

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

1. Provide a schedule showing per books actual O&M expenses by year and by FERC/NARUC O&M/A&G expense account/subaccount for each of the calendar years 2014 through 2017, 2018 to date (identify the last month with actual data), the base year and the test year.

Response:

Please see attached schedule which provides the actual O&M expenses by year from 2014 through December 2018. Please refer to Exhibit 37, Schedule C-2 for the base year and forecasted test year.

Kentucky-American Water Company
 Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
155	51010000 Purchased Water	51010000	610.1	Purchased Water Oper	142,812	223,057	215,659	244,379	320,892
155	Total: Purchased water				142,812	223,057	215,659	244,379	320,892
154	51510011 Purchased Power - Source of Supply	51510011	615.1	Purch Power Oper SS	114,402	183,855	174,870	171,294	161,828
154	51510012 Purchased Power - Pumping	51510012	615.1	Purch Power Oper SS	619,267	670,890	554,717	428,946	476,404
154	51510013 Purchased Power - Water Treatment	51510013	615.3	Purch Power Oper WT	2,986,045	3,043,979	3,420,157	3,420,927	3,214,648
154	51510014 Purchased Power - Transmission & Distribution	51510014	615.5	Purch Power Oper TD	3,434	33,677	17,632	18,206	26,349
154	51510015 Purchased Power - Customer Accounting	51510015	615.7	Purch Power Oper CA	0	783	1,521	0	0
154	51520000 Fuel for Power Production	51520000	616.1	Purch Fuel Oper SS	29,398	3,269	80	(401)	17,495
154	Total: Fuel and power				3,752,546	3,936,453	4,168,978	4,038,972	3,896,724
156	51800000 Chemicals	51800000	618.3	Chemicals Oper WT	1,635,189	1,590,100	1,640,758	1,697,725	1,837,798
156	Total: Chemicals				1,635,189	1,590,100	1,640,758	1,697,725	1,837,798
157	51110000 Waste Disposal	51110000	675.3	Misc Exp Oper WT	178,242	165,586	417,334	445,235	450,890
157	51120000 Amort Waste Disposal	51120000	675.3	Misc Exp Oper WT	100,000	75,000	100,000	83,333	0
157	Total: Waste disposal				278,242	240,586	517,334	528,569	450,890
126	Total: Production costs				5,808,789	5,990,196	6,542,729	6,509,645	6,506,304
158	50100000 Labor Natural Account	50100000	601.8	Salaries-Empl AG	2,057,044	2,307,020	2,740,188	2,920,540	3,148,776
158	50100001 Labor Expense Accrual	50100001	601.8	Salaries-Empl AG	(745)	12,777	21,043	8,322	48,516
158	50101300 Labor Oper Water Treatment	50101300	601.3	Salaries-Empl Oper W	1,757,248	1,743,304	1,869,209	1,889,770	1,920,417
158	50101305 Labor Oper Water Treatment - Super & Eng	50101305	601.3	Salaries-Empl Oper W	145,445	134,174	121,894	95,896	111,874
158	50101400 Labor Oper Transmission & Distribution	50101400	601.5	Salaries-Empl Oper TD	307,218	317,047	187,529	178,141	160,138
158	50101405 Labor Oper Trans & Distr - Super & Eng	50101405	601.5	Salaries-Empl Oper TD	25,490	55,480	47,073	40,300	52,035
158	50101415 Labor Oper Trans & Distr - Lines	50101415	601.5	Salaries-Empl Oper TD	42,643	61,833	59,985	63,347	68,504
158	50101420 Labor Oper Trans & Distr - Meter	50101420	601.5	Salaries-Empl Oper TD	542,824	596,007	639,226	638,945	724,009
158	50101500 Labor Oper Customer Accounting	50101500	601.7	Salaries-Empl CA	29,457	23,835	25,135	23,567	26,692
158	50101510 Labor Oper Customer Acctg - Meter Read	50101510	601.7	Salaries-Empl CA	253,954	215,256	243,874	249,439	281,350
158	50101515 Labor Oper Customer Acctg - Cust Rec & Coll	50101515	601.7	Salaries-Empl CA	912	0	1,582	0	0
158	50101520 Labor Oper Customer Acctg - Cust Serv & Info	50101520	601.7	Salaries-Empl CA	168,343	208,335	172,344	162,719	188,316
158	50101600 Labor Oper Admin & General	50101600	601.8	Salaries-Empl AG	657,235	715,025	612,285	504,737	709,528
158	50101601 Labor Oper Adm & Gen - Director & Officer	50101601	603.8	Salaries-Dir & Off	0	0	0	0	161
158	50102300 Labor Maint Water Treatment	50102300	601.4	Salaries-Empl Maint	160,974	150,456	159,947	177,088	186,145
158	50102400 Labor Maint Transmission & Distribution	50102400	601.6	Salaries-Empl Maint TD	382,074	454,175	430,030	490,658	523,782
158	50102410 Labor Maint Transmssn & Distr - Struct & Imp	50102410	601.6	Salaries-Empl Maint TD	466	568	168	0	0
158	50102420 Labor Maint Transmssn & Distr - Mains	50102420	601.6	Salaries-Empl Maint TD	98,737	75,092	21,740	59,483	40,072
158	50102425 Labor Maint Transmssn & Distr - Fire Mains	50102425	601.6	Salaries-Empl Maint TD	0	0	0	0	223
158	50102430 Labor Maint Transmssn & Distr - Service	50102430	601.6	Salaries-Empl Maint TD	270,475	195,173	158,566	128,858	118,618
158	50102435 Labor Maint Transmssn & Distr - Meter	50102435	601.6	Salaries-Empl Maint TD	41,141	73,984	49,229	47,562	26,454
158	50102440 Labor Maint Transmssn & Distr - Hydrants	50102440	601.6	Salaries-Empl Maint TD	46,928	59,479	38,970	22,859	29,885
158	50102600 Labor Maint Admin & General	50102600	601.8	Salaries-Empl AG	0	0	549	0	0
158	50109900 Labor Capitalized Credits	50109900	601.8	Salaries-Empl AG	(1,324,343)	(1,542,702)	(1,949,951)	(2,116,715)	(2,468,887)
158	50110000 Labor Non-scheduled Overtime - Natural Account	50110000	601.8	Salaries-Empl AG	155,934	156,701	252,075	266,522	534,225
158	50111210 Labor Oper Non-scheduled Overtime- P Power Prod	50111210	601.1	Salaries-Empl Oper S	210	0	0	0	0
158	50111300 Labor Oper Non-scheduled Overtime- WT	50111300	601.3	Salaries-Empl Oper W	273,353	330,796	251,623	294,863	313,063
158	50111400 Labor Oper Non-scheduled Overtime- TD	50111400	601.5	Salaries-Empl Oper TD	37,461	65,428	34,889	33,922	29,410

Kentucky-American Water Company
Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
158	50111415 Labor Oper Non-scheduled Overtime- TD Lines	50111415	601.5	Salaries-Empl Oper TD	4,642	6,155	5,211	7,100	13,087
158	50111420 Labor Oper Non-scheduled Overtime- TD Meter	50111420	601.5	Salaries-Empl Oper TD	174,605	165,995	106,290	80,352	110,834
158	50111500 Labor Oper Non-scheduled Overtime- CA	50111500	601.7	Salaries-Empl CA	1,223	449	801	460	2,977
158	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	50111510	601.7	Salaries-Empl CA	12,291	26,091	12,658	17,414	36,772
158	50111520 Labor Oper Non-scheduled OT - CA Cust Serv & Info	50111520	601.7	Salaries-Empl CA	970	6,693	318	6,301	9,966
158	50111600 Labor Oper Non-scheduled Overtime- AG	50111600	601.8	Salaries-Empl AG	8,459	5,352	(1,707)	1,599	958
158	50112300 Labor Maint Non-scheduled Overtime- WT	50112300	601.4	Salaries-Empl Maint	42,235	60,810	34,574	29,186	44,112
158	50112400 Labor Maint Non-scheduled Overtime- TD	50112400	601.6	Salaries-Empl Maint TD	53,748	74,426	90,413	120,160	172,297
158	50112410 Labor Maint Non-scheduled OT - TD Struct & Imp	50112410	601.6	Salaries-Empl Maint TD	0	0	736	0	0
158	50112420 Labor Maint Non-scheduled Overtime- TD Mains	50112420	601.6	Salaries-Empl Maint TD	92,959	64,890	30,020	13,446	21,088
158	50112430 Labor Maint Non-scheduled Overtime- TD Service	50112430	601.6	Salaries-Empl Maint TD	75,892	65,826	32,065	33,037	50,568
158	50112435 Labor Maint Non-scheduled Overtime- TD Meter	50112435	601.6	Salaries-Empl Maint TD	263	6,260	8,405	5,661	4,098
158	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	50112440	601.6	Salaries-Empl Maint TD	1,432	4,752	2,249	1,114	6,812
158	50119900 Labor Non-scheduled Overtime- Capitalized Credits	50119900	601.8	Salaries-Empl AG	(119,271)	(144,928)	(226,151)	(239,261)	(502,290)
158	50120000 Labor Overtime - Natural Account	50120000	601.8	Salaries-Empl AG	2,303	1,561	1,683	0	85,119
158	50121300 Labor Oper Scheduled Overtime-WT	50121300	601.3	Salaries-Empl Oper W	18,659	666	1,354	0	6,609
158	50121400 Labor Oper Scheduled Overtime-TD	50121400	601.5	Salaries-Empl Oper TD	0	0	0	0	1,433
158	50121420 Labor Oper Scheduled Overtime-TD Meter	50121420	601.5	Salaries-Empl Oper TD	0	0	0	0	11,214
158	50121510 Labor Oper Scheduled Overtime-CA Merer Read	50121510	601.7	Salaries-Empl CA	0	0	0	0	13,421
158	50122400 Labor Maint Scheduled Overtime-TD	50122400	601.6	Salaries-Empl Maint TD	0	0	0	292	8,195
158	50122420 Labor Maint Scheduled Overtime-TD Mains	50122420	601.6	Salaries-Empl Maint TD	0	0	0	0	62
158	50122430 Labor Maint Scheduled Overtime-TD Service	50122430	601.6	Salaries-Empl Maint TD	0	0	0	0	2,170
158	50122440 Labor Maint Scheduled Overtime-TD Hydrant	50122440	601.6	Salaries-Empl Maint TD	0	0	0	0	509
158	50129900 Labor Scheduled Overtime- Capitalized Credits	50129900	601.8	Salaries-Empl AG	0	0	0	0	(85,031)
158	50171000 Annual Incentive Plan	50171000	601.8	Salaries-Empl AG	221,366	206,416	468,407	411,148	192,834
158	50171600 Compensation Exp - Options	50171600	601.8	Salaries-Empl AG	18,114	11,799	7,884	971	971
158	50171800 Compensation Exp - RSU's	50171800	601.8	Salaries-Empl AG	54,386	42,001	22,495	10,084	15,871
158	50185000 Severance	50185000	601.8	Salaries-Empl AG	18,538	127,647	(0)	0	0
158	Total: Salaries and wages				6,813,292	7,142,104	6,786,900	6,679,889	6,997,962
159	50610000 Pension Expense	50610000	604.8	Empl Pens & Ben AG	309,197	748,447	858,980	936,376	562,675
159	50610100 Pension Capitalized Credits	50610100	604.8	Empl Pens & Ben AG	(68,158)	(162,138)	(227,151)	(253,238)	(190,038)
159	Total: Pension expense				241,039	586,309	631,829	683,139	372,637
160	50510000 PBOP Expense	50510000	604.8	Empl Pens & Ben AG	319,292	651,487	328,304	159,615	191,112
160	50510100 PBOP Capitalized Credits	50510100	604.8	Empl Pens & Ben AG	(72,738)	(151,825)	(128,355)	(56,229)	(83,162)
160	50550000 Group Insurance Expense	50550000	604.8	Empl Pens & Ben AG	1,403,024	1,417,431	1,792,138	1,766,899	1,899,679
160	50550100 Group Insurance Capitalized Credits	50550100	604.8	Empl Pens & Ben AG	(246,989)	(288,684)	(461,062)	(448,964)	(595,251)
160	50560000 Health Savings Account Expense	50560000	604.8	Empl Pens & Ben AG	0	0	0	1,347	500
160	Total: Group insurance expense				1,402,590	1,628,409	1,531,025	1,422,668	1,412,878
161	50421000 401k Expense	50421000	604.8	Empl Pens & Ben AG	150,089	184,376	198,458	213,687	248,009
161	50421100 401k Expense Cap Credits	50421100	604.8	Empl Pens & Ben AG	(34,383)	(40,737)	(54,861)	(57,564)	(75,782)
161	50422000 Defined Compensation Plan Expense	50422000	604.8	Empl Pens & Ben AG	180,680	198,273	236,296	250,553	302,345
161	50422100 Defined Comp Plan Exp Cap Credits	50422100	604.8	Empl Pens & Ben AG	(40,098)	(43,200)	(60,439)	(60,734)	(87,905)
161	50423000 Employee Stock Purchase Plan Expense	50423000	604.8	Empl Pens & Ben AG	10,293	12,312	11,201	9,696	15,670

Kentucky-American Water Company
 Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
161	50426000 Retiree Medical Expense	50426000	604.8	Empl Pens & Ben AG	7,999	19,499	19,449	20,741	27,837
161	50426100 Retiree Medical Expense Cap Credits	50426100	604.8	Empl Pens & Ben AG	(1,596)	(3,047)	(6,061)	(5,143)	(8,329)
161	50450000 Other Welfare - Natural Account	50450000	604.8	Empl Pens & Ben AG	30,685	(30,685)	0	0	0
161	50450013 Other Welfare - Water Treatment	50450013	604.3	Empl Pens & Ben Oper	0	594	248	6,639	2,290
161	50450014 Other Welfare - Transm & Distrib	50450014	604.5	Empl Pens & Ben Oper	357	1,352	691	24,618	6,782
161	50450015 Other Welfare - Customer Accounting	50450015	604.7	Empl Pens & Ben CA	0	415	852	0	113
161	50450016 Other Welfare - Admin & General	50450016	604.8	Empl Pens & Ben AG	20,213	56,116	49,624	34,233	26,672
161	50451000 Employee Awards	50451000	604.8	Empl Pens & Ben AG	4,839	9,252	12,168	9,175	13,719
161	50452000 Employee Physical Exams	50452000	604.8	Empl Pens & Ben AG	6,002	7,308	9,882	8,833	5,990
161	50454000 Safety Incentive Awards	50454000	604.8	Empl Pens & Ben AG	27	0	0	3,430	39
161	50456000 Tuition Aid	50456000	604.8	Empl Pens & Ben AG	11,845	13,328	11,956	18,794	20,917
161	50457000 Training	50457000	604.8	Empl Pens & Ben AG	16,718	31,050	20,488	42,126	39,664
161	50458000 Referral Bonus	50458000	604.8	Empl Pens & Ben AG	0	203	1,684	1,930	5,687
161	Total: Other benefits				363,669	416,408	451,636	521,016	543,719
127	Total: Employee-related costs				8,820,590	9,773,230	9,401,389	9,306,712	9,327,196
185	53401000 AWWSC Services - Labor OPEX	53401000	634.8	Cont Serv Mgmt Fee A	4,124,759	3,785,110	4,354,634	4,656,504	4,745,243
185	53401100 AWWSC Services - Pension OPEX	53401100	634.8	Cont Serv Mgmt Fee A	156,643	324,025	324,213	381,629	256,348
185	53401200 AWWSC Services - Group Insurance OPEX	53401200	634.8	Cont Serv Mgmt Fee A	521,526	504,721	560,915	535,937	552,570
185	53401300 AWWSC Services - Other Benefits OPEX	53401300	634.8	Cont Serv Mgmt Fee A	258,432	258,689	294,058	322,513	341,256
185	53401400 AWWSC Services - Contracted Services OPEX	53401400	634.8	Cont Serv Mgmt Fee A	776,307	699,844	865,943	825,258	922,378
185	53401500 AWWSC Services - Office Supplies OPEX	53401500	634.8	Cont Serv Mgmt Fee A	261,007	241,363	533,083	271,642	323,961
185	53401700 AWWSC Services - Rents OPEX	53401700	634.8	Cont Serv Mgmt Fee A	274,793	254,877	266,833	317,327	354,791
185	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	53401900	634.8	Cont Serv Mgmt Fee A	324,404	304,901	220,984	263,032	269,427
185	53402100 AWWSC Services - Other O&M Expense OPEX	53402100	634.8	Cont Serv Mgmt Fee A	489,749	518,754	465,364	512,973	508,122
185	53402200 AWWSC Services - Depr & Amort OPEX	53402200	634.8	Cont Serv Mgmt Fee A	1,150,755	1,021,993	859,761	737,228	912,951
185	53402300 AWWSC Services - General Taxes OPEX	53402300	634.8	Cont Serv Mgmt Fee A	324,265	308,339	342,805	359,608	337,872
185	53402400 AWWSC Services - Net Interest OPEX	53402400	634.8	Cont Serv Mgmt Fee A	81,233	83,152	76,799	42,110	(73,881)
185	53402500 AWWSC Services - Other Inc & Ded OPEX	53402500	634.8	Cont Serv Mgmt Fee A	9,267	3,712	(44,875)	45,980	586
185	53402600 AWWSC Services - Income Taxes OPEX	53402600	634.8	Cont Serv Mgmt Fee A	22,720	17,005	9,551	(215,010)	353,476
185	Total: Service Company Costs				8,775,862	8,326,485	9,130,067	9,056,733	9,805,100
162	53110011 Contract Svc-Eng - Source of Supply	53110011	631.1	Cont Serv Eng Oper S	3,706	1,829	1,707	0	0
162	53110013 Contract Svc-Eng - Water Treatment	53110013	631.3	Cont Serv Eng Oper WT	0	0	0	2,500	11,564
162	53110014 Contract Svc-Eng - Transmission & Distribution	53110014	631.5	Cont Serv Eng Oper TD	0	0	295	0	0
162	53110016 Contract Svc-Eng - Admin & General	53110016	631.8	Cont Serv Eng AG	10,634	47,286	43,987	10,674	5,895
162	53150011 Contract Svc-Other - Source of Supply	53150011	636.1	Cont Serv Other Oper	318	0	7,272	13,425	20,741
162	53150013 Contract Svc-Other - Water Treatment	53150013	636.3	Cont Serv Other Oper	145,689	79,835	127,496	86,308	87,552
162	53150014 Contract Svc-Other - Transmission & Distribution	53150014	636.5	Cont Serv Other Oper	66,833	194,143	33,351	102,049	130,961
162	53150015 Contract Svc-Other - Customer Accounting	53150015	636.7	Cont Serv Other CA	35,417	66,627	72,073	24,440	4,185
162	53150016 Contract Svc-Other - Admin & General	53150016	636.8	Cont Serv Other AG	134,655	102,656	132,988	107,159	160,027
162	53151013 Contract Svc-Temp Empl - Water Treatment	53151013	636.3	Cont Serv Other Oper	0	0	0	0	7,139
162	53151014 Contract Svc-Temp Empl - Transmssn & Distr	53151014	636.5	Cont Serv Other Oper	0	0	0	229	0
162	53151016 Contract Svc-Temp Empl - Admin & General	53151016	636.8	Cont Serv Other AG	35,980	31,229	35,046	(386)	0
162	53152000 Contract Svc-Lab Testing - Water Treatment	53152000	635.3	Cont Serv Testing Op	19,979	56,084	28,702	23,153	10,160

Kentucky-American Water Company
Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
162	53153000 Contract Services - Accounting	53153000	632.8	Cont Serv Acct AG	0	277,133	9,583	0	0
162	53154000 Contract Services - Audit Fees	53154000	632.8	Cont Serv Acct AG	95,282	95,263	117,337	136,929	151,973
162	53155000 Contract Services - Legal	53155000	633.8	Cont Serv Legal AG	174,619	115,870	129,974	281,984	416,169
162	53157000 Contract Services - Outplacement	53157000	675.8	Misc Exp AG	0	3,922	4,452	0	0
162	Total: Contracted services				723,112	1,071,877	744,261	788,465	1,006,365
187	52532011 Electricity - Source of Supply	52532011	675.1	Misc Exp Oper SS	0	553	279	0	0
187	52532013 Electricity - Water Treatment	52532013	675.3	Misc Exp Oper WT	12,709	7,980	13,431	8,154	11,077
187	52532014 Electricity - Transmission & Distribution	52532014	675.5	Misc Exp Oper TD	45,223	48,795	41,139	43,051	83,419
187	52532016 Electricity - Admin & General	52532016	675.8	Misc Exp AG	70,404	74,187	92,279	60,348	76,991
187	52546011 Grounds Keeping - Source of Supply	52546011	675.1	Misc Exp Oper SS	20,560	1,514	6,920	0	5,101
187	52546013 Grounds Keeping - Water Treatment	52546013	675.3	Misc Exp Oper WT	66,255	26,724	44,713	23,429	27,568
187	52546014 Grounds Keeping - Transmission & Distribution	52546014	675.5	Misc Exp Oper TD	75,994	28,444	48,437	37,125	49,850
187	52546016 Grounds Keeping - Admin & General	52546016	675.8	Misc Exp AG	47,123	121,872	157,870	146,600	179,367
187	52548013 Heating Oil/Gas - Water Treatment	52548013	675.3	Misc Exp Oper WT	0	2,197	12,494	20,628	25,504
187	52548014 Heating Oil/Gas - Transmission & Distribution	52548014	675.5	Misc Exp Oper TD	22,085	17,685	0	0	0
187	52548016 Heating Oil/Gas - Admin & General	52548016	675.8	Misc Exp AG	8,720	6,635	5,231	7,304	8,296
187	52550013 Janitorial - Water Treatment	52550013	675.3	Misc Exp Oper WT	10,102	5,737	3,939	4,846	2,473
187	52550014 Janitorial - Transmission & Distribution	52550014	675.5	Misc Exp Oper TD	2,573	11,294	25,034	12,339	15,399
187	52550016 Janitorial - Admin & General	52550016	675.8	Misc Exp AG	68,507	65,333	64,619	51,098	68,322
187	52571011 Security Service - Source of Supply	52571011	675.1	Misc Exp Oper SS	16,681	19,053	20,862	29,044	28,978
187	52571014 Security Service - Transmission & Distribution	52571014	675.5	Misc Exp Oper TD	0	237	607	411	355
187	52571016 Security Service - Admin & General	52571016	675.8	Misc Exp AG	49,774	44,704	20,013	(12,031)	1,536
187	52571100 Add'l Security Costs	52571100	675.8	Misc Exp AG	772	0	31,970	74,888	63,557
187	52578013 Trash Removal - Water Treatment	52578013	675.3	Misc Exp Oper WT	8,657	10,717	14,467	11,558	9,042
187	52578014 Trash Removal - Transmission & Distribution	52578014	675.5	Misc Exp Oper TD	6,098	3,645	0	690	5,197
187	52578016 Trash Removal - Admin & General	52578016	675.8	Misc Exp AG	12,334	13,411	10,677	9,375	12,788
187	52583011 Water & WW - Source of Supply	52583011	675.1	Misc Exp Oper SS	56,363	63,569	59,676	57,835	55,488
187	52583013 Water & WW - Water Treatment	52583013	675.3	Misc Exp Oper WT	0	0	0	8,356	(4,596)
187	52583014 Water & WW - Transmission & Distribution	52583014	675.5	Misc Exp Oper TD	0	0	0	67	(31)
187	52583016 Water & WW - Admin & General	52583016	675.8	Misc Exp AG	33,051	27,692	25,199	28,410	24,714
187	Total: Building Maintenance and Services				633,985	601,979	699,854	623,526	750,394
188	52574013 Telephone - Water Treatment	52574013	675.3	Misc Exp Oper WT	22,447	15,814	14,393	23,784	29,925
188	52574014 Telephone - Transmission & Distribution	52574014	675.5	Misc Exp Oper TD	4,333	4,107	0	0	0
188	52574015 Telephone - Customer Accounting	52574015	675.7	Misc Exp CA	113,188	101,188	94,658	76,970	61,026
188	52574016 Telephone - Admin & General	52574016	675.8	Misc Exp AG	35,867	23,777	27,056	26,073	32,586
188	52574113 Cell Phone - Water Treatment	52574113	675.3	Misc Exp Oper WT	3,708	6,000	5,365	5,383	6,043
188	52574114 Cell Phone - Transmission & Distribution	52574114	675.5	Misc Exp Oper TD	1,889	1,555	1,190	1,739	3,130
188	52574115 Cell Phone - Customer Accounting	52574115	675.7	Misc Exp CA	5,587	7,876	7,513	8,990	27,071
188	52574116 Cell Phone - Admin & General	52574116	675.8	Misc Exp AG	77,171	68,000	106,821	100,187	118,205
188	52574316 Wireless - Service First - Admin & General	52574316	675.8	Misc Exp AG	0	0	0	0	219
188	52574200 Data Lines - Admin & General	52574200	675.8	Misc Exp AG	0	53	0	0	0
188	Total: Telecommunication expenses				264,191	228,370	256,996	243,126	278,206
189	52562511 Overnight Shipping - Source of Supply	52562511	675.1	Misc Exp Oper SS	74	0	210	212	0

Kentucky-American Water Company
Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
189	52562513 Overnight Shipping - Water Treatment	52562513	675.3	Misc Exp Oper WT	11,198	13,428	17,690	16,858	19,069
189	52562514 Overnight Shipping - Transmission & Distribution	52562514	675.5	Misc Exp Oper TD	805	300	116	137	543
189	52562516 Overnight Shipping - Admin & General	52562516	675.8	Misc Exp AG	1,998	3,678	3,806	4,222	3,264
189	52566016 Postage - Admin & General	52566016	675.8	Misc Exp AG	2,472	3,786	2,782	49,905	1,440
189	52566700 Printing	52566700	675.8	Misc Exp AG	2,903	9,292	3,881	2,693	2,185
189	Total: Postage, printing and stationary				19,451	30,484	28,484	74,027	26,500
163	52510016 Bank Service Charges - Admin & General	52510016	675.8	Misc Exp AG	0	0	0	(2)	132
163	52512500 Books & Publications	52512500	675.8	Misc Exp AG	104	113	25	0	248
163	52526100 Credit Line Fees Interco	52526100	675.8	Misc Exp AG	79,983	84,993	82,975	86,255	43,411
163	52542016 Forms - Admin & General	52542016	675.8	Misc Exp AG	1,595	2,514	1,192	1,575	867
163	52562011 Office & Admin Supplies - Source of Supply	52562011	675.1	Misc Exp Oper SS	0	0	0	0	33
163	52562013 Office & Admin Supplies - Water Treatment	52562013	675.3	Misc Exp Oper WT	17,599	12,216	14,064	18,241	15,843
163	52562014 Office & Admin Supplies - Transmssn & Distr	52562014	675.5	Misc Exp Oper TD	4,921	12,898	7,353	10,642	14,207
163	52562015 Office & Admin Supplies - Customer Accounting	52562015	675.7	Misc Exp CA	0	768	0	0	0
163	52562016 Office & Admin Supplies - Admin & General	52562016	675.8	Misc Exp AG	(3,396)	36,532	25,349	28,047	20,363
163	52571500 Software Licenses	52571500	675.8	Misc Exp AG	38,637	60,643	76,036	81,650	125,799
163	52582012 Uniforms - Pumping	52582012	675.3	Misc Exp Oper WT	(111)	158	0	0	0
163	52582013 Uniforms - Water Treatment	52582013	675.3	Misc Exp Oper WT	14,040	15,347	20,886	23,517	24,680
163	52582014 Uniforms - Transmission & Distribution	52582014	675.5	Misc Exp Oper TD	7,340	14,317	6,583	19,306	33,077
163	52582016 Uniforms - Admin & General	52582016	675.7	Misc Exp CA	1,638	2,105	4,511	5,035	4,468
163	52801100 Indirect Overhead Clearing	52801100	675.8	Misc Exp AG	0	9	0	0	0
163	Total: Office supplies and services				162,348	242,612	238,973	274,266	283,129
190	52503000 Advertising	52503000	660.8	Advertising AG	4,798	14,270	12,972	5,411	6,083
190	Total: Advertising & marketing expenses				4,798	14,270	12,972	5,411	6,083
109	52534000 Employee Expenses	52534000	675.8	Misc Exp AG	83,421	126,592	92,124	105,604	73,522
109	52534200 Conferences & Registration	52534200	675.8	Misc Exp AG	12,348	9,405	25,613	10,098	12,814
109	52535000 Meals Deductible	52535000	675.8	Misc Exp AG	41,351	48,729	49,651	37,646	36,737
109	52535100 Meals Non-Deductible	52535100	675.8	Misc Exp AG	26	373	0	0	0
109	52567000 Relocation Expenses	52567000	675.8	Misc Exp AG	0	153,595	(115,376)	209,055	45,726
109	Total: Employee related expense travel & entertainme				137,146	338,694	52,012	362,403	168,800
166	52000000 M & S (O&M) - Natural Account	52000000	620.5	M&S Oper TD	0	0	0	0	21
166	52001100 M & S Oper - Source of Supply	52001100	620.1	M&S Oper SS	96	117	0	0	129
166	52001200 M & S Oper - Pumping	52001200	620.1	M&S Oper SS	334	728	1,291	(2,314)	377
166	52001300 M & S Oper - Water Treatment	52001300	620.3	M&S Oper WT	46,175	72,367	80,197	73,362	61,551
166	52001400 M & S Oper - Transmission & Distribution	52001400	620.5	M&S Oper TD	109,413	62,671	76,499	81,389	71,215
166	52001500 M & S Oper - Customer Accounting	52001500	620.7	M&S Oper CA	0	0	0	55	504
166	52001600 M & S Oper - Admin & General	52001600	620.8	M&S AG	15,526	28,678	36,086	17,556	48,662
166	52501100 Misc Oper - Source of Supply	52501100	675.1	Misc Exp Oper SS	0	(1)	1,590	107	2,345
166	52501200 Misc Oper - Pumping	52501200	675.1	Misc Exp Oper SS	286	16	0	0	13
166	52501300 Misc Oper - Water Treatment	52501300	675.3	Misc Exp Oper WT	10,392	14,967	73,703	58,434	18,408
166	52501400 Misc Oper - Transmission & Distribution	52501400	675.5	Misc Exp Oper TD	78,835	66,730	72,361	77,886	112,411
166	52501600 Misc Oper - Admin & General	52501600	675.8	Misc Exp AG	79,636	144,668	224,601	440,798	(252,297)
166	52513200 Business Development	52513200	675.8	Misc Exp AG	0	529	0	0	0

Kentucky-American Water Company
Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
166	52514000 Charitable Contribution Deductible	52514000	675.8	Misc Exp AG	0	4,418	0	498	0
166	52514500 Charitable Donations - Health/Education/Environmnt	52514500	675.8	Misc Exp AG	75,636	93,432	167,113	109,797	26,942
166	52514600 Charitable Donations - Community	52514600	675.8	Misc Exp AG	30,564	41,235	52,549	47,150	38,162
166	52514700 Community Partnerships	52514700	675.8	Misc Exp AG	79,532	79,815	120,823	91,156	40,328
166	52514900 Customer Education	52514900	675.8	Misc Exp AG	0	0	0	424	0
166	52514901 Customer Education Communication - Reg	52514901	675.8	Misc Exp AG	9,284	2,769	6,562	9,330	8,279
166	52514903 Customer Education Communication - Issues	52514903	675.8	Misc Exp AG	7,501	18,267	3,739	2,625	8,074
166	52514904 Customer Education Communication - Conservation	52514904	675.8	Misc Exp AG	75,991	85,897	87,865	86,145	50,239
166	52514905 Customer Education Communication - Printed	52514905	675.8	Misc Exp AG	6,008	3,589	7,556	11,067	9,103
166	52514907 Customer Education - Press Releases	52514907	675.8	Misc Exp AG	829	25	2,470	0	2,119
166	52514909 Customer Education - Video & Photo	52514909	675.8	Misc Exp AG	1,704	919	6,253	6,420	2,172
166	52515000 Community Relations - Events	52515000	675.8	Misc Exp AG	18,345	14,302	16,299	3,843	8,155
166	52515001 Community Relations - Specialty	52515001	675.8	Misc Exp AG	16,373	13,247	7,071	1,043	3,214
166	52522000 Community Relations	52522000	675.8	Misc Exp AG	0	13,482	150	1,565	250
166	52524000 Co Dues/Membership Deductible	52524000	675.8	Misc Exp AG	87,637	90,632	96,547	89,204	94,952
166	52527000 Directors Fees	52527000	675.8	Misc Exp AG	38,065	38,700	38,400	42,848	38,350
166	52540000 Amort Bus Services Proj Exp	52540000	675.8	Misc Exp AG	308	828	368	642	352
166	52548100 Hiring Costs	52548100	675.8	Misc Exp AG	500	1,717	0	0	1,031
166	52549000 Injuries and Damages	52549000	675.8	Misc Exp AG	0	11,798	(7,860)	0	2,785
166	52549500 Inventory Physical Write-off Scrap	52549500	675.8	Misc Exp AG	(4,656)	28,244	59,578	75,596	17
166	52554500 Lab Supplies	52554500	675.3	Misc Exp Oper WT	72,299	112,184	124,571	128,878	83,858
166	52556500 Low Income Pay Program	52556500	675.8	Misc Exp AG	54,248	60,000	75,625	109,375	67,500
166	52564000 Penalties Nondeductible	52564000	675.8	Misc Exp AG	30	309,445	(311,133)	93	518
166	52568000 Research & Development	52568000	675.8	Misc Exp AG	22,439	22,346	23,075	25,075	23,992
166	52579000 Trustee Fees	52579000	675.8	Misc Exp AG	14,225	20,176	20,536	21,295	21,225
166	52585000 Discounts Available	52585000	675.8	Misc Exp AG	(51,604)	(40,479)	(66,388)	(92,420)	(79,484)
166	52586000 PO Small Price Differences - within tolerance	52586000	675.8	Misc Exp AG	97	488	443	356	404
166	Total: Miscellaneous expenses				896,046	1,418,945	1,098,541	1,519,278	515,880
165	54110011 Rents-Real Property - Source of Supply	54110011	641.1	Rents-Real Prop Oper SS	0	0	1,307	78	0
165	54110013 Rents-Real Property - Water Treatment	54110013	641.3	Rents-Real Prop Oper WT	5,795	0	0	0	0
165	54110014 Rents-Real Property - Transmission & Distribution	54110014	641.5	Rents-Real Prop Oper TD	6,493	6,897	5,797	12,177	10,623
165	54110016 Rents-Real Property - Admin & General	54110016	641.8	Rents-Real Prop AG	0	0	0	0	42,415
165	54140011 Rents-Equipment - Source of Supply	54140011	642.1	Rents-Equipment Oper	528	0	0	0	565
165	54140013 Rents-Equipment - Water Treatment	54140013	642.3	Rents-Equipment Oper	1,393	4,408	0	0	7,409
165	54140014 Rents-Equipment - Transmission & Distribution	54140014	642.5	Rents-Equipment Oper	279	548	80	1,835	3,329
165	54140016 Rents-Equipment - Admin & General	54140016	642.8	Rents-Equipment AG	17,641	6,256	1,040	3,142	1,011
165	Total: Rents				32,130	18,110	8,224	17,231	65,353
164	55000000 Transportation (O&M) - Natural Account	55000000	650.8	Transportation AG	(11,293)	(9,401)	(10,701)	(7,721)	(11,762)
164	55000012 Transportation Oper - Pumping	55000012	650.1	Transportation Oper	16	0	0	0	0
164	55000013 Transportation Oper - Water Treatment	55000013	650.3	Transportation Oper	179	(43)	2,922	525	1,353
164	55000014 Transportation Oper - Transmission & Distribution	55000014	650.5	Transportation Oper	2,784	87	235	153	61
164	55000015 Transportation Oper - Customer Accounting	55000015	650.7	Transportation CA	0	(33)	0	0	0
164	55000016 Transportation Oper - Admin & General	55000016	650.8	Transportation AG	10,259	4,492	1,285	11,495	16,041

Kentucky-American Water Company
 Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
164	55000023 Transportation Maint - Water Treatment	55000023	650.4	Transportation Maint	231	388	2,489	718	646
164	55000024 Transportation Maint - Transmission & Distribution	55000024	650.6	Transportation Maint	137	194	0	1,500	114
164	55000100 Transportation Capitalized Credits	55000100	650.8	Transportation AG	(68,611)	(103,399)	(136,408)	(90,071)	(147,975)
164	55010100 Transportation Lease Costs	55010100	650.8	Transportation AG	1,294	37,915	70,497	68,767	69,456
164	55010200 Transportation Lease Fuel	55010200	650.8	Transportation AG	343,072	236,129	201,538	212,744	289,036
164	55010300 Transportation Lease Maint	55010300	650.8	Transportation AG	212,685	270,054	177,614	168,161	197,158
164	55010400 Transportation - Employee Reimbursement to Company	55010400	650.8	Transportation AG	6	0	0	0	0
164	55010500 Transportation - Reimburse Employee Personal Use	55010500	650.8	Transportation AG	4,669	5,823	18,652	17,761	20,111
164	Total: Transportation				495,430	442,206	328,124	384,033	434,239
128	Total: Operating supplies and services				3,368,635	4,407,547	3,468,442	4,291,766	3,534,949
168	57010015 Uncollectible Accounts Exp - Customer Accounting	57010015	670.7	Bad Debt Expense	1,103,809	832,730	1,005,357	668,166	1,023,707
168	57010016 Uncollectible Accounts Exp - Admin & General	57010016	670.7	Bad Debt Expense	(61,768)	72,900	(84,390)	14,169	44,447
168	Total: Uncollectible accounts expense				1,042,040	905,631	920,967	682,335	1,068,154
170	52501500 Misc Oper - Customer Accounting	52501500	675.7	Misc Exp CA	1,352	1,054	(595)	1,606	5,113
170	52510015 Bank Service Charges - Customer Accounting	52510015	675.7	Misc Exp CA	170,432	149,160	158,148	127,810	124,008
170	52514906 Customer Education - Bill Inserts	52514906	675.8	Misc Exp AG	17,420	24,291	15,927	4,564	9,497
170	52520000 Collection Agencies	52520000	675.7	Misc Exp CA	103,354	170,988	211,646	282,494	420,046
170	52542015 Forms - Customer Accounting	52542015	675.7	Misc Exp CA	151,317	151,438	156,369	138,668	132,309
170	52566015 Postage - Customer Accounting	52566015	675.7	Misc Exp CA	607,175	603,115	583,711	561,071	542,460
170	Total: Customer accounting, other				1,051,052	1,100,045	1,125,206	1,116,213	1,233,433
172	56610000 Regulatory Exp - Amortization	56610000	666.8	Reg Exp-Rate Case	233,381	283,749	233,638	289,565	289,377
172	56611000 Regulatory Exp - Not Authorized	56611000	666.8	Reg Exp-Rate Case	9,128	0	178	0	0
172	56620000 Regulatory Exp - Amort Depreciation Study	56620000	667.8	Reg Exp-Other AG	7,407	5,555	0	0	0
172	Total: Regulatory expense				249,916	289,304	233,816	289,565	289,377
171	55110000 Insurance Vehicle	55110000	656.8	Ins Vehicle AG	30,771	33,050	36,379	20,248	28,228
171	55710000 Insurance General Liability	55710000	657.8	Ins Gen Liab AG	430,501	657,075	461,284	459,154	476,474
171	55711000 Insurance Casualty Reserve	55711000	657.8	Ins Gen Liab AG	0	0	(40,906)	(114,340)	2,626
171	55720000 Insurance Workers Compensation	55720000	658.8	Ins Work Comp AG	161,376	139,009	116,658	61,786	75,300
171	55720100 Insurance WC Capitalized Credits	55720100	658.8	Ins Work Comp AG	(33,330)	(36,088)	(31,084)	(16,741)	(54,690)
171	55730000 Insurance Other	55730000	659.8	Ins Other AG	146,913	141,723	120,843	8,531	9,814
171	55740000 Insurance Property	55740000	659.8	Ins Other AG	0	0	0	112,734	114,966
171	Total: Insurance other than group				736,231	934,769	663,174	531,372	652,718
129	62002100 M&S Maint - Source of Supply	62002100	620.2	M&S Maint SS	12,021	30,511	10,229	6,943	7,761
129	62002300 M&S Maint - Water Treatment	62002300	620.4	M&S Maint WT	130,953	181,038	170,037	133,018	111,414
129	62002400 M&S Maint - Transmission & Distribution	62002400	620.6	M&S Maint TD	115,030	82,220	212,387	109,976	181,555
129	62002600 M&S Maint - Admin & General	62002600	620.8	M&S AG	22,695	22,029	5,507	786	8,921
129	62502100 Misc Maint - Source of Supply	62502100	675.2	Misc Exp Maint SS	203	4,876	30,732	5,404	7,854
129	62502300 Misc Maint - Water Treatment	62502300	675.4	Misc Exp Maint WT	1,793	117,182	159,760	99,622	98,848
129	62502400 Misc Maint - Transmission & Distribution	62502400	675.6	Misc Exp Maint TD	255,187	259,957	155,149	92,974	114,074
129	62502420 Misc Maint - Transmission & Distribution - Mains	62502420	675.6	Misc Exp Maint TD	17,962	0	0	0	0
129	62502435 Misc Maint - Transmission & Distribution - Meters	62502435	675.6	Misc Exp Maint TD	0	201	0	0	0
129	62502600 Misc Maint - Admin & General	62502600	675.8	Misc Exp AG	163,783	209,861	325,578	403,499	391,071
129	62512300 Amort Def Maint - Water Treatment	62512300	675.4	Misc Exp Maint WT	116,150	112,880	132,606	244,004	244,004

Kentucky-American Water Company
Actual O&M Expenses by Year

Financial Stmt Item	Account Description	Account Number	NARUC	NARUC Description	2014	2015	2016	2017	2018
129	62512400 Amort Def Maint - Transmission & Distribution	62512400	675.6	Misc Exp Maint TD	334,666	298,744	338,861	473,274	609,829
129	62520700 Misc Maint Paving/Backfill	62520700	675.6	Misc Exp Maint TD	199,073	113,703	114,467	(3,449)	(51,053)
129	63110021 Contract Svc-Eng Maint - Source of Supply	63110021	631.2	Cont Serv Eng Maint SS	0	0	6,488	0	0
129	63110024 Contract Svc-Eng Maint - Transmission & Distr	63110024	631.6	Cont Serv Eng Maint TD	1,354	0	0	376	0
129	63150021 Contract Svc-Other Maint - Source of Supply	63150021	636.2	Cont Serv Other Maint SS	216,950	27,376	92,151	36,375	30,327
129	63150022 Contract Svc-Other Maint - Pumping	63150022	636.3	Cont Serv Other Maint P	(899)	0	0	0	0
129	63150023 Contract Svc-Other Maint - Water Treatment	63150023	636.4	Cont Serv Other Maint WT	219,138	307,709	521,937	236,001	107,021
129	63150024 Contract Svc-Other Maint - Transmission & Distr	63150024	636.6	Cont Serv Other Maint TD	143,537	211,551	84,232	203,328	103,136
129	63150026 Contract Svc-Other Maint - Admin & General	63150026	636.8	Cont Serv Other AG	10,073	946	10,862	33,474	39,506
129	Total: Maintenance supplies and services				1,959,670	1,980,784	2,370,982	2,075,606	2,004,267
174	88101000 Capital Movements - UP	88101000	675.8	Misc Exp AG	11,607,537	36,575,493	25,407,793	57,935,790	29,131,254
174	88106000 Capital Movements - CCNC	88106000	675.8	Misc Exp AG	22,708,552	(18,115,490)	24,719,054	(29,496,370)	143,861
174	88107000 Capital Movements - CWIP	88107000	675.8	Misc Exp AG	(11,246,667)	17,402,920	(18,355,233)	3,691,401	2,224,442
174	88108020 Capital Movements - UP - A/D - Salvage	88108020	675.8	Misc Exp AG	(188,393)	(41,437)	(109,184)	(228,426)	(233,557)
174	88121000 Capital Movements - Non-Utility Property	88121000	675.8	Misc Exp AG	0	0	(41)	0	(361)
174	88252100 Capital Movements - ADV NT	88252100	675.8	Misc Exp AG	1,230,799	(1,465,704)	588,170	(258,928)	1,810,955
174	88252170 Capital Movements - ADV NT WIP	88252170	675.8	Misc Exp AG	(1,132,613)	1,092,119	(415,386)	760,420	688,118
174	88252200 Capital Movements - ADV Tax	88252200	675.8	Misc Exp AG	0	0	0	0	(422,020)
174	88252270 Capital Movements - ADV Tax WIP	88252270	675.8	Misc Exp AG	0	0	0	0	(400,356)
174	88257000 Capital Movements - Cost of Removal	88257000	675.8	Misc Exp AG	675,443	804,934	938,986	2,309,610	1,500,362
174	88257100 Capital Movements - RWIP	88257100	675.8	Misc Exp AG	312,223	117,130	1,770,630	(956,757)	1,596,294
174	88271100 Capital Movements - CIAC NT	88271100	675.8	Misc Exp AG	(1,359,112)	(5,094,931)	(3,214,351)	(5,449,201)	(3,996,003)
174	88271170 Capital Movements - CIAC NT WIP	88271170	675.8	Misc Exp AG	(1,887,192)	1,257,752	(3,455,795)	1,827,489	3,484,650
174	88271200 Capital Movements - CIAC Tax	88271200	675.8	Misc Exp AG	42,043	(157,143)	(738,874)	(2,306,816)	(1,995,975)
174	88271270 Capital Movements - CIAC Tax WIP	88271270	675.8	Misc Exp AG	(147,342)	105,863	(33,219)	9,395	(1,829,769)
174	88900000 Capital Movements - Settlement	88900000	675.8	Misc Exp AG	(20,615,278)	(32,481,507)	(27,102,550)	(27,837,608)	(31,701,896)
174	Total: Capital movements				0	0	0	0	0
111	Total: Operation and maintenance expense				31,812,785	33,707,989	33,856,774	33,859,948	34,421,499

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

2. Provide a schedule showing all direct assignments and allocations of costs from American Water Works Service Company, Inc. or any other affiliate to the Company by FERC/NARUC O&M, A&G, and each other account for 2014, 2015, 2016, 2017, 2018 to date (identify the last month with actual data), the base year, and the test year. Provide an explanation for each increase from year to year of at least \$1 million or 5%, whichever is less.

Response:

Please see the attachment for the Service Company costs allocated to the Company for 2014, 2015, 2016, 2017, 2018, base year, and forecasted test year. Please see PSC2-70(d) for explanations.

Kentucky-American Water Company
 Response to KAW_R_AGDR1_NUM002_012519

Kentucky's Portion of Support Services Costs															
NARUC	GL Account	GL Account Description	Year End 2014	Year End 2015	Increase/(Decrease) Year over Year	Year End 2016	Increase/(Decrease) Year over Year	Year End 2017	Increase/(Decrease) Year over Year	Year End 2018	Increase/(Decrease) Year over Year	Base Year 3/1/18- 2/28/19	Increase/(Decrease) Year over Year	Forecasted Year 7/1/19-6/30/20	Increase/(Decrease) Year over Year
C6018	50100000	Labor Natural Account	\$3,274,165	\$3,016,219	(\$257,946)	\$3,328,135	\$311,916	\$3,430,604	\$102,469	\$3,404,261	(\$26,343)	\$3,632,456	\$228,196	\$3,892,732	\$260,276
C6018	50100001	Labor Expense Accrual	11,533	7,544	(3,990)	24,793	17,250	2,203	(22,591)	9,016	(6,813)	(108,754)	(117,770)	(112,585)	(3,831)
C6018	50109900	Labor Capitalized Credits	-	-	-	-	-	-	-	-	-	22,486	22,486	23,292	806
C6018	50110000	Labor Non-scheduled Overtime - Natural Account	23,516	10,959	(12,557)	25,130	14,172	13,336	(11,794)	12,114	(1,222)	23,530	11,416	24,323	793
C6018	50120000	Labor Overtime - Natural Account	62,715	75,016	12,301	61,914	(13,102)	58,645	(3,269)	43,847	(14,799)	22,988	(20,859)	16,996	(5,992)
C6018	50171000	Annual Performance Plan	370,134	418,785	48,651	686,236	267,451	738,057	51,821	657,717	(80,340)	643,604	27,580	696,641	53,036
C6018	50171600	Compensation Exp - Options	42,254	37,143	(5,111)	35,665	(1,478)	44,157	8,492	20,875	(23,282)	48,454	27,580	50,213	1,759
C6018	50171800	Compensation Exp - RSU's	156,124	168,221	12,098	160,800	(7,421)	300,743	139,942	448,785	148,043	148,043	415,350	430,428	15,077
C6018	50185000	Severance	184,017	51,223	(132,794)	43,539	(7,684)	70,546	27,008	148,596	78,049	78,312	(70,284)	(78,312)	-
C6048	50421000	401k Expense	80,831	72,986	(7,844)	88,671	15,685	97,434	8,762	96,964	(469)	158,016	61,052	166,938	8,922
C6048	50422000	Defined Compensation Plan Expense	92,335	89,634	(2,701)	104,468	14,834	108,367	3,899	108,113	(254)	121,414	13,301	131,026	9,612
C6048	50423000	Employee Stock Purchase Plan Expense	8,851	9,175	325	11,612	2,437	11,076	(536)	12,121	1,045	20,520	8,398	21,264	745
C6048	50424000	Defined Contribution Plan Restoration Expense	2,797	3,411	613	5,779	2,368	6,668	890	7,055	386	3,310	(3,745)	3,430	120
C6048	50425000	401k Restoration Expense	1,104	1,460	355	1,589	129	1,783	194	2,700	917	1,406	(1,295)	1,457	51
C6048	50426000	Retiree Medical Expense	-	(0)	(0)	-	0	895	895	582	(313)	438	(144)	453	16
C6048	50450000	Other Welfare - Natural Account	29,964	31,417	1,453	30,034	(1,383)	36,031	5,997	32,160	(3,871)	22,764	(9,396)	22,764	-
C6048	50451000	Employee Awards	7,334	6,169	(1,165)	3,822	(2,347)	6,179	2,357	8,501	2,322	6,790	(1,710)	6,790	-
C6048	50452000	Employee Physical Exams	578	1,652	1,075	702	(951)	969	267	987	19	1,222	235	1,222	-
C6048	50454000	Safety Incentive Awards	-	26	26	1	(25)	39	39	-	(39)	-	-	-	-
C6048	50456000	Tuition Aid	9,038	10,537	1,499	11,862	1,325	10,385	(1,477)	13,835	3,449	15,599	1,764	15,599	-
C6048	50457000	Training	25,248	32,167	6,919	35,901	3,734	42,169	6,268	56,947	14,778	40,013	(16,934)	40,013	-
C6048	50458000	Referral Bonus	353	35	(318)	402	367	734	332	1,290	556	591	(698)	591	-
C6048	50510000	PBOP Expense	39,551	69,195	29,643	34,448	(34,747)	16,094	(18,354)	13,231	(2,862)	14,772	1,541	9,613	(5,159)
C6048	50550000	Group Insurance Expense	481,975	435,526	(46,449)	528,383	92,857	518,818	(9,566)	536,048	17,230	564,995	28,947	603,928	38,933
C6048	50560000	Health Savings Account Expense	-	-	-	-	-	1,480	1,480	3,292	1,812	181	(3,111)	181	7
C6048	50610000	Pension Expense	156,644	324,025	167,381	324,213	188	381,455	57,243	256,348	(125,108)	299,353	43,006	250,546	(48,808)
C6048	50620000	Pension Expense - SRP	-	-	-	-	-	174	174	-	(174)	-	-	-	-
C6753	51110000	Waste Disposal	73	-	(73)	-	-	-	-	-	-	-	-	-	-
C6158	51510000	Purchased Power - Natural Account	-	-	-	-	-	-	-	1,228	1,228	919	(310)	919	-
C6205	52000000	M & S (O&M) - Natural Account	(9,412)	17,672	27,084	5,705	(11,967)	5,748	44	6,062	314	1,204	(4,858)	1,204	-
C6758	52500000	Misc Exp (O&M) - Natural Acct	12,126	(38,908)	(51,034)	(61,075)	(22,167)	(23,211)	37,864	(38,713)	(15,502)	(23,670)	15,043	(23,670)	-
C6608	52503000	Advertising	215	813	598	289	(524)	141	(148)	4,052	3,911	812	(3,240)	-	(812)
C6758	52510000	Bank Service Charges - Natural Account	-	504	504	-	(504)	1,491	1,491	(5)	(1,496)	(5)	-	(5)	-
C6758	52512500	Books & Publications	238	1,208	970	5,756	4,548	153	(5,603)	1,007	854	1,333	326	1,333	-
C6758	52513200	Business Development	1	1	0	59	58	1	(58)	1,352	1,351	17	(1,335)	17	-
C6758	52514000	Charitable Contribution Deductible	216	203	(13)	302	89	213	(89)	206	(8)	206	-	-	(206)
C6758	52514100	Charitable Contribution Nondeductible	-	-	-	-	195	195	-	195	-	-	-	-	-
C6758	52514500	Charitable Donations - Health/Education/Environmnt	176	2,245	2,069	144	(2,101)	1,391	1,248	-	(1,391)	-	-	-	-
C6758	52514600	Charitable Donations - Community	4,136	2,438	(1,698)	3,795	1,357	3,597	(199)	-	(3,597)	161	161	-	(161)
C6758	52514700	Community Partnerships	-	-	969	-	969	-	969	-	-	-	-	-	-
C6758	52514800	Community Commercial Initiatives	-	-	824	-	824	-	(824)	-	-	-	-	-	-
C6758	52514902	Customer Education Communication - Third Party	81	-	(81)	-	-	-	-	-	-	-	-	-	-
C6758	52514903	Customer Education Communication - Issues	-	-	-	-	80	80	-	(80)	-	-	-	-	-
C6758	52514905	Customer Education Communication - Printed	3,565	6,554	2,989	6,402	(152)	8,031	1,629	23,139	15,108	7,044	(16,094)	7,044	-
C6758	52514906	Customer Education - Bill Inserts	-	-	-	-	1,739	1,739	974	(765)	974	-	974	-	-
C6758	52514907	Customer Education - Press Releases	2,930	3,077	147	3,589	513	3,474	(115)	3,704	229	3,584	(119)	3,584	-
C6758	52514908	Customer Education - Media Editorial	9	10	2	9	(2)	-	(9)	-	-	-	-	-	-
C6758	52514909	Customer Education - Video & Photo	5	68	63	1	(67)	389	388	(150)	(539)	150	-	-	-
C6758	52514910	Customer Education - Online Development/Production	272	-	(272)	-	-	-	-	-	-	-	-	-	-
C6758	52515000	Community Relations - Events	170	206	36	26	(180)	-	(26)	4	4	-	(4)	-	-
C6758	52515001	Community Relations - Specialty	1,015	202	(812)	-	(202)	-	-	-	-	-	-	-	-
C6757	52520000	Collection Agencies	-	33	33	(7)	(40)	-	7	136	136	135	(1)	135	-
C6758	52522000	Community Relations	564	1,178	614	1,541	363	1,494	(47)	791	(702)	1,616	825	-	(1,616)
C6758	52524000	Co Dues/Membership Deductible	25,301	32,999	7,698	26,986	(6,014)	34,329	7,343	28,543	(5,786)	37,145	8,601	37,145	-
C6758	52525000	Condemnation Costs	-	0	0	(11)	(12)	97	109	(97)	-	-	-	-	-
C6758	52526000	Credit Line Fees	37	-	(37)	-	2	2	-	(2)	-	-	-	-	-
C6758	52526100	Credit Line Fees Interco	2,823	1,197	(1,626)	-	(1,197)	-	-	-	-	-	-	-	-
C6758	52527000	Directors Fees	26,837	25,711	(1,126)	29,949	4,238	25,738	(4,212)	31,076	5,338	30,417	(659)	30,417	-
C6758	52527100	Directors Expenses	4,037	5,345	1,308	6,865	1,519	5,182	(1,683)	7,613	2,431	6,346	(1,267)	6,346	-
C6758	52528000	Dues/Membership Deductible	-	-	-	-	-	-	-	-	-	1,673	1,673	1,673	-
C6758	52532000	Electricity - Natural Account	35,783	36,436	653	31,025	(5,411)	33,607	2,582	36,163	2,556	36,454	291	36,454	-
C6758	52534000	Employee Expenses	132,023	111,893	(20,130)	108,082	(3,811)	118,081	9,999	130,074	11,992	171,402	41,328	171,402	-
C6758	52534200	Conferences & Registration	4,506	4,050	(456)	14,236	10,185	12,799	(1,437)	8,927	(3,872)	13,204	4,277	13,204	-
C6758	52535000	Meals Deductible	29,573	31,682	2,110	26,868	(4,814)	27,543	675	61,593	34,050	44,412	(17,181)	44,412	-
C6758	52535100	Meals Non-Deductible	37	3	(33)	6	2	4	(2)	907	904	2,355	1,448	2,355	-
C6758	52540000	Amort Bus Services Proj Exp	1,360	-	(1,364)	-	(6)	-	-	-	-	-	-	-	-
C6758	52542000	Forms - Natural Account	-	11	11	4	(7)	(29)	(33)	8	37	4	(4)	4	-
C6758	52542016	Forms	-	-	-	-	-	-	-	-	-	9	9	9	-
C6758	52546000	Grounds Keeping - Natural Account	384	496	112	143	(353)	261	119	236	(25)	300	64	300	-
C6758	52548000	Heating Oil/Gas - Natural Account	1,641	652	(988)	835	183	868	33	593	(275)	1,161	568	1,161	-
C6758	52548100	Hiring Costs	15,867	19,441	3,574	10,719	(8,722)	7,764	(2,955)	10,026	2,262	5,067	(4,959)	5,067	-
C6758	52549000	Injuries and Damages	6,556	1,843	(4,713)	279,468	277,625	-	(279,468)	-	-	-	-	-	-
C6758	52550000	Janitorial - Natural Account	12,185	11,704	(481)	7,987	(3,718)	5,738	(2,249)	11,400	5,662	11,378	(22)	11,378	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

3. Provide a schedule showing the total costs incurred by American Water Works Service Company, Inc. by cost allocation pool and the amounts charged to each affiliate, sub affiliate, or division by FERC/NARUC O&M and A&G expense account for 2017 and 2018. Be sure to separate out the costs allocated via each of the different allocation factors. Provide the information in electronic format with all formulas intact.

Response:

The Company objects to this question to the extent it seeks specifics charges to affiliates other than Kentucky American Water which are not relevant. Without waiving that objection, please see the attached for the requested Kentucky American Water information as well as the overall totals for American Water.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

4. Indicate whether American Water Works Service Company, Inc. files a FERC Form 60 or other similar reporting document. If it does, provide copies of such for both 2016 and 2017. If it does not, provide the amounts of direct assignments and allocations of costs from the service company to each affiliate for both years and for 2018 to date (identify the last month with actual data).

Response:

American Water Works Service Company, Inc. does not file a FERC Form 60 or other similar reporting document. Please see the table below for total Service Company costs and amounts allocated to the Company for year end 2016, 2017, and 2018.

Total Service Company				
Year End	Allocated	Direct	Overhead	Total
12/31/2016	\$ 118,037,577	\$ 41,789,064	\$ 59,393,138	\$ 219,219,779
12/31/2017	116,398,809	40,449,610	47,305,719	204,154,139
12/31/2018	125,599,381	43,814,636	60,112,755	229,526,773
Total	\$ 360,035,768	\$ 126,053,310	\$ 166,811,613	\$ 652,900,690

Kentucky's Portion				
Year End	Allocated	Direct	Overhead	Total
12/31/2016	\$ 4,969,634	\$ 1,683,637	\$ 2,476,805	\$ 9,130,076
12/31/2017	5,424,124	1,661,495	1,971,120	9,056,739
12/31/2018	5,680,074	1,658,077	2,466,952	9,805,103
Total	\$ 16,073,833	\$ 5,003,209	\$ 6,914,876	\$ 27,991,917

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

5. Confirm that the base year values included in rate base represent the values as of the end of February 2019 and do not represent 13-month averages ending that same period.

Response:

All base year values included in rate base and shown on Exhibit 37 are projections as of the end of February 2019 with the following exceptions:

- Materials and Supplies are based on a 24 month average for the 24 month period ending August 2018.
- Other Rate Base is based on a 24 month average for the 24 month period ending August 2018.
- Working Capital using the Lead Lag Study method is calculated using revenue and expenses for the base year and applying the calculated leads and lags from the Study.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Melissa L. Schwarzell

- 6.** Provide a trial balance of all income statement and balance sheet accounts for each month from January 2015 through the most recent month for which actual data is available.

Response:

Please see attached trial balance for each month from January 2015 through November 2018.

**Kentucky-American Water Company
Balance Sheet Accounts
Water Only**

				Fiscal year										
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
				1	2	3	4	5	6	7	8	9	10	
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C3011	10130100	UP Organization	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	
1012	C3021	10130200	UP Franchises	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	
1012	C3032	10130320	UP Lnd&Ld Rights SS	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	
1012	C3032	10130330	UP Lnd&Ld Rights P	195,966.13	195,966.13	195,966.13	195,966.13	195,966.13	195,966.13	195,966.13	195,966.13	195,966.13	195,966.13	
1012	C3033	10130340	UP Lnd&Ld Rights WT	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	
1012	C3034	10130350	UP Lnd&Ld Rights TD	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	
1012	C3035	10130360	UP Lnd&Ld Rights AG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C3042	10130410	UP Struct&Imp SS	19,202,407.18	19,243,149.65	19,311,390.46	19,311,613.39	19,318,896.02	19,318,896.02	19,318,896.02	19,325,904.35	19,329,282.40	19,345,560.19	
1012	C3042	10130420	UP Struct&Imp P	9,554,289.08	9,554,289.08	9,551,289.08	9,551,289.08	9,551,289.08	9,551,289.08	10,100,553.02	10,100,553.02	10,100,553.02	10,100,553.02	
1012	C3043	10130430	UP Struct&Imp WT	36,804,049.39	36,804,049.39	36,742,100.57	36,742,100.57	36,742,171.29	36,749,313.93	36,747,812.05	36,747,812.05	36,747,812.05	36,747,812.05	
1012	C3044	10130440	UP Struct&Imp TD	917,658.95	917,658.95	917,658.95	917,658.95	917,658.95	922,085.39	922,085.39	922,085.39	922,085.39	922,085.39	
1012	C3045	10130450	UP Struct&Imp AG	12,883,179.20	12,883,179.20	13,340,805.39	13,343,910.03	13,353,235.35	13,363,533.73	13,363,533.73	13,479,936.33	13,486,881.54	13,510,462.18	
1012	C3052	10130500	UP Collect&Impoundg	854,646.28	854,646.28	854,646.28	854,646.28	854,646.28	854,646.28	854,646.28	853,646.28	853,646.28	853,646.28	
1012	C3062	10130600	UP Lake&River&Other	1,630,116.12	1,630,116.12	1,630,116.12	1,630,116.12	1,630,116.12	1,630,116.12	1,630,116.12	1,630,116.12	1,630,116.12	1,630,116.12	
1012	C3092	10130900	UP Supply Mains	18,570,672.83	18,570,672.83	18,570,672.83	18,570,672.83	18,570,672.83	18,570,672.83	18,570,672.83	18,570,672.83	18,570,672.83	18,570,672.83	
1012	C3102	10131000	UP Pwr Generatn Equ	2,797,170.94	2,797,170.94	2,798,262.80	2,798,262.80	2,798,262.80	3,017,278.70	3,017,278.70	3,017,278.70	3,008,603.32	3,008,603.32	
1012	C3112	10131120	UP Pump Eq Electric	12,617,966.87	12,617,966.87	12,617,966.87	12,617,966.87	14,909,619.08	14,950,480.25	14,952,928.66	14,955,343.77	14,933,343.77	14,933,343.77	
1012	C3112	10131130	UP Pump Eq Diesel	433,456.17	433,456.17	433,456.17	433,456.17	433,456.17	433,456.17	433,456.17	433,456.17	433,456.17	433,456.17	
1012	C3112	10131140	UP Pump Eq Hydraulic	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	
1012	C3112	10131152	UP Pump Eq SS	9,795,850.73	10,119,001.17	10,997,637.39	10,997,830.80	11,823,512.15	12,057,406.11	12,097,516.42	12,097,516.42	12,102,127.61	12,102,127.61	
1012	C3114	10131154	UP Pump Eq TD	94,347.20	94,347.20	94,347.20	94,347.20	94,347.20	94,347.20	94,347.20	94,347.20	96,466.69	96,826.76	
1012	C3203	10132010	UP WT Equipment	39,374,384.01	39,401,269.16	39,519,517.21	39,698,053.57	39,748,453.86	39,721,007.29	39,718,333.99	39,710,120.78	39,823,780.79	39,831,302.37	
1012	C3304	10133000	UP Dist Reservrs&St	15,676,127.49	15,676,127.49	15,676,127.49	15,676,127.49	15,676,127.49	19,480,227.51	19,478,977.67	19,478,977.67	19,478,977.67	19,478,977.67	
1012	C3314	10133100	UP TD Mains	263,392,615.90	263,913,629.28	264,156,838.20	264,338,948.87	267,284,457.53	268,072,246.13	269,128,151.43	269,310,110.62	269,373,582.46	269,955,026.55	
1012	C3334	10133300	UP Svcs	48,578,055.58	48,579,869.30	48,583,208.27	48,660,436.33	48,474,687.47	48,528,438.19	48,704,164.70	48,711,664.72	48,729,658.94	48,866,543.83	
1012	C3344	10133410	UP Meters	24,224,755.39	24,237,649.44	24,348,957.16	24,383,829.70	24,384,756.63	24,446,202.31	24,452,958.45	24,463,705.22	24,467,783.25	24,467,783.25	
1012	C3344	10133420	UP Meter Installs	22,749,365.17	22,866,006.73	22,892,927.48	22,896,765.85	23,204,840.56	23,425,955.69	23,561,464.14	23,585,375.63	23,607,013.74	23,797,285.73	
1012	C3354	10133500	UP Hydrants	15,884,489.02	16,057,893.21	16,132,643.98	16,171,383.05	16,197,880.60	16,492,557.89	16,898,703.86	17,044,427.41	17,073,919.40	17,381,170.89	
1012	C3391	10133910	UP Other P/E Intang	326,542.48	326,542.48	326,542.48	326,542.48	326,542.48	364,509.76	364,509.76	364,509.76	356,134.95	365,163.15	
1012	C3394	10133950	UP Other P/E TD											
1012	C3405	10134010	UP Office Furn&Eq	4,351,947.80	15,384,836.94	15,355,022.38	15,366,178.61	15,363,437.92	15,364,009.79	15,365,116.19	15,364,946.51	14,162,843.42	14,181,855.00	
1012	C3415	10134100	UP Trans Equip	4,414,075.87	4,764,899.46	4,764,899.46	4,764,899.46	4,874,737.67	4,874,737.67	4,901,274.67	4,901,274.67	4,848,132.22	4,899,255.98	
1012	C3425	10134200	UP Stores Equip	80,383.50	80,383.50	80,383.50	80,383.50	80,383.50	80,383.50	80,383.50	80,383.50	29,908.77	29,908.77	
1012	C3435	10134300	UP Tools-Shop-Gar Eq	2,400,448.63	2,404,214.70	2,481,936.39	2,481,936.39	2,481,936.39	2,481,402.72	2,483,982.17	2,483,982.17	2,173,479.10	2,181,293.58	
1012	C3445	10134400	UP Laboratory Equip	1,278,663.38	1,278,663.38	1,278,663.38	1,278,663.38	1,278,450.39	1,278,450.39	1,274,450.39	1,274,450.39	1,267,550.23	1,267,550.23	
1012	C3455	10134500	UP Power Operated Eq	1,359,771.07	1,359,771.07	1,359,771.07	1,359,771.07	1,370,184.42	1,370,184.42	1,370,184.42	1,370,184.42	1,370,184.42	1,370,184.42	
1012	C3465	10134600	UP Comm Equip	3,448,713.24	3,448,713.24	3,443,018.01	3,443,018.01	3,522,838.31	3,925,727.34	3,925,727.34	3,925,727.34	3,771,107.81	3,771,107.81	
1012	C3475	10134700	UP Misc Equip	1,459,445.08	1,459,445.08	1,459,445.08	1,459,445.08	1,865,410.22	1,866,580.16	1,866,580.16	1,870,117.69	1,841,772.85	1,841,772.85	
1012	C3485	10134800	UP Other Tangibl Prop	128,266.20	128,266.20	128,266.20	128,266.20	128,266.20	128,266.20	128,266.20	128,266.20	117,627.86	117,627.86	
1012	C101	10190000	Reg Asset-AFUDC-Debt	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	
1012	C103	10300000	Property Held Future	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	
1012	C104	10400000	Utility Plant Purcha											
1012	C3032	10630320	CCNC L&L Rights SS	0.00	0.00	0.00	0.00	0.00	36,339.42	39,428.06	39,166.51	39,166.51	39,166.51	
1012	C3032	10630330	CCNC L&L Rights P	20,994.92	20,994.92	20,994.92	20,994.92	(124,204.11)	0.00	0.00	0.00	0.00	0.00	
1012	C3034	10630350	CCNC L&L Rights TD	0.00	0.00	0.00	0.00	9,195,122.35	1,021.66	1,021.66	1,021.66	1,021.66	1,021.66	
1012	C3042	10630410	CCNC Struct&Imp SS	506,869.52	812,031.05	751,277.65	766,148.72	758,866.09	778,069.97	771,794.36	768,416.31	759,456.30	759,448.38	
1012	C3042	10630420	CCNC Struct&Imp P	0.00	0.00	0.00	0.00	(983,357.35)	0.00	0.00	0.00	0.00	0.00	
1012	C3043	10630430	CCNC Struct&Imp WT	665.76	665.76	7,904.76	7,975.48	7,904.76	665.76	665.76	665.76	665.76	665.76	
1012	C3044	10630440	CCNC Struct&Imp TD	0.00	0.00	0.00	0.00	4,426.44	0.00	0.00	0.00	0.00	14,934.26	
1012	C3045	10630450	CCNC Struct&Imp AG	127,485.83	596,083.12	136,515.47	141,060.31	133,431.68	128,580.40	128,580.40	20,167.78	12,177.80	6,134.78	
1012	C3062	10630600	CCNC Lake-River&Othr	665.76	665.76	762.12	762.12	762.12	665.76	665.76	665.76	665.76	665.76	

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				Fiscal year	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
				Posting period	1	2	3	4	5	6	7	8	9	10
					GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance
Company code	Alt Acct	G/L Account	G/L Account Description		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C3092	10630900	CCNC Supply Mains		665.76	665.76	762.12	762.12	762.12	665.76	665.76	665.76	665.76	665.76
1012	C3102	10631000	CCNC Power Gnrtn Eq		332.88	1,424.74	381.06	381.06	(391,014.58)	332.88	332.88	332.88	11,835.51	11,835.51
1012	C3112	10631120	CCNC Pump Eq Electrc		2,343,318.04	2,343,318.04	2,343,414.40	2,347,544.87	(65,744.68)	7,124.79	3,080.87	665.76	52,040.64	52,040.64
1012	C3112	10631152	CCNC Pumping Eq SS		1,987,434.75	1,709,660.99	1,052,342.76	1,095,256.31	279,121.14	49,539.14	10,279.54	10,285.95	115,498.55	115,498.55
1012	C3113	10631153	CCNC Pumping Eq WT											
1012	C3114	10631154	CCNC Pumping Eq TD		0.00	0.00	0.00	0.00	0.00	1,101.96	2,119.49	2,119.49	0.00	0.00
1012	C3203	10632010	CCNC WT Eq Non-Media		339,047.48	360,759.39	244,861.99	64,839.87	26,062.98	111,466.90	118,571.64	135,783.91	76,027.85	68,506.27
1012	C3304	10633000	CCNC Dist Resrvrs&St		983,308.11	983,308.11	983,356.29	983,356.29	(5,814,817.14)	332.88	332.88	332.88	25,699.33	25,667.65
1012	C3314	10633100	CCNC TD MainsNotClass		20,497,995.30	20,272,486.72	20,126,404.35	21,232,522.05	18,532,739.37	14,394,744.73	16,612,291.25	16,729,940.94	16,650,553.30	16,427,928.88
1012	C3334	10633300	CCNC Svcs		669,444.64	863,077.35	931,949.85	894,391.34	921,979.81	1,047,183.00	916,837.18	941,190.51	1,014,197.82	982,332.05
1012	C3344	10633410	CCNC Meters		544,840.11	696,181.63	588,011.59	640,530.10	647,076.26	477,944.90	526,439.72	524,308.84	529,548.27	534,628.88
1012	C3344	10633420	CCNC Meter Installs		234,401.92	469,077.61	477,964.83	493,969.44	315,285.74	209,619.19	181,876.95	238,355.96	321,235.12	178,922.10
1012	C3354	10633500	CCNC Hydrants		1,619,638.26	1,548,371.25	1,575,419.23	1,662,270.65	1,737,846.43	1,298,484.61	1,185,402.87	1,204,094.82	1,322,377.41	1,274,116.82
1012	C3391	10633910	CCNC Othr P/E Intang		297,442.08	297,442.08	297,442.08	297,442.08	379,461.14	341,493.86	343,743.86	343,862.47	346,709.81	346,709.81
1012	C3405	10634010	CCNC Office Furn&Eq		12,436,230.23	1,408,175.80	1,408,319.41	1,384,474.69	1,398,934.98	1,437,715.85	1,597,742.93	1,599,793.01	1,516,320.38	1,498,650.51
1012	C3415	10634100	CCNC Trans EqNotClass		443,285.79	223,073.82	218,131.66	273,377.45	163,767.21	193,965.78	167,428.78	471,076.18	549,880.33	508,401.98
1012	C3425	10634200	CCNC Stores Equip		332.88	332.88	381.06	381.06	381.06	332.88	332.88	332.88	332.88	35,332.88
1012	C3435	10634300	CCNC Tool-Shop-GarEq		140,722.66	136,367.53	58,694.02	61,273.47	61,273.47	203,238.67	215,260.29	219,491.74	219,491.74	209,966.90
1012	C3445	10634400	CCNC Laboratory Eq		332.88	332.88	381.06	4,192.14	381.06	332.88	3,455.70	3,455.70	3,455.70	3,455.70
1012	C3455	10634500	CCNC Power Oper Eq		0.00	10,413.35	10,413.35	10,413.35	0.00	0.00	0.00	0.00	0.00	0.00
1012	C3465	10634600	CCNC Comm Equip		4,601.70	84,419.89	80,582.40	80,582.62	(719,226.69)	665.76	665.76	20,945.96	20,945.96	20,945.96
1012	C3475	10634700	CCNC Misc Equip		400,580.41	402,182.11	435,491.85	435,491.85	33,468.39	26,081.30	26,081.30	22,543.77	10,067.14	10,067.14
1012	C105	10700000	CWIP		9,983,358.23	9,340,966.54	10,556,963.34	11,432,903.00	13,448,933.96	15,440,552.21	14,925,107.20	16,660,290.68	19,451,489.85	21,551,261.30
1012	C105	10780000	CWIP-WB Accrual		10,744.71	4,433.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C105	10780110	CWIP-EngClearDist OH		34,746.19	55,112.21	98,276.70	134,850.70	545,149.20	534,646.87	543,592.16	589,752.23	568,140.30	589,108.18
1012	C105	10780120	CWIP-EngClear Eng OH		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C105	10780130	CWIP-Mgmt Study-AMR		737.39	931.46	948.79	1,117.92	699.35	806.14	400.01	915.04	904.49	388.43
1012	C105	10780140	CWIP-Mgmt Study-Pipe		48.17	8.43	(42.36)	278.93	343.89	281.24	500.54	494.14	506.18	507.69
1012	C1081	10801000	A/D - UP in Service	(158,686,316.18)	(159,767,453.83)	(160,837,560.25)	(161,924,384.36)	(163,013,220.16)	(164,010,371.81)	(165,105,873.03)	(166,207,051.17)	(166,989,090.01)	(168,096,110.29)	
1012	C1081	10802000	A/D - Salvage/Scrap	(1,282,719.82)	(1,284,193.07)	(1,288,561.84)	(1,288,561.84)	(1,288,561.84)	(1,293,790.94)	(1,294,969.53)	(1,306,969.53)	(1,306,969.53)	(1,306,969.53)	(1,312,676.57)
1012	C1081	10803000	A/D - Asset Sale	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)
1012	C1081	10804000	A/D - Original Cost	48,999,224.07	48,985,681.26	49,176,701.55	49,186,863.36	49,432,080.88	49,496,584.14	49,512,416.45	49,529,592.33	51,759,463.67	51,775,611.73	
1012	C1081	10810000	A/D - Reg Asset	(152,364.18)	(152,939.18)	(153,514.18)	(154,089.18)	(154,664.18)	(155,239.18)	(155,814.18)	(156,389.18)	(156,964.18)	(157,539.18)	
1012	C1101	10840000	A/Amort - UP in Srvc											
1012	C114	11410000	UPAA-ATL		455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18
1012	C115	11415000	UPAA-ATL Accu Amort		(230,307.94)	(230,985.95)	(231,663.96)	(232,341.97)	(233,019.98)	(233,697.99)	(234,376.00)	(235,054.01)	(235,732.02)	(236,410.03)
1012	C121	12110000	NUP-Land		249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68
1012	C121	12150050	NUP-Other Software											
1012	C122	12200000	NUP-Accu Depr											
1012	C122	12210000	NUP-Accu AmortCapLse											
1012	C1312	13112002	PNC AWK-Out ACH		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121200	BNYM KY		1,930.00	1,952.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,070.38	1,885.00
1012	C1312	13121206	BNYM KY-CustDD		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121207	BNYM KY-Cust ACH		0.00	(5,129.52)	(91.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121208	BNYM KY-Cust LBX		52,604.28	33,626.47	76,802.14	93,651.73	216,246.79	114,021.70	30,616.11	6,495.56	115,217.51	7,406.14
1012	C1312	13121209	BNYM KY-CC & ECheck		57,259.31	60,185.26	40,429.53	84,487.47	108,601.96	143,086.27	111,932.37	172,051.92	107,755.32	137,331.29
1012	C1312	13121211	BNYM KY-FIServ		162,679.57	35,591.39	80,057.96	17,723.09	16,707.72	65,147.65	34,270.93	104,605.49	25,333.10	35,330.85
1012	C1312	13121212	BNYM KY-PennCrdt		305.50	224.27	0.00	0.00	236.64	0.00	200.40	411.55	0.00	219.27
1012	C1312	13121213	BNYM KY-ERtrn-Mellon		70.00	48.00	0.00	(30.00)	(25.52)	0.00	0.00	61.19	61.19	10.41
1012	C1312	13121214	BNYM KY-CCeCk ERtrn		(1,033.20)	(296.83)	(106.38)	(1,754.58)	(3,548.19)	(2,239.51)	(3,534.86)	(3,499.13)	(4,109.38)	(4,038.64)
1012	C1312	13121215	BNYM KY-Cust ARC		30,853.47	51,154.12	43,750.86	8,531.00	54,041.36	18,451.18	19,451.36	43,061.01	27,910.16	31,699.33

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				Fiscal year										
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
				1	2	3	4	5	6	7	8	9	10	
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C142	14611300	Misc A/R-Liab Ins	0.00	0.00	145,766.13	0.00	0.00	145,766.13	0.00	0.00	165,829.36	0.00	
1012	C142	14611500	Misc A/R-Med Subsidy	42,097.89	46,482.39	49,776.28	46,876.52	51,261.02	45,591.50	49,976.00	54,360.50	58,745.00	63,129.50	
1012	C142	14613000	Misc A/R-Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12.44)	(12.44)	(12.44)	
1012	C142	14613100	Misc A/R-Empl P/R	0.00	0.00	0.00	0.00	25.00	25.00	0.00	0.00	0.00	0.00	
1012	C142	14620000	Misc Rec-Allowance	(23,009.62)	(23,009.62)	(23,217.94)	(26,323.67)	(26,641.87)	(23,793.14)	(37,020.50)	(34,008.14)	(102,798.26)	(102,798.26)	
1012	C151	15110000	Inventory-Plant Mat	876,218.44	872,639.40	686,131.05	695,802.40	640,643.94	479,721.16	543,279.18	564,047.16	587,600.94	595,160.52	
1012	C151	15130000	Inventory-Chemicals	228,455.13	241,319.49	211,165.01	245,463.39	216,830.16	244,839.67	218,612.22	204,487.09	234,754.66	219,962.88	
1012	C153	15140000	Inventory-Other M&S	5,793.25	1,835.08	11,443.71	6,340.31	10,620.60	9,259.70	337.93	222.31	2,924.01	921.00	
1012	C153	15199997	Inventory-Price Diff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C153	15199999	Inventory-Conversion	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	
1012	C133	16410000	Other Special Dep											
1012	C162	16520000	Prepaid Insur	131,734.96	210,413.77	266,542.33	212,200.13	170,976.44	114,064.51	88,381.93	114,386.74	89,517.92	85,042.65	
1012	C162	16525000	Prepaid Insur - I/C	0.00	0.00	0.00	0.00	0.00	0.00	(29,243.35)	(58,486.70)	(0.03)	(29,243.38)	
1012	C162	16530000	Prepaid PUC/PSC	68,032.62	54,426.07	40,819.52	27,212.97	13,606.42	(0.13)	154,707.42	140,643.09	126,578.76	112,514.43	
1012	C162	16540000	Prepaid Audit Fees	18,401.86	22,556.86	19,588.86	16,169.53	19,892.20	11,734.87	15,646.87	7,822.87	11,734.87	3,910.87	
1012	C162	16550000	Prepaid Other	(8,143.55)	44,307.94	33,082.81	49,239.30	43,189.82	37,140.34	31,090.86	25,041.38	18,991.90	12,942.42	
1012	C162	16550010	Prepaid Other-Global	265,306.92	242,286.17	212,135.01	227,890.59	198,095.04	180,254.70	159,349.83	127,392.92	97,670.87	90,919.54	
1012	C1863	18503000	RA-ITRTR-AFUDC CWIP	87,067.63	99,342.99	115,247.59	131,725.68	149,941.19	169,764.08	195,211.52	221,824.95	251,261.08	286,788.72	
1012	C1863	18503500	RA-ITRTR-AFUDC Eqty	6,631,178.13	6,631,178.13	6,631,178.13	6,631,178.13	6,631,178.13	6,631,178.13	6,631,178.13	6,631,178.13	6,631,178.13	6,631,178.13	
1012	C1863	18504000	RA-ITRTR-Plant F/T	488,240.00	443,854.58	399,469.16	355,083.74	310,698.32	266,312.90	221,927.48	177,542.06	133,156.64	88,771.22	
1012	C1863	18504500	RA-ITRTR-Other	(306,528.82)	(304,520.49)	(302,512.16)	(300,503.83)	(298,495.50)	(296,487.17)	(294,478.84)	(292,470.51)	(290,462.18)	(288,453.85)	
1012	C1863	18505000	RA-ITRTR-Accu Amort	(1,242,152.60)	(1,255,969.61)	(1,269,786.62)	(1,283,603.63)	(1,297,420.64)	(1,311,237.65)	(1,325,054.66)	(1,338,871.67)	(1,352,688.68)	(1,366,505.69)	
1012	C1863	18506000	RA-ITRTR-RegLiab Rec											
1012	C1862	18610000	RA-Def Program Maint	7,823,774.50	7,793,136.92	7,759,219.11	7,743,979.11	7,719,599.28	7,976,309.52	7,948,247.92	7,916,122.81	7,875,529.23	7,848,140.34	
1012	C1861	18620000	RA-Def Rate Case	392,304.69	387,445.54	369,184.70	357,939.65	388,951.58	406,547.05	355,530.84	343,566.58	326,874.31	438,973.56	
1012	C181	18661000	RA-Unamort Debt Exp	92,906.04	92,285.29	91,575.86	90,910.76	90,245.66	89,580.56	88,915.46	88,250.36	87,585.26	86,920.16	
1012	C181	18661500	RA-UnamortDebtExp/I/C	1,476,470.40	1,471,659.56	1,466,172.57	1,461,023.66	1,455,874.74	1,450,725.83	1,445,576.91	1,440,428.00	1,435,279.08	1,430,130.17	
1012	C181	18662000	RA-UnamortPrefStkExp	16,830.88	16,766.64	16,702.40	16,638.16	16,573.92	16,509.68	16,445.44	16,381.20	16,316.96	16,252.72	
1012	C174	18680101	RA-Def Vacation Pay	488,377.42	488,377.42	385,832.79	518,163.25	518,163.25	355,818.25	488,148.71	488,148.71	351,090.61	483,421.07	
1012	C1862	18680126	RA-FAS112 Costs	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	
1012	C1862	18680131	RA-Depr Study	4,937.68	4,320.47	3,703.26	3,086.05	2,468.84	1,851.63	1,234.42	617.21	0.00	0.00	
1012	C1862	18680132	RA-Cost of Svc Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1862	18680144	RA-Waste Disposal	50,000.06	41,666.73	33,333.40	25,000.07	16,666.74	8,333.41	0.08	0.08	0.08	0.08	
1012	C1862	18689900	RA-Other	1,479,324.37	1,474,567.70	1,469,811.03	1,465,054.36	1,460,297.69	1,455,541.02	1,450,784.35	1,446,027.68	1,441,271.01	1,436,514.34	
1012	C183	18713000	LTA-Prel Survey	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	
1012	C181	18715500	LTA-UnamrtDbt-NRgl/C											
1012	C181	18715700	LTA-UnamrtDbt-In Rvl	75,749.14	74,065.83	72,382.52	70,699.21	69,015.90	131,506.50	128,753.62	126,000.74	123,247.86	120,494.98	
1012	C1862	18790000	LTA-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C201	20120000	Com Stk-Subs I/C	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	
1012	C207	20510000	PIC-Subs Min Int	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	
1012	C211	20520000	PIC-Subs Interco	(79,009,409.13)	(79,015,846.83)	(79,021,805.25)	(79,029,333.67)	(79,036,299.09)	(79,044,200.33)	(79,051,032.57)	(79,057,900.80)	(79,065,605.18)	(79,074,196.56)	
1012	C215	21021000	R/E at Acq I/C	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	
1012	C215	21024000	R/E Since Acquis	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	(51,857,669.42)	
1012	C215	21025000	R/E Retro											
1012	C204	21510000	Pref Stk-Redeemable	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	
1012	C221	22110000	Bonds	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	
1012	C221	22110400	Debt Disc-Inside											
1012	C221	22115000	Bonds-Interco	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	
1012	C234	23120000	N/P Assoc Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C234	23121000	IHC Bank	(20,398,364.36)	(19,963,850.18)	(20,159,113.83)	(20,039,121.38)	(18,349,072.17)	(19,900,355.81)	(17,938,747.30)	(16,579,154.11)	(19,144,121.79)	(18,314,000.77)	
1012	C234	23121001	IHC Clear Out Pymt	43,859.31	36,670.69	191,544.34	37,756.34	34,237.06	189,262.37	20,663.09	3,122.44	886.79	9,666.46	

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

				Fiscal year										
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
				1	2	3	4	5	6	7	8	9	10	
Posting period				1	2	3	4	5	6	7	8	9	10	
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C234	23121002	IHC Clear In Pymt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C234	23121003	IHC Payment Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C234	23121005	IHC Clear Inter	(6,497.85)	(6,497.85)	(6,497.85)	(6,497.85)	(2,794.84)	(2,794.84)	(2,794.84)	(2,794.84)	(2,794.84)	(2,794.84)	
1012	C234	23129000	N/P Assoc Co-LoanClr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23410000	A/P-Recon Acct	(1,528,045.93)	(706,464.90)	(1,478,942.88)	(577,718.77)	(480,344.66)	(537,972.57)	(959,919.72)	(587,472.58)	(703,660.29)	(774,012.37)	
1012	C233	23410100	A/P I/C-Recon	(522,295.79)	(314,244.88)	(281,207.13)	(209,975.09)	(448,754.85)	(306,252.50)	(299,776.39)	(167,869.53)	(437,466.59)	(202,683.70)	
1012	C231	23410999	A/P-Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23411000	A/P-Pcard	(6,944.85)	4,623.92	(27,394.26)	(92,150.96)	(95,163.60)	(37,181.11)	(39,207.33)	3,643.54	1,280.89	1,280.89	
1012	C231	23411001	PCard Distributed	0.00	0.00	0.00	0.00	0.00	0.00	(426.56)	(40,321.68)	(16,494.79)	(24,352.99)	
1012	C231	23411400	A/P-Gcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23411500	A/P-Pcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23412000	A/P Clearing											
1012	C231	23412200	A/P-Contrctd Svc	0.00	0.00	0.00	0.00	0.00	(2,489.20)	(3,151.97)	0.00	0.00	0.00	
1012	C231	23420000	A/P-Contr Retention	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23430000	A/P-Miscellaneous	(18,460.00)	(1,691.67)	(2,787.22)	(28,235.96)	(25,709.16)	(44,888.78)	(63,186.46)	(2,878.68)	(14,750.97)	(17,900.24)	
1012	C231	23430600	A/P-Wrkbasket Acctl	(42,544.74)	(28,979.75)	(59,437.67)	(69,588.30)	(68,729.96)	(67,711.11)	(46,614.85)	(49,775.12)	(42,255.25)	(22,838.53)	
1012	C231	23430700	A/P-Pcard Accrual	(43,117.95)	(70,450.80)	(51,470.22)	(57,739.42)	(35,714.03)	(41,370.07)	(54,874.80)	(50,858.20)	(72,423.50)	(71,525.89)	
1012	C231	23431000	A/P-Misc Global	(90,698.66)	(123,388.00)	(120,958.93)	(100,406.74)	(135,552.32)	(121,379.65)	(125,682.03)	(109,495.96)	(196,921.50)	(121,454.44)	
1012	C231	23435000	A/P-Proj Cost Acctl	(2,187,368.63)	(2,170,799.70)	(1,819,096.21)	(2,147,505.87)	(2,440,260.34)	(2,453,233.88)	(2,765,578.32)	(3,261,589.79)	(3,296,689.69)	(3,471,638.29)	
1012	C231	23436000	A/P-GRIR CapSvc	(10,641.78)	(113,373.63)	(4,367.01)	(643,909.00)	(794,836.36)	(1,124,251.34)	(1,043,130.18)	(1,042,589.87)	(1,525,656.06)	(716,814.17)	
1012	C233	23510000	A/P Assoc Co	(5,274.57)	(28,733.86)	(15,281.71)	(5,869.40)	(33,889.30)	(1,103.32)	(3,829.25)	(30,081.29)	(3,332.72)	(5,215.66)	
1012	C233	23510600	I/C Syst Clearng-CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C233	23520000	A/P Assoc Co-SCoBill	1,192,381.63	909,241.33	839,440.39	819,058.67	835,716.37	854,474.52	890,955.80	911,172.55	912,958.90	790,820.76	
1012	C233	23520001	A/P Assoc Co-SCoBill	(927,194.75)	(854,453.47)	(886,632.44)	(868,093.21)	(879,913.70)	(978,132.76)	(926,438.94)	(928,312.87)	(836,437.47)	(942,439.78)	
1012	C233	23599999	I/C System Clearing	(178.80)	(178.80)	(178.80)	(178.80)	(178.80)	(178.80)	0.00	0.00	0.00	11,905.18	
1012	C23612	23621000	Accr FIT-Current Yr	(404,438.49)	(450,717.64)	(1,403,761.39)	(1,734,020.82)	(1,878,052.45)	(2,511,456.45)	(2,133,838.98)	(2,728,983.98)	2,461,898.02	1,826,534.02	
1012	C23612	23622000	Accr FIT-Prior Yrs	(2,689,758.14)	(2,689,758.14)	(2,664,371.14)	(2,664,371.14)	(2,664,371.14)	(2,664,371.14)	(2,664,371.14)	(2,664,371.14)	(2,004,509.14)	(2,004,509.14)	
1012	C23612	23631000	Accr SIT-Current Yr	(43,737.47)	(96,131.11)	(179,073.40)	(238,099.91)	(270,122.61)	(375,516.61)	(475,110.61)	(581,044.61)	(55,157.61)	(168,323.61)	
1012	C23612	23632000	Accr SIT-Prior Yrs	878,736.68	878,736.68	1,306,201.68	1,306,201.68	1,306,201.68	1,306,201.68	1,306,201.68	1,306,201.68	788,735.68	788,735.68	
1012	C23611	23652000	Accr Tax-FUTA	0.00	0.00	0.00	0.00	0.00	0.16	0.09	(16.42)	(16.49)	(16.49)	
1012	C23611	23652100	Accr Tax-FICA	(44,265.12)	(46,508.94)	(31,720.63)	(39,239.08)	(20,195.13)	(25,996.10)	(34,050.10)	(40,817.05)	(47,883.27)	(30,471.86)	
1012	C23611	23652200	Accr Tax-SUTA	0.00	0.00	0.00	0.00	0.00	0.05	0.34	(43.97)	(43.89)	(43.89)	
1012	C23611	23652300	Accr Tax-P/R Tax Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C23611	23653000	Accr Tax-Property	(430,317.27)	(942,325.67)	(1,372,642.94)	(1,802,960.21)	(2,233,277.48)	(2,663,594.75)	(3,093,912.02)	(2,527,473.82)	(2,961,900.74)	(3,369,481.47)	
1012	C23611	23654000	Accr Tax-Use Tax	(36,215.61)	(5,201.70)	(6,757.95)	(7,587.00)	(594,852.68)	(411,489.83)	(413,537.60)	(412,175.17)	(404,827.91)	(413,865.36)	
1012	C23611	23659000	Accr Tax-Other	(4,060.45)	(4,060.45)	(4,060.45)	(4,060.45)	(584,271.61)	(584,271.61)	(584,271.61)	(584,271.61)	(584,271.61)	(584,271.61)	
1012	C2371	23720000	Accr Int-LTD	(449,584.59)	(319,172.08)	(456,884.59)	(594,597.09)	(732,309.59)	(311,872.09)	(449,584.59)	(319,172.09)	(456,884.59)	(594,597.09)	
1012	C2371	23730000	Accr Int-LTD I/C	(2,589,341.59)	(3,432,670.34)	(3,544,749.10)	(2,176,542.84)	(3,019,871.60)	(1,746,012.85)	(2,589,341.59)	(3,432,670.35)	(3,544,749.10)	(2,176,542.84)	
1012	C241	23740000	Accr Int-Rdm PrefDiv	(63,525.00)	(95,287.50)	(31,762.50)	(63,525.00)	(95,287.50)	(31,762.50)	(63,525.00)	(95,287.50)	(31,762.50)	(63,525.00)	
1012	C241	24120000	Accr Vacation Pay	(488,377.42)	(488,377.42)	(385,832.79)	(518,163.25)	(518,163.25)	(355,818.25)	(488,148.71)	(488,148.71)	(351,090.61)	(483,421.07)	
1012	C241	24120100	Accr Water Purchases	(23,612.00)	(20,634.00)	(19,656.00)	(26,137.00)	(22,841.00)	(23,977.00)	(29,107.00)	(27,488.00)	(28,990.00)	(30,557.00)	
1012	C241	24120200	Accr Power	(335,872.19)	(345,906.28)	(318,922.07)	(302,933.61)	(371,174.83)	(406,770.15)	(356,143.32)	(437,333.16)	(457,601.15)	(125,837.38)	
1012	C241	24120300	Accr Legal	(10,249.06)	(22,930.63)	(386.80)	(9,340.12)	(17,399.40)	(42,680.41)	(9,387.41)	(13,819.05)	0.00	(19,682.14)	
1012	C241	24120600	Accr Wages	(330,573.15)	(315,532.22)	(372,328.28)	(450,060.68)	(164,086.00)	(231,344.34)	(320,336.16)	(365,896.97)	(436,540.29)	(178,180.34)	
1012	C241	24120699	Accr Wages-NetAdjClr											
1012	C241	24120700	Accr Insurance	(85,924.91)	(86,196.32)	(242,931.90)	(108,857.29)	(58,219.89)	(214,980.87)	(86,037.64)	(92,663.07)	(270,445.02)	(30,218.83)	
1012	C241	24120710	Accr Insur Retro Adj	(97,979.77)	(97,979.77)	(147,751.49)	(147,751.49)	(147,751.49)	(199,720.79)	(199,720.79)	(199,720.79)	(268,992.62)	(268,992.62)	
1012	C241	24120720	Accr Insur Unfunded											
1012	C241	24121000	Accr Waste Disposal	(31,250.00)	(37,500.00)	(43,750.00)	(50,000.00)	(56,250.00)	(62,500.00)	(68,750.00)	(75,000.00)	(81,250.00)	(87,500.00)	
1012	C241	24121100	Accr Retiree Medical	(638.39)	(1,215.29)	(3,875.00)	(5,244.43)	(6,497.78)	(7,500.00)	(8,826.66)	(10,038.64)	(11,250.00)	(12,510.51)	
1012	C241	24121200	Accr DCP Contrib	(7,020.69)	(6,998.65)	(8,523.27)	(10,300.04)	(11,165.40)	(12,682.46)	(7,571.32)	(8,407.23)	(10,082.59)	(12,429.14)	

Kentucky-American Water Company
 Balance Sheet Accounts
 Water Only

				2015		2015		2015		2015		2015	
				1	2	3	4	5	6	7	8	9	10
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C271	27145000	CIAC-Tax Hydr FIT										
1012	C271	27146000	CIAC-Tax Other FIT										
1012	C272	27206000	AccAmort CIAC-Other	19,474,412.13	19,579,930.65	19,685,872.04	19,791,858.09	19,900,846.61	19,632,439.85	19,746,272.65	19,860,411.10	19,974,674.06	20,089,550.84
1012	C272	27210000	AccAmort CIAC-Tax	2,201,566.99	2,225,437.65	2,249,317.59	2,273,197.53	2,297,332.85	2,321,472.89	2,345,704.35	2,369,935.85	2,394,171.29	2,418,409.23

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

Table with columns: Company code, Alt Acct, G/L Account, G/L Account Description, Fiscal year (2015, 2016), and Posting period (11, 1-8). Rows list various accounts such as UP Organization, UP Franchises, UP Lnd&Ld Rights SS, etc.

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

				Fiscal year		2015		2016		2016		2016		2016		2016	
				Posting period		11		12		1		2		3		4	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C3092	10630900	CCNC Supply Mains	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76
1012	C3102	10631000	CCNC Power Gnrtm Eq	25,426.17	13,261.77	13,776.12	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3112	10631120	CCNC Pump Eq Electrc	54,201.42	56,851.54	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70	77,021.70
1012	C3112	10631152	CCNC Pumping Eq SS	189,008.15	91,604.87	115,205.26	48,528.26	48,528.26	48,528.26	48,528.26	48,528.26	48,528.26	48,528.26	48,528.26	48,528.26	48,528.26	48,528.26
1012	C3113	10631153	CCNC Pumping Eq WT														
1012	C3114	10631154	CCNC Pumping Eq TD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C3203	10632010	CCNC WT Eq Non-Media	111,766.59	76,635.44	541,695.17	540,656.22	430,597.32	371,024.68	387,443.52	349,584.48	363,258.20	10,032,740.71				
1012	C3304	10633000	CCNC Dist Resrvrs&St	25,939.96	25,939.96	95,040.03	95,040.03	95,040.03	26,178.98	26,178.98	26,178.98	26,178.98	26,178.98	26,178.98	26,178.98	26,178.98	26,178.98
1012	C3314	10633100	CCNC TD MainsNotClass	16,665,478.08	17,122,613.97	16,506,196.65	16,941,656.12	15,106,920.66	17,375,866.49	17,359,951.64	17,083,846.32	16,971,032.92	14,960,695.26				
1012	C3334	10633300	CCNC Svcs	1,015,571.32	999,537.35	897,212.48	892,386.97	890,822.31	942,953.34	976,038.68	1,055,001.83	1,029,142.62	1,163,091.54				
1012	C3344	10633410	CCNC Meters	532,269.46	585,879.53	606,922.55	597,634.89	565,851.83	527,334.41	530,583.48	494,745.02	500,209.08	498,324.44				
1012	C3344	10633420	CCNC Meter Installs	235,541.28	360,557.13	226,529.79	242,545.63	160,587.78	170,039.68	157,565.76	179,638.01	262,818.02	376,292.30				
1012	C3354	10633500	CCNC Hydrants	1,293,183.36	1,355,816.18	1,303,958.33	1,396,407.99	1,236,027.11	1,189,581.07	1,187,127.91	1,237,408.04	1,201,877.66	1,311,840.06				
1012	C3391	10633910	CCNC Othr P/E Intang	346,709.81	300,542.08	300,542.08	300,542.08	300,437.08	300,437.08	300,437.08	300,437.08	300,437.08	300,437.08	300,437.08	300,437.08	300,437.08	300,437.08
1012	C3405	10634010	CCNC Office Furn&Eq	2,000,194.87	2,714,405.74	2,707,915.07	2,627,808.48	2,420,644.28	2,420,912.48	2,421,927.93	2,420,813.56	2,427,915.51	2,291,503.71				
1012	C3415	10634100	CCNC Trans EqNotClass	484,148.96	703,528.88	263,321.05	263,321.05	288,524.24	405,870.97	405,870.97	405,490.48	900,557.55	398,242.50				
1012	C3425	10634200	CCNC Stores Equip	332.88	36,625.36	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3435	10634300	CCNC Tool-Shop-GarEq	209,966.90	106,075.05	104,836.12	123,185.77	128,852.92	133,144.78	138,658.00	100,139.34	98,104.54	106,258.50				
1012	C3445	10634400	CCNC Laboratory Eq	3,455.70	3,455.70	3,455.70	3,455.70	75,484.26	77,698.84	77,700.10	28,031.38	28,031.38	28,031.38	28,031.38	28,031.38	28,031.38	28,031.38
1012	C3455	10634500	CCNC Power Oper Eq	0.00	0.00												
1012	C3465	10634600	CCNC Comm Equip	665.76	665.76	33,428.22	33,428.22	108,894.48	77,483.31	77,483.31	77,483.31	77,483.31	665.76				
1012	C3475	10634700	CCNC Misc Equip	10,067.14	11,364.61	25,540.03	4,513.22	6,949.85	21,119.28	21,119.28	21,119.28	7,205.73	6,801.64				
1012	C105	10700000	CWIP	23,458,323.87	26,812,584.11	26,665,938.42	27,878,283.98	29,126,055.19	27,363,248.18	32,531,034.08	34,812,343.66	37,421,749.07	17,566,356.39				
1012	C105	10780000	CWIP-WB Accrual	219,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C105	10780110	CWIP-EngClearDist OH	549,679.61	0.00	(47,486.71)	(79,258.70)	(192,619.53)	(212,070.26)	(413,044.64)	(531,534.29)	(528,566.04)	(518,810.35)				
1012	C105	10780120	CWIP-EngClear Eng OH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C105	10780130	CWIP-Mgmt Study-AMR	923.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C105	10780140	CWIP-Mgmt Study-Pipe	848.34	0.00	0.00	0.00	0.00	3.30	3.30	3.30	3.30	3.30				
1012	C1081	10801000	A/D - UP in Service	(169,203,811.10)	(170,322,877.53)	(171,456,983.64)	(172,593,986.14)	(173,731,571.07)	(174,879,650.82)	(176,033,055.03)	(177,188,036.47)	(178,343,392.73)	(179,500,804.92)				
1012	C1081	10802000	A/D - Salvage/Scrap	(1,324,006.75)	(1,324,156.61)	(1,335,463.61)	(1,363,763.61)	(1,364,116.02)	(1,366,445.51)	(1,366,445.51)	(1,366,445.51)	(1,372,041.92)	(1,421,041.92)				
1012	C1081	10803000	A/D - Asset Sale	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)				
1012	C1081	10804000	A/D - Original Cost	51,537,360.23	51,615,148.41	52,146,204.41	52,388,468.30	52,663,846.54	52,739,063.39	52,794,355.99	53,131,925.40	53,160,433.92	53,225,913.44				
1012	C1081	10810000	A/D - Reg Asset	(158,114.18)	(158,689.18)	(159,264.18)	(159,839.18)	(160,414.18)	(160,989.18)	(161,564.18)	(162,139.18)	(162,714.18)	(163,289.18)				
1012	C1101	10840000	A/Amort - UP in Srvc														
1012	C114	11410000	UPAA-ATL	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18				
1012	C115	11415000	UPAA-ATL Accu Amort	(237,088.04)	(237,766.05)	(238,444.06)	(239,122.07)	(239,800.08)	(240,478.09)	(241,156.10)	(241,834.11)	(242,512.12)	(243,190.13)				
1012	C121	12110000	NUP-Land	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68				
1012	C121	12150050	NUP-Other Software			0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,836.67				
1012	C122	12200000	NUP-Accu Depr			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C122	12210000	NUP-Accu AmortCapLse														
1012	C1312	13112002	PNC AWK-Out ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C1312	13121200	BNYM KY	2,000.00	2,032.21	2,034.04	2,000.00	(4,567.02)	2,000.00	402.93	1,955.00	2,000.00	1,834.36				
1012	C1312	13121206	BNYM KY-CustDD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C1312	13121207	BNYM KY-Cust ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C1312	13121208	BNYM KY-Cust LBX	25,507.20	74,891.02	44,659.02	121,511.02	31,844.98	46,118.20	87,458.61	39,209.10	98,881.51	179,729.48				
1012	C1312	13121209	BNYM KY-CC & ECheck	170,359.36	87,269.32	114,524.10	171,074.60	89,822.98	95,642.15	143,740.02	86,664.30	105,941.61	91,476.60				
1012	C1312	13121211	BNYM KY-FIServ	5,575.51	24,800.10	34,106.31	209,160.62	18,453.89	20,630.19	46,082.99	26,046.52	62,073.41	43,182.25				
1012	C1312	13121212	BNYM KY-PennCrdt	62.53	157.47	468.75	155.67	0.00	172.73	0.00	0.00	150.98	0.00				
1012	C1312	13121213	BNYM KY-ERtrn-Mellon	(32.21)	0.00	0.00	0.00	6,567.02	6,567.02	1,570.48	(21.98)	0.00	221.28				
1012	C1312	13121214	BNYM KY-CCeCk ERetrn	(6,698.18)	(1,087.90)	(1,556.21)	(394.56)	(861.17)	(517.33)	(80.16)	(757.83)	0.00	(548.88)				
1012	C1312	13121215	BNYM KY-Cust ARC	45,117.74	5,864.90	19,500.95	74,946.40	3,936.92	64,044.43	70,607.82	8,209.40	68,823.46	11,777.27				

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

				Fiscal year		2015		2016		2016		2016		2016		2016	
				Posting period		11		12		1		2		3		4	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C142	14611300	Misc A/R-Liab Ins	0.00	156,708.56	0.00	0.00	141,381.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C142	14611500	Misc A/R-Med Subsidy	67,514.00	71,898.50	76,323.17	80,747.84	35,641.25	32,056.92	43,765.85	26,548.09	30,972.76	35,397.43				
1012	C142	14613000	Misc A/R-Employees	(8.11)	(8.11)	(8.11)	0.00	0.00	0.00	0.00	37.79	37.79	(29.48)				
1012	C142	14613100	Misc A/R-Empl P/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C142	14620000	Misc Rec-Allowance	(92,025.31)	(92,025.31)	(92,025.31)	(92,025.31)	(257.00)	(257.00)	(257.00)	(2,549.42)	(2,549.42)	(2,549.42)				
1012	C151	15110000	Inventory-Plant Mat	696,486.69	671,460.59	629,811.03	645,087.53	673,798.39	714,018.84	809,479.32	520,192.74	509,796.52	512,705.20				
1012	C151	15130000	Inventory-Chemicals	204,036.21	229,610.03	228,040.50	212,598.90	250,766.95	239,545.71	208,570.96	195,706.25	219,983.57	215,908.57				
1012	C153	15140000	Inventory-Other M&S	338.78	2,221.44	0.00	289.27	5,568.60	3,637.08	2,498.45	11,102.24	5,688.90	2,708.74				
1012	C153	15199997	Inventory-Price Diff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C153	15199999	Inventory-Conversion	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47				
1012	C133	16410000	Other Special Dep														
1012	C162	16520000	Prepaid Insur	59,868.43	34,388.81	26,821.96	163,583.79	160,094.83	136,885.48	165,146.54	239,341.45	177,757.28	146,233.41				
1012	C162	16525000	Prepaid Insur - I/C	29,243.29	0.00	(38,389.71)	46,451.55	0.00	76,779.42	0.00	0.00	0.00	0.00				
1012	C162	16530000	Prepaid PUC/PSC	98,450.10	84,385.77	70,321.44	56,257.11	42,192.78	28,128.45	14,064.12	(0.21)	162,387.17	147,624.70				
1012	C162	16540000	Prepaid Audit Fees	7,822.87	11,734.87	3,910.87	(3,913.13)	23,502.87	15,678.87	7,854.87	14,739.17	4,912.17	(4,914.83)				
1012	C162	16550000	Prepaid Other	6,892.94	843.03	27,568.91	32,834.84	22,694.58	69,654.32	59,514.06	49,389.61	39,249.36	29,109.11				
1012	C162	16550010	Prepaid Other-Global	96,100.21	164,396.25	138,758.66	135,330.96	114,777.48	139,750.58	111,656.40	240,875.62	197,356.55	159,471.59				
1012	C1863	18503000	RA-ITRTR-AFUDC CWIP	325,197.28	370,735.77	319,407.60	368,189.11	419,995.72	471,877.35	532,384.63	573,513.96	597,067.42	623,334.84				
1012	C1863	18503500	RA-ITRTR-AFUDC Eqty	6,631,178.13	6,631,178.13	6,733,853.97	6,733,853.97	6,733,853.97	6,733,853.97	6,733,853.97	6,733,853.97	6,733,853.97	6,733,853.97				
1012	C1863	18504000	RA-ITRTR-Plant F/T	44,385.80	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38				
1012	C1863	18504500	RA-ITRTR-Other	(286,445.52)	(284,437.19)	(282,428.86)	(280,420.53)	(278,412.20)	(276,403.87)	(274,395.54)	(272,387.21)	(270,378.88)	(268,370.55)				
1012	C1863	18505500	RA-ITRTR-Accu Amort	(1,380,322.70)	(1,394,139.71)	(1,408,390.01)	(1,422,640.31)	(1,436,890.61)	(1,451,140.91)	(1,465,391.21)	(1,479,641.51)	(1,493,891.81)	(1,508,142.11)				
1012	C1863	18506000	RA-ITRTR-RegLiab Rec														
1012	C1862	18610000	RA-Def Program Maint	7,814,801.39	7,789,204.25	7,760,644.20	7,778,884.75	7,763,907.52	8,046,529.32	8,748,041.46	8,822,786.57	8,869,506.59	8,839,462.82				
1012	C1861	18620000	RA-Def Rate Case	417,001.34	430,987.76	434,891.34	514,981.90	634,161.10	692,916.71	724,328.45	818,203.10	837,409.01	840,722.17				
1012	C181	18661000	RA-Unamort Debt Exp	86,255.06	85,589.96	84,924.86	84,281.93	83,594.65	82,929.55	82,264.45	81,599.35	80,934.25	80,269.15				
1012	C181	18661500	RA-UnamortDebtExp/C	1,424,981.25	1,419,832.34	1,414,683.42	1,409,703.54	1,404,385.60	1,399,236.69	1,394,087.77	1,388,938.86	1,383,789.94	1,378,641.03				
1012	C181	18662000	RA-UnamortPrefStkExp	16,188.48	8,079.25	8,015.01	8,015.31	7,983.12	7,950.93	7,918.74	7,886.55	7,854.36	7,822.17				
1012	C174	18680101	RA-Def Vacation Pay	483,421.07	324,731.24	457,650.42	457,650.42	415,221.12	548,140.30	548,140.30	433,735.97	566,655.15	566,655.15				
1012	C1862	18680126	RA-FAS112 Costs	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00				
1012	C1862	18680131	RA-Depr Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C1862	18680132	RA-Cost of Svc Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C1862	18680144	RA-Waste Disposal	191,666.67	183,333.26	174,999.93	166,666.60	158,333.27	149,999.94	141,666.61	133,333.28	124,999.95	116,666.62				
1012	C1862	18689900	RA-Other	1,431,757.67	1,427,001.00	1,422,244.33	1,417,487.66	1,412,730.99	1,407,974.32	1,403,217.65	1,398,460.98	1,393,704.31	1,388,947.64				
1012	C183	18713000	LTA-Prel Survey	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86				
1012	C181	18715500	LTA-UnamrtDbt-NRgl/C														
1012	C181	18715700	LTA-UnamrtDbt-In Rvl	117,742.10	114,989.22	112,236.34	109,483.46	129,962.71	126,754.30	123,545.89	120,337.48	117,129.07	113,920.66				
1012	C1862	18790000	LTA-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C201	20120000	Com Stk-Subs I/C	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)				
1012	C207	20510000	PIC-Subs Min Int	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)				
1012	C211	20520000	PIC-Subs Interco	(79,060,854.93)	(79,068,701.79)	(79,070,534.65)	(79,073,942.52)	(79,077,093.75)	(81,080,678.98)	(81,085,241.20)	(81,089,332.09)	(81,092,920.98)	(81,097,077.87)				
1012	C215	21021000	R/E at Acq I/C	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)				
1012	C215	21024000	R/E Since Acquis	(51,857,669.42)	(51,857,669.42)	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)				
1012	C215	21025000	R/E Retro														
1012	C204	21510000	Pref Stk-Redeemable	(4,500,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)				
1012	C221	22110000	Bonds	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)				
1012	C221	22110400	Debt Discnt-Inside			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C221	22115000	Bonds-Interco	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)	(172,249,000.00)				
1012	C234	23120000	N/P Assoc Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C234	23121000	IHC Bank	(16,568,465.34)	(25,169,076.88)	(28,008,583.02)	(27,081,495.99)	(28,112,592.04)	(26,695,534.72)	(26,109,310.64)	(28,967,702.52)	(28,255,755.91)	(24,573,192.90)				
1012	C234	23121001	IHC Clear Out Pymt	(517,781.73)	(15,457.71)	44,416.71	5,514.56	67,528.88	41,160.90	34,851.72	(510,554.45)	79,402.11	60,702.39				

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

				Fiscal year		2015		2016		2016		2016		2016		2016	
				Posting period		11		12		1		2		3		4	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
				\$		\$		\$		\$		\$		\$		\$	
Company code	Alt Acct	G/L Account	G/L Account Description														
1012	C234	23121002	IHC Clear In Pymt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C234	23121003	IHC Payment Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C234	23121005	IHC Clear Inter	(2,794.84)	0.00												
1012	C234	23129000	N/P Assoc Co-LoanClr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23410000	A/P-Recon Acct	(974,020.59)	(1,830,925.54)	(985,366.45)	(1,360,543.49)	(1,663,492.06)	(1,612,720.53)	(2,043,310.79)	(2,270,040.39)	(2,164,260.68)	(2,329,406.85)				
1012	C233	23410100	A/P I/C-Recon	(280,044.75)	(396,434.09)	(50,504.53)	(241,619.27)	(281,961.87)	(324,650.19)	(411,636.74)	(814,842.39)	(440,852.76)	(586,706.83)				
1012	C231	23410999	A/P-Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411000	A/P-Pcard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411001	PCard Distributed	(19,610.12)	(19,267.38)	(27,670.49)	(13,807.07)	(2,025.81)	(31,661.24)	(3,017.00)	(13,542.06)	(3,238.48)	(57,075.71)				
1012	C231	23411400	A/P-Gcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411500	A/P-Pcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23412000	A/P Clearing														
1012	C231	23412200	A/P-Contrctd Svc	(1,069.87)	0.00	(712.88)	0.00	0.00	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23420000	A/P-Contr Retention	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23430000	A/P-Miscellaneous	(29,866.80)	47,896.99	(18,771.18)	(17,490.29)	(9,409.00)	(7,223.00)	0.00	(19,198.00)	0.00	0.00				
1012	C231	23430600	A/P-Wrkbasket Acctl	(127,092.30)	(85,874.03)	(39,667.47)	(50,562.71)	(29,188.02)	(133,421.01)	(34,394.59)	(57,165.00)	(129,392.22)	(46,114.64)				
1012	C231	23430700	A/P-Pcard Accrual	(54,169.80)	(70,379.54)	(68,560.50)	(78,868.93)	(63,964.00)	(59,866.76)	(68,167.25)	(66,120.87)	(89,908.60)	(62,041.22)				
1012	C231	23431000	A/P-Misc Global	(282,957.21)	(278,023.86)	(228,007.21)	(256,979.95)	(234,556.90)	(229,222.78)	(232,026.80)	(144,571.94)	(109,579.78)	(100,339.72)				
1012	C231	23435000	A/P-Proj Cost Acctl	(3,931,468.71)	(3,735,746.41)	(3,223,008.40)	(2,937,999.29)	(2,759,895.37)	(3,249,539.45)	(5,085,067.97)	(5,337,307.90)	(5,623,093.43)	(4,551,150.59)				
1012	C231	23436000	A/P-GRIR CapSvc	(873,702.52)	(662,040.62)	(496,033.34)	(477,752.72)	(989,197.43)	(35,064.72)	(524,189.47)	(21,656.51)	(154,983.77)	(60,593.55)				
1012	C233	23510000	A/P Assoc Co	(32,697.89)	(4,148,707.05)	(4,069.16)	(20,423.50)	(2,197.08)	(4,372.81)	(25,418.00)	(236.84)	(4,167.64)	(28,106.64)				
1012	C233	23510600	I/C Syst Clearng-CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C233	23520000	A/P Assoc Co-SCoBill	896,068.26	806,131.75	948,364.62	968,830.41	753,864.90	622,772.78	945,591.91	964,529.86	1,053,063.01	963,189.56				
1012	C233	23520001	A/P Assoc Co-SCoBill	(839,900.03)	(994,420.36)	(975,115.17)	(855,104.28)	(911,588.82)	(961,707.30)	(1,005,196.05)	(1,082,730.74)	(991,256.60)	(884,282.11)				
1012	C233	23599999	I/C System Clearing	0.00	0.00	0.00	0.00	0.00	0.00	469.38	469.38	0.00	0.00				
1012	C23612	23621000	Accr FIT-Current Yr	1,135,339.02	(1,239,826.98)	(1,536,150.98)	(1,893,199.98)	(651,430.98)	(908,813.98)	(1,223,090.98)	(576,012.98)	(1,024,097.98)	(1,494,214.98)				
1012	C23612	23622000	Accr FIT-Prior Yrs	(2,098,445.14)	(68,549.14)	(68,549.14)	(68,549.14)	(68,549.14)	(68,549.14)	(68,549.14)	(68,549.14)	(68,549.14)	(68,549.14)				
1012	C23612	23631000	Accr SIT-Current Yr	(226,532.61)	(328,597.61)	(382,747.61)	(447,993.61)	(539,921.61)	(617,288.61)	(711,756.61)	(739,134.61)	(874,652.61)	(730,835.61)				
1012	C23612	23632000	Accr SIT-Prior Yrs	1,057,123.68	527,638.68	527,638.68	527,638.68	777,638.68	777,638.68	777,638.68	777,638.68	777,638.68	777,638.68				
1012	C23611	23652000	Accr Tax-FUTA	16.23	16.23	(3.66)	(22.64)	(15.26)	(22.49)	(22.64)	(22.64)	(22.64)	0.00				
1012	C23611	23652100	Accr Tax-FICA	(34,272.11)	(38,454.91)	(44,555.57)	(32,491.96)	(14,061.68)	(19,861.97)	(27,435.58)	(34,676.88)	(38,932.84)	(48,121.89)				
1012	C23611	23652200	Accr Tax-SUTA	(22.93)	20.96	(60.81)	(73.80)	24.82	(72.90)	(73.80)	(73.80)	(73.80)	0.00				
1012	C23611	23652300	Accr Tax-P/R Tax Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C23611	23653000	Accr Tax-Property	(2,188,626.95)	(78,302.51)	(522,177.45)	(985,609.81)	(1,449,042.17)	(1,912,474.53)	(2,375,906.89)	(2,839,339.25)	(3,302,771.61)	(3,766,203.97)				
1012	C23611	23654000	Accr Tax-Use Tax	(412,838.13)	(418,757.13)	(415,695.25)	(404,291.22)	(419,034.58)	(407,579.53)	(405,928.99)	(408,368.78)	(428,287.95)	(413,560.87)				
1012	C23611	23659000	Accr Tax-Other	(584,271.61)	(584,271.61)	(584,271.61)	(580,382.22)	(580,382.22)	(580,382.22)	(580,382.22)	(580,382.22)	(580,382.22)	(580,382.22)				
1012	C2371	23720000	Accr Int-LTD	(732,309.59)	(311,872.09)	(449,584.59)	(319,172.09)	(456,884.59)	(594,597.09)	(732,309.59)	(311,872.09)	(449,584.59)	(319,172.09)				
1012	C2371	23730000	Accr Int-LTD I/C	(3,019,871.60)	(1,746,012.85)	(2,589,341.59)	(3,432,670.35)	(3,544,749.10)	(2,176,542.84)	(3,019,871.60)	(1,746,012.85)	(2,589,341.59)	(3,432,670.35)				
1012	C241	23740000	Accr Int-Rdm PrefDiv	(95,287.50)	(8,470.00)	(24,351.25)	(39,703.13)	(15,881.25)	(31,762.50)	(47,643.75)	(15,881.25)	(31,762.50)	(47,643.75)				
1012	C241	24120000	Accr Vacation Pay	(483,421.07)	(324,731.24)	(457,650.42)	(457,650.42)	(415,221.12)	(548,140.30)	(548,140.30)	(433,735.97)	(566,655.15)	(566,655.15)				
1012	C241	24120100	Accr Water Purchases	(30,309.00)	(22,569.00)	(32,195.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C241	24120200	Accr Power	(312,994.75)	(97,781.12)	(366,141.44)	(349,381.02)	(137,525.07)	(122,784.07)	(214,908.71)	(169,883.37)	(122,811.58)	(140,801.15)				
1012	C241	24120300	Accr Legal	(15,779.65)	(36,633.10)	(17,626.09)	(8,785.75)	(96,042.33)	(36,948.84)	(59,251.36)	(89,869.74)	(115,098.72)	(39,505.83)				
1012	C241	24120600	Accr Wages	(250,773.86)	(361,657.67)	(366,507.41)	(359,712.18)	(430,973.14)	(172,879.92)	(234,591.73)	(309,585.25)	(335,541.08)	(440,194.53)				
1012	C241	24120699	Accr Wages-NetAdjClr														
1012	C241	24120700	Accr Insurance	(37,223.20)	(212,564.87)	(67,844.81)	(75,673.78)	(162,554.11)	(39,746.91)	(51,724.06)	(63,488.09)	(147,738.79)	(71,789.56)				
1012	C241	24120710	Accr Insur Retro Adj	(268,992.62)	(403,486.77)	(402,583.64)	(403,486.77)	(367,767.66)	(367,767.66)	(367,767.66)	(374,113.63)	(374,113.63)	(374,113.63)				
1012	C241	24120720	Accr Insur Unfunded			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C241	24121000	Accr Waste Disposal	(93,750.00)	(100,000.00)	(106,250.00)	(112,500.00)	(118,750.00)	(125,000.00)	(131,250.00)	(137,500.00)	(143,750.00)	(6,250.00)				
1012	C241	24121100	Accr Retiree Medical	(14,080.29)	(20,000.00)	(21,653.26)	(3,763.52)	(5,482.13)	(7,058.23)	(8,763.97)	(10,505.97)	(12,161.11)	(14,019.30)				
1012	C241	24121200	Accr DCP Contrib	(13,934.51)	(7,935.58)	(8,924.80)	(9,705.26)	(12,365.17)	(13,525.63)	(15,801.03)	(8,409.93)	(9,138.53)	(11,890.60)				

Kentucky-American Water Company
 Balance Sheet Accounts
 Water Only

				Fiscal year		2015		2016		2016		2016		2016	
				Posting period		11		12		1		2		3	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C271	27145000	CIAC-Tax Hydr FIT												
1012	C271	27146000	CIAC-Tax Other FIT												
1012	C272	27206000	AccAmort CIAC-Other	20,204,526.46	20,317,946.08	20,433,125.42	20,549,276.53	20,665,796.24	20,782,471.04	20,899,145.84	21,015,973.22	21,132,815.52	21,249,649.04		
1012	C272	27210000	AccAmort CIAC-Tax	2,442,647.17	2,466,880.29	2,491,143.81	2,515,407.33	2,539,670.85	2,564,054.65	2,588,438.45	2,614,532.15	2,640,633.35	2,666,712.81		

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

				Fiscal year		2016		2016		2017		2017		2017	
				Posting period		9		10		11		12		1	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
				\$		\$		\$		\$		\$		\$	
Company code	Alt Acct	G/L Account	G/L Account Description	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance
1012	C3011	10130100	UP Organization	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43
1012	C3021	10130200	UP Franchises	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82	70,260.82
1012	C3032	10130320	UP Lnd&Ld Rights SS	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40	1,078,374.40
1012	C3032	10130330	UP Lnd&Ld Rights P	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12
1012	C3033	10130340	UP Lnd&Ld Rights WT	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34
1012	C3034	10130350	UP Lnd&Ld Rights TD	7,473,930.66	7,473,930.66	7,473,930.66	7,473,930.66	7,473,889.61	7,473,889.61	7,474,911.27	7,474,911.27	7,474,911.27	7,474,911.27	7,474,911.27	7,474,911.27
1012	C3035	10130360	UP Lnd&Ld Rights AG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C3042	10130410	UP Struct&Imp SS	19,552,053.17	19,552,053.17	19,579,449.66	20,007,846.92	20,034,308.71	20,067,023.71	20,067,023.71	20,067,023.71	20,087,436.26	20,087,436.26	20,087,436.26	20,087,436.26
1012	C3042	10130420	UP Struct&Imp P	10,096,459.93	10,086,029.57	10,081,690.82	10,081,690.82	10,080,942.54	10,080,942.54	10,080,942.54	10,080,942.54	10,080,942.54	10,052,374.28	10,050,652.68	10,050,652.68
1012	C3043	10130430	UP Struct&Imp WT	36,840,738.08	36,835,738.08	36,755,738.08	36,757,947.18	36,788,722.15	36,788,722.15	36,796,646.71	36,840,209.37	36,831,105.12	36,820,085.59	36,820,085.59	36,820,085.59
1012	C3044	10130440	UP Struct&Imp TD	944,918.27	944,918.27	944,918.27	944,918.27	1,297,670.55	1,297,670.55	1,297,670.55	1,297,670.55	1,297,670.55	1,297,670.55	1,299,074.76	1,299,074.76
1012	C3045	10130450	UP Struct&Imp AG	13,843,229.27	13,806,922.51	13,817,533.79	13,817,533.79	13,831,796.54	13,834,042.59	13,833,540.87	13,833,540.87	13,833,540.87	13,829,252.07	13,829,252.07	13,829,252.07
1012	C3052	10130500	UP Collect&Impoundg	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28	852,536.28
1012	C3062	10130600	UP Lake&River&Other	1,629,116.12	1,629,116.12	1,629,116.12	1,629,116.12	1,629,116.12	1,629,116.12	1,629,116.12	1,629,116.12	1,679,859.44	1,679,859.44	1,679,859.44	1,679,859.44
1012	C3092	10130900	UP Supply Mains	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50	18,569,936.50
1012	C3102	10131000	UP Pwr Generatr Equ	3,018,424.78	3,017,513.12	2,953,591.10	2,953,591.10	3,644,944.12	3,645,184.57	3,645,229.92	3,678,925.51	3,661,402.00	3,661,402.00	3,661,402.00	3,661,402.00
1012	C3112	10131120	UP Pump Eq Electric	14,927,440.29	14,922,327.91	14,590,337.13	14,590,337.13	14,555,320.79	14,555,320.79	14,555,320.79	14,555,320.79	14,555,320.79	14,752,051.35	14,752,051.35	14,752,051.35
1012	C3112	10131130	UP Pump Eq Diesel	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17
1012	C3112	10131140	UP Pump Eq Hydraulic	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88
1012	C3112	10131152	UP Pump Eq SS	12,410,316.25	12,380,316.25	12,386,763.00	12,466,641.68	14,447,127.57	14,466,461.27	14,466,494.58	14,734,912.59	14,728,201.98	14,728,201.98	14,728,201.98	14,728,201.98
1012	C3114	10131154	UP Pump Eq TD	88,859.79	88,859.79	88,859.79	88,859.79	58,593.30	58,593.30	58,593.30	58,593.30	58,593.30	58,593.30	58,593.30	58,593.30
1012	C3203	10132010	UP WT Equipment	39,920,740.58	39,875,028.20	40,114,725.03	40,546,246.74	40,409,123.09	40,816,142.90	40,816,691.81	41,286,486.14	41,287,655.95	41,287,655.95	41,287,655.95	41,287,655.95
1012	C3304	10133000	UP Dist Reservrs&St	19,544,288.72	19,544,288.72	19,544,288.72	19,544,288.72	19,526,370.98	19,526,370.98	19,526,370.98	19,526,370.98	19,526,370.98	19,412,964.09	19,406,282.70	19,406,282.70
1012	C3314	10133100	UP TD Mains	279,520,798.20	279,594,447.57	282,122,277.67	282,729,516.21	283,796,844.55	293,304,406.12	294,101,422.97	294,385,331.92	294,689,571.76	294,903,609.58	294,903,609.58	294,903,609.58
1012	C3334	10133300	UP Svcs	49,327,056.91	49,356,253.31	49,392,267.38	49,488,701.41	49,557,687.93	49,608,339.58	49,635,443.43	49,692,468.68	49,752,517.08	49,728,982.70	49,728,982.70	49,728,982.70
1012	C3344	10133410	UP Meters	24,657,162.01	24,657,670.63	24,664,947.18	24,680,203.47	24,756,401.74	25,064,431.28	25,067,409.80	25,070,518.83	25,072,188.10	25,072,188.10	25,072,188.10	25,072,188.10
1012	C3344	10133420	UP Meter Installs	25,661,705.27	25,756,448.54	25,846,274.61	25,973,977.94	26,015,109.45	26,379,184.71	26,514,068.67	26,802,180.59	27,087,006.30	27,062,392.98	27,062,392.98	27,062,392.98
1012	C3354	10133500	UP Hydrants	19,517,698.40	19,594,741.69	19,695,303.55	19,808,011.65	19,943,489.71	20,781,436.91	20,955,941.35	21,118,564.94	21,147,270.42	21,169,566.75	21,169,566.75	21,169,566.75
1012	C3391	10133910	UP Other P/E Intang	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88	411,435.88
1012	C3394	10133950	UP Other P/E TD					0.00	0.00	19,984.09	20,606.84	28,531.83	0.00	0.00	0.00
1012	C3405	10134010	UP Office Furn&Eq	15,240,971.34	15,954,921.11	16,640,577.11	16,541,058.78	17,333,780.64	17,490,355.33	17,491,997.32	17,657,004.38	17,760,832.93	17,760,832.93	17,760,832.93	17,760,832.93
1012	C3415	10134100	UP Trans Equip	5,357,281.58	6,030,541.17	6,074,905.50	6,223,841.13	6,223,841.13	6,223,841.13	6,223,841.13	6,218,041.13	6,218,041.13	6,218,041.13	6,218,041.13	6,218,041.13
1012	C3425	10134200	UP Stores Equip	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43
1012	C3435	10134300	UP Tools-Shop-Gar Eq	2,355,554.64	2,362,951.09	2,376,225.09	2,374,377.35	2,374,377.35	2,403,201.65	2,361,899.31	2,381,609.07	2,398,365.70	2,360,551.21	2,360,551.21	2,360,551.21
1012	C3445	10134400	UP Laboratory Equip	1,296,266.22	1,303,125.29	1,303,125.29	1,306,770.81	1,301,794.85	1,306,940.84	1,306,940.84	1,306,940.84	1,306,940.84	1,297,769.65	1,288,182.14	1,288,182.14
1012	C3455	10134500	UP Power Operated Eq	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39
1012	C3465	10134600	UP Comm Equip	3,836,893.41	3,836,893.41	3,836,893.41	3,831,893.41	3,831,893.41	3,841,085.74	3,841,085.74	3,841,085.74	3,841,085.74	3,841,085.74	3,841,085.74	3,841,085.74
1012	C3475	10134700	UP Misc Equip	1,742,512.19	1,742,512.19	1,742,512.19	1,736,374.95	1,736,374.95	1,736,374.95	1,736,374.95	1,736,374.95	1,736,374.95	1,748,803.98	1,731,950.72	1,731,950.72
1012	C3485	10134800	UP Other Tangibl Prop	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86	117,627.86
1012	C101	10190000	Reg Asset-AFUDC-Debt	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00
1012	C103	10300000	Property Held Future	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24
1012	C104	10400000	Utility Plant Purcha	0.00	0.00	0.00	(34,539.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C3032	10630320	CCNC L&L Rights SS	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17	34,917.17
1012	C3032	10630330	CCNC L&L Rights P												
1012	C3034	10630350	CCNC L&L Rights TD	1,021.66	1,021.66	1,021.66	1,021.66	1,021.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C3042	10630410	CCNC Struct&Imp SS	808,055.12	848,588.17	852,335.12	423,970.33	65,168.81	32,453.81	32,453.81	55,596.62	55,596.62	63,364.05	63,364.05	63,364.05
1012	C3042	10630420	CCNC Struct&Imp P	43,190.72	27,812.27	27,310.41	27,315.40	27,315.40	27,315.40	27,315.40	27,315.40	27,315.40	27,315.40	27,315.40	27,315.40
1012	C3043	10630430	CCNC Struct&Imp WT	10,821,716.78	11,389,203.71	11,375,733.85	11,383,549.11	11,300,837.93	11,328,969.57	11,336,816.22	11,406,039.95	11,433,840.64	11,458,354.77	11,458,354.77	11,458,354.77
1012	C3044	10630440	CCNC Struct&Imp TD	0.00	0.00	0.00	0.00	0.00	3,705.32	6,688.16	6,659.95	45,920.48	45,920.48	45,920.48	45,920.48
1012	C3045	10630450	CCNC Struct&Imp AG	311,873.53	333,697.21	324,508.22	326,743.80	300,175.27	323,190.19	323,267.49	323,267.49	323,267.49	323,267.49	997,169.09	997,169.09
1012	C3062	10630600	CCNC Lake-River&Othr	665.76	665.76	665.76	665.76	665.							

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				Fiscal year		2016		2016		2017		2017		2017	
				Posting period		9		10		11		12		1	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C3092	10630900	CCNC Supply Mains	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76
1012	C3102	10631000	CCNC Power Grntrn Eq	(39,810.15)	684,973.32	688,695.56	653,264.81	(3,839.06)	11,232.91	19,266.42	(22,927.59)	(22,504.75)	38,974.75		
1012	C3112	10631120	CCNC Pump Eq Electrc	(1,688.10)	7,868.84	224,042.58	218,811.32	218,811.32	225,447.13	225,467.94	577,609.19	357,304.17	675,337.77		
1012	C3112	10631152	CCNC Pumping Eq SS	111,555.81	744,105.85	2,362,454.12	2,214,525.11	512,260.52	491,363.86	495,000.26	740,780.69	743,312.33	2,200,951.63		
1012	C3113	10631153	CCNC Pumping Eq WT												
1012	C3114	10631154	CCNC Pumping Eq TD	0.00	0.00	561,994.81	456,967.86	474,454.76	411,229.19	416,473.04	423,633.45	433,358.36	437,872.60		
1012	C3203	10632010	CCNC WT Eq Non-Media	9,347,714.69	9,653,860.63	9,670,367.63	8,953,318.89	8,880,239.99	8,969,957.69	9,293,229.77	8,817,693.17	8,972,148.37	9,516,341.87		
1012	C3304	10633000	CCNC Dist Resrvrs&St	26,178.98	26,178.98	246,089.98	204,992.48	211,835.17	187,094.74	189,146.68	191,948.60	195,754.01	197,520.46		
1012	C3314	10633100	CCNC TD MainsNotClass	16,034,789.64	17,917,247.86	16,601,416.86	18,571,625.39	18,908,364.25	9,803,801.52	9,636,301.25	10,243,570.33	10,402,531.56	12,819,740.57		
1012	C3334	10633300	CCNC Svcs	1,366,926.21	1,465,939.96	1,499,784.29	1,546,019.75	1,635,257.76	1,598,180.31	1,757,312.97	1,826,214.58	1,787,988.61	1,840,350.04		
1012	C3344	10633410	CCNC Meters	496,937.59	479,573.51	526,630.14	526,830.48	452,888.91	141,393.97	142,749.06	144,637.15	145,285.01	192,130.83		
1012	C3344	10633420	CCNC Meter Installs	206,308.99	180,219.62	249,459.59	191,523.83	157,388.96	195,366.14	318,538.85	249,700.82	199,842.22	218,759.86		
1012	C3354	10633500	CCNC Hydrants	1,326,631.44	1,370,882.82	1,493,516.30	1,573,687.91	1,579,864.27	884,659.12	929,878.39	916,112.75	1,033,279.55	1,182,676.00		
1012	C3391	10633910	CCNC Othr P/E Intang	300,437.08	300,437.08	300,437.08	300,437.08	297,442.08	309,800.06	309,800.06	300,767.91	300,767.91	300,767.91		
1012	C3405	10634010	CCNC Office Furn&Eq	2,299,717.35	2,345,397.59	2,218,914.91	2,294,080.60	1,511,197.06	1,378,051.68	1,404,129.28	1,275,447.33	1,275,859.65	1,356,578.93		
1012	C3415	10634100	CCNC Trans EqNotClass	890,666.79	263,571.48	214,341.22	214,341.22	214,341.22	214,341.22	227,968.36	227,968.36	227,968.36	227,968.36		
1012	C3425	10634200	CCNC Stores Equip	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88		
1012	C3435	10634300	CCNC Tool-Shop-GarEq	112,995.17	91,796.13	115,293.16	95,382.66	95,382.66	146,878.27	167,924.85	164,971.72	148,215.09	177,066.39		
1012	C3445	10634400	CCNC Laboratory Eq	10,903.92	4,044.85	3,975.02	332.88	5,478.87	7,624.39	7,647.79	14,807.89	14,807.89	14,807.89		
1012	C3455	10634500	CCNC Power Oper Eq												
1012	C3465	10634600	CCNC Comm Equip	87,961.28	87,961.28	95,530.94	95,614.32	95,614.32	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99		
1012	C3475	10634700	CCNC Misc Equip	1,875.15	3,467.96	15,677.85	14,374.08	25,876.54	25,849.00	25,849.00	25,849.00	13,419.97	13,419.97		
1012	C105	10700000	CWIP	16,357,183.36	12,961,871.24	9,306,321.38	8,491,991.93	8,582,206.62	9,408,369.84	11,030,872.13	11,586,401.19	12,688,339.75	9,487,691.73		
1012	C105	10780000	CWIP-WB Accrual	0.00	0.00	0.00	108.97	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C105	10780110	CWIP-EngClearDist OH	(597,419.66)	0.00	85,831.00	0.00	(13,676.64)	(60,408.17)	(50,174.15)	(101,804.93)	(2,444.73)	(68,323.70)		
1012	C105	10780120	CWIP-EngClear Eng OH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C105	10780130	CWIP-Mgmt Study-AMR	19.33	19.33	19.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C105	10780140	CWIP-Mgmt Study-Pipe	3.30	3.30	(34.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1081	10801000	A/D - UP in Service	(180,684,822.48)	(181,872,493.34)	(183,079,488.37)	(184,285,557.33)	(185,511,926.40)	(186,740,158.65)	(187,971,727.07)	(189,206,261.00)	(190,445,207.00)	(191,687,102.26)		
1012	C1081	10802000	A/D - Salvage/Scrap	(1,421,921.30)	(1,432,757.74)	(1,432,757.74)	(1,433,340.32)	(1,435,413.93)	(1,446,131.98)	(1,456,530.82)	(1,456,530.82)	(1,462,330.82)	(1,653,420.82)		
1012	C1081	10803000	A/D - Asset Sale	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)		
1012	C1081	10804000	A/D - Original Cost	53,413,569.81	53,534,380.82	54,315,635.45	54,805,692.37	55,260,005.92	55,260,006.26	55,301,810.32	55,315,070.01	55,672,975.08	56,431,154.88		
1012	C1081	10810000	A/D - Reg Asset	(163,864.18)	(164,439.18)	(165,014.18)	(165,589.18)	(166,164.18)	(166,739.18)	(167,314.18)	(167,889.18)	(168,464.18)	(169,039.18)		
1012	C1101	10840000	A/Amort - UP in Srvc												
1012	C114	11410000	UPAA-ATL	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18		
1012	C115	11415000	UPAA-ATL Accu Amort	(243,868.14)	(244,546.15)	(245,224.16)	(245,902.17)	(246,580.18)	(247,258.19)	(247,936.20)	(248,614.21)	(249,292.22)	(249,970.23)		
1012	C121	12110000	NUP-Land	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68		
1012	C121	12150050	NUP-Other Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C122	12200000	NUP-Accu Depr	0.00	0.00	0.00	0.00								
1012	C122	12210000	NUP-Accu AmortCapLse					0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13112002	PNC AWK-Out ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13121200	BNYM KY	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		
1012	C1312	13121206	BNYM KY-CustDD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13121207	BNYM KY-Cust ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13121208	BNYM KY-Cust LBX	33,078.63	255,369.01	39,809.29	235,374.47	22,530.72	9,616.01	1,536.54	44,345.90	12,253.19	211,868.69		
1012	C1312	13121209	BNYM KY-CC & ECheck	89,604.65	0.00	(58,863.68)	0.00	0.00	(46,087.02)	(46,087.02)	(47.73)	(47.73)	(47.73)		
1012	C1312	13121211	BNYM KY-FIServ	31,632.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13121212	BNYM KY-PennCrdt	265.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13121213	BNYM KY-ERtrn-Mellon	0.00	(36.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13121214	BNYM KY-CCeCk ERetrn	(363.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1312	13121215	BNYM KY-Cust ARC	48,404.34	60,328.45	678.82	0.00	0.00	33.11	67.46	0.00	0.00	0.00		

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				Fiscal year		2016		2016		2017		2017		2017	
				Posting period		9		10		11		12		1	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C142	14611300	Misc A/R-Liab Ins	122,614.91	0.00	0.00	106,792.73	0.00	0.00	95,125.45	0.00	0.00	105,701.29		
1012	C142	14611500	Misc A/R-Med Subsidy	39,822.10	44,246.77	48,671.44	53,096.11	55,394.11	16,874.11	19,172.11	21,470.11	23,768.11	26,066.11		
1012	C142	14613000	Misc A/R-Employees	(38.72)	(54.90)	0.00	0.00	0.00	0.00	(82.95)	(133.29)	0.00	325.47		
1012	C142	14613100	Misc A/R-Empl P/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C142	14620000	Misc Rec-Allowance	(82,664.64)	(82,664.64)	(82,664.64)	(7,459.98)	(7,459.98)	(7,459.98)	(4,901.29)	(4,901.29)	(4,901.29)	(11,147.08)		
1012	C151	15110000	Inventory-Plant Mat	589,612.41	603,128.74	574,614.32	541,352.44	537,209.89	525,979.51	558,099.62	796,099.81	910,333.05	435,013.67		
1012	C151	15130000	Inventory-Chemicals	237,744.97	240,918.26	242,964.47	208,511.87	202,032.17	211,846.71	226,320.10	216,071.03	215,047.63	214,805.05		
1012	C153	15140000	Inventory-Other M&S	23,843.05	3,575.56	4,202.32	5,883.92	3,595.20	1,668.50	239,796.88	8,070.84	1,154.84	12,875.92		
1012	C153	15199997	Inventory-Price Diff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C153	15199999	Inventory-Conversion	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47		
1012	C133	16410000	Other Special Dep					0.00	0.00	0.00	0.00	0.00	0.00		
1012	C162	16520000	Prepaid Insur - I/C	84,387.14	157,900.60	96,264.01	34,627.42	25,592.21	193,443.72	143,186.29	203,096.37	159,731.15	220,286.55		
1012	C162	16525000	Prepaid Insur - I/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C162	16530000	Prepaid PUC/PSC	132,862.23	118,099.76	103,337.29	88,574.82	73,812.35	59,049.88	44,287.41	29,524.94	14,762.47	0.00		
1012	C162	16540000	Prepaid Audit Fees	(0.83)	(9,827.83)	9,827.17	14,741.17	19,655.17	24,570.17	34,684.17	19,657.17	26,124.17	16,297.17		
1012	C162	16550000	Prepaid Other	85,218.86	70,217.20	58,965.54	47,713.88	41,672.22	36,463.89	32,257.52	7,013.91	(2,952.75)	5.53		
1012	C162	16550010	Prepaid Other-Global	133,436.78	190,833.82	159,314.70	154,967.98	126,342.75	280,382.26	243,968.30	322,347.03	318,248.03	286,357.71		
1012	C1863	18503000	RA-ITRR-AFUDC CWIP	629,224.65	654,864.67	678,126.28	692,326.47	83,065.44	97,528.37	115,795.48	136,185.39	158,035.54	179,381.03		
1012	C1863	18503500	RA-ITRR-AFUDC Eqty	6,733,853.97	6,733,853.97	6,733,853.97	6,733,853.97	7,356,117.11	7,356,117.11	7,356,117.11	7,356,117.11	7,356,117.11	7,356,117.11		
1012	C1863	18504000	RA-ITRR-Plant F/T	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38		
1012	C1863	18504500	RA-ITRR-Other	(266,362.22)	(264,353.89)	(262,345.56)	(260,337.23)	(258,328.90)	(256,320.57)	(254,312.24)	(252,303.91)	(250,295.58)	(248,287.25)		
1012	C1863	18505500	RA-ITRR-Accu Amort	(1,522,392.41)	(1,536,642.71)	(1,550,893.01)	(1,565,143.31)	(1,581,122.12)	(1,597,100.93)	(1,613,079.74)	(1,629,058.55)	(1,645,037.36)	(1,661,016.17)		
1012	C1863	18506000	RA-ITRR-RegLiab Rec												
1012	C1862	18610000	RA-Def Program Maint	8,791,270.39	8,727,571.64	8,693,496.43	8,869,183.47	8,833,412.59	8,788,930.09	8,747,709.73	8,692,335.95	9,385,566.11	9,330,198.96		
1012	C1861	18620000	RA-Def Rate Case	819,631.87	815,870.51	821,481.85	786,944.69	765,086.68	740,484.29	714,016.10	689,901.35	665,786.60	642,029.13		
1012	C181	18661000	RA-Unamort Debt Exp	79,604.05	78,938.95	78,273.85	77,608.75	76,943.65	76,322.90	75,591.30	74,926.41	74,261.52	73,596.63		
1012	C181	18661500	RA-Unamort Debt Exp I/C	1,373,492.11	1,368,343.20	1,414,841.54	1,410,367.66	1,405,073.01	1,400,126.16	1,394,309.84	1,389,015.85	1,383,721.86	1,378,427.87		
1012	C181	18662000	RA-Unamort Pref Stk Exp	7,789.98	7,757.79	7,725.60	7,693.41	7,661.22	7,629.03	7,596.84	7,564.65	7,532.46	7,500.27		
1012	C174	18680101	RA-Def Vacation Pay	427,485.93	560,405.11	560,405.11	339,828.21	472,248.99	472,248.99	300,500.43	438,385.57	438,385.57	316,980.77		
1012	C1862	18680126	RA-FAS112 Costs	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00	61,130.00		
1012	C1862	18680131	RA-Depr Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1862	18680132	RA-Cost of Svc Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C1862	18680144	RA-Waste Disposal	108,333.29	99,999.96	91,666.63	83,333.30	74,999.97	66,666.64	58,333.31	49,999.98	41,666.65	33,333.32		
1012	C1862	18689900	RA-Other	1,384,190.97	1,379,434.30	1,374,677.63	1,369,920.96	1,365,164.29	1,360,407.62	1,355,650.95	1,350,894.28	1,346,137.61	1,341,380.94		
1012	C183	18713000	LTA-Prel Survey	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86		
1012	C181	18715500	LTA-Unamrt Dbt-NRgl/C												
1012	C181	18715700	LTA-Unamrt Dbt-In Rvl	110,712.25	107,503.84	104,295.43	101,087.02	97,878.61	94,670.20	91,461.79	88,253.38	85,044.97	81,836.56		
1012	C1862	18790000	LTA-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C201	20120000	Com Stk-Subs I/C	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)		
1012	C207	20510000	PIC-Subs Min Int	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)		
1012	C211	20520000	PIC-Subs Interco	(81,099,598.12)	(81,104,562.37)	(81,108,223.61)	(89,110,281.01)	(89,110,281.01)	(89,111,967.28)	(89,113,691.06)	(89,113,691.06)	(94,115,854.64)	(94,118,605.82)		
1012	C215	21021000	R/E at Acq I/C	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)		
1012	C215	21024000	R/E Since Acquis	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)	(55,261,267.13)	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)		
1012	C215	21025000	R/E Retire					0.00	0.00	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)		
1012	C204	21510000	Pref Stk-Redeemable	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)		
1012	C221	22110000	Bonds	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)		
1012	C221	22110400	Debt Disc-Inside	0.00	0.00	41,600.00	41,430.74	41,315.34	41,199.94	41,084.54	40,969.14	40,853.74	40,738.34		
1012	C221	22115000	Bonds-Interco	(172,249,000.00)	(172,249,000.00)	(177,249,000.00)	(177,249,000.00)	(177,249,000.00)	(177,249,000.00)	(177,249,000.00)	(177,249,000.00)	(177,249,000.00)	(177,249,000.00)		
1012	C234	23120000	N/P Assoc Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C234	23121000	IHC Bank	(26,357,863.01)	(26,890,213.03)	(17,928,227.71)	(19,650,441.29)	(18,333,941.82)	(20,122,537.67)	(19,600,534.08)	(20,513,646.87)	(13,064,334.07)	(18,115,958.80)		
1012	C234	23121001	IHC Clear Out Pymt	191,580.02	101,813.98	2,104.42	55,487.57	72,941.90	118,365.99	152,085.01	182.80	21,660.08	(68,430.37)		

**Kentucky-American Water Company
Balance Sheet Accounts
Water Only**

				Fiscal year		2016		2016		2017		2017		2017	
				Posting period		9		10		11		12		1	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C234	23121002	IHC Clear In Pymt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C234	23121003	IHC Payment Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C234	23121005	IHC Clear Inter												
1012	C234	23129000	N/P Assoc Co-LoanClr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23410000	A/P-Recon Acct	(2,357,939.60)	(1,277,579.08)	(2,045,847.30)	(1,902,577.64)	(1,964,140.24)	(2,010,607.43)	(1,535,520.95)	(1,835,709.98)	(2,026,936.81)	(1,645,004.28)		
1012	C233	23410100	A/P I/C-Recon	(123,941.40)	(371,856.40)	(565,965.95)	(180,052.07)	(205,678.61)	(191,846.05)	(191,001.51)	(594,172.43)	(213,004.81)	(342,460.12)		
1012	C231	23410999	A/P-Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411000	A/P-Pcard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411001	PCard Distributed	(23,207.20)	(21,997.83)	(32,701.97)	(20,205.20)	(51,641.51)	(17,909.34)	(37,521.30)	(28,845.01)	(21,620.27)	(30,651.98)		
1012	C231	23411400	A/P-Gcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411500	A/P-Pcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23412000	A/P Clearing												
1012	C231	23412200	A/P-Contrctd Svc	(1,132.04)	0.00	0.00	(4,176.41)	(9,204.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23420000	A/P-Contr Retention	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23430000	A/P-Miscellaneous	0.00	19,904.14	0.00	0.00	0.00	(1,489.00)	(9,750.00)	(392.00)	0.00	45,369.52		
1012	C231	23430600	A/P-Wrkbasket Acctl	(76,470.88)	(82,481.72)	(57,870.59)	(81,540.96)	(94,714.90)	(50,914.62)	(259,956.10)	(28,907.43)	(67,996.47)	(39,354.23)		
1012	C231	23430700	A/P-Pcard Accrual	(77,369.53)	(67,405.43)	(43,716.12)	(63,278.30)	(41,084.81)	(75,364.83)	(49,787.72)	(59,563.76)	(64,070.56)	(44,826.67)		
1012	C231	23431000	A/P-Misc Global	(124,816.87)	(114,743.11)	(92,291.36)	(92,184.52)	(89,671.22)	(79,822.44)	(98,050.69)	(80,374.60)	(103,037.96)	(143,181.34)		
1012	C231	23435000	A/P-Proj Cost Acctl	(2,721,061.14)	(2,550,591.08)	(1,803,177.61)	(1,474,672.05)	(1,510,919.75)	(1,448,420.33)	(2,339,902.97)	(2,492,160.55)	(2,140,323.38)	(2,005,985.75)		
1012	C231	23436000	A/P-GRIR CapSvc	(49,649.53)	(120,417.51)	(76,968.13)	(94,263.34)	(139,824.93)	(55,846.58)	(43,423.28)	(371,742.36)	(56,028.22)	(201,882.23)		
1012	C233	23510000	A/P Assoc Co	(3,808.42)	(6,892.67)	(30,516.64)	(467,672.05)	(471,914.11)	(488,624.90)	(951.22)	(5,598.46)	(29,259.11)	(3,361.41)		
1012	C233	23510600	I/C Syst Clearng-CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C233	23520000	A/P Assoc Co-SCoBill	873,822.56	901,353.31	959,670.06	868,992.51	1,244,410.09	1,006,080.35	618,052.28	929,004.76	776,889.79	1,091,329.60		
1012	C233	23520001	A/P Assoc Co-SCoBill	(980,012.59)	(974,011.77)	(983,572.44)	(1,264,810.89)	(1,041,625.88)	(673,494.62)	(977,717.71)	(877,432.86)	(1,100,180.03)	(2,234,565.75)		
1012	C233	23599999	I/C System Clearing	0.00	15,000.00	0.00	974,476.95	974,476.95	974,476.95	0.00	0.00	0.00	0.00	0.00	0.00
1012	C23612	23621000	Accr FIT-Current Yr	(1,978,278.98)	(2,497,170.98)	(2,933,633.98)	2,172,625.07	1,924,927.07	1,607,281.07	(1,095,519.78)	(1,619,345.78)	(2,761,576.78)	(1,013,760.78)		
1012	C23612	23622000	Accr FIT-Prior Yrs	(68,549.14)	(68,549.14)	(68,549.14)	(1,411,197.14)	(1,411,197.14)	(1,411,197.14)	(689,797.14)	(689,797.14)	(119,770.14)	(119,770.14)		
1012	C23612	23631000	Accr SIT-Current Yr	(870,984.61)	(1,026,578.61)	(1,157,641.61)	73,939.39	1,703.39	(91,014.61)	(248,783.61)	(51,243.61)	(162,236.61)	(11,046.61)		
1012	C23612	23632000	Accr SIT-Prior Yrs	777,638.68	777,638.68	777,638.68	138,957.68	138,957.68	138,957.68	138,957.68	138,957.68	138,957.68	107,364.68		
1012	C23611	23652000	Accr Tax-FUTA	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C23611	23652100	Accr Tax-FICA	(37,023.87)	(38,210.75)	(46,909.79)	(62,749.94)	(69,927.56)	(72,855.61)	(18,920.26)	(21,361.35)	(31,961.93)	(39,087.82)		
1012	C23611	23652200	Accr Tax-SUTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C23611	23652300	Accr Tax-P/R Tax Clr	0.00	0.00	0.00	0.00	0.00							
1012	C23611	23653000	Accr Tax-Property	(3,195,619.75)	(3,659,052.11)	(4,122,403.20)	(4,541,893.96)	(855,421.81)	(982,788.46)	(1,454,575.49)	(1,926,362.52)	(2,398,149.55)	(2,869,936.58)		
1012	C23611	23654000	Accr Tax-Use Tax	(407,680.67)	(53,860.41)	(64,105.70)	(15,320.45)	(816.93)	(6,074.03)	(13,034.94)	(7,954.03)	(8,556.93)	(9,799.26)		
1012	C23611	23659000	Accr Tax-Other	(580,382.22)	(580,382.22)	(580,382.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C2371	23720000	Accr Int-LTD	(456,884.59)	(594,597.09)	(732,309.59)	(311,872.09)	(449,584.59)	(318,036.53)	(456,884.59)	(594,597.09)	(732,309.59)	(311,872.09)		
1012	C2371	23730000	Accr Int-LTD I/C	(3,544,749.10)	(2,176,542.84)	(3,027,093.82)	(1,769,901.74)	(2,629,897.15)	(3,489,892.57)	(3,618,637.99)	(2,267,098.40)	(3,127,093.82)	(1,762,123.96)		
1012	C241	23740000	Accr Int-Rdm PrefDiv	(15,881.25)	(31,762.50)	(47,643.75)	(15,881.25)	(31,762.50)	(46,585.00)	(15,881.25)	(31,762.50)	(47,643.75)	(15,881.25)		
1012	C241	24120000	Accr Vacation Pay	(427,485.93)	(560,405.11)	(560,405.11)	(339,828.21)	(472,248.99)	(472,248.99)	(300,500.43)	(438,385.57)	(438,385.57)	(316,980.77)		
1012	C241	24120100	Accr Water Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C241	24120200	Accr Power	(119,603.07)	(107,778.27)	(132,183.73)	(123,120.45)	(306,799.39)	(309,615.30)	(279,824.35)	(431,632.34)	(360,616.69)	(172,742.72)		
1012	C241	24120300	Accr Legal	(23,714.50)	(52,377.74)	(85,619.44)	(11,904.82)	(23,776.64)	(15,684.57)	(21,824.78)	(18,153.49)	(34,125.63)	(9,637.84)		
1012	C241	24120600	Accr Wages	(182,903.27)	(217,985.94)	(303,388.20)	(349,580.46)	(414,968.18)	(388,551.05)	(167,481.16)	(173,545.31)	(276,917.00)	(341,803.60)		
1012	C241	24120699	Accr Wages-NetAdjClr					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C241	24120700	Accr Insurance	(79,267.55)	(54,954.21)	(115,363.92)	(206,423.49)	(194,871.93)	(149,551.03)	(93,674.84)	(94,192.43)	(116,040.51)	(135,517.64)		
1012	C241	24120710	Accr Insur Retro Adj	(339,640.09)	(339,640.09)	(339,640.09)	(315,919.26)	(315,919.26)	(237,112.75)	(237,112.75)	(237,112.75)	(237,112.75)	(237,112.75)		
1012	C241	24120720	Accr Insur Unfunded	(122,614.91)	0.00	0.00	(106,792.73)	0.00	0.00	(95,125.45)	0.00	0.00	(105,701.29)		
1012	C241	24121000	Accr Waste Disposal	(32,500.00)	(43,750.00)	(55,000.00)	(66,250.00)	(77,500.00)	(88,750.00)	(100,000.00)	(111,250.00)	(122,500.00)	(133,750.00)		
1012	C241	24121100	Accr Retiree Medical	(15,019.23)	(16,709.29)	(18,438.33)	(20,000.00)	(1,335.07)	(3,546.82)	(5,375.00)	(7,085.22)	(9,029.90)	(11,000.00)		
1012	C241	24121200	Accr DCP Contrib	(14,114.69)	(15,027.05)	(7,592.51)	(9,371.06)	(11,256.76)	(11,463.03)	(14,580.72)	(15,032.17)	(7,808.08)	(9,878.80)		

Kentucky-American Water Company
 Balance Sheet Accounts
 Water Only

				2016		2016		2016		2016		2017		2017	
				2016	2016	2016	2016	2017	2017	2017	2017	2017	2017	2017	
				9	10	11	12	1	2	3	4	5	6		
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance		
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
1012	C271	27145000	CIAC-Tax Hydr FIT												
1012	C271	27146000	CIAC-Tax Other FIT												
1012	C272	27206000	AccAmort CIAC-Other	21,382,167.43	21,514,685.82	21,647,406.57	21,780,613.01	21,915,802.49	22,051,288.06	22,188,113.05	22,325,233.38	22,462,414.43	22,599,697.99		
1012	C272	27210000	AccAmort CIAC-Tax	2,694,777.14	2,722,844.17	2,750,912.50	2,778,980.83	2,807,078.89	2,835,178.89	2,863,288.11	2,891,577.19	2,919,866.27	2,948,155.35		

**Kentucky-American Water Company
Balance Sheet Accounts
Water Only**

				Fiscal year				2017				2018			
				Posting period				7				8			
				9				10				11			
				12				1				2			
				3				4							
				GL Account Balance				GL Account Balance				GL Account Balance			
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C3092	10630900	CCNC Supply Mains	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76
1012	C3102	10631000	CCNC Power Gnrtn Eq	48,154.63	49,506.92	47,198.47	47,748.74	29,115.00	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3112	10631120	CCNC Pump Eq Electrc	714,040.77	727,597.04	720,605.69	678,793.71	329,292.17	346,026.29	571,067.20	485,040.01	505,699.40	505,699.40	375,062.36	375,062.36
1012	C3112	10631152	CCNC Pumping Eq SS	2,145,787.84	2,227,755.93	2,222,136.07	2,148,428.02	1,632,553.89	43,885.84	32,794.62	32,794.62	32,794.62	665.76	71,540.56	71,540.56
1012	C3113	10631153	CCNC Pumping Eq WT							0.00	0.00	0.00	0.00	0.00	0.00
1012	C3114	10631154	CCNC Pumping Eq TD	505,016.55	513,715.08	498,196.36	506,348.81	505,929.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C3203	10632010	CCNC WT Eq Non-Media	8,450,571.49	7,772,747.77	7,764,936.23	7,676,037.75	2,186,019.95	3,267,379.53	3,594,622.13	3,569,730.55	3,592,253.75	3,573,534.05	3,573,534.05	3,573,534.05
1012	C3304	10633000	CCNC Dist Resrvrs&St	199,001.32	173,242.67	172,732.07	175,255.49	175,205.46	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3314	10633100	CCNC TD MainsNotClass	12,376,929.86	12,278,683.14	12,203,982.91	12,330,154.06	12,366,036.58	10,814,647.48	11,277,198.54	10,745,316.04	11,328,586.95	11,797,612.20	11,797,612.20	11,797,612.20
1012	C3334	10633300	CCNC Svcs	1,359,627.15	1,356,358.99	1,178,776.37	1,136,158.68	1,231,241.30	1,229,291.92	1,275,809.99	1,270,085.50	1,299,659.20	1,673,423.16	1,673,423.16	1,673,423.16
1012	C3344	10633410	CCNC Meters	186,343.66	188,448.50	193,341.62	195,691.12	194,565.11	141,817.46	194,102.73	190,053.50	222,032.82	788,876.55	788,876.55	788,876.55
1012	C3344	10633420	CCNC Meter Installs	173,100.06	162,263.24	559,774.02	552,842.26	174,557.27	211,665.62	201,274.03	199,618.08	228,565.10	326,359.76	326,359.76	326,359.76
1012	C3354	10633500	CCNC Hydrants	1,127,675.00	1,210,529.96	1,230,063.58	1,235,906.72	1,223,372.14	1,061,674.13	909,569.83	922,747.66	996,500.70	1,222,731.27	1,222,731.27	1,222,731.27
1012	C3391	10633910	CCNC Othr P/E Intang	300,767.91	300,767.91	332,410.07	332,410.07	332,410.07	334,436.55	334,436.55	334,436.55	334,436.55	334,436.55	334,436.55	334,436.55
1012	C3405	10634010	CCNC Office Furn&Eq	1,374,438.05	1,505,503.38	1,500,751.79	1,506,651.26	1,291,444.04	1,354,217.34	1,119,238.56	1,006,591.83	1,006,591.83	1,034,725.24	1,034,725.24	1,034,725.24
1012	C3415	10634100	CCNC Trans EqNotClass	653,643.69	575,190.89	578,596.66	656,720.07	651,677.47	651,710.71	454,856.80	578,348.12	629,895.25	587,996.21	587,996.21	587,996.21
1012	C3425	10634200	CCNC Stores Equip	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3435	10634300	CCNC Tool-Shop-GarEq	194,909.80	183,421.56	181,031.62	163,268.98	163,268.98	152,047.29	159,265.19	159,265.19	162,754.87	162,754.87	162,754.87	162,754.87
1012	C3445	10634400	CCNC Laboratory Eq	75,443.52	67,894.10	67,894.10	332.88	332.88	332.88	332.88	332.88	332.88	22,678.92	27,446.74	27,446.74
1012	C3455	10634500	CCNC Power Oper Eq							0.00	0.00	0.00	0.00	0.00	0.00
1012	C3465	10634600	CCNC Comm Equip	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99	86,421.99
1012	C3475	10634700	CCNC Misc Equip	37,007.04	42,476.02	36,893.41	60,980.42	62,513.98	61,387.94	24,387.89	24,387.89	24,387.89	31,497.08	31,497.08	31,497.08
1012	C105	10700000	CWIP	10,180,113.39	11,365,996.06	11,917,519.32	13,220,278.03	13,566,197.84	12,148,853.79	11,781,396.89	13,695,503.49	15,042,428.20	15,345,993.91	15,345,993.91	15,345,993.91
1012	C105	10780000	CWIP-WB Accrual	0.00	0.00	0.00	0.00	0.00	198,926.99	0.00	0.00	0.00	0.00	0.00	0.00
1012	C105	10780110	CWIP-EngClearDist OH	703.50	36,375.63	81,791.79	113,551.23	134,094.27	0.00	254,736.80	338,689.42	306,878.60	70,548.06	70,548.06	70,548.06
1012	C105	10780120	CWIP-EngClear Eng OH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C105	10780130	CWIP-Mgmt Study-AMR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C105	10780140	CWIP-Mgmt Study-Pipe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1081	10801000	A/D - UP in Service	(192,931,826.20)	(194,183,627.38)	(195,429,077.67)	(196,685,356.74)	(197,943,958.81)	(199,204,900.82)	(200,472,189.13)	(201,741,705.93)	(204,496,956.74)	(205,775,649.86)	(205,775,649.86)	(205,775,649.86)
1012	C1081	10802000	A/D - Salvage/Scrap	(1,654,332.53)	(1,655,490.73)	(1,660,505.82)	(1,660,505.82)	(1,660,505.82)	(1,661,766.20)	(1,661,766.20)	(1,698,722.20)	(1,852,014.20)	(1,852,014.20)	(1,852,014.20)	(1,852,014.20)
1012	C1081	10803000	A/D - Asset Sale	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)
1012	C1081	10804000	A/D - Original Cost	56,565,672.99	56,676,743.59	56,820,745.69	56,841,951.65	56,952,504.85	57,093,399.43	57,926,981.44	58,191,212.84	58,418,494.25	58,694,394.07	58,694,394.07	58,694,394.07
1012	C1081	10810000	A/D - Reg Asset	(169,614.18)	(170,189.18)	(170,764.18)	(171,339.18)	(171,914.18)	(172,489.18)	(173,064.18)	(173,737.00)	(174,312.00)	(174,887.00)	(174,887.00)	(174,887.00)
1012	C1101	10840000	A/Amort - UP in Srvc							0.00	0.00	0.00	0.00	0.00	0.00
1012	C114	11410000	UPAA-ATL	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18
1012	C115	11415000	UPAA-ATL Accu Amort	(250,648.24)	(251,326.25)	(252,004.26)	(252,682.27)	(253,360.28)	(254,038.29)	(254,716.30)	(255,394.31)	(256,072.32)	(256,750.33)	(256,750.33)	(256,750.33)
1012	C121	12110000	NUP-Land	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68
1012	C121	12150050	NUP-Other Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C122	12200000	NUP-Accu Depr							0.00	0.00	0.00	0.00	0.00	0.00
1012	C122	12210000	NUP-Accu AmortCapLse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13112002	PNC AWK-Out ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121200	BNYM KY	2,000.00	2,000.00	2,000.00	2,000.00	1,797.48	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
1012	C1312	13121206	BNYM KY-CustDD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121207	BNYM KY-Cust ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121208	BNYM KY-Cust LBX	59,500.54	2,432.14	1,156.69	42,776.71	37,356.77	38,216.02	7,245.62	38.28	24,424.02	187,613.65	187,613.65	187,613.65
1012	C1312	13121209	BNYM KY-CC & ECheck	(32,548.50)	(47.73)	(47.73)	336.59	(125,256.00)	(47.73)	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121211	BNYM KY-FIServ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121212	BNYM KY-PennCrdt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121213	BNYM KY-ERtrn-Mellon	0.00	0.00	0.00	0.00	202.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121214	BNYM KY-CCeck ERetrn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1312	13121215	BNYM KY-Cust ARC	346.17	0.00	0.00	41.17	120.10	36.67	0.00	0.00	0.00	0.00	0.00	0.00

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

				Fiscal year		2017		2017		2017		2017		2017		2018		2018		2018		2018			
				Posting period		7		8		9		10		11		12		1		2		3		4	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C142	14611300	Misc A/R-Liab Ins	0.00	0.00	91,666.37	0.00	0.00	92,353.57	0.00	0.00	115,904.56	0.00												
1012	C142	14611500	Misc A/R-Med Subsidy	27,404.11	29,702.11	32,000.11	34,298.11	36,596.11	56,046.11	59,605.11	59,605.11	66,723.11	66,723.11												
1012	C142	14613000	Misc A/R-Employees	(1.29)	0.00	0.00	5.50	(192.15)	(192.15)	(207.15)	(15.00)	0.00	0.00												
1012	C142	14613100	Misc A/R-Empl P/R	0.00	0.00	0.00	1.43	0.58	1.03	1.03	1.03	1.03	1.03												
1012	C142	14620000	Misc Rec-Allowance	(11,147.08)	(11,147.08)	(19,795.40)	(19,795.40)	(19,795.40)	(21,246.03)	(21,246.03)	(21,246.03)	(34,704.70)	(34,704.70)												
1012	C151	15110000	Inventory-Plant Mat	520,832.20	512,176.52	518,459.50	542,225.50	524,299.85	575,145.44	546,628.37	581,117.29	580,003.77	506,621.35												
1012	C151	15130000	Inventory-Chemicals	213,838.26	218,495.81	223,774.29	207,338.13	222,565.93	223,912.78	225,922.22	193,283.78	196,420.53	211,376.66												
1012	C153	15140000	Inventory-Other M&S	2,133.88	4,250.29	16,439.60	14,850.98	17,987.38	6,650.86	101,377.37	0.00	1,824.03	43.60												
1012	C153	15199997	Inventory-Price Diff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C153	15199999	Inventory-Conversion	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47	25.47												
1012	C133	16410000	Other Special Dep	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00												
1012	C162	16520000	Prepaid Insur	165,212.15	109,424.27	70,425.80	116,659.28	61,131.98	5,807.91	136,529.31	215,770.26	157,241.73	218,953.25												
1012	C162	16525000	Prepaid Insur - I/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C162	16530000	Prepaid PUC/PSC	174,454.26	158,594.78	142,735.30	126,875.82	111,016.34	95,156.86	79,297.38	63,437.90	47,578.42	31,718.94												
1012	C162	16540000	Prepaid Audit Fees	22,084.17	12,244.17	15,612.17	5,245.17	26,018.17	15,613.17	20,816.17	26,019.17	31,222.17	20,817.17												
1012	C162	16550000	Prepaid Other	35,209.30	25,043.55	14,877.80	9,920.38	4,962.96	5.54	(4,951.88)	(9,909.30)	5.54	5.54												
1012	C162	16550010	Prepaid Other-Global	254,751.85	212,958.59	168,939.32	142,877.85	129,094.92	247,180.18	298,810.84	337,557.41	309,132.23	330,735.93												
1012	C1863	18503000	RA-ITRR-AFUDC CWIP	196,795.76	218,341.88	231,557.69	256,717.63	282,564.56	309,134.90	138,910.62	152,556.95	167,569.20	184,215.34												
1012	C1863	18503500	RA-ITRR-AFUDC Eqty	7,356,117.11	7,356,117.11	7,356,117.11	7,356,117.11	7,356,117.11	7,356,117.11	7,539,641.65	7,539,641.65	7,539,641.65	7,539,641.65												
1012	C1863	18504000	RA-ITRR-Plant F/T	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38												
1012	C1863	18504500	RA-ITRR-Other	(246,278.92)	(244,270.59)	(242,262.26)	(240,253.93)	(238,245.60)	(236,237.27)	(234,228.94)	(232,220.61)	(230,212.28)	(228,203.95)												
1012	C1863	18505500	RA-ITRR-Accu Amort	(1,676,994.98)	(1,692,973.79)	(1,708,952.60)	(1,724,931.41)	(1,740,910.22)	(1,756,889.03)	(1,773,201.07)	(1,789,513.11)	(1,805,825.15)	(1,822,137.19)												
1012	C1863	18506000	RA-ITRR-RegLiab Rec							0.00	0.00	0.00	0.00												
1012	C1862	18610000	RA-Def Program Maint	9,268,939.54	9,212,582.18	9,151,992.98	9,094,151.07	9,038,974.09	9,033,211.95	9,239,021.95	9,188,227.08	9,164,633.61	9,195,207.54												
1012	C1861	18620000	RA-Def Rate Case	617,914.38	593,799.63	569,684.88	545,570.14	521,455.39	497,340.65	473,225.90	449,111.16	424,996.42	400,881.68												
1012	C181	18661000	RA-Unamort Debt Exp	72,931.74	72,266.85	71,601.96	70,937.07	70,272.18	69,607.29	68,942.40	68,321.83	67,590.45	66,925.79												
1012	C181	18661500	RA-UnamortDebtExp/C	1,373,133.88	1,367,839.89	1,414,360.57	1,408,922.26	1,403,483.95	1,398,045.64	1,392,607.33	1,387,414.85	1,381,552.04	1,376,114.45												
1012	C181	18662000	RA-UnamortPrefStkExp	7,468.08	7,435.89	7,403.70	7,371.51	7,339.32	7,307.13	7,274.94	7,242.75	7,210.56	7,178.37												
1012	C174	18680101	RA-Def Vacation Pay	454,865.91	454,865.91	266,771.80	404,656.94	404,656.94	145,613.55	280,726.55	280,726.55	130,778.71	265,891.71												
1012	C1862	18680126	RA-FAS112 Costs	61,130.00	61,130.00	61,130.00	61,130.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C1862	18680131	RA-Depr Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C1862	18680132	RA-Cost of Svc Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C1862	18680144	RA-Waste Disposal	24,999.99	16,666.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C1862	18689900	RA-Other	1,336,624.27	1,331,867.60	1,327,110.93	1,322,354.26	1,317,597.59	1,312,840.92	1,308,084.25	1,303,327.58	1,298,570.91	1,293,814.24												
1012	C183	18713000	LTA-Prel Survey	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86												
1012	C181	18715500	LTA-UnamrtDbt-NRgl/C							0.00	0.00	0.00	0.00												
1012	C181	18715700	LTA-UnamrtDbt-In Rvl	78,628.15	75,419.74	72,211.33	69,002.92	65,794.51	62,586.10	59,377.69	56,169.28	111,662.03	106,950.32												
1012	C1862	18790000	LTA-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C201	20120000	Com Stk-Subs I/C	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)												
1012	C207	20510000	PIC-Subs Min Int	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)												
1012	C211	20520000	PIC-Subs Interco	(94,118,605.82)	(94,120,753.71)	(94,123,812.47)	(94,123,812.47)	(94,126,359.37)	(94,131,032.48)	(94,131,032.48)	(94,133,334.61)	(94,135,897.06)	(94,135,897.06)												
1012	C215	21021000	R/E at Acq I/C	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)												
1012	C215	21024000	R/E Sence Acquis	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)	(60,790,254.60)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)												
1012	C215	21025000	R/E Retro	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)												
1012	C204	21510000	Pref Stk-Redeemable	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)												
1012	C221	22110000	Bonds	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)												
1012	C221	22110400	Debt Discnt-Inside	40,622.94	40,507.54	55,699.45	55,541.36	55,383.27	55,225.18	55,067.09	54,909.00	54,750.91	54,592.82												
1012	C221	22115000	Bonds-Interco	(177,249,000.00)	(177,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)												
1012	C234	23120000	N/P Assoc Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00												
1012	C234	23121000	IHC Bank	(16,544,201.66)	(12,092,666.21)	(1,091,049.44)	(3,432.47)	4,594,632.35	(8,318,241.73)	(6,548,141.33)	(6,273,581.71)	(7,238,348.62)	(14,006,522.52)												
1012	C234	23121001	IHC Clear Out Pymt	288,606.21	30,478.51	6,948.56	(40,182.37)	(14,729.53)	45,065.27	145,358.52	93,291.44	17,950.05	(60,686.56)												

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				Fiscal year				2017				2018			
				Posting period				7				8			
				9				10				11			
				12				1				2			
				3				4							
Company code	Alt Acct	G/L Account	G/L Account Description	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C234	23121002	IHC Clear In Pymt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C234	23121003	IHC Payment Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C234	23121005	IHC Clear Inter												
1012	C234	23129000	N/P Assoc Co-LoanClr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23410000	A/P-Recon Acct	(1,661,383.83)	(1,429,898.04)	(2,179,540.00)	(2,411,012.69)	(2,145,485.14)	(1,297,055.67)	(1,470,576.10)	(1,915,139.90)	(1,785,440.47)	(2,054,451.47)		
1012	C233	23410100	A/P I/C-Recon	(248,958.12)	(132,687.14)	(333,790.58)	(253,902.13)	(234,137.92)	(868,034.10)	(287,517.16)	(483,413.32)	(156,546.05)	(383,332.46)		
1012	C231	23410999	A/P-Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23411000	A/P-Pcard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23411001	PCard Distributed	(23,054.71)	(45,341.14)	(11,826.19)	(3,471.77)	(20,541.41)	(41,696.72)	(35,645.65)	(12,556.23)	(19,704.08)	(34,168.81)		
1012	C231	23411400	A/P-Gcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23411500	A/P-Pcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23412000	A/P Clearing							0.00	0.00	0.00	0.00	0.00	
1012	C231	23412200	A/P-Contrctd Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,621.00)	
1012	C231	23420000	A/P-Contr Retention	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C231	23430000	A/P-Miscellaneous	(25,421.00)	(28,149.00)	(27,700.00)	(5,121.49)	(42,079.00)	(1,791.00)	0.00	(5,362.50)	(14,872.26)	(83,808.68)		
1012	C231	23430600	A/P-Wrkbasket Acctl	(22,662.12)	(37,800.10)	(49,512.39)	(39,849.63)	(66,765.97)	(39,323.87)	(136,639.55)	(36,651.27)	(49,256.64)	(60,333.07)		
1012	C231	23430700	A/P-Pcard Accrual	(58,320.14)	(41,060.58)	(53,412.32)	(73,041.63)	(40,348.95)	(36,599.89)	(46,401.37)	(66,493.64)	(47,606.26)	(47,940.36)		
1012	C231	23431000	A/P-Misc Global	(183,082.71)	(161,437.74)	(137,470.65)	(193,153.94)	(87,887.12)	(106,903.27)	(90,130.69)	(115,299.65)	(115,665.90)	(94,335.82)		
1012	C231	23435000	A/P-Proj Cost Acctl	(3,299,769.57)	(2,733,164.39)	(3,039,340.35)	(2,326,970.03)	(1,853,166.74)	(1,431,802.84)	(2,020,763.65)	(2,427,175.78)	(2,108,801.07)	(2,170,132.24)		
1012	C231	23436000	A/P-GRIR CapSvc	(157,058.72)	(126,617.77)	(28,849.12)	(116,233.73)	(65,636.96)	(80,704.35)	(102,655.96)	(58,209.79)	(27,782.02)	(195,988.25)		
1012	C233	23510000	A/P Assoc Co	(2,523.17)	(29,954.43)	(1,916.02)	(4,758.99)	(30,760.56)	(735,673.94)	(556,263.10)	(377,284.27)	(232,166.49)	(234,397.02)		
1012	C233	23510600	I/C Syst Clearng-CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C233	23520000	A/P Assoc Co-SCoBill	1,052,895.32	873,114.71	978,123.60	1,085,508.22	1,007,051.26	933,622.09	1,119,044.44	1,093,849.85	971,346.26	1,198,713.01		
1012	C233	23520001	A/P Assoc Co-SCoBill	(1,192,079.25)	(1,010,045.00)	(1,125,060.82)	(1,029,859.60)	(955,949.23)	(1,352,932.81)	(1,117,464.49)	(984,482.93)	(1,286,151.99)	(904,440.05)		
1012	C233	23599999	I/C System Clearing	0.00	0.00	0.00	3,000.00	(816.37)	0.00	0.00	0.00	0.00	0.00	1,010.00	
1012	C23612	23621000	Accr FIT-Current Yr	(1,936,718.78)	(2,880,055.78)	(4,363,414.78)	(5,970,845.78)	(5,564,692.78)	2,515,591.22	2,252,665.22	1,864,803.22	1,745,960.22	1,811,948.22		
1012	C23612	23622000	Accr FIT-Prior Yrs	(119,770.14)	(119,770.14)	(119,770.14)	(119,770.14)	186,351.86	540,940.86	540,940.86	540,940.86	540,940.86	540,940.86		
1012	C23612	23631000	Accr SIT-Current Yr	(189,103.61)	(370,740.61)	(619,701.61)	(961,291.61)	(895,985.61)	(77,288.61)	(153,712.61)	(260,318.61)	(291,395.61)	(282,993.61)		
1012	C23612	23632000	Accr SIT-Prior Yrs	113,688.68	113,688.68	113,688.68	113,688.68	266,496.68	657,271.68	657,271.68	657,271.68	657,271.68	1,407,271.68		
1012	C23611	23652000	Accr Tax-FUTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	(0.04)	(0.04)		
1012	C23611	23652100	Accr Tax-FICA	(44,497.90)	(53,400.56)	(34,607.14)	(40,025.38)	(47,007.30)	(56,952.38)	(76,665.19)	(71,605.19)	(19,563.69)	(26,017.69)		
1012	C23611	23652200	Accr Tax-SUTA	0.00	0.00	0.00	0.00	17.94	0.00	0.00	79.81	43.13	0.03		
1012	C23611	23652300	Accr Tax-P/R Tax Clr												
1012	C23611	23653000	Accr Tax-Property	(3,341,723.61)	(3,813,510.64)	(4,285,297.67)	(4,757,084.70)	(5,228,871.73)	(5,707,158.45)	(6,178,945.48)	(5,402,694.47)	(6,631,749.97)	(2,249,860.55)		
1012	C23611	23654000	Accr Tax-Use Tax	(15,791.17)	(11,262.81)	(8,269.73)	(9,085.30)	(9,742.35)	(8,993.06)	(6,095.29)	(5,337.46)	(6,561.37)	(5,761.40)		
1012	C23611	23659000	Accr Tax-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C2371	23720000	Accr Int-LTD	(449,584.59)	(319,172.09)	(456,884.59)	(594,597.09)	(732,309.59)	(311,872.09)	(449,584.59)	(319,172.09)	(456,884.59)	(594,597.09)		
1012	C2371	23730000	Accr Int-LTD I/C	(2,622,119.37)	(3,482,114.79)	(3,619,714.38)	(2,283,799.79)	(3,159,420.21)	(1,817,853.13)	(2,693,473.54)	(3,569,093.96)	(3,625,964.38)	(2,290,049.79)		
1012	C241	23740000	Accr Int-Rdm PrefDiv	(31,762.50)	(47,114.38)	(15,881.25)	(31,762.50)	(47,643.75)	(15,881.25)	(31,762.50)	(47,114.38)	(15,881.25)	(31,762.50)		
1012	C241	24120000	Accr Vacation Pay	(454,865.91)	(454,865.91)	(266,771.80)	(404,656.94)	(404,656.94)	(145,613.55)	(280,726.55)	(280,726.55)	(130,778.71)	(265,891.71)		
1012	C241	24120100	Accr Water Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C241	24120200	Accr Power	(389,561.70)	(140,867.15)	(165,130.13)	(119,573.96)	(113,439.44)	(344,010.73)	(332,587.24)	(155,355.54)	(151,121.28)	(205,269.49)		
1012	C241	24120300	Accr Legal	(43,426.19)	(39,137.88)	(59,294.95)	(35,832.15)	(26,853.46)	(43,660.38)	(68,939.62)	(88,055.30)	(105,710.62)	(86,730.82)		
1012	C241	24120600	Accr Wages	(394,108.40)	(492,029.40)	(183,008.28)	(209,985.69)	(308,083.64)	(353,334.05)	(546,779.61)	(449,478.02)	(167,463.46)	(212,451.78)		
1012	C241	24120699	Accr Wages-NetAdjClr	0.00	0.00	535.19	35,318.34	43,029.03	43,029.03	43,029.03	61,534.02	37,969.47	21,989.76		
1012	C241	24120700	Accr Insurance	(115,565.25)	(138,289.07)	(73,474.14)	(82,921.04)	(93,865.56)	(93,432.62)	(129,694.75)	(124,876.63)	(68,786.08)	(80,582.88)		
1012	C241	24120710	Accr Insur Retro Adj	(237,112.75)	(237,112.75)	(237,112.75)	(237,112.75)	(237,112.75)	(125,420.94)	(125,420.94)	(95,198.61)	(95,198.61)	(95,198.61)		
1012	C241	24120720	Accr Insur Unfunded	0.00	0.00	(91,666.37)	0.00	0.00	(92,353.57)	0.00	(115,904.56)	0.00	0.00		
1012	C241	24121000	Accr Waste Disposal	(145,000.00)	(156,250.00)	(130,833.34)	(158,750.01)	(186,666.68)	(214,583.35)	(242,500.02)	(270,416.69)	(298,333.36)	(326,250.03)		
1012	C241	24121100	Accr Retiree Medical	(12,837.84)	(14,882.53)	(15,375.00)	(17,135.25)	(18,908.88)	(20,500.00)	(22,806.26)	(3,857.52)	(5,500.00)	(7,437.53)		
1012	C241	24121200	Accr DCP Contrib	(11,184.01)	(14,588.94)	(15,414.09)	(16,828.04)	(8,530.22)	(8,308.26)	(13,789.66)	(12,979.24)	(16,179.02)	(17,849.41)		

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				Fiscal year				2017				2018			
				Posting period				7				8			
				9				10				11			
				12				1				2			
				3				4							
				GL Account Balance				GL Account Balance				GL Account Balance			
				\$				\$				\$			
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C241	24121300	Acc Health Save Acct	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C241	24121400	Accr Bank Fees	(36,600.65)	(41,640.40)	(19,721.94)	(12,032.43)	(23,119.08)	(17,218.93)	(16,874.07)	(16,503.94)	(10,971.70)	(17,708.63)		
1012	C241	24121800	Accr Severance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24122500	Accr RefRates Und Bd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24122700	Accr Emp 401k Match	(9,307.80)	(12,062.29)	(13,088.68)	(13,753.30)	(7,173.84)	(7,514.55)	(11,649.45)	(11,116.28)	(21,048.72)	(22,217.45)		
1012	C241	24122800	Accr Pref Div w/oMRR	0.00	0.00	0.00	0.00	0.00	0.00						
1012	C241	24123000	Accr Incentive Plan	(215,806.38)	(246,635.86)	(292,584.44)	(325,093.85)	(348,894.54)	(448,480.00)	(481,197.66)	(513,915.32)	(102,845.30)	(137,127.02)		
1012	C241	24126000	Misc Deposits Pay	(79,561.50)	(97,561.50)	(103,061.50)	(89,561.50)	(91,061.50)	(92,561.50)	(95,561.50)	(98,561.50)	(92,851.50)	(82,736.81)		
1012	C241	24126200	Accr Paving	(46,768.79)	(44,933.99)	(47,487.21)	(45,242.60)	(50,166.22)	(68,969.32)	(49,480.81)	(15,228.97)	(12,794.06)	(10,022.28)		
1012	C241	24133000	Unclaimed Cust Crdts	(4,018.92)	(4,050.37)	(4,082.99)	(1,639.58)	(1,661.52)	(1,676.69)	(1,693.79)	(1,705.34)	(1,720.88)	(1,695.73)		
1012	C241	24133200	Unclaimed A/P Checks	(5,034.23)	(6,309.33)	(47,458.61)	(17,055.60)	(17,055.60)	(23,768.88)	(23,768.88)	(23,768.88)	(23,768.88)	(23,768.88)		
1012	C241	24133300	Unclaimed Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24142001	WH PR-Union Dues	0.00	0.00	0.00	0.00	244.79	489.58	34.97	209.82	244.79	0.00		
1012	C241	24142002	WH PR-Charity Contr	0.00	0.00	0.00	0.00	0.00	5.00	(20.00)	0.00	(20.00)	0.00		
1012	C241	24142005	WH PR-Flex Spending	0.00	0.00	0.00	0.00	3.84	7.68	7.68	7.68	7.68	0.00		
1012	C241	24142006	WH PR-401k Contribs	0.00	0.00	(25,105.86)	(22,849.02)	1,079.22	1,956.26	105.68	586.39	(25,364.42)	(26,504.44)		
1012	C241	24142008	WH PR-Garnishments	0.00	0.00	0.00	0.00	216.00	432.00	216.00	216.00	216.00	0.00		
1012	C241	24142009	WH PR-Life Insur	0.00	0.00	0.00	0.00	15.84	98.76	(6.48)	14.89	10.68	0.00		
1012	C241	24142010	WH PRTx Coll Pay FIT	0.00	0.00	0.00	0.00	1,789.79	(4,368.75)	(521.31)	120.72	474.81	0.00		
1012	C241	24142012	WH PRTx Coll Pay LIT	0.00	0.00	0.00	(59.29)	119.32	(403.80)	(74.21)	68.74	27.70	(84.92)		
1012	C241	24142013	WH PRTx Coll PayFICA	0.00	0.00	0.00	0.00	1,035.07	1,739.20	(225.26)	790.68	1,129.13	0.00		
1012	C241	24142014	WH PR-ESPP	(15,653.32)	(1,277.82)	(12,199.76)	(19,469.44)	4.73	(8,143.39)	(16,776.00)	(30.40)	(11,753.00)	(18,667.11)		
1012	C241	24142099	WH PR-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24142100	WH PR-Tax Coll SIT	0.00	0.00	0.00	0.00	706.31	106.96	(173.03)	509.99	554.78	0.00		
1012	C241	24161000	GRIR-Stock E - Mat	(27,382.21)	(32,360.33)	(16,058.37)	(8,260.64)	(2,693.55)	(10,200.67)	(17,843.51)	(20,542.97)	(20,450.42)	(18,593.15)		
1012	C241	24163000	GRIR-Stock C - Chem	(72,149.23)	(45,272.80)	(80,022.45)	(33,737.97)	(45,567.37)	(54,828.39)	(41,274.04)	(16,316.88)	(28,812.11)	(65,313.89)		
1012	C241	24164000	GRIR-Non-inventory	(56,858.59)	(39,110.41)	(40,917.58)	(99,472.63)	(457,862.80)	(193,145.76)	(43,114.17)	(56,892.83)	(21,564.73)	(287,589.13)		
1012	C241	24169999	GRIR-Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24171000	CFO Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24171005	CFO Cust Non-Pledged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24171006	CFO Cust Pledged	(21.00)	(44.00)	(67.00)	(90.00)	(22.00)	(44.00)	(66.00)	(22.00)	(44.00)	(66.00)		
1012	C241	24171011	CFO MC/Swr Rev/Cash	(7,527.70)	(7,608.88)	(7,651.35)	(7,684.89)	(7,682.89)	(7,791.05)	(7,818.40)	(7,796.52)	(7,831.60)	(7,828.33)		
1012	C241	24171012	CFO MC/Swr A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24171014	CFO MC/Swr ChgOff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C241	24172000	CFO Sales Tax	6,581,241.88	6,733,585.35	6,899,023.08	7,070,768.36	7,212,835.42	7,350,881.12	7,466,220.10	7,622,033.32	7,744,456.17	7,872,165.97		
1012	C241	24172011	CFO Sales Tax MO							0.00	0.00	0.00	0.00		
1012	C241	24172100	CFO Sales Tax-CIS	(6,626,633.54)	(6,788,817.59)	(6,957,819.36)	(7,108,431.73)	(7,251,248.04)	(7,380,047.87)	(7,519,387.71)	(7,650,137.04)	(7,778,221.53)	(7,912,935.86)		
1012	C241	24173000	CFO Gr Receipts Tax	9,166,318.05	9,166,318.05	9,166,318.05	9,876,812.98	9,876,812.98	9,876,812.98	10,493,100.62	10,493,100.62	10,493,100.62	11,077,850.14		
1012	C241	24173100	CFO GrReceiptsTx-CIS	(9,398,296.34)	(9,636,575.38)	(9,876,814.06)	(10,095,527.71)	(10,301,534.22)	(10,493,101.70)	(10,706,960.49)	(10,900,771.91)	(11,083,978.72)	(11,281,638.65)		
1012	C241	24174000	CFO Municipal Tax	10,877,468.73	11,137,751.55	11,401,738.01	11,669,678.70	11,912,772.39	12,141,878.89	12,357,096.25	12,596,453.82	12,812,976.06	13,021,261.02		
1012	C241	24174100	CFO Municipal Tx-CIS	(11,137,797.22)	(11,401,736.02)	(11,669,520.58)	(11,912,656.71)	(12,141,767.50)	(12,357,035.44)	(12,596,413.40)	(12,812,935.64)	(13,021,220.61)	(13,241,000.11)		
1012	C2531	24199500	RL-TaxCutJobAct-Curr							0.00	0.00	0.00	0.00		
1012	C241	24199700	Def Rev-Curr Portion	0.00	0.00	0.00	0.00	0.00	0.00						
1012	C241	24199800	Other CurrLiab/Tax	(127,139.08)	182,604.83	(5,448.69)	(167,262.08)	310,161.52	173,378.73	18,396.19	334,745.51	205,695.86	62,289.17		
1012	C241	24199900	Other CurrLiab/NonTx	0.00	0.00	(615,703.71)	0.00	0.00	(683,250.26)	0.00	0.00	(715,605.86)	0.00		
1012	C252	25211000	Adv Constr-NT Mains	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)		
1012	C252	25212000	Adv Constr-NT ExtDep	(10,879,728.68)	(10,867,107.12)	(12,437,540.45)	(11,913,619.86)	(11,717,170.06)	(11,890,469.38)	(11,924,941.26)	(10,987,096.71)	(10,907,968.76)	(10,784,486.54)		
1012	C252	25217000	Adv Constr-NT WIP	(1,978,583.00)	(1,972,484.00)	(572,959.00)	(794,251.00)	(840,347.00)	(688,118.00)	(657,383.00)	(471,321.00)	(172,330.76)	(542,749.00)		
1012	C252	25222000	Adv Constr-TaxExtDep							0.00	0.00	0.00	0.00		
1012	C252	25227000	Adv Constr-Tax WIP							0.00	0.00	(256,398.24)	0.00		
1012	C252	25230000	Adv Constr-Tax SIT							0.00	0.00	0.00	0.00		

Kentucky-American Water Company
Balance Sheet Accounts
Water Only

				Fiscal year				2017				2018			
				Posting period				7				8			
				9				10				11			
				12				1				2			
				3				4							
				GL Account Balance				GL Account Balance				GL Account Balance			
				\$				\$				\$			
Company code	Alt Acct	G/L Account	G/L Account Description	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C252	25280000	Adv Constr-Rcls Curr	1,032,000.00	1,032,000.00	1,032,000.00	1,032,000.00	1,032,000.00	1,032,000.00	1,032,000.00	1,094,000.00	1,094,000.00	1,094,000.00	1,094,000.00	1,094,000.00
1012	C252	25299900	Adv Constr-Current	(1,032,000.00)	(1,032,000.00)	(1,032,000.00)	(1,032,000.00)	(1,032,000.00)	(1,032,000.00)	(1,032,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)
1012	C283	25310000	Def FIT LiabNormProp	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)
1012	C283	25311000	Def FIT Liab-Other	(73,860,750.09)	(74,165,890.09)	(75,750,937.09)	(75,148,358.09)	(76,481,260.09)	(76,481,260.09)	(76,481,260.09)	(38,266,672.09)	(38,360,384.09)	(38,380,440.09)	(38,513,678.09)	(38,677,744.09)
1012	C1901	25319000	Def FIT Asset - LT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C283	25321000	Def SIT Liab-Other	(10,436,188.14)	(10,481,886.14)	(10,512,884.14)	(10,354,551.14)	(10,602,426.14)	(8,231,840.14)	(8,259,473.14)	(8,282,801.14)	(8,282,801.14)	(8,326,741.14)	(8,364,954.14)	(8,364,954.14)
1012	C23612	25340000	Def FIT Liab-Curr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C174	25349000	Def FIT Asset-Curr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C23612	25350000	Def SIT Liab-Curr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C174	25359000	Def SIT Asset-Curr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C2551	25510100	Unamort ITC-3%	(28,493.92)	(27,856.25)	(27,218.58)	(26,580.91)	(25,943.24)	(25,305.57)	(24,667.90)	(24,030.23)	(23,392.56)	(22,754.89)	(22,117.22)	(21,479.55)
1012	C2551	25510200	Unamort ITC-4%	(1,839.60)	(1,471.85)	(1,104.10)	(736.35)	(368.60)	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)
1012	C2551	25510300	Unamort ITC-10%	(375,943.32)	(370,039.99)	(364,136.66)	(358,233.33)	(352,330.00)	(346,426.67)	(340,523.34)	(334,620.01)	(328,716.68)	(322,813.35)	(316,910.02)	(311,006.69)
1012	C2531	25621000	RL-ITRR-ExcDef FIT	0.00	0.00	0.00	0.00	0.00	(44,003,167.00)	(44,003,167.00)	(44,006,227.00)	(44,006,227.00)	(44,006,227.00)	(44,006,227.00)	(44,006,227.00)
1012	C2531	25621200	RL-ITRR-ExcDefDprFIT	(76,235.13)	(64,501.55)	(52,767.97)	(41,034.39)	(29,300.81)	(17,567.23)	(5,833.65)	5,899.93	(13,175.23)	(11,711.23)	(10,257.23)	(8,803.23)
1012	C2531	25622000	RL-ITRR-Deficit Def	14,750.34	12,453.84	10,157.34	7,860.84	5,564.34	3,267.84	971.34	(1,325.16)	2,451.09	2,178.84	1,905.59	1,632.34
1012	C2531	25623200	RL-ITRR-ExcDefDpSIT	(1,151,325.70)	(1,147,268.67)	(1,143,211.64)	(1,139,154.61)	(1,135,097.58)	(1,131,040.55)	(1,126,983.52)	(1,122,926.49)	(1,118,869.46)	(1,114,812.43)	(1,110,765.40)	(1,106,718.37)
1012	C2531	25626000	RL-ITRR-ITC GrUp3%	(19,304.75)	(18,872.75)	(18,440.75)	(18,008.75)	(17,576.75)	(17,144.75)	(16,712.75)	(16,280.75)	(15,848.75)	(15,416.75)	(14,984.75)	(14,552.75)
1012	C2531	25626100	RL-ITRR-ITC GrUp4%	(1,245.25)	(996.17)	(747.09)	(498.01)	(248.93)	0.15	0.15	0.15	0.15	0.15	0.15	0.15
1012	C2531	25626200	RL-ITRR-ITC GrUp10%	(207,119.99)	(203,867.66)	(200,615.33)	(197,363.00)	(194,110.67)	(190,858.34)	(187,606.01)	(184,353.68)	(181,101.35)	(177,849.02)	(174,596.69)	(171,344.36)
1012	C2531	25629000	RL-ITRtr-RegAssetRcl							0.00	0.00	0.00	0.00	0.00	0.00
1012	C2531	25632300	RL-TaxCutJobAct - LT							0.00	0.00	0.00	0.00	0.00	(1,433,759.00)
1012	C2531	25633500	RL-Gain on Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C1081	25700000	RL-Cost of Removal	(21,064,891.94)	(21,057,660.17)	(21,246,979.39)	(21,429,101.54)	(20,993,612.69)	(20,978,751.82)	(21,184,490.30)	(21,385,912.46)	(21,587,260.14)	(21,738,219.48)	(21,889,178.80)	(22,040,138.12)
1012	C1862	25710000	RL-COR RWIP	2,434,309.35	2,196,914.88	2,499,780.91	2,477,607.66	1,851,301.74	1,663,080.42	1,534,875.92	1,769,618.95	1,945,878.77	1,974,104.07	1,999,329.37	2,023,554.67
1012	C2532	26212000	Accr Pension Exp	1,692,616.05	1,768,705.80	1,688,963.55	1,609,221.30	1,685,311.05	1,605,568.80	1,547,385.80	1,489,202.80	1,431,019.80	1,372,836.80	1,314,652.80	1,256,468.80
1012	C2532	26221000	Accr OPEB	(233,504.90)	(198,244.98)	(215,875.06)	(233,505.14)	(198,245.22)	(215,875.30)	(211,503.30)	(207,131.80)	(202,760.05)	(198,388.30)	(194,026.55)	(189,674.80)
1012	C2532	26221500	Accr OPEB MedSubs	(500,871.15)	(503,169.15)	(505,467.15)	(507,765.15)	(510,063.15)	(529,513.15)	(533,072.15)	(533,072.15)	(540,190.15)	(540,190.15)	(540,190.15)	(540,190.15)
1012	C2532	26237100	Def Revenue	(291,557.31)	(309,653.97)	(300,668.48)	(310,022.61)	(310,022.61)	(300,668.48)	(309,259.00)	(309,653.97)	(288,641.74)	(301,275.89)	(314,902.04)	(327,528.19)
1012	C2532	26281300	Def FAS 112 Costs	(61,130.00)	(61,130.00)	(61,130.00)	(61,130.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C2532	26281500	Accr Dividend Equiv	(6,934.97)	(6,934.97)	(7,039.97)	(7,039.97)	(7,039.97)	(7,039.97)	(7,430.97)	(7,357.00)	(7,357.00)	(7,591.00)	(7,591.00)	(7,591.00)
1012	C265	26580000	FIN 48 Reserve-Fed	(10,332.77)	(10,332.77)	(9,198.77)	(9,198.77)	(8,065.77)	(9,864.77)	(9,864.77)	(9,864.77)	(9,864.77)	(9,112.77)	(9,199.77)	(9,286.77)
1012	C265	26581000	FIN 48 Reserve-State	(82,841.92)	(82,841.92)	(63,512.92)	(63,512.92)	(63,512.92)	(55,376.92)	(55,376.92)	(55,376.92)	(58,960.92)	(58,544.92)	(58,128.92)	(57,712.92)
1012	C271	27111000	CIAC-NT Mains	(23,350,040.83)	(23,348,052.37)	(23,348,052.37)	(23,557,617.61)	(23,553,355.66)	(24,164,116.05)	(25,575,488.04)	(25,595,987.30)	(25,670,514.75)	(25,893,266.00)	(26,116,017.25)	(26,341,518.50)
1012	C271	27112000	CIAC-NT Ext Dep	(16,297,922.20)	(16,295,535.34)	(16,625,404.16)	(17,631,459.72)	(17,975,250.79)	(18,160,794.03)	(18,217,392.95)	(19,364,497.55)	(22,024,418.86)	(21,797,822.86)	(21,571,254.86)	(21,345,686.86)
1012	C271	27113000	CIAC-NT Svcs	(10,262,104.60)	(10,323,468.75)	(10,473,383.82)	(10,568,339.47)	(10,633,267.28)	(10,626,680.28)	(10,739,755.56)	(10,810,378.36)	(10,948,661.08)	(10,987,488.98)	(11,026,316.88)	(11,065,144.78)
1012	C271	27114000	CIAC-NT Meters	(15,456,879.75)	(15,456,879.75)	(15,493,819.91)	(15,597,526.79)	(15,596,972.87)	(15,760,712.36)	(15,768,600.77)	(15,771,575.18)	(15,744,634.91)	(15,745,096.31)	(15,745,557.71)	(15,746,019.11)
1012	C271	27115000	CIAC-NT Hydrants	(2,687,190.10)	(2,697,918.68)	(2,810,747.48)	(2,822,386.52)	(2,879,303.43)	(2,910,084.24)	(2,881,559.08)	(2,886,691.52)	(2,913,701.57)	(2,946,304.38)	(2,978,907.19)	(3,011,509.99)
1012	C271	27116000	CIAC-NT Other	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)
1012	C271	27117000	CIAC-NT WIP	(6,175,959.97)	(6,343,759.29)	(3,731,010.59)	(2,881,417.29)	(4,096,723.45)	(3,511,186.10)	(2,262,110.91)	(2,473,508.91)	(1,851,537.32)	(2,549,403.91)	(3,137,280.91)	(3,725,151.91)
1012	C271	27118000	CIAC-NT NUP Property	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)
1012	C271	27121000	CIAC-Tax Mains	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)
1012	C271	27122000	CIAC-Tax Ext Dep	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)
1012	C271	27123000	CIAC-Tax Svcs	(8,446,249.42)	(8,442,586.61)	(10,597,959.62)	(10,597,909.35)	(10,651,576.35)	(10,651,576.35)	(10,624,802.35)	(10,529,243.35)	(10,494,339.35)	(10,495,495.35)	(10,460,591.35)	(10,425,687.35)
1012	C271	27124000	CIAC-Tax Meters	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)	(3,299.01)
1012	C271	27125000	CIAC-Tax Hydrants	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)
1012	C271	27126000	CIAC-Tax Other	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)
1012	C271	27127000	CIAC-Tax WIP	(37,856.80)	(39,012.80)	(43,731.80)	(50,251.80)	(69,622.80)	(65,302.80)	(70,063.80)	(70,915.39)	(70,915.39)	(76,459.80)	(81,901.30)	(87,346.80)
1012	C271	27141000	CIAC-Tax Mains FIT							0.00	0.00	0.00	0.00	0.00	0.00
1012	C271	27143000	CIAC-Tax Svcs FIT							0.00	0.00	0.00	0.00	0.00	0.00
1012	C271	27144000	CIAC-Tax Meters FIT							0.00	0.00	0.00	0.00	0.00	0.00

Kentucky-American Water Company
 Balance Sheet Accounts
 Water Only

				2017				2018					
				2017	2017	2017	2017	2017	2017	2018	2018	2018	2018
				7	8	9	10	11	12	1	2	3	4
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C271	27145000	CIAC-Tax Hydr FIT							0.00	0.00	0.00	0.00
1012	C271	27146000	CIAC-Tax Other FIT							0.00	0.00	0.00	0.00
1012	C272	27206000	AccAmort CIAC-Other	22,737,228.67	22,875,669.40	23,014,289.46	23,154,044.76	23,295,929.68	23,438,523.18	23,582,646.90	23,728,919.50	25,063,261.29	25,217,076.47
1012	C272	27210000	AccAmort CIAC-Tax	2,976,527.43	3,004,899.51	3,033,261.71	3,067,443.41	3,101,624.98	3,135,951.44	3,170,277.90	3,204,532.08	3,238,528.25	3,272,430.18

**Kentucky-American Water Company
Balance Sheet Accounts
Water Only**

				Fiscal year	2018	2018	2018	2018	2018	2018	2018
				Posting period	5	6	7	8	9	10	11
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$
1012	C3092	10630900	CCNC Supply Mains	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76
1012	C3102	10631000	CCNC Power Grntrn Eq	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3112	10631120	CCNC Pump Eq Electrc	50,627.39	49,174.99	65,651.34	1,087,234.37	1,542,645.87	1,476,501.52	2,714,902.48	
1012	C3112	10631152	CCNC Pumping Eq SS	76,359.51	80,728.53	5,484.71	4,728.16	4,728.16	55,045.89	56,033.73	
1012	C3113	10631153	CCNC Pumping Eq WT	0.00	26,423.49	22,115.87	669,900.51	660,580.01	593,076.21	596,729.19	
1012	C3114	10631154	CCNC Pumping Eq TD	0.00	0.00	0.00	0.00	704,687.70	781,647.75	792,888.06	
1012	C3203	10632010	CCNC UT Eq Non-Media	3,135,346.87	3,744,096.00	3,653,354.96	3,626,183.21	2,819,546.43	2,814,573.87	2,824,024.34	
1012	C3304	10633000	CCNC Dist Resrvrs&St	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3314	10633100	CCNC TD MainsNotClass	14,306,312.23	13,003,991.66	12,856,172.09	12,120,963.21	9,483,892.55	8,644,155.94	8,250,115.23	
1012	C3334	10633300	CCNC Svcs	1,573,318.36	1,369,956.78	1,550,835.25	1,298,430.98	1,193,070.52	1,114,638.85	926,676.30	
1012	C3344	10633410	CCNC Meters	1,239,542.15	2,147,383.36	1,264,931.33	278,567.06	235,567.14	830,023.08	152,417.05	
1012	C3344	10633420	CCNC Meter Installs	306,771.08	299,186.42	317,787.00	316,867.54	171,649.56	120,156.99	136,949.00	
1012	C3354	10633500	CCNC Hydrants	1,353,780.05	1,316,140.14	1,193,749.92	1,215,116.26	998,895.16	956,708.51	938,913.28	
1012	C3391	10633910	CCNC Othr P/E Intang	483,059.02	483,059.02	483,059.02	483,059.02	334,436.55	334,436.55	387,718.83	
1012	C3405	10634010	CCNC Office Furn&Eq	1,052,139.79	1,031,966.93	1,060,533.66	1,056,550.70	781,628.81	824,211.13	829,025.16	
1012	C3415	10634100	CCNC Trans EqNotClass	404,701.79	406,324.25	219,670.18	354,679.91	179,535.28	350,822.19	47,667.91	
1012	C3425	10634200	CCNC Stores Equip	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88
1012	C3435	10634300	CCNC Tool-Shop-GarEq	165,969.31	165,969.31	165,969.31	166,635.05	83,167.88	86,159.32	86,159.32	
1012	C3445	10634400	CCNC Laboratory Eq	79,342.82	55,680.52	57,905.64	3,976.74	9,029.97	5,386.11	5,386.11	
1012	C3455	10634500	CCNC Power Oper Eq	0.00	0.00	0.00	0.00	626.03	626.03	626.03	
1012	C3465	10634600	CCNC Comm Equip	665.76	7,335.47	7,335.47	7,335.47	665.76	665.76	665.76	
1012	C3475	10634700	CCNC Misc Equip	31,497.08	31,931.64	24,387.89	24,387.89	2,267.46	13,899.59	13,899.59	
1012	C105	10700000	CWIP	14,518,079.31	15,735,475.09	15,552,013.22	15,152,081.92	16,308,717.59	17,144,815.46	16,393,527.10	
1012	C105	10780000	CWIP-WB Accrual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C105	10780110	CWIP-EngClearDist OH	(39,579.39)	(195,065.63)	(231,569.29)	(307,120.24)	(523,169.19)	(508,894.66)	(441,274.43)	
1012	C105	10780120	CWIP-EngClear Eng OH	0.00	0.00	0.00	0.00	0.00	0.00	576.09	
1012	C105	10780130	CWIP-Mgmt Study-AMR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C105	10780140	CWIP-Mgmt Study-Pipe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1081	10801000	A/D - UP in Service	(207,059,679.54)	(208,349,859.85)	(209,641,175.40)	(210,951,298.18)	(212,267,470.19)	(213,599,722.94)	(214,937,898.13)	
1012	C1081	10802000	A/D - Salvage/Scrap	(1,885,414.20)	(1,885,414.20)	(1,893,308.20)	(1,893,308.20)	(1,894,224.25)	(1,894,224.25)	(1,895,096.25)	
1012	C1081	10803000	A/D - Asset Sale	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	(2,490.81)	
1012	C1081	10804000	A/D - Original Cost	58,890,461.40	59,223,639.12	59,283,686.12	59,326,940.13	59,375,189.83	59,681,407.71	59,727,100.37	
1012	C1081	10810000	A/D - Reg Asset	(175,462.00)	(176,037.00)	(176,612.00)	(177,187.00)	(177,762.00)	(178,337.00)	(178,912.00)	
1012	C1101	10840000	A/Amort - UP in Srvc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C114	11410000	UPAA-ATL	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	455,951.18	
1012	C115	11415000	UPAA-ATL Accu Amort	(257,428.34)	(258,106.35)	(258,784.36)	(259,462.37)	(260,140.38)	(260,818.39)	(261,496.40)	
1012	C121	12110000	NUP-Land	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	249,737.68	
1012	C121	12150050	NUP-Other Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C122	12200000	NUP-Accu Depr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C122	12210000	NUP-Accu AmortCapLse								
1012	C1312	13112002	PNC AWK-Out ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121200	BNYM KY	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
1012	C1312	13121206	BNYM KY-CustDD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121207	BNYM KY-Cust ACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121208	BNYM KY-Cust LBX	3,997.61	378.89	374.71	545.88	614.98	40.00	2,339.17	
1012	C1312	13121209	BNYM KY-CC & ECheck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121211	BNYM KY-FIServ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121212	BNYM KY-PennCrdt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121213	BNYM KY-ERtrn-Mellon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121214	BNYM KY-CCeCk ERetrn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1312	13121215	BNYM KY-Cust ARC	2,871.12	0.00	50.00	0.00	0.00	0.00	0.00	

**Kentucky-American Water Company
Balance Sheet Accounts
Water Only**

				Fiscal year		2018		2018		2018	
				Posting period		5		6		7	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
				\$		\$		\$		\$	
Company code	Alt Acct	G/L Account	G/L Account Description	2018	2018	2018	2018	2018	2018	2018	2018
1012	C142	14611300	Misc A/R-Liab Ins	0.00	121,936.98	0.00	0.00	119,351.77	0.00	0.00	
1012	C142	14611500	Misc A/R-Med Subsidy	66,723.11	77,400.11	80,959.11	84,518.11	88,077.11	90,676.11	94,235.11	
1012	C142	14613000	Misc A/R-Employees	0.00	488.53	350.87	350.87	244.67	350.87	387.02	
1012	C142	14613100	Misc A/R-Empl P/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C142	14620000	Misc Rec-Allowance	(34,704.70)	(65,616.93)	(65,616.93)	(65,616.93)	(46,881.73)	(46,881.73)	(46,881.73)	
1012	C151	15110000	Inventory-Plant Mat	502,970.96	527,842.67	525,152.88	631,447.56	557,398.78	553,250.94	583,435.82	
1012	C151	15130000	Inventory-Chemicals	209,965.23	236,135.03	184,918.21	193,486.16	192,292.20	234,274.65	214,584.68	
1012	C153	15140000	Inventory-Other M&S	20,620.16	255.19	16,089.58	35,082.60	13,129.13	17,578.90	32,327.83	
1012	C153	15199997	Inventory-Price Diff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C153	15199999	Inventory-Conversion	25.47	25.47	25.47	25.47	25.47	25.47	25.47	
1012	C133	16410000	Other Special Dep	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
1012	C162	16520000	Prepaid Insur	174,145.46	121,108.18	182,931.57	124,444.18	61,877.64	123,210.91	66,094.52	
1012	C162	16525000	Prepaid Insur - I/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C162	16530000	Prepaid PUC/PSC	15,859.46	(0.02)	180,240.70	163,855.18	147,469.66	131,084.14	114,698.62	
1012	C162	16540000	Prepaid Audit Fees	29,547.17	19,142.17	7,160.17	14,079.17	930.17	26,844.17	14,862.17	
1012	C162	16550000	Prepaid Other	5.54	5.54	5.54	5.54	5.54	5.54	5.54	
1012	C162	16550010	Prepaid Other-Global	377,359.24	353,822.49	314,360.93	270,505.92	225,251.41	263,753.46	219,950.87	
1012	C1863	18503000	RA-ITRTR-AFUDC CWIP	200,042.13	215,839.19	232,653.58	249,490.56	266,058.27	282,749.17	298,758.26	
1012	C1863	18503500	RA-ITRTR-AFUDC Eqty	7,539,641.65	7,539,641.65	7,539,641.65	7,539,641.65	7,539,641.65	7,539,641.65	7,539,641.65	
1012	C1863	18504000	RA-ITRTR-Plant F/T	0.38	0.38	0.38	0.38	0.38	0.38	0.38	
1012	C1863	18504500	RA-ITRTR-Other	(226,195.62)	(224,187.29)	(222,178.96)	(220,170.63)	(218,162.30)	(216,153.97)	(214,145.64)	
1012	C1863	18505500	RA-ITRTR-Accu Amort	(1,838,449.23)	(1,854,761.27)	(1,871,073.31)	(1,887,385.35)	(1,903,697.39)	(1,920,009.43)	(1,936,321.47)	
1012	C1863	18506000	RA-ITRTR-RegLiab Rec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1862	18610000	RA-Def Program Maint	9,138,883.73	8,964,763.52	8,976,623.88	10,514,688.64	10,450,311.82	10,387,708.65	10,354,132.38	
1012	C1861	18620000	RA-Def Rate Case	376,766.94	352,652.20	350,703.58	331,951.58	336,073.40	432,657.27	499,601.18	
1012	C181	18661000	RA-Unamort Debt Exp	66,261.13	65,596.47	64,931.81	64,267.15	63,602.49	62,937.83	62,273.17	
1012	C181	18661500	RA-UnamortDebtExp/I/C	1,370,676.86	1,365,239.27	1,359,801.68	1,354,364.09	1,348,926.50	1,343,488.91	1,338,051.32	
1012	C181	18662000	RA-UnamortPrefStkExp	7,146.18	7,113.99	7,081.80	7,049.61	7,017.42	6,985.23	6,953.04	
1012	C174	18680101	RA-Def Vacation Pay	265,891.71	266,752.32	405,420.32	405,420.32	238,242.91	373,815.91	373,815.91	
1012	C1862	18680126	RA-FAS112 Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1862	18680131	RA-Depr Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1862	18680132	RA-Cost of Svc Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1862	18680144	RA-Waste Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C1862	18689900	RA-Other	1,289,057.57	1,284,300.90	1,279,544.23	1,274,787.56	1,270,030.89	1,265,274.22	1,260,517.55	
1012	C183	18713000	LTA-Prel Survey	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	35,092.86	
1012	C181	18715500	LTA-UnamrtDbt-NRgl/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C181	18715700	LTA-UnamrtDbt-In Rvl	103,701.90	99,525.78	95,349.66	91,173.54	86,997.42	82,821.30	80,328.49	
1012	C1862	18790000	LTA-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C201	20120000	Com Stk-Subs I/C	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	
1012	C207	20510000	PIC-Subs Min Int	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	(6,330.00)	
1012	C211	20520000	PIC-Subs Interco	(94,140,330.16)	(94,145,612.89)	(94,145,612.89)	(94,149,605.16)	(94,154,362.85)	(94,154,362.85)	(94,157,957.60)	
1012	C215	21021000	R/E at Acq I/C	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	
1012	C215	21024000	R/E Since Acquis	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	
1012	C215	21025000	R/E Retro	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	
1012	C204	21510000	Pref Stk-Redeemable	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	
1012	C221	22110000	Bonds	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	
1012	C221	22110400	Debt Disc-Inside	54,434.73	54,276.64	54,118.55	53,960.46	53,802.37	53,644.28	53,486.19	
1012	C221	22115000	Bonds-Interco	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	
1012	C234	23120000	N/P Assoc Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C234	23121000	IHC Bank	(10,999,539.35)	(11,579,451.76)	(14,051,068.58)	(11,673,410.90)	(14,151,274.52)	(11,235,708.39)	(11,136,108.39)	
1012	C234	23121001	IHC Clear Out Pymt	(98,124.31)	92,378.89	152,919.87	7,267.99	14,846.58	5,982.05	115,702.13	

**Kentucky-American Water Company
Balance Sheet Accounts
Water Only**

				Fiscal year		2018		2018		2018	
				Posting period		5		6		7	
				GL Account Balance		GL Account Balance		GL Account Balance		GL Account Balance	
				\$		\$		\$		\$	
Company code	Alt Acct	G/L Account	G/L Account Description								
1012	C234	23121002	IHC Clear In Pymt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C234	23121003	IHC Payment Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C234	23121005	IHC Clear Inter								
1012	C234	23129000	N/P Assoc Co-LoanClr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23410000	A/P-Recon Acct	(2,615,827.45)	(1,999,823.11)	(1,920,843.50)	(2,463,590.35)	(2,162,087.02)	(3,037,097.37)	(1,493,661.39)	
1012	C233	23410100	A/P I/C-Recon	(345,993.59)	(196,123.21)	(668,148.98)	(260,948.47)	(221,623.86)	(221,455.99)	(151,691.65)	
1012	C231	23410999	A/P-Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411000	A/P-Pcard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411001	PCard Distributed	(32,105.71)	0.00	(35,605.62)	(23,523.88)	(11,998.16)	(68,042.57)	(46,722.32)	
1012	C231	23411400	A/P-Gcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23411500	A/P-Pcard Clear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23412000	A/P Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23412200	A/P-Contrctd Svc	0.00	0.00	0.00	(2,424.00)	(1,716.00)	0.00	0.00	0.00
1012	C231	23420000	A/P-Contr Retention	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C231	23430000	A/P-Miscellaneous	(28,433.60)	(53,573.02)	(61,392.44)	(39,659.36)	(47,252.98)	(52,149.20)	(54,531.62)	
1012	C231	23430600	A/P-Wrkbasket Acctl	(97,174.63)	(16,258.08)	(39,711.36)	(64,012.88)	(97,529.17)	(67,856.00)	(88,599.71)	
1012	C231	23430700	A/P-Pcard Accrual	(38,310.17)	(70,275.16)	(57,781.66)	(54,767.97)	(73,356.79)	(40,026.66)	(36,268.30)	
1012	C231	23431000	A/P-Misc Global	(104,303.88)	(116,547.62)	(149,246.60)	(116,186.51)	(155,985.68)	(137,769.28)	(135,010.80)	
1012	C231	23435000	A/P-Proj Cost Acctl	(3,107,832.95)	(3,227,741.10)	(2,942,690.31)	(3,295,392.39)	(3,552,015.74)	(2,867,568.89)	(2,355,101.39)	
1012	C231	23436000	A/P-GRIR CapSvc	25,625.48	(18,791.95)	(15,958.68)	(76,916.90)	(45,880.72)	(37,443.07)	(84,083.26)	
1012	C233	23510000	A/P Assoc Co	(262,805.27)	(5,881,044.90)	307,282.06	304,504.82	(233,507.14)	(235,665.67)	(235,277.15)	
1012	C233	23510600	I/C Syst Clearng-CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C233	23520000	A/P Assoc Co-SCoBill	856,533.15	999,779.24	1,229,879.89	1,064,199.45	935,157.40	1,317,908.44	1,189,869.33	
1012	C233	23520001	A/P Assoc Co-SCoBill	(1,020,657.55)	(1,265,091.61)	(1,126,996.91)	(1,097,441.11)	(1,383,919.56)	(1,199,317.49)	(1,172,904.77)	
1012	C233	23599999	I/C System Clearing	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C23612	23621000	Accr FIT-Current Yr	(1,176,148.78)	242,573.22	(431,246.78)	(1,021,029.78)	(1,286,019.78)	(1,849,240.78)	(151,970.78)	
1012	C23612	23622000	Accr FIT-Prior Yrs	3,056,531.86	3,056,531.86	3,056,531.86	2,786,061.48	2,515,591.10	2,515,591.10	724,904.10	
1012	C23612	23631000	Accr SIT-Current Yr	(357,932.61)	(666,542.61)	(856,209.61)	(1,011,567.61)	(121,117.61)	(256,914.61)	(212,524.61)	
1012	C23612	23632000	Accr SIT-Prior Yrs	1,329,982.68	1,329,982.68	1,329,982.68	1,329,982.68	1,329,982.68	1,329,982.68	1,329,982.68	
1012	C23611	23652000	Accr Tax-FUTA	0.00	(0.01)	(0.01)	(0.01)	(247.81)	(1,950.24)	(546.36)	
1012	C23611	23652100	Accr Tax-FICA	(37,706.43)	(43,924.06)	(52,208.23)	(36,292.74)	(39,738.34)	(52,696.37)	(60,286.99)	
1012	C23611	23652200	Accr Tax-SUTA	(43.10)	(43.09)	(43.09)	(43.09)	(902.31)	(2,128.24)	(546.36)	
1012	C23611	23652300	Accr Tax-P/R Tax Clr								
1012	C23611	23653000	Accr Tax-Property	(2,525,759.84)	(3,026,916.63)	(3,528,239.03)	(4,029,561.43)	(4,530,883.83)	(5,032,025.69)	(5,936,376.71)	
1012	C23611	23654000	Accr Tax-Use Tax	(4,796.17)	(11,040.77)	(8,139.33)	(7,438.80)	(7,963.34)	(10,374.45)	(7,548.76)	
1012	C23611	23659000	Accr Tax-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C2371	23720000	Accr Int-LTD	(732,309.59)	(311,872.09)	(449,584.59)	(319,172.09)	(456,884.59)	(594,597.09)	(732,309.59)	
1012	C2371	23730000	Accr Int-LTD I/C	(3,165,670.21)	(1,824,103.13)	(2,699,723.54)	(3,575,343.96)	(3,625,964.38)	(2,290,049.79)	(3,165,670.21)	
1012	C241	23740000	Accr Int-Rdm PrefDiv	(47,643.75)	(15,881.25)	(31,762.50)	(47,643.75)	(15,881.25)	(31,762.50)	(47,643.75)	
1012	C241	24120000	Accr Vacation Pay	(265,891.71)	(266,752.32)	(405,420.32)	(405,420.32)	(238,242.91)	(373,815.91)	(373,815.91)	
1012	C241	24120100	Accr Water Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C241	24120200	Accr Power	(163,337.54)	(359,662.32)	(349,612.67)	(137,695.95)	(147,044.26)	(262,824.33)	(241,431.18)	
1012	C241	24120300	Accr Legal	(26,537.86)	(87,717.06)	(84,821.39)	(41,063.26)	(94,868.66)	(55,510.42)	(48,472.42)	
1012	C241	24120600	Accr Wages	(332,479.60)	(376,199.54)	(457,231.07)	(197,863.54)	(198,951.56)	(322,757.43)	(386,084.19)	
1012	C241	24120699	Accr Wages-NetAdjClr	(8,239.55)	(9,839.55)	(11,439.55)	(13,039.55)	(14,639.55)	(16,000.00)	(17,600.00)	
1012	C241	24120700	Accr Insurance	(102,160.69)	(110,279.54)	(126,028.98)	(75,574.42)	(75,316.85)	(98,615.57)	(113,810.29)	
1012	C241	24120710	Accr Insur Retro Adj	(95,198.61)	(95,198.61)	(95,198.61)	(95,198.61)	(94,414.24)	(94,414.24)	(94,414.24)	
1012	C241	24120720	Accr Insur Unfunded	0.00	(121,936.98)	0.00	0.00	(119,351.77)	0.00	0.00	0.00
1012	C241	24121000	Accr Waste Disposal	(354,166.70)	(382,083.37)	(410,000.04)	(237,916.71)	(265,833.38)	(293,750.05)	(321,666.72)	
1012	C241	24121100	Accr Retiree Medical	(9,392.12)	(11,519.23)	(13,545.97)	(15,870.33)	(19,125.00)	(22,263.48)	(25,266.65)	
1012	C241	24121200	Accr DCP Contrib	(9,961.76)	(11,553.03)	(14,199.65)	(18,306.94)	(18,247.01)	(9,674.51)	(12,278.69)	

Kentucky-American Water Company
 Balance Sheet Accounts
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			Fiscal year	2018	2018	2018	2018	2018	2018	2018
			Posting period	5	6	7	8	9	10	11
				GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance	GL Account Balance
Company code	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$
1012	C271	27145000	CIAC-Tax Hydr FIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C271	27146000	CIAC-Tax Other FIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C272	27206000	AccAmort CIAC-Other	25,371,051.33	25,525,296.39	25,679,906.48	25,834,579.57	25,989,382.30	26,142,897.65	26,296,588.39
1012	C272	27210000	AccAmort CIAC-Tax	3,306,335.23	3,340,240.28	3,379,424.82	3,418,609.36	3,457,882.72	3,491,817.84	3,525,752.96

Kentucky-American Water Company
Income Statement Accounts
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				Fiscal year												2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12	1	
Posting period				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C4611	40111000	Res Sales Billed	(4,081,877.33)	(3,549,102.82)	(4,009,520.01)	(3,795,708.74)	(3,717,163.42)	(4,460,139.52)	(4,136,564.94)	(4,222,399.18)	(4,539,548.72)	(4,428,885.16)	(3,659,715.89)	(3,799,833.71)	(3,824,793.01)	
1012	C4611	40111100	ResSlis Billed Surch	0.00	76.66	0.00	0.00	0.00	0.00	37.47	117.72	0.00	0.00	0.00	0.00	0.00	
1012	C4611	40111200	ResSlis Billed DSIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.95	0.00	
1012	C4611	40112000	Res Sales Unbilled	118,118.04	(44,178.75)	(8,523.56)	282,489.15	(258,244.80)	69,203.32	(12,470.87)	(26,250.41)	(227,883.14)	201,323.02	(130,831.07)	133,070.91	(21,789.42)	
1012	C4612	40121000	Com Sales Billed	(1,783,642.43)	(1,547,499.58)	(1,738,137.02)	(1,880,495.57)	(1,799,325.65)	(2,073,643.61)	(2,040,511.42)	(2,050,402.71)	(2,137,581.83)	(2,210,217.10)	(1,917,723.17)	(1,648,669.87)	(1,666,730.87)	
1012	C4612	40122000	Com Sales Unbilled	136,596.42	3,909.42	(145,861.10)	101,069.66	(73,968.12)	35,287.83	(118,661.93)	(68,296.56)	(50,171.12)	(12,771.28)	76,859.72	61,429.50	(32,996.87)	
1012	C4613	40131000	Ind Sales Billed	(186,933.49)	(184,964.14)	(176,766.31)	(191,371.55)	(217,745.92)	(218,853.63)	(260,008.23)	(243,904.63)	(247,951.76)	(218,297.45)	(229,599.90)	(204,287.72)	(186,491.15)	
1012	C4613	40132000	Ind Sales Unbilled	28,381.52	(14,766.27)	(9,880.49)	(12,248.60)	6,272.38	(14,145.30)	(5,525.36)	(20,262.39)	8,918.51	3,390.82	36,152.50	(17,655.28)	19,098.60	
1012	C4621	40141000	Publ Fire Billed	(314,555.25)	(313,596.03)	(294,872.71)	(310,050.35)	(301,110.87)	(319,508.14)	(310,912.66)	(308,437.55)	(310,918.40)	(343,259.43)	(322,364.34)	(279,252.40)	(332,091.37)	
1012	C4621	40142000	Publ Fire Unbilled	0.01	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C4622	40145000	Priv Fire Billed	(238,352.75)	(224,769.24)	(240,592.72)	(229,476.91)	(201,610.01)	(257,136.00)	(224,039.51)	(226,401.70)	(219,900.64)	(237,038.69)	(236,558.70)	(224,181.72)	(226,984.60)	
1012	C4622	40145100	Priv Fire Billed Sur														
1012	C4622	40146000	Priv Fire Unbilled	0.00	(95.72)	0.00	0.00	0.00	0.00	0.00	34.51	0.00	(34.51)	0.00	(288.48)	(8,604.48)	
1012	C4614	40151000	Publ Auth Billed	(399,236.92)	(409,083.05)	(342,399.35)	(461,326.77)	(471,733.99)	(557,368.87)	(588,537.75)	(622,995.38)	(664,244.39)	(662,661.77)	(485,739.35)	(443,518.67)	(424,532.36)	
1012	C4614	40152000	Publ Auth Unbilled	14,950.71	(63,811.65)	62,666.56	(22,180.06)	47,138.13	(10,108.37)	11,318.04	(111,374.14)	(34,667.29)	(11,726.29)	110,529.42	(15,283.22)	84,246.65	
1012	C466	40161000	Slis/Rsle Billed	(139,138.30)	(122,496.80)	(144,629.50)	(143,313.42)	(132,609.67)	(197,934.93)	(179,551.64)	(169,877.59)	(213,024.04)	(204,467.69)	(155,201.62)	(135,706.78)	(152,180.25)	
1012	C467	40161050	Slis/Rsle Billed I/C	(2,884.21)	(2,580.94)	(1,944.35)	(2,743.30)	(2,423.42)	(1,652.59)	(2,303.43)	(2,282.45)	(2,195.88)	(2,607.51)	0.00	(4,399.63)	0.00	
1012	C466	40162000	SalesforRsle Unbilld	12,764.90	14,001.14	(23,295.08)	9,270.91	(4,084.82)	(4,084.82)	(21,221.81)	(9,272.48)	(1,686.24)	(7,473.55)	29,593.19	4,630.15	8,532.39	
1012	C474	40171000	Misc Sales Billed	(12,334.83)	(13,370.99)	(9,171.33)	(11,748.40)	(9,624.45)	(12,832.75)	(8,840.05)	(32,113.39)	(7,240.28)	(12,266.70)	(1,646.06)	(25,959.57)	(12,009.06)	
1012	C474	40171300	MiscSlis Bill Unmtrd												(195.00)		
1012	C474	40172000	Misc Sales Unbilled	0.00	5,283.13	763.01	(833.59)	(1,711.54)	530.46	(4,341.72)	(22,487.42)	26,600.66	(1,667.58)	3,743.73	(19,394.08)	10,690.78	
1012	C471	40180100	Oth Wtr Rev-Temp Svc														
1012	C474	40189900	Other Water Revenue	0.00	0.00	0.00	0.00	0.00	(56.00)	(43.60)	0.00	0.00	0.00	0.00	0.00		
1012	C470	40310100	OthRev-Late Pymt Fee	(84,565.97)	(73,592.31)	(86,012.10)	(71,336.50)	(66,294.10)	(82,234.48)	(79,949.72)	(78,222.35)	(79,056.22)	(86,052.88)	(74,751.42)	(73,153.28)	(91,409.41)	
1012	C472	40310200	OthRev-Rent	(3,894.48)	(6,593.21)	(6,593.21)	(6,593.21)	(6,593.21)	(7,553.21)	(7,133.21)	(6,593.21)	(6,593.21)	(6,735.21)	(6,593.21)	(9,441.94)	(6,593.21)	
1012	C473	40310250	OthRev-Rent I/C	(10,006.85)	(10,006.85)	(10,006.85)	0.00	6,953.80	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	
1012	C471	40310300	OthRev-CFO	(307.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C471	40310400	OthRev-NSF Ck Chrg	(2,484.00)	(2,172.00)	(2,124.00)	(2,208.00)	(2,196.00)	(2,316.00)	(2,580.00)	(2,388.00)	(2,856.00)	(2,388.00)	(1,728.00)	(2,280.00)	(2,088.00)	
1012	C471	40310500	OthRev-Appli/InitFee	(48,785.22)	(45,907.82)	(51,692.97)	(52,073.95)	(63,994.37)	(81,712.09)	(85,677.94)	(92,113.71)	(67,951.75)	(58,438.16)	(50,832.66)	(52,485.07)	(45,025.04)	
1012	C471	40310600	OthRev-Usage Data	(3,151.19)	(5,072.88)	(3,625.76)	(4,506.94)	(4,090.89)	(4,141.20)	(4,300.89)	(4,362.62)	(4,255.61)	(4,477.44)	(4,566.52)	(4,045.97)	(4,283.85)	
1012	C471	40310700	OthRev-Reconnect Fee	(34,818.00)	(19,796.00)	(21,910.00)	(26,376.00)	(28,728.00)	(24,766.00)	(26,610.83)	(30,366.00)	(44,786.00)	(31,104.83)	(30,207.73)	(27,384.00)	(34,772.53)	
1012	C471	40319900	OthRev-Misc Svc	0.00	(422.95)	(1,467.00)	(2,697.58)	(4,726.50)	(126.62)	0.00	0.00	(3,419.51)	0.00	0.00	0.00	0.00	
1012	C6018	50100000	Labor Expense	204,923.22	136,304.81	128,945.69	185,072.71	251,798.92	220,608.62	209,250.42	157,861.09	164,114.77	258,492.90	168,417.54	221,229.12	235,722.28	
1012	C6018	50100001	Labor ExpenseAccrual	(4,345.45)	874.78	5,425.01	74,087.57	(95,981.86)	32,537.05	7,664.94	(7,496.50)	37,981.76	(71,501.78)	4,167.19	29,363.80	(2,814.92)	
1012	C6013	50101300	Labor Oper WT	150,598.36	142,370.92	156,791.87	147,817.69	118,479.58	134,485.68	159,906.46	141,003.38	157,102.18	127,497.55	152,291.74	154,958.59	150,109.59	
1012	C6013	50101305	Labor Oper WT SupEng	11,466.18	9,739.27	10,589.10	11,190.82	9,836.34	11,371.00	12,361.80	10,961.46	11,801.11	11,522.07	10,319.97	13,014.41	11,389.90	
1012	C6015	50101400	Labor Oper TD	19,235.38	16,473.47	32,665.62	10,824.92	33,663.05	24,591.48	25,432.71	26,872.71	18,897.46	36,067.22	35,378.13	21,262.72		
1012	C6015	50101405	Labor Oper TD SupEng	3,617.60	4,560.00	5,046.40	3,879.94	3,526.26	4,844.64	4,685.76	5,654.72	4,542.78	4,098.10	5,305.27	5,718.21	(1,175.40)	
1012	C6015	50101415	Labor Oper TD Lines	5,172.89	4,169.21	6,265.12	5,441.29	5,587.86	2,532.66	5,206.74	4,510.66	3,754.44	8,138.67	5,928.69	5,125.04	5,726.51	
1012	C6015	50101420	Labor Oper TD Meter	58,683.78	49,348.35	53,507.75	42,869.62	47,130.27	16,814.65	73,310.07	60,734.93	44,218.81	53,262.15	45,364.08	50,762.67	45,349.65	
1012	C6017	50101500	Labor Oper CA	3,007.24	1,907.80	2,210.25	2,353.58	(23.35)	2,854.22	2,556.65	29.05	4,152.26	(383.06)	2,364.07	2,396.05		
1012	C6017	50101510	Labor Oper CA MtrRd	16,858.03	20,366.62	20,250.63	9,381.53	18,563.26	16,034.21	16,993.32	20,419.58	19,069.01	17,315.01	18,517.31	21,487.88	20,654.78	
1012	C6017	50101515	Labor Oper CA CstRec												0.00		
1012	C6017	50101520	Labor Oper CA CstSrv	12,924.28	21,421.98	17,175.30	22,379.38	27,392.50	14,684.18	14,656.41	15,692.59	16,134.43	14,929.29	15,302.42	15,642.65	11,340.63	
1012	C6018	50101600	Labor Oper AG	46,167.76	58,509.68	59,495.88	50,928.05	63,705.50	67,453.59	60,153.36	68,488.45	61,619.65	72,252.15	65,362.69	40,887.79	45,280.22	
1012	C6038	50101601	Labor Oper AG Dir&Of														
1012	C6014	50102300	Labor Maint WT	11,568.45	13,798.88	17,334.15	17,123.63	8,038.69	11,852.04	10,259.07	13,901.49	12,024.62	10,777.31	12,809.92	10,968.03	9,184.89	
1012	C6016	50102400	Labor Maint TD	36,199.39	35,578.80	48,611.74	37,084.09	51,502.05	36,772.88	23,856.69	42,086.79	23,065.55	44,707.32	37,710.15	36,999.54	33,859.08	
1012	C6016	50102410	Labor Mnt TD Str&Imp	192.36	(96.18)	0.00	111.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	359.91	(75.78)	
1012	C6016	50102420	Labor Mnt TD Mains	9,539.67	(214.56)	8,240.48	3,383.50	5,297.16	5,162.57	1,776.59	7,472.80	170.54	8,617.70	7,512.50	18,132.71	(1,104.73)	

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Water Only

				Fiscal year												2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12	1	
Posting period				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6016	50102425	Labor Mnt TD FireMn														
1012	C6016	50102430	Labor Mnt TD Service	18,418.05	20,967.92	23,631.38	12,253.98	6,536.08	17,064.75	10,450.57	21,824.32	9,942.88	23,722.97	11,426.17	18,934.04	14,673.38	
1012	C6016	50102435	Labor Mnt TD Meter	5,934.18	6,078.90	6,231.92	2,643.72	5,126.95	3,624.27	5,135.24	10,418.97	8,559.21	9,475.14	7,579.89	3,175.51	4,523.93	
1012	C6016	50102440	Labor Mnt TD Hydrant	5,269.76	3,757.64	3,378.09	1,375.96	6,727.61	4,988.34	7,918.31	6,156.96	5,163.11	2,360.09	11,332.55	1,050.72	2,421.33	
1012	C6016	50102600	Labor Maint AG													0.00	
1012	C6018	50109900	Labor Cap Credits	(104,571.12)	(113,441.66)	(90,358.73)	(143,894.80)	(133,447.19)	(159,360.22)	(130,979.61)	(121,674.66)	(114,142.31)	(164,123.21)	(130,065.52)	(136,643.33)	(117,053.79)	
1012	C6018	50110000	Labor NS OT - Natural	7,603.92	6,553.38	4,256.50	10,541.01	20,099.52	14,599.50	11,941.73	15,171.52	10,749.78	25,406.15	14,446.45	15,331.74	12,336.89	
1012	C6013	50111300	LaborOper NS OT WT	28,443.46	24,076.93	21,280.62	25,670.62	32,793.68	22,530.61	30,630.29	24,166.17	34,386.02	34,062.03	21,711.45	31,044.58	36,632.78	
1012	C6015	50111400	LaborOper NS OT TD	2,605.90	5,125.96	5,941.37	2,971.16	9,540.07	4,098.23	5,201.20	6,463.60	9,850.43	4,202.98	3,543.71	5,883.28	8,590.22	
1012	C6015	50111415	LaborOperNS OT TD Ln	544.44	574.08	658.30	459.10	832.80	132.65	478.46	496.15	195.31	591.55	812.34	379.63	313.25	
1012	C6015	50111420	LaborOperNS OT TD Mt	10,466.64	10,112.93	25,696.34	8,357.00	21,235.58	5,744.12	14,665.85	15,350.83	11,111.82	19,780.30	11,946.66	11,527.14	8,342.91	
1012	C6017	50111500	LaborOper NS OT CA	0.00	0.00	0.00	0.00	48.83	17.50	0.00	200.40	34.16	66.80	81.38	0.00	292.33	
1012	C6017	50111510	LaborOperNS OT CA MR	496.74	1,937.22	1,234.38	1,220.39	4,817.20	2,592.66	2,065.33	2,260.11	2,035.75	2,688.27	2,033.89	2,708.97	1,014.24	
1012	C6017	50111520	LaborOperNS OT CA CS	280.73	178.29	263.56	425.86	460.52	1,003.65	972.05	521.60	686.37	1,166.58	321.29	412.88	254.08	
1012	C6018	50111600	LaborOper NS OT AG	357.69	1,103.08	533.65	469.35	309.16	312.09	57.28	0.00	732.26	0.00	1,355.07	122.53	0.00	
1012	C6014	50112300	LaborMaint NS OT WT	2,685.71	4,141.02	5,034.07	7,341.00	7,599.67	3,856.58	3,671.35	4,815.77	5,100.22	8,579.73	2,775.57	5,209.09	3,910.20	
1012	C6016	50112400	LaborMaint NS OT TD	2,312.28	3,204.80	4,016.69	4,545.99	12,769.70	4,653.62	4,801.25	6,883.99	8,048.29	8,932.68	6,515.27	7,741.47	10,300.01	
1012	C6016	50112410	LaborMaintNSOT TD SI													40.59	
1012	C6016	50112420	LaborMaintNSOT TD Mn	7,482.09	4,845.93	6,623.21	1,524.68	4,264.05	2,089.75	1,020.98	3,555.32	3,015.81	7,696.76	5,562.24	17,209.53	13,444.91	
1012	C6016	50112430	LaborMaintNSOT TD Sv	6,198.58	3,148.22	5,971.81	2,728.05	5,107.40	4,366.24	4,775.22	5,364.25	6,576.46	7,126.51	1,634.52	12,828.62	(1,388.07)	
1012	C6016	50112435	LaborMaintNSOT TD Mt	107.66	0.00	406.27	0.00	1,135.13	0.00	0.00	0.00	516.35	1,714.77	1,195.19	1,184.15	1,258.92	
1012	C6016	50112440	LaborMaintNSOT TD Hy	0.00	808.31	0.00	0.00	367.93	0.00	109.90	0.00	314.67	330.73	2,591.46	229.29	268.28	
1012	C6018	50119900	LaborNSOT CapCredits	(6,444.07)	(6,604.83)	(3,462.39)	(8,978.43)	(18,607.58)	(12,951.57)	(10,273.61)	(14,869.72)	(10,688.18)	(24,447.75)	(13,731.09)	(13,868.46)	(11,126.44)	
1012	C6018	50120000	Labor OT - Natural	0.00	0.00	0.00	936.72	0.00	0.00	624.48	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6013	50121300	LaborOper OT WT	0.00	0.00	0.00	0.00	0.00	665.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6015	50121400	LaborOper OT TD														
1012	C6015	50121420	LaborOperOT TD Meter														
1012	C6017	50121510	LaborOperOT CA MtrRd														
1012	C6016	50122400	LaborMaint OT TD														
1012	C6016	50122420	LaborMaintOT TD Main														
1012	C6016	50122430	LaborMaintOT TD Svc														
1012	C6016	50122440	LaborMaintOT TD Hydr														
1012	C6018	50129900	Labor OT Cap Credits														
1012	C6018	50171000	Annual Incent Plan	20,747.13	22,054.55	11,778.98	22,449.05	23,003.01	18,410.55	21,459.98	21,504.07	27,322.64	19,644.37	16,054.87	(18,013.07)	23,617.65	
1012	C6018	50171600	Comp Exp-Options	1,164.00	1,285.00	1,189.00	1,299.00	1,225.00	1,275.00	1,256.00	1,276.00	1,244.00	(1,400.00)	963.00	1,023.00	608.00	
1012	C6018	50171800	Comp Exp-RSU's	4,797.00	4,294.00	3,524.00	4,984.00	4,495.00	5,711.00	4,661.00	4,677.00	5,349.00	(10,120.00)	3,584.00	6,045.00	446.00	
1012	C6018	50185000	Severance	0.00	0.00	0.00	0.00	0.00	32,926.50	0.00	0.00	0.00	0.00	94,720.35	0.00	0.00	
1012	C6048	50421000	401k Expense	13,917.16	13,192.58	16,836.35	15,642.02	14,879.02	15,415.23	16,003.24	14,632.15	15,790.48	15,670.81	15,782.07	16,614.55	15,687.99	
1012	C6048	50421100	401k Exp Cap Credits	(2,781.29)	(2,661.18)	(3,390.99)	(3,535.80)	(3,904.06)	(3,736.77)	(3,674.13)	(3,085.64)	(3,081.12)	(3,941.53)	(3,461.98)	(3,482.97)	(3,494.70)	
1012	C6048	50422000	DCP Expense	15,043.79	13,897.91	15,513.69	16,302.53	15,534.76	16,087.32	17,099.52	15,672.51	17,013.58	18,437.95	17,747.26	19,921.86	18,541.68	
1012	C6048	50422100	DCP Exp Cap Credits	(2,765.37)	(2,928.69)	(2,075.95)	(4,239.92)	(3,857.24)	(3,396.02)	(4,396.71)	(3,444.08)	(3,293.86)	(4,969.43)	(3,859.06)	(3,973.26)	(3,903.08)	
1012	C6048	50423000	ESPP Expense	858.70	858.70	1,245.42	1,245.42	1,245.42	915.24	915.24	915.23	1,111.38	1,111.38	1,111.37	778.86	778.86	
1012	C6048	50426000	Retiree Medical Exp	138.39	576.90	2,659.42	1,369.43	1,253.35	1,002.22	1,326.00	1,211.98	1,211.36	1,260.51	1,569.78	5,919.71	1,576.12	
1012	C6048	50426100	Retiree Med Cap Cr	(85.46)	(120.12)	(48.39)	(333.12)	(261.67)	(204.04)	(435.02)	(261.81)	(232.65)	(368.09)	(373.82)	(322.96)	(314.47)	
1012	C6048	50450000	Other Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30,684.77)	0.00	0.00	0.00	0.00	
1012	C6043	50450013	Other Welfare WT	0.00	0.00	0.00	0.00	568.38	0.00	0.00	0.00	0.00	0.00	16.42	9.14	0.00	
1012	C6045	50450014	Other Welfare TD	0.00	0.00	0.00	0.00	522.50	0.00	0.00	0.00	0.00	0.00	0.00	829.30	0.00	
1012	C6047	50450015	Other Welfare CA	0.00	0.00	32.19	0.00	383.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6048	50450016	Other Welfare AG	35,535.51	1,729.18	2,353.47	3,035.67	589.07	4,717.50	2,764.23	1,162.87	1,375.48	5.19	1,803.67	1,044.17	17,861.13	
1012	C6048	50451000	Employee Awards	398.85	0.00	3,538.27	989.01	0.00	1,568.02	449.94	787.60	(350.21)	1,376.62	159.41	334.75	271.25	

Kentucky-American Water Company
Income Statement Accounts
Water Only

				Fiscal year												2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12	1	
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Company c	Alt Acct	G/L Account	G/L Account Description														
1012	C6048	50452000	Emp Physical Exams	705.15	553.85	4,494.85	(3,046.36)	1,122.79	289.23	481.83	26.50	520.95	723.80	653.33	781.93	381.81	
1012	C6048	50454000	Safety Incent Awards														
1012	C6048	50456000	Tuition Aid	3,275.57	0.00	2,236.20	0.00	4,683.00	0.00	0.00	0.00	0.00	1,488.00	0.00	1,645.14	0.00	
1012	C6048	50457000	Training	6,320.55	1,352.11	827.23	1,906.09	1,497.82	731.99	610.81	1,722.95	1,693.30	7,652.55	653.38	6,080.91	(2,346.28)	
1012	C6048	50458000	Referral Bonus	0.00	0.00	202.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232.25	
1012	C6048	50510000	PBOP Expense	55,277.81	55,376.03	58,148.44	54,721.63	54,810.89	53,795.65	53,779.57	53,928.49	54,025.85	49,815.86	58,115.83	49,691.15	49,855.10	
1012	C6048	50510100	PBOP Cap Credits	(5,283.23)	(5,713.00)	(16,341.59)	(13,964.95)	(13,890.18)	(15,740.67)	(12,903.44)	(12,473.32)	(11,403.28)	(17,225.96)	(13,135.80)	(13,749.28)	(12,763.92)	
1012	C6048	50550000	Group Insur Expense	119,786.72	108,721.15	118,546.46	119,736.71	113,132.09	115,889.25	126,388.49	113,961.83	119,798.15	118,995.79	117,150.15	125,323.80	122,437.28	
1012	C6048	50550100	Group Ins Cap Credits	(21,104.12)	(22,000.48)	(17,247.05)	(27,524.88)	(25,132.05)	(29,708.86)	(25,103.04)	(22,228.53)	(22,707.54)	(27,987.33)	(24,073.97)	(23,866.18)	(25,044.92)	
1012	C6048	50560000	Health Save Acct Exp														
1012	C6048	50610000	Pension Expense	63,147.78	63,229.14	62,340.70	62,424.45	62,703.86	61,630.37	62,131.47	62,151.47	62,132.82	62,197.33	62,306.23	62,051.48	71,800.14	
1012	C6048	50610100	Pension Cap Credits	(4,377.35)	(4,733.44)	(21,399.80)	(14,766.05)	(14,686.98)	(16,643.59)	(13,643.65)	(13,188.80)	(12,057.39)	(18,214.11)	(13,889.30)	(14,537.97)	(13,496.07)	
1012	C6101	51010000	Purchased Water	12,571.75	14,105.16	15,637.69	26,042.85	13,195.07	15,823.17	23,771.11	19,303.40	30,406.75	23,602.96	20,375.54	8,221.46	26,807.26	
1012	C6753	51110000	Waste Disposal	12,075.80	16,514.26	16,661.32	12,379.01	12,212.85	15,514.95	13,243.22	14,558.41	12,273.02	12,369.58	13,657.79	14,125.98	14,032.85	
1012	C6753	51120000	Amort Waste Disposal	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	0.00	0.00	8,333.33	8,333.33	8,333.33	
1012	C6158	51510000	Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6151	51510011	Purchased Power SS	5,397.78	9,786.15	9,786.15	9,786.15	58,762.15	9,786.15	9,786.15	9,786.15	9,786.15	9,786.15	32,402.15	9,003.26	9,786.15	
1012	C6151	51510012	Purchased Power P	53,273.00	55,513.91	54,391.58	48,926.44	58,705.22	42,853.85	58,900.17	71,862.31	85,205.27	25,212.48	52,861.48	63,184.30	67,855.67	
1012	C6153	51510013	Purchased Power WT	218,633.96	218,726.14	205,190.20	149,831.52	273,288.12	376,412.06	247,000.92	310,572.37	329,426.96	256,676.76	220,862.31	237,357.47	262,316.49	
1012	C6155	51510014	Purchased Power TD	365.64	26,611.38	27,795.29	36,831.03	(3,239.10)	(63,882.33)	2,241.37	1,357.03	1,571.54	1,238.30	1,046.42	1,740.62	1,235.14	
1012	C6157	51510015	Purchased Power CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	782.89	0.00	
1012	C6161	51520000	Fuel for Power Prod	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,269.42	0.00	
1012	C6183	51800000	Chemicals	112,318.74	99,854.73	131,234.31	101,836.29	107,433.16	155,373.77	219,501.19	168,370.25	132,742.08	116,668.86	115,687.40	129,079.14	95,459.71	
1012	C6205	52000000	M&S Expense (O&M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6201	52001100	M&S Oper SS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.00	39.00	39.00	0.00	0.00		
1012	C6201	52001200	M&S Oper P	944.10	(655.38)	(595.18)	722.67	(606.01)	118.99	104.79	384.19	(588.46)	891.65	(1,127.41)	1,133.65	(271.41)	
1012	C6203	52001300	M&S Oper WT	8,107.96	5,538.62	12,767.88	3,159.64	3,568.01	3,940.68	6,773.43	6,211.77	7,413.42	6,241.18	(393.39)	9,038.25	8,517.33	
1012	C6205	52001400	M&S Oper TD	8,599.92	19,610.77	12,595.73	10,619.26	5,322.75	4,443.33	6,811.02	9,822.27	8,958.19	(51,741.64)	11,938.34	15,690.83	6,128.38	
1012	C6207	52001500	M&S Oper CA														
1012	C6208	52001600	M&S Oper AG	1,896.17	155.35	6,816.00	4,482.73	624.56	21,907.77	(12,027.71)	(1,313.62)	1,402.02	(96.74)	899.50	3,931.77	6,377.76	
1012	C6758	52500000	Misc Expense (O&M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52501100	Misc Oper SS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.99)	0.99	
1012	C6751	52501200	Misc Oper P	0.00	0.00	0.00	0.00	0.00	0.00	96.24	(80.35)	0.00	0.00	0.00	0.00	0.00	
1012	C6753	52501300	Misc Oper WT	392.46	1,024.81	(772.82)	606.10	2,093.04	328.64	3,013.77	448.86	2,934.32	2,535.78	1,947.91	414.01	892.64	
1012	C6755	52501400	Misc Oper TD	9,722.18	5,402.07	1,892.01	7,018.04	3,605.21	1,852.66	4,088.18	5,768.09	7,136.52	7,990.47	2,914.17	9,340.65	4,777.25	
1012	C6757	52501500	Misc Oper CA	0.00	(76.54)	0.00	239.68	0.00	0.00	0.00	0.00	0.00	890.94	0.00	0.00	168.90	
1012	C6758	52501600	Misc Oper AG	18,765.17	17,919.05	(3,984.36)	13,110.60	1,844.56	7,875.65	5,633.12	31,556.72	11,682.96	5,731.96	(5,902.97)	40,435.15	(28,846.97)	
1012	C6608	52503000	Advertising	0.00	500.00	49.00	(27.00)	1,130.00	(17.01)	5,653.00	7,310.00	200.00	264.00	(52.00)	(740.00)	163.00	
1012	C6758	52510000	Bank Svc Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6757	52510015	Bank Svc Charges-CA	14,218.16	10,840.61	13,836.29	12,279.28	9,432.37	12,449.63	13,224.11	15,251.28	9,626.90	12,357.74	12,950.49	12,692.98	12,515.88	
1012	C6758	52510016	Bank Svc Charges-AG														
1012	C6758	52512500	Books&Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.82	0.00	0.00	0.00	
1012	C6758	52513200	Business Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.70	500.00		
1012	C6758	52514000	Charitb Contr Deduct	450.00	0.00	1,000.00	0.00	2,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6758	52514100	Charitb Contr Nonded														
1012	C6758	52514500	Charitb Don-H/Ed/En	14,258.66	(500.00)	1,755.46	39,718.20	19,200.00	4,500.00	2,500.00	1,000.00	1,500.00	8,500.00	0.00	1,000.00	3,750.00	
1012	C6758	52514600	Charitb Don-Commnty	10,000.00	2,600.00	1,500.00	3,000.00	2,103.91	5,000.00	0.00	1,656.00	675.66	3,200.00	10,782.56	717.13	0.00	
1012	C6758	52514700	Community Partnrshps	34,948.92	15,791.49	5,011.02	4,000.00	11,239.50	5,500.00	0.00	3,050.00	274.00	0.00	0.00	0.00	30,832.22	
1012	C6758	52514900	Cust Education														
1012	C6758	52514901	Cust Edu Comm-Reg	0.00	0.00	0.00	698.71	1,249.56	0.00	549.08	271.36	0.00	0.00	0.00	0.00	284.81	

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				Fiscal year												2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12	1	
Posting period				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6758	52514903	Cust Edu Comm-Issues	2,650.00	0.00	0.00	0.00	0.00	1,557.70	1,394.32	2,601.25	2,288.87	2,368.52	2,163.99	3,241.87	1,664.62	
1012	C6758	52514904	Cust Edu Comm-Consrv	1,211.93	1,549.76	1,356.71	2,620.38	24,173.00	19,637.70	8,761.03	9,037.63	2,288.87	4,759.66	2,258.19	8,241.87	2,050.84	
1012	C6758	52514905	Cust Edu Comm-Printd	190.80	0.00	0.00	496.08	655.66	0.00	278.78	945.83	719.74	0.00	302.10	0.00	0.00	
1012	C6758	52514906	Cust Edu-Bill Insert	0.00	0.00	0.00	4,987.66	0.00	0.00	5,514.10	3,322.22	2,399.19	1,745.77	385.71	5,935.97	0.00	
1012	C6758	52514907	Cust Edu-Press Rls	0.00	0.00	0.00	0.00	25.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52514909	Cust Edu-Video&Photo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432.49	321.17	0.00	165.42	0.00	0.00	
1012	C6758	52515000	Commun Relations-E	170.00	0.00	0.00	0.00	1,700.00	941.98	1,939.87	8,620.97	675.00	0.00	254.40	0.00	0.00	
1012	C6758	52515001	Commun Relations-S	488.21	0.00	996.10	2,496.69	0.00	3,564.29	2,209.74	3,098.05	0.00	0.00	0.00	393.45	0.00	
1012	C6757	52520000	Collection Agencies	22,647.15	10,658.64	11,909.91	15,291.74	10,785.87	11,399.90	11,062.79	11,690.90	13,161.42	14,128.88	17,636.31	20,614.82	14,899.76	
1012	C6758	52522000	Community Relations	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	360.67	12,821.76	0.00	0.00	
1012	C6758	52524000	Co Dues/Mmbrshp Ded	12,968.99	7,222.49	9,730.07	6,547.74	6,247.74	6,047.74	8,797.74	7,964.14	6,577.74	6,402.74	6,047.74	6,077.42	17,654.12	
1012	C6758	52526100	Credit Line Fees I/C	8,977.66	5,297.74	8,165.08	8,056.31	5,237.03	7,414.31	7,279.46	8,540.46	5,355.08	6,842.73	7,782.21	6,045.14	9,758.77	
1012	C6758	52527000	Directors Fees	200.00	13,750.00	250.00	200.00	7,750.00	250.00	250.00	7,750.00	200.00	100.00	7,750.00	250.00	250.00	
1012	C6758	52532000	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52532011	Electricity SS	0.00	86.63	19.04	51.79	63.30	43.34	53.88	80.72	51.60	62.69	15.26	25.10	30.40	
1012	C6753	52532013	Electricity WT	941.61	632.33	64.29	101.90	1,034.33	86.02	505.29	684.35	534.45	799.25	778.99	1,817.43	1,496.57	
1012	C6755	52532014	Electricity TD	4,701.46	8,097.01	5,911.93	7,956.18	(1,125.12)	2,451.62	3,611.42	3,476.91	3,006.06	2,831.96	3,549.58	4,325.83	3,957.12	
1012	C6758	52532016	Electricity AG	4,901.63	7,997.66	7,086.28	7,636.69	5,055.96	9,045.77	7,216.87	10,081.20	9,456.28	(7,998.31)	7,382.81	6,323.78	7,281.00	
1012	C6758	52534000	Employee Expenses	10,450.81	11,915.33	6,385.12	12,737.73	11,028.96	17,461.05	10,078.17	5,294.49	8,948.56	11,857.73	10,723.57	9,710.04	4,086.10	
1012	C6758	52534200	Conferences & Reg	527.91	525.00	405.00	706.00	611.80	0.00	1,701.50	1,863.50	319.00	1,035.00	920.00	790.00	0.00	
1012	C6758	52535000	Meals Deductible	3,153.85	2,757.14	6,394.13	4,882.16	3,124.55	2,634.79	3,315.19	5,079.60	5,445.39	11,505.09	(4,552.10)	4,989.14	5,679.57	
1012	C6758	52535100	Meals Nondeductible	0.00	0.00	0.00	373.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52540000	Amort Bus Svc ProjXp	0.00	196.00	530.00	(30.00)	0.00	0.00	0.00	0.00	0.00	0.00	66.00	66.00	66.00	
1012	C6758	52542000	Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6757	52542015	Forms CA	13,494.77	12,406.70	12,152.98	12,721.00	11,864.51	13,318.08	12,845.35	12,326.23	11,873.53	12,530.54	14,563.89	11,340.28	11,717.69	
1012	C6758	52542016	Forms AG	332.80	0.00	312.73	382.08	450.19	0.00	522.83	0.00	201.78	0.00	311.79	0.00	264.36	
1012	C6758	52546000	Grounds Keeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52546011	Grounds Keeping SS	1,513.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,919.68	
1012	C6753	52546013	Grounds Keeping WT	5,108.29	497.24	1,515.27	6,000.00	(329.00)	(321.00)	1,554.00	990.00	636.00	2,226.00	8,000.00	847.00	0.00	
1012	C6755	52546014	Grounds Keeping TD	1,455.12	3,640.04	861.78	2,106.88	1,217.94	4,056.46	3,163.48	1,708.28	2,435.88	3,752.40	1,217.94	2,827.94	0.00	
1012	C6758	52546016	Grounds Keeping AG	1,263.11	12,248.07	9,031.79	36,711.59	4,551.93	7,272.23	16,541.31	8,511.30	6,714.33	1,317.96	11,150.19	6,557.76	7,234.41	
1012	C6758	52548000	Heating Oil/Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6753	52548013	Heating Oil/Gas WT	0.00	0.00	0.00	0.00	2,056.89	(1,517.24)	190.65	(101.83)	55.73	200.52	702.19	610.39	2,191.23	
1012	C6755	52548014	Heating Oil/Gas TD	4,694.55	6,979.21	4,481.92	3,489.00	(1,959.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52548016	Heating Oil/Gas AG	1,698.69	1,873.93	1,280.44	1,164.42	295.51	(236.56)	147.75	162.22	165.81	(1,005.58)	450.39	638.30	606.05	
1012	C6758	52548100	Hiring Costs	686.24	27.50	613.32	253.63	0.00	9.50	127.13	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52549000	Injuries and Damages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234.10	0.00	0.00	11,563.87	0.00	(8,185.00)	
1012	C6758	52549500	Inv Phys W/O Scrap	0.00	0.00	0.00	0.00	3,452.70	24,791.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52550000	Janitorial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6753	52550013	Janitorial WT	0.00	0.00	0.00	3,000.00	2,736.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6755	52550014	Janitorial TD	1,022.56	1,250.65	103.14	246.18	1,536.06	1,385.41	1,214.86	(301.68)	946.36	354.84	2,185.58	1,350.28	1,332.85	
1012	C6758	52550016	Janitorial AG	6,887.19	107.46	13,478.86	7,536.27	(347.54)	6,181.22	6,891.73	285.21	10,579.67	(6,779.00)	17.96	20,494.22	1,342.56	
1012	C6753	52554500	Lab Supplies	14,542.10	2,435.17	10,691.88	11,359.21	10,236.52	2,438.89	19,251.70	10,159.52	8,519.48	9,089.92	6,217.58	7,242.19	34,357.41	
1012	C6758	52556500	Low Income Pay Prog	63,600.00	(3,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,624.64	
1012	C6758	52562000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52562011	Off&Adm Supplies SS	0.00	0.00	0.00	0.00	0.00	0.00	323.01	(253.81)	(69.20)	0.00	0.00	0.00	0.00	
1012	C6753	52562013	Off&Adm Supplies WT	490.61	(547.67)	2,572.09	1,847.79	898.45	170.99	1,394.20	228.53	1,107.13	1,389.29	1,285.11	1,379.02	1,188.50	
1012	C6755	52562014	Off&Adm Supplies TD	0.00	1,160.41	3,261.47	3,666.52	477.53	443.26	1,087.72	344.04	685.47	372.98	1,004.93	393.24	818.89	
1012	C6757	52562015	Off&Adm Supplies CA	0.00	0.00	0.00	767.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52562016	Off&Adm Supplies AG	1,037.43	3,011.05	4,334.92	2,134.96	2,834.07	3,936.91	3,205.75	3,258.47	1,633.43	2,664.98	2,855.26	5,624.74	1,607.30	

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				Fiscal year												2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12	1	
Posting period				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6758	52562500	Overnight Shippng	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6751	52562511	Overnight Shippng SS														0.00
1012	C6753	52562513	Overnight Shippng WT	800.05	452.30	448.05	846.04	940.71	1,165.80	1,005.46	2,959.98	1,826.97	1,055.06	1,234.38	693.59	2,674.93	
1012	C6755	52562514	Overnight Shippng TD	0.00	0.00	8.68	0.00	0.00	3.94	0.00	26.04	244.27	8.50	8.20	0.00	0.00	
1012	C6758	52562516	Overnight Shippng AG	269.94	107.16	301.17	361.24	73.58	31.52	256.68	0.00	530.23	386.31	766.95	593.02	254.76	
1012	C6758	52564000	Penalties Non-deduct	7.12	0.00	0.00	0.00	309,299.58	0.00	0.00	0.00	0.00	95.00	0.00	43.00	0.00	
1012	C6758	52566000	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6757	52566015	Postage CA	49,144.66	49,272.36	48,369.13	49,361.48	47,520.30	51,392.42	54,639.08	50,282.31	52,089.26	51,810.02	50,729.51	48,504.22	49,249.23	
1012	C6758	52566016	Postage AG	79.67	1,172.85	183.82	45.51	0.00	0.00	213.32	327.03	49.00	590.34	0.00	1,124.23	0.00	
1012	C6758	52566700	Printing	62.46	0.00	211.04	0.00	166.66	127.38	1,856.74	1,427.41	511.83	4,496.17	0.00	432.47	476.76	
1012	C6758	52567000	Relocation Expenses	0.00	0.00	0.00	0.00	268.92	0.00	0.00	0.00	0.00	0.00	156,067.50	(2,741.32)	(0.02)	
1012	C6758	52568000	Research & Develop	1,863.16	1,863.16	1,863.16	1,863.16	1,863.16	1,863.16	1,863.16	1,863.16	1,863.16	1,863.16	1,857.04	1,863.16	1,857.04	2,067.91
1012	C6758	52571000	Security Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52571011	Security Svc SS	1,810.09	1,113.17	2,529.93	1,382.24	1,571.27	1,193.26	1,382.24	1,382.24	1,523.72	1,382.24	1,382.24	2,400.82	1,382.24	
1012	C6753	52571013	Security Svc WT														
1012	C6755	52571014	Security Svc TD	0.00	0.00	53.83	0.00	67.53	0.00	0.00	0.00	0.00	88.47	0.00	27.39	160.52	
1012	C6758	52571016	Security Svc AG	6,596.15	3,386.25	4,981.78	3,119.11	2,831.60	5,892.95	4,014.85	2,041.34	5,192.17	(3,487.47)	6,230.02	3,905.03	2,528.78	
1012	C6758	52571100	Add'l Security Costs	0.00	0.00	0.00	962.90	167.58	(1,130.48)	0.00	2,009.59	1,506.85	(1,590.64)	(1,925.80)	0.00	962.90	
1012	C6758	52571500	Software Licenses	2,512.13	3,098.79	3,376.89	3,182.43	3,201.51	5,092.26	2,409.41	3,722.21	3,868.43	7,995.67	8,449.10	13,734.45	8,199.43	
1012	C6758	52574000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6753	52574013	Telephone WT	1,266.56	1,267.83	1,576.92	1,127.23	1,396.13	1,223.91	1,395.73	1,266.16	1,274.62	1,399.69	1,227.74	1,391.90	1,181.66	
1012	C6755	52574014	Telephone TD	0.00	0.00	13.17	14.61	450.50	1,331.93	0.00	(2.69)	616.92	19.08	0.00	1,663.14		
1012	C6757	52574015	Telephone CA	8,140.31	8,076.12	8,992.60	7,650.79	7,084.88	8,933.11	8,732.69	10,036.19	9,923.50	7,363.40	8,361.18	7,893.13	9,365.18	
1012	C6758	52574016	Telephone AG	1,971.39	1,796.54	2,287.00	1,715.20	1,754.88	2,034.79	2,174.72	1,845.01	2,116.63	1,678.44	2,702.17	1,700.45	1,906.54	
1012	C6758	52574100	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52574111	Cell Phone SS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.60	(59.60)	0.00	0.00	0.00	0.00	
1012	C6753	52574113	Cell Phone WT	372.57	247.42	399.49	123.74	370.77	259.15	330.58	1,161.89	744.24	15.74	372.46	1,601.77	(373.00)	
1012	C6755	52574114	Cell Phone TD	90.13	523.67	140.99	98.43	65.32	100.52	107.68	95.79	130.75	103.87	88.02	9.87	261.94	
1012	C6757	52574115	Cell Phone CA	817.31	675.32	523.44	666.06	633.23	662.57	714.52	576.27	463.56	1,140.90	683.32	319.45	641.94	
1012	C6758	52574116	Cell Phone AG	4,993.13	5,225.86	4,291.12	3,593.61	6,231.64	8,163.96	7,687.73	3,413.37	6,191.71	5,626.64	5,840.12	6,741.14	7,091.44	
1012	C6758	52574200	Data Lines AG	0.00	0.00	0.00	0.00	0.00	52.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52574300	Wireless Serv 1st														
1012	C6758	52574316	Wireless Serv 1st AG														
1012	C6758	52578000	Trash Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6753	52578013	Trash Removal WT	1,379.41	1,518.72	1,176.04	906.75	549.61	1,165.38	714.38	690.34	282.02	1,580.15	0.00	754.69	1,466.34	
1012	C6755	52578014	Trash Removal TD	3,644.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52578016	Trash Removal AG	95.57	2,262.08	3,094.14	190.17	89.41	2,502.72	1,105.19	699.60	1,455.07	472.70	454.76	989.23	126.02	
1012	C6758	52579000	Trustee Fees	0.00	0.00	0.00	0.00	0.00	8,855.75	5,671.00	0.00	0.00	5,637.89	(34.93)	46.41	0.00	
1012	C6757	52582000	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52582011	Uniforms SS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.65	(29.65)	0.00	0.00	0.00	
1012	C6753	52582012	Uniforms P	119.77	(119.77)	0.00	132.60	(132.60)	0.00	0.00	0.00	0.00	330.06	(171.71)	0.00	0.00	
1012	C6753	52582013	Uniforms WT	1,003.93	1,607.97	1,382.71	1,128.52	947.44	982.02	1,264.39	1,587.94	2,223.47	867.93	1,619.31	731.01	2,440.93	
1012	C6755	52582014	Uniforms TD	803.19	948.01	1,836.95	512.83	1,184.47	1,126.63	468.02	1,263.59	3,175.37	292.91	1,426.75	1,278.21	(1,274.72)	
1012	C6757	52582016	Uniforms AG	150.00	896.03	(458.60)	75.66	1,415.19	(1,025.03)	147.86	(105.87)	380.94	258.62	0.00	370.68	(370.68)	
1012	C6758	52583000	Water & WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52583011	Water & WW SS	4,423.50	0.00	4,619.60	4,746.12	7,466.30	14,364.44	8,976.42	(816.47)	3,985.13	5,820.87	4,793.15	5,190.07	5,303.47	
1012	C6753	52583013	Water & WW WT														
1012	C6755	52583014	Water & WW TD														
1012	C6758	52583016	Water & WW AG	2,147.99	7,093.94	1,927.71	519.16	2,036.78	2,203.56	2,044.13	1,992.36	4,006.30	388.30	1,194.72	2,137.14	2,174.41	
1012	C6758	52585000	Discounts Available	(4,004.60)	(3,632.24)	(1,947.75)	(3,244.93)	(2,758.76)	(1,883.63)	(4,399.92)	(2,616.82)	(4,906.70)	(3,021.35)	(3,836.42)	(4,225.93)	(1,469.42)	

Kentucky-American Water Company
 Income Statement Accounts
 Water Only

				Fiscal year												2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12	1	
Posting period				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6348	53482400	AWWSC Interest CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6348	53482500	AWWSC Oth Inc CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6348	53482600	AWWSC Inc Tax CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6418	54110000	Rents-Real Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6411	54110011	Rents-Real Prop SS														0.00
1012	C6415	54110014	Rents-Real Prop TD	722.62	400.00	2,952.56	0.00	858.70	100.00	0.00	300.00	688.79	0.00	0.00	874.67	997.95	
1012	C6418	54110016	Rents-Real Prop AG														
1012	C6428	54140000	Rents-Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6421	54140011	Rents-Equip SS														
1012	C6423	54140013	Rents-Equip WT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,408.24	0.00	0.00	0.00	
1012	C6425	54140014	Rents-Equip TD	0.00	0.00	344.50	0.00	0.00	0.00	0.00	62.54	0.00	0.00	140.98	0.00	0.00	
1012	C6428	54140016	Rents-Equip AG	1,242.73	3,130.75	79.67	79.67	79.67	1,019.22	0.12	79.67	79.67	79.67	195.61	189.82	85.45	
1012	C6508	55000000	Transportation (O&M)	(664.81)	(539.08)	(783.41)	(727.89)	(553.63)	(1,233.06)	(439.42)	(902.92)	(914.49)	(871.31)	(807.68)	(963.44)	(785.94)	
1012	C6503	55000013	Trans Oper WT	(26.35)	122.98	21.90	(8.38)	(16.83)	(31.22)	(42.64)	(39.50)	(4.68)	(29.48)	(21.32)	32.52	399.48	
1012	C6505	55000014	Trans Oper TD	0.00	0.00	(11.31)	0.00	(9.50)	(15.87)	0.00	(11.41)	(10.45)	164.85	(18.98)	0.00	(23.10)	
1012	C6507	55000015	Trans Oper CA	(13.33)	(19.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6508	55000016	Trans Oper AG	1,304.72	471.50	620.82	1,035.43	9.00	556.67	221.23	0.00	0.00	219.62	45.71	6.82	413.94	
1012	C6504	55000023	Trans Maint WT	0.00	21.16	0.00	42.39	62.51	39.64	12.85	0.00	200.33	0.00	9.53	0.00	59.03	
1012	C6506	55000024	Trans Maint TD	193.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6508	55000100	Trans Cap Credits	(6,771.10)	(7,321.90)	(5,720.43)	(9,325.30)	(9,273.14)	(10,507.33)	(9,089.97)	(8,326.58)	(7,612.22)	(11,502.83)	(8,766.51)	(9,181.19)	(8,517.64)	
1012	C6508	55010100	Trans Lease Costs	0.00	0.00	(5,112.40)	0.00	0.00	5,213.49	8,994.08	28,267.81	7,553.89	3,341.69	1,783.62	(12,126.90)	1,936.61	
1012	C6508	55010200	Trans Lease Fuel	19,372.89	17,191.90	20,699.75	17,051.49	20,235.36	24,930.51	21,609.64	21,604.18	18,472.46	20,779.28	19,453.44	14,727.66	15,883.23	
1012	C6508	55010300	Trans Lease Maint	19,193.08	13,794.07	35,864.50	30,624.95	9,918.37	48,914.65	9,305.02	(363.18)	14,525.61	17,670.70	24,682.82	45,923.86	18,889.40	
1012	C6508	55010500	Trans Reimb EE Prsnl	37.64	165.57	0.17	171.01	396.27	288.98	377.91	248.41	458.19	1,460.96	1,569.05	648.85	851.65	
1012	C6568	55110000	Ins Vehicle	2,747.04	2,747.04	2,747.04	2,756.51	2,756.51	2,756.51	810.87	810.87	810.87	810.87	810.87	12,484.71	3,031.62	
1012	C6568	55115000	Ins Vehicle - I/C	0.00	0.00	0.00	0.00	0.00	0.00	1,945.64	1,945.64	1,945.64	1,945.64	1,945.64	(9,728.20)		
1012	C6578	55710000	Ins General Liability	27,760.92	28,162.54	77,733.45	27,914.12	28,090.86	82,503.82	9,739.12	9,739.12	79,010.95	9,739.12	9,739.12	266,941.43	38,416.85	
1012	C6578	55711000	Ins Casualty Reserve													0.00	
1012	C6578	55715000	Ins General Liab-I/C	0.00	0.00	0.00	0.00	0.00	18,301.05	18,301.05	18,301.05	18,301.05	18,301.05	18,301.05	(91,505.25)		
1012	C6588	55720000	Ins Work Comp	11,608.69	11,654.74	11,566.00	11,629.20	11,693.74	11,445.78	2,564.86	2,569.47	2,565.17	2,580.08	2,605.23	56,526.36	9,688.30	
1012	C6588	55720100	Ins W/C Cap Credits	(2,476.76)	(2,678.25)	(530.13)	(3,410.61)	(3,392.35)	(3,844.26)	(3,151.37)	(3,046.29)	(2,784.91)	(4,207.01)	(3,208.08)	(3,357.92)	(3,117.28)	
1012	C6588	55725000	Ins Work Comp-I/C	0.00	0.00	0.00	0.00	0.00	8,996.66	8,996.66	8,996.66	8,996.66	8,996.66	8,996.66	(44,983.30)		
1012	C6598	55730000	Ins Other	11,791.79	11,760.53	12,285.16	11,776.16	11,725.49	11,725.49	12,233.85	11,217.13	11,725.49	11,725.49	11,725.49	12,030.89	11,729.48	
1012	C6598	55740000	Ins Property														
1012	C6668	56610000	Reg Exp-Amort	19,448.40	19,448.40	19,448.40	19,448.40	19,448.40	19,448.40	69,816.29	19,448.40	19,448.40	19,448.40	19,448.40	19,448.40	19,448.40	
1012	C6668	56611000	Reg Exp-Not Auth													0.00	
1012	C6678	56620000	Reg Exp-Depr Stdy	617.21	617.21	617.21	617.21	617.21	617.21	617.21	617.21	617.21	617.21	0.00	0.00	0.00	
1012	C6678	56670000	Reg Exp-Other														
1012	C6707	57010000	Uncoll Accts Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6707	57010015	Uncoll Accts Exp CA	130,821.92	71,000.14	43,851.08	104,569.35	134,888.97	68,041.72	46,780.44	84,061.21	67,038.76	94,136.61	18,398.19	(30,858.11)	76,571.39	
1012	C6707	57010016	Uncoll Accts Exp AG	3,884.55	0.00	208.32	3,105.73	318.20	(2,848.73)	13,227.36	(3,012.36)	68,790.12	0.00	(10,772.95)	0.00	175.20	
1012	C426	59011000	Gains/Loss NUP Disp														
1012	C426	59011500	Gains/Loss NUP Sales													0.00	
1012	C426	59021000	Gains/LossesUP Sales	0.00	0.00	(33,080.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C426	59022000	Gain Acquis of Asset														
1012	C6202	62002100	M&S Maint SS	569.37	8,573.27	5,758.97	4,929.69	4,614.46	1,561.45	(255.70)	726.48	3,153.50	108.23	(759.66)	1,530.98	792.69	
1012	C6204	62002300	M&S Maint WT	11,890.03	20,899.67	16,620.03	19,116.05	11,932.44	17,717.18	13,610.07	11,235.71	22,265.25	10,167.50	14,484.46	11,099.19	21,012.56	
1012	C6206	62002400	M&S Maint TD	8,604.53	8,992.99	8,203.58	1,252.60	36,130.85	46,180.00	(13,243.20)	2,009.60	(20,736.88)	43,255.44	(23,693.92)	(14,735.45)	65,498.85	
1012	C6208	62002600	M&S Maint AG	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	1,835.72	
1012	C6752	62502100	Misc Maint SS	0.00	0.00	21.55	0.00	0.00	0.00	0.00	0.00	1,224.30	(1,206.29)	242.56	4,593.94	481.62	

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				Fiscal year													2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12		1	
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Company	Alt Acct	G/L Account	G/L Account Description															
1012	C6754	62502300	Misc Maint WT	892.71	1,901.51	5,758.12	(286.21)	2,605.81	1,002.49	5,326.86	2,304.48	568.39	14,537.63	12,366.34	70,203.88	(5,380.71)		
1012	C6756	62502400	Misc Maint TD	39,647.84	10,292.24	12,575.48	12,105.36	48,307.68	17,287.88	31,753.46	6,388.01	29,442.36	9,485.82	15,512.45	27,158.88	10,586.27		
1012	C6756	62502435	Misc Maint TD Meters	0.00	0.00	0.00	0.00	200.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6758	62502600	Misc Maint AG	17,413.25	15,452.17	19,511.14	17,663.58	17,578.44	17,578.44	17,578.44	17,578.44	17,578.44	17,309.63	17,309.63	17,309.63	21,808.75		
1012	C6756	62510000	Amort Def Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6754	62512300	Amort Def Maint WT	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	9,679.16	6,408.91	6,408.91	
1012	C6756	62512400	Amort Def Maint TD	24,898.61	24,898.61	25,143.74	14,700.67	14,700.67	45,343.51	24,914.95	24,914.95	25,225.42	24,898.61	24,898.61	24,205.82	24,205.82		
1012	C6756	62520700	Misc Main Pvg/Bckfil	39,830.80	(25,412.10)	9,657.60	19,074.24	(193.44)	25,529.92	31.45	31,166.86	(30,363.65)	7,047.06	7,123.70	30,210.54	8,355.73		
1012	C6756	62520800	Misc Maint Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6312	63110021	Contr Svc-Maint SS														0.00	
1012	C6316	63110024	Contr Svc-Maint TD															
1012	C6362	63150021	Contr Svc-Maint SS	0.00	2,716.78	(2,250.38)	2,946.77	1,951.97	1,200.00	416.14	203.57	0.00	5,528.99	1,861.60	12,800.62	5,249.82		
1012	C6364	63150023	Contr Svc-Maint WT	1,166.01	4.80	6,221.67	11,441.40	51,240.03	335.50	8,467.33	28,310.92	17,366.32	18,511.49	15,379.79	149,263.29	(22,288.41)		
1012	C6366	63150024	Contr Svc-Maint TD	7,098.64	2,096.84	7,218.99	20,802.00	8,357.62	20,015.08	33,319.72	8,843.78	29,951.74	5,824.14	27,432.77	40,589.98	17,859.79		
1012	C6368	63150026	Contr Svc-Maint AG	99.59	99.59	99.59	99.59	99.59	112.53	112.53	105.00	0.00	112.53	0.00	5.90	0.00		
1012	C403	68011000	Depr -UPIS General	1,079,635.85	1,081,137.65	1,085,922.48	1,086,824.11	1,088,835.80	1,013,058.73	1,095,501.22	1,101,178.14	782,038.84	1,107,020.28	1,107,700.81	1,119,066.43	1,134,106.11		
1012	C403	68012000	Depr -Amort CIAC Tx	(13,816.70)	(13,816.70)	(13,821.34)	(13,821.34)	(13,949.03)	(13,951.39)	(13,997.10)	(13,997.12)	(13,999.09)	(14,000.34)	(14,000.34)	(13,975.37)	(13,990.57)		
1012	C403	68012500	Depr-Amort CIAC Nntx	(86,065.90)	(86,198.98)	(86,447.58)	(86,500.77)	(89,321.01)	(89,921.19)	(92,628.58)	(92,831.96)	(92,915.15)	(93,317.20)	(93,317.20)	(91,814.87)	(92,744.00)		
1012	C4071	68254000	Amort-RegAsset AFUDC	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	13,817.01	14,250.30		
1012	C406	68255000	Amort-UPAA	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39		
1012	C4072	68257000	Amort-Prop Losses	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67		
1012	C4074	68258000	Amort-Reg Asset	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00		
1012	C403	68311000	Rem Costs-ARO/NNS	180,193.69	180,385.88	180,948.62	181,143.10	181,500.20	185,166.49	182,192.85	182,957.41	183,115.66	182,893.85	183,135.08	218,963.40	184,322.96		
1012	C403	68312000	Rmv Csts-NNS CIAC Tx	(10,053.96)	(10,053.96)	(10,058.60)	(10,058.60)	(10,186.29)	(10,188.65)	(10,234.36)	(10,234.38)	(10,236.35)	(10,237.60)	(10,237.60)	(10,257.75)	(10,272.95)		
1012	C403	68312500	Rmv Csts-NNS CIAC NT	(19,285.38)	(19,319.54)	(19,493.81)	(19,485.28)	(19,667.51)	(19,759.75)	(21,204.22)	(21,306.49)	(21,347.81)	(21,559.58)	(21,604.75)	(21,604.75)	(22,435.34)		
1012	C40811	68520000	Property Taxes	439,352.00	512,008.40	430,317.27	430,317.27	430,317.27	430,317.27	430,317.27	430,317.27	463,194.45	434,426.92	434,426.92	457,611.68	463,041.22		
1012	C40811	68520100	Tax Discounts	(50.00)	(49.96)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(50.00)	(345.78)	(62.87)	(50.00)	
1012	C40812	68532000	FUTA	14,748.46	1,572.30	80.56	278.60	41.24	88.78	59.60	36.37	80.26	241.68	112.06	70.13	3,852.10		
1012	C40812	68532100	FUTA Cap Credits	(586.52)	(364.22)	(6.12)	(12.93)	(29.96)	(28.03)	(13.55)	0.00	(0.11)	(101.42)	(20.35)	(11.30)	(725.68)		
1012	C40812	68533000	FICA	61,101.09	48,520.67	46,124.39	56,319.41	51,287.52	52,445.12	53,412.37	50,469.04	53,998.66	53,599.23	50,856.51	55,129.64	65,300.91		
1012	C40812	68533100	FICA Cap Credits	(8,163.73)	(9,396.85)	(8,865.09)	(11,158.79)	(11,075.43)	(12,440.90)	(9,965.82)	(9,631.18)	(9,030.49)	(13,418.49)	(10,488.56)	(10,885.71)	(10,229.93)		
1012	C40812	68535000	SUTA	12,569.24	7,938.95	1,516.69	250.23	152.11	274.36	274.14	275.45	258.61	769.55	694.93	255.90	11,002.04		
1012	C40812	68535100	SUTA Cap Credits	(1,665.61)	(1,620.35)	(286.92)	(15.24)	(84.85)	(106.46)	(74.76)	(22.39)	(0.29)	(298.64)	(142.44)	(51.49)	(2,076.45)		
1012	C40813	68543000	Othr Taxes & Licenses	8,477.74	0.00	0.00	0.00	508,451.69	0.00	0.00	0.00	0.00	1,263.10	0.00	50.00	0.00		
1012	C40813	68544000	Gross Receipts Tax	0.00	991.20	378.00	576.24	0.00	0.00	411.60	0.00	1,629.60	0.00	0.00	2,073.96	488.04		
1012	C40810	68545000	Utility Reg Assessme	13,606.55	13,606.55	13,606.55	13,606.55	13,606.55	13,606.55	14,064.33	14,064.33	14,064.33	14,064.33	14,064.33	14,064.33	14,064.33		
1012	C40910	69011000	FIT-Current	44,869.04	45,304.92	922,482.15	330,226.08	145,234.81	631,105.00	559,838.00	594,465.00	375,144.00	636,929.00	327,366.00	4,579,171.00	297,966.00		
1012	C40910	69012000	FIT-Prior Year Adj	0.00	0.00	(25,387.00)	0.00	0.00	0.00	0.00	0.00	(659,862.00)	0.00	93,936.00	(26,949.00)	0.00		
1012	C40911	69021000	SIT-Current	50,797.23	51,290.70	78,862.07	59,020.25	32,110.75	105,134.00	99,649.00	105,813.00	67,195.00	113,445.00	58,308.00	7,321.00	54,450.00		
1012	C40911	69022000	SIT-Prior Year Adj	0.00	0.00	72,535.00	0.00	0.00	0.00	0.00	0.00	(72,535.00)	0.00	(268,388.00)	554,263.00	0.00		
1012	C40920	69031000	FIT-Oth Inc&Ded CY	474.00	974.23	30,561.60	33.35	(1,203.18)	2,299.00	(315.00)	679.00	(3,478.00)	(1,564.00)	(554.00)	7,186.00	(1,642.00)		
1012	C40920	69041000	SIT-Oth Inc&Ded CY	536.63	1,102.94	4,080.22	6.26	(87.05)	260.00	(57.00)	121.00	(615.00)	(279.00)	(98.00)	4,683.00	(300.00)		
1012	C41010	69062000	Def FIT-Pr Yr Adj	0.00	0.00	34.00	0.00	0.00	0.00	0.00	0.00	695,310.00	0.00	(59,863.00)	(13,955.00)	0.00		
1012	C41010	69063000	Def FIT-RegAsst/Liab	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	23,552.95	(13,986.39)		
1012	C41010	69065000	Def FIT-Other	441,997.28	451,462.62	(241,359.90)	205,595.27	143,682.73	305,085.00	352,052.00	375,515.00	802,136.00	501,111.00	249,751.00	(4,196,712.00)	246,290.00		
1012	C41011	69072000	Def SIT-Pr Yr Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,841.00	0.00	171,039.00	(1,556.00)	0.00		
1012	C41011	69073000	Def SIT-RegAsst/Liab	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	1,289.87	(5,556.21)		
1012	C41011	69073500	Def SIT-Other	37,007.13	37,797.77	30,839.31	32,852.65	18,324.14	89,960.00	55,739.00	59,371.00	139,551.00	81,252.00	41,168.00	(43,480.00)	40,137.00		
1012	C41211	69522000	ITC Restored-3%	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)		
1012	C41211	69523000	ITC Restored-4%	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	(525.42)	5,779.58	(525.42)	

Kentucky-American Water Company
 Income Statement Accounts
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				Fiscal year													2016	
				2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016
				1	2	3	4	5	6	7	8	9	10	11	12		1	
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C41211	69524000	ITC Restored-10%	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	64,936.67	(5,903.33)
1012	C420	70510000	AFUDC-Equity	(32,524.60)	(31,592.48)	(40,593.98)	(42,358.59)	(46,824.70)	(50,956.71)	(65,415.11)	(65,335.49)	(75,668.46)	(91,327.27)	(98,759.25)	(117,061.12)	(131,994.21)		(131,994.21)
1012	C415	71511000	M&J Revenues	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1012	C416	71521000	M&J Expenses	(15,559.64)	(38,615.03)	(91,442.69)	(7,010.62)	(3,734.51)	(10,889.49)	(4,753.49)	(10,386.85)	(4,025.89)	(379.85)	(3,629.08)	(65,882.02)		1,850.41	
1012	C421	71611000	Misc NU Revenue															
1012	C426	71621000	Misc NU Expense															
1012	C426	71712000	Gn/Loss Othr Non-OP															
1012	C6048	71810000	Other Pension Cost															
1012	C6048	71820000	Other PBOP Cost															
1012	C421	72801000	Adv Rcpt Svcs Clrg															
1012	C421	72801100	Adv Rcpt Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72801200	Adv Ref Svcs Clr															
1012	C421	72801300	Adv Ref Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72802000	CIAC Rcpt Svcs Clrg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72802100	CIAC Rcpt Non-SrvClr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72803000	Salvg/Scrap Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72803100	Prop Sale Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C426	75510000	Amort UPAA	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)		(35.38)
1012	C426	75820000	Othr Income Deductns	0.00	673.60	7,218.60	0.00	0.00	186.63	0.00	0.00	0.00	2,297.00	0.00	0.00	0.00	0.00	0.00
1012	C426	75840000	Lobbying Expenses	1,178.80	6,292.00	7,293.10	6,874.08	5,881.82	6,528.05	6,306.10	7,154.31	7,237.42	6,351.04	6,576.42	6,269.35	6,559.29		6,559.29
1012	C4273	81010000	Interest LTD	137,712.50	137,712.49	137,712.51	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50		137,712.50
1012	C4273	81015000	Interest LTD Interco	843,328.74	843,328.75	843,328.76	843,328.74	843,328.76	843,328.75	843,328.74	843,328.76	843,328.75	843,328.74	843,328.76	843,328.75	843,328.74		843,328.74
1012	C4273	81016000	Int exp-debt dis-ins															0.00
1012	C437	81020000	Div Decl P/S w/ MRR	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	31,762.50	15,881.25	15,881.25
1012	C4272	81315000	Interest STD Interco	7,305.56	7,200.22	10,009.35	10,891.23	9,070.11	8,061.56	7,297.15	8,316.35	5,986.35	7,140.40	6,554.71	11,202.03	18,306.28		18,306.28
1012	C4275	81500000	Interest Other	630.80	0.00	0.00	0.00	270,911.58	0.00	0.00	0.00	0.00	70.66	0.00	0.00	0.00		0.00
1012	C4273	81815100	Int Inc-ST ins															
1012	C428	82010000	Amort Debt Disc&Exp	665.10	620.75	709.43	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10
1012	C428	82015000	Amort Dbt Dsc&Ex I/C	5,148.92	4,810.84	5,486.99	5,148.91	5,148.92	5,148.91	5,148.92	5,148.91	5,148.92	5,148.91	5,148.92	5,148.91	5,148.92		5,148.92
1012	C428	82016000	Amort Dbt E-Insde CL	1,683.31	1,683.31	1,683.31	1,683.31	1,683.31	1,683.31	2,752.88	2,752.88	2,752.88	2,752.88	2,752.88	2,752.88	2,752.88		2,752.88
1012	C428	82020000	Amort P/S Exp w/ MRR	64.24	64.24	64.24	64.24	64.24	64.24	64.24	64.24	64.24	64.24	64.24	64.24	8,109.23		64.24
1012	C420	85000000	AFUDC Debt	(14,883.37)	(14,461.16)	(18,482.94)	(19,374.64)	(21,411.84)	(23,307.40)	(29,920.57)	(28,988.00)	(34,610.39)	(41,772.70)	(45,160.04)	(53,543.18)	(60,373.48)		(60,373.48)
1012	C438	86021500	Div Decl Com Stk I/C	0.00	0.00	2,680,238.61	0.00	0.00	2,272,716.95	0.00	0.00	2,304,064.77	0.00	0.00	4,028,194.87	0.00		0.00

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				Fiscal year															
				2016		2016		2016		2016		2016		2016		2016		2017	
				2	3	4	5	6	7	8	9	10	11	12	1	2			
				Posting period															
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Company C	Alt Acct	G/L Account	G/L Account Description																
1012	C4611	40111000	Res Sales Billed	(3,740,150.43)	(3,704,630.18)	(3,931,065.76)	(3,768,649.10)	(4,413,833.23)	(4,284,623.87)	(4,517,397.88)	(4,717,874.25)	(4,737,188.40)	(4,452,031.45)	(4,248,674.90)	(4,255,812.24)	(4,014,670.16)			
1012	C4611	40111100	ResSlis Billed Surch	0.00	0.00	0.00	13.56	0.00	0.00	24.98	0.00	0.00	0.00	24.98	0.00	0.00			
1012	C4611	40111200	ResSlis Billed DSIC	0.00	12.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C4611	40112000	Res Sales Unbilled	7,270.73	(26,675.29)	226,406.94	(291,539.53)	98,110.66	(225,003.25)	(984.87)	45,080.64	(207,847.67)	(159,792.50)	539,149.61	(44,814.01)	227,490.50			
1012	C4612	40121000	Com Sales Billed	(1,643,183.71)	(1,727,507.40)	(1,815,719.63)	(1,795,555.25)	(1,944,874.37)	(2,074,691.38)	(2,196,997.07)	(2,304,612.48)	(2,267,054.92)	(2,095,873.85)	(1,906,816.77)	(1,483,276.38)	(2,112,208.08)			
1012	C4612	40122000	Com Sales Unbilled	6,798.13	33,290.07	90,915.77	13,255.46	(107,040.90)	(239,469.28)	50,980.66	10,764.70	(104,542.40)	(37,319.17)	204,443.14	(173,867.53)	301,018.90			
1012	C4613	40131000	Ind Sales Billed	(196,582.83)	(206,464.67)	(221,046.57)	(209,144.26)	(215,131.83)	(264,744.54)	(260,043.00)	(300,804.31)	(295,425.26)	(254,981.61)	(236,964.25)	(213,880.88)	(222,936.26)			
1012	C4613	40132000	Ind Sales Unbilled	(11,625.03)	(14,369.01)	23,160.83	(27,311.87)	4,008.30	(8,499.26)	(46,752.63)	1,547.23	2,340.38	5,522.21	23,026.24	38,518.68	(16,381.41)			
1012	C4621	40141000	Publ Fire Billed	(302,794.17)	(289,830.72)	(327,452.25)	(327,535.42)	(285,683.08)	(296,724.48)	(317,546.48)	(335,010.64)	(335,055.32)	(334,079.48)	(347,476.36)	(335,100.00)	(335,100.00)			
1012	C4621	40142000	Publ Fire Unbilled	801.29	(801.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(747.97)	0.28			
1012	C4622	40145000	Priv Fire Billed	(233,620.70)	(196,069.91)	(252,696.61)	(231,274.33)	(238,801.97)	(206,179.22)	(257,437.99)	(236,749.48)	(236,130.94)	(241,733.68)	(241,280.14)	(155,280.67)	(305,561.94)			
1012	C4622	40145100	Priv Fire Billed Sur												0.00	0.00			
1012	C4622	40146000	Priv Fire Unbilled	0.00	8,892.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(99.66)	99.66	(87,246.01)	2,206.19			
1012	C4614	40151000	Publ Auth Billed	(397,569.36)	(383,331.81)	(456,018.44)	(472,210.93)	(563,549.80)	(653,102.23)	(686,606.14)	(780,634.18)	(678,040.92)	(564,830.99)	(521,963.00)	(401,832.18)	(428,936.26)			
1012	C4614	40152000	Publ Auth Unbilled	15,413.58	(9,906.96)	22,847.76	(92,557.53)	(15,571.06)	(65,412.50)	(45,813.19)	(73,557.33)	72,915.16	44,018.47	65,878.88	83,693.40	9,126.97			
1012	C466	40161000	Slis/Rsle Billed	(142,022.57)	(130,983.17)	(159,009.54)	(144,140.03)	(170,955.81)	(221,565.62)	(192,438.17)	(236,993.27)	(226,340.56)	(208,841.58)	(195,124.41)	(160,502.12)	(150,111.41)			
1012	C467	40161050	Slis/Rsle Billed I/C	(4,090.42)	(2,633.05)	(3,210.35)	(2,740.73)	(2,356.10)	(2,603.25)	(3,684.49)	(3,342.99)	(2,924.07)	(4,748.72)	(3,479.87)	(3,693.48)	(3,654.15)			
1012	C466	40162000	SalesforRsle Unbilld	(12,782.02)	4,140.25	10,664.00	(32,509.62)	15,901.62	(45,593.87)	(2,805.99)	2,402.87	(23,853.99)	4,959.81	43,396.97	9,698.10	23,670.27			
1012	C474	40171000	Misc Sales Billed	(11,890.55)	(18,200.76)	(6,163.75)	(20,957.80)	(8,551.82)	(7,094.31)	(10,639.43)	(9,460.39)	(19,153.56)	(17,258.61)	(13,198.38)	17,394.41	(3,778.33)			
1012	C474	40171300	MiscSlis Bill Unmtrd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C474	40172000	Misc Sales Unbilled	4,255.86	(3,538.31)	5,140.54	(5,800.07)	1,674.36	3,340.38	(2,294.96)	(69.01)	(15,912.71)	8,742.20	4,002.23	5,719.54	213.46			
1012	C471	40180100	Oth Wtr Rev-Temp Svc																
1012	C474	40189900	Other Water Revenue																
1012	C470	40310100	OthRev-Late Pymt Fee	(90,164.21)	(61,535.23)	(61,530.58)	(62,169.39)	(71,382.53)	(74,334.45)	(83,298.57)	(72,191.96)	(94,544.91)	(79,056.62)	(77,707.03)	(85,992.33)	(76,164.71)			
1012	C472	40310200	OthRev-Rent	(6,593.21)	(11,509.34)	(8,693.21)	(9,143.21)	(7,643.21)	(7,643.21)	(7,643.21)	(7,643.21)	(7,786.44)	(7,643.21)	(7,643.21)	(7,643.21)	(7,643.21)			
1012	C473	40310250	OthRev-Rent I/C	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)	(5,450.11)			
1012	C471	40310300	OthRev-CFO																
1012	C471	40310400	OthRev-NSF Ck Chrg	(2,292.00)	(2,160.00)	(1,620.00)	(1,884.00)	(2,064.00)	(1,980.00)	(2,652.00)	(2,196.00)	(2,220.00)	(1,164.00)	(3,108.00)	(2,592.00)	(2,088.00)			
1012	C471	40310500	OthRev-Appli/InitFee	(45,831.85)	(62,376.46)	(60,182.75)	(69,062.73)	(91,486.69)	(92,721.41)	(106,449.41)	(66,662.63)	(62,247.53)	(57,489.42)	(56,712.18)	(53,084.97)	(45,279.79)			
1012	C471	40310600	OthRev-Usage Data	(4,245.52)	(4,040.60)	(4,389.69)	(4,228.67)	(3,938.02)	(4,273.39)	(4,249.35)	(4,267.35)	(4,065.87)	(4,218.54)	(4,436.73)	(4,436.84)	(4,051.20)			
1012	C471	40310700	OthRev-Reconnect Fee	(21,210.00)	(23,940.00)	(34,958.00)	(13,212.46)	(40,413.33)	(20,716.34)	(24,632.55)	(150,392.65)	(21,308.00)	(41,925.33)	(42,944.16)	(52,457.61)	(53,860.00)			
1012	C471	40319900	OthRev-Misc Svc	(3,791.00)	(5,591.00)	(78.17)	0.00	0.00	0.00	0.00	(2,738.00)	(17,090.81)	(3,132.00)	0.00	0.00	0.00			
1012	C6018	50100000	Labor Expense	171,137.42	177,225.88	294,845.70	189,621.60	247,098.25	239,806.78	215,108.04	331,933.15	200,249.31	210,171.53	227,268.16	256,145.96	179,728.17			
1012	C6018	50100001	Labor ExpenseAccrual	19,250.89	25,477.09	(74,985.59)	30,668.86	21,320.75	27,897.80	12,179.28	(87,422.10)	(54,502.47)	97,409.22	6,564.01	39,577.42	(28,930.97)			
1012	C6013	50101300	Labor Oper WT	156,504.47	161,444.70	138,906.29	150,027.86	147,599.83	156,313.73	170,167.51	155,028.76	104,203.99	212,164.56	166,737.44	156,651.45	140,782.33			
1012	C6013	50101305	Labor Oper WT SupEng	9,136.44	10,710.78	10,143.74	7,591.26	8,685.80	9,448.10	10,378.43	11,730.02	7,824.28	13,881.06	10,974.66	7,300.46	4,931.42			
1012	C6015	50101400	Labor Oper TD	30,964.16	5,341.96	18,532.43	16,919.66	12,616.74	8,933.80	17,082.60	11,020.38	10,140.26	19,679.39	15,034.86	8,570.02	20,792.31			
1012	C6015	50101405	Labor Oper TD SupEng	0.00	6,249.60	5,208.00	4,464.00	5,085.24	3,210.36	5,379.12	4,888.08	3,608.40	5,364.24	4,791.36	1,639.25	835.01			
1012	C6015	50101415	Labor Oper TD Lines	5,780.78	9,041.72	3,550.72	5,569.61	3,755.95	4,197.51	6,696.14	2,703.74	2,567.04	4,695.63	5,699.25	5,840.50	4,367.33			
1012	C6015	50101420	Labor Oper TD Meter	54,226.12	57,942.41	43,618.25	56,970.56	48,465.93	45,630.53	76,569.36	40,530.26	32,614.37	79,436.58	57,871.58	54,805.89	56,600.41			
1012	C6017	50101500	Labor Oper CA	2,366.59	1,351.62	2,371.35	2,703.74	2,105.79	2,956.45	1,270.81	2,058.82	958.95	3,134.56	1,460.10	2,377.42	346.12			
1012	C6017	50101510	Labor Oper CA MtrRd	13,985.20	18,686.02	18,412.17	22,180.65	21,660.92	17,308.35	27,860.64	18,071.03	14,237.04	30,193.51	20,623.50	19,826.25	20,570.09			
1012	C6017	50101515	Labor Oper CA CstRec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,847.02	(1,265.34)					
1012	C6017	50101520	Labor Oper CA CstSrv	11,000.07	17,486.10	14,038.41	16,879.88	15,592.58	11,834.00	15,097.63	15,452.20	10,057.52	15,919.23	10,655.90	16,042.57				
1012	C6018	50101600	Labor Oper AG	47,779.82	59,079.70	59,320.17	49,827.07	47,436.97	41,724.58	45,350.65	61,149.33	235,111.49	(128,091.98)	48,317.44	39,286.25	52,957.44			
1012	C6038	50101601	Labor Oper AG Dir&Of																
1012	C6014	50102300	Labor Maint WT	11,875.35	12,176.89	11,305.04	11,627.07	15,655.39	12,194.68	19,920.07	10,921.57	11,223.12	18,159.48	15,703.02	12,611.82	20,269.44			
1012	C6016	50102400	Labor Maint TD	32,235.27	40,046.41	40,950.34	60,922.27	26,850.88	21,922.58	40,468.01	34,103.19	27,995.95	46,771.72	23,904.06	29,321.58	43,238.72			
1012	C6016	50102410	Labor Mnt TD Str&Imp	(67.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.19	410.28	(410.28)					
1012	C6016	50102420	Labor Mnt TD Mains	(1,484.73)	(1,432.96)	3,114.09	1,998.32	842.35	505.12	1,507.61	5,649.78	2,065.98	6,817.33	3,262.01	(1,592.97)	4,593.52			

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				Fiscal year															
				2016		2016		2016		2016		2016		2016		2016		2017	
				2	3	4	5	6	7	8	9	10	11	12	1	2			
				Posting period															
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6016	50102425	Labor Mnt TD FireMn																
1012	C6016	50102430	Labor Mnt TD Service	16,364.54	18,263.68	12,115.13	11,785.54	27,331.50	3,553.22	10,775.46	8,696.56	8,062.29	18,436.10	8,508.44	1,272.77	19,077.48			
1012	C6016	50102435	Labor Mnt TD Meter	3,149.35	5,786.07	3,153.47	4,026.82	4,422.24	(241.31)	6,326.94	4,439.81	2,442.30	6,825.29	4,373.79	2,733.78	5,995.22			
1012	C6016	50102440	Labor Mnt TD Hydrant	6,525.28	3,042.71	4,340.22	1,773.61	5,501.93	3,515.54	1,494.05	3,633.92	1,519.13	3,583.86	1,618.50	2,681.35	4,363.68			
1012	C6016	50102600	Labor Maint AG	0.00	0.00	823.53	(274.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6018	50109900	Labor Cap Credits	(144,577.34)	(154,934.19)	(140,634.24)	(174,161.93)	(194,265.38)	(187,899.50)	(187,785.13)	(173,661.07)	(105,545.31)	(236,168.71)	(133,264.68)	(163,513.25)	(141,012.04)			
1012	C6018	50110000	Labor NS OT -Natural	21,600.39	14,764.36	16,055.15	13,719.55	16,528.53	23,636.01	18,482.27	32,191.06	21,976.92	27,455.64	33,328.19	23,103.84	16,371.82			
1012	C6013	50111300	LaborOper NS OT WT	21,807.78	13,455.54	29,639.02	11,754.06	17,282.98	16,092.86	24,563.98	22,949.10	17,264.08	16,546.63	23,633.90	31,582.75	17,662.56			
1012	C6015	50111400	LaborOper NS OT TD	640.02	1,946.63	2,928.53	1,902.94	1,801.86	1,264.20	3,613.69	6,242.59	2,408.67	1,984.71	1,564.71	710.65	1,891.91			
1012	C6015	50111415	LaborOperNS OT TD Ln	454.10	476.43	633.33	0.00	431.55	201.18	426.37	381.41	379.96	816.62	696.65	788.26	332.74			
1012	C6015	50111420	LaborOperNS OT TD Mt	11,740.69	6,207.43	2,188.17	4,597.37	2,914.15	7,564.81	12,956.35	15,527.50	6,235.54	18,699.88	9,314.91	8,574.33	7,215.79			
1012	C6017	50111500	LaborOper NS OT CA	0.00	0.00	0.00	0.00	0.00	267.76	17.85	136.79	0.00	86.49	0.00	0.00	0.00			
1012	C6017	50111510	LaborOperNS OT CA MR	1,474.37	1,199.77	618.31	596.31	90.35	1,157.46	1,455.40	2,204.80	597.51	870.11	1,379.04	1,038.30	2,017.48			
1012	C6017	50111520	LaborOperNS OT CA CS	63.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.65	333.43			
1012	C6018	50111600	LaborOper NS OT AG	379.38	40.29	1,614.77	0.00	0.00	(4,035.50)	73.40	117.44	102.76	0.00	0.00	0.00	303.84			
1012	C6014	50112300	LaborMaint NS OT WT	5,012.92	1,501.85	3,091.63	2,381.29	2,076.87	1,691.26	2,043.03	4,444.64	1,928.04	2,677.03	3,815.70	1,145.40	3,153.30			
1012	C6016	50112400	LaborMaint NS OT TD	5,958.63	1,124.69	13,725.07	6,541.72	9,564.62	4,678.19	2,736.59	11,857.18	7,413.01	9,513.18	6,999.78	7,031.88	5,182.41			
1012	C6016	50112410	LaborMaintNSOT TD SI	0.00	0.00	0.00	40.59	0.00	0.00	0.00	0.00	0.00	142.07	512.85	0.00	0.00			
1012	C6016	50112420	LaborMaintNSOT TD Mn	3,383.54	546.96	2,019.20	1,191.54	1,032.44	1,675.04	17.85	637.83	697.17	1,968.39	3,405.00	158.22	149.64			
1012	C6016	50112430	LaborMaintNSOT TD Sv	7,079.97	1,970.39	4,021.85	2,145.08	5,147.88	2,082.61	954.80	(120.15)	1,357.87	6,404.69	2,407.67	1,840.22	4,760.18			
1012	C6016	50112435	LaborMaintNSOT TD Mt	2,034.64	291.84	490.71	(149.60)	616.40	0.00	669.05	1,205.04	674.27	651.37	662.40	0.00	0.00			
1012	C6016	50112440	LaborMaintNSOT TD Hy	794.30	565.92	21.63	137.09	159.68	96.34	0.00	0.00	205.26	0.00	268.39	0.00	0.00			
1012	C6018	50119900	LaborNSOT CapCredits	(20,119.84)	(13,148.89)	(13,154.52)	(12,593.22)	(15,519.43)	(23,275.37)	(17,567.39)	(30,413.28)	(20,493.95)	(26,724.32)	(22,014.84)	(21,913.74)	(15,967.98)			
1012	C6018	50120000	Labor OT - Natural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	604.83	0.00	0.00	1,078.58	0.00	0.00			
1012	C6013	50121300	LaborOper OT WT	0.00	0.00	0.00	0.00	902.40	451.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6015	50121400	LaborOper OT TD																
1012	C6015	50121420	LaborOperOT TD Meter																
1012	C6017	50121510	LaborOperOT CA MtrRd																
1012	C6016	50122400	LaborMaint OT TD												0.00	0.00			
1012	C6016	50122420	LaborMaintOT TD Main																
1012	C6016	50122430	LaborMaintOT TD Svc																
1012	C6016	50122440	LaborMaintOT TD Hydr																
1012	C6018	50129900	Labor OT Cap Credits																
1012	C6018	50171000	Annual Incent Plan	(15,820.38)	27,049.81	24,730.26	40,140.99	26,655.79	27,842.29	27,868.38	101,750.52	(17,125.58)	38,946.10	162,750.97	26,652.10	26,425.17			
1012	C6018	50171600	Comp Exp-Options	693.00	684.00	696.00	781.00	715.00	641.00	723.00	718.00	878.00	657.00	89.54	0.00	0.00			
1012	C6018	50171800	Comp Exp-RSU's	1,936.00	1,494.00	1,916.00	2,808.00	2,439.00	2,011.00	2,497.00	779.00	3,063.00	1,981.00	1,124.73	0.00	0.00			
1012	C6018	50185000	Severance	0.00	0.00	0.00	0.00	(0.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6048	50421000	401k Expense	16,138.62	15,403.10	16,126.93	17,077.11	17,187.66	16,168.54	17,731.10	16,873.14	16,081.20	16,907.60	17,074.53	16,907.38	15,285.24			
1012	C6048	50421100	401k Exp Cap Credits	(4,164.15)	(4,132.10)	(4,381.78)	(5,064.39)	(5,317.59)	(5,298.34)	(4,822.42)	(4,934.53)	(3,028.10)	(6,441.52)	(3,781.11)	(4,560.09)	(3,787.92)			
1012	C6048	50422000	DCP Expense	18,231.43	20,004.76	18,871.81	20,167.98	20,106.09	18,715.03	20,754.01	20,706.36	19,452.29	20,446.45	20,298.00	20,508.16	18,825.78			
1012	C6048	50422100	DCP Exp Cap Credits	(4,314.28)	(5,347.71)	(4,425.67)	(5,447.89)	(6,039.60)	(5,897.96)	(5,436.77)	(5,633.73)	(3,225.47)	(7,173.48)	(3,592.98)	(5,256.84)	(4,121.79)			
1012	C6048	50423000	ESPP Expense	778.87	973.23	973.23	973.22	936.89	936.89	936.89	1,023.25	1,023.25	1,023.24	843.13	0.00	1,686.27			
1012	C6048	50426000	Retiree Medical Exp	1,648.83	1,718.61	1,574.62	1,699.08	1,742.54	1,650.30	1,859.28	999.31	1,689.88	1,729.04	1,561.33	1,835.24	2,211.75			
1012	C6048	50426100	Retiree Med Cap Cr	(469.86)	(517.04)	(373.67)	(436.94)	(508.92)	(671.87)	(619.94)	(663.76)	(305.47)	(768.72)	(410.05)	(638.45)	(367.74)			
1012	C6048	50450000	Other Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6043	50450013	Other Welfare WT	0.00	0.00	0.00	77.32	0.00	0.00	107.06	63.60	0.00	0.00	0.00	0.00	0.00			
1012	C6045	50450014	Other Welfare TD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691.10	0.00	0.00	0.00			
1012	C6047	50450015	Other Welfare CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	852.30	0.00	0.00	0.00			
1012	C6048	50450016	Other Welfare AG	(216.26)	6,762.36	2,551.08	2,565.78	2,894.81	2,907.52	2,579.20	2,733.97	3,057.52	2,200.00	3,726.94	2,438.67	1,500.00			
1012	C6048	50451000	Employee Awards	699.30	1,288.45	1,190.64	4,902.87	624.49	113.16	194.21	602.15	1,920.72	0.00	360.58	636.06	0.00			

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				Fiscal year		2016		2016		2016		2016		2016		2016		2017		2017	
				Posting period		2		3		4		5		6		7		8		9	
				Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C6758	52514903	Cust Edu Comm-Issues	0.00	281.30	0.00	233.20	233.20	348.20	41.80	233.20	674.78	0.00	29.15	0.00	330.00					
1012	C6758	52514904	Cust Edu Comm-Consrv	9,000.00	281.29	36,360.00	5,233.20	3,919.29	18,348.20	41.80	4,381.41	1,170.28	1,869.94	5,209.15	8,431.78	425.88					
1012	C6758	52514905	Cust Edu Comm-Printd	154.76	0.00	1,031.03	(181.60)	1,709.60	1,760.04	594.93	781.62	0.00	0.00	1,705.80	0.00	1,548.89					
1012	C6758	52514906	Cust Edu-Bill Insert	0.00	5,431.42	0.00	0.00	3,105.09	1,186.50	2,075.62	0.00	0.00	1,517.21	2,611.24	0.00	0.00					
1012	C6758	52514907	Cust Edu-Press Rls	1,055.00	0.00	0.00	583.00	0.00	0.00	498.20	0.00	361.80	0.00	(28.20)							
1012	C6758	52514909	Cust Edu-Video&Photo	0.00	0.00	0.00	0.00	698.81	0.00	526.03	331.25	1,669.50	577.70	2,449.93	(120.00)	0.00					
1012	C6758	52515000	Commun Relations-E	0.00	0.00	53.82	2,814.30	521.07	4,346.00	3,754.65	950.66	39.02	425.08	3,394.72	(1,715.82)	0.00					
1012	C6758	52515001	Commun Relations-S	4,945.98	483.33	0.00	706.48	0.00	0.00	200.00	697.38	38.11	0.00	0.00	0.00	0.00					
1012	C6757	52520000	Collection Agencies	13,919.44	14,514.39	19,730.52	13,770.05	15,022.35	26,921.39	19,014.88	4,549.60	22,092.23	18,148.52	29,062.86	26,988.60	26,287.63					
1012	C6758	52522000	Community Relations	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	57.72	0.00					
1012	C6758	52524000	Co Dues/Mmbrshp Ded	2,354.79	9,437.91	6,033.66	7,492.48	5,479.97	9,817.74	6,252.74	7,282.74	5,967.74	6,272.74	12,500.20	9,885.93	12,003.52					
1012	C6758	52526100	Credit Line Fees I/C	3,714.40	7,644.34	4,848.37	5,440.13	9,494.20	6,814.89	7,868.41	6,729.02	8,281.02	7,650.70	4,731.18	8,508.95	3,635.79					
1012	C6758	52527000	Directors Fees	250.00	13,650.00	200.00	200.00	7,700.00	200.00	200.00	200.00	7,700.00	200.00	7,650.00	200.00	4,598.36					
1012	C6758	52532000	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6751	52532011	Electricity SS	35.19	27.97	24.76	35.46	24.70	29.20	35.18	20.47	33.10	(17.28)	0.00							
1012	C6753	52532013	Electricity WT	4,259.05	1,750.53	1,203.12	1,281.23	(241.89)	512.40	441.60	429.76	372.52	857.45	1,068.33	1,063.70	995.56					
1012	C6755	52532014	Electricity TD	5,180.06	4,833.73	3,293.88	3,723.81	2,659.34	2,371.80	2,976.60	2,883.09	2,758.33	2,774.49	3,726.37	5,469.13	4,468.69					
1012	C6758	52532016	Electricity AG	7,240.46	8,155.47	6,330.22	7,008.52	7,557.65	7,887.86	8,435.23	7,990.67	11,048.02	6,260.05	7,083.54	7,475.72	6,883.29					
1012	C6758	52534000	Employee Expenses	12,767.04	(5,340.05)	17,666.68	8,657.30	(313.69)	10,406.02	9,524.22	13,395.30	9,302.53	6,988.51	4,984.01	6,925.67	13,813.55					
1012	C6758	52534200	Conferences & Reg	6,273.00	1,834.40	1,019.00	929.00	135.00	3,979.00	1,444.00	1,861.44	329.00	7,133.94	675.00	700.00						
1012	C6758	52535000	Meals Deductible	5,455.30	1,271.23	4,056.50	4,800.72	816.76	4,031.01	4,499.98	4,417.82	8,260.51	3,236.06	3,125.88	3,650.52	2,422.15					
1012	C6758	52535100	Meals Nondeductible																		
1012	C6758	52540000	Amort Bus Svc ProjXp	90.00	(150.00)	184.10	0.00	0.00	0.00	0.00	85.70	92.00	0.00	0.00	470.00	40.00					
1012	C6758	52542000	Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6757	52542015	Forms CA	15,492.56	13,135.71	13,702.76	12,887.58	12,719.70	13,124.42	12,597.88	12,540.89	14,772.90	10,561.05	13,115.84	13,651.92	10,470.39					
1012	C6758	52542016	Forms AG	0.00	24.91	301.77	0.00	0.00	0.00	0.00	317.38	283.12	0.00	0.00	0.00	306.01					
1012	C6758	52546000	Grounds Keeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6751	52546011	Grounds Keeping SS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6753	52546013	Grounds Keeping WT	2,221.00	(101.00)	4,029.06	5,163.75	0.00	135.00	10,479.76	5,000.00	8,000.00	9,467.05	318.00	0.00	0.00					
1012	C6755	52546014	Grounds Keeping TD	1,030.85	1,025.55	1,807.30	3,736.50	9,259.60	3,487.40	4,118.10	4,865.40	7,218.80	2,536.05	9,351.00	1,674.80	320.65					
1012	C6758	52546016	Grounds Keeping AG	6,640.73	41,032.51	10,229.36	8,885.68	14,080.18	11,319.33	13,186.09	10,884.66	6,785.00	9,699.74	17,892.66	227.44	4,011.37					
1012	C6758	52548000	Heating Oil/Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6753	52548013	Heating Oil/Gas WT	3,152.56	846.58	378.00	454.46	(106.83)	61.46	98.57	78.14	193.92	1,098.17	4,048.00	4,841.68	4,418.73					
1012	C6755	52548014	Heating Oil/Gas TD																		
1012	C6758	52548016	Heating Oil/Gas AG	1,221.58	311.87	285.30	311.55	(3.50)	128.40	159.25	158.40	221.57	633.07	1,196.99	1,336.05	1,229.89					
1012	C6758	52548100	Hiring Costs																		
1012	C6758	52549000	Injuries and Damages	0.00	0.00	0.00	0.00	0.00	166.42	159.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6758	52549500	Inv Phys W/O Scrap	0.00	1,234.28	0.00	0.00	31,286.54	0.00	0.00	0.00	698.61	0.00	26,358.11	0.00	0.00					
1012	C6758	52550000	Janitorial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6753	52550013	Janitorial WT	0.00	0.00	0.00	1,894.08	0.00	0.00	319.60	687.72	0.00	0.00	1,037.21	0.00	0.00					
1012	C6755	52550014	Janitorial TD	2,078.25	468.95	3,797.66	(478.51)	787.26	6,719.08	2,256.78	4,533.26	(91.58)	3,058.09	571.81	1,708.23	1,371.80					
1012	C6758	52550016	Janitorial AG	4,015.02	5,595.66	5,196.04	87.80	10,432.74	5,250.78	5,372.86	7,164.41	1,252.62	9,598.73	9,310.22	4,085.51	265.61					
1012	C6753	52554500	Lab Supplies	1,218.62	6,322.43	11,468.53	9,639.38	3,834.83	9,527.11	11,072.07	4,969.45	21,010.64	9,732.70	1,417.92	31,790.44	2,779.44					
1012	C6758	52556500	Low Income Pay Prog	496.92	11,296.92	4,096.92	4,096.92	4,096.92	4,096.92	4,096.92	346.92	8,958.33	5,208.33	5,208.33	5,208.33	5,208.33					
1012	C6758	52562000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6751	52562011	Off&Adm Supplies SS																		
1012	C6753	52562013	Off&Adm Supplies WT	1,916.15	1,048.15	1,102.24	992.87	661.06	2,116.15	64.51	843.61	1,039.86	1,704.94	1,385.49	2,034.50	1,945.28					
1012	C6755	52562014	Off&Adm Supplies TD	148.13	558.71	835.77	305.74	908.39	615.49	947.92	501.83	424.97	625.22	661.74	436.75	560.33					
1012	C6757	52562015	Off&Adm Supplies CA																		
1012	C6758	52562016	Off&Adm Supplies AG	2,993.50	2,665.43	1,730.26	1,935.62	2,158.11	1,199.67	2,520.80	2,217.86	2,319.71	1,443.69	2,556.70	2,273.93	3,021.49					

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				Fiscal year														
				2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017	2017
				2	3	4	5	6	7	8	9	10	11	12	1	2		
				Posting period	2	3	4	5	6	7	8	9	10	11	12	1	2	
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6758	52562500	Overnight Shippng	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52562511	Overnight Shippng SS	0.00	0.00	0.00	0.00	22.64	22.70	22.97	54.54	18.93	56.57	11.46	23.78	53.49		
1012	C6753	52562513	Overnight Shippng WT	706.94	545.84	2,142.58	812.38	942.67	1,704.25	3,012.67	864.06	1,145.15	2,351.28	786.90	1,774.97	1,010.68		
1012	C6755	52562514	Overnight Shippng TD	8.62	30.58	0.00	0.00	20.59	23.19	0.00	0.00	18.93	14.01	0.00	0.00	0.00	0.00	
1012	C6758	52562516	Overnight Shippng AG	434.61	223.57	283.13	231.62	86.25	340.24	411.01	435.78	308.76	336.53	459.74	425.38	216.53		
1012	C6758	52564000	Penalties Non-deduct	(3,889.39)	0.00	0.00	0.00	60.00	409.96	409.96	(304.96)	0.00	0.00	(307,818.66)	0.00	0.00		
1012	C6758	52566000	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6757	52566015	Postage CA	48,476.76	51,684.67	46,049.60	47,718.81	52,487.27	47,836.36	48,955.22	47,145.22	51,443.72	46,532.01	46,132.42	46,394.13	45,042.32		
1012	C6758	52566016	Postage AG	37.45	195.78	755.35	0.00	6.47	5.29	1,134.63	106.59	0.00	0.00	540.35	45.49	0.00		
1012	C6758	52566700	Printing	43.24	466.66	103.98	650.10	45.68	784.87	43.81	0.00	0.00	161.65	1,104.28	1,316.28	49.86		
1012	C6758	52567000	Relocation Expenses	(1.16)	0.46	(41.98)	3,106.37	(73,500.99)	(49,034.42)	77.14	3,414.88	(3,344.98)	3,598.96	350.11	425.00	(422.96)		
1012	C6758	52568000	Research & Develop	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,909.74	1,957.91	1,957.91	
1012	C6758	52571000	Security Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52571011	Security Svc SS	1,382.24	1,382.24	2,807.32	1,738.51	1,738.51	1,738.51	1,738.51	1,738.51	1,738.51	1,738.51	1,738.51	1,738.51	3,091.15		
1012	C6753	52571013	Security Svc WT												0.00	0.00		
1012	C6755	52571014	Security Svc TD	0.59	0.00	140.37	0.00	0.00	0.00	48.19	48.33	160.91	0.00	48.38	0.00	0.00		
1012	C6758	52571016	Security Svc AG	6,257.26	5,103.35	4,082.68	2,041.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6758	52571100	Add'l Security Costs	0.00	(962.90)	0.00	3,004.24	3,880.38	3,962.82	5,062.67	2,156.05	5,015.98	3,118.83	5,768.76	5,265.58	4,652.68		
1012	C6758	52571500	Software Licenses	6,210.90	8,303.99	5,506.26	5,506.26	5,764.73	5,067.13	7,528.23	5,679.07	5,679.07	6,452.15	6,139.20	6,476.96	6,499.34		
1012	C6758	52574000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6753	52574013	Telephone WT	1,309.82	1,485.85	1,177.24	1,395.73	1,223.91	832.22	1,555.32	(941.79)	2,519.49	1,238.15	1,415.57	1,856.93	1,598.13		
1012	C6755	52574014	Telephone TD															
1012	C6757	52574015	Telephone CA	8,534.02	10,300.48	7,197.37	8,648.09	9,810.87	6,109.21	10,747.57	7,210.29	3,651.12	6,862.97	6,220.72	6,291.92	6,197.80		
1012	C6758	52574016	Telephone AG	2,406.79	2,468.75	1,999.72	2,376.31	2,311.11	1,600.41	3,366.36	1,985.70	1,848.33	2,381.52	2,404.47	2,234.79	2,085.30		
1012	C6758	52574100	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52574111	Cell Phone SS															
1012	C6753	52574113	Cell Phone WT	484.16	809.83	148.65	327.71	298.49	415.79	842.28	1,029.86	497.30	497.85	385.97	612.78	278.98		
1012	C6755	52574114	Cell Phone TD	78.04	60.05	121.69	71.26	(60.13)	39.09	48.62	37.37	360.15	93.93	78.02	86.39	69.75		
1012	C6757	52574115	Cell Phone CA	458.29	649.16	830.42	363.63	667.96	585.50	840.61	349.26	936.96	563.30	626.12	721.61	878.01		
1012	C6758	52574116	Cell Phone AG	7,480.28	6,661.69	6,307.92	7,531.24	12,367.09	6,311.49	7,580.11	23,285.23	5,424.41	10,139.00	6,640.68	8,055.29	8,036.96		
1012	C6758	52574200	Data Lines AG															
1012	C6758	52574300	Wireless Serv 1st															
1012	C6758	52574316	Wireless Serv 1st AG															
1012	C6758	52578000	Trash Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6753	52578013	Trash Removal WT	1,846.56	806.21	734.11	979.36	0.00	1,810.89	2,280.18	760.48	1,231.34	345.59	2,205.79	1,381.36	423.29		
1012	C6755	52578014	Trash Removal TD												0.00	0.00		
1012	C6758	52578016	Trash Removal AG	87.40	1,320.28	236.13	1,740.35	81.01	1,372.91	480.96	1,211.73	1,927.82	1,073.40	1,018.83	24.00	1,214.54		
1012	C6758	52579000	Trustee Fees	0.00	0.00	0.00	0.00	0.00	14,897.75	0.00	5,103.90	533.99	0.00	0.00	0.00	0.00		
1012	C6757	52582000	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52582011	Uniforms SS															
1012	C6753	52582012	Uniforms P	0.00	158.35	(158.35)	0.00	126.87	(126.87)	158.35	0.00	(158.35)	0.00	0.00	0.00	157.40		
1012	C6753	52582013	Uniforms WT	1,135.18	1,348.72	1,336.31	410.50	780.04	1,790.59	4,248.26	1,652.60	1,901.85	2,777.64	1,063.48	3,206.50	609.81		
1012	C6755	52582014	Uniforms TD	503.34	93.20	146.91	1,113.92	1,147.99	1,534.57	1,345.83	531.06	499.62	1,067.05	(125.85)	1,473.05	697.12		
1012	C6757	52582016	Uniforms AG	291.90	537.99	245.29	302.09	830.89	434.03	310.38	159.00	719.48	766.36	284.02	427.64	354.59		
1012	C6758	52583000	Water & WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52583011	Water & WW SS	4,800.23	5,927.19	6,706.85	10,449.20	5,615.33	3,453.55	3,847.35	3,879.13	3,786.45	3,767.90	2,139.20	2,356.26	6,850.53		
1012	C6753	52583013	Water & WW WT												0.00	0.00		
1012	C6755	52583014	Water & WW TD												0.00	0.00		
1012	C6758	52583016	Water & WW AG	897.73	2,792.11	924.26	3,179.39	2,138.54	2,234.08	2,202.01	2,074.34	2,211.96	2,126.87	2,242.91	2,295.48	2,117.37		
1012	C6758	52585000	Discounts Available	(5,559.74)	(4,222.54)	(3,408.73)	(7,159.40)	(7,609.72)	(5,829.06)	(4,017.31)	(7,236.30)	(6,801.45)	(5,394.63)	(7,679.52)	(4,768.93)	(5,869.13)		

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			Fiscal year	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017	2017
			Posting period	2	3	4	5	6	7	8	9	10	11	12	1	2			
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6348	53482400	AWWSC Interest CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6348	53482500	AWWSC Oth Inc CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6348	53482600	AWWSC Inc Tax CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6418	54110000	Rents-Real Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6411	54110011	Rents-Real Prop SS	0.00	0.00	0.00	0.00	1,307.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6415	54110014	Rents-Real Prop TD	0.00	15.00	3,284.10	711.57	1,318.76	(1,318.76)	0.00	788.79	0.00	0.00	0.00	0.00	1,242.54	885.00		
1012	C6418	54110016	Rents-Real Prop AG																
1012	C6428	54140000	Rents-Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6421	54140011	Rents-Equip SS																
1012	C6423	54140013	Rents-Equip WT																
1012	C6425	54140014	Rents-Equip TD	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6428	54140016	Rents-Equip AG	157.39	79.67	79.67	79.67	159.34	79.67	79.67	79.67	79.67	79.67	79.67	0.00	0.00	238.75		
1012	C6508	55000000	Transportation (O&M)	(813.29)	(1,036.38)	(836.53)	(808.16)	(1,017.00)	(929.07)	(764.30)	(943.64)	(644.95)	(1,152.99)	(968.28)	(1,027.18)	(554.09)			
1012	C6503	55000013	Trans Oper WT	59.70	230.42	79.34	0.00	0.00	167.26	41.02	0.00	1,944.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6505	55000014	Trans Oper TD	0.00	59.79	0.00	0.00	0.00	67.80	105.23	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	24.56
1012	C6507	55000015	Trans Oper CA																
1012	C6508	55000016	Trans Oper AG	0.00	0.00	357.89	0.00	0.00	294.09	3.17	0.00	216.25	0.00	0.00	0.00	316.55	11.00		
1012	C6504	55000023	Trans Maint WT	606.54	1,464.60	26.48	60.97	16.84	15.89	24.02	31.78	108.93	36.61	37.09	0.00	0.00	0.00	0.00	0.00
1012	C6506	55000024	Trans Maint TD														0.00	0.00	
1012	C6508	55000100	Trans Cap Credits	(9,694.41)	(10,253.09)	(9,394.28)	(11,436.90)	(14,081.41)	(13,240.69)	(12,872.46)	(12,795.46)	(7,902.72)	(16,483.39)	(9,735.96)	(11,626.30)	(1,554.45)			
1012	C6508	55010100	Trans Lease Costs	23,396.56	5,914.24	401.79	855.25	4,452.16	11,454.47	(459.22)	22,940.25	703.55	(2,698.22)	1,600.01	8,669.93	7,778.56			
1012	C6508	55010200	Trans Lease Fuel	13,411.96	16,807.48	16,657.36	18,549.21	18,879.69	16,610.69	19,490.41	17,408.06	16,180.02	14,353.52	17,306.32	11,983.41	16,096.90			
1012	C6508	55010300	Trans Lease Maint	5,994.33	21,636.65	18,652.84	13,111.84	11,469.79	19,540.70	14,586.48	17,922.60	14,480.86	16,641.71	4,687.23	7,302.96	7,299.28			
1012	C6508	55010500	Trans Reimb EE Prsnl	843.60	1,112.02	1,370.55	1,549.35	790.62	1,024.89	2,321.98	1,793.04	2,439.80	2,183.84	2,370.73	2,018.67	1,758.87			
1012	C6568	55110000	Ins Vehicle	3,031.62	3,031.62	3,031.57	3,031.57	3,031.57	3,031.57	3,031.57	3,031.57	3,031.57	3,031.57	3,031.57	3,031.57	1,712.07	1,662.65		
1012	C6568	55115000	Ins Vehicle - I/C																
1012	C6578	55710000	Ins General Liability	38,674.23	45,673.68	38,545.38	38,530.49	31,402.35	38,530.49	38,530.49	38,792.59	38,582.91	38,582.91	37,021.83	38,364.16	43,368.28			
1012	C6578	55711000	Ins Casualty Reserve	0.00	0.00	0.00	0.00	13,474.11	0.00	0.00	(34,473.54)	0.00	0.00	(19,906.82)	0.00	0.00			
1012	C6578	55715000	Ins General Liab-I/C																
1012	C6588	55720000	Ins Work Comp	9,676.23	9,594.61	9,667.63	9,678.00	9,741.63	9,761.70	9,802.03	9,758.36	9,826.50	9,710.62	9,752.75	5,001.65	5,205.11			
1012	C6588	55720100	Ins W/C Cap Credits	(3,545.62)	(3,749.93)	(3,435.82)	(4,182.89)	3,604.42	(3,019.82)	(2,936.54)	(2,918.29)	(1,802.37)	(3,759.39)	(2,220.47)	(2,651.57)	201.74			
1012	C6588	55725000	Ins Work Comp-I/C																
1012	C6598	55730000	Ins Other	8,367.60	10,308.78	10,048.53	10,048.53	10,048.53	10,048.53	10,048.53	10,048.53	10,048.53	10,048.53	10,048.53	10,048.53	526.42	578.44		
1012	C6598	55740000	Ins Property													9,536.19	9,252.75		
1012	C6668	56610000	Reg Exp-Amort	19,448.40	19,448.40	19,448.40	19,448.40	19,448.40	19,448.40	0.00	22,935.50	22,536.48	22,609.14	29,418.11	24,133.01	24,206.39			
1012	C6668	56611000	Reg Exp-Not Auth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178.39					
1012	C6678	56620000	Reg Exp-Depr Stdy																
1012	C6678	56670000	Reg Exp-Other																
1012	C6707	57010000	Uncoll Accts Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6707	57010015	Uncoll Accts Exp CA	18,015.27	176,560.39	(18,345.22)	84,485.89	58,336.67	92,022.16	38,402.10	107,523.92	104,344.28	49,302.85	218,137.54	(39,023.04)	5,948.78			
1012	C6707	57010016	Uncoll Accts Exp AG	0.00	(91,768.31)	0.00	0.00	2,292.42	0.00	0.00	80,115.22	0.00	0.00	(75,204.66)	369.29	0.00			
1012	C426	59011000	Gains/Loss NUP Disp																
1012	C426	59011500	Gains/Loss NUP Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24,958.95)					
1012	C426	59021000	Gains/LossesUP Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C426	59022000	Gain Acquis of Asset																
1012	C6202	62002100	M&S Maint SS	26.26	1,517.08	919.09	64.09	2,025.22	538.50	2,684.31	1,334.34	(541.11)	(667.87)	1,536.48	2,565.18	(525.95)			
1012	C6204	62002300	M&S Maint WT	10,841.67	9,921.55	7,755.93	28,941.37	4,854.62	4,159.20	19,722.21	5,891.61	14,967.56	16,221.11	25,747.69	9,139.15	15,011.06			
1012	C6206	62002400	M&S Maint TD	34,868.86	(42,220.61)	10,743.16	5,649.00	111,718.46	(6,965.74)	13,114.46	25,508.33	(3,282.38)	5,047.15	(7,292.76)	(18,150.93)	33,547.38			
1012	C6208	62002600	M&S Maint AG	1,835.72	1,835.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6752	62502100	Misc Maint SS	2,522.95	(1,309.00)	0.00	574.47	(489.88)	(46.70)	4,335.21	1,693.35	(469.10)	807.72	22,631.00	(2,506.61)	108.42			

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Table with columns for Fiscal year (2016, 2017), Posting period (2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 1, 2), and Activity Amount. Rows include various account descriptions such as Misc Maint WT, Misc Maint TD, Amort Def Maint, and ITC Restored-3%.

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				Fiscal year		2016		2016		2016		2016		2016		2016		2017		2017		
				Posting period		2		3		4		5		6		7		8		9		
				Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount		
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C41211	69524000	ITC Restored-10%	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	64,936.67	(5,903.33)	(5,903.33)	
1012	C420	70510000	AFUDC-Equity	(125,397.72)	(129,084.70)	(133,366.88)	(149,554.67)	(105,726.93)	(60,546.52)	(67,523.13)	(15,140.29)	(65,910.11)	(48,079.07)	(36,396.75)	(33,423.12)	(37,322.16)						
1012	C415	71511000	M&J Revenues																			
1012	C416	71521000	M&J Expenses	51,663.37	(11,150.85)	(6,631.17)	(4,605.39)	(3,397.81)	18,333.82	(1,832.29)	(3,132.79)	(7,097.67)	22,392.70	(8,503.25)	(2,821.31)	2,973.81						
1012	C421	71611000	Misc NU Revenue																			
1012	C426	71621000	Misc NU Expense																			
1012	C426	71712000	Gn/Loss Othr Non-OP																			
1012	C6048	71810000	Other Pension Cost																			
1012	C6048	71820000	Other PBOP Cost																			
1012	C421	72801000	Adv Rcpt Svcs Clrg																			
1012	C421	72801100	Adv Rcpt Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C421	72801200	Adv Ref Svcs Clr																			
1012	C421	72801300	Adv Ref Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C421	72802000	CIAC Rcpt Svcs Clrg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C421	72802100	CIAC Rcpt Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C421	72803000	Salvg/Scrap Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C421	72803100	Prop Sale Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C426	75510000	Amort UPAA	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	
1012	C426	75820000	Othr Income Deductns	0.00	8,500.00	7,015.00	0.00	0.00	0.00	4,554.82	(2,256.82)	(257.82)	0.00	(257.82)	8,500.00	0.00						
1012	C426	75840000	Lobbying Expenses	11,502.45	6,739.74	6,021.49	987.49	7,097.07	13,885.44	761.33	7,473.67	6,338.07	6,394.80	12,423.45	0.00	5,582.29						
1012	C4273	81010000	Interest LTD	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	136,576.94	
1012	C4273	81015000	Interest LTD Interco	843,328.76	843,328.75	843,328.74	843,328.76	843,328.75	843,328.74	843,328.76	843,328.75	843,328.74	850,550.98	859,995.42	859,995.41	859,995.42						
1012	C4273	81016000	Int exp-debt dis-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.26	115.40	115.40						
1012	C437	81020000	Div Decl P/S w/ MRR	15,351.88	16,410.62	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	14,822.50	
1012	C4272	81315000	Interest STD Interco	17,059.61	17,325.15	17,665.08	16,885.24	17,726.56	20,112.28	17,918.31	16,023.92	17,793.90	15,999.12	13,872.68	16,422.73	15,988.48						
1012	C4275	81500000	Interest Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,135.92	0.00	(104,861.68)	0.00	0.00						
1012	C4273	81815100	Int Inc-ST ins												0.00	0.00						
1012	C428	82010000	Amort Debt Disc&Exp	642.93	687.28	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	665.10	620.75
1012	C428	82015000	Amort Dbt Dsc&Ex I/C	4,979.88	5,317.94	5,148.91	5,148.92	5,148.91	5,148.92	5,148.91	5,148.92	5,148.91	5,211.08	5,299.43	5,294.65	4,946.85						
1012	C428	82016000	Amort Dbt E-Insde CL	2,752.88	2,752.88	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41
1012	C428	82020000	Amort P/S Exp w/ MRR	(0.30)	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19
1012	C420	85000000	AFUDC Debt	(57,356.28)	(57,851.87)	(61,001.36)	(66,662.53)	(48,358.93)	(27,693.73)	(30,884.77)	(12,301.24)	(27,285.41)	(16,815.34)	(15,039.55)	(13,836.46)	(15,488.50)						
1012	C438	86021500	Div Decl Com Stk I/C	0.00	2,398,108.23	0.00	0.00	2,304,064.77	0.00	0.00	3,119,108.09	0.00	0.00	4,420,042.62	0.00	0.00						

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			Fiscal year	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018	
			Posting period	3	4	5	6	7	8	9	10	11	12	1	2	3							
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C4611	40111000	Res Sales Billed	(3,901,165.22)	(3,993,679.15)	(4,385,849.24)	(4,736,946.19)	(4,654,263.08)	(4,808,283.79)	(4,841,593.01)	(4,448,480.27)	(4,211,721.16)	(4,088,930.80)	(4,599,888.57)	(4,042,910.48)	(3,860,058.61)							
1012	C4611	40111100	ResSlS Billed Surch	0.00	0.00	(12.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
1012	C4611	40111200	ResSlS Billed DSIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	543.65	0.00	0.00	0.00	368.06	(368.06)							
1012	C4611	40112000	Res Sales Unbilled	(334,439.34)	(148,401.61)	153,443.42	29,022.40	(344,322.98)	(157,812.29)	332,132.71	(167,887.81)	202,521.41	72,865.48	249,017.80	(51,220.24)	(298,606.66)							
1012	C4612	40121000	Com Sales Billed	(1,734,149.77)	(1,758,858.99)	(2,005,285.75)	(2,224,751.79)	(2,327,231.68)	(2,302,372.32)	(2,398,490.03)	(2,108,923.10)	(2,004,372.24)	(1,782,058.44)	(1,929,296.66)	(1,793,817.97)	(1,683,388.76)							
1012	C4612	40122000	Com Sales Unbilled	(75,580.66)	(136,212.88)	169,085.83	(5,658.90)	(215,284.75)	(109,500.69)	263,424.02	(112,306.97)	86,390.41	87,211.96	206,167.05	(6,382.25)	(129,613.68)							
1012	C4613	40131000	Ind Sales Billed	(219,888.16)	(254,518.03)	(233,865.23)	(263,871.90)	(278,753.20)	(252,361.64)	(312,436.74)	(257,844.39)	(248,155.96)	(224,992.57)	(212,902.54)	(213,775.92)	(292,807.94)							
1012	C4613	40132000	Ind Sales Unbilled	(29,188.07)	27,698.92	(39,770.65)	(6,379.50)	26,912.05	(44,418.21)	35,684.98	(25,990.70)	25,263.89	38,840.69	(19,097.98)	(2,458.75)	2,440.12							
1012	C4621	40141000	Publ Fire Billed	(323,165.65)	(335,783.11)	(344,665.31)	(335,468.64)	(353,316.87)	(317,048.02)	(344,130.17)	(325,790.55)	(335,144.68)	(338,869.13)	(332,476.77)	(334,794.39)	(356,201.59)							
1012	C4621	40142000	Publ Fire Unbilled	(29.07)	16.57	13.73	(893.98)	998.61	(169.30)	226.73	(198.44)	28.59	13.00	91.46	(93.75)	(71.84)							
1012	C4622	40145000	Priv Fire Billed	(236,637.79)	(230,437.81)	(252,400.72)	(254,300.25)	(249,502.96)	(268,999.32)	(220,757.58)	(254,250.16)	(247,921.08)	(220,822.87)	(271,796.56)	(253,653.70)	(246,591.05)							
1012	C4622	40145100	Priv Fire Billed Sur	484.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	397.31	0.00							
1012	C4622	40146000	Priv Fire Unbilled	(3,631.20)	(7,590.33)	(1,093.15)	15,628.09	(20,195.26)	1,854.11	(20,784.54)	12,708.05	6,378.96	(20,719.25)	30,254.45	11,714.27	5,048.93							
1012	C4614	40151000	Publ Auth Billed	(395,582.09)	(481,206.76)	(502,324.33)	(603,168.51)	(678,660.04)	(673,582.41)	(646,086.69)	(559,330.18)	(453,884.35)	(424,974.52)	(492,927.86)	(467,586.81)	(422,138.78)							
1012	C4614	40152000	Publ Auth Unbilled	73,572.04	(61,665.90)	(45,767.78)	(68,638.42)	(53,512.34)	(95,107.42)	94,122.91	(5,893.38)	20,315.29	50,529.65	1,239.35	67,080.24	(19,773.56)							
1012	C466	40161000	SlS/Rsle Billed	(130,662.85)	(148,541.54)	(149,455.34)	(224,157.80)	(219,339.71)	(210,040.45)	(221,014.25)	(156,414.33)	(161,530.36)	(144,763.04)	(164,236.74)	(158,059.85)	(141,206.57)							
1012	C467	40161050	SlS/Rsle Billed I/C	(5,068.85)	(1,552.97)	(3,724.01)	(3,438.87)	(3,853.40)	(2,128.43)	(1,846.12)	(1,428.40)	(1,762.98)	(1,751.49)	(2,325.66)	(1,959.18)	(2,128.73)							
1012	C466	40162000	SalesforRsle Unbilld	(3,433.57)	3,803.37	(30,877.87)	(18,665.29)	17,021.69	(45,693.00)	45,605.37	(882.67)	18,094.90	12,242.55	(6,557.83)	(1,992.01)	(1,204.69)							
1012	C474	40171000	Misc Sales Billed	(7,614.03)	(14,918.99)	(9,563.07)	(9,465.86)	(5,594.90)	(10,870.79)	(59,328.80)	(15,801.42)	(15,900.24)	(5,898.07)	(5,041.60)	(7,913.78)	(4,363.45)							
1012	C474	40171300	MiscSlS Bill Unmtrd											0.00	0.00	0.00							
1012	C474	40172000	Misc Sales Unbilled	(5,167.80)	(9,150.28)	14,084.44	(3,419.06)	3,170.98	(915.94)	1,602.99	(1.88)	(2,621.37)	3,045.47	385.39	(2,402.64)	3,384.47							
1012	C471	40180100	Oth Wtr Rev-Temp Svc											0.00	0.00	0.00							
1012	C474	40189900	Other Water Revenue											0.00	0.00	0.00							
1012	C470	40310100	OthRev-Late Pymt Fee	(63,006.25)	(60,639.45)	(72,862.20)	(68,005.16)	(73,915.77)	(84,581.99)	(76,591.56)	(78,317.97)	(71,823.72)	(71,924.29)	(78,600.47)	(71,159.18)	(69,115.81)							
1012	C472	40310200	OthRev-Rent	(7,643.21)	(7,643.21)	(9,143.21)	(7,643.21)	(7,643.21)	(8,017.05)	(7,948.17)	(7,948.17)	(7,948.17)	(7,948.17)	(7,948.17)	(7,948.17)	(7,948.17)							
1012	C473	40310250	OthRev-Rent I/C	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)	(12,198.70)							
1012	C471	40310300	OthRev-CFO																				
1012	C471	40310400	OthRev-NSF Ck Chrg	(2,172.00)	(1,620.00)	(1,908.00)	(2,376.00)	(1,644.00)	(3,348.00)	(2,688.00)	(2,280.00)	(2,172.00)	(2,424.00)	(3,432.00)	(2,316.00)	(2,220.00)							
1012	C471	40310500	OthRev-Appli/InitFee	(63,902.95)	(57,680.00)	(70,924.00)	(86,642.72)	(82,822.14)	(111,048.00)	(68,796.00)	(61,742.22)	(49,973.11)	(49,345.59)	(48,132.00)	(45,445.34)	(55,246.13)							
1012	C471	40310600	OthRev-Usage Data	(4,538.24)	(4,336.21)	(4,179.48)	(4,355.30)	(4,284.80)	(4,157.80)	(4,423.88)	(4,167.66)	(2,302.25)	(4,002.97)	(4,395.91)	(4,251.41)	(4,215.81)							
1012	C471	40310700	OthRev-Reconnect Fee	(56,533.30)	(40,844.78)	(57,448.42)	(54,032.71)	(44,121.65)	(56,285.28)	(53,983.81)	(56,337.24)	(53,638.41)	(40,817.45)	(46,014.82)	(56,522.61)	(53,046.86)							
1012	C471	40319900	OthRev-Misc Svc	(2,929.00)	0.00	(56.00)	0.00	0.00	0.00	(28.00)	0.00	28.00	0.00	0.00	0.00	0.00							
1012	C6018	50100000	Labor Expense	295,445.99	227,517.48	203,444.79	231,764.92	239,249.65	212,963.52	297,820.23	180,064.14	192,770.82	403,624.55	283,768.25	189,566.93	319,568.33							
1012	C6018	50100001	Labor ExpenseAccrual	(59,677.79)	6,899.15	26,675.80	29,355.26	38,991.53	(11,369.74)	(97,778.87)	20,697.79	34,015.68	9,866.66	77,660.37	(57,543.93)	(77,367.96)							
1012	C6013	50101300	Labor Oper WT	165,746.34	144,142.47	180,676.87	153,025.33	159,364.34	175,693.45	145,490.61	158,308.21	158,283.17	151,605.23	166,444.75	144,420.89	149,599.35							
1012	C6013	50101305	Labor Oper WT SupEng	5,885.74	643.47	6,186.14	10,143.31	10,036.64	11,052.58	10,111.68	10,143.00	10,548.83	8,912.83	13,713.72	8,629.95	9,989.04							
1012	C6015	50101400	Labor Oper TD	12,239.61	19,474.96	23,560.56	7,433.50	9,493.13	14,178.43	18,662.53	17,493.64	14,109.81	12,132.11	10,168.47	5,880.63	18,873.71							
1012	C6015	50101405	Labor Oper TD SupEng	2,855.54	2,979.87	3,591.89	3,478.60	1,066.96	6,606.45	4,494.41	4,384.78	4,940.25	3,427.43	3,365.36	4,403.07	4,521.79							
1012	C6015	50101415	Labor Oper TD Lines	5,731.33	6,390.64	4,211.73	5,149.21	4,919.90	4,713.06	4,744.51	5,311.94	6,925.45	5,041.69	9,775.71	6,397.98	5,436.32							
1012	C6015	50101420	Labor Oper TD Meter	54,892.61	43,703.49	65,159.37	53,696.71	37,115.79	72,396.16	44,178.86	39,649.63	63,230.30	53,515.94	70,114.61	42,535.31	55,075.79							
1012	C6017	50101500	Labor Oper CA	2,147.69	2,557.80	3,503.92	1,328.94	847.24	1,676.91	2,726.03	1,704.69	1,525.65	2,824.79	1,586.16	310.99	2,315.19							
1012	C6017	50101510	Labor Oper CA MtrRd	19,162.83	17,905.00	22,083.44	20,746.63	24,305.10	24,983.96	21,552.04	20,738.86	21,264.66	16,300.03	20,287.87	20,176.31	21,520.03							
1012	C6017	50101515	Labor Oper CA CstRec																				
1012	C6017	50101520	Labor Oper CA CstSrv	13,666.36	13,566.24	15,903.41	13,827.07	10,564.96	12,404.47	13,624.00	14,047.56	15,575.59	12,841.35	11,455.35	14,254.68	17,072.27							
1012	C6018	50101600	Labor Oper AG	62,729.99	47,848.10	57,750.15	55,401.97	43,226.25	71,607.17	60,287.34	59,016.62	59,655.64	(105,030.27)	46,928.62	64,606.85	61,545.16							
1012	C6038	50101601	Labor Oper AG Dir&Of											0.00	0.00	160.88							
1012	C6014	50102300	Labor Maint WT	7,431.99	13,427.40	18,316.05	10,425.90	11,605.11	21,455.55	13,894.20	14,599.02	19,338.94	13,712.24	16,969.51	18,482.37	19,345.47							
1012	C6016	50102400	Labor Maint TD	36,018.17	33,075.35	56,772.50	42,940.21	37,704.36	49,348.18	53,446.96	36,445.32	39,716.49	32,630.29	50,003.99	40,057.89	54,678.46							
1012	C6016	50102410	Labor Mnt TD Str&Imp																				
1012	C6016	50102420	Labor Mnt TD Mains																				

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				Fiscal year												2018		
				2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018
				3	4	5	6	7	8	9	10	11	12	1	2	3		
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6016	50102425	Labor Mnt TD FireMn													0.00	222.80	0.00
1012	C6016	50102430	Labor Mnt TD Service	17,600.60	8,808.46	18,712.74	12,771.29	12,428.33	11,463.00	10,782.54	1,088.33	13,541.68	1,310.45	33,115.49	(6,283.14)	(4,819.59)		
1012	C6016	50102435	Labor Mnt TD Meter	4,370.96	4,843.41	3,807.53	3,309.24	3,926.74	3,836.40	2,846.59	3,997.59	4,236.60	3,658.19	3,723.38	2,768.28	4,347.82		
1012	C6016	50102440	Labor Mnt TD Hydrant	4,860.32	5,388.10	1,661.11	(780.91)	543.62	1,899.80	359.30	(91.27)	2,893.79	(920.17)	10,122.96	1,196.37	(972.91)		
1012	C6016	50102600	Labor Maint AG															
1012	C6018	50109900	Labor Cap Credits	(184,012.67)	(163,616.73)	(184,357.32)	(186,462.48)	(162,091.51)	(175,585.55)	(121,724.81)	(145,753.51)	(164,950.40)	(323,634.63)	(198,557.33)	(114,015.58)	(193,439.07)		
1012	C6018	50110000	Labor NS OT -Natural	42,698.04	17,834.23	19,007.33	21,065.39	16,112.50	13,543.49	16,867.91	10,012.88	30,109.09	39,795.63	36,070.38	14,194.22	36,717.93		
1012	C6013	50111300	LaborOper NS OT WT	35,847.61	27,492.99	18,617.15	22,005.78	22,957.18	20,044.04	32,593.37	22,394.34	13,796.07	29,869.35	32,933.48	18,160.97	25,005.91		
1012	C6015	50111400	LaborOper NS OT TD	3,714.02	2,682.36	1,499.26	1,627.33	1,380.24	2,653.12	6,564.17	2,459.29	2,735.09	6,005.02	4,335.30	2,120.73	3,124.00		
1012	C6015	50111415	LaborOperNS OT TD Ln	816.87	688.38	416.42	512.12	388.65	538.39	815.96	485.86	1,051.19	265.65	1,778.58	1,384.46	1,664.07		
1012	C6015	50111420	LaborOperNS OT TD Mt	12,561.78	3,623.29	4,965.66	6,697.54	4,650.69	7,046.62	9,175.24	2,400.58	5,900.48	7,539.96	24,329.13	3,460.75	5,515.79		
1012	C6017	50111500	LaborOper NS OT CA	0.00	298.54	0.00	127.08	0.00	0.00	34.58	0.00	0.00	0.00	0.00	240.43	0.00		
1012	C6017	50111510	LaborOperNS OT CA MR	2,007.26	1,660.43	1,905.58	1,222.57	514.13	470.47	2,599.53	1,187.97	1,960.66	829.24	1,830.95	1,022.44	1,442.48		
1012	C6017	50111520	LaborOperNS OT CA CS	0.00	313.79	724.26	1,077.32	846.98	330.36	859.99	440.73	511.97	754.05	1,617.70	1,453.67	2,321.47		
1012	C6018	50111600	LaborOper NS OT AG	44.04	0.00	0.00	29.06	0.00	0.00	0.00	0.00	0.00	1,222.31	118.46	583.95	0.00		
1012	C6014	50112300	LaborMaint NS OT WT	2,904.90	1,338.60	3,946.80	1,069.50	3,408.60	2,118.30	3,608.70	1,952.70	2,628.96	1,910.24	3,236.27	4,560.71	6,428.94		
1012	C6016	50112400	LaborMaint NS OT TD	8,878.32	10,147.82	11,356.76	8,132.94	11,539.21	12,185.82	15,854.78	12,325.32	7,493.91	10,030.90	26,052.61	11,067.58	16,164.14		
1012	C6016	50112410	LaborMaintNSOT TD SI															
1012	C6016	50112420	LaborMaintNSOT TD Mn	567.71	397.02	155.61	153.71	1,588.83	787.98	2,331.28	1,827.09	1,993.51	3,335.10	6,908.37	1,157.30	1,561.21		
1012	C6016	50112430	LaborMaintNSOT TD Sv	3,082.63	2,509.32	1,391.94	1,915.55	1,827.50	1,878.18	4,813.28	764.59	5,098.16	3,155.30	12,531.05	1,347.88	(9,100.48)		
1012	C6016	50112435	LaborMaintNSOT TD Mt	496.80	813.93	39.55	207.00	186.30	289.80	588.87	579.60	375.84	2,083.11	346.92	212.40	594.72		
1012	C6016	50112440	LaborMaintNSOT TD Hy	34.58	772.33	0.00	0.00	0.00	0.00	38.89	0.00	0.00	0.00	4,773.94	119.67	0.00		
1012	C6018	50119900	LaborNSOT CapCredits	(36,112.76)	(16,178.63)	(17,340.27)	(16,093.77)	(14,249.58)	(12,264.05)	(14,417.09)	(9,184.84)	(27,472.89)	(38,065.32)	(34,517.22)	(12,490.74)	(32,523.24)		
1012	C6018	50120000	Labor OT - Natural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340.08	0.00	0.00		
1012	C6013	50121300	LaborOper OT WT											0.00	0.00	0.00		
1012	C6015	50121400	LaborOper OT TD											0.00	0.00	0.00		
1012	C6015	50121420	LaborOperOT TD Meter											0.00	0.00	0.00		
1012	C6017	50121510	LaborOperOT CA MtrRd											0.00	0.00	0.00		
1012	C6016	50122400	LaborMaint OT TD	0.00	292.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6016	50122420	LaborMaintOT TD Main											0.00	0.00	0.00		
1012	C6016	50122430	LaborMaintOT TD Svc											0.00	0.00	0.00		
1012	C6016	50122440	LaborMaintOT TD Hydr											0.00	0.00	0.00		
1012	C6018	50129900	Labor OT Cap Credits											(340.08)	0.00	0.00		
1012	C6018	50171000	Annual Incent Plan	(6,198.78)	32,585.92	29,198.97	38,982.03	30,829.46	30,829.48	45,948.58	32,509.41	23,800.69	99,585.46	32,717.66	32,717.66	(40,584.60)		
1012	C6018	50171600	Comp Exp-Options	220.20	0.00	0.00	234.92	0.00	0.00	251.38	0.00	0.00	264.80	0.00	0.00	218.66		
1012	C6018	50171800	Comp Exp-RSU's	1,503.58	0.00	0.00	2,516.26	0.00	0.00	2,807.38	0.00	0.00	3,257.27	0.00	0.00	2,343.79		
1012	C6018	50185000	Severance															
1012	C6048	50421000	401k Expense	22,417.84	16,115.61	18,774.17	16,972.57	17,477.50	19,522.68	18,023.70	16,481.69	18,313.10	17,395.77	21,908.27	17,001.05	31,087.43		
1012	C6048	50421100	401k Exp Cap Credits	(6,457.57)	(4,893.58)	(5,497.88)	(5,284.19)	(4,506.74)	(5,343.80)	(3,644.18)	(4,181.63)	(4,705.33)	(4,701.09)	(5,338.03)	(4,385.15)	(9,098.03)		
1012	C6048	50422000	DCP Expense	21,692.23	20,013.23	22,347.73	21,259.07	21,207.86	23,672.42	21,311.49	20,059.29	21,999.33	17,656.43	26,659.38	19,851.38	24,390.06		
1012	C6048	50422100	DCP Exp Cap Credits	(6,249.98)	(5,210.93)	(5,421.41)	(6,412.43)	(4,738.63)	(5,559.03)	(3,186.06)	(4,332.97)	(5,224.95)	(5,018.84)	(5,841.46)	(4,596.36)	(6,485.60)		
1012	C6048	50423000	ESPP Expense	0.00	0.00	2,163.58	0.00	0.00	2,147.89	0.00	0.00	2,546.90	1,151.04	0.00	2,302.13	0.00		
1012	C6048	50426000	Retiree Medical Exp	1,827.70	1,710.22	1,944.68	1,960.19	1,839.42	2,044.69	492.47	1,510.26	1,773.63	1,591.12	2,304.13	3,051.26	1,642.48		
1012	C6048	50426100	Retiree Med Cap Cr	(661.02)	(469.12)	(444.67)	(542.78)	(372.00)	(488.99)	(136.99)	(254.14)	(404.28)	(362.46)	(528.80)	(335.90)	(543.91)		
1012	C6048	50450000	Other Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6043	50450013	Other Welfare WT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,740.13	898.71	0.00	0.00	0.00	0.00		
1012	C6045	50450014	Other Welfare TD	56.70	0.00	2,287.80	102.55	7,730.74	0.00	2,173.00	2,115.78	0.00	10,151.65	0.00	0.00	0.00		
1012	C6047	50450015	Other Welfare CA											0.00	0.00	0.00		
1012	C6048	50450016	Other Welfare AG	2,039.29	1,855.19	10,140.93	1,724.86	2,711.89	1,604.18	2,352.15	2,060.02	3,992.94	1,813.20	2,121.72	2,591.16	3,458.16		
1012	C6048	50451000	Employee Awards	913.33	1,690.11	1,351.64	258.35	0.00	1,606.89	385.25	97.75	0.00	2,235.96	365.53	87.09	956.88		

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				Fiscal year												2018		
				2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018
				3	4	5	6	7	8	9	10	11	12	1	2	3		
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Company	Alt Acct	G/L Account	G/L Account Description															
1012	C6048	50452000	Emp Physical Exams	1,138.50	2,198.00	449.00	1,495.00	100.00	915.00	125.00	450.00	250.00	275.00	265.00	350.00	710.00		
1012	C6048	50454000	Safety Incent Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6048	50456000	Tuition Aid	4,266.81	0.00	5.89	7,229.96	0.00	2,180.77	705.57	1,771.97	990.00	1,642.75	4.98	597.08	2,828.30		
1012	C6048	50457000	Training	9,165.49	6,072.49	2,537.16	716.11	7,275.40	5,411.44	841.47	769.83	5,114.26	1,604.68	1,012.25	1,868.59	14,664.34		
1012	C6048	50458000	Referral Bonus	0.00	0.00	0.00	16.58	1,568.87	0.00	344.81	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6048	50510000	PBOP Expense	9,699.97	16,496.01	13,518.57	10,460.55	16,487.26	13,593.06	10,534.45	16,495.39	14,072.90	8,851.33	19,251.08	24,537.39	16,822.67		
1012	C6048	50510100	PBOP Cap Credits	(5,216.92)	(4,261.16)	(5,127.12)	(4,800.58)	(4,179.31)	(4,452.02)	(3,226.54)	(3,672.02)	(4,543.25)	(8,572.25)	(6,567.83)	(3,289.18)	(6,146.16)		
1012	C6048	50550000	Group Insur Expense	151,909.75	139,220.80	165,462.60	197,703.83	117,502.31	161,805.86	148,761.31	137,603.06	145,476.12	134,677.61	171,992.60	132,693.88	155,385.61		
1012	C6048	50550100	Group Ins Cap Credits	(30,662.23)	(36,404.49)	(43,124.35)	(57,271.63)	(24,903.59)	(38,802.65)	(27,530.49)	(32,193.76)	(35,557.53)	(35,381.62)	(41,388.55)	(32,562.63)	(44,073.84)		
1012	C6048	50560000	Health Save Acct Exp	0.00	0.00	346.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00		
1012	C6048	50610000	Pension Expense	77,780.14	78,302.55	78,160.14	77,652.56	78,262.88	78,008.25	78,271.04	78,299.72	77,745.71	77,676.95	46,537.10	47,417.82	46,854.16		
1012	C6048	50610100	Pension Cap Credits	(23,641.47)	(19,309.97)	(21,662.29)	(21,754.51)	(18,939.02)	(20,175.04)	(14,621.64)	(16,640.39)	(20,588.52)	(38,846.60)	(13,281.22)	(7,198.22)	(14,213.05)		
1012	C6101	51010000	Purchased Water	20,333.27	29,768.28	18,461.32	15,448.56	19,358.36	19,410.38	19,950.90	21,100.51	20,814.83	21,227.60	16,415.75	23,499.83	18,676.15		
1012	C6753	51110000	Waste Disposal	16,796.73	15,655.37	20,304.02	18,650.94	217,789.00	19,385.85	1,425.88	35,119.77	33,892.92	31,748.81	39,082.34	36,232.68	34,514.24		
1012	C6753	51120000	Amort Waste Disposal	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	16,666.66	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6158	51510000	Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6151	51510011	Purchased Power SS	13,848.03	13,848.03	36,829.03	11,296.17	11,296.17	11,296.17	11,296.17	11,296.17	11,296.17	11,296.17	11,296.17	11,296.17	11,296.17		
1012	C6151	51510012	Purchased Power P	33,914.55	37,655.63	32,657.31	33,168.89	36,595.91	31,980.52	23,138.23	49,134.92	25,914.14	50,443.69	50,580.52	34,020.79	53,278.34		
1012	C6153	51510013	Purchased Power WT	295,969.20	305,123.34	293,448.46	292,750.66	326,254.63	324,651.71	285,835.98	253,290.41	240,999.20	267,864.83	347,604.89	264,703.18	273,265.02		
1012	C6155	51510014	Purchased Power TD	1,695.28	1,870.70	1,728.39	1,523.97	1,686.48	629.26	901.65	1,104.04	1,706.70	1,362.06	1,870.54	2,046.52	1,763.91		
1012	C6157	51510015	Purchased Power CA															
1012	C6161	51520000	Fuel for Power Prod	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(169.67)	(231.61)	0.00	17,494.66	0.00		
1012	C6183	51800000	Chemicals	101,973.65	185,126.16	177,187.83	155,719.94	185,921.44	176,199.59	148,251.75	145,024.17	127,511.41	88,619.09	120,303.40	113,262.45	129,883.69		
1012	C6205	52000000	M&S Expense (O&M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.21	0.00	0.00		
1012	C6201	52001100	M&S Oper SS											0.00	0.00	0.00		
1012	C6201	52001200	M&S Oper P	(1,246.42)	378.32	213.52	(993.56)	0.00	0.00	1,229.39	(784.64)	665.54	(1,022.19)	723.23	1,581.64	(1,459.90)		
1012	C6203	52001300	M&S Oper WT	9,629.44	9,690.27	3,428.23	9,803.46	(2,674.24)	11,594.92	9,184.55	1,603.32	2,896.95	4,433.90	5,345.63	4,703.60	982.03		
1012	C6205	52001400	M&S Oper TD	11,663.34	7,556.35	5,443.09	5,790.48	6,104.67	7,486.96	6,108.71	3,003.12	2,104.66	3,333.15	11,190.29	5,294.18	5,284.71		
1012	C6207	52001500	M&S Oper CA	0.00	0.00	0.00	0.00	0.00	54.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6208	52001600	M&S Oper AG	(371.21)	3,611.70	3,398.40	(156.02)	968.58	(135.07)	2,609.97	2,957.67	321.19	2,490.07	6,699.75	7,814.87	(2,705.31)		
1012	C6758	52500000	Misc Expense (O&M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6751	52501100	Misc Oper SS	0.00	0.00	0.00	106.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6751	52501200	Misc Oper P											0.00	0.00	0.00		
1012	C6753	52501300	Misc Oper WT	2,275.01	6,158.84	5,875.34	3,879.82	15,046.12	3,712.60	2,465.34	7,974.26	(1,183.93)	2,128.08	2,777.53	4,204.29	(7.47)		
1012	C6755	52501400	Misc Oper TD	4,726.61	6,039.64	4,246.27	7,833.16	5,208.93	8,866.16	2,897.82	3,747.69	5,209.61	11,540.95	8,291.86	6,364.16	4,894.91		
1012	C6757	52501500	Misc Oper CA	0.00	0.00	1,605.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	901.00		
1012	C6758	52501600	Misc Oper AG	14,625.04	(204.61)	8,655.85	7,263.03	8,851.38	4,350.45	10,335.27	(7,353.75)	18,450.71	374,248.15	(146,359.14)	(87,546.30)	(116,465.59)		
1012	C6608	52503000	Advertising	0.00	103.95	510.35	1,626.85	333.50	(52.00)	100.00	52.00	(12.00)	2,800.60	(929.80)	399.02	(399.02)		
1012	C6758	52510000	Bank Svc Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6757	52510015	Bank Svc Charges-CA	8,241.33	11,751.06	21,670.73	15,742.07	10,531.61	10,734.53	11,343.49	9,714.96	11,858.41	10,600.79	10,184.17	11,677.48	9,770.31		
1012	C6758	52510016	Bank Svc Charges-AG	0.00	(1.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6758	52512500	Books&Publications											0.00	0.00	0.00		
1012	C6758	52513200	Business Development															
1012	C6758	52514000	Charitb Contr Deduct	497.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6758	52514100	Charitb Contr Nonded											0.00	0.00	0.00		
1012	C6758	52514500	Charitb Don-H/Ed/En	3,820.00	18,010.00	2,000.00	6,500.00	500.00	1,650.00	500.00	1,250.00	6,937.00	55,730.27	320.00	2,050.00	6,547.53		
1012	C6758	52514600	Charitb Don-Commnty	3,500.00	1,000.00	4,000.00	0.00	2,550.00	1,500.00	1,570.00	11,500.00	11,780.00	6,750.00	2,500.00	150.00	1,754.65		
1012	C6758	52514700	Community Partnrshps	2,142.00	3,000.00	8,500.00	1,500.00	0.00	250.00	0.00	5,200.00	23,753.43	33,794.24	2,400.00	(1,568.68)	1,073.57		
1012	C6758	52514900	Cust Education	0.00	0.00	424.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6758	52514901	Cust Edu Comm-Reg	0.00	5,106.70	3,579.00	420.00	2,353.28	(4,564.36)	2,435.17	0.00	0.00	0.00	0.00	50.00	1,015.15		

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				Fiscal year														
				2017			2017			2017			2017			2018		
				3			4			5			6			7		
				Activity Amount			Activity Amount			Activity Amount			Activity Amount			Activity Amount		
				\$			\$			\$			\$			\$		
Company c	Alt Acct	G/L Account	G/L Account Description															
1012	C6758	52514903	Cust Edu Comm-Issues	174.90	0.00	0.00	0.00	0.00	2,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6758	52514904	Cust Edu Comm-Consrv	5,970.87	9,362.80	13,859.17	17,929.18	9,581.15	3,523.18	7,979.16	6,624.40	2,621.83	(163.95)	9,549.87	638.62	2,500.00		
1012	C6758	52514905	Cust Edu Comm-Printd	411.28	4,022.70	1,188.83	1,000.00	919.79	40.60	0.00	1,212.38	0.00	722.22	2,421.37	661.90	781.56		
1012	C6758	52514906	Cust Edu-Bill Insert	0.00	0.00	0.00	0.00	0.00	4,564.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6758	52514907	Cust Edu-Press Rls												0.00	470.00		
1012	C6758	52514909	Cust Edu-Video&Photo	0.00	0.00	0.00	6,079.00	0.00	127.20	15.90	0.00	318.00	0.00	0.00	0.00	0.00		
1012	C6758	52515000	Commun Relations-E	1,052.04	154.00	472.38	489.22	1,045.41	1,624.19	389.80	0.00	70.78	260.95	0.00	0.00	0.00		
1012	C6758	52515001	Commun Relations-S	0.00	0.00	0.00	681.06	0.00	0.00	0.00	0.00	0.00	362.18	139.92	0.00	41.34		
1012	C6757	52520000	Collection Agencies	25,162.58	20,290.36	25,963.87	23,397.20	24,295.47	25,770.90	20,492.54	21,415.60	17,896.26	24,532.53	20,693.57	21,976.38	23,367.64		
1012	C6758	52522000	Community Relations	0.00	0.00	950.31	0.00	0.00	0.00	1,310.00	0.00	(752.60)	0.00	0.00	0.00	0.00		
1012	C6758	52524000	Co Dues/Mmbrshp Ded	13,010.98	6,000.52	5,670.52	5,703.90	7,517.75	6,342.75	6,192.75	5,163.45	5,213.75	6,497.75	21,288.27	4,884.81	6,939.26		
1012	C6758	52526100	Credit Line Fees I/C	6,287.57	7,161.42	6,468.06	8,335.26	7,530.33	5,836.97	9,603.41	6,667.35	5,786.28	10,434.06	4,350.75	3,363.64	4,980.08		
1012	C6758	52527000	Directors Fees	13,650.00	200.00	200.00	7,750.00	250.00	200.00	7,750.00	200.00	150.00	7,700.00	100.00	250.00	13,750.00		
1012	C6758	52532000	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6751	52532011	Electricity SS															
1012	C6753	52532013	Electricity WT	1,068.42	719.62	226.56	446.61	305.48	513.23	456.39	520.93	931.53	906.17	1,910.97	945.63	1,143.39		
1012	C6755	52532014	Electricity TD	4,333.37	3,821.10	2,787.14	2,420.55	2,635.69	3,215.98	2,926.33	2,463.37	3,105.76	5,403.76	6,093.12	6,184.10	5,228.09		
1012	C6758	52532016	Electricity AG	7,312.72	7,423.58	4,193.83	5,844.16	7,086.19	7,794.96	6,979.94	4,229.20	5,743.19	(10,618.79)	10,865.20	7,195.55	6,674.61		
1012	C6758	52534000	Employee Expenses	8,386.87	13,384.36	19,516.59	3,482.84	9,990.62	5,380.21	8,383.00	5,411.54	6,877.05	4,051.80	2,297.60	5,063.76	419.25		
1012	C6758	52534200	Conferences & Reg	1,286.70	653.00	0.00	100.00	530.00	1,980.50	199.00	585.00	1,525.00	2,539.00	100.00	295.00	630.00		
1012	C6758	52535000	Meals Deductible	3,304.80	4,087.73	2,364.29	2,102.03	3,582.20	2,452.62	4,810.11	3,363.14	2,757.83	2,748.36	788.57	2,369.99	4,480.19		
1012	C6758	52535100	Meals Nondeductible															
1012	C6758	52540000	Amort Bus Svc ProjXp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.00	106.00	40.00	140.00		
1012	C6758	52542000	Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6757	52542015	Forms CA	10,596.75	11,237.16	10,722.03	11,542.37	9,588.98	12,194.03	11,013.33	16,907.72	12,037.43	8,706.00	10,781.11	11,255.40	10,165.93		
1012	C6758	52542016	Forms AG	0.00	229.17	0.00	0.00	0.00	0.00	0.00	325.34	246.32	467.93	0.00	0.00	0.00		
1012	C6758	52546000	Grounds Keeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6751	52546011	Grounds Keeping SS											0.00	0.00	0.00		
1012	C6753	52546013	Grounds Keeping WT	911.60	7,746.48	1,656.49	0.00	7,411.55	3,074.00	0.00	2,244.00	385.00	0.00	0.00	0.00	0.00		
1012	C6755	52546014	Grounds Keeping TD	7,293.00	710.20	3,031.60	4,425.50	4,110.15	3,778.90	3,254.20	3,733.85	3,023.65	1,768.75	1,566.15	1,905.35	288.85		
1012	C6758	52546016	Grounds Keeping AG	12,517.30	20,565.98	16,396.66	10,017.07	12,419.01	4,011.33	8,568.03	17,644.57	6,289.68	33,931.93	4,413.08	33,452.30	11,194.73		
1012	C6758	52548000	Heating Oil/Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6753	52548013	Heating Oil/Gas WT	2,250.72	2,944.38	(1,751.66)	113.18	88.19	87.42	108.80	114.35	2,370.80	5,040.96	6,233.04	5,442.64	3,344.06		
1012	C6755	52548014	Heating Oil/Gas TD															
1012	C6758	52548016	Heating Oil/Gas AG	985.55	1,141.11	129.20	246.77	174.50	192.60	167.88	797.78	1,433.73	(531.25)	1,803.92	1,582.54	1,126.01		
1012	C6758	52548100	Hiring Costs											0.00	0.00	0.00		
1012	C6758	52549000	Injuries and Damages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	737.50	0.00	0.00		
1012	C6758	52549500	Inv Phys W/O Scrap	0.00	0.00	0.00	73,698.33	0.00	0.00	0.00	0.00	1,897.32	0.00	0.00	906.37	0.00		
1012	C6758	52550000	Janitorial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6753	52550013	Janitorial WT	697.85	0.00	0.00	171.90	0.00	1,295.19	0.00	2,509.38	85.95	85.95	171.90	85.95	1,024.82		
1012	C6755	52550014	Janitorial TD	561.62	798.78	1,195.18	492.80	1,664.43	1,827.83	429.60	351.56	211.38	1,725.40	3,870.52	428.06	1,558.86		
1012	C6758	52550016	Janitorial AG	1,498.18	14,700.59	5,014.33	5,150.88	3,995.00	4,870.00	6,511.66	5,238.75	4,816.15	(5,048.40)	11,005.86	554.78	5,238.75		
1012	C6753	52554500	Lab Supplies	11,264.91	9,075.61	6,409.17	6,359.54	16,870.03	11,078.89	503.61	5,796.47	11,688.82	15,261.55	3,532.06	2,528.35	8,160.53		
1012	C6758	52556500	Low Income Pay Prog	5,208.33	5,208.33	5,208.33	5,208.33	5,208.33	5,208.33	5,208.33	5,208.33	62,500.00	0.00	0.00	0.00	0.00		
1012	C6758	52562000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C6751	52562011	Off&Adm Supplies SS											0.00	0.00	0.00		
1012	C6753	52562013	Off&Adm Supplies WT	957.05	753.57	1,488.55	2,377.49	1,551.87	2,475.79	285.37	1,066.50	1,793.33	1,511.64	1,408.05	823.30	3,216.24		
1012	C6755	52562014	Off&Adm Supplies TD	2,169.03	925.91	195.37	900.91	717.91	460.20	2,020.00	1,441.62	347.25	466.78	793.55	2,092.70	620.28		
1012	C6757	52562015	Off&Adm Supplies CA															
1012	C6758	52562016	Off&Adm Supplies AG	2,608.05	1,125.72	2,162.25	723.59	3,139.57	5,943.27	1,830.82	2,115.06	2,320.11	783.27	1,005.92	1,919.50	1,876.09		

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				Fiscal year			2017			2017			2018			
				2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018
				3	4	5	6	7	8	9	10	11	12	1	2	3
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Company c	Alt Acct	G/L Account	G/L Account Description													
1012	C6758	52562500	Overnight Shippng	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6751	52562511	Overnight Shippng SS	45.45	0.00	0.00	0.00	0.00	10.51	10.48	10.58	21.44	35.96			
1012	C6753	52562513	Overnight Shippng WT	1,567.92	2,446.48	1,743.02	1,128.99	3,013.12	909.24	855.64	1,659.75	(387.24)	1,135.46	2,479.97	1,529.95	1,511.35
1012	C6755	52562514	Overnight Shippng TD	56.64	0.00	42.53	0.00	0.00	12.67	0.00	10.70	14.62	0.00	0.00	100.31	23.56
1012	C6758	52562516	Overnight Shippng AG	451.47	276.20	661.73	390.40	225.16	293.36	296.26	440.07	314.95	230.46	281.24	198.90	264.10
1012	C6758	52564000	Penalties Non-deduct	43.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6758	52566000	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6757	52566015	Postage CA	47,298.16	42,168.31	54,402.35	48,275.64	45,736.70	49,345.56	45,945.22	46,827.46	44,354.45	45,280.81	46,106.57	44,556.44	45,892.38
1012	C6758	52566016	Postage AG	1,080.70	239.50	0.00	9.41	27,540.55	19,772.89	177.11	498.62	0.00	540.35	0.00	0.00	540.35
1012	C6758	52566700	Printing	0.00	43.65	356.21	0.00	347.53	43.63	0.00	386.20	99.86	49.96	209.17	0.00	473.21
1012	C6758	52567000	Relocation Expenses	5,959.86	(4,975.00)	8,259.12	41,436.28	56,181.11	24,015.07	(16,705.42)	67,724.54	3,874.29	23,282.77	2,151.22	5,696.07	5,715.75
1012	C6758	52568000	Research & Develop	1,957.91	1,957.91	1,957.91	1,957.91	1,957.91	1,957.91	1,957.91	1,957.91	3,538.30	1,957.91	1,957.91	1,999.36	1,999.36
1012	C6758	52571000	Security Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6751	52571011	Security Svc SS	2,431.33	2,420.33	2,420.33	2,420.33	2,420.33	2,420.33	2,420.33	2,420.33	2,420.33	2,420.33	2,420.33	2,420.33	2,414.83
1012	C6753	52571013	Security Svc WT	0.00	0.00	0.00	0.00	67.84	0.00	0.00	(67.84)	0.00	0.00			
1012	C6755	52571014	Security Svc TD	0.00	0.00	0.00	26.99	383.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6758	52571016	Security Svc AG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,030.69)	0.00	1,536.45	0.00
1012	C6758	52571100	Add'l Security Costs	4,647.48	4,647.48	5,809.35	4,647.48	4,919.12	5,490.52	5,946.36	19,699.88	4,514.55	4,647.48	6,971.22	2,323.74	5,809.35
1012	C6758	52571500	Software Licenses	8,425.24	5,097.58	6,098.74	6,615.69	6,615.69	6,931.88	6,640.72	8,322.83	8,240.72	5,684.67	8,573.96	15,502.96	9,102.96
1012	C6758	52574000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6753	52574013	Telephone WT	1,997.85	1,542.19	1,814.71	1,635.25	1,817.87	1,684.21	1,678.84	1,809.39	1,636.53	4,711.92	4,283.61	4,265.26	3,489.58
1012	C6755	52574014	Telephone TD													
1012	C6757	52574015	Telephone CA	6,239.22	6,590.20	6,305.56	6,421.08	6,432.77	6,392.72	6,395.72	6,552.27	6,619.84	6,530.80	6,699.81	6,459.47	6,804.35
1012	C6758	52574016	Telephone AG	2,633.28	2,166.67	2,101.22	2,415.56	2,421.31	2,236.67	2,299.48	1,944.49	1,701.96	1,832.06	1,872.20	1,034.31	2,136.78
1012	C6758	52574100	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6751	52574111	Cell Phone SS													
1012	C6753	52574113	Cell Phone WT	467.96	380.54	422.09	317.00	574.13	859.02	298.69	332.89	422.93	415.76	331.39	1,624.32	(35.72)
1012	C6755	52574114	Cell Phone TD	89.50	86.52	248.80	175.91	230.22	316.96	145.24	30.39	218.59	40.73	50.61	46.82	54.59
1012	C6757	52574115	Cell Phone CA	701.54	995.60	292.85	885.21	1,180.24	600.06	728.84	448.38	797.37	760.46	887.83	1,019.38	1,876.62
1012	C6758	52574116	Cell Phone AG	11,036.30	7,061.59	8,786.71	5,756.18	15,918.64	8,929.19	7,150.51	8,908.05	7,958.53	2,589.37	10,116.80	19,256.65	8,230.39
1012	C6758	52574200	Data Lines AG													
1012	C6758	52574300	Wireless Serv 1st											0.00	0.00	0.00
1012	C6758	52574316	Wireless Serv 1st AG											0.00	0.00	0.00
1012	C6758	52578000	Trash Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6753	52578013	Trash Removal WT	929.93	740.14	498.82	595.28	977.21	1,060.94	2,309.01	1,074.90	479.82	1,087.61	742.61	1,517.06	570.26
1012	C6755	52578014	Trash Removal TD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	690.44	0.00	0.00	0.00	0.00	1,500.00
1012	C6758	52578016	Trash Removal AG	1,177.05	101.38	1,219.22	759.57	740.15	1,116.10	540.30	627.61	903.88	951.44	729.73	577.10	1,229.67
1012	C6758	52579000	Trustee Fees	0.00	0.00	0.00	9,464.59	0.00	5,664.38	0.00	5,097.94	1,067.75	0.00	106.63	0.00	0.00
1012	C6757	52582000	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6751	52582011	Uniforms SS													
1012	C6753	52582012	Uniforms P	(157.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6753	52582013	Uniforms WT	2,117.34	689.44	488.96	3,365.63	2,981.45	1,591.67	733.51	1,353.17	3,902.03	2,477.43	2,656.15	1,273.26	536.33
1012	C6755	52582014	Uniforms TD	1,189.37	17.51	365.88	835.14	1,682.36	6,249.79	2,043.33	2,586.87	1,495.01	670.18	1,032.27	1,054.48	1,208.12
1012	C6757	52582016	Uniforms AG	281.30	348.00	355.51	116.58	144.89	232.86	246.97	619.75	897.43	1,009.80	228.53	540.01	164.72
1012	C6758	52583000	Water & WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6751	52583011	Water & WW SS	5,628.76	5,366.11	4,011.90	8,053.06	6,517.36	4,230.38	5,948.76	5,627.50	3,250.19	(6.09)	12,271.74	5,816.35	6,094.70
1012	C6753	52583013	Water & WW WT	7,312.66	(840.54)	(94.43)	(6,377.69)	12,110.17	(7,178.16)	1,509.47	2,743.78	(2,704.36)	1,874.98	104.93	(1,623.22)	2,031.78
1012	C6755	52583014	Water & WW TD	42.40	24.06	(26.84)	(39.62)	35.94	4.87	(0.85)	0.57	23.98	(24.80)	(3.58)	0.57	23.44
1012	C6758	52583016	Water & WW AG	2,275.76	2,126.19	1,424.10	4,920.74	1,444.20	5,710.93	5,144.69	852.59	919.15	(821.17)	1,620.60	2,276.30	2,333.56
1012	C6758	52585000	Discounts Available	(7,080.99)	(10,183.17)	(12,684.29)	(7,252.73)	(11,507.61)	(6,993.83)	(6,498.49)	(7,298.14)	(6,730.35)	(5,552.83)	(4,906.71)	(4,695.28)	(7,753.66)

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 Income Statement Accounts
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				Fiscal year			2017			2017			2018				
				Posting period			3			4			5				
				Activity Amount			Activity Amount			Activity Amount			Activity Amount				
				\$			\$			\$			\$				
Company c	Alt Acct	G/L Account	G/L Account Description	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018
				3	4	5	6	7	8	9	10	11	12	1	2	3	
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6348	53482400	AWWSC Interest CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6348	53482500	AWWSC Oth Inc CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6348	53482600	AWWSC Inc Tax CAPX														
1012	C6418	54110000	Rents-Real Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6411	54110011	Rents-Real Prop SS	78.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
1012	C6415	54110014	Rents-Real Prop TD	585.00	3,150.14	1,470.12	225.77	585.00	1,270.00	1,674.46	489.05	499.55	100.00	538.02	100.00	499.55	
1012	C6418	54110016	Rents-Real Prop AG											0.00	0.00	0.00	
1012	C6428	54140000	Rents-Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6421	54140011	Rents-Equip SS											0.00	0.00	0.00	
1012	C6423	54140013	Rents-Equip WT											0.00	0.00	0.00	
1012	C6425	54140014	Rents-Equip TD	0.00	1,537.80	0.00	0.00	0.00	0.00	0.00	0.00	296.80	0.00	0.00	0.00	0.00	
1012	C6428	54140016	Rents-Equip AG	79.67	1,046.35	1,222.74	155.68	0.00	159.34	0.00	159.34	79.67	0.00	79.67	228.69	79.67	
1012	C6508	55000000	Transportation (O&M)	(697.87)	(512.09)	(562.70)	(743.28)	(526.19)	(615.74)	(523.28)	(514.08)	(710.12)	(734.59)	7,280.24	(9,328.59)	(660.76)	
1012	C6503	55000013	Trans Oper WT	13.25	429.76	0.00	21.00	8.00	0.00	0.00	29.00	0.00	24.00	668.54	0.00	305.55	
1012	C6505	55000014	Trans Oper TD	0.00	0.00	0.00	0.00	0.00	3.00	0.00	124.96	0.00	0.00	0.00	0.00	0.00	
1012	C6507	55000015	Trans Oper CA														
1012	C6508	55000016	Trans Oper AG	0.00	212.23	3,565.52	4,047.21	171.72	211.37	39.46	827.55	0.00	2,092.48	923.02	1,924.05	1,168.51	
1012	C6504	55000023	Trans Maint WT	0.00	49.24	85.25	149.96	81.75	265.22	0.00	38.00	49.00	14.37	13.77	136.56		
1012	C6506	55000024	Trans Maint TD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,590.24	(90.01)	0.00	0.00	0.00	0.00	
1012	C6508	55000100	Trans Cap Credits	(8,408.73)	(6,868.17)	(7,704.84)	(7,737.62)	(6,736.23)	(7,176.88)	(5,200.59)	(5,917.68)	(7,322.91)	(13,816.92)	(19,952.17)	2,567.99	(11,274.32)	
1012	C6508	55010100	Trans Lease Costs	12,684.95	665.86	1,303.30	3,946.88	808.14	(17.11)	5,005.03	18,538.06	9,053.80	330.00	919.34	6,662.33	26,601.64	
1012	C6508	55010200	Trans Lease Fuel	23,068.26	11,390.89	19,332.00	19,855.97	15,869.36	23,860.59	15,858.31	17,462.26	17,960.35	20,005.59	21,750.15	21,945.87	17,734.10	
1012	C6508	55010300	Trans Lease Maint	7,779.90	20,241.31	17,994.99	19,025.31	6,608.23	16,818.49	17,209.44	16,082.60	18,963.11	12,835.74	22,081.59	18,961.96	13,696.95	
1012	C6508	55010500	Trans Reimb EE Prsnl	1,316.71	2,321.69	1,318.64	812.59	853.73	396.47	1,851.84	1,343.92	686.34	3,082.00	1,307.79	1,094.84	2,202.65	
1012	C6568	55110000	Ins Vehicle	1,687.36	1,687.36	1,687.36	1,687.36	1,687.36	1,687.36	1,687.36	1,687.36	1,687.36	1,687.36	2,352.37	2,352.37	2,352.37	
1012	C6568	55115000	Ins Vehicle - I/C														
1012	C6578	55710000	Ins General Liability	33,351.16	38,361.20	38,212.15	38,215.07	38,213.61	38,213.61	38,213.61	38,213.61	38,213.61	38,214.09	39,114.33	39,149.13	39,131.73	
1012	C6578	55711000	Ins Casualty Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(114,339.81)	0.00	0.00	0.00	
1012	C6578	55715000	Ins General Liab-I/C														
1012	C6588	55720000	Ins Work Comp	5,142.31	5,176.84	5,167.42	5,133.89	5,174.21	5,157.40	5,174.75	5,176.64	5,140.02	5,135.48	6,147.54	6,392.21	6,271.01	
1012	C6588	55720100	Ins W/C Cap Credits	(1,562.92)	(1,276.56)	(1,432.10)	(1,438.15)	(1,252.02)	(1,333.75)	(966.59)	(1,100.08)	(1,361.07)	(2,568.07)	(4,178.09)	(2,264.47)	(4,044.72)	
1012	C6588	55725000	Ins Work Comp-I/C														
1012	C6598	55730000	Ins Other	552.43	552.43	552.43	552.43	1,174.95	1,220.43	552.43	552.43	959.85	756.14	787.83	763.39	775.61	
1012	C6598	55740000	Ins Property	9,394.47	9,394.47	9,394.47	9,394.47	9,394.47	9,394.47	9,394.47	9,394.47	9,394.47	9,394.47	9,394.47	9,766.51	9,580.49	
1012	C6668	56610000	Reg Exp-Amort	24,193.19	24,114.75	24,114.75	24,114.75	24,114.75	24,114.75	24,114.75	24,114.74	24,114.75	24,114.74	24,114.75	24,114.74	24,114.74	
1012	C6668	56611000	Reg Exp-Not Auth														
1012	C6678	56620000	Reg Exp-Depr Stdy														
1012	C6678	56670000	Reg Exp-Other											0.00	0.00	0.00	
1012	C6707	57010000	Uncoll Accts Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6707	57010015	Uncoll Accts Exp CA	39,597.34	84,958.27	6,294.77	82,959.36	92,664.07	59,916.72	87,877.76	78,513.64	59,086.06	109,371.93	93,646.23	9,888.25	64,961.49	
1012	C6707	57010016	Uncoll Accts Exp AG	(2,558.69)	0.00	0.00	6,245.79	13.73	0.00	8,648.32	0.00	0.00	1,450.63	0.00	0.00	13,458.67	
1012	C426	59011000	Gains/Loss NUP Disp											0.00	0.00	0.00	
1012	C426	59011500	Gains/Loss NUP Sales											0.00	0.00	0.00	
1012	C426	59021000	Gains/LossesUP Sales	0.00	0.00	0.00	0.00	0.00	0.00	(6,526,061.79)	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C426	59022000	Gain Acquis of Asset											0.00	0.00	79,392.23	
1012	C6202	62002100	M&S Maint SS	193.35	59.04	0.00	12.06	0.00	1,293.75	236.42	1,678.38	1,430.88	0.00	2,302.18	0.00	345.83	
1012	C6204	62002300	M&S Maint WT	8,535.90	14,151.49	14,419.47	7,403.42	9,554.84	1,398.47	8,995.16	11,065.53	6,654.44	26,689.42	15,055.78	16,973.72	6,296.91	
1012	C6206	62002400	M&S Maint TD	6,921.57	11,213.64	(1,160.62)	26,902.34	764.62	13,492.94	3,251.66	13,988.21	17,920.71	1,284.50	34,189.11	12,061.48	37,458.99	
1012	C6208	62002600	M&S Maint AG	0.00	128.00	0.00	0.00	0.00	657.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6752	62502100	Misc Maint SS	(1,057.51)	1,310.16	0.00	1,551.64	(14.41)	307.08	1,034.56	3,592.34	0.00	1,078.58	0.00	3,580.55	431.77	

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				Fiscal year			2017			2017			2017			2018			2018		
				Posting period			3			4			5			6			7		
				Activity Amount			Activity Amount			Activity Amount			Activity Amount			Activity Amount			Activity Amount		
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6754	62502300	Misc Maint WT	5,118.72	2,545.52	7,676.27	2,753.79	7,624.29	12,349.02	7,366.91	147.20	12,801.30	27,419.59	10,039.34	798.77	1,769.19					
1012	C6756	62502400	Misc Maint TD	6,263.60	12,011.01	8,286.31	6,310.54	3,794.75	6,210.21	9,015.88	7,508.10	8,934.04	7,090.41	16,232.94	3,821.94	6,463.44					
1012	C6756	62502435	Misc Maint TD Meters																		
1012	C6758	62502600	Misc Maint AG	26,025.29	36,847.61	36,936.90	35,319.41	35,952.95	34,427.27	37,705.85	33,228.39	33,437.89	34,246.16	34,635.89	45,020.76	17,746.99					
1012	C6756	62510000	Amort Def Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6754	62512300	Amort Def Maint WT	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67	20,333.67					
1012	C6756	62512400	Amort Def Maint TD	36,467.11	36,467.11	56,530.53	36,467.11	40,925.75	38,696.43	38,696.43	38,696.43	38,696.43	38,696.43	38,696.43	38,696.43	38,696.43					
1012	C6756	62520700	Misc Main Pvg/Bckfil	(46,365.36)	(18,301.59)	45.18	(592.74)	8,307.14	965.81	2,297.93	175.51	7,517.92	22,501.32	(19,488.51)	(33,747.27)	(235.35)					
1012	C6756	62520800	Misc Maint Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6312	63110021	Contr Svc-Maint SS																		
1012	C6316	63110024	Contr Svc-Maint TD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C6362	63150021	Contr Svc-Maint SS	4,062.48	2,276.78	0.00	0.00	21,879.07	550.00	(20,754.66)	16,155.14	1,779.33	9,129.64	0.00	829.31	11,433.49					
1012	C6364	63150023	Contr Svc-Maint WT	18,864.34	2,733.26	35,274.46	2,051.86	1,592.90	4,060.12	15,466.08	7,921.11	45,075.93	76,047.30	5,325.27	20,740.04	(1,444.59)					
1012	C6366	63150024	Contr Svc-Maint TD	9,517.96	5,016.65	8,668.36	645.58	(1,215.95)	950.99	19,078.65	3,383.31	68,582.26	82,938.20	2,259.90	0.00	1,484.67					
1012	C6368	63150026	Contr Svc-Maint AG	0.00	1,032.96	87.59	0.00	276.25	9,171.91	18,937.00	465.00	0.00	2,122.82	0.00	1,380.27	19,813.66					
1012	C403	68011000	Depr -UPIS General	1,231,568.42	1,234,533.93	1,238,946.00	1,241,895.26	1,244,723.94	1,251,801.18	1,245,450.29	1,256,279.07	1,258,602.07	1,260,942.01	1,267,288.31	1,269,516.80	1,278,369.18					
1012	C403	68012000	Depr -Amort CIAC Tx	(17,324.04)	(17,426.74)	(17,426.74)	(17,426.74)	(17,474.13)	(17,474.13)	(17,468.49)	(20,791.35)	(20,791.28)	(20,874.01)	(20,874.01)	(20,832.74)	(20,685.42)					
1012	C403	68012500	Depr-Amort CIAC Nntx	(105,063.95)	(105,249.34)	(105,285.23)	(105,367.59)	(105,514.79)	(106,137.24)	(106,241.17)	(107,042.34)	(108,691.89)	(109,208.88)	(110,446.23)	(112,095.59)	(118,600.56)					
1012	C4071	68254000	Amort-RegAsset AFUDC	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81	15,978.81					
1012	C406	68255000	Amort-UPAA	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39	713.39					
1012	C4072	68257000	Amort-Prop Losses	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67					
1012	C4074	68258000	Amort-Reg Asset	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00					
1012	C403	68311000	Rem Costs-ARO/NNS	224,227.04	224,932.32	225,779.96	226,117.23	227,878.29	228,455.61	228,677.06	229,315.12	229,566.61	231,061.64	232,612.40	233,288.05	233,505.68					
1012	C403	68312000	Rmv Csts-NNS CIAC Tx	(10,785.18)	(10,862.34)	(10,862.34)	(10,862.34)	(10,897.95)	(10,897.95)	(10,893.71)	(13,390.35)	(13,390.29)	(13,452.45)	(13,452.45)	(13,421.44)	(13,310.75)					
1012	C403	68312500	Rmv Csts-NNS CIAC NT	(31,761.04)	(31,870.99)	(31,895.82)	(31,915.97)	(32,015.89)	(32,303.49)	(32,378.89)	(32,712.96)	(33,193.03)	(33,384.62)	(33,677.49)	(34,177.01)	(34,564.49)					
1012	C40811	68520000	Property Taxes	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03	471,787.03					
1012	C40811	68520100	Tax Discounts	(49.99)	(50.00)	(50.01)	(49.99)	(49.99)	(50.00)	(49.99)	(50.01)	(50.00)	(50.00)	(50.00)	(49.99)	(50.01)					
1012	C40812	68532000	FUTA	163.45	82.74	80.61	34.06	98.36	68.69	88.51	0.00	0.00	15.56	4,302.45	1,036.71	187.43					
1012	C40812	68532100	FUTA Cap Credits	(62.64)	(29.61)	(23.12)	(34.06)	(59.16)	(33.44)	(2.33)	0.00	0.00	0.00	(1,001.70)	(302.17)	(174.67)					
1012	C40812	68533000	FICA	54,683.31	51,502.75	60,867.16	55,906.04	56,718.11	57,348.23	55,602.52	51,052.57	55,317.05	61,902.11	77,954.99	45,779.73	51,432.97					
1012	C40812	68533100	FICA Cap Credits	(22,530.89)	(13,173.09)	(15,094.83)	(15,274.07)	(12,943.27)	(13,380.55)	(9,747.13)	(11,092.35)	(13,693.12)	(14,157.28)	(17,728.39)	(9,910.82)	(23,982.06)					
1012	C40812	68535000	SUTA	2,520.88	237.75	267.28	(10,868.78)	237.83	195.72	330.90	4.02	0.00	48.99	9,212.56	5,683.27	985.68					
1012	C40812	68535100	SUTA Cap Credits	(665.83)	(141.85)	(85.68)	(70.76)	(128.31)	(128.50)	(29.26)	(0.76)	0.00	0.00	(2,149.25)	(1,519.40)	(568.78)					
1012	C40813	68543000	Othr Taxes & Licenses	10.00	39.00	0.00	15.00	0.00	0.00	0.00	10,469.36	0.00	50.00	75.00	0.00	0.00					
1012	C40813	68544000	Gross Receipts Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
1012	C40810	68545000	Utility Reg Assessme	14,762.47	14,762.47	14,762.47	14,762.47	15,859.46	15,859.48	15,859.48	15,859.48	15,859.48	15,859.48	15,859.48	15,859.48	15,859.48					
1012	C40910	69011000	FIT-Current	1,101,343.00	523,151.00	570,216.00	663,976.00	923,784.00	916,360.00	138,796.00	1,605,883.00	(462,212.00)	(1,438,824.00)	261,951.00	386,183.00	141,540.00					
1012	C40910	69012000	FIT-Prior Year Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(306,122.00)	0.00	0.00	0.00	0.00					
1012	C40911	69021000	SIT-Current	157,800.00	102,330.00	110,650.00	124,652.00	178,217.00	176,434.00	222,637.00	341,216.00	(69,995.00)	(241,535.00)	76,141.00	106,203.00	37,789.00					
1012	C40911	69022000	SIT-Prior Year Adj	0.00	6,324.12	0.00	6,324.00	(6,324.00)	0.00	0.00	0.00	(152,808.00)	8,433.00	0.00	0.00	0.00					
1012	C40920	69031000	FIT-Oth Inc&Ded CY	(1,139.00)	673.00	1,763.00	(2,976.00)	(825.00)	26,976.00	1,344,563.00	1,549.00	56,058.00	(5,814.00)	974.00	1,680.00	(22,697.00)					
1012	C40920	69041000	SIT-Oth Inc&Ded CY	(31.00)	130.00	343.00	(574.00)	(159.00)	5,203.00	326,324.00	374.00	4,689.00	(1,370.00)	283.00	402.00	(6,711.00)					
1012	C41010	69062000	Def FIT-Pr Yr Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,607.00	(115,443.00)	0.00	0.00	0.00					
1012	C41010	69063000	Def FIT-RegAsst/Liab	(13,896.12)	(13,896.12)	(13,896.12)	(13,896.12)	(13,896.12)	(13,896.12)	(13,896.12)	(13,896.12)	(13,896.12)	(13,896.12)	(13,685.48)	(13,685.48)	10,913.12					
1012	C41010	69065000	Def FIT-Other	(338,146.00)	172,129.00	168,203.00	344,884.00	301,258.00	305,140.00	1,583,913.00	(602,579.00)	1,043,162.00	3,410,088.00	93,712.00	20,056.00	132,486.00					
1012	C41011	69072000	Def SIT-Pr Yr Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,817.00	0.00	0.00	0.00	0.00					
1012	C41011	69073000	Def SIT-RegAsst/Liab	(5,539.73)	(5,539.73)	(5,539.73)	(5,539.73)	(5,539.73)	(5,539.73)	(5,539.73)	(5,539.73)	(5,539.73)	(5,539.73)	(5,501.29)	(5,501.29)	(5,363.90)					
1012	C41011	69073500	Def SIT-Other	(18,246.00)	24,929.00	26,806.00	63,997.00	44,896.00	45,698.00	11,669.00	(158,334.00)	184,923.00	259,610.00	23,328.00	23,328.00	47,524.00					
1012	C41211	69522000	ITC Restored-3%	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)	(637.67)					
1012	C41211	69523000	ITC Restored-4%	(367.75)	(367.75)	(367.75)	(367.75)	(367.75)	(367.75)	(367.75)	(367.75)	(367.75)	(367.75)	4,045.25							

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				Fiscal year			2017			2017			2018			
				Posting period			3			4			5			
				Activity Amount			Activity Amount			Activity Amount			Activity Amount			
Company c	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C41211	69524000	ITC Restored-10%	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	64,936.67	(5,903.33)	(5,903.33)	(5,903.33)
1012	C420	70510000	AFUDC-Equity	(46,957.38)	(51,934.92)	(56,273.47)	(54,401.75)	(44,766.26)	(53,347.23)	(33,951.42)	(64,676.09)	(66,538.42)	(68,301.66)	(51,673.80)	(53,018.33)	(58,346.46)
1012	C415	71511000	M&J Revenues											0.00	0.00	0.00
1012	C416	71521000	M&J Expenses	(17,106.69)	(8,607.30)	(12,760.90)	5,541.86	(3,368.90)	(10,390.20)	(11,407.76)	(13,440.85)	(10,037.33)	16,171.24	0.00	0.00	0.00
1012	C421	71611000	Misc NU Revenue											0.00	(6,071.50)	0.00
1012	C426	71621000	Misc NU Expense											(15,193.00)	(23,650.00)	38,843.00
1012	C426	71712000	Gn/Loss Othr Non-OP											0.00	0.00	0.00
1012	C6048	71810000	Other Pension Cost											0.00	0.00	29,997.00
1012	C6048	71820000	Other PBOP Cost											0.00	0.00	(88,261.50)
1012	C421	72801000	Adv Rcpt Svcs Clrg											0.00	0.00	0.00
1012	C421	72801100	Adv Rcpt Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72801200	Adv Ref Svcs Clr											0.00	0.00	0.00
1012	C421	72801300	Adv Ref Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72802000	CIAC Rcpt Svcs Clrg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72802100	CIAC Rcpt Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72803000	Salvg/Scrap Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C421	72803100	Prop Sale Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C426	75510000	Amort UPAA	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)
1012	C426	75820000	Othr Income Deductns	7,255.00	0.00	0.00	0.00	0.00	4,617.00	0.00	0.00	0.00	0.00	7,990.00	7,255.00	510.00
1012	C426	75840000	Lobbying Expenses	7,554.99	6,056.78	6,027.76	6,441.22	6,693.11	6,172.31	7,140.19	6,103.27	6,095.11	12,255.13	793.19	11,521.71	8,917.10
1012	C4273	81010000	Interest LTD	138,848.06	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50
1012	C4273	81015000	Interest LTD Interco	859,995.42	859,995.41	859,995.42	859,995.42	859,995.41	859,995.42	868,849.59	875,620.41	875,620.42	875,620.42	875,620.41	875,620.42	875,620.42
1012	C4273	81016000	Int exp-debt dis-ins	115.40	115.40	115.40	115.40	115.40	115.40	158.09	158.09	158.09	158.09	158.09	158.09	158.09
1012	C437	81020000	Div Decl P/S w/ MRR	16,940.00	15,881.25	15,881.25	15,881.25	15,881.25	15,351.88	16,410.62	15,881.25	15,881.25	15,881.25	15,881.25	15,351.88	16,410.62
1012	C4272	81315000	Interest STD Interco	18,200.37	20,151.06	20,088.28	15,660.96	20,110.14	133,682.10	(105,447.65)	536.00	0.00	0.00	12,516.27	7,969.34	12,027.55
1012	C4275	81500000	Interest Other	0.00	0.00	0.00	0.00	0.00	0.00	188.15	0.00	0.00	0.00	0.00	0.00	0.00
1012	C4273	81815100	Int Inc-ST ins	0.00	0.00	0.00	0.00	0.00	(107,802.90)	107,802.90	0.00	(2,314.70)	(1,731.07)			
1012	C428	82010000	Amort Debt Disc&Exp	731.60	664.89	664.89	664.89	664.89	664.89	664.89	664.89	664.89	664.89	664.89	620.57	731.38
1012	C428	82015000	Amort Dbt Dsc&Ex 1/C	5,816.32	5,293.99	5,293.99	5,293.99	5,293.99	5,293.99	5,375.77	5,438.31	5,438.31	5,438.31	5,438.31	5,192.48	5,862.81
1012	C428	82016000	Amort Dbt E-Insde CL	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41	3,208.41
1012	C428	82020000	Amort P/S Exp w/ MRR	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19
1012	C420	85000000	AFUDC Debt	(19,439.40)	(21,373.69)	(23,323.84)	(22,397.63)	(18,532.32)	(21,547.23)	(13,154.63)	(26,774.65)	(27,570.99)	(28,275.50)	(26,000.44)	(26,676.91)	(29,361.60)
1012	C438	86021500	Div Decl Com Stk 1/C	3,463,934.11	0.00	0.00	2,774,282.07	0.00	0.00	3,510,955.84	0.00	0.00	4,686,499.09	0.00	0.00	1,865,195.29

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				Fiscal year										
				2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	
				4	5	6	7	8	9	10	11			
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount		
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Company	Alt Acct	G/L Account	G/L Account Description											
1012	C4611	40111000	Res Sales Billed	(4,063,735.42)	(4,310,029.86)	(4,829,235.65)	(4,655,836.44)	(4,744,889.76)	(4,124,696.96)	(4,239,003.30)	(3,570,884.42)			
1012	C4611	40111100	ResSlS Billed Surch	335.02	0.00	0.00	0.00	182.95	0.00	0.00	0.00			
1012	C4611	40111200	ResSlS Billed DSIC	0.00	(2.33)	0.00	0.00	457.68	0.00	0.00	0.00			
1012	C4611	40112000	Res Sales Unbilled	48,132.40	(587,538.95)	466,751.78	25,089.63	(69,940.78)	132,223.42	331,691.48	(32,660.47)			
1012	C4612	40121000	Com Sales Billed	(1,862,559.09)	(1,908,528.37)	(2,191,110.60)	(2,203,281.59)	(2,350,838.56)	(2,104,741.21)	(1,918,725.73)	(1,744,755.20)			
1012	C4612	40122000	Com Sales Unbilled	(54,773.07)	(54,932.28)	10,716.15	(167,521.98)	(31,021.30)	106,030.02	188,249.60	(7,482.67)			
1012	C4613	40131000	Ind Sales Billed	(222,228.93)	(224,657.19)	(279,490.28)	(310,132.66)	(253,755.35)	(295,865.30)	(233,088.45)	(200,322.23)			
1012	C4613	40132000	Ind Sales Unbilled	1,988.40	(10,351.78)	(30,806.75)	(13,908.98)	22,523.23	41,724.76	(9,476.99)	13,290.45			
1012	C4621	40141000	Publ Fire Billed	(322,555.21)	(326,811.28)	(344,264.21)	(325,490.38)	(335,902.85)	(317,514.27)	(315,449.40)	(299,329.80)			
1012	C4621	40142000	Publ Fire Unbilled	111.54	(249.21)	105.99	108.78	0.00	120.34	302.84	(18,049.83)			
1012	C4622	40145000	Priv Fire Billed	(254,077.15)	(228,571.30)	(245,038.32)	(243,222.55)	(251,592.48)	(210,378.04)	(248,284.56)	(215,558.00)			
1012	C4622	40145100	Priv Fire Billed Sur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C4622	40146000	Priv Fire Unbilled	12,535.03	(12,970.82)	(9,153.63)	(8,670.14)	2,045.61	(21,055.62)	23,994.69	11,373.50			
1012	C4614	40151000	Publ Auth Billed	(460,780.81)	(481,949.12)	(666,790.41)	(585,677.63)	(561,234.02)	(882,297.98)	(480,251.74)	(407,306.01)			
1012	C4614	40152000	Publ Auth Unbilled	4,556.11	(68,892.90)	(42,351.16)	(24,891.39)	(120,258.22)	193,839.37	8,961.07	62,799.34			
1012	C466	40161000	SlS/Rsle Billed	(153,116.70)	(140,048.15)	(204,636.69)	(190,252.01)	(203,408.63)	(227,809.13)	(151,793.31)	(144,712.76)			
1012	C467	40161050	SlS/Rsle Billed I/C	(1,773.61)	(2,391.98)	(3,454.28)	(3,880.09)	(1,466.84)	(2,079.76)	(1,017.35)	(2,560.90)			
1012	C466	40162000	SalesforRsle Unbilld	3,206.35	(23,778.06)	7,492.52	(19,910.09)	(5,411.91)	48,448.17	(56,218.10)	(56,349.96)			
1012	C474	40171000	Misc Sales Billed	(7,630.03)	(12,769.86)	(8,439.87)	(8,534.85)	(9,287.42)	(13,810.21)	(4,412.02)	(9,689.83)			
1012	C474	40171300	MiscSlS Bill Unmtrd	0.00	0.00	0.00	(150.00)	0.00	0.00	0.00	0.00			
1012	C474	40172000	Misc Sales Unbilled	723.50	(4,107.06)	2,674.41	(1,223.09)	(21.73)	(378.99)	431.62	(2,647.54)			
1012	C471	40180100	Oth Wtr Rev-Temp Svc	0.00	0.00	0.00	(15.00)	0.00	0.00	0.00	0.00			
1012	C474	40189900	Other Water Revenue	1,433,759.00	437,526.45	694,433.74	338,535.74	504,696.07	(340,895.10)	(340,895.10)	(340,895.10)			
1012	C470	40310100	OthRev-Late Pymt Fee	(60,600.11)	(62,719.38)	(64,161.09)	(88,338.04)	(72,688.75)	(67,162.28)	(73,052.55)	(55,619.62)			
1012	C472	40310200	OthRev-Rent	(7,948.17)	(9,448.17)	(7,948.17)	(7,948.17)	(7,948.17)	(7,948.17)	(4,953.69)	(10,942.65)			
1012	C473	40310250	OthRev-Rent I/C	(12,910.83)	(12,910.83)	(12,910.83)	(12,910.83)	(12,910.83)	(12,910.83)	(12,910.83)	(12,910.83)			
1012	C471	40310300	OthRev-CFO											
1012	C471	40310400	OthRev-NSF Ck Chrg	(2,100.00)	(2,712.00)	(2,880.00)	(2,820.00)	(2,688.00)	(2,772.00)	(3,132.00)	(2,652.00)			
1012	C471	40310500	OthRev-App/InitFee	(59,111.49)	(69,602.75)	(78,876.00)	(84,546.00)	(99,764.00)	(57,904.00)	(62,356.00)	(52,472.00)			
1012	C471	40310600	OthRev-Usage Data	(4,432.03)	(4,200.33)	(4,252.60)	(4,515.22)	(4,188.18)	(4,351.64)	(4,009.72)	(4,574.07)			
1012	C471	40310700	OthRev-Reconnect Fee	(54,847.59)	(53,859.15)	(50,521.39)	(47,830.89)	(25,266.60)	(96,043.69)	(53,696.04)	(45,388.84)			
1012	C471	40319900	OthRev-Misc Svc	(165.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6018	50100000	Labor Expense	240,867.78	201,964.82	252,948.16	258,616.14	363,486.89	264,712.42	247,326.22	247,086.02			
1012	C6018	50100001	Labor ExpenseAccrual	17,055.60	41,614.83	35,840.92	42,096.59	(120,458.35)	6,898.95	49,411.66	20,046.79			
1012	C6013	50101300	Labor Oper WT	152,765.68	170,260.48	161,742.27	176,386.30	153,853.33	140,316.69	179,224.24	163,908.73			
1012	C6013	50101305	Labor Oper WT SupEng	8,789.62	9,265.48	8,885.62	9,273.32	8,667.73	7,657.30	10,756.85	7,183.16			
1012	C6015	50101400	Labor Oper TD	11,468.84	15,457.47	10,942.34	15,775.01	25,425.28	6,778.26	13,355.81	15,262.31			
1012	C6015	50101405	Labor Oper TD SupEng	3,604.27	5,305.96	1,986.67	6,073.17	4,910.19	4,724.46	4,950.58	4,942.52			
1012	C6015	50101415	Labor Oper TD Lines	5,964.41	5,456.93	6,692.43	6,543.18	4,543.08	4,397.93	5,253.93	4,655.83			
1012	C6015	50101420	Labor Oper TD Meter	65,452.43	69,291.94	55,943.89	51,047.46	70,864.88	57,170.84	60,362.29	66,956.78			
1012	C6017	50101500	Labor Oper CA	1,795.32	2,413.67	2,053.92	13.91	4,578.65	2,588.82	3,983.62	2,738.95			
1012	C6017	50101510	Labor Oper CA MtrRd	9,112.91	30,154.24	19,388.98	22,097.75	32,002.52	20,467.43	26,710.60	27,623.00			
1012	C6017	50101515	Labor Oper CA CstRec											
1012	C6017	50101520	Labor Oper CA CstSrv	16,088.84	19,085.86	17,273.58	13,029.30	19,705.24	14,531.92	19,463.86	13,084.48			
1012	C6018	50101600	Labor Oper AG	54,527.48	66,451.99	52,885.35	56,010.60	71,265.78	57,695.93	65,892.89	62,144.41			
1012	C6038	50101601	Labor Oper AG Dir&Of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6014	50102300	Labor Maint WT	14,851.71	21,430.36	12,807.82	14,101.43	13,992.14	8,253.35	16,619.25	14,481.65			
1012	C6016	50102400	Labor Maint TD	56,975.80	56,145.81	29,036.96	31,962.13	48,515.79	40,611.60	46,076.68	36,863.28			
1012	C6016	50102410	Labor Mnt TD Str&Imp											
1012	C6016	50102420	Labor Mnt TD Mains	5,181.61	9,372.02	(640.93)	4,913.09	(81.02)	773.71	2,938.61	4,699.95			

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				Fiscal year													
				2018			2018			2018			2018				
				Posting period													
				4		5		6		7		8		9		10	11
				Activity Amount			Activity Amount			Activity Amount			Activity Amount		Activity Amount		
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6016	50102425	Labor Mnt TD FireMn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6016	50102430	Labor Mnt TD Service	13,948.37	25,678.11	5,144.54	5,888.69	14,063.40	1,143.68	11,551.24	9,229.40						
1012	C6016	50102435	Labor Mnt TD Meter	4,789.89	4,253.53	2,383.44	2,677.63	(600.91)	113.86	838.92	590.78						
1012	C6016	50102440	Labor Mnt TD Hydrant	6,435.90	1,102.19	746.65	482.22	1,781.04	1,887.32	2,282.51	5,405.46						
1012	C6016	50102600	Labor Maint AG														
1012	C6018	50109900	Labor Cap Credits	(193,487.70)	(206,760.99)	(221,133.87)	(206,060.09)	(218,589.93)	(220,512.12)	(248,323.40)	(230,918.22)						
1012	C6018	50110000	Labor NS OT -Natural	26,945.38	52,070.49	54,111.25	49,042.44	85,157.37	69,254.24	50,592.25	27,314.29						
1012	C6013	50111300	LaborOper NS OT WT	20,629.24	17,685.33	24,899.73	25,164.90	32,587.24	24,346.62	28,626.06	29,024.55						
1012	C6015	50111400	LaborOper NS OT TD	3,744.19	1,428.75	3,136.08	1,367.18	3,003.86	1,435.15	1,552.20	2,142.66						
1012	C6015	50111415	LaborOperNS OT TD Ln	690.56	719.99	534.24	862.31	879.92	820.67	2,080.67	970.28						
1012	C6015	50111420	LaborOperNS OT TD Mt	5,999.82	8,604.03	8,095.81	5,947.55	13,914.21	13,889.63	10,930.32	5,056.56						
1012	C6017	50111500	LaborOper NS OT CA	0.00	705.90	98.70	199.71	83.56	0.00	1,085.95	280.98						
1012	C6017	50111510	LaborOperNS OT CA MR	2,567.73	1,774.38	1,023.23	1,098.31	9,957.20	6,913.98	4,159.13	1,023.35						
1012	C6017	50111520	LaborOperNS OT CA CS	2,006.32	333.60	553.53	463.66	595.01	111.20	47.91	254.06						
1012	C6018	50111600	LaborOper NS OT AG	59.56	0.00	61.90	0.00	0.00	0.00	29.78	0.00						
1012	C6014	50112300	LaborMaint NS OT WT	2,931.17	2,910.44	3,803.83	2,958.03	5,366.74	3,177.78	3,325.97	2,746.22						
1012	C6016	50112400	LaborMaint NS OT TD	15,372.02	18,269.69	12,846.90	11,309.54	19,053.00	15,149.05	11,731.19	6,481.51						
1012	C6016	50112410	LaborMaintNSOT TD SI														
1012	C6016	50112420	LaborMaintNSOT TD Mn	940.67	5,491.72	424.12	239.83	204.37	398.17	1,311.42	464.32						
1012	C6016	50112430	LaborMaintNSOT TD Sv	6,302.07	2,576.08	4,076.77	2,807.92	10,141.26	4,614.86	6,979.13	5,030.32						
1012	C6016	50112435	LaborMaintNSOT TD Mt	403.56	828.36	1,104.48	594.72	13.00	0.00	0.00	0.00						
1012	C6016	50112440	LaborMaintNSOT TD Hy	1,284.51	140.00	208.90	0.00	0.00	39.27	0.00	245.93						
1012	C6018	50119900	LaborNSOT CapCredits	(25,557.37)	(50,652.03)	(53,319.43)	(47,514.48)	(81,328.62)	(67,889.99)	(48,552.94)	(21,731.10)						
1012	C6018	50120000	Labor OT - Natural	0.00	0.00	0.00	0.00	0.00	0.00	21,001.69	33,565.07						
1012	C6013	50121300	LaborOper OT WT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
1012	C6015	50121400	LaborOper OT TD	0.00	0.00	0.00	0.00	0.00	0.00	54.71	55.55						
1012	C6015	50121420	LaborOperOT TD Meter	0.00	0.00	0.00	0.00	0.00	0.00	3,356.03	4,070.42						
1012	C6017	50121510	LaborOperOT CA MtrRd	0.00	0.00	0.00	0.00	0.00	0.00	3,432.36	3,851.97						
1012	C6016	50122400	LaborMaint OT TD	0.00	0.00	0.00	0.00	0.00	0.00	1,920.85	4,265.98						
1012	C6016	50122420	LaborMaintOT TD Main	0.00	0.00	0.00	0.00	0.00	0.00	19.95	41.91						
1012	C6016	50122430	LaborMaintOT TD Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,514.10						
1012	C6016	50122440	LaborMaintOT TD Hydr	0.00	0.00	0.00	0.00	0.00	0.00	438.69	70.23						
1012	C6018	50129900	Labor OT Cap Credits	0.00	0.00	0.00	0.00	0.00	0.00	(21,001.69)	(33,565.07)						
1012	C6018	50171000	Annual Incent Plan	34,281.72	36,741.06	35,282.42	34,858.44	44,092.41	43,582.98	44,036.42	44,036.35						
1012	C6018	50171600	Comp Exp-Options	0.00	0.00	234.26	0.00	0.00	251.93	0.00	0.00						
1012	C6018	50171800	Comp Exp-RSU's	0.00	0.00	5,048.47	0.00	0.00	4,505.76	0.00	0.00						
1012	C6018	50185000	Severance														
1012	C6048	50421000	401k Expense	19,001.96	21,230.18	19,809.46	28,750.44	21,895.33	19,248.59	22,170.04	21,280.14						
1012	C6048	50421100	401k Exp Cap Credits	(5,307.66)	(6,466.51)	(6,615.14)	(8,062.54)	(7,114.69)	(7,383.03)	(7,103.60)	(6,484.03)						
1012	C6048	50422000	DCP Expense	24,246.10	26,285.06	24,256.67	25,813.96	27,554.78	23,789.48	27,328.08	26,591.87						
1012	C6048	50422100	DCP Exp Cap Credits	(6,114.26)	(6,851.00)	(7,939.43)	(7,643.30)	(8,327.45)	(8,994.09)	(8,825.08)	(8,524.94)						
1012	C6048	50423000	ESPP Expense	0.00	4,433.10	0.00	0.00	3,992.27	0.00	0.00	3,594.75						
1012	C6048	50426000	Retiree Medical Exp	2,033.68	2,108.43	2,127.11	2,647.02	2,324.36	3,248.91	3,131.37	2,991.11						
1012	C6048	50426100	Retiree Med Cap Cr	(493.98)	(557.48)	(703.14)	(731.60)	(833.55)	(896.08)	(1,017.99)	(855.31)						
1012	C6048	50450000	Other Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
1012	C6043	50450013	Other Welfare WT	0.00	378.91	1,176.58	0.00	0.00	0.00	0.00	0.00						
1012	C6045	50450014	Other Welfare TD	0.00	827.82	853.46	341.38	0.00	0.00	2,031.00	35.00						
1012	C6047	50450015	Other Welfare CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
1012	C6048	50450016	Other Welfare AG	1,975.00	1,606.33	1,723.37	1,661.68	2,771.62	1,611.66	2,872.07	1,709.43						
1012	C6048	50451000	Employee Awards	5,727.16	83.51	1,052.73	1,206.71	292.31	817.02	942.98	989.92						

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				Fiscal year										
				2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	
				Posting period										
				4	5	6	7	8	9	10	11			
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount		
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$		
1012	C6048	50452000	Emp Physical Exams	832.50	165.00	1,001.00	(184.00)	700.54	511.46	545.00	466.00			
1012	C6048	50454000	Safety Incent Awards	0.00	0.00	39.22	0.00	0.00	0.00	0.00	0.00			
1012	C6048	50456000	Tuition Aid	0.00	3,969.22	1,842.40	0.80	4,684.48	0.00	1,670.07	1,964.60			
1012	C6048	50457000	Training	3,087.03	2,409.80	2,754.26	8,470.99	642.49	1,273.65	(84.74)	1,923.00			
1012	C6048	50458000	Referral Bonus	0.00	0.00	0.00	0.00	1,098.33	1,325.83	2,175.28	0.00			
1012	C6048	50510000	PBOP Expense	23,477.36	20,071.97	20,402.60	19,630.02	19,315.96	7,559.11	7,530.84	3,406.48			
1012	C6048	50510100	PBOP Cap Credits	(5,958.03)	(7,001.62)	(7,465.17)	(6,897.19)	(8,124.29)	(7,844.52)	(8,646.27)	(7,785.05)			
1012	C6048	50550000	Group Insur Expense	155,668.70	166,380.91	151,628.35	159,485.27	170,323.09	147,552.01	170,553.23	161,971.73			
1012	C6048	50550100	Group Ins Cap Credits	(44,225.84)	(49,486.18)	(53,494.62)	(49,193.70)	(56,925.51)	(56,474.36)	(59,732.27)	(55,540.16)			
1012	C6048	50560000	Health Save Acct Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6048	50610000	Pension Expense	47,029.68	46,645.83	47,128.62	47,110.77	46,384.48	46,955.57	46,890.21	46,846.01			
1012	C6048	50610100	Pension Cap Credits	(13,777.94)	(16,191.26)	(17,263.10)	(15,949.84)	(18,827.50)	(18,140.52)	(19,994.47)	(18,002.88)			
1012	C6101	51010000	Purchased Water	22,832.43	24,159.70	35,160.98	27,494.46	32,368.89	32,535.87	33,107.80	27,860.21			
1012	C6753	51110000	Waste Disposal	32,919.12	38,159.22	37,990.73	38,671.70	36,645.18	40,366.16	36,494.07	40,615.93			
1012	C6753	51120000	Amort Waste Disposal											
1012	C6158	51510000	Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6151	51510011	Purchased Power SS	11,296.17	33,925.17	11,816.91	11,816.91	11,816.91	11,816.91	11,816.91	11,816.91			
1012	C6151	51510012	Purchased Power P	39,406.24	46,782.24	35,289.40	37,767.62	33,906.53	31,359.30	35,596.42	35,649.51			
1012	C6153	51510013	Purchased Power WT	261,687.70	259,536.47	309,682.60	298,513.72	239,205.98	234,867.85	228,446.22	227,548.80			
1012	C6155	51510014	Purchased Power TD	1,629.89	1,415.69	1,317.74	1,325.65	746.48	968.52	7,982.61	983.52			
1012	C6157	51510015	Purchased Power CA											
1012	C6161	51520000	Fuel for Power Prod	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6183	51800000	Chemicals	179,524.88	141,485.45	173,384.71	199,826.84	188,439.62	226,929.01	139,373.43	99,065.44			
1012	C6205	52000000	M&S Expense (O&M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6201	52001100	M&S Oper SS	0.00	0.00	0.00	0.00	128.80	0.00	0.00	0.00			
1012	C6201	52001200	M&S Oper P	213.60	562.96	(717.36)	(526.77)	838.93	(504.75)	811.20	(631.68)			
1012	C6203	52001300	M&S Oper WT	7,019.11	6,878.64	7,055.40	5,557.15	3,627.99	8,449.42	5,485.89	5,786.37			
1012	C6205	52001400	M&S Oper TD	3,330.60	3,468.03	4,812.98	6,590.39	6,591.06	6,130.23	6,511.37	2,639.79			
1012	C6207	52001500	M&S Oper CA	0.00	503.50	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6208	52001600	M&S Oper AG	5,088.92	(589.69)	5,861.76	89.61	14,215.63	987.58	4,630.82	4,327.67			
1012	C6758	52500000	Misc Expense (O&M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52501100	Misc Oper SS	0.00	0.00	0.00	937.70	1,012.84	0.00	394.54	0.00			
1012	C6751	52501200	Misc Oper P	0.00	0.00	12.97	0.00	0.00	0.00	0.00	0.00			
1012	C6753	52501300	Misc Oper WT	2,102.15	1,531.12	(1,724.10)	3,443.28	2,898.48	(239.24)	3,116.48	497.68			
1012	C6755	52501400	Misc Oper TD	8,729.73	4,755.60	15,525.58	11,418.01	19,289.14	5,686.88	11,662.30	6,542.93			
1012	C6757	52501500	Misc Oper CA	(54.00)	27.00	0.00	0.00	450.00	0.00	0.00	0.00			
1012	C6758	52501600	Misc Oper AG	334.04	19,393.46	(2,120.28)	10,363.41	7,320.67	21,852.15	2,938.97	933.78			
1012	C6608	52503000	Advertising	118.08	405.20	1,454.62	144.00	712.69	2,402.53	(1,804.00)	3,050.00			
1012	C6758	52510000	Bank Svc Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6757	52510015	Bank Svc Charges-CA	12,546.83	10,675.85	11,848.23	9,754.68	11,479.11	5,741.41	14,024.17	11,320.08			
1012	C6758	52510016	Bank Svc Charges-AG	0.00	10.00	62.00	10.00	10.00	10.00	10.00	10.00			
1012	C6758	52512500	Books&Publications	0.00	37.06	0.00	0.00	210.95	0.00	0.00	0.00			
1012	C6758	52513200	Business Development											
1012	C6758	52514000	Charitb Contr Deduct											
1012	C6758	52514100	Charitb Contr Nonded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6758	52514500	Charitb Don-H/Ed/En	500.00	10,124.77	0.00	2,500.00	2,607.00	(7.00)	1,800.00	500.00			
1012	C6758	52514600	Charitb Don-Commnty	0.00	4,315.00	3,509.33	2,577.60	3,303.00	3,285.74	2,500.00	12,225.00			
1012	C6758	52514700	Community Partnrshps	2,500.00	721.66	8,500.00	370.00	2,980.00	2,752.32	5,389.00	11,210.00			
1012	C6758	52514900	Cust Education											
1012	C6758	52514901	Cust Edu Comm-Reg	2,970.76	107.90	0.00	1,931.19	1,735.75	468.61	0.00	0.00			

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				Fiscal year										
				2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	
				4	5	6	7	8	9	10	11			
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6758	52514903	Cust Edu Comm-Issues	0.00	583.00	1,456.97	4,626.59	1,407.68	0.00	0.00	0.00			
1012	C6758	52514904	Cust Edu Comm-Consrv	5,380.85	5,408.10	1,456.97	1,326.59	1,407.68	5,701.94	4,851.60	3,485.28			
1012	C6758	52514905	Cust Edu Comm-Printd	(530.00)	0.00	1,253.37	1,364.75	1,718.92	814.33	347.68	199.53			
1012	C6758	52514906	Cust Edu-Bill Insert	0.00	0.00	0.00	0.00	0.00	7,118.91	2,378.07	0.00			
1012	C6758	52514907	Cust Edu-Press Rls	0.00	0.00	0.00	574.00	0.00	0.00	0.00	0.00			
1012	C6758	52514909	Cust Edu-Video&Photo	0.00	0.00	0.00	479.65	592.20	0.00	1,100.00	0.00			
1012	C6758	52515000	Commun Relations-E	1,030.28	344.21	628.18	1,860.97	2,987.48	480.40	713.06	0.00			
1012	C6758	52515001	Commun Relations-S	0.00	244.86	0.00	1,255.49	836.03	596.78	0.00	99.88			
1012	C6757	52520000	Collection Agencies	26,740.74	38,008.78	33,126.35	33,733.48	42,678.32	42,756.95	44,313.12	38,436.30			
1012	C6758	52522000	Community Relations	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6758	52524000	Co Dues/Mmbrshp Ded	5,108.31	8,497.31	5,234.81	8,239.76	5,434.81	5,384.81	4,984.81	5,600.81			
1012	C6758	52526100	Credit Line Fees I/C	4,152.44	2,307.81	3,694.02	2,818.14	3,483.61	3,930.85	3,040.92	3,937.05			
1012	C6758	52527000	Directors Fees	200.00	150.00	0.00	7,700.00	250.00	300.00	0.00	7,900.00			
1012	C6758	52532000	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52532011	Electricity SS											
1012	C6753	52532013	Electricity WT	1,105.29	126.19	437.10	464.61	430.79	452.79	455.75	1,232.44			
1012	C6755	52532014	Electricity TD	10,940.27	6,805.26	5,739.26	5,762.69	6,171.40	6,531.05	6,097.78	8,852.18			
1012	C6758	52532016	Electricity AG	6,567.63	4,395.55	6,384.22	6,613.78	6,329.34	6,207.62	5,539.18	5,314.94			
1012	C6758	52534000	Employee Expenses	10,036.63	(1,015.06)	11,319.59	7,547.04	2,110.21	12,370.15	(4,356.42)	13,686.98			
1012	C6758	52534200	Conferences & Reg	538.00	532.00	499.00	1,829.00	367.10	616.75	1,640.00	613.00			
1012	C6758	52535000	Meals Deductible	2,974.22	934.81	1,928.24	2,507.56	4,239.42	7,681.91	1,006.56	11,008.52			
1012	C6758	52535100	Meals Nondeductible											
1012	C6758	52540000	Amort Bus Svc ProjXp	0.00	0.00	66.00	0.00	0.00	0.00	0.00	0.00			
1012	C6758	52542000	Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6757	52542015	Forms CA	11,850.49	11,057.76	10,040.69	9,342.36	7,849.98	10,899.91	11,852.40	8,276.74			
1012	C6758	52542016	Forms AG	0.00	0.00	0.00	0.00	568.86	0.00	0.00	298.24			
1012	C6758	52546000	Grounds Keeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52546011	Grounds Keeping SS	0.00	2,000.00	0.00	0.00	2,925.60	0.00	175.54	0.00			
1012	C6753	52546013	Grounds Keeping WT	7,537.13	3,682.92	0.00	1,944.00	8,563.27	0.00	493.44	4,170.72			
1012	C6755	52546014	Grounds Keeping TD	3,068.17	1,907.45	6,877.76	4,279.75	5,445.33	2,386.06	6,505.24	9,518.16			
1012	C6758	52546016	Grounds Keeping AG	4,305.48	28,854.91	14,219.79	11,486.23	22,351.97	7,045.89	16,983.76	23,865.87			
1012	C6758	52548000	Heating Oil/Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6753	52548013	Heating Oil/Gas WT	3,130.74	188.45	23.45	119.87	91.89	92.40	636.18	2,216.72			
1012	C6755	52548014	Heating Oil/Gas TD											
1012	C6758	52548016	Heating Oil/Gas AG	519.05	187.11	152.16	209.25	178.35	176.10	427.87	662.46			
1012	C6758	52548100	Hiring Costs	0.00	500.00	0.00	0.00	0.00	0.00	404.38	126.89			
1012	C6758	52549000	Injuries and Damages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6758	52549500	Inv Phys W/O Scrap	0.00	0.00	(686.26)	(202.97)	0.00	0.00	0.00	0.00			
1012	C6758	52550000	Janitorial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6753	52550013	Janitorial WT	171.90	87.76	87.76	89.19	89.19	0.00	175.52	350.24			
1012	C6755	52550014	Janitorial TD	1,025.99	1,531.66	1,295.33	562.32	1,663.48	330.33	755.94	541.45			
1012	C6758	52550016	Janitorial AG	5,130.97	5,194.85	5,178.02	5,590.83	6,509.97	5,159.01	5,888.14	6,982.20			
1012	C6753	52554500	Lab Supplies	15,836.39	3,039.12	6,626.40	6,601.07	12,015.16	3,901.40	8,239.13	2,412.71			
1012	C6758	52556500	Low Income Pay Prog	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	62,500.00			
1012	C6758	52562000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52562011	Off&Adm Supplies SS	0.00	0.00	0.00	0.00	32.84	0.00	0.00	0.00			
1012	C6753	52562013	Off&Adm Supplies WT	334.39	678.04	2,134.94	2,426.97	658.71	759.43	1,044.87	1,513.82			
1012	C6755	52562014	Off&Adm Supplies TD	743.82	468.58	923.40	303.27	758.70	5,262.20	1,092.11	425.81			
1012	C6757	52562015	Off&Adm Supplies CA											
1012	C6758	52562016	Off&Adm Supplies AG	1,604.21	2,181.71	3,575.34	(859.67)	1,750.64	1,719.45	2,427.27	1,492.88			

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				Fiscal year										
				2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	
				4	5	6	7	8	9	10	11			
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1012	C6758	52562500	Overnight Shippng	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1012	C6751	52562511	Overnight Shippng SS											
1012	C6753	52562513	Overnight Shippng WT	1,745.33	1,908.45	950.03	2,304.54	1,943.76	1,252.29	1,683.86	1,186.79			
1012	C6755	52562514	Overnight Shippng TD	11.76	15.12	0.00	249.11	106.47	(1.05)	27.64	0.00			
1012	C6758	52562516	Overnight Shippng AG	85.33	181.98	1,192.30	187.81	306.97	77.20	178.41	228.18			
1012	C6758	52564000	Penalties Non-deduct	0.00	518.12	0.00	409.40	(409.40)	0.00	0.00	0.00			
1012	C6758	52566000	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6757	52566015	Postage CA	47,780.99	46,973.73	42,063.94	50,695.37	46,201.73	39,892.36	50,072.39	40,684.51			
1012	C6758	52566016	Postage AG	225.00	0.00	4.87	0.00	6.20	4.87	27.35	630.92			
1012	C6758	52566700	Printing	44.21	47.06	237.49	0.00	457.86	210.79	0.00	460.54			
1012	C6758	52567000	Relocation Expenses	7,315.72	1,325.73	24,138.44	26,716.61	(55,178.54)	8,475.35	1,561.79	7,606.41			
1012	C6758	52568000	Research & Develop	1,999.36	1,999.36	1,999.36	1,999.36	1,999.36	1,999.36	1,999.36	1,999.36			
1012	C6758	52571000	Security Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52571011	Security Svc SS	2,414.83	2,414.83	2,414.83	2,414.83	2,414.83	2,414.83	2,414.83	2,414.83			
1012	C6753	52571013	Security Svc WT											
1012	C6755	52571014	Security Svc TD	0.00	0.00	0.00	221.86	82.58	50.75	0.00	0.00			
1012	C6758	52571016	Security Svc AG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6758	52571100	Add'l Security Costs	5,809.35	3,551.94	4,647.48	6,971.22	4,780.15	2,323.74	5,991.77	7,932.05			
1012	C6758	52571500	Software Licenses	9,102.96	9,224.64	11,965.98	10,642.92	10,363.36	10,656.12	10,829.90	9,987.83			
1012	C6758	52574000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6753	52574013	Telephone WT	1,743.34	2,952.99	2,663.15	1,049.41	1,855.73	1,855.73	1,952.32	1,842.31			
1012	C6755	52574014	Telephone TD											
1012	C6757	52574015	Telephone CA	5,118.89	6,124.48	3,398.15	4,169.80	5,386.21	3,930.75	4,271.74	4,319.34			
1012	C6758	52574016	Telephone AG	598.64	1,516.45	835.37	1,364.67	1,090.14	4,882.25	1,092.75	13,195.14			
1012	C6758	52574100	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52574111	Cell Phone SS											
1012	C6753	52574113	Cell Phone WT	263.36	377.52	281.95	309.06	1,791.33	(156.11)	507.56	359.33			
1012	C6755	52574114	Cell Phone TD	106.00	563.45	276.98	269.22	335.37	334.95	396.41	354.40			
1012	C6757	52574115	Cell Phone CA	1,299.14	3,230.13	2,654.13	2,565.17	2,838.79	2,791.76	3,272.18	2,361.58			
1012	C6758	52574116	Cell Phone AG	5,201.98	9,232.65	8,590.91	7,887.40	13,011.21	9,083.81	8,700.17	9,422.85			
1012	C6758	52574200	Data Lines AG											
1012	C6758	52574300	Wireless Serv 1st	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6758	52574316	Wireless Serv 1st AG	0.00	45.14	23.63	26.53	24.42	24.27	26.53	23.63			
1012	C6758	52578000	Trash Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6753	52578013	Trash Removal WT	980.76	601.02	779.68	503.77	747.72	762.15	998.36	423.66			
1012	C6755	52578014	Trash Removal TD	129.04	0.00	0.00	1,749.00	0.00	0.00	0.00	1,818.96			
1012	C6758	52578016	Trash Removal AG	1,198.66	577.10	1,584.20	192.14	1,563.12	1,895.19	583.90	2,359.62			
1012	C6758	52579000	Trustee Fees	0.00	0.00	0.00	15,391.14	0.00	42.65	5,585.07	100.00			
1012	C6757	52582000	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52582011	Uniforms SS											
1012	C6753	52582012	Uniforms P	105.99	(105.99)	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6753	52582013	Uniforms WT	2,422.39	1,571.81	2,327.94	1,172.72	1,300.51	1,803.24	2,666.94	3,205.15			
1012	C6755	52582014	Uniforms TD	210.40	662.92	1,363.83	1,991.29	4,616.77	2,801.26	9,559.46	3,396.73			
1012	C6757	52582016	Uniforms AG	688.98	(215.62)	656.19	(130.78)	141.16	565.13	971.76	603.99			
1012	C6758	52583000	Water & WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6751	52583011	Water & WW SS	5,459.26	6,038.02	4,896.04	5,184.35	(4.34)	4,278.33	3,488.07	(146.00)			
1012	C6753	52583013	Water & WW WT	(1,024.64)	57.63	(1,875.04)	965.45	5,630.13	(9,703.34)	(2,919.56)	3,676.89			
1012	C6755	52583014	Water & WW TD	(20.52)	(21.22)	21.10	(3.16)	1.18	0.10	(39.48)	44.52			
1012	C6758	52583016	Water & WW AG	2,005.03	895.51	2,250.23	1,079.22	338.59	976.90	12,545.43	(3,827.73)			
1012	C6758	52585000	Discounts Available	(6,631.67)	(7,499.16)	(6,276.43)	(4,485.54)	(10,941.39)	(7,042.58)	(8,128.81)	(4,617.44)			

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				Fiscal year										
				2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	
				4	5	6	7	8	9	10	11			
				Posting period	4	5	6	7	8	9	10	11		
				Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount	Activity Amount		
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C6348	53482400	AWWSC Interest CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6348	53482500	AWWSC Oth Inc CAPX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6348	53482600	AWWSC Inc Tax CAPX											
1012	C6418	54110000	Rents-Real Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6411	54110011	Rents-Real Prop SS											
1012	C6415	54110014	Rents-Real Prop TD	4,406.98	511.41	231.29	499.55	999.10	1,708.18	514.54	614.54			
1012	C6418	54110016	Rents-Real Prop AG	0.00	0.00	0.00	1,500.00	0.00	0.00	300.00	0.00			
1012	C6428	54140000	Rents-Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6421	54140011	Rents-Equip SS	565.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1012	C6423	54140013	Rents-Equip WT	5,740.21	0.00	0.00	0.00	0.00	630.00	530.00	608.80			
1012	C6425	54140014	Rents-Equip TD	0.00	0.00	0.00	0.00	0.00	2,094.79	1,234.35	0.00			
1012	C6428	54140016	Rents-Equip AG	79.67	79.67	80.57	80.57	80.57	80.57	(100.00)	161.14			
1012	C6508	55000000	Transportation (O&M)	(886.38)	(1,181.13)	(810.39)	(824.11)	(1,381.81)	(943.30)	(993.47)	(1,027.43)			
1012	C6503	55000013	Trans Oper WT	9.00	10.00	16.00	0.00	118.43	166.60	10.00	49.00			
1012	C6505	55000014	Trans Oper TD	0.00	0.00	0.00	0.00	0.00	14.83	30.00	16.00			
1012	C6507	55000015	Trans Oper CA											
1012	C6508	55000016	Trans Oper AG	1,571.09	9.00	616.49	3,197.02	1,252.47	1,020.04	3,050.54	1,385.29			
1012	C6504	55000023	Trans Maint WT	114.40	38.13	51.92	94.83	81.05	39.94	25.43	0.00			
1012	C6506	55000024	Trans Maint TD	0.00	0.00	0.00	0.00	79.78	0.00	0.00	33.86			
1012	C6508	55000100	Trans Cap Credits	(10,579.88)	(12,433.05)	(13,256.11)	(12,247.71)	(14,486.06)	(13,929.87)	(15,353.51)	(13,824.15)			
1012	C6508	55010100	Trans Lease Costs	1,742.44	797.50	(2,377.12)	1,259.00	975.00	13,466.63	4,549.30	3,640.45			
1012	C6508	55010200	Trans Lease Fuel	19,145.31	24,385.12	28,034.44	24,499.73	26,249.37	29,734.29	28,141.36	27,841.47			
1012	C6508	55010300	Trans Lease Maint	12,299.30	10,867.41	10,621.93	14,290.34	29,369.12	19,615.97	14,453.39	15,782.16			
1012	C6508	55010500	Trans Reimb EE Prsnl	1,530.68	1,287.08	1,315.20	1,948.25	2,643.32	1,942.81	1,031.04	2,232.70			
1012	C6568	55110000	Ins Vehicle	2,352.37	2,352.37	2,352.37	2,352.37	2,352.37	2,352.37	2,352.37	2,352.37			
1012	C6568	55115000	Ins Vehicle - I/C											
1012	C6578	55710000	Ins General Liability	39,131.73	39,129.48	39,129.48	39,129.48	39,129.48	43,208.63	39,713.69	39,713.69			
1012	C6578	55711000	Ins Casualty Reserve	0.00	0.00	0.00	0.00	0.00	(784.37)	0.00	(3,049.74)			
1012	C6578	55715000	Ins General Liab-I/C											
1012	C6588	55720000	Ins Work Comp	6,320.92	6,211.69	6,349.10	6,344.01	6,137.34	6,299.85	6,281.24	6,268.67			
1012	C6588	55720100	Ins W/C Cap Credits	(3,920.89)	(4,607.71)	(4,912.71)	(4,538.97)	(5,352.85)	(5,162.42)	(5,690.00)	(5,123.24)			
1012	C6588	55725000	Ins Work Comp-I/C											
1012	C6598	55730000	Ins Other	775.61	775.61	775.61	775.61	945.61	1,030.61	571.90	571.90			
1012	C6598	55740000	Ins Property	9,580.49	9,580.49	9,580.49	9,580.49	9,580.49	9,580.49	9,580.49	9,580.49			
1012	C6668	56610000	Reg Exp-Amort	24,114.74	24,114.74	24,114.74	24,114.74	24,114.74	24,114.74	24,114.74	24,114.74			
1012	C6668	56611000	Reg Exp-Not Auth											
1012	C6678	56620000	Reg Exp-Depr Stdy											
1012	C6678	56670000	Reg Exp-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6707	57010000	Uncoll Accts Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6707	57010015	Uncoll Accts Exp CA	52,784.35	47,063.41	157,225.04	63,165.42	97,242.51	120,687.71	28,370.52	153,272.53			
1012	C6707	57010016	Uncoll Accts Exp AG	0.00	0.00	30,912.23	0.00	0.00	(18,735.20)	0.00	0.00			
1012	C426	59011000	Gains/Loss NUP Disp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C426	59011500	Gains/Loss NUP Sales	0.00	0.00	0.00	0.00	0.00	0.00	(2,058,491.82)	0.00			
1012	C426	59021000	Gains/LossesUP Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C426	59022000	Gain Acquis of Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012	C6202	62002100	M&S Maint SS	440.62	1,204.72	662.27	434.10	612.08	107.81	1,651.30	0.00			
1012	C6204	62002300	M&S Maint WT	10,216.36	9,760.03	8,373.03	10,261.39	3,972.05	7,273.91	96.45	12,978.48			
1012	C6206	62002400	M&S Maint TD	(902.32)	24,511.72	(9,273.26)	12,870.55	25,697.30	5,010.66	17,486.68	23,403.30			
1012	C6208	62002600	M&S Maint AG	0.00	0.00	0.00	0.00	0.00	59.83	8,240.00	0.00			
1012	C6752	62502100	Misc Maint SS	0.00	353.96	545.00	0.00	2,314.46	660.59	12.68	(44.63)			

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				Fiscal year		2018		2018		2018		2018	
				Posting period		4		5		6		7	
				Activity Amount		Activity Amount		Activity Amount		Activity Amount		Activity Amount	
Company	Alt Acct	G/L Account	G/L Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1012	C41211	69524000	ITC Restored-10%	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)	(5,903.33)
1012	C420	70510000	AFUDC-Equity	(64,673.07)	(61,489.70)	(61,374.16)	(65,384.77)	(65,366.65)	(64,368.40)	(64,847.09)	(62,012.17)		
1012	C415	71511000	M&J Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C416	71521000	M&J Expenses	0.00	(9,628.50)	0.00	(4,705.16)	0.00	(50,644.33)	0.00	(42,668.02)		
1012	C421	71611000	Misc NU Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C426	71621000	Misc NU Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C426	71712000	Gn/Loss Othr Non-OP	0.00	0.00	8,740.77	(835.08)	7,182.11	7,087.32	(1,545.46)	(22,261.05)		
1012	C6048	71810000	Other Pension Cost	9,999.00	48,765.76	17,752.35	17,752.35	17,752.35	17,752.35	17,752.35	17,752.35		
1012	C6048	71820000	Other PBOP Cost	(29,420.50)	(46,640.20)	(32,864.44)	(32,864.44)	(32,864.44)	(108,440.14)	(108,440.14)	(108,440.14)		
1012	C421	72801000	Adv Rcpt Svcs Clrg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C421	72801100	Adv Rcpt Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C421	72801200	Adv Ref Svcs Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C421	72801300	Adv Ref Non-Srv Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C421	72802000	CIAC Rcpt Svcs Clrg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C421	72802100	CIAC Rcpt Non-SrvClr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C421	72803000	Salvg/Scrap Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C421	72803100	Prop Sale Rcpt Clr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1012	C426	75510000	Amort UPAA	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)	(35.38)		
1012	C426	75820000	Othr Income Deductns	0.00	0.00	0.00	0.00	5,512.00	0.00	0.00	0.00		
1012	C426	75840000	Lobbying Expenses	793.19	6,057.45	11,749.32	793.19	7,035.91	9,167.99	6,141.14	12,009.94		
1012	C4273	81010000	Interest LTD	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50	137,712.50		
1012	C4273	81015000	Interest LTD Interco	875,620.41	875,620.42	875,620.42	875,620.41	875,620.42	875,620.42	875,620.41	875,620.42		
1012	C4273	81016000	Int exp-debt dis-ins	158.09	158.09	158.09	158.09	158.09	158.09	158.09	158.09		
1012	C437	81020000	Div Decl P/S w/ MRR	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25	15,881.25		
1012	C4272	81315000	Interest STD Interco	17,574.13	25,303.55	27,320.67	21,405.91	40,228.87	25,176.82	26,905.05	24,097.37		
1012	C4275	81500000	Interest Other	0.00	0.00	0.00	0.00	0.00	0.00	1,472.27	0.00		
1012	C4273	81815100	Int Inc-ST ins										
1012	C428	82010000	Amort Debt Disc&Exp	664.66	664.66	664.66	664.66	664.66	664.66	664.66	664.66		
1012	C428	82015000	Amort Dbt Dsc&Ex I/C	5,437.59	5,437.59	5,437.59	5,437.59	5,437.59	5,437.59	5,437.59	5,437.59		
1012	C428	82016000	Amort Dbt E-Insde CL	5,003.79	4,191.84	4,176.12	4,176.12	4,176.12	4,176.12	4,176.12	2,492.81		
1012	C428	82020000	Amort P/S Exp w/ MRR	32.19	32.19	32.19	32.19	32.19	32.19	32.19	32.19		
1012	C420	85000000	AFUDC Debt	(32,541.17)	(30,939.48)	(30,881.21)	(32,909.43)	(32,878.37)	(32,387.96)	(32,628.75)	(31,169.91)		
1012	C438	86021500	Div Decl Com Stk I/C	0.00	0.00	2,288,390.86	0.00	0.00	3,354,216.74	0.00	0.00		

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: James S. Pellock, Kevin N. Rogers

7. Provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2015 through June 2020. As part of the Excel spreadsheet, include the FTE employee headcounts; related cost, including burdens; and related expense, including burdens. In addition, describe the accounting for the portion of the cost that is not expensed, e.g., to retirement work in progress or accumulated depreciation.

Response:

Please refer to the attachment, which shows the requested data by month from January 2015 through the end of the base year (February 2019) and for the forecasted test year (July 2019 – June 2020).

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: James S. Pellock, Kevin N. Rogers

8. Provide a breakdown of the total headcount by department and in total for the Company at December 31 for each of the years 2014–2017, the most current date available, the end of the forecasted base year ended February 29, 2019, the forecasted year ended December 31, 2019, and the end of the forecasted test year ended June 30, 2020.

Response:

Kentucky American Water Company									
	2014	2015	2016	2017	2018	2019	2019	2019	2020
	December	December	December	December	December	January 7	February 28	December	June
Department	Actual	Actual	Actual	Actual	Actual	Actual	Base-year	Forecast	Forecast
Production	39	40	39	40	42	40	46	46	46
Distribution	65	49	60	58	69	69	74	74	74
Commercial	0	24	9	9	6	6	7	7	7
Admin & General	22	21	24	25	23	22	25	25	25
Total	126	134	132	132	140	137	152	152	152

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: James S. Pellock

9. Provide an Excel spreadsheet with the FTE contractor levels, related cost, and related expense by month and by department from January 2015 through June 2020. Describe the accounting for the portion of the cost that is not expensed, e.g., to retirement work in progress or accumulated depreciation.

Response:

Please see attached contractor costs from January 2015 through December 2018. The Company does not have FTE contractor levels. For expenses through June 2020, please refer to the response to PSC 1-1, Workpaper 3-18, KAWC 2018 Rate Case – Contract Services Exhibit.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Kurt Kogler, James S. Pellock

- 10.** Reference the Direct Testimony of Mr. Kurt Kogler (“Kogler Direct”), at pages 13–14, specifically the discussion of employee participation in defined benefit and 401(k) plans. For employees who participate in a defined benefit plan, provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401(k) retirement savings account included in test year expense. This includes amounts of matching contributions for Company employees and for allocations from all other affiliates.

Response:

Please see attachment 1 for the Company employees who participated in both the 401(k) retirement savings plan included in test year expense and in the defined benefit plan.

Please see attachment 2 for the American Water Works Service Company employees who participated in both the 401(k) retirement savings plan included in test year expense and in the defined benefit plan.

Certain information in the attachments are confidential and is being provided pursuant to a petition for confidential protection.

Kentucky-American Water Company 401 (k) Contributions

Pers.No.	Personnel Subarea	401(k) Benefit Plan	Test Year Gross 401(k)	Water 401(k)	Capitalized 401(k)	Test Year Expense Amount 401(k)
	Union	401(k) Match 50% up to 5%	\$1,252	\$1,252	\$167	\$1,085
	Union	401(k) Match 50% up to 5%	1,252	1,252	167	1,085
	Union	401(k) Match 50% up to 5%	1,275	1,275	10	1,265
	Union	401(k) Match 50% up to 5%	939	939	126	813
	Union	401(k) Match 50% up to 5%	1,565	1,565	209	1,356
	Union	401(k) Match 50% up to 5%	1,327	1,327	10	1,317
	Union	401(k) Match 50% up to 5%	1,565	1,565	209	1,356
	Union	401(k) Match 50% up to 5%	1,591	1,591	360	1,231
	Union	401(k) Match 50% up to 5%	600	600	12	588
	Union	401(k) Match 50% up to 5%	1,594	1,594	15	1,579
	Union	401(k) Match 50% up to 5%	1,252	1,252	167	1,085
	Union	401(k) Match 50% up to 5%	1,565	1,565	209	1,356
	Union	401(k) Match 50% up to 5%	939	939	126	813
	Union	401(k) Match 50% up to 5%	1,565	1,565	209	1,356
	Union	401(k) Match 50% up to 5%	1,565	1,565	209	1,356
	Union	401(k) Match 50% up to 5%	1,665	1,665	13	1,652
	Non-Union	401(k) Match 50% up to 5%	1,423	1,405	328	1,077
	Non-Union	401(k) Match 50% up to 5%	1,609	4	1	2
	Non-Union	401(k) Match 50% up to 5%	1,558	1,558	1,556	2
	Non-Union	401(k) Match 50% up to 5%	1,750	1,750	1,364	387
	Non-Union	401(k) Match 50% up to 5%	1,426	1,426	250	1,175
	Non-Union	401(k) Match 50% up to 5%	1,676	1,676	776	901
	Non-Union	401(k) Match 50% up to 5%	1,229	1,229	398	831
	Non-Union	401(k) Match 50% up to 5%	1,755	1,755	1,527	229
	Non-Union	401(k) Match 50% up to 5%	1,574	1,574	728	846
	Non-Union	401(k) Match 50% up to 5%	1,543	1,538	1,538	0
	Non-Union	401(k) Match 50% up to 5%	223	223	25	198
	Non-Union	401(k) Match 50% up to 5%	1,379	1,375	1,375	0
	Non-Union	401(k) Match 50% up to 5%	1,074	1,074	122	952
	Non-Union	401(k) Match 50% up to 5%	3,010	3,010	-	3,010
	Non-Union	401(k) Match 50% up to 5%	1,865	1,861	59	1,802
	Non-Union	401(k) Match 50% up to 5%	2,049	2,049	1,491	558
	Non-Union	401(k) Match 50% up to 5%	2,247	2,247	185	2,062
	Non-Union	401(k) Match 50% up to 5%	2,799	2,799	1,229	1,571
	Non-Union	401(k) Match 50% up to 5%	2,201	2,201	714	1,488
	Non-Union	401(k) Match 50% up to 5%	1,779	1,779	1,521	258
	Non-Union	401(k) Match 50% up to 5%	2,718	2,717	920	1,797
	Total		\$58,398	\$56,760	\$18,327	\$38,433

American Water Works Service Company 401 (k) Contributions

Pers.No.	Personnel Subarea	Benefit plan	Total Service Company 401k	Total Allocated to Kentucky	Total Allocated to Kentucky (Water)
	Non-Union	401(k) Match 50% up to 5%	\$3,386	\$120	\$120
	Non-Union	401(k) Match 50% up to 5%	303	11	11
	Non-Union	401(k) Match 50% up to 5%	876	37	37
	Non-Union	401(k) Match 50% up to 5%	1,603	66	66
	Non-Union	401(k) Match 50% up to 5%	2,374	131	131
	Non-Union	401(k) Match 50% up to 5%	4,410	185	184
	Non-Union	401(k) Match 50% up to 5%	628	26	26
	Non-Union	401(k) Match 50% up to 5%	2,050	84	84
	Non-Union	401(k) Match 50% up to 5%	1,121	43	43
	Non-Union	401(k) Match 50% up to 5%	1,747	30	30
	Non-Union	401(k) Match 50% up to 5%	3,921	132	132
	Non-Union	401(k) Match 50% up to 5%	3,733	125	125
	Non-Union	401(k) Match 50% up to 5%	2,279	126	125
	Non-Union	401(k) Match 50% up to 5%	3,051	53	53
	Non-Union	401(k) Match 50% up to 5%	3,741	68	68
	Non-Union	401(k) Match 50% up to 5%	4,980	167	167
	Non-Union	401(k) Match 50% up to 5%	2,358	41	41
	Non-Union	401(k) Match 50% up to 5%	2,899	53	53
	Non-Union	401(k) Match 50% up to 5%	3,884	130	130
	Non-Union	401(k) Match 50% up to 5%	2,375	97	97
	Non-Union	401(k) Match 50% up to 5%	753	28	28
	Non-Union	401(k) Match 50% up to 5%	9,791	165	165
	Non-Union	401(k) Match 50% up to 5%	3,902	215	215
	Non-Union	401(k) Match 50% up to 5%	3,738	64	64
	Non-Union	401(k) Match 50% up to 5%	1,198	47	47
	Non-Union	401(k) Match 50% up to 5%	2,031	71	71
	Non-Union	401(k) Match 50% up to 5%	1,161	49	49
	Non-Union	401(k) Match 50% up to 5%	806	33	33
	Non-Union	401(k) Match 50% up to 5%	1,637	63	63
	Non-Union	401(k) Match 50% up to 5%	1,169	20	20
	Non-Union	401(k) Match 50% up to 5%	2,160	77	77
	Non-Union	401(k) Match 50% up to 5%	1,183	49	49
	Non-Union	401(k) Match 50% up to 5%	1,789	69	69
	Non-Union	401(k) Match 50% up to 5%	796	32	32
	Non-Union	401(k) Match 50% up to 5%	908	42	42
	Non-Union	401(k) Match 50% up to 5%	2,439	94	94
	Non-Union	401(k) Match 50% up to 5%	1,496	69	69
	Non-Union	401(k) Match 50% up to 5%	1,023	121	121
	Non-Union	401(k) Match 50% up to 5%	1,420	60	60
	Non-Union	401(k) Match 50% up to 5%	278	13	13
	Non-Union	401(k) Match 50% up to 5%	2,715	125	125
	Non-Union	401(k) Match 50% up to 5%	672	31	31

Non-Union	401(k) Match 50% up to 5%	1,372	56	56
Non-Union	401(k) Match 50% up to 5%	1,166	54	54
Non-Union	401(k) Match 50% up to 5%	1,106	131	131
Non-Union	401(k) Match 50% up to 5%	2,399	94	93
Non-Union	401(k) Match 50% up to 5%	4,373	156	155
Non-Union	401(k) Match 50% up to 5%	1,561	64	64
Non-Union	401(k) Match 50% up to 5%	1,471	60	60
Non-Union	401(k) Match 50% up to 5%	1,176	48	48
Non-Union	401(k) Match 50% up to 5%	1,049	124	124
Non-Union	401(k) Match 50% up to 5%	1,053	48	48
Non-Union	401(k) Match 50% up to 5%	442	19	19
Non-Union	401(k) Match 50% up to 5%	1,655	59	59
Non-Union	401(k) Match 50% up to 5%	2,267	87	87
Non-Union	401(k) Match 50% up to 5%	2,050	84	84
Non-Union	401(k) Match 50% up to 5%	2,590	91	91
Non-Union	401(k) Match 50% up to 5%	2,096	61	61
Non-Union	401(k) Match 50% up to 5%	2,633	103	103
Non-Union	401(k) Match 50% up to 5%	2,085	38	38
Non-Union	401(k) Match 50% up to 5%	1,768	65	65
Non-Union	401(k) Match 50% up to 5%	1,905	73	73
Non-Union	401(k) Match 50% up to 5%	1,060	125	125
Non-Union	401(k) Match 50% up to 5%	469	56	55
Non-Union	401(k) Match 50% up to 5%	1,792	61	61
Non-Union	401(k) Match 50% up to 5%	2,513	98	98
Non-Union	401(k) Match 50% up to 5%	2,566	141	141
Non-Union	401(k) Match 50% up to 5%	1,115	51	51
Non-Union	401(k) Match 50% up to 5%	297	14	14
Non-Union	401(k) Match 50% up to 5%	1,027	47	47
Non-Union	401(k) Match 50% up to 5%	2,723	116	116
Non-Union	401(k) Match 50% up to 5%	620	22	22
Non-Union	401(k) Match 50% up to 5%	1,070	0	0
Non-Union	401(k) Match 50% up to 5%	2,373	83	83
Non-Union	401(k) Match 50% up to 5%	401	48	47
Non-Union	401(k) Match 50% up to 5%	423	17	17
Non-Union	401(k) Match 50% up to 5%	786	31	31
Non-Union	401(k) Match 50% up to 5%	322	13	13
Non-Union	401(k) Match 50% up to 5%	1,162	46	46
Non-Union	401(k) Match 50% up to 5%	2,612	100	100
Non-Union	401(k) Match 50% up to 5%	1,088	45	45
Non-Union	401(k) Match 50% up to 5%	1,108	51	51
Non-Union	401(k) Match 50% up to 5%	990	41	41
Non-Union	401(k) Match 50% up to 5%	391	46	46
Non-Union	401(k) Match 50% up to 5%	4,825	166	166
Non-Union	401(k) Match 50% up to 5%	2,669	102	102
Non-Union	401(k) Match 50% up to 5%	1,491	69	69
Non-Union	401(k) Match 50% up to 5%	2,356	279	279
Non-Union	401(k) Match 50% up to 5%	1,153	136	136

Non-Union	401(k) Match 50% up to 5%	2,675	109	109
Non-Union	401(k) Match 50% up to 5%	3,495	2,103	2,101
Non-Union	401(k) Match 50% up to 5%	1,921	75	75
Non-Union	401(k) Match 50% up to 5%	2,302	76	76
Non-Union	401(k) Match 50% up to 5%	2,571	86	86
Non-Union	401(k) Match 50% up to 5%	1,868	76	76
Non-Union	401(k) Match 50% up to 5%	1,034	38	38
Non-Union	401(k) Match 50% up to 5%	7,566	4,554	4,549
Non-Union	401(k) Match 50% up to 5%	2,955	1,779	1,777
Non-Union	401(k) Match 50% up to 5%	7,767	272	271
Non-Union	401(k) Match 50% up to 5%	1,136	134	134
Non-Union	401(k) Match 50% up to 5%	1,197	55	55
Non-Union	401(k) Match 50% up to 5%	515	20	20
Non-Union	401(k) Match 50% up to 5%	1,021	37	37
Non-Union	401(k) Match 50% up to 5%	1,118	132	132
Non-Union	401(k) Match 50% up to 5%	2,133	87	87
Non-Union	401(k) Match 50% up to 5%	6,023	332	332
Non-Union	401(k) Match 50% up to 5%	2,177	63	63
Non-Union	401(k) Match 50% up to 5%	5,268	193	193
Non-Union	401(k) Match 50% up to 5%	1,476	58	58
Non-Union	401(k) Match 50% up to 5%	1,561	61	61
Non-Union	401(k) Match 50% up to 5%	5,967	250	249
Non-Union	401(k) Match 50% up to 5%	2,284	126	126
Non-Union	401(k) Match 50% up to 5%	1,734	71	71
Non-Union	401(k) Match 50% up to 5%	2,811	155	155
Non-Union	401(k) Match 50% up to 5%	2,965	116	115
Non-Union	401(k) Match 50% up to 5%	1,216	0	0
Non-Union	401(k) Match 50% up to 5%	1,208	48	48
Non-Union	401(k) Match 50% up to 5%	1,219	50	50
Non-Union	401(k) Match 50% up to 5%	2,636	101	101
Non-Union	401(k) Match 50% up to 5%	1,887	79	79
Non-Union	401(k) Match 50% up to 5%	1,637	64	64
Non-Union	401(k) Match 50% up to 5%	2,077	80	80
Non-Union	401(k) Match 50% up to 5%	6,264	215	215
Non-Union	401(k) Match 50% up to 5%	3,057	169	168
Non-Union	401(k) Match 50% up to 5%	857	35	35
Non-Union	401(k) Match 50% up to 5%	956	0	0
Non-Union	401(k) Match 50% up to 5%	1,153	0	0
Non-Union	401(k) Match 50% up to 5%	1,265	0	0
Non-Union	401(k) Match 50% up to 5%	278	0	0
Non-Union	401(k) Match 50% up to 5%	689	0	0
Non-Union	401(k) Match 50% up to 5%	924	0	0
Non-Union	401(k) Match 50% up to 5%	729	0	0
Non-Union	401(k) Match 50% up to 5%	1,914	105	105
Non-Union	401(k) Match 50% up to 5%	1,793	99	99
Non-Union	401(k) Match 50% up to 5%	1,924	1	1
Non-Union	401(k) Match 50% up to 5%	2,393	88	88

Non-Union	401(k) Match 50% up to 5%	2,413	101	101
Non-Union	401(k) Match 50% up to 5%	3,297	113	113
Non-Union	401(k) Match 50% up to 5%	2,099	82	82
Non-Union	401(k) Match 50% up to 5%	69	2	2
Non-Union	401(k) Match 50% up to 5%	2,765	113	113
Non-Union	401(k) Match 50% up to 5%	1,883	77	77
Non-Union	401(k) Match 50% up to 5%	2,433	93	93
Non-Union	401(k) Match 50% up to 5%	1,236	57	57
Non-Union	401(k) Match 50% up to 5%	1,035	41	41
Non-Union	401(k) Match 50% up to 5%	601	24	24
Non-Union	401(k) Match 50% up to 5%	426	50	50
Non-Union	401(k) Match 50% up to 5%	952	40	40
Non-Union	401(k) Match 50% up to 5%	1,432	61	61
Non-Union	401(k) Match 50% up to 5%	514	24	24
Non-Union	401(k) Match 50% up to 5%	1,438	57	57
Non-Union	401(k) Match 50% up to 5%	1,215	67	67
Non-Union	401(k) Match 50% up to 5%	2,248	76	75
Non-Union	401(k) Match 50% up to 5%	7,081	248	247
Non-Union	401(k) Match 50% up to 5%	985	42	42
Non-Union	401(k) Match 50% up to 5%	1,045	124	123
Non-Union	401(k) Match 50% up to 5%	1,769	74	73
Non-Union	401(k) Match 50% up to 5%	786	31	31
Non-Union	401(k) Match 50% up to 5%	2,000	71	71
Non-Union	401(k) Match 50% up to 5%	3,063	107	107
Non-Union	401(k) Match 50% up to 5%	239	11	11
Non-Union	401(k) Match 50% up to 5%	2,485	83	83
Non-Union	401(k) Match 50% up to 5%	1,616	53	53
Non-Union	401(k) Match 50% up to 5%	1,092	43	43
Non-Union	401(k) Match 50% up to 5%	349	41	41
Non-Union	401(k) Match 50% up to 5%	402	16	16
Non-Union	401(k) Match 50% up to 5%	1,374	40	40
Non-Union	401(k) Match 50% up to 5%	665	28	28
Non-Union	401(k) Match 50% up to 5%	1,161	46	46
Non-Union	401(k) Match 50% up to 5%	1,344	49	49
Non-Union	401(k) Match 50% up to 5%	2,092	73	73
Non-Union	401(k) Match 50% up to 5%	2,378	91	91
Non-Union	401(k) Match 50% up to 5%	2,771	99	99
Non-Union	401(k) Match 50% up to 5%	2,636	104	104
Non-Union	401(k) Match 50% up to 5%	1,631	0	0
Non-Union	401(k) Match 50% up to 5%	2,669	112	112
Non-Union	401(k) Match 50% up to 5%	2,017	82	82
Non-Union	401(k) Match 50% up to 5%	1,614	53	53
Non-Union	401(k) Match 50% up to 5%	1,162	45	45
Non-Union	401(k) Match 50% up to 5%	807	37	37
Non-Union	401(k) Match 50% up to 5%	1,684	69	69
Non-Union	401(k) Match 50% up to 5%	802	32	32
Non-Union	401(k) Match 50% up to 5%	1,827	66	66

Non-Union	401(k) Match 50% up to 5%	933	28	28
Non-Union	401(k) Match 50% up to 5%	4,207	154	154
Non-Union	401(k) Match 50% up to 5%	529	63	63
Non-Union	401(k) Match 50% up to 5%	1,587	87	87
Non-Union	401(k) Match 50% up to 5%	378	45	45
Non-Union	401(k) Match 50% up to 5%	1,058	43	43
Non-Union	401(k) Match 50% up to 5%	1,477	81	81
Non-Union	401(k) Match 50% up to 5%	1,087	45	45
Non-Union	401(k) Match 50% up to 5%	435	17	17
Non-Union	401(k) Match 50% up to 5%	947	37	37
Non-Union	401(k) Match 50% up to 5%	1,075	44	44
Non-Union	401(k) Match 50% up to 5%	496	20	20
Non-Union	401(k) Match 50% up to 5%	2,065	95	95
Non-Union	401(k) Match 50% up to 5%	1,194	47	47
Non-Union	401(k) Match 50% up to 5%	1,144	0	0
Non-Union	401(k) Match 50% up to 5%	2,695	103	103
Non-Union	401(k) Match 50% up to 5%	3,299	116	115
Non-Union	401(k) Match 50% up to 5%	1,816	70	70
Non-Union	401(k) Match 50% up to 5%	1,857	62	62
Non-Union	401(k) Match 50% up to 5%	692	27	27
Non-Union	401(k) Match 50% up to 5%	2,400	88	88
Non-Union	401(k) Match 50% up to 5%	1,048	124	124
Non-Union	401(k) Match 50% up to 5%	1,799	52	52
Non-Union	401(k) Match 50% up to 5%	3,106	108	108
Non-Union	401(k) Match 50% up to 5%	448	0	0
Non-Union	401(k) Match 50% up to 5%	1,282	53	53
Non-Union	401(k) Match 50% up to 5%	1,711	56	56
Non-Union	401(k) Match 50% up to 5%	1,019	42	41
Non-Union	401(k) Match 50% up to 5%	712	0	0
Non-Union	401(k) Match 50% up to 5%	1,645	59	59
Non-Union	401(k) Match 50% up to 5%	3,627	128	128
Non-Union	401(k) Match 50% up to 5%	1,235	57	57
Non-Union	401(k) Match 50% up to 5%	587	24	24
Non-Union	401(k) Match 50% up to 5%	1,065	49	49
Non-Union	401(k) Match 50% up to 5%	183	7	7
Non-Union	401(k) Match 50% up to 5%	1,051	43	43
Non-Union	401(k) Match 50% up to 5%	451	18	18
Non-Union	401(k) Match 50% up to 5%	1,587	68	68
Non-Union	401(k) Match 50% up to 5%	5,246	186	186
Non-Union	401(k) Match 50% up to 5%	3,338	139	139
Non-Union	401(k) Match 50% up to 5%	1,819	65	65
Non-Union	401(k) Match 50% up to 5%	2,392	100	100
Non-Union	401(k) Match 50% up to 5%	445	16	16
Non-Union	401(k) Match 50% up to 5%	4,783	175	175
Non-Union	401(k) Match 50% up to 5%	2,304	88	88
Non-Union	401(k) Match 50% up to 5%	1,593	65	65
Non-Union	401(k) Match 50% up to 5%	2,864	52	52

Non-Union	401(k) Match 50% up to 5%	810	27	27
Non-Union	401(k) Match 50% up to 5%	599	24	24
Non-Union	401(k) Match 50% up to 5%	1,329	29	29
Non-Union	401(k) Match 50% up to 5%	482	20	20
Non-Union	401(k) Match 50% up to 5%	2,086	72	72
Non-Union	401(k) Match 50% up to 5%	2,772	102	102
Non-Union	401(k) Match 50% up to 5%	1,763	65	65
Non-Union	401(k) Match 50% up to 5%	1,966	71	70
Non-Union	401(k) Match 50% up to 5%	1,705	67	67
Non-Union	401(k) Match 50% up to 5%	2,667	104	104
Non-Union	401(k) Match 50% up to 5%	1,062	0	0
Non-Union	401(k) Match 50% up to 5%	1,873	76	76
Non-Union	401(k) Match 50% up to 5%	663	28	28
Non-Union	401(k) Match 50% up to 5%	985	0	0
Non-Union	401(k) Match 50% up to 5%	1,293	153	153
Non-Union	401(k) Match 50% up to 5%	1,155	39	39
Non-Union	401(k) Match 50% up to 5%	749	25	25
Non-Union	401(k) Match 50% up to 5%	1,742	71	71
Non-Union	401(k) Match 50% up to 5%	1,514	179	179
Non-Union	401(k) Match 50% up to 5%	705	83	83
Non-Union	401(k) Match 50% up to 5%	4,454	174	173
Non-Union	401(k) Match 50% up to 5%	3,599	138	138
Non-Union	401(k) Match 50% up to 5%	1,160	46	46
Non-Union	401(k) Match 50% up to 5%	189	8	8
Non-Union	401(k) Match 50% up to 5%	793	0	0
Non-Union	401(k) Match 50% up to 5%	715	29	29
Non-Union	401(k) Match 50% up to 5%	667	26	26
Union	401(k) Match 50% up to 5%	771	35	35
Union	401(k) Match 50% up to 5%	417	19	19
Union	401(k) Match 50% up to 5%	631	29	29
Union	401(k) Match 50% up to 5%	914	42	42
Union	401(k) Match 50% up to 5%	386	18	18
Union	401(k) Match 50% up to 5%	813	37	37
Union	401(k) Match 50% up to 5%	380	17	17
Union	401(k) Match 50% up to 5%	359	15	15
Union	401(k) Match 50% up to 5%	374	15	15
Union	401(k) Match 50% up to 5%	380	18	17
Union	401(k) Match 50% up to 5%	360	17	17
Union	401(k) Match 50% up to 5%	726	33	33
Union	401(k) Match 50% up to 5%	941	43	43
Union	401(k) Match 50% up to 5%	837	39	38
Union	401(k) Match 50% up to 5%	950	44	44
Union	401(k) Match 50% up to 5%	371	15	15
Union	401(k) Match 50% up to 5%	805	37	37
Union	401(k) Match 50% up to 5%	352	16	16
Union	401(k) Match 50% up to 5%	386	18	18
Union	401(k) Match 50% up to 5%	348	14	14


Union	401(k) Match 50% up to 5%	952	44	44
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	832	38	38
Union	401(k) Match 50% up to 5%	912	42	42
Union	401(k) Match 50% up to 5%	386	18	18
Union	401(k) Match 50% up to 5%	802	34	34
Union	401(k) Match 50% up to 5%	1,041	48	48
Union	401(k) Match 50% up to 5%	824	38	38
Union	401(k) Match 50% up to 5%	477	19	19
Union	401(k) Match 50% up to 5%	551	25	25
Union	401(k) Match 50% up to 5%	347	16	16
Union	401(k) Match 50% up to 5%	386	15	15
Union	401(k) Match 50% up to 5%	363	15	15
Union	401(k) Match 50% up to 5%	885	41	41
Union	401(k) Match 50% up to 5%	377	15	15
Union	401(k) Match 50% up to 5%	801	34	34
Union	401(k) Match 50% up to 5%	766	35	35
Union	401(k) Match 50% up to 5%	384	18	18
Union	401(k) Match 50% up to 5%	326	14	14
Union	401(k) Match 50% up to 5%	815	38	37
Union	401(k) Match 50% up to 5%	465	21	21
Union	401(k) Match 50% up to 5%	826	38	38
Union	401(k) Match 50% up to 5%	761	35	35
Union	401(k) Match 50% up to 5%	821	38	38
Union	401(k) Match 50% up to 5%	795	34	34
Union	401(k) Match 50% up to 5%	1,037	48	48
Union	401(k) Match 50% up to 5%	567	26	26
Union	401(k) Match 50% up to 5%	442	20	20
Union	401(k) Match 50% up to 5%	917	36	36
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	777	33	33
Union	401(k) Match 50% up to 5%	356	15	15
Union	401(k) Match 50% up to 5%	381	18	18
Union	401(k) Match 50% up to 5%	835	38	38
Union	401(k) Match 50% up to 5%	345	16	16
Union	401(k) Match 50% up to 5%	805	32	32
Union	401(k) Match 50% up to 5%	637	29	29
Union	401(k) Match 50% up to 5%	804	34	34
Union	401(k) Match 50% up to 5%	347	16	16
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	734	34	34
Union	401(k) Match 50% up to 5%	567	26	26
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	919	36	36
Union	401(k) Match 50% up to 5%	800	34	34
Union	401(k) Match 50% up to 5%	819	38	38
Union	401(k) Match 50% up to 5%	386	18	18

Union	401(k) Match 50% up to 5%	707	30	30
Union	401(k) Match 50% up to 5%	673	27	27
Union	401(k) Match 50% up to 5%	731	29	29
Union	401(k) Match 50% up to 5%	825	38	38
Union	401(k) Match 50% up to 5%	734	34	34
Union	401(k) Match 50% up to 5%	825	38	38
Union	401(k) Match 50% up to 5%	612	26	26
Union	401(k) Match 50% up to 5%	347	16	16
Union	401(k) Match 50% up to 5%	325	15	15
Union	401(k) Match 50% up to 5%	347	16	16
Union	401(k) Match 50% up to 5%	576	25	24
Union	401(k) Match 50% up to 5%	418	19	19
Union	401(k) Match 50% up to 5%	326	13	13
Union	401(k) Match 50% up to 5%	350	16	16
Union	401(k) Match 50% up to 5%	397	16	16
Union	401(k) Match 50% up to 5%	388	15	15
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	493	20	20
Union	401(k) Match 50% up to 5%	326	13	13
Union	401(k) Match 50% up to 5%	816	38	38
Union	401(k) Match 50% up to 5%	546	22	22
Union	401(k) Match 50% up to 5%	517	21	21
Union	401(k) Match 50% up to 5%	618	25	25
Union	401(k) Match 50% up to 5%	666	27	27
Union	401(k) Match 50% up to 5%	323	15	15
Union	401(k) Match 50% up to 5%	710	29	29
Union	401(k) Match 50% up to 5%	614	25	25
Union	401(k) Match 50% up to 5%	316	13	13
Union	401(k) Match 50% up to 5%	316	13	13
Union	401(k) Match 50% up to 5%	376	15	15
Union	401(k) Match 50% up to 5%	622	25	25
Union	401(k) Match 50% up to 5%	316	13	13
Union	401(k) Match 50% up to 5%	316	13	13
Union	401(k) Match 50% up to 5%	530	22	22
Union	401(k) Match 50% up to 5%	316	13	13
Union	401(k) Match 50% up to 5%	353	14	14
Union	401(k) Match 50% up to 5%	595	24	24
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	369	17	17
Union	401(k) Match 50% up to 5%	705	32	32
Union	401(k) Match 50% up to 5%	419	19	19
Union	401(k) Match 50% up to 5%	303	14	14
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	326	14	14
Union	401(k) Match 50% up to 5%	660	30	30
Union	401(k) Match 50% up to 5%	561	26	26
Union	401(k) Match 50% up to 5%	999	43	43

Union	401(k) Match 50% up to 5%	617	28	28
Union	401(k) Match 50% up to 5%	930	43	43
Union	401(k) Match 50% up to 5%	734	29	29
Union	401(k) Match 50% up to 5%	425	17	17
Union	401(k) Match 50% up to 5%	307	13	13
Union	401(k) Match 50% up to 5%	595	24	24
Union	401(k) Match 50% up to 5%	996	46	46
Union	401(k) Match 50% up to 5%	444	18	18
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	922	42	42
Union	401(k) Match 50% up to 5%	377	15	15
Union	401(k) Match 50% up to 5%	295	12	12
Union	401(k) Match 50% up to 5%	617	28	28
Union	401(k) Match 50% up to 5%	419	17	17
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	456	18	18
Union	401(k) Match 50% up to 5%	1,056	45	45
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	419	17	17
Union	401(k) Match 50% up to 5%	317	13	13
Union	401(k) Match 50% up to 5%	770	33	33
Union	401(k) Match 50% up to 5%	991	46	46
Union	401(k) Match 50% up to 5%	285	12	12
Union	401(k) Match 50% up to 5%	542	25	25
Union	401(k) Match 50% up to 5%	350	14	14
Union	401(k) Match 50% up to 5%	514	21	21
Union	401(k) Match 50% up to 5%	285	12	12
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	1,099	51	51
Union	401(k) Match 50% up to 5%	285	12	12
Union	401(k) Match 50% up to 5%	339	13	13
Union	401(k) Match 50% up to 5%	963	44	44
Union	401(k) Match 50% up to 5%	542	25	25
Union	401(k) Match 50% up to 5%	285	12	12
Union	401(k) Match 50% up to 5%	479	20	20
Union	401(k) Match 50% up to 5%	440	20	20
Union	401(k) Match 50% up to 5%	526	24	24
Union	401(k) Match 50% up to 5%	625	25	25
Union	401(k) Match 50% up to 5%	470	19	19
Union	401(k) Match 50% up to 5%	285	12	12
Union	401(k) Match 50% up to 5%	526	24	24
Union	401(k) Match 50% up to 5%	285	12	12
Union	401(k) Match 50% up to 5%	635	25	25
Union	401(k) Match 50% up to 5%	655	26	26
Union	401(k) Match 50% up to 5%	834	33	33
Union	401(k) Match 50% up to 5%	298	12	12

Union	401(k) Match 50% up to 5%	277	11	11
Union	401(k) Match 50% up to 5%	277	11	11
Union	401(k) Match 50% up to 5%	341	14	14
Union	401(k) Match 50% up to 5%	480	20	20
Union	401(k) Match 50% up to 5%	490	20	20
Union	401(k) Match 50% up to 5%	697	32	32
Union	401(k) Match 50% up to 5%	283	12	12
Union	401(k) Match 50% up to 5%	635	25	25
Union	401(k) Match 50% up to 5%	631	25	25
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	283	12	12
Union	401(k) Match 50% up to 5%	966	44	44
Union	401(k) Match 50% up to 5%	764	30	30
Union	401(k) Match 50% up to 5%	802	32	32
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	822	32	32
Union	401(k) Match 50% up to 5%	414	16	16
Union	401(k) Match 50% up to 5%	298	12	12
Union	401(k) Match 50% up to 5%	353	14	14
Union	401(k) Match 50% up to 5%	632	25	25
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	381	15	15
Union	401(k) Match 50% up to 5%	257	10	10
Union	401(k) Match 50% up to 5%	257	10	10
Union	401(k) Match 50% up to 5%	257	10	10
Union	401(k) Match 50% up to 5%	257	10	10
Union	401(k) Match 50% up to 5%	373	15	15
Union	401(k) Match 50% up to 5%	527	21	21
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	308	12	12
Union	401(k) Match 50% up to 5%	308	12	12
Union	401(k) Match 50% up to 5%	348	14	14
Union	401(k) Match 50% up to 5%	525	21	21
Union	401(k) Match 50% up to 5%	531	21	21
Union	401(k) Match 50% up to 5%	370	15	15
Union	401(k) Match 50% up to 5%	584	24	24
Union	401(k) Match 50% up to 5%	269	11	11
Union	401(k) Match 50% up to 5%	788	31	31
Union	401(k) Match 50% up to 5%	470	19	19
Union	401(k) Match 50% up to 5%	308	12	12
Union	401(k) Match 50% up to 5%	526	21	21
Union	401(k) Match 50% up to 5%	251	10	10
Union	401(k) Match 50% up to 5%	251	10	10
Union	401(k) Match 50% up to 5%	308	12	12
Union	401(k) Match 50% up to 5%	308	12	12
Union	401(k) Match 50% up to 5%	517	20	20

CONFIDENTIAL INFORMATION REDACTED

	Union	401(k) Match 50% up to 5%	585	23	23
	Union	401(k) Match 50% up to 5%	591	23	23
	Union	401(k) Match 50% up to 5%	308	12	12
	Union	401(k) Match 50% up to 5%	498	20	20
	Union	401(k) Match 50% up to 5%	462	19	19
	Union	401(k) Match 50% up to 5%	251	10	10
	Union	401(k) Match 50% up to 5%	251	10	10
				<u>\$589,125</u>	<u>\$31,584</u>

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Kurt Kogler, James S. Pellock

- 11.** Reference Kogler Direct, at pages 4–10, specifically the Annual Performance Plan (“APP”) and the Long Term Performance Plan (“LTPP”) incentive compensation plans discussed.
- a. Provide copies of both plans.
 - b. Provide the amounts of plan payouts for Company employees and for allocations from all other affiliates separately and in total for the APP for 2017, 2018, projected for the base year and for the test year. In addition, provide the jurisdictional expense amount included in the test year.
 - c. Provide the amounts of plan payouts for Company employees and for allocations from all other affiliates separately and in total for the LTPP for 2017, 2018, projected for the base year and for the test year. In addition, provide the jurisdictional expense amount included in the test year.

Response:

- a. Refer to KAW_R_PSCDR1_NUM033 for copies of the Annual Performance Plan (“APP”) and Long Term Performance Plan (“LTPP”).
- b. Refer to KAW_R_PSCDR1_NUM033_Attachment2_Confidential for incentive pay for APP and LTPP to Kentucky American employees for the last five years and forecast year. APP for Kentucky American employees for the base year equals \$393,701 and LTPP is \$15,562. Please see the attachment provided to response KAW_R_AGDR1_NUM002_012519 for the Service Company amounts for APP (account 50171000) and LTPP (accounts 50171600 & 50171800).
- c. See b.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Brent E. O'Neill

- 12.** Reference the Direct Testimony of Mr. Brent E. O'Neill ("O'Neill Direct"), at pages 4 and 9, which discusses the separation of capital projects into recurring and major investment projects and provides historical capital expenditures from 2012 to 2017. Provide a history of distribution, storage, and all other capital expenditures for plant in service for each calendar year 2012 through 2017, 2018, the base year, and the test year separated into recurring projects and major investment projects (by project) on a total Company basis.

Response:

See Attached.

Kentucky American Water

Case No. 2018-00358

Plant Additions by Project 2012-2018

Response to AG Data Request #1, Item 12

Project	Project Description	2012	2013	2014	2015	2016	2017	2018
DV Total	Projects Funded by Others	\$1,438,571	\$2,520,327	\$3,200,823	\$2,320,415	\$3,390,047	\$2,890,339	\$2,478,682
A Total	Mains - New	42,166	660,833	764,329	440,466	950,260	704,302	1,025,898
B Total	Mains - Replaced / Restored	1,173,919	567,866	3,126,986	3,279,801	4,703,084	2,870,322	5,487,601
C Total	Mains - Unscheduled	359,000	341,217	322,023	187,322	716,137	824,663	766,117
D Total	Mains - Relocated	(75,499)	124,370	82,368	1,266,535	713,143	1,181,907	278,719
E Total	Hydrants, Valves, and Manholes - New	97,456	128,368	173,306	210,123	184,537	184,679	274,734
F Total	Hydrants, Valves, and Manholes - Replaced	232,333	613,384	762,234	1,153,567	842,771	723,980	311,511
G Total	Services and Laterals - New	1,019,297	912,479	569,218	918,861	1,123,828	1,285,551	863,345
H Total	Services and Laterals - Replaced	489,928	653,986	397,719	392,919	657,694	797,016	457,833
I Total	Meters - New	664,153	745,880	294,170	826,398	800,460	622,520	465,245
J Total	Meters - Replaced	3,893,084	2,656,630	677,551	671,885	1,018,049	1,800,116	4,045,211
K Total	ITS Equipment and Systems	685,118	234,359	1,369,738	1,424,299	1,939,561	617,514	2,117,194
L Total	SCADA Equipment and Systems	1,029,901	999,859	30,452	220,127	121,547	370,799	105,750
M Total	Security Equipment and Systems	21,266	68,128	161,613	98,278	208,091	212,087	156,962
N Total	Offices and Operations Centers	392,192	80,098	203,633	57,133	165,842	53,264	236,438
O Total	Vehicles	921,357	545,115	574,672	695,574	763,500	564,119	401,754
P Total	Tools and Equipment	226,011	682,245	222,538	570,350	289,347	176,120	270,269
Q Total	Process Plant Facilities and Equipment	1,765,256	1,281,892	2,257,555	1,433,802	2,072,682	1,916,120	1,284,865
R Total	Capitalized Tank Rehabilitation/Painting						0	0
S Total	Engineering Studies	66,690	309,225	27,867	135,359	(4,659)	64,756	499,347
I12-020001 Total	CONST HS MAINS FOR POOL 3 AS	2,854	29,379	32,345		9,508		0
I12-020009 Total	RELO US 25 MAIN KTC 7-122.50 AS	2,856,021	(105,423)					
I12-020010 Total	RELO LEESTOWN RD-ITEM NOO 7-223.00			2,576,055	(2,903)			
I12-020011 Total	New Circle Rd Main Relocation Ph 1					2,675,313		
I12-020012 Total	KRS High Service Pumping					1,199,678	104	
I12-020017 Total	KRS Valve House Rehabilitation Phase 1					1,153,325	18,206	
I12-020021 Total	Jacobson - Hays Booster Station						1,472,975	
I12-020025 Total	Jacobson Reservoir Pump Efficiency		3,524,027	18,370	(0)			
I12-020027 Total	RUSSELL CAVE RD SYSTEM IMPROVEMENTS		576,062	(2,188)				
I12-020032 Total	RRS Filter Building Replacement Level 1					17,123,732	196,752	
I12-020033 Total	KY 341 Interconnect Level 1				1,295,571	7,865		
I12-020034 Total	RRS Chlorine Scrubber Replacement Lvl 1			311,682		23		
I12-020035 Total	KRS I Residuals Improvements							613,406
I12-020039 Total	Delaplain Booster Station							1,347,203

Kentucky American Water

Case No. 2018-00358

Plant Additions by Project 2012-2018

Response to AG Data Request #1, Item 12

Project	Project Description	2012	2013	2014	2015	2016	2017	2018
I12-020040 Total	KRS Valve House Ph 2 Level 1						841,079	59,465
I12-020043 Total	Athens Boonesboro Main Extension						2,447,231	133
I12-020045 Total	Roof Replacement Level 1			391,301	2,506	0		
I12-020046 Total	KRS Actuator Replacement Level 1					706,099		
I12-020047 Total	Field Ops Road Replacement				352,752		0	
I12-020048 Total	Security Upgrades Richmond Rd Campus Lv1				459,754			
I12-020056 Total	KRS Valve House Rehabilitation Phase 1.B					840,797	26,431	0
I12-020057 Total	Sludge Thickner Drive Upgrade					306,195		
I12-020058 Total	KRS2 Intake Pump Replacement Level 1					1,379,345	7,439	
I12-020060 Total	Reeves Drive Level 1					402,985	139,919	
I12-020061 Total	Millersburg Tank Level 1					993,408	(21,697)	(2,009)
I12-020062 Total	Deerlake Main Extension					1,235,780	175,078	
I12-020064 Total	KRSI HS#12 & 14							1,423,069
I12-020065 Total	KRSI Cedar Creek Rd					291,389	(8,411)	
I12-020069 Total	KRS1 Valve House 4 Rehabilitation							955,689
I12-020073 Total	KRS1 RWI Pump Replacement Level 1						792,354	59
I12-020075 Total	Richmond Rd Campus - Road Improvements						510,088	(0)
I12-020077 Total	Millersburg - GAC Filter						815,609	(15,896)
I12-020086 Total	RRS WTP Sedimentation Basin Improvements						1,191,412	218,759
I12-020088 Total	Pressure Zone Extension							1,349,535
I12-020090 Total	Brannon Rd Main Relocation						1,450,100	(921)
I12-020091 Total	KRS1 - Overhead Power Line Relocation							1,424,403
I12-020092 Total	S Cleveland Rd Water Main Extension							374,760
I12-300003 Total	LAND PURCHASE/EASEMENTS AS			15,265,784	49,119		(0)	
I12-300007 Total	Pete Towles Main Ext					1,149,430	18,225	(0)
I12-300009 Total	Freshwater Source - KRS2 & Low Srvc Pump						507,433	
BT Total	Business Transformation	4,653,476	6,659,043	506,077	(12)	(0)	183	(14)
Grand Total		\$21,954,552	\$24,809,349	\$34,318,220	\$18,460,003	\$50,130,794	\$28,440,682	\$29,275,116

Kentucky American Water
Case No. 2018-00358
Base Year Plant Placed into Service
Response to AG Data Request #1, Item 12

Project #	Project Name	Total Base Year
D12-**01-P	Projects Funded by Others	\$ 1,735,430
R12-**A1	Mains - New	1,095,924
R12-**B1	Mains - Replaced / Restored	5,178,377
R12-**C1	Mains - Unscheduled	619,042
R12-**D1	Mains - Relocated	895,330
R12-**E1	Hydrants, Valves, and Manholes - New	406,714
R12-**F1	Hydrants, Valves, and Manholes - Replaced	255,079
R12-**G1	Services and Laterals - New	639,775
R12-**H1	Services and Laterals - Replaced	364,598
R12-**I1	Meters - New	379,561
R12-**J1	Meters - Replaced	3,779,529
R12-**K1	ITS Equipment and Systems	376,441
R12-**L1	SCADA Equipment and Systems	41,121
R12-**M1	Security Equipment and Systems	129,112
R12-**N1	Offices and Operations Centers	218,871
R12-**O1	Vehicles	357,391
R12-**P1	Tools and Equipment	351,251
R12-**Q1	Process Plant Facilities and Equipment	1,759,084
R12-**S1	Engineering Studies	924,350
R12-**K3	ITS Equipment and Systems - Centrally Sponsored	4,906,939
I12-020039	Delaplain Booster Station	1,368,347
I12-020069	KRS1 Valve House #4 Rehabilitation	988,884
I12-020091	KRS1 - Overhead Power Line Relocation	1,434,142
I12-020035	KRS1 - Residual Improvements	609,452
I12-020088	Pressure Zone Extension	1,383,848
I12-0	KRS Valce House Ph 2 Level 1	2,886
I12-0	Athens Boonesboro Main Extension	133
I12-0	KRSI HS#12 & 14	1,668,007
I12-0	Millersburg - GAC Filter	(37,710)
I12-0	RRS WTP Sedimentation Basin	3,586
I12-0	Brannon Rd Main Relocaton	(20,186)
I12-0	S Cleveland Rd Water Main Extension	373,846
BT	Business Transformaton	(14)
	Total Amount In Service	\$ 32,189,142

Kentucky American Water
Case No. 2018-00358
Test Year Plant Placed into Service
Response to AG Data Request #1, Item 12

Project #	Project Name	In Service Test Year
D12-**01-P	Projects Funded by Others	\$ 2,500,000
R12-**A1	Mains - New	566,500
R12-**B1	Mains - Replaced / Restored	5,280,000
R12-**C1	Mains - Unscheduled	850,000
R12-**D1	Mains - Relocated	947,550
R12-**E1	Hydrants, Valves, and Manholes - New	217,000
R12-**F1	Hydrants, Valves, and Manholes - Replaced	484,960
R12-**G1	Services and Laterals - New	1,079,105
R12-**H1	Services and Laterals - Replaced	532,500
R12-**I1	Meters - New	800,000
R12-**J1	Meters - Replaced	1,486,039
R12-**K1	ITS Equipment and Systems	246,769
R12-**L1	SCADA Equipment and Systems	233,000
R12-**M1	Security Equipment and Systems	328,500
R12-**N1	Offices and Operations Centers	150,000
R12-**O1	Vehicles	680,000
R12-**P1	Tools and Equipment	664,080
R12-**Q1	Process Plant Facilities and Equipment	1,965,000
R12-**S1	Engineering Studies	75,000
R12-**K3	ITS Equipment and Systems - Centrally Sponsored	3,349,753
I12-020037	KRS I Chemical Storage and Feed Imp	8,445,806
I12-020055	New Circle Rd Main Relocation Phase 2	1,000,001
I12-020059	KRS2 Transfer Switch	1,000,000
I12-020067	RRS Chemical Facility Upgrade/Chlor	10,500,000
I12-020074	Athens Boonesboro Main Ext - Phase	1,049,951
I12-020076	KRS1 - Replace Incline Car	1,500,007
I12-020079	Jacobson Pump Station	113,245
I12-300008	Owenton Operations Garage	1,000,000
I12-020094	Cox Street Booster	1,000,000
I12-020095	Mercer Road Booster Station	1,000,000
	Total Amount In Service	\$ 49,044,767

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell, Brent O'Neill

- 13.** Reference O'Neill Direct wherein he discusses the authorization of a Qualified Infrastructure Program ("QIP") and rider. Refer also to the response to the previous question. If the Commission authorizes the QIP and rider, should there be an expected reduction of recurring or major investment projects applicable to base rates only? Describe reasons why or why not as well as the extent of any such reductions.

Response:

No, KAWC does not expect that there will be a reduction of recurring or major investment projects as a result of the authorization of QIP. The Company expects to incur an additional \$6 to \$10 million each year for the first 5 years of the QIP Rider. This additional investment is primarily driven by the acceleration of the removal of cast iron and galvanized steel replacements but will include some replacement of aging distribution pump stations that would have a significant impact on the ability of the distribution system to provide reliable service and integrity of the system if they were to fail. Through ongoing investment, the Company will continue to address aging infrastructure and ensure that the system is positioned to meet the future needs of the areas that the Company serves.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: James S. Pellock

- 14(1).** Reference the Direct Testimony of Mr. James S. Pellock (“Pellock Direct”) generally, describing levels of base period and forecast period forecast expense for various types of payroll, payroll related, and benefits expense.
- a. Refer further to the top of page 5. Provide the calculations of payroll expense at August 31, 2018, the base year, and the test year separated into union and non-union employees. Provide in spreadsheet format with all formulas intact.
 - b. Refer further to page 6, lines 21–23, describing that the total wage expenses are projected in the test year to be \$7,802,450, which is \$618,326 higher than the projected base period amount of \$7,184,124, or an 8.6% increase. Describe all reasons for such a high increase in total wage expense factoring in the wage increases projected in April 2019 and April 2020.
 - c. Refer further to page 8, lines 12–13, describing that the total Non-OPEB group expenses are projected in the test year to be \$1,720,314, which is \$304,797 higher than the projected base period amount of \$1,415,517, or a 21.5% increase. Describe all reasons for such a high increase in total Non-OPEB group expenses from the base year to the test year.
 - d. Refer further to page 9, lines 11–13, describing that the total 401(k) expenses are projected in the test year to be \$219,120, which is \$26,243 higher than the projected base period amount of \$192,877, or a 13.7% increase. Describe all reasons for such a high increase in 401(k) expense from the base year to the test year.
 - e. Refer further to page 9, lines 18–20, describing that the total Defined Contribution Plan expenses are projected in the test year to be \$262,375, which is \$35,512 higher than the projected base period amount of \$226,863, or a 15.7% increase. Describe all reasons for such a high increase in Defined Contribution Plan expense from the base year to the test year.
 - f. For each of the various types of payroll, payroll related, and benefits expenses quantified for the base year and test year on pages 3–10, provide the expense amount incurred for each type of costs for 2016, 2017, 2018, the base year, and the test year.

Response:

- a. The union payroll expense is located in KAWC_2018_Rate Case – Labor and Related Exhibit.xlsx; tab “Union”, Excel rows 6 to 76, in columns K to CV.
The non-union payroll expense is located in KAWC_2018_Rate Case – Labor and Related Exhibit.xlsx; tab “NU Hrly”, Excel rows 6 to 52, in columns K to CV; tab “NU Slry”, Excel rows 6 to 33, in columns L to CT; and tab “Acquisitions”, Excel row 6, in columns K to CV.
- b. The increase for total wages is a combination of the several factors below:
 - Wage increase Union on 1/1/2019 of 2.75%
 - Wage increase Non-Bargaining on 4/1/2019 of 2.85%
 - Wage increase Non-Bargaining on 4/1/2020 of 2.90%
 - Added Union employees to APP with 3% target of pay
 - Added ten positions
 - Added one acquisition position
- c. The Non-OPEB or Group insurance rates increased 1/1/2019. The test year has expense added to group insurance costs for nine additional positions and one acquisition position.
- d. The Company’s 401(k) expense will continue to increase every year due to retirements of participants in the old 401(k) plan with a company match of no more than 2.5% replaced by new employees in the new 401(k) plan with a company match of up to 4%. The test year 401(k) expense includes 401(k) costs for nine additional positions and one and acquisition position.
- e. Like the 401(k) plans, the Company’s Defined Contribution Plan expense will continue to increase every year as new employees (eligible for the Defined Contribution Plan) are hired to replace employees that were not participants in the Defined Contribution Plan (as pension plan eligible employees). DCP expense is tied directly to employees’ salary so it will increase when salaries increase. The test year DCP expense includes costs for nine additional positions and one and acquisition position.
- f. Please refer to KAW_R_AGDR1_NUM007_Attachment.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: James Pellock

14(2). Reference Pellock Direct at page 13, lines 16–20, describing levels of office supplies and services expense in the base and forecast periods. Expenses are projected in the test year to be \$346,815, which is \$61,556 higher than the projected base period amount of \$285,259, or a 21.6% increase. Describe all reasons for such a high increase in office supplies and services expense from the base year to the test year.

Response:

The increase in office supplies and services is mainly due to software licensing.

The \$61,556 increase in office supplies and services was allocated by account based on base year actual charges.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: James S. Pellock

- 15.** Reference Pellock Direct at page 14, lines 6–12, describing levels of employee travel and relocation expense in the base and forecast periods. Expenses are projected in the test year to be \$199,691, which is \$72,977 higher than the projected base period amount of \$126,714, or a 57.6% increase. Describe all reasons for such a high increase in employee travel and relocation expense from the base year to the test year.

Response:

The increase is primarily attributable to relocation expense. This item is included only for a portion of the base year to the extent that actual costs were expensed (\$10,034 for the six months ended August 2018), as such costs were not in the business plan for the last six months of the base year ended February 2019.

Accordingly, the Company included an adjustment of \$53,031 to the base amount (as outlined in W/P 3-19) for the forecast period based on historical relocation expense for the five year period ending August 2018. Relocation expense is on-going over time as the Company seeks to match available positions with the most highly-skilled and qualified candidates. Payment of relocation expense is expected in order to attract such employees.

The remaining increase is due to forecasted employee site visits and meals. Site visits include the Customer Service Center, Central Lab and Field Resource Coordination Center as well as other water and wastewater treatment locations. The visits promote knowledge exchange of best practices, training, networking and team building which add value to the employees and the Company. Meals for training events were previously charged to Miscellaneous Expense, but in the future, will be charged to Meals Expense.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: James S. Pellock

- 16.** Reference Pellock Direct at page 14, lines 14–23, describing levels of miscellaneous expense in the base and forecast periods. Expenses are projected in the test year to be \$849,435, which is \$192,662 higher than the projected base period amount of \$656,773, or a 29.3% increase. Describe all reasons for such a high increase in miscellaneous expense from the base year to the test year and provide the amount of expense added associated with the North Middleton acquisition.

Response:

Please see attached. The base period amount of \$656,773 included a one-time adjustment of \$(117,420) to reverse a 2017 401k adjustment. The forecast year amount of \$849,435 falls in line with the five-year average of \$951,103. The amount of expense added associated with the North Middletown acquisition is \$23,880.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: James S. Pellock

- 17.** Reference Pellock Direct, at pages 10–16, and for each of the expense categories separately quantified, provide the expense amounts incurred for each type of costs for 2016, 2017, 2018, the base year, and the test year.

Response:

Please see attached.

Kentucky-American Water Company
Expense Categories by Year

Expense Category	2016	2017	2018	Base Year	Forecast Year
Regulatory Expense	\$233,816	\$289,565	\$289,377	\$289,720	\$410,186
Maintenance Supplies & Services	2,370,982	2,075,606	2,004,267	1,964,045	2,321,200
Contract Services	744,261	788,465	1,006,365	914,525	944,448
Building Maintenance & Services	699,854	623,526	750,394	693,169	708,870
Telecommunications	256,996	243,126	278,206	250,802	249,651
Postage, Printing & Stationary	28,484	74,027	26,500	29,196	32,148
Office Supplies and Services	238,973	274,266	283,129	285,259	346,815
Advertising & Marketing	12,972	5,411	6,083	7,988	0
Employee Related Expense	52,012	362,403	168,800	126,714	199,691
Miscellaneous Expense	1,098,541	1,519,278	515,880	656,773	849,435
Customer Accounting	1,125,206	1,116,213	1,233,433	1,161,947	1,342,048
Rents	8,224	17,231	65,353	22,122	23,402
Transportation	328,124	384,033	434,239	373,594	423,964
Uncollectible Expense	920,967	682,335	1,068,154	859,139	804,093

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Melissa L. Schwarzell

- 18.** Provide an accounting by expense category for each of the expenses added to the test year associated with the February 2019 projected North Middleton acquisition.

Response:

Please see attached expenses added to the test year for the North Middletown acquisition.

Kentucky-American Water Company
North Middletown

Description	Forecast Year at Present Rates Ended 6/30/20
<u>Operating Expenses</u>	
O&M:	
Purchased Water	\$0
Fuel & Power	0
Chemicals	0
Waste Disposal	0
Salaries and Wages	48,381
Pension	0
OPEB	0
Group Insurance	11,955
Other Benefits	3,952
Support Services	1,278
Contract Services	0
Building Maintenance & Services	0
Telecommunications	0
Postage, Printing, & Stationary	0
Office Supplies & Services	0
Advertising & Marketing	0
Employee Related Expense	0
Miscellaneous Expense	23,880
Rents	0
Transportation	0
Uncollectible Accounts	4,220
Other Customer Accounting	3,578
Regulatory Expense	0
Insurance Other Than Group	2,303
Maintenance Supplies & Services	6,963
Total O&M Expenses	\$106,509
<u>Other Expenses</u>	
Depreciation - Net of CIAC Amort	\$52,348
Amortization of UPAA	24,567
Amortization Expense	0
<u>State Income Tax</u>	
Current State Income Tax	11,526
Deferred State Income Tax	0
<u>Federal Tax</u>	
Current Federal Income Tax	45,989
Deferred Federal Income Tax	0
Investment Tax Credits	
General Taxes	15,571
Total Other Expenses	\$150,001
Total Expenses	\$256,510

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

- 19.** Provide a copy of the depreciation study utilized to set current depreciation rates and indicate the date in which plant and accumulated depreciation amounts were evaluated. In addition, state whether this study was the same or modified from the version originally filed in Case No. 2015-00418.

Response:

Kentucky American Water did not prepare a depreciation study for Case No. 2018-00358. The Company is utilizing the depreciation rates approved by the Kentucky Public Service Commission in Case No. 2015-00418.

The Company prepared and filed a depreciation study in Case No. 2015-00418 which was evaluated by the Commission. That study used plant and accumulated depreciation as of 12/31/14. Kentucky American did not modify the 2015 depreciation study for this current proceeding.

For a copy of the 2015 depreciation study, please refer to the direct testimony of John J. Spanos in Case No. 2015-00418.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

- 20.** Reference the Direct Testimony of Mr. Nick O. Rowe ("Rowe Direct"), at page 7. Describe all reasons why a depreciation study was not prepared in the instant case, especially given the large increases of more than \$100 million, as stated by Mr. Rowe, of new capital investment since the 2015 rate case.

Response:

It has been the practice of Kentucky American Water to prepare a depreciation study for a rate case if it has been five years since a depreciation study was provided in a prior rate case. The last depreciation study was prepared and then submitted in the Company's 2015 rate case.

Increases in Utility Plant in Service does not in of itself warrant the preparation of a depreciation study. Regardless of how much utility plant is added, the plant additions normally fall into the same typical asset categories so there is no reason to believe that the service lives of the assets will change materially. If the Company experienced significant premature property retirements or some other change in its assets, then a supplement or modification of a prior depreciation study may be warranted. Absent that, KAWC follows a consistent five-year cycle of preparing a depreciation study to ensure that its depreciation rates are current and will recover the investment in its utility plant over the life of the assets. In addition, the cost of preparing a depreciation study is also a consideration.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

- 21.** Reference Rowe Direct at page 7, lines 7–17, describing quantifications of the various cost increases driving the Company's proposed rate increase. Provide copies of all comparisons and quantifications in electronic format with all formulas intact used to quantify each of the various costs levels cited.

Response:

This section of Mr. Rowe's testimony approximated the drivers behind the proposed rate increase. Having examined them, a better approximation of the drivers is attached, which revises the O&M driver to \$5.3 million.

Please note that nothing in the attached schedules changes anything in regard to the company's current revenue requirement, rate increase request, or quantified costs. Those all remain the same. Also, please note that all figures from the 2015 rate case are estimates, and consequently, the numbers for the drivers continue to be estimates as well.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Kurt Kogler, James S. Pellock, Melissa L. Schwarzell

22. Reference Rowe Direct at page 7, lines 15–17, describing the \$1.8 million in “performance compensation costs that the Commission previously has not recognized in rates.” Provide a description and quantification for each of the various kinds of costs being cited.

Response:

Performance compensation costs refer to the Company’s Annual Performance Plan and Long-Term Performance Plan.

Of the \$1.8 million referring to “performance compensation costs that the Commission previously has not recognized in rates,” the Company’s costs related to Support Services forecasted test year expenses for Annual Performance Plan and Long-Term Performance Plan total approximately \$1.2M as shown below.

	Support Services Forecasted Year <u>7/1/19-6/30/20</u> Total
Annual Performance Plan	\$ 696,641
Long-Term Performance Plan	480,641
	<u>\$ 1,177,281</u>

The other approximate \$600,000 of the \$1.8 million are costs from the Company’s forecasted Salary and Wages expense for Annual Performance Plan and Long-Term Performance Plan below.

	Kentucky-American Water Company Forecasted Year <u>7/1/19-6/30/20</u> Total
Annual Performance Plan	\$ 577,022
Long-Term Performance Plan	16,105
	<u>\$ 593,127</u>

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

- 23.** Provide the Company's 2017, 2018, and 2019 pension and OPEB actuarial reports as well as the actuarial cost projections for the base year and the test year in a comparable format. Identify all changes in assumptions, including mortality tables used in these actuarial reports compared to the actuarial reports relied on in the prior rate case.

Response:

For the 2017 pension and OPEB actuary reports please refer to the confidential attachment, which is being provided pursuant to a Petition for Confidential Treatment.

For the 2018 pension and OPEB actuary reports please refer to confidential attachment to PSC 1-36.

The 2019 actuary reports are not available at this time.

The Company has not done an analysis of changes in assumptions, including mortality tables used in these actuarial reports compared to the actuarial reports relied on in the prior rate case.

**ATTACHMENT TO KAW_R_AGDR1_NUM023_012519
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JANUARY 25, 2019**

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

24. Provide the Company's 2019, 2020, and 2021 pension actuarial cost projections.

Response:

The 2019-2021 total pension actuarial cost projections for Kentucky-American are based on the Willis Towers Watson study from March of 2018 are below. The Company anticipates that updated actuarial cost projections will be available by April 2019.

Kentucky-American Water Company
Allocated Water Pension Plan Projections

Year	2019	2020	2021
Amount	\$608,400	\$485,030	\$371,800

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

- 25.** Reference Exhibit 37 Schedule B-4 and the response to Staff 1-15 showing the calculations of Construction Work in Progress including the accumulation of AFUDC. Explain the source of the AFUDC additions, the basis for them, and why CWIP should be included in rate base since the AFUDC costs are being added to many of the projects.

Response:

The source of the Allowance for Funds Used During Construction (AFUDC) amounts as of August 2018 were calculated by the Company's accounting system. AFUDC is accrued on projects currently under construction. For the AFUDC amounts calculated after August 2018, please refer to the Company's response to PSC 1-1 which includes the workpapers. Specifically, refer to the excel file: KAWC 2018 Rate Case - Capital-Depr Exp.xlsx and the following worksheets in the file that calculates and accumulates the AFUDC by project name for September 2018 through June 2020:

- Bal AFUDC
- AFUDC Activity
- AFUDC In-Service

AFUDC is accrued on construction projects (CWIP) each month until the projects are placed into service. Once the asset is placed into service, the accrual of AFUDC is discontinued. The AFUDC rate to be applied to CWIP will be based upon the weighted cost of capital.

All CWIP is being included in rate base because the Company is including \$554,026 of AFUDC in its calculation of present rate revenues. By including this amount in present rate revenues, the Company is offsetting the inclusion of CWIP in rate base for projects that are accruing AFUDC until the project is placed into service. Refer to Exhibit 37, Schedule C-1.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: John R. Wilde

- 26.** Provide the actual ad valorem taxes accrued and paid for the Company during each of the last two fiscal years, 2017 and 2018, by month and by taxing jurisdiction.

Response:

Please refer to the attached for the accruals. The company does not accrue property taxes by taxing jurisdiction. Please refer to KAW_R_AGDR1_NUM029_012519_Attachment 2 for actual taxes paid by taxing jurisdiction for 2017 and 2018 bills received to date.

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Property Tax Accrued

Account 23653000

Year/month	Total
2017/01	(\$471,787.03)
2017/02	(\$212,021.05)
2017/03	(\$471,787.03)
2017/04	(\$471,787.03)
2017/05	(\$471,787.03)
2017/06	(\$471,787.03)
2017/07	(\$471,787.03)
2017/08	(\$471,787.03)
2017/09	(\$471,787.03)
2017/10	(\$471,787.03)
2017/11	(\$471,787.03)
2017/12	(\$478,440.68)
2017 Total	(\$5,408,332.03)
2018/01	(\$471,787.03)
2018/02	(\$527,781.73)
2018/03	(\$1,229,055.50) True up Included
2018/04	(\$534,784.42)
2018/05	(\$408,198.59) True up Included
2018/06	(\$501,322.40)
2018/07	(\$501,322.40)
2018/08	(\$501,322.40)
2018/09	(\$501,322.40)
2018/10	(\$501,322.40)
2018/11	(\$904,506.68) True up Included
2018/12	(\$580,886.94) True up Included
2018 Total	(\$7,163,612.89)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: John R. Wilde

- 27.** Provide separately the actual ad valorem taxes expensed and capitalized for the Company during each of the last two fiscal years, 2017 and 2018, by month.

Response:

Please refer to KAW_R_AGDR1_NUM026_012519 response. All ad valorem taxes are expensed.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: John R. Wilde

- 28.** Provide copies of the latest tax assessment and billing amount for each of the taxing jurisdictions in Kentucky in excess of \$10,000.

Response:

Please refer to KAW_R_AGDR1_NUM029_012519_Attachment 1 for the most current tax assessment for 2018. Please refer to KAW_R_AGDR1_NUM029_012519_Attachment 2 for the billing amounts for each taxing jurisdiction for 2018. Not all County-City bills for 2018 are received yet. The attachment includes what is received to date.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: John R. Wilde

- 29.** Provide a schedule showing how property taxes were computed for the test year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.

Response:

Please refer to Attachment 1, Attachment 2, Attachment 3, Attachment 4 and Attachment 5 of the response.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Melissa L. Schwarzell

- 30.** Provide a schedule of the amortization expense associated with each regulatory asset for (a) each year 2015 through 2018, (b) the base year and (c) the test year. Provide the balance of each regulatory asset at the beginning and end of each of those years, the amortization period that was used in each of those years, and the FERC accounts utilized to record the amortization expense. In addition, source the amortization period to the Case No. in which the Commission approved the recovery and the amortization period, if any.

Response:

Please see attached.

**Kentucky-American Water Company
Regulatory Assets and Other Amortizations**

G/L Account Number	G/L Account Description	Amort Period Case Nos.	A	B	C	=A+B-C	Amortization Period (Months)	Amortization NARUC
			Actual 2015 Beginning Balance	Actual 2015 Additions	Actual 2015 Amortization	Actual 2015 Ending Balance		
10190000	Reg Asset-AFUDC-Debt		\$272,637	\$0	\$0	\$272,637		
10810000	Accum Depreciation - Reg Asset		(151,789)	0	6,900	(158,689)	Plant	407.4
11410000	UPAA - Above The Line		455,951	0	0	455,951		
11415000	UPAA - Above The Line - Accum Amort		(229,630)	0	8,136	(237,766)	480	406.
18503000	RA-ITRtR-AFUDC CWIP		264,238	106,498		370,736		
18503500	RA-ITRtR-AFUDC Eqty		6,441,365	189,814		6,631,178		
18505500	RA-ITRtR-Accu Amort	2015-0418	(1,228,336)	(0)	165,804	(1,394,140)	Plant	407.1
18504000	RA-ITRtR-Plant F/T		532,625	(0)	532,625	0	Plant	410.10/410.11
18504500	RA-ITRtR-Other	2015-0418	(308,537)	(0)	(24,100)	(284,437)	Plant	410.10/410.11
18610000	RA-Def Program Maintenance	2015-0418	7,754,612	446,216	411,624	7,789,204	180	675.4/675.6
18620000	RA-Def Rate Case	2015-0418	393,618	270,751	233,381	430,988	36	666.8
18680131	RA-Depr Study	2010-00036	5,555	0	5,555	0	60	667.8
18680144	RA-Waste Disposal	2012-00520	58,333	200,000	75,000	183,333	24	675.3
18689900	RA-Other (Source of Supply)	2000-00120	1,484,081	(0)	57,080	1,427,001	480	407.2

Kentucky-American Water Company
Regulatory Assets and Other Amortizations

G/L Account Number	G/L Account Description	Amort Period Case Nos.	A	B	C	=A+B-C	Amortization Period	Amortization NARUC
			Actual 2016 Beginning Balance	Actual 2016 Additions	Actual 2016 Amortization	Actual 2016 Ending Balance		
10190000	Reg Asset-AFUDC-Debt		\$272,637	\$0	\$0	\$272,637		
10810000	Accum Depreciation - Reg Asset		(158,689)	0	6,900	(165,589)	Plant	407.4
11410000	UPAA - Above The Line		455,951	0	0	455,951		
11415000	UPAA - Above The Line - Accum Amort		(237,766)	0	8,136	(245,902)	480	406.
18503000	RA-ITRtR-AFUDC CWIP		370,736	321,591	0	692,326		
18503500	RA-ITRtR-AFUDC Eqty		6,631,178	102,676	0	6,733,854		
18505500	RA-ITRtR-Accu Amort	2015-0418	(1,394,140)	0	171,004	(1,565,143)	Plant	407.1
18504000	RA-ITRtR-Plant F/T		0	0	0	0		
18504500	RA-ITRtR-Other	2015-0418	(284,437)	0	(24,100)	(260,337)	Plant	410.10/410.11
18610000	RA-Def Program Maintenance	2015-0418	7,789,204	1,551,447	471,467	8,869,183	180	675.4/675.6
18620000	RA-Def Rate Case	2015-0418	430,988	589,595	233,638	786,945	36/60	666.8
18680131	RA-Depr Study	2010-00036	0	0	0	0		
18680144	RA-Waste Disposal	2012-00520	183,333	0	100,000	83,333	24	675.3
18689900	RA-Other (Source of Supply)	2000-00120	1,427,001	0	57,080	1,369,921	480	407.2

Kentucky-American Water Company
Regulatory Assets and Other Amortizations

G/L Account Number	G/L Account Description	Amort Period Case Nos.	A	B	C	=A+B-C	Amortization Period	Amortization NARUC
			Actual 2017 Beginning Balance	Actual 2017 Additions	Actual 2017 Amortization	Actual 2017 Ending Balance		
10190000	Reg Asset-AFUDC-Debt		\$272,637	\$0	\$0	\$272,637		
10810000	Accum Depreciation - Reg Asset		(165,589)	0	6,900	(172,489)	Plant	407.4
11410000	UPAA - Above The Line		455,951	0	0	455,951		
11415000	UPAA - Above The Line - Accum Amort		(245,902)	0	8,136	(254,038)	480	406.
18503000	RA-ITRtR-AFUDC CWIP		692,326	(383,192)	0	309,135		
18503500	RA-ITRtR-AFUDC Eqty		6,733,854	622,263	0	7,356,117		
18505500	RA-ITRtR-Accu Amort	2015-0418	(1,565,143)	0	191,746	(1,756,889)	Plant	407.1
18504000	RA-ITRtR-Plant F/T		0	0	0	0		
18504500	RA-ITRtR-Other	2015-0418	(260,337)	0	(24,100)	(236,237)	Plant	410.10/410.11
18610000	RA-Def Program Maintenance	2015-0418	8,869,183	881,307	717,278	9,033,212	180	675.4/675.6
18620000	RA-Def Rate Case	2015-0418	786,945	(38)	289,565	497,341	36/60	666.8
18680131	RA-Depr Study	2010-00036	0	0	0	0		
18680144	RA-Waste Disposal	2012-00520	83,333	0	83,333	0	24	675.3
18689900	RA-Other (Source of Supply)	2000-00120	1,369,921	0	57,080	1,312,841	480	407.2

Kentucky-American Water Company
Regulatory Assets and Other Amortizations

G/L Account Number	G/L Account Description	Amort Period Case Nos.	A	B	C	=A+B-C	Amortization Period	Amortization NARUC
			Actual 2018 Beginning Balance	Actual 2018 Additions	Actual 2018 Amortization	Actual 2018 Ending Balance		
10190000	Reg Asset-AFUDC-Debt		\$272,637	\$0	\$0	\$272,637		
10810000	Accum Depreciation - Reg Asset		(172,489)	0	6,998	(179,487)	Plant	407.4
11410000	UPAA - Above The Line		455,951	0	0	455,951		
11415000	UPAA - Above The Line - Accum Amort		(254,038)	0	8,136	(262,174)	480	406.
18503000	RA-ITRtR-AFUDC CWIP		309,135	5,477	0	314,612		
18503500	RA-ITRtR-AFUDC Eqty		7,356,117	183,525	0	7,539,642		
18505500	RA-ITRtR-Accu Amort	2015-0418	(1,756,889)	0	195,744	(1,952,634)	Plant	407.1
18504000	RA-ITRtR-Plant F/T		0	0.00	0.00	0		
18504500	RA-ITRtR-Other	2015-0418	(236,237)	0.00	(24,100)	(212,137)	Plant	410.10/410.11
18610000	RA-Def Program Maintenance	2015-0418	9,033,212	2,132,352	853,833	10,311,732	180	675.4/675.6
18620000	RA-Def Rate Case	2015-0418	497,341	403,434	289,377	611,398	36/60	666.8
18680131	RA-Depr Study	2010-00036	0	0	0	0		
18680144	RA-Waste Disposal	2012-00520	0	0	0	0		
18689900	RA-Other (Source of Supply)	2000-00120	1,312,841	0	57,080	1,255,761	480	407.2

Kentucky-American Water Company
Regulatory Assets and Other Amortizations

G/L Account Number	G/L Account Description	Amort Period Case Nos.	A	B	C	=A+B-C	Amortization Period	Amortization NARUC
			Base Year 1-Mar-18 Beginning Balance	Base Year 28-Feb-19 Additions	Base Year 28-Feb-19 Amortization	Base Year 28-Feb-19 Ending Balance		
10190000	Reg Asset-AFUDC-Debt		\$272,637	\$0	\$0	\$272,637		
10810000	Accum Depreciation - Reg Asset		(173,737)	0	6,900	(180,637)	Plant	407.4
11410000	UPAA - Above The Line		455,951	245,668	0	701,619		
11415000	UPAA - Above The Line - Accum Amort		(255,394)	0	8,558	(263,952)	480	406.
18503000	RA-ITRtR-AFUDC CWIP		152,557	175,736	0	328,293		
18503500	RA-ITRtR-AFUDC Eqty		7,539,642	18,195	0	7,557,837		
18505500	RA-ITRtR-Accu Amort	2015-0418	(1,789,513)	(315)	203,936	(1,993,764)	Plant	407.1
18504000	RA-ITRtR-Plant F/T		0	0	0	0		
18504500	RA-ITRtR-Other	2015-0418	(232,221)	0	(24,100)	(208,121)	Plant	410.10/410.11
18610000	RA-Def Program Maintenance	2015-0418	8,660,331	2,541,321	833,009	10,368,643	180	675.4/675.6
18620000	RA-Def Rate Case	2015-0418	449,111	703,777	289,720	863,168	36/60	666.8
18680131	RA-Depr Study	2010-00036	0	0	0	0		
18680144	RA-Waste Disposal	2012-00520	0	0	0	0		
18689900	RA-Other (Source of Supply)	2000-00120	1,303,328	0	57,080	1,246,248	480	407.2

Kentucky-American Water Company
Regulatory Assets and Other Amortizations

G/L Account Number	G/L Account Description	Amort Period Case Nos.	A	B	C	=A+B-C	Amortization Period	Amortization NARUC
			Test Year 1-Jul-19 Beginning Balance	Test Year 30-Jun-20 Additions	Test Year 30-Jun-20 Amortization	Test Year 30-Jun-20 Ending Balance		
10190000	Reg Asset-AFUDC-Debt		\$0	\$0	\$0	\$0		
10810000	Accum Depreciation - Reg Asset		0	0	0	0		
11410000	UPAA - Above The Line		245,668	0	0	245,668		
11415000	UPAA - Above The Line - Accum Amort		(8,189)	0	24,567	(32,756)	120	406.
18503000	RA-ITRtR-AFUDC CWIP		404,567	117,564	0	522,131		
18503500	RA-ITRtR-AFUDC Eqty		7,557,837	0	0	7,557,837		
18505500	RA-ITRtR-Accu Amort	2015-0418	(1,925,785)	0	206,352	(2,132,137)	Plant	407.1
18504000	RA-ITRtR-Plant F/T		0	0	0	0		
18504500	RA-ITRtR-Other	2015-0418	(200,087)	0	(24,100)	(175,987)	Plant	410.10/410.11
18610000	RA-Def Program Maintenance	2015-0418	11,504,410	1,929,828	1,088,625	12,345,613	180	675.4/675.6
18620000	RA-Def Rate Case	2015-0418	1,230,559	0	410,186	820,373	36	666.8
18680131	RA-Depr Study	2010-00036	0	0	0	0		
18680144	RA-Waste Disposal	2012-00520	0	0	0	0		
18689900	RA-Other (Source of Supply)	2000-00120	1,227,221	0	57,080	1,170,141	480	407.2

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: John R. Wilde

- 31.** Reference the Direct Testimony of Mr. John R. Wilde (“Wilde Direct”), in regards to the Company’s reflection of the excess ADIT and the amortization thereof in the filing related to both the tax rate reduction associated with the Tax Cuts and Jobs Act and the reduction in the state income tax rate from 6% to 5%. Do the cited amounts reflected on page 8 for the estimated protected and unprotected excess ADIT match the amounts that were recorded as a regulatory liability on the books at December 31, 2017? If not explain why not.

Response:

The amount quoted in Mr. Wilde’s Direct Testimony related to the federal rate change does not tie to the amount recorded as a regulatory liability on the books at December 31, 2017 for two reasons:

First, during discovery in proceeding 2018-00042, a formula error was discovered and lowered the amount. Second, the amount provided in the testimony is the actual re-measurement of deferred taxes without gross up to the deferred tax equivalent. The amount recorded on the books as a regulatory liability is with the gross up and includes the adjustment for the formula error.

Regarding the amount quoted for the state rate change, the announcement of the state rate change was made in April 2018. Therefore, nothing was booked at December 31, 2017.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: John R. Wilde

- 32.** Reference Attachment JRW-1 of Wilde Direct. Provide the breakdown of the plant related Excess ADIT assumed to be protected between property-related depreciation, repairs deductions, and all other.

Response:

Please see response to Commission Staff Second Request for Information, Item No. 66.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: John R. Wilde

- 33.** Reference Wilde Direct in regards to the Company not yet having finalized estimates of excess ADIT and related amortization amounts. Provide copies of the latest estimates for excess ADIT amounts and the annual amortization thereof, separated between protected and unprotected excess ADIT.

Response:

Please see response to Commission Staff's Second Request for Information, Item 65.