590

Workpaper #: **W/P - 3-13**

Excel Reference: **O&M\[Maintenance Supplies & Services Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B Maintenance Supplies & Services adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.

Workpaper #: **W/P - 3-14**
Excel Reference: **O&M\[Telecommunications Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Telecommunications
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$239,058		$239,058	
2					
3					
4	**Adjustments:**				
5	Increased telephone & cell		11,490		
6	phone costs				
7					
8	**Total Adjustments:**		11,490	11,490	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$250,548	
12					

Workpaper #: **W/P - 3-14**
Excel Reference: **O&M\[Telecommunications Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Telecommunications
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52574000	Telephone	$84,025	$4,039	$88,064
52574013	Telephone WT	7,957	382	8,339
52574014	Telephone TD	2,416	116	2,532
52574015	Telephone CA	52,074	2,503	54,577
52574016	Telephone AG	11,605	558	12,163
52574100	Cell Phone	35,932	1,727	37,659
52574111	Cell Phone SS	0	0	0
52574113	Cell Phone WT	2,883	139	3,022
52574114	Cell Phone TD	605	29	634
52574115	Cell Phone CA	4,192	201	4,393
52574116	Cell Phone AG	37,316	1,794	39,110
52574200	Data Lines AG	53	3	56
		$239,058	$11,490	$250,548

Workpaper #: **W/P - 3-14**
Excel Reference: **O&M\[Telecommunications Expense Exhibit.xlsx]Base & Forecast Detail**

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Telecommunications

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
SAP Account	**Account Description**	**May-15**	**Jun-15**	**Jul-15**	**Aug-15**	**Sep-15**	**Oct-15**	**Nov-15**	**Dec-15**	**Jan-16**	**Feb-16**	**Mar-16**	**Apr-16**	**Base Year Total**
52574000	Telephone	$0	$0	$0	$0	$0	$0	$14,893	$15,087	$13,648	$13,309	$13,755	$13,333	$84,025
52574013	Telephone WT	1,396	1,224	1,396	1,266	1,275	1,400	0	0	0	0	0	0	7,957
52574014	Telephone TD	451	1,332	0	(3)	617	19	0	0	0	0	0	0	2,416
52574015	Telephone CA	7,085	8,933	8,733	10,036	9,924	7,363	0	0	0	0	0	0	52,074
52574016	Telephone AG	1,755	2,035	2,175	1,845	2,117	1,678	0	0	0	0	0	0	11,605
52574100	Cell Phone	0	0	0	0	0	0	3,798	3,778	7,089	7,089	7,089	7,089	35,932
52574111	Cell Phone SS	0	0	0	60	(60)	0	0	0	0	0	0	0	0
52574113	Cell Phone WT	371	259	331	1,162	744	16	0	0	0	0	0	0	2,883
52574114	Cell Phone TD	65	101	108	96	131	104	0	0	0	0	0	0	605
52574115	Cell Phone CA	633	663	715	576	464	1,141	0	0	0	0	0	0	4,192
52574116	Cell Phone AG	6,232	8,164	7,688	3,413	6,192	5,627	0	0	0	0	0	0	37,316
52574200	Data Lines AG	0	53	0	0	0	0	0	0	0	0	0	0	53
														$239,058

		Forecast Year for the 12 Months Ended August 31, 2017												
SAP Account	**Account Description**	**Sep-16**	**Oct-16**	**Nov-16**	**Dec-16**	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**	**Jul-17**	**Aug-17**	**Forecast Total**
52574000	Telephone	$13,418	$13,607	$13,542	$13,737	$0	$0	$0	$0	$0	$0	$0	$0	$54,304
52574100	Cell Phone	7,089	7,089	7,089	7,089	20,739	20,405	20,844	20,428	20,783	20,596	20,608	23,485	196,244
														$250,548

Workpaper #: **W/P - 3-14**

Excel Reference: **O&M\[Telecommunications Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Telecommunications Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes expenses for telephones and cell phones.

Workpaper #: **W/P - 3-15**
Excel Reference: **O&M\[Postage, Printing & Stationary Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Postage, Printing, and Stationary
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$29,271		$29,271	
2					
3					
4	**Adjustments:**				
5	Decrease in postage, printing,		(6,741)		
6	& stationary costs				
7					
8	**Total Adjustments:**		(6,741)	(6,741)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$22,530	
12					

Workpaper #: **W/P - 3-15**

Excel Reference: **O&M\[Postage, Printing & Stationary Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Postage, Printing, and Stationary
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52562500	Overnight Shippng	$8,740	($2,013)	$6,727
52562511	Overnight Shippng SS	0	0	0
52562513	Overnight Shippng WT	8,954	(2,062)	6,892
52562514	Overnight Shippng TD	283	(65)	218
52562516	Overnight Shippng AG	1,279	(295)	984
52566000	Postage	250	(58)	192
52566016	Postage AG	1,179	(272)	907
52566700	Printing	8,586	(1,977)	6,609
		$29,271	($6,741)	$22,530

Workpaper #: W/P - 3-15

Excel Reference: O&M\[Postage, Printing & Stationary Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Postage, Printing, and Stationary

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	**Account Description**	**May-15**	**Jun-15**	**Jul-15**	**Aug-15**	**Sep-15**	**Oct-15**	**Nov-15**	**Dec-15**	**Jan-16**	**Feb-16**	**Mar-16**	**Apr-16**	**Base Year Total**
52562500	Overnight Shippng	$0	$0	$0	$0	$0	$0	$1,365	$1,565	$1,365	$1,515	$1,565	$1,365	$8,740
52562511	Overnight Shippng SS	0	0	0	0	0	0	0	0	0	0	0	0	0
52562513	Overnight Shippng WT	941	1,166	1,005	2,960	1,827	1,055	0	0	0	0	0	0	8,954
52562514	Overnight Shippng TD	0	4	0	26	244	9	0	0	0	0	0	0	283
52562516	Overnight Shippng AG	74	32	257	0	530	386	0	0	0	0	0	0	1,279
52566000	Postage	0	0	0	0	0	0	0	0	250	0	0	0	250
52566016	Postage AG	0	0	213	327	49	590	0	0	0	0	0	0	1,179
52566700	Printing	167	127	1,857	1,427	512	4,496	0	0	0	0	0	0	8,586
														$29,271

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	**Account Description**	**Sep-16**	**Oct-16**	**Nov-16**	**Dec-16**	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**	**Jul-17**	**Aug-17**	**Forecast Total**
52562500	Overnight Shippng	$1,565	$1,515	$1,365	$1,565	$1,615	$1,515	$1,565	$1,365	$1,515	$1,815	$1,365	$5,515	$22,280
52562511														0
52562513														0
52562514														0
52562516														0
52566000	Postage	0	250	0	0	0	0	0	0	0	0	0	0	250
52566016														0
														$22,530

Workpaper #: **W/P - 3-15**

Excel Reference: **O&M\[Postage, Printing & Stationary Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Postage, Printing, & Stationary Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes expenses for postage and overnight shipping.

Workpaper #: **W/P - 3-16**
Excel Reference: **O&M\[Office Supplies & Services Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Other Supplies and Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$241,083		$241,083	
2					
3					
4	**Adjustments:**				
5	Increase in office supplies, uniforms,		42,359		
6	software costs, & credit line fees				
7					
8	**Total Adjustments:**		42,359	42,359	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$283,442	
12					

Workpaper #: **W/P - 3-16**
Excel Reference: **O&M\[Office Supplies & Services Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Other Supplies and Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52510000	Bank Svc Charges	$0	$0	$0
52510016	Bank Svc Charges-AG	0	0	0
52512500	Books&Publications	113	20	133
52526100	Credit Line Fees I/C	91,309	16,043	107,352
52542000	Forms	0	0	0
52542016	Forms AG	1,493	262	1,755
52562000	Office Supplies	28,030	4,925	32,955
52562011	Off&Adm Supplies SS	0	0	0
52562013	Off&Adm Supplies WT	5,188	912	6,100
52562014	Off&Adm Supplies TD	3,411	599	4,010
52562015	Off&Adm Supplies CA	0	0	0
52562016	Off&Adm Supplies AG	17,533	3,081	20,614
52571500	Software Licenses	57,387	10,083	67,470
52582000	Uniforms	19,967	3,508	23,475
52582011	Uniforms SS	0	0	0
52582012	Uniforms P	197	35	232
52582013	Uniforms WT	7,872	1,383	9,255
52582014	Uniforms TD	7,511	1,320	8,831
52582016	Uniforms AG	1,072	188	1,260
		$241,083	$42,359	$283,442

Workpaper #: W/P - 3-16

Excel Reference: O&M\[Office Supplies & Services Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Other Supplies and Services

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
52510000	Bank Svc Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52510016	Bank Svc Charges-AG	0	0	0	0	0	0	0	0	0	0	0	0	0
52512500	Books&Publications	0	0	0	0	0	113	0	0	0	0	0	0	113
52526100	Credit Line Fees I/C	5,237	7,414	7,279	8,540	5,355	6,843	7,538	7,538	8,889	8,889	8,889	8,889	91,300
52542000	Forms	0	0	0	0	0	0	0	0	0	0	0	0	0
52542016	Forms AG	450	0	523	0	202	0	0	0	0	0	0	318	1,493
52562000	Office Supplies	0	0	0	0	0	0	4,215	4,015	4,700	4,700	5,200	5,200	28,030
52562011	Off&Adm Supplies SS	0	0	323	(254)	(69)	0	0	0	0	0	0	0	0
52562013	Off&Adm Supplies WT	898	171	1,394	229	1,107	1,389	0	0	0	0	0	0	5,188
52562014	Off&Adm Supplies TD	478	443	1,088	344	685	373	0	0	0	0	0	0	3,411
52562015	Off&Adm Supplies CA	0	0	0	0	0	0	0	0	0	0	0	0	0
52562016	Off&Adm Supplies AG	2,834	3,937	3,206	3,258	1,633	2,665	0	0	0	0	0	0	17,533
52571500	Software Licenses	3,202	5,092	2,409	3,722	3,868	7,996	2,763	2,763	6,393	6,393	6,393	6,393	57,387
52582000	Uniforms	0	0	0	0	0	0	3,245	3,245	2,881	2,645	5,056	2,895	19,967
52582011	Uniforms SS	0	0	0	0	30	(30)	0	0	0	0	0	0	0
52582012	Uniforms P	(133)	0	0	0	0	330	0	0	0	0	0	0	197
52582013	Uniforms WT	947	982	1,264	1,588	2,223	868	0	0	0	0	0	0	7,872
52582014	Uniforms TD	1,184	1,127	468	1,264	3,175	293	0	0	0	0	0	0	7,511
52582016	Uniforms AG	1,415	(1,025)	148	(106)	381	259	0	0	0	0	0	0	1,072
														$241,074

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
52526100	Credit Line Fees I/C	$8,889	$8,889	$8,889	$8,889	$0	$0	$0	$0	$0	$0	$0	$0	$35,556
52542016	Forms AG	0	0	0	0	0	0	0	0	0	0	0	0	0
52562000	Office Supplies	5,200	5,200	4,700	4,700	22,864	22,628	25,536	23,695	23,239	23,128	23,363	23,445	207,698
52571500	Software Licenses	6,393	6,393	6,393	6,393	0	0	0	0	0	0	0	0	25,572
52582000	Uniforms	3,756	4,370	3,245	3,245	0	0	0	0	0	0	0	0	14,616
														$283,442

Workpaper #: **W/P - 3-16**

Excel Reference: **O&M\[Office Supplies & Services Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Office Supplies & Services Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes expenses for uniforms, office supplies, forms, and software licenses.

Workpaper #: **W/P - 3-17**
Excel Reference: **O&M\[Advertising & Marketing Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Advertising and Marketing
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$20,040		$20,040	
2					
3					
4	**Adjustments:**				
5	Remove advertising costs		(20,040)		
6					
7					
8	**Total Adjustments:**		(20,040)	(20,040)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$0	
12					

Workpaper #: **W/P - 3-17**
Excel Reference: **O&M\[Advertising & Marketing Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Advertising and Marketing
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52503000	Advertising	$20,040	($20,040)	$0
		$20,040	($20,040)	$0

Workpaper #: W/P - 3-17
Excel Reference: O&M\[Advertising & Marketing Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Advertising and Marketing

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
52503000	Advertising	$1,130	($17)	$5,653	$7,310	$200	$264	$750	$1,000	$1,000	$750	$1,000	$1,000	$20,040
														$20,040

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
52503000	Advertising	$1,000	$1,000	$750	$1,000	$1,000	$750	$1,000	$1,000	$750	$1,000	$1,000	$750	$11,000
														$11,000

Workpaper #: **W/P - 3-17**

Excel Reference: **O&M\[Advertising & Marketing Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Employee Related Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.

Workpaper #: **W/P - 3-18**
Excel Reference: **O&M\[Contract Services Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Contract Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$1,024,472		$1,024,472	
2					
3					
4	**Adjustments:**				
5	Decrease in contracted services		(265,801)		
6					
7					
8	**Total Adjustments:**		(265,801)	(265,801)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$758,671	
12					

Workpaper #: **W/P - 3-18**
Excel Reference: **O&M\[Contract Services Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Contract Services
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
53110000	Contr Svc-Eng	$0	$0	$0
53110011	Contr Svc-Eng SS	770	(200)	570
53110016	Contr Svc-Eng AG	25,097	(6,511)	18,586
53150000	Contr Svc-Other	168,086	(43,610)	124,476
53150011	Contr Svc-Other SS	0	0	0
53150013	Contr Svc-Other WT	33,598	(8,717)	24,881
53150014	Contr Svc-Other TD	105,474	(27,365)	78,109
53150015	Contr Svc-Other CA	38,702	(10,041)	28,661
53150016	Contr Svc-Other AG	52,161	(13,533)	38,628
53151000	Contr Svc-Temp EE	0	0	0
53151016	Contr Svc-Temp EE AG	20,027	(5,196)	14,831
53152000	Contr Svc-Lab Testng	63,060	(16,361)	46,699
53153000	Contr Svc-Accounting	275,229	(71,409)	203,820
53154000	Contr Svc-Audit Fees	93,998	(24,388)	69,610
53155000	Contr Svc-Legal	144,348	(37,451)	106,897
53157000	Contr Svc-Outplacemt	3,922	(1,018)	2,904
		$1,024,472	($265,801)	$758,671

Workpaper #: W/P - 3-18
Excel Reference: O&M\[Contract Services Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Contract Services

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
53110000	Contr Svc-Eng	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
53110011	Contr Svc-Eng SS	0	251	250	681	(57)	(355)	0	0	0	0	0	0	770
53110016	Contr Svc-Eng AG	(27)	8,111	7,506	25,032	(15,525)	0	0	0	0	0	0	0	25,097
53150000	Contr Svc-Other	0	0	0	0	0	0	21,864	25,354	23,137	23,137	40,457	34,137	168,086
53150011	Contr Svc-Other SS	0	0	0	0	0	0	0	0	0	0	0	0	0
53150013	Contr Svc-Other WT	1,686	6,170	(382)	12,197	10,925	3,002	0	0	0	0	0	0	33,598
53150014	Contr Svc-Other TD	2,311	66,087	(269)	3,245	38,213	(4,113)	0	0	0	0	0	0	105,474
53150015	Contr Svc-Other CA	368	10,740	5,051	6,571	9,113	6,859	0	0	0	0	0	0	38,702
53150016	Contr Svc-Other AG	13,523	16,785	5,205	2,561	6,811	7,276	0	0	0	0	0	0	52,161
53151000	Contr Svc-Temp EE	0	0	0	0	0	0	0	0	0	0	0	0	0
53151016	Contr Svc-Temp EE AG	3,039	2,986	3,849	4,126	2,275	3,752	0	0	0	0	0	0	20,027
53152000	Contr Svc-Lab Testng	528	8,160	24,734	4,554	2,402	4,661	350	100	4,279	2,600	5,020	5,672	63,060
53153000	Contr Svc-Accounting	0	0	0	0	271,927	(2,865)	2,975	3,192	0	0	0	0	275,229
53154000	Contr Svc-Audit Fees	8,085	8,157	8,364	7,824	8,436	7,824	7,266	7,266	7,694	7,694	7,694	7,694	93,998
53155000	Contr Svc-Legal	4,282	25,007	3,097	5,762	18	7,182	16,500	16,500	16,500	16,500	16,500	16,500	144,348
53157000	Contr Svc-Outplacemt	0	0	7,844	0	(3,922)	0	0	0	0	0	0	0	3,922
														$1,024,472

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
53110000	Contr Svc-Eng	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
53150000	Contr Svc-Other	36,637	39,432	30,137	29,637	51,727	50,451	68,441	64,398	73,563	69,375	70,358	66,963	651,119
53152000	Contr Svc-Lab Testng	2,635	2,691	2,850	2,600	0	0	0	0	0	0	0	0	10,776
53154000	Contr Svc-Audit Fees	7,694	7,694	7,694	7,694	0	0	0	0	0	0	0	0	30,776
53155000	Contr Svc-Legal	16,500	16,500	16,500	16,500	0	0	0	0	0	0	0	0	66,000
														$758,671

Workpaper #: **W/P - 3-18**
Excel Reference: **O&M\[Contract Services Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Contract Services adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes contracts for lab testing, accounting, audit fees, legal, and other services such as snow removal, landscaping, and janitorial services.

Workpaper #: **W/P - 3-19**
Excel Reference: **O&M\[Employee Related Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$168,708		$168,708	
2					
3					
4	**Adjustments:**				
5	Decrease in employee related		(6,451)		
6	expenses (Meals, travel, etc.)				
7					
8	**Total Adjustments:**		(6,451)	(6,451)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$162,257	
12					

Workpaper #: **W/P - 3-19**
Excel Reference: **O&M\[Employee Related Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52534000	Employee Expenses	$106,511	($4,073)	$102,438
52534021	Travel - Meals	12,163	(465)	11,698
52534200	Conferences & Reg	12,410	(475)	11,935
52535000	Meals Deductible	37,355	(1,428)	35,927
52535100	Meals Nondeductible	0	0	0
52567000	Relocation Expenses	269	(10)	259
		$168,708	($6,451)	$162,257

Workpaper #: **W/P - 3-19**

Excel Reference: **O&M\[Employee Related Expense Exhibit.xlsx]Base & Forecast Detail**

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Employee Related Expense

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	**Account Description**	**May-15**	**Jun-15**	**Jul-15**	**Aug-15**	**Sep-15**	**Oct-15**	**Nov-15**	**Dec-15**	**Jan-16**	**Feb-16**	**Mar-16**	**Apr-16**	**Base Year Total**
52534000	Employee Expenses	$11,029	$17,461	$10,078	$5,294	$8,949	$11,858	$6,585	$4,431	$2,600	$7,670	$9,230	$11,326	$106,511
52534021	Travel - Meals	0	0	0	0	0	0	2,477	2,746	1,462	1,472	1,705	2,301	12,163
52534200	Conferences & Reg	612	0	1,702	1,864	319	1,035	11	230	8	1,203	633	4,793	12,410
52535000	Meals Deductible	3,125	2,635	3,315	5,080	5,445	11,505	0	0	1,500	1,500	1,750	1,500	37,355
52535100	Meals Nondeductible	0	0	0	0	0	0	0	0	0	0	0	0	0
52567000	Relocation Expenses	269	0	0	0	0	0	0	0	0	0	0	0	269
														$168,708

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	**Account Description**	**Sep-16**	**Oct-16**	**Nov-16**	**Dec-16**	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**	**Jul-17**	**Aug-17**	**Forecast Total**
52534000	Employee Expenses	$6,500	$8,340	$6,585	$5,075	$5,570	$11,845	$13,318	$19,920	$13,674	$15,786	$22,851	$14,354	$143,818
52534021	Travel - Meals	3,874	1,900	1,277	1,396	0	0	0	0	0	0	0	0	8,447
52534200	Conferences & Reg	906	2,045	311	230	0	0	0	0	0	0	0	0	3,492
52535000	Meals Deductible	1,750	1,500	1,500	1,750	0	0	0	0	0	0	0	0	6,500
														$162,257

Workpaper #: **W/P - 3-19**

Excel Reference: **O&M\[Employee Related Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Employee Related Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes employee expenses for travel, meals, conferences, and relocation expenses.

Workpaper #: W/P - 3-20
Excel Reference: O&M\[Miscellaneous Expense Exhibit.xlsx]Exhibit

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Miscellaneous Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$1,319,241		$1,319,241	
2					
3					
4	**Adjustments:**				
5	Decrease in Miscellaneous Expenses		49,469		
6	Remove Penalties		(309,395)		
7	Remove Injuries & Damages		(234)		
8	Remove Charitable Donations		(125,054)		
9					
10	**Total Adjustments:**		(385,214)	(385,214)	Schedule D-2.3
11					
12					
13	**Forecasted Year at Present Rates**			$934,027	

Workpaper #: **W/P - 3-20**
Excel Reference: **O&M\[Miscellaneous Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Miscellaneous Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
52000000	M&S Expense (O&M)	$65,368	$3,656	$69,024
52001000	M&S Expense (O&M)	82,096	4,591	86,687
52001100	M&S Oper SS	117	7	124
52001200	M&S Oper P	306	17	323
52001300	M&S Oper WT	34,148	1,910	36,058
52001400	M&S Oper TD	(16,385)	(916)	(17,301)
52001600	M&S Oper AG	10,496	587	11,083
52500000	Misc Expense (O&M)	14,942	836	15,778
52501200	Misc Oper P	16	1	17
52501300	Misc Oper WT	11,355	635	11,990
52501400	Misc Oper TD	30,441	1,702	32,143
52501600	Misc Oper AG	64,326	3,597	67,923
52514000	Charitb Contr Deduct	2,968	(2,968)	0
52514500	Charitb Don-H/Ed/En	76,700	(76,700)	0
52514600	Charitb Don-Commnty	45,386	(45,386)	0
52514700	Community Partnrshps	74,064	4,142	78,206
52514901	Cust Edu Comm-Reg	2,070	116	2,186
52514903	Cust Edu Comm-Issues	25,211	1,410	26,621
52514904	Cust Edu Comm-Consrv	99,659	5,573	105,232
52514905	Cust Edu Comm-Printd	16,101	900	17,001
52514907	Cust Edu-Press Rls	1,025	57	1,082
52514909	Cust Edu-Video&Photo	5,653	316	5,969
52515000	Commun Relations-E	15,128	846	15,974
52515001	Commun Relations-S	11,872	664	12,536
52522000	Community Relations	2,161	121	2,282
52524000	Co Dues/Mmbrshp Ded	95,455	5,338	100,793
52527000	Directors Fees	38,500	2,153	40,653
52528000	Dues/Membership Deduct	805	45	850
52540000	Amort Bus Svc ProjXp	0	0	0
52548100	Hiring Costs	137	8	145
52549000	Injuries and Damages	234	(234)	0
52549500	Inv Phys W/O Scrap	28,244	1,580	29,824
52554500	Lab Supplies	104,087	5,821	109,908
52556500	Low Income Pay Prog	60,000	3,356	63,356
52564000	Penalties Non-deduct	309,395	(309,395)	0
52568000	Research & Develop	22,392	1,252	23,644
52579000	Trustee Fees	20,165	1,128	21,293
52585000	Discounts Available	(35,743)	(1,999)	(37,742)
52586000	PO Small Differences	346	19	365
	Total	$1,319,241	($385,214)	$934,027

Workpaper #: W/P - 3-20

Excel Reference: O&M\[Miscellaneous Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Miscellaneous Expense

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
52000000	M&S Expense (O&M)	$0	$0	$0	$0	$0	$0	$0	$0	$17,325	$14,575	$17,225	$16,243	$65,368
52001000	M&S Expense (O&M)	0	0	0	0	0	0	20,457	30,276	6,267	7,526	11,817	5,753	82,096
52001100	M&S Oper SS	0	0	0	39	39	39	0	0	0	0	0	0	117
52001200	M&S Oper P	(606)	119	105	384	(588)	892	0	0	0	0	0	0	306
52001300	M&S Oper WT	3,568	3,941	6,773	6,212	7,413	6,241	0	0	0	0	0	0	34,148
52001400	M&S Oper TD	5,323	4,443	6,811	9,822	8,958	(51,742)	0	0	0	0	0	0	(16,385)
52001600	M&S Oper AG	625	21,908	(12,028)	(1,314)	1,402	(97)	0	0	0	0	0	0	10,496
52500000	Misc Expense (O&M)	0	0	0	0	0	0	13,021	1,921	0	0	0	0	14,942
52501200	Misc Oper P	0	0	96	(80)	0	0	0	0	0	0	0	0	16
52501300	Misc Oper WT	2,093	329	3,014	449	2,934	2,536	0	0	0	0	0	0	11,355
52501400	Misc Oper TD	3,605	1,853	4,088	5,768	7,137	7,990	0	0	0	0	0	0	30,441
52501600	Misc Oper AG	1,845	7,876	5,633	31,557	11,683	5,732	0	0	0	0	0	0	64,326
52514000	Charitb Contr Deduct	2,968	0	0	0	0	0	0	0	0	0	0	0	2,968
52514500	Charitb Don-H/Ed/En	19,200	4,500	2,500	1,000	1,500	8,500	2,000	3,000	5,000	2,000	4,000	23,500	76,700
52514600	Charitb Don-Commnty	2,104	5,000	0	1,656	676	3,200	12,000	1,000	12,500	500	2,250	4,500	45,386
52514700	Community Partnrshps	11,240	5,500	0	3,050	274	0	1,000	8,500	22,750	10,000	9,100	2,650	74,064
52514901	Cust Edu Comm-Reg	1,250	0	549	271	0	0	0	0	0	0	0	0	2,070
52514903	Cust Edu Comm-Issues	0	1,558	1,394	2,601	2,289	2,369	0	5,000	5,000	0	5,000	0	25,211
52514904	Cust Edu Comm-Consrv	24,173	19,638	8,761	9,038	2,289	4,760	5,000	5,000	0	5,000	0	16,000	99,659
52514905	Cust Edu Comm-Printd	656	0	279	946	720	0	0	0	3,000	4,000	2,500	4,000	16,101
52514907	Cust Edu-Press Rls	25	0	0	0	0	0	0	500	0	0	500	0	1,025
52514909	Cust Edu-Video&Photo	0	0	0	432	321	0	4,600	0	0	0	300	0	5,653
52515000	Commun Relations-E	1,700	942	1,940	8,621	675	0	350	100	250	100	350	100	15,128
52515001	Commun Relations-S	0	3,564	2,210	3,098	0	0	0	0	1,500	0	0	1,500	11,872
52522000	Community Relations	0	300	0	0	0	361	0	0	1,500	0	0	0	2,161
52524000	Co Dues/Mmbrshp Ded	6,248	6,048	8,798	7,964	6,578	6,403	4,858	11,558	11,208	15,608	4,688	5,496	95,455
52527000	Directors Fees	7,750	250	250	7,750	200	100	7,700	200	6,200	7,700	200	200	38,500
52528000	Dues/Membership Deduc	0	0	0	0	0	0	0	0	805	0	0	0	805
52540000	Amort Bus Svc ProjXp	0	0	0	0	0	0	0	0	0	0	0	0	0
52548100	Hiring Costs	0	10	127	0	0	0	0	0	0	0	0	0	137
52549000	Injuries and Damages	0	0	0	234	0	0	0	0	0	0	0	0	234
52549500	Inv Phys W/O Scrap	3,453	24,791	0	0	0	0	0	0	0	0	0	0	28,244
52554500	Lab Supplies	10,237	2,439	19,252	10,160	8,519	9,090	7,565	7,565	7,515	7,065	7,365	7,315	104,087
52556500	Low Income Pay Prog	0	0	0	0	0	0	0	0	60,000	0	0	0	60,000
52564000	Penalties Non-deduct	309,300	0	0	0	0	95	0	0	0	0	0	0	309,395
52568000	Research & Develop	1,863	1,863	1,863	1,863	1,863	1,857	1,870	1,870	1,870	1,870	1,870	1,870	22,392
52579000	Trustee Fees	0	8,856	5,671	0	0	5,638	0	0	0	0	0	0	20,165
52585000	Discounts Available	(2,759)	(1,884)	(4,400)	(2,617)	(4,907)	(3,021)	(3,125)	(1,545)	(1,862)	(1,200)	(4,468)	(3,955)	(35,743)
52586000	PO Small Differences	(51)	94	236	129	(28)	(34)	0	0	0	0	0	0	346
														$1,319,241

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Workpaper #: **W/P - 3-20**

Excel Reference: **O&M\[Miscellaneous Expense Exhibit.xlsx]Base & Forecast Detail**

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Miscellaneous Expense

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	**Account Description**	**Sep-16**	**Oct-16**	**Nov-16**	**Dec-16**	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**	**Jul-17**	**Aug-17**	**Forecast Total**
52000000	M&S Expense (O&M)	$20,125	$17,079	$14,327	$14,675	$159,955	$74,776	$62,953	$85,094	$135,787	$93,282	$67,708	$66,608	$812,369
52001000	M&S Expense (O&M)	11,375	7,992	6,474	11,672	0	0	0	0	0	0	0	0	37,513
52001100														0
52001200														0
52001300														0
52001400														0
52001600														0
52500000														0
52501200														0
52501300														0
52501400														0
52501600														0
52514000														0
52514500	Charitb Don-H/Ed/En	2,000	2,000	2,000	3,000	0	0	0	0	0	0	0	0	9,000
52514600	Charitb Don-Commnty	11,000	3,500	12,000	1,000	0	0	0	0	0	0	0	0	27,500
52514700	Community Partnrshps	1,000	2,000	1,000	8,500	0	0	0	0	0	0	0	0	12,500
52514901	Cust Edu Comm-Reg	0	0	0	0	0	0	0	0	0	0	0	0	0
52514903	Cust Edu Comm-Issues	0	5,000	0	5,000	0	0	0	0	0	0	0	0	10,000
52514904	Cust Edu Comm-Consrv	5,000	5,000	5,000	5,000	0	0	0	0	0	0	0	0	20,000
52514905	Cust Edu Comm-Printd	1,000	3,000	0	0	0	0	0	0	0	0	0	0	4,000
52514907	Cust Edu-Press Rls	500	0	0	500	0	0	0	0	0	0	0	0	1,000
52514909	Cust Edu-Video&Photo	0	0	4,600	0	0	0	0	0	0	0	0	0	4,600
52515000	Commun Relations-E	350	100	350	100	0	0	0	0	0	0	0	0	900
52515001	Commun Relations-S	1,500	0	0	0	0	0	0	0	0	0	0	0	1,500
52522000	Community Relations	0	0	0	0	0	0	0	0	0	0	0	0	0
52524000	Co Dues/Mmbrshp Ded	5,773	4,558	4,858	11,558	0	0	0	0	0	0	0	0	26,747
52527000	Directors Fees	200	200	7,700	200	0	0	0	0	0	0	0	0	8,300
52528000	Dues/Membership Deduct	0	0	0	0	0	0	0	0	0	0	0	0	0
52540000	Amort Bus Svc ProjXp	0	600	0	0	0	0	0	0	0	0	0	0	600
52548100														0
52549000														0
52549500														0
52554500	Lab Supplies	7,415	7,955	7,465	7,515	0	0	0	0	0	0	0	0	30,350
52556500	Low Income Pay Prog	0	0	0	0	0	0	0	0	0	0	0	0	0
52564000														0
52568000	Research & Develop	1,870	1,870	1,870	1,870	0	0	0	0	0	0	0	0	7,480
52579000	Trustee Fees	0	3,556	0	0	0	0	0	0	0	0	0	0	3,556
52585000	Discounts Available	(2,005)	(4,213)	(3,125)	(1,545)	0	0	0	0	0	0	0	0	(10,888)
														$1,007,027

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Workpaper #: **W/P - 3-20**
Excel Reference: **O&M\[Miscellaneous Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Employee Related Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. For recovery we removed from the forecast, Penalties, Injuries & Damages and Charitable Contributions.

Workpaper #: **W/P - 3-21**
Excel Reference: **O&M\[Transportation Lease Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Transportation
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$405,020		$405,020	
2					
3					
4	**Adjustments:**				
5	Increase in fuel and vehicle		23,821		
6	maintenance costs				
7					
8	**Total Adjustments:**		23,821	23,821	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$428,841	
12					

Workpaper #: **W/P - 3-21**

Excel Reference: **O&M\[Transportation Lease Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Transportation
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
55000000	Transportation (O&M)	($4,914)	($289)	($5,203)
55000010	Transportation	2,000	118	2,118
55000012	Trans Oper P	0	0	0
55000013	Trans Oper WT	(165)	(10)	(175)
55000014	Trans Oper TD	118	7	125
55000015	Trans Oper CA	0	0	0
55000016	Trans Oper AG	1,007	59	1,066
55000023	Trans Maint WT	316	19	335
55000024	Trans Maint TD	0	0	0
55000100	Trans Cap Credits	(104,098)	(6,122)	(110,220)
55010100	Trans Lease Costs	53,371	3,139	56,510
55010200	Trans Lease Fuel	258,583	15,208	273,791
55010300	Trans Lease Maint	194,472	11,438	205,910
55010400	Trans Emp Reimb Co	0	0	0
55010500	Trans Reimb EE Prsnl	4,330	255	4,585
		$405,020	$23,821	$428,841

Workpaper #: W/P - 3-21

Excel Reference: O&M\[Transportation Lease Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Transportation

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
55000000	Transportation (O&M)	($554)	($1,233)	($439)	($903)	($914)	($871)	$0	$0	$0	$0	$0	$0	($4,914)
55000010	Transportation	0	0	0	0	0	0	1,000	1,000	0	0	0	0	2,000
55000012	Trans Oper P	0	0	0	0	0	0	0	0	0	0	0	0	0
55000013	Trans Oper WT	(17)	(31)	(43)	(40)	(5)	(29)	0	0	0	0	0	0	(165)
55000014	Trans Oper TD	(10)	(16)	0	(11)	(10)	165	0	0	0	0	0	0	118
55000015	Trans Oper CA	0	0	0	0	0	0	0	0	0	0	0	0	0
55000016	Trans Oper AG	9	557	221	0	0	220	0	0	0	0	0	0	1,007
55000023	Trans Maint WT	63	40	13	0	200	0	0	0	0	0	0	0	316
55000024	Trans Maint TD	0	0	0	0	0	0	0	0	0	0	0	0	0
55000100	Trans Cap Credits	(9,273)	(10,507)	(9,090)	(8,327)	(7,612)	(11,503)	(8,090)	(8,090)	(5,817)	(6,205)	(10,858)	(8,726)	(104,098)
55010100	Trans Lease Costs	0	5,213	8,994	28,268	7,554	3,342	0	0	0	0	0	0	53,371
55010200	Trans Lease Fuel	20,235	24,931	21,610	21,604	18,472	20,779	20,476	20,476	20,000	20,000	20,000	30,000	258,583
55010300	Trans Lease Maint	9,918	48,915	9,305	(363)	14,526	17,671	10,500	11,000	10,000	12,000	36,000	15,000	194,472
55010400	Trans Emp Reimb Co	0	0	0	0	0	0	0	0	0	0	0	0	0
55010500	Trans Reimb EE Prsnl	396	289	378	248	458	1,461	200	200	100	200	200	200	4,330
														$405,020

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
55000000	Transportation (O&M)	$0	$0	$0	$0	$24,587	$26,320	$45,908	$36,930	$37,548	$37,780	$37,747	$36,930	$283,750
55000100	Trans Cap Credits	(8,726)	(9,695)	(8,726)	(7,562)	0	0	0	0	0	0	0	0	(34,709)
55010200	Trans Lease Fuel	30,000	30,000	30,000	24,000	0	0	0	0	0	0	0	0	114,000
55010300	Trans Lease Maint	15,000	20,000	15,000	15,000	0	0	0	0	0	0	0	0	65,000
55010500	Trans Reimb EE Prsnl	200	200	200	200	0	0	0	0	0	0	0	0	800
														$428,841

Workpaper #: **W/P - 3-21**

Excel Reference: **O&M\[Transportation Lease Expense Exhibit.xlsx]Notes**

Notes:

A The 2017 budget is not allocated by account. For rate case purposes, the Summary by Account tab Forecast Year is allocated by account based on the Base Year.

B The Transportation Lease Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

Table of Contents - Workpapers for Depreciation and Amortization

Description	Reference
Depreciation	W/P - 4-1
Amortization	W/P - 4-2
Cost of Removal	W/P - 4-3

Workpaper #: **W/P - 4-1**

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Depreciation Expense
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	Life Depreciation	$12,874,238		$12,874,238
2	CIAC Amortization Credit - Non-Tax	(1,069,093)		(1,069,093)
3	CIAC Amortization Credit -Tax	(148,984)		(148,984)
4	**Base Year for the 12 Months Ended 4/30/2016**	$11,656,161		$11,656,161
5				
6				
7	**Adjustments:**			
8	Life Adjustment Due to Net Additional Plant and Proposed Depreciation Rates		1,037,963	1,037,963
9	CIAC Non-Tax Adjustment Due to Net Additional CIAC and Proposed Depreciation Rates		(139,985)	(139,985)
10	CIAC Tax Adjustment Due to Net Additional CIAC and Proposed Depreciation Rates		(22,257)	(22,257)
11	**Total Adjustments:**		$875,721	$875,721
12				
13				
14				
15	Life Depreciation			13,912,201
16	CIAC Amortization Credit - Non-Tax			(1,209,078)
17	CIAC Amortization Credit -Tax			(171,241)
18	**Forecasted Year at Present Rates**			$12,531,882
19				

Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual Life Depreciation Rate/12) - Monthly Depreciation Adjustment (as applicable thru Sept 2015).
CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Life Depreciation Expense (Line 72)	$1,091,736	$1,094,889	$1,101,442	$1,101,295	$1,103,501
Less CIAC Life Amortization Credit	110,836	111,082	112,321	112,443	112,565
Net Depreciation Expense	$980,901	$983,806	$989,122	$988,852	$990,935

Line	Annual Proposed Life Depr Rate	Annual Current Life Depr Rate	2015 Study Monthly Deprec. Adjust	Utility	Account	Utility Plant Account	SAP G/L Account	NARUC Acct	UPIS Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
1	0.00%	0.00%	$0	Water	301000-Organization	301000	10130100	301.1	$37,450	$0	$0	$0	$0	$0
2	0.00%	0.00%	0	Water	302000-Franchises	302000	10130200	302.1	70,261	0	0	0	0	0
3	0.00%	0.00%	0	Water	303200-Land & Land Rights-Supply	303200	10130320	303.2	1,117,541	0	0	0	0	0
4	0.00%	0.00%	0	Water	303300-Land & Land Rights-Pumping	303300	10130330	303.2	277,216	0	0	0	0	0
5	0.00%	0.00%	0	Water	303400-Land & Land Rights-Treatment	303400	10130340	303.3	800,183	0	0	0	0	0
6	0.00%	0.00%	0	Water	303500-Land & Land Rights-T&D	303500	10130350	303.4	7,474,952	0	0	0	0	0
7	2.04%	2.92%	0	Water	304100-Struct & Imp-Supply	304100	10130410	304.2	20,105,009	48,922	49,115	49,308	49,558	50,091
8	2.16%	2.37%	0	Water	304200-Struct & Imp-Pumping	304200	10130420	304.2	10,100,553	19,949	19,946	19,944	19,942	19,940
9	2.36%	2.46%	0	Water	304300-Struct & Imp-Treatment	304300	10130430	304.3	36,748,478	75,334	75,320	75,306	75,292	75,277
10	1.32%	2.50%	0	Water	304400-Struct & Imp-T&D	304400	10130440	304.4	937,020	1,952	1,952	1,952	1,952	1,952
11	2.67%	2.82%	0	Water	304500-Struct & Imp-General	304500	10130450	304.5	4,719,111	11,090	11,157	11,223	11,220	11,223
12	2.67%	1.91%	0	Water	304600-Struct & Imp-Offices	304600	10130450	304.5	5,786,252	9,210	9,207	9,204	9,201	9,198
13	2.67%	1.91%	0	Water	304610-Struct & Imp-HVAC	304610	10130450	304.5	10,570	17	17	17	17	17
14	1.76%	2.03%	0	Water	304700-Struct & Imp-Store,Shop,Gar	304700	10130450	304.5	1,766,444	2,988	2,988	2,988	2,988	2,988
15	6.18%	4.53%	0	Water	304800-Struct & Imp-Misc	304800	10130450	304.5	1,380,416	5,211	5,202	5,194	5,185	5,177
16	1.58%	1.33%	0	Water	305000-Collect & Impound Reservoirs	305000	10130500	305.2	853,536	946	946	946	946	945
17	1.84%	2.05%	0	Water	306000-Lake, River & Other Intakes	306000	10130600	306.2	1,630,782	2,786	2,786	2,786	2,852	2,993
18	1.38%	2.00%	0	Water	309000-Supply Mains	309000	10130900	309.2	18,571,339	30,952	30,952	30,952	30,952	30,952
19	2.97%	2.93%	0	Water	310000-Power Generation Equip	310000	10131000	310.2	3,020,439	7,375	7,370	7,364	7,359	7,354
20	2.58%	1.87%	0	Water	311000-Pumping Equipment	311000	10131100	311.2	12,217,626	19,039	19,107	19,174	19,275	19,489
21	2.58%	1.87%	0	Water	311200-Pump Eqp Electric	311200	10131120	311.2	14,985,384	23,352	23,340	23,329	23,317	23,305
22	2.75%	1.88%	0	Water	311300-Pump Eqp Diesel	311300	10131130	311.2	433,456	679	679	679	679	679
23	3.48%	1.90%	0	Water	311400-Pump Eqp Hydraulic	311400	10131140	311.2	7,728	12	12	12	12	12
24	2.33%	2.02%	0	Water	311520-Pump Eqp-SOS & Pumping	311520	10131152	311.2	0	0	(2)	(4)	(6)	(8)
25	2.33%	2.02%	0	Water	311530-Pump Eqp Wtr Treatment	311530	10131153	311.3	0	0	0	0	0	0
26	2.57%	2.02%	0	Water	311540-Pumping Equipment TD	311540	10131154	311.4	96,827	163	162	161	161	160
27	2.38%	2.16%	0	Water	320100-WT Equip Non-Media	320100	10132010	320.3	39,157,469	70,483	70,879	71,275	71,245	71,268
28	2.65%	24.28%	0	Water	320200-WT Equip Filter Media	320200	10132010	320.3	742,340	15,020	15,020	15,020	15,020	15,020
29	1.84%	1.66%	0	Water	330000-Dist Reservoirs & Standpipes	330000	10133000	330.4	1,771,358	2,450	2,450	2,450	2,450	2,450
30	1.72%	1.62%	0	Water	330100-Elevated Tanks & Standpipes	330100	10133000	330.4	13,724,358	18,528	18,527	18,526	18,526	18,525
31	1.83%	1.38%	0	Water	330200-Ground Level Tanks	330200	10133000	330.4	2,912,613	3,350	3,349	3,349	3,379	3,442
32	1.74%	1.68%	0	Water	330400-Clearwell	330400	10133000	330.4	1,096,316	1,535	1,535	1,535	1,535	1,535
33	1.19%	1.44%	0	Water	331001-T&D Mains	331001	10133100	331.4	286,382,955	343,660	346,543	349,436	350,260	350,940
34	1.19%	1.44%	0	Water	331100-TD Mains 4in & Less	331100	10133100	331.4	0	0	(0)	(0)	(1)	(1)
35	1.19%	1.44%	0	Water	331200-TD Mains 6in to 8in	331200	10133100	331.4	0	0	(0)	(0)	(0)	(0)
36	1.19%	1.44%	0	Water	331300-TD Mains 10in to 16in	331300	10133100	331.4	0	0	0	0	0	0
37	1.19%	1.44%	0	Water	331400-TD Mains 18in & Grtr	331400	10133100	331.4	0	0	(0)	(0)	(0)	(0)
38	1.81%	1.50%	0	Water	333000-Services	333000	10133300	333.4	49,848,876	62,311	62,503	62,659	62,743	62,865
39	2.83%	2.44%	0	Water	334100-Meters	334100	10133410	334.4	24,044,579	48,891	49,080	49,249	49,314	49,375
40	2.34%	2.49%	0	Water	334110-Meters Bronze Case	334110	10133410	334.4	0	0	(1)	(1)	(2)	(3)
41	3.55%	2.95%	0	Water	334120-Meters Plastic Case	334120	10133410	334.4	0	0	(5)	(10)	(15)	(20)
42	2.99%	2.64%	0	Water	334130-Meters Other	334130	10133410	334.4	0	0	(5)	(10)	(16)	(21)
43	2.99%	2.64%	0	Water	334131-Meter Reading Units	334131	10133410	334.4	0	0	(0)	(0)	(0)	(0)
44	2.41%	2.53%	0	Water	334200-Meter Installations	334200	10133420	334.4	23,976,208	50,550	50,547	50,544	50,541	50,538
45	2.68%	2.48%	0	Water	334300-Meter Vaults	334300	10133410	334.4	957,833	1,980	1,979	1,978	1,977	1,976
46	1.50%	1.19%	0	Water	335000-Hydrants	335000	10133500	335.4	18,655,288	18,500	18,581	18,662	18,730	18,796
47	10.00%	19.40%	0	Water	339100-Other P/E-Intangible	339100	10133910	339.1	96,263	1,556	1,556	1,556	1,556	1,556
48	10.00%	10.72%	(1,188)	Water	339600-Other P/E-CPS	339600	10133910	339.1	615,610	5,499	5,726	5,952	5,979	6,006

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Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual Life Depreciation Rate/12) - Monthly Depreciation Adjustment (as applicable thru Sept 2015).
CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Life Depreciation Expense (Line 72)	$1,091,736	$1,094,889	$1,101,442	$1,101,295	$1,103,501
Less CIAC Life Amortization Credit	110,836	111,082	112,321	112,443	112,565
Net Depreciation Expense	$980,901	$983,806	$989,122	$988,852	$990,935

Line	Annual Proposed Life Depr Rate	Annual Current Life Depr Rate	2015 Study Monthly Deprec. Adjust	Utility	Account	Utility Plant Account	SAP G/L Account	NARUC Acct	UPIS Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
49	5.00%	5.00%	(443)	Water	340100-Office Furniture & Equip	340100	10134010	340.5	624,603	2,603	2,581	2,559	2,538	2,516
50	20.00%	0.00%	0	Water	340200-Comp & Periph Equip	340200	10134010	340.5	1,854,568	0	0	0	0	0
51	20.00%	20.00%	(3,158)	Water	340220-Comp & Periph Personal	340220	10134010	340.5	0	0	(193)	(386)	(579)	(773)
52	20.00%	20.00%	(459)	Water	340230-Comp & Periph Other	340230	10134010	340.5	0	0	(26)	(51)	(77)	(103)
53	20.00%	20.00%	0	Water	340240-Comp & Periph Capital Lease	340240	10134010	340.5	0	0	0	0	0	0
54	20.00%	20.00%	(6,977)	Water	340300-Computer Software	340300	10134010	340.5	1,483,903	24,732	23,723	25,994	24,846	24,083
55	10.00%	10.00%	(13,794)	Water	340315-Computer Software - BT	340315	10134010	340.5	11,705,721	97,548	97,548	97,548	97,548	97,548
56	20.00%	20.00%	(1,163)	Water	340320-Comp Software Personal	340320	10134010	340.5	0	0	0	0	0	0
57	20.00%	20.00%	0	Water	340325-Comp Software Customized	340325	10134010	340.5	0	0	(2)	(5)	(7)	(9)
58	20.00%	20.00%	0	Water	340330-Comp Software Other	340330	10134010	340.5	0	0	(2)	(4)	(6)	(9)
59	6.67%	6.67%	(15)	Water	340500-Other Office Equipment	340500	10134010	340.5	11,711	65	63	61	59	56
60	8.76%	1.91%	0	Water	341100-Trans Equip Lt Duty Trks	341100	10134100	341.5	1,942,510	3,092	3,075	3,074	3,031	3,161
61	8.12%	2.75%	0	Water	341200-Trans Equip Hvy Duty Trks	341200	10134100	341.5	2,408,626	5,520	5,528	5,559	5,529	5,748
62	10.11%	10.00%	0	Water	341300-Trans Equip Autos	341300	10134100	341.5	63,563	530	643	843	813	1,718
63	10.06%	5.51%	0	Water	341400-Trans Equip Other	341400	10134100	341.5	995,229	4,570	4,542	4,514	4,485	4,457
64	4.00%	4.00%	107	Water	342000-Stores Equipment	342000	10134200	342.5	65,242	217	217	217	217	217
65	5.00%	5.00%	20	Water	343000-Tools,Shop,Garage Equip	343000	10134300	343.5	2,391,260	9,964	9,955	9,947	9,947	9,959
66	6.67%	6.67%	2,013	Water	344000-Laboratory Equipment	344000	10134400	344.5	1,271,006	7,065	7,053	7,042	7,031	7,020
67	2.73%	2.52%	0	Water	345000-Power Operated Equipment	345000	10134500	345.5	1,370,184	2,877	2,877	2,876	2,876	2,875
68	6.67%	6.67%	1,255	Water	346100-Comm Equip Non-Telephone	346100	10134600	346.5	311,502	1,731	1,709	1,687	1,665	1,643
69	6.67%	6.67%	3,445	Water	346190-Remote Control & Instrument	346190	10134600	346.5	3,387,857	18,831	18,960	19,131	19,130	19,296
70	6.67%	6.67%	348	Water	346200-Comm Equip Telephone	346200	10134600	346.5	92,695	515	514	512	510	509
71	5.00%	5.00%	1,551	Water	347000-Misc Equipment	347000	10134700	347.5	1,703,374	7,097	7,094	7,092	7,089	7,086
72	5.00%	5.00%	(43)	Water	348000-Other Tangible Property	348000	10134800	348.5	117,628	490	509	527	530	532
73			$ (18,499)						$638,931,820	$1,091,736	$1,094,889	$1,101,442	$1,101,295	$1,103,501
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Water Life Rate Depreciation Expense

Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual Life Depreciation Rate/12) - Monthly Depreciation Adjustment (as applicable thru Sept 2015).
CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

							Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
							$1,104,873	$1,105,886	$1,107,074	$1,109,074	$1,111,840	$1,146,004	$1,148,348	$1,153,531
							112,698	112,876	113,076	113,349	113,554	114,160	114,365	114,521
							$992,174	$993,009	$993,997	$995,726	$998,286	$1,031,844	$1,033,982	$1,039,010
Line	Annual Proposed Life Depr Rate	Annual Current Life Depr Rate	2015 Study Monthly Deprec. Adjust	Utility	Account	Utility Plant Account	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
1	0.00%	0.00%	$0	Water	301000-Organization	301000	$0	$0	$0	$0	$0	$0	$0	$0
2	0.00%	0.00%	0	Water	302000-Franchises	302000	0	0	0	0	0	0	0	0
3	0.00%	0.00%	0	Water	303200-Land & Land Rights-Supply	303200	0	0	0	0	0	0	0	0
4	0.00%	0.00%	0	Water	303300-Land & Land Rights-Pumping	303300	0	0	0	0	0	0	0	0
5	0.00%	0.00%	0	Water	303400-Land & Land Rights-Treatment	303400	0	0	0	0	0	0	0	0
6	0.00%	0.00%	0	Water	303500-Land & Land Rights-T&D	303500	0	0	0	0	0	0	0	0
7	2.04%	2.92%	0	Water	304100-Struct & Imp-Supply	304100	50,099	50,146	50,218	50,309	50,474	35,412	35,557	35,692
8	2.16%	2.37%	0	Water	304200-Struct & Imp-Pumping	304200	19,938	19,935	19,933	19,931	19,929	18,161	18,159	18,157
9	2.36%	2.46%	0	Water	304300-Struct & Imp-Treatment	304300	75,263	75,249	75,235	75,220	75,206	84,056	84,042	84,029
10	1.32%	2.50%	0	Water	304400-Struct & Imp-T&D	304400	1,952	1,952	1,952	1,952	1,952	1,031	1,031	1,031
11	2.67%	2.82%	0	Water	304500-Struct & Imp-General	304500	11,226	11,293	11,360	11,497	11,646	11,168	11,256	11,297
12	2.67%	1.91%	0	Water	304600-Struct & Imp-Offices	304600	9,196	9,193	9,190	9,187	9,184	12,835	12,831	12,827
13	2.67%	1.91%	0	Water	304610-Struct & Imp-HVAC	304610	17	17	17	17	17	24	24	24
14	1.76%	2.03%	0	Water	304700-Struct & Imp-Store,Shop,Gar	304700	2,988	2,988	2,988	2,988	2,988	2,591	2,591	2,591
15	6.18%	4.53%	0	Water	304800-Struct & Imp-Misc	304800	5,168	5,159	5,151	5,142	5,134	6,992	6,980	6,968
16	1.58%	1.33%	0	Water	305000-Collect & Impound Reservoirs	305000	945	945	945	945	945	1,122	1,122	1,122
17	1.84%	2.05%	0	Water	306000-Lake, River & Other Intakes	306000	2,995	3,008	3,027	3,052	3,096	2,829	2,879	2,925
18	1.38%	2.00%	0	Water	309000-Supply Mains	309000	30,952	30,952	30,952	30,952	30,952	21,357	21,357	21,357
19	2.97%	2.93%	0	Water	310000-Power Generation Equip	310000	7,348	7,343	7,338	7,333	7,327	7,422	7,417	7,461
20	2.58%	1.87%	0	Water	311000-Pumping Equipment	311000	19,492	19,512	19,541	19,578	19,645	27,222	27,338	27,445
21	2.58%	1.87%	0	Water	311200-Pump Eqp Electric	311200	23,294	23,282	23,270	23,375	23,480	32,594	32,793	32,992
22	2.75%	1.88%	0	Water	311300-Pump Eqp Diesel	311300	679	679	679	679	678	992	992	992
23	3.48%	1.90%	0	Water	311400-Pump Eqp Hydraulic	311400	12	12	12	12	12	22	22	22
24	2.33%	2.02%	0	Water	311520-Pump Eqp-SOS & Pumping	311520	(10)	(12)	(14)	(16)	(18)	(23)	(25)	(28)
25	2.33%	2.02%	0	Water	311530-Pump Eqp Wtr Treatment	311530	0	0	0	0	0	0	0	0
26	2.57%	2.02%	0	Water	311540-Pumping Equipment TD	311540	159	158	157	156	156	197	196	195
27	2.38%	2.16%	0	Water	320100-WT Equip Non-Media	320100	71,193	71,126	71,064	71,005	70,959	91,752	91,711	91,666
28	2.65%	24.28%	0	Water	320200-WT Equip Filter Media	320200	15,020	15,020	15,020	15,020	15,020	1,639	1,639	1,639
29	1.84%	1.66%	0	Water	330000-Dist Reservoirs & Standpipes	330000	2,450	2,450	2,450	2,450	2,450	2,716	2,716	2,716
30	1.72%	1.62%	0	Water	330100-Elevated Tanks & Standpipes	330100	18,524	18,523	18,522	18,522	18,521	20,308	20,307	20,307
31	1.83%	1.38%	0	Water	330200-Ground Level Tanks	330200	3,443	3,449	3,457	3,468	3,487	4,658	4,691	4,721
32	1.74%	1.68%	0	Water	330400-Clearwell	330400	1,535	1,535	1,535	1,535	1,535	1,590	1,590	1,590
33	1.19%	1.44%	0	Water	331001-T&D Mains	331001	351,320	351,784	353,028	353,906	355,093	294,426	295,344	299,263
34	1.19%	1.44%	0	Water	331100-TD Mains 4in & Less	331100	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)
35	1.19%	1.44%	0	Water	331200-TD Mains 6in to 8in	331200	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36	1.19%	1.44%	0	Water	331300-TD Mains 10in to 16in	331300	0	0	0	0	0	0	0	0
37	1.19%	1.44%	0	Water	331400-TD Mains 18in & Grtr	331400	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	1.81%	1.50%	0	Water	333000-Services	333000	62,934	63,035	63,182	63,364	63,564	76,944	77,146	77,455
39	2.83%	2.44%	0	Water	334100-Meters	334100	49,473	49,661	49,825	50,091	50,325	58,622	58,958	59,231
40	2.34%	2.49%	0	Water	334110-Meters Bronze Case	334110	(4)	(4)	(5)	(6)	(6)	(7)	(7)	(8)
41	3.55%	2.95%	0	Water	334120-Meters Plastic Case	334120	(25)	(30)	(34)	(39)	(44)	(59)	(65)	(71)
42	2.99%	2.64%	0	Water	334130-Meters Other	334130	(26)	(31)	(37)	(42)	(47)	(59)	(65)	(71)
43	2.99%	2.64%	0	Water	334131-Meter Reading Units	334131	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44	2.41%	2.53%	0	Water	334200-Meter Installations	334200	50,535	50,532	50,529	50,526	50,523	48,124	48,121	48,118
45	2.68%	2.48%	0	Water	334300-Meter Vaults	334300	1,975	1,974	1,972	1,971	1,970	2,128	2,127	2,126
46	1.50%	1.19%	0	Water	335000-Hydrants	335000	18,847	18,896	18,971	19,047	19,136	24,241	24,356	24,569
47	10.00%	19.40%	0	Water	339100-Other P/E-Intangible	339100	1,556	1,556	1,556	1,556	1,556	802	802	802
48	10.00%	10.72%	(1,188)	Water	339600-Other P/E-CPS	339600	6,032	6,059	6,097	6,135	6,173	5,794	5,829	5,864

Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
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CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

							Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
							$1,104,873	$1,105,886	$1,107,074	$1,109,074	$1,111,840	$1,146,004	$1,148,348	$1,153,531
							112,698	112,876	113,076	113,349	113,554	114,160	114,365	114,521
							$992,174	$993,009	$993,997	$995,726	$998,286	$1,031,844	$1,033,982	$1,039,010
Line	Annual Proposed Life Depr Rate	Annual Current Life Depr Rate	2015 Study Monthly Deprec. Adjust	Utility	Account	Utility Plant Account	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
49	5.00%	5.00%	(443)	Water	340100-Office Furniture & Equip	340100	2,495	2,900	2,879	2,857	3,297	3,275	3,254	3,232
50	20.00%	0.00%	0	Water	340200-Comp & Periph Equip	340200	0	0	0	0	0	30,909	30,909	30,909
51	20.00%	20.00%	(3,158)	Water	340220-Comp & Periph Personal	340220	(966)	(1,159)	(1,352)	(1,545)	(1,738)	(1,931)	(2,124)	(2,318)
52	20.00%	20.00%	(459)	Water	340230-Comp & Periph Other	340230	(129)	(154)	(180)	(206)	(232)	(257)	(283)	(309)
53	20.00%	20.00%	0	Water	340240-Comp & Periph Capital Lease	340240	0	0	0	0	0	0	0	0
54	20.00%	20.00%	(6,977)	Water	340300-Computer Software	340300	23,927	23,768	23,539	23,702	23,859	24,447	25,212	25,549
55	10.00%	10.00%	(13,794)	Water	340315-Computer Software - BT	340315	97,548	97,548	97,548	97,548	97,548	97,548	97,548	97,548
56	20.00%	20.00%	(1,163)	Water	340320-Comp Software Personal	340320	0	0	0	0	0	0	0	0
57	20.00%	20.00%	0	Water	340325-Comp Software Customized	340325	(12)	(14)	(16)	(19)	(21)	(23)	(25)	(28)
58	20.00%	20.00%	0	Water	340330-Comp Software Other	340330	(11)	(13)	(15)	(17)	(19)	(21)	(24)	(26)
59	6.67%	6.67%	(15)	Water	340500-Other Office Equipment	340500	54	52	50	48	46	44	41	39
60	8.76%	1.91%	0	Water	341100-Trans Equip Lt Duty Trks	341100	3,291	3,247	3,204	3,160	3,117	14,096	13,897	13,697
61	8.12%	2.75%	0	Water	341200-Trans Equip Hvy Duty Trks	341200	5,967	5,937	5,906	5,876	5,846	17,172	17,082	16,992
62	10.11%	10.00%	0	Water	341300-Trans Equip Autos	341300	2,623	2,592	2,562	2,532	2,501	2,498	2,468	2,437
63	10.06%	5.51%	0	Water	341400-Trans Equip Other	341400	4,429	4,401	4,373	4,345	4,317	7,830	7,779	7,728
64	4.00%	4.00%	107	Water	342000-Stores Equipment	342000	217	217	217	217	217	216	216	216
65	5.00%	5.00%	20	Water	343000-Tools,Shop,Garage Equip	343000	9,992	10,109	10,205	10,584	10,752	10,848	10,944	10,994
66	6.67%	6.67%	2,013	Water	344000-Laboratory Equipment	344000	7,009	6,998	6,986	6,975	6,964	6,953	6,942	6,930
67	2.73%	2.52%	0	Water	345000-Power Operated Equipment	345000	2,875	2,874	2,873	2,873	2,872	3,111	3,110	3,110
68	6.67%	6.67%	1,255	Water	346100-Comm Equip Non-Telephone	346100	1,620	1,598	1,576	1,554	1,532	1,510	1,487	1,465
69	6.67%	6.67%	3,445	Water	346190-Remote Control & Instrument	346190	19,324	19,518	19,518	19,656	19,850	20,044	20,044	20,238
70	6.67%	6.67%	348	Water	346200-Comm Equip Telephone	346200	507	505	503	502	500	498	497	495
71	5.00%	5.00%	1,551	Water	347000-Misc Equipment	347000	7,083	7,080	7,077	7,074	7,071	7,068	7,066	7,063
72	5.00%	5.00%	(43)	Water	348000-Other Tangible Property	348000	534	536	539	542	546	549	552	555
73			$ (18,499)			Water L	$1,104,873	$1,105,886	$1,107,074	$1,109,074	$1,111,840	$1,146,004	$1,148,348	$1,153,531
74														

Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual Life Depreciation Rate/12) - Monthly Depreciation Adjustment (as applicable thru Sept 2015).
CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

							Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
							$1,155,527	$1,156,743	$1,157,019	$1,159,889	$1,161,113	$1,163,164	$1,165,829	$1,169,958
							114,654	114,788	114,910	115,032	115,165	115,343	115,543	115,816
							$1,040,873	$1,041,955	$1,042,110	$1,044,857	$1,045,948	$1,047,821	$1,050,286	1,054,143
	Annual Proposed Life Depr	Annual Current Life Depr	2015 Study Monthly Deprec.			Utility Plant								
Line	Rate	Rate	Adjust	Utility	Account	Account	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
1	0.00%	0.00%	$0	Water	301000-Organization	301000	$0	$0	$0	$0	$0	$0	$0	$0
2	0.00%	0.00%	0	Water	302000-Franchises	302000	0	0	0	0	0	0	0	0
3	0.00%	0.00%	0	Water	303200-Land & Land Rights-Supply	303200	0	0	0	0	0	0	0	0
4	0.00%	0.00%	0	Water	303300-Land & Land Rights-Pumping	303300	0	0	0	0	0	0	0	0
5	0.00%	0.00%	0	Water	303400-Land & Land Rights-Treatment	303400	0	0	0	0	0	0	0	0
6	0.00%	0.00%	0	Water	303500-Land & Land Rights-T&D	303500	0	0	0	0	0	0	0	0
7	2.04%	2.92%	0	Water	304100-Struct & Imp-Supply	304100	35,827	35,962	36,097	36,151	36,157	36,190	36,236	36,290
8	2.16%	2.37%	0	Water	304200-Struct & Imp-Pumping	304200	18,155	18,153	18,151	18,149	18,147	18,145	18,143	18,141
9	2.36%	2.46%	0	Water	304300-Struct & Imp-Treatment	304300	84,015	84,001	83,988	83,974	83,960	83,947	83,933	83,919
10	1.32%	2.50%	0	Water	304400-Struct & Imp-T&D	304400	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031
11	2.67%	2.82%	0	Water	304500-Struct & Imp-General	304500	11,316	11,335	11,336	11,337	11,338	11,350	11,380	11,532
12	2.67%	1.91%	0	Water	304600-Struct & Imp-Offices	304600	12,823	12,819	12,815	12,811	12,807	12,803	12,799	12,795
13	2.67%	1.91%	0	Water	304610-Struct & Imp-HVAC	304610	24	24	24	24	24	24	24	24
14	1.76%	2.03%	0	Water	304700-Struct & Imp-Store,Shop,Gar	304700	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591
15	6.18%	4.53%	0	Water	304800-Struct & Imp-Misc	304800	6,956	6,945	6,933	6,921	6,909	6,898	6,886	6,874
16	1.58%	1.33%	0	Water	305000-Collect & Impound Reservoirs	305000	1,122	1,122	1,122	1,121	1,121	1,121	1,121	1,121
17	1.84%	2.05%	0	Water	306000-Lake, River & Other Intakes	306000	2,971	3,017	3,063	3,081	3,084	3,095	3,111	3,130
18	1.38%	2.00%	0	Water	309000-Supply Mains	309000	21,357	21,357	21,357	21,357	21,357	21,357	21,357	21,357
19	2.97%	2.93%	0	Water	310000-Power Generation Equip	310000	7,530	7,648	7,766	7,885	8,003	8,245	8,488	8,730
20	2.58%	1.87%	0	Water	311000-Pumping Equipment	311000	27,553	27,660	27,768	27,811	27,817	27,844	27,881	27,924
21	2.58%	1.87%	0	Water	311200-Pump Eqp Electric	311200	33,298	33,604	33,911	34,109	34,416	34,830	35,243	35,657
22	2.75%	1.88%	0	Water	311300-Pump Eqp Diesel	311300	992	992	992	992	992	992	991	991
23	3.48%	1.90%	0	Water	311400-Pump Eqp Hydraulic	311400	22	22	22	22	22	22	22	22
24	2.33%	2.02%	0	Water	311520-Pump Eqp-SOS & Pumping	311520	(30)	(32)	(35)	(37)	(39)	(42)	(44)	(46)
25	2.33%	2.02%	0	Water	311530-Pump Eqp Wtr Treatment	311530	0	0	0	0	0	0	0	0
26	2.57%	2.02%	0	Water	311540-Pumping Equipment TD	311540	194	193	192	191	190	189	188	187
27	2.38%	2.16%	0	Water	320100-WT Equip Non-Media	320100	91,622	91,578	91,534	91,466	91,384	91,310	91,240	91,172
28	2.65%	24.28%	0	Water	320200-WT Equip Filter Media	320200	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639
29	1.84%	1.66%	0	Water	330000-Dist Reservoirs & Standpipes	330000	2,716	2,716	2,716	2,716	2,716	2,716	2,716	2,716
30	1.72%	1.62%	0	Water	330100-Elevated Tanks & Standpipes	330100	20,306	20,305	20,304	20,303	20,303	20,302	20,301	20,300
31	1.83%	1.38%	0	Water	330200-Ground Level Tanks	330200	4,752	4,782	4,812	4,824	4,826	4,833	4,844	4,856
32	1.74%	1.68%	0	Water	330400-Clearwell	330400	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
33	1.19%	1.44%	0	Water	331001-T&D Mains	331001	300,121	300,838	301,364	303,577	303,824	304,099	304,574	305,256
34	1.19%	1.44%	0	Water	331100-TD Mains 4in & Less	331100	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(4)
35	1.19%	1.44%	0	Water	331200-TD Mains 6in to 8in	331200	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)
36	1.19%	1.44%	0	Water	331300-TD Mains 10in to 16in	331300	0	0	0	0	0	0	0	0
37	1.19%	1.44%	0	Water	331400-TD Mains 18in & Grtr	331400	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)
38	1.81%	1.50%	0	Water	333000-Services	333000	77,580	77,676	77,750	78,181	78,276	78,379	78,514	78,705
39	2.83%	2.44%	0	Water	334100-Meters	334100	59,460	59,602	59,667	59,734	59,847	60,089	60,302	60,646
40	2.34%	2.49%	0	Water	334110-Meters Bronze Case	334110	(9)	(9)	(10)	(11)	(11)	(12)	(13)	(13)
41	3.55%	2.95%	0	Water	334120-Meters Plastic Case	334120	(77)	(83)	(89)	(95)	(101)	(107)	(113)	(118)
42	2.99%	2.64%	0	Water	334130-Meters Other	334130	(77)	(83)	(89)	(95)	(101)	(107)	(112)	(118)
43	2.99%	2.64%	0	Water	334131-Meter Reading Units	334131	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44	2.41%	2.53%	0	Water	334200-Meter Installations	334200	48,115	48,112	48,109	48,107	48,104	48,101	48,098	48,095
45	2.68%	2.48%	0	Water	334300-Meter Vaults	334300	2,125	2,124	2,123	2,122	2,121	2,120	2,119	2,117
46	1.50%	1.19%	0	Water	335000-Hydrants	335000	24,659	24,722	24,781	24,979	25,040	25,096	25,177	25,271
47	10.00%	19.40%	0	Water	339100-Other P/E-Intangible	339100	802	802	802	802	802	802	802	802
48	10.00%	10.72%	(1,188)	Water	339600-Other P/E-CPS	339600	5,886	5,907	5,932	5,956	5,981	6,006	6,041	6,077

Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual Life Depreciation Rate/12) - Monthly Depreciation Adjustment (as applicable thru Sept 2015).
CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

							Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
							$1,155,527	$1,156,743	$1,157,019	$1,159,889	$1,161,113	$1,163,164	$1,165,829	$1,169,958
							114,654	114,788	114,910	115,032	115,165	115,343	115,543	115,816
							$1,040,873	$1,041,955	$1,042,110	$1,044,857	$1,045,948	$1,047,821	$1,050,286	1,054,143
	Annual Proposed Life Depr	Annual Current Life Depr	2015 Study Monthly Deprec.			Utility Plant								
Line	Rate	Rate	Adjust	Utility	Account	Account	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17
49	5.00%	5.00%	(443)	Water	340100-Office Furniture & Equip	340100	3,211	3,189	3,168	3,586	3,564	4,061	4,039	4,018
50	20.00%	0.00%	0	Water	340200-Comp & Periph Equip	340200	30,909	30,909	30,909	30,909	30,909	30,909	30,909	30,909
51	20.00%	20.00%	(3,158)	Water	340220-Comp & Periph Personal	340220	(2,511)	(2,704)	(2,897)	(3,090)	(3,283)	(3,476)	(3,669)	(3,863)
52	20.00%	20.00%	(459)	Water	340230-Comp & Periph Other	340230	(335)	(360)	(386)	(412)	(438)	(463)	(489)	(515)
53	20.00%	20.00%	0	Water	340240-Comp & Periph Capital Lease	340240	0	0	0	0	0	0	0	0
54	20.00%	20.00%	(6,977)	Water	340300-Computer Software	340300	26,044	26,063	25,570	25,355	25,772	26,410	26,653	27,158
55	10.00%	10.00%	(13,794)	Water	340315-Computer Software - BT	340315	97,548	97,548	97,548	97,548	97,548	97,548	97,548	97,548
56	20.00%	20.00%	(1,163)	Water	340320-Comp Software Personal	340320	0	0	0	0	0	0	0	0
57	20.00%	20.00%	0	Water	340325-Comp Software Customized	340325	(30)	(32)	(35)	(37)	(39)	(42)	(44)	(46)
58	20.00%	20.00%	0	Water	340330-Comp Software Other	340330	(28)	(30)	(32)	(34)	(36)	(39)	(41)	(43)
59	6.67%	6.67%	(15)	Water	340500-Other Office Equipment	340500	37	35	33	31	29	26	24	22
60	8.76%	1.91%	0	Water	341100-Trans Equip Lt Duty Trks	341100	13,498	13,299	13,100	12,900	12,870	12,670	12,857	13,199
61	8.12%	2.75%	0	Water	341200-Trans Equip Hvy Duty Trks	341200	16,903	16,813	16,724	16,634	16,701	16,611	16,879	17,292
62	10.11%	10.00%	0	Water	341300-Trans Equip Autos	341300	2,407	2,376	2,345	2,315	2,485	2,454	2,882	3,496
63	10.06%	5.51%	0	Water	341400-Trans Equip Other	341400	7,676	7,625	7,574	7,522	7,471	7,420	7,368	7,317
64	4.00%	4.00%	107	Water	342000-Stores Equipment	342000	216	216	216	216	216	216	216	216
65	5.00%	5.00%	20	Water	343000-Tools,Shop,Garage Equip	343000	11,017	11,025	11,025	11,037	11,071	11,187	11,283	11,516
66	6.67%	6.67%	2,013	Water	344000-Laboratory Equipment	344000	6,919	6,908	6,897	6,886	6,875	6,863	6,852	6,841
67	2.73%	2.52%	0	Water	345000-Power Operated Equipment	345000	3,109	3,109	3,108	3,107	3,107	3,106	3,105	3,105
68	6.67%	6.67%	1,255	Water	346100-Comm Equip Non-Telephone	346100	1,443	1,421	1,399	1,376	1,354	1,332	1,310	1,288
69	6.67%	6.67%	3,445	Water	346190-Remote Control & Instrument	346190	20,432	20,571	20,598	20,625	20,681	20,791	20,958	21,152
70	6.67%	6.67%	348	Water	346200-Comm Equip Telephone	346200	493	492	490	488	487	485	483	482
71	5.00%	5.00%	1,551	Water	347000-Misc Equipment	347000	7,060	7,057	7,054	7,051	7,048	7,045	7,042	7,040
72	5.00%	5.00%	(43)	Water	348000-Other Tangible Property	348000	557	559	561	563	565	567	571	574
73			$ (18,499)			Water L	$1,155,527	$1,156,743	$1,157,019	$1,159,889	$1,161,113	$1,163,164	$1,165,829	1,169,958
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Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual Life Depreciation Rate/12) - Monthly Depreciation Adjustment (as applicable thru Sept 2015).
CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

							Aug-17	Forecast Sep 16 -Aug 17 Expense
							$1,175,075	$13,912,201
							116,021	1,380,319
							1,059,054	$12,531,883
Line	Annual Proposed Life Depr Rate	Annual Current Life Depr Rate	2015 Study Monthly Deprec. Adjust	Utility	Account	Utility Plant Account	Aug-17	
1	0.00%	0.00%	$0	Water	301000-Organization	301000	$0	$0
2	0.00%	0.00%	0	Water	302000-Franchises	302000	0	0
3	0.00%	0.00%	0	Water	303200-Land & Land Rights-Supply	303200	0	0
4	0.00%	0.00%	0	Water	303300-Land & Land Rights-Pumping	303300	0	0
5	0.00%	0.00%	0	Water	303400-Land & Land Rights-Treatment	303400	0	0
6	0.00%	0.00%	0	Water	303500-Land & Land Rights-T&D	303500	0	0
7	2.04%	2.92%	0	Water	304100-Struct & Imp-Supply	304100	36,397	431,966
8	2.16%	2.37%	0	Water	304200-Struct & Imp-Pumping	304200	18,139	217,799
9	2.36%	2.46%	0	Water	304300-Struct & Imp-Treatment	304300	83,906	1,007,770
10	1.32%	2.50%	0	Water	304400-Struct & Imp-T&D	304400	1,031	12,367
11	2.67%	2.82%	0	Water	304500-Struct & Imp-General	304500	12,173	136,817
12	2.67%	1.91%	0	Water	304600-Struct & Imp-Offices	304600	12,791	153,752
13	2.67%	1.91%	0	Water	304610-Struct & Imp-HVAC	304610	24	282
14	1.76%	2.03%	0	Water	304700-Struct & Imp-Store,Shop,Gar	304700	2,591	31,089
15	6.18%	4.53%	0	Water	304800-Struct & Imp-Misc	304800	6,862	83,125
16	1.58%	1.33%	0	Water	305000-Collect & Impound Reservoirs	305000	1,121	13,457
17	1.84%	2.05%	0	Water	306000-Lake, River & Other Intakes	306000	3,166	36,350
18	1.38%	2.00%	0	Water	309000-Supply Mains	309000	21,357	256,283
19	2.97%	2.93%	0	Water	310000-Power Generation Equip	310000	8,972	95,566
20	2.58%	1.87%	0	Water	311000-Pumping Equipment	311000	28,010	332,273
21	2.58%	1.87%	0	Water	311200-Pump Eqp Electric	311200	36,114	409,561
22	2.75%	1.88%	0	Water	311300-Pump Eqp Diesel	311300	991	11,901
23	3.48%	1.90%	0	Water	311400-Pump Eqp Hydraulic	311400	22	269
24	2.33%	2.02%	0	Water	311520-Pump Eqp-SOS & Pumping	311520	(49)	(431)
25	2.33%	2.02%	0	Water	311530-Pump Eqp Wtr Treatment	311530	0	0
26	2.57%	2.02%	0	Water	311540-Pumping Equipment TD	311540	186	2,295
27	2.38%	2.16%	0	Water	320100-WT Equip Non-Media	320100	91,119	1,097,553
28	2.65%	24.28%	0	Water	320200-WT Equip Filter Media	320200	1,639	19,672
29	1.84%	1.66%	0	Water	330000-Dist Reservoirs & Standpipes	330000	2,716	32,593
30	1.72%	1.62%	0	Water	330100-Elevated Tanks & Standpipes	330100	20,299	243,645
31	1.83%	1.38%	0	Water	330200-Ground Level Tanks	330200	4,880	57,479
32	1.74%	1.68%	0	Water	330400-Clearwell	330400	1,590	19,076
33	1.19%	1.44%	0	Water	331001-T&D Mains	331001	306,141	3,618,827
34	1.19%	1.44%	0	Water	331100-TD Mains 4in & Less	331100	(4)	(34)
35	1.19%	1.44%	0	Water	331200-TD Mains 6in to 8in	331200	(1)	(6)
36	1.19%	1.44%	0	Water	331300-TD Mains 10in to 16in	331300	0	0
37	1.19%	1.44%	0	Water	331400-TD Mains 18in & Grtr	331400	(1)	(6)
38	1.81%	1.50%	0	Water	333000-Services	333000	78,915	935,520
39	2.83%	2.44%	0	Water	334100-Meters	334100	60,932	717,087
40	2.34%	2.49%	0	Water	334110-Meters Bronze Case	334110	(14)	(124)
41	3.55%	2.95%	0	Water	334120-Meters Plastic Case	334120	(124)	(1,102)
42	2.99%	2.64%	0	Water	334130-Meters Other	334130	(124)	(1,101)
43	2.99%	2.64%	0	Water	334131-Meter Reading Units	334131	(0)	(2)
44	2.41%	2.53%	0	Water	334200-Meter Installations	334200	48,092	577,295
45	2.68%	2.48%	0	Water	334300-Meter Vaults	334300	2,116	25,468
46	1.50%	1.19%	0	Water	335000-Hydrants	335000	25,378	298,268
47	10.00%	19.40%	0	Water	339100-Other P/E-Intangible	339100	802	9,626
48	10.00%	10.72%	(1,188)	Water	339600-Other P/E-CPS	339600	6,112	71,385

Kentucky American Water Company
Case No. 2015-00418
Depreciation Expense Activity (Net of CIAC Amortization) by Month, October 2015 - August 2017
Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual Life Depreciation Rate/12) - Monthly Depreciation Adjustment (as applicable thru Sept 2015).
CIAC Life Amortization Deducted from Totals.
Workpaper # W/P - 4-1

							Aug-17	Forecast Sep 16 -Aug 17 Expense
							$1,175,075	$13,912,201
							116,021	1,380,319
							1,059,054	$12,531,883
Line	Annual Proposed Life Depr Rate	Annual Current Life Depr Rate	2015 Study Monthly Deprec. Adjust	Utility	Account	Utility Plant Account	Aug-17	
49	5.00%	5.00%	(443)	Water	340100-Office Furniture & Equip	340100	4,544	43,139
50	20.00%	0.00%	0	Water	340200-Comp & Periph Equip	340200	30,909	370,914
51	20.00%	20.00%	(3,158)	Water	340220-Comp & Periph Personal	340220	(4,056)	(35,922)
52	20.00%	20.00%	(459)	Water	340230-Comp & Periph Other	340230	(541)	(4,788)
53	20.00%	20.00%	0	Water	340240-Comp & Periph Capital Lease	340240	0	0
54	20.00%	20.00%	(6,977)	Water	340300-Computer Software	340300	27,464	311,700
55	10.00%	10.00%	(13,794)	Water	340315-Computer Software - BT	340315	97,548	1,170,572
56	20.00%	20.00%	(1,163)	Water	340320-Comp Software Personal	340320	0	0
57	20.00%	20.00%	0	Water	340325-Comp Software Customized	340325	(49)	(431)
58	20.00%	20.00%	0	Water	340330-Comp Software Other	340330	(45)	(399)
59	6.67%	6.67%	(15)	Water	340500-Other Office Equipment	340500	20	381
60	8.76%	1.91%	0	Water	341100-Trans Equip Lt Duty Trks	341100	13,494	159,576
61	8.12%	2.75%	0	Water	341200-Trans Equip Hvy Duty Trks	341200	17,660	203,464
62	10.11%	10.00%	0	Water	341300-Trans Equip Autos	341300	4,052	32,215
63	10.06%	5.51%	0	Water	341400-Trans Equip Other	341400	7,266	90,576
64	4.00%	4.00%	107	Water	342000-Stores Equipment	342000	215	2,592
65	5.00%	5.00%	20	Water	343000-Tools,Shop,Garage Equip	343000	11,685	133,631
66	6.67%	6.67%	2,013	Water	344000-Laboratory Equipment	344000	6,830	82,695
67	2.73%	2.52%	0	Water	345000-Power Operated Equipment	345000	3,104	37,291
68	6.67%	6.67%	1,255	Water	346100-Comm Equip Non-Telephone	346100	1,265	16,650
69	6.67%	6.67%	3,445	Water	346190-Remote Control & Instrument	346190	21,346	247,480
70	6.67%	6.67%	348	Water	346200-Comm Equip Telephone	346200	480	5,871
71	5.00%	5.00%	1,551	Water	347000-Misc Equipment	347000	7,037	84,631
72	5.00%	5.00%	(43)	Water	348000-Other Tangible Property	348000	577	6,748
73			$ (18,499)			Water L	1,175,075	$13,912,201
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Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Balance Forward Oct-15	Nov-15	Dec-15	Jan-16
Non-Tax CIAC Depr. Credit		$96,858	$97,087	$98,239
Tax CIAC Depr. Credit		13,978	13,995	14,081
Non-Tax CIAC COR Credit		22,415	22,534	23,129
Tax CIAC COR Credit		10,260	10,277	10,364

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(21,295,537)	(33,287)	(167,167)	(16,500)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(14,270,618)	(49,709)	(249,636)	(24,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(9,531,130)	(80,111)	(402,315)	(39,710)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(15,368,634)	(10,430)	(52,379)	(5,170)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,442,940)	(5,992)	(30,090)	(2,970)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(3,767,807)	(444)	(2,229)	(220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(1,643,219)	(28,183)	(141,535)	(13,970)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1	(249,725)			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1	(1,998,493)			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1	(766,586)			
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(7,595,655)	(13,759)	(69,096)	(6,820)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1	(3,299)			
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1	(487,487)			
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1	(430,476)			
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1	(45,791)			
				Water	27206000	AccAmort CIAC-Other	272060	272.2	20,089,551	119,273	119,621	121,368
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	2,418,409	24,238	24,272	24,445
								Net Activity	($57,389,436)	($78,403)	($970,552)	$35,813

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Feb-16	Mar-16	Apr-16	May-16
Non-Tax CIAC Depr. Credit	$98,353	$98,467	$98,591	$98,756
Tax CIAC Depr. Credit	14,090	14,098	14,108	14,120
Non-Tax CIAC COR Credit	23,188	23,246	23,310	23,396
Tax CIAC COR Credit	10,372	10,381	10,390	10,402

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Feb-16	Mar-16	Apr-16	May-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(16,500)	(18,000)	(24,000)	(27,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(24,640)	(26,880)	(35,840)	(40,320)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(39,710)	(43,320)	(57,760)	(64,980)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(5,170)	(5,640)	(7,520)	(8,460)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,970)	(3,240)	(4,320)	(4,860)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(220)	(240)	(320)	(360)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(13,970)	(15,240)	(20,320)	(22,860)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(6,820)	(7,440)	(9,920)	(11,160)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	121,541	121,713	121,901	122,152
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	24,462	24,479	24,498	24,523
								Net Activity	$36,003	$26,192	($13,601)	($33,325)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Jun-16	Jul-16	Aug-16	Sep-16
Non-Tax CIAC Depr. Credit	$98,942	$99,196	$99,387	$99,950
Tax CIAC Depr. Credit	14,134	14,153	14,167	14,210
Non-Tax CIAC COR Credit	23,492	23,623	23,721	24,012
Tax CIAC COR Credit	10,416	10,435	10,450	10,492

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Jun-16	Jul-16	Aug-16	Sep-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(36,750)	(27,750)	(81,750)	(27,750)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(54,880)	(41,440)	(122,080)	(41,440)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(88,445)	(66,785)	(196,745)	(66,785)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(11,515)	(8,695)	(25,615)	(8,695)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(6,615)	(4,995)	(14,715)	(4,995)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(490)	(370)	(1,090)	(370)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(31,115)	(23,495)	(69,215)	(23,495)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(15,190)	(11,470)	(33,790)	(11,470)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	122,434	122,818	123,108	135,338
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	24,550	24,588	24,617	26,576
								Net Activity	($98,015)	($37,593)	($397,275)	($23,086)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Oct-16	Nov-16	Dec-16	Jan-17
Non-Tax CIAC Depr. Credit	$100,141	$100,286	$100,410	$100,534
Tax CIAC Depr. Credit	14,224	14,235	14,244	14,253
Non-Tax CIAC COR Credit	24,111	24,186	24,250	24,314
Tax CIAC COR Credit	10,506	10,517	10,526	10,536

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Oct-16	Nov-16	Dec-16	Jan-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(21,000)	(18,000)	(18,000)	(16,500)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(31,360)	(26,880)	(26,880)	(24,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(50,540)	(43,320)	(43,320)	(39,710)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(6,580)	(5,640)	(5,640)	(5,170)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(3,780)	(3,240)	(3,240)	(2,970)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(280)	(240)	(240)	(220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(17,780)	(15,240)	(15,240)	(13,970)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(8,680)	(7,440)	(7,440)	(6,820)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	135,642	135,871	136,069	136,266
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,607	26,631	26,651	26,671
								Net Activity	$22,249	$42,502	$42,719	$52,936

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Feb-17	Mar-17	Apr-17	May-17
Non-Tax CIAC Depr. Credit	$100,648	$100,762	$100,886	$101,051
Tax CIAC Depr. Credit	14,262	14,270	14,280	14,292
Non-Tax CIAC COR Credit	24,373	24,432	24,496	24,581
Tax CIAC COR Credit	10,544	10,553	10,562	10,575

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Feb-17	Mar-17	Apr-17	May-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(16,500)	(18,000)	(24,000)	(27,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(24,640)	(26,880)	(35,840)	(40,320)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(39,710)	(43,320)	(57,760)	(64,980)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(5,170)	(5,640)	(7,520)	(8,460)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,970)	(3,240)	(4,320)	(4,860)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(220)	(240)	(320)	(360)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(13,970)	(15,240)	(20,320)	(22,860)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(6,820)	(7,440)	(9,920)	(11,160)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	136,446	136,627	136,824	137,087
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,689	26,708	26,728	26,755
								Net Activity	$53,136	$43,335	$3,552	($16,159)

Kentucky American Water Company
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CIAC Activity by Month, October 2015 -August 2017
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Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Jun-17	Jul-17	Aug-17
Non-Tax CIAC Depr. Credit	$101,237	$101,490	$101,682
Tax CIAC Depr. Credit	14,306	14,325	14,339
Non-Tax CIAC COR Credit	24,677	24,808	24,907
Tax CIAC COR Credit	10,588	10,607	10,622

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Jun-17	Jul-17	Aug-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(36,750)	(27,750)	(27,750)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(54,880)	(41,440)	(41,440)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(88,445)	(66,785)	(66,785)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(11,515)	(8,695)	(8,695)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(6,615)	(4,995)	(4,995)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(490)	(370)	(370)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(31,115)	(23,495)	(23,495)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1			
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(15,190)	(11,470)	(11,470)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1			
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1			
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1			
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1			
				Water	27206000	AccAmort CIAC-Other	272060	272.2	137,382	137,785	138,089
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,785	26,826	26,857
								Net Activity	($80,833)	($20,389)	($20,055)

Kentucky American Water Company
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CIAC Activity by Month, October 2015 -August 2017
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Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Forecast Period Additions Sep 2016 - Aug 2017
Non-Tax CIAC Depr. Credit	$1,209,078
Tax CIAC Depr. Credit	171,241
Non-Tax CIAC COR Credit	293,146
Tax CIAC COR Credit	126,629

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Forecast Period Add's Sep 2016 - Aug 2017
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(279,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(416,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(671,460)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(87,420)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(50,220)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(3,720)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(236,220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1	
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1	
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1	
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(115,320)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1	
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1	
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1	
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1	
				Water	27206000	AccAmort CIAC-Other	272060	272.2	1,639,425
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	320,482
								Net Activity	$99,907

Kentucky-American Water Company
Utility Plant Depreciation Rates
As of October 2015

W/P - 4-1 & W/P - 1-2

Subsidiary	Effective Date	Depr Rate	Life Rate	COR Rate	Description	SAP Account	NARUC 96	Expected Cost of Removal
304100	10/1/2010	3.07%	2.92%	0.15%	12:304100:RA12-00	10130410	304.10	5%
304200	2/1/2012	2.85%	2.37%	0.48%	12:304200:RA12-00	10130420	304.20	20%
304300	10/1/2010	2.95%	2.46%	0.49%	12:304300:RA12-00	10130430	304.30	20%
304400	10/1/2010	2.63%	2.50%	0.13%	12:304400:RA12-00	10130440	304.40	0%
304500	10/1/2010	2.96%	2.82%	0.14%	12:304500:RA12-00	10130450	304.50	5%
304600	10/1/2010	2.01%	1.91%	0.10%	12:304600:RA12-00	10130450	304.60	5%
304700	10/1/2010	2.03%	2.03%	0.00%	12:304700:RA12-00	10130450	304.70	0%
304800	10/1/2010	4.98%	4.53%	0.45%	12:304800:RA12-00	10130450	304.80	0%
305000	10/1/2010	1.33%	1.33%	0.00%	12:305000:RA12-00	10130500	305.00	0%
306000	10/1/2010	2.05%	2.05%	0.00%	12:306000:RA12-00	10130600	306.00	0%
307000	2/1/2012	2.05%	2.05%	0.00%	12:307000:RA12-00	10130700	307.00	0%
309000	10/1/2010	2.20%	2.00%	0.20%	12:309000:RA12-00	10130900	309.00	10%
310000	10/1/2010	2.93%	2.93%	0.00%	12:310000:RA12-00	10131000	310.00	0%
311200	2/1/2012	2.25%	1.87%	0.38%	12:311200:RA12-00	10131120	311.20	15%
311300	10/1/2010	2.26%	1.88%	0.38%	12:311300:RA12-00	10131130	311.30	15%
311400	10/1/2010	2.28%	1.90%	0.38%	12:311400:RA12-00	10131140	311.40	15%
311520	2/1/2012	2.43%	2.02%	0.41%	12:311520:RA12-00	10131152	311.52	15%
311530	2/1/2012	2.43%	2.02%	0.41%	12:311530:RA12-00	10131153	311.53	15%
311540	2/1/2012	2.43%	2.02%	0.41%	12:311540:RA12-00	10131154	311.54	15%
320100	10/1/2010	2.59%	2.16%	0.43%	12:320100:RA12-00	10132010	320.10	15%
320200	10/1/2010	24.28%	24.28%	0.00%	12:320200:RA12-00	10132010	320.20	15%
330000	10/1/2010	1.66%	1.66%	0.00%	12:330000:RA12-00	10133000	330.00	30%
330100	10/1/2010	2.03%	1.62%	0.41%	12:330100:RA12-00	10133000	330.10	30%
330200	10/1/2010	1.38%	1.38%	0.00%	12:330200:RA12-00	10133000	330.20	30%
330400	10/1/2010	1.68%	1.68%	0.00%	12:330400:RA12-00	10133000	330.40	30%
331001	10/1/2010	1.66%	1.44%	0.22%	12:331001:RA12-00	10133100	331.00	20%
331100	10/1/2010	1.66%	1.44%	0.22%	12:331100:RA12-00	10133100	331.10	20%
331200	10/1/2010	1.66%	1.44%	0.22%	12:331200:RA12-00	10133100	331.20	20%
331300	10/1/2010	1.66%	1.44%	0.22%	12:331300:RA12-00	10133100	331.30	15%
331400	10/1/2010	1.66%	1.44%	0.22%	12:331400:RA12-00	10133100	331.40	15%
333000	10/1/2010	3.00%	1.50%	1.50%	12:333000:RA12-00	10133300	333.00	100%
334100	10/1/2010	2.68%	2.44%	0.24%	12:334100:RA12-00	10133410	334.10	10%
334110	10/1/2010	2.74%	2.49%	0.25%	12:334110:RA12-00	10133410	334.11	10%
334120	10/1/2010	3.25%	2.95%	0.30%	12:334120:RA12-00	10133410	334.12	10%
334130	10/1/2010	2.90%	2.64%	0.26%	12:334130:RA12-00	10133410	334.13	10%
334131	10/1/2010	2.90%	2.64%	0.26%	12:334131:RA12-00	10133410	334.13	10%
334200	10/1/2010	2.78%	2.53%	0.25%	12:334200:RA12-00	10133420	334.20	10%
334300	10/1/2010	2.73%	2.48%	0.25%	12:334300:RA12-00	10133410	334.30	10%
335000	10/1/2010	1.49%	1.19%	0.30%	12:335000:RA12-00	10133500	335.00	25%
339100	10/1/2010	19.40%	19.40%	0.00%	12:339100:RA12-00	10133910	339.10	0%
339600	10/1/2010	10.72%	10.72%	0.00%	12:339600:RA12-00	10133910	339.60	0%
340100	10/1/2010	5.00%	5.00%	0.00%	12:340100:RA12-00	10134010	340.10	0%
340210	10/1/2010	20.00%	20.00%	0.00%	12:340210:RA12-00	10134010	340.21	0%
340220	10/1/2010	20.00%	20.00%	0.00%	12:340220:RA12-00	10134010	340.22	0%
340230	10/1/2010	20.00%	20.00%	0.00%	12:340230:RA12-00	10134010	340.23	0%
340300	10/1/2010	20.00%	20.00%	0.00%	12:340300:RA12-00	10134010	340.30	0%
340315	8/1/2013	10.00%	10.00%	0.00%	12:340315:RA12-00	10134010	340.32	0%
340320	10/1/2010	20.00%	20.00%	0.00%	12:340320:RA12-00	10134010	340.32	0%
340325	10/1/2010	20.00%	20.00%	0.00%	12:340325:RA12-00	10134010	340.33	0%
340330	10/1/2010	20.00%	20.00%	0.00%	12:340330:RA12-00	10134010	340.33	0%
340500	10/1/2010	6.67%	6.67%	0.00%	12:340500:RA12-00	10134010	340.50	0%
341100	10/1/2010	1.53%	1.91%	-0.38%	12:341100:RA12-00	10134100	341.10	-20%
341200	10/1/2010	2.34%	2.75%	-0.41%	12:341200:RA12-00	10134100	341.20	-15%
341300	10/1/2010	8.50%	10.00%	-1.50%	12:341300:RA12-00	10134100	341.30	-15%
341400	10/1/2010	5.51%	5.51%	0.00%	12:341400:RA12-00	10134100	341.40	0%
342000	10/1/2010	4.00%	4.00%	0.00%	12:342000:RA12-00	10134200	342.00	0%
343000	10/1/2010	5.00%	5.00%	0.00%	12:343000:RA12-00	10134300	343.00	0%
344000	10/1/2010	6.67%	6.67%	0.00%	12:344000:RA12-00	10134400	344.00	0%
345000	10/1/2010	2.14%	2.52%	-0.38%	12:345000:RA12-00	10134500	345.00	-10%
346100	10/1/2010	6.67%	6.67%	0.00%	12:346100:RA12-00	10134600	346.10	0%
346190	10/1/2010	6.67%	6.67%	0.00%	12:346190:RA12-00	10134600	346.19	0%
346200	10/1/2010	6.67%	6.67%	0.00%	12:346200:RA12-00	10134600	346.20	0%
347000	10/1/2010	5.00%	5.00%	0.00%	12:347000:RA12-00	10134700	347.00	0%
348000	10/1/2010	5.00%	5.00%	0.00%	12:348000:RA12-00	10134800	348.00	0%
354200	9/1/2010	5.00%	5.00%	0.00%	12:354200:RA12-00	10135420	354.20	0%
354200	8/1/2014	20.00%	20.00%	0.00%	12:354200:RA12-02	10135420	354.20	0%
354300	1/1/2006	2.00%	2.00%	0.00%	12:354300:RA12-01	10135430	354.30	0%
354300	8/1/2014	2.50%	2.50%	0.00%	12:354300:RA12-02	10135430	354.30	0%
354400	1/1/2006	2.00%	2.00%	0.00%	12:354400:RA12-01	10135440	354.40	0%
354400	8/1/2014	10.00%	10.00%	0.00%	12:354400:RA12-02	10135440	354.40	0%
354500	1/1/2006	10.00%	10.00%	0.00%	12:354500:RA12-01	10135450	354.50	0%
271110	9/1/2012	1.66%	1.44%	0.22%	12:271110:RA12-00	27111000	271.11	
271110	8/1/2014	3.30%	3.30%	0.00%	12:271110:RA12-02	27111000	271.11	
271120	9/1/2012	1.66%	1.44%	0.22%	12:271120:RA12-00	27112000	271.12	
271130	9/1/2012	3.00%	1.50%	1.50%	12:271130:RA12-00	27113000	271.13	
271130	10/1/2010	3.00%	3.00%	0.00%	12:271130:RA12-01	27113000	271.13	
271140	9/1/2012	2.82%	2.65%	0.17%	12:271140:RA12-00	27114000	271.14	
271150	9/1/2012	1.49%	1.19%	0.30%	12:271150:RA12-00	27115000	271.15	
271160	9/1/2012	2.26%	1.88%	0.38%	12:271160:RA12-00	27116000	271.16	
271180	12/1/2007	0.00%	0.00%	0.00%	12:271180:RA12-00	27118000	271.18	
271210	9/1/2012	1.66%	1.44%	0.22%	12:271210:RA12-00	27121000	271.21	
271220	9/1/2012	1.66%	1.44%	0.22%	12:271220:RA12-00	27122000	271.22	
271230	9/1/2012	3.00%	1.50%	1.50%	12:271230:RA12-00	27123000	271.23	
271240	9/1/2012	2.82%	2.65%	0.17%	12:271240:RA12-00	27124000	271.24	
271250	9/1/2012	1.49%	1.19%	0.30%	12:271250:RA12-00	27125000	271.25	
271260	9/1/2012	2.26%	1.88%	0.38%	12:271260:RA12-00	27126000	271.26	

Kentucky-American Water Company
Utility Plant Depreciation Rates
As of October 2015

W/P - 4-1 & W/P - 1-2

Subsidiary	Effective Date	Depr Rate	Life Rate	COR Rate	Description	SAP Account	NARUC 96	Expected Cost of Removal
304100	10/1/2010	3.07%	2.92%	0.15%	12:304100:RA12-00	10130410	304.10	5%

Kentucky-American Water Company
Utility Plant Depreciation Rates
Proposed per Gannett Fleming 2015 KY Water Depr Study

Subsidiary	Effective Date	Depr Rate	Life Rate	COR Rate	Description	SAP Account	NARUC 96	Expected Net Salvage %
304100	7/1/2016	2.24%	2.04%	0.20%	12:304100:RA12-00	10130410	304.10	10%
304200	7/1/2016	2.48%	2.16%	0.32%	12:304200:RA12-00	10130420	304.20	15%
304300	7/1/2016	2.71%	2.36%	0.35%	12:304300:RA12-00	10130430	304.30	15%
304400	7/1/2016	1.39%	1.32%	0.07%	12:304400:RA12-00	10130440	304.40	5%
304500	7/1/2016	3.07%	2.67%	0.40%	12:304500:RA12-00	10130450	304.50	5%
304600	7/1/2016	3.07%	2.67%	0.40%	12:304600:RA12-00	10130450	304.60	15%
304700	7/1/2016	1.76%	1.76%	0.00%	12:304700:RA12-00	10130450	304.70	0%
304800	7/1/2016	6.18%	6.18%	0.00%	12:304800:RA12-00	10130450	304.80	0%
305000	7/1/2016	1.58%	1.58%	0.00%	12:305000:RA12-00	10130500	305.00	0%
306000	7/1/2016	2.02%	1.84%	0.18%	12:306000:RA12-00	10130600	306.00	10%
307000	7/1/2016	2.02%	1.84%	0.18%	12:307000:RA12-00	10130700	307.00	0%
309000	7/1/2016	1.53%	1.38%	0.15%	12:309000:RA12-00	10130900	309.00	10%
310000	7/1/2016	3.12%	2.97%	0.15%	12:310000:RA12-00	10131000	310.00	5%
311200	7/1/2016	3.03%	2.58%	0.45%	12:311200:RA12-00	10131120	311.20	15%
311300	7/1/2016	3.23%	2.75%	0.48%	12:311300:RA12-00	10131130	311.30	15%
311400	7/1/2016	4.08%	3.48%	0.60%	12:311400:RA12-00	10131140	311.40	15%
311520	7/1/2016	2.73%	2.33%	0.40%	12:311520:RA12-00	10131152	311.52	15%
311530	7/1/2016	2.73%	2.33%	0.40%	12:311530:RA12-00	10131153	311.53	15%
311540	7/1/2016	3.02%	2.57%	0.45%	12:311540:RA12-00	10131154	311.54	15%
320100	7/1/2016	2.77%	2.38%	0.39%	12:320100:RA12-00	10132010	320.10	15%
320200	7/1/2016	2.65%	2.65%	0.00%	12:320200:RA12-00	10132010	320.20	15%
330000	7/1/2016	2.02%	1.84%	0.18%	12:330000:RA12-00	10133000	330.00	10%
330100	7/1/2016	1.89%	1.72%	0.17%	12:330100:RA12-00	10133000	330.10	10%
330200	7/1/2016	1.83%	1.83%	0.00%	12:330200:RA12-00	10133000	330.20	0%
330400	7/1/2016	1.74%	1.74%	0.00%	12:330400:RA12-00	10133000	330.40	0%
331001	7/1/2016	1.53%	1.19%	0.34%	12:331001:RA12-00	10133100	331.00	25%
331100	7/1/2016	1.53%	1.19%	0.34%	12:331100:RA12-00	10133100	331.10	25%
331200	7/1/2016	1.53%	1.19%	0.34%	12:331200:RA12-00	10133100	331.20	25%
331300	7/1/2016	1.53%	1.19%	0.34%	12:331300:RA12-00	10133100	331.30	25%
331400	7/1/2016	1.53%	1.19%	0.34%	12:331400:RA12-00	10133100	331.40	25%
333000	7/1/2016	3.24%	1.81%	1.43%	12:333000:RA12-00	10133300	333.00	75%
334100	7/1/2016	3.50%	2.83%	0.67%	12:334100:RA12-00	10133410	334.10	20%
334110	7/1/2016	2.90%	2.34%	0.56%	12:334110:RA12-00	10133410	334.11	20%
334120	7/1/2016	4.39%	3.55%	0.84%	12:334120:RA12-00	10133410	334.12	20%
334130	7/1/2016	3.70%	2.99%	0.71%	12:334130:RA12-00	10133410	334.13	20%
334131	7/1/2016	3.70%	2.99%	0.71%	12:334131:RA12-00	10133410	334.13	20%
334200	7/1/2016	2.89%	2.41%	0.48%	12:334200:RA12-00	10133420	334.20	20%
334300	7/1/2016	3.31%	2.68%	0.63%	12:334300:RA12-00	10133410	334.30	20%
335000	7/1/2016	2.15%	1.50%	0.65%	12:335000:RA12-00	10133500	335.00	40%
339100	7/1/2016	10.00%	10.00%	0.00%	12:339100:RA12-00	10133910	339.10	0%
339600	7/1/2016	10.00%	10.00%	0.00%	12:339600:RA12-00	10133910	339.60	0%
340100	7/1/2016	5.00%	5.00%	0.00%	12:340100:RA12-00	10134010	340.10	0%
340210	7/1/2016	20.00%	20.00%	0.00%	12:340210:RA12-00	10134010	340.21	0%
340220	7/1/2016	20.00%	20.00%	0.00%	12:340220:RA12-00	10134010	340.22	0%
340230	7/1/2016	20.00%	20.00%	0.00%	12:340230:RA12-00	10134010	340.23	0%
340300	7/1/2016	20.00%	20.00%	0.00%	12:340300:RA12-00	10134010	340.30	0%
340315	7/1/2016	10.00%	10.00%	0.00%	12:340315:RA12-00	10134010	340.32	0%
340320	7/1/2016	20.00%	20.00%	0.00%	12:340320:RA12-00	10134010	340.32	0%
340325	7/1/2016	20.00%	20.00%	0.00%	12:340325:RA12-00	10134010	340.33	0%
340330	7/1/2016	20.00%	20.00%	0.00%	12:340330:RA12-00	10134010	340.33	0%
340500	7/1/2016	6.67%	6.67%	0.00%	12:340500:RA12-00	10134010	340.50	0%
341100	7/1/2016	8.76%	8.76%	0.00%	12:341100:RA12-00	10134100	341.10	-15%
341200	7/1/2016	8.12%	8.12%	0.00%	12:341200:RA12-00	10134100	341.20	-15%
341300	7/1/2016	10.11%	10.11%	0.00%	12:341300:RA12-00	10134100	341.30	-20%
341400	7/1/2016	10.06%	10.06%	0.00%	12:341400:RA12-00	10134100	341.40	-20%
342000	7/1/2016	4.00%	4.00%	0.00%	12:342000:RA12-00	10134200	342.00	0%
343000	7/1/2016	5.00%	5.00%	0.00%	12:343000:RA12-00	10134300	343.00	0%
344000	7/1/2016	6.67%	6.67%	0.00%	12:344000:RA12-00	10134400	344.00	0%
345000	7/1/2016	2.73%	2.73%	0.00%	12:345000:RA12-00	10134500	345.00	-10%
346100	7/1/2016	6.67%	6.67%	0.00%	12:346100:RA12-00	10134600	346.10	0%
346190	7/1/2016	6.67%	6.67%	0.00%	12:346190:RA12-00	10134600	346.19	0%
346200	7/1/2016	6.67%	6.67%	0.00%	12:346200:RA12-00	10134600	346.20	0%
347000	7/1/2016	5.00%	5.00%	0.00%	12:347000:RA12-00	10134700	347.00	0%
348000	7/1/2016	5.00%	5.00%	0.00%	12:348000:RA12-00	10134800	348.00	0%
27111000	7/1/2016	1.53%	1.19%	0.34%	12:271110:RA12-00	27111000	271.11	
27112000	7/1/2016	1.53%	1.19%	0.34%	12:271110:RA12-02	27111000	271.12	
27113000	7/1/2016	3.24%	1.81%	1.43%	12:271120:RA12-00	27112000	271.13	
27114000	7/1/2016	3.50%	2.83%	0.67%	12:271130:RA12-00	27113000	271.14	
27115000	7/1/2016	2.15%	1.50%	0.65%	12:271130:RA12-01	27113000	271.15	
27116000	7/1/2016	3.23%	2.75%	0.48%	12:271140:RA12-00	27114000	271.16	
27117000	7/1/2016	0.00%	0.00%	0.00%	12:271150:RA12-00	27115000	271.17	
27118000	7/1/2016	0.00%	0.00%	0.00%	12:271160:RA12-00	27116000	271.18	
27121000	7/1/2016	1.53%	1.19%	0.34%	12:271180:RA12-00	27118000	271.21	
27122000	7/1/2016	1.53%	1.19%	0.34%	12:271210:RA12-00	27121000	271.22	
27123000	7/1/2016	3.24%	1.81%	1.43%	12:271220:RA12-00	27122000	271.23	
27124000	7/1/2016	3.50%	2.83%	0.67%	12:271230:RA12-00	27123000	271.24	
27125000	7/1/2016	2.15%	1.50%	0.65%	12:271240:RA12-00	27124000	271.25	
27126000	7/1/2016	3.23%	2.75%	0.48%	12:271250:RA12-00	27125000	271.26	
27127000	7/1/2016	0.00%	0.00%	0.00%	12:271260:RA12-00	27126000	271.27	

Workpaper #: **W/P - 4-2**
Excel Reference: **Rate Base\[Amortization Expense Workpaper.xlsx]Exhibit**

KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
Proforma Adjustment of Amortization Expense
Forecast Year for the 12 Months Ended August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Reference	Forecast Year at 8/31/2017	Reference
1	**Base Year for the 12 Months Ended April 30, 2016**	$239,071			$239,071	
2						
3						
4	**Adjustments:**					
5	Change from Base Year to Forecast year budget - Reg Asset AFUDC (68254000)		3,509	W/P - 4-2.1		Reg Asset AFUDC Amort - 68254000
6	Change from Base Year to Forecast year budget - Property Losses (68257000)		4	W/P - 4-2.2		Property Losses - 68257000
7	Disallowance in previous case - UPAA (68255000)		(8,556)	W/P - 4-2.3		UPAA - 68255000
8	Disallowance in previous case - Reg Asset (68258000)		(6,900)	W/P - 4-2.4		Reg Asset AFUDC Debt - 68258000
9	**Total Adjustments:**		(11,943)		(11,943)	
10						
11						
12	**Forecasted Year at Present Rates**				$227,128	
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						

Kentucky American Water Company
Case No. 2015-00418
Transaction Detail: Amortization - Reg Asset AFUDC 68254000
Base Year for the 12 Months Ended 4/30/16
W/P - 4-2.1

Company Code	Ledger	Profit Center	Account	Document Type	Posting Period	Document Number	Fiscal Year	Posting Date	Amount in local currency	WBS element	Document Date	Assignment	Offsetting acct no.	Name of offsetting account	Reference	Line item	Text
1012	0L	1201	68254000	SQ	5	9600001101	2015	5/31/2015	$13,817.01		5/31/2015		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort		1	Amortize AFUDC Equity
1012	0L	1201	68254000	SQ	6	9600001154	2015	6/30/2015	$13,817.01		6/30/2015		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort		1	Amortize AFUDC Equity
1012	0L	1201	68254000	SQ	7	9600001207	2015	7/31/2015	$13,817.01		7/31/2015		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort		1	Amortize AFUDC Equity
1012	0L	1201	68254000	SQ	8	9600001265	2015	8/31/2015	$13,817.01		8/31/2015		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort		1	Amortize AFUDC Equity
1012	0L	1201	68254000	SQ	9	9600001322	2015	9/30/2015	$13,817.01		9/30/2015		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort		1	Amortize AFUDC Equity
1012	0L	1201	68254000	SQ	10	9600001377	2015	10/31/2015	$13,817.01		10/31/2015		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort		1	Amortize AFUDC Equity
1012	0L	1201	68254000	SQ	11		2015		$13,474.39				18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort			
1012	0L	1201	68254000	SQ	12		2015		$13,474.39				18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort			
1012	0L	1201	68254000	SQ	1		2016		$14,170.00				18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort			
1012	0L	1201	68254000	SQ	2		2016		$14,170.00				18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort			
1012	0L	1201	68254000	SQ	3		2016		$14,170.00				18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort			
1012	0L	1201	68254000	SQ	4		2016		$14,170.00				18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort			
									$166,530.84								

SAP Total May 2015 to Oct 2015	**$82,902**
Budget Nov 2015 to Apr 2016	**$83,629**
Total May 2015 to Apr 2016	**$166,531**
Forecast Budget Jul 2016 to Jun 2017	**$170,040**
Adjustment	**$3,509**

Kentucky American Water Company
Case No. 2015-00418
Transaction Detail: Amortization - Property Losses 68257000
Base Year for the 12 Months Ended 4/30/16
W/P - 4-2.2

Company Code	Ledger	Profit Center	Account	Document Type	Posting Period	Document Number	Fiscal Year	Posting Date	Amount in local currency	WBS element	Document Date	Assignment	Offsetting acct no.	Name of offsetting account	Reference	Line item	Text
1012	0L	1202	68257000	CF	5	9300049564	2015	5/31/2015	($4,756.67)		5/29/2015		68257000	Amortization - Property Losses		3	
1012	0L	1202	68257000	CF	5	9300049564	2015	5/31/2015	$4,756.67		5/29/2015		68257000	Amortization - Property Losses		4	CTR AWTR/120205
1012	0L	1202	68257000	CF	6	9300051022	2015	6/30/2015	($4,756.67)		6/30/2015		68257000	Amortization - Property Losses		3	
1012	0L	1202	68257000	CF	6	9300051022	2015	6/30/2015	$4,756.67		6/30/2015		68257000	Amortization - Property Losses		4	CTR AWTR/120205
1012	0L	1202	68257000	CF	7	9300052288	2015	7/31/2015	($4,756.67)		7/31/2015		68257000	Amortization - Property Losses		3	
1012	0L	1202	68257000	CF	7	9300052288	2015	7/31/2015	$4,756.67		7/31/2015		68257000	Amortization - Property Losses		4	CTR AWTR/120205
1012	0L	1202	68257000	CF	8	9300053736	2015	8/31/2015	($4,756.67)		8/31/2015		68257000	Amortization - Property Losses		3	
1012	0L	1202	68257000	CF	8	9300053736	2015	8/31/2015	$4,756.67		8/31/2015		68257000	Amortization - Property Losses		4	CTR AWTR/120205
1012	0L	1202	68257000	CF	9	9300055006	2015	9/30/2015	$4,756.67		9/30/2015		68257000	Amortization - Property Losses		4	CTR AWTR/120205
1012	0L	1202	68257000	CF	9	9300055006	2015	9/30/2015	($4,756.67)		9/30/2015		68257000	Amortization - Property Losses		3	
1012	0L	1202	68257000	CF	10	9300056253	2015	10/31/2015	$4,756.67		10/30/2015		68257000	Amortization - Property Losses		4	CTR AWTR/120205
1012	0L	1202	68257000	CF	10	9300056253	2015	10/31/2015	($4,756.67)		10/30/2015		68257000	Amortization - Property Losses		3	
1012	0L	1202	68257000	SR	5	9600001108	2015	5/31/2015	$4,756.67	E12-1600-120205	5/31/2015		18689900	Reg Asset - Other	JR-100	1	AMORTIZATION OF SOURCE OF SUPPLY
1012	0L	1202	68257000	SR	6	9600001161	2015	6/30/2015	$4,756.67	E12-1600-120205	6/30/2015		18689900	Reg Asset - Other	JR-100	1	AMORTIZATION OF SOURCE OF SUPPLY
1012	0L	1202	68257000	SR	7	9600001214	2015	7/31/2015	$4,756.67	E12-1600-120205	7/31/2015		18689900	Reg Asset - Other	JR-100	1	AMORTIZATION OF SOURCE OF SUPPLY
1012	0L	1202	68257000	SR	8	9600001271	2015	8/31/2015	$4,756.67	E12-1600-120205	8/31/2015		18689900	Reg Asset - Other	JR-100	1	AMORTIZATION OF SOURCE OF SUPPLY
1012	0L	1202	68257000	SR	9	9600001328	2015	9/30/2015	$4,756.67	E12-1600-120205	9/30/2015		18689900	Reg Asset - Other	JR-100	1	AMORTIZATION OF SOURCE OF SUPPLY
1012	0L	1202	68257000	SR	10	9600001382	2015	10/31/2015	$4,756.67	E12-1600-120205	10/31/2015		18689900	Reg Asset - Other	JR-100	1	AMORTIZATION OF SOURCE OF SUPPLY
1012	0L	1202	68257000	SR	11		2015		$4,757.00				18689900	Reg Asset - Other			
1012	0L	1202	68257000	SR	12		2015		$4,756.67				18689900	Reg Asset - Other			
1012	0L	1202	68257000	SR	1		2016		$4,756.67				18689900	Reg Asset - Other			
1012	0L	1202	68257000	SR	2		2016		$4,756.67				18689900	Reg Asset - Other			
1012	0L	1202	68257000	SR	3		2016		$4,756.67				18689900	Reg Asset - Other			
1012	0L	1202	68257000	SR	4		2016		$4,756.67				18689900	Reg Asset - Other			
									$57,080.37								

SAP Total May 2015 to Oct 2015	**$28,540**	
Budget Nov 2015 to Apr 2016	**$28,540**	
Total May 2015 to Apr 2016	**$57,080**	
Forecast Budget Jul 2016 to Jun 2017	**$57,084**	
Adjustment	**$4**	rounding

Kentucky American Water Company
Case No. 2015-00418
Transaction Detail: Amortization - UPAA 68255000
Base Year for the 12 Months Ended 4/30/16
W/P - 4-2.3

Company Code	Ledger	Profit Center	Account	Document Type	Posting Period	Document Number	Fiscal Year	Posting Date	Amount in local currency	WBS element	Document Date	Assignment	Offsetting acct no.	Name of offsetting account	Reference	Line item	Text
1012	0L	1202	68255000	SQ	5	9600001097	2015	5/31/2015	$697.33		5/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	5	9600001099	2015	5/31/2015	$16.06		5/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	6	9600001150	2015	6/30/2015	$697.33		6/30/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	6	9600001152	2015	6/30/2015	$16.06		6/30/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	7	9600001203	2015	7/31/2015	$697.33		7/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	7	9600001205	2015	7/31/2015	$16.06		7/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	8	9600001261	2015	8/31/2015	$697.33		8/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	8	9600001263	2015	8/31/2015	$16.06		8/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	9	9600001318	2015	9/30/2015	$697.33		9/30/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	9	9600001320	2015	9/30/2015	$16.06		9/30/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	10	9600001373	2015	10/31/2015	$697.33		10/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	10	9600001375	2015	10/31/2015	$16.06		10/31/2015		11415000	UPAA - Above The Line - Accum Amortization		1	
1012	0L	1202	68255000	SQ	11		2015		$697.33				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	11		2015		$16.06				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	12		2015		$697.33				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	12		2015		$16.06				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	1		2016		$697.33				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	1		2016		$16.06				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	2		2016		$697.33				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	2		2016		$16.06				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	3		2016		$697.33				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	3		2016		$16.06				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	4		2016		$697.33				11415000	UPAA - Above The Line - Accum Amortization			
1012	0L	1202	68255000	SQ	4		2016		$16.06				11415000	UPAA - Above The Line - Accum Amortization			
									$8,560.68								

SAP Total May 2015 to Oct 2015	**$4,280**	
Budget Nov 2015 to Apr 2016	**$4,280**	
Total May 2015 to Apr 2016	**$8,560**	
Forecast Budget Jul 2016 to Jun 2017	**$8,556**	
Adjustment	**($8,556)**	**Disallowed in the 2010 Rate Case** **Not included in 2012 Rate Case** **Adjusted out of 2015 Rate Case - UPAA Boonesboro, Tri-Village and Elk Lake disallowed in 2004 case**

Kentucky American Water Company
Case No. 2015-00418
Transaction Detail: Amortization - Regulatory Asset 68258000
Base Year for the 12 Months Ended 4/30/16
W/P - 4-2.4

Company Code	Ledger	Profit Center	Account	Document Type	Posting Period	Document Number	Fiscal Year	Posting Date	Amount in local currency	WBS element	Document Date	Assignment	Offsetting acct no.	Name of offsetting account	Reference	Line item	Text
1012	0L	1202	68258000	SQ	5	9600001100	2015	5/31/2015	$575.00		5/31/2015		10810000	Accum Depreciation - Reg Asset		1	
1012	0L	1202	68258000	SQ	6	9600001153	2015	6/30/2015	$575.00		6/30/2015		10810000	Accum Depreciation - Reg Asset		1	
1012	0L	1202	68258000	SQ	7	9600001206	2015	7/31/2015	$575.00		7/31/2015		10810000	Accum Depreciation - Reg Asset		1	
1012	0L	1202	68258000	SQ	8	9600001264	2015	8/31/2015	$575.00		8/31/2015		10810000	Accum Depreciation - Reg Asset		1	
1012	0L	1202	68258000	SQ	9	9600001321	2015	9/30/2015	$575.00		9/30/2015		10810000	Accum Depreciation - Reg Asset		1	
1012	0L	1202	68258000	SQ	10	9600001376	2015	10/31/2015	$575.00		10/31/2015		10810000	Accum Depreciation - Reg Asset		1	
1012	0L	1202	68258000	SQ	11		2015		$575.00				10810000	Accum Depreciation - Reg Asset			
1012	0L	1202	68258000	SQ	12		2015		$575.00				10810000	Accum Depreciation - Reg Asset			
1012	0L	1202	68258000	SQ	1		2016		$575.00				10810000	Accum Depreciation - Reg Asset			
1012	0L	1202	68258000	SQ	2		2016		$575.00				10810000	Accum Depreciation - Reg Asset			
1012	0L	1202	68258000	SQ	3		2016		$575.00				10810000	Accum Depreciation - Reg Asset			
1012	0L	1202	68258000	SQ	4		2016		$575.00				10810000	Accum Depreciation - Reg Asset			
									$6,900.00								

SAP Total May 2015 to Oct 2015	**$3,450**	
Budget Nov 2015 to Apr 2016	**$3,450**	
Total May 2015 to Apr 2016	**$6,900**	
Forecast Budget Jul 2016 to Jun 2017	**$6,900**	
Adjustment	**($6,900)**	**Disallowed in the 2010 Rate Case** **Not claimed in the 2012 Rate Case** **Adjusted out of 2015 Rate Case**

Workpaper #:

W/P - 4-3

Kentucky American Water Company
Case No. 2015-00418
Pro Forma Adjustment of Cost of Removal Expense
For the 13 Month Average August 31, 2016 - August 31, 2017

Witness Responsible:
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
1	Cost of Removal Depreciation Expense	$2,207,298		$2,207,298
2	COR Amort CIAC Non-Tax	(241,000)		(241,000)
3	COR Amort CIAC Tax	(121,677)		(121,677)
4	**Base Year for the 12 Months Ended 4/30/2016**	$1,844,621		$1,844,621
5				
6				
7	**Adjustments:**			
8	COR Adjustment Due to Net Additional Plant and Proposed Depreciation Rates		628,690	628,690
9	CIAC Non-Tax Adjustment Due to Net Additional CIAC and Proposed Depreciation Rates		(52,146)	(52,146)
10	CIAC Tax Adjustment Due to Net Additional CIAC and Proposed Depreciation Rates		(4,952)	(4,952)
11	**Total Adjustments:**		$571,592	$571,592
12				
13				
14	Cost of Removal			2,835,988
15	COR Amort CIAC Non-Tax			(293,146)
16	COR Amort CIAC Tax			(126,629)
17	**Forecasted Year at Present Rates**			$2,416,213
18				
19				

Kentucky American Water Company
Case No. 2015-00418
Cost of Removal Expense by Month, October 2015 - August 2017

Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual COR Rate/12). CIAC COR Amortization Deducted from Totals.
Workpaper #: W/P 4-3

	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
Cost of Removal Expense (line 72)	$181,342	$182,096	$182,793	$183,062	$183,163	$183,116	$183,324	$183,706
Less CIAC Cost of Removal Credit	32,676	32,811	33,493	33,560	33,627	33,700	33,798	33,908
Net Cost of Removal Expense	$148,666	$149,284	$149,300	$149,502	$149,536	$149,416	$149,526	$149,797

Line	Proposed Annual COR Accrual Rate	Current Annual COR Accrual Rate	Utility	Account	Util. Plant Account	NARUC Acct	UPIS Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
1	0.00%	0.00%	Water	301000-Organization	301000	301.1	$37,450	$0	$0	$0	$0	$0	$0	$0	$0
2	0.00%	0.00%	Water	302000-Franchises	302000	302.1	70,261	-	-	-	-	-	-	-	-
3	0.00%	0.00%	Water	303200-Land & Land Rights-Supply	303200	303.2	1,117,541	-	-	-	-	-	-	-	-
4	0.00%	0.00%	Water	303300-Land & Land Rights-Pumping	303300	303.2	277,216	-	-	-	-	-	-	-	-
5	0.00%	0.00%	Water	303400-Land & Land Rights-Treatment	303400	303.3	800,183	-	-	-	-	-	-	-	-
6	0.00%	0.00%	Water	303500-Land & Land Rights-T&D	303500	303.4	7,474,952	-	-	-	-	-	-	-	-
7	0.20%	0.15%	Water	304100-Struct & Imp-Supply	304100	304.2	20,105,009	2,513	2,523	2,533	2,546	2,573	2,574	2,576	2,580
8	0.32%	0.48%	Water	304200-Struct & Imp-Pumping	304200	304.2	10,100,553	4,040	4,040	4,039	4,039	4,038	4,038	4,038	4,037
9	0.35%	0.49%	Water	304300-Struct & Imp-Treatment	304300	304.3	36,748,478	15,006	15,003	15,000	14,997	14,994	14,991	14,989	14,986
10	0.07%	0.13%	Water	304400-Struct & Imp-T&D	304400	304.4	937,020	102	102	102	102	102	102	102	102
11	0.40%	0.14%	Water	304500-Struct & Imp-General	304500	304.5	4,719,111	551	554	557	557	557	557	561	564
12	0.40%	0.10%	Water	304600-Struct & Imp-Offices	304600	304.5	5,786,252	482	482	482	482	482	481	481	481
13	0.40%	0.00%	Water	304610-Struct & Imp-HVAC	304610	304.5	10,570	-	-	-	-	-	-	-	-
14	0.00%	0.00%	Water	304700-Struct & Imp-Store,Shop,Gar	304700	304.5	1,766,444	-	-	-	-	-	-	-	-
15	0.00%	0.45%	Water	304800-Struct & Imp-Misc	304800	304.5	1,380,416	518	517	516	515	514	513	513	512
16	0.00%	0.00%	Water	305000-Collect & Impound Reservoirs	305000	305.2	853,536	-	-	-	-	-	-	-	-
17	0.18%	0.00%	Water	306000-Lake, River & Other Intakes	306000	306.2	1,630,782	-	-	-	-	-	-	-	-
18	0.15%	0.20%	Water	309000-Supply Mains	309000	309.2	18,571,339	3,095	3,095	3,095	3,095	3,095	3,095	3,095	3,095
19	0.15%	0.00%	Water	310000-Power Generation Equip	310000	310.2	3,020,439	-	-	-	-	-	-	-	-
20	0.45%	0.38%	Water	311000-Pumping Equipment	311000	311.2	12,217,626	3,869	3,883	3,896	3,917	3,960	3,961	3,965	3,971
21	0.45%	0.38%	Water	311200-Pump Eqp Electric	311200	311.2	14,985,384	4,745	4,743	4,741	4,738	4,736	4,733	4,731	4,729
22	0.48%	0.38%	Water	311300-Pump Eqp Diesel	311300	311.2	433,456	137	137	137	137	137	137	137	137
23	0.60%	0.00%	Water	311400-Pump Eqp Hydraulic	311400	311.2	7,728	-	-	-	-	-	-	-	-
24	0.40%	0.41%	Water	311520-Pump Eqp-SOS & Pumping	311520	311.2	-	-	-	(0)	(1)	(1)	(2)	(2)	(2)	(3)
25	0.40%	0.41%	Water	311530-Pump Eqp Wtr Treatment	311530	311.3	-	-	-	-	-	-	-	-	-
26	0.45%	0.41%	Water	311540-Pumping Equipment TD	311540	311.4	96,827	33	33	33	33	32	32	32	32
27	0.39%	0.43%	Water	320100-WT Equip Non-Media	320100	320.3	39,157,469	14,031	14,110	14,189	14,183	14,188	14,173	14,159	14,14
28	0.00%	0.00%	Water	320200-WT Equip Filter Media	320200	320.3	742,340	-	-	-	-	-	-	-	-
29	0.18%	0.00%	Water	330000-Dist Reservoirs & Standpipes	330000	330.4	1,771,358	-	-	-	-	-	-	-	-
30	0.17%	0.41%	Water	330100-Elevated Tanks & Standpipes	330100	330.4	13,724,358	4,689	4,689	4,689	4,689	4,688	4,688	4,688	4,68
31	0.00%	0.00%	Water	330200-Ground Level Tanks	330200	330.4	2,912,613	-	-	-	-	-	-	-	-
32	0.00%	0.00%	Water	330400-Clearwell	330400	330.4	1,096,316	-	-	-	-	-	-	-	-
33	0.34%	0.22%	Water	331001-T&D Mains	331001	331.4	286,382,955	52,504	52,944	53,386	53,512	53,616	53,674	53,745	53,93
34	0.34%	0.22%	Water	331100-TD Mains 4in & Less	331100	331.4	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	
35	0.34%	0.22%	Water	331200-TD Mains 6in to 8in	331200	331.4	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	
36	0.34%	0.22%	Water	331300-TD Mains 10in to 16in	331300	331.4	-	-	-	-	-	-	-	-	-	
37	0.34%	0.22%	Water	331400-TD Mains 18in & Grtr	331400	331.4	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	
38	1.43%	1.50%	Water	333000-Services	333000	333.4	49,848,876	62,311	62,503	62,659	62,743	62,845	62,934	63,035	63,18
39	0.67%	0.24%	Water	334100-Meters	334100	334.4	24,044,579	4,809	4,828	4,844	4,851	4,857	4,866	4,885	4,90
40	0.56%	0.25%	Water	334110-Meters Bronze Case	334110	334.4	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	
41	0.84%	0.30%	Water	334120-Meters Plastic Case	334120	334.4	-	-	-	(1)	(1)	(2)	(2)	(3)	(3)	
42	0.71%	0.26%	Water	334130-Meters Other	334130	334.4	-	-	-	(1)	(1)	(2)	(2)	(3)	(3)	
43	0.71%	0.26%	Water	334131-Meter Reading Units	334131	334.4	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	
44	0.48%	0.25%	Water	334200-Meter Installations	334200	334.4	23,976,208	4,995	4,995	4,994	4,994	4,994	4,994	4,993	4,993
45	0.63%	0.25%	Water	334300-Meter Vaults	334300	334.4	957,833	200	199	199	199	199	199	199	199
46	0.65%	0.30%	Water	335000-Hydrants	335000	335.4	18,655,288	4,664	4,684	4,705	4,722	4,738	4,751	4,764	4,783
47	0.00%	0.00%	Water	339100-Other P/E-Intangible	339100	339.1	96,263	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
Cost of Removal Expense by Month, October 2015 - August 2017

Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual COR Rate/12). CIAC COR Amortization Deducted from Totals.
Workpaper #: W/P 4-3

	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
Cost of Removal Expense (line 72)	**$181,342**	**$182,096**	**$182,793**	**$183,062**	**$183,163**	**$183,116**	**$183,324**	**$183,706**
Less CIAC Cost of Removal Credit	**32,676**	**32,811**	**33,493**	**33,560**	**33,627**	**33,700**	**33,798**	**33,908**
Net Cost of Removal Expense	**$148,666**	**$149,284**	**$149,300**	**$149,502**	**$149,536**	**$149,416**	**$149,526**	**$149,797**

Line	Proposed Annual COR Accrual Rate	Current Annual COR Accrual Rate	Utility	Account	Util. Plant Account	NARUC Acct	UPIS Bal Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
48	0.00%	0.00%	Water	339600-Other P/E-CPS	339600	339.1	615,610	-	-	-	-	-	-	-	-
49	0.00%	0.00%	Water	340100-Office Furniture & Equip	340100	340.5	624,603	-	-	-	-	-	-	-	-
50	0.00%	0.00%	Water	340200-Comp & Periph Equip	340200	340.5	1,854,568	-	-	-	-	-	-	-	-
51	0.00%	0.00%	Water	340220-Comp & Periph Personal	340220	340.5	-	-	-	-	-	-	-	-	-
52	0.00%	0.00%	Water	340230-Comp & Periph Other	340230	340.5	-	-	-	-	-	-	-	-	-
53	0.00%	0.00%	Water	340240-Comp & Periph Capital Lease	340240	340.5	-	-	-	-	-	-	-	-	-
54	0.00%	0.00%	Water	340300-Computer Software	340300	340.5	1,483,903	-	-	-	-	-	-	-	-
55	0.00%	0.00%	Water	340315-Computer Software - BT	340315	340.5	11,705,721	-	-	-	-	-	-	-	-
56	0.00%	0.00%	Water	340320-Comp Software Personal	340320	340.5	-	-	-	-	-	-	-	-	-
57	0.00%	0.00%	Water	340325-Comp Software Customized	340325	340.5	-	-	-	-	-	-	-	-	-
58	0.00%	0.00%	Water	340330-Comp Software Other	340330	340.5	-	-	-	-	-	-	-	-	-
59	0.00%	0.00%	Water	340500-Other Office Equipment	340500	340.5	11,711	-	-	-	-	-	-	-	-
60	0.00%	-0.38%	Water	341100-Trans Equip Lt Duty Trks	341100	341.5	1,942,510	(615)	(612)	(612)	(603)	(629)	(655)	(646)	(637)
61	0.00%	-0.41%	Water	341200-Trans Equip Hvy Duty Trks	341200	341.5	2,408,626	(823)	(824)	(829)	(824)	(857)	(890)	(885)	(881)
62	0.00%	-1.50%	Water	341300-Trans Equip Autos	341300	341.5	63,563	(79)	(96)	(126)	(122)	(258)	(393)	(389)	(384)
63	0.00%	0.00%	Water	341400-Trans Equip Other	341400	341.5	995,229	-	-	-	-	-	-	-	-
64	0.00%	0.00%	Water	342000-Stores Equipment	342000	342.5	65,242	-	-	-	-	-	-	-	-
65	0.00%	0.00%	Water	343000-Tools,Shop,Garage Equip	343000	343.5	2,391,260	-	-	-	-	-	-	-	-
66	0.00%	0.00%	Water	344000-Laboratory Equipment	344000	344.5	1,271,006	-	-	-	-	-	-	-	-
67	0.00%	-0.38%	Water	345000-Power Operated Equipment	345000	345.5	1,370,184	(434)	(434)	(434)	(434)	(434)	(433)	(433)	(433)
68	0.00%	0.00%	Water	346100-Comm Equip Non-Telephone	346100	346.5	311,502	-	-	-	-	-	-	-	-
69	0.00%	0.00%	Water	346190-Remote Control & Instrument	346190	346.5	3,387,857	-	-	-	-	-	-	-	-
70	0.00%	0.00%	Water	346200-Comm Equip Telephone	346200	346.5	92,695	-	-	-	-	-	-	-	-
71	0.00%	0.00%	Water	347000-Misc Equipment	347000	347.5	1,703,374	-	-	-	-	-	-	-	-
72	0.00%	0.00%	Water	348000-Other Tangible Property	348000	348.5	117,628	-	-	-	-	-	-	-	-
73					**Water Cost of Removal Expense**		**$638,931,820**	**$181,342**	**$182,096**	**$182,793**	**$183,062**	**$183,163**	**$183,116**	**$183,324**	**$183,706**
74															

Kentucky American Water Company
Case No. 2015-00418
Cost of Removal Expense by Month, October 2015 - August 2017

Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual COR Rate/12). CIAC COR Amortization Deducted from Totals.
Workpaper #: W/P 4-3

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
Cost o	$184,106	$184,586	$232,554	$233,178	$234,763	$235,281	$235,707	$236,038	$237,149	$237,388
Less (	34,058	34,171	34,504	34,618	34,703	34,776	34,850	34,917	34,984	35,058
N	$150,048	$150,415	$198,049	$198,560	$200,060	$200,505	$200,857	$201,121	$202,165	$202,331

Line	Proposed Annual COR Accrual Rate	Current Annual COR Accrual Rate	Utility	Account	Util. Plant Account	NARUC Acct	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
1	0.00%	0.00%	Water	301000-Organization	301000	301.1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	0.00%	0.00%	Water	302000-Franchises	302000	302.1	-	-	-	-	-	-	-	-	-	-
3	0.00%	0.00%	Water	303200-Land & Land Rights-Supply	303200	303.2	-	-	-	-	-	-	-	-	-	-
4	0.00%	0.00%	Water	303300-Land & Land Rights-Pumping	303300	303.2	-	-	-	-	-	-	-	-	-	-
5	0.00%	0.00%	Water	303400-Land & Land Rights-Treatment	303400	303.3	-	-	-	-	-	-	-	-	-	-
6	0.00%	0.00%	Water	303500-Land & Land Rights-T&D	303500	303.4	-	-	-	-	-	-	-	-	-	-
7	0.20%	0.15%	Water	304100-Struct & Imp-Supply	304100	304.2	2,584	2,593	3,472	3,486	3,499	3,512	3,526	3,539	3,544	3,545
8	0.32%	0.48%	Water	304200-Struct & Imp-Pumping	304200	304.2	4,037	4,036	2,691	2,690	2,690	2,690	2,689	2,689	2,689	2,688
9	0.35%	0.49%	Water	304300-Struct & Imp-Treatment	304300	304.3	14,983	14,980	12,466	12,464	12,462	12,460	12,458	12,456	12,454	12,452
10	0.07%	0.13%	Water	304400-Struct & Imp-T&D	304400	304.4	102	102	55	55	55	55	55	55	55	55
11	0.40%	0.14%	Water	304500-Struct & Imp-General	304500	304.5	571	578	1,673	1,686	1,692	1,695	1,698	1,698	1,698	1,699
12	0.40%	0.10%	Water	304600-Struct & Imp-Offices	304600	304.5	481	481	1,923	1,922	1,922	1,921	1,920	1,920	1,919	1,919
13	0.40%	0.00%	Water	304610-Struct & Imp-HVAC	304610	304.5	-	-	4	4	4	4	4	4	4	4
14	0.00%	0.00%	Water	304700-Struct & Imp-Store,Shop,Gar	304700	304.5	-	-	-	-	-	-	-	-	-	-
15	0.00%	0.45%	Water	304800-Struct & Imp-Misc	304800	304.5	511	510	-	-	-	-	-	-	-	-
16	0.00%	0.00%	Water	305000-Collect & Impound Reservoirs	305000	305.2	-	-	-	-	-	-	-	-	-	-
17	0.18%	0.00%	Water	306000-Lake, River & Other Intakes	306000	306.2	-	-	277	282	286	291	295	300	301	302
18	0.15%	0.20%	Water	309000-Supply Mains	309000	309.2	3,095	3,095	2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321
19	0.15%	0.00%	Water	310000-Power Generation Equip	310000	310.2	-	-	375	375	377	380	386	392	398	404
20	0.45%	0.38%	Water	311000-Pumping Equipment	311000	311.2	3,978	3,992	4,748	4,768	4,787	4,806	4,824	4,843	4,851	4,852
21	0.45%	0.38%	Water	311200-Pump Eqp Electric	311200	311.2	4,750	4,771	5,685	5,720	5,754	5,808	5,861	5,915	5,949	6,003
22	0.48%	0.38%	Water	311300-Pump Eqp Diesel	311300	311.2	137	137	173	173	173	173	173	173	173	173
23	0.60%	0.00%	Water	311400-Pump Eqp Hydraulic	311400	311.2	-	-	4	4	4	4	4	4	4	4
24	0.40%	0.41%	Water	311520-Pump Eqp-SOS & Pumping	311520	311.2	(3)	(4)	(4)	(4)	(5)	(5)	(6)	(6)	(6)	(7)
25	0.40%	0.41%	Water	311530-Pump Eqp Wtr Treatment	311530	311.3	-	-	-	-	-	-	-	-	-	-
26	0.45%	0.41%	Water	311540-Pumping Equipment TD	311540	311.4	32	32	34	34	34	34	34	34	33	33
27	0.39%	0.43%	Water	320100-WT Equip Non-Media	320100	320.3	14,135	14,126	15,035	15,028	15,021	15,014	15,006	14,999	14,988	14,975
28	0.00%	0.00%	Water	320200-WT Equip Filter Media	320200	320.3	-	-	-	-	-	-	-	-	-	-
29	0.18%	0.00%	Water	330000-Dist Reservoirs & Standpipes	330000	330.4	-	-	266	266	266	266	266	266	266	266
30	0.17%	0.41%	Water	330100-Elevated Tanks & Standpipes	330100	330.4	4,688	4,687	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007
31	0.00%	0.00%	Water	330200-Ground Level Tanks	330200	330.4	-	-	-	-	-	-	-	-	-	-
32	0.00%	0.00%	Water	330400-Clearwell	330400	330.4	-	-	-	-	-	-	-	-	-	-
33	0.34%	0.22%	Water	331001-T&D Mains	331001	331.4	54,069	54,250	84,122	84,384	85,504	85,749	85,954	86,104	86,736	86,807
34	0.34%	0.22%	Water	331100-TD Mains 4in & Less	331100	331.4	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
35	0.34%	0.22%	Water	331200-TD Mains 6in to 8in	331200	331.4	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36	0.34%	0.22%	Water	331300-TD Mains 10in to 16in	331300	331.4	-	-	-	-	-	-	-	-	-	-
37	0.34%	0.22%	Water	331400-TD Mains 18in & Grtr	331400	331.4	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	1.43%	1.50%	Water	333000-Services	333000	333.4	63,364	63,564	60,790	60,950	61,193	61,292	61,368	61,427	61,767	61,842
39	0.67%	0.24%	Water	334100-Meters	334100	334.4	4,927	4,950	13,879	13,958	14,023	14,077	14,111	14,126	14,142	14,169
40	0.56%	0.25%	Water	334110-Meters Bronze Case	334110	334.4	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)
41	0.84%	0.30%	Water	334120-Meters Plastic Case	334120	334.4	(4)	(5)	(14)	(15)	(17)	(18)	(20)	(21)	(22)	(24)
42	0.71%	0.26%	Water	334130-Meters Other	334130	334.4	(4)	(5)	(14)	(15)	(17)	(18)	(20)	(21)	(22)	(24)
43	0.71%	0.26%	Water	334131-Meter Reading Units	334131	334.4	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44	0.48%	0.25%	Water	334200-Meter Installations	334200	334.4	4,993	4,992	9,585	9,584	9,584	9,583	9,583	9,582	9,581	9,581
45	0.63%	0.25%	Water	334300-Meter Vaults	334300	334.4	199	199	500	500	500	500	499	499	499	499
46	0.65%	0.30%	Water	335000-Hydrants	335000	335.4	4,802	4,824	10,505	10,554	10,646	10,685	10,713	10,738	10,824	10,850
47	0.00%	0.00%	Water	339100-Other P/E-Intangible	339100	339.1	-	-	-	-	-	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
Cost of Removal Expense by Month, October 2015 - August 2017

Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual COR Rate/12). CIAC COR Amortization Deducted from Totals.
Workpaper #: W/P 4-3

							Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
						Cost o	$184,106	$184,586	$232,554	$233,178	$234,763	$235,281	$235,707	$236,038	$237,149	$237,388
						Less (	34,058	34,171	34,504	34,618	34,703	34,776	34,850	34,917	34,984	35,058
						N	$150,048	$150,415	$198,049	$198,560	$200,060	$200,505	$200,857	$201,121	$202,165	$202,331
Line	Proposed Annual COR Accrual Rate	Current Annual COR Accrual Rate	Utility	Account	Util. Plant Account	NARUC Acct	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
48	0.00%	0.00%	Water	339600-Other P/E-CPS	339600	339.1	-	-	-	-	-	-	-	-	-	-
49	0.00%	0.00%	Water	340100-Office Furniture & Equip	340100	340.5	-	-	-	-	-	-	-	-	-	-
50	0.00%	0.00%	Water	340200-Comp & Periph Equip	340200	340.5	-	-	-	-	-	-	-	-	-	-
51	0.00%	0.00%	Water	340220-Comp & Periph Personal	340220	340.5	-	-	-	-	-	-	-	-	-	-
52	0.00%	0.00%	Water	340230-Comp & Periph Other	340230	340.5	-	-	-	-	-	-	-	-	-	-
53	0.00%	0.00%	Water	340240-Comp & Periph Capital Lease	340240	340.5	-	-	-	-	-	-	-	-	-	-
54	0.00%	0.00%	Water	340300-Computer Software	340300	340.5	-	-	-	-	-	-	-	-	-	-
55	0.00%	0.00%	Water	340315-Computer Software - BT	340315	340.5	-	-	-	-	-	-	-	-	-	-
56	0.00%	0.00%	Water	340320-Comp Software Personal	340320	340.5	-	-	-	-	-	-	-	-	-	-
57	0.00%	0.00%	Water	340325-Comp Software Customized	340325	340.5	-	-	-	-	-	-	-	-	-	-
58	0.00%	0.00%	Water	340330-Comp Software Other	340330	340.5	-	-	-	-	-	-	-	-	-	-
59	0.00%	0.00%	Water	340500-Other Office Equipment	340500	340.5	-	-	-	-	-	-	-	-	-	-
60	0.00%	-0.38%	Water	341100-Trans Equip Lt Duty Trks	341100	341.5	(629)	(620)	-	-	-	-	-	-	-	-
61	0.00%	-0.41%	Water	341200-Trans Equip Hvy Duty Trks	341200	341.5	(876)	(872)	-	-	-	-	-	-	-	-
62	0.00%	-1.50%	Water	341300-Trans Equip Autos	341300	341.5	(380)	(375)	-	-	-	-	-	-	-	-
63	0.00%	0.00%	Water	341400-Trans Equip Other	341400	341.5	-	-	-	-	-	-	-	-	-	-
64	0.00%	0.00%	Water	342000-Stores Equipment	342000	342.5	-	-	-	-	-	-	-	-	-	-
65	0.00%	0.00%	Water	343000-Tools,Shop,Garage Equip	343000	343.5	-	-	-	-	-	-	-	-	-	-
66	0.00%	0.00%	Water	344000-Laboratory Equipment	344000	344.5	-	-	-	-	-	-	-	-	-	-
67	0.00%	-0.38%	Water	345000-Power Operated Equipment	345000	345.5	(433)	(433)	-	-	-	-	-	-	-	-
68	0.00%	0.00%	Water	346100-Comm Equip Non-Telephone	346100	346.5	-	-	-	-	-	-	-	-	-	-
69	0.00%	0.00%	Water	346190-Remote Control & Instrument	346190	346.5	-	-	-	-	-	-	-	-	-	-
70	0.00%	0.00%	Water	346200-Comm Equip Telephone	346200	346.5	-	-	-	-	-	-	-	-	-	-
71	0.00%	0.00%	Water	347000-Misc Equipment	347000	347.5	-	-	-	-	-	-	-	-	-	-
72	0.00%	0.00%	Water	348000-Other Tangible Property	348000	348.5	-	-	-	-	-	-	-	-	-	-
73					Water Cost of Removal Expense		$184,106	$184,586	$232,554	$233,178	$234,763	$235,281	$235,707	$236,038	$237,149	$237,388
74																

Kentucky American Water Company
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Workpaper #: W/P 4-3

							May-17	Jun-17	Jul-17	Aug-17	Forecast Sep 16-Aug 17 Expense
						Cost o	$237,706	$238,116	$238,687	$239,422	$2,835,988
						Less (	35,156	35,266	35,755	35,840	420,426
						N	$202,550	$202,850	$202,933	$203,581	$2,415,562
Line	Proposed Annual COR Accrual Rate	Current Annual COR Accrual Rate	Utility	Account	Util. Plant Account	NARUC Acct	May-17	Jun-17	Jul-17	Aug-17	Forecast Expense
1	0.00%	0.00%	Water	301000-Organization	301000	301.1	$0	$0	$0	$0	$0
2	0.00%	0.00%	Water	302000-Franchises	302000	302.1	-	-	-	-	-
3	0.00%	0.00%	Water	303200-Land & Land Rights-Supply	303200	303.2	-	-	-	-	-
4	0.00%	0.00%	Water	303300-Land & Land Rights-Pumping	303300	303.2	-	-	-	-	-
5	0.00%	0.00%	Water	303400-Land & Land Rights-Treatment	303400	303.3	-	-	-	-	-
6	0.00%	0.00%	Water	303500-Land & Land Rights-T&D	303500	303.4	-	-	-	-	-
7	0.20%	0.15%	Water	304100-Struct & Imp-Supply	304100	304.2	3,548	3,553	3,558	3,568	42,350
8	0.32%	0.48%	Water	304200-Struct & Imp-Pumping	304200	304.2	2,688	2,688	2,688	2,687	32,267
9	0.35%	0.49%	Water	304300-Struct & Imp-Treatment	304300	304.3	12,450	12,448	12,446	12,444	149,457
10	0.07%	0.13%	Water	304400-Struct & Imp-T&D	304400	304.4	55	55	55	55	656
11	0.40%	0.14%	Water	304500-Struct & Imp-General	304500	304.5	1,700	1,705	1,728	1,824	20,497
12	0.40%	0.10%	Water	304600-Struct & Imp-Offices	304600	304.5	1,918	1,917	1,917	1,916	23,034
13	0.40%	0.00%	Water	304610-Struct & Imp-HVAC	304610	304.5	4	4	4	4	42
14	0.00%	0.00%	Water	304700-Struct & Imp-Store,Shop,Gar	304700	304.5	-	-	-	-	-
15	0.00%	0.45%	Water	304800-Struct & Imp-Misc	304800	304.5	-	-	-	-	-
16	0.00%	0.00%	Water	305000-Collect & Impound Reservoirs	305000	305.2	-	-	-	-	-
17	0.18%	0.00%	Water	306000-Lake, River & Other Intakes	306000	306.2	303	304	306	310	3,556
18	0.15%	0.20%	Water	309000-Supply Mains	309000	309.2	2,321	2,321	2,321	2,321	27,857
19	0.15%	0.00%	Water	310000-Power Generation Equip	310000	310.2	416	429	441	453	4,827
20	0.45%	0.38%	Water	311000-Pumping Equipment	311000	311.2	4,856	4,863	4,870	4,885	57,955
21	0.45%	0.38%	Water	311200-Pump Eqp Electric	311200	311.2	6,075	6,147	6,219	6,299	71,435
22	0.48%	0.38%	Water	311300-Pump Eqp Diesel	311300	311.2	173	173	173	173	2,077
23	0.60%	0.00%	Water	311400-Pump Eqp Hydraulic	311400	311.2	4	4	4	4	46
24	0.40%	0.41%	Water	311520-Pump Eqp-SOS & Pumping	311520	311.2	(7)	(8)	(8)	(8)	(74)
25	0.40%	0.41%	Water	311530-Pump Eqp Wtr Treatment	311530	311.3	-	-	-	-	-
26	0.45%	0.41%	Water	311540-Pumping Equipment TD	311540	311.4	33	33	33	32	402
27	0.39%	0.43%	Water	320100-WT Equip Non-Media	320100	320.3	14,963	14,951	14,940	14,931	179,851
28	0.00%	0.00%	Water	320200-WT Equip Filter Media	320200	320.3	-	-	-	-	-
29	0.18%	0.00%	Water	330000-Dist Reservoirs & Standpipes	330000	330.4	266	266	266	266	3,188
30	0.17%	0.41%	Water	330100-Elevated Tanks & Standpipes	330100	330.4	2,007	2,006	2,006	2,006	24,081
31	0.00%	0.00%	Water	330200-Ground Level Tanks	330200	330.4	-	-	-	-	-
32	0.00%	0.00%	Water	330400-Clearwell	330400	330.4	-	-	-	-	-
33	0.34%	0.22%	Water	331001-T&D Mains	331001	331.4	86,885	87,021	87,216	87,469	1,033,951
34	0.34%	0.22%	Water	331100-TD Mains 4in & Less	331100	331.4	(1)	(1)	(1)	(1)	(10)
35	0.34%	0.22%	Water	331200-TD Mains 6in to 8in	331200	331.4	(0)	(0)	(0)	(0)	(2)
36	0.34%	0.22%	Water	331300-TD Mains 10in to 16in	331300	331.4	-	-	-	-	-
37	0.34%	0.22%	Water	331400-TD Mains 18in & Grtr	331400	331.4	(0)	(0)	(0)	(0)	(2)
38	1.43%	1.50%	Water	333000-Services	333000	333.4	61,924	62,030	62,181	62,347	739,112
39	0.67%	0.24%	Water	334100-Meters	334100	334.4	14,226	14,276	14,358	14,425	169,770
40	0.56%	0.25%	Water	334110-Meters Bronze Case	334110	334.4	(3)	(3)	(3)	(3)	(30)
41	0.84%	0.30%	Water	334120-Meters Plastic Case	334120	334.4	(25)	(27)	(28)	(29)	(261)
42	0.71%	0.26%	Water	334130-Meters Other	334130	334.4	(25)	(27)	(28)	(30)	(261)
43	0.71%	0.26%	Water	334131-Meter Reading Units	334131	334.4	(0)	(0)	(0)	(0)	(0)
44	0.48%	0.25%	Water	334200-Meter Installations	334200	334.4	9,580	9,580	9,579	9,579	114,980
45	0.63%	0.25%	Water	334300-Meter Vaults	334300	334.4	498	498	498	498	5,987
46	0.65%	0.30%	Water	335000-Hydrants	335000	335.4	10,875	10,910	10,951	10,997	129,249
47	0.00%	0.00%	Water	339100-Other P/E-Intangible	339100	339.1	-	-	-	-	-

Kentucky American Water Company
Case No. 2015-00418
Cost of Removal Expense by Month, October 2015 - August 2017

Automatically calculates: (Prior Month UPIS Balance-UPIS Not Depreciating) X (Annual COR Rate/12). CIAC COR Amortization Deducted from Totals.
Workpaper #: W/P 4-3

	May-17	Jun-17	Jul-17	Aug-17	Forecast Sep 16-Aug 17 Expense
Cost o	$237,706	$238,116	$238,687	$239,422	$2,835,988
Less (	35,156	35,266	35,755	35,840	420,426
N	$202,550	$202,850	$202,933	$203,581	$2,415,562

Line	Proposed Annual COR Accrual Rate	Current Annual COR Accrual Rate	Utility	Account	Util. Plant Account	NARUC Acct	May-17	Jun-17	Jul-17	Aug-17	Forecast Expense
48	0.00%	0.00%	Water	339600-Other P/E-CPS	339600	339.1	-	-	-	-	-
49	0.00%	0.00%	Water	340100-Office Furniture & Equip	340100	340.5	-	-	-	-	-
50	0.00%	0.00%	Water	340200-Comp & Periph Equip	340200	340.5	-	-	-	-	-
51	0.00%	0.00%	Water	340220-Comp & Periph Personal	340220	340.5	-	-	-	-	-
52	0.00%	0.00%	Water	340230-Comp & Periph Other	340230	340.5	-	-	-	-	-
53	0.00%	0.00%	Water	340240-Comp & Periph Capital Lease	340240	340.5	-	-	-	-	-
54	0.00%	0.00%	Water	340300-Computer Software	340300	340.5	-	-	-	-	-
55	0.00%	0.00%	Water	340315-Computer Software - BT	340315	340.5	-	-	-	-	-
56	0.00%	0.00%	Water	340320-Comp Software Personal	340320	340.5	-	-	-	-	-
57	0.00%	0.00%	Water	340325-Comp Software Customized	340325	340.5	-	-	-	-	-
58	0.00%	0.00%	Water	340330-Comp Software Other	340330	340.5	-	-	-	-	-
59	0.00%	0.00%	Water	340500-Other Office Equipment	340500	340.5	-	-	-	-	-
60	0.00%	-0.38%	Water	341100-Trans Equip Lt Duty Trks	341100	341.5	-	-	-	-	-
61	0.00%	-0.41%	Water	341200-Trans Equip Hvy Duty Trks	341200	341.5	-	-	-	-	-
62	0.00%	-1.50%	Water	341300-Trans Equip Autos	341300	341.5	-	-	-	-	-
63	0.00%	0.00%	Water	341400-Trans Equip Other	341400	341.5	-	-	-	-	-
64	0.00%	0.00%	Water	342000-Stores Equipment	342000	342.5	-	-	-	-	-
65	0.00%	0.00%	Water	343000-Tools,Shop,Garage Equip	343000	343.5	-	-	-	-	-
66	0.00%	0.00%	Water	344000-Laboratory Equipment	344000	344.5	-	-	-	-	-
67	0.00%	-0.38%	Water	345000-Power Operated Equipment	345000	345.5	-	-	-	-	-
68	0.00%	0.00%	Water	346100-Comm Equip Non-Telephone	346100	346.5	-	-	-	-	-
69	0.00%	0.00%	Water	346190-Remote Control & Instrument	346190	346.5	-	-	-	-	-
70	0.00%	0.00%	Water	346200-Comm Equip Telephone	346200	346.5	-	-	-	-	-
71	0.00%	0.00%	Water	347000-Misc Equipment	347000	347.5	-	-	-	-	-
72	0.00%	0.00%	Water	348000-Other Tangible Property	348000	348.5	-	-	-	-	-
73				**Water Cost of Removal Expense**			**$237,706**	**$238,116**	**$238,687**	**$239,422**	**$2,835,988**
74											

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Balance Forward Oct-15	Nov-15	Dec-15	Jan-16
Non-Tax CIAC Depr. Credit		$96,858	$97,087	$98,239
Tax CIAC Depr. Credit		13,978	13,995	14,081
Non-Tax CIAC COR Credit		22,415	22,534	23,129
Tax CIAC COR Credit		10,260	10,277	10,364

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Bal Fwd Oct-15	Nov-15	Dec-15	Jan-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(21,295,537)	(33,287)	(167,167)	(16,500)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(14,270,618)	(49,709)	(249,636)	(24,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(9,531,130)	(80,111)	(402,315)	(39,710)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(15,368,634)	(10,430)	(52,379)	(5,170)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,442,940)	(5,992)	(30,090)	(2,970)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(3,767,807)	(444)	(2,229)	(220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(1,643,219)	(28,183)	(141,535)	(13,970)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1	(249,725)			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1	(1,998,493)			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1	(766,586)			
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(7,595,655)	(13,759)	(69,096)	(6,820)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1	(3,299)			
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1	(487,487)			
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1	(430,476)			
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1	(45,791)			
				Water	27206000	AccAmort CIAC-Other	272060	272.2	20,089,551	119,273	119,621	121,368
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	2,418,409	24,238	24,272	24,445
								Net Activity	($57,389,436)	($78,403)	($970,552)	$35,813

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Feb-16	Mar-16	Apr-16	May-16
Non-Tax CIAC Depr. Credit	$98,353	$98,467	$98,591	$98,756
Tax CIAC Depr. Credit	14,090	14,098	14,108	14,120
Non-Tax CIAC COR Credit	23,188	23,246	23,310	23,396
Tax CIAC COR Credit	10,372	10,381	10,390	10,402

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Feb-16	Mar-16	Apr-16	May-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(16,500)	(18,000)	(24,000)	(27,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(24,640)	(26,880)	(35,840)	(40,320)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(39,710)	(43,320)	(57,760)	(64,980)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(5,170)	(5,640)	(7,520)	(8,460)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,970)	(3,240)	(4,320)	(4,860)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(220)	(240)	(320)	(360)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(13,970)	(15,240)	(20,320)	(22,860)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(6,820)	(7,440)	(9,920)	(11,160)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	121,541	121,713	121,901	122,152
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	24,462	24,479	24,498	24,523
								Net Activity	$36,003	$26,192	($13,601)	($33,325)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Jun-16	Jul-16	Aug-16	Sep-16
Non-Tax CIAC.Depr. Credit	$98,942	$99,196	$99,387	$99,950
Tax CIAC Depr. Credit	14,134	14,153	14,167	14,210
Non-Tax CIAC COR Credit	23,492	23,623	23,721	24,012
Tax CIAC COR Credit	10,416	10,435	10,450	10,492

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Jun-16	Jul-16	Aug-16	Sep-16
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(36,750)	(27,750)	(81,750)	(27,750)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(54,880)	(41,440)	(122,080)	(41,440)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(88,445)	(66,785)	(196,745)	(66,785)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(11,515)	(8,695)	(25,615)	(8,695)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(6,615)	(4,995)	(14,715)	(4,995)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(490)	(370)	(1,090)	(370)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(31,115)	(23,495)	(69,215)	(23,495)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(15,190)	(11,470)	(33,790)	(11,470)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	122,434	122,818	123,108	135,338
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	24,550	24,588	24,617	26,576
								Net Activity	($98,015)	($37,593)	($397,275)	($23,086)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Oct-16	Nov-16	Dec-16	Jan-17
Non-Tax CIAC Depr. Credit	$100,141	$100,286	$100,410	$100,534
Tax CIAC Depr. Credit	14,224	14,235	14,244	14,253
Non-Tax CIAC COR Credit	24,111	24,186	24,250	24,314
Tax CIAC COR Credit	10,506	10,517	10,526	10,536

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Oct-16	Nov-16	Dec-16	Jan-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(21,000)	(18,000)	(18,000)	(16,500)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(31,360)	(26,880)	(26,880)	(24,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(50,540)	(43,320)	(43,320)	(39,710)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(6,580)	(5,640)	(5,640)	(5,170)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(3,780)	(3,240)	(3,240)	(2,970)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(280)	(240)	(240)	(220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(17,780)	(15,240)	(15,240)	(13,970)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(8,680)	(7,440)	(7,440)	(6,820)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	135,642	135,871	136,069	136,266
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,607	26,631	26,651	26,671
								Net Activity	$22,249	$42,502	$42,719	$52,936

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Feb-17	Mar-17	Apr-17	May-17
Non-Tax CIAC Depr. Credit	$100,648	$100,762	$100,886	$101,051
Tax CIAC Depr. Credit	14,262	14,270	14,280	14,292
Non-Tax CIAC COR Credit	24,373	24,432	24,496	24,581
Tax CIAC COR Credit	10,544	10,553	10,562	10,575

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Feb-17	Mar-17	Apr-17	May-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(16,500)	(18,000)	(24,000)	(27,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(24,640)	(26,880)	(35,840)	(40,320)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(39,710)	(43,320)	(57,760)	(64,980)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(5,170)	(5,640)	(7,520)	(8,460)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(2,970)	(3,240)	(4,320)	(4,860)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(220)	(240)	(320)	(360)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(13,970)	(15,240)	(20,320)	(22,860)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1				
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1				
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(6,820)	(7,440)	(9,920)	(11,160)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1				
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1				
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1				
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1				
				Water	27206000	AccAmort CIAC-Other	272060	272.2	136,446	136,627	136,824	137,087
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,689	26,708	26,728	26,755
								Net Activity	$53,136	$43,335	$3,552	($16,159)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Jun-17	Jul-17	Aug-17
Non-Tax CIAC Depr. Credit	$101,237	$101,490	$101,682
Tax CIAC Depr. Credit	14,306	14,325	14,339
Non-Tax CIAC COR Credit	24,677	24,808	24,907
Tax CIAC COR Credit	10,588	10,607	10,622

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Jun-17	Jul-17	Aug-17
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(36,750)	(27,750)	(27,750)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(54,880)	(41,440)	(41,440)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(88,445)	(66,785)	(66,785)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(11,515)	(8,695)	(8,695)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(6,615)	(4,995)	(4,995)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(490)	(370)	(370)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(31,115)	(23,495)	(23,495)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1			
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1			
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(15,190)	(11,470)	(11,470)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1			
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1			
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1			
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1			
				Water	27206000	AccAmort CIAC-Other	272060	272.2	137,382	137,785	138,089
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	26,785	26,826	26,857
								Net Activity	($80,833)	($20,389)	($20,055)

Kentucky American Water Company
Case No. 2015-00418
CIAC Activity by Month, October 2015 -August 2017
Calculation: Account Activity Per SCEP for CIAC Additions, Amortization Activity Per Amortization Rates & Prior Month CIAC Balances
Workpaper #: W/P - 1-7 & W/P - 4-1 & W/P - 4-3

	Forecast Period Additions Sep 2016 - Aug 2017
Non-Tax CIAC Depr. Credit	$1,209,078
Tax CIAC Depr. Credit	171,241
Non-Tax CIAC COR Credit	293,146
Tax CIAC COR Credit	126,629

Proposed Monthly CIAC Life	Proposed Monthly CIAC COR	Current Monthly Life Rate	Current Monthly COR Rate	Utility	SAP GL Account	Account Description	Plant Account	NARUC 96 Account	Forecast Period Add's Sep 2016 - Aug 2017
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27111000	CIAC-NT Mains	271110	271.1	(279,000)
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27112000	CIAC-NT Ext Dep	271120	271.1	(416,640)
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27113000	CIAC-NT Svcs	271130	271.1	(671,460)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27114000	CIAC-NT Meters	271140	271.1	(87,420)
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27115000	CIAC-NT Hydrants	271150	271.1	(50,220)
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27116000	CIAC-NT Other	271160	271.1	(3,720)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27117000	CIAC-NT WIP	271170	271.1	(236,220)
0.0000%	0.0000%	0.0000%	0.0000%	Water	27118000	CIAC-NT NUP Property	271180	271.1	
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27121000	CIAC-Tax Mains	271210	271.1	
-0.0992%	-0.0283%	-0.1200%	-0.0183%	Water	27122000	CIAC-Tax Ext Dep	271220	271.1	
-0.1508%	-0.1192%	-0.1250%	-0.1250%	Water	27123000	CIAC-Tax Svcs	271230	271.1	(115,320)
-0.2358%	-0.0558%	-0.2208%	-0.0142%	Water	27124000	CIAC-Tax Meters	271240	271.1	
-0.1250%	-0.0542%	-0.0992%	-0.0250%	Water	27125000	CIAC-Tax Hydrants	271250	271.1	
-0.2292%	-0.0400%	-0.1567%	-0.0317%	Water	27126000	CIAC-Tax Other	271260	271.1	
0.0000%	0.0000%	0.0000%	0.0000%	Water	27127000	CIAC-Tax WIP	271270	271.1	
				Water	27206000	AccAmort CIAC-Other	272060	272.2	1,639,425
				Water	27210000	AccAmort CIAC-Tax	272100	272.2	320,482
								Net Activity	$99,907

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

Table of Contents - Workpapers for General Taxes

Description	Reference
General Tax	W/P - 5
Property Tax	W/P - 5-1
PSC Fees	W/P - 5-2
Payroll Tax	W/P - 5-3
Other General Taxes	W/P - 5-4

Workpaper #: **W/P - 5**
Excel Reference: **O&M\[General Tax Exhibit.xlsx]Exhibit - General Tax**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Property Tax

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	**Base Year for the 12 Months Ended April 30, 2016**				
2	Property Tax	$5,267,665			
3	Payroll Taxes	535,550			
5	Tax Discounts	(300)			
6	Other Taxes &Licenses	509,715			
7	Franchise Fee Audit	2,042			
8	**Total Base Year**	**$6,314,672**			
9					
10	**Adjustments:**				
11	Apply Known & Measurable Current Property Tax Rate to Forecasted Property Levels		172,362		
12	Adjust Payroll Taxes for Merit Increases & Contract Wage Changes		40,675		
13	Tax Discount Adjustment		300		
14	Other Taxes & Licenses Adjustment		(500,024)		
15	Franchise Fee Audit		(2,042)		
16	**Total Adjustments:**		**($288,730)**		
17					
18					
19	Adjusted Property Tax			5,440,027	
20	Adjusted Payroll Tax			576,225	
21	Adjusted Tax Discounts			0	
22	Adjusted Taxes & Licenses			9,691	
23	Adjusted Franchise Fee Audit			0	
24	**Forecasted Year at Present Rates**			**$ 6,025,942**	
25					

Workpaper #: **W/P - 5**

Excel Reference: **O&M\[General Tax Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-XXXXX
Base Year Adjustment Property Tax

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
68520000	Property Tax	$5,267,665	$172,362	$5,440,027
68520100	Tax Discounts	(300)	300	-
68543000	Othr Taxes &Licenses	509,715	(500,024)	9,691
	Payroll Taxes	535,550	40,675	576,225
68544000	Franchise Fee Audit	2,042	(2,042)	-
		$6,314,672	($288,730)	$6,025,942

Workpaper #: W/P - 5
Excel Reference: O&M\[General Tax Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00348
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
Property Tax

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Base Year for the 12 Months Ended April 30, 2016

Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
68520000	Property Taxes	$430,317	$430,317	$430,317	$463,194	$434,427	$434,569	$428,110	$428,110	$447,076	$447,076	$447,076	$447,076	$5,267,665
68520100	Tax Discounts	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	-	-	-	-	-	-	(300.00)
68532000	FUTA	41	89	60	36	80	242	-	-	4,015.00	1,539.00	25	0	6,127
68532100	FUTA Cap Credits	(30)	(28)	(14)	0	0	(101.00)	-	-	(819.00)	(305.00)	(1)	0	(1,298)
68533000	FICA	51,288	52,445	53,412	50,469	53,999	53,599	42,289	45,679	54,189	54,164	58,915	55,018	625,466
68533100	FICA Cap Credits	(11,075)	(12,441)	(9,966)	(9,631)	(9,030)	(13,418)	-	-	(10,830.00)	(10,776.00)	(11,753)	(11,047)	(109,967)
68535000	SUTA	152	274	274	275	259	770	-	-	9,547.00	7,158.00	569	20	19,298
68535100	SUTA Cap Credits	(85)	(106)	(75)	(22)	0	(299)	-	-	(1,969.00)	(1,394.00)	(126)	0	(4,076)
68543000	Othr Taxes &Licenses	508,452.00	-	0	-	-	1,263.00	-	-	-	-	-	-	509,715
68544000	Gross Receipts Tax	0	0	412.00	-	1,630	-	-	-	-	-	-	-	2,042
68545000	Utility Reg Assessme	13,607	13,607	14,064	14,064	14,064	14,064	14,663	13,884	14,475	14,475	14,475	14,475	169,917
68544000	Franchise Fee Audit	0	0	412.00	-	1,630	-	-	-	-	-	-	-	2,042
														$1,218,966

Forecast Year for the 12 Months Ended August 31, 2017

Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
68520000	Property Taxes	$447,076	$447,076	$447,076	$447,076	$0	$0	$0	$0	$0	$0	$0	$0	$1,788,304
68520100	Tax Discounts													-
68532000	FUTA	0	0	0	0	0	0	-	-	-	-	-	-	0
68532100	FUTA Cap Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
68533000	FICA	55,049	52,782	55,550	55,149	0	0	-	-	-	-	-	-	218,530
68533100	FICA Cap Credits	(11,372)	(10,934)	(11,434)	(11,388)	0	0	-	-	-	-	-	-	(45,128)
68535000	SUTA	0	0	0	0	0	0	-	-	-	-	-	-	0
68535100	SUTA Cap Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
68543000	Othr Taxes &Licenses	-	-	-	-	529,883.00	526,153.00	523,286	519,503	521,459	521,216	519,413	522,485	4,183,398
68545000	Utility Reg Assessme	15,601	15,601	15,601	15,601	0	0	-	-	-	-	-	-	62,404
68544000	Franchise Fee Audit													-
														$6,207,508

Workpaper #: **W/P - 5**
Excel Reference: **O&M\[General Tax Exhibit.xlsx]Notes**

Notes:

A	Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, and Other Taxes. The Property Tax adjustment is based on the most recent property tax assessment and tax rates, multiplied by the forecasted amount of property. The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period.

Workpaper #: **W/P - 5-1**
Excel Reference: **O&M\[General Tax Exhibit.xlsx]Property Tax Wksht**

Kentucky American Water Company
Case No. 2015-XXXXX
Base Year Adjustment Property Tax

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	2015	
1	**Baseline Tax Rate:**		
2	Property Taxes for 2015 Bills	$5,213,123	
3	UPIS, CWIP & Materials & Supplies 12/31/2014	645,219,681	
4	2014 Property Tax Per Dollar of Property (Line 2 / Line 3)	0.8080%	
5			
6			
7	**Forecast Year Property**	**Amount**	**Months of Forecast Year**
8	Water Utility Plant in Service, CWIP, & Materials & Supplies 12/31/2015	666,414,463	8
9	Water Utility Plant in Service, CWIP, & Materials & Supplies 12/31/2016	687,080,553	4
10	Weighted Average ((Line 8 Amount x Line 8 Months)+(Line 9 Amount x Line 9 Months))/12 Months	673,303,160	
11	Tax Rate (Line 4)	0.8080%	
12	**Forecast Year Property Tax (Line 10 x Line 11)**	**$5,440,027**	
13			

** Change in Water Utility Plant in Service, CWIP, & Materials & Supplies 12/31/2016 due to reduction in CWIP **($14,574,477)**

2014 KENTUCKY TAX ACCRUAL & PROJECTION W/P - 5-1

City/County	2013 Tax Bills							2014 Tax Bills							2015 Tax Bills						
	Real	Rate	Amount	Personal	Rate	Amount	Total Tax	Real	Rate	Amount	Tangible	Rate	Amount	Total Tax	Real	Rate	Amount	Personal	Rate	Amount	Total Tax
Bourbon County		0.8690			0.9160		**26,623.21**							**27,374.94**							**40,378.99**
County	2,821,289	0.1290	3,639.46	229,936	0.1290	296.62	3,936.08	2,855,700	0.1280	3,655.30	284,323	0.1280	363.93	4,019.23	4,131,348	0.1280	5,288.13	497,508	0.1280	636.81	5,924.94
School	2,821,289	0.5760	16,250.61	229,936	0.5760	1,324.43	17,575.05	2,855,700	0.5730	16,363.16	284,323	0.5730	1,629.17	17,992.33	4,131,348	0.5730	23,672.62	497,508	0.5730	2,850.72	26,523.34
Library	2,821,289	0.0860	2,426.31	229,936	0.1263	290.41	2,716.72	2,855,700	0.0890	2,541.57	284,323	0.1170	332.66	2,874.23	4,131,348	0.0890	3,676.90	497,508	0.1170	582.08	4,258.98
Health	2,821,289	0.0460	1,297.79	229,936	0.0460	105.77	1,403.56	2,855,700	0.0460	1,313.62	284,323	0.0460	130.79	1,444.41	4,131,348	0.0460	1,900.42	497,508	0.0460	228.85	2,129.27
Ag. Extension	2,821,289	0.0250	705.32	229,936	0.0387	88.99	794.31	2,855,700	0.0260	742.48	284,323	0.0360	102.36	844.84	4,131,348	0.0260	1,074.15	497,508	0.0360	179.10	1,253.25
Soil Conservation	2,821,289	0.0070	197.49	229,936	0.0000	0.00	197.49	2,855,700	0.0070	199.90	284,323	0.0000	0.00	199.90	4,131,348	0.0070	289.19	497,508	0.0000	0.00	289.19
Clark County							**23,884.13**							**25,326.96**							**25,969.09**
County	1,840,972	0.0930	1,712.10	1,068,592	0.1190	1,271.62	2,983.73	1,863,199	0.0930	1,732.78	1,170,016	0.1108	1,296.38	3,029.15	2,000,472	0.0930	1,860.44	1,115,545	0.1108	1,236.02	3,096.46
School	1,840,972	0.5590	10,291.01	1,068,592	0.5590	5,973.43	16,264.44	1,863,199	0.5740	10,694.76	1,170,016	0.5740	6,715.90	17,410.66	2,000,472	0.5740	11,482.71	1,115,545	0.5740	6,403.24	17,885.95
Ext	1,840,972	0.0270	497.06	1,068,592	0.0432	461.63	958.69	1,863,199	0.0290	540.33	1,170,016	0.0433	506.62	1,046.94	2,000,472	0.0290	580.14	1,115,545	0.0433	483.03	1,063.17
Health	1,840,972	0.0460	846.85	1,068,592	0.0460	491.55	1,338.40	1,863,199	0.0460	857.07	1,170,016	0.0460	538.21	1,395.28	2,000,472	0.0460	920.22	1,115,545	0.0460	513.15	1,433.37
Library	1,840,972	0.0690	1,270.27	1,068,592	0.1000	1,068.59	2,338.86	1,863,199	0.0710	1,322.87	1,170,016	0.0959	1,122.05	2,444.92	2,000,472	0.0710	1,420.34	1,115,545	0.0959	1,069.81	2,490.14
City of Winchester (Clark County)	55,734	0.14600	81.37	0	0.15630	0.00	**81.37**	56,855	0.1460	83.01	1,620	0.1499	2.43	**85.44**	56,855	0.1460	83.01	1,092	0.1499	1.64	**84.65**
Fayette County							**2,067,359.45**							**2,345,180.65**							**2,509,345.75**
County	152,306,755	0.0800	121,845.40	71,114,450	0.0990	70,403.31	192,248.71	157,904,907	0.0800	126,323.93	89,961,572	0.0931	83,754.22	210,078.15	172,798,940	0.0800	138,239.15	91,071,873	0.0931	84,787.91	223,027.07
School	152,306,755	0.6960	1,060,055.01	71,114,450	0.6960	494,956.56	1,555,011.58	157,904,907	**0.7190**	1,135,336.28	89,961,572	**0.7190**	646,823.70	1,782,159.98	172,798,940	**0.7190**	1,242,424.38	91,071,873	**0.7190**	654,806.77	1,897,231.15
Ext	152,306,755	0.0034	5,178.43	71,114,450	0.0038	2,702.35	7,880.78	157,904,907	0.0034	5,368.77	89,961,572	0.0038	3,418.54	8,787.31	172,798,940	0.0034	5,875.16	91,071,873	0.0038	3,460.73	9,335.90
Soil/Water	152,306,755	0.0005	761.53	71,114,450		0.00	761.53	157,904,907	0.0005	789.52	89,961,572	0.0000	0.00	789.52	172,798,940	0.0005	863.99	91,071,873	0.0000	0.00	863.99
Health	152,306,755	0.0280	42,645.89	71,114,450	0.0280	19,912.05	62,557.94	157,904,907	0.0280	44,213.37	89,961,572	0.0280	25,189.24	69,402.61	172,798,940	0.0280	48,383.70	91,071,873	0.0280	25,500.12	73,883.83
Lextran	152,306,755	0.0600	91,384.05	71,114,450	0.0600	42,668.67	134,052.72	157,904,907	0.0600	94,742.94	89,961,572	0.0600	53,976.93	148,719.88	172,798,940	0.0600	103,679.36	91,071,873	0.0600	54,643.11	158,322.48
Full Svc	66,079,511	0.1738	114,846.19	31,970,429		0.00	114,846.19	72,061,678	0.1738	125,243.20	0	0.0000	0.00	125,243.20	84,396,632	0.1738	146,681.35	0	0.0000	0.00	146,681.35
Partial Svc	0	0.0000	0.00	0	0.0000	0.00	0.00	0	0.0000	0.00	0	0.0000	0.00	0.00	0	0.0000	0.00	0	0.0000	0.00	0.00
Franklin County							**447,812.97**														
County							160,222.70							**534,151.22**							**521,946.41**
Ext. Svc	41,304,172	0.0140	5,782.58	4,857,990	0.0260	1,263.08	7,045.66	49,159,844	0.0140	6882.38	4,299,114	0.0260	1,117.77	8,000.15	48,678,925	0.0140	6815.05	3,614,983	0.0260	939.90	7,754.95
General	41,304,172	0.1700	70,217.09	4,857,990	0.2400	11,659.18	81,876.27	49,159,844	0.1740	85538.13	4,299,114	0.2350	10,102.92	95,641.05	48,678,925	0.1740	84701.33	3,614,983	0.2350	8,495.21	93,196.54
Health	41,304,172	0.0575	23,749.90	4,857,990	0.0575	2,793.34	26,543.24	49,159,844	0.0575	28266.91	4,299,114	0.0575	2,471.99	30,738.90	48,678,925	0.0575	27990.38	3,614,983	0.0575	2,078.62	30,069.00
Library	41,304,172	0.0850	35,108.55	4,857,990	0.1221	5,931.61	41,040.15	49,159,844	0.0840	41294.27	4,299,114	0.1155	4,965.48	46,259.75	48,678,925	0.0840	40890.30	3,614,983	0.1155	4,175.31	45,065.60
Soil Conservation	41,304,172	0.0090	3,717.38	4,857,990	0.0000	0.00	3,717.38	49,159,844	0.0090	4424.39	4,299,114	0.0000	0.00	4,424.39	48,678,925	0.0090	4381.10	3,614,983	0.0000	0.00	4,381.10
School	41,304,172	0.6230	257,324.99	4,857,990	0.6230	30,265.28	287,590.27	49,159,844	**0.6530**	321013.78	4,299,114	**0.6530**	28,073.21	349,087.00	48,678,925	**0.6530**	317873.38	3,614,983	**0.6530**	23,605.84	341,479.22
City																					
Frankfort	0	0.0000	0.00	0	0.0000	0.00	0.00	0	0.0000	0.00	0	0.0000	0.00	0.00	0	0.0000	0.00	0	0.0000	0.00	0.00
Gallatin County							**4,925.22**							**5,100.75**							**5,044.94**
County	40,213	0.0890	35.79	424,288	0.1630	691.59	727.38	39,892	0.0890	35.50	446,252	0.1630	727.39	762.89	39,028	0.0890	34.73	441,770	0.1630	720.09	754.82
School	40,213	0.6660	267.82	424,288	0.6660	2,825.76	3,093.58	39,892	0.6630	264.48	446,252	0.6630	2,958.65	3,223.13	39,028	0.6630	258.76	441,770	0.6630	2,928.94	3,187.69
Health	40,213	0.0550	22.12	424,288	0.0550	233.36	255.48	39,892	0.0550	21.94	446,252	0.0550	245.44	267.38	39,028	0.0550	21.47	441,770	0.0550	242.97	264.44
Library	40,213	0.1160	46.65	424,288	0.1258	533.75	580.40	39,892	0.1160	46.27	446,252	0.1177	525.24	571.51	39,028	0.1160	45.27	441,770	0.1177	519.96	565.24
Ext	40,213	0.0570	22.92	424,288	0.0570	241.84	264.77	39,892	0.0560	22.34	446,252	0.0560	249.90	272.24	39,028	0.0560	21.86	441,770	0.0560	247.39	269.25
Soil Conservation	40,213	0.0090	3.62	424,288	0.0000	0.00	3.62	39,892	0.0090	3.59	446,252	0.0000	0.00	3.59	39,028	0.0090	3.51	441,770	0.0000	0.00	3.51
City of Glencoe(Gallatin County)	4,423	0.2300	10.17	151,453	0.2300	348.34	**358.51**	4,388	0.2300	10.09	159,028	0.2300	365.76	**375.85**	4,293	0.2300	9.87	157,549	0.2300	362.36	**372.23**
City of Sparta(Gallatin County)	1,207			0			**0.00**	1,197	0.1900	2.27	283,957	0.1900	539.52	541.79	1,171	0.1900	2.22	281,377	0.1900	534.62	536.84

2014 KENTUCKY TAX ACCRUAL & PROJECTION W/P - 5-1

City/County	2013 Tax Bills							2014 Tax Bills							2015 Tax Bills						
	Real	Rate	Amount	Personal	Rate	Amount	Total Tax	Real	Rate	Amount	Tangible	Rate	Amount	Total Tax	Real	Rate	Amount	Personal	Rate	Amount	Total Tax
Grant County							**2,233.00**							**2,284.70**							**2,406.53**
Grant County	210,393	0.1480	311.38	35,636	0.1480	52.74	364.12	205,122	0.1470	301.53	43,235	0.1470	63.56	365.08	220,771	0.1470	324.53	41,290	0.1470	60.70	385.23
County School	210,393	0.5610	1,180.30	35,636	0.5610	199.92	1,380.22	205,122	0.5610	1,150.73	43,235	0.5610	242.55	1,393.28	220,771	0.5610	1,238.53	41,290	0.5610	231.64	1,470.16
Williamstown School	210,393	0.8840	0.00	35,636	0.8840	0.00	0.00	205,122	0.0000	0.00	43,235	0.0000	0.00	0.00	220,771	0.0000	0.00	41,290	0.0000	0.00	0.00
Library	210,393	0.087	183.04	35,636	0.1355	48.29	231.33	205,122	0.0910	186.66	43,235	0.1396	60.36	247.02	220,771	0.0910	200.90	41,290	0.1396	57.64	258.54
Health	210,393	0.0280	58.91	35,636	0.0280	9.98	68.89	205,122	0.0280	57.43	43,235	0.0280	12.11	69.54	220,771	0.0280	61.82	41,290	0.0280	11.56	73.38
Extension Service	210,393	0.0440	92.57	35,636	0.0995	35.46	128.03	205,122	0.0490	100.51	43,235	0.1091	47.17	147.68	220,771	0.0490	108.18	41,290	0.1091	45.05	153.23
Soil Conservation	210,393	0.0100	21.04	35,636	0	0.00	21.04	205,122	0.0109	22.36	43,235	0.0000	0.00	22.36	220,771	0.0109	24.06	41,290	0.0000	0.00	24.06
Mental Health	210,393	0.0160	33.66	35,636	0.0160	5.70	39.36	205,122	0.0160	32.82	43,235	0.0160	6.92	39.74	220,771	0.0160	35.32	41,290	0.0160	6.61	41.93
Harrison County							**4,576.24**							**5,215.82**							**5,463.00**
County	606,217	0.1020	618.34	13,754	0.1290	17.74	636.08	606,905	0.1020	619.04	27,851	0.1290	35.93	654.97	643,745	0.1020	656.62	22,287	0.1290	28.75	685.37
School	606,217	0.4520	2,740.10	13,754	0.4520	62.17	2,802.27	606,905	0.4720	2,864.59	27,851	0.4720	131.46	2,996.05	643,745	0.4720	3,038.48	22,287	0.4720	105.19	3,143.67
Library	606,217	0.0700	424.35	13,754	0.1445	19.87	444.23	606,905	0.0700	424.83	27,851	0.1445	40.24	465.08	643,745	0.0700	450.62	22,287	0.1445	32.20	482.83
Health	606,217	0.0500	303.11	13,754	0.0500	6.88	309.99	606,905	0.0475	288.28	27,851	0.0475	13.23	301.51	643,745	0.0475	305.78	22,287	0.0475	10.59	316.37
Extension Service	606,217	0.0500	303.11	13,754	0.1009	13.88	316.99	606,905	0.0500	303.45	27,851	0.1009	28.10	331.55	643,745	0.0500	321.87	22,287	0.1009	22.49	344.36
Soil Conservation	606,217	0.0110	66.68	13,754	0.0000	0.00	66.68	606,905	0.0110	66.76	27,851	0.0000	0.00	66.76	643,745	0.0110	70.81	22,287	0.0000	0.00	70.81
Fire	606,217	0.0630	0.00	13,754	0.0630	0.00	0.00	606,905	0.0630	382.35	27,851	0.0630	17.55	399.90	643,745	0.0630	405.56	22,287	0.0630	14.04	419.60
Jessamine County							**58,629.38**							**62,977.46**							**64,447.48**
County	6,118,702	0.0640	3,915.97	234,588	0.1300	304.96	4,220.93	6,044,353	0.0640	3,868.39	405,348	0.1200	486.42	4,354.81	6,261,465	0.0640	4,007.34	349,006	0.1200	418.81	4,426.15
School	6,118,702	0.6440	39,404.44	234,588	0.6440	1,510.75	40,915.19	6,044,353	0.6600	39,892.73	405,348	0.6600	2,675.30	42,568.03	6,261,465	0.6600	41,325.67	349,006	0.6600	2,303.44	43,629.11
Health	6,118,702	0.0190	1,162.55	234,588	0.0230	53.96	1,216.51	6,044,353	0.0300	1,813.31	405,348	0.0300	121.60	1,934.91	6,261,465	0.0300	1,878.44	349,006	0.0300	104.70	1,983.14
Library	6,118,702	0.092	5,629.21	234,588	0.1836	430.70	6,059.91	6,044,353	0.0980	5,923.47	405,348	0.1832	742.60	6,666.07	6,261,465	0.0980	6,136.24	349,006	0.1832	639.38	6,775.62
Fire	6,118,702	0.0520	3,181.73	234,588	0.0480	112.60	3,294.33	6,044,353	0.0520	3,143.06	405,348	0.0480	194.57	3,337.63	6,261,465	0.0520	3,255.96	349,006	0.0480	167.52	3,423.48
N.Fire	6,118,702	0.0460	2,814.60	234,588	0.0460	107.91	2,922.51	6,044,353	0.0460	2,780.40	405,348	0.0460	186.46	2,966.86	6,261,465	0.0460	2,880.27	349,006	0.0460	160.54	3,040.82
Ag Ext								6,044,353	0.0170	1,027.54	405,348	0.0300	121.60	1,149.14	6,261,465	0.0170	1,064.45	349,006	0.0300	104.70	1,169.15
Owen County							**595,599.96**							**720,630.53**							**610,954.27**
Extension Service	56,851,219	0.0410	23,309.00	4,381,768	0.0816	3,575.52	26,884.52	60,958,027	0.0460	28,040.69	10,995,422	0.0816	8,972.26	37,012.96	51,107,643	0.0460	23,509.52	9,878,343	0.0816	8,060.73	31,570.24
General	56,851,219	0.1220	69,358.49	4,381,768	0.1340	5,871.57	75,230.06	60,958,027	**0.1240**	75,587.95	10,995,422	**0.1340**	14,733.87	90,321.82	51,107,643	**0.1240**	63,373.48	9,878,343	**0.1340**	13,236.98	76,610.46
Health	56,851,219	0.0560	31,836.68	4,381,768	0.0560	2,453.79	34,290.47	60,958,027	0.0560	34,136.50	10,995,422	0.0560	6,157.44	40,293.93	51,107,643	0.0560	28,620.28	9,878,343	0.0560	5,531.87	34,152.15
Library	56,851,219	0.1240	70,495.51	4,381,768	0.1947	8,531.30	79,026.82	60,958,027	0.1230	74,978.37	10,995,422	0.1230	13,524.37	88,502.74	51,107,643	0.1230	62,862.40	9,878,343	0.1230	12,150.36	75,012.76
Soil Conservation	56,851,219	0.0160	9,096.20	4,381,768	0.000	0.00	9,096.20	60,958,027	0.0160	9,753.28	10,995,422	0.0000	0.00	9,753.28	51,107,643	0.0160	8,177.22	9,878,343	0.0000	0.00	8,177.22
School	56,851,219	0.6060	344,518.38	4,381,768	0.6060	26,553.51	371,071.89	60,958,027	0.6320	385,254.73	10,995,422	0.6320	69,491.07	454,745.80	51,107,643	0.6320	323,000.30	9,878,343	0.6320	62,431.13	385,431.43
City of Monterey(Owen County)	346,652	0.1680	582.38	16,704	0.000	0.00	**582.38**	350,335	0.1780	623.60	**0**	0.0000	0.00	**623.60**	350,245	0.1780	623.44	**24,091**	0.0000	0.00	**623.44**
City of Owenton(Owen County)	6,830,401	0	0	2,092,293	0.22000	4,603.04	**4,603.04**	6,935,257	0.28200	19,557.42	2,314,118	0.1980	4,581.95	**24,139.37**	6,935,257	0.28200	19,557.42	2,238,231	0.1980	4,431.70	**23,989.11**
City of Sparta(Owen County)	1207			30,068			**0.00**	1,197	0.1900	2.28	31,581	0.1900	60.00	62.28	1,171	0.1900	2.23	31,284	0.1900	59.44	61.66
Scott County							**318,453.38**							**329,273.02**							**333,002.01**
County	45,469,687	0.067	30,464.69	4,024,532	0.1094	4,402.84	34,867.53	45,629,154	0.0670	30,571.53	5,530,267	0.0670	3,705.28	34,276.81	46,556,280	0.0670	31,192.71	5,191,886	0.0670	3,478.56	34,671.27
Ext	45,469,687	0.018	8,184.54	4,024,532	0.0299	1,203.34	9,387.88	45,629,154	0.0180	8,213.25	5,530,267	0.0320	1,769.69	9,982.93	46,556,280	0.0180	8,380.13	5,191,886	0.0320	1,661.40	10,041.53
Health	45,469,687	0.022	10,003.33	4,024,532	0.022	885.40	10,888.73	45,629,154	0.0220	10,038.41	5,530,267	0.0220	1,216.66	11,255.07	46,556,280	0.0220	10,242.38	5,191,886	0.0220	1,142.21	11,384.60
Library	45,469,687	0.06	27,281.81	4,024,532	0.06	2,414.72	29,696.53	45,629,154	0.0590	26,921.20	5,530,267	0.0600	3,318.16	30,239.36	46,556,280	0.0590	27,468.21	5,191,886	0.0600	3,115.13	30,583.34
School	45,469,687	0.472	214,616.92	4,024,532	0.472	18,995.79	233,612.71	45,629,154	**0.4760**	217,194.77	5,530,267	**0.4760**	26,324.07	243,518.84	46,556,280	**0.4760**	221,607.89	5,191,886	**0.4760**	24,713.38	246,321.27
City of Georgetown	3,372,897	0.065	2,192.38	2,581,185	0.15890	4,101.50	**6,293.88**	3,348,012	0.0650	2,176.21	2,736,844	0.0650	1,778.95	**3,955.16**	3,226,608	0.0650	2,097.30	2,776,824	0.0650	1,804.94	**3,902.23**
City of Sadleville	197,166	0.150	295.75	50,563	0.10000	50.57	**346.32**	195,771	0.1500	293.66	52,736	0.0300	15.82	**309.48**	169,638	0.1500	254.46	47,487	0.0300	14.25	**268.70**
City of Stamping Ground	1015	0.152	1.54	0	0.00000	0.00	**1.54**	1,035	0.1480	1.53	0	0.0000	0.00	**4.44**	1,035	0.1480	1.53	20	0.0000	0.00	**4.44**

2014 KENTUCKY TAX ACCRUAL & PROJECTION W/P - 5-1

City/County	2013 Tax Bills Real	Rate	Amount	Personal	Rate	Amount	Total Tax	2014 Tax Bills Real	Rate	Amount	Tangible	Rate	Amount	Total Tax	2015 Tax Bills Real	Rate	Amount	Personal	Rate	Amount	Total Tax
Woodford County				0	0.0000	0.00	**7,979.02**							**10,389.96**							**10,598.05**
School	887,177	0.6220	5,518.24	61,504	0.6220	382.55	5,900.80	1,116,390	0.6430	7,178.39	88,837	0.6430	571.22	7,749.61	1,111,589	0.6430	7,147.52	117,745	0.6430	757.10	7,904.62
County	887,177	0.0700	621.02	61,504	0.0700	43.05	664.08	1,116,390	0.0700	781.47	88,837	0.0700	62.19	843.66	1,111,589	0.0700	778.11	117,745	0.0700	82.42	860.53
Fire Dept	887,177	0.0450	399.23	61,504	0.0450	27.68	426.91	1,116,390	0.0460	513.54	88,837	0.0460	40.87	554.40	1,111,589	0.0460	511.33	117,745	0.0460	54.16	565.49
Library	887,177	0.0670	594.41	61,504	0.0670	41.21	635.62	1,116,390	0.0660	736.82	88,837	0.0660	58.64	795.46	1,111,589	0.0660	733.65	117,745	0.0660	77.72	811.37
Health Dept	887,177	0.0200	177.44	61,504	0.0200	12.30	189.74	1,116,390	0.0200	223.28	88,837	0.0200	17.77	241.05	1,111,589	0.0200	222.32	117,745	0.0200	23.55	245.87
Ext. Service	887,177	0.0170	150.82	61,504	0.0180	11.07	161.89	1,116,390	0.0170	189.79	88,837	0.0180	15.99	205.78	1,111,589	0.0170	188.97	117,745	0.0180	21.19	210.16
Assessment	308,456,796		2,784,386	86,447,038		785,957.37		326,383,493		3,058,110	113,252,237		1,039,890	4,098,003.41	333,550,206		3,129,789	112,342,236		1,029,608	4,159,399.82

	2013		2014		2015
C&C Tax Bills	3,570,342.99	County/City Liability	4,098,003.41	County/City Liability	4,159,399.82
State Tax Bill	881,945.18	State Liabiltiy	1,026,197.35	State Liabiltiy	1,029,632.65
Notes:	4,452,288.17	Actual 2014 Liability	5,124,200.76		5,189,032.47
		2014 Accrual	5,115,308.16	2015 Accrual	5,163,807.00
		Final 2014 True up	(8,893)	Monthly Accrual	(430,317.27)
				2015 Monthly	5,213,123.00 (434,426.92)

5,213,123.00	2015 Projection w/ Estimated Rates
5,163,807.00	2015 Current Accrual
(49,316.00)	Increase
(3,012,220.89)	Jan-July Accrual
3,040,988.42	Jan-July Corrected Accrual
(28,767.53)	**Jan-July Adjustment**

2014

Sum of General ledger amount			Posting Period											
Document Type	Text	Name of offsetting account	1	2	3	4	5	6	7	8	9	10	11	12 Grand Total
SA											**(291,590)**			**(291,590)**
	2014 KYAW Prop Tax Accrual										**(291,590)**			**(291,590)**
		Property Taxes									(291,590)			(291,590)
SH			**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(426,276)**	**(426,276)**	**(426,276)**	**(426,276)**	**(4,823,718)**
	Accrue Kentucky Property Tax		**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(426,276)**	**(426,276)**	**(426,276)**	**(426,276)**	**(4,823,718)**
		Property Taxes	(389,827)	(389,827)	(389,827)	(389,827)	(389,827)	(389,827)	(389,827)	(389,827)	(426,276)	(426,276)	(426,276)	(426,276)	(4,823,718)
Grand Total			**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(389,827)**	**(717,866)**	**(426,276)**	**(426,276)**	**(426,276)**	**(5,115,308)**

GL Reconciles to 2014 KY Tax Acrual Summary

2014 Accrual	5,115,308

2015

Sum of General ledger amount		Posting Period										
Document Type	Text	1	2	3	4	5	6	7	8	9	10 (blank)	Grand Total
SA	2014 Final True up prop tax	(8,892)										(8,892)
	Adj 2015 KYAW prop accrual								(28,768)			(28,768)
SH	Accrue Kentucky Property Tax	(430,317)	(430,317)	(430,317)	(430,317)	(430,317)	(430,317)	(430,317)	(434,427)	(434,427)	(434,427)	(4,315,502)
(blank)	(blank)											
Grand Total		**(439,210)**	**(430,317)**	**(430,317)**	**(430,317)**	**(430,317)**	**(430,317)**	**(430,317)**	**(463,194)**	**(434,427)**	**(434,427)**	**(4,353,162)**

Cleared/open items symbol	Company C	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Cente	Trading Partner	Cost Center	WBS eleme	Order	Vendor	Assignment	Reference	Offsett account type	Offsetting a	Name of offsetting account	Document Date	Entry Date	Clearing dat	Clearing Document
	1012	0L	23653000	1/31/2014	2014	1	SA	100010061	50	-358.51	USD	True up City of Glencoe	1202								S	68520000	Property Taxes	1/31/2014	1/31/2014		
	1012	0L	23653000	9/23/2014	2014	9	SA	100018604	50	-291590.12	USD	2014 KYAW Prop Tax Accrual	1202								S	68520000	Property Taxes	9/23/2014	9/24/2014		
	1012	0L	23653000	1/1/2014	2014	1	SH	9600000495	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	1/1/2014	1/25/2014		
	1012	0L	23653000	2/1/2014	2014	2	SH	9600000527	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	2/1/2014	2/25/2014		
	1012	0L	23653000	3/1/2014	2014	3	SH	9600000562	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	3/1/2014	3/25/2014		
	1012	0L	23653000	4/1/2014	2014	4	SH	9600000598	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	4/1/2014	4/25/2014		
	1012	0L	23653000	5/1/2014	2014	5	SH	9600000643	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	5/1/2014	5/25/2014		
	1012	0L	23653000	6/1/2014	2014	6	SH	9600000686	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	6/1/2014	6/25/2014		
	1012	0L	23653000	7/1/2014	2014	7	SH	9600000722	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	7/1/2014	7/25/2014		
	1012	0L	23653000	8/1/2014	2014	8	SH	9600000758	50	-389826.95	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	8/1/2014	8/25/2014		
	1012	0L	23653000	9/1/2014	2014	9	SH	9600000794	50	-426275.68	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	9/1/2014	9/25/2014		
	1012	0L	23653000	10/1/2014	2014	10	SH	9600000830	50	-426275.68	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	10/1/2014	10/25/2014		
	1012	0L	23653000	11/1/2014	2014	11	SH	9600000866	50	-426275.68	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	11/1/2014	11/25/2014		
	1012	0L	23653000	12/1/2014	2014	12	SH	9600000902	50	-426275.68	USD	Accrue Kentucky Property Tax								JH6-CO.12	S	68520000	Property Taxes	12/1/2014	12/25/2014		
	1012	0L	23653000	1/28/2014	2014	1	ZU	2000003236	40	358.51	USD	Payment of Property Tax |	1202							RLS20700-0028648	K	201460	GLENCOE CITY OF	1/28/2014	1/27/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004363	40	5100.75	USD	Payment of Property Tax |	1202							RLS23820-0033548	K	201284	Sheriff of Gallatin County	11/20/2014	11/18/2014		
	1012	0L	23653000	10/8/2014	2014	10	ZU	2000004232	40	1026197.35	USD	Payment of Property Tax |	1202							RLS23340-0033008	K	202094	KENTUCKY STATE TREASURER	10/8/2014	10/8/2014		
	1012	0L	23653000	11/24/2014	2014	11	ZU	2000004378	40	375.85	USD	Payment of Property Tax |	1202							RLS23920-0033668	K	201460	GLENCOE CITY OF	11/24/2014	11/24/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004376	40	329273.02	USD	Payment of Property Tax |	1202							RLS23880-0033570	K	203302	SCOTT COUNTY SHERIFF	11/20/2014	11/24/2014		
	1012	0L	23653000	11/24/2014	2014	11	ZU	2000004377	40	24139.37	USD	Payment of Property Tax |	1202							RLS23900-0033650	K	200863	OWENTON CITY CLERK CITY OF	11/24/2014	11/24/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004360	40	309.48	USD	Payment of Property Tax |	1202							RLS23800-0033568	K	201779	SADIEVILLE CITY OF	11/20/2014	11/17/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004364	40	22004.20	USD	Payment of Property Tax |	1202							RLS23820-0033569	K	200814	CLARK COUNTY SHERIFF KY	11/20/2014	11/18/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004364	40	3322.76	USD	Payment of Property Tax |	1202							RLS23820-0033569	K	200814	CLARK COUNTY SHERIFF KY	11/20/2014	11/18/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004337	40	5215.82	USD	Payment of Property Tax |	1202							RLS23742-0033428	K	200711	Sheriff Shain A Stephens	11/20/2014	11/10/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004335	40	85.44	USD	Payment of Property Tax |	1202							RLS23700-0033431	K	201466	WINCHESTER CITY OF	11/20/2014	11/7/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004338	40	294833.58	USD	Payment of Property Tax |	1202							RLS23743-0033432	K	200951	FAYETTE COUNTY SHERIFF	11/20/2014	11/10/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004338	40	2050347.07	USD	Payment of Property Tax |	1202							RLS23743-0033432	K	200951	FAYETTE COUNTY SHERIFF	11/20/2014	11/10/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004336	40	6104.26	USD	Payment of Property Tax |	1202							RLS23741-0033433	K	200496	Zemer Hammon-Sheriff of Owen C	11/20/2014	11/10/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004336	40	27263.34	USD	Payment of Property Tax |	1202							RLS23741-0033433	K	200496	Zemer Hammon-Sheriff of Owen C	11/20/2014	11/10/2014		
	1012	0L	23653000	11/20/2014	2014	11	ZU	2000004336	40	687262.93	USD	Payment of Property Tax |	1202							RLS23741-0033433	K	200496	Zemer Hammon-Sheriff of Owen C	11/20/2014	11/10/2014		
	1012	0L	23653000	12/17/2014	2014	12	ZU	2000004458	40	157.94	USD	Payment of Property Tax |	1202							RLS24327-0034148	K	200712	SHERIFF OF BOURBON COUNTY	12/17/2014	12/16/2014		
	1012	0L	23653000	12/22/2014	2014	12	ZU	2000004465	40	10341.63	USD	Payment of Property Tax |	1202							RLS24380-0034208	K	200041	Woodford County Sheriff Dept	12/22/2014	12/19/2014		
	1012	0L	23653000	12/22/2014	2014	12	ZU	2000004465	40	48.33	USD	Payment of Property Tax |	1202							RLS24380-0034208	K	200041	Woodford County Sheriff Dept	12/22/2014	12/19/2014		
	1012	0L	23653000	12/4/2014	2014	12	ZU	2000004426	40	541.79	USD	Payment of Property Tax |	1202							RLS24020-0033789	K	204142	City of Sparta Tax Collector	12/4/2014	12/4/2014		
	1012	0L	23653000	12/9/2014	2014	12	ZU	2000004434	40	531535.07	USD	Payment of Property Tax |	1202							RLS24061-0033828	K	201465	FRANKLIN COUNTY SHERIFF	12/9/2014	12/5/2014		
	1012	0L	23653000	12/9/2014	2014	12	ZU	2000004434	40	2616.15	USD	Payment of Property Tax |	1202							RLS24061-0033828	K	201465	FRANKLIN COUNTY SHERIFF	12/9/2014	12/5/2014		
	1012	0L	23653000	12/4/2014	2014	12	ZU	2000004421	40	623.60	USD	Payment of Property Tax |	1202							RLS24000-0033768	K	201579	MONTEREY CITY OF	12/4/2014	12/4/2014		
	1012	0L	23653000	12/4/2014	2014	12	ZU	2000004423	40	3955.16	USD	Payment of Property Tax |	1202							RLS24002-0033770	K	202095	GEORGETOWN CITY OF	12/4/2014	12/4/2014		
	1012	0L	23653000	12/4/2014	2014	12	ZU	2000004422	40	2284.70	USD	Payment of Property Tax |	1202							RLS24001-0033769	K	201467	GRANT COUNTY SHERIFF	12/4/2014	12/4/2014		
	1012	0L	23653000	12/5/2014	2014	12	ZU	2000004431	40	62.28	USD	Payment of Property Tax |	1202							RLS24040-0033808	K	204142	City of Sparta Tax Collector	12/5/2014	12/4/2014		
	1012	0L	23653000	12/17/2014	2014	12	ZU	2000004458	40	27217.00	USD	Payment of Property Tax |	1202							RLS24327-0034148	K	200712	SHERIFF OF BOURBON COUNTY	12/17/2014	12/16/2014		
										-54089.57																	

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Cleared/open items symbol	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date	Clearing date	Clearing Document
	1012	0L	23653000	1/15/2015	2015	1	SA	100023972	50	-8892.32	USD	2014 Final True up prop tax	1202								S	68520000	Property Taxes	1/15/2015	1/22/2015		
	1012	0L	23653000	2/28/2015	2015	2	SA	100026412	50	-19056.82	USD	Accrue KY Owenton 2013 liability	1202								S	68520000	Property Taxes	3/6/2015	3/6/2015		
	1012	0L	23653000	2/28/2015	2015	2	SA	100026412	50	-19785.35	USD	Accrue KY Owenton 2012 liability	1202								S	68520000	Property Taxes	3/6/2015	3/6/2015		
	1012	0L	23653000	2/28/2015	2015	2	SA	100026412	50	-19530.69	USD	Accrue KY Owenton 2011 liability	1202								S	68520000	Property Taxes	3/6/2015	3/6/2015		
	1012	0L	23653000	2/28/2015	2015	2	SA	100026412	50	-23318.27	USD	Accrue KY Owenton 2010 liability	1202								S	68520000	Property Taxes	3/6/2015	3/6/2015		
	1012	0L	23653000	8/20/2015	2015	8	SA	100033616	50	-28767.53	USD	Adj 2015 KYAW prop accrual	1202								S	68520000	Property Taxes	8/20/2015	8/21/2015		
	1012	0L	23653000	1/1/2015	2015	1	SH	9600000938	50	-430317.27	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	1/1/2015	1/25/2015		
	1012	0L	23653000	4/1/2015	2015	4	SH	9600001045	50	-430317.27	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	4/1/2015	4/25/2015		
	1012	0L	23653000	2/1/2015	2015	2	SH	9600000974	50	-430317.27	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	2/1/2015	2/25/2015		
	1012	0L	23653000	3/1/2015	2015	3	SH	9600001010	50	-430317.27	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	3/1/2015	3/25/2015		
	1012	0L	23653000	10/1/2015	2015	10	SH	9600001372	50	-434426.92	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	10/1/2015	10/25/2015		
	1012	0L	23653000	5/1/2015	2015	5	SH	9600001095	50	-430317.27	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	5/1/2015	5/25/2015		
	1012	0L	23653000	6/1/2015	2015	6	SH	9600001148	50	-430317.27	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	6/1/2015	6/25/2015		
	1012	0L	23653000	7/1/2015	2015	7	SH	9600001201	50	-430317.27	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	7/1/2015	7/25/2015		
	1012	0L	23653000	8/1/2015	2015	8	SH	9600001259	50	-434426.92	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	8/1/2015	8/25/2015		
	1012	0L	23653000	9/1/2015	2015	9	SH	9600001316	50	-434426.92	USD	Accrue Kentucky Property Tax	1202							SH 9100000071	S	68520000	Property Taxes	9/1/2015	9/25/2015		
	1012	0L	23653000	1/14/2015	2015	1	ZU	2000004541	40	4.44	USD	Payment of Property Tax|	1202							RLS24460-0034309	K	201592	STAMPING GROUND CITY OF	1/14/2015	1/14/2015		
	1012	0L	23653000	1/14/2015	2015	1	ZU	2000004542	40	144.56	USD	Payment of Property Tax|	1202							RLS24480-0034308	K	201099	JESSAMINE COUNTY SHERIFF	1/14/2015	1/14/2015		
	1012	0L	23653000	1/14/2015	2015	1	ZU	2000004542	40	6283.2.89	USD	Payment of Property Tax|	1202							RLS24480-0034308	K	201099	JESSAMINE COUNTY SHERIFF	1/14/2015	1/14/2015		
	1012	0L	23653000	10/8/2015	2015	10	ZU	2000005490	40	23685.34	USD	Payment of Property Tax|	1202							RLS28421-0038488	K	200814	CLARK COUNTY SHERIFF KY	10/8/2015	10/5/2015		
	1012	0L	23653000	10/8/2015	2015	10	ZU	2000005490	40	3160.85	USD	Payment of Property Tax|	1202							RLS28421-0038488	K	200814	CLARK COUNTY SHERIFF KY	10/8/2015	10/5/2015		
	1012	0L	23653000	8/25/2015	2015	8	ZU	2000005340	40	1029632.65	USD	Payment of Property Tax|	1202							RLS27901-0038008	K	202094	KENTUCKY STATE TREASURER	8/25/2015	8/20/2015		

Balance Display: G/L Accounts For the Ledger 0L

Document Currency | Document Currency | Document Currency | Individual Account

Account Number	23653000	Accr Tax-Property
Company Code	1012	Kentucky-American Water C
Fiscal Year	2014	

Display More Chars

All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cum. balance
Bal.Carryfor...				
1	358.51	390,185.46	389,826.95-	389,826.95-
2		389,826.95	389,826.95-	779,653.90-
3		389,826.95	389,826.95-	1,169,480.85-
4		389,826.95	389,826.95-	1,559,307.80-
5		389,826.95	389,826.95-	1,949,134.75-
6		389,826.95	389,826.95-	2,338,961.70-
7		389,826.95	389,826.95-	2,728,788.65-
8		389,826.95	389,826.95-	3,118,615.60-
9		717,865.80	717,865.80-	3,836,481.40-
10	1,026,197.35	426,275.68	599,921.67	3,236,559.73-
11	3,455,637.87	426,275.68	3,029,362.19	207,197.54-
12	579,383.65	426,275.68	153,107.97	54,089.57-
Total	5,061,577.38	5,115,666.95	54,089.57-	54,089.57-

Balance Display: G/L Accounts For the Ledger 0L

Document Currency | Document Currency | Document Currency | Individual Account

Account Number	23653000	Accr Tax-Property
Company Code	1012	Kentucky-American Water C
Fiscal Year	2015	

Display More Chars

All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cum. balance
Bal.Carryfor...				54,089.57-
1	62,981.89	439,209.59	376,227.70-	430,317.27-
2		512,008.40	512,008.40-	942,325.67-
3		430,317.27	430,317.27-	1,372,642.94-
4		430,317.27	430,317.27-	1,802,960.21-
5		430,317.27	430,317.27-	2,233,277.48-
6		430,317.27	430,317.27-	2,663,594.75-
7		430,317.27	430,317.27-	3,093,912.02-
8	1,029,632.65	463,194.45	566,438.20	2,527,473.82-
9		434,426.92	434,426.92-	2,961,900.74-
10	26,846.19	434,426.92	407,580.73-	3,369,481.47-
11	1,615,281.44	434,426.92	1,180,854.52	2,188,626.95-
12	2,563,600.32		2,563,600.32	374,973.37
Total	5,298,342.49	4,869,279.55	429,062.94	374,973.37

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Cleared/open items symbol	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date	Clearing date	Clearing Document
	1012	0L	68543000	8/1/2015	2015	8	SG	100033123	50	-23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	7/31/2015	8/5/2015		
	1012	0L	68543000	8/1/2015	2015	8	SG	100033123	50	-16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	7/31/2015	8/5/2015		
	1012	0L	68543000	6/1/2015	2015	6	SG	100030231	50	-16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/5/2015		
	1012	0L	68543000	6/1/2015	2015	6	SG	100030231	50	-23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/5/2015		
	1012	0L	68543000	7/1/2015	2015	7	SG	100031478	50	-16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	6/30/2015	7/3/2015		
	1012	0L	68543000	7/1/2015	2015	7	SG	100031478	50	-23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	6/30/2015	7/3/2015		
	1012	0L	68543000	9/1/2015	2015	9	SG	100034648	50	-23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	8/31/2015	9/4/2015		
	1012	0L	68543000	9/1/2015	2015	9	SG	100034648	50	-16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	8/31/2015	9/4/2015		
	1012	0L	68543000	10/1/2015	2015	10	SG	100037192	50	-16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	9/30/2015	10/7/2015		
	1012	0L	68543000	10/1/2015	2015	10	SG	100037192	50	-23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	9/30/2015	10/7/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030204	40	108004.25	USD	Cust Exempt 2011	1201		120105						S	24172000	CFO Sales Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030204	40	15615.84	USD	P-Card Proj. 2011	1201		120105						S	24172000	CFO Sales Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	21.18	USD	42262682 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	81454.14	USD	Cust Exempt 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	15377.10	USD	P-Card Proj. 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	19.44	USD	42201560 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	281.53	USD	42342765 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	489.96	USD	42216222 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42273218 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	179.04	USD	42277790 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	489.96	USD	42278150 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42282585 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	179.04	USD	42282591 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42290849 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	179.04	USD	42290853 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	179.04	USD	42298981 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42302623 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42315954 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	22.38	USD	42316545 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	156.66	USD	42316547 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	467.28	USD	42316550 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42319150 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	489.96	USD	42320380 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	15.28	USD	42324819 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	172.80	USD	42325904 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	354.90	USD	42355959 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	141.68	USD	42364373 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	473.61	USD	42364395 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	24.99	USD	42364433 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	489.96	USD	42365509 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	30.56	USD	42370453 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	114.00	USD	42338706 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	28.39	USD	42376585 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	6192.45	USD	42205552 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	14.43	USD	42205558 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	6.66	USD	42205563 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	50	-127.18	USD	42288685 2009	1201		120105						S	52564000	Penalties Nondeductible	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	50	-2.80	USD	42288692 2009	1201		120105						S	52564000	Penalties Nondeductible	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	50	-96.00	USD	42288697 2009	1201		120105						S	52564000	Penalties Nondeductible	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	50	-36.00	USD	42288719 2009	1201		120105						S	52564000	Penalties Nondeductible	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	50	-24.00	USD	42296637 2009	1201		120105						S	52564000	Penalties Nondeductible	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	150.57	USD	42211947 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	146.30	USD	42244572 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	107.65	USD	42250020 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	20.73	USD	42254742 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	237.40	USD	42255128 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	40.24	USD	42281541 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	124.32	USD	42302614 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	566.32	USD	42306168 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	256.72	USD	42326941 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	29.70	USD	42326943 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	59.63	USD	42333678 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	196.75	USD	42333701 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	32.54	USD	42337069 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	45.90	USD	42337084 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	154.01	USD	42358137 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	88.64	USD	42364415 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	287.25	USD	42365508 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	454.94	USD	42371835 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	179.04	USD	42184080 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42184140 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	179.04	USD	42192507 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42192509 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	182.16	USD	42203187 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42209758 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	25.20	USD	42210806 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	223.80	USD	42211976 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	52.92	USD	42212888 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	10.80	USD	42216265 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	18.72	USD	42216266 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	86.94	USD	42221732 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	332.07	USD	42223953 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	332.07	USD	42223954 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	111.90	USD	42225669 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	7.20	USD	42226308 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	16.56	USD	42226703 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	223.80	USD	42228059 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	100030206	40	583.97	USD	42229406 2009	1201		120105						S	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		

Cleared/open items symbol	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date	Clearing date	Clearing Document
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	52.92	USD	42229407 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	179.04	USD	42231681 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	111.90	USD	42231691 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	111.90	USD	42241762 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	179.04	USD	42244570 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	25.20	USD	42248636 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	111.90	USD	42248640 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	67.14	USD	42248644 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	111.90	USD	42249255 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	28.08	USD	42254744 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	179.04	USD	42258108 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	7.20	USD	42261102 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	111.90	USD	42261109 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	111.90	USD	42265492 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	336.63	USD	42265499 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	336.63	USD	42265500 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	134.28	USD	42265504 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	182.16	USD	42268860 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	599.64	USD	42270794 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	134.28	USD	42270798 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	21.60	USD	42270800 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	54.34	USD	42277772 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	24.55	USD	42277778 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	49.98	USD	42277781 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	40.61	USD	42282593 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	102.00	USD	42290850 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	49.98	USD	42317348 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	326.84	USD	42318911 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	172.80	USD	42320968 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	172.80	USD	42320983 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	108.00	USD	42337078 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	21.60	USD	42337080 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	102.00	USD	42337082 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	172.80	USD	42342764 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	40.61	USD	42342772 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	42.28	USD	42345241 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	108.00	USD	42348597 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	354.90	USD	42355924 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	108.67	USD	42360819 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	172.80	USD	42360822 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	28.80	USD	42360825 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	14.04	USD	42364336 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	108.00	USD	42364389 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	172.80	USD	42364442 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	108.00	USD	42365488 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	102.00	USD	42365489 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	129.60	USD	42371826 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30206	40	43.20	USD	42371827 2009	1201		120105						$	23659000	Accrued Tax - Other	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	143.97	USD	42195262 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	816.48	USD	42375041 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	588.96	USD	42187019 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	120.66	USD	42190528 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	201.10	USD	42196529 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	40.22	USD	42201553 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	55.92	USD	42201611 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	9.84	USD	42201619 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	201.10	USD	42202337 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	27.96	USD	42209753 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	37.09	USD	42212895 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.38	USD	42216224 2009	1201		120105						$	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
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Cleared/open items symbol	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date	Clearing date	Clearing Document
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.55	USD	42261096 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	11.46	USD	42261098 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	30.65	USD	42261100 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
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	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	180.19	USD	42262683 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	6.31	USD	42262950 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.85	USD	42262951 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	28.66	USD	42265497 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.38	USD	42267255 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	115.17	USD	42268859 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	36.92	USD	42270792 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	40.22	USD	42271325 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	63.84	USD	42271335 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	46.80	USD	42273018 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	19.69	USD	42273187 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	16.76	USD	42273188 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	48.33	USD	42277785 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	86.12	USD	42278154 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	284.56	USD	42281549 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	74.23	USD	42281550 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	22.74	USD	42282571 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	46.61	USD	42288708 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	161.99	USD	42288711 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	37.09	USD	42289092 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	71.99	USD	42290846 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	120.66	USD	42292993 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.14	USD	42295456 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	50.41	USD	42298985 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	6.06	USD	42298986 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	22.15	USD	42298992 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	193.87	USD	42302611 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	44.30	USD	42306194 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	72.36	USD	42307701 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	68.95	USD	42312896 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	51.14	USD	42312970 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1930.35	USD	42312974 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	241.32	USD	42312972 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	29.53	USD	42315953 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	534.66	USD	42320075 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	626.28	USD	42326938 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	93.21	USD	42328700 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	92.10	USD	42328701 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	47.15	USD	42337070 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	225.60	USD	42337076 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	123.77	USD	42338950 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	328.66	USD	42340888 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	282.30	USD	42340891 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	103.80	USD	42340894 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	120.66	USD	42342766 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	402.19	USD	42342767 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	19.69	USD	42348583 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	107.49	USD	42348584 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	174.27	USD	42348585 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	81.56	USD	42348586 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	482.00	USD	42348587 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	71.57	USD	42348589 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	882.66	USD	42358134 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	18.54	USD	42358139 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	222.52	USD	42358204 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	143.97	USD	42358427 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	19.69	USD	42360826 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	19.69	USD	42360827 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.60	USD	42360830 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	9.84	USD	42360857 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	18.54	USD	42360859 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	32.88	USD	42360860 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	44.40	USD	42364331 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	176.16	USD	42364391 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	61.92	USD	42364392 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	196.29	USD	42364400 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	338.40	USD	42364406 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	37.81	USD	42364410 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	151.24	USD	42364412 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	939.42	USD	42364418 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	96.44	USD	42364430 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	28.66	USD	42364435 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	741.16	USD	42364441 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	201.10	USD	42364446 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	68.85	USD	42364449 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	88.23	USD	42365484 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	55.63	USD	42365485 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	35.99	USD	42365486 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1530.14	USD	42365490 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	883.44	USD	42365491 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	25.21	USD	42365492 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	54.74	USD	42365493 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	206.56	USD	42365501 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	247.44	USD	42371829 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	50.88	USD	42371832 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	25.44	USD	42371833 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	522.85	USD	42374137 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	18.54	USD	42374139 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	80.44	USD	42374140 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	80.44	USD	42374142 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	40.22	USD	42374143 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	44.40	USD	42374147 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	437.52	USD	42374150 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.60	USD	42375730 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	37.81	USD	42375734 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	8.47	USD	42223841 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.87	USD	42356127 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	120.59	USD	42222419 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.20	USD	42352098 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	50	-10.80	USD	42352126 2009	1201		120105						S	68543000	Other Taxes and licenses	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	37.91	USD	42189059 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.20	USD	42189060 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	6.12	USD	42189062 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.38	USD	42189072 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	19.55	USD	42242161 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	8.25	USD	42249316 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.00	USD	42262744 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.32	USD	42266713 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	63.81	USD	42275840 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.00	USD	42276035 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	9.87	USD	42278814 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	14.43	USD	42278816 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	73.95	USD	42298139 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	55.72	USD	42311031 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		

Cleared/open items symbol	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date	Clearing date	Clearing Document
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	10.73	USD	42314401 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	38.10	USD	42325451 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	6.34	USD	42325472 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.00	USD	42328406 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.88	USD	42332743 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.00	USD	42360844 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.00	USD	42375015 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.14	USD	42198709 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	83.81	USD	42231794 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.40	USD	42349276 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	13.95	USD	42267444 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	8.10	USD	42303732 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.47	USD	42332649 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.86	USD	42338715 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	13.50	USD	42376584 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	13.20	USD	42182747 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	30.26	USD	42202573 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.81	USD	42232274 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	13.20	USD	42254912 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	11.52	USD	42185273 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	5.04	USD	42185282 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.11	USD	42192900 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	43.85	USD	42198713 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.43	USD	42198719 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.48	USD	42199549 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.64	USD	42219556 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.22	USD	42222112 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.72	USD	42222115 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.57	USD	42222117 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.96	USD	42224284 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.12	USD	42231798 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.44	USD	42231802 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.56	USD	42231810 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	51.92	USD	42231813 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.12	USD	42237191 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.26	USD	42244667 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.82	USD	42267398 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.22	USD	42276640 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	21.08	USD	42276641 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.08	USD	42282542 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.44	USD	42282565 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.22	USD	42291941 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.44	USD	42291949 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.44	USD	42294247 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	34.24	USD	42303735 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.22	USD	42308071 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.44	USD	42326350 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.75	USD	42331221 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.62	USD	42331224 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	5.52	USD	42352204 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.12	USD	42352207 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	35.17	USD	42355796 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.44	USD	42356114 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.44	USD	42356121 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	32.82	USD	42374997 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	107.79	USD	42217803 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	500.00	USD	42262754 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	515.00	USD	42341059 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	6.96	USD	42194174 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	9.66	USD	42211307 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	5.29	USD	42224921 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	50	-10.81	USD	42225604 2009	1201		120105						S	68543000	Other Taxes and Licenses	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.86	USD	42231963 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.15	USD	42241317 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	10.62	USD	42249318 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.25	USD	42250972 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	19.29	USD	42254044 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	100.49	USD	42275957 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	8.23	USD	42279449 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	11.27	USD	42282549 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.35	USD	42282559 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.36	USD	42282562 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.99	USD	42284663 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.03	USD	42286848 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	50	-508.56	USD	42287668 2009	1201		120105						S	68543000	Other Taxes and Licenses	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	22.84	USD	42294224 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.14	USD	42294230 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.18	USD	42294259 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	50	-10.43	USD	42300374 2009	1201		120105						S	68543000	Other Taxes and Licenses	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	300.47	USD	42303634 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	165.13	USD	42310818 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	15.04	USD	42310828 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.35	USD	42314710 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.19	USD	42316040 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.98	USD	42317411 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	6.98	USD	42320042 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	66.35	USD	42325418 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	54.60	USD	42325448 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	22.71	USD	42325459 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.83	USD	42325463 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	10.44	USD	42331259 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.98	USD	42331260 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	9.98	USD	42355819 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	5.18	USD	42360876 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	5.30	USD	42365991 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.86	USD	42365992 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.06	USD	42369315 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	20.64	USD	42375000 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	57.60	USD	42376587 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	15.80	USD	42376592 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.80	USD	42214549 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	15.90	USD	42240620 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.32	USD	42276236 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	11.31	USD	42298141 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	16.80	USD	42298143 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.80	USD	42317364 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	11.31	USD	42360853 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	23.21	USD	42186975 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	30.33	USD	42217811 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	219.84	USD	42198504 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	13.80	USD	42198513 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	11.86	USD	42232256 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	128.21	USD	42232278 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	72.24	USD	42317407 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	174.46	USD	42186955 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	36.69	USD	42214553 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	86.36	USD	42232258 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	10.92	USD	42232259 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	47.32	USD	42276032 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		

Cleared/open items symbol	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date	Clearing date	Clearing Document
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	44.91	USD	42276034 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	127.50	USD	42277668 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	46.26	USD	42298118 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	30.69	USD	42298120 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	80.10	USD	42298144 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	98.83	USD	42328425 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	55.38	USD	42341047 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	14.12	USD	42360847 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.97	USD	42210134 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.54	USD	42219801 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.94	USD	42320446 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	14.63	USD	42196098 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.23	USD	42196099 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	28.20	USD	42210127 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.62	USD	42214557 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	49.38	USD	42223633 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.77	USD	42230121 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	31.58	USD	42230146 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	24.87	USD	42241490 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.27	USD	42242168 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.42	USD	42248870 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	0.93	USD	42261703 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.24	USD	42262389 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.27	USD	42275883 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	28.31	USD	42275886 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	14.63	USD	42275960 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	30.72	USD	42291870 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	28.16	USD	42294735 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	10.64	USD	42317360 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.22	USD	42321605 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	10.36	USD	42325396 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	28.11	USD	42331272 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	13.06	USD	42338689 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	10.74	USD	42344295 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	2.16	USD	42351442 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	61.82	USD	42351444 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.42	USD	42351447 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	8.40	USD	42365981 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	38.70	USD	42369259 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.28	USD	42374787 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	9.80	USD	42374873 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42189064 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	1.95	USD	42194194 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.97	USD	42210133 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42223659 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	7.74	USD	42226738 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42248841 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42275956 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.14	USD	42294207 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42300352 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	29.16	USD	42311004 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42318163 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	30.35	USD	42327721 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42345261 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.62	USD	42365973 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	4.05	USD	42370549 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	3.62	USD	42374739 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	90.90	USD	42298103 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	11.10	USD	42321217 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	189.46	USD	42275934 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	151.75	USD	42303675 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	335.01	USD	42317426 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	206.15	USD	42345228 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	73.82	USD	42199591 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	72.00	USD	42241473 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	102.00	USD	42276015 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	20.75	USD	42278342 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000 30208	40	12.00	USD	42282432 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		

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Cleared/open items symbol	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting Period	Document Type	Document Number	Posting Key	General ledger amount	Document currency	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Vendor	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account	Document Date	Entry Date	Clearing date	Clearing Document
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	102.14	USD	42282540 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	25.63	USD	42284254 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	50	-18.06	USD	42284255 2009	1201		120105						S	68543000	Other Taxes and Licenses	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	22.33	USD	42291703 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	104.01	USD	42310832 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	37.77	USD	42316037 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	665.76	USD	42345235 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	4.02	USD	42374687 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	2.69	USD	42374734 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	4.03	USD	42374737 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	34.23	USD	42376589 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	4.20	USD	42294758 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	8.23	USD	42207150 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	8.23	USD	42217349 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	22.20	USD	42231968 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	8.23	USD	42246923 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	65.56	USD	42261689 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	2.74	USD	42304122 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	17.78	USD	42304123 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	64.20	USD	42314705 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	8.90	USD	42317413 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	9.76	USD	42325403 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	9.31	USD	42325406 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	81.18	USD	42331268 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	12.14	USD	42360776 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	8.90	USD	42365977 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	45.42	USD	42374682 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	63.72	USD	42310856 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	326.40	USD	42208905 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030208	40	185.64	USD	42310834 2009	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030205	40	96397.35	USD	Cust Exempt 2010	1201		120105						S	24172000	CFO Sales Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030205	40	17076.54	USD	P-Card Proj. 2010	1201		120105						S	24172000	CFO Sales Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030203	40	66607.69	USD	Cust Exempt 2012	1201		120105						S	24172000	CFO Sales Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SN	1000030203	40	8684.71	USD	P-Card Proj. 2012	1201		120105						S	24172000	CFO Sales Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SV	1000030207	40	16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	5/31/2015	2015	5	SV	1000030207	40	23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	5/31/2015	6/4/2015		
	1012	0L	68543000	6/30/2015	2015	6	SV	1000031435	40	16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	6/30/2015	7/2/2015		
	1012	0L	68543000	6/30/2015	2015	6	SV	1000031435	40	23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	6/30/2015	7/2/2015		
	1012	0L	68543000	7/31/2015	2015	7	SV	1000033087	40	16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	7/31/2015	8/4/2015		
	1012	0L	68543000	7/31/2015	2015	7	SV	1000033087	40	23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	7/31/2015	8/4/2015		
	1012	0L	68543000	8/31/2015	2015	8	SV	1000034630	40	16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	8/31/2015	9/3/2015		
	1012	0L	68543000	8/31/2015	2015	8	SV	1000034630	40	23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	8/31/2015	9/3/2015		
	1012	0L	68543000	10/31/2015	2015	10	SV	1000037905	40	23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	10/31/2015	10/29/2015		
	1012	0L	68543000	10/31/2015	2015	10	SV	1000037905	40	16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	10/31/2015	10/29/2015		
	1012	0L	68543000	9/30/2015	2015	9	SV	1000037149	40	16617.12	USD	Expense	1201		120105						S	23654000	Accrued Tax - Use Tax	9/30/2015	10/6/2015		
	1012	0L	68543000	9/30/2015	2015	9	SV	1000037149	40	23044.60	USD	P-Card	1201		120105						S	23654000	Accrued Tax - Use Tax	9/30/2015	10/6/2015		
	1012	0L	68543000	1/8/2015	2015	1	ZF	5000023429	40	7883.86	USD	2013 Georgetown/Scott License Fee	1202		120205					GTOWN/SCOTT	K	202092	GEORGETOWN/SCOTT COUNTY REVENU	1/2/2015	1/8/2015		
	1012	0L	68543000	1/8/2015	2015	1	ZF	5000023428	40	593.88	USD	2013 Bourbon County License Fee	1202		120205					BOURBON	K	202038	BOURBON COUNTY FISCAL COURT	1/2/2015	1/8/2015		
	1012	0L	68543000	10/26/2015	2015	10	ZF	5000032015	40	50.00	USD	City of Midway 2015 Business License	1201		120105					BL	K	203404	City of Midway	10/20/2015	10/26/2015		
	1012	0L	68543000	10/13/2015	2015	10	ZF	5000031795	40	35.52	USD	2014 Bourbon County License Fee	1201		120105					BOURBON	K	202038	BOURBON COUNTY FISCAL COURT	10/12/2015	10/13/2015		
	1012	0L	68543000	10/13/2015	2015	10	ZF	5000031796	40	1177.58	USD	2014 Georgetown Scott County License Fee	1201		120105					GTOWN SCOTT	K	202092	GEORGETOWN/SCOTT COUNTY REVENU	10/12/2015	10/13/2015		

Z1 Ledger W/P - 5-1
10 Currency type Company code currency
USD Amounts in United States Dollar
2015.01 -2015.16 Reporting periods

Item	Account	Alt. Acct	Text for B/S P&L item	2014
43	10130100	C3011	10130100 UPIS - Organization	37,450.43
43	10130200	C3021	10130200 UPIS - Franchises	70,260.82
43	10130320	C3032	10130320 UPIS - Land & Land Rights - Source of Supply	1,078,374.40
43	10130330	C3032	10130330 UPIS - Land & Land Rights - Pumping	195,966.13
43	10130340	C3033	10130340 UPIS - Land & Land Rights - Water Treatment	800,183.34
43	10130350	C3034	10130350 UPIS - Land & Land Rights - Transmission & Distrib	7,473,930.66
43	10130410	C3042	10130410 UPIS - Struct & Imp - Source of Supply	19,130,373.61
43	10130420	C3042	10130420 UPIS - Struct & Imp - Pumping	9,554,377.34
43	10130430	C3043	10130430 UPIS - Struct & Imp - Water Treatment	36,800,775.47
43	10130440	C3044	10130440 UPIS - Struct & Imp - Transmission & Distribution	917,658.95
43	10130450	C3045	10130450 UPIS - Struct & Imp - Admin & General	13,105,143.67
43	10130500	C3052	10130500 UPIS - Collect & Impounding	854,646.28
43	10130600	C3062	10130600 UPIS - Lake & River & Other	1,630,116.12
43	10130900	C3092	10130900 UPIS - Supply Mains	18,570,672.83
43	10131000	C3102	10131000 UPIS - Power Generation Equipment	2,797,170.94
43	10131120	C3112	10131120 UPIS - Pumping Equipment - Electric	12,847,342.80
43	10131130	C3112	10131130 UPIS - Pumping Equipment - Diesel	433,456.17
43	10131140	C3112	10131140 UPIS - Pumping Equipment - Hydraulic	7,727.88
43	10131152	C3112	10131152 UPIS - Pumping Equipment - Source of Supply	9,842,428.31
43	10131154	C3114	10131154 UPIS - Pumping Equipment - Transmission & Distrib	94,347.20
43	10132010	C3203	10132010 UPIS - Water Treatment Equipment	39,348,843.60
43	10133000	C3304	10133000 UPIS - Distribution Reservoirs & Standpipes	15,676,127.49
43	10133100	C3314	10133100 UPIS - Transmission & Distribution Mains	262,768,356.77

Item	Account	Alt. Acct	Text for B/S P&L item	2014
43	10133300	C3334	10133300 UPIS - Services	48,470,175.74
43	10133410	C3344	10133410 UPIS - Meters	24,199,254.03
43	10133420	C3344	10133420 UPIS - Meter Installations	22,678,382.50
43	10133500	C3354	10133500 UPIS - Hydrants	15,788,097.62
43	10133910	C3391	10133910 UPIS - Other P/E - Intangible	326,542.48
43	10134010	C3405	10134010 UPIS - Office Furniture & Equipment	4,058,181.50
43	10134100	C3415	10134100 UPIS - Transportation Equipment	4,432,667.26
43	10134200	C3425	10134200 UPIS - Stores Equipment	80,383.50
43	10134300	C3435	10134300 UPIS - Tools-Shop-Garage Equipment	2,405,732.65
43	10134400	C3445	10134400 UPIS - Laboratory Equipment	1,276,762.76
43	10134500	C3455	10134500 UPIS - Power Operated Equipment	1,359,771.07
43	10134600	C3465	10134600 UPIS - Communication Equipment	3,448,713.24
43	10134700	C3475	10134700 UPIS - Misc Equipment	1,311,978.80
43	10134800	C3485	10134800 UPIS - Other Tangible Property	128,266.20
43	10135350	C3537	10135350 UPIS - WW Land & Land Rights - General	2,250.00
43	10135420	C3542	10135420 UPIS - WW Struct & Imp - Coll	54,396.00
43	10135430	C3543	10135430 UPIS - WW Struct & Imp - SPP	1,726,913.33
43	10135440	C3544	10135440 UPIS - WW Struct & Imp - TDP	2,104,480.88
43	10135450	C3547	10135450 UPIS - WW Struct & Imp - General	33,685.12
43	10136000	C3602	10136000 UPIS - WW Collection Sewers	1,058,222.69
43	10136110	C3612	10136110 UPIS - WW Collecting Mains	721,842.04
43	10136300	C3632	10136300 UPIS - WW Services Sewer	70,207.54
43	10136400	C3642	10136400 UPIS - WW Flow Measuring Device	13,068.69
43	10137110	C3713	10137110 UPIS - WW Pump Equipment - Elect	209,804.27
43	10137120	C3713	10137120 UPIS - WW Pump Equipment - Oth Pwr	3,646.30
43	10138000	C3804	10138000 UPIS - WW - Transmission & D244Distribution Equip	289,690.50
43	10139000	C3907	10139000 UPIS - WW Office Furniture	8,799.55
43	10139200	C3927	10139200 UPIS - WW Stores Equipment	7,425.94
43	10139300	C3937	10139300 UPIS - WW Tool Shop & Garage	6,278.31
43	10139400	C3947	10139400 UPIS - WW Laboratory Equipment	52,416.84
43	10139500	C3957	10139500 UPIS - WW Power Operated Equipment	55,824.10
43	10139700	C3977	10139700 UPIS - WW Misc Equipment	5,290.86
43	10190000	C101	10190000 Reg Asset-AFUDC-Debt	272,637.00
43	10300000	C103	10300000 Property Held Future	114,076.24

Item	Account	Alt. Acct	Text for B/S P&L item	2014
43	10630330	C3032	10630330 CCNC Land & Land Rights - Pumping	22,088.57
43	10630410	C3042	10630410 CCNC Struct & Imp - Source of Supply	572,557.06
43	10630420	C3042	10630420 CCNC Struct & Imp - Pumping	1,655.70
43	10630430	C3043	10630430 CCNC Struct & Imp - Water Treatment	8,836.36
43	10630450	C3045	10630450 CCNC Struct & Imp - Admin & General	131,046.66
43	10630600	C3062	10630600 CCNC Lake - River & Other	665.76
43	10630900	C3092	10630900 CCNC Supply Mains	665.76
43	10631000	C3102	10631000 CCNC Power Generation Equipment	332.88
43	10631120	C3112	10631120 CCNC Pumping Equipment - Electric	2,343,318.04
43	10631152	C3112	10631152 CCNC Pumping Equipment - Source of Supply	2,004,735.12
43	10632010	C3203	10632010 CCNC - Water Treatment Equipment - Non-Media	233,878.41
43	10633000	C3304	10633000 CCNC - Distribution Reservoirs & Standpipes	1,034,512.46
43	10633100	C3314	10633100 CCNC - Transmssn & Distr Mains Not Classified	20,535,157.68
43	10633300	C3334	10633300 CCNC Services	726,936.25
43	10633410	C3344	10633410 CCNC Meters	493,533.08
43	10633420	C3344	10633420 CCNC Meter Installations	177,153.82
43	10633500	C3354	10633500 CCNC Hydrants	1,497,073.67
43	10633910	C3391	10633910 CCNC Other P/E Intangible	297,442.08
43	10634010	C3405	10634010 CCNC Office Furniture & Equipment	12,714,830.18
43	10634100	C3415	10634100 CCNC Transportation Equipment Not Classified	451,343.79
43	10634200	C3425	10634200 CCNC Stores Equipment	332.88
43	10634300	C3435	10634300 CCNC Tools-Shop-Garage Equipment	64,237.52
43	10634400	C3445	10634400 CCNC Laboratory Equipment	4,233.50
43	10634600	C3465	10634600 CCNC Communication Equipment	4,601.70
43	10634700	C3475	10634700 CCNC Misc Equipment	400,580.41
43	10635420	C3542	10635420 CCNC WW Struct & Imp - Coll	34,851.59
43	10635450	C3547	10635450 CCNC WW Struct & Imp - Gen	23,891.51
43	10636300	C3632	10636300 CCNC WW Services Sewer	25,738.07
43	10637110	C3713	10637110 CCNC WW Pump Equipment - Elect	24,717.26
43	10638000	C3804	10638000 CCNC WW TD Equipment	68,898.75
43	10639300	C3937	10639300 CCNC WW Tool Shop & Garage Equip	45,678.66
43			Total: Utility plant in service	634,757,121.94
44	10700000	C105	10700000 CWIP	9,512,997.97
44			Total: Construction work in progress	9,512,997.97

Item	Account	Alt. Acct	Text for B/S P&L item	2014
45	10801000	C1081	10801000 Accum Depreciation - Utility Plant in Service	-161,710,939.47
45	10802000	C1081	10802000 Accum Depreciation - Salvage/Scrap	-1,282,719.82
45	10803000	C1081	10803000 Accum Depreciation - Asset Sale	-2,490.81
45	10804000	C1081	10804000 Accum Depreciation - Original Cost	48,889,299.28
45	10810000	C1081	10810000 Accum Depreciation - Reg Asset	-151,789.18
45			Total: Accumulated depreciation/amortization	-114,258,640.00
26	11410000	C114	11410000 UPAA - Above The Line	455,951.18
26	11415000	C115	11415000 UPAA - Above The Line - Accum Amortization	-229,629.93
26			Total: Utility Plant Adjustments	226,321.25
11			Total: Utility property, net	530,237,801.16
12	12110000	C121	12110000 Non-Utility Property - Land	249,737.68
12			Total: Non-utility Property	249,737.68
196			Total: Non-Utility Property, net	249,737.68
8			Total: Total Property Plant & Equipment	530,487,538.84
13	13121200	C1312	13121200 BNYM KY	2,000.00
13	13121207	C1312	13121207 BNYM KY - Customer ACH	-9,329.78
13	13121208	C1312	13121208 BNYM KY - Customer Lockbox	74,420.06
13	13121209	C1312	13121209 BNYM KY - Credit Card and E-Checks	38,609.54
13	13121211	C1312	13121211 BNYM KY - FiServ (fka CheckFree)	32,634.83
13	13121214	C1312	13121214 BNYM KY -Credit Card & Echeck E-Returns	-650.11
13	13121215	C1312	13121215 BNYM KY - Customer A/R Ck Conversion	51,965.32
13	13121216	C1312	13121216 BNYM KY - NSF Return Payments	313.96
13	13140103	C234	13140103 PNC AWCC-Accounts Payable - Outbound Check	-1,441,145.96
13	13140200	C234	13140200 PNC AWCC-Payroll	-1,737.76
13	13140300	C234	13140300 PNC AWCC-Customer Refund	-3,432.27
13	13140303	C234	13140303 PNC AWCC-Customer Refund - Outbound Check	-78,403.00
13	13500000	C134	13500000 Petty Cash	2,400.00
13			Total: Cash and cash equivalents	-1,332,355.17
55	14100000	C141	14100000 A/R - Customer - CIS Reconciliation	4,690,896.97
55	14100003	C141	14100003 A/R - Customer - ECIS	963.19
55	14100998	C141	14100998 A/R - Customer - Payment Clarification	-8,532.75
55	14100999	C141	14100999 A/R - Customer - Returns Clarification	97.68
55			Total: Utility customer accounts receivable	4,683,425.09
27	14510000	C145	14510000 A/R Assoc Cos - Miscellaneous	-178.8

Item	Account	Alt. Acct	Text for B/S P&L item	2014
27	14510100	C145	14510100 A/R Assoc Cos - Reconciliation Account	18,829.14
27	14511001	C145	14511001 A/R Assoc Cos - Service Company Bill	18,232.40
27	14573000	C145	14573000 A/R Assoc Cos - Dividend Equivalents	10,752.00
27			Total: Receivable from affiliated companies	47,634.74
28	14610000	C142	14610000 Misc A/R - Reconciliation Account	242,488.29
28	14611000	C142	14611000 Misc A/R - Manual	-50,605.53
28	14611300	C142	14611300 Misc A/R - Liability Insurance	145,967.00
28	14611500	C142	14611500 Misc A/R - Medicare Subsidy	37,713.39
28			Total: Other receivables, net	375,563.15
16	14300000	C143	14300000 Allowance for Uncollectible Accounts	-746,944.49
16	14620000	C142	14620000 Misc Rec - Allow for Uncollectible Accts	-19,125.07
16			Total: Allowance for uncollectible accounts	-766,069.56
15			Total: Accounts receivable, net	4,340,553.42
17	14400000	C173	14400000 Unbilled Utility Revenue	4,229,486.06
17			Total: Unbilled revenues	4,229,486.06
20	15110000	C151	15110000 Inventory - Plant Material	623,540.14
20	15130000	C151	15130000 Inventory - Chemicals	260,225.09
20	15140000	C153	15140000 Inventory - Other Materials & Supplies	65,795.38
20			Total: Materials and supplies	949,560.61
21	16520000	C162	16520000 Prepaid Insurance	4,115.34
21	16530000	C162	16530000 Prepaid PUC/PSC Assessment	81,639.17
21	16540000	C162	16540000 Prepaid Audit Fees	14,246.86
21	16550000	C162	16550000 Prepaid Other	837.85
21	16550010	C162	16550010 Prepaid Other - Global	141,740.15
21			Total: Other current assets	242,579.37
9			Total: Total Current Assets	8,429,824.29
31	18503000	C1863	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	266,676.28
31	18503500	C1863	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	6,441,937.57
31	18504000	C1863	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	532,625.42
31	18504500	C1863	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	-308,537.15
31	18505500	C1863	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	-1,228,335.59
31			Total: Reg asset - income tax recovery	5,704,366.53
32	18661000	C181	18661000 Reg Asset - Unamortized Debt Exp	93,571.14
32	18661500	C181	18661500 Reg Asset - Unamortized Debt Exp Interco	1,481,619.32

Item	Account	Alt. Acct	Text for B/S P&L item	2014
32	18662000	C181	18662000 Reg Asset - Unamortized Preferred Stock Exp	16,895.12
32			Total: Debt and preferred stock expense	1,592,085.58
35	18610000	C1862	18610000 Reg Asset - Deferred Programmed Maint	7,754,612.04
35			Total: Deferred tank painting	7,754,612.04
36	18620000	C1861	18620000 Reg Asset - Deferred Rate Case	393,617.92
36			Total: Deferred rate case	393,617.92
38	18680101	C174	18680101 Reg Asset - Deferred Vacation Pay	356,046.96
38	18680126	C1862	18680126 Reg Asset - FAS112 Costs	61,130.00
38	18680131	C1862	18680131 Reg Asset - Depreciation Study	5,554.89
38	18680144	C1862	18680144 Reg Asset - Waste Disposal	58,333.39
38	18689900	C1862	18689900 Reg Asset - Other	1,484,081.04
38			Total: Other regulatory assets	1,965,146.28
22			Total: Regulatory assets	17,409,828.35
42	18713000	C183	18713000 LT Asset - Prelim Survey & Investigation	52,203.63
42	18715700	C181	18715700 LT Asset - Unamort Debt In - Revolver	77,432.45
42			Total: Other long-term assets	129,636.08
10			Total: Total Regulatory and other long-term assets	17,539,464.43
7			Total: ASSETS	556,456,827.56
67	20120000	C201	20120000 Common Stock - Subs Intercompany	-36,568,776.50
67			Total: Common stock	-36,568,776.50
68	20510000	C207	20510000 Paid-in Capital - Subs Minority Interest	-6,330.00
68	20520000	C211	20520000 Paid-in Capital - Subs Intercompany	-79,002,589.43
68			Total: Paid-in capital	-79,008,919.43
69	21021000	C215	21021000 Retained Earnings at Acquisition Intercompany	-343,498.00
69	21024000	C215	21024000 Retained Earnings Since Acquisition	-47,928,919.90
69			Total: Retained earnings	-48,272,417.90
24			Total: Total Stockholders' equity	-163,850,113.83
51			Total: Total Equity	-163,850,113.83
72	22110000	C221	22110000 Bonds	-23,500,000.00
72	22115000	C221	22115000 Bonds - Interco	-172,249,000.00
72			Total: Long-term debt	-195,749,000.00
73	21510000	C204	21510000 Preferred Stock - Redeemable	-4,500,000.00
73			Total: Redeemable preferred stock at redemption valu	-4,500,000.00
53			Total: Total Long-term debt	-200,249,000.00

Item	Account	Alt. Acct	Text for B/S P&L item	2014
46			Total: Total Capitalization	-364,099,113.83
186	23121000	C234	23121000 In-House Cash Center Bank	-21,408,472.90
186	23121001	C234	23121001 IHC Clearing - Outgoing Payment	451,139.97
186	23121005	C234	23121005 IHC Clearing - Intermediate	-6,497.85
186			Total: In-House Cash Center	-20,963,830.78
54			Total: Short-term debt	-20,963,830.78
80	23410000	C231	23410000 A/P - Reconciliation Account	-2,351,231.52
80	23410100	C233	23410100 A/P Intercompany - Reconciliation Account	-203,656.31
80	23411000	C231	23411000 A/P - Pcard	-20,073.94
80	23430000	C231	23430000 A/P - Miscellaneous	-14,953.00
80	23430600	C231	23430600 A/P - Workbasket Accrual	-96,259.37
80	23430700	C231	23430700 A/P - Pcard Accrual	-6,614.64
80	23431000	C231	23431000 A/P - Misc Global	-98,982.92
80	23435000	C231	23435000 A/P - Project Cost Accrual	-2,114,996.41
80	23436000	C231	23436000 A/P-GRIR Capital Services	-488,747.29
80			Total: Accounts payable external	-5,395,515.40
81	23510000	C233	23510000 A/P Associated Companies	-10,143.89
81	23520000	C233	23520000 A/P Associated Companies - Service Co Bill	899,857.43
81	23520001	C233	23520001 A/P Associated Companies - Service Co Bill	-1,210,614.03
81	23599999	C233	23599999 Intercompany System Clearing	-178.8
81			Total: Accounts payable associated companies	-321,079.29
56			Total: Accounts payable	-5,716,594.69
82	23621000	C23612	23621000 Accrued FIT - Current Year	-359,095.45
82	23622000	C23612	23622000 Accrued FIT - Prior Years	-2,689,758.14
82			Total: Accrued federal income tax	-3,048,853.59
83	23631000	C23612	23631000 Accrued SIT - Current Year	7,596.39
83	23632000	C23612	23632000 Accrued SIT - Prior Years	878,736.68
83			Total: Accrued state income tax	886,333.07
84	23652100	C23611	23652100 Accrued Tax - FICA	-36,497.66
84	23653000	C23611	23653000 Accrued Tax - Property Tax	-54,089.57
84	23654000	C23611	23654000 Accrued Tax - Use Tax	-32,115.32
84	23659000	C23611	23659000 Accrued Tax - Other	-4,060.45
84			Total: Other accrued taxes	-126,763.00
57			Total: Taxes accrued, including income taxes	-2,289,283.52

Item	Account	Alt. Acct	Text for B/S P&L item	2014
58	23720000	C2371	23720000 Interest Accrued - LTD	-311,872.09
58	23730000	C2371	23730000 Interest Accrued - LTD Interco	-1,746,012.85
58	23740000	C241	23740000 Interest Accrued - Redeemable Preferred Dividends	-31,762.50
58			Total: Interest accrued	-2,089,647.44
59	24120000	C241	24120000 Accrued Vacation Pay	-356,046.96
59	24120100	C241	24120100 Accrued Water Purchases	-27,737.00
59	24120200	C241	24120200 Accrued Power	-342,736.30
59	24120300	C241	24120300 Accrued Legal	-12,208.02
59	24120600	C241	24120600 Accrued Wages	-262,784.00
59	24120700	C241	24120700 Accrued Insurance	-220,546.88
59	24120710	C241	24120710 Accrued Insurance Retro Adjustment	-193,817.40
59	24121000	C241	24121000 Accrued Waste Disposal	-25,000.00
59	24121100	C241	24121100 Accrued Retiree Medical	-8,500.00
59	24121200	C241	24121200 Accrued DCP - Contribution	-5,653.54
59	24121400	C241	24121400 Accrued Bank Fees	-12,337.26
59	24122700	C241	24122700 Accrued Employer 401k Match	-5,093.64
59	24123000	C241	24123000 Accrued Incentive Plan Cash	-258,548.94
59	24126000	C241	24126000 Miscellaneous Deposits Payable	-75,038.95
59	24126200	C241	24126200 Accrued Paving	-76,761.35
59	24133000	C241	24133000 Unclaimed Customer Credits	-15,431.59
59	24133200	C241	24133200 Unclaimed A/P Checks	-4,387.50
59	24133300	C241	24133300 Unclaimed Wages	-284.28
59	24142001	C241	24142001 WH PR - Union Dues	819.42
59	24142010	C241	24142010 WH PR - Tax Coll Pay FIT	-1,417.73
59	24142012	C241	24142012 WH PR - Tax Coll Pay LIT	-447.9
59	24142013	C241	24142013 WH PR - Tax Coll Pay FICA	1,417.73
59	24142014	C241	24142014 WH PR - ESPP	-6,106.92
59	24161000	C241	24161000 GRIR - Stock E (Materials)	-153,470.98
59	24163000	C241	24163000 GRIR - Stock C (Chemicals)	-79,907.78
59	24164000	C241	24164000 GRIR - Non-inventory	-358,224.79
59	24171006	C241	24171006 CFO Customer Assistance Pledged	-70.18
59	24171011	C241	24171011 CFO MC/Sewer Revenue/Cash	-6,434.90
59	24172000	C241	24172000 CFO Sales Tax	2,373,239.49
59	24172100	C241	24172100 CFO Sales Tax - from CIS	-2,420,778.35

Item	Account	Alt. Acct	Text for B/S P&L item	2014
59	24173000	C241	24173000 CFO Gross Receipts Tax	2,998,291.52
59	24173100	C241	24173100 CFO Gross Receipts Tax - from CIS	-3,471,549.51
59	24174000	C241	24174000 CFO Municipal Tax	3,924,484.82
59	24174100	C241	24174100 CFO Municipal Tax - from CIS	-4,123,702.76
59	24199800	C241	24199800 Other Current Liabilities - Tax Sensitive	418,599.99
59	24199900	C241	24199900 Other Current Liabilities - Non-Tax Sensitive	5.17
59	25299900	C252	25299900 Advances for Construction - Current	-892,000.00
59			Total: Other current liabilities	-3,700,167.27
47			Total: Total Current Liabilities	-34,759,523.70
60	25211000	C252	25211000 Advances for Construction - NT Mains	-431,472.99
60	25212000	C252	25212000 Advances for Construction - NT Ext Deposits	-10,537,253.04
60	25217000	C252	25217000 Advances for Construction - NT WIP	-2,125,271.49
60	25280000	C252	25280000 Advances for Construction - Reclassed to Current	892,000.00
60			Total: Customer Advances for construction	-12,201,997.52
85	25340000	C23612	25340000 Deferred FIT Liability - Current	323,370.00
85			Total: Federal Deferred income taxes current	323,370.00
86	25350000	C23612	25350000 Deferred SIT Liability - Current	58,973.00
86			Total: State Deferred income taxes current	58,973.00
87	25311000	C283	25311000 Deferred FIT Liability - Other	-57,765,100.09
87			Total: Federal Deferred income taxes long-term	-57,765,100.09
88	25321000	C283	25321000 Deferred SIT Liability - Other	-8,551,019.14
88			Total: State Deferred income taxes long-term	-8,551,019.14
61			Total: Deferred income taxes	-65,933,776.23
62	25510100	C2551	25510100 Unamortized ITC - 3%	-48,261.69
62	25510200	C2551	25510200 Unamortized ITC - 4%	-17,023.93
62	25510300	C2551	25510300 Unamortized ITC - 10%	-558,946.55
62			Total: Deferred investment tax credits	-624,232.17
89	25700000	C1081	25700000 Reg Liab - Cost of Removal	-17,664,487.39
89	25710000	C1862	25710000 Reg Liab - Cost of Removal RWIP	740,017.32
89			Total: Reg liability - cost of removal	-16,924,470.07
90	25621200	C2531	25621200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Depr FIT	-439,976.11
90	25622000	C2531	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	85,941.84
90	25623200	C2531	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	-1,277,093.63
90	25626000	C2531	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	-32,696.75

Item	Account	Alt. Acct	Text for B/S P&L item	2014
90	25626100	C2531	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	-11,528.73
90	25626200	C2531	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	-307,942.22
90			Total: Other regulatory liabilities	-1,983,295.60
63			Total: Regulatory liabilities	-18,907,765.67
64	26212000	C2532	26212000 Accrued Pension Expense	2,438,532.80
64			Total: Accrued pension expense	2,438,532.80
65	26221000	C2532	26221000 Accrued OPEB NEI	-299,735.38
65	26221500	C2532	26221500 Accrued OPEB Medicare Subsidy	-411,862.17
65			Total: Accrued postretirement benefit expense	-711,597.55
92	26580000	C265	26580000 FIN 48 Reserve - Federal	-1,410,431.77
92	26581000	C265	26581000 FIN 48 Reserve - State	-290,134.92
92			Total: Other tax liabilities	-1,700,566.69
93	26281300	C2532	26281300 Deferred FAS 112 Costs	-61,130.00
93	26281500	C2532	26281500 Accrued Dividend Equivalents	-10,752.00
93			Total: Other long-term liabilities	-71,882.00
66			Total: Other Deferred Credits	-1,772,448.69
48			Total: Regulatory and other long-term liabilities	-97,713,285.03
49	27111000	C271	27111000 CIAC-Non Taxable - Mains	-20,612,412.59
49	27112000	C271	27112000 CIAC-Non Taxable - Ext Dep	-14,197,905.35
49	27113000	C271	27113000 CIAC-Non Taxable - Services	-8,216,058.03
49	27114000	C271	27114000 CIAC-Non Taxable - Meters	-13,755,372.10
49	27115000	C271	27115000 CIAC-Non Taxable - Hydrants	-1,955,320.70
49	27116000	C271	27116000 CIAC-Non Taxable - Other	-4,739,485.54
49	27117000	C271	27117000 CIAC-Non Taxable - WIP	-3,140,631.62
49	27118000	C271	27118000 CIAC-Non Taxable - Non-Utility Property Property	-249,724.86
49	27121000	C271	27121000 CIAC-Taxable - Mains	-1,998,493.38
49	27122000	C271	27122000 CIAC-Taxable - Ext Dep	-766,585.92
49	27123000	C271	27123000 CIAC-Taxable - Services	-7,448,743.78
49	27124000	C271	27124000 CIAC-Taxable - Meters	-3,299.01
49	27125000	C271	27125000 CIAC-Taxable - Hydrants	-487,486.50
49	27126000	C271	27126000 CIAC-Taxable - Other	-430,476.18
49	27127000	C271	27127000 CIAC-Taxable - WIP	-147,342.00
49	27206000	C272	27206000 Accum Amort CIAC - Other	20,015,485.75
49	27210000	C272	27210000 Accum Amort CIAC - Tax	2,177,696.33

Item	Account	Alt. Acct	Text for B/S P&L item	2014
49			Total: Contributions in aid of construction	-55,956,155.48
6			Total: CAPITAL AND LIABILITIES	-552,528,078.04
183			Total: BALANCE SHEET	3,928,749.52
100	40111000	C4611	40111000 Residential Sales Billed	-48,131,476.66
100	40111100	C4611	40111100 Residential Sales Billed Surcharge	-10,461.65
100	40111200	C4611	40111200 Residential Sales Billed DSIC	3,859.64
100	40112000	C4611	40112000 Residential Sales Unbilled	149,638.88
100			Total: Water revenues - residential	-47,988,439.79
101	40121000	C4612	40121000 Commercial Sales Billed	-21,763,177.47
101	40122000	C4612	40122000 Commercial Sales Unbilled	199,101.85
101			Total: Water revenues - commercial	-21,564,075.62
102	40131000	C4613	40131000 Industrial Sales Billed	-2,344,924.35
102	40132000	C4613	40132000 Industiral Sales Unbilled	23,747.46
102			Total: Water revenues - industrial	-2,321,176.89
103	40141000	C4621	40141000 Public Fire Billed	-4,174,565.42
103			Total: Water revenues - public fire	-4,174,565.42
104	40145000	C4622	40145000 Private Fire Billed	-2,290,514.27
104	40146000	C4622	40146000 Private Fire Unbilled	150,531.82
104			Total: Water revenues - private fire	-2,139,982.45
105	40151000	C4614	40151000 Public Authority Billed	-6,208,934.51
105	40152000	C4614	40152000 Public Authority Unbilled	123,255.51
105			Total: Water revenues - public authority	-6,085,679.00
106	40161000	C466	40161000 Sales for Resale Billed	-2,023,852.77
106	40161050	C467	40161050 Sales for Resale Billed Interco	-34,598.39
106	40162000	C466	40162000 Sales for Resale Unbilled	98,397.41
106			Total: Water revenues - sales for resale	-1,960,053.75
107	40171000	C474	40171000 Misc Sales Billed	-124,653.65
107	40172000	C474	40172000 Misc Sales Unbilled	-9,040.64
107	40189900	C474	40189900 Other Water Revenue	-1,482.89
107			Total: Water revenues - other	-135,177.18
96			Total: Water revenues	-86,369,150.10
97	40211000	C5221	40211000 Domestic WW Service Billed	-218,111.64
97	40221000	C5222	40221000 Commerical WW Service Billed	-109,356.31
97	40231000	C5223	40231000 Industrial WW Service Billed	-579.58

Item	Account	Alt. Acct	Text for B/S P&L item	2014
97	40251000	C5224	40251000 Public Authority WW Service Billed	-18,415.56
97	40252000	C5224	40252000 Public Authority WW Service Unbilled	0.01
97			Total: Sewer revenues	-346,463.08
98	40310100	C470	40310100 Other Revenue - Late Payment Charge	-750,140.15
98	40310200	C472	40310200 Other Revenue - Rent	-57,118.04
98	40310250	C473	40310250 Other Revenue - Rent Interco	-120,082.20
98	40310400	C471	40310400 Other Revenue - NSF Check Charge	-29,508.00
98	40310500	C471	40310500 Other Revenue - Application/Initiation Fee	-777,615.55
98	40310600	C471	40310600 Other Revenue - Usage Data	-49,296.32
98	40310700	C471	40310700 Other Revenue - Reconnection Fee	-272,308.34
98	40310800	C471	40310800 Other Revenue - Frozen Meter	-96
98	40319900	C471	40319900 Other Revenue - Misc Service	-2,902.61
98	40359900	C536	40359900 Other Revenue WW - Misc Service	-5,900.00
98			Total: Other revenues	-2,064,967.21
95			Total: Operating revenues	-88,780,580.39
155	51010000	C6101	51010000 Purchased Water	142,812.09
155	51015000	C6101	51015000 Purchased Water Interco	34,598.39
155			Total: Purchased water	177,410.48
154	51510011	C6151	51510011 Purchased Power - Source of Supply	114,402.00
154	51510012	C6151	51510012 Purchased Power - Pumping	644,852.27
154	51510013	C6153	51510013 Purchased Power - Water Treatment	3,021,637.63
154	51510014	C6155	51510014 Purchased Power - Transmission & Distribution	3,434.24
154	51520000	C6161	51520000 Fuel for Power Production	29,761.51
154			Total: Fuel and power	3,814,087.65
156	51800000	C6183	51800000 Chemicals	1,655,600.50
156			Total: Chemicals	1,655,600.50
157	51110000	C6753	51110000 Waste Disposal	178,241.56
157	51120000	C6753	51120000 Amort Waste Disposal	99,999.96
157			Total: Waste disposal	278,241.52
126			Total: Production costs	5,925,340.15
158	50100000	C6018	50100000 Labor Natural Account	2,066,635.64
158	50100001	C6018	50100001 Labor Expense Accrual	-686.67
158	50101300	C6013	50101300 Labor Oper Water Treatment	1,788,024.38
158	50101305	C6013	50101305 Labor Oper Water Treatment - Super & Eng	145,444.79

Item	Account	Alt. Acct	Text for B/S P&L item	2014
158	50101400	C6015	50101400 Labor Oper Transmission & Distribution	307,217.94
158	50101405	C6015	50101405 Labor Oper Trans & Distr - Super & Eng	81,982.66
158	50101415	C6015	50101415 Labor Oper Trans & Distr - Lines	42,643.35
158	50101420	C6015	50101420 Labor Oper Trans & Distr - Meter	542,824.08
158	50101500	C6017	50101500 Labor Oper Customer Accounting	29,456.66
158	50101510	C6017	50101510 Labor Oper Customer Acctg - Meter Read	253,954.30
158	50101515	C6017	50101515 Labor Oper Customer Acctg - Cust Rec & Coll	912
158	50101520	C6017	50101520 Labor Oper Customer Acctg - Cust Serv & Info	168,343.39
158	50101600	C6018	50101600 Labor Oper Admin & General	657,240.41
158	50102300	C6014	50102300 Labor Maint Water Treatment	160,974.07
158	50102400	C6016	50102400 Labor Maint Transmission & Distribution	382,073.88
158	50102410	C6016	50102410 Labor Maint Transmssn & Distr - Struct & Imp	466.21
158	50102420	C6016	50102420 Labor Maint Transmssn & Distr - Mains	98,737.15
158	50102425	C6016	50102425 Labor Maint Transmssn & Distr - Fire Mains	164.24
158	50102430	C6016	50102430 Labor Maint Transmssn & Distr - Service	270,475.17
158	50102435	C6016	50102435 Labor Maint Transmssn & Distr - Meter	41,140.88
158	50102440	C6016	50102440 Labor Maint Transmssn & Distr - Hydrants	46,927.66
158	50109900	C6018	50109900 Labor Capitalized Credits	-1,326,675.61
158	50110000	C6018	50110000 Labor Non-scheduled Overtime - Natural Account	156,002.67
158	50111210	C6011	50111210 Labor Oper Non-scheduled Overtime- P Power Prod	209.5
158	50111300	C6013	50111300 Labor Oper Non-scheduled Overtime- WT	280,815.78
158	50111400	C6015	50111400 Labor Oper Non-scheduled Overtime- TD	37,460.90
158	50111405	C6015	50111405 Labor Oper Non-scheduled Overtime- TD Super & Eng	12,525.48
158	50111415	C6015	50111415 Labor Oper Non-scheduled Overtime- TD Lines	4,642.32
158	50111420	C6015	50111420 Labor Oper Non-scheduled Overtime- TD Meter	174,605.37
158	50111500	C6017	50111500 Labor Oper Non-scheduled Overtime- CA	1,223.07
158	50111510	C6017	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	12,291.12
158	50111520	C6017	50111520 Labor Oper Non-scheduled OT - CA Cust Serv & Info	970.21
158	50111600	C6018	50111600 Labor Oper Non-scheduled Overtime- AG	8,458.65
158	50112300	C6014	50112300 Labor Maint Non-scheduled Overtime- WT	42,235.17
158	50112400	C6016	50112400 Labor Maint Non-scheduled Overtime- TD	53,748.31
158	50112420	C6016	50112420 Labor Maint Non-scheduled Overtime- TD Mains	92,958.73
158	50112430	C6016	50112430 Labor Maint Non-scheduled Overtime- TD Service	75,892.32
158	50112435	C6016	50112435 Labor Maint Non-scheduled Overtime- TD Meter	262.7

Item	Account	Alt. Acct	Text for B/S P&L item	2014
158	50112440	C6016	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	1,431.71
158	50119900	C6018	50119900 Labor Non-scheduled Overtime- Capitalized Credits	-119,339.54
158	50120000	C6018	50120000 Labor Overtime - Natural Account	2,303.35
158	50121300	C6013	50121300 Labor Oper Scheduled Overtime-WT	18,659.12
158	50171000	C6018	50171000 Annual Incentive Plan	224,188.64
158	50171600	C6018	50171600 Compensation Exp - Options	18,114.00
158	50171800	C6018	50171800 Compensation Exp - RSU's	54,386.00
158	50185000	C6018	50185000 Severance	18,537.60
158			Total: Salaries and wages	6,930,859.76
159	50610000	C6048	50610000 Pension Expense	314,451.00
159	50610100	C6048	50610100 Pension Capitalized Credits	-68,257.62
159			Total: Pension expense	246,193.38
160	50510000	C6048	50510000 PBOP Expense	324,815.92
160	50510100	C6048	50510100 PBOP Capitalized Credits	-72,849.03
160	50550000	C6048	50550000 Group Insurance Expense	1,425,899.96
160	50550100	C6048	50550100 Group Insurance Capitalized Credits	-247,155.76
160			Total: Group insurance expense	1,430,711.09
161	50421000	C6048	50421000 401k Expense	152,953.73
161	50421100	C6048	50421100 401k Expense Cap Credits	-34,459.28
161	50422000	C6048	50422000 Defined Compensation Plan Expense	183,043.30
161	50422100	C6048	50422100 Defined Comp Plan Exp Cap Credits	-40,205.39
161	50423000	C6048	50423000 Employee Stock Purchase Plan Expense	10,292.75
161	50426000	C6048	50426000 Retiree Medical Expense	7,998.69
161	50426100	C6048	50426100 Retiree Medical Expense Cap Credits	-1,595.67
161	50450014	C6045	50450014 Other Welfare - Transm & Distrib	357
161	50450016	C6048	50450016 Other Welfare - Admin & General	20,212.67
161	50451000	C6048	50451000 Employee Awards	4,838.65
161	50452000	C6048	50452000 Employee Physical Exams	6,002.31
161	50454000	C6048	50454000 Safety Incentive Awards	26.74
161	50456000	C6048	50456000 Tuition Aid	11,845.35
161	50457000	C6048	50457000 Training	16,718.16
161			Total: Other benefits	338,029.01
127			Total: Employee-related costs	8,945,793.24
185	53401000	C6348	53401000 AWWSC Services - Labor OPEX	4,124,759.10

Item	Account	Alt. Acct	Text for B/S P&L item	2014
185	53401100	C6348	53401100 AWWSC Services - Pension OPEX	156,643.21
185	53401200	C6348	53401200 AWWSC Services - Group Insurance OPEX	521,526.16
185	53401300	C6348	53401300 AWWSC Services - Other Benefits OPEX	258,431.77
185	53401400	C6348	53401400 AWWSC Services - Contracted Services OPEX	776,307.43
185	53401500	C6348	53401500 AWWSC Services - Office Supplies OPEX	261,007.14
185	53401700	C6348	53401700 AWWSC Services - Rents OPEX	274,793.40
185	53401900	C6348	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	324,403.64
185	53402100	C6348	53402100 AWWSC Services - Other O&M Expense OPEX	489,749.18
185	53402200	C6348	53402200 AWWSC Services - Depr & Amort OPEX	1,150,755.14
185	53402300	C6348	53402300 AWWSC Services - General Taxes OPEX	324,265.28
185	53402400	C6348	53402400 AWWSC Services - Net Interest OPEX	81,233.35
185	53402500	C6348	53402500 AWWSC Services - Other Inc & Ded OPEX	9,267.24
185	53402600	C6348	53402600 AWWSC Services - Income Taxes OPEX	22,720.07
185			Total: Service Company Costs	8,775,862.11
128			Management fees	
162	53110011	C6311	53110011 Contract Svc-Eng - Source of Supply	3,705.75
162	53110016	C6318	53110016 Contract Svc-Eng - Admin & General	10,634.15
162	53150011	C6361	53150011 Contract Svc-Other - Source of Supply	317.66
162	53150013	C6363	53150013 Contract Svc-Other - Water Treatment	168,631.07
162	53150014	C6365	53150014 Contract Svc-Other - Transmission & Distribution	66,833.09
162	53150015	C6367	53150015 Contract Svc-Other - Customer Accounting	35,417.12
162	53150016	C6368	53150016 Contract Svc-Other - Admin & General	134,654.76
162	53151016	C6368	53151016 Contract Svc-Temp Empl - Admin & General	35,979.91
162	53152000	C6353	53152000 Contract Svc-Lab Testing - Water Treatment	36,099.13
162	53154000	C6328	53154000 Contract Services - Audit Fees	95,282.15
162	53155000	C6338	53155000 Contract Services - Legal	174,618.54
162			Total: Contracted services	762,173.33
187	52532011	C6751	52532011 Electricity - Source of Supply	353.08
187	52532013	C6753	52532013 Electricity - Water Treatment	12,708.96
187	52532014	C6755	52532014 Electricity - Transmission & Distribution	45,222.69
187	52532016	C6758	52532016 Electricity - Admin & General	70,403.66
187	52546011	C6751	52546011 Grounds Keeping - Source of Supply	20,559.70
187	52546013	C6753	52546013 Grounds Keeping - Water Treatment	76,500.40
187	52546014	C6755	52546014 Grounds Keeping - Transmission & Distribution	76,663.51

Item	Account	Alt. Acct	Text for B/S P&L item	2014
187	52546016	C6758	52546016 Grounds Keeping - Admin & General	47,123.23
187	52548014	C6755	52548014 Heating Oil/Gas - Transmission & Distribution	22,084.95
187	52548016	C6758	52548016 Heating Oil/Gas - Admin & General	8,719.70
187	52550013	C6753	52550013 Janitorial - Water Treatment	10,102.01
187	52550014	C6755	52550014 Janitorial - Transmission & Distribution	2,573.09
187	52550016	C6758	52550016 Janitorial - Admin & General	68,777.23
187	52571011	C6751	52571011 Security Service - Source of Supply	16,681.41
187	52571016	C6758	52571016 Security Service - Admin & General	49,774.09
187	52571100	C6758	52571100 Add'l Security Costs	772.45
187	52578013	C6753	52578013 Trash Removal - Water Treatment	8,979.96
187	52578014	C6755	52578014 Trash Removal - Transmission & Distribution	6,097.84
187	52578016	C6758	52578016 Trash Removal - Admin & General	12,547.15
187	52583011	C6751	52583011 Water & WW - Source of Supply	56,363.28
187	52583016	C6758	52583016 Water & WW - Admin & General	33,050.56
187			Total: Building Maintenance and Services	646,058.95
188	52574013	C6753	52574013 Telephone - Water Treatment	22,447.03
188	52574014	C6755	52574014 Telephone - Transmission & Distribution	4,332.84
188	52574015	C6757	52574015 Telephone - Customer Accounting	113,188.35
188	52574016	C6758	52574016 Telephone - Admin & General	39,220.93
188	52574113	C6753	52574113 Cell Phone - Water Treatment	3,708.45
188	52574114	C6755	52574114 Cell Phone - Transmission & Distribution	1,889.49
188	52574115	C6757	52574115 Cell Phone - Customer Accounting	5,586.53
188	52574116	C6758	52574116 Cell Phone - Admin & General	77,702.72
188			Total: Telecommunication expenses	268,076.34
189	52562511	C6751	52562511 Overnight Shipping - Source of Supply	73.98
189	52562513	C6753	52562513 Overnight Shipping - Water Treatment	11,198.17
189	52562514	C6755	52562514 Overnight Shipping - Transmission & Distribution	805.37
189	52562516	C6758	52562516 Overnight Shipping - Admin & General	1,998.49
189	52566016	C6758	52566016 Postage - Admin & General	2,471.95
189	52566700	C6758	52566700 Printing	2,903.25
189			Total: Postage, printing and stationary	19,451.21
163	52512500	C6758	52512500 Books & Publications	104
163	52526100	C6758	52526100 Credit Line Fees Interco	79,982.79
163	52542016	C6758	52542016 Forms - Admin & General	1,595.06

Item	Account	Alt. Acct	Text for B/S P&L item	2014
163	52562013	C6753	52562013 Office & Admin Supplies - Water Treatment	17,676.43
163	52562014	C6755	52562014 Office & Admin Supplies - Transmssn & Distr	4,961.09
163	52562016	C6758	52562016 Office & Admin Supplies - Admin & General	-3,051.59
163	52571500	C6758	52571500 Software Licenses	38,636.56
163	52582012	C6753	52582012 Uniforms - Pumping	-111.3
163	52582013	C6753	52582013 Uniforms - Water Treatment	14,726.84
163	52582014	C6755	52582014 Uniforms - Transmission & Distribution	7,349.67
163	52582016	C6757	52582016 Uniforms - Admin & General	1,637.95
163			Total: Office supplies and services	163,507.50
190	52503000	C6608	52503000 Advertising	4,797.57
190			Total: Advertising & marketing expenses	4,797.57
130	52534000	C6758	52534000 Employee Expenses	83,420.58
130	52534200	C6758	52534200 Conferences & Registration	12,347.86
130	52535000	C6758	52535000 Meals Deductible	41,371.20
130	52535100	C6758	52535100 Meals Non-Deductible	26
130			Total: Employee related expense travel & entertainme	137,165.64
166	52001100	C6201	52001100 M & S Oper - Source of Supply	95.9
166	52001200	C6201	52001200 M & S Oper - Pumping	334.03
166	52001300	C6203	52001300 M & S Oper - Water Treatment	46,859.33
166	52001400	C6205	52001400 M & S Oper - Transmission & Distribution	111,236.84
166	52001600	C6208	52001600 M & S Oper - Admin & General	15,525.83
166	52501200	C6751	52501200 Misc Oper - Pumping	685.54
166	52501300	C6753	52501300 Misc Oper - Water Treatment	11,131.79
166	52501400	C6755	52501400 Misc Oper - Transmission & Distribution	78,884.56
166	52501600	C6758	52501600 Misc Oper - Admin & General	79,735.84
166	52514500	C6758	52514500 Charitable Donations - Health/Education/Environmnt	75,636.23
166	52514600	C6758	52514600 Charitable Donations - Community	30,564.00
166	52514700	C6758	52514700 Community Partnerships	79,531.85
166	52514901	C6758	52514901 Customer Education Communication - Reg	9,284.17
166	52514903	C6758	52514903 Customer Education Communication - Issues	7,500.90
166	52514904	C6758	52514904 Customer Education Communication - Conservation	75,991.40
166	52514905	C6758	52514905 Customer Education Communication - Printed	6,007.85
166	52514907	C6758	52514907 Customer Education - Press Releases	828.92
166	52514909	C6758	52514909 Customer Education - Video & Photo	1,704.48

Item	Account	Alt. Acct	Text for B/S P&L item	2014
166	52515000	C6758	52515000 Community Relations - Events	18,344.95
166	52515001	C6758	52515001 Community Relations - Specialty	16,372.65
166	52524000	C6758	52524000 Co Dues/Membership Deductible	87,637.24
166	52527000	C6758	52527000 Directors Fees	38,065.00
166	52540000	C6758	52540000 Amort Bus Services Proj Exp	307.72
166	52548100	C6758	52548100 Hiring Costs	500.4
166	52549500	C6758	52549500 Inventory Physical Write-off Scrap	-4,655.64
166	52554500	C6753	52554500 Lab Supplies	75,996.31
166	52556500	C6758	52556500 Low Income Pay Program	54,247.50
166	52564000	C6758	52564000 Penalties Nondeductible	30.24
166	52568000	C6758	52568000 Research & Development	22,438.68
166	52579000	C6758	52579000 Trustee Fees	14,224.81
166	52585000	C6758	52585000 Discounts Available	-51,604.10
166	52586000	C6758	52586000 PO Small Price Differences - within tolerance	96.58
166			Total: Miscellaneous expenses	903,541.80
165	54110013	C6413	54110013 Rents-Real Property - Water Treatment	5,795.20
165	54110014	C6415	54110014 Rents-Real Property - Transmission & Distribution	6,493.05
165	54140011	C6421	54140011 Rents-Equipment - Source of Supply	527.67
165	54140013	C6423	54140013 Rents-Equipment - Water Treatment	1,393.48
165	54140014	C6425	54140014 Rents-Equipment - Transmission & Distribution	278.86
165	54140016	C6428	54140016 Rents-Equipment - Admin & General	17,641.34
165			Total: Rents	32,129.60
164	55000000	C6508	55000000 Transportation (O&M) - Natural Account	-5,407.75
164	55000012	C6501	55000012 Transportation Oper - Pumping	16
164	55000013	C6503	55000013 Transportation Oper - Water Treatment	179.44
164	55000014	C6505	55000014 Transportation Oper - Transmission & Distribution	2,784.06
164	55000016	C6508	55000016 Transportation Oper - Admin & General	10,258.75
164	55000023	C6504	55000023 Transportation Maint - Water Treatment	230.95
164	55000024	C6506	55000024 Transportation Maint - Transmission & Distribution	137
164	55000100	C6508	55000100 Transportation Capitalized Credits	-68,713.03
164	55010100	C6508	55010100 Transportation Lease Costs	1,294.24
164	55010200	C6508	55010200 Transportation Lease Fuel	343,348.36
164	55010300	C6508	55010300 Transportation Lease Maint	212,739.53
164	55010400	C6508	55010400 Transportation - Employee Reimbursement to Company	6.35

Item	Account	Alt. Acct	Text for B/S P&L item	2014
164	55010500	C6508	55010500 Transportation - Reimburse Employee Personal Use	4,669.46
164			Total: Transportation	501,543.36
128			Total: Operating supplies and services	3,438,445.30
168	57010015	C6707	57010015 Uncollectible Accounts Exp - Customer Accounting	1,103,808.64
168	57010016	C6707	57010016 Uncollectible Accounts Exp - Admin & General	-61,763.26
168			Total: Uncollectible accounts expense	1,042,045.38
170	52501500	C6757	52501500 Misc Oper - Customer Accounting	1,352.29
170	52510015	C6757	52510015 Bank Service Charges - Customer Accounting	170,432.03
170	52514906	C6758	52514906 Customer Education - Bill Inserts	17,420.40
170	52520000	C6757	52520000 Collection Agencies	103,354.25
170	52542015	C6757	52542015 Forms - Customer Accounting	151,317.44
170	52566015	C6757	52566015 Postage - Customer Accounting	607,175.38
170			Total: Customer accounting, other	1,051,051.79
172	56610000	C6668	56610000 Regulatory Exp - Amortization	233,380.80
172	56611000	C6668	56611000 Regulatory Exp - Not Authorized	9,128.28
172	56620000	C6678	56620000 Regulatory Exp - Amort Depreciation Study	7,406.52
172			Total: Regulatory expense	249,915.60
171	55110000	C6568	55110000 Insurance Vehicle	30,770.76
171	55710000	C6578	55710000 Insurance General Liabilty	430,500.90
171	55720000	C6588	55720000 Insurance Workers Compensation	163,925.82
171	55720100	C6588	55720100 Insurance WC Capitalized Credits	-33,380.00
171	55730000	C6598	55730000 Insurance Other	146,913.46
171			Total: Insurance other than group	738,730.94
129	62002100	C6202	62002100 M&S Maint - Source of Supply	12,021.38
129	62002300	C6204	62002300 M&S Maint - Water Treatment	134,155.21
129	62002400	C6206	62002400 M&S Maint - Transmission & Distribution	119,282.67
129	62002600	C6208	62002600 M&S Maint - Admin & General	22,695.49
129	62502100	C6752	62502100 Misc Maint - Source of Supply	202.79
129	62502300	C6754	62502300 Misc Maint - Water Treatment	1,793.47
129	62502400	C6756	62502400 Misc Maint - Transmission & Distribution	255,186.93
129	62502420	C6756	62502420 Misc Maint - Transmission & Distribution - Mains	17,961.97
129	62502600	C6758	62502600 Misc Maint - Admin & General	163,783.14
129	62512300	C6754	62512300 Amort Def Maint - Water Treatment	116,149.92
129	62512400	C6756	62512400 Amort Def Maint - Transmission & Distribution	334,666.27

Item	Account	Alt. Acct	Text for B/S P&L item	2014
129	62520700	C6756	62520700 Misc Maint Paving/Backfill	199,072.57
129	63110024	C6316	63110024 Contract Svc-Eng Maint - Transmission & Distr	1,354.00
129	63150021	C6362	63150021 Contract Svc-Other Maint - Source of Supply	216,949.81
129	63150022	C6363	63150022 Contract Svc-Other Maint - Pumping	-898.5
129	63150023	C6364	63150023 Contract Svc-Other Maint - Water Treatment	242,152.63
129	63150024	C6366	63150024 Contract Svc-Other Maint - Transmission & Distr	150,209.35
129	63150026	C6368	63150026 Contract Svc-Other Maint - Admin & General	10,073.32
129			Total: Maintenance supplies and services	1,996,812.42
174	88101000	C6758	88101000 Capital Movements - UP	11,746,295.31
174	88106000	C6758	88106000 Capital Movements - CCNC	22,864,155.33
174	88107000	C6758	88107000 Capital Movements - CWIP	-11,084,410.78
174	88108020	C6758	88108020 Capital Movements - UP - A/D - Salvage	-188,393.11
174	88252100	C6758	88252100 Capital Movements - ADV NT	1,230,798.51
174	88252170	C6758	88252170 Capital Movements - ADV NT WIP	-1,132,612.75
174	88257000	C6758	88257000 Capital Movements - Cost of Removal	692,046.36
174	88257100	C6758	88257100 Capital Movements - RWIP	319,329.65
174	88271100	C6758	88271100 Capital Movements - CIAC NT	-1,359,111.75
174	88271170	C6758	88271170 Capital Movements - CIAC NT WIP	-1,887,192.42
174	88271200	C6758	88271200 Capital Movements - CIAC Tax	42,043.29
174	88271270	C6758	88271270 Capital Movements - CIAC Tax WIP	-147,342.00
174	88900000	C6758	88900000 Capital Movements - Settlement	-21,095,605.64
174			Total: Capital movements	0
111			Total: Operation and maintenance expense	32,163,996.93
132	68011000	C403	68011000 Depreciation Exp - UPIS General	13,097,949.87
132	68012000	C403	68012000 Depreciation Exp - Amort CIAC Tax	-166,026.61
132	68012500	C403	68012500 Depreciation Exp - Amort CIAC Nontax	-1,014,465.78
132			Total: Depreciation	11,917,457.48
133	68254000	C4071	68254000 Amortization - Reg Asset AFUDC	161,692.68
133	68255000	C406	68255000 Amortization - UPAA	8,560.68
133	68257000	C4072	68257000 Amortization - Property Losses	57,080.04
133	68258000	C4074	68258000 Amortization - Reg Asset	6,900.00
133			Total: Amortization	234,233.40
134	68311000	C403	68311000 Removal Costs - ARO/Net Neg Salvage	2,172,127.63
134	68312000	C403	68312000 Removal Costs - Net Negative Salvage CIAC Tax	-120,800.94

Item	Account	Alt. Acct	Text for B/S P&L item	2014
134	68312500	C403	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	-271,354.08
134			Total: Removal costs, net	1,779,972.61
112			Total: Depreciation and amortization	13,931,663.49
113	68520000	C40811	68520000 Property Taxes	5,116,185.95
113	68520100	C40811	68520100 Tax Discounts	-1,389.25
113	68532000	C40812	68532000 FUTA	5,622.42
113	68532100	C40812	68532100 FUTA Cap Credits	-964.04
113	68533000	C40812	68533000 FICA	587,197.03
113	68533100	C40812	68533100 FICA Cap Credits	-115,326.04
113	68535000	C40812	68535000 SUTA	15,900.55
113	68535100	C40812	68535100 SUTA Cap Credits	-3,189.31
113	68544000	C40813	68544000 Gross Receipts Tax	-777.21
113	68545000	C40810	68545000 Utility Reg Assessment	158,384.46
113			Total: General taxes	5,761,644.56
108			Total: Operating expenses, net	51,857,304.98
184			Total: Operating Income (loss)	-36,923,275.41
135	81010000	C4273	81010000 Interest Long Term Debt	1,630,798.42
135	81015000	C4273	81015000 Interest Long Term Debt Intercompany	10,119,945.00
135	81020000	C437	81020000 Dividends Declared P/S w/ Mand Redemptn Requiremts	381,150.00
135			Total: Interest on long-term debt	12,131,893.42
136	81315000	C4272	81315000 Interest Short Term Debt Intercompany	51,090.28
136			Total: Interest on short-term debt	51,090.28
138	81500000	C4275	81500000 Interest Other	1.17
138			Total: Other interest expense	1.17
116			Total: Interest, net	12,182,984.87
117	70510000	C420	70510000 AFUDC - Equity	-316,961.47
117			Total: Allowance for funds used during construction	-316,961.47
118	85000000	C420	85000000 AFUDC Debt	-145,385.98
118			Total: Allowance for borrowed funds used during cons	-145,385.98
119	82010000	C428	82010000 Amortize Debt Disc & Exp	7,981.18
119	82015000	C428	82015000 Amortize Debt Disc & Exp Intercompany	61,786.97
119	82016000	C428	82016000 Amortize Debt Exp Inside-Revolving Credit Line	20,225.60
119	82020000	C428	82020000 Amort P/S Exp w/ Mandatory Redemptn Requiremts	770.88
119			Total: Amortization of debt expense	90,764.63

Item	Account	Alt. Acct	Text for B/S P&L item	2014
142	71511000	C415	71511000 M&J Revenues	-107,451.70
142	71521000	C416	71521000 M&J Expenses	102,131.28
142	71611000	C421	71611000 Misc Nonutility Revenue	-25,700.00
142			Total: Other miscellaneous income	-31,020.42
140			Total: Other income	-31,020.42
144	75510000	C426	75510000 Amortize UPAA	-424.56
144			Total: Miscellaneous amortization	-424.56
145	75811000	C426	75811000 Donations Deduct Customer Assist	153.73
145	75820000	C426	75820000 Other Income Deductions	21,337.25
145	75840000	C426	75840000 Lobbying Expenses	82,420.65
145			Total: Other miscellaneous deductions	103,911.63
143			Total: Other deductions	103,487.07
120			Total: Other, net	72,466.65
110			Total: Other Income (Expenses)	11,883,868.70
182			Total: Income (loss) before income taxes	-25,039,406.71
150	69011000	C40910	69011000 FIT - Current	5,018,449.88
150	69012000	C40910	69012000 FIT - Prior Year Adjustment	2,983,805.00
150			Total: Current federal income taxes - operating	8,002,254.88
151	69021000	C40911	69021000 SIT - Current	799,710.17
151	69022000	C40911	69022000 SIT - Prior Year Adjustment	-7,791.00
151			Total: Current state income taxes - operating	791,919.17
146			Total: Current income taxes - operating	8,794,174.05
152	69031000	C40920	69031000 FIT - Other Income & Deductions Current Year	-686,738.43
152			Total: Current federal income taxes - non-operating	-686,738.43
153	69041000	C40920	69041000 SIT - Other Income & Deductions Current Year	-124,907.56
153			Total: Current state income taxes - non-operating	-124,907.56
147			Total: Current income taxes - non-operating	-811,645.99
121			Total: Current income taxes	7,982,528.06
148	69062000	C41010	69062000 Deferred FIT - Prior Year Adjustment	-2,980,806.00
148	69063000	C41010	69063000 Deferred FIT - Reg Asset/Liability	321,705.12
148	69065000	C41010	69065000 Deferred FIT - Other	3,372,350.28
148			Total: Deferred federal income tax expense	713,249.40
149	69072000	C41011	69072000 Deferred SIT - Prior Year Adjustment	-778
149	69073000	C41011	69073000 Deferred SIT - Reg Asset/Liability	22,603.68

Item	Account	Alt. Acct	Text for B/S P&L item	2014
149	69073500	C41011	69073500 Deferred SIT - Other	628,375.13
149			Total: Deferred state income tax expense	650,200.81
122			Total: Deferred taxes	1,363,450.21
123	69522000	C41211	69522000 Investment Tax Credits Restored - 3%	-7,652.04
123	69523000	C41211	69523000 Investment Tax Credits Restored - 4%	-6,305.04
123	69524000	C41211	69524000 Investment Tax Credits Restored - 10%	-70,839.96
123			Total: Amortization of investment tax credits	-84,797.04
109			Total: Provision for income taxes	9,261,181.23
181			Total: Net income (loss)	-15,778,225.48
180			Total: Net Income Available to common stockholders	-15,778,225.48
125	86021500	C438	86021500 Dividend Declared Common Stock Intercompany	11,849,475.96
125			Total: Common Dividends	11,849,475.96
94			Total: PROFIT & LOSS STATEMENT	-3,928,749.52
5			Total: Net Profit	-3,928,749.52

Workpaper #: **W/P - 5-2**
Excel Reference: **O&M\[PSC Fee (Gross Rec) Expense Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment PSC Fees
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$169,917		$169,917	
2					
3					
4	**Adjustments:**				
5	PSC Fee Adjustment		(2,248)		
6					
7					
8	**Total Adjustments:**		($2,248)	(2,248)	Schedule D-2.3
9					
10					
11	**Forecasted Year at Present Rates**			$167,669	
12					

Workpaper #: **W/P - 5-2**

Excel Reference: **O&M\[PSC Fee (Gross Rec) Expense Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment PSC Fees
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
68545000	Utility Reg Assessme	$169,917	($2,248)	$167,669
				-
				-
				-
				-
				-
		$169,917	($2,248)	$167,669

Workpaper #: W/P - 5-2
Excel Reference: O&M\[PSC Fee (Gross Rec) Expense Exhibit.xlsx]Base & Forecast Detail

Kentucky American Water Company
Case No. 2015-00418
Base Year for the 12 Months Ended April 30, 2016
Forecast Year for the 12 Months Ended August 31, 2017
PSC Fees

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

		Base Year for the 12 Months Ended April 30, 2016												
Account	Account Description	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Base Year Total
68545000	Utility Reg Assessme	$13,607	$13,607	$14,064	$14,064	$14,064	$14,064	$14,663	$13,884	$14,475	$14,475	$14,475	$14,475	$169,917
														-
														-
														-
														-
														-
														-
														-
														-
														$169,917

		Forecast Year for the 12 Months Ended August 31, 2017												
Account	Account Description	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Forecast Total
68545000	Utility Reg Assessme	$15,601	$15,601	$15,601	$15,601	$0	$0	$0	$0	$0	$0	$0	$0	$62,404
														-
														-
														-
														-
														-
														$62,404

Workpaper #: **W/P - 5-2**

Excel Reference: **O&M\[PSC Fee (Gross Rec) Expense Exhibit.xlsx]Notes**

Notes:

A The PSC FEe Expense adjustment is based on projected revenue from the test year applied to the applicable PSC Fee %.
July and August 2017 fee was based on the same projections utilized for the prior months.

Workpaper #: **W/P - 5-2**
Excel Reference: **O&M\[PSC Fee (Gross Rec) Expense Exhibit.xlsx]PSC Fee Workpaper**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment PSC Fees
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Total 2015 Revenues (excluding AFUDC)	$88,200,429
Millage Rate	0.00190
2016 Fee Based on 2015 Revenue	$167,669

		Payment/Fee	January	February	March	April	May	June	July	August	September	October	November	December
PSC Fee 2014	Actual	$163,279	$12,791	$12,791	$12,791	$12,791	$12,791	$12,791	$13,607	$13,607	$13,607	$13,607	$13,607	$13,607
PSC Fee 2015	Actual	168,772	13,607	13,607	13,607	13,607	13,607	13,607	14,064	14,064	14,064	14,064	14,064	14,064
PSC Fee 2016	Calculated	167,669	14,064	14,064	14,064	14,064	14,064	14,064	13,972	13,972	13,972	13,972	13,972	13,972
PSC Fee 2017	Calculated		13,972	13,972	13,972	13,972	13,972	13,972	13,972	13,972				

Forecasted PSC Fee (Period 12 months End 8/30/17)	167,669
Base Year	169,917
Adjustment	($2,248)

Sum of General ledger amount	Column Labels													
Row Labels	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**(blank)**	**Grand Total**
													39,447	**39,447**
													39,447	**39,447**
													39,447	39,447
													39,447	39,447
2013	**(12,178)**	**(12,178)**	**(12,178)**	**(12,178)**	**(12,178)**	**(12,178)**	**140,699**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**		**3,677**
16530000	**(12,178)**	**(12,178)**	**(12,178)**	**(12,178)**	**(12,178)**	**(12,178)**	**140,699**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**		**3,677**
SH	(12,178)	(12,178)	(12,178)	(12,178)	(12,178)	(12,178)	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)		(149,813)
Amortize KY PPD PSC Fee	(12,178)	(12,178)	(12,178)	(12,178)	(12,178)	(12,178)	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)		(149,813)
ZF							153,490							153,490
2013 - 14 PSC Assessment							153,490							153,490
2014	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**149,672**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**		**4,894**
16530000	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**(12,791)**	**149,672**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**		**4,894**
SH	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)		(158,384)
Amortize KY PPD PSC Fee	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)	(12,791)	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)		(158,384)
ZF							163,279							163,279
2014-15 PSC Assessment							163,279							163,279
2015	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**154,708**	**(14,064)**	**(14,064)**	**(14,064)**				**30,875**
16530000	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**(13,607)**	**154,708**	**(14,064)**	**(14,064)**	**(14,064)**				**30,875**
SH	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)	(14,064)	(14,064)	(14,064)	(14,064)				(137,897)
Amortize KY PPD PSC Fees	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)	(13,607)	(14,064)	(14,064)	(14,064)	(14,064)				(137,897)
ZF							168,772							168,772
2015-16 PSC Assessment							168,772							168,772
(blank)														
(blank)														
(blank)														
(blank)														
Grand Total	**(38,575)**	**(38,575)**	**(38,575)**	**(38,575)**	**(38,575)**	**(38,575)**	**445,079**	**(40,462)**	**(40,462)**	**(40,462)**	**(26,397)**	**(26,397)**	**39,447**	**78,893**

FY16 Millage Memo Attachment (2) (2)

Millage Calculation Record for Fiscal Year 2016

Public Service Commission FY 2016 General Fund Appropriation	$	17,000,000
KRS 278.150(1) Certification of Utility Gross Receipts *	$	8,941,566,811
Millage Rate Assessment based on gross receipts		1.901 mills

* This information is certified by the Public Service Commission

PSC Millage Rate 2016

PSC FY 2016 General Fund Appropriation	$170,000,000	
KRS 278.150(1) Cert of Utility Gross Receipts	8,941,566,811	
Millage Rate Assessment Based on Gross Rec	0.019012328	0.001901 mills

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

NOTICE OF TAX DUE

CASE NUMBER

00016877188 000015800033

#BWNCSLW
#156BK 4156 693714 8#

KENTUCKY AMERICAN WATER CO
* AKA KENTUCKY AMERICAN WATER
LINDA BRIDWELL
2300 RICHMOND RD
LEXINGTON KY 40502

****
* TOTAL DUE AS OF: *
* 06/26/2015 * $168,771.88
****

ENTER AMOUNT PAID:

10A5009911

KENTUCKY DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

99999 000015800 6 033 107775667 2 00016877188 20160630 0

Company code 1012 Business : ****

C F	Comp code	Bus. area	Texts	Reporting period (01.2013-16.2013)	Comparison period (01.2014-16.2014)
	1012	40111000	Residential Sales Billed	(43,937,951)	(48,131,477)
	1012	40111100	Residential Sales Billed Surcha	(615)	(10,462)
	1012	40111200	Residential Sales Billed DSIC	267	3,860
	1012	40112000	Residential Sales Unbilled	(263,995)	149,639
			Water revenues - residential	(44,202,295)	(47,988,440)
	1012	40121000	Commercial Sales Billed	(20,548,912)	(21,763,177)
	1012	40122000	Commercial Sales Unbilled	(385,616)	199,102
			Water revenues - commercial	(20,934,528)	(21,564,076)
	1012	40131000	Industrial Sales Billed	(2,153,373)	(2,344,924)
	1012	40132000	Industiral Sales Unbilled	(102,452)	23,747
			Water revenues - industrial	(2,255,825)	(2,321,177)
	1012	40141000	Public Fire Billed	(3,589,034)	(4,174,565)
			Water revenues - public fire	(3,589,034)	(4,174,565)
	1012	40145000	Private Fire Billed	(2,100,391)	(2,290,514)
	1012	40146000	Private Fire Unbilled	(150,436)	150,532
			Water revenues - private fire	(2,250,827)	(2,139,982)
	1012	40151000	Public Authority Billed	(6,202,288)	(6,208,935)
	1012	40152000	Public Authority Unbilled	(250,045)	123,256
			Water revenues - public authority	(6,452,333)	(6,085,679)
	1012	40161000	Sales for Resale Billed	(1,644,814)	(2,023,853)
	1012	40161050	Sales for Resale Billed Interco	(28,581)	(34,598)
	1012	40162000	Sales for Resale Unbilled	(107,503)	98,397
			Water revenues - sales for resale	(1,780,898)	(1,960,054)
	1012	40171000	Misc Sales Billed	(30,747)	(124,654)
	1012	40172000	Misc Sales Unbilled	-	(9,041)
	1012	40189900	Other Water Revenue	-	(1,483)
			Water revenues - other	(30,747)	(135,177)
			Water revenues	(81,496,486)	(86,369,150)
			Operating revenues	(81,496,486)	(86,369,150)
			Operating Income (loss)	(81,496,486)	(86,369,150)
			Income (loss) before income taxes	(81,496,486)	(86,369,150)
			Net income (loss)	(81,496,486)	(86,369,150)
			Net Income Available to common stockholders	(81,496,486)	(86,369,150)
			PROFIT & LOSS STATEMENT	(81,496,486)	(86,369,150)

Company code 1012 Business : ****

C F	Comp code	Bus. area	Texts	Reporting period (01.2013-16.2013)	Comparison period (01.2014-16.2014)

Workpaper #: **W/P - 5-3**
Excel Reference: **O&M\[Labor and Labor Related Exhibit.xlsx]Payroll Tax Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Payroll Taxes
For the 12 Months Ending August 31, 2017

Witness Responsible: Donald Petry
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at	Reference
1	FICA	$515,499		$515,499	
2	SUTA	15,222		15,222	
3	FUTA	4,829		4,829	
4	**Base Year for the 12 Months Ended 4/30/16**	535,550		535,550	
5					
6	**Adjustments:**				
7	FICA		38,493		
8	SUTA		2,374		
9	FUTA		(192)		
10	**Total Adjustments:**		40,675	40,675	Schedule D-2.3
11					
12	FICA			553,992	
13	SUTA			17,596	
14	FUTA			4,637	
15	**Forecasted Year at Present Rates**			$576,225	

Kentucky American Water
FICA, FUTA, & SUTA Rates

Line #												
1	**FICA Rates**			**FUTA Rates**					**SUTA Rates**			
2		Employer %	Max Wage		Employer %	Max Wage		Annual		Employer %	Max Wage	Annual
3	FICA Social Security	6.20%	$ 118,500	FUTA	0.60%	$	7,000	$ 42	SUTA	1.61%	$ 9,900	$ 159
4	FICA Medicare	1.45%	no max									

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Job	Gross Payroll Taxes FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes	Water - Payroll Taxes FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
1	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	$4,208	$984	$159	$42	$5,393	$4,206	$984	$159	$42	$5,391
2	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	4,208	984	159	42	5,393	4,206	984	159	42	5,391
3	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	4,208	984	159	42	5,393	4,206	984	159	42	5,391
4	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	4,208	984	159	42	5,393	4,206	984	159	42	5,391
5	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
6	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
7	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
8	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
9	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
10	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
11	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
12	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
13	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
14	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
15	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
16	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
17	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,913	915	159	42	5,029	3,913	915	159	42	5,029
18	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,572	835	159	42	4,609	3,572	835	159	42	4,609
19	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,386	792	159	42	4,379	3,386	792	159	42	4,379
20	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,386	792	159	42	4,379	3,386	792	159	42	4,379
21	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,386	792	159	42	4,379	3,386	792	159	42	4,379
22	1	SEIU_320 Outside	120206	CEN-Field Services	Backhoe Operator F320O	4,199	982	159	42	5,383	4,199	982	159	42	5,383
23	1	SEIU_320 Outside	120206	CEN-Field Services	Backhoe Operator F320O	4,199	982	159	42	5,383	4,199	982	159	42	5,383
24	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
25	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
26	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
27	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
28	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
29	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
30	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
31	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
32	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
33	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
34	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
35	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,939	921	159	42	5,062	3,939	921	159	42	5,062
36	1	SEIU_320 Outside	120206	CEN-Field Services	Jr Backoe/Crew Leader F320O	4,197	982	159	42	5,380	4,197	982	159	42	5,380
37	1	SEIU_320 Outside	120206	CEN-Field Services	Meter Reader F320O	3,386	792	159	42	4,379	3,386	792	159	42	4,379
38	1	SEIU_320 Outside	120206	CEN-Field Services	Meter Technician F320O	3,690	863	159	42	4,755	3,690	863	159	42	4,755
39	1	SEIU_320 Outside	120206	CEN-Field Services	Meter Technician F320O	3,690	863	159	42	4,755	3,690	863	159	42	4,755
40	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
41	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	3,619	846	159	42	4,667	3,618	846	159	42	4,665
42	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	3,619	846	159	42	4,667	3,618	846	159	42	4,665
43	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	3,619	846	159	42	4,667	3,618	846	159	42	4,665
44	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	3,619	846	159	42	4,667	3,618	846	159	42	4,665

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Job	Gross Payroll Taxes: FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes	Water - Payroll Taxes: FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
45	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	3,619	846	159	42	4,667	3,618	846	159	42	4,665
46	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	3,619	846	159	42	4,667	3,618	846	159	42	4,665
47	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	3,619	846	159	42	4,667	3,618	846	159	42	4,665
48	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
49	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
50	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
51	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
52	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
53	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
54	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,236	2,459	575	159	42	3,235
55	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,100	959	159	42	5,261	4,100	959	159	42	5,261
56	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,272	999	159	42	5,473	4,272	999	159	42	5,473
57	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,290	1,003	159	42	5,495	4,290	1,003	159	42	5,495
58	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,345	1,016	159	42	5,563	4,345	1,016	159	42	5,563
59	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr Utility F320O	3,852	901	159	42	4,955	3,852	901	159	42	4,955
60	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr Utility F320O	3,999	935	159	42	5,136	3,999	935	159	42	5,136
61	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr Utility F320O	4,024	941	159	42	5,167	4,024	941	159	42	5,167
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,245	993	159	42	5,439	4,245	993	159	42	5,439
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,074	953	159	42	5,229	4,074	953	159	42	5,229
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,074	953	159	42	5,229	4,074	953	159	42	5,229
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,074	953	159	42	5,229	4,074	953	159	42	5,229
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,263	997	159	42	5,461	4,263	997	159	42	5,461
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,317	1,010	159	42	5,528	4,317	1,010	159	42	5,528
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,021	940	159	42	5,163	4,021	940	159	42	5,163
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr Relief F320O	3,861	903	159	42	4,965	3,861	903	159	42	4,965
	69					$258,883	$60,545	$10,998	$2,898	$333,324	$258,862	$60,540	$10,997	$2,898	#######

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Job	Water - Payroll Taxes Expense: FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
1	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	$4,206	$984	$159	$42	$5,391
2	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	4,206	984	159	42	5,391
3	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	4,206	984	159	42	5,391
4	1	SEIU_320 Outside	120201	CEN-Production	Maintenance Technician II F320O	4,206	984	159	42	5,391
5	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
6	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
7	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
8	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
9	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
10	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
11	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
12	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
13	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
14	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
15	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
16	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,576	836	146	38	4,597
17	1	SEIU_320 Outside	120203	CEN-Cust Service	Field Service Rep F320O	3,796	888	155	41	4,879
18	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,286	769	147	39	4,240
19	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,115	728	147	39	4,028
20	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,115	728	147	39	4,028
21	1	SEIU_320 Outside	120203	CEN-Cust Service	Meter Reader F320O	3,115	728	147	39	4,028
22	1	SEIU_320 Outside	120206	CEN-Field Services	Backhoe Operator F320O	2,100	491	80	21	2,691
23	1	SEIU_320 Outside	120206	CEN-Field Services	Backhoe Operator F320O	4,199	982	159	42	5,383
24	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	2,998	701	121	32	3,852
25	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,660	856	148	39	4,703
26	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,545	829	143	38	4,556
27	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,742	875	151	40	4,809
28	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,427	802	139	37	4,404
29	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,151	737	128	34	4,050
30	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,151	737	128	34	4,050
31	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,530	825	143	38	4,536
32	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,545	829	143	38	4,556
33	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,545	829	143	38	4,556
34	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,545	829	143	38	4,556
35	1	SEIU_320 Outside	120206	CEN-Field Services	Crew Leader F320O & U335P	3,545	829	143	38	4,556
36	1	SEIU_320 Outside	120206	CEN-Field Services	Jr Backoe/Crew Leader F320O	2,099	491	80	21	2,690
37	1	SEIU_320 Outside	120206	CEN-Field Services	Meter Reader F320O	2,570	601	121	32	3,324
38	1	SEIU_320 Outside	120206	CEN-Field Services	Meter Technician F320O	3,580	837	155	41	4,612
39	1	SEIU_320 Outside	120206	CEN-Field Services	Meter Technician F320O	3,495	817	151	40	4,503
40	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,459	575	159	42	3,235
41	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,809	423	80	21	2,333
42	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,809	423	80	21	2,333
43	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,894	677	127	34	3,732
44	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,809	423	80	21	2,333

Kentucky American Water Company
Labor and Benefits

Union Employees

Line #	FTE	Union	Cost Center	Cost Center Name	Job	Water - Payroll Taxes Expense FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
45	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,809	423	80	21	2,333
46	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,894	677	127	34	3,732
47	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	2,894	677	127	34	3,732
48	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,967	460	127	34	2,588
49	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,967	460	127	34	2,588
50	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,967	460	127	34	2,588
51	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,967	460	127	34	2,588
52	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,967	460	127	34	2,588
53	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,967	460	127	34	2,588
54	1	SEIU_320 Outside	120206	CEN-Field Services	Utility F320O	1,967	460	127	34	2,588
55	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,100	959	159	42	5,261
56	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,272	999	159	42	5,473
57	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,290	1,003	159	42	5,495
58	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr F320O U511	4,345	1,016	159	42	5,563
59	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr Utility F320O	3,852	901	159	42	4,955
60	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr Utility F320O	3,999	935	159	42	5,136
61	1	SEIU_320 Outside	120250	CEN-KY River St	Treatment Plt Opr Utility F320O	4,024	941	159	42	5,167
62	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,245	993	159	42	5,439
63	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,074	953	159	42	5,229
64	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,074	953	159	42	5,229
65	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,074	953	159	42	5,229
66	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,263	997	159	42	5,461
67	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,317	1,010	159	42	5,528
68	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr F320O U511	4,021	940	159	42	5,163
69	1	SEIU_320 Outside	120251	CEN-Richmond Road	Treatment Plt Opr Relief F320O	3,861	903	159	42	4,965
	69					$231,964	$54,250	$9,788	$2,579	#######

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	Job	Gross Payroll Taxes: FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes	Water - Payroll Taxes: FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
1	1	120105	CORP-Admin & Gen	Exec Asst (N)	$4,620	$1,081	$159	$42	$5,902	$4,620	$1,081	$159	$42	$5,902
2	1	120114	CORP-Engineering	Drafter CAD (N)	3,313	775	159	42	4,289	3,313	775	159	42	4,289
3	1	120114	CORP-Engineering	Engineering Tech (N)	3,712	868	159	42	4,782	3,712	868	159	42	4,782
4	1	120114	CORP-Engineering	Specialist Engrg (N)	4,919	1,150	159	42	6,271	4,919	1,150	159	42	6,271
5	1	120114	CORP-Engineering	Specialist Engrg (N)	4,253	995	159	42	5,449	4,253	995	159	42	5,449
6	1	120114	CORP-Engineering	Specialist Engrg (N)	4,109	961	159	42	5,271	4,109	961	159	42	5,271
7	1	120114	CORP-Engineering	Specialist Engrg (N)	3,611	845	159	42	4,657	3,611	845	159	42	4,657
8	1	120114	CORP-Engineering	Specialist Operations (N)	3,775	883	159	42	4,859	3,775	883	159	42	4,859
9	1	120121	CORP-Com Relations	Admin Asst - Staff Supp (N)	3,506	820	159	42	4,528	3,506	820	159	42	4,528
10	1	120201	CEN-Production	Admin Asst - Staff Supp (N)	3,979	931	159	42	5,111	3,979	931	159	42	5,111
11	1	120201	CEN-Production	Automation & Controls Tech (N)	4,994	1,168	159	42	6,363	4,994	1,168	159	42	6,363
12	1	120201	CEN-Production	Production Trainee	3,696	864	159	42	4,762	3,696	864	159	42	4,762
13	1	120201	CEN-Production	Specialist Maint Service (N)	4,419	1,033	159	42	5,654	4,393	1,027	158	42	5,621
14	1	120201	CEN-Production	Specialist Operations (N)	4,475	1,047	159	42	5,723	3,004	703	107	28	3,842
15	1	120201	CEN-Production	Wastewater Operator	3,309	774	159	42	4,284	-	-	-	-	-
16	1	120203	CEN-Cust Service	Clerk Opns (N)	3,352	784	159	42	4,337	3,352	784	159	42	4,337
17	1	120203	CEN-Cust Service	Clerk Opns (N)	3,055	714	159	42	3,971	3,055	714	159	42	3,971
18	1	120203	CEN-Cust Service	Clerk Opns (N)	3,324	777	159	42	4,303	3,324	777	159	42	4,303
19	1	120203	CEN-Cust Service	Clerk Opns (N)	2,708	633	159	42	3,543	2,708	633	159	42	3,543
20	1	120203	CEN-Cust Service	Clerk Opns (N)	2,671	625	159	42	3,497	2,671	625	159	42	3,497
21	1	120206	CEN-Field Services	Admin Asst (N)	3,425	801	159	42	4,427	3,425	801	159	42	4,427
22	1	120206	CEN-Field Services	Clerk Opns (N)	3,136	733	159	42	4,070	3,136	733	159	42	4,070
23	1	120206	CEN-Field Services	Clerk Opns (N)	2,904	679	159	42	3,784	2,904	679	159	42	3,784
24	1	120206	CEN-Field Services	Clerk Opns (N)	2,873	672	159	42	3,746	2,873	672	159	42	3,746
25	1	120206	CEN-Field Services	Specialist Operations (N)	4,335	1,014	159	42	5,550	4,335	1,014	159	42	5,550
26	1	120206	CEN-Field Services	Specialist Operations (N)	4,534	1,060	159	42	5,796	4,534	1,060	159	42	5,796
27	1	120206	CEN-Field Services	Specialist Operations (N)	4,127	965	159	42	5,293	4,126	965	159	42	5,293
28	1	120206	CEN-Field Services	Specialist Operations (N)	4,320	1,010	159	42	5,532	4,320	1,010	159	42	5,531
29	1	120217	CEN-Water Quality	Sr Spec Cross Connect (N)	4,597	1,075	159	42	5,874	4,594	1,075	159	42	5,870
30	1	120217	CEN-Water Quality	WQ/Env Tech III (N)	2,842	665	159	42	3,708	2,842	665	159	42	3,708
31	1	120252	CEN-Pool III WTP	Chief Operator (N)	4,697	1,099	159	42	5,997	4,697	1,099	159	42	5,997
32	1	120252	CEN-Pool III WTP	Specialist Maint Service (N)	4,139	968	159	42	5,309	4,115	962	158	42	5,278
33	1	120252	CEN-Pool III WTP	Technician Production (N)	4,128	965	159	42	5,295	3,436	804	133	35	4,407
34	1	120252	CEN-Pool III WTP	Technician Production (N)	3,906	913	159	42	5,020	3,251	760	133	35	4,179
35	1	120252	CEN-Pool III WTP	Technician Production (N)	4,128	965	159	42	5,295	3,436	804	133	35	4,407
36	1	120252	CEN-Pool III WTP	Technician Production (N)	4,258	996	159	42	5,455	3,544	829	133	35	4,541
37	1	120252	CEN-Pool III WTP	Technician Production (N)	4,267	998	159	42	5,466	3,552	831	133	35	4,550
38	1	120252	CEN-Pool III WTP	Technician Production (N)	3,854	901	159	42	4,956	3,208	750	133	35	4,125

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	Job	Gross Payroll Taxes					Water - Payroll Taxes				
					FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
39	1	120252	CEN-Pool III WTP	Technician Production (N)	3,944	922	159	42	5,068	3,283	768	133	35	4,218
40	1	123001	NOR-Production	Specialist Maint Service (N)	4,104	960	159	42	5,266	3,741	875	145	38	4,800
41	1	123005	NOR-Admin & Gen	Clerk Opns (N)	2,886	675	159	42	3,762	2,886	675	159	42	3,762
42	1	123005	NOR-Admin & Gen	Clerk Opns (N)	2,788	652	159	42	3,642	2,788	652	159	42	3,642
43	1	123006	NOR-Field Services	Operations Generalist II (N)	4,006	937	159	42	5,144	3,959	926	158	42	5,083
44	1	123006	NOR-Field Services	Operations Generalist II (N)	3,910	914	159	42	5,026	3,864	904	158	42	4,967
45	1	123006	NOR-Field Services	Operations Generalist II (N)	3,727	872	159	42	4,800	3,683	861	158	42	4,743
46	1	123006	NOR-Field Services	Operations Generalist II (N)	3,737	874	159	42	4,812	3,693	864	158	42	4,755
	46				$175,371	$41,014	$7,332	$1,932	$225,649	$165,218	$38,640	$6,909	$1,821	#######

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	Job	Water - Payroll Taxes Expense: FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
1	1	120105	CORP-Admin & Gen	Exec Asst (N)	$4,389	$1,027	$151	$40	$5,607
2	1	120114	CORP-Engineering	Drafter CAD (N)	-	-	-	-	-
3	1	120114	CORP-Engineering	Engineering Tech (N)	-	-	-	-	-
4	1	120114	CORP-Engineering	Specialist Engrg (N)	-	-	-	-	-
5	1	120114	CORP-Engineering	Specialist Engrg (N)	-	-	-	-	-
6	1	120114	CORP-Engineering	Specialist Engrg (N)	-	-	-	-	-
7	1	120114	CORP-Engineering	Specialist Engrg (N)	-	-	-	-	-
8	1	120114	CORP-Engineering	Specialist Operations (N)	-	-	-	-	-
9	1	120121	CORP-Com Relations	Admin Asst - Staff Supp (N)	3,506	820	159	42	4,528
10	1	120201	CEN-Production	Admin Asst - Staff Supp (N)	3,701	865	148	39	4,753
11	1	120201	CEN-Production	Automation & Controls Tech (N)	4,994	1,168	159	42	6,363
12	1	120201	CEN-Production	Production Trainee	3,696	864	159	42	4,762
13	1	120201	CEN-Production	Specialist Maint Service (N)	4,393	1,027	158	621	5,
14	1	120201	CEN-Production	Specialist Operations (N)	2,989	699	106	28	3,823
15	1	120201	CEN-Production	Wastewater Operator	-	-	-	-	-
16	1	120203	CEN-Cust Service	Clerk Opns (N)	3,285	768	156	41	4,251
17	1	120203	CEN-Cust Service	Clerk Opns)(N	2,994	700	156	41	3,892
18	1	120203	CEN-Cust Service	Clerk Opns (N)	3,258	762	156	41	4,217
19	1	120203	CEN-Cust Service	Clerk Opns (N)	2,654	621	156	41	3,472
20	1	120203	CEN-Cust Service	Clerk Opns (N)	2,617	612	156	41	3,427
21	1	120206	CEN-Field Services	Admin Asst (N)	3,288	769	153	40	4,250
22	1	120206	CEN-Field Services	Clerk Opns (N)	2,289	535	116	31	2,971
23	1	120206	CEN-Field Services	Clerk Opns (N)	1,211	283	66	18	1,578
24	1	120206	CEN-Field Services	Clerk Opns (N)	-	-	-	-	-
25	1	120206	CEN-Field Services	Specialist Operations (N)	4,161	973	153	40	5,328
26	1	120206	CEN-Field Services	Specialist Operations (N)	381	89	13	4	487
27	1	120206	CEN-Field Services	Specialist Operations (N)	413	97	16	4	529
28	1	120206	CEN-Field Services	Specialist Operations (N)	2,002	468	74	19	2,563
29	1	120217	CEN-Water Quality	Sr Spec Cross Connect (N)	4,503	1,053	156	41	5,753
30	1	120217	CEN-Water Quality	WQ/Env Tech III (N)	2,785	651	156	41	3,634
31	1	120252	CEN-Pool III WTP	Chief Operator (N)	4,228	989	143	38	5,398
32	1	120252	CEN-Pool III WTP	Specialist Maint Service (N)	4,115	962	158	42	5,278
33	1	120252	CEN-Pool III WTP	Technician Production (N)	3,436	804	133	35	4,407
34	1	120252	CEN-Pool III WTP	Technician Production (N)	3,251	760	133	179	4,
35	1	120252	CEN-Pool III WTP	Technician Production (N)	3,436	804	133	35	4,407
36	1	120252	CEN-Pool III WTP	Technician Production (N)	3,544	829	133	35	4,541
37	1	120252	CEN-Pool III WTP	Technician Production (N)	3,552	831	133	35	4,550
38	1	120252	CEN-Pool III WTP	Technician Production (N)	3,208	750	133	35	4,125

Kentucky American Water Company
Labor and Benefits

Non Union Hourly

Line #	FTE	Cost Center	Cost Center Name	Job	Water - Payroll Taxes Expense: FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
39	1	120252	CEN-Pool III WTP	Technician Production (N)	3,283	768	133	35	4,218
40	1	123001	NOR-Production	Specialist Maint Service (N)	3,741	875	145	38	4,800
41	1	123005	NOR-Admin & Gen	Clerk Opns (N)	2,886	675	159	42	3,762
42	1	123005	NOR-Admin & Gen	Clerk Opns (N)	2,788	652	159	42	3,642
43	1	123006	NOR-Field Services	Operations Generalist II (N)	3,131	732	125	33	4,021
44	1	123006	NOR-Field Services	Operations Generalist II (N)	3,752	877	153	40	4,823
45	1	123006	NOR-Field Services	Operations Generalist II (N)	2,910	680	124	33	3,747
46	1	123006	NOR-Field Services	Operations Generalist II (N)	3,582	838	153	40	4,613
	46				$118,350	$27,679	$4,978	$1,312	#######

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

Line #	FTE	Cost Center	Cost Center Name	Job	Gross Payroll Taxes FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes	Water - Payroll Taxes FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
1	1	120105	CORP-Admin & Gen	Mgr Business Performance	$6,444	$1,507	$159	$42	$8,153	$6,444	$1,507	$159	$42	$8,153
1	1	120105	CORP-Admin & Gen	Specialist Business Svcs	5,007	1,171	159	42	6,380	5,007	1,171	159	42	6,380
1	1	120105	CORP-Admin & Gen	Sr Specialist ORM	4,825	1,128	159	42	6,154	4,825	1,128	159	42	6,154
1	1	120105	CORP-Admin & Gen	VP Operations (Large)	7,347	2,740	159	42	10,288	7,347	2,740	159	42	10,288
1	1	120114	CORP-Engineering	Project Mgr Engr	5,382	1,259	159	42	6,842	5,382	1,259	159	42	6,842
1	1	120114	CORP-Engineering	Sr Project Engr	7,347	1,741	159	42	9,289	7,255	1,719	157	41	9,173
1	1	120121	CORP-Com Relations	Mgr Ext Affairs (State)	7,347	1,874	159	42	9,422	7,347	1,874	159	42	9,422
1	1	120121	CORP-Com Relations	Spec Ext Affairs (State)	4,257	996	159	42	5,454	4,257	996	159	42	5,454
1	1	120201	CEN-Production	Mgr Opns	7,188	1,681	159	42	9,071	7,161	1,675	159	42	9,036
1	1	120201	CEN-Production	Supvr Opns II	5,132	1,200	159	42	6,534	5,132	1,200	159	42	6,534
1	1	120203	CEN-Cust Service	Supt Opns II	5,322	1,245	159	42	6,769	5,322	1,245	159	42	6,769
1	1	120203	CEN-Cust Service	Supvr Opns II	5,359	1,253	159	42	6,814	5,359	1,253	159	42	6,814
1	1	120206	CEN-Field Services	Mgr Opns	7,340	1,717	159	42	9,257	7,340	1,717	159	42	9,257
1	1	120206	CEN-Field Services	Supvr Opns II	5,246	1,227	159	42	6,674	5,204	1,217	158	42	6,620
1	1	120206	CEN-Field Services	Supvr Opns II	4,649	1,087	159	42	5,937	4,611	1,078	158	42	5,889
1	1	120206	CEN-Field Services	Supvr Opns II	4,683	1,095	159	42	5,979	4,645	1,086	158	42	5,931
1	1	120214	CEN-Engineering	Engineer	3,640	851	159	42	4,692	3,640	851	159	42	4,692
1	1	120217	CEN-Water Quality	Spec Wtr Qlty & Env Compl II	4,506	1,054	159	42	5,762	4,492	1,050	159	42	5,743
1	1	120217	CEN-Water Quality	Spec Wtr Qlty & Env Compl II	3,488	816	159	42	4,505	3,477	813	159	42	4,491
1	1	120217	CEN-Water Quality	Supt Wtr Qlty & Envrn Cmpl	6,083	1,423	159	42	7,707	6,044	1,414	158	42	7,658
1	1	120250	CEN-KY River St	Supvr Production	5,661	1,324	159	42	7,187	5,661	1,324	159	42	7,187
1	1	120251	CEN-Richmond Road	Supvr Production	4,683	1,095	159	42	5,979	4,683	1,095	159	42	5,979
1	1	123005	NOR-Admin & Gen	Supt Opns II	5,860	1,370	159	42	7,432	5,800	1,356	158	42	7,355
1	1	123006	NOR-Field Services	Supvr Field Operations	4,825	1,128	159	42	6,154	4,825	1,128	159	42	6,154
	24				$131,621	$31,982	$3,825	$1,008	$168,437	$131,260	$31,897	$3,815	$1,005	########

Kentucky American Water Company
Labor and Benefits

Non Union Salaried

					Water - Payroll Taxes Expense				
Line #	FTE	Cost Center	Cost Center Name	Job	FICA Withholding	FICA Medicare	SUTA	FUTA	Total Gross Payroll Taxes
1	1	120105	CORP-Admin & Gen	Mgr Business Performance	$6,432	$1,504	$159	$42	$8,137
1	1	120105	CORP-Admin & Gen	Specialist Business Svcs	5,007	1,171	159	42	6,380
1	1	120105	CORP-Admin & Gen	Sr Specialist ORM	3,956	925	131	34	5,046
1	1	120105	CORP-Admin & Gen	VP Operations (Large)	7,347	2,740	159	42	10,288
1	1	120114	CORP-Engineering	Project Mgr Engr	-	-	-	-	-
1	1	120114	CORP-Engineering	Sr Project Engr	-	-	-	-	-
1	1	120121	CORP-Com Relations	Mgr Ext Affairs (State)	6,245	1,593	135	36	8,009
1	1	120121	CORP-Com Relations	Spec Ext Affairs (State)	4,257	996	159	42	5,454
1	1	120201	CEN-Production	Mgr Opns	7,161	1,675	159	42	9,036
1	1	120201	CEN-Production	Supvr Opns II	3,849	900	120	32	4,901
1	1	120203	CEN-Cust Service	Supt Opns II	5,056	1,183	151	40	6,430
1	1	120203	CEN-Cust Service	Supvr Opns II	4,823	1,128	143	38	6,133
1	1	120206	CEN-Field Services	Mgr Opns	4,859	1,136	106	28	6,128
1	1	120206	CEN-Field Services	Supvr Opns II	2,862	669	87	23	3,641
1	1	120206	CEN-Field Services	Supvr Opns II	3,620	847	124	33	4,623
1	1	120206	CEN-Field Services	Supvr Opns II	1,858	435	63	17	2,372
1	1	120214	CEN-Engineering	Engineer	-	-	-	-	-
1	1	120217	CEN-Water Quality	Spec Wtr Qlty & Env Compl II	4,447	1,040	157	41	5,686
1	1	120217	CEN-Water Quality	Spec Wtr Qlty & Env Compl II	3,442	805	157	41	4,446
1	1	120217	CEN-Water Quality	Supt Wtr Qlty & Envrn Cmpl	5,742	1,343	150	40	7,275
1	1	120250	CEN-KY River St	Supvr Production	4,529	1,059	128	34	5,750
1	1	120251	CEN-Richmond Road	Supvr Production	3,746	876	128	34	4,783
1	1	123005	NOR-Admin & Gen	Supt Opns II	4,640	1,085	126	33	5,884
1	1	123006	NOR-Field Services	Supvr Field Operations	3,860	903	128	34	4,923
	24				$97,738	$24,012	$2,830	$746	########

W/P - 5-4

Sum of General ledger amount	Column Labels							
Row Labels	**1**	**5**	**6**	**7**	**8**	**9**	**10**	**Grand Total**
Accrued Tax - Other		121,923						121,923
Accrued Tax - Use Tax		74,987	(0)	(0)	(0)	(0)	(0)	74,987
BOURBON COUNTY FISCAL COURT	594						36	629
CFO Sales Tax		312,386						312,386
GEORGETOWN/SCOTT COUNTY REVENU	7,884						1,178	9,061
Other Taxes and Licenses		(559)						(559)
Penalties Nondeductible		(286)						(286)
City of Midway							50	50
Grand Total	**8,478**	**508,452**	**(0)**	**(0)**	**(0)**	**(0)**	**1,263**	**518,193**

BOURBON COUNTY FISCAL COURT	629	Taxes Paid 2015
GEORGETOWN/SCOTT COUNTY REVENU	9,061	Taxes Paid 2015
Total	9,691	

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

Table of Contents - Workpapers for Income Taxes

Description	Reference
Federal and State Taxes	W/P - 6-1
Deferred State and Federal Taxes	W/P - 6-2
Tax Depreciation	W/P - 6-3
Parent Interest Deduction	W/P - 6-4
Deferred Investment Tax Credits	W/P - 6-5

Workpaper #: **SCHEDULE E-1.1**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.1 Federal Inc Tax Base**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-1**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	**Book Revenue (+)**				
2		Operating Revenue	$90,509,219	$0	$90,509,219
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(33,192,846)	-	(33,192,846)
6		Depreciation, Amortization, & Cost of Removal	(13,739,852)	-	(13,739,852)
7		Taxes Other Than Income	(6,484,589)	-	(6,484,589)
8		Current State Income Tax	(960,839)	-	(960,839)
10		Interest Expense	(12,226,347)	-	(12,226,347)
11		**Total Book Deductions (Sum Lines 5 - 10)**	**($66,604,474)**	**$0**	**($66,604,474)**
12					
13		**Book Pre-Tax Income (Line 2 + Line 11)**	**$23,904,745**	**$0**	**$23,904,745**
14					
15	**Reconciling Items**				
		Permanent Differences:			
16		**(Deduction) or Reversal of Deduction**			
17		Non-Deductible Meals	18,678	-	18,678
18		Non-Deductible Penalties and Mandatory Dividends	191,023	-	191,023
19		**Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)**	**$24,114,446**	**$0**	**$24,114,446**
20					
		Temporary Differences:			
21		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
22		Deduct Tax Depreciation (State or Federal)	(15,680,284)	-	(15,680,284)
23		Reverse Deduction of Book Depreciation	12,909,086	-	12,909,086
24		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
25		Reverse Deduction of Amortization of UPAA	-	-	-
26		Reverse Deduction of Deferred Maintenance Amortization	439,721	-	439,721
27		Deduct Actual Deferred Maintenance Expenditures	($3,991,675)	-	(3,991,675)
28		Reverse All CIAC Amortization Credits	(1,580,754)	-	(1,580,754)
29		Reflect Actual Taxable CIAC Received	(154,899)	-	(154,899)
30		Reflect Repairs Deduction	(3,138,966)	-	(3,138,966)
31		Reverse Book Cost of Removal	2,207,298	-	2,207,298
32		Reflect Actual Cost of Removal	(473,912)	-	(473,912)
33		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)**	**($9,407,301)**	**$0**	**($9,407,301)**
34					
35		**Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)**	**$14,707,145**	$0	**$14,707,145**
36					
37	**Calculation of Current Federal Income Taxes**				
38		Tax Rate	35.00%	35.00%	35.00%
39		**Current Taxes (Line 35 x Line 38)**	**5,147,501**	-	**5,147,501**
40		Adjustment For Tax Provision	1,057,879		
41		**Total Current Taxes**	**$6,205,380**		**$6,205,380**
42		Less: Prior Year Adjustment	659,862	(659,862)	-
43		**Total Federal Income Taxes - Current (Line 41 - Line 42)**	**$5,545,518**	**$659,862**	**$6,205,380**
44					
45	**Calculation of Deferred Federal Income Taxes**				
46		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	2,522,739	-	2,522,739
47		Federal Defered Taxes Related to Deferred Maintenance	1,168,593	-	1,168,593
48		Federal Defered Taxes Related to Property Losses	(18,781)	-	(18,781)
49		Federal Defered Taxes Related to Cost of Removal	(570,284)	-	(570,284)
50		Federal Defered Taxes - Prior Year	695,310	(695,310)	-
51		**Items Deferred**	**$3,797,577**	**($695,310)**	**$3,102,267**
52		Adjustment For Tax Provision	411,476		411,476
53		**Sum Items Deferred**	**$3,386,101**	**($695,310)**	**$2,690,791**
54					
55		**Amortization of Deferred Income Tax Assets & Liabilties**			
56		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	141,318	-	141,318
57					
58		Amortization of Deferred ITC	(84,792)	-	(84,792)
59		**Sum Total Federal Deferred Taxes + Amortization of ITC**	**$3,442,627**	**($695,310)**	**$2,747,317**
60					
61					
62		**Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)**	**$8,988,145**	**($35,448)**	**$8,952,697**

Workpaper #: **SCHEDULE E-1.2**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.2 State Inc Tax Base**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-1**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	**Book Revenue (+)**				
2		Operating Revenue	$90,509,219	$0	$90,509,219
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(33,192,846)	-	(33,192,846)
6		Depreciation, Amortization, & Cost of Removal	(13,739,852)	-	(13,739,852)
7		Taxes Other Than Income	(6,484,589)	-	(6,484,589)
8		Current State Income Tax	0	-	-
10		Interest Expense	(12,226,347)	-	(12,226,347)
11		**Total Book Deductions (Sum Lines 5 - 10)**	**($65,643,634)**	**$0**	**($65,643,634)**
12					
13		**Book Pre-Tax Income (Line 2 + Line 11)**	**$24,865,585**	**$0**	**$24,865,585**
14					
15	**Reconciling Items**				
		Permanent Differences:			
16		**(Deduction) or Reversal of Deduction**			
17		Non-Deductible Meals	18,678	-	18,678
18		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
19		**Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)**	**$25,075,312**	**$0**	**$25,075,312**
20					
		Temporary Differences:			
21		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
22		Deduct Tax Depreciation (State or Federal)	(15,334,307)	-	(15,334,307)
23		Reverse Deduction of Book Depreciation	12,909,086	-	12,909,086
24		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
25		Reverse Deduction of Amortization of UPAA	-	-	-
26		Reverse Deduction of Deferred Maintenance Amortization	439,721	-	439,721
27		Deduct Actual Deferred Maintenance Expenditures	($3,991,675)	-	(3,991,675)
28		Reverse All CIAC Amortization Credits	(1,580,754)	-	(1,580,754)
29		Reflect Actual Taxable CIAC Received	(154,899)	-	(154,899)
30		Reflect Repairs Deduction	(3,138,966)	-	(3,138,966)
31		Reverse Book Cost of Removal	2,207,298	-	2,207,298
32		Reflect Actual Cost of Removal	(473,912)	-	(473,912)
33		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)**	($9,061,324)	$0	($9,061,324)
34					
35		**Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)**	**$16,013,988**	**$0**	**$16,013,988**
36					
37	**Calculation of Current State Income Taxes**				
38		Tax Rate	6.0%	6.0%	6.0%
39		**Current Taxes (Line 35 x Line 38)**	**960,839**	**$ -**	960,839
40		Adjustment For Tax Provision	162,914		162,914
41		**Total Current Taxes**	**1,123,753**	**-**	**1,123,753**
42		Less: Prior Year Adjustment	72,535	(72,535)	-
43		**Total State Income Taxes (Line 41 - Line 42)**	**$1,051,218**	**$72,535**	**$1,123,753**
44					
45	**Calculation of Deferred State Income Taxes**				
46		State Defered Taxes Related to UPIS, CIAC, and Repairs	437,990	-	437,990
47		State Defered Taxes Related to Deferred Maintenance	213,117	-	213,117
48		State Defered Taxes Related to Property Losses	(3,425)	-	(3,425)
49		State Defered Taxes Related to Cost of Removal	(104,003)	-	(104,003)
50		State Defered Taxes - Prior Year	472,654	472,654	945,308
51		**Items Deferred**	**$1,016,333**	**$472,654**	**$1,488,987**
52		Adjustment For Tax Provision	531,775	-	531,775
53		**Sum Items Deferred**	**$484,558**	**$472,654**	**$957,212**
54					
55		**Amortization of Deferred Income Tax Assets & Liabilties**			
56		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	7,740	-	7,740
57		**Sum Total Deferred Taxes**	**$492,298**	**$472,654**	**$964,952**
58					
59					
60		**Total Current + Deferred State Income Taxes (Line 43 + Line 57)**	**$1,543,516**	**$545,189**	**$2,088,705**

Workpaper #: **SCHEDULE E-1.3**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-1**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	**Book Revenue (+)**				
2		Operating Revenue	$88,350,996	$12,788,637	$101,139,633
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(34,276,781)	(105,135)	(34,381,916)
6		Depreciation, Amortization, & Cost of Removal	(15,175,222)	-	(15,175,222)
7		Taxes Other Than Income	(6,193,611)	(25,573)	(6,219,184)
8		Current State Income Tax & Tax Amorts	($1,140,785.49)	(515,902)	(1,656,688)
9		Interest Expense	(12,463,394)	-	(12,463,394)
10		**Total Book Deductions (Sum Lines 5 - 9)**	**($69,249,794)**	**($646,610)**	**($69,896,404)**
11					
12		**Book Pre-Tax Income (Line 2 + Line 10)**	**$19,101,202**	**$12,142,027**	**$31,243,229**
13					
14	**Reconciling Items**				
		Permanent Differences:			
15		**(Deduction) or Reversal of Deduction**			
16		Non-Deductible Meals	17,963	-	17,963
17		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
18		**Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)**	**$19,310,216**	**$12,142,027**	**$31,452,242**
19					
		Temporary Differences:			
20		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
21		Deduct Tax Depreciation (State or Federal)	(19,341,921)	-	(19,341,921)
22		Reverse Deduction of Book Depreciation	13,912,201	-	13,912,201
23		Reverse Deduction of Amortization of Property Losses	57,088	-	57,088
24		Reverse Deduction of Amortization of UPAA	0	-	-
25		Reverse Deduction of Deferred Maintenance Amortization	450,622	-	450,622
26		Deduct Actual Deferred Maintenance Expenditures	($3,570,000)	-	(3,570,000)
27		Reverse All CIAC Amortization Credits	(1,800,094)	-	(1,800,094)
28		Reflect Actual Taxable CIAC Received	115,320	-	115,320
29		Reflect Repairs Deduction	3,242,573	-	3,242,573
30		Reverse Book Cost of Removal	2,835,988	-	2,835,988
31		Reflect Actual Cost of Removal	(767,335)	-	(767,335)
32		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)**	**($4,865,558)**	**$0**	**($4,865,558)**
33					
34		**Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)**	**$14,444,658**	**$12,142,027**	**$26,586,684**
35					
36	**Calculation of Current Federal Income Taxes**				
37		Tax Rate	35%	35%	35%
38		**Current Taxes (Line 34 x Line 37)**	**$5,055,630**	**$4,249,709**	**$9,305,339**
39					
40					
41	**Calculation of Deferred Federal Income Taxes**				
42		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	1,344,445	-	1,344,445
43		Federal Defered Taxes Related to Deferred Maintenance	1,026,275	-	1,026,275
44		Federal Defered Taxes Related to Property Losses	(18,782)	-	(18,782)
45		Federal Defered Taxes Related to Cost of Removal	(680,587)	-	(680,587)
46		**Sum Items Deferred**	**$1,671,352**	**$0**	**$1,671,352**
47					
48		**Amortization of Deferred Income Tax Assets & Liabilties**			
49		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	($167,106)	-	(167,106)
50					
51		Amortization of Deferred ITC	(76,468)	-	(76,468)
52		**Sum Total Federal Deferred Taxes + Amortization of ITC**	**$1,427,778**	**$0**	**$1,427,778**
53					
54					
55		**Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)**	**$6,483,408**	**$4,249,709**	**$10,733,117**

Workpaper #: **SCHEDULE E-1.4**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-1**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates State Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	**Book Revenue (+)**				
2		Operating Revenue	$88,350,996	$12,788,637	$101,139,633
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(34,276,781)	(105,135)	(34,381,916)
6		Depreciation, Amortization, & Cost of Removal	(15,175,222)	-	(15,175,222)
7		Taxes Other Than Income	(6,193,611)	(25,573)	(6,219,184)
8		Tax Amortizations	66,551	-	66,551
9		Interest Expense	(12,463,394)	-	(12,463,394)
10		**Total Book Deductions (Sum Lines 5 - 9)**	**($68,042,457)**	**($130,708)**	**($68,173,165)**
11					
12		**Book Pre-Tax Income (Line 2 + Line 10)**	**$20,308,539**	**$12,657,929**	**$32,966,467**
13					
14	**Reconciling Items**				
		Permanent Differences:			
15		**(Deduction) or Reversal of Deduction**			
16		Non-Deductible Meals	17,963	-	17,963
17		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
18		**Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)**	**$20,517,552**	**$12,657,929**	**$33,175,481**
19					
		Temporary Differences:			
20		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
21		Deduct Tax Depreciation (State or Federal)	(15,980,824)	-	(15,980,824)
22		Reverse Deduction of Book Depreciation	13,912,201	-	13,912,201
23		Reverse Deduction of Amortization of Property Losses	57,088	-	57,088
24		Reverse Deduction of Amortization of UPAA	-	-	-
25		Reverse Deduction of Deferred Maintenance Amortization	450,622	-	450,622
26		Deduct Actual Deferred Maintenance Expenditures	(3,570,000)	-	(3,570,000)
27		Reverse All CIAC Amortization Credits	(1,800,094)	-	(1,800,094)
28		Reflect Actual Taxable CIAC Received	115,320	-	115,320
29		Reflect Repairs Deduction	3,242,573	-	3,242,573
30		Reverse Book Cost of Removal	2,835,988	-	2,835,988
31		Reflect Actual Cost of Removal	(767,335)	-	(767,335)
32		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)**	($1,504,461)	$0	($1,504,461)
33					
34		**Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)**	**$19,013,092**	**$12,657,929**	**$31,671,020**
35					
36	**Calculation of Current State Income Taxes**				
37		Tax Rate	6.0%	6.0%	6.0%
38		**Current Taxes (Line 34 x Line 37)**	**$1,140,785**	**$759,476**	**$1,900,261**
39					
40					
41	**Calculation of Deferred State Income Taxes**				
42		State Defered Taxes Related to UPIS, CIAC, and Repairs	30,649	-	30,649
43		State Defered Taxes Related to Deferred Maintenance	187,163	-	187,163
44		State Defered Taxes Related to Property Losses	(3,425)	-	(3,425)
45		State Defered Taxes Related to Cost of Removal	(124,119)	-	(124,119)
46		**Sum Items Deferred**	**$90,268**	**$0**	**$90,268**
47					
48		**Amortization of Deferred Income Tax Assets & Liabilties**			
49		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(66,551)	-	(66,551)
50		**Sum Total Deferred Taxes**	**$23,717**	**$0**	**$23,717**
51					
52					
53		**Total Current + Deferred State Income Taxes (Line 38 + Line 50)**	**$1,164,502**	**$759,476**	**$1,923,978**
54					

Workpaper #: **SCHEDULE E-1.5**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-1**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Reference Base Period	Reference Forecasted Period	Description	At Current Rates Base Period	Present Rates Forecasted Period	Adjustment
1						
2						
3			State Income Taxes			
4	Sch E-1.2	Sch E-1.4	Current	$1,123,753	$1,140,785	$17,032
5	Sch E-1.2	Sch E-1.4	Deferred	964,952	23,717	(941,235)
6						
7						
8			Total State Income Taxes	$2,088,705	$1,164,502	($924,203)
9						
10						
11						
12			Federal Income Taxes			
13	Sch E-1.1	Sch E-1.3	Current	6,205,380	5,055,630	(1,149,750)
14	Sch E-1.1	Sch E-1.3	Deferred	2,690,791	1,671,352	(1,019,439)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	141,318	(167,106)	(308,424)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(84,792)	(76,468)	8,324
17						
18						
19			Total Federal Income Taxes	$8,952,697	$6,483,408	($2,469,289)
20						
21						
22			Total Income Taxes	$11,041,402	$7,647,910	($3,393,492)

Workpaper #: **SCHEDULE E-2**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-2 Jurisdictional Income Taxes**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-1**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Account Title	Total Utility	Jurisdictional Percent	Jurisdiction	Jurisdictional Code / Explanation
1					
2					
3					
4	**NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.**				
5					
6	**100% JURISDICTIONAL FOR KENTUCKY-AMERICAN WATER COMPANY.**				
7					
8					
9					

Workpaper #: **W/P - 6-2**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Rates**

Kentucky-American Water Company
Tax Rates for Income Tax Purposes

Kentucky State Income Tax Rate:	6.00%
Federal Income Tax Rate:	35.00%

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Def FIT SIT 2015**

Defered FIT/SIT as of 10/31/2015

Deferred FIT/SIT
balance as of 10/31/2015

SAP	SIT	FIT	
25359000			
25349000			
25319000			
25329000			
25340000		(198,817)	
25350000	-		
25311000		(65,516,571)	
25321000	(8,952,521)		
	(8,952,521)	(65,715,388)	(74,667,909)
*Def Tax Maintenance	(442,875)	(2,428,429)	
*Def Tax Other Debits	(86,191)	(472,613)	
	(522,323)	(522,323)	
	15.42%	84.58%	
	(80,564)	(441,759)	
	(8,504,019)	(63,256,105)	(71,760,124)
18504000	88,771		
18504500	(288,454)		
25621200	(322,640)		
	(522,323)		

W/P - 6-2

Company code 1012

Comp code	Texts		Reporting period Aug-15
1012	25340000	Deferred FIT Liability - Current	($198,817)
		Federal Deferred income taxes current	($198,817)
1012	25350000	Deferred SIT Liability - Current	0
		State Deferred income taxes current	0
1012	25311000	Deferred FIT Liability - Other	(65,516,571)
		Federal Deferred income taxes long-term	(65,516,571)
1012	25321000	Deferred SIT Liability - Other	(8,952,521)
		State Deferred income taxes long-term	(8,952,521)
		Deferred income taxes	($74,667,909)
		Regulatory and other long-term liabilities	($74,667,909)

***Balances as of 8/31/2015

Workpaper #: W/P - 6-2

Excel Reference: Taxes\[Deferred Taxes 2015-2017.xlsx]Deferred Taxes UPIS

Deferred Taxes and Regulatory Assets/Liabilities

Related to UPIS Investment

	Change in Balances										
Month	Book Basis	Tax Basis Federal	Net Change vs Book Federal	Tax Basis State	Net Change vs Book State	Resulting SIT Deferred Expense	Resulting FIT Deferred Expense	Accumulated Deferred SIT	Accumulated Deferred FIT	Total Accumulated Deferred Taxes	Regulatory Assets / Liability
Balance 10/15								$8,504,019	$63,256,105	$71,760,124	($3,550,572)
Nov-15	2,268,005	452,659	1,815,346	1,079,386	1,188,619	71,317	610,410	8,575,336	63,866,515	72,441,851	(3,587,737)
Dec-15	1,631,624	624,939	1,006,685	297,410	1,334,214	80,053	324,321	8,655,389	64,190,836	72,846,225	(3,624,316)
Jan-16	327,443	(615,186)	942,629	(454,130)	781,573	46,894	313,507	8,702,283	64,504,343	73,206,626	(3,960,574)
Feb-16	922,364	(1,104,358)	2,026,722	(87,729)	1,010,093	60,606	688,141	8,762,889	65,192,484	73,955,373	(3,787,063)
Mar-16	130,740	(539,045)	669,784	(509,125)	639,864	38,392	220,987	8,801,281	65,413,471	74,214,752	(3,872,353)
Apr-16	71,597	(522,568)	594,165	(584,533)	656,130	39,368	194,179	8,840,649	65,607,650	74,448,299	(3,960,574)
May-16	619,954	(260,004)	879,957	(75,804)	695,757	41,745	293,374	8,882,394	65,901,024	74,783,418	(4,050,541)
Jun-16	585,079	(257,395)	842,474	(177,669)	762,748	45,765	278,848	8,928,159	66,179,872	75,108,031	(4,142,309)
Jul-16	1,050,569	(80,987)	1,131,556	219,064	831,506	49,890	378,583	8,978,049	66,558,455	75,536,504	(4,234,308)
Aug-16	14,030,078	13,026,191	1,003,887	13,052,545	977,533	58,652	330,832	9,036,701	66,889,287	75,925,988	(4,295,444)
Sep-16	856,273	(255,792)	1,112,066	85,994	770,279	46,217	373,047	9,082,918	67,262,334	76,345,252	(4,361,331)
Oct-16	4,004,419	1,124,436	2,879,983	2,062,311	1,942,108	116,526	967,210	9,199,444	68,229,544	77,428,988	(4,418,760)
Nov-16	738,779	161,016	577,763	1,646	737,134	44,228	186,737	9,243,672	68,416,281	77,659,953	(4,476,325)
Dec-16	494,886	22,933	471,954	(201,427)	696,313	41,779	150,561	9,285,451	68,566,842	77,852,293	(4,533,153)
Jan-17	238,054	(153,617)	391,670	(428,581)	666,635	39,998	123,085	9,325,449	68,689,927	78,015,376	(4,588,557)
Feb-17	2,278,230	(663,113)	2,941,344	443,253	1,834,977	110,099	990,936	9,435,548	69,680,863	79,116,411	(4,637,794)
Mar-17	(41,756)	(578,727)	536,971	(497,900)	456,144	27,369	178,361	9,462,917	69,859,224	79,322,141	(4,687,798)
Apr-17	213,263	(411,659)	624,922	(262,084)	475,347	28,521	208,740	9,491,438	70,067,964	79,559,402	(4,739,075)
May-17	471,741	(274,154)	745,895	(52,185)	523,926	31,436	250,061	9,522,874	70,318,025	79,840,899	(4,792,920)
Jun-17	906,267	(8,758)	915,025	302,768	603,498	36,210	307,585	9,559,084	70,625,610	80,184,694	(4,848,651)
Jul-17	1,557,013	405,780	1,151,233	887,615	669,398	40,164	388,874	9,599,248	71,014,484	80,613,732	(4,904,455)
Aug-17	1,322,217	243,542	1,078,675	631,575	690,643	41,439	363,033	9,640,687	71,377,517	81,018,204	(4,960,381)

Forecasted Deferred Tax Expense UPIS $603,986 $4,488,230

					Total Def Taxes
Balance Deferred Income Taxes - End of Base Period	$8,840,649	$65,607,650	$74,448,299	($3,960,574)	$70,487,725
Balance Deferred Income Taxes - End of Forecasted Period	$9,640,687	$71,377,517	$81,018,204	($4,960,381)	$76,057,823
Average Balance Deferred Income Taxes - Forecasted Period	$9,375,803	$69,307,531	$78,683,333	($4,634,203)	$74,049,130

IRS Calculation Federal

		Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Rate Year Total
Deferred Tax for the Month		$373,047	$967,210	$186,737	$150,561	$123,085	$990,936	$178,361	$208,740	$250,061	$307,585	$388,874	$363,033	$4,488,230
Days Remaining -Mid Month		345	315	285	255	225	195	165	135	105	75	45	15	
Percentage Monthly Allocation	365	94.52%	86.30%	78.08%	69.86%	61.64%	53.42%	45.21%	36.99%	28.77%	20.55%	12.33%	4.11%	
Weighted Deferred Taxes for the Month		352,606	834,715	145,808	105,186	75,874	529,404	80,629	77,205	71,935	63,202	47,943	14,919	$2,399,429
Rate Year Beginning Deferred Tax Liability														$69,288,716
Rate Year Ending Deferred Tax Liability														

IRS Calculation State

		Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Rate Year Total
Deferred Tax for the Month		$46,217	$116,526	$44,228	$41,779	$39,998	$110,099	$27,369	$28,521	$31,436	$36,210	$40,164	$41,439	$603,986
Days Remaining -Mid Month		345	315	285	255	225	195	165	135	105	75	45	15	
Percentage Monthly Allocation	365	94.52%	86.30%	78.08%	69.86%	61.64%	53.42%	45.21%	36.99%	28.77%	20.55%	12.33%	4.11%	
Weighted Deferred Taxes for the Month		43,685	100,564	34,534	29,188	24,656	58,820	12,372	10,549	9,043	7,440	4,952	1,703	$337,506
Rate Year Beginning Deferred Tax Liability														$9,374,207
Rate Year Ending Deferred Tax Liability														

Total $78,662,924

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Book Basis**

Book Basis Property

Book Basis:

	Regulatory Assets							Regulatory Liabilities			
	Utility Plant in Service	**Accumulated Reserve**	**Equity Grossup**	**Plant Flow Through**	**Other**	**Customer Advances**	**CIAC**	**Unamoritized ITC**	**Excess Deferred Taxes**	**Gross-up ITC**	**Total**
								25510100	**25621200**	**25626100**	
								25510200	**25622000**	**25626200**	
Account	**1013XXXX**	**1080xxxx**	**186030/035/055**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
Balance 10/15	$638,931,820	$136,439,209	$5,558,208	$88,771	($288,454)	($13,470,979)	($57,139,711)	($553,568)	($1,496,187)	($311,766)	$707,757,343
Net Change	3,035,589	(675,494)	62,007	(44,385)	2,008	(71,676)	(64,645)	7,066	13,494	4,040	2,268,005
Nov-15	641,967,409	135,763,715	5,620,215	44,386	(286,446)	(13,542,655)	(57,204,356)	(546,502)	(1,482,693)	(307,726)	710,025,349
Net Change	3,239,821	(678,400)	61,422	(44,385)	2,008	(71,986)	(901,457)	7,066	13,494	4,040	1,631,624
Dec-15	645,207,231	135,085,315	5,681,637	0	(284,437)	(13,614,640)	(58,105,813)	(539,436)	(1,469,199)	(303,686)	711,656,973
Net Change	895,101	(683,715)	61,815	0	2,008	(15,000)	42,633	7,066	13,494	4,040	327,443
Jan-16	646,102,332	134,401,600	5,743,452	0	(282,429)	(13,629,640)	(58,063,179)	(532,370)	(1,455,704)	(299,646)	711,984,416
Net Change	1,464,531	(683,445)	61,847	0	2,008	10,000	42,823	7,066	13,494	4,040	922,364
Feb-16	647,566,863	133,718,155	5,805,299	0	(280,421)	(13,619,640)	(58,020,357)	(525,304)	(1,442,210)	(295,606)	712,906,780
Net Change	685,280	(685,529)	65,748	0	2,008	5,000	33,632	7,066	13,494	4,040	130,740
Mar-16	648,252,143	133,032,626	5,871,047	0	(278,412)	(13,614,640)	(57,986,724)	(518,238)	(1,428,716)	(291,566)	713,037,520
Net Change	696,759	(686,768)	68,680	0	2,008	(30,000)	(3,681)	7,066	13,494	4,039	71,597
Apr-16	648,948,902	132,345,858	5,939,727	0	(276,404)	(13,644,640)	(57,990,405)	(511,172)	(1,415,222)	(287,527)	713,109,117
Net Change	1,277,689	(687,603)	70,424	0	2,008	(45,000)	(22,165)	7,066	13,494	4,040	619,954
May-16	650,226,591	131,658,256	6,010,151	0	(274,396)	(13,689,640)	(58,012,571)	(504,106)	(1,401,728)	(283,487)	713,729,071
Net Change	1,292,661	(688,591)	72,225	0	2,008	(35,000)	(82,825)	7,066	13,494	4,040	585,079
Jun-16	651,519,252	130,969,665	6,082,376	0	(272,387)	(13,724,640)	(58,095,396)	(497,040)	(1,388,234)	(279,447)	714,314,150
Net Change	1,712,946	(690,319)	72,457	0	2,008	(45,000)	(26,123)	7,066	13,494	4,040	1,050,569
Jul-16	653,232,198	130,279,346	6,154,833	0	(270,379)	(13,769,640)	(58,121,519)	(489,974)	(1,374,740)	(275,407)	715,364,719
Net Change	15,058,239	(692,879)	41,594	0	2,008	(40,000)	(363,485)	7,066	13,494	4,040	14,030,078
Aug-16	668,290,438	129,586,467	6,196,427	0	(268,371)	(13,809,640)	(58,485,004)	(482,908)	(1,361,246)	(271,367)	729,394,797
Net Change	1,571,374	(726,438)	46,344	0	2,008	(50,000)	(11,616)	7,066	13,494	4,040	856,273
Sep-16	669,861,812	128,860,030	6,242,771	0	(266,362)	(13,859,640)	(58,496,620)	(475,842)	(1,347,752)	(267,327)	730,251,071
Net Change	4,702,571	(728,576)	37,886	0	2,008	(65,000)	30,929	7,066	13,494	4,040	4,004,419
Oct-16	674,564,383	128,131,454	6,280,658	0	(264,354)	(13,924,640)	(58,465,691)	(468,776)	(1,334,257)	(263,287)	734,255,490
Net Change	1,427,809	(733,603)	38,022	0	2,008	(70,000)	49,942	7,066	13,494	4,040	738,779
Nov-16	675,992,193	127,397,851	6,318,680	0	(262,346)	(13,994,640)	(58,415,749)	(461,710)	(1,320,763)	(259,247)	734,994,269
Net Change	1,186,298	(735,466)	37,286	0	2,008	(70,000)	50,159	7,066	13,494	4,040	494,886
Dec-16	677,178,491	126,662,385	6,355,966	0	(260,337)	(14,064,640)	(58,365,590)	(454,644)	(1,307,269)	(255,207)	735,489,156
Net Change	882,533	(736,549)	35,968	0	2,008	(30,000)	59,756	6,909	13,494	3,933	238,054
Jan-17	678,061,024	125,925,836	6,391,934	0	(258,329)	(14,094,640)	(58,305,834)	(447,735)	(1,293,775)	(251,274)	735,727,209
Net Change	2,888,832	(736,703)	29,801	0	2,008	10,000	59,956	6,909	13,494	3,933	2,278,230
Feb-17	680,949,857	125,189,134	6,421,735	0	(256,321)	(14,084,640)	(58,245,878)	(440,826)	(1,280,281)	(247,340)	738,005,439
Net Change	585,006	(739,450)	30,569	0	2,008	5,000	50,775	6,909	13,494	3,933	(41,756)
Mar-17	681,534,863	124,449,683	6,452,304	0	(254,312)	(14,079,640)	(58,195,104)	(433,917)	(1,266,787)	(243,407)	737,963,683
Net Change	912,147	(740,541)	31,841	0	2,008	(30,000)	13,472	6,909	13,494	3,933	213,263
Apr-17	682,447,010	123,709,142	6,484,145	0	(252,304)	(14,109,640)	(58,181,632)	(427,009)	(1,253,293)	(239,473)	738,176,946
Net Change	1,188,400	(742,414)	34,409	0	2,008	(30,000)	(4,999)	6,909	13,494	3,933	471,741
Mar-17	683,635,410	122,966,727	6,518,554	0	(250,296)	(14,139,640)	(58,186,630)	(420,100)	(1,239,799)	(235,540)	738,648,687
Net Change	1,684,149	(744,879)	36,295	0	2,008	(30,000)	(65,643)	6,909	13,494	3,933	906,267
Jun-17	685,319,559	122,221,848	6,554,849	0	(248,287)	(14,169,640)	(58,252,273)	(413,191)	(1,226,305)	(231,606)	739,554,954
Net Change	2,291,956	(748,736)	36,368	0	2,008	(40,000)	(8,919)	6,909	13,494	3,933	1,557,013
Jul-17	687,611,516	121,473,112	6,591,217	0	(246,279)	(14,209,640)	(58,261,193)	(406,282)	(1,212,810)	(227,673)	741,111,967
Net Change	2,061,614	(753,647)	36,490	0	2,008	(40,000)	(8,585)	6,909	13,494	3,933	1,322,217
Aug-17	689,673,130	120,719,465	6,627,707	0	(244,271)	(14,249,640)	(58,269,777)	(399,374)	(1,199,316)	(223,740)	742,434,185

Kentucky-American Water Company
Inverted Data for Calculation of Tax Basis Property

W/P - 6-2
Taxes\[Deferred Ta

	Bk Basis	Retirements	Net Bk Basis	Bk Depr	Retirements	Bk Reserve	NT Customer Advances	NT CIAC	Amort CIAC	Net
Nov-15	$3,340,996	$305,407	$3,035,589	($980,901)	$305,407	($675,494)	($71,676)	($208,156)	$143,511	($64,645)
Dec-15	3,545,228	305,407	3,239,821	(983,806)	305,407	(678,400)	(71,986)	(1,045,350)	143,894	(901,457)
Jan-16	1,200,508	305,407	895,101	(989,122)	305,407	(683,715)	(15,000)	(103,180)	145,813	42,633
Feb-16	1,769,938	305,407	1,464,531	(988,852)	305,407	(683,445)	10,000	(103,180)	146,003	42,823
Mar-16	990,687	305,407	685,280	(990,935)	305,407	(685,529)	5,000	(112,560)	146,192	33,632
Apr-16	1,002,166	305,407	696,759	(992,174)	305,407	(686,768)	(30,000)	(150,080)	146,399	(3,681)
May-16	1,583,096	305,407	1,277,689	(993,009)	305,407	(687,603)	(45,000)	(168,840)	146,675	(22,165)
Jun-16	1,598,068	305,407	1,292,661	(993,997)	305,407	(688,591)	(35,000)	(229,810)	146,985	(82,825)
Jul-16	2,018,353	305,407	1,712,946	(995,726)	305,407	(690,319)	(45,000)	(173,530)	147,407	(26,123)
Aug-16	15,363,646	305,407	15,058,239	(998,286)	305,407	(692,879)	(40,000)	(511,210)	147,725	(363,485)
Sep-16	1,876,781	305,407	1,571,374	(1,031,844)	305,407	(726,438)	(50,000)	(173,530)	161,914	(11,616)
Oct-16	5,007,978	305,407	4,702,571	(1,033,982)	305,407	(728,576)	(65,000)	(131,320)	162,249	30,929
Nov-16	1,733,216	305,407	1,427,809	(1,039,010)	305,407	(733,603)	(70,000)	(112,560)	162,502	49,942
Dec-16	1,491,705	305,407	1,186,298	(1,040,873)	305,407	(735,466)	(70,000)	(112,560)	162,719	50,159
Jan-17	1,187,940	305,407	882,533	(1,041,955)	305,407	(736,549)	(30,000)	(103,180)	162,936	59,756
Feb-17	3,194,239	305,407	2,888,832	(1,042,110)	305,407	(736,703)	10,000	(103,180)	163,136	59,956
Mar-17	890,413	305,407	585,006	(1,044,857)	305,407	(739,450)	5,000	(112,560)	163,335	50,775
Apr-17	1,217,554	305,407	912,147	(1,045,948)	305,407	(740,541)	(30,000)	(150,080)	163,552	13,472
May-17	1,493,807	305,407	1,188,400	(1,047,821)	305,407	(742,414)	(30,000)	(168,840)	163,841	(4,999)
Jun-17	1,989,556	305,407	1,684,149	(1,050,286)	305,407	(744,879)	(30,000)	(229,810)	164,167	(65,643)
Jul-17	2,597,363	305,407	2,291,956	(1,054,143)	305,407	(748,736)	(40,000)	(173,530)	164,611	(8,919)
Aug-17	2,367,021	305,407	2,061,614	(1,059,054)	305,407	(753,647)	(40,000)	(173,530)	164,945	(8,585)
Total	$57,460,257	$6,718,947	$50,741,310	($22,438,691)	$6,718,947	($15,719,744)	($778,661)	($4,550,576)	$3,420,510	($1,130,066)

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis Federal**

Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					**25510100**	**25621200**	**25626100**	
			18503500					**25510200**	**25622000**	**25626200**	
Account	**1013xxxx**	**1080xxxx**	**18505500**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
Balance 10/15	**$475,235,734**	**($230,397,982)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$244,837,752**
Net Change	1,923,406	(1,470,747)									452,659
Nov-15	477,159,141	(231,868,729)	0	0	0	0	0	0	0	0	245,290,412
Net Change	1,182,282	(557,343)									624,939
Dec-15	478,341,423	(232,426,072)	0	0	0	0	0	0	0	0	245,915,351
Net Change	446,468	(1,061,654)									(615,186)
Jan-16	478,787,891	(233,487,726)	0	0	0	0	0	0	0	0	245,300,165
Net Change	1,073,795	(2,178,152)									(1,104,358)
Feb-16	479,861,686	(235,665,878)	0	0	0	0	0	0	0	0	244,195,807
Net Change	351,590	(890,635)									(539,045)
Mar-16	480,213,276	(236,556,513)	0	0	0	0	0	0	0	0	243,656,763
Net Change	281,524	(804,092)									(522,568)
Apr-16	480,494,800	(237,360,605)	0	0	0	0	0	0	0	0	243,134,195
Net Change	795,752	(1,055,756)									(260,004)
May-16	481,290,552	(238,416,361)	0	0	0	0	0	0	0	0	242,874,191
Net Change	700,566	(957,961)									(257,395)
Jun-16	481,991,119	(239,374,322)	0	0	0	0	0	0	0	0	242,616,796
Net Change	1,107,454	(1,188,441)									(80,987)
Jul-16	483,098,572	(240,562,763)	0	0	0	0	0	0	0	0	242,535,809
Net Change	13,969,289	(943,097)									13,026,191
Aug-16	497,067,861	(241,505,861)	0	0	0	0	0	0	0	0	255,562,000
Net Change	1,015,524	(1,271,317)									(255,792)
Sep-16	498,083,385	(242,777,177)	0	0	0	0	0	0	0	0	255,306,208
Net Change	3,013,594	(1,889,159)									1,124,436
Oct-16	501,096,980	(244,666,336)	0	0	0	0	0	0	0	0	256,430,644
Net Change	970,639	(809,623)									161,016
Nov-16	502,067,619	(245,475,958)	0	0	0	0	0	0	0	0	256,591,660
Net Change	786,903	(763,971)									22,933
Dec-16	502,854,522	(246,239,929)	0	0	0	0	0	0	0	0	256,614,593
Net Change	582,950	(736,567)									(153,617)
Jan-17	503,437,472	(246,976,496)	0	0	0	0	0	0	0	0	256,460,976
Net Change	2,657,370	(3,320,483)									(663,113)
Feb-17	506,094,842	(250,296,979)	0	0	0	0	0	0	0	0	255,797,863
Net Change	351,032	(929,759)									(578,727)
Mar-17	506,445,874	(251,226,738)	0	0	0	0	0	0	0	0	255,219,136
Net Change	594,368	(1,006,027)									(411,659)
Apr-17	507,040,243	(252,232,766)	0	0	0	0	0	0	0	0	254,807,477

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Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis Federal**

Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					**25510100**	**25621200**	**25626100**	
			18503500					**25510200**	**25622000**	**25626200**	
Account	**1013xxxx**	**1080xxxx**	**18505500**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
Net Change	813,576	(1,087,730)									(274,154)
Mar-17	507,853,819	(253,320,496)	0	0	0	0	0	0	0	0	254,533,323

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis Federal**

Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					**25510100**	**25621200**	**25626100**	
			18503500					**25510200**	**25622000**	**25626200**	
Account	**1013xxxx**	**1080xxxx**	**18505500**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	
Net Change	1,181,489	(1,190,247)									(8,758)
Jun-17	509,035,308	(254,510,742)	0	0	0	0	0	0	0	0	254,524,566
Net Change	1,783,234	(1,377,454)									405,780
Jul-17	510,818,542	(255,888,196)	0	0	0	0	0	0	0	0	254,930,346
Net Change	1,538,248	(1,294,705)									243,542
Aug-17	512,356,790	(257,182,902)	0	0	0	0	0	0	0	0	255,173,888

Workpaper #: **W/P - 6-2**
Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis Federal**
Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					**25510100**	**25621200**	**25626100**	
			18503500					**25510200**	**25622000**	**25626200**	
Account	**1013xxxx**	**1080xxxx**	**18505500**	**18504000**	**18504500**	**25211000**	**271xxxxx**	**25510300**	**25623200**	**25626000**	

Kentucky-American Water Company
Inverted Data for Calculation of Tax Basis Property

Month	Tx Basis	Retirements	Net Tx Basis	Tx Depr	Retirements	Net Reserve
Nov-15	$2,228,813	$305,407	$1,923,406	($1,776,154)	$305,407	($1,470,747)
Dec-15	1,487,689	305,407	1,182,282	(862,750)	305,407	(557,343)
Jan-16	751,875	305,407	446,468	(1,367,061)	305,407	(1,061,654)
Feb-16	1,379,201	305,407	1,073,795	(2,483,559)	305,407	(2,178,152)
Mar-16	656,997	305,407	351,590	(1,196,042)	305,407	(890,635)
Apr-16	586,931	305,407	281,524	(1,109,499)	305,407	(804,092)
May-16	1,101,159	305,407	795,752	(1,361,163)	305,407	(1,055,756)
Jun-16	1,005,973	305,407	700,566	(1,263,368)	305,407	(957,961)
Jul-16	1,412,860	305,407	1,107,454	(1,493,847)	305,407	(1,188,441)
Aug-16	14,274,695	305,407	13,969,289	(1,248,504)	305,407	(943,097)
Sep-16	1,320,931	305,407	1,015,524	(1,576,723)	305,407	(1,271,317)
Oct-16	3,319,001	305,407	3,013,594	(2,194,565)	305,407	(1,889,159)
Nov-16	1,276,045	305,407	970,639	(1,115,029)	305,407	(809,623)
Dec-16	1,092,310	305,407	786,903	(1,069,378)	305,407	(763,971)
Jan-17	888,357	305,407	582,950	(1,041,974)	305,407	(736,567)
Feb-17	2,962,777	305,407	2,657,370	(3,625,890)	305,407	(3,320,483)
Mar-17	656,439	305,407	351,032	(1,235,165)	305,407	(929,759)
Apr-17	899,775	305,407	594,368	(1,311,434)	305,407	(1,006,027)
May-17	1,118,983	305,407	813,576	(1,393,137)	305,407	(1,087,730)
Jun-17	1,486,895	305,407	1,181,489	(1,495,653)	305,407	(1,190,247)
Jul-17	2,088,641	305,407	1,783,234	(1,682,861)	305,407	(1,377,454)
Aug-17	1,843,654	305,407	1,538,248	(1,600,112)	305,407	(1,294,705)
Total	$43,840,002	$6,718,947	$37,121,055	($33,503,866)	$6,718,947	($26,784,919)

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Basis State**

Tax Basis Property

Tax Basis:

			Regulatory Assets						Regulatory Liabilities		
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total
			18503000					25510100	25621200	25626100	
			18503500					25510200	25622000	25626200	
Account	1013XXXX	1080xxxx	18505500	18504000	18504500	25211000	271xxxxx	25510300	25623200	25510100	
Balance 10/15	**$511,932,185**	**($242,086,922)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$269,845,263**
Net Change	1,923,406	(844,020)									1,079,386
Nov-15	513,855,591	(242,930,942)	0	0	0	0	0	0	0	0	270,924,649
Net Change	1,182,282	(884,872)									297,410
Dec-15	515,037,874	(243,815,815)	0	0	0	0	0	0	0	0	271,222,059
Net Change	446,468	(900,597)									(454,130)
Jan-16	515,484,342	(244,716,412)	0	0	0	0	0	0	0	0	270,767,929
Net Change	1,073,795	(1,161,524)									(87,729)
Feb-16	516,558,136	(245,877,936)	0	0	0	0	0	0	0	0	270,680,200
Net Change	351,590	(860,715)									(509,125)
Mar-16	516,909,727	(246,738,651)	0	0	0	0	0	0	0	0	270,171,076
Net Change	281,524	(866,057)									(584,533)
Apr-16	517,191,251	(247,604,708)	0	0	0	0	0	0	0	0	269,586,543
Net Change	795,752	(871,556)									(75,804)
May-16	517,987,003	(248,476,264)	0	0	0	0	0	0	0	0	269,510,739
Net Change	700,566	(878,235)									(177,669)
Jun-16	518,687,569	(249,354,499)	0	0	0	0	0	0	0	0	269,333,070
Net Change	1,107,454	(888,390)									219,064
Jul-16	519,795,023	(250,242,889)	0	0	0	0	0	0	0	0	269,552,134
Net Change	13,969,289	(916,744)									13,052,545
Aug-16	533,764,312	(251,159,633)	0	0	0	0	0	0	0	0	282,604,678
Net Change	1,015,524	(929,530)									85,994
Sep-16	534,779,836	(252,089,164)	0	0	0	0	0	0	0	0	282,690,672
Net Change	3,013,594	(951,283)									2,062,311
Oct-16	537,793,431	(253,040,447)	0	0	0	0	0	0	0	0	284,752,983
Net Change	970,639	(968,993)									1,646
Nov-16	538,764,069	(254,009,440)	0	0	0	0	0	0	0	0	284,754,629
Net Change	786,903	(988,331)									(201,427)
Dec-16	539,550,973	(254,997,771)	0	0	0	0	0	0	0	0	284,553,202
Net Change	582,950	(1,011,531)									(428,581)
Jan-17	540,133,923	(256,009,302)	0	0	0	0	0	0	0	0	284,124,621
Net Change	2,657,370	(2,214,117)									443,253
Feb-17	542,791,293	(258,223,419)	0	0	0	0	0	0	0	0	284,567,874
Net Change	351,032	(848,932)									(497,900)
Mar-17	543,142,325	(259,072,350)	0	0	0	0	0	0	0	0	284,069,974
Net Change	594,368	(856,453)									(262,085)
Apr-17	543,736,693	(259,928,803)	0	0	0	0	0	0	0	0	283,807,890
Net Change	813,576	(865,762)									(52,185)
Mar-17	544,550,269	(260,794,565)	0	0	0	0	0	0	0	0	283,755,705
Net Change	1,181,489	(878,720)									302,768
Jun-17	545,731,758	(261,673,285)	0	0	0	0	0	0	0	0	284,058,473

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Net Change	1,783,234	(895,619)									887,615
Jul-17	547,514,992	(262,568,904)	0	0	0	0	0	0	0	0	284,946,088
Net Change	1,538,248	(906,673)									631,575
Aug-17	549,053,240	(263,475,577)	0	0	0	0	0	0	0	0	285,577,663

Kentucky-American Water Company
Inverted Data for Calculation of Tax Basis Property

Month	Tx Basis	Retirements	Net Tx Basis	Tx Depr	Retirements	Net Reserve
Nov-15	$2,228,813	$305,407	$1,923,406	($1,149,427)	$305,407	($844,020)
Dec-15	1,487,689	305,407	1,182,282	(1,190,279)	305,407	(884,872)
Jan-16	751,875	305,407	446,468	(1,206,004)	305,407	(900,597)
Feb-16	1,379,201	305,407	1,073,795	(1,466,930)	305,407	(1,161,524)
Mar-16	656,997	305,407	351,590	(1,166,122)	305,407	(860,715)
Apr-16	586,931	305,407	281,524	(1,171,464)	305,407	(866,057)
May-16	1,101,159	305,407	795,752	(1,176,963)	305,407	(871,556)
Jun-16	1,005,973	305,407	700,566	(1,183,642)	305,407	(878,235)
Jul-16	1,412,860	305,407	1,107,454	(1,193,796)	305,407	(888,390)
Aug-16	14,274,695	305,407	13,969,289	(1,222,151)	305,407	(916,744)
Sep-16	1,320,931	305,407	1,015,524	(1,234,937)	305,407	(929,530)
Oct-16	3,319,001	305,407	3,013,594	(1,256,690)	305,407	(951,283)
Nov-16	1,276,045	305,407	970,639	(1,274,400)	305,407	(968,993)
Dec-16	1,092,310	305,407	786,903	(1,293,737)	305,407	(988,331)
Jan-17	888,357	305,407	582,950	(1,316,938)	305,407	(1,011,531)
Feb-17	2,962,777	305,407	2,657,370	(2,519,524)	305,407	(2,214,117)
Mar-17	656,439	305,407	351,032	(1,154,339)	305,407	(848,932)
Apr-17	899,775	305,407	594,368	(1,161,859)	305,407	(856,453)
May-17	1,118,983	305,407	813,576	(1,171,168)	305,407	(865,762)
Jun-17	1,486,895	305,407	1,181,489	(1,184,127)	305,407	(878,720)
Jul-17	2,088,641	305,407	1,783,234	(1,201,025)	305,407	(895,619)
Aug-17	1,843,654	305,407	1,538,248	(1,212,080)	305,407	(906,673)
Total	$43,840,002	$6,718,947	$37,121,055	($28,107,602)	$6,718,947	($21,388,655)

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Equity Grossup**

Equity Gross-up Detail

Month	Grossup	Amort	Net
Nov-15	$48,130	$13,878	$62,007
Dec-15	47,544	13,878	61,422
Jan-16	47,938	13,878	61,815
Feb-16	47,970	13,878	61,847
Mar-16	51,870	13,878	65,748
Apr-16	54,802	13,878	68,680
May-16	56,547	13,878	70,424
Jun-16	58,348	13,878	72,225
Jul-16	58,579	13,878	72,457
Aug-16	27,716	13,878	41,594
Sep-16	32,467	13,878	46,344
Oct-16	24,009	13,878	37,886
Nov-16	24,145	13,878	38,022
Dec-16	23,409	13,878	37,286
Jan-17	22,090	13,878	35,968
Feb-17	15,923	13,878	29,801
Mar-17	16,691	13,878	30,569
Apr-17	17,964	13,878	31,841
May-17	20,532	13,878	34,409
Jun-17	22,418	13,878	36,295
Jul-17	22,490	13,878	36,368
Aug-17	22,613	13,878	36,490

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort Reg Assets Liab**

Amortization of Regulatory Assets and Liabilities

	Amortization of Regulatory Assets and Liabilities							
Month	Equity Gross-up	Plant Flow Through	Other	Excess Def Taxes	ITC Gross-up	Additional Equity Gross-up	Total	Balance
Month								$3,550,572
Nov-15	13,878	(44,385)	2,008	13,494	4,040	48,130	37,164	3,587,737
Dec-15	13,878	(44,385)	2,008	13,494	4,040	47,544	36,579	3,624,316
Jan-16	13,878	0	2,008	13,494	4,040	47,938	81,358	3,705,673
Feb-16	13,878	0	2,008	13,494	4,040	47,970	81,389	3,787,063
Mar-16	13,878	0	2,008	13,494	4,040	51,870	85,290	3,872,353
Apr-16	13,878	0	2,008	13,494	4,039	54,802	88,221	3,960,574
May-16	13,878	0	2,008	13,494	4,040	56,547	89,967	4,050,541
Jun-16	13,878	0	2,008	13,494	4,040	58,348	91,768	4,142,309
Jul-16	13,878	0	2,008	13,494	4,040	58,579	91,999	4,234,308
Aug-16	13,878	0	2,008	13,494	4,040	27,716	61,136	4,295,444
Sep-16	13,878	0	2,008	13,494	4,040	32,467	65,887	4,361,331
Oct-16	13,878	0	2,008	13,494	4,040	24,009	57,429	4,418,760
Nov-16	13,878	0	2,008	13,494	4,040	24,145	57,565	4,476,325
Dec-16	13,878	0	2,008	13,494	4,040	23,409	56,829	4,533,153
Jan-17	13,878	0	2,008	13,494	3,933	22,090	55,404	4,588,557
Feb-17	13,878	0	2,008	13,494	3,933	15,923	49,237	4,637,794
Mar-17	13,878	0	2,008	13,494	3,933	16,691	50,005	4,687,798
Apr-17	13,878	0	2,008	13,494	3,933	17,964	51,277	4,739,075
May-17	13,878	0	2,008	13,494	3,933	20,532	53,845	4,792,920
Jun-17	13,878	0	2,008	13,494	3,933	22,418	55,731	4,848,651
Jul-17	13,878	0	2,008	13,494	3,933	22,490	55,804	4,904,455
Aug-17	13,878	0	2,008	13,494	3,933	22,613	55,926	4,960,381

Workpaper #: **W/P - 6-2**

Excel Reference: **Taxes\[Deferred Taxes 2015-2017.xlsx]Def Taxes Reg Asset Liab**

Deferred Taxes Related to Reg Assets and Liabilities

Month	Deferred SIT	Deferred FIT	
Nov-15	$1,290	$23,553	
Dec-15	1,290	23,553	
Jan-16	(5,557)	(13,986)	
Feb-16	(5,557)	(13,985)	
Mar-16	(5,557)	(13,985)	
Apr-16	(5,557)	(13,984)	
May-16	(5,557)	(13,985)	
Jun-16	(5,557)	(13,985)	
Jul-16	(5,557)	(13,985)	
Aug-16	(5,556)	(13,986)	
Sep-16	(5,556)	(13,986)	
Oct-16	(5,556)	(13,986)	
Nov-16	(5,556)	(13,986)	
Dec-16	(5,556)	(13,986)	
Jan-17	(5,541)	(13,895)	
Feb-17	(5,541)	(13,895)	
Mar-17	(5,541)	(13,895)	
Apr-17	(5,541)	(13,895)	
Mar-17	(5,541)	(13,895)	
Jun-17	(5,541)	(13,895)	
Jul-17	(5,541)	(13,895)	
Aug-17	(5,540)	(13,896)	
Forecasted Amount	($66,551)	($167,106)	Expense to tax calc on schedule E

Kentucky American Water W/P - 6-2

2/8/2016 **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2015**

2015 State and Federal Income Tax

Regulatory Asset Amortization

			2015 JAN	2015 FEB	2015 MAR	2015 APR	2015 MAY	2015 JUN	2015 JUL	2015 AUG	2015 SEP	2015 OCT	2015 NOV	2015 DEC	TOTAL	2015 Total Reg Asset & Liabilities
Federal Income Tax rate		35.00%														
State Income Tax Rate		6.00%														
Combined Income Tax Rate		38.90%														
Net Income		168-62	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-30	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-31	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-50	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-51	0	0	0	0	0	0	0	0	0	0	0	0	0	
Net Income Before Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0	
Book depreciation		168-27													0	
Tax basis depreciation															0	
Change in Regulatory Assets/Liabilities:																
Reg Asset-State	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Asset-Flow Through Depreciation	(b)	18504000	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(532,625)	(532,625)
Reg Asset-Other Flow Through Items	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	24,100
Reg Asset-Tax Rate Change	(b)	18504500	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	140,803
Reg Liab-Excess Deferred Tax-AFUDC	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Other	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	(27,558)
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	48,684
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	5,184
Reg Liab-Unamortized ITC (4%)	(d)	25626100	356	356	356	355	356	356	356	356	356	356	356	356	4,271	4,270
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024	39,028
Reg Liab-Unamortized ITC (6%)	(d)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Deferred ITC (3%)	(e)	255.11	638	638	638	638	638	638	638	638	638	638	638	638	7,656	7,652
Deferred ITC (4%)	(e)	255.12	525	525	525	525	525	525	525	525	525	525	525	525	6,300	6,305
Deferred ITC (10%)	(e)	255.13	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836	70,840
Deferred ITC (6%)	(e)	255.14	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Net Change in Reg Assets/Liabs & ITC			(17,776)	(17,777)	(17,777)	(17,778)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(213,324)	
Distribution of Net Change:																
Deferred SIT	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	
	(b)		6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	6,536	78,432	
	(c)		(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,624)	(4,624)	(4,624)	(55,479)	
	(d)		(624)	(624)	(624)	(624)	(624)	(624)	(624)	(623)	(623)	(622)	(622)	(622)	(7,480)	
		69073000	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,290	1,290	1,290	1,290	1,290	15,473	
Deferred FIT	(b)		35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	35,841	430,093	
	(c)		(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,870)	(8,870)	(8,870)	(106,450)	
	(d)		(3,416)	(3,416)	(3,416)	(3,415)	(3,416)	(3,416)	(3,416)	(3,417)	(3,417)	(3,418)	(3,418)	(3,418)	(40,999)	
		69063000	23,554	23,554	23,554	23,555	23,554	23,554	23,554	23,553	23,553	23,553	23,553	23,553	282,644	
Amortize ITC	(e)		(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(84,792)	
			17,776	17,777	17,777	17,778	17,777	17,777	17,777	17,777	17,777	17,777	17,777	17,777	213,324	
Net Balance Sheet Changes	Cr.	Dr.	(17,776)	(17,777)	(17,777)	(17,778)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(17,777)	(213,324)	
SIT on Net Balance Sheet Changes	253350	69073500	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(12,804)	
			(16,709)	(16,710)	(16,710)	(16,711)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(200,520)	
FIT on Net Balance Sheet Changes	253310	69065000	(5,848)	(5,848)	(5,848)	(5,849)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(5,848)	(70,177)	

Kentucky American Water
2/8/2016
2015 State and Federal Income Tax
Regulatory Asset Amortization

Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2015

Kentucky-American Water Company
Suumary of Changes in Regulatory Assets/Liabilities

			2015 JAN	2015 FEB	2015 MAR	2015 APR	2015 MAY	2015 JUN	2015 JUL	2015 AUG	2015 SEP	2015 OCT	2015 NOV	2015 DEC	TOTAL	2015 Total Reg Asset & Liabilities
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
Reg Asset-Flow Through Depreciation	(b)	18504000	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(44,385)	(532,625)	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	
Inclusion For Rate Base			9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	113,245	
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	
			13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494		
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	
Reg Liab-Unamortized ITC (4%)	(d)	25626100	356	356	356	355	356	356	356	356	356	356	356	356	4,271	
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024	
			4,040	4,040	4,040	4,039	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	48,479	
Inclusion For Revenue Recognition			24,843	24,843	24,843	24,844	24,843	24,843	24,843	24,843	24,843	24,843	24,843	24,843	298,117	
Deferred ITC (3%)	(e)	25510100	638	638	638	638	638	638	638	638	638	638	638	638	7,656	
Deferred ITC (4%)	(e)	25510200	525	525	525	525	525	525	525	525	525	525	525	525	6,300	
Deferred ITC (10%)	(e)	25510300	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836	
			7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	84,792	
Amortization of Equity Gross-up		18505500	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accum Depr R/A		10810000	0	0	0	0	0	0	0	0	0	0	0	0	0	

Kentucky American Water W/P - 6-2

2/8/2016 **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2016**

2016 State and Federal Income Tax Budget

Regulatory Asset Amortization			2016 JAN	2016 FEB	2016 MAR	2016 APR	2016 MAY	2016 JUN	2016 JUL	2016 AUG	2016 SEP	2016 OCT	2016 NOV	2016 DEC	TOTAL	2016 Total Reg Asset & Liabilities
Federal Income Tax rate		35.00%														
State Income Tax Rate		6.00%														
Combined Income Tax Rate		38.90%														
Net Income		168-62	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-30	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-31	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-50	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-51	0	0	0	0	0	0	0	0	0	0	0	0	0	
Net Income Before Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0	
Book depreciation		168-27													0	
Tax basis depreciation															0	
Change in Regulatory Assets/Liabilities:																
Reg Asset-State	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Asset-Flow Through Depreciation	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Other Flow Through Items	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	24,100
Reg Asset-Tax Rate Change	(b)	18504500	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	140,803
Reg Liab-Excess Deferred Tax-AFUDC	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Other	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	(27,558)
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	48,684
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	5,184
Reg Liab-Unamortized ITC (4%)	(d)	25626100	356	356	356	355	356	356	356	356	356	356	356	356	4,271	4,270
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024	39,028
Reg Liab-Unamortized ITC (6%)	(d)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Deferred ITC (3%)	(e)	255.11	638	638	638	638	638	638	638	638	638	638	638	638	7,656	7,652
Deferred ITC (4%)	(e)	255.12	525	525	525	525	525	525	525	525	525	525	525	525	6,300	6,305
Deferred ITC (10%)	(e)	255.13	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836	70,840
Deferred ITC (6%)	(e)	255.14	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Net Change in Reg Assets/Liabs & ITC			26,609	26,608	26,608	26,607	26,608	26,608	26,608	26,608	26,608	26,608	26,608	26,608	319,301	
Distribution of Net Change:																
Deferred SIT	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	
	(b)		(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(3,720)	
	(c)		(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,624)	(4,624)	(4,624)	(55,479)	
	(d)		(624)	(624)	(624)	(624)	(624)	(624)	(624)	(623)	(623)	(622)	(622)	(622)	(7,480)	
		69073000	(5,557)	(5,557)	(5,557)	(5,557)	(5,557)	(5,557)	(5,557)	(5,556)	(5,556)	(5,556)	(5,556)	(5,556)	(66,679)	
Deferred FIT	(b)		(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(20,380)	
	(c)		(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,870)	(8,870)	(8,870)	(106,450)	
	(d)		(3,416)	(3,416)	(3,416)	(3,415)	(3,416)	(3,416)	(3,416)	(3,417)	(3,417)	(3,418)	(3,418)	(3,418)	(40,999)	
		69063000	(13,986)	(13,985)	(13,985)	(13,984)	(13,985)	(13,985)	(13,985)	(13,986)	(13,986)	(13,986)	(13,986)	(13,986)	(167,829)	
Amortize ITC	(e)		(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(7,066)	(84,792)	
			(26,609)	(26,608)	(26,608)	(26,607)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(26,608)	(319,301)	
	Cr.	Dr.														
Net Balance Sheet Changes			26,609	26,608	26,608	26,607	26,608	26,608	26,608	26,608	26,608	26,608	26,608	26,608	319,301	
SIT on Net Balance Sheet Changes	253350	69073500	1,597	1,597	1,597	1,596	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	19,163	
			25,012	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	25,011	300,138	
FIT on Net Balance Sheet Changes	253310	69065000	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	105,048	

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2/8/2016 **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2016**

2016 State and Federal Income Tax Budget

Regulatory Asset Amortization

			2016 JAN	2016 FEB	2016 MAR	2016 APR	2016 MAY	2016 JUN	2016 JUL	2016 AUG	2016 SEP	2016 OCT	2016 NOV	2016 DEC	TOTAL	2016 Total Reg Asset & Liabilities

Kentucky-American Water Company

Suumary of Changes in Regulatory Assets/Liabilities

			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Reg Asset-Flow Through Depreciation	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)
Inclusion For Rate Base			9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	113,245
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684
			13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184
Reg Liab-Unamortized ITC (4%)	(d)	25626100	356	356	356	355	356	356	356	356	356	356	356	356	4,271
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,024
			4,040	4,040	4,040	4,039	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	48,479
Inclusion For Revenue Recognition			(19,543)	(19,542)	(19,542)	(19,541)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(19,542)	(234,508)
Deferred ITC (3%)	(e)	25510100	638	638	638	638	638	638	638	638	638	638	638	638	7,656
Deferred ITC (4%)	(e)	25510200	525	525	525	525	525	525	525	525	525	525	525	525	6,300
Deferred ITC (10%)	(e)	25510300	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,836
			7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	84,792
Amortization of Equity Gross-up		18505500	0	0	0	0	0	0	0	0	0	0	0	0	0
Accum Depr R/A		10810000	0	0	0	0	0	0	0	0	0	0	0	0	0

Kentucky American Water W/P - 6-2

2/8/2016 **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2017**

2017 State and Federal Income Tax Budget

Regulatory Asset Amortization

			2017 JAN	2017 FEB	2017 MAR	2017 APR	2017 MAY	2017 JUN	2017 JUL	2017 AUG	2017 SEP	2017 OCT	2017 NOV	2017 DEC	TOTAL	2017 Total Reg Asset & Liabilities
Federal Income Tax rate		35.00%														
State Income Tax Rate		6.00%														
Combined Income Tax Rate		38.90%														
Net Income		168-62	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-30	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-31	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Income Taxes		168-50	0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Income Taxes		168-51	0	0	0	0	0	0	0	0	0	0	0	0	0	
Net Income Before Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0	
Book depreciation		168-27													0	
Tax basis depreciation															0	
Change in Regulatory Assets/Liabilities:																
Reg Asset-State	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Asset-Flow Through Depreciation	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Other Flow Through Items	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	24,100
Reg Asset-Tax Rate Change	(b)	18504500	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	140,803
Reg Liab-Excess Deferred Tax-AFUDC	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Excess Deferred Tax-Other	(c)	256212	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	(27,558)
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	48,684
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	5,184
Reg Liab-Unamortized ITC (4%)	(d)	25626100	249	249	249	249	249	249	249	249	249	249	249	249	2,989	2,989
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028	39,028
Reg Liab-Unamortized ITC (6%)	(d)		0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Deferred ITC (3%)	(e)	255.11	638	638	638	638	638	638	638	638	638	638	638	638	7,652	7,652
Deferred ITC (4%)	(e)	255.12	368	368	368	368	368	368	368	368	368	368	368	368	4,413	4,413
Deferred ITC (10%)	(e)	255.13	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,840	70,840
Deferred ITC (6%)	(e)	255.14	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Net Change in Reg Assets/Liabs & ITC			26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,135	
Distribution of Net Change:																
Deferred SIT	(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	
	(b)		(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(310)	(3,720)	
	(c)		(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,624)	(4,624)	(4,624)	(55,479)	
	(d)		(608)	(608)	(608)	(608)	(608)	(608)	(608)	(607)	(607)	(606)	(606)	(606)	(7,288)	
		69073000	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,540)	(5,540)	(5,540)	(5,540)	(5,540)	(66,487)	
Deferred FIT	(b)		(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(1,698)	(20,380)	
	(c)		(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,870)	(8,870)	(8,870)	(106,450)	
	(d)		(3,325)	(3,325)	(3,325)	(3,325)	(3,325)	(3,325)	(3,325)	(3,326)	(3,326)	(3,327)	(3,327)	(3,327)	(39,913)	
		69063000	(13,895)	(13,895)	(13,895)	(13,895)	(13,895)	(13,895)	(13,895)	(13,896)	(13,896)	(13,896)	(13,896)	(13,896)	(166,743)	
Amortize ITC	(e)		(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(6,909)	(82,905)	
			(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(26,345)	(316,135)	
Net Balance Sheet Changes	Cr.	Dr.	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,135	
SIT on Net Balance Sheet Changes	253350	69073500	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	18,972	
			24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	24,764	297,163	
FIT on Net Balance Sheet Changes	253310	69065000	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	104,004	

Kentucky American Water W/P - 6-2

2/8/2016 **Taxes\[Deferred Taxes 2015-2017.xlsx]Amort RAL 2017**

2017 State and Federal Income Tax Budget

Regulatory Asset Amortization

			2017 JAN	2017 FEB	2017 MAR	2017 APR	2017 MAY	2017 JUN	2017 JUL	2017 AUG	2017 SEP	2017 OCT	2017 NOV	2017 DEC	TOTAL	2017 Total Reg Asset & Liabilities
Kentucky-American Water Company																
Suumary of Changes in Regulatory Assets/Liabilities																
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
Reg Asset-Flow Through Depreciation	(b)	18504000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reg Asset-Other	(b)	18504500	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100	
Reg Liab-Excess Deferred Tax-Depreciation	(c)	25621200	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803	
Reg Liab-Deficit Deferred Tax	(c)	25622000	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(2,297)	(27,558)	
Inclusion For Rate Base			9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	113,245	
Reg Liab-Tax Rate Change	(c)	25623200	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684	
			13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494	13,494		
Reg Liab-Unamortized ITC (3%)	(d)	25626000	432	432	432	432	432	432	432	432	432	432	432	432	5,184	
Reg Liab-Unamortized ITC (4%)	(d)	25626100	249	249	249	249	249	249	249	249	249	249	249	249	2,989	
Reg Liab-Unamortized ITC (10%)	(d)	25626200	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028	
			3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	47,201	
Inclusion For Revenue Recognition			(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(19,436)	(233,230)	
Deferred ITC (3%)	(e)	25510100	638	638	638	638	638	638	638	638	638	638	638	638	7,652	
Deferred ITC (4%)	(e)	25510200	368	368	368	368	368	368	368	368	368	368	368	368	4,413	
Deferred ITC (10%)	(e)	25510300	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	70,840	
			6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	6,909	82,905	
Amortization of Equity Gross-up		18505500	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accum Depr R/A		10810000	0	0	0	0	0	0	0	0	0	0	0	0	0	

Company code 1012 Business area ****

C F	Comp code	Bus. area	Texts		Oct-15
	1012		18503000	Reg Asset-Inc Tax Rec Thru Rates-AFUI	$292,547
	1012		18503500	Reg Asset-Inc Tax Rec Thru Rates-AFUI	6,632,166
	1012		18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc /	(1,366,506)
			Reg asset - income tax recovery		5,558,208
			Regulatory assets		5,558,208
			Total Regulatory and other long-term assets		5,558,208
			ASSETS		5,558,208
			BALANCE SHEET		5,558,208
					5,558,208

Kentucky-American Water Company
URIS Additions per Construction File

UPIS Link in from "Rate Base KY Capital through 08.31.2017.xls", tab "Actv PlacedInServc"

W/P - 6-3
Taxes\[Deferred Taxes 2015-2017.xlsx]Jinkin - Plant Adds

		PP ACCOUNT	TAX CATEGORY		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
					78,923,506	57,460,257																									
10133100	331001-T&D Mains	331001	WATER	Projects Funded by Others	$625,605	$312,802	$312,802	$108,430	$90,000	$112,500	$135,000	$198,000	$198,000	$207,000	$225,000	$247,500	$247,500	$225,000	$384,500	$135,000	$135,000	$112,500	$135,000	$198,000	$198,000	$207,000	$225,000	$247,500	$247,500	$0	$824,035	$2,250,000
10133500	335000-Hydrants	335000	WATER	Projects Funded by Others	27,477	13,739	13,739	12,048	10,000	12,500	15,000	22,000	22,000	23,000	25,000	27,500	27,500	25,000	20,500	15,000	15,000	12,500	15,000	22,000	22,000	23,000	25,000	27,500	27,500	0	49,525	250,000
10133300	333000-Services	333000	WATER	Projects Funded by Others	66,216	33,108	33,108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66,216	0
10133420	334200-Meter Installations	334200	WATER	Projects Funded by Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	334100-Meters	334100	WATER	Projects Funded by Others	2,584	1,292	1,292	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,584	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - New	441,352	220,676	220,676	88,000	79,000	15,000	25,000	50,000	85,000	175,000	200,000	200,000	200,000	150,000	75,000	60,000	30,000	10,000	20,000	20,000	75,000	100,000	100,000	100,000	100,000	0	608,352	1,265,000
10130100	301000-Organization	301000	ORGANIZATION	Mains - New	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - Replaced / Restored	3,342,932	1,671,466	1,671,466	209,886	124,000	80,000	80,000	160,000	240,000	360,000	360,000	340,000	376,000	320,000	240,000	160,000	100,800	80,000	80,000	160,000	240,000	360,000	360,000	340,000	376,000	0	3,676,818	2,836,800
10133300	333000-Services	333000	WATER	Mains - Replaced / Restored	0	0	0	20,989	12,400	8,000	8,000	16,000	24,000	36,000	36,000	34,000	37,600	32,000	24,000	16,000	10,080	8,000	8,000	16,000	24,000	36,000	36,000	34,000	37,600	0	33,389	281,680
10133410	334100-Meters	334100	WATER	Mains - Replaced / Restored	0	0	0	15,741	9,300	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	24,000	18,000	12,000	7,560	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	0	25,041	211,260
10133500	335000-Hydrants	335000	WATER	Mains - Replaced / Restored	334	167	167	15,741	9,300	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	24,000	18,000	12,000	7,560	6,000	6,000	12,000	18,000	27,000	27,000	25,500	28,200	0	25,376	211,260
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - Unscheduled	0	36,065	37,000	17,250	27,250	26,000	25,500	20,500	25,500	25,500	30,500	30,500	32,250	37,250	37,000	17,250	27,250	26,000	25,500	20,500	25,500	25,500	30,500	0	226,711	335,000	117,565	335,000
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133100	331001-T&D Mains	331001	WATER	Mains - Relocated	60,136	30,068	30,068	150,750	137,250	4,500	6,750	6,750	13,500	22,500	36,000	36,000	36,000	27,000	18,000	9,000	9,000	9,000	9,000	18,000	36,000	36,000	45,000	45,000	45,000	0	348,136	225,000
10133500	335000-Hydrants	335000	WATER	Mains - Relocated	0	0	0	16,750	15,250	500	750	750	1,500	2,500	4,000	4,000	4,000	3,000	2,000	1,000	1,000	1,000	1,000	2,000	4,000	4,000	5,000	5,000	5,000	0	32,000	25,000
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	Hydrants, Valves, and Manholes - New	21,464	27,000	27,000	1,500	3,000	6,000	12,000	18,000	18,000	16,500	15,000	12,000	9,060	6,000	3,000	1,500	3,000	6,000	12,000	18,000	18,000	16,500	15,000	0	108,000	0	58,500	120,060
10133100	331001-T&D Mains	331001	WATER	Hydrants, Valves, and Manholes - New	0	18,000	18,000	1,000	2,000	4,000	8,000	12,000	12,000	11,000	10,000	8,000	6,040	4,000	2,000	1,000	2,000	4,000	8,000	12,000	12,000	11,000	10,000	0	72,000	0	39,000	80,040
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133500	335000-Hydrants	335000	WATER	Hydrants, Valves, and Manholes - Replaced	65,553	34,500	34,500	18,000	24,000	24,000	12,000	12,600	13,800	16,800	22,800	22,680	21,600	15,000	7,950	18,000	24,000	24,000	12,000	12,600	13,800	16,800	22,800	0	181,924	0	111,000	231,230
10133100	331001-T&D Mains	331001	WATER	Hydrants, Valves, and Manholes - Replaced	0	23,000	23,000	12,000	16,000	16,000	8,000	8,400	9,200	11,200	15,200	15,120	14,400	10,000	5,300	12,000	16,000	16,000	8,000	8,400	9,200	11,200	15,200	0	121,283	0	74,000	140,820
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133300	333000-Services	333000	WATER	Services and Laterals - New	0	63,500	52,000	35,000	40,000	47,100	52,240	62,500	80,000	80,000	78,500	63,500	53,500	43,000	43,800	35,000	40,000	47,100	52,240	62,500	80,000	80,000	78,500	0	269,500	0	190,500	679,140
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133300	333000-Services	333000	WATER	Services and Laterals - Replaced	217	67,433	49,020	20,000	40,000	30,000	30,000	32,500	45,000	45,000	55,000	55,000	52,500	30,000	17,500	20,000	40,000	30,000	30,000	32,500	45,000	45,000	55,000	0	271,122	0	176,452	452,500
10133300	333000-Services	333000	WATER	Services and Laterals - Replaced	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133410	334100-Meters	334100	WATER	Meters - New	31,350	32,200	32,000	10,000	10,000	21,000	27,000	27,000	52,000	42,000	38,000	37,000	52,000	37,000	21,220	10,000	10,000	21,000	27,000	27,000	52,000	42,000	38,000	0	151,700	0	84,000	374,220
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133410	334100-Meters	334100	WATER	Meters - Replaced	0	61,241	51,241	6,000	11,000	21,000	60,000	41,550	61,000	46,000	42,300	80,000	36,000	36,000	21,000	5,500	11,000	21,000	70,000	51,000	76,000	52,300	51,000	0	214,906	0	129,482	461,350
10133 9100	339200-Other P/E-Supply	339200	WATER	Meters - Replaced	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340100-Office Furniture & Equip	340100	FURNITURE	ITS Equipment and Systems	527,223	0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703

Kentucky-American Water Company
URIS Additions per Construction File

UPIS Link in from "Rate Base KY Capital through 08.31.2017.xls", tab "Actv PlacedInServc"

78,923,506 57,460,257

W/P - 6-3
Taxes\[Deferred Taxes 2015-2017.xlsx]Linkin - Plant Adds

		PP ACCOUNT	TAX CATEGORY		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
10134010	340300-Computer Software	340300	SOFTWARE	0	36,131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134700	347000-Misc Equipment	347000	WATER	0	1,169,031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134600	346190-Remote Control & Instrument	346190	WATER	SCADA Equipment and Systems	51,180	23,400	30,676	0	30,000	5,000	35,000	0	25,000	35,000	35,000	0	35,000	35,000	25,000	5,000	5,000	10,000	20,000	30,000	35,000	35,000	35,000	0	64,076	0	84,076	240,000
10134020	340200-Comp & Periph Equip	340200	COMPUTER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340300-Computer Software	340300	SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	Security Equipment and Systems	3,000	30,000	30,000	0	3,000	3,000	5,000	5,000	10,000	15,000	15,000	16,350	20,000	10,000	10,000	2,000	2,000	2,000	7,028	15,000	20,000	40,000	40,000	0	120,000	0	63,000	133,350
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130450	304500-Struct & Imp-General	304500	BUILDING	Offices and Operations Centers	5,812	0	0	0	0	25,000	25,000	50,000	50,000	50,000	25,000	0	0	0	0	0	0	0	0	25,000	50,000	50,000	0	0	0	0	225,000
		0 0	#N/A	Offices and Operations Centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	Offices and Operations Centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134100	341100-Trans Equip Lt Duty Trks	341100	LT TRUCK	Vehicles	2,238	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920
10134100	341200-Trans Equip Hvy Duty Trks	341200	HVY TRUCK	Vehicles	0	16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920
10134100	341300-Trans Equip Auto Car	341300	CAR	Vehicles	0	17,370	27,710	0	112,200	112,220	0	0	0	0	0	0	0	0	0	0	0	23,800	0	54,400	76,500	69,700	0	0	53,380	0	157,080	112,220
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134300	343000-Tools,Shop,Garage Equip	343000	WATER	Tools and Equipment	0	0	0	2,000	5,000	10,000	30,000	25,000	93,000	42,500	25,000	25,000	14,000	7,500	4,060	2,000	5,000	10,000	30,000	25,000	58,000	42,500	27,500	0	43,200	0	7,000	283,060
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130410	304100-Struct & Imp-Supply	304100	BUILDING	Process Plant Facilities and Equipment	159,681	79,840	79,840	103,590	219,283	4,000	20,000	30,000	38,000	68,400	88,400	86,000	80,000	80,000	80,000	80,000	80,000	32,400	4,000	20,000	28,000	32,000	64,000	64,000	80,000	64,000	0	482,554	687,200
10130600	306000-Lake, River & Other Intakes	306000	WATER	Process Plant Facilities and Equipment	0	0	0	38,846	82,231	1,500	7,500	11,250	14,250	25,650	33,150	32,250	30,000	30,000	30,000	30,000	12,150	1,500	7,500	10,500	12,000	24,000	24,000	30,000	24,000	0	121,077	257,700
10130500	311000-Pumping Equipment	311000	WATER	Process Plant Facilities and Equipment	86,574	43,287	43,287	64,744	137,052	2,500	12,500	18,750	23,750	42,750	55,250	53,750	50,000	50,000	50,000	50,000	20,250	2,500	12,500	17,500	20,000	40,000	40,000	50,000	40,000	0	288,370	429,500
10132010	320100-Wt Equip Non-Media	320100	WATER	Process Plant Facilities and Equipment	524,344	262,172	262,172	25,897	54,821	1,000	5,000	7,500	9,500	17,100	22,100	21,500	20,000	20,000	20,000	20,000	8,100	1,000	5,000	7,000	8,000	16,000	16,000	20,000	16,000	0	605,062	171,800
10133000	330200-Ground Level Tanks	330200	WATER	Process Plant Facilities and Equipment	0	0	0	25,897	54,821	1,000	5,000	7,500	9,500	17,100	22,100	21,500	20,000	20,000	20,000	20,000	8,100	1,000	5,000	7,000	8,000	16,000	16,000	20,000	16,000	0	80,718	171,800
10134400	344000-Laboratory Equipment	344000	WATER	Process Plant Facilities and Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130100	301000-Organization	301000	ORGANIZATION	Engineering Studies	195,556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130320	303200-Land & Land Rights-Supply	303200	LAND	Engineering Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10133910	339100-Other P/E-Intangible	339100	WATER	Engineering Studies	190,343	25,357	25,357	2,975	2,975	2,975	2,975	4,250	4,250	4,250	4,250	4,250	4,250	2,550	2,550	2,975	2,975	2,975	2,975	4,250	4,250	4,250	4,250	0	211,928	0	56,664	42,500
10133960	339600-Other P/E-Cps	339600	WATER	Engineering Studies	33,611	4,475	4,475	525	525	525	525	750	750	750	750	750	750	450	450	525	525	525	525	750	750	750	750	0	37,399	0	10,000	7,500
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10134010	340315-Comp Software Specia	340315	SOFTWARE	ITS Equipment and Systems -Centrally Sponsored	0	59,213	256,025	50,865	73,996	110,389	130,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10130430	304100-Struct & Imp-Supply	304100	BUILDING	RRS Filter Building Replacement	3,382,814	0	0	0	0	0	0	0	0	0	6,061,383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,061,383
10130430	304100-Struct & Imp-Supply	304100	BUILDING	RRS Filter Building Replacement	5,074,221	0	0	0	0	0	0	0	0	0	6,859,934	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Kentucky-American Water Company
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78,923,506 57,460,257

		PP ACCOUNT	TAX CATEGORY		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
	330100-Elevated Tanks &			Millersburg Tank																											
10133000	Standpipes	330100	WATER	Replacement	0	0	0	0	0	0	0	0	0	0	490,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	490,000
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				New Circle Rd Main																											
10133100	331001-T&D Mains	331001	WATER	Relocation	2,335,539	0	0	0	0	0	0	0	0	0	0	0	2,980,441	0	0	0	0	0	0	0	0	0	0	0	0	0	2,980,441
				New Circle Rd Main																											
10133300	333000-Services	333000	WATER	Relocation	0	0	0	0	0	0	0	0	0	0	0	0	80,613	0	0	0	0	0	0	0	0	0	0	0	0	0	80,613
				New Circle Rd Main																											
10133500	335000-Hydrants	335000	WATER	Relocation	0	0	0	0	0	0	0	0	0	0	0	0	80,613	0	0	0	0	0	0	0	0	0	0	0	0	0	80,613
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS Valve House																											
10133100	331001-T&D Mains	331001	WATER	Rehabilitation (Phase 2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	807,500	0	0	0	0	0	0	0	0	0	807,500
				KRS Valve House																											
10133300	333000-Services	333000	WATER	Rehabilitation (Phase 2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95,000	0	0	0	0	0	0	0	0	0	95,000
				KRS Valve House																											
10133500	335000-Hydrants	335000	WATER	Rehabilitation (Phase 2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47,500	0	0	0	0	0	0	0	0	0	47,500
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Athens Boonesboro Main																											
10133100	331001-T&D Mains	331001	WATER	Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,042,185	0	0	0	0	0	0	0	0	0	1,042,185
				Athens Boonesboro Main																											
10133300	333000-Services	333000	WATER	Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122,610	0	0	0	0	0	0	0	0	0	122,610
				Athens Boonesboro Main																											
10133500	335000-Hydrants	335000	WATER	Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61,305	0	0	0	0	0	0	0	0	0	61,305
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Post Acquisition BD																											
10133100	331001-T&D Mains	331001	WATER	Capex	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,500	19,500	19,500	0	0	0	0	0	0	0	0	0	58,500
				Post Acquisition BD																											
10133500	335000-Hydrants	335000	WATER	Capex	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	500	500	0	0	0	0	0	0	0	0	0	1,500
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS High Service Pumps																											
10131120	311000-Pumping Equipment	311000	WATER	Replacement	0	0	0	0	0	0	0	0	75,000	75,000	100,000	100,000	100,000	150,000	150,000	150,000	100,000	150,000	200,000	200,000	200,000	220,000	220,000	0	0	0	1,000,000
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Georgetown Bypass and																											
10133100	331001-T&D Mains	331001	WATER	US 25 Area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Georgetown Bypass and																											
10133500	335000-Hydrants	335000	WATER	US 25 Area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS 1 Chemical Storage																											
10133100	331001-T&D Mains	331001	WATER	and Feed Improvements	0	0	0	0	0	0	0	0	0	0	0	25,000	50,000	100,000	150,000	125,000	50,000	0	0	50,000	100,000	150,000	300,000	350,000	300,000	0	0	500,000
				KRS 1 Chemical Storage																											
10133500	335000-Hydrants	335000	WATER	and Feed Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	320100-Wt Equip Non-			KRS Valve House																											
10132010	Media	320100	WATER	Rehabilitation Phas	1,635,112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	310000-Power Generation			Power Reliability at																											
10133000	Equip	310000	WATER	Remote Sites	0	0	0	0	0	0	0	0	0	0	0	0	20,000	30,000	50,000	50,000	50,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0	0	200,000
0		0 0	#N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS Valve House																											
10133100	331001-T&D Mains	331001	WATER	Rehabilitation (Phase 1.8)	341,994	99,191	106,095	107,170	99,012	54,092	66,969	475,932	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	411,467	596,994
				KRS Valve House																											
10133300	333000-Services	333000	WATER	Rehabilitation (Phase 1.8)	0	11,670	12,482	12,608	11,648	6,364	7,879	15,758	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,408	30,000

Kentucky-American Water Company
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78,923,506 57,460,257

W/P - 6-3
Taxes\[Deferred Taxes 2015-2017.xlsx]Linkin - Plant Adds

		PP ACCOUNT	TAX CATEGORY		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
				KRS Valve House																											
10133500	335000-Hydrants	335000	WATER	Rehabilitation (Phase 1.8)	0	5,835	6,241	6,304	5,824	3,182	3,939	7,879	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,204	15,000
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304500-Struct & Imp-			Paving Field Ops and																											
10130450	General	304500	BUILDING	Front Entrance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,000	200,000	125,000	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				New Circle Rd Main																											
10133100	331001-T&D Mains	331001	WATER	Relocation Phase 2	0	0	0	0	0	13,125	39,375	113,750	156,625	184,625	121,625	31,500	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	678,125
				New Circle Rd Main																											
10133300	333000-Services	333000	WATER	Relocation Phase 2	0	0	0	0	0	1,500	4,500	13,000	17,900	21,100	13,900	3,600	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	77,500
				New Circle Rd Main																											
10133500	335000-Hydrants	335000	WATER	Relocation Phase 2	0	0	0	0	0	375	1,125	3,250	4,475	5,275	3,475	900	500	0	0	0	0	0	0	0	0	0	0	0	0	0	19,375
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS High Service																											
10131120	311000-Pumping Equipment	311000	WATER	Pumping	139,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	320100-Wt Equip Non-			KRS Actuator																											
10132010	Media	320100	WATER	Replacement Level 1	670,321	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339100-Other P/E-																														
10133910	Intangible	339100	WATER	Sludge Thickner Upgrade	124,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				KRS Intake Pump																											
10131120	311000-Pumping Equipment	311000	WATER	Replacement	88,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0 0	#N/A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL UTILITY PLANT IN SERVICE				$0	$21,463,249	$3,340,996	$3,545,228	$1,200,508	$1,769,938	$990,687	$1,002,166	$1,983,096	$1,598,068	$2,018,353	$15,363,646	$1,876,781	$5,007,978	$1,733,216	$1,491,705	$1,187,940	$3,194,239	$880,413	$1,217,554	$1,493,807	$1,989,556	$2,597,363	$2,367,021	$1,500,000	$4,213,822	$335,000	$9,856,670	$10,187,940

Kentucky-American Water Company
URIS Additions per Construction File

UPIS Link in from "Rate Base KY Capital through 08.31.2017.xls", tab "Actv PlacedInServc"

78,923,506 57,460,257

W/P - 6-3
Taxes\[Deferred Taxes 2015-2017.xlsx]Jinkin - Plant Adds

PP ACCOUNT	TAX CATEGORY		Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
Kentucky-American Water Company		Total Tax Additions 2015		24,935,013			Total Additions 2016		29,898,037										Total Additions 2017		13,052,896								
Segregation of Tax Basis Property		Total Land		0	24,935,013		Total Land		0	29,898,037									Total Land		0	13,052,896							
#REF!			Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced
WATER PROPERTY	WATER		$9,896,316	$2,009,360	$1,040,324	$597,420	$752,922	$209,548	$324,293	$915,182	$778,405	$1,019,607	$1,044,950	$1,027,990	$1,079,039	$1,036,579	$881,435	$716,167	$2,715,988	$435,626	$590,462	$781,676	$1,009,839	$1,260,078	$1,426,133	$1,241,589	$2,787,845	$335,000	$8,409,017	$20,938,980
OFFICE FURN. & FIX.	FURNITURE		$527,223	$0	$0	$0	$0	$0	$102,453	$0	$0	$110,664	$0	$0	$0	$0	$0	$0	$105,586	$0	$124,257	$0	$0	$131,445	$0	$0	$40,337	$0	$0	$338,703
SOFTWARE	SOFTWARE		$36,133	$59,213	$256,025	$50,865	$73,996	$110,389	$130,185	$305,977	$129,568	$129,389	$195,029	$165,631	$139,962	$349,466	$120,875	$90,190	$106,803	$344,813	$158,029	$134,307	$150,056	$138,118	$138,521	$0	$467,587	$0	$440,099	$1,533,264
LIGHT TRUCKS	LT TRUCK		$2,238	$16,665	$26,895	$0	$308,900	$108,920	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$23,100	$0	$52,800	$74,250	$67,650	$0	$0	$51,810	$0	$152,460	$108,920
CARS	CAR		$0	$17,170	$27,710	$0	$112,200	$112,220	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$23,800	$0	$54,400	$76,500	$69,700	$0	$0	$53,380	$0	$157,080	$112,220
HEAVY TRUCKS	HVY TRUCK		$0	$16,665	$26,895	$0	$308,900	$108,920	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$23,100	$0	$52,800	$74,250	$67,650	$0	$0	$51,810	$0	$152,460	$108,920
OFFICE EQUIPMENT	OFFICE EQUIPMENT		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COMPUTER EQUIPMENT	COMPUTER		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUILDINGS	BUILDING		$8,625,527	$109,840	$109,840	$103,590	$222,283	$7,000	$90,000	$60,000	$98,000	$133,400	$13,074,717	$127,330	$100,000	$90,000	$90,000	$82,000	$34,400	$6,000	$27,028	$43,000	$102,000	$354,000	$279,000	$80,000	$184,000	$0	$545,554	$7,086,933
Land	LAND		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Tax Basis Property			**19,087,436**	**2,228,813**	**1,487,689**	**751,875**	**1,379,201**	**656,997**	**586,931**	**1,301,159**	**1,005,973**	**1,412,860**	**14,274,695**	**1,320,931**	**3,319,001**	**1,276,045**	**1,092,310**	**888,357**	**2,962,777**	**656,439**	**899,775**	**1,118,983**	**1,486,895**	**2,088,641**	**1,843,654**	**1,321,589**	**3,636,919**	**335,000**	**9,856,670**	**30,187,940**
	ORGANIZATION		$195,356	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	INTANGIBLE		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	#N/A	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Projects Funded by Others		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL OTHER ITEMS		$195,356	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Check Total before Temporary Diff			2,180,258	1,112,383	2,057,539	448,633	390,737	333,689	415,235	481,937	592,095	605,493	1,088,950	555,890	1,688,977	457,171	399,395	299,583	231,462	233,974	317,778	374,824	502,661	508,722	523,367	178,411	576,903	0	0	(0)
Book AFUDC	reduces tax basis		0	109,717	227,889	141,485	137,645	142,746	143,884	146,759	150,940	154,278	291,421	81,305	62,210	64,931	63,308	60,202	42,786	41,153	41,732	46,401	51,482	54,507	56,493	0	0	0	0	0
Tax AFUDC	increases tax basis		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Non-taxable Cust Adv/CIAC	reduces tax basis		0	279,832	1,117,336	118,180	93,180	107,560	180,080	213,840	264,810	218,530	551,210	223,530	196,320	182,560	182,560	133,180	93,180	107,560	180,080	198,840	259,810	213,530	213,530	0	0	0	0	0
Replacement Property			5,804,710	1,923,939	1,896,462	503,108	425,750	222,000	243,000	323,050	469,500	619,500	655,800	668,300	3,808,416	558,250	408,750	282,750	254,250	227,000	255,500	345,000	509,500	640,800	674,500	475,000	1,535,945	335,000	4,749,259	8,533,566
TD Repairs %			59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.91%	59.93%	59.91%	59.91%	59.91%	59.91%
Repairs on TD property			(3,477,762)	(1,152,685)	(1,136,222)	(301,426)	(255,079)	(133,006)	(145,588)	(193,548)	(281,290)	(371,160)	(392,908)	(400,397)	(2,281,727)	(334,463)	(244,893)	(169,403)	(152,328)	(136,002)	(153,077)	(206,699)	(305,255)	(383,921)	(404,112)	(284,586)	(920,227)	(200,708)	(2,845,412)	(5,100,712)
Other Repairs			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIN 48			1,297,504	430,051	423,909	112,458	95,166	49,623	54,317	72,210	104,945	138,474	146,588	149,382	851,280	124,783	91,366	63,202	56,832	50,740	57,111	77,117	113,887	143,236	150,768	106,175	343,324	-	-	-
Total Repairs	reduces tax basis		(2,180,258)	(722,614)	(712,314)	(188,968)	(159,912)	(83,384)	(91,271)	(121,338)	(176,345)	(232,685)	(246,319)	(251,034)	(1,430,447)	(209,679)	(153,527)	(106,201)	(95,497)	(85,262)	(95,966)	(129,582)	(191,369)	(240,685)	(253,343)	(178,411)	(576,903)	(200,708)	(2,845,412)	(5,100,712)
Bonus Depreciation	reduces tax basis		4,140,826	503,395	(339,845)	99,826	383,091	158,154	60,848	279,611	157,939	336,984	55,514	318,866	765,012	364,437	301,458	253,387	1,348,457	208,232	277,485	350,580	441,117	612,959	520,644	531,589	1,438,028	67,146	3,232,852	9,000,147
Total Net Temporary Differences	check		(2,180,258)	(1,112,383)	(2,057,539)	(448,633)	(390,737)	(333,689)	(415,235)	(481,937)	(592,095)	(605,493)	(1,088,950)	(555,890)	(1,688,977)	(457,171)	(399,395)	(299,583)	(231,462)	(233,974)	(317,778)	(374,824)	(502,661)	(508,722)	(523,367)	(178,411)	(576,903)	(133,562)	387,440	3,899,436
			0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIN 48		0.373086	1,297,504	430,051	423,909	112,458	95,166	49,623	54,317	72,210	104,945	138,474	146,588	149,382	851,280	124,783	91,366	63,202	56,832	50,740	57,111	77,117	113,887	143,236	150,768	106,175	343,324			

State Effect 6.00%
Federal Effect 35.00%

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - FEDERAL

W/P - 6-3
Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Depr FED

For the year 2015-2017

TWENTY-FIVE YEAR PROPERTY	Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced	
WATER PROPERTY		$2,009,260	$1,040,324	$597,420	$752,922	$209,548	$324,293	$935,182	$778,405	$1,039,607	$1,044,950	$1,027,950	$3,079,039	$1,036,579	$881,435	$716,167	$2,715,988	$435,626	$590,462	$781,676	$1,009,839	$1,260,078	$1,426,133	$1,241,589	$2,787,845	$201,438	$8,796,457	$24,838,415	$61,558,627
BONUS DEPRECIATION		503,395	-339,845	99,826	383,091	158,154	60,848	279,611	157,939	336,984	55,514	318,866	765,012	364,437	301,458	253,387	1,348,457	208,232	277,485	350,580	441,117	612,959	520,644	520,644	531,589	1,438,008	67,146	3,232,852	13,248,389
N.D.B. (LINE-8 @100%)		1,505,865	1,380,169	497,594	369,831	51,394	263,445	655,571	620,466	702,624	989,436	709,085	2,314,027	672,142	579,978	462,780	1,367,531	227,394	312,977	431,097	568,722	647,119	905,490	1,762,233	3,319,434	1,639,446	8,863,603	28,071,268	59,890,717
ACCUMULATED		1,505,865	2,886,034	3,383,627	3,753,459	3,804,853	4,068,298	4,723,869	5,344,335	6,046,958	7,036,394	7,745,478	10,059,505	10,731,647	11,311,625	11,774,405	13,141,935	13,369,329	13,682,306	14,113,402	14,682,124	15,329,243	16,234,732	17,996,966	21,316,399	22,955,846	31,819,449	59,890,717	
REGULAR DEPRECIATION		30,117	27,603	9,952	7,397	1,028	5,269	13,111	12,409	14,052	19,789	14,182	46,281	13,443	11,600	9,256	27,351	4,548	6,260	8,622	11,374	12,942	18,110	35,245	66,389	0	0	0	
ACCUMULATED DEPRECIATION		30,117	57,720	67,672	75,069	76,097	81,366	94,477	106,886	120,938	140,727	154,909	201,190	214,633	226,233	235,489	262,840	267,388	273,648	282,270	293,644	306,586	324,696	359,941	426,330	426,330	426,330	426,330	
SEVEN YEAR PROPERTY																													
OFFICE FURN. & FIX.		0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703	933,645
ACCUMULATED		0	0	0	0	0	102,453	102,453	102,453	213,117	213,117	213,117	213,117	213,117	213,117	213,117	318,703	318,703	442,960	442,960	442,960	574,405	574,405	574,405	614,942	614,942	614,942	933,645	
DEPRECIATION		0	0	0	0	0	14,641	0	0	15,814	0	0	0	0	0	0	15,088	0	17,756	0	0	18,783	0	0	5,793	0	0	45,543	
ACCUMULATED DEPRECIATION		0	0	0	0	0	14,641	14,641	14,641	30,455	30,455	30,455	30,455	30,455	30,455	30,455	45,543	45,543	63,299	63,299	63,299	82,082	82,082	82,082	87,875	87,875	87,875	133,418	
FIVE YEAR PROPERTY																													
LIGHT TRUCKS		16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
CARS		17,170	27,710	0	112,200	112,220	0	0	0	0	0	0	0	0	0	0	0	23,800	0	54,400	76,500	69,700	0	0	53,380	0	157,080	112,220	816,381
HEAVY TRUCKS		16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
OFFICE EQUIPMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPUTER EQUIPMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N.D.B. (LINES 17-19 @100%)		50,500	81,500	0	330,000	330,060	0	0	0	0	0	0	0	0	0	0	0	70,000	0	160,000	225,000	205,000	0	0	157,000	0	462,000	330,060	2,401,120
ACCUMULATED		50,500	132,000	132,000	462,000	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	862,060	862,060	1,022,060	1,247,060	1,452,060	1,452,060	1,452,060	1,609,060	1,609,060	2,071,060	2,401,120	
DEPRECIATION		10,100	16,300	0	66,000	66,012	0	0	0	0	0	0	0	0	0	0	0	14,000	0	32,000	45,000	41,000	0	0	31,400	0	92,400	66,012	
ACCUMULATED DEPRECIATION		10,100	26,400	26,400	92,400	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	172,412	172,412	204,412	249,412	290,412	290,412	290,412	321,812	321,812	414,212	480,224	
THREE YEAR PROPERTY																													
SOFTWARE		59,213	256,025	50,865	73,996	110,389	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264	5,238,107
ACCUMULATED		59,213	315,238	366,103	440,099	550,488	660,673	766,650	896,218	1,025,407	1,180,436	1,346,067	1,486,029	1,635,495	1,756,370	1,846,560	1,953,363	2,098,176	2,256,205	2,390,512	2,540,568	2,678,686	2,817,207	2,817,207	3,284,744	3,284,744	3,724,843	5,238,107	
DEPRECIATION		19,736	85,333	16,953	24,663	36,793	36,725	35,322	43,185	43,059	51,671	55,205	46,649	49,817	40,288	30,060	35,597	48,266	52,671	44,765	50,014	46,035	46,169	0	155,830	0	146,685	504,371	
ACCUMULATED DEPRECIATION		19,736	105,069	122,022	146,685	183,478	220,203	255,525	298,710	341,769	393,440	448,645	495,294	545,111	585,399	615,459	651,056	699,322	751,993	796,758	846,772	892,807	938,976	938,976	1,094,806	1,094,806	1,241,491	1,745,862	
REAL PROPERTY																													
BUILDINGS		109,840	109,840	103,590	222,283	7,000	50,000	60,000	98,000	133,400	13,074,717	127,350	100,000	90,000	90,000	82,000	34,400	6,000	27,028	43,000	102,000	354,000	279,000	80,000	184,000	0	545,554	7,086,933	23,199,935
ACCUMULATED		109,840	219,681	323,271	545,554	552,554	602,554	662,554	760,554	893,954	13,968,670	14,096,020	14,196,020	14,286,020	14,376,020	14,458,020	14,492,420	14,498,420	14,525,448	14,568,448	14,670,448	15,024,448	15,303,448	15,383,448	15,567,448	15,567,448	16,113,002	23,199,935	
DEPRECIATION		353	118	2,549	4,995	142	910	963	1,363	1,570	125,910	954	535	289	96	2,018	773	122	492	690	1,419	4,167	2,687	942	1,772	0	1,751	7,583	
ACCUMULATED DEPRECIATION		353	471	3,020	8,015	8,157	9,067	10,030	11,393	12,963	138,873	139,827	140,362	140,651	140,747	142,765	143,538	143,660	144,152	144,842	146,261	150,428	153,115	154,057	155,829	155,829	157,580	165,163	
TOTAL ACCUM. DEPR.		563,701	353,210	482,490	968,635	1,230,764	1,349,157	1,678,164	1,893,060	2,304,539	2,557,423	2,946,630	3,805,107	1,089,262	1,141,246	1,182,580	1,261,389	1,328,325	1,405,504	1,491,581	1,599,388	1,722,315	1,789,281	1,825,468	2,086,652	2,086,652	2,327,488	2,950,997	
LESS: PROV. YEAR TO DATE		0	140,925	211,687	0	968,635	990,479	1,023,086	1,088,594	1,177,979	1,318,799	1,495,745	1,737,560	2,151,069	1,885,617	1,637,493	0	1,261,389	1,266,967	1,279,561	1,300,763	1,333,944	1,382,490	1,440,603	1,504,747	1,621,128	1,737,509	1,934,169	
SUBTOTAL		563,701	212,284	270,803	968,635	262,129	358,678	655,078	804,466	1,126,560	1,238,624	1,450,884	2,067,547	-1,061,807	-744,371	-454,913	1,261,389	66,936	138,537	212,020	298,625	388,371	406,791	384,865	581,905	465,524	589,979	1,016,828	
REMAINING PERIODS		4	3	2	1	12	11	10	9	8	7	6	5	4	3	2	1	12	11	10	9	8	7	6	5	4	3	2	
MONTHLY PROV.		140,925	70,761	135,401	968,635	21,844	32,607	65,508	89,385	140,820	176,946	241,814	413,509	-265,452	-248,124	-227,457	1,261,389	5,578	12,594	21,202	33,181	48,546	58,113	64,144	116,381	116,381	196,660	508,414	4,199,708
ON CURRENT ADDITIONS																													
																											Total Tax Basis Additions		91,663,524
DEPRECIATION ON PROPERTY																													
2014&Prior UPIS Projected	9,054,667	1,131,833	1,131,833	1,131,833	1,131,833	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748	956,748	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	840,620	25,255,128
Current Year Regular Depreciation	79,436	140,925	70,761	135,401	968,635	21,844	32,607	65,508	89,385	140,820	176,946	241,814	413,509	-265,452	-248,124	-227,457	1,261,389	5,578	12,594	21,202	33,181	48,546	58,113	64,144	116,381	116,381	196,660	508,414	4,199,708
Current Year Bonus Depreciation		503,395	-339,845	99,826	383,091	158,154	60,848	279,611	157,939	336,984	55,514	318,866	765,012	364,437	301,458	253,387	1,348,457	208,232	277,485	350,580	441,117	612,959	520,644	520,644	531,589	1,438,008	67,146	3,232,852	13,248,389
Year 2 & 3 Depreciation		0	0	0	0	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	2,699,637
TOTAL DEPRECIATION		1,776,154	862,750	1,367,061	2,483,559	1,196,042	1,109,499	1,361,163	1,263,368	1,493,847	1,248,504	1,576,723	2,194,565	1,115,029	1,069,378	1,041,974	3,625,890	1,235,165	1,311,434	1,393,137	1,495,653	1,682,861	1,600,112	1,606,143	1,669,325	2,575,744	1,285,161	4,762,621	45,402,861
ACCUMULATED DEPRECIATION		1,776,154	2,638,903	4,005,964	6,489,523	7,685,564	8,795,063	10,156,226	11,419,594	12,913,441	14,161,945	15,738,668	17,933,234	19,048,263	20,117,640	21,159,614	24,785,504	26,020,669	27,332,103	28,725,240	30,220,893	31,903,754	33,503,866	35,110,010	36,779,335	39,355,079	40,640,240	45,402,861	
Accum Depr on Additions	0	140,925	211,687	347,088	1,315,723	1,337,567	1,370,174	1,435,682	1,525,067	1,665,887	1,842,834	2,084,648	2,498,157	2,232,705	1,984,582	1,757,125	3,018,514	3,024,092	3,036,686	3,057,888	3,091,069	3,139,615	3,197,728	3,261,872	3,378,253	3,494,634	3,691,294	4,199,708	
Numeric Month	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	

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KENTUCKY-AMERICAN WATER COMPANY **W/P - 6-3**

TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - FEDERAL Years 2 & 3 **Taxes\[Deferred Taxes 2015-2017.xlsx]Yrs 2 and 3 FED**

	2015 UPIS Additions		2016 UPIS Additions	
	2016	2017	2017	2018
	2nd Year	3rd Year	2nd Year	3rd Year
TWENTY YEAR PROPERTY				
WATER PROPERTY				
UPIS Additions	$4,933,766	$4,933,766	$14,281,389	$14,281,389
Depreciation Rate	4.000%	4.000%	4.000%	4.000%
Tax Dep Expense	$197,351	$197,351	$571,256	$571,256
SEVEN YEAR PROPERTY				
OFFICE FURN. & FIX.				
UPIS Additions	$102,453	$102,453	$340,507	$340,507
Depreciation Rate	24.490%	17.490%	24.490%	17.490%
Tax Dep Expense	$25,091	$17,919	$83,390	$59,555
FIVE YEAR PROPERTY				
LIGHT TRUCKS				
CARS				
HEAVY TRUCKS				
OFFICE EQUIPMENT				
COMPUTER EQUIPMENT				
UPIS Additions	$792,060	$792,060	$70,000	$70,000
Depreciation Rate	32.000%	19.200%	32.000%	19.200%
Tax Dep Expense	$253,459	$152,076	$22,400	$13,440
THREE YEAR PROPERTY				
Software				
UPIS Additions	$660,673	$660,673	$1,595,532	$1,595,532
Depreciation Rate	33.330%	33.330%	33.330%	33.330%
Tax Dep Expense	$220,202	$220,202	$531,791	$531,791
REAL PROPERTY				
BUILDINGS				
UPIS Additions	$602,554	$602,554	$13,922,894	$13,922,894
Depreciation Rate	2.564%	2.564%	2.564%	2.564%
Tax Dep Expense	$15,449	$15,449	$356,983	$356,983
Annual Depreciation	$711,552	$602,997	$1,565,820	$1,533,025
Monthly Depreciation	$59,296	$50,250	$130,485	$127,752

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - State

W/P - 6-3
Taxes\[Deferred Taxes 2015-2017.xlsx]Tax Depr STATE

For the year 2015-2017

TWENTY-FIVE YEAR PROPERTY	Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Jan-1900	In-Serviced	In-Serviced	
WATER PROPERTY		2,009,260	1,040,324	597,420	752,922	209,548	324,293	935,182	778,405	1,039,607	1,044,950	1,027,950	3,079,039	1,036,579	881,435	716,167	2,715,988	435,626	590,462	781,676	1,009,839	1,260,078	1,426,133	1,241,589	2,787,845	201,438	8,796,457	24,838,415	61,558,627
BONUS DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	520,644	531,589	1,438,008	67,146	3,232,852	5,790,239
N.D.B. (LINE-8 @100%)		2,009,260	1,040,324	597,420	752,922	209,548	324,293	935,182	778,405	1,039,607	1,044,950	1,027,950	3,079,039	1,036,579	881,435	716,167	2,715,988	435,626	590,462	781,676	1,009,839	1,260,078	1,426,133	1,762,233	3,319,434	1,639,446	8,863,603	28,071,268	67,348,866
ACCUMULATED		2,009,260	3,049,583	3,647,003	4,399,925	4,609,473	4,933,766	5,868,948	6,647,353	7,686,960	8,731,910	9,759,860	12,838,899	13,875,478	14,756,914	15,473,080	18,189,068	18,624,694	19,215,155	19,996,831	21,006,671	22,266,748	23,692,882	25,455,115	28,774,549	30,413,995	39,277,599	67,348,866	
REGULAR DEPRECIATION		40,185	20,806	11,948	15,058	4,191	6,486	18,704	15,568	20,792	20,899	20,559	61,581	20,732	17,629	14,323	54,320	8,713	11,809	15,634	20,197	25,202	28,523	35,245	66,389	0	0	0	
ACCUMULATED DEPRECIATION		40,185	60,991	72,939	87,997	92,188	98,674	117,378	132,946	153,738	174,637	195,196	256,777	277,509	295,138	309,461	363,781	372,494	384,303	399,937	420,134	445,336	473,859	509,104	575,493	575,493	575,493	575,493	

SEVEN YEAR PROPERTY																													
OFFICE FURN. & FIX.		0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703	933,645
N.D.B. (LINE S17-19 @100%)		0	0	0	0	0	102,453	0	0	110,664	0	0	0	0	0	0	105,586	0	124,257	0	0	131,445	0	0	40,537	0	0	318,703	933,645
ACCUMULATED		0	0	0	0	0	102,453	102,453	102,453	213,117	213,117	213,117	213,117	213,117	213,117	213,117	318,703	318,703	442,960	442,960	442,960	574,405	574,405	574,405	614,942	614,942	614,942	933,645	
DEPRECIATION		0	0	0	0	0	14,641	0	0	15,814	0	0	0	0	0	0	15,088	0	17,756	0	0	18,783	0	0	5,793	0	0	45,543	
ACCUMULATED DEPRECIATION		0	0	0	0	0	14,641	14,641	14,641	30,455	30,455	30,455	30,455	30,455	30,455	30,455	45,543	45,543	63,299	63,299	63,299	82,082	82,082	82,082	87,875	87,875	87,875	133,418	

FIVE YEAR PROPERTY																													
LIGHT TRUCKS		16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
CARS		17,170	27,710	0	112,200	112,220	0	0	0	0	0	0	0	0	0	0	0	23,800	0	54,400	76,500	69,700	0	0	53,380	0	157,080	112,220	816,381
HEAVY TRUCKS		16,665	26,895	0	108,900	108,920	0	0	0	0	0	0	0	0	0	0	0	23,100	0	52,800	74,250	67,650	0	0	51,810	0	152,460	108,920	792,370
OFFICE EQUIPMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPUTER EQUIPMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPRECIATION																													0
N.D.B. (LINE S17-19 @100%)		50,500	81,500	0	330,000	330,060	0	0	0	0	0	0	0	0	0	0	0	70,000	0	160,000	225,000	205,000	0	0	157,000	0	462,000	330,060	2,401,120
ACCUMULATED		50,500	132,000	132,000	462,000	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	792,060	862,060	862,060	1,022,060	1,247,060	1,452,060	1,452,060	1,452,060	1,609,060	1,609,060	2,071,060	2,401,120	
DEPRECIATION		10,100	16,300	0	66,000	66,012	0	0	0	0	0	0	0	0	0	0	0	14,000	0	32,000	45,000	41,000	0	0	31,400	0	92,400	66,012	
ACCUMULATED DEPRECIATION		10,100	26,400	26,400	92,400	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	158,412	172,412	172,412	204,412	249,412	290,412	290,412	290,412	321,812	321,812	414,212	480,224	

THREE YEAR PROPERTY																													
SOFTWARE		59,213	256,025	50,865	73,996	110,389	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264	5,238,107
BONUS DEPRECIATION																													0
N.D.B. (LINE S17-19 @100%)		59,213	256,025	50,865	73,996	110,389	110,185	105,977	129,568	129,189	155,029	165,631	139,962	149,466	120,875	90,190	106,803	144,813	158,029	134,307	150,056	138,118	138,521	0	467,537	0	440,099	1,513,264	5,238,107
ACCUMULATED		59,213	315,238	366,103	440,099	550,488	660,673	766,650	896,218	1,025,407	1,180,436	1,346,067	1,486,029	1,635,495	1,756,370	1,846,560	1,953,363	2,098,176	2,256,205	2,390,512	2,540,568	2,678,686	2,817,207	2,817,207	3,284,744	3,284,744	3,724,843	5,238,107	
DEPRECIATION		19,736	85,333	16,953	24,663	36,793	36,725	35,322	43,185	43,059	51,671	55,205	46,649	49,817	40,288	30,060	35,597	48,266	52,671	44,765	50,014	46,035	46,169	0	155,830	0	146,685	504,371	
ACCUMULATED DEPRECIATION		19,736	105,069	122,022	146,685	183,478	220,203	255,525	298,710	341,769	393,440	448,645	495,294	545,111	585,399	615,459	651,056	699,322	751,993	796,758	846,772	892,807	938,976	938,976	1,094,806	1,094,806	1,241,491	1,745,862	

REAL PROPERTY																													
BUILDINGS		109,840	109,840	103,590	222,283	7,000	50,000	60,000	98,000	133,400	13,074,717	127,350	100,000	90,000	90,000	82,000	34,400	6,000	27,028	43,000	102,000	354,000	279,000	80,000	184,000	0	545,554	7,086,933	23,199,935
ACCUMULATED		109,840	219,681	323,271	545,554	552,554	602,554	662,554	760,554	893,954	13,968,670	14,096,020	14,196,020	14,286,020	14,376,020	14,458,020	14,492,420	14,498,420	14,525,448	14,568,448	14,670,448	15,024,448	15,303,448	15,383,448	15,567,448	15,567,448	16,113,002	23,199,935	
DEPRECIATION		353	118	2,549	4,995	142	910	963	1,363	1,570	125,910	954	535	289	96	2,018	773	122	492	690	1,419	4,167	2,687	942	1,772	0	1,751	7,583	
ACCUMULATED DEPRECIATION		353	471	3,020	8,015	8,157	9,067	10,030	11,393	12,963	138,873	139,827	140,362	140,651	140,747	142,765	143,538	143,660	144,152	144,842	146,261	150,428	153,115	154,057	155,829	155,829	157,580	165,163	

TOTAL ACCUM. DEPR.		70,374	192,931	224,381	335,097	442,235	500,997	555,986	616,102	697,337	895,817	972,535	1,081,300	1,152,138	1,210,151	1,256,552	1,362,330	1,433,431	1,516,159	1,609,248	1,725,878	1,861,065	1,938,444	1,974,631	2,235,815	2,235,815	2,476,651	3,100,160	
LESS: PROV. YEAR TO DATE		0	17,594	76,039	0	335,097	344,025	358,295	378,064	404,513	441,116	506,073	583,817	683,314	800,520	937,063	0	1,362,330	1,368,255	1,381,701	1,404,456	1,440,169	1,492,781	1,556,447	1,626,145	1,748,079	1,870,013	2,072,225	
SUBTOTAL		70,374	175,338	148,342	335,097	107,138	156,972	197,691	238,038	292,824	454,701	466,462	497,483	468,824	409,631	319,489	1,362,330	71,101	147,904	227,547	321,422	420,896	445,663	418,184	609,670	487,736	606,638	1,027,935	
REMAINING PERIODS		4	3	2	1	12	11	10	9	8	7	6	5	4	3	2	1	12	11	10	9	8	7	6	5	4	3	2	
MONTHLY PROV.		17,594	58,446	74,171	335,097	8,928	14,270	19,769	26,449	36,603	64,957	77,744	99,497	117,206	136,544	159,744	1,362,330	5,925	13,446	22,755	35,714	52,612	63,666	69,697	121,934	121,934	202,213	513,967	3,833,211
ON CURRENT ADDITIONS																												Total Tax Basis Additions	99,121,673

DEPRECIATION ON PROPERTY																													
2014&Prior UPIS Projected	10,519,815	1,131,833	1,131,833	1,131,833	1,131,833	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	1,097,898	967,679	967,679	967,679	967,679	967,679	967,679	967,679	967,679	967,679	967,679	28,346,567
Current Year Regular Depreciation	79,436	17,594	58,446	74,171	335,097	8,928	14,270	19,769	26,449	36,603	64,957	77,744	99,497	117,206	136,544	159,744	1,362,330	5,925	13,446	22,755	35,714	52,612	63,666	69,697	121,934	121,934	202,213	513,967	3,833,211
Current Year Bonus Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Year 2 & 3 Depreciation		0	0	0	0	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	180,735	2,699,637
TOTAL DEPRECIATION		1,149,427	1,190,279	1,206,004	1,466,930	1,166,122	1,171,464	1,176,963	1,183,642	1,193,796	1,222,151	1,234,937	1,256,690	1,274,400	1,293,737	1,316,938	2,519,524	1,154,339	1,161,859	1,171,168	1,184,127	1,201,025	1,212,080	1,218,111	1,270,348	1,270,348	1,350,626	1,662,381	34,879,414
ACCUMULATED DEPRECIATION		1,149,427	2,339,706	3,545,710	5,012,641	6,178,762	7,350,226	8,527,188	9,710,831	10,904,627	12,126,778	13,361,715	14,618,405	15,892,805	17,186,542	18,503,480	21,023,003	22,177,342	23,339,201	24,510,369	25,694,496	26,895,522	28,107,602	29,325,712	30,596,060	31,866,407	33,217,034	34,879,414	

Accum Depr on Additions	0	17,594	76,039	150,210	485,307	494,235	508,506	528,275	554,723	591,326	656,283	734,027	833,524	950,730	1,087,274	1,247,018	2,609,348	2,615,273	2,628,719	2,651,473	2,687,187	2,739,799	2,803,465	2,873,162	2,995,097	3,117,031	3,319,243	3,833,211	
Numeric Month	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	

CHECK ADDS 8,192,665

CHECK ADDS 30,228,147

CHECK ADDS 54,910,623

KENTUCKY-AMERICAN WATER COMPANY **W/P - 6-3**

TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE - STATE Years 2 & 3 **Taxes\[Deferred Taxes 2015-2017.xlsx]Yrs 2 and 3 STATE**

	2015 UPIS Additions		2016 UPIS Additions	
	2016	2017	2017	2018
	2nd Year	3rd Year	2nd Year	3rd Year
TWENTY YEAR PROPERTY				
WATER PROPERTY				
UPIS Additions	$4,933,766	$4,933,766	$14,281,389	$14,281,389
Depreciation Rate	4.000%	4.000%	4.000%	4.000%
Tax Dep Expense	$197,351	$197,351	$571,256	$571,256
SEVEN YEAR PROPERTY				
OFFICE FURN. & FIX.				
UPIS Additions	$102,453	$102,453	$340,507	$340,507
Depreciation Rate	24.490%	17.490%	24.490%	17.490%
Tax Dep Expense	$25,091	$17,919	$83,390	$59,555
FIVE YEAR PROPERTY				
LIGHT TRUCKS				
CARS				
HEAVY TRUCKS				
OFFICE EQUIPMENT				
COMPUTER EQUIPMENT				
UPIS Additions	$792,060	$792,060	$70,000	$70,000
Depreciation Rate	32.000%	19.200%	32.000%	19.200%
Tax Dep Expense	$253,459	$152,076	$22,400	$13,440
THREE YEAR PROPERTY				
Software				
UPIS Additions	$660,673	$660,673	$1,595,532	$1,595,532
Depreciation Rate	33.330%	33.330%	33.330%	33.330%
Tax Dep Expense	$220,202	$220,202	$531,791	$531,791
REAL PROPERTY				
BUILDINGS				
UPIS Additions	$602,554	$602,554	$13,922,894	$13,922,894
Depreciation Rate	2.564%	2.564%	2.564%	2.564%
Tax Dep Expense	$15,449	$15,449	$356,983	$356,983
Annual Depreciation	$711,552	$602,997	$1,565,820	$1,533,025
Monthly Depreciation	$59,296	$50,250	$130,485	$127,752

COMPANY: KENTUCKY-AMERICAN WATER COMPANY **W/P - 6-3**
Tax Depreciation Rates **Taxes\[Deferred Taxes 2015-2017.xlsx]Depr Rates**
Half Year Convention

Year 1	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
25 Yr Water Property	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.461%	2.247%	2.033%	1.819%	1.605%	1.391%	1.177%	0.963%	0.749%	0.535%	0.321%	0.107%

Year 2												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
7 Year Property	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%
5 Year Property	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%

Year 3												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
7 Year Property	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%
5 Year Property	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%

Workpaper #: **SCHEDULE E-1.1**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.1 Federal Inc Tax Base**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-4**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	**Book Revenue (+)**				
2		Operating Revenue	$90,509,219	$0	$90,509,219
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(33,192,846)	-	(33,192,846)
6		Depreciation, Amortization, & Cost of Removal	(13,739,852)	-	(13,739,852)
7		Taxes Other Than Income	(6,484,589)	-	(6,484,589)
8		Current State Income Tax	(960,839)	-	(960,839)
10		Interest Expense	(12,226,347)	-	(12,226,347)
11		**Total Book Deductions (Sum Lines 5 - 10)**	**($66,604,474)**	**$0**	**($66,604,474)**
12					
13		**Book Pre-Tax Income (Line 2 + Line 11)**	**$23,904,745**	**$0**	**$23,904,745**
14					
15	**Reconciling Items**				
		Permanent Differences:			
16		**(Deduction) or Reversal of Deduction**			
17		Non-Deductible Meals	18,678	-	18,678
18		Non-Deductible Penalties and Mandatory Dividends	191,023	-	191,023
19		**Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)**	**$24,114,446**	**$0**	**$24,114,446**
20					
		Temporary Differences:			
21		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
22		Deduct Tax Depreciation (State or Federal)	(15,680,284)	-	(15,680,284)
23		Reverse Deduction of Book Depreciation	12,909,086	-	12,909,086
24		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
25		Reverse Deduction of Amortization of UPAA	-	-	-
26		Reverse Deduction of Deferred Maintenance Amortization	439,721	-	439,721
27		Deduct Actual Deferred Maintenance Expenditures	($3,991,675)	-	(3,991,675)
28		Reverse All CIAC Amortization Credits	(1,580,754)	-	(1,580,754)
29		Reflect Actual Taxable CIAC Received	(154,899)	-	(154,899)
30		Reflect Repairs Deduction	(3,138,966)	-	(3,138,966)
31		Reverse Book Cost of Removal	2,207,298	-	2,207,298
32		Reflect Actual Cost of Removal	(473,912)	-	(473,912)
33		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)**	**($9,407,301)**	**$0**	**($9,407,301)**
34					
35		**Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)**	**$14,707,145**	$0	**$14,707,145**
36					
37	**Calculation of Current Federal Income Taxes**				
38		Tax Rate	35.00%	35.00%	35.00%
39		**Current Taxes (Line 35 x Line 38)**	**5,147,501**	-	**5,147,501**
40		Adjustment For Tax Provision	1,057,879		
41		**Total Current Taxes**	**$6,205,380**		**$6,205,380**
42		Less: Prior Year Adjustment	659,862	(659,862)	-
43		**Total Federal Income Taxes - Current (Line 41 - Line 42)**	**$5,545,518**	**$659,862**	**$6,205,380**
44					
45	**Calculation of Deferred Federal Income Taxes**				
46		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	2,522,739	-	2,522,739
47		Federal Defered Taxes Related to Deferred Maintenance	1,168,593	-	1,168,593
48		Federal Defered Taxes Related to Property Losses	(18,781)	-	(18,781)
49		Federal Defered Taxes Related to Cost of Removal	(570,284)	-	(570,284)
50		Federal Defered Taxes - Prior Year	695,310	(695,310)	-
51		**Items Deferred**	**$3,797,577**	**($695,310)**	**$3,102,267**
52		Adjustment For Tax Provision	411,476		411,476
53		**Sum Items Deferred**	**$3,386,101**	**($695,310)**	**$2,690,791**
54					
55		**Amortization of Deferred Income Tax Assets & Liabilties**			
56		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	141,318	-	141,318
57					
58		Amortization of Deferred ITC	(84,792)	-	(84,792)
59		**Sum Total Federal Deferred Taxes + Amortization of ITC**	**$3,442,627**	**($695,310)**	**$2,747,317**
60					
61					
62		**Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)**	**$8,988,145**	**($35,448)**	**$8,952,697**

Workpaper #: **SCHEDULE E-1.2**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.2 State Inc Tax Base**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-4**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	**Book Revenue (+)**				
2		Operating Revenue	$90,509,219	$0	$90,509,219
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(33,192,846)	-	(33,192,846)
6		Depreciation, Amortization, & Cost of Removal	(13,739,852)	-	(13,739,852)
7		Taxes Other Than Income	(6,484,589)	-	(6,484,589)
8		Current State Income Tax	0	-	-
10		Interest Expense	(12,226,347)	-	(12,226,347)
11		**Total Book Deductions (Sum Lines 5 - 10)**	**($65,643,634)**	**$0**	**($65,643,634)**
12					
13		**Book Pre-Tax Income (Line 2 + Line 11)**	**$24,865,585**	**$0**	**$24,865,585**
14					
15	**Reconciling Items**				
		Permanent Differences:			
16		**(Deduction) or Reversal of Deduction**			
17		Non-Deductible Meals	18,678	-	18,678
18		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
19		**Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)**	**$25,075,312**	**$0**	**$25,075,312**
20					
		Temporary Differences:			
21		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
22		Deduct Tax Depreciation (State or Federal)	(15,334,307)	-	(15,334,307)
23		Reverse Deduction of Book Depreciation	12,909,086	-	12,909,086
24		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
25		Reverse Deduction of Amortization of UPAA	-	-	-
26		Reverse Deduction of Deferred Maintenance Amortization	439,721	-	439,721
27		Deduct Actual Deferred Maintenance Expenditures	($3,991,675)	-	(3,991,675)
28		Reverse All CIAC Amortization Credits	(1,580,754)	-	(1,580,754)
29		Reflect Actual Taxable CIAC Received	(154,899)	-	(154,899)
30		Reflect Repairs Deduction	(3,138,966)	-	(3,138,966)
31		Reverse Book Cost of Removal	2,207,298	-	2,207,298
32		Reflect Actual Cost of Removal	(473,912)	-	(473,912)
33		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)**	($9,061,324)	$0	($9,061,324)
34					
35		**Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)**	**$16,013,988**	**$0**	**$16,013,988**
36					
37	**Calculation of Current State Income Taxes**				
38		Tax Rate	6.0%	6.0%	6.0%
39		**Current Taxes (Line 35 x Line 38)**	**960,839**	**$ -**	960,839
40		Adjustment For Tax Provision	162,914		162,914
41		**Total Current Taxes**	**1,123,753**	**-**	**1,123,753**
42		Less: Prior Year Adjustment	72,535	(72,535)	-
43		**Total State Income Taxes (Line 41 - Line 42)**	**$1,051,218**	**$72,535**	**$1,123,753**
44					
45	**Calculation of Deferred State Income Taxes**				
46		State Defered Taxes Related to UPIS, CIAC, and Repairs	437,990	-	437,990
47		State Defered Taxes Related to Deferred Maintenance	213,117	-	213,117
48		State Defered Taxes Related to Property Losses	(3,425)	-	(3,425)
49		State Defered Taxes Related to Cost of Removal	(104,003)	-	(104,003)
50		State Defered Taxes - Prior Year	472,654	472,654	945,308
51		**Items Deferred**	**$1,016,333**	**$472,654**	**$1,488,987**
52		Adjustment For Tax Provision	531,775	-	531,775
53		**Sum Items Deferred**	**$484,558**	**$472,654**	**$957,212**
54					
55		**Amortization of Deferred Income Tax Assets & Liabilties**			
56		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	7,740	-	7,740
57		**Sum Total Deferred Taxes**	**$492,298**	**$472,654**	**$964,952**
58					
59					
60		**Total Current + Deferred State Income Taxes (Line 43 + Line 57)**	**$1,543,516**	**$545,189**	**$2,088,705**

Workpaper #: **SCHEDULE E-1.3**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-4**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	**Book Revenue (+)**				
2		Operating Revenue	$88,350,996	$12,788,637	$101,139,633
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(34,276,781)	(105,135)	(34,381,916)
6		Depreciation, Amortization, & Cost of Removal	(15,175,222)	-	(15,175,222)
7		Taxes Other Than Income	(6,193,611)	(25,573)	(6,219,184)
8		Current State Income Tax & Tax Amorts	($1,140,785.49)	(515,902)	(1,656,688)
9		Interest Expense	(12,463,394)	-	(12,463,394)
10		**Total Book Deductions (Sum Lines 5 - 9)**	**($69,249,794)**	**($646,610)**	**($69,896,404)**
11					
12		**Book Pre-Tax Income (Line 2 + Line 10)**	**$19,101,202**	**$12,142,027**	**$31,243,229**
13					
14	**Reconciling Items**				
		Permanent Differences:			
15		**(Deduction) or Reversal of Deduction**			
16		Non-Deductible Meals	17,963	-	17,963
17		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
18		**Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)**	**$19,310,216**	**$12,142,027**	**$31,452,242**
19					
		Temporary Differences:			
20		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
21		Deduct Tax Depreciation (State or Federal)	(19,341,921)	-	(19,341,921)
22		Reverse Deduction of Book Depreciation	13,912,201	-	13,912,201
23		Reverse Deduction of Amortization of Property Losses	57,088	-	57,088
24		Reverse Deduction of Amortization of UPAA	0	-	-
25		Reverse Deduction of Deferred Maintenance Amortization	450,622	-	450,622
26		Deduct Actual Deferred Maintenance Expenditures	($3,570,000)	-	(3,570,000)
27		Reverse All CIAC Amortization Credits	(1,800,094)	-	(1,800,094)
28		Reflect Actual Taxable CIAC Received	115,320	-	115,320
29		Reflect Repairs Deduction	3,242,573	-	3,242,573
30		Reverse Book Cost of Removal	2,835,988	-	2,835,988
31		Reflect Actual Cost of Removal	(767,335)	-	(767,335)
32		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)**	**($4,865,558)**	**$0**	**($4,865,558)**
33					
34		**Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)**	**$14,444,658**	**$12,142,027**	**$26,586,684**
35					
36	**Calculation of Current Federal Income Taxes**				
37		Tax Rate	35%	35%	35%
38		**Current Taxes (Line 34 x Line 37)**	**$5,055,630**	**$4,249,709**	**$9,305,339**
39					
40					
41	**Calculation of Deferred Federal Income Taxes**				
42		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	1,344,445	-	1,344,445
43		Federal Defered Taxes Related to Deferred Maintenance	1,026,275	-	1,026,275
44		Federal Defered Taxes Related to Property Losses	(18,782)	-	(18,782)
45		Federal Defered Taxes Related to Cost of Removal	(680,587)	-	(680,587)
46		**Sum Items Deferred**	**$1,671,352**	**$0**	**$1,671,352**
47					
48		**Amortization of Deferred Income Tax Assets & Liabilties**			
49		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	($167,106)	-	(167,106)
50					
51		Amortization of Deferred ITC	(76,468)	-	(76,468)
52		**Sum Total Federal Deferred Taxes + Amortization of ITC**	**$1,427,778**	**$0**	**$1,427,778**
53					
54					
55		**Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)**	**$6,483,408**	**$4,249,709**	**$10,733,117**

Workpaper #: **SCHEDULE E-1.4**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-4**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates State Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	**Book Revenue (+)**				
2		Operating Revenue	$88,350,996	$12,788,637	$101,139,633
3					
4	**Book Deductions (-)**				
5		O&M Expenses	(34,276,781)	(105,135)	(34,381,916)
6		Depreciation, Amortization, & Cost of Removal	(15,175,222)	-	(15,175,222)
7		Taxes Other Than Income	(6,193,611)	(25,573)	(6,219,184)
8		Tax Amortizations	66,551	-	66,551
9		Interest Expense	(12,463,394)	-	(12,463,394)
10		**Total Book Deductions (Sum Lines 5 - 9)**	**($68,042,457)**	**($130,708)**	**($68,173,165)**
11					
12		**Book Pre-Tax Income (Line 2 + Line 10)**	**$20,308,539**	**$12,657,929**	**$32,966,467**
13					
14	**Reconciling Items**				
		Permanent Differences:			
15		**(Deduction) or Reversal of Deduction**			
16		Non-Deductible Meals	17,963	-	17,963
17		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
18		**Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)**	**$20,517,552**	**$12,657,929**	**$33,175,481**
19					
		Temporary Differences:			
20		**(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)**			
21		Deduct Tax Depreciation (State or Federal)	(15,980,824)	-	(15,980,824)
22		Reverse Deduction of Book Depreciation	13,912,201	-	13,912,201
23		Reverse Deduction of Amortization of Property Losses	57,088	-	57,088
24		Reverse Deduction of Amortization of UPAA	-	-	-
25		Reverse Deduction of Deferred Maintenance Amortization	450,622	-	450,622
26		Deduct Actual Deferred Maintenance Expenditures	(3,570,000)	-	(3,570,000)
27		Reverse All CIAC Amortization Credits	(1,800,094)	-	(1,800,094)
28		Reflect Actual Taxable CIAC Received	115,320	-	115,320
29		Reflect Repairs Deduction	3,242,573	-	3,242,573
30		Reverse Book Cost of Removal	2,835,988	-	2,835,988
31		Reflect Actual Cost of Removal	(767,335)	-	(767,335)
32		**Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)**	($1,504,461)	$0	($1,504,461)
33					
34		**Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)**	**$19,013,092**	**$12,657,929**	**$31,671,020**
35					
36	**Calculation of Current State Income Taxes**				
37		Tax Rate	6.0%	6.0%	6.0%
38		**Current Taxes (Line 34 x Line 37)**	**$1,140,785**	**$759,476**	**$1,900,261**
39					
40					
41	**Calculation of Deferred State Income Taxes**				
42		State Defered Taxes Related to UPIS, CIAC, and Repairs	30,649	-	30,649
43		State Defered Taxes Related to Deferred Maintenance	187,163	-	187,163
44		State Defered Taxes Related to Property Losses	(3,425)	-	(3,425)
45		State Defered Taxes Related to Cost of Removal	(124,119)	-	(124,119)
46		**Sum Items Deferred**	**$90,268**	**$0**	**$90,268**
47					
48		**Amortization of Deferred Income Tax Assets & Liabilties**			
49		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(66,551)	-	(66,551)
50		**Sum Total Deferred Taxes**	**$23,717**	**$0**	**$23,717**
51					
52					
53		**Total Current + Deferred State Income Taxes (Line 38 + Line 50)**	**$1,164,502**	**$759,476**	**$1,923,978**
54					

Workpaper #: **SCHEDULE E-1.5**
Excel Reference: **Taxes\[Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Employee Related Expense
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell **W/P - 6-4**
Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Reference Base Period	Reference Forecasted Period	Description	At Current Rates Base Period	Present Rates Forecasted Period	Adjustment
1						
2						
3			State Income Taxes			
4	Sch E-1.2	Sch E-1.4	Current	$1,123,753	$1,140,785	$17,032
5	Sch E-1.2	Sch E-1.4	Deferred	964,952	23,717	(941,235)
6						
7						
8			Total State Income Taxes	$2,088,705	$1,164,502	($924,203)
9						
10						
11						
12			Federal Income Taxes			
13	Sch E-1.1	Sch E-1.3	Current	6,205,380	5,055,630	(1,149,750)
14	Sch E-1.1	Sch E-1.3	Deferred	2,690,791	1,671,352	(1,019,439)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	141,318	(167,106)	(308,424)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(84,792)	(76,468)	8,324
17						
18						
19			Total Federal Income Taxes	$8,952,697	$6,483,408	($2,469,289)
20						
21						
22			Total Income Taxes	$11,041,402	$7,647,910	($3,393,492)

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Base from 2015 Cap Structure				
	Debt Type Capital	Cost		Annual Interest
STD	23,496,534	0.79%		185,035
LTD	194,267,039	6.10%		11,850,289
Pref Stock	2,242,050	8.52%		191,023
			$	12,226,347

Workpaper #: **W/P - 6-5**
Excel Reference: **O&M\[Def ITC Exhibit.xlsx]Exhibit**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Deferred Investment Tax Credits
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Line No.	Description	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017	Reference
1	Base Year for the 12 Months Ended 4/30/16	$38,059		$38,059	
2					
3					
4	**Adjustments:**				
5	Description		(10,203)		
6					
7					
8	**Total Adjustments:**		($10,203)	($10,203)	Schedule D-2.4
9					
10					
11	**Forecasted Year at Present Rates**			$27,856	
12					

Workpaper #: **W/P - 6-5**
Excel Reference: **O&M\[Def ITC Exhibit.xlsx]Summary by Account**

Kentucky American Water Company
Case No. 2015-00418
Base Year Adjustment Deferred Investment Tax Credits
For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell
Type of Filing: __X__ Original _____ Updated _____ Revised

Account No.	Account Name	Base Year at 4/30/2016	Adjustments	Forecast Year at 8/31/2017
25510100	Unamortized ITC - 3%	$38,059	($10,203)	$27,856
		$38,059	($10,203)	$27,856

Workpaper #: **W/P - 6-5**
Excel Reference: **O&M\[Def ITC Exhibit.xlsx]Notes**

Notes:

A Amortization of deferred investment tax credits (ITCs) includes amortization of the 3%, 4%, and 10% ITC amounts.

Workpaper #: **W/P - 6-5**
Excel Reference: **O&M\[Def ITC Exhibit.xlsx]Def ITC Workpaper**

Account #: 25510100

Month	SAP 25510100 Amount		
		End of Base Period	$ 38,059
Oct-15	$41,885	End of Forecasted Period	27,856
Nov-15	41,247		
Dec-15	40,610	Average for Forecasted Period	31,363
Jan-16	39,972		
Feb-16	39,334		
Mar-16	38,697		
Apr-16	38,059		
May-16	37,421		
Jun-16	36,784		
Jul-16	36,146		
Aug-16	35,508		
Sep-16	34,871		
Oct-16	34,233		
Nov-16	33,595		
Dec-16	32,958		
Jan-17	32,320		
Feb-17	31,682		
Mar-17	31,045		
Apr-17	30,407		
May-17	29,769		
Jun-17	29,132		
Jul-17	28,494		
Aug-17	27,856		
Sep-17	27,219		

Workpaper #: **W/P - 6-5**
Excel Reference: **O&M\[Def ITC Exhibit.xlsx]SAP Account Balance**

ITC 3% Balance Aug-15 $41,885

Balance Display: G/L Accounts For the Ledger 0L

Document Currency | Document Currency | Document Currency | Individual Account

Account Number	25510100	Unamort ITC-3%
Company Code	1012	Kentucky-American Water C
Fiscal Year	2015	

Display More Chars

All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cum. balance
Bal.Carryfor...				48,261.69-
1	637.67		637.67	47,624.02-
2	637.67		637.67	46,986.35-
3	637.67		637.67	46,348.68-
4	637.67		637.67	45,711.01-
5	637.67		637.67	45,073.34-
6	637.67		637.67	44,435.67-
7	637.67		637.67	43,798.00-
8	637.67		637.67	43,160.33-
9	637.67		637.67	42,522.66-
10	637.67		637.67	41,884.99-
11	637.67		637.67	41,247.32-
12				41,247.32-
Total	7,014.37		7,014.37	41,247.32-

W/P - 6-5

Sum of General ledger amount			Posting Period											
Account	Document Type	Text	(blank)	Jan	Feb	Mar	April	May	June	July	Aug	Sep	Oct	Grand Total
			6,377											6,377
25510100	SI	Amort ITC and Reg Liab (120205)		638	638	638	638	638	638	638	638	638	638	6,377
(blank)	(blank)	(blank)												
Grand Total			6,377	638	638	638	638	638	638	638	638	638	638	12,753

Monthly Amort Amount 638

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

Table of Contents - Workpapers for Capitalization

Description	Reference
13-Month Average	W/P - 7-1
Summary Notes	W/P - 7-2
Short-Term Debt	W/P - 7-3
Long-Term Debt	W/P - 7-4
Preferred Stock	W/P - 7-5
Common Equity	W/P - 7-6
JDITC	W/P - 7-7

Kentucky American Water Company
Case No. 2015-00418
Cost of Capital Summary
13-Month Average For Forecast Period Ending August 31, 2017

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: __X__ Original _____ Updated _____ Revised

Exhibit 37, Schedule J-1
Capital\[Capital Structure 2015.xlsx]Sch J-1
Witness Responsible: Scott Rungren

Line No.	Class of Capital	Reference	13-Month Average Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	13-Month Average Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	$5,942,244	1.492%	$6,100	$5,948,343	1.369%	0.020%
3								
4	Long-Term Debt	W/P - 7-4	201,504,391	50.585%	206,803	201,711,194	6.050%	3.060%
5								
6	Preferred Stock	W/P - 7-5	2,242,372	0.563%	2,302	2,244,673	8.520%	0.050%
7								
8	Common Equity	W/P - 7-6	188,657,198	47.360%	193,619	188,850,817	10.750%	5.090%
9								
10	Total Capital		$398,346,204	100.000%	$408,823	$398,755,027		8.220%
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	$408,823					

W/P - 7-2
Capital\[Capital Structure 2015.xlsx]Notes

Kentucky-American Water Company Capital Structure Workpaper Notes

All lines on the 'Sch J WPs' tab were updated with historical data; i.e., May 2015-Oct 2015.
The Non Leading Ledger was used for SAP reports for actual data.

The interest account 81010000 on the GL includes a ($10,875.79) credit each month to 'Amortize Gain on Loan Payoff' that reduces the interest expense.
This adj is included in the file as the annualized amount of $130,509 (or $10,875.79 x 12).

The Prf Stk dividend accrual on the 8.47% $2.25 M balance is $15,881.25 per month. See the 'Sch J WPS' tab for details.

Note that the following Notes Payable Series are tax exempt per Corp Treasury 6.25%, 5.625%, 5.375%.

Note that there is an ongoing amortization of the Unamortized Debt for the 6.96% Series (BD120023).

Note that account 23120000 is the in-house bank balance with AWCC (i.e., ST borrowings).

Def ITC Accts in SAP:	Unamort. Balance	Amort
3%	25510100	69522000
4%	25510200	69523000
10%	25510300	69524000

Rate	Instrument	Subledger	Liability Account	
6.960%	LT Debt	BD120016	22110000	outside
7.150%	LT Debt	BD120018	22110000	outside
6.990%	LT Debt	BD120019	22110000	outside
6.593%	LT Debt	BD120026	22115000	inside
6.250%	LT Debt	BD120027	22115000	inside
5.625%	LT Debt	BD120028	22115000	inside
5.375%	LT Debt	BD120029	22115000	inside
5.050%	LT Debt	BD120030	22115000	inside
	LT Debt	BD120023	Retired Series 8.5% amortized over life of 6.96% issue	
4.000%	LT Debt	BD120031	22115000	inside
8.470%	Pref. Stock	PS120007	21510000	outside

The interest rate on new long-term debt to be issued in 2016 was projected at 4.7%. Issuance costs for this debt were assumed to be 1.0% of the face amount.

Workpaper #: **W/P - 7-3**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
SHORT TERM DEBT

Line No.		Balance @ May-2015	Balance @ Jun-2015	Balance @ Jul-2015	Balance @ Aug-2015	Balance @ Sep-2015	Balance @ Oct-2015	Balance @ Nov-2015	Balance @ Dec-2015	Balance @ Jan-2016	Balance @ Feb-2016	Balance @ Mar-2016	Balance @ Apr-2016
1													
2													
3													
4													
5													
6													
7	SHORT-TERM DEBT (23121000)	18,349,072.17	19,900,355.81	17,938,747.30	16,579,154.11	19,144,121.79	18,314,000.77	$15,677,621	$25,290,724	$21,883,293	$22,403,283	$25,241,788	$23,496,534
8													
9	Budgeted Monthly Change							(2,636,380)	(2,683,696)	(3,407,431)	519,989	2,838,506	(1,745,254)
10													
11	Interest Rate (actual rates through Oct 2015)	0.54%	0.47%	0.43%	0.44%	0.42%	0.42%	0.72%	0.80%	0.65%	0.71%	0.74%	0.79%
12													
13	Interest								23,040,723.82				
									12,993,924.83				
									10,046,798.99				
									2,250,000				

Workpaper #: **W/P - 7-3**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
SHORT TERM DEBT

Line No.		Balance @ May-2016	Balance @ Jun-2016	Balance @ Jul-2016	Balance @ Aug-2016	Balance @ Sep-2016	Balance @ Oct-2016	Balance @ Nov-2016	Balance @ Dec-2016	Balance @ Jan-2017	Balance @ Feb-2017	Balance @ Mar-2017	Balance @ Apr-2017
1													
2													
3													
4													
5													
6													
7	SHORT-TERM DEBT (23121000)	$22,661,803	$18,412,019	$15,947,153	$12,594,346	$16,040,976	$10,742,629	$5,194,394	$6,802,314	$3,275,810	$2,231,472	$827,754	$2,150,429
8													
9	Budgeted Monthly Change	(834,731)	(1,999,785)	(2,464,866)	(3,352,806)	3,446,629	(5,298,347)	(5,548,234)	1,607,920	(3,526,504)	(1,044,338)	(1,403,718)	1,322,675
10													
11	Interest Rate (actual rates through Oct 2015)	0.85%	0.91%	0.97%	1.04%	1.09%	1.16%	1.22%	1.28%	1.34%	1.38%	1.43%	1.48%
12													
13	Interest					14,635	10,348	5,278	7,273	3,653	2,573	985	2,644
			2,250,000										

Workpaper #: **W/P - 7-3**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
SHORT TERM DEBT

Line No.		Balance @ May-2017	Balance @ Jun-2017	Balance @ Jul-2017	Balance @ Aug-2017	13-Month Average
1						
2						
3						
4						
5						
6						
7	SHORT-TERM DEBT (23121000)	$2,272,801	$7,691,388	$3,776,343	$3,648,509	$5,942,244
8						
9	Budgeted Monthly Change	122,372	5,418,588	(3,915,045)	(127,834)	
10						
11	Interest Rate (actual rates through Oct 2015)	1.53%	1.57%	1.62%	1.66%	1.37%
12						
13	Interest	2,889	10,091	5,097	5,043	70,509

Workpaper #: **W/P - 7-3**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]STD 2015 WP**

KENTUCKY-AMERICAN WATER COMPANY
Short-Term Debt Balances for May-October, 2015

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryforward	-	-	-	(21,408,472.90)
001	7,745,681.06	6,735,572.52	1,010,108.54	(20,398,364.36)
002	8,570,835.25	8,136,321.07	434,514.18	(19,963,850.18)
003	8,829,251.56	9,024,515.21	(195,263.65)	(20,159,113.83)
004	8,023,987.22	7,903,994.77	119,992.45	(20,039,121.38)
005	7,694,678.20	6,004,628.99	1,690,049.21	(18,349,072.17)
006	9,505,140.19	11,056,423.83	(1,551,283.64)	(19,900,355.81)
007	10,362,904.68	8,401,296.17	1,961,608.51	(17,938,747.30)
008	8,563,031.88	7,203,438.69	1,359,593.19	(16,579,154.11)
009	9,617,588.20	12,182,555.88	(2,564,967.68)	(19,144,121.79)
010	11,096,284.70	10,266,163.68	830,121.02	(18,314,000.77)
011	6,778,204.50	6,531,888.76	246,315.74	(18,067,685.03)
012	-	-	-	(18,067,685.03)
Total	96,787,587.44	93,446,799.57	3,340,787.87	(18,067,685.03)

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
LONG TERM DEBT FACE AMOUNT OUTSTANDING

Line No.	Debt Issue Type & Rate	Interest Rate	Balance @ May-2015	Balance @ Jun-2015	Balance @ Jul-2015	Balance @ Aug-2015	Balance @ Sep-2015	Balance @ Oct-2015	Balance @ Nov-2015	Balance @ Dec-2015	Balance @ Jan-2016	Balance @ Feb-2016	Balance @ Mar-2016	Balance @ Apr-2016
1														
2														
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE													
4														
5	Series 6.96% GMB	6.960%	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000
6	Series 7.15% GMB	7.150%	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
7	Series 6.99% GMB	6.990%	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
8	Series 6.593% Note	6.593%	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000
9	Series 6.25% Note	6.250%	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000
10	Series 5.625% Note	5.625%	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
11	Series 5.375% Note	5.375%	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
12	Series 5.05% Note	5.050%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
13	Series 4.00% Note	4.000%	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000
14	Proposed 4.70% Note	4.700%												
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26	TOTAL		$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000	$195,749,000

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
LONG TERM DEBT FACE AMOUNT OUTSTANDING

Line No.	Debt Issue Type & Rate	Interest Rate	Balance @ May-2016	Balance @ Jun-2016	Balance @ Jul-2016	Balance @ Aug-2016	Balance @ Sep-2016	Balance @ Oct-2016	Balance @ Nov-2016	Balance @ Dec-2016	Balance @ Jan-2017	Balance @ Feb-2017	Balance @ Mar-2017	Balance @ Apr-2017
1														
2														
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE													
4														
5	Series 6.96% GMB	6.960%	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000
6	Series 7.15% GMB	7.150%	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
7	Series 6.99% GMB	6.990%	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
8	Series 6.593% Note	6.593%	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000
9	Series 6.25% Note	6.250%	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000
10	Series 5.625% Note	5.625%	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
11	Series 5.375% Note	5.375%	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
12	Series 5.05% Note	5.050%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
13	Series 4.00% Note	4.000%	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000
14	Proposed 4.70% Note	4.700%		7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26	TOTAL		$195,749,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
LONG TERM DEBT FACE AMOUNT OUTSTANDING

Line No.	Debt Issue Type & Rate	Interest Rate	Balance @ May-2017	Balance @ Jun-2017	Balance @ Jul-2017	Balance @ Aug-2017	13-Month Average
1							
2							
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE						
4							
5	Series 6.96% GMB	6.960%	$7,000,000	$7,000,000	$7,000,000	$7,000,000	$7,000,000
6	Series 7.15% GMB	7.150%	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
7	Series 6.99% GMB	6.990%	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
8	Series 6.593% Note	6.593%	47,000,000	47,000,000	47,000,000	47,000,000	47,000,000
9	Series 6.25% Note	6.250%	45,390,000	45,390,000	45,390,000	45,390,000	45,390,000
10	Series 5.625% Note	5.625%	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
11	Series 5.375% Note	5.375%	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
12	Series 5.05% Note	5.050%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
13	Series 4.00% Note	4.000%	7,859,000	7,859,000	7,859,000	7,859,000	7,859,000
14	Proposed 4.70% Note	4.700%	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL		$202,999,000	$202,999,000	$202,999,000	$202,999,000	$202,999,000

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
UNAMORTIZED DEBT EXPENSE

Line No.	Debt Issue Type & Rate	Balance @ May-2015	Balance @ Jun-2015	Balance @ Jul-2015	Balance @ Aug-2015	Balance @ Sep-2015	Balance @ Oct-2015	Balance @ Nov-2015	Balance @ Dec-2015	Balance @ Jan-2016	Balance @ Feb-2016	Balance @ Mar-2016	Balance @ Apr-2016
1													
2													
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE												
4													
5													
6	Series 6.96% GMB	$19,493	$19,302	$19,111	$18,920	$18,729	$18,538	$18,347	$18,156	$17,965	$17,774	$17,583	$17,392
7	Series 7.15% GMB	28,333	28,131	27,928	27,726	27,524	27,321	27,119	26,917	26,714	26,512	26,310	26,107
8	Series 6.99% GMB	42,397	42,126	41,854	41,582	41,311	41,039	40,767	40,495	40,224	39,952	39,680	39,408
9	Series 6.593% Note	371,408	370,025	368,641	367,258	365,875	364,492	363,108	361,725	360,342	358,959	357,575	356,192
10	Series 6.25% Note	489,317	487,618	485,919	484,220	482,522	480,823	479,124	477,425	475,726	474,027	472,329	470,630
11	Series 5.625% Note	315,419	314,335	313,251	312,168	311,084	310,000	308,916	307,832	306,749	305,665	304,581	303,497
12	Series 5.375% Note	271,614	270,709	269,804	268,898	267,993	267,088	266,183	265,277	264,372	263,467	262,561	261,656
13	Series 5.05% Note	0	0	0	0	0	0	0	0	0	0	0	0
14	Series 4.00% Note	0	0	0	0	0	0	0	0	0	0	0	0
15	Proposed 4.70% Note												
16													
17													
18													
19	Series 8.5% w/o over life of 6.96% issue	7,933	7,855	7,778	7,700	7,622	7,544	7,467	7,389	7,311	7,233	7,156	7,078
20													
21	TOTAL	$1,545,915	$1,540,101	$1,534,287	$1,528,473	$1,522,659	$1,516,845	$1,511,031	$1,505,217	$1,499,403	$1,493,589	$1,487,775	$1,481,961

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
UNAMORTIZED DEBT EXPENSE

Line No.	Debt Issue Type & Rate	Balance @ May-2016	Balance @ Jun-2016	Balance @ Jul-2016	Balance @ Aug-2016	Balance @ Sep-2016	Balance @ Oct-2016	Balance @ Nov-2016	Balance @ Dec-2016	Balance @ Jan-2017	Balance @ Feb-2017	Balance @ Mar-2017	Balance @ Apr-2017
1													
2													
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE												
4													
5													
6	Series 6.96% GMB	$17,201	$17,010	$16,819	$16,628	$16,437	$16,246	$16,055	$15,864	$15,672	$15,481	$15,290	$15,099
7	Series 7.15% GMB	25,905	25,703	25,500	25,298	25,096	24,893	24,691	24,489	24,286	24,084	23,882	23,679
8	Series 6.99% GMB	39,137	38,865	38,593	38,322	38,050	37,778	37,506	37,235	36,963	36,691	36,420	36,148
9	Series 6.593% Note	354,809	353,425	352,042	350,659	349,276	347,892	346,509	345,126	343,743	342,359	340,976	339,593
10	Series 6.25% Note	468,931	467,232	465,533	463,834	462,136	460,437	458,738	457,039	455,340	453,642	451,943	450,244
11	Series 5.625% Note	302,414	301,330	300,246	299,162	298,078	296,995	295,911	294,827	293,743	292,659	291,576	290,492
12	Series 5.375% Note	260,751	259,846	258,940	258,035	257,130	256,224	255,319	254,414	253,509	252,603	251,698	250,793
13	Series 5.05% Note	0	0	0	0	0	0	0	0	0	0	0	0
14	Series 4.00% Note	0	0	0	0	0	0	0	0	0	0	0	0
15	Proposed 4.70% Note		72,399	72,198	71,997	71,795	71,594	71,392	71,191	70,990	70,788	70,587	70,385
16													
17													
18													
19	Series 8.5% w/o over life of 6.96% issue	7,000	6,922	6,845	6,767	6,689	6,611	6,534	6,456	6,378	6,300	6,223	6,145
20													
21	TOTAL	$1,476,147	$1,542,732	$1,536,717	$1,530,701	$1,524,686	$1,518,670	$1,512,655	$1,506,640	$1,500,624	$1,494,609	$1,488,593	$1,482,578

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
UNAMORTIZED DEBT EXPENSE

Line No.	Debt Issue Type & Rate	Balance @ May-2017	Balance @ Jun-2017	Balance @ Jul-2017	Balance @ Aug-2017	13-Month Average
1						
2						
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE					
4						
5						
6	Series 6.96% GMB	$14,908	$14,717	$14,526	$14,335	$15,481
7	Series 7.15% GMB	23,477	23,275	23,072	22,870	24,084
8	Series 6.99% GMB	35,876	35,604	35,333	35,061	36,691
9	Series 6.593% Note	338,210	336,826	335,443	334,060	342,359
10	Series 6.25% Note	448,545	446,846	445,147	443,449	453,642
11	Series 5.625% Note	289,408	288,324	287,240	286,157	292,659
12	Series 5.375% Note	249,887	248,982	248,077	247,172	252,603
13	Series 5.05% Note	0	0	0	0	0
14	Series 4.00% Note	0	0	0	0	0
15	Proposed 4.70% Note	70,184	69,983	69,781	69,580	70,788
16						
17						
18						
19	Series 8.5% w/o over life of 6.96% issue	6,067	5,989	5,912	5,834	6,300
20						
21	TOTAL	$1,476,563	$1,470,547	$1,464,532	$1,458,516	$1,494,609

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
LONG TERM DEBT EXPENSE AMORTIZATION

Line No.	Debt Issue Type & Rate	Amount @ May-2015	Amount @ Jun-2015	Amount @ Jul-2015	Amount @ Aug-2015	Amount @ Sep-2015	Amount @ Oct-2015	Amount @ Nov-2015	Amount @ Dec-2015	Amount @ Jan-2016	Amount @ Feb-2016	Amount @ Mar-2016	Amount @ Apr-2016
1													
2													
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE												
4													
5													
6	Series 6.96% GMB	$191	$191	$191	$191	$191	$191	$191	$191	$191	$191	$191	$191
7	Series 7.15% GMB	202	202	202	202	202	202	202	202	202	202	202	202
8	Series 6.99% GMB	302	272	272	272	272	272	272	272	272	272	272	272
9	Series 6.593% Note	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383
10	Series 6.25% Note	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699
11	Series 5.625% Note	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084
12	Series 5.375% Note	905	905	905	905	905	905	905	905	905	905	905	905
13	Series 5.05% Note	0	0	0	0	0	0	0	0	0	0	0	0
14	Series 4.00% Note	0	0	0	0	0	0	0	0	0	0	0	0
15	Proposed 4.70% Note												
16													
17													
18													
19	Series 8.5% w/o over life of 6.96% issue	78	78	78	78	78	78	78	78	78	78	78	78
20													
21													
22													
23													
24													
25													
26													
27	TOTAL	$5,844	$5,814	$5,814	$5,814	$5,814	$5,814	$5,814	$5,814	$5,814	$5,814	$5,814	$5,814

BD120026	1381.14
BD120027	1699.18
BD120028	1084.02
BD120029	905.46

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
LONG TERM DEBT EXPENSE AMORTIZATION

Line No.	Debt Issue Type & Rate	Amount @ May-2016	Amount @ Jun-2016	Amount @ Jul-2016	Amount @ Aug-2016	Amount @ Sep-2016	Amount @ Oct-2016	Amount @ Nov-2016	Amount @ Dec-2016	Amount @ Jan-2017	Amount @ Feb-2017	Amount @ Mar-2017	Amount @ Apr-2017
1													
2													
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE												
4													
5													
6	Series 6.96% GMB	$191	$191	$191	$191	$191	$191	$191	$191	$191	$191	$191	$191
7	Series 7.15% GMB	202	202	202	202	202	202	202	202	202	202	202	202
8	Series 6.99% GMB	272	272	272	272	272	272	272	272	272	272	272	272
9	Series 6.593% Note	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383
10	Series 6.25% Note	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699
11	Series 5.625% Note	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084
12	Series 5.375% Note	905	905	905	905	905	905	905	905	905	905	905	905
13	Series 5.05% Note	0	0	0	0	0	0	0	0	0	0	0	0
14	Series 4.00% Note	0	0	0	0	0	0	0	0	0	0	0	0
15	Proposed 4.70% Note		101	201	201	201	201	201	201	201	201	201	201
16													
17													
18													
19	Series 8.5% w/o over life of 6.96% issue	78	78	78	78	78	78	78	78	78	78	78	78
20													
21													
22													
23													
24													
25													
26													
27	TOTAL	$5,814	$5,915	$6,015	$6,015	$6,015	$6,015	$6,015	$6,015	$6,015	$6,015	$6,015	$6,015

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
LONG TERM DEBT EXPENSE AMORTIZATION

Line No.	Debt Issue Type & Rate	Amount @ May-2017	Amount @ Jun-2017	Amount @ Jul-2017	Amount @ Aug-2017	Test Period Total
1						
2						
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE					
4						
5						191
6	Series 6.96% GMB	$191	$191	$191	$191	$2,293
7	Series 7.15% GMB	202	202	202	202	2,428
8	Series 6.99% GMB	272	272	272	272	3,261
9	Series 6.593% Note	1,383	1,383	1,383	1,383	16,599
10	Series 6.25% Note	1,699	1,699	1,699	1,699	20,386
11	Series 5.625% Note	1,084	1,084	1,084	1,084	13,005
12	Series 5.375% Note	905	905	905	905	10,863
13	Series 5.05% Note	0	0	0	0	0
14	Series 4.00% Note	0	0	0	0	0
15	Proposed 4.70% Note	201	201	201	201	2,417
16						
17						
18						
19	Series 8.5% w/o over life of 6.96% issue	78	78	78	78	933
20						
21						
22						
23						
24						
25						
26						
27	TOTAL	$6,015	$6,015	$6,015	$6,015	$72,376

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
INTEREST ON LONG TERM DEBT

Line No.	Debt Issue Type & Rate	Amount @ May-2015	Amount @ Jun-2015	Amount @ Jul-2015	Amount @ Aug-2015	Amount @ Sep-2015	Amount @ Oct-2015	Amount @ Nov-2015	Amount @ Dec-2015	Amount @ Jan-2016	Amount @ Feb-2016	Amount @ Mar-2016	Amount @ Apr-2016
1													
2													
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE												
4													
5													
6	Series 6.96% GMB	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600
7	Series 7.15% GMB	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688
8	Series 6.99% GMB	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425
9	Series 6.593% Note	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226
10	Series 6.25% Note	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406
11	Series 5.625% Note	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875
12	Series 5.375% Note	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458
13	Series 5.05% Note	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167
14	Series 4.00% Note			26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197
15	Proposed 4.70% Note												
16													
17													
18													
19													
20	Amortize Gain on Loan Payoff (Outside)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)
21													
22													
23													
24	TOTAL	$943,969	$943,969	$970,165	$970,165	$970,165	$970,165	$970,165	$970,165	$970,165	$970,165	$970,165	$970,165

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
INTEREST ON LONG TERM DEBT

Line No.	Debt Issue Type & Rate	Amount @ May-2016	Amount @ Jun-2016	Amount @ Jul-2016	Amount @ Aug-2016	Amount @ Sep-2016	Amount @ Oct-2016	Amount @ Nov-2016	Amount @ Dec-2016	Amount @ Jan-2017	Amount @ Feb-2017	Amount @ Mar-2017	Amount @ Apr-2017
1													
2													
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE												
4													
5													
6	Series 6.96% GMB	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600	$40,600
7	Series 7.15% GMB	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688	44,688
8	Series 6.99% GMB	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425	52,425
9	Series 6.593% Note	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226	258,226
10	Series 6.25% Note	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406	236,406
11	Series 5.625% Note	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875
12	Series 5.375% Note	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458	116,458
13	Series 5.05% Note	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167
14	Series 4.00% Note	26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197	26,197
15	Proposed 4.70% Note		14,198	28,396	28,396	28,396	28,396	28,396	28,396	28,396	28,396	28,396	28,396
16													
17													
18													
19													
20	Amortize Gain on Loan Payoff (Outside)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)	(10,876)
21													
22													
23													
24	TOTAL	$970,165	$984,363	$998,561	$998,561	$998,561	$998,561	$998,561	$998,561	$998,561	$998,561	$998,561	$998,561

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
INTEREST ON LONG TERM DEBT

Line No.	Debt Issue Type & Rate	Amount @ May-2017	Amount @ Jun-2017	Amount @ Jul-2017	Amount @ Aug-2017	Test Period Total
1						
2						
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE					
4						
5						
6	Series 6.96% GMB	$40,600	$40,600	$40,600	$40,600	$487,200
7	Series 7.15% GMB	44,688	44,688	44,688	44,688	536,250
8	Series 6.99% GMB	52,425	52,425	52,425	52,425	629,100
9	Series 6.593% Note	258,226	258,226	258,226	258,226	3,098,710
10	Series 6.25% Note	236,406	236,406	236,406	236,406	2,836,875
11	Series 5.625% Note	121,875	121,875	121,875	121,875	1,462,500
12	Series 5.375% Note	116,458	116,458	116,458	116,458	1,397,500
13	Series 5.05% Note	84,167	84,167	84,167	84,167	1,010,000
14	Series 4.00% Note	26,197	26,197	26,197	26,197	314,360
15	Proposed 4.70% Note	28,396	28,396	28,396	28,396	340,750
16						
17						
18						
19						
20	Amortize Gain on Loan Payoff (Outside)	(10,876)	(10,876)	(10,876)	(10,876)	(130,509)
21						
22						
23						
24	TOTAL	$998,561	$998,561	$998,561	$998,561	$11,982,736

Workpaper #: **W/P - 7-4**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
LONG TERM DEBT FACE AMOUNT OUTSTANDING **13-MONTH AVERAGE FOR FORECASTED PERIOD ENDING 8/31/2017**

Line No.	Debt Issue Type & Rate	Interest Rate	Debt Issue Type & Rate	13-Month Average	Cost Rate At Issue	Cost Rate @ Maturity	Forecasted Amort of Issuance Exp	Annualized Cost	Average Unamortized Issue Exp	Net Carrying Value
1										
2										
3	GENERAL MORTGAGE BONDS & NOTES PAYABLE									
4										
5	Series 6.96% GMB	6.960%	Series 6.96% GMB	$7,000,000	6.960%	7.006%	$3,226	$490,420	$21,782	$6,978,218
6	Series 7.15% GMB	7.150%	Series 7.15% GMB	7,500,000	7.150%	7.182%	2,428	538,650	24,084	7,475,916
7	Series 6.99% GMB	6.990%	Series 6.99% GMB	9,000,000	6.990%	7.026%	3,261	632,340	36,691	8,963,309
8	Series 6.593% Note	6.593%	Series 6.593% Note	47,000,000	6.593%	6.628%	16,599	3,115,160	342,359	46,657,641
9	Series 6.25% Note	6.250%	Series 6.25% Note	45,390,000	6.250%	6.295%	20,386	2,857,301	453,642	44,936,358
10	Series 5.625% Note	5.625%	Series 5.625% Note	26,000,000	5.625%	5.675%	13,005	1,475,500	292,659	25,707,341
11	Series 5.375% Note	5.375%	Series 5.375% Note	26,000,000	5.375%	5.417%	10,863	1,408,420	252,603	25,747,397
12	Series 5.05% Note	5.050%	Series 5.05% Note	20,000,000	5.050%	5.050%	0	1,010,000	0	20,000,000
13	Series 4.00% Note	4.000%	Series 4.00% Note	7,859,000	4.000%	4.000%	0	314,360	0	7,859,000
14	Proposed 4.70% Note	4.700%	Proposed 4.70% Note	7,250,000	4.700%	4.733%	2,417	343,143	70,788	7,179,212
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26	TOTAL			$202,999,000			$72,185	$12,185,294	$1,494,609	$201,504,391

13-MONTH AVERAGE COST RATE 6.05%

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Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK

Line No.	Debt Issue Type & Rate	Interest Rate	Balance @ May-2015	Balance @ Jun-2015	Balance @ Jul-2015	Balance @ Aug-2015	Balance @ Sep-2015	Balance @ Oct-2015	Balance @ Nov-2015	Balance @ Dec-2015	Balance @ Jan-2016	Balance @ Feb-2016	Balance @ Mar-2016	Balance @ Apr-2016
1														
2														
3														
4														
5	8.47% Series, $100 Par	8.470%	$4,500,000	$4,500,000	$4,500,000	$4,500,000	$4,500,000	$4,500,000	$4,500,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000
6														
7														
8														
9														
10	TOTAL		$4,500,000	$4,500,000	$4,500,000	$4,500,000	$4,500,000	$4,500,000	$4,500,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK

Line No.	Debt Issue Type & Rate	Interest Rate	Balance @ May-2016	Balance @ Jun-2016	Balance @ Jul-2016	Balance @ Aug-2016	Balance @ Sep-2016	Balance @ Oct-2016	Balance @ Nov-2016	Balance @ Dec-2016	Balance @ Jan-2017	Balance @ Feb-2017	Balance @ Mar-2017	Balance @ Apr-2017
1														
2														
3														
4														
5	8.47% Series, $100 Par	8.470%	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000
6														
7														
8														
9														
10	TOTAL		$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK

Line No.	Debt Issue Type & Rate	Interest Rate	Balance @ May-2017	Balance @ Jun-2017	Balance @ Jul-2017	Balance @ Aug-2017	13-Month Average
1							
2							
3							
4							
5	8.47% Series, $100 Par	8.470%	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000
6							
7							
8							
9							
10	TOTAL		$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
UNAMORTIZED PREFERRED STOCK EXPENSE

Line No.	Debt Issue Type & Rate	Balance @ May-2015	Balance @ Jun-2015	Balance @ Jul-2015	Balance @ Aug-2015	Balance @ Sep-2015	Balance @ Oct-2015	Balance @ Nov-2015	Balance @ Dec-2015	Balance @ Jan-2016	Balance @ Feb-2016	Balance @ Mar-2016	Balance @ Apr-2016
1													
2													
3	8.47% Series, $100 Par	$16,574	$16,510	$16,445	$16,381	$16,317	$16,253	$16,188	$8,078	$8,046	$8,014	$7,982	$7,950
4													
5													
6													
7													
8													
9													
10	TOTAL	$16,574	$16,510	$16,445	$16,381	$16,317	$16,253	$16,188	$8,078	$8,046	$8,014	$7,982	$7,950

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
UNAMORTIZED PREFERRED STOCK EXPENSE

Line No.	Debt Issue Type & Rate	Balance @ May-2016	Balance @ Jun-2016	Balance @ Jul-2016	Balance @ Aug-2016	Balance @ Sep-2016	Balance @ Oct-2016	Balance @ Nov-2016	Balance @ Dec-2016	Balance @ Jan-2017	Balance @ Feb-2017	Balance @ Mar-2017	Balance @ Apr-2017
1													
2													
3	8.47% Series, $100 Par	$7,918	$7,885	$7,853	$7,821	$7,789	$7,757	$7,725	$7,693	$7,661	$7,629	$7,596	$7,564
4													
5													
6													
7													
8													
9													
10	TOTAL	$7,918	$7,885	$7,853	$7,821	$7,789	$7,757	$7,725	$7,693	$7,661	$7,629	$7,596	$7,564

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
UNAMORTIZED PREFERRED STOCK EXPENSE

Line No.	Debt Issue Type & Rate	Balance @ May-2017	Balance @ Jun-2017	Balance @ Jul-2017	Balance @ Aug-2017	13-Month Average
1						
2						
3	8.47% Series, $100 Par	$7,532	$7,500	$7,468	$7,436	$7,629
4						
5						
6						
7						
8						
9						
10	TOTAL	$7,532	$7,500	$7,468	$7,436	$7,629

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK EXPENSE AMORTIZATION

Line No.	Debt Issue Type & Rate	Amount @ May-2015	Amount @ Jun-2015	Amount @ Jul-2015	Amount @ Aug-2015	Amount @ Sep-2015	Amount @ Oct-2015	Amount @ Nov-2015	Amount @ Dec-2015	Amount @ Jan-2016	Amount @ Feb-2016	Amount @ Mar-2016	Amount @ Apr-2016
1													
2													
3													
4													
5	8.47% Series, $100 Par	$64	$64	$64	$64	$64	$64	$64	$64	$32	$32	$32	$32
6													
7													
8													
9													
10	TOTAL	$64	$64	$64	$64	$64	$64	$64	$64	$32	$32	$32	$32

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK EXPENSE AMORTIZATION

Line No.	Debt Issue Type & Rate	Amount @ May-2016	Amount @ Jun-2016	Amount @ Jul-2016	Amount @ Aug-2016	Amount @ Sep-2016	Amount @ Oct-2016	Amount @ Nov-2016	Amount @ Dec-2016	Amount @ Jan-2017	Amount @ Feb-2017	Amount @ Mar-2017	Amount @ Apr-2017
1													
2													
3													
4													
5	8.47% Series, $100 Par	$32	$32	$32	$32	$32	$32	$32	$32	$32	$32	$32	$32
6													
7													
8													
9													
10	TOTAL	$32	$32	$32	$32	$32	$32	$32	$32	$32	$32	$32	$32

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK EXPENSE AMORTIZATION

Line No.	Debt Issue Type & Rate	Amount @ May-2017	Amount @ Jun-2017	Amount @ Jul-2017	Amount @ Aug-2017	Test Period Total
1						
2						
3						
4						
5	8.47% Series, $100 Par	$32	$32	$32	$32	$385
6						
7						
8						
9						
10	TOTAL	$32	$32	$32	$32	$385

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK DIVIDENDS

Line No.	Debt Issue Type & Rate	Amount @ May-2015	Amount @ Jun-2015	Amount @ Jul-2015	Amount @ Aug-2015	Amount @ Sep-2015	Amount @ Oct-2015	Amount @ Nov-2015	Amount @ Dec-2015	Amount @ Jan-2016	Amount @ Feb-2016	Amount @ Mar-2016	Amount @ Apr-2016
1													
2													
3													
4													
5	8.47% Series, $100 Par	$31,763	$31,763	$31,763	$31,763	$31,763	$31,763	$31,763	$15,881	$15,881	$15,881	$15,881	$15,881
6													
7													
8													
9													
10	TOTAL	$31,763	$31,763	$31,763	$31,763	$31,763	$31,763	$31,763	$15,881	$15,881	$15,881	$15,881	$15,881

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK DIVIDENDS

Line No.	Debt Issue Type & Rate	Amount @ May-2016	Amount @ Jun-2016	Amount @ Jul-2016	Amount @ Aug-2016	Amount @ Sep-2016	Amount @ Oct-2016	Amount @ Nov-2016	Amount @ Dec-2016	Amount @ Jan-2017	Amount @ Feb-2017	Amount @ Mar-2017	Amount @ Apr-2017
1													
2													
3													
4													
5	8.47% Series, $100 Par	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881
6													
7													
8													
9													
10	TOTAL	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881	$15,881

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK DIVIDENDS

Line No.	Debt Issue Type & Rate	Amount @ May-2017	Amount @ Jun-2017	Amount @ Jul-2017	Amount @ Aug-2017	Test Period Total
1						
2						
3						
4						
5	8.47% Series, $100 Par	$15,881	$15,881	$15,881	$15,881	$190,575
6						
7						
8						
9						
10	TOTAL	$15,881	$15,881	$15,881	$15,881	$190,575

Workpaper #: **W/P - 7-5**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
PREFERRED STOCK **13-MONTH AVERAGE FOR FORECASTED PERIOD ENDING 8/31/2017**

Line No.	Debt Issue Type & Rate	Interest Rate	Dividend Rate, Type & Par Value	13-Month Average	Cost Rate At Issue	Cost Rate @ Maturity	Forecasted Amort of Issuance Exp	Annualized Cost	Average Unamortized Issue Exp	Net Carrying Value
1										
2										
3										
4										
5	8.47% Series, $100 Par	8.470%	8.47% Series, $100 Par	$2,250,000	8.470%	8.487%	385	$190,958	$7,629	$2,242,372
6										
7										
8										
9										
10	TOTAL		TOTAL	$2,250,000			$385	$190,958	$7,629	$2,242,372

13-MONTH AVERAGE COST RATE 8.520%

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Workpaper #: **W/P - 7-6**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
COMMON EQUITY

Line No.		Balance @ May-2015	Balance @ Jun-2015	Balance @ Jul-2015	Balance @ Aug-2015	Balance @ Sep-2015	Balance @ Oct-2015	Balance @ Nov-2015	Balance @ Dec-2015	Balance @ Jan-2016	Balance @ Feb-2016	Balance @ Mar-2016	Balance @ Apr-2016
1													
2													
3													
4													
5													
6	Common Dividends		$2,272,717			$2,304,065			$4,051,721			$2,983,964	
7													
8													
9	Common Stock	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777
10	Paid In Capital	79,042,629	79,050,530	79,057,363	79,064,231	79,071,935	79,061,527	79,068,152	79,075,337	81,081,961	81,088,585	81,095,769	81,102,554
11	Retained Earnings	54,074,287	53,359,762	54,966,708	56,675,960	56,422,772	58,417,387	59,621,767	60,401,391	61,389,514	62,333,530	60,290,320	61,249,845
12													
13		$169,685,692	$168,979,069	$170,592,847	$172,308,967	$172,063,484	$174,047,690	$175,258,696	$176,045,505	$179,040,251	$179,990,891	$177,954,865	$178,921,176
14		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
15													
16	Budgeted Monthly Change												
17	Common Stock							0	0	0	0	0	0
18	Paid in Capital							6,625	7,186	2,006,624	6,624	7,184	6,785
19	Retained Earnings							1,204,380	779,624	988,123	944,016	(2,043,210)	959,525

Workpaper #: **W/P - 7-6**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
COMMON EQUITY

Line No.		Balance @ May-2016	Balance @ Jun-2016	Balance @ Jul-2016	Balance @ Aug-2016	Balance @ Sep-2016	Balance @ Oct-2016	Balance @ Nov-2016	Balance @ Dec-2016	Balance @ Jan-2017	Balance @ Feb-2017	Balance @ Mar-2017	Balance @ Apr-2017
1													
2													
3													
4													
5													
6	Common Dividends		$2,154,670			$2,325,162			$3,299,172			$2,379,184	
7													
8													
9	Common Stock	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777
10	Paid In Capital	81,109,627	81,116,701	81,123,486	81,130,847	81,137,921	81,144,706	89,151,779	89,158,853	89,158,853	89,158,853	89,158,853	89,158,853
11	Retained Earnings	62,134,050	61,235,866	62,943,107	64,256,710	63,309,600	64,709,088	65,685,223	63,182,673	64,107,463	65,322,731	64,148,593	63,971,027
12													
13		$179,812,454	$178,921,344	$180,635,370	$181,956,333	$181,016,298	$182,422,570	$191,405,779	$188,910,302	$189,835,092	$191,050,360	$189,876,222	$189,698,656
14		Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
15													
16	Budgeted Monthly Change												
17	Common Stock	0	0	0	0	0	0	0	0	0	0	0	0
18	Paid in Capital	7,073	7,073	6,785	7,361	7,073	6,785	8,007,073	7,073	0	0	0	0
19	Retained Earnings	884,204	(898,183)	1,707,241	1,313,603	(947,109)	1,399,487	976,136	(2,502,550)	924,790	1,215,268	(1,174,138)	(177,566)

Workpaper #: **W/P - 7-6**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
COMMON EQUITY

Line No.		Balance @ May-2017	Balance @ Jun-2017	Balance @ Jul-2017	Balance @ Aug-2017	13-Month Average
1						
2						
3						
4						
5						
6	Common Dividends		$1,971,048			
7						
8						
9	Common Stock	$36,568,777	$36,568,777	$36,568,777	$36,568,777	$36,568,777
10	Paid In Capital	89,158,853	89,158,853	89,158,853	89,158,853	87,307,302
11	Retained Earnings	65,001,882	64,569,484	66,170,582	67,719,499	64,781,120
12						
13		$190,729,511	$190,297,113	$191,898,211	$193,447,129	$188,657,198
14		Budget	Budget	Budget	Budget	Budget
15						
16	Budgeted Monthly Change					
17	Common Stock	0	0	0	0	
18	Paid in Capital	0	0	0	0	
19	Retained Earnings	1,030,855	(432,398)	1,601,098	1,548,917	

Workpaper #: **W/P - 7-7**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
JDITC

Line No.		Balance @ May-2015	Balance @ Jun-2015	Balance @ Jul-2015	Balance @ Aug-2015	Balance @ Sep-2015	Balance @ Oct-2015	Balance @ Nov-2015	Balance @ Dec-2015	Balance @ Jan-2016	Balance @ Feb-2016	Balance @ Mar-2016	Balance @ Apr-2016
1													
2													
3													
4													
5													
6													
7													
8													
9													
10	DEFERRED ITC (JDITC - 4% AND 10%)	543,827	$537,398	$530,969	$524,540	$518,112	$511,683	$505,254	$498,825	$492,397	$485,968	$479,539	$473,110
11													
12													
13	DEFERRED ITC - 3%	45,073	$44,436	$43,798	$43,160	$42,523	$41,885	$41,247	$40,610	$39,972	$39,334	$38,697	$38,059
14													
15													
16	ANNUAL AMORTIZATION OF 3% ITC	$7,652											
17													
18	ANNUAL AMORTIZATION OF 4% ITC	$6,305											
19													
20	ANNUAL AMORTIZATION OF 10% ITC	$70,840											
21													
22													
23													
24													
25													
26													
27													
28	ANNUAL AMORTIZATION OF 3% ITC	638	638	638	638	638	638	638	638	638	638	638	638
29	ANNUAL AMORTIZATION OF 4% ITC	525	525	525	525	525	525	525	525	525	525	525	525
30	ANNUAL AMORTIZATION OF 10% ITC	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903

Workpaper #: **W/P - 7-7**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
JDITC

Line No.		Balance @ May-2016	Balance @ Jun-2016	Balance @ Jul-2016	Balance @ Aug-2016	Balance @ Sep-2016	Balance @ Oct-2016	Balance @ Nov-2016	Balance @ Dec-2016	Balance @ Jan-2017	Balance @ Feb-2017	Balance @ Mar-2017	Balance @ Apr-2017
1													
2													
3													
4													
5													
6													
7													
8													
9													
10	DEFERRED ITC (JDITC - 4% AND 10%)	$466,682	$460,253	$453,824	$447,395	$440,967	$434,538	$428,109	$421,680	$415,252	$408,823	$402,394	$395,965
11													
12													
13	DEFERRED ITC - 3%	$37,421	$36,784	$36,146	$35,508	$34,871	$34,233	$33,595	$32,958	$32,320	$31,682	$31,045	$30,407
14													
15													
16	ANNUAL AMORTIZATION OF 3% ITC												
17													
18	ANNUAL AMORTIZATION OF 4% ITC												
19													
20	ANNUAL AMORTIZATION OF 10% ITC												
21													
22													
23													
24													
25													
26													
27													
28	ANNUAL AMORTIZATION OF 3% ITC	638	638	638	638	638	638	638	638	638	638	638	638
29	ANNUAL AMORTIZATION OF 4% ITC	525	525	525	525	525	525	525	525	525	525	525	525
30	ANNUAL AMORTIZATION OF 10% ITC	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903

Workpaper #: **W/P - 7-7**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Sch J WPs**

KENTUCKY-AMERICAN WATER COMPANY
JDITC

Line No.		Balance @ May-2017	Balance @ Jun-2017	Balance @ Jul-2017	Balance @ Aug-2017	13-Month Average
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	DEFERRED ITC (JDITC - 4% AND 10%)	$389,537	$383,108	$376,679	$370,250	$408,823
11						
12						
13	DEFERRED ITC - 3%	$29,769	$29,132	$28,494	$27,856	$31,682
14						
15						
16	ANNUAL AMORTIZATION OF 3% ITC					
17						
18	ANNUAL AMORTIZATION OF 4% ITC					
19						
20	ANNUAL AMORTIZATION OF 10% ITC					
21						
22						
23						
24						
25						
26						
27						
28	ANNUAL AMORTIZATION OF 3% ITC	638	638	638	638	
29	ANNUAL AMORTIZATION OF 4% ITC	525	525	525	525	
30	ANNUAL AMORTIZATION OF 10% ITC	5,903	5,903	5,903	5,903	

Workpaper #: **W/P - 7-7**
Excel Reference: **Capital\[Capital Structure 2015.xlsx]Unamort ITCs 2015 WP**

KENTUCKY-AMERICAN WATER COMPANY
Unamortized ITC Balances for March-August, 2015

Account 25510100
Unamortized ITC - 3%

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryforward	-	-	-	(48,261.69)
001	637.67	-	637.67	(47,624.02)
002	637.67	-	637.67	(46,986.35)
003	637.67	-	637.67	(46,348.68)
004	637.67	-	637.67	(45,711.01)
005	637.67	-	637.67	(45,073.34)
006	637.67	-	637.67	(44,435.67)
007	637.67	-	637.67	(43,798.00)
008	637.67	-	637.67	(43,160.33)

Account 25510200
Unamortized ITC - 4%

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryforward	-	-	-	(17,023.93)
001	525.42	-	525.42	(16,498.51)
002	525.42	-	525.42	(15,973.09)
003	525.42	-	525.42	(15,447.67)
004	525.42	-	525.42	(14,922.25)
005	525.42	-	525.42	(14,396.83)
006	525.42	-	525.42	(13,871.41)
007	525.42	-	525.42	(13,345.99)
008	525.42	-	525.42	(12,820.57)

Account 25510300
Unamortized ITC - 10%

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryforward	-	-	-	(558,946.55)
001	5,903.33	-	5,903.33	(553,043.22)
002	5,903.33	-	5,903.33	(547,139.89)
003	5,903.33	-	5,903.33	(541,236.56)
004	5,903.33	-	5,903.33	(535,333.23)
005	5,903.33	-	5,903.33	(529,429.90)
006	5,903.33	-	5,903.33	(523,526.57)
007	5,903.33	-	5,903.33	(517,623.24)
008	5,903.33	-	5,903.33	(511,719.91)

Kentucky-American Water Company
Case No. 2015-00418
Forecasted Test Period Ending August 31, 2017

Table of Contents - Tariff Filings

Description	Reference
Tap Fees	W/P - 8-1

Kentucky American Water
Case No. 2012-00520
Tap Fees
WP 8-1

Comparison of Historical Average Costs

		Services							Settings								
		1"	2"	Handy-Whitman Index	Difference to 2009	1"	2"			5/8"	1"	2"	Handy-Whitman Index	Difference to 2009	5/8"	1"	2"
	Number	1,404	47						Number	2,261	121	47					
	Cost	1,030,880	46,136						Cost	405,977	35,017	79,908					
	Cost Per								Cost Per								
2004	Service	$734	$982	315	124	$1,023.28	$1,100.57	2004	Service	$180	$289	$1,700	361	116	$237.25	$382.39	$2,215.93
	Number	1,758	65						Number	2,844	125	65					
	Cost	1,153,633	53,139						Cost	424,272	41,525	126,134					
	Cost Per								Cost Per								
2005	Service	$656	$818	338	101	$852.31	$914.40	2005	Service	$149	$332	$1,941	373	104	$190.78	$424.82	$2,415.58
	Number	354	18						Number	583	4	18					
	Cost	122,753	7,003						Cost	18,295	6,508	46,226					
	Cost Per								Cost Per								
Variance	Service	($78)	($164)					Variance	Service	($30)	$43	$240					
	Number	1,464	73						Number	2,422	126	73					
	Cost	1,171,051	59,298						Cost	499,518	61,767	126,899					
	Cost Per								Cost Per								
2006	Service	$800	$812	384	55	$914.47	$861.16	2006	Service	$206	$490	$1,738	401	76	$245.33	$583.12	$1,964.91
	Number	(294)	8						Number	(422)	1	8					
	Cost	17,418	6,159						Cost	75,246	20,242	765					
	Cost Per								Cost Per								
Variance	Service	$144	($5)					Variance	Service	$57	$158	($202)					
	Number	1,007	28						Number	1,643	100	33					
	Cost	919,257	39,025						Cost	222,083	18,318	62,593					
	Cost Per								Cost Per								
2007	Service	$913	$1,394	413	26	$970.34	$1,431.10	2007	Service	$135	$183	$1,897	432	45	$149.25	$202.26	$2,318.76
	Number	(457)	(45)						Number	(779)	(26)	(40)					
	Cost	(251,794)	(20,273)						Cost	(277,435)	(43,449)	(64,306)					
	Cost Per								Cost Per								
Variance	Service	$113	$581					Variance	Service	($71)	($307)	$158					
	Number	890	33						Number	1,395	94	45					
	Cost	1,039,777	52,134						Cost	343,150	29,881	95,380					
	Cost Per								Cost Per								
2008	Service	$1,168	$1,580	416	23	$1,232.88	$1,609.29	2008	Service	$246	$318	$2,120	453	24	$259.02	$334.72	$2,271.53
	Number	(117)	5						Number	(248)	(6)	12					
	Cost	120,520	13,109						Cost	121,067	11,563	32,787					
	Cost Per								Cost Per								
Variance	Service	$255	$186					Variance	Service	$111	$135	$223					
	Number	837	43						Number	1,335	64	43					
	Cost	1,160,243	79,964						Cost	356,815	47,902	79,964					
	Cost Per								Cost Per								
2009	Service	$1,386	$1,860	439	0	$1,386.19	$1,859.63	2009	Service	$267	$748	$1,860	477	0	$267.28	$748.47	$1,859.63
	Number	(53)	10						Number	(60)	(30)	(2)					
	Cost	120,466	27,830						Cost	13,665	18,021	(15,416)					
	Cost Per								Cost Per								
Variance	Service	$218	$280					Variance	Service	$21	$431	($260)					
Five Year Average		$985	$1,293			$1,071	$1,335	Five Year Average		$201	$414	$1,911			$222	$459	$2,166
	Number	520	24						Number	827	60	24					
	Cost	765,097	50,609						Cost	595,761	62,710	64,954					
	Cost Per								Cost Per								
2010	Service	$1,471	$2,109	447	-8	$1,445.01	$2,097.03	2010	Service	$720	$1,045	$2,706	486	-9	$707.05	$1,025.81	$2,682.67
	Number	(866)	(1,836)						Number	560	(688)	(1,836)					
	Cost	765,097	50,609						Cost	595,761	62,710	64,954					
	Cost Per								Cost Per								
Variance	Service	$1,471	$2,109					Variance	Service	$720	$1,045	$2,706					

Kentucky American Water
Case No. 2012-00520
Tap Fees
WP 8-1

Comparison of Historical Average Costs

		Services							Settings								
		1"	2"	Handy-Whitman Index	Difference to 2009	1"	2"			5/8"	1"	2"	Handy-Whitman Index	Difference to 2009	5/8"	1"	2"
	Number	435	24						Number	712	32	24					
	Cost	539,599	54,961						Cost	420,892	34,392	58,798					
	Cost Per								Cost Per								
2011	Service	$1,240	$2,290	456	-17	$1,194.21	$2,257.44		2011 Service	$591	$1,075	$2,450	489	-12	$576.63	$1,048.38	$2,421.87
	Number	(85)	0						Number	(115)	(28)	0					
	Cost	(225,498)	4,352						Cost	(174,869)	(28,318)	(6,156)					
	Cost Per								Cost Per								
Variance	Service	($231)	$181						Variance Service	($129)	$30	($257)					
	Number	460	24						Number	839	29	23					
	Cost	763,127	38,719						Cost	526,180	35,232	57,354					
	Cost Per								Cost Per								
2012	Service	$1,659	$1,613	489	-50	$1,489.34	$1,559.13		2012 Service	$627	$1,215	$2,494	545	-68	$548.90	$1,063.31	$2,334.18
	Number	25	0						Number	127	(3)	(1)					
	Cost	223,528	(16,242)						Cost	105,288	840	(1,444)					
	Cost Per								Cost Per								
Variance	Service	$419	($677)						Variance Service	$36	$140	$44					
Five Year Average		$1,385	$1,890			$1,350	$1,877		Five Year Average	$490	$880	$2,326			$472	$844	$2,314
	Number	719	22						Number	692	28	35					
	Cost	751,469	64,518						Cost	350,128	15,039	45,297					
	Cost Per								Cost Per								
2013	Service	$1,045	$2,933	489	-50	$938.29	$2,776.38		2013 Service	$506	$537	$1,294	545	-68	$442.84	$470.08	$1,106.98
	Number	444	21						Number	444	36	21					
	Cost	473,909	50,084						Cost	221,309	18,527	17,632					
	Cost Per								Cost Per								
2014	Service	$1,067	$2,385	489	-50	$958.23	$2,260.49		2014 Service	$498	$515	$840	545	-68	$436.25	$450.42	$712.88

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Tap Fee Calculation Rate Case 2015-

Account 12002002 - 5/8" & 3/4" Meter Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2014	$221,309	692	$498
2013	$350,128	444	$506
2012	$526,180	839	$627
2011	$420,892	712	$591
2010	$595,761	827	$720
2009	$356,815	1,335	$267
Total	$1,373,468		
2009-2012 Average =		793	$646
2012-2014 Average =		1,975	$544

Account 12005002 - 3/4" Svc Installations ****Do not install**

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost	Total Cost
				$498
2014		0	$0	$506
2013		0	$0	$627
2012		0	$0	$591
2011		0	$0	$720
2010		0	$0	$267
Total	$0			
Average =		0	$0	$646
Average =		0	$0	$544

Account 12002102 - 1" Meter Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2014	$18,527	36	$515
2013	$15,039	28	$537
2012	$35,232	29	$1,215
2011	$34,392	32	$1,075
2010	$62,710	60	$1,045
2009	$47,902	64	$748
Total	$145,004		
2009-2012 Average =		40	$1,112
2012-2014 Average =		31	$756

Account 12005102 - 1" Service Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost	Total Cost
2014	$473,909	444	$1,067	$1,582
2013	$751,469	719	$1,045	$1,582
2012	$763,127	460	$1,659	$2,874
2011	$539,599	435	$1,240	$2,315
2010	$765,097	520	$1,471	$2,517
2009	$1,160,243	837	$1,386	$2,135
Total	$2,464,939			
2009-2012 Average =		472	$1,457	$2,569
2012-2014 Average =		541	$1,257	$2,013

Account 12002302 - 2" Meter Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2014	$17,632	35	$840
2013	$45,297	21	$1,294
2012	$57,354	23	$2,494
2011	$58,798	24	$2,450
2010	$64,954	24	$2,706
2009	$79,964	43	$1,860
Total	$185,534		
2009-2012 Average =		24	$2,377
2012-2014 Average =		26	$1,542

Account 12005302 - 2" Service Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost	Total Cost
2014	$50,084	21	$2,385	$3,225
2013	$64,518	22	$2,933	$4,227
2012	$38,719	24	$1,613	$4,107
2011	$54,961	24	$2,290	$4,740
2010	$50,609	24	$2,109	$4,815
2009	$79,964	43	$1,860	$3,719
Total	$203,716			
2009-2012 Average =		24	$1,968	$4,345
2012-2014 Average =		22	$2,310	$3,853

Residential Service Cost

	3/4" Service & Meter	Cost	3/4"Meter Dual	Cost	Total Residential Cost
2014	0	$498	692	$1,032	$1,065
2013	0	$506	444	$1,029	$1,075
2012	0	$627	839	$1,457	$1,395
2011	0	$591	712	$1,211	$1,211
2010	0	$720	827	$1,456	$1,456
2009	0	$267	1,335	$960	$960
			2009-2012 Average =		$1,354
			2012-2014 Average =		$1,179

	1" Service for Duals	x 2
	408	816
	691	1382
	431	862
	403	806
	460	920
	773	1,546

Tap fee:		3-yr avg Service	2014 Meter/MIU	Total	Proposed Tap Fee	Rate case # 2015- Previous Tap Fee	Increase	% Diff
	5/8 " meter	$1,179	$102	$1,280	$1,280	$1,078	$202	18.77%
	1" meter	$2,013	$189	$2,201	$2,201	$1,516	$685	45.21%
	2" meter	$3,853	$385	$4,238	$4,238	$3,563	$675	18.93%

Tap fee:		3-yr avg Service	2012 Meter/MIU	Total		Rate case # 2012-00520	Increase	% Diff
	5/8 " meter	$1,354	$95	$1,449	$1,449	$1,078	$371	34.46%
	1" meter	$2,569	$177	$2,745	$2,745	$1,516	$1,229	81.08%
	2" meter	$4,345	$360	$4,705	$4,705	$3,563	$1,142	32.06%
Prior Tap Fee		3-yr avg Service	2009 Meter/MIU	Total		2010-00036	Increase	% Diff
	5/8 " meter	$798	$127	$925	$925	$702	$223	31.77%
	1" meter	$1,558	$170	$1,728	$1,728	$1,287	$441	34.27%
	2" meter	$3,520	$332	$3,852	$3,852	$3,129	$723	23.11%
Prior Tap Fee		3-yr avg Service	2008 Meter/MIU	Total		Rate case # 2007-00143	Increase	% Diff
	5/8 " meter	$543	$117	$660	$660	$660	$220	33.33%
	1" meter	$1,101	$154	$1,255	$1,255	$1,255	$490	39.04%
	2" meter	$2,663	$282	$2,945	$2,945	$2,945	($230)	-7.81%
Prior Tap fee:		3-yr avg Service	2004 Meter(only)	Total	2004-00103	Previous	Increase	% Diff
	5/8 " meter	$465	$45	$510	$510	$440	$70	15.91%
	1" meter	$861	$82	$944	$945	$765	$180	23.53%
	2" meter	$3,945	$299	$4,244	$4,250	$3,175	$1,075	33.86%

2014 contract meter prices - Mueller Meter Company 5/8" Hersey Meter / Neptune Meter 1" and 2"

Size	Description	Meter Cost	MIU Cost	Subtotal	6% tax	total
5/8" meter	5/8 x 3/4 VOGA 19492 ED2F11R7F8S788 - 1 T-	54.00	42.00	96.00	5.76	101.76
1" meter	10 C/I 302 ED2J11R7F8S788 - 2 T-	110.58	67.42	178.00	10.68	188.68
2" meter	10 OVAL	295.58	67.42	363.00	21.78	384.78

2012 contract meter prices - Mueller Meter Company 5/8" Hersey Meter / Neptune Meter 1" and 2"

Size	Description	Meter Cost	MIU Cost	Subtotal	6% tax	total
5/8" meter	5/8 x 3/4 VOGA 19492 ED2F11R7F8S788 - 1 T-	48.00	42.00	90.00	5.40	95.40
1" meter	10 C/I 302 ED2J11R7F8S788 - 2 T-	99.16	67.42	166.58	9.99	176.57
2" meter	10 OVAL	272.02	67.42	339.44	20.37	359.81