

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

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**Witness:** James S. Pellock

1. Reference the Excel spreadsheet attachment to the Company's response to AG 1-7.
  - a. Confirm that the payroll *expense* is the net of labor, labor CWIP, and labor RWIP shown on this schedule. If not, then provide a schedule comparable to that provided in response to AG 1-7, but reflects *expense* only.
  - b. Unlike the offset to labor costs for CWIP and RWIP, there does not appear to be similar offsets to the related employee benefits costs. Explain why there are no offsets. If the Company does not capitalize a portion of the employee benefits, explain why it does not do so. If the Company does capitalize a portion of the employee benefits, then provide a schedule, comparable to that provided in response to AG 1-7 that provides total cost for each employee benefits, the offsets to CWIP and RWIP, and the remaining net expense.

**Response:**

- a. Yes, payroll expense as shown in AG 1-7 reflects expense only, and is the net of labor, labor CWIP, and labor RWIP.
- b. The amounts shown in AG 1-7 for related employee benefit costs are shown net of amounts capitalized. See the attached file KAW\_R\_AGDR2\_NUM001\_Attachment for additional detail indicating total cost and offsets to CWIP and RWIP, summing to net expense.

Kentucky Amerian Water Company  
 Response to KAW\_R\_AGDR2\_NUM001

Account Description	2015											
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual
Pension	63,148	63,229	62,341	62,424	62,704	61,630	62,131	62,151	62,133	62,197	62,306	62,051
Pension CWIP	(4,128)	(4,436)	(21,363)	(14,074)	(13,766)	(12,574)	(14,823)	(12,001)	(11,254)	(17,501)	(13,210)	(13,268)
Pension RWIP	(249)	(297)	(37)	(692)	(921)	(4,069)	1,179	(1,187)	(804)	(713)	(679)	(1,270)
<b>Total Pension Expense</b>	<b>58,770</b>	<b>58,496</b>	<b>40,941</b>	<b>47,658</b>	<b>48,017</b>	<b>44,987</b>	<b>48,488</b>	<b>48,963</b>	<b>50,075</b>	<b>43,983</b>	<b>48,417</b>	<b>47,514</b>
OPEBS	55,278	55,376	58,148	54,722	54,811	53,796	53,780	53,928	54,026	49,816	58,116	49,691
OPEBS CWIP	(5,005)	(5,354)	(16,316)	(13,368)	(13,019)	(11,892)	(14,019)	(11,350)	(10,643)	(16,551)	(12,494)	(12,549)
OPEBS RWIP	(278)	(359)	(26)	(597)	(871)	(3,848)	1,115	(1,123)	(760)	(675)	(642)	(1,201)
<b>Total OPEBS Expense</b>	<b>49,995</b>	<b>49,663</b>	<b>41,807</b>	<b>40,757</b>	<b>40,921</b>	<b>38,055</b>	<b>40,876</b>	<b>41,455</b>	<b>42,623</b>	<b>32,590</b>	<b>44,980</b>	<b>35,942</b>
Group Insurance	119,787	108,721	118,546	119,737	113,132	115,889	126,388	113,962	119,798	118,996	117,150	125,324
Group Ins CWIP	(19,861)	(20,586)	(17,200)	(26,704)	(23,713)	(22,560)	(26,891)	(19,769)	(21,267)	(26,588)	(23,076)	(21,620)
Group Ins RWIP	(1,243)	(1,414)	(47)	(820)	(1,419)	(7,149)	1,788	(2,460)	(1,440)	(1,400)	(998)	(2,247)
Health Savings												
<b>Total Group Ins Expense</b>	<b>98,683</b>	<b>86,721</b>	<b>101,299</b>	<b>92,212</b>	<b>88,000</b>	<b>86,180</b>	<b>101,285</b>	<b>91,733</b>	<b>97,091</b>	<b>91,008</b>	<b>93,076</b>	<b>101,458</b>
401k	13,917	13,193	16,836	15,642	14,879	15,415	16,003	14,632	15,790	15,671	15,782	16,615
401k Exp CWIP	(2,658)	(2,497)	(3,391)	(3,416)	(3,639)	(3,143)	(3,750)	(2,755)	(2,855)	(3,762)	(3,332)	(3,251)
401k Exp RWIP	(123)	(165)	0	(120)	(265)	(594)	76	(330)	(227)	(180)	(130)	(232)
<b>401k Expense</b>	<b>11,136</b>	<b>10,531</b>	<b>13,445</b>	<b>12,106</b>	<b>10,975</b>	<b>11,678</b>	<b>12,329</b>	<b>11,547</b>	<b>12,709</b>	<b>11,729</b>	<b>12,320</b>	<b>13,132</b>
DCP	15,044	13,898	15,514	16,303	15,535	16,087	17,100	15,673	17,014	18,438	17,747	19,922
DCP Exp CWIP	(2,548)	(2,720)	(2,131)	(4,077)	(3,587)	(3,349)	(4,204)	(2,990)	(2,997)	(4,715)	(3,700)	(3,532)
DCP Exp Cap Credits	(218)	(208)	55	(163)	(271)	(47)	(193)	(454)	(297)	(255)	(159)	(441)
<b>DCP Expense</b>	<b>12,278</b>	<b>10,969</b>	<b>13,438</b>	<b>12,063</b>	<b>11,678</b>	<b>12,691</b>	<b>12,703</b>	<b>12,228</b>	<b>13,720</b>	<b>13,469</b>	<b>13,888</b>	<b>15,949</b>
<b>Total ESPP Expense</b>	<b>859</b>	<b>859</b>	<b>1,245</b>	<b>1,245</b>	<b>1,245</b>	<b>915</b>	<b>915</b>	<b>915</b>	<b>1,111</b>	<b>1,111</b>	<b>1,111</b>	<b>779</b>
Retiree Medical (VEBA)	138	577	2,659	1,369	1,253	1,002	1,326	1,212	1,211	1,261	1,570	5,920
Retiree Med Cap Cr	(85)	(120)	(48)	(333)	(262)	(204)	(435)	(262)	(233)	(368)	(374)	(323)
<b>Total Retiree Medical Expense (VEBA)</b>	<b>53</b>	<b>457</b>	<b>2,611</b>	<b>1,036</b>	<b>992</b>	<b>798</b>	<b>891</b>	<b>950</b>	<b>979</b>	<b>892</b>	<b>1,196</b>	<b>5,597</b>
<b>Total Misc Benefits Expense</b>	<b>46,236</b>	<b>3,635</b>	<b>13,685</b>	<b>2,884</b>	<b>9,367</b>	<b>7,307</b>	<b>4,307</b>	<b>3,700</b>	<b>3,240</b>	<b>11,246</b>	<b>3,286</b>	<b>10,725</b>

Kentucky Amerian Water Company  
 Response to KAW\_R\_AGDR2\_NUM001

Account Description	2016											
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual
Pension	71,800	71,748	71,395	71,711	71,756	71,342	71,489	71,773	71,465	71,962	71,116	71,423
Pension CWIP	(13,282)	(15,047)	(15,841)	(14,469)	(17,848)	(26,971)	(21,748)	(20,440)	(21,189)	(12,963)	(26,997)	(15,693)
Pension RWIP	(214)	(304)	(394)	(407)	(262)	(507)	(299)	(999)	(116)	(196)	(449)	(518)
<b>Total Pension Expense</b>	<b>58,304</b>	<b>56,397</b>	<b>55,160</b>	<b>56,836</b>	<b>53,646</b>	<b>43,864</b>	<b>49,442</b>	<b>50,334</b>	<b>50,159</b>	<b>58,803</b>	<b>43,670</b>	<b>55,212</b>
OPEBS	49,855	46,480	44,466	41,667	49,817	45,897	46,068	46,271	(47,842)	5,408	1,073	(857)
OPEBS CWIP	(12,562)	(14,231)	(14,982)	(13,684)	(16,879)	(604)	(15,436)	(14,508)	9,321	(7,242)	(15,137)	(8,808)
OPEBS RWIP	(202)	(287)	(373)	(385)	(248)	(402)	(212)	(709)	(82)	(144)	(269)	(291)
<b>Total OPEBS Expense</b>	<b>37,091</b>	<b>31,962</b>	<b>29,112</b>	<b>27,599</b>	<b>32,690</b>	<b>44,891</b>	<b>30,420</b>	<b>31,055</b>	<b>(38,604)</b>	<b>(1,977)</b>	<b>(14,333)</b>	<b>(9,956)</b>
Group Insurance	122,437	122,121	128,934	122,085	127,447	181,473	287,561	40,037	183,843	92,929	176,087	207,184
Group Ins CWIP	(24,673)	(28,020)	(31,514)	(26,289)	(34,472)	(34,015)	(70,694)	(34,185)	(37,640)	(21,957)	(46,375)	(61,834)
Group Ins RWIP	(372)	(571)	(615)	(885)	(539)	(958)	(1,301)	(1,920)	(341)	(450)	(741)	(703)
Health Savings												
<b>Total Group Ins Expense</b>	<b>97,392</b>	<b>93,530</b>	<b>96,806</b>	<b>94,911</b>	<b>92,436</b>	<b>146,500</b>	<b>215,565</b>	<b>3,932</b>	<b>145,862</b>	<b>70,523</b>	<b>128,971</b>	<b>144,647</b>
401k	15,688	16,139	15,403	16,127	17,077	17,188	16,169	17,731	16,873	16,081	16,908	17,075
401k Exp CWIP	(3,417)	(4,105)	(4,028)	(4,243)	(5,011)	(5,190)	(5,231)	(4,576)	(4,918)	(2,980)	(6,334)	(3,665)
401k Exp RWIP	(78)	(59)	(104)	(138)	(53)	(127)	(67)	(247)	(16)	(48)	(107)	(117)
<b>401k Expense</b>	<b>12,193</b>	<b>11,974</b>	<b>11,271</b>	<b>11,745</b>	<b>12,013</b>	<b>11,870</b>	<b>10,870</b>	<b>12,909</b>	<b>11,939</b>	<b>13,053</b>	<b>10,466</b>	<b>13,293</b>
DCP	18,542	18,231	20,005	18,872	20,168	20,106	18,715	20,754	20,706	19,452	20,446	20,298
DCP Exp CWIP	(3,839)	(4,251)	(5,218)	(4,244)	(5,411)	(5,912)	(5,797)	(5,196)	(5,656)	(3,196)	(7,008)	(3,443)
DCP Exp Cap Credits	(64)	(63)	(129)	(181)	(37)	(127)	(101)	(241)	22	(30)	(166)	(150)
<b>DCP Expense</b>	<b>14,639</b>	<b>13,917</b>	<b>14,657</b>	<b>14,446</b>	<b>14,720</b>	<b>14,066</b>	<b>12,817</b>	<b>15,317</b>	<b>15,073</b>	<b>16,227</b>	<b>13,273</b>	<b>16,705</b>
<b>Total ESPP Expense</b>	<b>779</b>	<b>779</b>	<b>973</b>	<b>973</b>	<b>973</b>	<b>937</b>	<b>937</b>	<b>937</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>843</b>
Retiree Medical (VEBA)	1,576	1,649	1,719	1,575	1,699	1,743	1,650	1,859	999	1,690	1,729	1,561
Retiree Med Cap Cr	(314)	(470)	(517)	(374)	(437)	(509)	(672)	(620)	(664)	(305)	(769)	(410)
<b>Total Retiree Medical Expense (VEBA)</b>	<b>1,262</b>	<b>1,179</b>	<b>1,202</b>	<b>1,201</b>	<b>1,262</b>	<b>1,234</b>	<b>978</b>	<b>1,239</b>	<b>336</b>	<b>1,384</b>	<b>960</b>	<b>1,151</b>
<b>Total Misc Benefits Expense</b>	<b>16,400</b>	<b>3,462</b>	<b>18,781</b>	<b>10,424</b>	<b>10,926</b>	<b>6,926</b>	<b>3,751</b>	<b>7,578</b>	<b>7,735</b>	<b>7,231</b>	<b>6,104</b>	<b>8,275</b>

Kentucky Amerian Water Company  
 Response to KAW\_R\_AGDR2\_NUM001

Account Description	2017											
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual
Pension	78,032	78,184	77,780	78,303	78,160	77,653	78,263	78,008	78,271	78,300	77,746	77,677
Pension CWIP	(19,057)	(16,559)	(23,068)	(19,110)	(21,301)	(21,023)	(18,547)	(19,873)	(14,254)	(15,902)	(19,308)	(37,996)
Pension RWIP	(302)	(1,141)	(574)	(200)	(362)	(731)	(392)	(302)	(368)	(739)	(1,280)	(851)
<b>Total Pension Expense</b>	<b>58,673</b>	<b>60,485</b>	<b>54,139</b>	<b>58,993</b>	<b>56,498</b>	<b>55,898</b>	<b>59,324</b>	<b>57,833</b>	<b>63,649</b>	<b>61,659</b>	<b>57,157</b>	<b>38,830</b>
OPEBS	11,845	17,560	9,700	16,496	13,519	10,461	16,487	13,593	10,534	16,495	14,073	8,851
OPEBS CWIP	(10,696)	3,025	(5,145)	(4,220)	(5,039)	(4,639)	(4,097)	(4,385)	(3,134)	(3,509)	(4,261)	(8,384)
OPEBS RWIP	(170)	(336)	(72)	(41)	(89)	(161)	(83)	(67)	(93)	(163)	(283)	(188)
<b>Total OPEBS Expense</b>	<b>979</b>	<b>20,248</b>	<b>4,483</b>	<b>12,235</b>	<b>8,391</b>	<b>5,660</b>	<b>12,308</b>	<b>9,141</b>	<b>7,308</b>	<b>12,823</b>	<b>9,530</b>	<b>279</b>
Group Insurance	112,300	154,476	151,910	139,221	165,463	197,704	117,502	161,806	148,761	137,603	145,476	134,678
Group Ins CWIP	(29,070)	(54,784)	(29,512)	(35,943)	(42,404)	(55,586)	(24,148)	(38,250)	(26,656)	(30,641)	(33,290)	(33,936)
Group Ins RWIP	(952)	(2,326)	(1,150)	(462)	(720)	(1,686)	(756)	(553)	(874)	(1,553)	(2,268)	(1,445)
Health Savings	1,000	-	-	-	347	-	-	-	-	-	-	-
<b>Total Group Ins Expense</b>	<b>83,279</b>	<b>97,366</b>	<b>121,248</b>	<b>102,816</b>	<b>122,685</b>	<b>140,432</b>	<b>92,599</b>	<b>123,003</b>	<b>121,231</b>	<b>105,409</b>	<b>109,919</b>	<b>99,296</b>
401k	16,907	15,285	22,418	16,116	18,774	16,973	17,478	19,523	18,024	16,482	18,313	17,396
401k Exp CWIP	(4,498)	(3,555)	(6,345)	(4,850)	(5,408)	(5,121)	(4,410)	(5,261)	(3,577)	(4,074)	(4,463)	(4,555)
401k Exp RWIP	(62)	(233)	(112)	(43)	(90)	(163)	(97)	(83)	(67)	(108)	(242)	(146)
<b>401k Expense</b>	<b>12,347</b>	<b>11,497</b>	<b>15,960</b>	<b>11,222</b>	<b>13,276</b>	<b>11,688</b>	<b>12,971</b>	<b>14,179</b>	<b>14,380</b>	<b>12,300</b>	<b>13,608</b>	<b>12,695</b>
DCP	20,508	18,826	21,692	20,013	22,348	21,259	21,208	23,672	21,311	20,059	21,999	17,656
DCP Exp CWIP	(5,159)	(3,737)	(6,169)	(5,140)	(5,284)	(6,175)	(4,597)	(5,459)	(3,031)	(4,099)	(4,811)	(4,800)
DCP Exp Cap Credits	(98)	(384)	(81)	(71)	(137)	(237)	(142)	(100)	(156)	(234)	(413)	(219)
<b>DCP Expense</b>	<b>15,251</b>	<b>14,704</b>	<b>15,442</b>	<b>14,802</b>	<b>16,926</b>	<b>14,847</b>	<b>16,469</b>	<b>18,113</b>	<b>18,125</b>	<b>15,726</b>	<b>16,774</b>	<b>12,638</b>
<b>Total ESPP Expense</b>	<b>-</b>	<b>1,686</b>	<b>-</b>	<b>-</b>	<b>2,164</b>	<b>-</b>	<b>-</b>	<b>2,148</b>	<b>-</b>	<b>-</b>	<b>2,547</b>	<b>1,151</b>
Retiree Medical (VEBA)	1,835	2,212	1,828	1,710	1,945	1,960	1,839	2,045	492	1,510	1,774	1,591
Retiree Med Cap Cr	(638)	(368)	(661)	(469)	(445)	(543)	(372)	(489)	(137)	(254)	(404)	(362)
<b>Total Retiree Medical Expense (VEBA)</b>	<b>1,197</b>	<b>1,844</b>	<b>1,167</b>	<b>1,241</b>	<b>1,500</b>	<b>1,417</b>	<b>1,467</b>	<b>1,556</b>	<b>355</b>	<b>1,256</b>	<b>1,369</b>	<b>1,229</b>
<b>Total Misc Benefits Expense</b>	<b>7,791</b>	<b>4,270</b>	<b>17,580</b>	<b>11,816</b>	<b>16,772</b>	<b>11,543</b>	<b>19,387</b>	<b>11,718</b>	<b>6,927</b>	<b>13,005</b>	<b>11,246</b>	<b>17,723</b>



Kentucky Amerian Water Company  
 Response to KAW\_R\_AGDR2\_NUM001

Account Description	2018										2019	
	March Base Year	April Base Year	May Base Year	June Base Year	July Base Year	August Base Year	September Base Year	October Base Year	November Base Year	December Base Year	January Base Year	February Base Year
Pension	46,854	47,030	46,646	47,129	47,111	46,384	66,507	66,507	66,507	66,507	40,266	40,266
Pension CWIP	(13,588)	(13,172)	(15,478)	(16,503)	(15,248)	(17,999)	(17,160)	(17,160)	(17,160)	(17,160)	(9,813)	(9,813)
Pension RWIP	(625)	(606)	(713)	(760)	(702)	(829)	(790)	(790)	(790)	(790)	(452)	(452)
<b>Total Pension Expense</b>	<b>32,641</b>	<b>33,252</b>	<b>30,455</b>	<b>29,866</b>	<b>31,161</b>	<b>27,556</b>	<b>48,557</b>	<b>48,557</b>	<b>48,557</b>	<b>48,557</b>	<b>30,001</b>	<b>30,001</b>
OPEBS	16,823	23,477	20,072	20,403	19,630	19,316	8,567	8,567	8,567	8,567	7,844	7,844
OPEBS CWIP	(5,876)	(5,696)	(6,694)	(7,136)	(6,593)	(7,766)	(2,210)	(2,210)	(2,210)	(2,210)	(2,025)	(2,025)
OPEBS RWIP	(270)	(262)	(308)	(329)	(304)	(358)	(102)	(102)	(102)	(102)	(93)	(93)
<b>Total OPEBS Expense</b>	<b>10,677</b>	<b>17,519</b>	<b>13,070</b>	<b>12,938</b>	<b>12,733</b>	<b>11,192</b>	<b>6,255</b>	<b>6,255</b>	<b>6,255</b>	<b>6,255</b>	<b>5,726</b>	<b>5,726</b>
Group Insurance	155,386	155,669	166,381	151,628	159,485	170,323	170,153	170,153	170,153	170,153	169,518	169,518
Group Ins CWIP	(42,134)	(42,280)	(47,308)	(51,141)	(47,029)	(54,421)	(42,222)	(42,222)	(42,222)	(42,222)	(42,751)	(42,751)
Group Ins RWIP	(1,940)	(1,946)	(2,178)	(2,354)	(2,165)	(2,505)	(1,944)	(1,944)	(1,944)	(1,944)	(1,968)	(1,968)
Health Savings	-	-	-	-	-	-	-	-	-	-	500	-
<b>Total Group Ins Expense</b>	<b>111,312</b>	<b>111,443</b>	<b>116,895</b>	<b>98,133</b>	<b>110,291</b>	<b>113,397</b>	<b>125,987</b>	<b>125,987</b>	<b>125,987</b>	<b>125,987</b>	<b>125,299</b>	<b>124,799</b>
401k	31,087	19,002	21,230	19,809	28,750	21,895	19,520	22,220	21,581	20,679	22,094	19,377
401k Exp CWIP	(8,698)	(5,074)	(6,182)	(6,324)	(7,708)	(6,802)	(4,638)	(5,310)	(5,132)	(4,915)	(5,509)	(4,803)
401k Exp RWIP	(400)	(234)	(285)	(291)	(355)	(313)	(213)	(244)	(236)	(226)	(254)	(221)
<b>401k Expense</b>	<b>21,989</b>	<b>13,694</b>	<b>14,763</b>	<b>13,194</b>	<b>20,687</b>	<b>14,780</b>	<b>14,669</b>	<b>16,666</b>	<b>16,213</b>	<b>15,538</b>	<b>16,331</b>	<b>14,353</b>
DCP	24,390	24,246	26,285	24,257	25,814	27,555	23,530	26,996	26,176	25,005	28,313	24,620
DCP Exp CWIP	(6,201)	(5,845)	(6,550)	(7,590)	(7,307)	(7,961)	(5,299)	(6,087)	(5,908)	(5,641)	(6,634)	(5,768)
DCP Exp Cap Credits	(285)	(269)	(301)	(349)	(336)	(366)	(244)	(280)	(272)	(260)	(305)	(266)
<b>DCP Expense</b>	<b>17,904</b>	<b>18,132</b>	<b>19,434</b>	<b>16,318</b>	<b>18,171</b>	<b>19,228</b>	<b>17,987</b>	<b>20,629</b>	<b>19,996</b>	<b>19,104</b>	<b>21,374</b>	<b>18,586</b>
<b>Total ESPP Expense</b>	<b>-</b>	<b>-</b>	<b>4,433</b>	<b>-</b>	<b>-</b>	<b>3,992</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>843</b>	<b>-</b>	<b>2,500</b>
Retiree Medical (VEBA)	1,642	2,034	2,108	2,127	2,647	2,324	1,525	1,303	1,875	1,767	2,304	3,051
Retiree Med Cap Cr	(544)	(494)	(557)	(703)	(732)	(834)	-	-	-	-	(529)	(336)
<b>Total Retiree Medical Expense (VEBA)</b>	<b>1,098</b>	<b>1,540</b>	<b>1,551</b>	<b>1,424</b>	<b>1,915</b>	<b>1,490</b>	<b>1,525</b>	<b>1,303</b>	<b>1,875</b>	<b>1,767</b>	<b>1,775</b>	<b>2,715</b>
<b>Total Misc Benefits Expense</b>	<b>22,617</b>	<b>11,622</b>	<b>9,441</b>	<b>10,442</b>	<b>11,498</b>	<b>10,189</b>	<b>9,218</b>	<b>6,634</b>	<b>7,061</b>	<b>10,419</b>	<b>4,913</b>	<b>9,528</b>

Kentucky Amerian Water Company  
 Response to KAW\_R\_AGDR2\_NUM001

Account Description	2019						2020					
	July Test Year	August Test Year	September Test Year	October Test Year	November Test Year	December Test Year	January Test Year	February Test Year	March Test Year	April Test Year	May Test Year	June Test Year
Pension	47,062	47,062	45,544	47,062	45,544	47,062	47,062	42,508	47,062	45,544	47,062	45,544
Pension CWIP	(12,565)	(12,565)	(12,160)	(12,565)	(12,160)	(12,565)	(12,565)	(11,349)	(12,565)	(12,160)	(12,565)	(12,160)
Pension RWIP	(565)	(565)	(547)	(565)	(547)	(565)	(565)	(510)	(565)	(547)	(565)	(547)
<b>Total Pension Expense</b>	<b>33,932</b>	<b>33,932</b>	<b>32,837</b>	<b>33,932</b>	<b>32,837</b>	<b>33,932</b>	<b>33,932</b>	<b>30,648</b>	<b>33,932</b>	<b>32,837</b>	<b>33,932</b>	<b>32,837</b>
OPEBS	8,557	8,557	8,557	8,557	8,557	8,557	8,557	8,557	8,557	8,557	8,557	8,557
OPEBS CWIP	(2,164)	(2,164)	(2,370)	(2,164)	(2,370)	(2,164)	(2,164)	(2,783)	(2,164)	(2,370)	(2,164)	(2,370)
OPEBS RWIP	(105)	(105)	(101)	(105)	(101)	(105)	(105)	(95)	(105)	(101)	(105)	(101)
<b>Total OPEBS Expense</b>	<b>6,288</b>	<b>6,288</b>	<b>6,085</b>	<b>6,288</b>	<b>6,085</b>	<b>6,288</b>	<b>6,288</b>	<b>5,679</b>	<b>6,288</b>	<b>6,085</b>	<b>6,288</b>	<b>6,085</b>
Group Insurance	203,880	203,880	197,303	203,880	197,303	203,880	203,880	184,150	203,880	197,303	203,880	197,303
Group Ins CWIP	(55,286)	(55,286)	(53,502)	(55,286)	(53,502)	(55,286)	(55,286)	(49,936)	(55,286)	(53,502)	(55,286)	(53,502)
Group Ins RWIP	(2,485)	(2,485)	(2,405)	(2,485)	(2,405)	(2,485)	(2,485)	(2,245)	(2,485)	(2,405)	(2,485)	(2,405)
Health Savings												
<b>Total Group Ins Expense</b>	<b>146,109</b>	<b>146,109</b>	<b>141,396</b>	<b>146,109</b>	<b>141,396</b>	<b>146,109</b>	<b>146,109</b>	<b>131,969</b>	<b>146,109</b>	<b>141,396</b>	<b>146,109</b>	<b>141,396</b>
401k	26,004	26,004	25,165	26,004	25,165	26,004	26,004	23,487	26,004	25,165	26,004	25,165
401k Exp CWIP	(7,075)	(7,075)	(6,847)	(7,075)	(6,847)	(7,075)	(7,075)	(6,391)	(7,075)	(6,847)	(7,075)	(6,847)
401k Exp RWIP	(318)	(318)	(308)	(318)	(308)	(318)	(318)	(287)	(318)	(308)	(318)	(308)
<b>401k Expense</b>	<b>18,610</b>	<b>18,610</b>	<b>18,010</b>	<b>18,610</b>	<b>18,010</b>	<b>18,610</b>	<b>18,610</b>	<b>16,809</b>	<b>18,610</b>	<b>18,010</b>	<b>18,610</b>	<b>18,010</b>
DCP	30,705	30,705	29,714	30,705	29,714	30,705	30,705	27,733	30,705	29,714	30,705	29,714
DCP Exp CWIP	(8,059)	(8,059)	(7,799)	(8,059)	(7,799)	(8,059)	(8,059)	(7,279)	(8,059)	(7,799)	(8,059)	(7,799)
DCP Exp Cap Credits	(362)	(362)	(351)	(362)	(351)	(362)	(362)	(327)	(362)	(351)	(362)	(351)
<b>DCP Expense</b>	<b>22,284</b>	<b>22,284</b>	<b>21,565</b>	<b>22,284</b>	<b>21,565</b>	<b>22,284</b>	<b>22,284</b>	<b>20,127</b>	<b>22,284</b>	<b>21,565</b>	<b>22,284</b>	<b>21,565</b>
<b>Total ESPP Expense</b>	<b>1,490</b>	<b>1,490</b>	<b>1,442</b>	<b>1,490</b>	<b>1,442</b>	<b>1,490</b>	<b>1,490</b>	<b>1,346</b>	<b>1,490</b>	<b>1,442</b>	<b>1,490</b>	<b>1,442</b>
Retiree Medical (VEBA)	2,853	2,853	2,761	2,853	2,761	2,853	2,853	2,577	2,853	2,761	2,853	2,761
Retiree Med Cap Cr	(819)	(819)	(792)	(819)	(792)	(819)	(819)	(739)	(819)	(792)	(819)	(792)
<b>Total Retiree Medical Expense (VEBA)</b>	<b>2,035</b>	<b>2,035</b>	<b>1,969</b>	<b>2,035</b>	<b>1,969</b>	<b>2,035</b>	<b>2,035</b>	<b>1,838</b>	<b>2,035</b>	<b>1,969</b>	<b>2,035</b>	<b>1,969</b>
<b>Total Misc Benefits Expense</b>	<b>10,681</b>	<b>10,681</b>	<b>10,337</b>	<b>10,681</b>	<b>10,337</b>	<b>10,681</b>	<b>10,681</b>	<b>9,648</b>	<b>10,681</b>	<b>10,337</b>	<b>10,681</b>	<b>10,337</b>

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

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**Witness: Kevin N. Rogers, James S. Pellock**

2. Reference the Direct Testimony of Mr. Kevin Rogers (“Rogers Direct”) at page 21, lines 8–26.
  - a. Confirm that line locate costs are reimbursed by the governmental authority(ies). If confirmed, then describe the accounting for the reimbursements, i.e., revenues or negative expenses, and describe where the Company has included the increase in reimbursements in the test year compared to the base year. If not confirmed, then explain why these costs are not reimbursed by the governmental authority(ies).
  - b. Provide a monthly history of the Company’s line locate costs and the reimbursements by FERC account from January 2015 through the most recent month for which actual information is available and for each month in the base period and in the test year and each of the intervening months between the base period and the test year.
  - c. Describe the line locate process, including the role and use of the Company’s GIS and digitized mapping system(s).
  - d. Describe what effect additional line locate positions will have on the “overtime” and “heavier work load.” In addition, provide a quantification of overtime and other savings due to the proposed additional line locate positions, including all assumptions, data, workpapers, and business case analyses and/or studies relied on to justify the additional line locate positions and/or the quantification of savings reflected in the test year.
  - e. Confirm that more line locates result in fewer damage incidents and lower repair and maintenance expense due to the avoided damage to the Company’s utility plant.

**Response:**

- a. Line locate costs are not reimbursed by the governmental authority(ies) as they are not captured as part of reimbursable relocation projects.
- b. Historical monthly line locate labor costs can be found in KAW\_R\_AGDR2-\_NUM002\_attachment\_b. KAW does not budget for specific work activities in the base period, test year, and in the months between the base period and test year. As referenced in part a, line locate costs have not been captured as part of reimbursable relocation projects.

- c. KAW is a member of Kentucky 811 which serves as a central clearinghouse for entities or persons wishing to excavate as required by law. Kentucky 811 receives locate requests from homeowners and excavators and provides notification to member utilities of pending work through the generation of an electronic ticket. This ticket provides the exact location of proposed digging activity and other pertinent information.

Notification is received from Kentucky 811 through our Kor Web work management system. The information it provides is utilized to review our digital mapping to confirm whether there are Company assets in the proposed area of work. If there are no conflicts identified, notification is provided to the excavator by telephone or email clearing them to commence work.

Work activity associated with the locate process is performed by our employees at the start of each day. All requests are reviewed and the work is routed by use of our GIS maps for dispatch to the field. Once on site, our employees will utilize our maps to further define the location of our assets in the area of work and determine where the marking process should begin. Electronic locating equipment is utilized to identify the approximate location of metallic pipe and spray paint markings are made on the ground to indicate where our infrastructure is buried. The same process is followed for non-metallic pipe through the use of field and other records. Once these markings have been made, the ticket is closed and excavating can commence.

- d. While we do not know the exact timing of the future work flow, by adding the 7 full-time positions (including utilities for line locates) we reduced our expected overtime costs for total field service work by \$619,026. Our Field Services team incurred \$992,163 of overtime (with FICA) in 2018 and the headcount additions will result in a total employee cost savings of \$64,452. See KAW\_R\_AGDR2\_NUM002\_attachment\_d.
- e. Line locates are critical to preventing inadvertent damage to our buried assets and thereby avoids damages to the Company's utility plant.

KAW\_R\_AGDR2\_NUM002\_Attachment\_b  
 KAWC - Central Field Services  
 Line Locate Costs By Month  
 January 2015 - January 2019

	201501	201502	201503	201504	201505	201506	201507	201508	201509	201510	201511	201512
Regular Hours	309	375	308	399	467	267	323	444	170	285	175	199
OT Hours	15	33	24	70	88	35	43	50	21	39	28	38
Total Hours	324	408	332	469	554	301	366	494	191	324	202	237

	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612
Regular Hours	170	250	287	534	327	297	241	305	456	332	317	227
OT Hours	36	36	14	19	12	10	21	18	50	27	52	28
Total Hours	206	286	301	553	339	307	262	322	506	359	369	255

	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712
Regular Hours	231	435	518	386	355	446	461	515	844	322	349	354
OT Hours	20	49	73	38	55	80	54	54	36	21	12	7
Total Hours	251	483	591	423	410	526	515	569	880	342	360	361

	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812
Regular Hours	350	481	762	629	540	497	483	858	520	451	470	410
OT Hours	56	37	61	44	135	73	50	80	56	42	42	42
Total Hours	406	517	823	673	674	569	533	938	576	492	511	452

	201901
Regular Hours	506
OT Hours	44
Total Hours	550

	201501	201502	201503	201504	201505	201506	201507	201508	201509	201510	201511	201512
Regular Dollars	\$ 7,649	\$ 9,313	\$ 7,631	\$ 9,883	\$ 11,590	\$ 6,623	\$ 8,027	\$ 10,983	\$ 4,204	\$ 7,109	\$ 4,410	\$ 5,037
OT Dollars	\$ 541	\$ 1,231	\$ 872	\$ 2,610	\$ 3,269	\$ 1,293	\$ 1,603	\$ 1,858	\$ 785	\$ 1,439	\$ 1,042	\$ 1,454
Total Dollars	\$ 8,189	\$ 10,545	\$ 8,502	\$ 12,493	\$ 14,859	\$ 7,915	\$ 9,629	\$ 12,841	\$ 4,989	\$ 8,548	\$ 5,452	\$ 6,491

	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612
Regular Dollars	\$ 4,307	\$ 6,359	\$ 7,293	\$ 13,609	\$ 8,288	\$ 7,566	\$ 6,124	\$ 7,747	\$ 11,587	\$ 8,436	\$ 8,039	\$ 5,871
OT Dollars	\$ 1,370	\$ 1,373	\$ 515	\$ 726	\$ 457	\$ 362	\$ 781	\$ 667	\$ 1,888	\$ 1,010	\$ 1,994	\$ 1,089
Total Dollars	\$ 5,677	\$ 7,732	\$ 7,807	\$ 14,334	\$ 8,746	\$ 7,928	\$ 6,905	\$ 8,414	\$ 13,475	\$ 9,446	\$ 10,033	\$ 6,960

	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712
Regular Dollars	\$ 5,975	\$ 11,230	\$ 13,414	\$ 9,992	\$ 9,202	\$ 11,553	\$ 11,898	\$ 13,349	\$ 21,637	\$ 8,333	\$ 9,184	\$ 9,370
OT Dollars	\$ 777	\$ 1,876	\$ 2,839	\$ 1,450	\$ 2,115	\$ 3,087	\$ 2,085	\$ 2,085	\$ 1,344	\$ 797	\$ 451	\$ 256
Total Dollars	\$ 6,752	\$ 13,106	\$ 16,252	\$ 11,442	\$ 11,317	\$ 14,640	\$ 13,983	\$ 15,433	\$ 22,981	\$ 9,130	\$ 9,635	\$ 9,626

	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812
Regular Dollars	\$ 9,307	\$ 12,847	\$ 20,289	\$ 16,677	\$ 14,345	\$ 13,202	\$ 12,850	\$ 22,808	\$ 13,830	\$ 11,979	\$ 12,689	\$ 11,199
OT Dollars	\$ 2,483	\$ 1,456	\$ 2,448	\$ 1,736	\$ 5,816	\$ 3,105	\$ 1,976	\$ 3,235	\$ 2,350	\$ 1,780	\$ 1,889	\$ 1,822
Total Dollars	\$ 11,790	\$ 14,303	\$ 22,737	\$ 18,413	\$ 20,161	\$ 16,307	\$ 14,825	\$ 26,043	\$ 16,181	\$ 13,759	\$ 14,578	\$ 13,021

	201901
Regular Dollars	\$ 13,795
OT Dollars	\$ 2,097
Total Dollars	\$ 15,893

KAW\_R\_AGDR2\_NUM002\_Attachment\_d  
KAWC - Central Field Services

	<u>OT Dollars</u>	<u>Hours</u>
2018 OT Pay For Total Field Service Work	921,656	20,867
Company Paid FICA	<u>7.65%</u>	
2018 OT Pay & Taxes For Total Field Service Work	<u>992,163</u>	
Test Year OT Pay For Total Field Service Work	346,620	6,903
Company Paid FICA	<u>7.65%</u>	
2018 OT Pay & Taxes For Total Field Service Work	<u>373,136</u>	
OT Reduction As Filed	<u>(619,026)</u>	<u>(13,964)</u>
<u>Employee Cost Additions As Filed</u>	<u>Dollars</u>	<u>Hours</u>
Four Utility Job Additions For Total Field Service Work	273,728	8,442
Three Field Service Rep Additions For Total Field Service Work	280,846	6,615
Employee Cost Additions As Filed	<u>554,574</u>	<u>15,057</u>
Net Savings Employee Cost	<u>(64,452)</u>	

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

---

**Witness: Kevin N. Rogers/Brent O'Neill**

3. Reference Rogers Direct at page 22, lines 1–3.
- a. Does this activity result in the relocation of the Company's lines and services? If so, confirm that relocation costs are reimbursed by the governmental authority(ies). If confirmed, then describe the accounting for the reimbursements, i.e., revenues or negative expenses, and describe where the Company has included the increase in reimbursements in the test year compared to the base year. If not confirmed, then explain why these costs are not reimbursed by the governmental authority(ies).
  - b. Provide a monthly history of the Company's line relocation costs and the reimbursements by FERC account from January 2015 through the most recent month for which actual information is available and for each month in the base period and in the test year and each of the intervening months between the base period and the test year.
  - c. Describe the line relocation process, including the role and use of the Company's GIS and digitized mapping system(s).

**Response:**

- a. Some of the projects of these types described in Mr. Rogers' testimony result in relocation of Company's lines and services. If relocation of Company infrastructure is required, then a majority of the time the Company is required to relocate its infrastructure without reimbursement. Since a majority of the Company's infrastructure is located in municipal or state right-of-way, the burden of moving infrastructure that is in conflict with improvements undertaken by the municipality or state falls on the Company. The Company is only provided reimbursement if they are located in Company easements that were acquired at the time of the original installation of its facilities.
- b. Please see attachment KAW\_R\_AGDR2\_NUM003\_attachment\_b for the monthly history of the Company's line relocation costs and reimbursements by NARUC accounts.
- c. The typical relocation process is as follows:
  1. The Company is contacted by a municipality or the state with plans of proposed improvements.
  2. The Company's engineering group reviews the plans and compares them to the asset information found within the Company's GIS and digitized mapping

systems as well as historical records to determine if there is a potential for conflicts between Company facilities and the proposed improvements.

3. If conflicts are expected then the facilities are usually located in the field in key locations through a process called "potholing" to obtain actual field measurements of the Company's infrastructure to be able to compare with the provided improvement plans. The Company's GIS and digitized mapping system is used to assist locating the Company's facilities in the field.
4. If conflicts are determined then discussions are held to determine if the proposed improvements can be adjusted to reduce the amount of conflicts.
5. Upon determination of the amount of relocation required for a project, the Company's GIS and digitized mapping systems, along with historical information, are used to determine if any of the Company's facilities are located in an easement that would allow the relocation work to be reimbursed by the municipality or state.
6. The Company's Engineering Department develops relocation plans using the Company's GIS and digitized mapping systems along with the improvements plans from the municipality or state.
7. The Company bids the project for the relocation work and orders the necessary material required for the relocation.
8. The Company performs inspection of the relocation project and utilizes the Company's GIS and digitized mapping systems along with the relocation plans to direct the contractor in the relocation of the Company's infrastructure.
9. Upon completion of the relocation work, as-built information is captured and adjustments to the Company's GIS and digitized mapping systems are made.



Kentucky American Water  
 Case No. 2018-00358  
 As of 2015

Witness Responsible:  
 Brent O'Neill

AG Data Request 2-3  
 Schedule 2-3b

NARUC Account	Description	2015											
		Period 1 Actual	Period 2 Actual	Period 3 Actual	Period 4 Actual	Period 5 Actual	Period 6 Actual	Period 7 Actual	Period 8 Actual	Period 9 Actual	Period 10 Actual	Period 11 Actual	Period 12 Actual
331	Transmission and Distribution Mains	\$18,064	\$215,646	\$280,085	\$257,186	\$519,069	\$423,456	\$129,488	\$141,770	\$168,460	\$425,738	\$239,446	\$38,996
333	Services	\$190	\$266	\$313	\$1,354	\$74	\$3,419	\$21,512	\$460	-\$1,042	\$206	\$572	\$40
334	Meters and Meters Installation	\$76	\$106	\$125	\$542	\$30	\$1,265	\$7	\$554	\$43	-\$12	\$0	\$3
335	Hydrants	\$0	\$0	-\$87	\$0	\$2,483	\$0	\$0	\$0	\$317	\$1,082	\$2,264	\$678
271	Contributions in Aid of Construction	\$0	-\$579,941	\$0	\$0	\$4,352	\$0	\$0	-\$191,712	\$0	\$0	\$0	-\$498,543
	Totals	\$18,330	-\$363,923	\$280,437	\$259,082	\$526,007	\$428,141	\$151,007	-\$48,928	\$167,778	\$427,014	\$242,282	-\$458,826

Kentucky American Water  
 Case No. 2018-00358  
 As of 2016

Witness Responsible:  
 Brent O'Neill

AG Data Request 2-3  
 Schedule 2-3b

		2016											
NARUC Account	Description	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
331	Transmission and Distribution Mains	\$277,418	\$5,072	\$56,851	\$198,663	\$104,520	\$60,576	\$34,532	-\$18,991	\$61,803	\$239,354	-\$111,691	\$61,077
333	Services	-\$4	\$4,698	\$8,118	\$15,060	-\$564	-\$2,168	\$0	\$0	\$0	-\$140	-\$210	\$0
334	Meters and Meters Installation	-\$2	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$10	\$0	\$0
335	Hydrants	\$1,550	-\$169	\$516	\$4,295	\$2,955	\$3,381	\$2,385	\$3,201	\$826	\$985	\$778	-\$2,478
271	Contributions in Aid of Construction	\$0	-\$538,002	\$0	\$0	\$0	\$0	\$0	-\$11,432	-\$192,487	-\$145,408	\$0	-\$633,420
	Totals	\$278,963	-\$528,401	\$65,485	\$218,018	\$106,911	\$61,807	\$36,917	-\$27,222	-\$129,858	\$94,801	-\$111,122	-\$574,822

Kentucky American Water  
 Case No. 2018-00358  
 As of 2017

Witness Responsible:  
 Brent O'Neill

AG Data Request 2-3  
 Schedule 2-3b

		2017											
NARUC Account	Description	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
331	Transmission and Distribution Mains	\$402,163	\$184,145	\$347,946	\$120,693	\$64,687	\$117,848	-\$16,496	\$30,971	\$8,377	\$16,043	\$1,359,421	\$69,664
333	Services	\$0	\$0	\$8,537	\$8,493	\$639	\$1,939	\$1,494	\$372	\$121	\$24	-\$14,030	-\$225
334	Meters and Meters Installation	\$0	\$0	\$1,334	\$1,327	\$20	\$12	\$24	\$56	\$11	\$4	-\$2,192	\$4
335	Hydrants	\$47	\$2,700	\$853	\$5,926	\$777	\$17,950	\$3,038	\$74	\$112	\$0	\$0	\$26,442
271	Contributions in Aid of Construction	\$0	-\$19,486	\$0	\$17,181	\$0	-\$46,655	\$0	\$0	\$0	-\$17,081	-\$1,363,053	-\$2,784
	Totals	\$402,210	\$167,358	\$358,669	\$153,620	\$66,123	\$91,093	-\$11,941	\$31,473	\$8,621	-\$1,010	-\$19,854	\$93,101

Kentucky American Water  
 Case No. 2018-00358  
 As of 2018

Witness Responsible:  
 Brent O'Neill

AG Data Request 2-3  
 Schedule 2-3b

		2018											
NARUC Account	Description	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
331	Transmission and Distribution Mains	\$48,009	\$12,161	\$14,433	\$6,413	\$42,950	\$22,511	-\$592	\$21,424	\$82,983	\$24,805	-\$27,026	\$17,005
333	Services	\$14,739	\$678	\$1,044	\$1,151	\$13,403	\$5,581	-\$83	\$1,594	\$828	\$4,405	\$443	-\$284
334	Meters and Meters Installation	\$2,303	\$106	\$163	\$180	\$2,094	\$872	-\$13	\$249	\$129	\$688	\$69	-\$44
335	Hydrants	\$21,585	\$13,689	\$0	\$364	\$1,804	-\$1,677	\$466	\$2,016	-\$742	\$3,332	\$1,226	-\$565
271	Contributions in Aid of Construction	-\$66,382	\$0	\$1,690	\$0	\$6,704	-\$20,176	\$0	\$0	\$0	\$0	\$0	-\$64,567
	Totals	\$20,255	\$26,634	\$17,330	\$8,108	\$66,956	\$7,111	-\$222	\$25,282	\$83,199	\$33,230	-\$25,288	-\$48,456

Kentucky American Water  
 Case No. 2018-00358  
 As of 2019

Witness Responsible:  
 Brent O'Neill

AG Data Request 2-3  
 Schedule 2-3b

		2019											
NARUC Account	Description	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12
		Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
331	Transmission and Distribution Mains	\$165,236	\$61,683	\$125,823	\$205,575	\$216,275	\$256,448	\$249,884	\$212,668	\$148,275	\$49,112	\$49,112	\$51,616
333	Services	\$4,183	-\$3,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
334	Meters and Meters Installation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
335	Hydrants	\$737	\$4,028	\$2,276	\$3,719	\$3,913	\$4,639	\$4,521	\$3,847	\$2,682	\$888	\$888	\$934
271	Contributions in Aid of Construction	-\$227,663	-\$10,564							-\$499,995			
	Totals	-\$57,507	\$52,092	\$128,099	\$209,294	\$220,188	\$261,088	\$254,405	\$216,515	-\$349,038	\$50,000	\$50,000	\$52,550

Kentucky American Water  
Case No. 2018-00358  
As of 2020

Witness Responsible:  
Brent O'Neill

AG Data Request 2-3  
Schedule 2-3b

NARUC Account	Description	2020						
		Period 1 Forecast	Period 2 Forecast	Period 3 Forecast	Period 4 Forecast	Period 5 Forecast	Period 6 Forecast	
331	Transmission and Distribution Mains	\$44,200	\$49,112	\$49,112	\$29,467	\$29,467	\$29,467	
333	Services	\$0	\$0	\$0	\$0	\$0	\$0	
334	Meters and Meters Installation	\$0	\$0	\$0	\$0	\$0	\$0	
335	Hydrants	\$800	\$888	\$888	\$533	\$533	\$533	
271	Contributions in Aid of Construction							
	Totals	\$45,000	\$50,000	\$50,000	\$30,000	\$30,000	\$30,000	

**KENTUCKY-AMERICAN WATER COMPANY**  
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**Witness: Kevin N. Rogers, James S. Pellock**

4. Reference Rogers Direct at page 25, line 7 through page 26, line 4. Quantify the reductions in expense due to each of the activities described, including the addition of two employee positions and a contractor position to improve “real losses” and indicate where the Company has reflected these savings in the test year compared to the base period. Provide all assumptions, data, workpapers, and business case analyses and/or studies relied on to quantify these savings and to justify the additional employee and contractor positions.

**Response:**

We have not quantified expense reductions from these activities as we are continuing to work to maintain resources to perform leak detection. We have experienced significant turnover among our new hires requiring us to restart the 90-day training process multiple times. This setback has delayed our ability to perform sustained leak detection activities over the winter months. Once this training phase is completed, the resources will again be available to perform these duties consistently. One assessment tool that will then be used more thoroughly in leak detection will be the external contractor satellite imagery.

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**Witness: Nick O. Rowe, Brent E. O'Neill, Ann E. Bulkley**

5. Reference the Direct Testimony of Mr. Nick O. Rowe ("Rowe Direct") at page 16, lines 11–14, wherein he states:

With Kentucky-American being among the last of American Water's regulated subsidiaries without a mechanism to achieve timely recovery of its investment in accelerated infrastructure replacement, it is at a significant disadvantage to attract discretionary capital allocations from American Water as compared to its affiliates.

- a. Explain this statement, e.g., indicate whether capital allocations from American Water are inadequate and will remain inadequate without a QIP-type mechanism. Provide all support for this proposition, including any indications that the capital allocations from American Water are insufficient to meet customer needs in a reliable and cost-effective manner.
- b. Confirm that the absence of a QIP does not relieve the Company of its obligation to make prudent and timely capital expenditures necessary to provide reliable and cost-effective service.
- c. Confirm that the absence of a QIP does not preclude the Company from making prudent and timely capital expenditures necessary to provide reliable and cost-effective service.
- d. Confirm that the only purpose of a QIP is to accelerate the timing of recovery of capital expenditures incurred after the forecast test year and prior to the forecasted test year in the Company's next base rate case. If this is not correct, then explain why it is not correct and provide a correct statement.
- e. Confirm that a QIP should result in a reduction in the required return on equity due to lower financial and regulatory risk, all else equal. If this cannot be confirmed, then explain why this statement is not correct and provide a correct statement.

**Response:**

- a. The Company has never indicated that capital allocations from American Water are inadequate or that they will remain inadequate without a QIP-type mechanism.



American Water always ensures that each of its water utilities, including Kentucky-American, is afforded access to capital to provide safe and adequate service. Investment funding, however, is not limitless. As Mr. Rowe explains in his direct testimony (p. 10-11):

American Water is competing with other companies and industries in the marketplace for capital, and American Water's subsidiaries (including Kentucky-American) are competing within the American Water system for discretionary allocations of American Water's investment and financing capacity. Discretionary allocations within American Water can be influenced by a subsidiary company's capital requirements, as well as by market conditions and available funds. Investors have choices. The choices investors make must necessarily consider the returns available on invested capital. American Water is acutely aware that utility statutes and regulatory frameworks vary from state to state; regulatory commissions have different policies, administrative procedures, and precedents; and these differences affect American Water's investment decisions. Kentucky, like the rest of the United States is reaching a crossroads and facing difficult choices. Kentucky-American is looking to reach and maintain an optimal level of infrastructure investment, but if Kentucky's regulatory treatment does not keep up with ongoing capital expenditures and results in significant and persistent regulatory lag, it discourages expenditures in Kentucky versus alternative investments available to American Water.

- b. The Company's obligation is to provide safe and adequate service. The Company will always ensure that it makes capital expenditures necessary to provide safe and adequate service. But the Company's obligation to provide safe and adequate service is not the same as the rate of infrastructure investment that the Company believes would better serve the long term interests of its customers.
- c. The absence of a QIP does not preclude the Company from making prudent capital expenditures necessary to provide safe and adequate service. But the Company's obligation to provide safe and adequate service is not the same as the rate of infrastructure investment that the Company believes would better serve the long term interests of its customers. As Mr. Rowe explains in his direct testimony (p. 12):

From the perspective of long-term sustainable customer service and pricing, KAWC's goal is to continue providing high quality water service in the most cost-effective way through the replacement, operation, maintenance, and

rehabilitation of assets for present and future customers. As Mr. O'Neill explains, ideally, KAWC's investment level for infrastructure replacements and rehabilitation should be adequate to keep pace with the anticipated remaining useful life of the infrastructure. As I noted previously, the Company, however, is currently replacing its distribution system infrastructure on an approximately 377 year cycle. The need for infrastructure renewal is expected to grow with time, so delaying investment would not only be ill advised, it would also inequitably burden the next generation of customers.

The QIP is an important component of the Company's efforts to replace its aging infrastructure in a fiscally prudent manner by supporting an accelerated rate of infrastructure replacements, while moderating future rate increases on customers. Deferral of pipe replacements year by year has a cumulative effect on the future cost to customers for replacing these pipes, leaving future customers with much larger bills. Neglecting this aging infrastructure will increase the frequency of main breaks and leaks, leading to the corrosion of surrounding utility pipes, disrupting automobile, pedestrian and public transportation, and stymieing local economic activity. *See O'Neill Direct Testimony, p. 27-47.*

- d. Accelerating the timing of recovery of capital expenditures incurred after the forecast test year and prior to the forecasted test year in the Company's next base rate case is not the only purpose of the QIP.

The purpose of the QIP is to reach and maintain a more optimal level of infrastructure investment. More predictable and timely cost recovery:

- improves the ability to attract the capital necessary to carry out an infrastructure replacement program that supports the continued provision of high quality and reliable service for the long-term benefit of our customers;
- allows the Company to plan and manage the consistent deployment of Company and contractor resources to more efficiently and effectively attain and maintain a replacement program that better serves the long term interest of our customers; and
- provides for smaller, more gradual increases to customers' bills as the ongoing plant investment is made, rather than the larger rate increases associated with base rate cases.

NARUC has acknowledged that "alternative regulatory mechanisms can enhance the efficiency and effectiveness of water and wastewater utility regulation by reducing regulatory costs, increasing rates for customers, when necessary, on a more gradual basis; and providing the predictability and regulatory certainty that supports the attraction of debt and equity capital at reasonable costs." *Resolution*

*Endorsing Consideration of Alternative Regulation that Supports Capital Investment in the 21st Century for Water and Wastewater Utilities*, 2013. See Exhibit NOR-1.

See also responses to subparts a. and c.

- e. The QIP should not result in a reduction in the Company's authorized return on equity. As shown in Attachment AEB-11 to Ann Bulkley's direct testimony, many of the proxy companies have forward test periods, revenue stabilization or decoupling mechanisms, and infrastructure replacement surcharges. In fact, the companies in the Combined Utility Proxy Group ("CUPG"), excluding AWK, have infrastructure replacement recovery mechanisms comparable to the QIP in approximately 63.33 percent of their operating jurisdictions. Including AWK, the percentage of operating jurisdictions with infrastructure replacement recovery mechanisms is 63.04 percent. In addition, a Brattle Group report summarizes several other regulatory mechanisms that have been implemented by the proxy group companies to stabilize revenue and secure timely recovery of costs.<sup>1</sup> Therefore, the approval of these types of adjustment clauses (i.e., revenue stabilization or decoupling mechanisms, and infrastructure replacement surcharges like the QIP, and forward test years) by regulatory commissions is widespread in the utility business and is already largely embedded in financial data, such as stock prices, bond ratings, and business risk scores. Moreover, it is important to note that investors generally do not associate specific increments to their return requirements with specific rate structures. Rather, investors tend to look at the totality of alternative regulatory mechanisms in place relative to those in place at comparable companies when assessing risk. The evidence demonstrates that most of operating subsidiaries of the companies in the CUPG have implemented some form of alternative ratemaking mechanism to increase the likelihood that the companies are able to recover the revenue requirement that was authorized by the regulatory commission. Based on this review, the returns for the proxy companies used in Ms. Bulkley's analysis already reflect any risk-reducing features of these mechanisms. Therefore, it is not necessary to adjust the ROE to reflect the implementation of the QIP.

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<sup>1</sup>The Brattle Group, "Alternative Regulation and Ratemaking Approaches for Water Companies: Supporting the Capital Investment Needs of the 21<sup>st</sup> Century", September 30, 2013.

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**Witness: Melissa L. Schwarzell**

- 6.** Reference the Direct Testimony of Ms. Melissa L. Schwarzell ("Schwarzell Direct") at page 4, lines 11–12 and page 48, lines 11–15. Provide each of the North Middleton revenues and costs (expense and rate base components) included in the forecast test year costs and identify where each such revenue and cost is reflected in the calculation of the test year revenue requirement.

**Response:**

Please see attached.

Kentucky-American Water Company  
North Middletown

Description	Forecast Year at Present Rates Ended 6/30/20	Workpaper
<b><u>Operating Revenues</u></b>	\$461,635	Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M
<b><u>Operating Expenses</u></b>		
<b>O&amp;M:</b>		
Purchased Water	\$0	
Fuel & Power	0	
Chemicals	0	
Waste Disposal	0	
Salaries and Wages	48,381	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Acquisitions
Pension	0	
OPEB	0	
Group Insurance	11,955	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Acquisitions
Other Benefits	3,952	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Acquisitions
Support Services	1,278	O&M\[KAWC 2018 Rate Case - Support Services Exhibit.xlsx]Summary
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	O&M\[KAWC 2018 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit
Rents	0	
Transportation	0	
Uncollectible Accounts	4,220	Calculation
Other Customer Accounting	3,578	O&M\[KAWC 2018 Rate Case - Customer Accounting-Postage Exhibit.xlsx]Exhibit
Regulatory Expense	0	
Insurance Other Than Group	2,303	O&M\[KAWC 2018 Rate Case - IOTG Exhibit.xlsx]Exhibit
Maintenance Supplies & Services	6,963	O&M\[KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit
<b>Total O&amp;M Expenses</b>	<b>\$106,509</b>	
<b><u>Other Expenses</u></b>		
Depreciation - Net of CIAC Amort	\$52,348	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
Amortization of UPAA	24,567	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
Amortization Expense	0	
<b><u>State Income Tax</u></b>		
Current State Income Tax	11,526	Calculation
Deferred State Income Tax	0	
<b><u>Federal Tax</u></b>		
Current Federal Income Tax	45,989	Calculation
Deferred Federal Income Tax	0	
Investment Tax Credits		
General Taxes	15,571	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Acquisitions-Payroll Taxes Calculation - Property Taxes and PSC Fees
<b>Total Other Expenses</b>	<b>\$150,001</b>	
<b>Total Expenses</b>	<b>\$256,510</b>	
<b>Utility Operating Income</b>	<b>\$205,125</b>	
<b>Rate Base</b>		
Utility Plant	\$2,348,828	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
Accumulated Depreciation	(1,394,111)	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
CIAC	337,002	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
Accum Amort CIAC	(268,503)	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
UPAA	245,668	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
Accum Amort UPAA	(20,472)	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Summary Activity ACQ
<b>Total Rate Base</b>	<b>\$1,111,414</b>	

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**Witness: Melissa L. Schwarzell**

7. Reference Schwarzell Direct at page 9, footnote 2 and page 48, lines 6–10. Describe the February 2018 Eastern Rockcastle Acquisition. In addition, provide the customer counts at time of acquisition, purchase price, rate base added, and estimated annual revenues and operating expenses at time of acquisition.

**Response:**

The Eastern Rockcastle acquisition was for the purchase of the assets of Eastern Rockcastle Water Association. This system purchased all of its water from various sources and struggled financially and operationally. The system consists of water storage tanks, booster stations, water mains and various other distribution assets. Most of the customers reside in Rockcastle County with a small number of customers residing in Jackson County.

Below is the requested information at the time of the acquisition:

Customer count:	610
Purchase price:	\$831,515.59
Rate base added:	\$752,123.36
Revenue:	\$301,973
Operating expenses:	\$352,633

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**Witness: Melissa L. Schwarzell**

8. Reference Schwarzell Direct at page 11, lines 14–17. Provide the actual Trane revenues in 2015, 2016, 2017, and 2018 by tariff, and the forecast revenues by tariff that would have been included in the 2019 and 2020 budgets/forecasts if Trane had not announced the Lexington plant closing. Provide all support, including billing determinants, tariff rates, and the calculations of the 2019 and 2020 revenues.

**Response:**

Please see attached.

**Kentucky American Water Company  
Trane Company Revenues by Year (\$)**

Name	Charges	Tariff/Price	Revenues Generated by Year (\$)				Revenues if Trane Had Not Announced Plant Closing (\$)	
			2015	2016	2017	2018	2019	2020
Trane Company	1.5 " Meter	62.45	749.40	543.13	-	-		
		68.17	-	225.17	818.04	818.04	818.04	818.04
	1.5 " Meter Total		749.40	768.30	818.04	818.04	818.04	818.04
	4 " Meter	312.25	3,747.00	2,715.63	-	-		
	340.77	-	1,125.57	4,089.24	4,089.24	4,089.24	4,089.24	
	4 " Meter Total		3,747.00	3,841.20	4,089.24	4,089.24	4,089.24	4,089.24
	<b>Total Meter Charges</b>		<b>4,496.40</b>	<b>4,609.50</b>	<b>4,907.28</b>	<b>4,907.28</b>	<b>4,907.28</b>	<b>4,907.28</b>
	Volumetric Charges	0.38947	52,228.48	38,744.38	-	-		
		0.43090	-	15,956.35	38,268.26	22,953.76		
		0.38340	-	-	-	8,624.82	26,473.00	26,473.00
	<b>Total Volumetric Charge</b>		<b>52,228.48</b>	<b>54,700.73</b>	<b>38,268.26</b>	<b>31,578.58</b>	<b>26,473.00</b>	<b>26,473.00</b>
<b>Total Trane Company</b>			<b>56,724.88</b>	<b>59,310.23</b>	<b>43,175.54</b>	<b>36,485.86</b>	<b>31,380.28</b>	<b>31,380.28</b>



Kentucky American Water Company  
 Trane Company 2019 & 2020 Revenues if Trane Had Not Announced Plant Closing (\$)  
 Worksheet

Trane Company historical Usage (00s gallons)

Company	Fiscal year	Values												TOTAL CGL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Trane Company	AW/2015	9,163	7,368	6,897	8,026	9,769	7,390	23,263	16,419	15,499	13,748	8,782	7,779	134,101
	AW/2016	8,647	7,353	7,024	7,779	10,233	12,611	16,247	16,897	18,206	13,255	10,584	7,674	136,510
	AW/2017	7,592	7,315	7,570	7,300	5,101	8,206	9,791	11,033	10,046	7,278	5,139	2,438	88,810
	AW/2018	2,192	2,237	2,042	2,154	3,553	9,978	11,055	10,936	11,227	9,372	5,154	5,864	75,765
<b>Grand Total</b>		<b>27,594</b>	<b>24,273</b>	<b>23,533</b>	<b>25,259</b>	<b>28,656</b>	<b>38,185</b>	<b>60,356</b>	<b>55,285</b>	<b>54,978</b>	<b>43,653</b>	<b>29,659</b>	<b>23,755</b>	<b>435,186</b>

2019 PL Usage Projected 00s Gals ( 12 month rolling as of Sept 2018)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
	2,192	2,237	2,042	2,154	3,553	9,978	11,055	10,936	10,046	7,278	5,139	2,438	69,048

**Tariff**

1.5' Meter	68.17
4' Meter	340.77
\$ /00s Gals	0.3834

**Revenues Projection from Trane Company**

<u>Meter Count</u>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1.5' Meter	68.17	1	1	1	1	1	1	1	1	1	1	1	1	
4' Meter	340.77	1	1	1	1	1	1	1	1	1	1	1	1	
<u>Meter Charges</u>														
1.5' Meter	68.17	68.17	68.17	68.17	68.17	68.17	68.17	68.17	68.17	68.17	68.17	68.17	818.04	
4' Meter	340.77	340.77	340.77	340.77	340.77	340.77	340.77	340.77	340.77	340.77	340.77	340.77	4,089.24	
<b>Total Fixed Charges</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>408.94</b>	<b>4,907.28</b>	
<u>Volumetric Charge</u>														
Volume	0.3834	2,192	2,237	2,042	2,154	3,553	9,978	11,055	10,936	10,046	7,278	5,139	2,438	69,048.00
<b>Volumetric Charge</b>	<b>840.41</b>	<b>857.67</b>	<b>782.90</b>	<b>825.84</b>	<b>1,362.22</b>	<b>3,825.57</b>	<b>4,238.49</b>	<b>4,192.86</b>	<b>3,851.64</b>	<b>2,790.39</b>	<b>1,970.29</b>	<b>934.73</b>	<b>26,473.00</b>	
<b>Total Charges</b>	<b>1,249.35</b>	<b>1,266.61</b>	<b>1,191.84</b>	<b>1,234.78</b>	<b>1,771.16</b>	<b>4,234.51</b>	<b>4,647.43</b>	<b>4,601.80</b>	<b>4,260.58</b>	<b>3,199.33</b>	<b>2,379.23</b>	<b>1,343.67</b>	<b>31,380.28</b>	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
2019 Forecast	1,249.35	1,266.61	1,191.84	1,234.78	1,771.16	4,234.51	4,647.43	4,601.80	4,260.58	3,199.33	2,379.23	1,343.67	31,380.28	
2020 Forecast	1,249.35	1,266.61	1,191.84	1,234.78	1,771.16	4,234.51	4,647.43	4,601.80	4,260.58	3,199.33	2,379.23	1,343.67	31,380.28	

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**Witness: Melissa L. Schwarzell**

9. Assuming that rates are reset in this proceeding on or about July 1, 2019, describe the Company's proposal with respect to the revenues it receives from the Lexington Trane plant until it actually is closed and service is discontinued.

**Response:**

The Company's proposal, as described in direct testimony, was to not include any revenue for the Trane plant in the forecasted test year, given the lack of information at the time of preparing the case about when the plant would actually be closing. Reporting on the Ingersoll Rand news release issued October 4, 2018<sup>1</sup> indicated only that it would be closing in the next 15 months, or by the end of 2019.

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<sup>1</sup> <https://www.apnews.com/4784db8842d040bca9a67c2be1835019>

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

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**Witness: Melissa L. Schwarzell**

- 10.** If given the choice, would the Company prefer to 1) have the Lexington Trane plant revenues reflected as a reduction to the revenue requirement and then defer the lost revenues as a regulatory asset after the plant is closed or 2) exclude the revenues from the revenue requirement and then defer the actual revenues as a regulatory liability until the plant is closed or the meter is removed. Explain any response.

**Response:**

Given the Company's response to the Attorney General's Second Request, Item 8, the potential monthly revenue from Trane would likely be less than \$3,000. If the choices described in this question were the only ones available for ratemaking outcome, then the Company would have a preference for the latter choice.

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**Witness: John R. Wilde**

- 11.** Provide a schedule of ADIT by FERC account/subaccount and by temporary difference at December 31, 2017, each month during 2018 and forecast for each month thereafter through June 2020, the end of the test year. Provide all calculations, including electronic workpapers in live format with all formulas intact. This request includes all separate calculations that may feed into such workpapers, such as for NOL ADIT, if any.

**Response:**

Please refer to KAW\_R\_AGDR2\_NUM011\_030119\_attachment.xlsx for support.

This attachment provides Balances at December 31, 2017, December 31, 2017 adjusted for the tax return and December 31, 2018. Balances are provided for total deferred income taxes including the effects of FAS 109. To get to the regulatory ADIT balances including all excesses and deficiencies, income tax regulatory assets made up primarily of the regulatory liability reflecting the TCJA excesses are added in. From there forecasted activity computed in the rate filing is layered in.

The only change to the forecasted activity relates to the ADIT asset related to the Kentucky American's net operating loss (NOL) carryforward.

At December 31, 2017, Kentucky-American had an NOL carryforward balance. Within the rate case filed, it was determined that on a stand-alone basis, the Company would be able to use the balance in 2018 and therefore the deferred tax asset was removed. However, upon having more updated numbers for December 31, 2018, including the filing of the 2017 tax return and with 2018 activity, there continues to be a balance that can be used in 2019 within the filed rate case. This is shown in the attachment. The numbers will be trued up again once the update to the case is calculated in April.

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**Witness: John R. Wilde**

- 12.** Provide the actual NOL ADIT at December 31, 2015, December 31, 2016, December 31, 2017, each month during 2018 and forecast for each month thereafter through June 2020, the end of the test year. Provide all calculations, including electronic workpapers in live format with all formulas intact.

**Response:**

Please refer to KAW\_R\_AGDR2\_NUM012\_030119\_attachment.xlsx.

**KENTUCKY-AMERICAN WATER COMPANY**  
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**Witness: John R. Wilde**

- 13.** Provide the actual NOL ADIT at December 31, 2018 and forecast at June 30, 2019 and June 30, 2020 that the Company considers the minimum necessary to include in rate base to avoid a normalization violation, if any. Provide all calculations, including electronic workpapers in live format with all formulas intact.

**Response:**

See response to KAW\_R\_AGDR2\_NUM012 for the NOL ADIT amount at December 31, 2018 and estimated for June 30, 2019 and 2020. Based on the Income Tax Exhibit in the rate case filing, Kentucky-American is showing enough federal taxable income to utilize the NOL in 2019. See also the response and attachment to KAW\_R\_AGDR2\_NUM011.

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**Witness: John R. Wilde**

- 14.** Refer to cell E5 on the tab entitled “Fed Tax Dep” in the Excel spreadsheet entitled “Deferred\_Taxes\_2018-2020(1).” Identify the source of the 4.0% federal tax depreciation rate. If this is a straight line tax depreciation rate, explain why the Company does not use or forecast that it will use MACRS depreciation rates.

**Response:**

The Company is using MACRS depreciation rate, straight line method half-year convention. In the filing, the Company assumes all property is water utility property. Per IRC §168(b)(3)(F), water utility property should be using straight line method, and the recoverable period should be 25 years as stated in IRC §168(c). As illustrated in IRS Publication 946, water utility property depreciation rate for years 2- 25 is 4%. See table below.

**IRC §168(b)(3)(F)**

(3) **PROPERTY TO WHICH STRAIGHT LINE METHOD APPLIES** The applicable depreciation method shall be the straight line method in the case of the following property:

- (A) Nonresidential real property.
- (B) Residential rental property.
- (C) Any railroad grading or tunnel bore.
- (D) Property with respect to which the taxpayer elects under paragraph (5) to have the provisions of this paragraph apply.
- (E) Property described in subsection (e)(3)(D)(ii).
- (F) Water utility property described in subsection (e)(5).
- (G) Qualified improvement property described in subsection (e)(6).

**IRC §168(c)**

(c) **APPLICABLE RECOVERY PERIOD**

For purposes of this section, the applicable recovery period shall be determined in accordance with the following table:

In the case of:	The applicable recovery period is:
3-year property	3 years
5-year property	5 years
7-year property	7 years
10-year property	10 years
15-year property	15 years
20-year property	20 years
<u>Water utility property</u>	<u>25 years</u>
Residential rental property	27.5 years
Nonresidential real property	39 years.
Any railroad grading or tunnel bore	50 years.

Table A-8. (Continued)

Year	Recovery periods in years												
	18	19	20	22	24	25	26.5	28	30	35	40	45	50
1	2.78%	2.63%	2.5%	2.273%	2.083%	2.0%	1.887%	1.786%	1.667%	1.429%	1.25%	1.111%	1.0%
2	5.56	5.26	5.0	4.545	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
3	5.56	5.26	5.0	4.545	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
4	5.55	5.26	5.0	4.545	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
5	5.56	5.26	5.0	4.546	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
6	5.55	5.26	5.0	4.545	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
7	5.56	5.26	5.0	4.546	4.167	4.0	3.773	3.572	3.333	2.857	2.50	2.222	2.0
8	5.55	5.26	5.0	4.545	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
9	5.56	5.27	5.0	4.546	4.167	4.0	3.773	3.572	3.333	2.857	2.50	2.222	2.0
10	5.55	5.26	5.0	4.545	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
11	5.56	5.27	5.0	4.546	4.166	4.0	3.773	3.572	3.333	2.857	2.50	2.222	2.0
12	5.55	5.26	5.0	4.545	4.167	4.0	3.774	3.571	3.333	2.857	2.50	2.222	2.0
13	5.56	5.27	5.0	4.546	4.166	4.0	3.773	3.572	3.334	2.857	2.50	2.222	2.0
14	5.55	5.26	5.0	4.545	4.167	4.0	3.773	3.571	3.333	2.857	2.50	2.222	2.0
15	5.56	5.27	5.0	4.546	4.166	4.0	3.774	3.572	3.334	2.857	2.50	2.222	2.0
16	5.55	5.26	5.0	4.545	4.167	4.0	3.773	3.571	3.333	2.857	2.50	2.222	2.0
17	5.56	5.27	5.0	4.546	4.166	4.0	3.774	3.572	3.334	2.857	2.50	2.222	2.0
18	5.55	5.26	5.0	4.545	4.167	4.0	3.773	3.571	3.333	2.857	2.50	2.222	2.0
19	2.78	5.27	5.0	4.546	4.166	4.0	3.774	3.572	3.334	2.857	2.50	2.222	2.0
20		2.63	5.0	4.545	4.167	4.0	3.773	3.571	3.333	2.857	2.50	2.222	2.0
21			2.5	4.546	4.166	4.0	3.774	3.572	3.334	2.857	2.50	2.222	2.0
22				4.545	4.167	4.0	3.773	3.571	3.333	2.857	2.50	2.222	2.0
23				2.273	4.166	4.0	3.774	3.572	3.334	2.857	2.50	2.222	2.0
24					4.167	4.0	3.773	3.571	3.333	2.857	2.50	2.222	2.0
25					2.083	4.0	3.774	3.572	3.334	2.857	2.50	2.222	2.0
26						2.0	3.773	3.571	3.333	2.857	2.50	2.222	2.0
27							3.774	3.572	3.334	2.857	2.50	2.223	2.0
28								3.571	3.333	2.858	2.50	2.222	2.0
29								1.786	3.334	2.857	2.50	2.223	2.0
30									3.333	2.858	2.50	2.222	2.0
31									1.667	2.857	2.50	2.223	2.0
32										2.858	2.50	2.222	2.0
33										2.857	2.50	2.223	2.0
34										2.858	2.50	2.222	2.0
35										2.857	2.50	2.223	2.0
36										1.429	2.50	2.222	2.0
37											2.50	2.223	2.0
38											2.50	2.222	2.0
39											2.50	2.223	2.0
40											2.50	2.222	2.0
41											1.25	2.223	2.0
42												2.222	2.0
43												2.223	2.0
44												2.222	2.0
45												2.223	2.0
46												1.111	2.0
47-50													2.0
51													1.0



**KENTUCKY-AMERICAN WATER COMPANY**  
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**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

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**Witness: Melissa L. Schwarzell**

- 15.** Provide the weighted average service life for all UPIS reflected in the Company's depreciation study. Provide all calculations, including electronic workpapers in live format with all formulas intact.

**Response:**

The Company prepared and filed a depreciation study in Case No. 2015-00418 which was evaluated by the Commission. Using the data from that study, the average service life for all UPIS reflected in the Company's last depreciation study is 64 years. Please see attached electronic workpaper.

For a copy of the 2015 depreciation study, please refer to the direct testimony of John J. Spanos in Case No. 2015-00418 (File Name: KAW\_DT\_JJS\_012916.pdf).

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**Witness: John R. Wilde**

- 16.** Refer to the Direct Testimony of Mr. John Wilde (“Wilde Direct”) at page 7, line 22 through page 8, line 8, and the response to Staff 2-65, which states that “The 2017 federal income tax return was completed in October of 2018, EADIT estimates as of 12/31/2017 are known with greater certainty, and ADIT and EADIT amounts in our accounting recordings now reflect the book to tax differences as claimed on tax returns through 12/31/2017.”
- a. Provide the excess ADIT at December 31, 2017 and the related regulatory liabilities for each temporary difference, including, but not limited to the separate temporary differences for accelerated tax depreciation and repair allowance.
  - b. Provide the amount of the repair allowance deduction for each tax year 2008 through 2018.
  - c. Confirm that the Company is required under GAAP to amortize the excess ADIT deemed “protected” and that it did so starting in January 2018.
  - d. Indicate whether the amortization of the excess ADIT regulatory liabilities deemed “protected” in 2018 were taken to income or deferred to new or different regulatory liability accounts. Describe the Company’s accounting for the amortization of these excess ADIT amounts for each temporary difference.
  - e. Provide the amortization of the excess ADIT regulatory liability by temporary difference deemed “protected” for each month January through December 2018 recorded on the Company’s accounting books and forecast for each month thereafter through June 2020. Provide the calculation of these amortization amounts, including all assumptions, data, calculations, and electronic spreadsheets in live format with all formulas intact. Also provide the actual monthly journal entries for January through December 2018, including any related deferrals of the amortization expense to new or different regulatory liability accounts.

**Response:**

- a. See response and attachment to KAW\_R\_PSCDR3\_NUM018. The details around accelerated tax depreciation and repairs will not be available until the software updates have been completed.
- b. The tax method of accounting that KYAW uses to claim tax repair deductions in excess of repair deduction claimed for book purposes is focused on the calculation

and carrying of the tax repair deduction in excess of the book repair deduction. The tax method of accounting that KYAW applied in claiming tax repairs in excess of book repairs applies to property placed in service between 2001-2018, and would be applicable to ADIT balances as of 12/31/2018. However, excess ADIT related to TCJA would be only applicable 2001-2017 vintage property.

We do not have the tax repair cumulative book to tax differences, nor resulting ADIT or excess ADIT balances, carved out of plant related amounts. That will be done as a function of setting up our ARAM record in PowerTax, and we will have a break-out of the cumulative book tax difference for tax repairs related to 2001-2018 property in mid-April.

- c. It is KYAW's belief that that the stated action is not a requirement of GAAP because GAAP allows the deferral of and the amortization of excess ADIT balances to follow the treatment ordered by the applicable utility regulatory Commission, subject to normalization requirements.
- d. Pending KYAW beginning to normalize excess ADIT into customer rates and provision for income taxes with the appropriate offset to ratebase or cost of capital, KYAW has estimated the balance of excess ADIT subject to normalization and deferred that amount to a regulatory liability. No amortization of the excess ADIT has begun.
- e. As stated above amortization of excess ADIT has not begun. It is our intent to calculate the amortization pursuant to ARAM by mid-April, and update the record in this case at that time.

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**Witness: John R. Wilde**

- 17.** Refer to Wilde Direct at page 8, lines 9–16. Provide the net state excess ADIT and the regulatory liability for each temporary difference as of December 31, 2017 or the first month in which the Company recorded the excess ADIT as a regulatory liability. Also provide the calculation of the regulatory liability for each temporary difference. In addition, provide the actual journal entry to record the regulatory liability for each temporary difference.

**Response:**

See attachment "KAW\_R\_AGDR2\_NUM017\_attachment.xlsx." This was booked in June and July of 2018.

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**Witness: John R. Wilde**

- 18.** Refer to Wilde Direct at page 11, lines 1–5.
- a. Confirm that the Consent Agreement addresses only the ADIT due to the repair allowance deduction without consideration of excess ADIT resulting from subsequent tax law changes, such as the TCJA.
  - b. Confirm that the Consent Agreement does not address excess ADIT resulting from subsequent tax law changes, such as the TCJA.
  - c. Confirm that the Consent Agreement repeatedly states that if there are subsequent changes in the law, e.g., final or proposed regulations, that are inconsistent with the conclusions reached in this letter ruling, the method of accounting utilized as a result of the letter ruling will no longer be regarded as a proper method of accounting and would be subject to change.
  - d. Confirm that the TCJA does not require normalization accounting for the excess ADIT repair allowance. If the Company disagrees, then provide a copy of all authoritative support and research relied on for your conclusion.
  - e. Identify all other utilities that consider the excess ADIT repair allowance to be “protected” or otherwise subject to the normalization requirements under §167 or §168 of the IRC.

**Response:**

- a. Kentucky-American cannot confirm the assumption that the Consent Agreement “addresses only the ADIT due to the repair allowance deduction without consideration of excess ADIT resulting from subsequent tax law changes, such as the TCJA,” as it does not believe the Consent Agreement makes this distinction. To the contrary, the language of the Consent Agreement is that a normalization method “within the meaning of §168(i)(9)” must be used. The TCJA states precisely what does not qualify as such a normalization method: “[a] normalization method of accounting shall not be treated as being used with respect to any public utility property for purposes of section 167 or 168 of the Internal Revenue Code of 1986 if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of accounts, reduces the excess tax reserve more rapidly or to a greater extent than such reserve would be reduced under the average rate assumption method.” TCJA, §13001(d)(1). Identical language is found in §203(e)(1) of the Tax Reform Act of 1986, and so it was the law when the IRS

- included this condition in the Consent Agreement. The language from the Consent Agreement thus brings within it these provisions of the TCJA and the Tax Reform Act of 1986.
- b. Kentucky-American cannot confirm the assumption that the Consent Agreement “does not address excess ADIT resulting from subsequent tax law changes, such as the TCJA,” as it does not believe the Consent Agreement makes this distinction. See response to (a) above.
  - c. The Consent Agreement is a writing that speaks for itself. Please see the contents of the Consent Agreement for confirmation of what it states.
  - d. While the TCJA standing alone may not require normalization accounting for the excess ADIT repair allowance, the Consent Agreement, together with the TCJA, does.
  - e. All 16 utility affiliates of American Water Works are subject to the terms of the Consent Agreement, including the requirement that a normalization method “within the meaning of §168(i)(9)” must be used with respect to excess repairs ADIT.

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**Witness: James S. Pellock/Kurt M. Kogler**

- 19.** Refer to the response to AG 1-22. Confirm that the amounts provided are expense, not total costs. If the amounts are total costs, then provide the portions that are: a) expensed, b) capitalized, and c) deferred.

**Response:**

The Support Services and Kentucky-American forecasted total amounts of \$1,177,281 and \$593,127, respectively on AG 1-22 are expense. Please see below for an update to the response for AG 1-22 as the original response included \$1,279 related to sewer operations.

	Support Services
	Forecasted Year 7/1/19-6/30/20
	<u>Total</u>
Annual Performance Plan	\$ 695,884
Long-Term Performance Plan	<u>480,118</u>
	<u>\$ 1,176,002</u>

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**Witness: Scott W. Rungren**

**20.** Refer to Schedule J, W/P - 7-3.

- a. The most recent actual short-term debt interest rate was 2.35% for September 2018. Provide the actual short-term debt interest rates for each month from October 2018 through the most recent month for which actual information is available.
- b. The most recent actual short-term debt outstanding was \$14.822 million in August 2018. Provide the actual short-term debt outstanding each month from September 2018 through the most recent month for which actual information is available.

**Response:**

Please see the table below.

<u>Month/Yr</u>	<u>Short-Term Debt Interest Rate</u>	<u>Short-Term Debt Balance at Month End</u>
Sep-18	2.3516%	\$ 17,300,292
Oct-18	2.3966%	\$ 14,384,726
Nov-18	2.5428%	\$ 14,285,126
Dec-18	2.7784%	\$ 21,587,822
Jan-19	2.8416%	\$ 22,748,740



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**Witness: James S. Pellock**

- 21.** Provide a schedule showing the deferred rate case expenses from the *last* rate case and the actual monthly amortization expense for each component of the deferred expenses through the most recent month for which actual information is available and the forecast rate case amortization expense for each month thereafter through the end of the test year.

**Response:**

Please see attached.

**Kentucky American Water Company**  
**Deferred Rate Case Expense**

**2015 Rate Case**

Service	Amortization Period		Amount	Monthly Amortization	Balance as of 1/31/19
Rate of Return	09/01/16	08/31/19	\$10,413	\$289	\$2,025
Cost of Service	09/01/16	08/31/19	39,840	1,107	7,747
Legal	09/01/16	08/31/19	458,005	12,693	88,851
Weather Normalization	09/01/16	08/31/19	13,827	384	2,689
Rate Case Preparation and Support	09/01/16	08/31/19	288,165	8,005	56,032
Miscellaneous	09/01/16	08/31/19	36,898	1,025	7,527
Depreciation Study	09/01/16	08/31/21	36,735	612	18,979
Total			<u>\$883,881</u>	<u>\$24,115</u>	<u>\$183,849</u>

**2018 Rate Case**

Service	Amortization Period		Amount	Monthly Amortization	Balance as of 6/30/20
2015 Depreciation Study	07/01/19	06/30/22	\$15,918	\$442	\$10,612

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**Witness: James S. Pellock**

- 22.** Provide a schedule showing the deferral of rate case expenses for *this* rate case and the monthly amortization expense for each component of the deferred expenses through the most recent month for which actual information is available and the forecast rate case amortization expense for each month thereafter through the end of the test year.

**Response:**

Please see attached.

**Kentucky American Water Company**  
**Deferred Rate Case Expense**

**2018 Rate Case**

Service	Consultant	Amortization Period	Estimate	Monthly Amortization	Actual Invoices Through Jan 2019
Rate of Return	Concentric Energy Advisors	07/01/19 06/30/22	\$86,000	\$2,389	\$12,111
Cost of Service	Gannett Fleming	07/01/19 06/30/22	50,000	1,389	14,390
Legal	Stoll Keenon Ogden	07/01/19 06/30/22	562,500	15,625	232,491
Compensation Study	Robert Mustich	07/01/19 06/30/22	85,000	2,361	102,979
Support Services Study	Patrick Baryenbruch	07/01/19 06/30/22	55,000	1,528	31,557
Rate Case Preparation and Support	Support Services	07/01/19 06/30/22	312,141	8,671	194,784
Customer Notice		07/01/19 06/30/22	48,000	1,333	53,580
Miscellaneous Expense		07/01/19 06/30/22	16,000	444	3,600
2015 Depreciation Study	Unamortized Balance	07/01/19 06/30/22	15,918	442	0
			<u>\$1,230,559</u>	<u>\$34,182</u>	<u>\$645,492</u>

**KENTUCKY-AMERICAN WATER COMPANY**  
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**Witness: Scott W. Rungren**

- 23.** Provide a schedule showing the Company's monthly earnings on common, common dividends declared, and common dividends paid from January 2015 through the most recent month for which actual information is available. In addition, provide the date that each common dividend was paid since January 2015. Further, provide a copy of all written dividend policies and guidelines.

**Response:**

Please see the attachments.

**Kentucky-American Water Company**  
**Net Income and Common Dividends**

<u>Month/Yr</u>	<u>Net Income Available To Common</u>	<u>Common Dividends Declared</u>	<u>Common Dividends Paid</u>	<u>Common Dividend Payment Date</u>
Jan-15	\$881,243			
Feb-15	\$899,436			
Mar-15	\$1,258,345	\$2,680,239	\$2,680,239	03/31/15
Apr-15	\$976,200			
May-15	\$538,134			
Jun-15	\$1,558,192	\$2,272,717	\$2,272,717	06/29/15
Jul-15	\$1,606,946			
Aug-15	\$1,709,252			
Sep-15	\$2,116,781	\$2,304,065	\$2,304,065	09/29/15
Oct-15	\$1,994,615			
Nov-15	\$1,089,246			
Dec-15	\$126,326	\$4,028,195	\$4,028,195	12/31/15
Jan-16	\$900,922			
Feb-16	\$1,085,545			
Mar-16	\$1,083,419	\$2,398,108	\$2,398,108	03/30/16
Apr-16	\$1,124,753			
May-16	\$1,373,370			
Jun-16	\$1,664,528	\$2,304,065	\$2,304,065	06/29/16
Jul-16	\$2,020,583			
Aug-16	\$2,119,934			
Sep-16	\$1,771,670	\$3,119,108	\$3,119,108	09/28/16
Oct-16	\$2,264,081			
Nov-16	\$1,895,916			
Dec-16	\$479,064	\$4,420,043	\$4,420,043	12/29/16
Jan-17	\$1,112,931			
Feb-17	\$1,429,098			
Mar-17	\$1,168,696	\$3,463,934	\$3,463,934	03/31/17
Apr-17	\$1,622,786			
May-17	\$1,162,800			
Jun-17	\$1,857,417	\$2,774,282	\$2,774,282	06/29/17
Jul-17	\$2,262,451			
Aug-17	\$2,302,466			
Sep-17	\$5,700,732	\$3,510,956	\$3,510,956	09/28/17
Oct-17	\$1,840,198			
Nov-17	\$1,274,854			
Dec-17	(\$652,172)	\$4,686,499	\$4,686,499	12/29/17
Jan-18	\$1,304,013			
Feb-18	\$1,555,124			
Mar-18	\$892,791	\$1,865,195	\$1,865,195	03/30/18
Apr-18	\$351,125			
May-18	\$1,860,030			
Jun-18	\$1,501,059	\$2,288,391	\$2,288,391	06/28/18
Jul-18	\$2,168,884			
Aug-18	\$2,141,809			
Sep-18	\$1,854,616	\$3,354,217	\$3,354,217	09/28/18
Oct-18	\$2,962,572			
Nov-18	\$730,931			
Dec-18	\$2,057,599	\$4,639,477	\$4,639,477	12/28/18
Jan-19	\$622,988			



AMERICAN WATER

**Title:** American Water Subsidiary Dividend Policy  
**Functional Area:** Corporate Treasury  
**Policy Number:** fin\_trs\_gen\_po\_01\_Dividendpmts\_2007\_04\_25

### SCOPE

This policy applies to American Water Works Company, Inc. and its regulated subsidiaries, including, for purposes of this policy, American Water Works Service Company, Inc. (together “American Water” or the “Company”).

### POLICY STATEMENT

#### Business Objective:

This dividend policy establishes requirements for the payment of common dividends by American Water Works Company, Inc. (the “Company”) subsidiaries. The Company is a holding company whose principal asset is the common stock of its subsidiaries. This policy is designed to provide the Company with the cash necessary to meet its obligations to its subsidiaries and shareholders.

A balance between an appropriate capital structure for each subsidiary and maintenance of an appropriate dividend payout to shareholders must be preserved. The following policy is intended to ensure that equity is strictly managed while ensuring that shareholders receive appropriate dividends.

#### Statement:

#### **Regulated Utility Subsidiary**

Each regulated utility subsidiary of the Company (“Regulated Subsidiary”) will target to pay out approximately 75% of the relevant year’s net income to common stock, as a common dividend, subject to any restrictions contained in loan agreements, indentures, regulatory orders, charters, or relevant state or federal tax laws. In order to coordinate with the business planning process, the calculation of the dividend will be based on net income to common stock earned during a twelve month period ending September 30 and will be paid quarterly in arrears. Quarterly payments in each of the first three quarters of a calendar year shall be limited to ensure accumulated dividend payments do not exceed a forecast of the full calendar year dividend disbursement. All Regulated Subsidiaries shall calculate a dividend per share rounded down to the nearest penny. If the calculation of available net income to common stock produces an amount equal to or less than zero, no dividends are expected to be paid up to the Company for the given quarter.

In instances where the Regulated Subsidiary’s capital structure is expected to exceed 50% equity, the Regulated Subsidiary may increase the dividend rate above 75% upon written consent from the Regulated Subsidiary’s Board of Directors and the Company’s Vice President and Treasurer. Any material reduction below the target pay out must be approved by the Regulated Subsidiary’s Board of Directors and the Company’s Vice President and Treasurer

#### **Non-Utility Subsidiary**

Each non-regulated subsidiary (“Non-utility”) is expected to payout all cash in excess of the requirements necessary to meet their approved annual business plan. The excess cash will be paid in the form of a dividend to the Non-utility’s parent not to exceed the planned net income to common stock for any fiscal year or retained earnings, whichever is greater. Any material

**AMERICAN WATER**

change from the target pay out must be approved by the Company's Vice President and Treasurer.

All Non-utilities which are neither directly or indirectly 100% owned by the Company shall calculate a dividend per share rounded down to the nearest penny. Reasonable care will be taken to ensure that all dividends are calculated correctly. Quarterly payments in each of the first three quarters of a calendar year are subject to a limitation that it will not result in accumulated dividend payments that exceed an updated forecast of the full year common dividend disbursement.

**Minority Shareholders**

Dividends made to Minority Shareholders will be paid at the same time payment is issued to the majority shareholders.

**Review / Approval Dividend Payments**

All dividends must be approved by the Board of Directors of each dividend paying subsidiary and are subject to any existing restrictions imposed by loan agreements, indentures, regulatory orders, charters, or relevant state or federal tax laws. Settlement of dividends must be based upon subsidiary Board or Directors approved amounts, made each quarter. Dividend calculations will be made in accordance with the American Water Subsidiary Dividend Practice.

**MONITORING**

This policy will be monitored by the Company's VP & Treasurer and Assistant Treasurer.

**REPORTING / METRICS**

The American Water Works Service Company, Inc. Shared Service Center ("SSC") will prepare a quarterly report of dividends paid, and report to the Company's Treasurer and Assistant Treasurer.

**CONSEQUENCE OF NON-COMPLIANCE**

Employees violating this policy may be subject to appropriate disciplinary action up to and including termination.

**WAIVER**

Any deviation or waiver from or exception to this policy requires the prior, written approval of the Senior Vice President & Chief Financial Officer, or his or her designee.

**REFERENCES**

Subsidiary Dividends Practice.

**DEFINITIONS**

"Minority Shareholders" means the individuals and institutions which own less than 50% of all outstanding shares in the Company's subsidiaries.

**REVIEW / UPDATE**

This policy will be reviewed and revised as necessary, not to exceed 3 year intervals.





AMERICAN WATER

**Approved by:**

Indicate: Ellen Wolf, Senior Vice President & Chief Financial Officer

Original Adopted: 4/25/2007

Revised Adopted: 11/2010

Date of Last Review: 11/2010

Effective Date: 4/24/2007

**Prepared By:** Corporate Treasury

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**Disclaimer**

American Water reserves the right to change, revise or discontinue this Policy for any reason whatsoever. No employee, manager or other agent of American Water, other than the Service Company Board (and, if applicable, the executive having authority to approve this policy) has the authority to enter into any agreement contrary to this Policy.

This policy is not intended to create any contractual rights or duties and will be applied at the Company's sole discretion.

Employment with the Company is "at-will". That means that either you or the Company can terminate employment at any time, for any reason or no reason at all, with or without cause or notice.

Neither this policy nor any oral statement will create a right of continued employment. Any employment contract must be in writing and must be signed by the President of American Water, or his or her designee.

This Policy supersedes and voids all previous policies and practices, which may be inconsistent in any way with that stated herein.

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

---

**Witness: Kevin N. Rogers**

- 24.** Refer to the Confidential attachment response to Staff 2-23 and to the Confidential versions of the Chemicals Exhibit Support 2019.xlsx and Chemicals Exhibit Support 2020.xlsx provided as Excel supporting workpapers to the filing and referenced in the response to Staff 2-23. Refer further to the individual water treatment plant pricing under the sections titled “2018 Actual Price per Unit” and “2019 Budget Price per Unit” in the Chemicals Exhibit Support Excel workpapers. The 2018 and 2019 pricing for chemicals listed in these files do not match for a number of the chemicals utilized at each of the water treatment plants.
- a. For each of the chemicals utilized at each of the water treatment plants, provide a side-by-side comparison of the 2018 pricing between the prices reflected in the Confidential attachment response to Staff 2-23 and the Confidential versions of the Chemicals Exhibit Support 2019.xlsx and Chemicals Exhibit Support 2020.xlsx. In addition, explain which source represents the actual 2018 pricing and all reasons, such as various forms of pricing discounts, for any variances by chemical type.
  - b. For each of the chemicals utilized at each of the water treatment plants, provide a copy of an invoice received during the last quarter of 2018 which shows the appropriate 2018 chemical rate being paid.
  - c. For each of the chemicals utilized at each of the water treatment plants, provide a side-by-side comparison of the 2019 pricing between the prices reflected in the Confidential attachment response to Staff 2-23 and the Confidential versions of the Chemicals Exhibit Support 2019.xlsx and Chemicals Exhibit Support 2020.xlsx. In addition, explain all reasons for any variances by chemical type.
  - d. For each of the chemicals utilized at each of the water treatment plants, provide a copy of an invoice received during 2019 which shows the appropriate 2019 chemical rate being paid.
  - f. For a number of the chemicals, an escalation factor was used to project the 2019 cost rate based on an increase of the “2018 Actual Price per Unit” listed instead of the 2019 prices reflected in the Confidential attachment response to Staff 2-23. Explain why the use of the 2018 escalated prices are appropriate as opposed to the 2019 prices reflected in the confidential attachment response to Staff 2-23.
  - g. Provide all support for the prices utilized in the Chemicals Exhibit Support 2019.xlsx and Chemicals Exhibit Support 2020.xlsx analyses for the following new chemicals

projected to be used starting in August 2019. Include copies of all price quotes received or market prices relied upon.

CHM, sodium hypochlorite 12% bulk

CHM, ammonia aqua 19% bulk

CHM, liquid lime

**Response:**

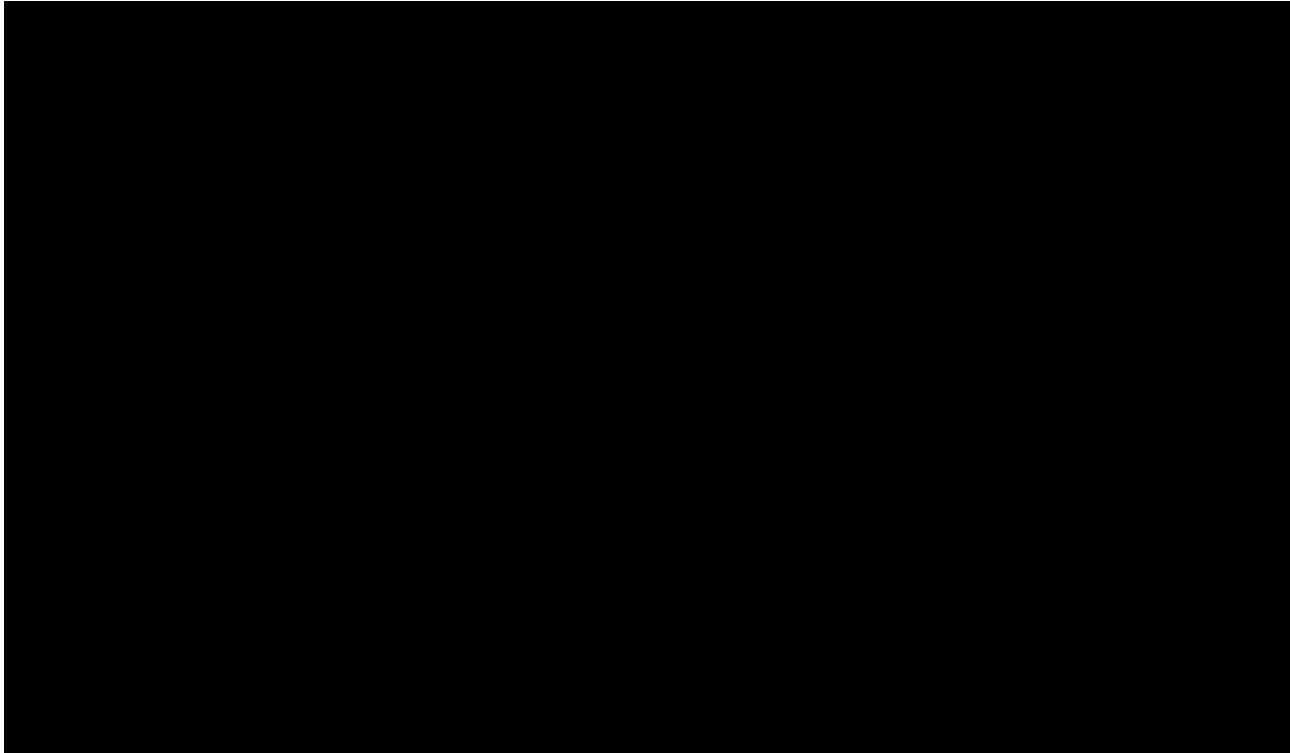
- a. 2018 chemical pricing is not utilized in the chemical support files. 2019 chemical pricing is utilized in both 2019 and 2020 support files.
- b. Please refer to part d of the response.
- c. Please refer to attachment 1. Portions of this response are confidential and provided pursuant to a petition for confidential protection.
- d. Please refer to attachment 2. The attachment is confidential and provided pursuant to a petition for confidential protection. Not all chemicals are purchased every month. The invoices attached represent the chemicals that were purchased in the periods requested. In 2019, some invoices represent purchases in 2018 at 2018 pricing but the invoices were paid in 2019.
- e. No question (letter skipped)
- f. The chemical exhibit support files are based upon budgetary files originally produced in May 2018 using pricing at that time. Inflation was applied, utilizing the best information at the time, to project 2019 expected pricing. Staff 2-23 was based upon 2019 bids received at the time of filing the original rate case exhibit support files. Since then, bidders have been confirmed and contracts have been signed for 2019.
- g. Please refer to attachment 3. The attachment is confidential and provided pursuant to a petition for confidential protection.

CONFIDENTIAL INFORMATION REDACTED

Kentucky American Water Company  
 Case No. 2018-00358  
 Response to KAW\_R\_AG2\_NUM024  
 Part A and Part C  
 SEE ATTACHMENT 1

2019

Chemical	Part Number	2019 Chemical Prices												Num 024 Part A 2018 Explanation	2019 Pricing STAFF2-23	2019 Variance over(under)	Num 024 Part C 2019 Explanation
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>120250-River St Plant</b>																	
<u>2019 Budget Price per Unit:</u>																	
CHM,AMMONIA,ANHYDROUS,100%,BULK	1200557																
CHM,CHLORINE,100%,2000LB CYLINDER	1200597																
CHM,FERRIC,CHLORID,38%,BULK	1200612																
CHM,HFS ACID,23%,BULK	1200647																
CHM,PACL,DELPC2020, BULK	1200702																
CHM,PHOSPHATE,ORTH-PLY CARUS 8500,BULK	1200665																
CHM,POLYMER,CATIONC CEDRFLOC 524,BULK	1200761																
CHM,SODIUM CHLORIDE,90% PURE,50LB 704	1200900																
CHM,SODIUM HYDROXIDE,50%,BULK	1200928																
<b>120251-Richmond Road Plant</b>																	
<u>2019 Budget Price per Unit:</u>																	
CHM,AMMONIA,ANHYDROUS,100%,BULK	1200557																
CHM,CARBON,PAC WOOD BASED,750LB	1200588																
CHM,CHLORINE,100%,2000LB CYLINDER	1200597																
CHM,CRBN,PACWTR CARB L/O,800 IOD,850LB	1202042																
CHM,HFS ACID,23%,MINI BULK	1200648																
CHM,PACL,DELPC2020, BULK	1200702																
CHM,PHOS,ORTH-PLY CARUS 8500,MINIBULK	1201451																
CHM,POLYMER,CATIONC CEDRFLOC524,MINIBULK	1201531																
CHM,SODIUM CHLORIDE,90% PURE,50LB 704	1200900																
CHM,SODIUM HYDROXIDE,50%,BULK	1200928																
CHM,SODIUM PERMANGANATE,20%,MINI BULK	1200880																
CHM, sodium hypochlorite 12% bulk																	
CHM, ammonia aqua 19% bulk																	
CHM, liquid lime																	
<b>120252-KRSII Plant</b>																	
<u>2019 Budget Price per Unit:</u>																	
CHM,AMMONIA,AQUA,19%,BULK	1200566																
CHM,CARBON,PAC LIGNITE,900LB	1200585																
CHM,CHLORINE,100%,2000LB CYLINDER	1200597																
CHM,CRBN,PACWTR CARB L/O,800 IOD,850LB	1202042																
CHM,HFS ACID,23%,BULK	1200647																
CHM,PACL,DELPC2020, BULK	1200702																
CHM,PHOSPHATE,ORTH-PLY CARUS 8500,BULK	1200665																
CHM,POLYMER,FILTER AID	1201127																
CHM,POTASSIUM PERMANGANATE,100%,55LB	1200871																
CHM,SODIUM CHLORIDE,90% PURE,50LB 704	1200900																
CHM,SODIUM THIOSULFATE,LIQUID,30%,BULK	1200956																





**ATTACHMENTS 2 AND 3 TO KAW\_R\_AGDR2\_NUM024\_030119  
FILED UNDER SEAL PURSUANT TO THE PETITION FOR  
CONFIDENTIAL TREATMENT FILED ON  
MARCH 1, 2019**

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

---

**Witness: Kevin N. Rogers**

25. Refer to the Confidential versions of the Chemicals Exhibit Support 2019.xlsx and Chemicals Exhibit Support 2020.xlsx provided as Excel supporting workpapers to the filing. Refer further to the tab entitled "120251 – Richmond Road Plant" and to cell row 232 for costs associated with "Copper sulfate for reservoir."
- a. The description states that the costs are applicable to 8 applications of copper sulfate to reservoir at \$30K each. Provide the number of 2018 applications of copper sulfate for the Richmond Road Plant and the cost of each application. If 8 applications were not performed in 2018, explain all reasons why it is appropriate to have 8 applications in the test year.
  - b. Provide the source of the need to perform 8 applications and the source of the \$30K per application pricing.
  - c. In addition to the 8 \$30K applications with costs in this cell row for both files, amounts were copied from cell row 233 which appears to introduce an error in the quantification of costs and overstates them. Confirm that this is an error in the quantification of costs for both years and quantify the amount of any overstatement of costs.

**Response:**

A portion of this response and the attachments thereto are provided pursuant to a petition for confidential protection.

- a. In 2018 there were 7 applications of copper sulfate for the Richmond Road Plant, totaling \$ [REDACTED] (See Attachment a). Treatment cost was \$ [REDACTED] per application in 2018. When a full dose of algaecide is not warranted, less chemical is used. Five times in 2018 there was a full dose of chemical applied at a cost of \$ [REDACTED] each. Twice in 2018 the cost was \$ [REDACTED] reflecting a decrease in the application price for less than full dose. The reservoir was monitored for algae on four additional dates and determined that treatment was not necessary. These resulted in invoices being reduced to \$ [REDACTED].

Copper sulfate treatments are used in order to control the growth of algae in the source water reservoir. The reservoir has a history of planktonic algae blooms causing unpleasant taste and odor problems. Jacobson Reservoir is monitored throughout the year with targeted algal sampling. This sampling identifies the

type, concentration, and location of algae. This data is used to determine the most effective treatment dose of algaecide needed.

- b. Water quality, particularly source water quality, is quite variable and weather dependent. Typically, algae growth is more prevalent when weather conditions are hot and dry while wet conditions tend to slow the algal growth activity. Geosmin is one of the monitored taste and odor compounds which gives water an earthy-musty taste and odor when levels are above 10 ng/L. Proactively managing against taste and odor producing algae thru routine strategic sampling events and targeted algaecide applications, Kentucky American Water can reduce unpleasant taste and odor problems and off-line source water situations. Algal treatments help to better utilize this source water, decrease other operational costs, and provide the city of Lexington with quality drinking water. When the reservoir is off-line, operational costs such as electricity and chemicals are increased as source water is brought from the Kentucky River.

In 2016, the reservoir was treated 9 times (total treatment cost: \$ [REDACTED]). At times in 2016 geosmin exceeded 150 ng/L as the treatment being used at the time was not efficacious resulting in the reservoir being taken off-line four times totaling over 2 months of time. In 2017, the reservoir was treated 14 times (total treatment cost: \$ [REDACTED]) as we transitioned to a new treatment regimen and reduced the maximum geosmin levels to half of the prior year (76 ng/L). The reservoir was off-line four times in 2017 totaling nearly 2 months of time. In 2018, the reservoir was treated 7 times (total treatment cost: \$ [REDACTED]) with the maximum geosmin level of 75 ng/L and the reservoir off-line occurrences were reduced to only one occurrence for less than a month. (See Attachments b1 & b2). This historical treatment data, in addition to weather conditions for those years (example: 2018 was a record wet year), were used to estimate the 2019-2020 costs for reservoir algae management at nearly \$ [REDACTED] for 8 treatments and associated algal monitoring.

- c. There is indeed an error in the Copper Sulfate for Reservoir line on Chemicals Exhibit Support 2019 and 2020. These erroneous values are too high by \$ [REDACTED]. The actual costs on these lines should total \$ [REDACTED] in 2019 and \$ [REDACTED] in 2020, for a yearly estimated cost of \$ [REDACTED] for source water reservoir algae management costs. (See Attachment c).



CONFIDENTIAL INFORMATION REDACTED

Kentucky American Water Company  
 Case No. 2018-00358  
 Response to KAW\_R\_AG2\_NUM025  
 Part A

Date Posted	PO #	Goods Receipt Mat Doc #	Invoice receipt #	Invoice #	Total	Treatment #	
2/15/2018	3000236583	5105022652	1000569158	162443 \$	[REDACTED]		
3/6/2018	3000236583	5106030225	1000575586	162815 \$		1	
5/8/2018	3000236583	5106055029	1000597410	164814 \$		2	
5/8/2018	3000236583	5106055030	1000597412	164813 \$		3	
6/7/2018	3000236583	5106068596	1000609004	166560 \$			
7/9/2018	3000236583	5106080349	1000620378	167930 \$		4	
8/9/2018	3000236583	5106095677	1000633775	169305 \$		5	
9/27/2018	3000236583	5106114945	1000651725	171232 \$		6	
9/28/2018	3000236583	5106116091	1000651727	171233 \$			
12/12/2018	3000236583	5106146498	1000680933	171913 \$			
12/17/2018	3000236583	5106148438	1000682620	171955 \$		7	
total				\$			

**VIM Analytics: DOCView(All,PO,NPO,DP,Credit Memo) @Open Text**

Workflow View | Group Freq. & Stat. | Sync | Sync Info.

OPEN TEXT | Vendor Invoice Management™ for SAP® Solutions

Time Zone: EST

Document View with PO,NPO,DP,Credit Memo Documents for All Items

Doc. Id	CoCd	DocumentNo	Year	DOC status	Reason	Type	DP Doc Typ	CreditMemo	Reference	Vendor	DocCurrenc
1287908	1012	5106148438	2018	Posted		RE	ZPO_INV_US		171955	109556	JSD
1284311		5106146498				RE	ZPO_INV_US		171913	109556	JSD
1241005		5106116091				RE	ZPO_INV_US		171233	109556	JSD
1241007		5106114945				RE	ZPO_INV_US		171232	109556	JSD
1213054		5106095677				RE	ZPO_INV_US		169305	109556	JSD
1191657		5106080349				RE	ZPO_INV_US		167930	109556	JSD
1174755		5106068596				RE	ZPO_INV_US		166560	109556	JSD
1155906		5106055030				RE	ZPO_INV_US		164813	109556	JSD
1155907		5106055029				RE	ZPO_INV_US		164814	109556	JSD
1122596		5106030225				RE	ZPO_INV_US		162815	109556	JSD
1112347		5106022652				RE	ZPO_INV_US		162443	109556	JSD

SAP | /OPT/VIM\_ANALYTICS | pe0dlg9 | OVR

**ATTACHMENT B1 TO KAW\_R\_AGDR2\_NUM025\_030119  
FILED UNDER SEAL PURSUANT TO THE PETITION FOR  
CONFIDENTIAL TREATMENT FILED ON  
MARCH 1, 2019**



KENTUCKY AMERICAN WATER  
 CENTRAL DISTRICT - RICHMOND ROAD STATION COST CENTER  
 COST CENTER #120251  
 2019-2020 CHEMICALS BUDGET  
 Corrected Coppersulfate costs

As submitted:	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	
2019 Copper sulfate for reservoir	[REDACTED]													
2020 Copper sulfate for reservoir	[REDACTED]													
													Yearly total	[REDACTED]
As corrected:														
2019 Copper sulfate for reservoir	[REDACTED]													
2020 Copper sulfate for reservoir	[REDACTED]													
													Yearly total	\$ [REDACTED]
		algal sampling	1 treatment	2 treatments	1 treatment	1 treatment +1 add'l algal sampling	1 treatment +1 add'l algal sampling	1 treatment +1 add'l algal sampling	algal sampling	1 treatment	algal sampling	algal sampling		
													Annual difference	\$ (101,740.64)

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

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**Witness: Brent E. O'Neill**

- 26.** Reference the Direct Testimony of Mr. Brent O'Neill ("O'Neill Direct") starting at page 19, wherein he discusses changes to the Richmond Road and Kentucky River Stations to begin utilizing the new chemical treatment process's elimination of gaseous chlorine, anhydrous ammonia and caustic soda. Provide copies of all studies or analyses relied upon to justify the changes in the treatment processes utilized by the Company.

**Response:**

Kentucky American relied on its understanding of the changing public safety expectations that chlorine gas is a toxic chemical and holds a threat to the safety of the community and its employees. The Department of Homeland Security has expressed repeated concerns that industrial and commercial chemicals such as chlorine and ammonia could be used in a toxic chemical attack.<sup>1</sup> The Department of Homeland Security has indicated that the implementation of a chemical security rule for toxic gas has a gap due to the current exemption that drinking water and wastewater sites enjoy. The Company believes that in time, whether through legislation or regulation, there will be requirements to use inherently safer technology. Please see the response to AG 1-77 for copies of the evaluation of Sodium Hypochlorite Alternatives, Liquid Ammonium and Sodium Hydroxide.

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<sup>1</sup> GAO-18-562, CHEMICAL TERRORISM A Strategy and Implementation Plan Would Help DHS Better Manage Fragmented Chemical Defense Programs and Activities, August 2018 (<https://www.gao.gov/assets/700/694051.pdf>)

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

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**Witness: Melissa L. Schwarzell**

- 27.** Refer to the Commercial meters in the base period and the test year by line diameter on the tab entitled "Link in" in the Excel workbook entitled "KAW\_R\_PSCDR2\_NUM011\_012519\_Attachment\_2\_Exhibit\_37\_Schedule\_M-2\_All\_Customers." Explain why the number of commercial meters declines in the test year compared to the base period for 5/8", 1 1/2", 4", and 6". Provide all support for these forecast declines.

**Response:**

To forecast the meter billing determinants for the Commercial class, the Company used the distribution of meter sizes billed in August 2018, multiplied by the forecasted count of customers. The distribution of meter sizes in August 2018 was likely a little different than the overall distribution of meter sizes in the actual months of the base period. This creates a slight decline in some meter sizes and a slight incline in other meter sizes in the forecast compared to the base period.

Please see attached for reference on how the meter counts were forecasted in the case.

KAW Commercial Meter Count Projection for Base Year and Test Year

Base Year (Mar 2018 thru Feb 2019)	Actual per Bill Analysis										Forecast			Total	
	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19			
5/8 "	4,432	4,823	4,618	4,593	4,373	4,866	4,594	4,583	4,574	4,574	4,574	4,573	55,178		
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
1 "	2,374	2,464	2,410	2,403	2,328	2,526	2,433	2,427	2,422	2,421	2,421	2,420	29,049		
1 1/2 "	178	188	178	169	168	190	176	176	176	176	176	176	2,128		
2 "	1,957	2,028	2,009	1,963	1,920	2,067	2,003	1,998	1,994	1,994	1,994	1,993	23,920		
3 "	1	1	1	1	1	1	1	1	1	1	1	1	12		
4 "	28	30	31	31	31	31	30	30	30	30	30	30	362		
6 "	16	15	15	14	14	13	14	14	14	14	14	14	171		
8 "	11	11	11	11	11	11	11	11	11	11	11	11	132		
<b>Total</b>	<b>8,998</b>	<b>9,559</b>	<b>9,273</b>	<b>9,185</b>	<b>8,847</b>	<b>9,704</b>	<b>9,262</b>	<b>9,240</b>	<b>9,222</b>	<b>9,221</b>	<b>9,221</b>	<b>9,218</b>	<b>110,951</b>		
<b>Customer Count</b>	<b>9,049</b>	<b>9,064</b>	<b>9,087</b>	<b>9,099</b>	<b>9,095</b>	<b>9,112</b>	<b>9,102</b>	<b>9,080</b>	<b>9,062</b>	<b>9,061</b>	<b>9,061</b>	<b>9,058</b>	<b>9,058</b>		
<b>Month Over Month Chg (FCST)</b>	Meters As Aug 2018	%	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Total
5/8 "	4,490	49%								(11)	(9)	(1)	-	(2)	(22)
3/4 "	-	0%								-	-	-	-	-	0
1 "	2,407	26%								(6)	(5)	(0)	-	(1)	(12)
1 1/2 "	173	2%								(0)	(0)	-	-	(0)	(1)
2 "	1,980	22%								(5)	(4)	(0)	-	(1)	(10)
3 "	1	0%								-	-	-	-	-	0
4 "	30	0%								(0)	(0)	-	-	-	(0)
6 "	13	0%								-	-	-	-	-	0
8 "	11	0%								-	-	-	-	-	0
<b>Total</b>	<b>9,105</b>	<b>100%</b>	-	-	-	-	-	-	-	<b>(22)</b>	<b>(18)</b>	<b>(1)</b>	-	<b>(3)</b>	<b>(44)</b>

Test Year ( Jul 2019 thru Jun 2020)	Forecast												Total		
	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20			
5/8 "	4,590	4,598	4,593	4,582	4,573	4,573	4,573	4,572	4,568	4,575	4,586	4,592	54,975		
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
1 "	2,430	2,434	2,431	2,425	2,420	2,420	2,420	2,419	2,417	2,421	2,427	2,430	29,094		
1 1/2 "	176	176	176	176	176	176	176	176	176	176	176	176	2,112		
2 "	2,001	2,005	2,003	1,998	1,994	1,994	1,994	1,993	1,991	1,994	1,999	2,002	23,968		
3 "	1	1	1	1	1	1	1	1	1	1	1	1	12		
4 "	30	30	30	30	30	30	30	30	30	30	30	30	360		
6 "	14	14	14	14	14	14	14	14	14	14	14	14	168		
8 "	11	11	11	11	11	11	11	11	11	11	11	11	132		
<b>Total</b>	<b>9,253</b>	<b>9,269</b>	<b>9,259</b>	<b>9,237</b>	<b>9,219</b>	<b>9,219</b>	<b>9,219</b>	<b>9,216</b>	<b>9,208</b>	<b>9,222</b>	<b>9,244</b>	<b>9,256</b>	<b>110,821</b>		
<b>Customer Count</b>	<b>9,095</b>	<b>9,112</b>	<b>9,102</b>	<b>9,080</b>	<b>9,062</b>	<b>9,061</b>	<b>9,061</b>	<b>9,058</b>	<b>9,049</b>	<b>9,064</b>	<b>9,087</b>	<b>9,099</b>	<b>9,099</b>		
<b>Month Over Month Chg (FCST)</b>	Meters As Aug 2018	%	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
5/8 "	4,490	49%		8	(5)	(11)	(9)	-	-	(2)	(4)	7	11	6	2
3/4 "	-	0%		-	-	-	-	-	-	-	-	-	-	-	-
1 "	2,407	26%		4	(3)	(6)	(5)	-	-	(1)	(2)	4	6	3	0
1 1/2 "	173	2%		-	-	-	-	-	-	(0)	(0)	0	0	0	1
2 "	1,980	22%		4	(2)	(5)	(4)	-	-	(1)	(2)	3	5	3	1
3 "	1	0%		-	-	-	-	-	-	-	-	-	-	-	-
4 "	30	0%		-	-	-	-	-	-	-	-	-	0	-	0
6 "	13	0%		-	-	-	-	-	-	-	-	-	-	-	-
8 "	11	0%		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9,105</b>	<b>100%</b>		<b>17</b>	<b>(10)</b>	<b>(23)</b>	<b>(18)</b>	<b>(1)</b>	-	<b>(3)</b>	<b>(9)</b>	<b>15</b>	<b>23</b>	<b>12</b>	<b>4</b>

KAW Commercial Meter Count - E Rockcastle

Base Year (Mar 2018 thru Feb 2019)	Actual per Bill Analysis							Forecast					
	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Total
5/8 "	8	13	40	17	28	(7)	22	22	22	22	22	22	231
3/4 "													0
1 "													0
1 1/2 "													0
2 "													0
3 "													0
4 "	0	1	1	2	0	0	0	0	0	0	0	0	4
6 "													0
8 "													0
<b>Total</b>	<b>8</b>	<b>14</b>	<b>41</b>	<b>19</b>	<b>28</b>	<b>(7)</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>235</b>
<b>Customer Count</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Month Over Month Chg (FCST)</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Total</b>
5/8 "													-
3/4 "													-
1 "													-
1 1/2 "													-
2 "													-
3 "													-
4 "													-
6 "													-
8 "													-
<b>Total</b>													-

Test Year ( Jul 2019 thru Jun 2020)	Forecast													
	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total	
5/8 "	22	22	22	22	22	22	22	22	22	22	22	22	264	
3/4 "													0	
1 "													0	
1 1/2 "													0	
2 "	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 "													0	
4 "													0	
6 "													0	
8 "													0	
<b>Total</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>264</b>	
<b>Customer Count</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	
<b>Month Over Month Chg (FCST)</b>	<b>%</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Jan-20</b>	<b>Feb-20</b>	<b>Mar-20</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>Total</b>
5/8 "														-
3/4 "														-
1 "														-
1 1/2 "														-
2 "														-
3 "														-
4 "														-
6 "														-
8 "														-
<b>Total</b>														-



KAW Commercial Meter Count - North Middletown

Base Year (Mar 2018 thru Feb 2019)	Actual per Bill Analysis								Forecast				Feb-19 Total
	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19		
5/8 "													-
3/4 "													-
1 "													-
1 1/2 "													-
2 "													-
3 "													-
4 "													-
6 "													-
8 "													-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Count</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
Month Over Month Chg (FCST)	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19 Total	
5/8 "												-	
3/4 "												-	
1 "												-	
1 1/2 "												-	
2 "												-	
3 "												-	
4 "												-	
6 "												-	
8 "												-	
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	

Test Year ( Jul 2019 thru Jun 2020)	Forecast												Total
	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	
5/8 "													0
3/4 "													0
1 "													0
1 1/2 "													0
2 "	11	11	11	11	11	11	11	11	11	11	11	11	132
3 "													0
4 "													0
6 "													0
8 "													0
<b>Total</b>	11	11	11	11	11	11	11	11	11	11	11	11	132
<b>Customer Count</b>	11	11	11	11	11	11	11	11	11	11	11	11	11
Month Over Month Chg (FCST)	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20 Total	
5/8 "		-	-	-	-	-	-	-	-	-	-	-	
3/4 "		-	-	-	-	-	-	-	-	-	-	-	
1 "		-	-	-	-	-	-	-	-	-	-	-	
1 1/2 "		-	-	-	-	-	-	-	-	-	-	-	
2 "		-	-	-	-	-	-	-	-	-	-	-	
3 "		-	-	-	-	-	-	-	-	-	-	-	
4 "		-	-	-	-	-	-	-	-	-	-	-	
6 "		-	-	-	-	-	-	-	-	-	-	-	
8 "		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	

KAW Commercial Meter Count - Total All

Base Year (Mar 2018 thru Feb 2019)	Actual per Bill Analysis						Forecast						
	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Total
5/8 "	4,440	4,836	4,658	4,610	4,401	4,860	4,616	4,605	4,596	4,596	4,596	4,595	55,408
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	2,374	2,464	2,410	2,403	2,328	2,526	2,433	2,427	2,422	2,421	2,421	2,420	29,049
1 1/2 "	178	188	178	169	168	190	176	176	176	176	176	176	2,128
2 "	1,957	2,028	2,009	1,963	1,920	2,067	2,003	1,998	1,994	1,994	1,994	1,993	23,920
3 "	1	1	1	1	1	1	1	1	1	1	1	1	12
4 "	28	31	32	33	31	31	30	30	30	30	30	30	366
6 "	16	15	15	14	14	13	14	14	14	14	14	14	171
8 "	11	11	11	11	11	11	11	11	11	11	11	11	132
<b>Total</b>	<b>9,006</b>	<b>9,572</b>	<b>9,314</b>	<b>9,204</b>	<b>8,875</b>	<b>9,698</b>	<b>9,284</b>	<b>9,262</b>	<b>9,244</b>	<b>9,243</b>	<b>9,243</b>	<b>9,240</b>	<b>111,186</b>
<b>Customer Count</b>	<b>9,071</b>	<b>9,086</b>	<b>9,109</b>	<b>9,121</b>	<b>9,117</b>	<b>9,134</b>	<b>9,124</b>	<b>9,102</b>	<b>9,084</b>	<b>9,083</b>	<b>9,083</b>	<b>9,080</b>	<b>9,080</b>
<b>Month Over Month Chg (FCST)</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Total</b>
5/8 "								(11)	(9)	-	-	(1)	(21)
3/4 "								-	-	-	-	-	-
1 "								(6)	(5)	(1)	-	(1)	(13)
1 1/2 "								-	-	-	-	-	-
2 "								(5)	(4)	-	-	(1)	(10)
3 "								-	-	-	-	-	-
4 "								-	-	-	-	-	-
6 "								-	-	-	-	-	-
8 "								-	-	-	-	-	-
<b>Total</b>								<b>(22)</b>	<b>(18)</b>	<b>(1)</b>		<b>(3)</b>	<b>(44)</b>

Test Year ( Jul 2019 thru Jun 2020)	Forecast												
	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
5/8 "	4,612	4,620	4,615	4,604	4,595	4,595	4,595	4,594	4,590	4,597	4,608	4,614	55,239
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0
1 "	2,430	2,434	2,431	2,425	2,420	2,420	2,420	2,419	2,417	2,421	2,427	2,430	29,094
1 1/2 "	176	176	176	176	176	176	176	176	176	176	176	176	2,112
2 "	2,012	2,016	2,014	2,009	2,005	2,005	2,005	2,004	2,002	2,005	2,010	2,013	24,100
3 "	1	1	1	1	1	1	1	1	1	1	1	1	12
4 "	30	30	30	30	30	30	30	30	30	30	30	30	360
6 "	14	14	14	14	14	14	14	14	14	14	14	14	168
8 "	11	11	11	11	11	11	11	11	11	11	11	11	132
<b>Total</b>	<b>9,286</b>	<b>9,302</b>	<b>9,292</b>	<b>9,270</b>	<b>9,252</b>	<b>9,252</b>	<b>9,252</b>	<b>9,249</b>	<b>9,241</b>	<b>9,255</b>	<b>9,277</b>	<b>9,289</b>	<b>111,217</b>
<b>Customer Count</b>	<b>9,128</b>	<b>9,145</b>	<b>9,135</b>	<b>9,113</b>	<b>9,095</b>	<b>9,094</b>	<b>9,094</b>	<b>9,091</b>	<b>9,082</b>	<b>9,097</b>	<b>9,120</b>	<b>9,132</b>	<b>9,132</b>
<b>Month Over Month Chg (FCST)</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Jan-20</b>	<b>Feb-20</b>	<b>Mar-20</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>Total</b>
5/8 "													-
3/4 "		4	(3)	(6)	(5)	-	-	(1)	(2)	4	6	3	-
1 "													-
1 1/2 "		4	(2)	(5)	(4)	-	-	(1)	(2)	3	5	3	1
2 "													-
3 "													-
4 "													-
6 "													-
8 "		16	(10)	(22)	(18)	-	-	(3)	(8)	14	22	12	3
<b>Total</b>		<b>24</b>	<b>(15)</b>	<b>(33)</b>	<b>(27)</b>			<b>(5)</b>	<b>(12)</b>	<b>21</b>	<b>33</b>	<b>18</b>	<b>4</b>

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

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**Witness: Melissa L. Schwarzell**

- 28.** Refer to the Industrial meters in the base period and the test year by line diameter on the tab entitled "Link in" in the Excel workbook entitled "KAW\_R\_PSCDR2\_NUM011\_012519\_Attachment\_2\_Exhibit\_37\_Schedule\_M-2\_All\_Customers." Explain why the number of industrial meters declines in the test year compared to the base period for 5/8". Provide all support for this forecast decline.

**Response:**

To forecast the meter billing determinants for the Industrial class, the Company used the distribution of meter sizes billed in August 2018, multiplied by the forecasted count of customers. The distribution of meter sizes in August 2018 was likely a little different than the overall distribution of meter sizes in the actual months of the base period. This creates a slight decline in some meter sizes and a slight incline in other meter sizes in the forecast compared to the base period.

Additionally, the forecast on 5/8" meter count was adjusted for Sept 2018 and forward from 7 to 6 due to customer Owen Co Public Transit being reclassified into Other Public Authority in August 2018. It has a 5/8" meter.

Please see attached for reference on how the meter counts were forecasted in the case.

KAW Industrial Meter Count Projection for Base Year and Test Year

Base Year	Actual per Bill Analysis						Forecast						Total		
	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19			
5/8 "	7	7	7	7	6	7	6	6	6	6	6	6	77		
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
1 "	4	4	4	4	4	4	4	4	4	4	4	4	48		
1 1/2 "	2	2	2	2	2	2	2	2	2	2	2	2	24		
2 "	22	24	20	22	22	22	22	22	22	22	22	22	264		
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
4 "	10	10	10	10	10	10	10	10	10	10	10	10	120		
6 "	9	9	9	9	9	9	9	9	9	9	9	9	108		
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Total</b>	<b>54</b>	<b>56</b>	<b>52</b>	<b>54</b>	<b>53</b>	<b>54</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>641</b>		
<b>Customer Count</b>	<b>31</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>		
<b>Month Over Month Chg (FCST)</b>	<b>Meters As Aug 2018</b>	<b>%</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Total</b>
5/8 "	6	11%	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4 "	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
1 "	4	8%	-	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2 "	2	4%	-	-	-	-	-	-	-	-	-	-	-	-	-
2 "	22	42%	-	-	-	-	-	-	-	-	-	-	-	-	-
3 "	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
4 "	10	19%	-	-	-	-	-	-	-	-	-	-	-	-	-
6 "	9	17%	-	-	-	-	-	-	-	-	-	-	-	-	-
8 "	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>53</b>	<b>100%</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Test Year	Forecast														
	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total		
5/8 "	6	6	6	6	6	6	6	6	6	6	6	6	72		
3/4 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
1 "	4	4	4	4	4	4	4	4	4	4	4	4	48		
1 1/2 "	2	2	2	2	2	2	2	2	2	2	2	2	24		
2 "	22	22	22	22	22	22	22	22	22	22	22	22	264		
3 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
4 "	10	10	10	10	10	10	10	10	10	10	10	10	120		
6 "	9	9	9	9	9	9	9	9	9	9	9	9	108		
8 "	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Total</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>636</b>		
<b>Customer Count</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>		
<b>Month Over Month Chg (FCST)</b>	<b>Meters As Aug 2018</b>	<b>%</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Jan-20</b>	<b>Feb-20</b>	<b>Mar-20</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>Total</b>
5/8 "	6	11%	-	-	-	-	-	-	(0)	-	-	-	-	-	(0)
3/4 "	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	0
1 "	4	8%	-	-	-	-	-	-	(0)	-	-	-	-	-	(0)
1 1/2 "	2	4%	-	-	-	-	-	-	-	-	-	-	-	-	0
2 "	22	42%	-	-	-	-	-	-	(0)	-	-	-	-	-	(0)
3 "	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	0
4 "	10	19%	-	-	-	-	-	-	(0)	-	-	-	-	-	(0)
6 "	9	17%	-	-	-	-	-	-	(0)	-	-	-	-	-	(0)
8 "	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total</b>	<b>53</b>	<b>100%</b>	-	-	-	-	-	-	<b>(1)</b>	-	-	-	-	-	<b>(1)</b>

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

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**Witness: Kevin N. Rogers**

- 29.** Provide a monthly history of budget FTE and actual FTE by department from January 2015 through December 2018 for KAWC.

**Response:**

Please refer to KAW\_R\_AGDR2\_NUM029\_030119\_Attachment.

The actual FTE information does not include any contract temporary employees that may be in the workforce.

Kentucky Amerian Water Company  
 Response to AGDR2\_NUM029  
 FTE Count by Department

2018																								
January		February		March		April		May		June		July		August		September		October		November		December		
Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Production	40	42	39	42	41	42	41	42	42	42	43	42	42	42	40	42	40	42	40	42	42	42	42	42
Distribution	58	62	61	62	59	62	61	62	61	62	62	62	67	62	67	62	67	62	68	62	66	62	69	62
Commercial	9	12	9	12	8	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	6	12	6	12
Admin & General	25	25	25	25	24	25	23	25	23	25	22	25	22	25	23	25	23	25	23	25	24	25	23	25
	132	141	134	141	132	141	132	141	133	141	134	141	138	141	137	141	137	141	138	141	138	141	140	141

2017																								
January		February		March		April		May		June		July		August		September		October		November		December		
Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Production	39	44	39	44	41	44	39	44	41	44	41	44	41	44	41	44	40	44	40	44	40	44	40	44
Distribution	60	50	61	50	59	50	61	50	59	50	60	50	62	50	61	50	60	50	58	50	58	50	58	50
Commercial	9	27	8	27	9	27	9	27	8	27	8	27	9	27	9	27	9	27	9	27	9	27	9	27
Admin & General	24	22	24	22	24	22	24	22	24	22	24	22	24	22	24	22	24	22	23	22	23	22	24	22
	132	143	132	143	133	143	133	143	132	143	133	143	136	143	135	143	133	143	130	143	130	143	131	143

2016																								
January		February		March		April		May		June		July		August		September		October		November		December		
Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Production	42	43	40	43	40	43	40	43	43	43	37	43	40	43	41	43	41	43	39	43	40	43	39	43
Distribution	47	45	47	45	61	45	60	45	60	45	60	45	60	45	60	45	60	45	61	45	61	45	60	45
Commercial	24	26	24	26	10	26	10	26	10	26	10	26	10	26	10	26	10	26	9	26	9	26	9	26
Admin & General	20	22	21	22	21	22	21	22	21	22	26	22	22	22	23	22	22	22	24	22	24	22	24	22
	133	136	132	136	132	136	131	136	134	136	133	136	132	136	134	136	133	136	133	136	134	136	132	136

2015																								
January		February		March		April		May		June		July		August		September		October		November		December		
Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Production	40	43	41	43	40	43	40	43	38	43	39	43	40	43	40	43	39	43	39	43	39	43	40	43
Distribution	56	50	42	50	43	50	43	50	43	50	43	50	43	50	44	50	49	50	48	50	49	50	49	50
Commercial	10	24	25	24	25	24	25	24	24	24	23	24	22	24	22	24	23	24	24	24	24	24	24	24
Admin & General	21	21	19	21	19	21	19	21	22	21	22	21	22	21	22	21	22	21	21	21	21	21	21	21
	127	138	127	138	127	138	127	138	127	138	127	138	127	138	128	138	133	138	132	138	133	138	134	138

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

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**Witness: Melissa L. Schwarzell**

- 30.** Provide a monthly history of budget FTE and actual FTE by department from January 2015 through December 2018 for American Water Works Service Company, Inc. ("AWWSC").

**Response:**

Please refer to KAW\_R\_AGDR2\_NUM030\_030119\_Attachment for the monthly actual and budget by function headcount for AWWSC from January 2015 through December 2018.

Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

## Actual - 2015

Function	January	February	March	April	May	June	July	August	September	October	November	December
Business Development	17.0	16.0	18.0	17.0	19.0	20.0	19.0	19.0	19.0	18.0	17.0	18.0
Central Lab	15.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0	14.0	14.0	14.0	14.0
Corp Admin	7.0	6.0	6.0	4.0	2.0	2.0	2.0	1.0	1.0	1.0	0.0	0.0
Corporate Security	13.0	14.0	15.0	15.0	14.0	14.0	14.0	14.0	15.0	15.0	15.0	16.0
Customer Service Organization (CSO)	612.0	608.0	598.0	590.0	581.0	578.0	571.0	563.0	557.0	545.0	538.0	539.0
Engineering	49.0	49.0	49.0	49.0	53.0	52.0	55.0	53.0	54.0	54.0	54.0	54.0
External Affairs & Public Policy	23.0	23.0	25.0	25.0	25.0	25.0	25.0	25.0	24.0	24.0	25.0	24.0
Facilities	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance	166.0	165.0	160.0	160.0	164.0	168.0	173.0	170.0	161.0	161.0	164.0	164.0
Human Resources	82.0	82.0	80.0	80.0	81.0	80.0	86.0	87.0	87.0	87.0	89.0	90.0
Investor Relations	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0	2.0
Legal	43.0	41.0	42.0	42.0	43.0	44.0	42.0	42.0	43.0	42.0	43.0	43.0
Regulated Ops	30.0	30.0	29.0	30.0	30.0	30.0	30.0	30.0	31.0	31.0	32.0	32.0
Safety & Environmental Compliance	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Supply Chain	25.0	26.0	25.0	25.0	28.0	28.0	28.0	28.0	28.0	27.0	28.0	28.0
Technology and Innovation (T&I)	204.0	206.0	203.0	205.0	205.0	209.0	210.0	213.0	212.0	214.0	215.0	212.0
<b>Actual Total</b>	<b>1,295.0</b>	<b>1,290.0</b>	<b>1,273.0</b>	<b>1,265.0</b>	<b>1,268.0</b>	<b>1,273.0</b>	<b>1,279.0</b>	<b>1,269.0</b>	<b>1,255.0</b>	<b>1,242.0</b>	<b>1,243.0</b>	<b>1,242.0</b>



Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

**Budget -2015**

<b>Function</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
Business Development	18.0	18.0	18.0	18.0	18.0	18.0	20.0	20.0	20.0	20.0	20.0	20.0
Central Lab	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Corp Admin	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Corporate Security	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Customer Service Organization (CSO)	597.9	573.4	551.9	528.4	544.8	519.1	526.1	535.1	525.1	515.1	497.1	485.1
Engineering	53.0	53.0	55.0	56.0	58.0	58.0	60.0	60.0	55.0	55.0	55.0	55.0
External Affairs & Public Policy	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5
Facilities	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance	165.6	165.6	165.6	165.6	165.6	165.6	165.6	165.6	165.6	165.6	165.6	165.6
Human Resources	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0	88.0
Investor Relations	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Legal	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0
Regulated Ops	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0
Safety & Environmental Compliance	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Supply Chain	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
Technology and Innovation (T&I)	229.5	229.5	229.5	229.5	229.5	229.5	229.5	229.5	229.5	229.5	229.5	229.5
<b>Budget Total</b>	<b>1,327.5</b>	<b>1,303.0</b>	<b>1,283.5</b>	<b>1,260.9</b>	<b>1,279.4</b>	<b>1,253.7</b>	<b>1,264.7</b>	<b>1,273.7</b>	<b>1,258.7</b>	<b>1,248.7</b>	<b>1,230.7</b>	<b>1,218.7</b>

Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

## Actual - 2016

Function	January	February	March	April	May	June	July	August	September	October	November	December
Business Development	18.0	18.0	18.0	18.0	18.0	18.0	16.0	16.0	15.0	16.0	15.0	16.0
Central Lab	14.0	13.0	13.0	13.0	12.0	12.0	14.0	14.0	14.0	14.0	14.0	14.0
Corp Admin	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Corporate Security	16.0	16.0	18.0	19.0	19.0	18.0	17.0	18.0	18.0	18.0	19.0	19.0
Customer Service Organization (CSO)	532.0	538.0	542.0	540.0	538.0	531.0	526.0	521.0	517.0	521.0	528.0	517.0
Engineering	54.0	54.0	55.0	54.0	57.0	58.0	59.0	58.0	58.0	58.0	58.0	58.0
External Affairs & Public Policy	21.0	20.0	21.0	20.0	17.0	17.0	21.0	22.0	23.0	22.0	23.0	23.0
Facilities	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance	165.0	165.0	165.0	166.0	167.0	166.0	166.0	168.0	166.0	166.0	164.0	166.0
Human Resources	84.0	86.0	84.0	86.0	88.0	85.0	86.0	89.0	88.0	89.0	85.0	81.0
Investor Relations	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	3.0	3.0	3.0
Legal	43.0	43.0	43.0	45.0	50.0	49.0	47.0	47.0	48.0	47.0	47.0	46.0
Regulated Ops	31.0	35.0	33.0	33.0	33.0	33.0	33.0	33.0	33.0	33.0	34.0	34.0
Safety & Environmental Compliance	5.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Supply Chain	28.0	28.0	28.0	27.0	27.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0
Technology and Innovation (T&I)	211.0	215.0	218.0	222.0	223.0	225.0	222.0	219.0	217.0	219.0	210.0	208.0
<b>Actual Total</b>	<b>1,225.0</b>	<b>1,240.0</b>	<b>1,247.0</b>	<b>1,251.0</b>	<b>1,259.0</b>	<b>1,247.0</b>	<b>1,242.0</b>	<b>1,240.0</b>	<b>1,231.0</b>	<b>1,238.0</b>	<b>1,232.0</b>	<b>1,215.0</b>

Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

**Budget - 2016**

<b>Function</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
Business Development	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
Central Lab	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Corporate Security	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Customer Service Organization (CSO)	559.7	553.7	549.7	543.7	537.7	536.7	527.7	543.7	575.7	565.7	557.8	551.9
Engineering	56.0	56.0	56.0	57.0	59.0	60.0	60.0	60.0	57.0	57.0	57.0	57.0
External Affairs & Public Policy	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
Facilities	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance	166.0	166.0	166.0	166.0	169.0	169.0	169.0	169.0	166.0	166.0	166.0	166.0
Human Resources	97.0	97.0	97.0	97.0	97.0	97.0	97.0	97.0	97.0	97.0	97.0	97.0
Investor Relations	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Legal	45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Regulated Ops	33.0	33.0	33.0	33.0	33.0	33.0	33.0	33.0	33.0	33.0	33.0	33.0
Safety & Environmental Compliance	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Supply Chain	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
Technology and Innovation (T&I)	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0
<b>Budget Total</b>	<b>1,312.2</b>	<b>1,306.2</b>	<b>1,302.2</b>	<b>1,297.2</b>	<b>1,296.2</b>	<b>1,296.2</b>	<b>1,287.2</b>	<b>1,303.2</b>	<b>1,329.2</b>	<b>1,319.2</b>	<b>1,311.3</b>	<b>1,305.4</b>

Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

## Actual - 2017

Function	January	February	March	April	May	June	July	August	September	October	November	December
Business Development	15.0	17.0	18.0	18.0	17.0	17.0	16.0	17.0	14.0	14.0	14.0	16.0
Central Lab	14.0	15.0	15.0	15.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Corp Admin	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Corporate Security	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	21.0	21.0	21.0	22.0
Customer Service Organization (CSO)	512.0	506.0	506.0	503.0	498.0	493.0	511.0	517.0	512.0	510.0	505.0	502.0
Engineering	58.0	61.0	60.0	63.0	61.0	61.0	61.0	62.0	63.0	61.0	60.0	61.0
External Affairs & Public Policy	23.0	24.0	24.0	24.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0
Facilities	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance	163.0	169.0	169.0	172.0	178.0	184.0	183.0	181.0	179.0	180.0	181.0	181.0
Human Resources	88.0	83.0	81.0	82.0	80.0	82.0	81.0	81.0	83.0	84.0	83.0	84.0
Investor Relations	3.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Legal	48.0	47.0	49.0	48.0	49.0	49.0	51.0	50.0	52.0	51.0	51.0	51.0
Regulated Ops	34.0	37.0	37.0	37.0	37.0	38.0	39.0	39.0	39.0	39.0	41.0	40.0
Safety & Environmental Compliance	5.0	5.0	5.0	5.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0
Supply Chain	25.0	23.0	26.0	25.0	25.0	25.0	26.0	26.0	25.0	24.0	24.0	23.0
Technology and Innovation (T&I)	213.0	176.0	174.0	179.0	179.0	179.0	181.0	182.0	183.0	186.0	185.0	186.0
<b>Actual Total</b>	<b>1,222.0</b>	<b>1,188.0</b>	<b>1,188.0</b>	<b>1,195.0</b>	<b>1,195.0</b>	<b>1,199.0</b>	<b>1,220.0</b>	<b>1,226.0</b>	<b>1,223.0</b>	<b>1,222.0</b>	<b>1,217.0</b>	<b>1,215.0</b>

Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

**Budget - 2017**

<b>Function</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
Business Development	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Central Lab	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Corp Admin	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Corporate Security	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Customer Service Organization (CSO)	547.0	566.0	560.0	570.0	564.0	557.0	549.0	543.0	538.0	555.0	549.0	541.0
Engineering	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	63.0	63.0	63.0	63.0
External Affairs & Public Policy	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Facilities	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance	169.0	169.0	169.0	169.0	173.0	173.0	174.0	172.0	170.0	170.0	170.0	168.0
Human Resources	97.0	97.0	97.0	97.0	97.0	99.0	99.0	99.0	99.0	99.0	99.0	99.0
Investor Relations	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Legal	52.5	52.5	52.5	52.5	52.5	52.5	52.5	52.5	52.5	52.5	52.5	52.5
Regulated Ops	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Safety & Environmental Compliance	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Supply Chain	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
Technology and Innovation (T&I)	236.0	236.0	236.0	236.0	236.0	236.0	236.0	236.0	236.0	236.0	236.0	236.0
<b>Budget Total</b>	<b>1,313.5</b>	<b>1,332.5</b>	<b>1,326.5</b>	<b>1,336.5</b>	<b>1,334.5</b>	<b>1,329.5</b>	<b>1,322.5</b>	<b>1,314.5</b>	<b>1,310.5</b>	<b>1,327.5</b>	<b>1,321.5</b>	<b>1,311.5</b>

Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

## Actual - 2018

Function	January	February	March	April	May	June	July	August	September	October	November	December
Business Development	16.0	17.0	16.0	16.0	13.0	16.0	18.0	18.0	17.0	20.0	21.0	22.0
Central Lab	13.0	13.0	14.0	14.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Corp Admin	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Corporate Security	22.0	23.0	28.0	74.0	69.0	62.0	62.0	58.0	57.0	47.0	46.0	45.0
Customer Service Organization (CSO)	496.0	490.0	489.0	512.0	516.0	511.0	514.0	508.0	517.0	506.0	504.0	509.0
Engineering	58.0	56.0	60.0	60.0	61.0	62.0	60.0	60.0	62.0	58.0	60.0	59.0
External Affairs & Public Policy	22.0	22.0	21.0	22.0	21.0	22.0	23.0	23.0	23.0	23.0	23.0	23.0
Facilities	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance	184.0	182.0	177.0	181.0	178.0	178.0	178.0	180.0	181.0	177.0	180.0	183.0
Human Resources	83.0	83.0	81.0	82.0	84.0	84.0	84.0	85.0	83.0	83.0	85.0	106.0
Investor Relations	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	1.0
Legal	53.0	53.0	52.0	51.0	52.0	52.0	52.0	51.0	51.0	52.0	53.0	53.0
Regulated Ops	41.0	40.0	39.0	37.0	38.0	36.0	36.0	39.0	39.0	40.0	42.0	47.0
Safety & Environmental Compliance	7.0	7.0	6.0	7.0	7.0	7.0	6.0	6.0	7.0	8.0	8.0	9.0
Supply Chain	35.0	35.0	38.0	41.0	42.0	43.0	43.0	44.0	45.0	45.0	46.0	48.0
Technology and Innovation (T&I)	187.0	188.0	168.0	116.0	120.0	119.0	119.0	125.0	129.0	139.0	141.0	123.0
<b>Actual Total</b>	<b>1,223.0</b>	<b>1,215.0</b>	<b>1,195.0</b>	<b>1,219.0</b>	<b>1,221.0</b>	<b>1,212.0</b>	<b>1,215.0</b>	<b>1,217.0</b>	<b>1,231.0</b>	<b>1,218.0</b>	<b>1,229.0</b>	<b>1,245.0</b>

Kentucky-American Water Company  
 Response to KAW\_R\_AGDR2\_NUM030\_030119

**Budget - 2018**

<b>Function</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
Business Development	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Central Lab	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Corp Admin	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Corporate Security	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0
Customer Service Organization (CSO)	517.0	515.0	512.0	524.0	519.0	515.0	534.0	531.0	527.0	523.0	519.0	516.0
Engineering	64.6	64.6	64.6	64.6	64.6	64.6	64.6	64.6	64.6	64.6	64.6	64.6
External Affairs & Public Policy	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Facilities	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance	179.0	179.0	179.0	179.0	186.0	186.0	186.0	179.0	179.0	179.0	179.0	179.0
Human Resources	92.0	92.0	92.0	92.0	92.0	92.0	92.0	92.0	92.0	92.0	92.0	92.0
Investor Relations	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Legal	53.5	53.5	53.5	53.5	53.5	53.5	53.5	53.5	53.5	53.5	53.5	53.5
Regulated Ops	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0
Safety & Environmental Compliance	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Supply Chain	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0
Technology and Innovation (T&I)	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0	238.0
<b>Budget Total</b>	<b>1,320.1</b>	<b>1,318.1</b>	<b>1,315.1</b>	<b>1,327.1</b>	<b>1,329.1</b>	<b>1,325.1</b>	<b>1,344.1</b>	<b>1,334.1</b>	<b>1,330.1</b>	<b>1,326.1</b>	<b>1,322.1</b>	<b>1,319.1</b>

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

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**Witness: Melissa L. Schwarzell**

- 31.** Provide the date when the Company receives an invoice from AWWSC each month for the prior month's services. Confirm that the Company receives the monthly invoice after the accounting close for the prior month. If this is not correct, then explain why it is not correct and provide a correct statement.

**Response:**

On the 3<sup>rd</sup> business day of each month, the Company receives an invoice from AWWSC for the previous month's services. At that time, accounting closing for the previous month has not yet occurred.



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

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**Witness: Melissa L. Schwarzell**

- 32.** Indicate when the Company records the liability to AWWSC each month for the prior month's services, e.g., in conjunction with the Company's accounting close for the prior month or in the current month when the invoice is received.

**Response:**

The Company's expenses and net liabilities related to Service Company for a given month are recorded when the Service Company bill is run on the third business day of the following month. When the Company pays the bill, approximately mid-month of the following month, the Company also prepays an estimate for the new month's expenses based on the previous month's expenses. Simultaneously, the previous month's prepaid balance is cleared. Cash is credited through the Company's loan balance with AWCC (in-house bank).

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

**Witness: Melissa L. Schwarzell**

- 33.** Provide a copy of the AWWSC invoices for each month January 2017 through December 2018. Provide the date at which each of those invoices was paid.

**Response:**

Please see KAW\_R\_AGDR2\_NUM033\_030119\_Attachment for copies of all AWWSC invoices requested. Payment dates are listed in the table below.

<b>Monthly Bill</b>	<b>Estimated Amount</b>	<b>Payment Date</b>	<b>True-Up Between Estimated and Actual Amounts</b>	<b>Payment Date</b>	<b>Total Payment</b>
Jan 2017 Bill	\$1,244,410.09	1/12/2017	(\$238,329.74)	2/23/2017	\$1,006,080.35
Feb 2017 Bill	1,006,080.35	2/10/2017	(388,028.07)	3/16/2017	618,052.28
Mar 2017 Bill	618,052.28	3/10/2017	310,952.48	4/26/2017	929,004.76
Apr 2017 Bill	929,004.76	4/12/2017	(152,114.97)	5/11/2017	776,889.79
May 2017 Bill	776,889.79	5/11/2017	314,439.81	6/19/2017	1,091,329.60
Jun 2017 Bill	1,091,329.60	6/12/2017	(38,434.28)	7/26/2017	1,052,895.32
Jul 2017 Bill	1,052,895.32	7/21/2017	(179,780.61)	8/18/2017	873,114.71
Aug 2017 Bill	873,114.71	8/9/2017	105,008.89	9/19/2017	978,123.60
Sep 2017 Bill	978,123.60	9/11/2017	107,384.62	10/30/2017	1,085,508.22
Oct 2017 Bill	1,085,508.22	10/11/2017	(78,456.96)	11/9/2017	1,007,051.26
Nov 2017 Bill	1,007,051.26	11/7/2017	(73,429.17)	12/11/2017	933,622.09
Dec 2017 Bill	933,622.09	12/11/2017	185,422.35	1/18/2018	1,119,044.44
Jan 2018 Bill	1,119,044.44	1/11/2018	(25,194.59)	2/26/2018	1,093,849.85
Feb 2018 Bill	1,093,849.85	2/12/2018	(122,503.59)	3/9/2018	971,346.26
Mar 2018 Bill	971,346.26	3/8/2018	227,366.75	4/13/2018	1,198,713.01
Apr 2018 Bill	1,198,713.01	4/10/2018	(342,179.86)	5/11/2018	856,533.15
May 2018 Bill	856,533.15	5/11/2018	143,246.09	6/22/2018	999,779.24
Jun 2018 Bill	999,779.24	6/11/2018	230,100.65	7/26/2018	1,229,879.89
Jul 2018 Bill	1,229,879.89	7/16/2018	(163,680.44)	8/15/2018	1,066,199.45
Aug 2018 Bill	1,064,199.45	8/30/2018	(129,042.05)	9/12/2018	935,157.40
Sep 2018 Bill	935,157.40	9/11/2018	382,751.04	10/19/2018	1,317,908.44
Oct 2018 Bill	1,317,908.44	10/10/2018	(128,039.11)	11/28/2018	1,189,869.33
Nov 2018 Bill	1,189,869.33	11/7/2018	(38,075.98)	12/24/2018	1,151,793.35
Dec 2018 Bill	1,151,793.35	12/10/2018	416,153.35	1/14/2019	1,567,946.70

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 01/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 285,201.62	\$ 223,419.75	\$ 508,621.37
Central Lab		4,430.01	2,065.56	6,495.57
SC-Central Lab		4,430.01	2,065.56	6,495.57
334517	Central Lab	4,430.01	2,065.56	6,495.57
Customer Service Center (CSC)		130,355.98	24,248.34	154,604.32
SC-Alton Call Center		70,222.15	12,627.90	82,850.05
334076	CCA-Quality & Rprtng	2,517.86	51.07	2,568.93
334005	CCA-Administration	3,656.59	804.31	4,460.90
334070	CCA-Call Handling	24,958.94	509.46	25,468.40
334071	CCA-Billing	24,764.84	472.27	25,237.11
334072	CCA-Collections	6,285.85	450.35	6,736.20
334073	CCA-Oper & Perform	2,350.71	10,064.44	12,415.15
334074	CCA-Business Svcs	3,992.99	144.09	4,137.08
334075	CCA-Education & Dev	1,694.37	131.91	1,826.28
SC-Customer Experience		1,151.27	59.03	1,210.30
332045	Customer Experience	1,151.27	59.03	1,210.30
SC-Customer Relations		29,570.45	3,350.11	32,920.56
335203	CORP-CR-Area2-MainBV	29,541.26	3,313.19	32,854.45
335303	CORP-CR-Areal-MainWB	29.19	33.38	62.57
335204	COE-CR-Area2-LX	0.00	3.54	3.54
SC-Pensacola Call Center		29,412.11	8,211.30	37,623.41
337005	CCP-Administration	440.79	10.62	451.41
337070	CCP-Call Handling	26,474.72	2,170.41	28,645.13
337073	CCP-Oper & Spprt	1,046.95	5,988.60	7,035.55
337075	CCP-Education & Dev	686.41	15.01	701.42
337076	CCP-Quality & Rprtng	763.24	26.66	789.90
Information Tech Services (ITS)		140,588.39	193,458.89	334,047.28
SC - ITS-Administration		140,588.39	192,664.43	333,252.82
332071	CORP-ITS Admin	140,588.39	192,610.08	333,198.47
333531	CORP-ITS Client Depr	0.00	54.35	54.35
Supply Chain		9,827.24	3,646.96	13,474.20
SC-Supply Chain		9,827.24	3,646.96	13,474.20
332010	CORP-Spply Chain-Src	8,912.54	3,584.46	12,497.00
332582	CORP-Procurement	914.70	62.50	977.20
Shared Governance & Service Fees		\$ 267,907.92	\$ 142,366.93	\$ 410,274.85
Security Operations		6,272.07	3,240.34	9,512.41
SC-Security Operations		6,272.07	3,240.34	9,512.41
332077	CORP-Security Ops	6,272.07	3,240.34	9,512.41
Regulated Operations		39,749.86	6,984.52	46,734.38
SC - Regulated Ops - CD		31,656.35	5,665.78	37,322.13
335205	CD - Admin & Gen	22,957.92	4,980.81	27,938.73
335212	CD - Rates	8,698.43	684.97	9,383.40
SC - CORP-Regulated Operations		6,502.48	713.37	7,215.85
332026	CORP-Regulated Ops	6,502.48	713.37	7,215.85
SC - Regulated Ops - MAD		11.33	382.26	393.59
335305	MAD - Admin & Generl	6.24-	387.23	380.99
335312	MAD - Rates	17.57	4.97-	12.60
SC - Regulated Ops - NED		6.30-	35.25-	41.55-
335405	NED - Admin & Gen	19.60-	3.54	16.06-
335412	NED - Rates	13.30	38.79-	25.49-
SC - Operations Excellence		1,586.00	202.46	1,788.46
332044	Operation Excellence	1,586.00	202.46	1,788.46
Facilities		319.71	18,399.48	18,719.19
SC-Facilities		319.71	18,399.48	18,719.19
332046	CORP-3906 Church Rd	0.18	1,432.64	1,432.82
332062	CORP-Voorhees	319.53	6,183.68	6,503.21
332042	CORP-CITE Voorhees	0.00	51.70	51.70
332063	CORP-Woodcrest	0.00	10,731.46	10,731.46
Health & Safety		2,825.06	4,756.35-	1,931.29-
SC-Health & Safety		2,825.06	4,756.35-	1,931.29-
332019	CORP-Operatioln Risk	2,825.06	4,756.35-	1,931.29-
Legal		41,615.96	9,984.07	51,600.03
SC-Legal		30,022.27	9,429.50	39,451.77
335415	NED - Legal	18.73	16.45	35.18
335315	MAD - Legal	0.82	3.02	3.84
335215	CD - Legal	16,520.05	814.67	17,334.72
332015	CORP-Legal	13,482.67	8,595.36	22,078.03
Rates & Regulatory Support		11,593.69	554.57	12,148.26
332574	Regulatory Reporting	11,593.69	554.57	12,148.26
Investor Relations		1,466.23	433.70	1,899.93
SC-Investor Relations		1,466.23	433.70	1,899.93
332037	CORP-Investr Relatn	1,466.23	433.70	1,899.93
Innov & Stewardship		7,646.43	2,644.95-	5,001.48
SC-Innov & Env Stewardship		7,646.43	2,644.95-	5,001.48
332066	CORP-Innov&Env Stwd	7,646.43	2,644.95-	5,001.48
HR Comp & Benefits		8,162.94	2,351.04	10,513.98
SC-HR Comp & Benefits		8,162.94	2,351.04	10,513.98
332520	CORP-HTR HR Svc Adm	361.35	1,233.36	1,594.71

332518	CORP- HTR HR Svc CC	795.59	47.08	839.67
332014	CORP-Benefit Svc Ctr	3,166.85	531.15	3,698.00
332002	CORP-HR Comp/Benefit	3,839.15	499.32	4,338.47
332012	Wrkfrnc Plng & HR Sys	0.00	42.53	42.53
Talent Mgmt & Org Effectiveness		15,838.47	6,567.16	22,405.63
SC-Talent Mgmt & Org Effectiveness		15,838.47	6,567.16	22,405.63
336518	Talent Acquisition	2,897.79	1,137.21	4,035.00
332082	CORP-Oper. Education	4,909.48	3,725.05	8,634.53
332013	Core HR Admin&OrgMgt	227.21	43.47	270.68
332003	CORP-HR Talent Dev	7,803.99	1,655.17	9,459.16
332606	CORP-Oper Training	0.00	6.26	6.26
HR Business Partners		20,338.07	5,808.28	26,146.35
SC-HR Business Partners		20,338.07	5,808.28	26,146.35
332004	CORP-HR Labor Relatn	3,490.87	896.21	4,387.08
332006	CORP-Business Ctr HR	3,721.08	259.17	3,980.25
334018	CCA-Human Resources	950.70	82.89	1,033.59
335218	CD - Human Resources	11,296.89	4,598.50	15,895.39
335318	MAD Human Resource	878.53	28.49	850.04
Human Resources Corp		2,245.88	346.03	2,591.91
SC-Human Resources Corp		2,245.88	346.03	2,591.91
332018	CORP-Human Resources	2,313.93	343.08	2,657.01
332048	CORP-HR Hlth&Well	68.05	2.95	65.10
Finance		83,266.78	19,686.75	102,953.53
SC-Treasury		8,706.06	2,416.98	11,123.04
332057	CORP-Treasury	7,292.66	2,362.33	9,654.99
332519	CORP-HTRClaims Mgmt	1,413.40	54.65	1,468.05
FSPDS		25,803.77	5,586.05	31,389.82
335407	NED - F P & A	668.21	17.12	685.33
335307	MAD - F P & A	0.24	2.42	2.66
335207	CD - FP & A	7,526.54	610.33	8,136.87
332017	CORP-ServCo FP&A	17,286.91	4,782.44	22,069.35
335605	Corp FP&A - Admin	321.87	173.74	495.61
SC-CTIO Organization		1,773.26	9.94	1,783.20
332201 CTIO-Organization		1,773.26	9.94	1,783.20
SC-Corporate Finance		3,514.56	6,244.84	9,759.40
337777 CORP-CFO		3,514.56	6,244.84	9,759.40
SC-Accounting Organization		43,469.13	5,428.94	48,898.07
332584	CORP-PTPAcct Payable	3,622.87	4,120.13	497.26
332581	CORP-RTRPayroll Acct	2,886.89	1,915.93	4,802.82
332575	CORP-PTP Cash Oper	4,204.57	185.08	4,389.65
332573	Ext Rprtng & Tech Ac	2,242.45	289.92	2,532.37
332571	CORP-PTP General Tax	5,970.63	321.21	6,291.84
332570	CORP-RTR Acctg & Rep	14,981.77	1,760.12	16,741.89
332047	CORP-Income Tax	4,189.24	4,102.10	8,291.34
332007	CORP-Finance	5,370.71	974.71	6,345.42
Engineering		13,972.90	988.19	14,961.09
SC-Arc Flash		37.84	44.76	82.60
332016 CORP-Arc Flash		37.84	44.76	82.60
SC-Asset Management		13,935.06	943.43	14,878.49
332065	CORP-Asset Mgmt	2,067.98	420.58	2,488.56
336550	CORP-COE-Engineering	351.22	108.46	459.68
336551	CORP-COE-Tech Srvcs	11,515.86	414.39	11,930.25
External Affairs & Public Policy		16,263.51	1,336.08	17,599.59
SC-External Affairs Communication		12,862.64	2,797.60	15,660.24
335425	NED - Externl Affrs	0.21	1.07	1.28
335325	MAD - Externl Affrs	0.43	1.07	0.64
335225	CD - Externl Affairs	6,788.64	875.01	7,663.65
332086	CORP-Internal Comm	2,557.40	261.48	2,818.88
332085	CORP-External Comm	3,516.82	1,632.52	5,149.34
332087	CORP-Social Respons	0.00	26.45	26.45
SC-External Affairs & Public Policy		2,997.96	1,117.47	1,880.49
332050 CORP-EA & Pblc Plcy		2,997.96	1,117.47	1,880.49
SC-Government Affairs		655.13	301.36	956.49
332022 CORP-Govt Affairs		655.13	301.36	956.49
SC-Regulatory Policy		252.22	645.41	897.63
335705 CORP-Reg Policy		252.22	645.41	897.63
Process Excellence		4,886.42	1,281.05	6,167.47
SC - Process Excellence		4,886.42	1,281.05	6,167.47
332605	CORP-Proc Excellence	4,886.42	1,276.04	6,162.46
332578	Project Mgmt	0.00	5.01	5.01
Business Development		9,395.80	521.90	8,873.90
SC-Business Development		9,395.80	521.90	8,873.90
335320	MAD - Business Dev	6.62	3.76	10.38
335220	CD - Business Dev	1,793.48	315.61	2,109.09
332120	CORP-BD-Shale Gas	472.33	584.99	112.66
332020	CORP-Corp Bus Dev	7,123.37	257.17	6,866.20
335420	NED - Business Dev	0.00	0.89	0.89
Audit		3,813.79	17,033.62	20,847.41
SC-Audit		3,813.79	17,033.62	20,847.41
332060	CORP-Audit	3,813.79	14,540.30	18,354.09
332027	CORP-Compliance	0.00	2,493.32	2,493.32
Administration - Corporate		10,171.96	55,849.82	45,677.86
SC-Corporate Admin		10,171.96	55,849.82	45,677.86
332098	CORP-Non-Depart Cost	274.38	1,468.83	1,194.45
332095	CORP-Admin	10,443.37	64,850.36	54,406.99
332070	CORP-SharedBusSvcAdm	1.12	0.00	1.12
332041	CORP-Legal BOD	4.09	7,544.96	7,549.05
332059	CORP-Trans Labor	0.00	7.03	7.03
332505	SSC-Administration	0.00	20.28	20.28

Total O & M Billing		\$ 553,109.54	\$ 365,786.88	\$ 318,896.22
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	57,565.81	9,112.96	66,678.77
R12-01K3.15-P-0010	- Internet Content Redesign	783.97	1,616.45	2,400.42
R12-01K3.15-P-0013	- Records Management	71.59	4.68	76.27
R12-01K3.16-P-0001	- SAP RTR Change Requests - 2016	166.59	2,627.64	2,794.23
R12-01K3.16-P-0002	- SAP PTP Change Requests - 2016	194.91	12.68	207.59
R12-01K3.16-P-0003	- SAP HTR Change Requests - 2016	940.88	455.72	1,396.60
R12-01K3.16-P-0004	- SAP CIS Change Requests - 2016	1,048.07	24.42-	1,023.65
R12-01K3.16-P-0005	- SAP EAM Change Requests - 2016	1,031.62	1,865.10	2,896.72
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	641.13	294.64	935.77
R12-01K3.16-P-0010	- Office365	20.90	1,374.39	1,395.29
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	514.60	2,436.88	2,951.48
R12-01K3.16-P-0013	- Environmental Health & Safety Management	33.67-	0.00	33.67-
R12-01K3.16-P-0019	- AMI SAP Integration	4.48	2,445.98-	2,441.50-
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	17.57-	1.57-	19.14-
R12-01K3.16-P-0022	- myTime	1,415.38	8,044.47	9,459.85
R12-02K1.16-P-1016-99	- PUR(16)CF-53 Toughbooks	2,654.76-	0.00	2,654.76-
R12-01K3.14-P-0010	- Kronos - Implementation	0.00	116.56	116.56
Total Capex Billing		\$ 61,693.93	\$ 25,490.20	\$ 87,184.13
Total Service Company Billing - Current Month		\$ 614,803.47	\$ 391,276.88	\$ 1,006,080.35
Less: Payment - Prior estimated billing				- \$ 1,244,410.09
Net Amount Payable (Receivable) - Current month				\$ -238,329.74
Plus: Est. Current month billing				\$ 1,006,080.35
Total Due				\$ 767,750.61

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 02/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 211,773.04	\$ -40,871.04	\$ 170,902.00
Central Lab		4,163.48	1,882.57	6,046.05
SC-Central Lab		4,163.48	1,882.57	6,046.05
334517	Central Lab	4,163.48	1,882.57	6,046.05
Customer Service Center (CSC)		124,484.46	26,735.44	151,219.90
SC-Alton Call Center		68,571.07	13,491.42	82,062.49
334005	CCA-Administration	3,986.58	994.37	4,980.95
334070	CCA-Call Handling	23,988.59	916.65	24,905.24
334071	CCA-Billing	24,779.89	526.44	25,306.33
334072	CCA-Collections	5,772.36	228.12	6,000.48
334073	CCA-Oper & Perform	2,327.33	10,583.73	12,911.06
334074	CCA-Business Svcs	3,801.76	160.55	3,962.31
334075	CCA-Education & Dev	1,524.30	32.96	1,557.26
334076	CCA-Quality & Rprtg	2,390.26	48.60	2,438.86
SC-Customer Experience		1,159.26	139.25	1,298.51
332045	Customer Experience	1,159.26	139.25	1,298.51
SC-Customer Relations		25,841.56	3,871.37	29,712.93
335303	CORP-CR-Areal-MainWB	55.35	35.08	90.43
335203	CORP-CR-Area2-MainBV	25,786.21	3,832.76	29,618.97
335204	COE-CR-Area2-LX	0.00	3.53	3.53
SC-Pensacola Call Center		28,912.57	9,233.40	38,145.97
337005	CCP-Administration	424.64	204.38	629.02
337070	CCP-Call Handling	26,077.37	2,086.65	28,164.02
337073	CCP-Oper & Spprt	1,038.36	6,902.49	7,940.85
337075	CCP-Education & Dev	631.19	16.89	648.08
337076	CCP-Quality & Rprtg	741.01	22.99	764.00
Information Tech Services (ITS)		77,910.97	67,278.17	10,632.80
SC - ITS-Solutions Delivery Services		982.12	840.90	1,823.02
332080	CORP-ITS-BAD-Back	235.24	402.59	637.83
332083	CORP-ITS-BAD-FSA	189.79	285.62	475.41
332079	CORP-ITS-BAD-Middle	557.09	152.69	709.78
SC - ITS-Administration		76,928.49	68,963.51	7,964.98
332071	CORP-ITS Admin	76,928.49	68,963.51	7,964.98
SC - ITS-Emerging and Mission Critical		0.36	0.00	0.36
332093	CORP-ITS-EMCTS	0.36	0.00	0.36
Supply Chain		5,214.13	2,210.88	3,003.25
SC-Supply Chain		5,214.13	2,210.88	3,003.25
332582	CORP-Procurement	815.67	67.51	883.18
332010	CORP-Spply Chain-Src	4,398.46	2,278.39	2,120.07
Shared Governance & Service Fees		\$ 258,172.42	\$ 124,959.33	\$ 383,131.75
Security Operations		3,968.37	4,773.58	8,741.95
SC-Security Operations		3,968.37	4,773.58	8,741.95
332077	CORP-Security Ops	3,968.37	4,773.58	8,741.95
Regulated Operations		36,191.41	1,183.90	37,375.31
SC - Regulated Ops - CD		29,006.28	442.78	28,563.50
335212	CD - Rates	7,010.29	465.65	7,475.94
335205	CD - Admin & Gen	21,995.99	908.43	21,087.56
SC - CORP-Regulated Operations		5,223.17	1,164.14	6,387.31
332026	CORP-Regulated Ops	5,223.17	1,164.14	6,387.31
SC - Regulated Ops - IL/IA		4.72	36.36	41.08
335214	CD - Engineering	4.72	36.36	41.08
SC - Regulated Ops - MAD		91.38	320.14	228.76
335305	MAD - Admin & Generl	68.25	349.54	281.29
335312	MAD - Rates	23.13	29.40	52.53
SC - Regulated Ops - NED		0.00	600.07	600.07
335405	NED - Admin & Gen	0.00	576.80	576.80
335412	NED - Rates	0.00	23.27	23.27
SC - Operations Excellence		1,865.86	146.25	2,012.11
332044	Operation Excellence	1,865.86	146.25	2,012.11
Facilities		285.09	14,641.13	14,926.22
SC-Facilities		285.09	14,641.13	14,926.22
332046	CORP-3906 Church Rd	0.19	1,341.84	1,342.03
332062	CORP-Voorhees	284.90	4,825.29	5,110.19
332042	CORP-CITE Voorhees	0.00	2.76	2.76
332063	CORP-Woodcrest	0.00	8,471.24	8,471.24
Health & Safety		3,162.04	431.96	3,594.00
SC-Health & Safety		3,162.04	431.96	3,594.00
332019	CORP-Operatnl Risk	3,162.04	431.96	3,594.00
Legal		35,776.56	9,220.73	26,555.83
SC-Legal		24,438.84	11,209.56	13,229.28
335415	NED - Legal	0.00	0.83	0.83
335315	MAD - Legal	2.84	3.61	6.45
335215	CD - Legal	15,059.31	1,702.56	16,761.87
332015	CORP-Legal	9,376.69	12,995.41	3,618.72
332115	Legal-Ethics & Compl	0.00	78.85	78.85
Rates & Regulatory Support		11,337.72	1,988.83	13,326.55
332574	Regulatory Reporting	11,337.72	1,988.83	13,326.55
Investor Relations		2,212.94	1,390.55	3,603.49

SC-Investor Relations		2,212.94	1,397.55	3,603.49
332037 CORP-Investr Relatn		2,212.94	1,397.55	3,603.49
Innov & Stewardship		7,252.72	1,633.31	8,886.03
SC-Innov & Env Stewardship		7,252.72	1,633.31	8,886.03
332066 CORP-Innov&Env Stwd		7,252.72	1,633.31	8,886.03
HR Comp & Benefits		8,296.84	5,667.10	13,963.94
SC-HR Comp & Benefits		8,296.84	5,667.10	13,963.94
332002 CORP-HR Comp/Benefit		4,616.70	7,134.06	11,750.76
332014 CORP-Benefit Svc Ctr		2,905.60	493.01	3,398.61
332518 CORP- HTR HR Svc CC		656.35	20.01-	636.34
332520 CORP-HTR HR Svc Adm		118.19	1,903.64-	1,785.45-
332012 Wrkfrc Plng & HR Sys		0.00	36.32-	36.32-
Talent Mgmt & Org Effectiveness		17,604.10	3,511.19	21,115.29
SC-Talent Mgmt & Org Effectiveness		17,604.10	3,511.19	21,115.29
336518 Talent Acquisition		2,550.56	619.54	3,170.10
332082 CORP-Oper. Education		7,721.85	224.73-	7,497.12
332013 Core HR Admin&OrgMgt		218.21	63.42	281.63
332003 CORP-HR Talent Dev		7,113.48	3,021.66	10,135.14
332606 CORP-Oper Training		0.00	31.30	31.30
HR Business Partners		17,160.81	5,006.65	22,167.46
SC-HR Business Partners		17,160.81	5,006.65	22,167.46
335318 MAD Human Resource		775.89	12.53	788.42
335218 CD - Human Resources		8,644.43	4,089.53	12,733.96
334018 CCA-Human Resources		930.89	142.68	1,073.57
332006 CORP-Business Ctr HR		3,455.59	270.93	3,726.52
332004 CORP-HR Labor Relatn		3,354.01	490.98	3,844.99
Human Resources Corp		546.54	2,470.96	3,017.50
SC-Human Resources Corp		546.54	2,470.96	3,017.50
332048 CORP-HR Hlth&Well		2,083.40-	2,083.40	0.00
332018 CORP-Human Resources		2,629.94	387.56	3,017.50
Finance		78,021.69	5,607.34	83,629.03
SC-Treasury		9,296.43	526.34-	8,770.09
332057 CORP-Treasury		8,128.23	498.95-	7,629.28
332519 CORP-HTRClaims Mgmt		1,168.20	27.39-	1,140.81
FSPDS		22,740.30	2,477.27	25,217.57
332017 CORP-ServCo FP&A		14,864.69	1,609.20	16,473.89
335605 Corp FP&A - Admin		1,867.83	101.41	1,969.24
335407 NED - F P & A		354.74-	10.48	344.26-
335307 MAD - F P & A		1.13	2.73	3.86
335207 CD - FP & A		6,361.39	753.45	7,114.84
SC-CTIO Organization		1,583.42	90.64	1,674.06
332201 CTIO-Organization		1,583.42	90.64	1,674.06
SC-Corporate Finance		3,873.71	435.79	4,309.50
337777 CORP-CFO		3,873.71	435.79	4,309.50
SC-Accounting Organization		40,527.83	3,129.98	43,657.81
332584 CORP-PTPAcct Payable		3,395.68	6,365.35-	2,969.67-
332581 CORP-RTRPayroll Acct		2,513.26	1,407.19	3,920.45
332575 CORP-PTP Cash Oper		4,272.03	170.18	4,442.21
332573 Ext Rprtng & Tech Ac		2,474.02	430.30	2,904.32
332571 CORP-PTP General Tax		6,216.73	1,892.58	8,109.31
332570 CORP-RTR Acctg & Rep		13,343.88	40.41	13,384.29
332047 CORP-Income Tax		3,645.49	4,830.16	8,475.65
332007 CORP-Finance		4,666.74	724.51	5,391.25
Engineering		5,062.54	679.72	5,742.26
SC-Arc Flash		38.60	31.74	70.34
332016 CORP-Arc Flash		38.60	31.74	70.34
SC-Asset Management		5,023.94	647.98	5,671.92
336551 CORP-COE-Tech Srvcs		1,137.79-	46.52-	1,184.31-
336550 CORP-COE-Engineering		283.06	1.94-	281.12
332065 CORP-Asset Mgmt		5,878.67	696.44	6,575.11
External Affairs & Public Policy		16,183.52	6,368.32	22,551.84
SC-External Affairs Communication		12,787.31	3,963.97	16,751.28
335325 MAD - Externl Affrs		3.21	1.48	4.69
335225 CD - Externl Affairs		7,815.52	2,018.19	9,833.71
332086 CORP-Internal Comm		1,405.90	371.75	1,777.65
332085 CORP-External Comm		3,562.68	1,584.79	5,147.47
332087 CORP-Social Respons		0.00	12.24-	12.24-
SC-External Affairs & Public Policy		2,654.61	462.72	3,117.33
332050 CORP-EA & Pblc Plcy		2,654.61	462.72	3,117.33
SC-Government Affairs		683.41	617.32	1,300.73
332022 CORP-Govt Affairs		683.41	617.32	1,300.73
SC-Regulatory Policy		58.19	1,324.31	1,382.50
335705 CORP-Reg Policy		58.19	1,324.31	1,382.50
Process Excellence		4,691.00	1,295.09	5,986.09
SC - Process Excellence		4,691.00	1,295.09	5,986.09
332605 CORP-Proc Excellence		4,691.00	1,297.28	5,988.28
332578 Project Mgmt		0.00	2.19-	2.19-
Business Development		8,843.24	1,043.62	9,886.86
SC-Business Development		8,843.24	1,043.62	9,886.86
335320 MAD - Business Dev		10.93	4.32	15.25
335220 CD - Business Dev		1,409.37	321.15	1,730.52
332120 CORP-BD-Shale Gas		452.90	29.61	482.51
332020 CORP-Corp Bus Dev		6,970.04	688.54	7,658.58
Audit		3,521.24	8,946.84-	5,425.60-
SC-Audit		3,521.24	8,946.84-	5,425.60-
332060 CORP-Audit		3,521.24	6,282.10-	2,760.86-
332027 CORP-Compliance		0.00	2,664.74-	2,664.74-
Administration - Corporate		9,391.77	87,422.48	96,814.25
SC-Corporate Admin		9,391.77	87,422.48	96,814.25

332070	CORP-SharedBusSvcAdm	0.00	2,664.74-	2,664.74-
332095	CORP-Admin	9,208.28	72,926.88	82,135.10
332098	CORP-Non-Depart Cost	167.21	1,271.39-	1,104.18-
332059	CORP-Trans Labor	20.37	12.93	33.30
332041	CORP-Legal BOD	4.09-	15,742.25	15,738.16
332505	SSC-Administration	0.00	11.87	11.87
<b>Total O &amp; M Billing</b>		<b>\$ 469,945.46</b>	<b>\$ 84,088.29</b>	<b>\$ 554,033.75</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	44,396.77	2,743.54	47,140.31
R12-01K3.15-P-0010	- Internet Content Redesign	14.52-	0.00	14.52-
R12-01K3.15-P-0013	- Records Management	82.51-	0.00	82.51-
R12-01K3.16-P-0001	- SAP RTR Change Requests - 2016	143.85	560.92-	417.07-
R12-01K3.16-P-0002	- SAP PTP Change Requests - 2016	3.25	51.59	54.84
R12-01K3.16-P-0003	- SAP HTR Change Requests - 2016	1,049.54	121.02-	928.52
R12-01K3.16-P-0004	- SAP CIS Change Requests - 2016	715.68	4,686.01	5,401.69
R12-01K3.16-P-0005	- SAP EAM Change Requests - 2016	967.74	6,213.66-	5,245.92-
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	1,653.38	202.52	1,855.90
R12-01K3.16-P-0010	- Office365	3.39	160.68	164.07
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	212.22	3,003.06	3,215.28
R12-01K3.16-P-0019	- AMI SAP Integration	35.22	2,171.36	2,206.58
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	7.68-	216.21	208.53
R12-01K3.16-P-0022	- myTime	1,826.95	6,775.88	8,602.83
<b>Total Capex Billing</b>		<b>\$ 50,903.28</b>	<b>\$ 13,115.25</b>	<b>\$ 64,018.53</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 520,848.74</b>	<b>\$ 97,203.54</b>	<b>\$ 618,052.28</b>
Less: Payment - Prior estimated billing				- \$ 1,006,080.35
Net Amount Payable (Receivable) - Current month				\$ -388,028.07
Plus: Est. Current month billing				\$ 618,052.28
<b>Total Due</b>				<b>\$ 230,024.21</b>



Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 03/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 229,389.63	\$ 92,899.50	\$ 322,289.13
Central Lab		5,222.53	3,842.37	9,064.90
SC-Central Lab		5,222.53	3,842.37	9,064.90
334517	Central Lab	5,222.53	3,842.37	9,064.90
Customer Service Center (CSC)		141,525.10	20,961.63	162,486.73
SC-Alton Call Center		76,617.11	11,846.74	88,463.85
334005	CCA-Administration	4,746.91	792.13	5,539.04
334070	CCA-Call Handling	26,819.79	625.35	27,445.14
334071	CCA-Billing	26,862.11	341.94	27,204.05
334072	CCA-Collections	6,902.52	109.66	7,012.18
334073	CCA-Oper & Perform	2,526.93	9,628.05	12,154.98
334074	CCA-Business Svcs	4,208.83	254.10	4,462.93
334075	CCA-Education & Dev	1,830.93	58.10	1,889.03
334076	CCA-Quality & Rprtg	2,719.09	37.41	2,756.50
SC-Customer Experience		1,732.18	95.28	1,827.46
332045	Customer Experience	1,732.18	95.28	1,827.46
SC-Customer Relations		29,984.96	2,892.71	32,877.67
335303	CORP-CR-Areal-MainWB	48.67	19.80	68.47
335203	CORP-CR-Area2-MainBV	29,936.29	2,869.37	32,805.66
335204	COE-CR-Area2-LX	0.00	3.54	3.54
SC-Pensacola Call Center		33,190.85	6,126.90	39,317.75
337005	CCP-Administration	451.19	501.11	952.30
337070	CCP-Call Handling	30,012.59	720.23	30,732.82
337073	CCP-Oper & Spprt	1,199.61	4,874.73	6,074.34
337075	CCP-Education & Dev	711.63	12.09	723.72
337076	CCP-Quality & Rprtg	815.83	18.74	834.57
Information Tech Services (ITS)		75,963.16	63,282.99	139,246.15
SC - ITS-Solutions Delivery Services		29,496.52	1,862.37	31,358.89
332080	CORP-ITS-BAD-Back	13,238.84	1,028.34	14,267.18
332083	CORP-ITS-BAD-FSA	7,762.16	622.07	8,384.23
332079	CORP-ITS-BAD-Middle	8,495.52	211.96	8,707.48
SC - ITS-Administration		46,466.64	60,449.52	106,916.16
332071	CORP-ITS Admin	46,466.64	60,449.52	106,916.16
Supply Chain		6,678.84	4,812.51	11,491.35
SC-Supply Chain		6,678.84	4,812.51	11,491.35
332582	CORP-Procurement	1,033.90	55.49	1,089.39
332010	CORP-Sply Chain-Src	5,644.94	4,757.02	10,401.96
Shared Governance & Service Fees		\$ 300,826.77	\$ 136,841.20	\$ 437,667.97
Security Operations		6,161.25	6,358.03	12,519.28
SC-Security Operations		6,161.25	6,358.03	12,519.28
332077	CORP-Security Ops	6,161.25	6,358.03	12,519.28
Regulated Operations		57,019.91	4,735.48	61,755.39
SC - Regulated Ops - CD		41,896.06	3,132.57	45,028.63
335212	CD - Rates	6,764.03	754.40	7,518.43
335205	CD - Admin & Gen	35,132.03	2,378.17	37,510.20
SC - CORP-Regulated Operations		12,533.11	1,901.20	14,434.31
332026	CORP-Regulated Ops	12,533.11	1,901.20	14,434.31
SC - Regulated Ops - IL/IA		4.72-	71.09-	75.81-
335214	CD - Engineering	4.72-	71.09-	75.81-
SC - Regulated Ops - MAD		94.81	615.78-	520.97-
335305	MAD - Admin & Generl	72.23	638.22-	565.99-
335312	MAD - Rates	22.58	22.44	45.02
SC - Regulated Ops - NED		0.00	261.98	261.98
335405	NED - Admin & Gen	0.00	215.29	215.29
335412	NED - Rates	0.00	46.69	46.69
SC - Operations Excellence		2,500.65	126.60	2,627.25
332044	Operation Excellence	2,500.65	126.60	2,627.25
Facilities		351.73	17,461.73	17,813.46
SC-Facilities		351.73	17,461.73	17,813.46
332046	CORP-3906 Church Rd	0.16	1,209.67	1,209.83
332062	CORP-Voorhees	351.57	6,071.80	6,423.37
332042	CORP-CITE Voorhees	0.00	18.47	18.47
332063	CORP-Woodcrest	0.00	10,161.79	10,161.79
Health & Safety		3,298.68	349.76	3,648.44
SC-Health & Safety		3,298.68	349.76	3,648.44
332019	CORP-Operatioln Risk	3,298.68	349.76	3,648.44
Legal		38,364.92	19,721.57	58,086.49
SC-Legal		32,139.18	16,889.01	49,028.19
335415	NED - Legal	8.98	408.68	417.66
335315	MAD - Legal	14.90	2.03	16.93
335215	CD - Legal	13,728.25	2,482.91	16,211.16
332115	Legal-Ethics & Compl	2,670.19	124.61	2,794.80
332015	CORP-Legal	15,716.86	13,870.78	29,587.64
Rates & Regulatory Support		6,225.74	2,832.56	9,058.30
332574	Regulatory Reporting	6,225.74	2,832.56	9,058.30
Investor Relations		2,134.28	527.30	2,661.58
SC-Investor Relations		2,134.28	527.30	2,661.58
332037	CORP-Investr Relatn	2,134.28	527.30	2,661.58

Innov & Stewardship		7,530.96	11,362.74	18,893.70
SC-Innov & Env Stewardship		7,530.96	11,362.74	18,893.70
332066	CORP-Innov&Env Stwd	7,530.96	11,362.74	18,893.70
HR Comp & Benefits		7,542.49	10,442.83	17,985.32
SC-HR Comp & Benefits		7,542.49	10,442.83	17,985.32
332002	CORP-HR Comp/Benefit	3,030.07	6,386.85	9,416.92
332014	CORP-Benefit Svc Ctr	2,816.30	209.59	3,025.89
332518	CORP- HTR HR Svc CC	821.55	50.63	872.18
332520	CORP-HTR HR Svc Adm	874.57	3,793.86	4,668.43
332012	Wrkfrce Plng & HR Sys	0.00	1.90	1.90
Talent Mgmt & Org Effectiveness		19,727.99	4,441.33	24,169.32
SC-Talent Mgmt & Org Effectiveness		19,727.99	4,441.33	24,169.32
336518	Talent Acquisition	3,163.04	926.49	4,089.53
332082	CORP-Oper. Education	7,917.19	2,438.39	10,355.58
332013	Core HR Admin&OrgMgt	217.44	37.49	254.93
332003	CORP-HR Talent Dev	8,430.32	1,037.32	9,467.64
332606	CORP-Oper Training	0.00	1.64	1.64
HR Business Partners		17,934.89	669.87	18,604.76
SC-HR Business Partners		17,934.89	669.87	18,604.76
335318	MAD Human Resource	584.75	6.33	591.08
335218	CD - Human Resources	7,879.25	311.33	7,567.92
334018	CCA-Human Resources	1,038.98	124.75	1,163.73
332006	CORP-Business Ctr HR	4,803.62	198.26	5,001.88
332004	CORP-HR Labor Relatn	3,628.29	651.86	4,280.15
Human Resources Corp		1,605.69	942.52	2,548.21
SC-Human Resources Corp		1,605.69	942.52	2,548.21
332048	CORP-HR Hlth&Well	8.74	200.92	192.18
332018	CORP-Human Resources	1,614.43	741.60	2,356.03
Finance		95,158.03	13,048.00	108,206.03
SC-Treasury		11,430.18	1,398.56	12,828.74
332057	CORP-Treasury	9,871.66	1,379.06	11,250.72
332519	CORP-HTRClaims Mgmnt	1,558.52	19.50	1,578.02
FSPDS		29,020.45	4,206.70	33,227.15
332017	CORP-ServCo FP&A	19,050.79	3,215.27	22,266.06
335605	Corp FP&A - Admin	2,168.24	41.07	2,209.31
335407	NED - F P & A	4.61	6.30	10.91
335307	MAD - F P & A	9.17	1.92	11.09
335207	CD - FP & A	7,787.64	942.14	8,729.78
SC-CTIO Organization		2,640.22	743.93	3,384.15
332201	CTIO-Organization	2,640.22	743.93	3,384.15
SC-Corporate Finance		5,664.47	1,230.46	6,894.93
337777	CORP-CFO	5,664.47	1,230.46	6,894.93
SC-Accounting Organization		46,402.71	5,468.35	51,871.06
332584	CORP-PTPAcct Payable	4,035.03	2,029.58	2,005.45
332581	CORP-RTRPayroll Acct	3,072.15	543.55	3,615.70
332575	CORP-PTP Cash Oper	4,021.78	603.51	4,625.29
332573	Ext Rprtnng & Tech Ac	2,427.76	75.29	2,503.05
332571	CORP-PTP General Tax	6,412.54	44.10	6,456.64
332570	CORP-RTR Acctg & Rep	15,775.66	2,404.21	18,179.87
332047	CORP-Income Tax	3,864.59	2,121.45	5,986.04
332007	CORP-Finance	6,793.20	1,705.82	8,499.02
Engineering		3,270.48	1,845.98	5,116.46
SC-Arc Flash		61.65	28.09	89.74
332016	CORP-Arc Flash	61.65	28.09	89.74
SC-Asset Management		3,208.83	1,817.89	5,026.72
336551	CORP-COE-Tech Svcs	527.56	38.31	565.87
336550	CORP-COE-Engineering	79.36	146.97	226.33
332065	CORP-Asset Mgmnt	2,601.91	1,632.61	4,234.52
External Affairs & Public Policy		21,171.04	6,185.12	27,356.16
SC-External Affairs Communication		15,299.06	1,602.92	16,901.98
335325	MAD - Externl Affrs	5.76	0.56	6.32
335225	CD - Externl Affairs	7,576.33	378.74	7,955.07
332086	CORP-Internal Comm	3,012.44	411.54	3,423.98
332085	CORP-External Comm	4,704.53	831.12	5,535.65
332087	CORP-Social Respons	0.00	19.04	19.04
SC-External Affairs & Public Policy		4,919.53	3,602.71	8,522.24
332050	CORP-EA & Pblc Plcy	4,919.53	3,602.71	8,522.24
SC-Government Affairs		1,009.17	1,488.68	2,497.85
332022	CORP-Govt Affairs	1,009.17	1,488.68	2,497.85
SC-Regulatory Policy		56.72	509.19	565.91
335705	CORP-Reg Policy	56.72	509.19	565.91
Process Excellence		4,940.58	1,707.28	6,647.86
SC - Process Excellence		4,940.58	1,707.28	6,647.86
332605	CORP-Proc Excellence	4,940.58	1,705.79	6,646.37
332578	Project Mgmnt	0.00	1.49	1.49
Business Development		19,694.12	2,114.56	21,808.68
SC-Business Development		19,694.12	2,114.56	21,808.68
335320	MAD - Business Dev	8.29	2.39	10.68
335220	CD - Business Dev	965.31	292.52	1,257.83
332120	CORP-BD-Shale Gas	733.63	73.84	807.47
332020	CORP-Corp Bus Dev	17,986.89	1,745.81	19,732.70
Audit		3,493.51	2,106.92	5,600.43
SC-Audit		3,493.51	2,106.92	5,600.43
332060	CORP-Audit	3,493.51	2,106.92	5,600.43
Administration - Corporate		8,573.78	32,820.18	24,246.40
SC-Corporate Admin		8,573.78	32,820.18	24,246.40
332095	CORP-Admin	8,356.00	31,195.37	22,839.37
332098	CORP-Non-Depart Cost	214.26	854.48	1,068.74
332505	SSC-Administration	1.93	31.12	33.05

332059	CORP-Trans Labor	1.36-	8.90	17.54
332041	CORP-Legal BOD	4.09-	2,425.18	2,425.18
<b>Total O &amp; M Billing</b>		<b>\$ 530,216.40</b>	<b>\$ 229,740.70</b>	<b>\$ 759,957.10</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	69,468.74	10,184.19	79,652.93
R12-01K3.15-P-0010	- Internet Content Redesign	51.85-	3,473.26	3,421.41
R12-01K3.16-P-0001	- SAP RTR Change Requests - 2016	271.03	536.67	807.70
R12-01K3.16-P-0002	- SAP PTP Change Requests - 2016	72.74	26.40	99.14
R12-01K3.16-P-0003	- SAP HTR Change Requests - 2016	1,021.61	1,188.16	2,209.77
R12-01K3.16-P-0004	- SAP CIS Change Requests - 2016	538.27	18,513.32	19,051.59
R12-01K3.16-P-0005	- SAP EAM Change Requests - 2016	1,730.12	85.56	1,815.68
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	1,748.30	536.48	2,284.78
R12-01K3.16-P-0010	- Office365	289.80	14.30	304.10
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	1,166.40	10,465.26	11,631.66
R12-01K3.16-P-0019	- AMI SAP Integration	4.45	3,822.43	3,826.88
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	0.00	21.97	21.97
R12-01K3.16-P-0022	- myTime	1,751.15	28,357.51	30,108.66
R12-01K3.14-P-0010	- Kronos - Implementation	0.00	82.00-	82.00-
R12-01K3.14-P-0017	- Ent. Service Manage-Legal	0.00	10.20	10.20
R12-01K3.16-P-0023	- Space Time Insight Implementation	0.00	635.63	635.63
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	0.00	10,150.06	10,150.06
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	0.00	3,097.50	3,097.50
<b>Total Capex Billing</b>		<b>\$ 78,010.76</b>	<b>\$ 91,036.90</b>	<b>\$ 169,047.66</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 608,227.16</b>	<b>\$ 320,777.60</b>	<b>\$ 929,004.76</b>
Less: Payment - Prior estimated billing				- \$ 618,052.28
Net Amount Payable (Receivable) - Current month				\$ 310,952.48
Plus: Est. Current month billing				\$ 929,004.76
<b>Total Due</b>		<b>\$ 1,239,957.24</b>		

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 04/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 159,786.92	\$ 70,145.65	\$ 229,932.57
Central Lab		5,199.38	2,879.60	8,078.98
SC-Central Lab		5,199.38	2,879.60	8,078.98
334517	Central Lab	5,199.38	2,879.60	8,078.98
Customer Service Center (CSC)		91,793.79	16,247.44	108,041.23
SC-Alton Call Center		50,876.35	9,653.77	60,530.12
334005	CCA-Administration	2,961.55	324.73	3,286.28
334070	CCA-Call Handling	13,041.26	407.09	13,448.35
334071	CCA-Billing	21,571.83	413.23	21,985.06
334072	CCA-Collections	4,520.85	334.99	4,855.84
334073	CCA-Oper & Perform	1,959.65	7,741.68	9,701.33
334074	CCA-Business Svcs	3,380.47	154.49	3,534.96
334075	CCA-Education & Dev	1,261.06	248.10	1,509.16
334076	CCA-Quality & Rprtng	2,179.68	29.46	2,209.14
SC-Customer Experience		1,824.97	376.00	2,200.97
332045	Customer Experience	1,824.97	376.00	2,200.97
SC-Customer Relations		25,725.75	2,507.42	28,233.17
335203	CORP-CR-Area2-MainBV	25,671.80	2,466.83	28,138.63
335303	CORP-CR-Areal-MainWB	53.95	37.04	90.99
335204	COE-CR-Area2-LX	0.00	3.55	3.55
SC-Pensacola Call Center		13,366.72	3,710.25	17,076.97
337005	CCP-Administration	371.69	24.27	395.96
337070	CCP-Call Handling	11,333.39	1,837.62	13,171.01
337073	CCP-Oper & Spprt	557.06	1,841.85	2,398.91
337075	CCP-Education & Dev	514.91	2.38	517.29
337076	CCP-Quality & Rprtng	589.67	4.13	593.80
Information Tech Services (ITS)		56,283.74	50,227.88	106,511.62
SC - ITS-Solutions Delivery Services		6,427.64	2,328.38	8,756.02
332079	CORP-ITS-BAD-Middle	1,283.40	797.07	2,080.47
332080	CORP-ITS-BAD-Back	3,016.98	1,040.07	4,057.05
332083	CORP-ITS-BAD-FSA	2,127.26	491.24	2,618.50
SC - ITS-CS Projects		83.13	4.75	87.88
332190	CORP-ITS CS Projects	83.13	4.75	87.88
SC - ITS-Administration		49,772.97	48,063.64	97,836.61
332071	CORP-ITS Admin	49,772.97	48,063.64	97,836.61
Supply Chain		6,510.01	790.73	7,300.74
SC-Supply Chain		6,510.01	790.73	7,300.74
332010	CORP-Spply Chain-Src	5,760.75	586.63	6,347.38
332582	CORP-Procurement	749.26	204.10	953.36
Shared Governance & Service Fees		\$ 249,196.19	\$ -7,877.00	\$ 241,319.19
Security Operations		4,645.74	3,789.87	8,435.61
SC-Security Operations		4,645.74	3,789.87	8,435.61
332077	CORP-Security Ops	4,645.74	3,789.87	8,435.61
Regulated Operations		35,565.82	4,404.62	39,970.44
SC - Regulated Ops - CD		12,688.10	2,467.56	15,155.66
335205	CD - Admin & Gen	9,331.14	1,864.47	11,195.61
335212	CD - Rates	3,356.96	603.09	3,960.05
SC - CORP-Regulated Operations		4,902.74	721.98	5,624.72
332026	CORP-Regulated Ops	4,902.74	721.98	5,624.72
SC - Regulated Ops - IL/IA		0.00	48.12	48.12
335214	CD - Engineering	0.00	48.12	48.12
SC - Regulated Ops - MAD		67.04	286.83	353.87
335305	MAD - Admin & Generl	46.88	229.34	276.22
335312	MAD - Rates	20.16	57.49	77.65
SC - Regulated Ops - NED		0.00	507.97	507.97
335405	NED - Admin & Gen	0.00	594.96	594.96
335412	NED - Rates	0.00	86.99	86.99
SC - Operations Excellence		1,623.40	289.45	1,912.85
332044	Operation Excellence	1,623.40	289.45	1,912.85
SC - Regulated Ops - SE		16,284.54	1,098.65	17,383.19
336205	SE - Admin & Gen	16,284.54	1,098.65	17,383.19
Facilities		288.49	11,532.01	11,820.50
SC-Facilities		288.49	11,532.01	11,820.50
332046	CORP-3906 Church Rd	0.17	1,853.34	1,853.51
332062	CORP-Voorhees	288.32	9,720.20	10,008.52
332042	CORP-CITE Voorhees	0.00	15.01	15.01
332063	CORP-Woodcrest	0.00	56.54	56.54
Health & Safety		2,770.16	512.04	3,282.20
SC-Health & Safety		2,770.16	512.04	3,282.20
332019	CORP-Operatnol Risk	2,770.16	512.04	3,282.20
Legal		31,820.83	2,382.83	34,203.66
Rates & Regulatory Support		7,801.19	425.20	8,226.39
332574	Regulatory Reporting	7,801.19	425.20	8,226.39
SC-Legal		24,019.64	1,957.63	25,977.27
336215	SE - Legal	6,956.34	0.00	6,956.34
335415	NED - Legal	0.00	54.37	54.37
335315	MAD - Legal	0.71	3.11	3.82
335215	CD - Legal	5,117.30	1,209.98	6,327.28

332115	Legal-Ethics & Compl	1,741.67	211.02	1,962.69
332015	CORP-Legal	10,203.62	10,672.77	
Investor Relations		1,388.44	2,531.49	3,919.93
SC-Investor Relations		1,388.44	2,531.49	3,919.93
332037	CORP-Investr Relatn	1,388.44	2,531.49	3,919.93
Innov & Stewardship		6,711.83	4,707.71-	2,004.12
SC-Innov & Stewardship		6,711.83	4,707.71-	2,004.12
332066	CORP-Innov&Env Stwd	6,711.83	4,707.71-	2,004.12
HR Comp & Benefits		6,932.74	5,938.44	12,871.18
SC-HR Comp & Benefits		6,932.74	5,938.44	12,871.18
332520	CORP-HTR HR Svc Adm	582.77	1,270.92	1,853.69
332518	CORP- HTR HR Svc CC	677.90	89.28	767.18
332014	CORP-Benefit Svc Ctr	2,775.40	372.60	3,148.00
332002	CORP-HR Comp/Benefit	2,896.67	4,203.75	7,100.42
332012	Wrkfrnc Plng & HR Sys	0.00	1.89	1.89
Talent Mgmt & Org Effectiveness		21,188.15	1,839.18	23,027.33
SC-Talent Mgmt & Org Effectiveness		21,188.15	1,839.18	23,027.33
336518	Talent Acquisition	2,983.79	1,462.10	4,445.89
332082	CORP-Oper. Education	11,615.88	489.31-	11,126.57
332013	Core HR Admin&OrgMgt	216.12	47.21	263.33
332003	CORP-HR Talent Dev	6,372.36	811.86	7,184.22
332606	CORP-Oper Training	0.00	7.32	7.32
HR Business Partners		25,973.80	1,869.19	27,842.99
SC-HR Business Partners		25,973.80	1,869.19	27,842.99
332004	CORP-HR Labor Relatn	3,042.79	845.97	3,888.76
332006	CORP-Business Ctr HR	3,115.24	273.65	3,388.89
334018	CCA-Human Resources	855.66	167.11	1,022.77
335218	CD - Human Resources	8,378.88	593.10	8,971.98
335318	MAD Human Resource	838.50	10.64-	827.86
336218	SE - Human Resources	9,742.73	0.00	9,742.73
Human Resources Corp		897.37	600.20	1,497.57
SC-Human Resources Corp		897.37	600.20	1,497.57
332018	CORP-Human Resources	897.37	595.96	1,493.33
332048	CORP-HR Hlth&Well	0.00	4.24	4.24
Finance		71,869.10	7,419.24	79,288.34
SC-Treasury		10,526.16	440.39	10,966.55
332057	CORP-Treasury	9,072.01	407.98	9,479.99
332519	CORP-HTRClaims Mgmt	1,454.15	32.41	1,486.56
FSPDS		22,970.46	5,225.85	28,196.31
332017	CORP-ServCo FP&A	14,127.66	4,947.41	19,075.07
335207	CD - FP & A	7,588.29	165.33	7,753.62
335307	MAD - F P & A	0.33	3.01	3.34
335407	NED - F P & A	0.00	6.30	6.30
335605	Corp FP&A - Admin	1,254.18	103.80	1,357.98
SC-CTIO Organization		1,624.24	690.74	2,314.98
332201	CTIO-Organization	1,624.24	690.74	2,314.98
SC-Corporate Finance		2,736.49	276.81	3,013.30
337777	CORP-CFO	2,736.49	276.81	3,013.30
SC-Accounting Organization		34,011.75	785.45	34,797.20
332584	CORP-PTPacct Payable	3,241.93	7,018.29-	3,776.36-
332581	CORP-RTRPayroll Acct	2,726.91	1,407.25	4,134.16
332579	CORP-HTR Empl Svcs	129.96	3.84	133.80
332575	CORP-PTP Cash Oper	4,370.67	163.33	4,534.00
332573	Ext Rprtng & Tech Ac	2,691.28	91.71	2,782.99
332571	CORP-PTP General Tax	3,313.51	56.47	3,369.98
332570	CORP-RTR Acctg & Rep	11,387.83	1,657.76	13,045.59
332047	CORP-Income Tax	2,566.44	3,289.43	5,855.87
332007	CORP-Finance	3,583.22	1,133.95	4,717.17
Engineering		4,378.57	82.78	4,461.35
SC-Arc Flash		39.48	26.91	66.39
332016	CORP-Arc Flash	39.48	26.91	66.39
SC-Asset Management		4,339.09	55.87	4,394.96
332065	CORP-Asset Mgmt	3,063.43	84.05	3,147.48
336550	CORP-COE-Engineering	171.06	86.52-	84.54
336551	CORP-COE-Tech Srvcs	1,104.60	58.34	1,162.94
External Affairs & Public Policy		14,956.51	8,506.93	23,463.44
SC-External Affairs Communication		11,617.29	7,145.21	18,762.50
332085	CORP-External Comm	3,488.99	4,709.19	8,198.18
332086	CORP-Internal Comm	2,643.39	659.41	3,302.80
335225	CD - Externl Affairs	5,484.82	1,372.24	6,857.06
335325	MAD - Externl Affrs	0.09	1.35	1.44
332087	CORP-Social Respons	0.00	403.02	403.02
SC-External Affairs & Public Policy		2,664.53	670.30	3,334.83
332050	CORP-EA & Pblc Pcly	2,664.53	670.30	3,334.83
SC-Government Affairs		673.99	661.27	1,335.26
332022	CORP-Govt Affairs	673.99	661.27	1,335.26
SC-Regulatory Policy		0.70	30.15	30.85
335705	CORP-Reg Policy	0.70	30.15	30.85
Process Excellence		3,921.99	997.69	4,919.68
SC - Process Excellence		3,921.99	997.69	4,919.68
332605	CORP-Proc Excellence	3,921.99	997.22	4,919.21
332578	Project Mgmt	0.00	0.47	0.47
Business Development		9,190.24	889.81	10,080.05
SC-Business Development		9,190.24	889.81	10,080.05
332020	CORP-Corp Bus Dev	7,739.18	432.57	8,171.75
332120	CORP-BD-Shale Gas	414.89	48.95	463.84
335220	CD - Business Dev	1,028.44	403.98	1,432.42
335320	MAD - Business Dev	7.73	4.31	12.04
Audit		2,907.94	3,254.51	6,162.45

SC-Audit		2,907.94	3,254.51	6,162.45
332060	CORP-Audit	2,907.94	3,254.51	6,162.45
<b>Administration - Corporate</b>		<b>3,788.47</b>	<b>59,720.12-</b>	<b>55,931.65-</b>
SC-Corporate Admin		3,788.47	59,720.12-	55,931.65-
332041	CORP-Legal BOD	4.09-	6,754.69	6,750.60
332059	CORP-Trans Labor	0.00	37.59	37.59
332095	CORP-Admin	3,554.18	65,729.64-	62,175.46-
332098	CORP-Non-Depart Cost	238.38	828.22-	589.84-
332505	SSC-Administration	0.00	45.46	45.46
<b>Total O &amp; M Billing</b>		<b>\$ 408,983.11</b>	<b>\$ 62,268.65</b>	<b>\$ 471,251.76</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	48,434.46	4,012.85	52,447.31
R12-01K3.16-P-0001	- SAP RTR Change Requests - 2016	10.57	60.23	70.80
R12-01K3.16-P-0002	- SAP PTP Change Requests - 2016	42.51	36.02	78.53
R12-01K3.16-P-0003	- SAP HTR Change Requests - 2016	640.65	40.40	681.05
R12-01K3.16-P-0004	- SAP CIS Change Requests - 2016	728.25	32,974.29	33,702.54
R12-01K3.16-P-0005	- SAP EAM Change Requests - 2016	995.98	80.74	1,076.72
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	1,993.26	134.42	2,127.68
R12-01K3.16-P-0010	- Office365	306.58	17.82	324.40
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	1,022.03	573.84-	448.19
R12-01K3.16-P-0019	- AMI SAP Integration	0.00	603.45	603.45
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	0.00	33.45	33.45
R12-01K3.16-P-0022	- myTime	2,310.82	19,880.43	22,191.25
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	452.31	5,986.36	6,438.67
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	186.57	12,400.70	12,587.27
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	0.00	9,422.22	9,422.22
R12-01K3.17-P-0022	- Enterprise Integration Software	0.00	144,200.00	144,200.00
R12-01K3.17-P-0024	- Customer One-View-Phase 1	0.00	19,204.50	19,204.50
<b>Total Capex Billing</b>		<b>\$ 57,123.99</b>	<b>\$ 248,514.04</b>	<b>\$ 305,638.03</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 466,107.10</b>	<b>\$ 310,782.69</b>	<b>\$ 776,889.79</b>
Less: Payment - Prior estimated billing				- \$ 929,004.76
Net Amount Payable (Receivable) - Current month				\$ -152,114.97
Plus: Est. Current month billing				\$ 776,889.79
<b>Total Due</b>				<b>\$ 624,774.82</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 05/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 197,553.38	\$ 89,418.60	\$ 286,971.98
Central Lab		3,239.33	1,675.95	4,915.28
SC-Central Lab		3,239.33	1,675.95	4,915.28
334517	Central Lab	3,239.33	1,675.95	4,915.28
Customer Service Center (CSC)		121,996.44	19,959.73	141,956.17
SC-Alton Call Center		64,609.90	9,168.95	73,778.85
334005	CCA-Administration	3,620.95	307.53	3,928.48
334070	CCA-Call Handling	21,124.16	3,026.97	24,151.13
334071	CCA-Billing	24,393.80	414.68	24,808.48
334072	CCA-Collections	5,102.60	122.93-	4,979.67
334073	CCA-Oper & Perform	2,420.36	4,974.05	7,394.41
334074	CCA-Business Svcs	3,729.49	210.60	3,940.09
334075	CCA-Education & Dev	1,646.89	314.49	1,961.38
334076	CCA-Quality & Rprtg	2,571.65	43.56	2,615.21
SC-Customer Experience		2,347.17	158.25	2,505.42
332045	Customer Experience	2,347.17	158.25	2,505.42
SC-Customer Relations		29,750.75	2,756.80	32,507.55
335203	CORP-CR-Area2-MainBV	29,718.57	2,719.54	32,438.11
335303	CORP-CR-Areal-MainWB	32.18	35.72	67.90
335204	COE-CR-Area2-LX	0.00	1.54	1.54
SC-Pensacola Call Center		25,288.62	7,875.73	33,164.35
337005	CCP-Administration	437.22	112.17	549.39
337070	CCP-Call Handling	22,389.35	2,653.72	25,043.07
337073	CCP-Oper & Spprt	999.61	5,045.81	6,045.42
337075	CCP-Education & Dev	680.47	12.96	693.43
337076	CCP-Quality & Rprtg	781.97	51.07	833.04
Information Tech Services (ITS)		64,577.89	64,791.04	129,368.93
SC - ITS-Solutions Delivery Services		10,528.30	3,343.92	13,872.22
332079	CORP-ITS-BAD-Middle	2,335.46	331.29	2,666.75
332080	CORP-ITS-BAD-Back	5,315.57	2,355.69	7,671.26
332083	CORP-ITS-BAD-FSA	2,877.27	656.94	3,534.21
SC - ITS-CS Projects		24.46-	0.00	24.46-
332190	CORP-ITS CS Projects	24.46-	0.00	24.46-
SC - ITS-Administration		54,074.05	61,447.12	115,521.17
332071	CORP-ITS Admin	54,074.05	61,447.12	115,521.17
Supply Chain		7,739.72	2,991.88	10,731.60
SC-Supply Chain		7,739.72	2,991.88	10,731.60
332010	CORP-Spply Chain-Src	6,909.60	2,939.30	9,848.90
332582	CORP-Procurement	830.12	52.58	882.70
Shared Governance & Service Fees		\$ 287,025.28	\$ 357,453.91	\$ 644,479.19
Security Operations		9,167.19	5,474.47	14,641.66
SC-Security Operations		9,167.19	5,474.47	14,641.66
332077	CORP-Security Ops	9,167.19	5,474.47	14,641.66
Regulated Operations		37,306.48	9,469.57	46,776.05
SC - Regulated Ops - CD		6,230.56	973.60	7,204.16
335205	CD - Admin & Gen	5,002.95	608.94	5,611.89
335212	CD - Rates	1,227.61	364.66	1,592.27
SC - CORP-Regulated Operations		5,423.08	1,189.76	6,612.84
332026	CORP-Regulated Ops	5,423.08	1,189.76	6,612.84
SC - Regulated Ops - IL/IA		0.00	21.41-	21.41-
335214	CD - Engineering	0.00	21.41-	21.41-
SC - Regulated Ops - MAD		65.55	40.60-	24.95
335305	MAD - Admin & Generl	46.76	70.06-	23.30-
335312	MAD - Rates	18.79	29.46	48.25
SC - Regulated Ops - NED		0.00	235.34-	235.34-
335405	NED - Admin & Gen	0.00	197.13-	197.13-
335412	NED - Rates	0.00	38.21-	38.21-
SC - Operations Excellence		1,742.45	227.01	1,969.46
332044	Operation Excellence	1,742.45	227.01	1,969.46
SC - Regulated Ops - SE		23,844.84	7,376.55	31,221.39
336205	SE - Admin & Gen	23,844.84	7,376.55	31,221.39
Facilities		341.25	14,645.81	14,987.06
SC-Facilities		341.25	14,645.81	14,987.06
332046	CORP-3906 Church Rd	0.19	1,402.37	1,402.56
332062	CORP-Voorhees	341.06	5,435.57	5,776.63
332042	CORP-CITE Voorhees	0.00	14.64	14.64
332063	CORP-Woodcrest	0.00	7,793.23	7,793.23
Health & Safety		10,789.25	245.04	11,034.29
SC-Health & Safety		10,789.25	245.04	11,034.29
332019	CORP-Operatnol Risk	10,789.25	245.04	11,034.29
Legal		37,830.63	24,542.07	62,372.70
Rates & Regulatory Support		10,209.11	2,061.50	12,270.61
332574	Regulatory Reporting	10,209.11	2,061.50	12,270.61
SC-Legal		27,621.52	22,480.57	50,102.09
336215	SE - Legal	10,844.00	1,684.92	12,528.92
335415	NED - Legal	0.00	111.55	111.55
335315	MAD - Legal	4.05	3.37	7.42
335215	CD - Legal	4,726.98	844.58	5,571.56

332115	Legal-Ethics & Compl	1,953.66	2,086.13	
332015	CORP-Legal	10,092.83	19,702.47	29,796.51
<b>Investor Relations</b>				
		1,245.11	510.05	1,755.16
<b>SC-Investor Relations</b>				
		1,245.11	510.05	1,755.16
332037	CORP-Investr Relatn	1,245.11	510.05	1,755.16
<b>Innov &amp; Stewardship</b>				
		8,561.42	1,584.64	10,146.06
<b>SC-Innov &amp; Env Stewardship</b>				
		8,561.42	1,584.64	10,146.06
332066	CORP-Innov&Env Stwd	8,561.42	1,584.64	10,146.06
<b>HR Comp &amp; Benefits</b>				
		8,866.55	6,247.01	15,113.56
<b>SC-HR Comp &amp; Benefits</b>				
		8,866.55	6,247.01	15,113.56
332520	CORP-HTR HR Svc Adm	748.07	1,149.12	1,897.19
332518	CORP- HTR HR Svc CC	766.54	82.59	849.13
332014	CORP-Benefit Svc Ctr	3,919.24	455.43	4,374.67
332002	CORP-HR Comp/Benefit	3,432.70	4,559.79	7,992.49
332012	Wrkfrnc Plng & HR Sys	0.00	0.08	0.08
<b>Talent Mgmt &amp; Org Effectiveness</b>				
		19,435.16	3,231.01	22,666.17
<b>SC-Talent Mgmt &amp; Org Effectiveness</b>				
		19,435.16	3,231.01	22,666.17
336518	Talent Acquisition	3,144.89	375.06	3,519.95
332082	CORP-Oper. Education	9,116.75	1,511.84	10,628.59
332013	Core HR Admin&OrgMgt	216.21	51.89	268.10
332003	CORP-HR Talent Dev	6,957.31	1,291.26	8,248.57
332606	CORP-Oper Training	0.00	0.96	0.96
<b>HR Business Partners</b>				
		21,439.13	3,245.44	24,684.57
<b>SC-HR Business Partners</b>				
		21,439.13	3,245.44	24,684.57
332004	CORP-HR Labor Relatn	3,261.34	658.76	3,920.10
332006	CORP-Business Ctr HR	3,422.71	338.62	3,761.33
334018	CCA-Human Resources	980.26	44.65	1,024.91
335218	CD - Human Resources	4,353.47	950.11	5,303.58
335318	MAD Human Resource	866.17	79.22	945.39
336218	SE - Human Resources	8,555.18	1,174.08	9,729.26
<b>Human Resources Corp</b>				
		3,314.56	531.79	3,846.35
<b>SC-Human Resources Corp</b>				
		3,314.56	531.79	3,846.35
332018	CORP-Human Resources	3,314.56	529.00	3,843.56
332048	CORP-HR Hlth&Well	0.00	2.79	2.79
<b>Finance</b>				
		86,283.21	16,226.21	102,509.42
<b>SC-Treasury</b>				
		17,136.63	953.96	18,090.59
332057	CORP-Treasury	14,936.60	929.72	15,866.32
332519	CORP-HTRClaims Mgmnt	2,200.03	24.24	2,224.27
<b>FSPDS</b>				
		24,310.07	3,799.39	28,109.46
335207	CD - FP & A	8,225.06	353.68	8,578.74
332017	CORP-ServCo FP&A	14,209.85	3,319.50	17,529.35
335307	MAD - F P & A	1.27	2.34	3.61
335407	NED - F P & A	0.00	6.78	6.78
335605	Corp FP&A - Admin	1,755.18	117.09	1,872.27
336207	SE - FP & A	118.71	0.00	118.71
<b>SC-CTIO Organization</b>				
		1,779.84	384.52	2,164.36
332201	CTIO-Organization	1,779.84	384.52	2,164.36
<b>SC-Corporate Finance</b>				
		3,302.40	765.24	4,067.64
337777	CORP-CFO	3,302.40	765.24	4,067.64
<b>SC-Accounting Organization</b>				
		39,754.27	10,323.10	50,077.37
332584	CORP-PTPAcct Payable	3,938.50	2,554.75-	1,383.75
332581	CORP-RTRPayroll Acct	2,584.64	1,615.70	4,200.34
332575	CORP-PTP Cash Oper	4,075.75	96.22	4,171.97
332573	Ext Rprtng & Tech Ac	2,871.29	108.67	2,979.96
332571	CORP-PTP General Tax	5,061.49	1,009.20	6,070.69
332570	CORP-RTR Acctg & Rep	13,476.50	3,043.08	16,519.58
332047	CORP-Income Tax	3,644.06	4,955.25	8,599.31
332007	CORP-Finance	4,102.04	2,049.73	6,151.77
<b>Engineering</b>				
		3,332.82	400.26	3,733.08
<b>SC-Arc Flash</b>				
		39.43	29.17	68.60
332016	CORP-Arc Flash	39.43	29.17	68.60
<b>SC-Asset Management</b>				
		3,293.39	371.09	3,664.48
332065	CORP-Asset Mgmnt	2,679.37	93.89	2,773.26
336550	CORP-COE-Engineering	178.38	70.23	248.61
336551	CORP-COE-Tech Srvcs	435.64	206.97	642.61
<b>External Affairs &amp; Public Policy</b>				
		16,557.27	4,802.17	21,359.44
<b>SC-External Affairs Communication</b>				
		13,404.82	2,951.06	16,355.88
332086	CORP-Internal Comm	2,797.75	956.10	3,753.85
335225	CD - Externl Affairs	6,086.77	533.52-	5,553.25
335325	MAD - Externl Affrs	3.42	1.13	4.55
332085	CORP-External Comm	4,516.88	2,929.71	7,446.59
332087	CORP-Social Respons	0.00	402.36-	402.36-
<b>SC-External Affairs &amp; Public Policy</b>				
		2,654.15	2,066.28	4,720.43
332050	CORP-EA & Pblc Pcly	2,654.15	2,066.28	4,720.43
<b>SC-Government Affairs</b>				
		494.00	243.92-	250.08
332022	CORP-Govt Affairs	494.00	243.92-	250.08
<b>SC-Regulatory Policy</b>				
		4.30	28.75	33.05
335705	CORP-Reg Policy	4.30	28.75	33.05
<b>Process Excellence</b>				
		4,906.54	1,179.98	6,086.52
<b>SC - Process Excellence</b>				
		4,906.54	1,179.98	6,086.52
332605	CORP-Proc Excellence	4,906.54	1,181.68	6,088.22
332578	Project Mgmnt	0.00	1.70-	1.70-
<b>Business Development</b>				
		9,080.60	4,806.52	13,887.12
<b>SC-Business Development</b>				
		9,080.60	4,806.52	13,887.12
332020	CORP-Corp Bus Dev	7,663.80	2,870.57	10,534.37
332120	CORP-BD-Shale Gas	412.21	505.97	918.18
335220	CD - Business Dev	997.47	1,425.78	2,423.25
335320	MAD - Business Dev	7.12	4.20	11.32
<b>Audit</b>				
		2,900.51	3,511.47	6,411.98



SC-Audit		2,900.51	3,511.47	6,411.98
332060 CORP-Audit		2,900.51	3,511.47	6,411.98
<b>Administration - Corporate</b>		<b>5,667.60</b>	<b>256,800.40</b>	<b>262,468.00</b>
SC-Corporate Admin		5,667.60	256,800.40	262,468.00
332041 CORP-Legal BOD		4.09	1,768.43	1,764.34
332059 CORP-Trans Labor		0.00	4.50	4.50
332095 CORP-Admin		5,458.41	255,994.19	261,452.60
332098 CORP-Non-Depart Cost		213.28	990.94	777.66
332505 SSC-Administration		0.00	24.22	24.22
<b>Total O &amp; M Billing</b>		<b>\$ 484,578.66</b>	<b>\$ 446,872.51</b>	<b>\$ 931,451.17</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	51,087.00	4,013.25	55,100.25
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	211.89	21,677.73	21,889.62
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	2,623.11	7,668.52	10,291.63
R12-01K3.16-P-0010	- Office365	701.34	46.37	747.71
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	1,298.22	7,882.47	9,180.69
R12-01K3.16-P-0013	- Environmental Health & Safety Management	514.14	114.64	628.78
R12-01K3.16-P-0019	- AMI SAP Integration	0.00	2,963.26	2,963.26
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	21.02	38.79	59.81
R12-01K3.16-P-0022	- myTime	3,088.37	25,235.24	28,323.61
R12-01K3.17-P-0001	- SAP Enhancements - RTR	94.15	567.29	661.44
R12-01K3.17-P-0002	- SAP Enhancements - PTP	186.22	60.85	247.07
R12-01K3.17-P-0003	- SAP Enhancements - HTR	778.51	59.77	838.28
R12-01K3.17-P-0004	- SAP Enhancements - MTC	765.89	10,792.64	11,558.53
R12-01K3.17-P-0005	- SAP Enhancements - EAM	1,190.21	707.95	1,898.16
R12-01K3.17-P-0009	- Merger & Acquisition Automation	90.56	17.19	107.75
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	18.89	5.75	24.64
R12-01K3.17-P-0020	- Enterprise Meter Data Management	6.70	8,260.00	8,266.70
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	1,174.10	285.10	1,459.20
R12-01K3.17-P-0024	- Customer One-View-Phase 1	562.62	152.91	715.53
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	677.21	154.77	831.98
R12-02K1.17-P-2003-99	- PUR(4)E7270 PUR(4)E5570 PUR(2)M7510	3,344.34	739.45	4,083.79
<b>Total Capex Billing</b>		<b>\$ 68,434.49</b>	<b>\$ 91,443.94</b>	<b>\$ 159,878.43</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 553,013.15</b>	<b>\$ 538,316.45</b>	<b>\$ 1,091,329.60</b>
Less: Payment - Prior estimated billing				- \$ 776,889.79
<b>Net Amount Payable (Receivable) - Current month</b>				<b>\$ 314,439.81</b>
Plus: Est. Current month billing				\$ 1,091,329.60
<b>Total Due</b>				<b>\$ 1,405,769.41</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 06/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 221,291.34	\$ 92,551.08	\$ 313,842.42
Central Lab		5,310.97	4,969.64	10,280.61
SC-Central Lab		5,310.97	4,969.64	10,280.61
334517	Central Lab	5,310.97	4,969.64	10,280.61
Customer Service Center (CSC)		134,681.57	34,566.48	169,248.05
SC-Alton Call Center		70,823.62	22,426.60	93,250.22
334005	CCA-Administration	4,910.11	703.21	5,613.32
334070	CCA-Call Handling	21,875.17	6,350.49	28,225.66
334071	CCA-Billing	27,095.34	439.59	27,534.93
334072	CCA-Collections	6,444.33	121.27	6,565.60
334073	CCA-Oper & Perform	2,407.25	14,544.45	16,951.70
334074	CCA-Business Svcs	4,042.54	181.75	4,224.29
334075	CCA-Education & Dev	1,569.09	34.58	1,603.67
334076	CCA-Quality & Rprtg	2,479.79	51.26	2,531.05
SC-Customer Experience		3,260.12	817.75	4,077.87
332045	Customer Experience	3,260.12	817.75	4,077.87
SC-Customer Relations		32,629.46	2,399.40	35,028.86
335203	CORP-CR-Area2-MainBV	32,024.36	2,335.46	34,359.82
335303	CORP-CR-Areal-MainWB	605.10	58.37	663.47
335204	COE-CR-Area2-LX	0.00	5.57	5.57
SC-Pensacola Call Center		27,968.37	8,922.73	36,891.10
337005	CCP-Administration	445.72	110.64	556.36
337070	CCP-Call Handling	25,018.34	2,663.10	27,681.44
337073	CCP-Oper & Spprt	1,033.31	5,989.15	7,022.46
337075	CCP-Education & Dev	698.72	19.70	718.42
337076	CCP-Quality & Rprtg	772.28	140.14	912.42
Information Tech Services (ITS)		71,136.85	53,032.77	124,169.62
SC - ITS-Solutions Delivery Services		16,869.90	3,025.96	19,895.86
332079	CORP-ITS-BAD-Middle	4,229.28	359.53	4,588.81
332080	CORP-ITS-BAD-Back	7,824.73	1,417.48	9,242.21
332083	CORP-ITS-BAD-FSA	4,815.89	1,248.95	6,064.84
SC - ITS-Administration		54,266.95	50,006.81	104,273.76
332071	CORP-ITS Admin	54,266.95	50,006.81	104,273.76
Supply Chain		10,161.95	17.81-	10,144.14
SC-Supply Chain		10,161.95	17.81-	10,144.14
332582	CORP-Procurement	864.20	45.73	909.93
332010	CORP-Spply Chain-Src	9,297.75	63.54-	9,234.21
Shared Governance & Service Fees		\$ 473,153.98	\$ 136,551.31	\$ 609,705.29
Security Operations		5,890.06	4,200.03	10,090.09
SC-Security Operations		5,890.06	4,200.03	10,090.09
332077	CORP-Security Ops	5,890.06	4,200.03	10,090.09
Safety & Environmental Compliance		906.29	0.00	906.29
SC-Safety & Environmental Compliance		906.29	0.00	906.29
332166	Environmental Comp	906.29	0.00	906.29
Regulated Operations		153,659.98	5,270.69	158,930.67
SC - Regulated Ops - CD		25,173.53-	1,710.81	23,462.72-
335205	CD - Admin & Gen	23,016.96-	1,202.44	21,814.52-
335212	CD - Rates	2,156.57-	508.37	1,648.20-
SC - CORP-Regulated Operations		20,149.32	1,233.20	21,382.52
332026	CORP-Regulated Ops	20,149.32	1,233.20	21,382.52
SC - Regulated Ops - IL/IA		0.00	33.08-	33.08-
335214	CD - Engineering	0.00	33.08-	33.08-
SC - Regulated Ops - MAD		81.15	28.29	109.44
335305	MAD - Admin & Generl	50.40	65.60	116.00
335312	MAD - Rates	30.75	37.31-	6.56-
SC - Regulated Ops - NED		0.00	505.53	505.53
335405	NED - Admin & Gen	0.00	301.49	301.49
335412	NED - Rates	0.00	204.04	204.04
SC - Operations Excellence		2,542.08	226.35	2,768.43
332044	Operation Excellence	2,542.08	226.35	2,768.43
SC - Regulated Ops - SE		156,060.96	1,599.59	157,660.55
336205	SE - Admin & Gen	156,060.96	1,599.59	157,660.55
Facilities		291.19	16,726.75	17,017.94
SC-Facilities		291.19	16,726.75	17,017.94
332046	CORP-3906 Church Rd	0.17	1,315.68	1,315.85
332062	CORP-Voorhees	291.02	5,360.10	5,651.12
332042	CORP-CITE Voorhees	0.00	15.60	15.60
332063	CORP-Woodcrest	0.00	10,035.37	10,035.37
Health & Safety		9,267.93	2,273.62	11,541.55
SC-Health & Safety		9,267.93	2,273.62	11,541.55
332019	CORP-Operatioln Risk	9,267.93	2,273.62	11,541.55
Legal		50,231.16	6,289.34-	43,941.82
Rates & Regulatory Support		15,278.73	1,121.63	16,400.36
332574	Regulatory Reporting	15,278.73	1,121.63	16,400.36
SC-Legal		34,952.43	7,410.97-	27,541.46
336215	SE - Legal	20,007.80	7.02	20,014.82
335415	NED - Legal	0.00	107.01-	107.01-
335315	MAD - Legal	1.68	6.58	8.26

335215	CD - Legal	3,755.22-	81.25	3,043.97-
332115	Legal-Ethics & Compl	2,437.57		2,819.87
332015	CORP-Legal	16,260.60	8,411.11-	7,849.49
<b>Investor Relations</b>		<b>2,768.80</b>	<b>498.63</b>	<b>3,267.43</b>
SC-Investor Relations		2,768.80	498.63	3,267.43
332037	CORP-Investr Relatn	2,768.80	498.63	3,267.43
<b>Innov &amp; Stewardship</b>		<b>10,219.76</b>	<b>1,052.56-</b>	<b>9,167.20</b>
SC-Innov & Env Stewardship		10,219.76	1,052.56-	9,167.20
332066	CORP-Innov&Env Stwd	10,219.76	1,052.56-	9,167.20
<b>HR Comp &amp; Benefits</b>		<b>10,496.72</b>	<b>7,012.15</b>	<b>17,508.87</b>
SC-HR Comp & Benefits		10,496.72	7,012.15	17,508.87
332520	CORP-HTR HR Svc Adm	730.94	1,724.93	2,455.87
332518	CORP- HTR HR Svc CC	727.07	2.98	730.05
332014	CORP-Benefit Svc Ctr	3,745.00	755.72	4,500.72
332002	CORP-HR Comp/Benefit	5,293.71	4,528.60	9,822.31
332012	Wrkfrce Plng & HR Sys	0.00	0.08-	0.08-
<b>Talent Mgmt &amp; Org Effectiveness</b>		<b>19,408.38</b>	<b>6,240.86</b>	<b>25,649.24</b>
SC-Talent Mgmt & Org Effectiveness		19,408.38	6,240.86	25,649.24
336518	Talent Acquisition	3,195.13	977.68	4,172.81
332082	CORP-Oper. Education	12,360.70	446.10	12,806.80
332013	Core HR Admin&OrgMgt	217.86	53.37	271.23
332003	CORP-HR Talent Dev	3,634.69	4,762.24	8,396.93
332606	CORP-Oper Training	0.00	1.47	1.47
<b>HR Business Partners</b>		<b>31,325.42</b>	<b>2,533.12</b>	<b>33,858.54</b>
SC-HR Business Partners		31,325.42	2,533.12	33,858.54
332004	CORP-HR Labor Relatn	3,445.37	742.66	4,188.03
332006	CORP-Business Ctr HR	3,436.66	137.81	3,574.47
334018	CCA-Human Resources	1,418.68	84.65	1,503.33
335218	CD - Human Resources	1,878.01	1,043.27	2,921.28
335318	MAD Human Resource	713.84	8.24-	705.60
336218	SE - Human Resources	20,432.86	532.97	20,965.83
<b>Human Resources Corp</b>		<b>3,533.87</b>	<b>1,395.58</b>	<b>4,929.45</b>
SC-Human Resources Corp		3,533.87	1,395.58	4,929.45
332018	CORP-Human Resources	2,360.54	1,372.80	3,733.34
332048	CORP-HR Hlth&Well	1,173.33	22.78	1,196.11
<b>Finance</b>		<b>97,380.02</b>	<b>14,626.05</b>	<b>112,006.07</b>
SC-Treasury		10,517.74	632.15	11,149.89
332519	CORP-HTRClaims Mgmnt	1,720.24	30.75	1,750.99
332057	CORP-Treasury	8,797.50	601.40	9,398.90
<b>FSPDS</b>		<b>23,181.58</b>	<b>3,982.85</b>	<b>27,164.43</b>
335207	CD - FP & A	5,710.50	249.37	5,959.87
332017	CORP-ServCo FP&A	15,938.20	3,180.80	19,119.00
335307	MAD - F P & A	0.49	4.32	4.81
335407	NED - F P & A	0.00	24.88	24.88
335605	Corp FP&A - Admin	1,532.39	492.62	2,025.01
336207	SE - FP & A	0.00	27.06	27.06
332517	CORP-Plan & Rptg	0.00	3.80	3.80
<b>SC-CTIO Organization</b>		<b>2,053.22</b>	<b>509.13</b>	<b>2,562.35</b>
332201 CTIO-Organization		2,053.22	509.13	2,562.35
<b>SC-Corporate Finance</b>		<b>7,243.81</b>	<b>4,578.84-</b>	<b>2,664.97</b>
337777 CORP-CFO		7,243.81	4,578.84-	2,664.97
<b>SC-Accounting Organization</b>		<b>54,383.67</b>	<b>14,080.76</b>	<b>68,464.43</b>
332584	CORP-PTPAcct Payable	3,843.44	2,341.76-	1,501.68
332581	CORP-RTRPayroll Acct	3,320.33	5,758.36	9,078.69
332575	CORP-PTP Cash Oper	4,624.00	102.52	4,726.52
332573	Ext Rprtng & Tech Ac	2,925.73	164.33	3,090.06
332571	CORP-PTP General Tax	12,231.71	287.90	12,519.61
332570	CORP-RTR Acctg & Rep	17,360.79	4,138.26	21,499.05
332047	CORP-Income Tax	3,482.39	5,453.96	8,936.35
332007	CORP-Finance	6,595.28	517.19	7,112.47
<b>Engineering</b>		<b>29,449.08</b>	<b>1,210.50</b>	<b>30,659.58</b>
SC-Arc Flash		185.66	19.92	205.58
332016	CORP-Arc Flash	185.66	19.92	205.58
<b>SC-Asset Management</b>		<b>29,263.42</b>	<b>1,190.58</b>	<b>30,454.00</b>
332065	CORP-Asset Mgmnt	18,074.65	819.46	18,894.11
336550	CORP-COE-Engineering	2,738.73	174.32	2,913.05
336551	CORP-COE-Tech Svcs	8,450.04	196.80	8,646.84
<b>External Affairs &amp; Public Policy</b>		<b>12,440.84</b>	<b>8,343.20</b>	<b>20,784.04</b>
SC-External Affairs Communication		10,147.20	7,750.59	17,897.79
332086	CORP-Internal Comm	3,202.42	659.49	3,861.91
335225	CD - Externl Affairs	832.18	3,299.50	4,131.68
335325	MAD - Externl Affrs	0.00	1.90	1.90
332085	CORP-External Comm	6,112.60	3,789.73	9,902.33
332087	CORP-Social Respons	0.00	0.03-	0.03-
<b>SC-External Affairs &amp; Public Policy</b>		<b>965.64-</b>	<b>289.84-</b>	<b>1,255.48-</b>
332050 CORP-EA & Pblc Plcy		965.64-	289.84-	1,255.48-
<b>SC-Government Affairs</b>		<b>1,077.14</b>	<b>723.78</b>	<b>1,800.92</b>
332022 CORP-Govt Affairs		1,077.14	723.78	1,800.92
<b>SC-Regulatory Policy</b>		<b>2,182.14</b>	<b>158.67</b>	<b>2,340.81</b>
335705 CORP-Reg Policy		2,182.14	158.67	2,340.81
<b>Process Excellence</b>		<b>4,605.34</b>	<b>1,299.77</b>	<b>5,905.11</b>
SC - Process Excellence		4,605.34	1,299.77	5,905.11
332605	CORP-Proc Excellence	4,605.34	1,299.65	5,904.99
332578	Project Mgmnt	0.00	0.12	0.12
<b>Business Development</b>		<b>12,318.04</b>	<b>261.62-</b>	<b>12,056.42</b>
SC-Business Development		12,318.04	261.62-	12,056.42
332020	CORP-Corp Bus Dev	12,016.02	682.59	12,698.61
332120	CORP-BD-Shale Gas	429.64	255.95	685.59
335220	CD - Business Dev	139.37-	1,206.85-	1,346.22-

335320	MAD - Business Dev	11.75	6.69	18.44
<b>Audit</b>		<b>2,265.71</b>	<b>3,056.72</b>	<b>5,322.43</b>
SC-Audit		2,265.71	3,056.72	5,322.43
332060	CORP-Audit	2,265.71	3,056.72	5,322.43
<b>Administration - Corporate</b>		<b>16,695.39</b>	<b>69,467.16</b>	<b>86,162.55</b>
SC-Corporate Admin		16,695.39	69,467.16	86,162.55
332041	CORP-Legal BOD	4.09-	6,284.13	6,280.04
332059	CORP-Trans Labor	0.00	20.82-	20.82-
332070	CORP-SharedBusSvcAdm	143.01	0.00	143.01
332095	CORP-Admin	16,696.99	63,669.73	80,366.72
332098	CORP-Non-Depart Cost	140.52-	443.13-	583.65-
332505	SSC-Administration	0.00	22.75-	22.75-
<b>Total O &amp; M Billing</b>		<b>\$ 694,445.32</b>	<b>\$ 229,102.39</b>	<b>\$ 923,547.71</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	19,700.93	3,983.90	23,684.83
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	68.35	4.28	72.63
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	322.95	972.11	1,295.06
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	1,728.24	132.66	1,860.90
R12-01K3.16-P-0010	- Office365	159.49	27.77	187.26
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	1,530.49	5,498.35	7,028.84
R12-01K3.16-P-0013	- Environmental Health & Safety Management	77.84-	660.33	582.49
R12-01K3.16-P-0019	- AMI SAP Integration	1,253.50	1,898.78	3,152.28
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	47.09	1,919.42	1,966.51
R12-01K3.16-P-0022	- myTime	2,090.88	30,721.35	32,812.23
R12-01K3.17-P-0001	- SAP Enhancements - RTR	363.53	18.62	382.15
R12-01K3.17-P-0002	- SAP Enhancements - PTP	223.90	4,597.95	4,821.85
R12-01K3.17-P-0003	- SAP Enhancements - HTR	988.62	3,977.61	4,966.23
R12-01K3.17-P-0004	- SAP Enhancements - MTC	981.76	14,713.21	15,694.97
R12-01K3.17-P-0005	- SAP Enhancements - EAM	403.32	4,148.88	4,552.20
R12-01K3.17-P-0009	- Merger & Acquisition Automation	37.08-	0.00	37.08-
R12-01K3.17-P-0011	- GIS Technology Improvements	253.20	49.59	302.79
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	456.12	99.21	555.33
R12-01K3.17-P-0020	- Enterprise Meter Data Management	2,011.97	513.94	2,525.91
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	620.76	291.61	912.37
R12-01K3.17-P-0024	- Customer One-View-Phase 1	1,052.67	6,980.61	8,033.28
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	617.18	130.21	747.39
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,569.83	364.38	1,934.21
R12-02K1.17-P-2003-99	- PUR(4)E7270 PUR(4)E5570 PUR(2)M7510	1,349.98-	0.00	1,349.98-
R12-01K3.17-P-0008	- Document & Record Management	0.00	12,630.66	12,630.66
R12-01K3.17-P-0022	- Enterprise Integration Software	0.00	32.30	32.30
<b>Total Capex Billing</b>		<b>\$ 34,979.88</b>	<b>\$ 94,367.73</b>	<b>\$ 129,347.61</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 729,425.20</b>	<b>\$ 323,470.12</b>	<b>\$ 1,052,895.32</b>
Less: Payment - Prior estimated billing				- \$ 1,091,329.60
Net Amount Payable (Receivable) - Current month				\$ -38,434.28
Plus: Est. Current month billing				\$ 1,052,895.32
<b>Total Due</b>				<b>\$ 1,014,461.04</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 07/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 174,076.03	\$ 83,908.24	\$ 257,984.27
Central Lab		5,216.77	3,002.76	8,219.53
SC-Central Lab		5,216.77	3,002.76	8,219.53
334517	Central Lab	5,216.77	3,002.76	8,219.53
Customer Service Center (CSC)		119,072.43	26,217.44	145,289.87
SC-Alton Call Center		63,142.92	17,528.98	80,671.90
334076	CCA-Quality & Rprtng	1,937.72	55.41	1,993.13
334075	CCA-Education & Dev	1,421.76	82.47	1,504.23
334005	CCA-Administration	3,525.54	212.82	3,738.36
334070	CCA-Call Handling	21,418.88	4,169.99	25,588.87
334071	CCA-Billing	22,879.18	449.21	23,328.39
334072	CCA-Collections	6,105.81	232.34	6,338.15
334073	CCA-Oper & Perform	2,229.14	12,058.00	14,287.14
334074	CCA-Business Srvcs	3,624.89	268.74	3,893.63
SC-Customer Experience		2,285.62	800.23	3,085.85
332045	Customer Experience	2,285.62	800.23	3,085.85
SC-Customer Relations		27,558.37	1,228.14	28,786.51
335203	CORP-CR-Area2-MainBV	27,482.72	830.83	28,313.55
335303	CORP-CR-Areal-MainWB	75.65	393.77	469.42
335204	COE-CR-Area2-LX	0.00	3.54	3.54
SC-Pensacola Call Center		26,085.52	6,660.09	32,745.61
337005	CCP-Administration	386.97	77.11-	309.86
337076	CCP-Quality & Rprtng	742.81	22.56	765.37
337075	CCP-Education & Dev	650.80	10.89	661.69
337073	CCP-Oper & Spprt	1,072.32	5,576.59	6,648.91
337070	CCP-Call Handling	23,232.62	1,127.16	24,359.78
Information Tech Services (ITS)		43,243.15	52,046.30	95,289.45
SC - ITS-Solutions Delivery Services		7,201.17	3,028.85	10,230.02
332080	CORP-ITS-BAD-Back	4,009.86	1,262.81	5,272.67
332083	CORP-ITS-BAD-FSA	78.28	1,360.38	1,438.66
332079	CORP-ITS-BAD-Middle	3,113.03	405.66	3,518.69
SC - ITS-Administration		36,041.98	48,727.81	84,769.79
332071	CORP-ITS Admin	36,041.98	48,561.72	84,603.70
333531	CORP-ITS Client Depr	0.00	166.09	166.09
Supply Chain		6,543.68	2,641.74	9,185.42
SC-Supply Chain		6,543.68	2,641.74	9,185.42
332582	CORP-Procurement	912.90	39.12	952.02
332010	CORP-Spply Chain-Src	5,630.78	2,602.62	8,233.40
Shared Governance & Service Fees		\$ 251,013.66	\$ 132,681.24	\$ 383,694.90
Security Operations		6,291.31	7,127.86	13,419.17
SC-Security Operations		6,291.31	7,127.86	13,419.17
332077	CORP-Security Ops	6,291.31	7,127.86	13,419.17
Safety & Environmental Compliance		15,243.01	1,728.17	16,971.18
SC-Safety & Environmental Compliance		15,243.01	1,728.17	16,971.18
332166	Environmental Comp	15,243.01	1,728.17	16,971.18
Regulated Operations		48,840.95	5,828.70	54,669.65
SC - Regulated Ops - CD		75,615.63-	1,360.56	74,255.07-
335205	CD - Admin & Gen	58,611.01-	994.03	57,616.98-
335212	CD - Rates	17,004.62-	366.53	16,638.09-
SC - CORP-Regulated Operations		7,189.64	1,056.21	8,245.85
332026	CORP-Regulated Ops	7,189.64	1,056.21	8,245.85
SC - Regulated Ops - IL/IA		0.00	10.92-	10.92-
335214	CD - Engineering	0.00	10.92-	10.92-
SC - Regulated Ops - MAD		1,086.48-	195.58	890.90-
335312	MAD - Rates	163.68	37.28	200.96
335305	MAD - Admin & Generl	1,250.16-	158.30	1,091.86-
SC - Regulated Ops - NED		0.00	689.92	689.92
335412	NED - Rates	0.00	24.04-	24.04-
335405	NED - Admin & Gen	0.00	713.96	713.96
SC - Operations Excellence		1,922.27	102.22	2,024.49
332044	Operation Excellence	1,922.27	102.22	2,024.49
SC - Regulated Ops - SE		116,431.15	2,435.13	118,866.28
336205	SE - Admin & Gen	116,431.15	2,435.13	118,866.28
Facilities		453.09	15,924.74	16,377.83
SC-Facilities		453.09	15,924.74	16,377.83
332046	CORP-3906 Church Rd	0.15	1,134.29	1,134.44
332062	CORP-Voorhees	452.94	6,640.50	7,093.44
332042	CORP-CITE Voorhees	0.00	10.24	10.24
332063	CORP-Woodcrest	0.00	8,139.71	8,139.71
Health & Safety		4,075.97-	1,127.60-	5,203.57-
SC-Health & Safety		4,075.97-	1,127.60-	5,203.57-
332019	CORP-Operational Risk	4,075.97-	1,127.60-	5,203.57-
Legal		41,351.48	6,155.07	47,506.55
Rates & Regulatory Support		15,392.55	1,076.77	16,469.32
332574	Regulatory Reporting	15,392.55	1,076.77	16,469.32
SC-Legal		25,958.93	5,078.30	31,037.23
336215	SE - Legal	44,719.44	651.19	45,370.63
335415	NED - Legal	0.00	222.80	222.80

335315	MAD - Legal	80.50-	7.30	63.20-
335215	CD - Legal	32,761.52-	117.30	32,347.88-
332115	Legal-Ethics & Compl	1,809.42	368.87	2,178.29
332015	CORP-Legal	12,272.09	3,404.50	15,676.59
Investor Relations		1,497.00	517.97	2,014.97
SC-Investor Relations		1,497.00	517.97	2,014.97
332037	CORP-Investr Relatn	1,497.00	517.97	2,014.97
Innov & Stewardship		1,741.88	2,514.61	4,256.49
SC-Innov & Env Stewardship		1,741.88	2,514.61	4,256.49
332066	CORP-Innov&Env Stwd	1,741.88	2,514.61	4,256.49
HR Comp & Benefits		9,108.22	6,430.83	15,539.05
SC-HR Comp & Benefits		9,108.22	6,430.83	15,539.05
332520	CORP-HTR HR Svc Adm	716.98	1,166.73	1,883.71
332518	CORP- HTR HR Svc CC	700.44	23.68	724.12
332014	CORP-Benefit Svc Ctr	4,227.22	380.40	4,607.62
332002	CORP-HR Comp/Benefit	3,463.58	4,860.02	8,323.60
Talent Mgmt & Org Effectiveness		4,291.14	2,364.39	6,655.53
SC-Talent Mgmt & Org Effectiveness		4,291.14	2,364.39	6,655.53
336518	Talent Acquisition	2,860.36	255.41	3,115.77
332082	CORP-Oper. Education	7,474.36-	1,534.97	5,939.39-
332013	Core HR Admin&OrgMgt	281.65	69.97	351.62
332003	CORP-HR Talent Dev	8,623.49	493.27	9,116.76
332606	CORP-Oper Training	0.00	10.77	10.77
HR Business Partners		12,206.67	3,079.98	15,286.65
SC-HR Business Partners		12,206.67	3,079.98	15,286.65
332004	CORP-HR Labor Relatn	8,911.92	1,001.33	9,913.25
332006	CORP-Business Ctr HR	34,503.33	307.01	34,810.34
334018	CCA-Human Resources	2,021.88	119.79	2,141.67
335218	CD - Human Resources	40,349.78-	908.42	39,441.36-
335318	MAD Human Resource	4,795.38-	18.52	4,776.86-
336218	SE - Human Resources	11,914.70	724.91	12,639.61
Human Resources Corp		192.10-	181.26-	373.36-
SC-Human Resources Corp		192.10-	181.26-	373.36-
332018	CORP-Human Resources	981.23	183.76-	797.47
332048	CORP-HR Hlth&Well	1,173.33-	2.50	1,170.83-
Finance		80,765.92	152.14	80,918.06
SC-Treasury		12,053.36-	462.14	11,591.22-
332519	CORP-HTRClaims Mgmt	1,682.30	21.44	1,703.74
332057	CORP-Treasury	13,735.66-	440.70	13,294.96-
FSPDS		49,958.60	3,105.31	53,063.91
335207	CD - FP & A	42,082.57-	455.59	41,626.98-
332517	CORP-Plan & Rptg	20,401.35	196.55	20,597.90
332017	CORP-ServCo FP&A	17,540.89	2,403.87	19,944.76
335307	MAD - F P & A	50.80-	31.77	19.03-
335407	NED - F P & A	0.00	6.78	6.78
335605	Corp FP&A - Admin	1,786.23	332.43-	1,453.80
336207	SE - FP & A	52,363.50	343.18	52,706.68
SC-CTIO Organization		1,564.37	1,217.70-	346.67
332201	CTIO-Organization	1,564.37	1,217.70-	346.67
SC-Corporate Finance		2,605.41	858.98	3,464.39
337777	CORP-CFO	2,605.41	858.98	3,464.39
SC-Accounting Organization		38,690.90	3,056.59-	35,634.31
332584	CORP-PTPacct Payable	3,699.07	9,159.43-	5,460.36-
332581	CORP-RTRPayroll Acct	3,024.88	2,008.70	5,033.58
332579	CORP-HTR Empl Svcs	135.44-	0.00	135.44-
332575	CORP-PTP Cash Oper	4,249.07	1,962.11-	2,286.96
332573	Ext Rprtng & Tech Ac	3,518.94	132.33	3,651.27
332571	CORP-PTP General Tax	35,197.28-	81.35	35,115.93-
332570	CORP-RTR Acctg & Rep	14,772.76	2,196.37	16,969.13
332047	CORP-Income Tax	42,567.03	4,543.77	47,110.80
332007	CORP-Finance	2,191.87	897.57-	1,294.30
Engineering		9,171.63	210.91	9,382.54
SC-Arc Flash		2,716.24	149.65	2,865.89
332016	CORP-Arc Flash	2,716.24	149.65	2,865.89
SC-Asset Management		6,455.39	61.26	6,516.65
332065	CORP-Asset Mgmt	3,546.86	4.35	3,551.21
336550	CORP-COE-Engineering	551.47	3.55-	547.92
336551	CORP-COE-Tech Svcs	2,357.06	60.46	2,417.52
External Affairs & Public Policy		13,298.70	7,131.65	20,430.35
SC-External Affairs Communication		11,891.43	3,355.87	15,247.30
335325	MAD - Externl Affrs	17.21-	9.10	8.11-
335225	CD - Externl Affairs	4,216.67	21.59-	4,195.08
332086	CORP-Internal Comm	2,743.05	569.21	3,312.26
332085	CORP-External Comm	4,948.92	2,799.15	7,748.07
SC-External Affairs & Public Policy		412.48-	1,281.32	868.84
332050	CORP-EA & Pblc Plcy	412.48-	1,281.32	868.84
SC-Government Affairs		1,715.90-	987.77	728.13-
332022	CORP-Govt Affairs	1,715.90-	987.77	728.13-
SC-Regulatory Policy		3,535.65	1,506.69	5,042.34
335705	CORP-Reg Policy	3,535.65	1,506.69	5,042.34
Process Excellence		4,345.89	1,149.75	5,495.64
SC - Process Excellence		4,345.89	1,149.75	5,495.64
332605	CORP-Proc Excellence	4,345.89	1,143.88	5,489.77
332578	Project Mgmt	0.00	5.87	5.87
Business Development		7,133.55	809.73	7,943.28
SC-Business Development		7,133.55	809.73	7,943.28
332020	CORP-Corp Bus Dev	6,588.74	654.77	7,243.51
332120	CORP-BD-Shale Gas	467.21	61.16	528.37
335220	CD - Business Dev	0.00	49.59	49.59

335320	MAD - Business Dev	77.60	121.81	121.81
<b>Audit</b>		<b>3,504.56</b>	<b>11,202.86</b>	<b>14,707.42</b>
SC-Audit		3,504.56	11,202.86	14,707.42
332060	CORP-Audit	3,504.56	11,202.86	14,707.42
<b>Administration - Corporate</b>		<b>3,963.27-</b>	<b>61,660.74</b>	<b>57,697.47</b>
SC-Corporate Admin		3,963.27-	61,660.74	57,697.47
332041	CORP-Legal BOD	4.09-	3,341.79	3,337.70
332059	CORP-Trans Labor	0.00	9.31	9.31
332095	CORP-Admin	4,291.36-	59,333.92	55,042.56
332098	CORP-Non-Depart Cost	332.18	1,059.59-	727.41-
332505	SSC-Administration	0.00	35.31	35.31
<b>Total O &amp; M Billing</b>		<b>\$ 425,089.69</b>	<b>\$ 216,589.48</b>	<b>\$ 641,679.17</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	45,843.37	4,046.00	49,889.37
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	1,300.10	59.70	1,359.80
R12-01K3.15-P-0013	- Records Management	0.00	6.43-	6.43-
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	180.10	872.89	1,052.99
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	1,420.44	4,316.19	5,736.63
R12-01K3.16-P-0010	- Office365	31.78	171.58-	39.80-
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	799.40-	4,364.41	3,565.01
R12-01K3.16-P-0013	- Environmental Health & Safety Management	4.93-	660.33-	665.26-
R12-01K3.16-P-0019	- AMI SAP Integration	484.50-	318.95	165.55-
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	185.81	1,115.02	1,300.83
R12-01K3.16-P-0022	- myTime	1,282.36	25,943.12	27,225.48
R12-01K3.17-P-0001	- SAP Enhancements - RTR	254.91	6,466.00	6,720.91
R12-01K3.17-P-0002	- SAP Enhancements - PTP	433.20	3,436.15	3,869.35
R12-01K3.17-P-0003	- SAP Enhancements - HTR	653.37	4,120.63	4,774.00
R12-01K3.17-P-0004	- SAP Enhancements - MTC	3,913.02	28,658.23	32,571.25
R12-01K3.17-P-0005	- SAP Enhancements - EAM	629.77	3,075.56	3,705.33
R12-01K3.17-P-0009	- Merger & Acquisition Automation	17.99	0.00	17.99
R12-01K3.17-P-0011	- GIS Technology Improvements	981.74	46.57	1,028.31
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	8,773.38	21,879.59	30,652.97
R12-01K3.17-P-0020	- Enterprise Meter Data Management	691.55-	170.35	521.20-
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	1,854.30	23,670.18	25,524.48
R12-01K3.17-P-0022	- Enterprise Integration Software	4,759.10	10,423.40	15,182.50
R12-01K3.17-P-0023	- Communications and Collaboration Improve	1,102.68	3,337.99	4,440.67
R12-01K3.17-P-0024	- Customer One-View-Phase 1	2,077.21	970.20	3,047.41
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	699.97	192.03	892.00
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	979.65	190.04	1,169.69
R12-02K1.17-P-2002-99	- PUR(16)CF53 Toughbooks	3,797.15	772.82	4,569.97
R12-02K1.17-P-2009-99	- PUR(3)M7510 PUR(3)E7280 PUR(9)E5580	3,874.99	785.48	4,660.47
R12-01K3.14-P-0018	- Ent. Service Manage-Other	0.00	24.39-	24.39-
R12-01K3.16-P-0006	- LockBox Upgrade	0.00	5.66-	5.66-
R12-01K3.16-P-0008	- HP Quality Center Upgrade	0.00	4.13-	4.13-
R12-01K3.17-P-0008	- Document & Record Management	0.00	89.45-	89.45-
<b>Total Capex Billing</b>		<b>\$ 83,066.01</b>	<b>\$ 148,369.53</b>	<b>\$ 231,435.54</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 508,155.70</b>	<b>\$ 364,959.01</b>	<b>\$ 873,114.71</b>
Less: Payment - Prior estimated billing				- \$ 1,052,895.32
Net Amount Payable (Receivable) - Current month				\$ -179,780.61
Plus: Est. Current month billing				\$ 873,114.71
<b>Total Due</b>				<b>\$ 693,334.10</b>



Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 08/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 223,897.20	\$ 96,276.10	\$ 320,173.30
Central Lab		2,311.08	1,147.69	3,458.77
SC-Central Lab		2,311.08	1,147.69	3,458.77
334517	Central Lab	2,311.08	1,147.69	3,458.77
Customer Service Center (CSC)		142,290.11	26,845.15	169,135.26
SC-Alton Call Center		74,598.97	15,179.35	89,778.32
334076	CCA-Quality & Rprtng	2,104.02	47.03	2,151.05
334075	CCA-Education & Dev	1,691.32	82.60	1,773.92
334005	CCA-Administration	3,977.28	696.06	4,673.34
334070	CCA-Call Handling	27,371.54	1,741.24	29,112.78
334071	CCA-Billing	25,567.34	428.44	25,995.78
334072	CCA-Collections	7,581.72	189.78	7,771.50
334073	CCA-Oper & Perform	2,449.39	11,782.06	14,231.45
334074	CCA-Business Svcs	3,856.36	212.14	4,068.50
SC-Customer Experience		3,495.57	982.60	4,478.17
332045	Customer Experience	3,495.57	982.60	4,478.17
SC-Customer Relations		29,135.38	2,206.53	31,341.91
335203	CORP-CR-Area2-MainBV	29,099.61	2,163.74	31,263.35
335303	CORP-CR-Areal-MainWB	35.77	39.25	75.02
335204	COE-CR-Area2-LX	0.00	3.54	3.54
SC-Pensacola Call Center		35,060.19	8,476.67	43,536.86
337005	CCP-Administration	437.26	18.62	455.88
337076	CCP-Quality & Rprtng	843.52	29.20	872.72
337075	CCP-Education & Dev	715.65	40.72	756.37
337073	CCP-Oper & Spprt	1,160.63	7,031.22	8,191.85
337070	CCP-Call Handling	31,903.13	1,356.91	33,260.04
Information Tech Services (ITS)		72,505.51	67,898.33	140,403.84
SC - ITS-Solutions Delivery Services		17,180.87	3,876.21	21,057.08
332080	CORP-ITS-BAD-Back	8,551.65	902.54	9,454.19
332083	CORP-ITS-BAD-FSA	5,572.28	1,202.19	6,774.47
332079	CORP-ITS-BAD-Middle	3,056.94	1,771.48	4,828.42
SC - ITS-CS Projects		0.00	3.87	3.87
332190	CORP-ITS CS Projects	0.00	3.87	3.87
SC - ITS-Administration		55,324.64	63,840.90	119,165.54
332071	CORP-ITS Admin	55,324.64	63,840.90	119,165.54
Supply Chain		6,790.50	384.93	7,175.43
SC-Supply Chain		6,790.50	384.93	7,175.43
332582	CORP-Procurement	873.28	58.11	931.39
332010	CORP-Spply Chain-Src	5,917.22	326.82	6,244.04
Shared Governance & Service Fees		\$ 272,083.99	\$ 209,993.74	\$ 482,077.73
Security Operations		5,672.94	7,230.16	12,903.10
SC-Security Operations		5,672.94	7,230.16	12,903.10
332077	CORP-Security Ops	5,672.94	7,230.16	12,903.10
Safety & Environmental Compliance		1,572.96	198.71	1,771.67
SC-Safety & Environmental Compliance		1,572.96	198.71	1,771.67
332166	Environmental Comp	1,572.96	198.71	1,771.67
Regulated Operations		46,834.11	5,943.85	52,777.96
SC - Regulated Ops - CD		1,949.13	1,531.06	3,480.19
335205	CD - Admin & Gen	1,012.58	1,113.16	2,125.74
335212	CD - Rates	936.55	417.90	1,354.45
SC - CORP-Regulated Operations		6,173.68	2,108.49	8,282.17
332026	CORP-Regulated Ops	6,173.68	2,108.49	8,282.17
SC - Regulated Ops - IL/IA		0.00	83.09	83.09
335214	CD - Engineering	0.00	83.09	83.09
SC - Regulated Ops - MAD		37.17	85.37	122.54
335312	MAD - Rates	23.16	38.69	61.85
335305	MAD - Admin & Generl	14.01	46.68	60.69
SC - Regulated Ops - NED		0.00	628.66	628.66
335412	NED - Rates	0.00	928.31	928.31
335405	NED - Admin & Gen	0.00	299.65	299.65
SC - Operations Excellence		1,755.07	136.89	1,891.96
332044	Operation Excellence	1,755.07	136.89	1,891.96
SC - Regulated Ops - SE		36,919.06	1,370.29	38,289.35
336205	SE - Admin & Gen	36,919.06	1,370.29	38,289.35
Facilities		296.51	14,268.88	14,565.39
SC-Facilities		296.51	14,268.88	14,565.39
332046	CORP-3906 Church Rd	0.17	1,366.54	1,366.71
332062	CORP-Voorhees	296.34	5,564.82	5,861.16
332042	CORP-CITE Voorhees	0.00	16.88	16.88
332063	CORP-Woodcrest	0.00	7,320.64	7,320.64
Health & Safety		3,354.68	1,446.99	4,801.67
SC-Health & Safety		3,354.68	1,446.99	4,801.67
332019	CORP-Operatiol Risk	3,354.68	1,446.99	4,801.67
Legal		35,322.28	11,449.22	46,771.50
Rates & Regulatory Support		7,103.03	3,001.65	10,104.68
332574	Regulatory Reporting	7,103.03	3,001.65	10,104.68
SC-Legal		28,219.25	8,447.57	36,666.82
336215	SE - Legal	10,521.21	452.84	10,974.05



335415	NED - Legal	76.26	77.18	133.44
335315	MAD - Legal	4.49	5	55.96
335215	CD - Legal	1,634.36	694.06	2,328.42
332115	Legal-Ethics & Compl	1,596.65	2,980.12	4,576.77
332015	CORP-Legal	14,386.28	5,117.58	19,503.86
<b>Investor Relations</b>		<b>1,438.95</b>	<b>616.74</b>	<b>2,055.69</b>
SC-Investor Relations		1,438.95	616.74	2,055.69
332037	CORP-Investr Relatn	1,438.95	616.74	2,055.69
<b>Innov &amp; Stewardship</b>		<b>8,500.59</b>	<b>1,574.16-</b>	<b>6,926.43</b>
SC-Innov & Stewardship		8,500.59	1,574.16-	6,926.43
332066	CORP-Innov&Env Stwd	8,500.59	1,574.16-	6,926.43
<b>HR Comp &amp; Benefits</b>		<b>9,632.86</b>	<b>4,349.35</b>	<b>13,982.21</b>
SC-HR Comp & Benefits		9,632.86	4,349.35	13,982.21
332520	CORP-HTR HR Svc Adm	779.52	2,522.93	3,302.45
332518	CORP- HTR HR Svc CC	1,834.79	69.06	1,903.85
332014	CORP-Benefit Svc Ctr	3,453.31	416.06	3,869.37
332002	CORP-HR Comp/Benefit	3,565.24	1,341.30	4,906.54
<b>Talent Mgmt &amp; Org Effectiveness</b>		<b>312.09</b>	<b>12,639.08</b>	<b>12,951.17</b>
SC-Talent Mgmt & Org Effectiveness		312.09	12,639.08	12,951.17
336518	Talent Acquisition	3,344.29	1,363.81	4,708.10
332082	CORP-Oper. Education	10,038.01-	9,132.17	905.84-
332013	Core HR Admin&OrgMgt	248.61	60.29	308.90
332003	CORP-HR Talent Dev	6,757.20	2,073.36	8,830.56
332606	CORP-Oper Training	0.00	9.45	9.45
<b>HR Business Partners</b>		<b>22,889.98</b>	<b>3,619.15</b>	<b>26,509.13</b>
SC-HR Business Partners		22,889.98	3,619.15	26,509.13
332004	CORP-HR Labor Relatn	3,595.91	610.69	4,206.60
332006	CORP-Business Ctr HR	12,985.67	237.25	13,222.92
334018	CCA-Human Resources	2,089.69	214.39	2,304.08
335218	CD - Human Resources	244.15-	1,096.70	852.55
335318	MAD Human Resource	870.15	24.12	894.27
336218	SE - Human Resources	3,592.71	1,436.00	5,028.71
<b>Human Resources Corp</b>		<b>1,961.96</b>	<b>1,978.84</b>	<b>3,940.80</b>
SC-Human Resources Corp		1,961.96	1,978.84	3,940.80
332018	CORP-Human Resources	1,961.96	1,909.09	3,871.05
332048	CORP-HR Hlth&Well	0.00	22.22-	22.22-
332058	CORP-HR Admin	0.00	91.97	91.97
<b>Finance</b>		<b>86,402.80</b>	<b>26,519.06</b>	<b>112,921.86</b>
SC-Treasury		5,344.15	517.76	5,861.91
332519	CORP-HTRClaims Mgmnt	1,314.01	35.81	1,349.82
332057	CORP-Treasury	4,030.14	481.95	4,512.09
FSPDS		29,588.79	3,968.44	33,557.23
335207	CD - FP & A	9,099.34	402.42	9,501.76
332517	CORP-Plan & Rptg	7,088.54	220.38	7,308.92
332017	CORP-ServCo FP&A	12,180.18	2,890.73	15,070.91
335307	MAD - F P & A	0.19	2.60	2.79
335407	NED - F P & A	0.00	6.78	6.78
335605	Corp FP&A - Admin	1,220.54	60.72	1,281.26
336207	SE - FP & A	0.00	384.81	384.81
<b>SC-CTIO Organization</b>		<b>1,678.68</b>	<b>318.99</b>	<b>1,997.67</b>
332201 CTIO-Organization		1,678.68	318.99	1,997.67
<b>SC-Corporate Finance</b>		<b>3,031.17</b>	<b>270.58</b>	<b>3,301.75</b>
337777 CORP-CFO		3,031.17	270.58	3,301.75
<b>SC-Accounting Organization</b>		<b>46,760.01</b>	<b>21,443.29</b>	<b>68,203.30</b>
332584	CORP-PTPAcct Payable	3,868.93	2,731.64-	1,137.29
332581	CORP-RTRPayroll Acct	3,877.59	17,392.62	21,270.21
332579	CORP-HTR Empl Svcs	3.72	0.00	3.72
332575	CORP-PTP Cash Oper	4,598.51	152.86	4,751.37
332573	Ext Rprtng & Tech Ac	3,159.85	124.21	3,284.06
332571	CORP-PTP General Tax	6,662.59	210.68	6,873.27
332570	CORP-RTR Acctg & Rep	14,975.75	566.56	15,542.31
332047	CORP-Income Tax	4,579.92	4,174.68	8,754.60
332007	CORP-Finance	5,033.15	1,553.32	6,586.47
<b>Engineering</b>		<b>9,886.83</b>	<b>600.43</b>	<b>10,487.26</b>
SC-Arc Flash		2,108.66	158.73	2,267.39
332016	CORP-Arc Flash	2,108.66	158.73	2,267.39
<b>SC-Asset Management</b>		<b>7,778.17</b>	<b>441.70</b>	<b>8,219.87</b>
332065	CORP-Asset Mgmnt	5,421.93	196.31	5,618.24
336550	CORP-COE-Engineering	552.83	164.34	717.17
336551	CORP-COE-Tech Svcs	1,803.41	81.05	1,884.46
<b>External Affairs &amp; Public Policy</b>		<b>17,169.29</b>	<b>5,799.42</b>	<b>22,968.71</b>
SC-External Affairs Communication		12,996.40	4,062.06	17,058.46
335325	MAD - Externl Affrs	0.00	1.48	1.48
335225	CD - External Affairs	5,186.96	621.67	5,808.63
332086	CORP-Internal Comm	2,595.11	751.10	3,346.21
332085	CORP-External Comm	5,214.33	2,687.81	7,902.14
<b>SC-External Affairs &amp; Public Policy</b>		<b>2,950.47</b>	<b>967.00</b>	<b>3,917.47</b>
332050 CORP-EA & Pblic Pcly		2,950.47	967.00	3,917.47
<b>SC-Government Affairs</b>		<b>36.78-</b>	<b>599.84</b>	<b>563.06</b>
332022 CORP-Govt Affairs		36.78-	599.84	563.06
<b>SC-Regulatory Policy</b>		<b>1,259.20</b>	<b>170.52</b>	<b>1,429.72</b>
335705 CORP-Reg Policy		1,259.20	170.52	1,429.72
<b>Process Excellence</b>		<b>4,701.72</b>	<b>1,081.63</b>	<b>5,783.35</b>
SC - Process Excellence		4,701.72	1,081.63	5,783.35
332605	CORP-Proc Excellence	4,701.72	1,083.38	5,785.10
332578	Project Mgmnt	0.00	1.75-	1.75-
<b>Business Development</b>		<b>7,023.95</b>	<b>1,955.06</b>	<b>8,979.01</b>
SC-Business Development		7,023.95	1,955.06	8,979.01
332020	CORP-Corp Bus Dev	6,566.82	1,711.07	8,277.89

332120	CORP-BD-Shale Gas	432.50	20.29	492.79
335220	CD - Business Dev	16.70	179.00	195.77
335320	MAD - Business Dev	7.93	4.63	12.56
<b>Audit</b>		<b>3,874.18</b>	<b>3,295.59</b>	<b>7,169.77</b>
SC-Audit		3,874.18	3,295.59	7,169.77
332060	CORP-Audit	3,874.18	3,295.59	7,169.77
<b>Administration - Corporate</b>		<b>5,235.31</b>	<b>108,575.74</b>	<b>113,811.05</b>
SC-Corporate Admin		5,235.31	108,570.40	113,805.71
332041	CORP-Legal BOD	4.09-	3,380.41	3,376.32
332059	CORP-Trans Labor	0.00	15.39	15.39
332070	CORP-SharedBusSvcAdm	0.00	0.39	0.39
332095	CORP-Admin	5,180.99	107,769.44	112,950.43
332098	CORP-Non-Depart Cost	56.66	2,626.10-	2,569.44-
332505	SSC-Administration	1.75	30.87	32.62
<b>Total O &amp; M Billing</b>		<b>\$ 495,981.19</b>	<b>\$ 306,269.84</b>	<b>\$ 802,251.03</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	46,902.97	2,380.22	49,283.19
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	67.18-	0.00	67.18-
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	409.22	1,066.70	1,475.92
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	2,477.04	353.12	2,830.16
R12-01K3.16-P-0010	- Office365	59.80	7.23	67.03
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	46.16	381.62	427.78
R12-01K3.16-P-0013	- Environmental Health & Safety Management	274.51	47.48	321.99
R12-01K3.16-P-0019	- AMI SAP Integration	109.09	860.94-	751.85-
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	278.17	3,845.27	4,123.44
R12-01K3.16-P-0022	- myTime	2,631.29	3,966.07	6,597.36
R12-01K3.17-P-0001	- SAP Enhancements - RTR	508.23	1,075.25	1,583.48
R12-01K3.17-P-0002	- SAP Enhancements - PTP	732.41	610.01	1,342.42
R12-01K3.17-P-0003	- SAP Enhancements - HTR	1,070.67	5,732.48	6,803.15
R12-01K3.17-P-0004	- SAP Enhancements - MTC	518.04-	51,791.72	51,273.68
R12-01K3.17-P-0005	- SAP Enhancements - EAM	478.12	66.65	544.77
R12-01K3.17-P-0009	- Merger & Acquisition Automation	189.85	29.66	219.51
R12-01K3.17-P-0011	- GIS Technology Improvements	1,152.92	8,511.65	9,664.57
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	955.81-	204.62	751.19-
R12-01K3.17-P-0020	- Enterprise Meter Data Management	67.22	11.84	79.06
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	3,835.52	18,835.95	22,671.47
R12-01K3.17-P-0022	- Enterprise Integration Software	1,499.27-	7,870.49	6,371.22
R12-01K3.17-P-0023	- Communications and Collaboration Improve	72.00-	47.48	24.52-
R12-01K3.17-P-0024	- Customer One-View-Phase 1	1,573.82	2,122.78	3,696.60
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	945.97	142.19	1,088.16
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,016.12	191.99	1,208.11
R12-02K1.17-P-2002-99	- PUR(16)CF53 Toughbooks	777.30-	0.00	777.30-
R12-02K1.17-P-2009-99	- PUR(3)M7510 PUR(3)E7280 PUR(9)E5580	174.55-	0.00	174.55-
R12-01K3.16-P-0023	- Space Time Insight Implementation	0.00	270.50	270.50
R12-01K3.17-P-0008	- Document & Record Management	0.00	6,475.59	6,475.59
<b>Total Capex Billing</b>		<b>\$ 60,694.95</b>	<b>\$ 115,177.62</b>	<b>\$ 175,872.57</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 556,676.14</b>	<b>\$ 421,447.46</b>	<b>\$ 978,123.60</b>
Less: Payment - Prior estimated billing				- \$ 873,114.71
Net Amount Payable (Receivable) - Current month				\$ 105,008.89
Plus: Est. Current month billing				\$ 978,123.60
<b>Total Due</b>				<b>\$ 1,083,132.49</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 09/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 217,751.00	\$ 87,693.19	\$ 305,444.19
Central Lab		2,619.05	1,257.95	3,877.00
SC-Central Lab		2,619.05	1,257.95	3,877.00
334517	Central Lab	2,619.05	1,257.95	3,877.00
Customer Service Center (CSC)		148,819.09	23,090.43	171,909.52
SC-Alton Call Center		74,346.31	10,416.98	84,763.29
334076	CCA-Quality & Rprtng	2,310.70	54.68	2,365.38
334075	CCA-Education & Dev	1,600.60	63.05	1,663.65
334005	CCA-Administration	4,970.18	362.11	5,332.29
334070	CCA-Call Handling	25,396.11	730.43	26,126.54
334071	CCA-Billing	27,939.19	457.84	28,397.03
334072	CCA-Collections	6,250.91	283.35	6,534.26
334073	CCA-Oper & Perform	2,095.75	8,213.35	10,309.10
334074	CCA-Business Srvc	3,782.87	252.17	4,035.04
SC-Customer Experience		3,967.88	1,564.99	5,532.87
332045	Customer Experience	3,967.88	1,564.99	5,532.87
SC-Customer Relations		43,358.90	2,607.01	45,965.91
335203	CORP-CR-Area2-MainBV	43,323.93	2,564.06	45,887.99
335303	CORP-CR-Areal-MainWB	34.97	39.37	74.34
335204	COE-CR-Area2-LX	0.00	3.58	3.58
SC-Pensacola Call Center		27,146.00	8,501.45	35,647.45
337005	CCP-Administration	400.37	206.67	607.04
337076	CCP-Quality & Rprtng	819.04	28.04	847.08
337075	CCP-Education & Dev	655.62	7.98-	647.64
337073	CCP-Oper & Spprt	972.09	7,406.66	8,378.75
337070	CCP-Call Handling	24,298.88	868.06	25,166.94
Information Tech Services (ITS)		59,492.14	60,613.40	120,105.54
SC - ITS-Solutions Delivery Services		18,374.76	2,524.19	20,898.95
332080	CORP-ITS-BAD-Back	6,500.62	755.06	7,255.68
332083	CORP-ITS-BAD-FSA	7,000.12	967.25	7,967.37
332079	CORP-ITS-BAD-Middle	4,874.02	801.88	5,675.90
SC - ITS-CS Projects		19.39	1.01	20.40
332190	CORP-ITS CS Projects	19.39	1.01	20.40
SC - ITS-Administration		41,097.99	57,870.17	98,968.16
332071	CORP-ITS Admin	41,097.99	57,870.17	98,968.16
Supply Chain		6,820.72	2,731.41	9,552.13
SC-Supply Chain		6,820.72	2,731.41	9,552.13
332582	CORP-Procurement	904.37	43.02	947.39
332010	CORP-Spply Chain-Src	5,916.35	2,688.39	8,604.74
Shared Governance & Service Fees		\$ 362,855.06	\$ 150,563.09	\$ 513,418.15
Security Operations		6,433.78	4,724.43	11,158.21
SC-Security Operations		6,433.78	4,724.43	11,158.21
332077	CORP-Security Ops	6,433.78	4,724.43	11,158.21
Safety & Environmental Compliance		3,914.27	237.17	4,151.44
SC-Safety & Environmental Compliance		3,914.27	237.17	4,151.44
332166	Environmental Comp	3,914.27	237.17	4,151.44
Regulated Operations		96,113.20	33,933.79	130,046.99
SC - Regulated Ops - CD		1,819.14	1,825.74	3,644.88
335205	CD - Admin & Gen	1,229.74	1,361.74	2,591.48
335212	CD - Rates	589.40	464.00	1,053.40
SC - CORP-Regulated Operations		17,635.61	725.55	18,361.16
332026	CORP-Regulated Ops	17,635.61	725.55	18,361.16
SC - Regulated Ops - IL/IA		0.00	52.70-	52.70-
335214	CD - Engineering	0.00	52.70-	52.70-
SC - Regulated Ops - MAD		41.04	54.07	95.11
335312	MAD - Rates	19.54	12.81	32.35
335305	MAD - Admin & Generl	21.50	41.26	62.76
SC - Regulated Ops - NED		0.00	675.25-	675.25-
335412	NED - Rates	0.00	39.46	39.46
335405	NED - Admin & Gen	0.00	714.71-	714.71-
SC - Operations Excellence		2,615.63	43.11	2,658.74
332044	Operation Excellence	2,615.63	43.11	2,658.74
SC - Regulated Ops - SE		74,001.78	32,013.27	106,015.05
336205	SE - Admin & Gen	74,001.78	32,013.27	106,015.05
Facilities		424.33	13,909.58	14,333.91
SC-Facilities		424.33	13,909.58	14,333.91
332046	CORP-3906 Church Rd	0.17	1,256.12	1,256.29
332062	CORP-Voorhees	424.16	5,345.15	5,769.31
332042	CORP-CITE Voorhees	0.00	13.43	13.43
332063	CORP-Woodcrest	0.00	7,294.88	7,294.88
Health & Safety		2,395.56	245.06	2,640.62
SC-Health & Safety		2,395.56	245.06	2,640.62
332019	CORP-Operatiol Risk	2,395.56	245.06	2,640.62
Legal		45,807.61	6,931.79	52,739.40
Rates & Regulatory Support		11,146.08	1,472.65	12,618.73
332574	Regulatory Reporting	11,146.08	1,472.65	12,618.73
SC-Legal		34,661.53	5,459.14	40,120.67
336215	SE - Legal	11,969.24	474.81	12,444.05

335415	NED - Legal	0.00	62.79	62.79
335315	MAD - Legal	0.35-	41.62-	41.62-
335215	CD - Legal	1,819.51	872.36	2,691.87
332115	Legal-Ethics & Compl	2,169.57	115.43	2,285.00
332015	CORP-Legal	18,703.56	3,975.02	22,678.58
<b>Investor Relations</b>		<b>2,395.18</b>	<b>438.12</b>	<b>2,833.30</b>
SC-Investor Relations		2,395.18	438.12	2,833.30
332037	CORP-Investr Relatn	2,395.18	438.12	2,833.30
<b>Innov &amp; Stewardship</b>		<b>9,474.58</b>	<b>1,155.12</b>	<b>10,629.70</b>
SC-Innov & Env Stewardship		9,474.58	1,155.12	10,629.70
332066	CORP-Innov&Env Stwd	9,474.58	1,155.12	10,629.70
<b>HR Comp &amp; Benefits</b>		<b>8,719.67</b>	<b>6,727.35</b>	<b>15,447.02</b>
SC-HR Comp & Benefits		8,719.67	6,727.35	15,447.02
332520	CORP-HTR HR Svc Adm	753.64	1,342.56	2,096.20
332518	CORP- HTR HR Svc CC	1,024.12	6.90	1,031.02
332014	CORP-Benefit Svc Ctr	2,773.80	464.91	3,238.71
332002	CORP-HR Comp/Benefit	4,168.11	4,912.98	9,081.09
<b>Talent Mgmt &amp; Org Effectiveness</b>		<b>25,661.37</b>	<b>4,233.81-</b>	<b>21,427.56</b>
SC-Talent Mgmt & Org Effectiveness		25,661.37	4,233.81-	21,427.56
336518	Talent Acquisition	3,360.06	465.73	3,825.79
332082	CORP-Oper. Education	16,203.24	6,317.18-	9,886.06
332013	Core HR Admin&OrgMgt	228.30	145.87	374.17
332003	CORP-HR Talent Dev	5,869.77	1,464.59	7,334.36
332606	CORP-Oper Training	0.00	7.18	7.18
<b>HR Business Partners</b>		<b>7,910.96</b>	<b>3,328.95</b>	<b>11,239.91</b>
SC-HR Business Partners		7,910.96	3,328.95	11,239.91
332004	CORP-HR Labor Relatn	61.56	551.23	612.79
332006	CORP-Business Ctr HR	7,791.15	166.24	7,957.39
334018	CCA-Human Resources	2,261.96	133.86	2,395.82
335218	CD - Human Resources	0.00	1,241.54	1,241.54
335318	MAD Human Resource	785.53	69.51	855.04
336218	SE - Human Resources	2,989.24-	1,166.57	1,822.67-
<b>Human Resources Corp</b>		<b>1,653.39</b>	<b>888.79</b>	<b>2,542.18</b>
SC-Human Resources Corp		1,653.39	888.79	2,542.18
332018	CORP-Human Resources	2,662.59	977.21	3,639.80
332048	CORP-HR Hlth&Well	1,009.20-	88.42-	1,097.62-
<b>Finance</b>		<b>104,629.65</b>	<b>4,323.25</b>	<b>108,952.90</b>
SC-Treasury		8,114.68	799.23	8,913.91
332519	CORP-HTRClaims Mgmt	1,672.96	16.69	1,689.65
332057	CORP-Treasury	6,441.72	782.54	7,224.26
<b>FSPDS</b>		<b>42,864.43</b>	<b>3,393.46</b>	<b>46,257.89</b>
335207	CD - FP & A	8,209.79	501.91	8,711.70
332517	CORP-Plan & Rptg	8,349.64	183.91	8,533.55
332017	CORP-ServCo FP&A	10,083.73	2,344.55	12,428.28
335307	MAD - F P & A	0.17	3.98	4.15
335407	NED - F P & A	0.00	6.78	6.78
335605	Corp FP&A - Admin	770.16	352.33	1,122.49
336207	SE - FP & A	15,450.94	0.00	15,450.94
<b>SC-CTIO Organization</b>		<b>2,344.26</b>	<b>191.59</b>	<b>2,535.85</b>
SC-CTIO Organization		2,344.26	191.59	2,535.85
<b>SC-Corporate Finance</b>		<b>7,573.83</b>	<b>192.59</b>	<b>7,766.42</b>
SC-Corporate Finance		7,573.83	192.59	7,766.42
337777	CORP-CFO	7,573.83	192.59	7,766.42
<b>SC-Accounting Organization</b>		<b>43,732.45</b>	<b>253.62-</b>	<b>43,478.83</b>
SC-Accounting Organization		43,732.45	253.62-	43,478.83
332584	CORP-PTPAcct Payable	3,721.54	8,676.31-	4,954.77-
332581	CORP-RTRPayroll Acct	4,392.53	1,572.87	5,965.40
332575	CORP-PTP Cash Oper	4,113.47	165.33	4,278.80
332573	Ext Rprtng & Tech Ac	2,830.66	99.94	2,930.60
332571	CORP-PTP General Tax	1,137.08	967.30	2,104.38
332570	CORP-RTR Acctg & Rep	14,199.98	1,288.42	15,488.40
332047	CORP-Income Tax	9,136.30	2,840.50	11,976.80
332007	CORP-Finance	4,200.89	1,488.33	5,689.22
<b>Engineering</b>		<b>9,589.98</b>	<b>1,349.41</b>	<b>10,939.39</b>
SC-Arc Flash		7,544.61	1,274.19	8,818.80
332016	CORP-Arc Flash	7,544.61	1,274.19	8,818.80
<b>SC-Asset Management</b>		<b>2,045.37</b>	<b>75.22</b>	<b>2,120.59</b>
SC-Asset Management		2,045.37	75.22	2,120.59
332065	CORP-Asset Mgmt	220.56-	29.59-	250.15-
336550	CORP-COE-Engineering	845.69	70.53	916.22
336551	CORP-COE-Tech Srvcs	1,420.24	34.28	1,454.52
<b>External Affairs &amp; Public Policy</b>		<b>23,088.83</b>	<b>6,723.25</b>	<b>29,812.08</b>
SC-External Affairs Communication		15,680.29	5,538.52	21,218.81
335325	MAD - Externl Affrs	0.00	1.21	1.21
335225	CD - Externl Affairs	4,813.21	2,486.30	7,299.51
332086	CORP-Internal Comm	2,961.31	610.66	3,571.97
332085	CORP-External Comm	7,905.77	2,440.35	10,346.12
<b>SC-External Affairs &amp; Public Policy</b>		<b>4,113.16</b>	<b>638.26</b>	<b>4,751.42</b>
SC-External Affairs & Public Policy		4,113.16	638.26	4,751.42
332050	CORP-EA & Pblc Plcy	4,113.16	638.26	4,751.42
<b>SC-Government Affairs</b>		<b>1,163.99-</b>	<b>432.89</b>	<b>731.10-</b>
SC-Government Affairs		1,163.99-	432.89	731.10-
332022	CORP-Govt Affairs	1,163.99-	432.89	731.10-
<b>SC-Regulatory Policy</b>		<b>4,459.37</b>	<b>113.58</b>	<b>4,572.95</b>
SC-Regulatory Policy		4,459.37	113.58	4,572.95
335705	CORP-Reg Policy	4,459.37	113.58	4,572.95
<b>Process Excellence</b>		<b>5,636.12</b>	<b>1,155.73</b>	<b>6,791.85</b>
SC - Process Excellence		5,636.12	1,155.73	6,791.85
332605	CORP-Proc Excellence	5,636.12	1,129.18	6,765.30
332578	Project Mgmt	0.00	26.55	26.55
<b>Business Development</b>		<b>2,587.53</b>	<b>2,757.73</b>	<b>5,345.26</b>
SC-Business Development		2,587.53	2,757.73	5,345.26
332020	CORP-Corp Bus Dev	4,911.72	2,601.11	7,512.83
332120	CORP-BD-Shale Gas	421.85	55.49	477.34
335220	CD - Business Dev	2,753.56-	96.84	2,656.72-

335320	MAD - Business Dev	7.52	4.28	11.81
<b>Audit</b>		<b>3,858.39</b>	<b>9,591.42-</b>	<b>5,733.03-</b>
SC-Audit		3,858.39	9,591.42-	5,733.03-
332060	CORP-Audit	3,858.39	9,591.42-	5,733.03-
<b>Administration - Corporate</b>		<b>2,560.66</b>	<b>75,558.80</b>	<b>78,119.46</b>
SC-Corporate Admin		2,560.66	75,564.06	78,124.72
332041	CORP-Legal BOD	4.09-	7,624.91	7,620.82
332059	CORP-Trans Labor	0.00	12.53	12.53
332070	CORP-SharedBusSvcAdm	1.19-	0.00	1.19-
332095	CORP-Admin	2,741.71	68,284.84	71,026.55
332098	CORP-Non-Depart Cost	175.77-	380.59-	556.36-
332505	SSC-Administration	0.00	22.37	22.37
<b>Total O &amp; M Billing</b>		<b>\$ 580,606.06</b>	<b>\$ 238,256.28</b>	<b>\$ 818,862.34</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	47,836.02	4,594.65	52,430.67
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	499.87	25.78	525.65
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	470.71	1,423.67	1,894.38
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	3,441.25	4,054.11	7,495.36
R12-01K3.16-P-0010	- Office365	86.13	12.05	98.18
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	1,038.01	4,459.99	5,498.00
R12-01K3.16-P-0013	- Environmental Health & Safety Management	449.51	85.15	534.66
R12-01K3.16-P-0019	- AMI SAP Integration	54.97-	0.00	54.97-
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	475.61	3,599.24	4,074.85
R12-01K3.16-P-0022	- myTime	2,792.22	23,911.03	26,703.25
R12-01K3.17-P-0001	- SAP Enhancements - RTR	97.42	32.00	129.42
R12-01K3.17-P-0002	- SAP Enhancements - PTP	356.00	379.01	735.01
R12-01K3.17-P-0003	- SAP Enhancements - HTR	650.77	2,955.54	3,606.31
R12-01K3.17-P-0004	- SAP Enhancements - MTC	1,400.58	6,381.77-	4,981.19-
R12-01K3.17-P-0005	- SAP Enhancements - EAM	428.49	2,752.63	3,181.12
R12-01K3.17-P-0009	- Merger & Acquisition Automation	129.13	28.39	157.52
R12-01K3.17-P-0010	- Meter Operations Dashboard	364.34	66.23	430.57
R12-01K3.17-P-0011	- GIS Technology Improvements	1,285.45	4,905.59	6,191.04
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	3,075.60	58,667.27	61,742.87
R12-01K3.17-P-0020	- Enterprise Meter Data Management	25.53-	1,650.89	1,625.36
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	918.11	22,403.01	23,321.12
R12-01K3.17-P-0022	- Enterprise Integration Software	218.02	710.36	928.38
R12-01K3.17-P-0023	- Communications and Collaboration Improve	33.33	2.58	35.91
R12-01K3.17-P-0024	- Customer One-View-Phase 1	97.27	28,747.73	28,845.00
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	1,096.26	30,504.41	31,600.67
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,649.53	321.72	1,971.25
R12-01K3.17-P-1007	- Remedy Upgrade	225.19	37.83	263.02
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	2,241.20	3,544.67	5,785.87
R12-02K1.17-P-2006-99	- PUR(1)GIS Server	938.93	189.23	1,128.16
R12-02K1.17-P-2011-99	- PUR(1)Owenton-Ky Conf. RM Upgrd	187.78	37.83	225.61
R12-02K1.17-P-2012-99	- PUR(1)Cisco ONE ISR 4331	46.97	9.47	56.44
R12-02K1.17-P-2013-99	- PUR(1)Cisco Unified IP Conference Phone	46.97	9.47	56.44
R12-01K3.14-P-0018	- Ent. Service Manage-Other	0.00	2.05-	2.05-
R12-01K3.17-P-9906	- Citrix Virtual Desktop Software	0.00	412.00	412.00
<b>Total Capex Billing</b>		<b>\$ 72,496.17</b>	<b>\$ 194,149.71</b>	<b>\$ 266,645.88</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 653,102.23</b>	<b>\$ 432,405.99</b>	<b>\$ 1,085,508.22</b>
Less: Payment - Prior estimated billing				- \$ 978,123.60
Net Amount Payable (Receivable) - Current month				\$ 107,384.62
Plus: Est. Current month billing				\$ 1,085,508.22
<b>Total Due</b>				<b>\$ 1,192,892.84</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 10/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 187,453.81	\$ 124,871.93	\$ 312,325.74
Central Lab		2,847.62	2,806.16	5,653.78
SC-Central Lab		2,847.62	2,806.16	5,653.78
334517	Central Lab	2,847.62	2,806.16	5,653.78
Customer Service Center (CSC)		119,035.72	37,207.24	156,242.96
SC-Alton Call Center		68,758.33	24,017.56	92,775.89
334076	CCA-Quality & Rprtng	2,198.79	48.11	2,246.90
334075	CCA-Education & Dev	1,603.97	303.90	1,907.87
334005	CCA-Administration	3,874.96	544.81	4,419.77
334070	CCA-Call Handling	23,957.01	925.78	24,882.79
334071	CCA-Billing	25,619.97	504.74	26,124.71
334072	CCA-Collections	5,725.58	329.75	6,055.33
334073	CCA-Oper & Perform	2,219.39	21,132.92	23,352.31
334074	CCA-Business Svcs	3,558.66	227.55	3,786.21
SC-Customer Experience		3,252.39	341.18	3,593.57
332045	Customer Experience	3,252.39	341.18	3,593.57
SC-Customer Relations		20,711.50	4,057.85	24,769.35
335203	CORP-CR-Area2-MainBV	20,662.36	4,023.02	24,685.38
335303	CORP-CR-Areal-MainWB	49.14	31.20	80.34
335204	COE-CR-Area2-LX	0.00	3.63	3.63
SC-Pensacola Call Center		26,313.50	8,790.65	35,104.15
337005	CCP-Administration	418.83	258.12	676.95
337076	CCP-Quality & Rprtng	801.69	113.95	915.64
337075	CCP-Education & Dev	688.42	14.05	702.47
337073	CCP-Oper & Spprt	978.77	7,473.05	8,451.82
337070	CCP-Call Handling	23,425.79	931.48	24,357.27
Information Tech Services (ITS)		61,794.97	84,271.82	146,066.79
SC - ITS-Solutions Delivery Services		16,007.85	3,407.37	19,415.22
332080	CORP-ITS-BAD-Back	6,484.11	1,343.46	7,827.57
332083	CORP-ITS-BAD-FSA	4,162.18	546.35	4,708.53
332079	CORP-ITS-BAD-Middle	5,361.56	1,517.56	6,879.12
SC - ITS-CS Projects		63.04	10.50	73.54
332190	CORP-ITS CS Projects	63.04	10.50	73.54
SC - ITS-Administration		45,724.08	81,050.78	126,774.86
332071	CORP-ITS Admin	45,724.08	81,050.78	126,774.86
Supply Chain		3,775.50	586.71	4,362.21
SC-Supply Chain		3,775.50	586.71	4,362.21
332582	CORP-Procurement	811.92	44.77	856.69
332010	CORP-Spply Chain-Src	2,963.58	541.94	3,505.52
Shared Governance & Service Fees		\$ 281,491.39	\$ 169,143.19	\$ 450,634.58
Security Operations		7,344.44	3,329.45	10,673.89
SC-Security Operations		7,344.44	3,329.45	10,673.89
332077	CORP-Security Ops	7,344.44	3,329.45	10,673.89
Safety & Environmental Compliance		2,289.18	380.89	2,670.07
SC-Safety & Environmental Compliance		2,289.18	380.89	2,670.07
332166	Environmental Comp	2,289.18	380.89	2,670.07
Regulated Operations		56,649.50	7,645.29	64,294.79
SC - Regulated Ops - CD		1,681.54	1,731.66	3,413.20
335205	CD - Admin & Gen	1,071.25	1,245.84	2,317.09
335212	CD - Rates	610.29	485.82	1,096.11
SC - CORP-Regulated Operations		5,537.79	2,594.43	8,132.22
332026	CORP-Regulated Ops	5,537.79	2,594.43	8,132.22
SC - Regulated Ops - IL/IA		0.00	4.60-	4.60-
335214	CD - Engineering	0.00	4.60-	4.60-
SC - Regulated Ops - MAD		34.19	47.56	81.75
335312	MAD - Rates	15.97	12.71	28.68
335305	MAD - Admin & Generl	18.22	34.85	53.07
SC - Regulated Ops - NED		0.00	37.78	37.78
335412	NED - Rates	0.00	37.78	37.78
SC - Operations Excellence		1,078.60	39.85	1,118.45
332044	Operation Excellence	1,078.60	39.85	1,118.45
SC - Regulated Ops - SE		48,317.38	3,198.61	51,515.99
336205	SE - Admin & Gen	48,317.38	3,198.61	51,515.99
Facilities		226.10	15,314.97	15,541.07
SC-Facilities		226.10	15,314.97	15,541.07
332046	CORP-3906 Church Rd	0.14	1,018.89	1,019.03
332062	CORP-Voorhees	225.96	5,519.69	5,745.65
332042	CORP-CITE Voorhees	0.00	13.55	13.55
332063	CORP-Woodcrest	0.00	8,762.84	8,762.84
Health & Safety		1,854.05	415.37	2,269.42
SC-Health & Safety		1,854.05	415.37	2,269.42
332019	CORP-Operatiol Risk	1,854.05	415.37	2,269.42
Legal		35,648.31	3,936.63	39,584.94
Rates & Regulatory Support		10,840.23	991.37	11,831.60
332574	Regulatory Reporting	10,840.23	991.37	11,831.60
SC-Legal		24,808.08	2,945.26	27,753.34
336215	SE - Legal	9,330.05	935.68	10,265.73
335415	NED - Legal	0.00	264.99-	264.99-

335315	MAD - Legal	0.47	77.55	78.02
335215	CD - Legal	993.66	597.55	1,585.89
332115	Legal-Ethics & Compl	1,846.81	205.53	2,052.34
332015	CORP-Legal	12,637.09	1,399.26	14,036.35
<b>Investor Relations</b>		<b>1,109.31</b>	<b>303.45</b>	<b>1,412.76</b>
SC-Investor Relations		1,109.31	303.45	1,412.76
332037	CORP-Investr Relatn	1,109.31	303.45	1,412.76
<b>Innov &amp; Stewardship</b>		<b>7,774.90</b>	<b>2,908.32</b>	<b>10,683.22</b>
SC-Innov & Env Stewardship		7,774.90	2,908.32	10,683.22
332066	CORP-Innov&Env Stwd	7,774.90	2,908.32	10,683.22
<b>HR Comp &amp; Benefits</b>		<b>9,401.16</b>	<b>8,222.95</b>	<b>17,624.11</b>
SC-HR Comp & Benefits		9,401.16	8,222.95	17,624.11
332520	CORP-HTR HR Svc Adm	1,645.47	2,339.03	3,984.50
332518	CORP- HTR HR Svc CC	1,423.11	83.36	1,506.47
332014	CORP-Benefit Svc Ctr	3,059.26	422.16	3,481.42
332002	CORP-HR Comp/Benefit	3,273.32	5,378.40	8,651.72
<b>Talent Mgmt &amp; Org Effectiveness</b>		<b>14,006.11</b>	<b>4,400.64</b>	<b>18,406.75</b>
SC-Talent Mgmt & Org Effectiveness		14,006.11	4,400.64	18,406.75
336518	Talent Acquisition	3,811.12	502.36	4,313.48
332082	CORP-Oper. Education	5,842.43	2,459.41	8,301.84
332013	Core HR Admin&OrgMgt	2,707.86	61.31	2,769.17
332003	CORP-HR Talent Dev	1,644.70	1,371.02	3,015.72
332606	CORP-Oper Training	0.00	6.54	6.54
<b>HR Business Partners</b>		<b>5,107.01</b>	<b>2,986.86</b>	<b>8,093.87</b>
SC-HR Business Partners		5,107.01	2,986.86	8,093.87
332004	CORP-HR Labor Relatn	855.91	571.84	1,427.75
332006	CORP-Business Ctr HR	1,076.43	129.73	946.70
334018	CCA-Human Resources	1,320.18	210.02	1,530.20
335218	CD - Human Resources	12.56	1,067.19	1,054.63
335318	MAD Human Resource	637.26	107.18	530.08
336218	SE - Human Resources	3,382.65	1,115.26	4,497.91
<b>Human Resources Corp</b>		<b>16,706.69</b>	<b>1,136.93</b>	<b>15,569.76</b>
SC-Human Resources Corp		16,706.69	1,136.93	15,569.76
332018	CORP-Human Resources	16,706.69	1,073.26	17,779.95
332048	CORP-HR Hlth&Well	0.00	2,210.19	2,210.19
<b>Finance</b>		<b>83,540.11</b>	<b>26,171.83</b>	<b>109,711.94</b>
SC-Treasury		5,665.33	510.37	6,175.70
332519	CORP-HTRClaims Mgmnt	721.28	11.29	732.57
332057	CORP-Treasury	4,944.05	499.08	5,443.13
<b>FSPDS</b>		<b>29,427.55</b>	<b>3,494.75</b>	<b>32,922.30</b>
335207	CD - FP & A	8,572.00	491.64	9,063.64
332517	CORP-Plan & Rptg	3,552.41	44.43	3,596.84
332017	CORP-ServCo FP&A	14,136.83	2,720.98	16,857.81
335307	MAD - F P & A	0.06	2.03	2.09
335407	NED - F P & A	0.00	6.78	6.78
335605	Corp FP&A - Admin	1,642.84	77.67	1,720.51
336207	SE - FP & A	1,523.41	151.22	1,674.63
<b>SC-CTIO Organization</b>		<b>1,620.63</b>	<b>99.38</b>	<b>1,720.01</b>
SC-CTIO Organization		1,620.63	99.38	1,720.01
332201	CTIO-Organization	1,620.63	99.38	1,720.01
<b>SC-Corporate Finance</b>		<b>2,846.03</b>	<b>526.66</b>	<b>3,372.69</b>
SC-Corporate Finance		2,846.03	526.66	3,372.69
337777	CORP-CFO	2,846.03	526.66	3,372.69
<b>SC-Accounting Organization</b>		<b>43,980.57</b>	<b>21,540.67</b>	<b>65,521.24</b>
SC-Accounting Organization		43,980.57	21,540.67	65,521.24
332584	CORP-PTP Acct Payable	3,855.73	1,105.85	2,749.88
332581	CORP-RTR Payroll Acct	2,999.07	7,567.81	10,566.88
332575	CORP-PTP Cash Oper	4,340.57	152.66	4,493.23
332573	Ext Rprtng & Tech Ac	2,787.44	137.99	2,925.43
332571	CORP-PTP General Tax	5,722.58	770.99	4,951.59
332570	CORP-RTR Acctg & Rep	14,473.44	2,967.16	17,440.60
332047	CORP-Income Tax	5,215.74	11,922.07	17,137.81
332007	CORP-Finance	4,586.00	669.82	5,255.82
<b>Engineering</b>		<b>6,252.45</b>	<b>118.89</b>	<b>6,371.34</b>
SC-Arc Flash		2,185.44	155.07	2,340.51
332016	CORP-Arc Flash	2,185.44	155.07	2,340.51
<b>SC-Asset Management</b>		<b>4,067.01</b>	<b>36.18</b>	<b>4,030.83</b>
SC-Asset Management		4,067.01	36.18	4,030.83
332065	CORP-Asset Mgmnt	2,133.07	109.80	2,023.27
336550	CORP-COE-Engineering	484.06	19.92	503.98
336551	CORP-COE-Tech Svcs	1,449.88	53.70	1,503.58
<b>External Affairs &amp; Public Policy</b>		<b>16,223.63</b>	<b>11,455.21</b>	<b>27,678.84</b>
SC-External Affairs Communication		12,967.96	9,136.80	22,104.76
335325	MAD - Externl Affrs	0.00	1.03	1.03
335225	CD - External Affairs	4,929.90	288.86	5,218.76
332086	CORP-Internal Comm	2,961.45	410.88	3,372.33
332085	CORP-External Comm	5,076.61	8,436.03	13,512.64
<b>SC-External Affairs &amp; Public Policy</b>		<b>2,223.43</b>	<b>372.12</b>	<b>2,595.55</b>
SC-External Affairs & Public Policy		2,223.43	372.12	2,595.55
332050	CORP-EA & Pblic Plcy	2,223.43	372.12	2,595.55
<b>SC-Government Affairs</b>		<b>0.00</b>	<b>1,751.51</b>	<b>1,751.51</b>
SC-Government Affairs		0.00	1,751.51	1,751.51
332022	CORP-Govt Affairs	0.00	1,751.51	1,751.51
<b>SC-Regulatory Policy</b>		<b>1,032.24</b>	<b>194.78</b>	<b>1,227.02</b>
SC-Regulatory Policy		1,032.24	194.78	1,227.02
335705	CORP-Reg Policy	1,032.24	194.78	1,227.02
<b>Process Excellence</b>		<b>4,709.42</b>	<b>1,108.92</b>	<b>5,818.34</b>
SC - Process Excellence		4,709.42	1,108.92	5,818.34
332605	CORP-Proc Excellence	4,709.42	1,079.22	5,788.64
332578	Project Mgmnt	0.00	29.70	29.70
<b>Business Development</b>		<b>5,961.55</b>	<b>924.26</b>	<b>6,885.81</b>
SC-Business Development		5,961.55	924.26	6,885.81
332020	CORP-Corp Bus Dev	5,571.84	701.11	6,272.95
332120	CORP-BD-Shale Gas	447.24	91.63	538.87
335220	CD - Business Dev	63.62	127.71	64.09
335320	MAD - Business Dev	6.09	3.81	9.90



Audit		3,603.19	9,105.39	12,708.58
SC-Audit		3,603.19	9,105.39	12,708.58
332060	CORP-Audit	3,603.19	9,105.39	12,708.58
Administration - Corporate		3,084.28	71,550.80	74,635.08
SC-Corporate Admin		3,084.28	71,550.80	74,635.08
332041	CORP-Legal BOD	4.09-	2,658.56	2,654.47
332059	CORP-Trans Labor	0.00	10.30	10.30
332095	CORP-Admin	2,694.34	71,565.44	74,259.78
332098	CORP-Non-Depart Cost	394.03	2,707.31-	2,313.28-
332505	SSC-Administration	0.00	23.81	23.81
<b>Total O &amp; M Billing</b>		<b>\$ 468,945.20</b>	<b>\$ 294,015.12</b>	<b>\$ 762,960.32</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	49,848.94	4,295.99	54,144.93
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	482.78	23.06	505.84
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	542.73	2,058.72	2,601.45
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	3,767.16	4,113.74	7,880.90
R12-01K3.16-P-0010	- Office365	129.00	15.93	144.93
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	567.03	4,345.84	4,912.87
R12-01K3.16-P-0013	- Environmental Health & Safety Management	477.18	108.59	585.77
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	1,524.01	12,676.46	14,200.47
R12-01K3.16-P-0022	- myTime	2,832.88	52,280.42	55,113.30
R12-01K3.17-P-0001	- SAP Enhancements - RTR	367.43	96.52	463.95
R12-01K3.17-P-0002	- SAP Enhancements - PTP	549.22	163.42	712.64
R12-01K3.17-P-0003	- SAP Enhancements - HTR	885.36	3,851.84	4,737.20
R12-01K3.17-P-0004	- SAP Enhancements - MTC	1,194.81	22,736.93	23,931.74
R12-01K3.17-P-0005	- SAP Enhancements - EAM	495.26	1,922.78	2,418.04
R12-01K3.17-P-0009	- Merger & Acquisition Automation	422.01	86.68	508.69
R12-01K3.17-P-0010	- Meter Operations Dashboard	270.01	60.35	330.36
R12-01K3.17-P-0011	- GIS Technology Improvements	1,768.52	4,485.18	6,253.70
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	2,855.09	27,613.04	30,468.13
R12-01K3.17-P-0020	- Enterprise Meter Data Management	451.10	30.02	481.12
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	472.17	139.76	611.93
R12-01K3.17-P-0022	- Enterprise Integration Software	585.80	1,381.11	1,966.91
R12-01K3.17-P-0023	- Communications and Collaboration Improve	30.02	1.28	31.30
R12-01K3.17-P-0024	- Customer One-View-Phase 1	1,059.08	3,410.59	4,469.67
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	1,230.77	2,533.10	3,763.87
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	2,100.10	450.43	2,550.53
R12-01K3.17-P-1007	- Remedy Upgrade	47.58	7,412.52	7,460.10
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	1,763.45	8,518.18	10,281.63
R12-01K3.17-P-0008	- Document & Record Management	0.00	2,558.97	2,558.97
<b>Total Capex Billing</b>		<b>\$ 76,719.49</b>	<b>\$ 167,371.45</b>	<b>\$ 244,090.94</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 545,664.69</b>	<b>\$ 461,386.57</b>	<b>\$ 1,007,051.26</b>
Less: Payment - Prior estimated billing				- \$ 1,085,508.22
Net Amount Payable (Receivable) - Current month				\$ -78,456.96
Plus: Est. Current month billing				\$ 1,007,051.26
<b>Total Due</b>				<b>\$ 928,594.30</b>



Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 11/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 194,371.33	\$ 110,630.03	\$ 305,001.36
Central Lab		3,514.45	2,329.03	5,843.48
SC-Central Lab		3,514.45	2,329.03	5,843.48
334517	Central Lab	3,514.45	2,329.03	5,843.48
Customer Service Center (CSC)		133,691.93	19,789.76	153,481.69
SC-Alton Call Center		71,749.33	10,090.93	81,840.26
334076	CCA-Quality & Rprtng	2,133.32	47.21	2,180.53
334075	CCA-Education & Dev	1,556.38	119.75	1,676.13
334005	CCA-Administration	3,693.10	991.47	4,684.57
334070	CCA-Call Handling	23,748.02	1,967.54	25,715.56
334071	CCA-Billing	27,548.42	442.09	27,990.51
334072	CCA-Collections	7,040.81	139.76	7,180.57
334073	CCA-Oper & Perform	2,463.43	6,191.64	8,655.07
334074	CCA-Business Svcs	3,565.85	191.47	3,757.32
SC-Customer Experience		3,333.80	520.08	3,853.88
332045	Customer Experience	3,333.80	520.08	3,853.88
SC-Customer Relations		32,863.97	2,023.65	34,887.62
335203	CORP-CR-Area2-MainBV	32,827.46	1,982.00	34,809.46
335303	CORP-CR-Areal-MainWB	36.51	38.02	74.53
335204	COE-CR-Area2-LX	0.00	3.63	3.63
SC-Pensacola Call Center		25,744.83	7,155.10	32,899.93
337005	CCP-Administration	418.83	343.14-	75.69
337076	CCP-Quality & Rprtng	775.60	21.72	797.32
337075	CCP-Education & Dev	653.30	13.58	666.88
337073	CCP-Oper & Spprt	1,412.70	6,688.74	8,101.44
337070	CCP-Call Handling	22,484.40	774.20	23,258.60
Information Tech Services (ITS)		52,253.78	87,391.94	139,645.72
SC - ITS-Solutions Delivery Services		15,643.76	1,349.62	16,993.38
332080	CORP-ITS-BAD-Back	6,016.55	562.48	6,579.03
332083	CORP-ITS-BAD-FSA	5,870.32	611.17	6,481.49
332079	CORP-ITS-BAD-Middle	3,756.89	175.97	3,932.86
SC - ITS-CS Projects		11.03	0.53	11.56
332190	CORP-ITS CS Projects	11.03	0.53	11.56
SC - ITS-Administration		36,598.99	86,065.21	122,664.20
332071	CORP-ITS Admin	36,598.99	86,065.21	122,664.20
Supply Chain		4,911.17	1,119.30	6,030.47
SC-Supply Chain		4,911.17	1,119.30	6,030.47
332582	CORP-Procurement	878.99	41.09	920.08
332010	CORP-Spply Chain-Src	4,032.18	1,078.21	5,110.39
Shared Governance & Service Fees		\$ 279,417.61	\$ 130,822.70	\$ 410,240.31
Security Operations		5,949.20	3,724.78	9,673.98
SC-Security Operations		5,949.20	3,724.78	9,673.98
332077	CORP-Security Ops	5,949.20	3,724.78	9,673.98
Safety & Environmental Compliance		2,535.81	410.36	2,946.17
SC-Safety & Environmental Compliance		2,535.81	410.36	2,946.17
332166	Environmental Comp	2,535.81	410.36	2,946.17
Regulated Operations		45,298.49	6,329.26	51,627.75
SC - Regulated Ops - CD		1,798.05	1,792.56	3,590.61
335205	CD - Admin & Gen	1,134.42	1,263.57	2,397.99
335212	CD - Rates	663.63	528.99	1,192.62
SC - CORP-Regulated Operations		5,919.68	1,669.96	7,589.64
332026	CORP-Regulated Ops	5,919.68	1,669.96	7,589.64
SC - Regulated Ops - IL/IA		0.00	32.40-	32.40-
335214	CD - Engineering	0.00	32.40-	32.40-
SC - Regulated Ops - MAD		45.38	76.57	121.95
335312	MAD - Rates	19.52	34.53	54.05
335305	MAD - Admin & Generl	25.86	42.04	67.90
SC - Regulated Ops - NED		3.16	868.80-	865.64-
335412	NED - Rates	3.16	868.80-	865.64-
SC - Operations Excellence		2,302.64	146.37	2,449.01
332044	Operation Excellence	2,302.64	146.37	2,449.01
SC - Regulated Ops - SE		35,229.58	3,545.00	38,774.58
336205	SE - Admin & Gen	35,229.58	3,545.00	38,774.58
Facilities		365.84	14,972.37	15,338.21
SC-Facilities		365.84	14,972.37	15,338.21
332046	CORP-3906 Church Rd	0.21	1,742.40	1,742.61
332062	CORP-Voorhees	365.63	5,070.52	5,436.15
332042	CORP-CITE Voorhees	0.00	12.31	12.31
332063	CORP-Woodcrest	0.00	8,147.14	8,147.14
Health & Safety		2,270.90	376.19	2,647.09
SC-Health & Safety		2,270.90	376.19	2,647.09
332019	CORP-Operatiol Risk	2,270.90	376.19	2,647.09
Legal		38,986.08	8,939.99	47,926.07
Rates & Regulatory Support		11,161.23	903.53	12,064.76
332574	Regulatory Reporting	11,161.23	903.53	12,064.76
SC-Legal		27,824.85	8,036.46	35,861.31
336215	SE - Legal	10,805.11	1,000.56	11,805.67
335415	NED - Legal	0.00	80.94	80.94

335315	MAD - Legal	0.41	4.87	15.28
335215	CD - Legal	2,240.58	551.87	2,891.67
332115	Legal-Ethics & Compl	1,856.28	67.89-	1,788.39
332015	CORP-Legal	12,922.47	6,356.89	19,279.36
<b>Investor Relations</b>		<b>1,110.62</b>	<b>372.40</b>	<b>1,483.02</b>
SC-Investor Relations		1,110.62	372.40	1,483.02
332037	CORP-Investr Relatn	1,110.62	372.40	1,483.02
<b>Innov &amp; Stewardship</b>		<b>8,004.35</b>	<b>2,114.42-</b>	<b>5,889.93</b>
SC-Innov & Env Stewardship		8,004.35	2,114.42-	5,889.93
332066	CORP-Innov&Env Stwd	8,004.35	2,114.42-	5,889.93
<b>HR Comp &amp; Benefits</b>		<b>9,209.15</b>	<b>521.57-</b>	<b>8,687.58</b>
SC-HR Comp & Benefits		9,209.15	521.57-	8,687.58
332520	CORP-HTR HR Svc Adm	1,560.18	413.67	1,973.85
332518	CORP- HTR HR Svc CC	1,082.28	135.68	1,217.96
332014	CORP-Benefit Svc Ctr	3,211.93	376.21	3,588.14
332002	CORP-HR Comp/Benefit	3,354.76	1,447.13-	1,907.63
<b>Talent Mgmt &amp; Org Effectiveness</b>		<b>14,523.25</b>	<b>4,797.04</b>	<b>19,320.29</b>
SC-Talent Mgmt & Org Effectiveness		14,523.25	4,797.04	19,320.29
336518	Talent Acquisition	2,795.13	576.48	3,371.61
332082	CORP-Oper. Education	7,029.23	960.95	7,990.18
332013	Core HR Admin&OrgMgt	2,643.17	244.48	2,887.65
332003	CORP-HR Talent Dev	2,055.72	3,009.79	5,065.51
332606	CORP-Oper Training	0.00	5.34	5.34
<b>HR Business Partners</b>		<b>6,053.76</b>	<b>3,275.58</b>	<b>9,329.34</b>
SC-HR Business Partners		6,053.76	3,275.58	9,329.34
332004	CORP-HR Labor Relatn	818.74	518.99	1,337.73
332006	CORP-Business Ctr HR	464.69	220.39	685.08
334018	CCA-Human Resources	1,468.04	30.90	1,498.94
335218	CD - Human Resources	21.35	1,210.52	1,231.87
335318	MAD Human Resource	824.77	49.49	874.26
336218	SE - Human Resources	2,456.17	1,245.29	3,701.46
<b>Human Resources Corp</b>		<b>13,063.59</b>	<b>674.43</b>	<b>13,738.02</b>
SC-Human Resources Corp		13,063.59	674.43	13,738.02
332018	CORP-Human Resources	13,063.59	670.57	13,734.16
332048	CORP-HR Hlth&Well	0.00	3.86	3.86
<b>Finance</b>		<b>85,162.36</b>	<b>3,456.60</b>	<b>88,618.96</b>
SC-Treasury		6,697.23	455.13	7,152.36
332519	CORP-HTRClaims Mgmnt	1,293.03	10.99	1,304.02
332057	CORP-Treasury	5,404.20	444.14	5,848.34
<b>FSPDS</b>		<b>30,137.78</b>	<b>2,464.31</b>	<b>32,602.09</b>
335207	CD - FP & A	11,632.88	169.33	11,802.21
332517	CORP-Plan & Rptg	2,299.39	51.79	2,351.18
332017	CORP-ServCo FP&A	12,839.39	2,461.98	15,301.37
335307	MAD - F P & A	0.40	5.58	5.98
335407	NED - F P & A	0.00	6.78	6.78
335605	Corp FP&A - Admin	1,840.54	294.01-	1,546.53
336207	SE - FP & A	1,525.18	62.86	1,588.04
<b>SC-CTIO Organization</b>		<b>1,584.62</b>	<b>260.19</b>	<b>1,844.81</b>
SC-CTIO Organization		1,584.62	260.19	1,844.81
332201	CTIO-Organization	1,584.62	260.19	1,844.81
<b>SC-Corporate Finance</b>		<b>2,833.36</b>	<b>605.54</b>	<b>3,438.90</b>
SC-Corporate Finance		2,833.36	605.54	3,438.90
337777	CORP-CFO	2,833.36	605.54	3,438.90
<b>SC-Accounting Organization</b>		<b>43,909.37</b>	<b>328.57-</b>	<b>43,580.80</b>
SC-Accounting Organization		43,909.37	328.57-	43,580.80
332584	CORP-PTPAcct Payable	4,087.87	1,876.23-	2,211.64
332581	CORP-RTRPayroll Acct	2,606.49	5,425.52	8,032.01
332575	CORP-PTP Cash Oper	4,472.01	139.35	4,611.36
332573	Ext Rprtng & Tech Ac	2,728.55	132.57	2,861.12
332571	CORP-PTP General Tax	6,154.97	129.29	6,284.26
332570	CORP-RTR Acctg & Rep	15,054.59	890.79-	14,163.80
332047	CORP-Income Tax	4,432.44	4,619.11-	186.67-
332007	CORP-Finance	4,372.45	1,230.83	5,603.28
<b>Engineering</b>		<b>10,426.01</b>	<b>47.48</b>	<b>10,473.49</b>
SC-Arc Flash		6,603.60	74.51	6,678.11
332016	CORP-Arc Flash	6,603.60	74.51	6,678.11
<b>SC-Asset Management</b>		<b>3,822.41</b>	<b>27.03-</b>	<b>3,795.38</b>
SC-Asset Management		3,822.41	27.03-	3,795.38
332065	CORP-Asset Mgmnt	1,985.88	15.91	2,001.79
336550	CORP-COE-Engineering	509.11	64.44-	444.67
336551	CORP-COE-Tech Svcs	1,327.42	21.50	1,348.92
<b>External Affairs &amp; Public Policy</b>		<b>16,184.04</b>	<b>7,340.26</b>	<b>23,524.30</b>
SC-External Affairs Communication		12,933.95	6,235.13	19,169.08
335325	MAD - External Affrs	0.60	1.40	2.00
335225	CD - External Affairs	4,967.76	2,753.44	7,721.20
332086	CORP-Internal Comm	2,866.48	41.55	2,908.03
332085	CORP-External Comm	5,099.11	3,438.74	8,537.85
<b>SC-External Affairs &amp; Public Policy</b>		<b>2,220.34</b>	<b>704.52</b>	<b>2,924.86</b>
SC-External Affairs & Public Policy		2,220.34	704.52	2,924.86
332050	CORP-EA & Pblic Plcy	2,220.34	704.52	2,924.86
<b>SC-Government Affairs</b>		<b>0.00</b>	<b>96.54</b>	<b>96.54</b>
SC-Government Affairs		0.00	96.54	96.54
332022	CORP-Govt Affairs	0.00	96.54	96.54
<b>SC-Regulatory Policy</b>		<b>1,029.75</b>	<b>304.07</b>	<b>1,333.82</b>
SC-Regulatory Policy		1,029.75	304.07	1,333.82
335705	CORP-Reg Policy	1,029.75	304.07	1,333.82
<b>Process Excellence</b>		<b>4,640.73</b>	<b>1,041.18</b>	<b>5,681.91</b>
SC - Process Excellence		4,640.73	1,041.18	5,681.91
332605	CORP-Proc Excellence	4,640.73	1,085.74	5,726.47
332578	Project Mgmnt	0.00	44.56-	44.56-
<b>Business Development</b>		<b>6,095.09</b>	<b>403.19</b>	<b>6,498.28</b>
SC-Business Development		6,095.09	403.19	6,498.28
332020	CORP-Corp Bus Dev	5,635.24	681.11-	4,954.13
332120	CORP-BD-Shale Gas	429.00	62.99	491.99
335220	CD - Business Dev	23.39	1,016.94	1,040.33
335320	MAD - Business Dev	7.46	4.37	11.83

Audit		3,440.88	3,351.42	6,792.30
SC-Audit		3,440.88	3,351.42	6,792.30
332060	CORP-Audit	3,440.88	3,351.42	6,792.30
Administration - Corporate		6,097.46	73,946.16	80,043.62
SC-Corporate Admin		6,097.46	73,946.16	80,043.62
332041	CORP-Legal BOD	4.09-	1,040.54	1,036.45
332059	CORP-Trans Labor	0.00	12.14	12.14
332070	CORP-SharedBusSvcAdm	0.00	0.40	0.40
332095	CORP-Admin	5,739.35	75,256.17	80,995.52
332098	CORP-Non-Depart Cost	362.20	2,384.45-	2,022.25-
332505	SSC-Administration	0.00	21.36	21.36
Total O & M Billing		\$ 473,788.94	\$ 241,452.73	\$ 715,241.67
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	43,295.11	4,118.71	47,413.82
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	274.30	12.89	287.19
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	351.71	3,026.57	3,378.28
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	8,102.34	4,452.71	12,555.05
R12-01K3.16-P-0010	- Office365	24.39	0.00	24.39
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	329.57	43.83	373.40
R12-01K3.16-P-0013	- Environmental Health & Safety Management	486.39	98.28	584.67
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	590.56	7,372.15	7,962.71
R12-01K3.16-P-0022	- myTime	3,188.05	23,822.35	27,010.40
R12-01K3.17-P-0001	- SAP Enhancements - RTR	23.99	2,350.71	2,374.70
R12-01K3.17-P-0002	- SAP Enhancements - PTP	312.88	8,142.75	8,455.63
R12-01K3.17-P-0003	- SAP Enhancements - HTR	869.37	2,663.58	3,532.95
R12-01K3.17-P-0004	- SAP Enhancements - MTC	1,108.50	25,627.30	26,735.80
R12-01K3.17-P-0005	- SAP Enhancements - EAM	670.24	484.57	1,154.81
R12-01K3.17-P-0009	- Merger & Acquisition Automation	471.59	86.00	557.59
R12-01K3.17-P-0010	- Meter Operations Dashboard	241.23	49.14	290.37
R12-01K3.17-P-0011	- GIS Technology Improvements	1,698.63	5,001.74	6,700.37
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	3,117.02	28,703.83	31,820.85
R12-01K3.17-P-0020	- Enterprise Meter Data Management	32.33-	2,060.04	2,027.71
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	58.60	27.97	86.57
R12-01K3.17-P-0022	- Enterprise Integration Software	345.67	61.41	407.08
R12-01K3.17-P-0023	- Communications and Collaboration Improve	1.87	0.00	1.87
R12-01K3.17-P-0024	- Customer One-View-Phase 1	1,116.39	5,342.53	6,458.92
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	2,768.84	5,888.58	8,657.42
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,943.26	356.24	2,299.50
R12-01K3.17-P-1007	- Remedy Upgrade	16.45	7,103.35	7,119.80
R12-01K3.17-P-2007	- AW App Marketplace	124.08	24.56	148.64
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	2,461.10	9,265.55	11,726.65
R12-01K3.14-P-0017	- Ent. Service Manage-Legal	0.00	1,203.25-	1,203.25-
R12-01K3.16-P-0023	- Space Time Insight Implementation	0.00	270.50-	270.50-
R12-01K3.17-P-0008	- Document & Record Management	0.00	567.28-	567.28-
R12-01K3.17-P-2010	- Customer Bill Improvements	0.00	274.31	274.31
Total Capex Billing		\$ 73,959.80	\$ 144,420.62	\$ 218,380.42
Total Service Company Billing - Current Month		\$ 547,748.74	\$ 385,873.35	\$ 933,622.09
Less: Payment - Prior estimated billing				- \$ 1,007,051.26
Net Amount Payable (Receivable) - Current month				\$ -73,429.17
Plus: Est. Current month billing				\$ 933,622.09
Total Due				\$ 860,192.92

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 12/2017

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 209,587.99	\$ 163,460.70	\$ 373,048.69
Central Lab		4,850.62	3,902.85	8,753.47
SC-Central Lab		4,850.62	3,902.85	8,753.47
334517	Central Lab	4,850.62	3,902.85	8,753.47
Customer Service Center (CSC)		128,232.02	29,718.95	157,950.97
SC-Alton Call Center		69,669.60	17,655.10	87,324.70
334076	CCA-Quality & Rprtng	2,080.08	47.74	2,127.82
334075	CCA-Education & Dev	1,608.04	36.74	1,571.30
334005	CCA-Administration	4,920.74	35.46	4,885.28
334070	CCA-Call Handling	24,682.84	1,887.54	26,570.38
334071	CCA-Billing	24,328.90	488.66	24,817.56
334072	CCA-Collections	6,007.03	181.59	6,188.62
334073	CCA-Oper & Perform	2,138.43	14,887.24	17,025.67
334074	CCA-Business Svcs	3,903.54	234.53	4,138.07
SC-Customer Experience		3,936.32	1,305.34	5,241.66
332045	Customer Experience	3,936.32	1,305.34	5,241.66
SC-Customer Relations		27,911.07	2,317.96	30,229.03
335203	CORP-CR-Area2-MainBV	27,909.39	2,281.35	30,190.74
335303	CORP-CR-Areal-MainWB	1.68	1.74	3.42
335204	COE-CR-Area2-LX	0.00	34.87	34.87
SC-Pensacola Call Center		26,715.03	8,440.55	35,155.58
337005	CCP-Administration	406.93	35.83	442.76
337076	CCP-Quality & Rprtng	762.96	80.53	843.49
337075	CCP-Education & Dev	669.56	14.11	683.67
337073	CCP-Oper & Spprt	1,139.04	7,647.96	8,787.00
337070	CCP-Call Handling	23,736.54	823.18	24,559.72
Information Tech Services (ITS)		70,006.50	128,644.31	198,650.81
SC - ITS-Solutions Delivery Services		25,178.07	3,075.74	28,253.81
332080	CORP-ITS-BAD-Back	10,659.91	2,466.06	13,125.97
332083	CORP-ITS-BAD-FSA	7,480.42	572.34	8,052.76
332079	CORP-ITS-BAD-Middle	7,037.74	37.34	7,075.08
SC - ITS-Administration		44,828.43	125,531.91	170,360.34
332071	CORP-ITS Admin	44,828.43	125,531.91	170,360.34
Supply Chain		6,498.85	1,194.59	7,693.44
SC-Supply Chain		6,498.85	1,194.59	7,693.44
332582	CORP-Procurement	1,396.21	48.22	1,444.43
332010	CORP-Spply Chain-Src	5,102.64	1,146.37	6,249.01
Shared Governance & Service Fees		\$ 460,913.72	\$ -77,326.90	\$ 383,586.82
Security Operations		7,440.04	3,163.15	10,603.19
SC-Security Operations		7,440.04	3,163.15	10,603.19
332077	CORP-Security Ops	7,440.04	3,163.15	10,603.19
Safety & Environmental Compliance		4,057.72	176.19	4,233.91
SC-Safety & Environmental Compliance		4,057.72	176.19	4,233.91
332166	Environmental Comp	4,057.72	175.41	4,233.13
332180	Safety & Env Comp	0.00	0.78	0.78
Regulated Operations		169,194.57	4,623.66	173,818.23
SC - Regulated Ops - CD		1,864.10	1,601.58	3,465.68
335205	CD - Admin & Gen	1,034.33	1,179.06	2,213.39
335212	CD - Rates	829.77	422.52	1,252.29
SC - CORP-Regulated Operations		28,092.13	2,161.80	30,253.93
332026	CORP-Regulated Ops	28,092.13	2,161.80	30,253.93
SC - Regulated Ops - IL/IA		0.00	29.81	29.81
335214	CD - Engineering	0.00	29.81	29.81
SC - Regulated Ops - MAD		2.13	12.67	14.80
335312	MAD - Rates	0.91	10.67	11.58
335305	MAD - Admin & Generl	1.22	2.00	3.22
SC - Regulated Ops - NED		5.09	319.87	324.96
335412	NED - Rates	5.09	319.42	324.51
335405	NED - Admin & Gen	0.00	0.45	0.45
SC - Operations Excellence		19,755.24	120.31	19,875.55
332044	Operation Excellence	19,755.24	120.31	19,875.55
SC - Regulated Ops - SE		119,475.88	377.62	119,853.50
336205	SE - Admin & Gen	119,475.88	377.62	119,853.50
Facilities		311.11	14,565.82	14,876.93
SC-Facilities		311.11	14,565.82	14,876.93
332046	CORP-3906 Church Rd	0.13	946.87	947.00
332062	CORP-Voorhees	310.98	4,861.65	5,172.63
332042	CORP-CITE Voorhees	0.00	15.35	15.35
332063	CORP-Woodcrest	0.00	8,741.95	8,741.95
Health & Safety		1,368.37	5,730.18	7,098.55
SC-Health & Safety		1,368.37	5,730.18	7,098.55
332019	CORP-Operational Risk	1,368.37	5,730.18	7,098.55
Legal		56,339.87	1,164.54	57,504.41
Rates & Regulatory Support		11,727.19	580.07	12,307.26
332574	Regulatory Reporting	11,727.19	580.07	12,307.26
SC-Legal		44,612.68	584.47	45,197.15
336215	SE - Legal	16,831.44	193.62	17,025.06
335415	NED - Legal	0.00	4.14	4.14

335315	MAD - Legal	0.04	2.91-	2.87-
335215	CD - Legal	1,981.93	186.20-	2,471.54
332115	Legal-Ethics & Compl	2,754.61	128.20-	2,626.41
332015	CORP-Legal	23,044.66	28.21	23,072.87
<b>Investor Relations</b>		<b>3,134.55</b>	<b>680.64</b>	<b>3,815.19</b>
SC-Investor Relations		3,134.55	680.64	3,815.19
332037	CORP-Investr Relatn	3,134.55	680.64	3,815.19
<b>Innov &amp; Stewardship</b>		<b>9,007.92</b>	<b>2,809.37</b>	<b>11,817.29</b>
SC-Innov & Env Stewardship		9,007.92	2,809.37	11,817.29
332066	CORP-Innov&Env Stwd	9,007.92	2,809.37	11,817.29
<b>HR Comp &amp; Benefits</b>		<b>9,238.19</b>	<b>20,077.97</b>	<b>29,316.16</b>
SC-HR Comp & Benefits		9,238.19	20,077.97	29,316.16
332520	CORP-HTR HR Svc Adm	1,791.96	4,610.60	6,402.56
332518	CORP- HTR HR Svc CC	1,616.66	4.51	1,621.17
332014	CORP-Benefit Svc Ctr	2,539.14	472.65	3,011.79
332002	CORP-HR Comp/Benefit	3,290.43	14,990.21	18,280.64
<b>Talent Mgmt &amp; Org Effectiveness</b>		<b>17,234.86</b>	<b>4,497.61</b>	<b>21,732.47</b>
SC-Talent Mgmt & Org Effectiveness		17,234.86	4,497.61	21,732.47
336518	Talent Acquisition	3,929.05	2,731.11	6,660.16
332082	CORP-Oper. Education	7,838.31	389.24-	7,449.07
332013	Core HR Admin&OrgMgt	2,456.46	60.95	2,517.41
332003	CORP-HR Talent Dev	3,011.04	2,092.22	5,103.26
332606	CORP-Oper Training	0.00	2.57	2.57
<b>HR Business Partners</b>		<b>16,268.77</b>	<b>4,178.51</b>	<b>20,447.28</b>
SC-HR Business Partners		16,268.77	4,178.51	20,447.28
332004	CORP-HR Labor Relatn	1,818.36	1,538.33	3,356.69
332006	CORP-Business Ctr HR	2,126.55	240.15	2,366.70
334018	CCA-Human Resources	1,532.07	169.95	1,702.02
335218	CD - Human Resources	62.31	1,448.45	1,510.76
335318	MAD Human Resource	38.78	92.37-	53.59-
336218	SE - Human Resources	10,690.70	874.00	11,564.70
<b>Human Resources Corp</b>		<b>13,904.07</b>	<b>5,847.23</b>	<b>19,751.30</b>
SC-Human Resources Corp		13,904.07	5,847.23	19,751.30
332018	CORP-Human Resources	13,975.29	2,544.05	16,519.34
332048	CORP-HR Hlth&Well	71.22-	3,303.18	3,231.96
<b>Finance</b>		<b>98,923.75</b>	<b>12,587.64</b>	<b>111,511.39</b>
SC-Treasury		8,334.01	2,167.70	10,501.71
332519	CORP-HTRClaims Mgmt	1,025.48	58.01	1,083.49
332057	CORP-Treasury	7,308.53	2,109.69	9,418.22
<b>FSPDS</b>		<b>36,008.89</b>	<b>4,323.20</b>	<b>40,332.09</b>
335207	CD - FP & A	10,553.00	394.35	10,947.35
332517	CORP-Plan & Rptg	2,910.81	9.82	2,920.63
332017	CORP-ServCo FP&A	14,401.12	3,492.64	17,893.76
335307	MAD - F P & A	0.00	2.78	2.78
335407	NED - F P & A	0.00	8.02	8.02
335605	Corp FP&A - Admin	1,811.97	63.02	1,874.99
336207	SE - FP & A	6,331.99	352.57	6,684.56
<b>SC-CTIO Organization</b>		<b>2,879.73</b>	<b>911.94</b>	<b>3,791.67</b>
SC-CTIO Organization		2,879.73	911.94	3,791.67
332201	CTIO-Organization	2,879.73	911.94	3,791.67
<b>SC-Corporate Finance</b>		<b>9,447.54</b>	<b>584.93</b>	<b>10,032.47</b>
SC-Corporate Finance		9,447.54	584.93	10,032.47
337777	CORP-CFO	9,447.54	584.93	10,032.47
<b>SC-Accounting Organization</b>		<b>42,253.58</b>	<b>4,599.87</b>	<b>46,853.45</b>
SC-Accounting Organization		42,253.58	4,599.87	46,853.45
332584	CORP-PTPAcct Payable	4,257.28	9,102.27-	4,844.99-
332581	CORP-RTRPayroll Acct	2,521.46	6,478.25	8,999.71
332579	CORP-HTR Empl Svcs	7.90	0.00	7.90
332575	CORP-PTP Cash Oper	4,970.19	138.17	5,108.36
332573	Ext Rprtng & Tech Ac	2,285.68	446.35	2,732.03
332571	CORP-PTP General Tax	368.82-	91.39	277.43-
332570	CORP-RTR Acctg & Rep	17,006.94	1,457.15	18,464.09
332047	CORP-Income Tax	10,315.27	4,246.37	14,561.64
332007	CORP-Finance	1,257.68	844.46	2,102.14
<b>Engineering</b>		<b>9,721.41</b>	<b>470.00</b>	<b>10,191.41</b>
SC-Arc Flash		494.36	152.19	646.55
332016	CORP-Arc Flash	494.36	152.19	646.55
<b>SC-Asset Management</b>		<b>9,227.05</b>	<b>317.81</b>	<b>9,544.86</b>
SC-Asset Management		9,227.05	317.81	9,544.86
332065	CORP-Asset Mgmt	3,849.88	81.50	3,931.38
336550	CORP-COE-Engineering	1,077.68	95.07	1,172.75
336551	CORP-COE-Tech Svcs	4,299.49	141.24	4,440.73
<b>External Affairs &amp; Public Policy</b>		<b>20,980.66</b>	<b>10,795.88</b>	<b>31,776.54</b>
SC-External Affairs Communication		15,954.50	8,175.41	24,129.91
335325	MAD - Externl Affrs	0.19	0.06	0.25
335225	CD - Externl Affairs	4,883.40	263.15	5,146.55
332086	CORP-Internal Comm	3,513.87	860.99	4,374.86
332085	CORP-External Comm	7,557.04	7,051.21	14,608.25
<b>SC-External Affairs &amp; Public Policy</b>		<b>2,979.24</b>	<b>734.78</b>	<b>3,714.02</b>
SC-External Affairs & Public Policy		2,979.24	734.78	3,714.02
332050	CORP-EA & Pblc Plcy	2,979.24	734.78	3,714.02
<b>SC-Government Affairs</b>		<b>0.00</b>	<b>1,531.78</b>	<b>1,531.78</b>
SC-Government Affairs		0.00	1,531.78	1,531.78
332022	CORP-Govt Affairs	0.00	1,531.78	1,531.78
<b>SC-Regulatory Policy</b>		<b>2,046.92</b>	<b>353.91</b>	<b>2,400.83</b>
SC-Regulatory Policy		2,046.92	353.91	2,400.83
335705	CORP-Reg Policy	2,046.92	353.91	2,400.83
<b>Process Excellence</b>		<b>5,449.55</b>	<b>2,910.60</b>	<b>8,360.15</b>
SC - Process Excellence		5,449.55	2,910.60	8,360.15
332605	CORP-Proc Excellence	5,449.55	2,918.78	8,368.33
332578	Project Mgmt	0.00	8.18-	8.18-
<b>Business Development</b>		<b>10,902.62</b>	<b>791.46</b>	<b>11,694.08</b>
SC-Business Development		10,902.62	791.46	11,694.08
332020	CORP-Corp Bus Dev	10,278.24	608.47	10,886.71
332120	CORP-BD-Shale Gas	613.17	61.34	674.51
335220	CD - Business Dev	10.86	121.46	132.32

335320	MAD - Business Dev	0.35	0.19	0.54
<b>Audit</b>		<b>3,488.36</b>	<b>5,200.85</b>	<b>8,689.21</b>
SC-Audit		3,488.36	5,200.85	8,689.21
332060	CORP-Audit	3,488.36	5,200.85	8,689.21
<b>Administration - Corporate</b>		<b>3,947.33</b>	<b>177,598.20-</b>	<b>173,650.87-</b>
SC-Corporate Admin		3,947.33	177,598.20-	173,650.87-
332041	CORP-Legal BOD	4.09-	2,365.14	2,361.05
332059	CORP-Trans Labor	0.00	9.88	9.88
332095	CORP-Admin	4,211.07	177,068.01-	172,856.94-
332098	CORP-Non-Depart Cost	262.66-	2,917.05-	3,179.71-
332505	SSC-Administration	3.01	11.84	14.85
<b>Total O &amp; M Billing</b>		<b>\$ 670,501.71</b>	<b>\$ 86,133.80</b>	<b>\$ 756,635.51</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	41,054.38	3,965.69	45,020.07
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	535.65	30.94	566.59
R12-01K3.16-P-0007	- SIFA-IT Acquisition Playbook	237.38	3,011.53	3,248.91
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	1,926.75	67,803.35	69,730.10
R12-01K3.16-P-0010	- Office365	77.76	14.86	92.62
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	116.38	32.26	148.64
R12-01K3.16-P-0013	- Environmental Health & Safety Management	352.26	66.86	419.12
R12-01K3.16-P-0019	- AMI SAP Integration	74.69	14.86	89.55
R12-01K3.16-P-0021	- SAP EHP7 & HANA Imp. - Phase 3	497.55	37,722.76-	37,225.21-
R12-01K3.16-P-0022	- myTime	3,235.82	18,307.57	21,543.39
R12-01K3.17-P-0001	- SAP Enhancements - RTR	35.27	5,150.39	5,185.66
R12-01K3.17-P-0002	- SAP Enhancements - PTP	794.27	202.79	997.06
R12-01K3.17-P-0003	- SAP Enhancements - HTR	804.30	12,666.41	13,470.71
R12-01K3.17-P-0004	- SAP Enhancements - MTC	1,362.36	65.93-	1,296.43
R12-01K3.17-P-0005	- SAP Enhancements - EAM	746.87	45.12	791.99
R12-01K3.17-P-0009	- Merger & Acquisition Automation	170.40	29.71	200.11
R12-01K3.17-P-0010	- Meter Operations Dashboard	340.88	59.45	400.33
R12-01K3.17-P-0011	- GIS Technology Improvements	1,388.15	9,728.59	11,116.74
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	2,135.89	61,065.84	63,201.73
R12-01K3.17-P-0020	- Enterprise Meter Data Management	3.79-	16,437.74	16,433.95
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	13.68	5,357.00	5,370.68
R12-01K3.17-P-0022	- Enterprise Integration Software	292.62	52.01	344.63
R12-01K3.17-P-0024	- Customer One-View-Phase 1	314.23	24,772.49	25,086.72
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	920.30	6,339.08	7,259.38
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,705.31	304.64	2,009.95
R12-01K3.17-P-1007	- Remedy Upgrade	321.58	2,617.81	2,939.39
R12-01K3.17-P-2007	- AW App Marketplace	59.40	57,687.43	57,746.83
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	2,860.96	33,246.22	36,107.18
R12-01K3.17-P-2010	- Customer Bill Improvements	3,274.66	719.21	3,993.87
R12-01K3.17-P-2011	- Mapcall Phase 4	16.65	0.00	16.65
R12-01K3.16-P-0023	- Space Time Insight Implementation	0.00	302.45-	302.45-
R12-01K3.17-P-0008	- Document & Record Management	0.00	5,065.53	5,065.53
R12-01K3.17-P-2009	- Work Management	0.00	42.08	42.08
<b>Total Capex Billing</b>		<b>\$ 65,662.61</b>	<b>\$ 296,746.32</b>	<b>\$ 362,408.93</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 736,164.32</b>	<b>\$ 382,880.12</b>	<b>\$ 1,119,044.44</b>
<b>Less: Payment - Prior estimated billing</b>				<b>- \$ 933,622.09</b>
<b>Net Amount Payable (Receivable) - Current month</b>				<b>\$ 185,422.35</b>
<b>Plus: Est. Current month billing</b>				<b>\$ 1,119,044.44</b>
<b>Total Due</b>				<b>\$ 1,304,466.79</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 01/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 217,658.74	\$ 38,230.11	\$ 255,888.85
Central Lab		4,310.81	3,801.16	8,111.97
SC-Central Lab		4,310.81	3,801.16	8,111.97
334517	Central Lab	4,310.81	3,801.16	8,111.97
Customer Service Center (CSC)		141,120.38	18,110.26	159,230.64
SC-Alton Call Center		74,333.52	9,665.90	83,999.42
334075	CCA-Education & Dev	1,511.91	288.22	1,800.13
334074	CCA-Business Svcs	4,605.00	219.52	4,824.52
334073	CCA-Oper & Perform	2,019.18	5,314.75	7,333.93
334072	CCA-Collections	6,322.85	477.38	6,800.23
334071	CCA-Billing	25,723.76	1,810.39	27,534.15
334070	CCA-Call Handling	28,147.72	1,269.61	29,417.33
334005	CCA-Administration	3,906.12	144.13	4,050.25
334076	CCA-Quality & Rprtg	2,096.98	141.90	2,238.88
SC-Customer Experience		3,206.14	493.69	3,699.83
332045	Customer Experience	3,206.14	493.69	3,699.83
SC-Customer Relations		35,677.99	2,831.18	38,509.17
335203	CORP-CR-Area2-MainBV	35,677.99	2,825.48	38,503.47
335204	COE-CR-Area2-LX	0.00	5.70	5.70
SC-Pensacola Call Center		27,902.73	5,119.49	33,022.22
337070	CCP-Call Handling	25,020.57	2,398.56	27,419.13
337073	CCP-Oper & Spprt	1,034.22	2,340.63	3,374.85
337075	CCP-Education & Dev	625.95	35.94	661.89
337076	CCP-Quality & Rprtg	751.70	41.28	792.98
337005	CCP-Administration	470.29	303.08	773.37
Information Tech Services (ITS)		65,427.89	14,800.04	80,227.93
SC - ITS-Solutions Delivery Services		19,359.44	3,713.78	23,073.22
332080	CORP-ITS-BAD-Back	8,877.50	1,800.07	10,677.57
332083	CORP-ITS-BAD-FSA	3,890.71	1,039.26	4,929.97
332079	CORP-ITS-BAD-Middle	6,591.23	811.86	7,403.09
332081	CORP-ITS-BAD-Q&M	0.00	62.59	62.59
SC - ITS-Administration		46,068.45	11,087.34	57,155.79
332071	CORP-ITS Admin	46,068.45	11,087.34	57,155.79
Supply Chain		6,799.66	1,518.65	8,318.31
SC-Supply Chain		6,799.66	1,518.65	8,318.31
332010	CORP-Sppl Chain-Src	5,897.12	1,471.34	7,368.46
332582	CORP-Procurement	902.54	47.31	949.85
Shared Governance & Service Fees		\$ 285,728.47	\$ 365,075.99	\$ 650,804.46
Security Operations		6,835.18	2,870.22	9,705.40
SC-Security Operations		6,835.18	2,870.22	9,705.40
332077	CORP-Security Ops	6,835.18	2,870.22	9,705.40
Safety & Environmental Compliance		2,666.16	277.43	2,943.59
SC-Safety & Environmental Compliance		2,666.16	277.43	2,943.59
332166	Environmental Comp	2,666.16	277.43	2,943.59
Regulated Operations		49,208.89	9,671.75	58,880.64
SC - Regulated Ops - CD		1,851.57	352.58	2,204.15
335205	CD - Admin & Gen	591.75	269.24	860.99
335212	CD - Rates	1,259.82	83.34	1,343.16
SC - CORP-Regulated Operations		4,613.51	792.55	5,406.06
332026	CORP-Regulated Ops	4,613.51	792.55	5,406.06
SC - Operations Excellence		2,793.40	234.58	3,027.98
332044	Operation Excellence	2,793.40	234.58	3,027.98
SC - Regulated Ops - SE		39,950.41	8,270.69	48,221.10
336205	SE - Admin & Gen	39,950.41	8,270.69	48,221.10
Facilities		439.31	13,798.17	14,237.48
SC-Facilities		439.31	13,798.17	14,237.48
332046	CORP-3906 Church Rd	0.16	1,273.35	1,273.51
332062	CORP-Voorhees	439.15	6,049.17	6,488.32
332042	CORP-CITE Voorhees	0.00	14.88	14.88
332063	CORP-Woodcrest	0.00	6,460.77	6,460.77
Health & Safety		1,703.12	571.95	2,275.07
SC-Health & Safety		1,703.12	571.95	2,275.07
332019	CORP-Operatiol Risk	1,703.12	571.95	2,275.07
Legal		33,212.12	6,872.48	40,084.60
SC-Legal		23,900.23	5,792.82	29,693.05
336215	SE - Legal	5,479.71	932.83	6,412.54
335415	NED - Legal	4.36	3.15	7.51
335215	CD - Legal	2,608.47	750.24	3,358.71
332115	Legal-Ethics & Compl	2,100.66	794.27	2,894.93
332015	CORP-Legal	13,707.03	3,312.33	17,019.36
Rates & Regulatory Support		9,311.89	1,079.66	10,391.55
332574	Regulatory Reporting	9,311.89	1,079.66	10,391.55
Investor Relations		1,047.41	319.93	1,367.34
SC-Investor Relations		1,047.41	319.93	1,367.34
332037	CORP-Investr Relatn	1,047.41	319.93	1,367.34
Innov & Stewardship		6,358.52	1,693.87-	4,664.65
SC-Innov & Env Stewardship		6,358.52	1,693.87-	4,664.65
332066	CORP-Innov&Env Stwd	6,358.52	1,693.87-	4,664.65



HR Comp & Benefits		8,998.76	11,716.03	20,244.79
SC-HR Comp & Benefits		8,998.76	11,716.03	20,244.79
332520	CORP-HTR HR Svc Adm	1,577.64	3,816.69	5,394.33
332518	CORP- HTR HR Svc CC	1,937.17	88.86	2,026.03
332014	CORP-Benefit Svc Ctr	3,516.73	148.44	3,665.17
332002	CORP-HR Comp/Benefit	1,967.22	7,192.04	9,159.26
Talent Mgmt & Org Effectiveness		20,370.53	391.65-	19,978.88
SC-Talent Mgmt & Org Effectiveness		20,370.53	391.65-	19,978.88
336518	Talent Acquisition	4,080.01	1,256.54	5,336.55
332082	CORP-Oper. Education	11,553.51	457.74-	11,095.77
332013	Core HR Admin&OrgMgt	2,765.94	92.77	2,858.71
332003	CORP-HR Talent Dev	1,971.07	1,296.16-	674.91
332118	Org Development	0.00	9.00	9.00
332606	CORP-Oper Training	0.00	3.94	3.94
HR Business Partners		8,354.33	4,946.82	13,301.15
SC-HR Business Partners		8,354.33	4,946.82	13,301.15
336218	SE - Human Resources	5,682.62	3,250.84	8,933.46
335318	MAD Human Resource	24.55	139.33	163.88
335218	CD - Human Resources	0.82	362.11	362.93
334018	CCA-Human Resources	1,336.15	201.66	1,537.81
332006	CORP-Business Ctr HR	410.17-	587.53	177.36
332004	CORP-HR Labor Relatn	1,720.36	405.35	2,125.71
Human Resources Corp		17,227.89	490.89	17,718.78
SC-Human Resources Corp		17,227.89	490.89	17,718.78
332018	CORP-Human Resources	17,227.89	490.89	17,718.78
Finance		82,246.59	8,946.47	91,193.06
SC-Treasury		6,797.28	974.74	7,772.02
332057	CORP-Treasury	5,089.86	869.40	5,959.26
332519	CORP-HTRClaims Mgmt	1,707.42	44.98	1,752.40
332021	Treasury Admin	0.00	60.36	60.36
FSPDS		31,010.50	3,462.40	34,472.90
336207	SE - FP & A	1,318.35-	1,017.48	300.87-
335605	Corp FP&A - Admin	1,763.17	69.10	1,832.27
335207	CD - FP & A	13,607.44	164.45	13,771.89
332017	CORP-ServCo FP&A	14,157.59	1,821.86	15,979.45
332517	CORP-Plan & Rptg	2,800.65	378.40	3,179.05
335307	MAD - F P & A	0.00	2.55	2.55
335407	NED - F P & A	0.00	8.56	8.56
SC-CTIO Organization		1,997.77	494.26-	1,503.51
332201	CTIO-Organization	1,997.77	494.26-	1,503.51
SC-Corporate Finance		3,007.00	644.21	3,651.21
337777	CORP-CFO	3,007.00	644.21	3,651.21
SC-Accounting Organization		39,434.04	4,359.38	43,793.42
332584	CORP-PTPAcct Payable	4,270.50	2,946.34-	1,324.16
332581	CORP-RTRPayroll Acct	3,881.26	1,766.29	5,647.55
332575	CORP-PTP Cash Oper	4,004.66	148.97	4,153.63
332573	Ext Rprtng & Tech Ac	2,147.35	276.44	2,423.79
332571	CORP-PTP General Tax	422.48-	106.53	315.95-
332570	CORP-RTR Acctg & Rep	13,891.42	242.42	14,133.84
332047	CORP-Income Tax	8,498.99	3,059.26	11,558.25
332007	CORP-Finance	3,162.34	1,705.81	4,868.15
Engineering		6,724.17	760.77	7,484.94
SC-Arc Flash		4,229.76	348.84	4,578.60
332016	CORP-Arc Flash	4,229.76	348.84	4,578.60
SC-Asset Management		2,494.41	411.93	2,906.34
336551	CORP-COE-Tech Srvcs	2,040.13	66.23	2,106.36
336550	CORP-COE-Engineering	157.98	183.55	341.53
332065	CORP-Asset Mgmt	296.30	162.15	458.45
External Affairs & Public Policy		22,113.15	8,119.99	30,233.14
SC-External Affairs Communication		18,719.72	7,256.77	25,976.49
335225	CD - Externl Affairs	6,516.66	3,820.41	10,337.07
332086	CORP-Internal Comm	5,517.12	1,064.91	6,582.03
332085	CORP-External Comm	6,685.94	2,371.45	9,057.39
SC-External Affairs & Public Policy		2,341.74	514.90	2,856.64
332050	CORP-EA & Pblc Plcy	2,341.74	514.90	2,856.64
SC-Regulatory Policy		1,051.69	288.00	1,339.69
335705	CORP-Reg Policy	1,051.69	288.00	1,339.69
Process Excellence		4,331.56	369.92	4,701.48
SC - Process Excellence		4,331.56	369.92	4,701.48
332605	CORP-Proc Excellence	4,331.56	366.11	4,697.67
332578	Project Mgmt	0.00	3.81	3.81
Business Development		6,303.06	1,344.98	7,648.04
SC-Business Development		6,303.06	1,344.98	7,648.04
332020	CORP-Corp Bus Dev	6,181.46	1,089.57	7,271.03
332120	CORP-BD-Shale Gas	101.60	113.51	215.11
335220	CD - Business Dev	20.00	141.90	161.90
Audit		3,968.00	3,242.07	7,210.07
SC-Audit		3,968.00	3,242.07	7,210.07
332060	CORP-Audit	3,968.00	3,242.07	7,210.07
Administration - Corporate		3,619.72	293,311.64	296,931.36
SC-Corporate Admin		3,619.72	293,311.64	296,931.36
332041	CORP-Legal BOD	6.52-	15,506.04	15,499.52
332095	CORP-Admin	3,275.70	281,858.40	285,134.10
332098	CORP-Non-Depart Cost	350.54	4,080.19-	3,729.65-
332059	CORP-Trans Labor	0.00	0.56	0.56
332505	SSC-Administration	0.00	26.83	26.83
Total O & M Billing		\$ 503,387.21	\$ 403,306.10	\$ 906,693.31



**CAPEX**

B12-01-8011	- 10780110 - Eng Dist Clear	54,127.37	5,406.07	59,533.44
R12-01K3.14-P-0014	- Ent. Service Manage-ITS	385.16	4.76	389.92
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	3,247.13	4,214.05-	966.92-
R12-01K3.16-P-0010	- Office365	52.10	6.29	58.39
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	13.95-	12,360.53	12,346.58
R12-01K3.16-P-0013	- Environmental Health & Safety Management	368.12	50.27	418.39
R12-01K3.16-P-0019	- AMI SAP Integration	21.18-	0.00	21.18-
R12-01K3.16-P-0022	- myTime	1,972.04	14,384.86	16,356.90
R12-01K3.17-P-0001	- SAP Enhancements - RTR	62.33	2,612.11-	2,549.78-
R12-01K3.17-P-0002	- SAP Enhancements - PTP	98.02	32.65	130.67
R12-01K3.17-P-0003	- SAP Enhancements - HTR	457.53	4.94	462.47
R12-01K3.17-P-0004	- SAP Enhancements - MTC	538.30	31,825.97	32,364.27
R12-01K3.17-P-0005	- SAP Enhancements - EAM	313.62	3.88	317.50
R12-01K3.17-P-0009	- Merger & Acquisition Automation	24.37	18.83	43.20
R12-01K3.17-P-0010	- Meter Operations Dashboard	256.14	31.43	287.57
R12-01K3.17-P-0011	- GIS Technology Improvements	1,131.59	170.70	1,302.29
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	1,774.65	804.13-	970.52
R12-01K3.17-P-0020	- Enterprise Meter Data Management	5.92	48.53	54.45
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	7.01-	0.00	7.01-
R12-01K3.17-P-0022	- Enterprise Integration Software	551.65	75.42	627.07
R12-01K3.17-P-0024	- Customer One-View-Phase 1	1,107.71	339.57	1,447.28
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	1,916.49	625.56-	1,290.93
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	2,249.84	41,743.83	43,993.67
R12-01K3.17-P-1007	- Remedy Upgrade	100.87	528.21	629.08
R12-01K3.17-P-2007	- AW App Marketplace	118.44	18.83	137.27
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	3,097.37	10,392.47	13,489.84
R12-01K3.17-P-2009	- Work Management	589.87	98.39	688.26
R12-01K3.17-P-2010	- Customer Bill Improvements	138.36-	23.26	115.10-
R12-01K3.17-P-2011	- Mapcall Phase 4	8.25-	2,678.54	2,670.29
R12-01K3.17-P-0008	- Document & Record Management	0.00	806.28	806.28
<b>Total Capex Billing</b>		<b>\$ 74,357.88</b>	<b>\$ 112,798.66</b>	<b>\$ 187,156.54</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 577,745.09</b>	<b>\$ 516,104.76</b>	<b>\$ 1,093,849.85</b>
<b>Less: Payment - Prior estimated billing</b>				<b>- \$ 1,119,044.44</b>
<b>Net Amount Payable (Receivable) - Current month</b>				<b>\$ -25,194.59</b>
<b>Plus: Est. Current month billing</b>				<b>\$ 1,093,849.85</b>
<b>Total Due</b>				<b>\$ 1,068,655.26</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 02/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 202,594.52	\$ 100,862.36	\$ 303,456.88
Central Lab		3,409.67	1,826.11	5,235.78
SC-Central Lab		3,409.67	1,826.11	5,235.78
334517	Central Lab	3,409.67	1,826.11	5,235.78
Customer Service Organization (CSO)		117,303.42	24,368.94	141,672.36
SC-Alton Call Center		64,649.08	13,921.91	78,570.99
334074	CCA-Business Svcs	3,946.86	376.48	4,323.34
334073	CCA-Oper & Perform	2,418.48	8,078.56	10,497.04
334072	CCA-Collections	5,624.13	416.01	6,040.14
334071	CCA-Billing	27,303.15	1,590.45	28,893.60
334070	CCA-Call Handling	19,577.51	2,666.94	22,244.45
334005	CCA-Administration	2,215.36	438.22	2,653.58
334075	CCA-Education & Dev	1,473.56	215.18	1,688.74
334076	CCA-Quality & Rprtng	2,090.03	140.07	2,230.10
SC-Customer Experience		3,349.22	755.51	4,104.73
332045	Customer Experience	3,349.22	755.51	4,104.73
SC-Customer Relations		30,081.23	2,310.53	32,391.76
335203	CORP-CR-Area2-MainBV	30,081.23	2,309.36	32,390.59
335204	COE-CR-Area2-LX	0.00	1.17	1.17
SC-Pensacola Call Center		19,223.89	7,380.99	26,604.88
337070	CCP-Call Handling	16,464.85	2,150.74	18,615.59
337073	CCP-Oper & Spprt	1,045.78	5,204.04	6,249.82
337075	CCP-Education & Dev	591.62	33.81	625.43
337076	CCP-Quality & Rprtng	728.52	38.78	767.30
337005	CCP-Administration	393.12	46.38-	346.74
Technology & Innovation (T&I)		75,072.43	80,005.42	155,077.85
SC-CTIO Organization		2,330.94	320.17	2,651.11
332201	CTIO-Organization	2,330.94	320.17	2,651.11
SC - Tech Business Mngmt		72,686.52	79,546.87	152,233.39
332071	CORP-ITS Admin	47,245.42	73,893.67	121,139.09
332079	CORP-ITS-BAD-Middle	7,300.27	1,344.49	8,644.76
332080	CORP-ITS-BAD-Back	11,610.14	2,454.74	14,064.88
332083	CORP-ITS-BAD-FSA	6,530.69	1,784.88	8,315.57
332081	CORP-ITS-BAD-Q&M	0.00	69.09	69.09
SC - ITS-OLD		54.97	138.38	193.35
332030	CORP-ITS Client Serv	2.75	138.38	141.13
332093	CORP-ITS-EMCTS	52.22	0.00	52.22
Supply Chain		6,809.00	5,338.11-	1,470.89
SC-Supply Chain		6,809.00	5,338.11-	1,470.89
332010	CORP-Sply Chain-Src	6,090.48	5,368.32-	722.16
332582	CORP-Procurement	718.52	30.21	748.73
Shared Governance & Service Fees		\$ 284,518.08	\$ 188,725.60	\$ 473,243.68
Corporate Security		5,412.87	3,759.71	9,172.58
SC-Corporate Security		5,412.87	3,759.71	9,172.58
332077	CORP-Security Ops	5,412.87	3,759.71	9,172.58
Safety & Environmental Compliance		2,808.79	207.99	3,016.78
SC-Environmental Compliance		2,808.79	207.99	3,016.78
332166	Environmental Comp	2,808.79	207.99	3,016.78
Regulated Operations		58,540.92	9,548.62	68,089.54
SC - Regulated Ops - MWD		897.09	2,271.88	3,168.97
335214	CD - Engineering	437.98	9.54	447.52
335212	CD - Rates	24.22	311.38	335.60
335205	CD - Admin & Gen	434.89	1,880.45	2,315.34
335105	IL/IA - Reg Ops	0.00	7.97	7.97
335112	IL/IA - Rates	0.00	62.54	62.54
SC - CORP-Regulated Operations		8,689.50	4,544.20	13,233.70
332026	CORP-Regulated Ops	8,689.50	4,544.20	13,233.70
SC - Regulated Ops - NED		17.28	50.73-	33.45-
335412	NED - Rates	2.34	50.73-	48.39-
335405	NED - Admin & Gen	14.94	0.00	14.94
SC - Operations Excellence		2,558.16	193.53	2,751.69
332044	Operation Excellence	2,558.16	193.53	2,751.69
SC - Regulated Ops - SE		46,378.89	2,442.29	48,821.18
336205	SE - Admin & Gen	46,378.89	2,442.29	48,821.18
Facilities		543.42	13,284.39	13,827.81
SC-Facilities		543.42	13,284.39	13,827.81
332062	CORP-Voorhees	543.29	5,426.54	5,969.83
332046	CORP-3906 Church Rd	0.13	1,001.33	1,001.46
332042	CORP-CITE Voorhees	0.00	16.55	16.55
332063	CORP-Woodcrest	0.00	6,839.97	6,839.97
Health & Safety		1,770.35	645.87	2,416.22
SC-Health & Safety		1,770.35	645.87	2,416.22
332019	CORP-Operational Risk	1,770.35	645.87	2,416.22
Legal		37,899.96	6,589.89	44,489.85
SC-Legal		26,151.78	4,578.21	30,729.99
336215	SE - Legal	7,728.59	921.99	8,650.58
335415	NED - Legal	10.81	4.65	15.46
335215	CD - Legal	1,356.46	740.98	2,097.44

332115	Legal-Ethics & Compl	2,136.33	2,664.72
332015	CORP-Legal	14,919.59	17,301.79
Regulatory Services		11,748.18	13,759.86
332574	Regulatory Reporting	11,748.18	13,759.86
Investor Relations		1,770.41	2,388.39
SC-Investor Relations		1,770.41	2,388.39
332037	CORP-Investr Relatn	1,770.41	2,388.39
Water Research & Dev		6,922.11	8,059.33
SC-Water Research & Dev		6,922.11	8,059.33
332066	CORP-Innov&Env Stwd	6,922.11	8,059.33
HR Comp & Benefits		11,893.59	11,545.73
SC-HR Comp & Benefits		11,893.59	11,545.73
332520	CORP-HTR HR Svc Adm	1,397.95	36.87
332518	CORP- HTR HR Svc CC	1,860.77	1,914.03
332014	CORP-Benefit Svc Ctr	3,311.39	3,542.09
332013	Core HR Admin&OrgMgt	3,000.45	3,088.68
332002	CORP-HR Comp/Benefit	2,323.03	2,964.06
Talent Mgmt & Org Effectiveness		13,758.19	18,058.64
SC-Talent Mgmt & Org Effectiveness		13,758.19	18,058.64
336518	Talent Acquisition	3,855.21	4,929.11
332082	CORP-Oper. Education	7,438.04	8,312.61
332003	CORP-HR Talent Dev	2,464.94	4,809.15
332606	CORP-Oper Training	0.00	7.77
HR Business Partners		16,385.39	19,815.18
SC-HR Business Partners		16,385.39	19,815.18
336218	SE - Human Resources	12.40	2,782.34
335318	MAD Human Resource	20.52-	110.12-
335218	CD - Human Resources	84.95	279.26
334018	CCA-Human Resources	1,400.85	1,541.84
332018	CORP-Human Resources	14,495.47	15,090.55
332006	CORP-Business Ctr HR	412.24	231.31
Labor Relations		2,104.94	2,834.50
SC-Labor Relations		2,104.94	2,834.50
332004	CORP-HR Labor Relatn	2,104.94	2,834.50
Finance		81,259.72	95,125.62
SC-Treasury		10,604.42	12,265.75
332575	CORP-PTP Cash Oper	4,069.55	4,722.92
332519	CORP-HTRClaims Mgmt	341.51-	295.40-
332057	CORP-Treasury	6,876.38	7,779.96
332021	Treasury Admin	0.00	58.27
Strategic Integration		3,347.31	3,513.43
332517	CORP-Plan & Rptg	3,347.31	3,513.43
FSPDS		12,895.19	14,291.84
336207	SE - FP & A	1,318.35	2,296.06
335605	Corp FP&A - Admin	1,529.85	1,588.54
335407	NED - F P & A	7.17	96.33
335307	MAD - F P & A	3.58	6.75
335107	FSPDS-IL/IA	17.66	22.21
335207	CD - FP & A	10,018.58	10,281.95
SC-Corporate Finance		4,480.86	5,005.19
337777	CORP-CFO	4,480.86	5,005.19
Budgeting & Internal Reporting (BIRS)		15,579.90	18,152.93
332017	CORP-ServCo FP&A	15,579.90	18,152.93
SC-Controller's Organization		34,352.04	41,896.48
332584	CORP-PTPacct Payable	3,692.98	2,086.21
332581	CORP-RTRPayroll Acct	2,759.48	5,749.86
332573	Ext Rprtng & Tech Ac	2,301.93	2,508.71
332571	CORP-PTP General Tax	374.77	2,622.29
332570	CORP-RTR Acctg & Rep	13,612.56	14,186.40
332047	CORP-Income Tax	7,472.84	9,985.39
332007	CORP-Finance	4,137.48	4,757.62
Engineering		6,834.08	7,028.55
SC-Asset Performance		2,451.29	2,684.68
332016	CORP-Arc Flash	2,451.29	2,684.68
SC-Asset Management		4,382.79	4,343.87
332065	CORP-Asset Mgmt	1,749.38	1,843.27
336550	CORP-COE-Engineering	861.66	739.16
336551	CORP-COE-Tech Svcs	1,771.75	1,761.44
External Affairs & Public Policy		17,355.81	23,481.71
SC-Communication & Federal Affairs		12,770.51	16,930.72
332085	CORP-External Comm	4,996.82	7,844.95
332086	CORP-Internal Comm	2,462.54	3,011.48
335225	CD - External Affairs	5,311.15	5,642.55
332022	CORP-Govt Affairs	0.00	431.74
SC-External Affairs & Public Policy		3,433.20	5,162.75
332050	CORP-EA & Pblc Ploy	3,433.20	5,162.75
SC-Regulatory Affairs		1,152.10	1,388.24
335705	CORP-Reg Policy	1,152.10	1,388.24
Process Excellence		4,454.93	4,706.40
SC - Process Excellence		4,454.93	4,706.40
332605	CORP-Proc Excellence	4,454.93	4,708.22
332578	Project Mgmt	0.00	1.82-
Business Development		5,738.51	6,396.48
SC-Business Development		5,738.51	6,396.48
332020	CORP-Corp Bus Dev	5,175.92	5,577.60
332120	CORP-BD-Shale Gas	531.83	625.09
335220	CD - Business Dev	30.76	193.79
Audit		3,866.18	7,163.69
SC-Audit		3,866.18	7,163.69

332060	CORP-Audit		3,866.18	3,867.51	7,163.69
Administration - Corporate			5,197.91	120,428.77	125,626.68
SC-Corporate Admin			5,197.91	120,428.77	125,626.68
332041	CORP-Legal BOD		6.52-	2,490.41	2,483.89
332059	CORP-Trans Labor		0.26	14.01	14.27
332095	CORP-Admin		5,158.00	121,704.80	126,862.80
332098	CORP-Non-Depart Cost		39.66	3,825.52-	3,785.86-
332505	SSC-Administration		6.51	45.07	51.58
Total O & M Billing			\$ 487,112.60	\$ 289,587.96	\$ 776,700.56
<b>CAPEX</b>					
B12-01-8011	- 10780110 - Eng Dist Clear		38,929.23	2,701.85	41,631.08
R12-01K3.14-P-0014	- Ent. Service Manage-ITS		83.00-	0.00	83.00-
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati		3,047.82	6,295.89	9,343.71
R12-01K3.16-P-0010	- Office365		36.41	14.37	50.78
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)		749.39	2,201.18-	1,451.79-
R12-01K3.16-P-0013	- Environmental Health & Safety Management		509.50	129.53	639.03
R12-01K3.16-P-0019	- AMI SAP Integration		334.33	86.37	420.70
R12-01K3.16-P-0022	- myTime		4,744.08	26,165.25	30,909.33
R12-01K3.17-P-0001	- SAP Enhancements - RTR		43.50	2,192.75	2,236.25
R12-01K3.17-P-0002	- SAP Enhancements - PTP		56.41-	27,877.59	27,821.18
R12-01K3.17-P-0003	- SAP Enhancements - HTR		733.68	6.00	739.68
R12-01K3.17-P-0004	- SAP Enhancements - MTC		1,134.37	15,356.89	16,491.26
R12-01K3.17-P-0005	- SAP Enhancements - EAM		499.79	4.23	504.02
R12-01K3.17-P-0009	- Merger & Acquisition Automation		313.89	86.37	400.26
R12-01K3.17-P-0010	- Meter Operations Dashboard		276.42	71.94	348.36
R12-01K3.17-P-0011	- GIS Technology Improvements		1,238.45	13,105.59	14,344.04
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform		4,091.30	5,697.85	9,789.15
R12-01K3.17-P-0020	- Enterprise Meter Data Management		302.14	1,025.35	1,327.49
R12-01K3.17-P-0022	- Enterprise Integration Software		726.23	187.10	913.33
R12-01K3.17-P-0024	- Customer One-View-Phase 1		1,209.47	430.69	1,640.16
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2		1,759.96	738.67	2,498.63
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade		2,332.15	5,800.42	8,132.57
R12-01K3.17-P-1007	- Remedy Upgrade		333.10	6,793.46	7,126.56
R12-01K3.17-P-2007	- AW App Marketplace		193.40	43.15	236.55
R12-01K3.17-P-2008	- Enhanced Internet/Intranet		3,870.41	9,251.26	13,121.67
R12-01K3.17-P-2009	- Work Management		654.66	194.18	848.84
R12-01K3.17-P-2010	- Customer Bill Improvements		490.88	49.96	540.84
R12-01K3.17-P-2011	- Mapcall Phase 4		0.00	3,241.99	3,241.99
R12-01K3.17-P-0008	- Document & Record Management		0.00	472.03	472.03
R12-01K3.18-P-1011	- JIRA Implementation		0.00	411.00	411.00
Total Capex Billing			\$ 68,415.15	\$ 126,230.55	\$ 194,645.70
Total Service Company Billing - Current Month			\$ 555,527.75	\$ 415,818.51	\$ 971,346.26
Less: Payment - Prior estimated billing					- \$ 1,093,849.85
Net Amount Payable (Receivable) - Current month					\$ -122,503.59
Plus: Est. Current month billing					\$ 971,346.26
Total Due					\$ 848,842.67

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 03/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 243,542.32	\$ 94,474.05	\$ 338,016.37
Central Lab		3,839.16	2,903.09	6,742.25
SC-Central Lab		3,839.16	2,903.09	6,742.25
334517	Central Lab	3,839.16	2,903.09	6,742.25
Customer Service Organization (CSO)		134,524.57	38,580.60	173,105.17
SC-Alton Call Center		79,731.22	26,413.42	106,144.64
334075	CCA-Education & Dev	1,663.57	205.55	1,869.12
334076	CCA-Quality & Rprtg	2,387.78	145.79	2,533.57
334074	CCA-Business Svcs	3,776.24	278.08	4,054.32
334073	CCA-Oper & Perform	3,862.71	21,564.69	25,427.40
334005	CCA-Administration	3,670.44	300.28	3,970.72
334070	CCA-Call Handling	25,439.24	1,878.70	27,317.94
334071	CCA-Billing	32,733.61	1,591.11	34,324.72
334072	CCA-Collections	6,197.63	449.22	6,646.85
SC-Customer Experience		3,503.58	619.84	4,123.42
332045	Customer Experience	3,503.58	619.84	4,123.42
SC-Customer Relations		27,405.29	2,460.27	29,865.56
335203	CORP-CR-Area2-MainBV	27,405.29	2,456.13	29,861.42
335204	COE-CR-Area2-LX	0.00	4.14	4.14
SC-Pensacola Call Center		23,884.48	9,087.07	32,971.55
337070	CCP-Call Handling	20,793.96	3,334.57	24,128.53
337073	CCP-Oper & Spprt	1,212.40	5,569.25	6,781.65
337075	CCP-Education & Dev	632.81	128.42	761.23
337076	CCP-Quality & Rprtg	817.73	42.03	859.76
337005	CCP-Administration	427.58	12.80	440.38
Technology & Innovation (T&I)		97,365.93	49,779.32	147,145.25
SC - ITS-OLD		2.75-	94.90	92.15
332030	CORP-ITS Client Serv	2.75-	94.90	92.15
SC - Tech Business Mngmt		93,945.76	49,126.28	143,072.04
332079	CORP-ITS-BAD-Middle	13,564.30	1,263.58	14,827.88
332080	CORP-ITS-BAD-Back	30,215.96	2,137.43	32,353.39
332083	CORP-ITS-BAD-FSA	20,245.40	1,343.66	21,589.06
332071	CORP-ITS Admin	29,920.10	44,337.58	74,257.68
332081	CORP-ITS-BAD-Q&M	0.00	44.03	44.03
SC-CTIO Organization		3,422.92	558.14	3,981.06
332201	CTIO-Organization	3,422.92	558.14	3,981.06
Supply Chain		7,812.66	3,211.04	11,023.70
SC-Supply Chain		7,812.66	3,211.04	11,023.70
332010	CORP-Sppl Chain-Src	7,105.07	3,055.77	10,160.84
332582	CORP-Procurement	707.59	155.27	862.86
Shared Governance & Service Fees		\$ 443,665.15	\$ 119,723.46	\$ 563,388.61
Corporate Security		8,153.29	4,827.06	12,980.35
SC-Corporate Security		8,153.29	4,827.06	12,980.35
332077	CORP-Security Ops	8,153.29	4,827.06	12,980.35
Safety & Environmental Compliance		3,416.96	768.68	4,185.64
SC-Environmental Compliance		3,416.96	768.68	4,185.64
332166	Environmental Comp	3,416.96	768.68	4,185.64
Regulated Operations		102,525.97	5,415.27	107,941.24
SC - Regulated Ops - MWD		1,862.79	1,559.54	3,422.33
335205	CD - Admin & Gen	1,059.51	1,411.46	2,470.97
335212	CD - Rates	424.04	48.36	472.40
335214	CD - Engineering	379.24	54.01	433.25
335105	IL/IA - Reg Ops	0.00	5.14	5.14
335112	IL/IA - Rates	0.00	40.57	40.57
SC - CORP-Regulated Operations		36,508.50	436.52-	36,071.98
332026	CORP-Regulated Ops	36,508.50	436.52-	36,071.98
SC - Regulated Ops - MAD		13.44	231.03	244.47
335312	MAD - Rates	1.74	4.05-	2.31-
335305	MAD - Admin & Generl	11.70	235.08	246.78
SC - Regulated Ops - NED		34.98	9.77	44.75
335412	NED - Rates	15.69	8.19	23.88
335405	NED - Admin & Gen	19.29	1.58	20.87
SC - Operations Excellence		2,141.56	418.13	2,559.69
332044	Operation Excellence	2,141.56	418.13	2,559.69
SC - Regulated Ops - SE		61,964.70	3,633.32	65,598.02
336205	SE - Admin & Gen	61,964.70	3,633.32	65,598.02
Facilities		558.38	16,728.12	17,286.50
SC-Facilities		558.38	16,728.12	17,286.50
332062	CORP-Voorhees	558.27	5,859.59	6,417.86
332046	CORP-3906 Church Rd	0.11	817.64	817.75
332042	CORP-CITE Voorhees	0.00	10.48	10.48
332063	CORP-Woodcrest	0.00	10,040.41	10,040.41
Health & Safety		2,462.02	491.78	2,953.80
SC-Health & Safety		2,462.02	491.78	2,953.80
332019	CORP-Operational Risk	2,462.02	491.78	2,953.80
Legal		56,225.10	14,206.51	70,431.61
Regulatory Services		13,990.80	2,310.72	16,301.52
332574	Regulatory Reporting	13,990.80	2,310.72	16,301.52

SC-Legal		42,234.30	11,855.78	54,130.09
336215	SE - Legal	15,499.49	2,089.22	17,585.12
335415	NED - Legal	12.48	43.94	56.42
335315	MAD - Legal	0.87	0.00	0.87
335215	CD - Legal	1,964.36	400.45	2,364.81
332115	Legal-Ethics & Compl	2,426.46	346.23	2,772.69
332015	CORP-Legal	22,330.64	9,019.54	31,350.18
<b>Investor Relations</b>		<b>2,113.59</b>	<b>182.25</b>	<b>2,295.84</b>
SC-Investor Relations		2,113.59	182.25	2,295.84
332037	CORP-Investr Relatn	2,113.59	182.25	2,295.84
<b>Water Research &amp; Dev</b>		<b>7,984.98</b>	<b>1,023.52</b>	<b>9,008.50</b>
SC-Water Research & Dev		7,984.98	1,023.52	9,008.50
332066	CORP-Innov&Env Stwd	7,984.98	1,023.52	9,008.50
<b>HR Comp &amp; Benefits</b>		<b>14,005.73</b>	<b>6,575.49</b>	<b>20,581.22</b>
SC-HR Comp & Benefits		14,005.73	6,575.49	20,581.22
332520	CORP-HTR HR Svc Adm	2,279.39	1,882.66	4,162.05
332518	CORP- HTR HR Svc CC	1,804.84	51.30	1,856.14
332014	CORP-Benefit Svc Ctr	3,919.20	298.59	4,217.79
332013	Core HR Admin&OrgMgt	3,693.84	822.14	4,515.98
332002	CORP-HR Comp/Benefit	2,308.46	3,520.80	5,829.26
<b>Talent Mgmt &amp; Org Effectiveness</b>		<b>15,391.72</b>	<b>2,335.10</b>	<b>17,726.82</b>
SC-Talent Mgmt & Org Effectiveness		15,391.72	2,335.10	17,726.82
336518	Talent Acquisition	4,431.88	528.78	4,960.66
332082	CORP-Oper. Education	8,191.01	899.75	9,090.76
332003	CORP-HR Talent Dev	2,768.83	898.64	3,667.47
332606	CORP-Oper Training	0.00	7.93	7.93
<b>HR Business Partners</b>		<b>20,496.59</b>	<b>5,586.52</b>	<b>26,083.11</b>
SC-HR Business Partners		20,496.59	5,586.52	26,083.11
332006	CORP-Business Ctr HR	137.02-	92.85	44.17-
332018	CORP-Human Resources	17,945.45	2,648.86	20,594.31
332118	Org Development	0.90	0.11	1.01
334018	CCA-Human Resources	1,512.41	167.01	1,679.42
335218	CD - Human Resources	581.74	166.49	748.23
335318	MAD Human Resource	4.03-	11.80-	15.83-
336218	SE - Human Resources	597.14	2,523.00	3,120.14
<b>Labor Relations</b>		<b>1,900.20</b>	<b>1,719.75</b>	<b>3,619.95</b>
SC-Labor Relations		1,900.20	1,719.75	3,619.95
332004	CORP-HR Labor Relatn	1,900.20	1,719.75	3,619.95
<b>Finance</b>		<b>103,519.45</b>	<b>8,502.54</b>	<b>112,021.99</b>
SC-Treasury		10,389.83	981.06	11,370.89
332575	CORP-PTP Cash Oper	4,128.14	175.95	4,304.09
332519	CORP-HTRClaims Mgmt	0.00	41.71	41.71
332057	CORP-Treasury	6,261.69	693.91	6,955.60
332021	Treasury Admin	0.00	69.49	69.49
<b>Strategic Integration</b>		<b>4,163.25</b>	<b>82.73</b>	<b>4,245.98</b>
332517	CORP-Plan & Rptg	4,163.25	82.73	4,245.98
FSPDS		17,561.43	1,187.28	18,748.71
335307	MAD - F P & A	5.25	2.60	7.85
335207	CD - FP & A	1,578.25-	76.63	1,501.62-
335107	FSPDS-IL/IA	222.35	20.15	242.50
335407	NED - F P & A	176.66	7.58	184.24
335605	Corp FP&A - Admin	879.78	127.27	1,007.05
336207	SE - FP & A	17,855.64	953.05	18,808.69
<b>SC-Corporate Finance</b>		<b>6,571.71</b>	<b>426.65-</b>	<b>6,145.06</b>
337777	CORP-CFO	6,571.71	426.65-	6,145.06
<b>Budgeting &amp; Internal Reporting (BIRS)</b>		<b>16,867.33</b>	<b>2,207.55</b>	<b>19,074.88</b>
332017	CORP-ServCo FP&A	16,867.33	2,207.55	19,074.88
<b>SC-Controller's Organization</b>		<b>47,965.90</b>	<b>4,470.57</b>	<b>52,436.47</b>
332584	CORP-PTPAcct Payable	3,764.12	3,841.79-	77.67-
332581	CORP-RTRPayroll Acct	1,728.10	2,310.93	4,039.03
332573	Ext Rprtng & Tech Ac	2,381.97	412.15	2,794.12
332571	CORP-PTP General Tax	529.48	165.73	695.21
332570	CORP-RTR Acctg & Rep	21,672.71	1,132.57	22,805.28
332047	CORP-Income Tax	12,681.83	2,705.17	15,387.00
332007	CORP-Finance	5,207.69	1,585.81	6,793.50
<b>Engineering</b>		<b>3,980.16</b>	<b>375.46</b>	<b>4,355.62</b>
SC-Asset Performance		1,931.23	178.48	2,109.71
332016	CORP-Arc Flash	1,931.23	178.48	2,109.71
SC-Asset Management		2,048.93	196.98	2,245.91
332065	CORP-Asset Mgmt	936.50	127.61	1,064.11
336550	CORP-COE-Engineering	273.86	40.99	314.85
336551	CORP-COE-Tech Svcs	838.57	28.38	866.95
<b>External Affairs &amp; Public Policy</b>		<b>17,890.63</b>	<b>4,791.65</b>	<b>22,682.28</b>
SC-Communication & Federal Affairs		13,577.21	4,193.58	17,770.79
332085	CORP-External Comm	5,558.51	4,207.29	9,765.80
332086	CORP-Internal Comm	3,034.89	348.65	3,383.54
335225	CD - Externl Affairs	4,974.72	129.38	5,104.10
335325	MAD - Externl Affrs	7.74	0.00	7.74
335425	NED - Externl Affrs	1.35	0.40	1.75
332022	CORP-Govt Affairs	0.00	492.14-	492.14-
SC-External Affairs & Public Policy		2,530.47	257.26	2,787.73
332050	CORP-EA & Pblc Ploy	2,530.47	257.26	2,787.73
SC-Regulatory Affairs		1,782.95	340.81	2,123.76
335705	CORP-Reg Policy	1,782.95	340.81	2,123.76
<b>Process Excellence</b>		<b>8,257.65</b>	<b>351.14</b>	<b>8,608.79</b>
SC - Process Excellence		8,257.65	351.14	8,608.79
332605	CORP-Proc Excellence	8,257.65	350.15	8,607.80
332578	Project Mgmt	0.00	0.99	0.99
<b>Business Development</b>		<b>9,703.33</b>	<b>1,816.37</b>	<b>11,519.70</b>

SC-Business Development		9,703.33	1,286.37	11,519.70
332020	CORP-Corp Bus Dev	8,789.11	1,449.51	10,236.44
332120	CORP-BD-Shale Gas	445.76	122.25	568.01
335220	CD - Business Dev	457.24	245.64	702.88
335320	MAD - Business Dev	6.17	0.00	6.17
335420	NED - Business Dev	5.05	1.15	6.20
<b>Audit</b>		<b>4,743.70</b>	<b>3,639.51</b>	<b>8,383.21</b>
SC-Audit		4,743.70	3,639.51	8,383.21
332060	CORP-Audit	4,743.70	3,639.51	8,383.21
<b>Administration - Corporate</b>		<b>60,335.70</b>	<b>40,386.74</b>	<b>100,722.44</b>
SC-Corporate Admin		60,335.70	40,386.74	100,722.44
332041	CORP-Legal BOD	6.52-	6,959.05	6,952.53
332059	CORP-Trans Labor	0.00	12.81	12.81
332095	CORP-Admin	60,467.04	38,247.59	98,714.63
332098	CORP-Non-Depart Cost	124.82-	4,870.07-	4,994.89-
332505	SSC-Administration	0.00	37.36	37.36
<b>Total O &amp; M Billing</b>		<b>\$ 687,207.47</b>	<b>\$ 214,197.51</b>	<b>\$ 901,404.98</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	60,643.07	4,783.83	65,426.90
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	558.45-	5,750.19	5,191.74
R12-01K3.16-P-0010	- Office365	157.02	26.03	183.05
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	1.83-	2,283.36	2,281.53
R12-01K3.16-P-0013	- Environmental Health & Safety Management	331.52	52.06	383.58
R12-01K3.16-P-0019	- AMI SAP Integration	602.23	91.10	693.33
R12-01K3.16-P-0022	- myTime	6,989.34	42,223.94	49,213.28
R12-01K3.17-P-0001	- SAP Enhancements - RTR	32.33	29.03	61.36
R12-01K3.17-P-0002	- SAP Enhancements - PTP	332.92	53.49	386.41
R12-01K3.17-P-0003	- SAP Enhancements - HTR	109.13	0.88	110.01
R12-01K3.17-P-0004	- SAP Enhancements - MTC	314.31	33,798.30-	33,483.99-
R12-01K3.17-P-0005	- SAP Enhancements - EAM	420.72	3.35	424.07
R12-01K3.17-P-0009	- Merger & Acquisition Automation	21.81-	88.78-	110.59-
R12-01K3.17-P-0010	- Meter Operations Dashboard	313.78	52.06	365.84
R12-01K3.17-P-0011	- GIS Technology Improvements	463.42-	185.31	278.11-
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	4,673.90	2,881.47	7,555.37
R12-01K3.17-P-0020	- Enterprise Meter Data Management	845.27	117.29	962.56
R12-01K3.17-P-0021	- GRC Enhancements & Improvements	0.00	522.83	522.83
R12-01K3.17-P-0022	- Enterprise Integration Software	680.58	3,162.79	3,843.37
R12-01K3.17-P-0024	- Customer One-View-Phase 1	689.26	137.70	826.96
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	381.39	707.96	1,089.35
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	2,053.09	300.63	2,353.72
R12-01K3.17-P-1007	- Remedy Upgrade	285.31	59.48	344.79
R12-01K3.17-P-2007	- AW App Marketplace	47.01-	0.00	47.01-
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	3,421.68	61,585.85	65,007.53
R12-01K3.17-P-2009	- Work Management	506.97	4,334.80	4,841.77
R12-01K3.17-P-2010	- Customer Bill Improvements	716.87	1,828.42	2,545.29
R12-01K3.18-P-1001	- SAP Enhancements - MTC	1,497.75	7,492.11	8,989.86
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	4,385.16	7,819.79	12,204.95
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	68.72	26,338.23	26,406.95
R12-01K3.18-P-1005	- Work Management App	1,181.58	4,351.80	5,533.38
R12-01K3.18-P-1006	- Meter Operations App	22.64	4,759.55	4,782.19
R12-01K3.18-P-1007	- Solman/CharM	272.29	3,707.95	3,980.24
R12-01K3.18-P-1009	- Coupa Implementation	434.74	7,083.41	7,518.15
R12-01K3.18-P-1011	- JIRA Implementation	116.29	411.11	527.40
R12-01K3.18-P-1013	- Frankensensor	1,151.37	1,790.29	2,941.66
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	723.85	121.03	844.88
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	774.36	134.75	909.11
R12-01K3.18-P-1016	- Acquisition Automation	727.08	104.10	831.18
R12-01K3.18-P-1017	- Customer One View-Phase 2	17.16	4,006.09	4,023.25
R12-01K3.18-P-1019	- GIS Images	338.58	793.66	1,132.24
R12-01K3.18-P-1020	- GIS Flex Mapping	629.69	1,172.82	1,802.51
R12-01K3.18-P-1021	- GIS Data Integration	2,610.00	3,526.62	6,136.62
R12-01K3.18-P-1022	- API Development-Phase 1	159.37	2,687.79	2,847.16
R12-01K3.18-P-1023	- Mapcall-Phase 4	2,207.78	2,410.27	4,618.05
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	1,123.60	4,400.59	5,524.19
R12-01K3.18-P-1026	- SAP Archiving	32.81	0.00	32.81
R12-01K3.18-P-1027	- myAccess-Phase 3	14.27	0.18	14.45
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	1,244.16	11,037.78	12,281.94
R12-01K3.17-P-0008	- Document & Record Management	0.00	140.10	140.10
R12-01K3.18-P-1012	- AppUsage Analytics	0.00	503.58	503.58
R12-01K3.18-P-1024	- Attunity Implementation	0.00	2,086.24	2,086.24
<b>Total Capex Billing</b>		<b>\$ 103,141.42</b>	<b>\$ 194,166.61</b>	<b>\$ 297,308.03</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 790,348.89</b>	<b>\$ 408,364.12</b>	<b>\$ 1,198,713.01</b>
Less: Payment - Prior estimated billing				- \$ 971,346.26
Net Amount Payable (Receivable) - Current month				\$ 227,366.75
Plus: Est. Current month billing				\$ 1,198,713.01
<b>Total Due</b>				<b>\$ 1,426,079.76</b>



Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 04/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 192,280.98	\$ 93,495.48	\$ 285,776.46
Central Lab		5,514.33	1,939.96	7,454.29
SC-Central Lab		5,514.33	1,939.96	7,454.29
334517	Central Lab	5,514.33	1,939.96	7,454.29
Customer Service Organization (CSO)		124,257.97	21,544.38	145,802.35
SC-Alton Call Center		73,715.96	11,750.83	85,466.79
334075	CCA-Education & Dev	1,499.84	329.42	1,829.26
334076	CCA-Quality & Rprtg	2,185.85	148.06	2,333.91
334071	CCA-Billing	33,623.92	1,682.24	35,306.16
334072	CCA-Collections	5,563.78	416.91	5,980.69
334073	CCA-Oper & Perform	3,210.77	6,410.19	9,620.96
334074	CCA-Business Svcs	3,497.92	375.22	3,873.14
334070	CCA-Call Handling	21,500.62	2,026.32	23,526.94
334005	CCA-Administration	2,633.26	362.47	2,995.73
SC-Customer Experience		3,025.34	708.46	3,733.80
332045	Customer Experience	3,025.34	708.46	3,733.80
SC-Customer Relations		25,636.52	1,999.68	27,636.20
335203	CORP-CR-Area2-MainBV	25,636.52	2,001.36	27,637.88
335204	COE-CR-Area2-LX	0.00	1.68-	1.68-
SC-Pensacola Call Center		21,880.15	7,085.41	28,965.56
337076	CCP-Quality & Rprtg	741.19	72.29	813.48
337075	CCP-Education & Dev	608.35	57.40-	550.95
337005	CCP-Administration	406.84	66.19	473.03
337070	CCP-Call Handling	19,004.67	2,650.98	21,655.65
337073	CCP-Oper & Spprt	1,119.10	4,353.35	5,472.45
Technology & Innovation (T&I)		54,622.00	65,148.39	119,770.39
SC-CTIO Organization		2,092.60	3,005.03	5,097.63
332201	CTIO-Organization	2,092.60	3,005.03	5,097.63
SC - Tech Business Mngmt		52,529.40	61,818.23	114,347.63
332071	CORP-ITS Admin	26,713.14	55,476.17	82,189.31
332079	CORP-ITS-BAD-Middle	6,031.50	1,404.61	7,436.11
332080	CORP-ITS-BAD-Back	12,796.83	3,555.09	16,351.92
332083	CORP-ITS-BAD-FSA	6,987.93	1,339.42	8,327.35
332081	CORP-ITS-BAD-Q&M	0.00	42.94	42.94
SC - ITS-OLD		0.00	325.13	325.13
332030	CORP-ITS Client Serv	0.00	325.04	325.04
332231	CORP-ITS Comp/Fin	0.00	0.09	0.09
Supply Chain		7,886.68	4,862.75	12,749.43
SC-Supply Chain		7,886.68	4,862.75	12,749.43
332010	CORP-Sply Chain-Src	7,083.71	4,723.84	11,807.55
332582	CORP-Procurement	802.97	138.91	941.88
Shared Governance & Service Fees		\$ 265,314.02	\$ 144,139.24	\$ 409,453.26
Corporate Security		9,842.20	5,658.31	15,500.51
SC-Corporate Security		9,842.20	5,658.31	15,500.51
332077	CORP-Security Ops	9,842.20	5,658.31	15,500.51
Safety & Environmental Compliance		2,750.83	311.70	3,062.53
SC-Environmental Compliance		2,750.83	311.70	3,062.53
332166	Environmental Comp	2,750.83	311.70	3,062.53
Regulated Operations		47,266.50	8,269.72	55,536.22
SC - Regulated Ops - MWD		1,143.31	1,633.84	2,777.15
335214	CD - Engineering	384.05	41.21-	342.84
335212	CD - Rates	4.22	134.99	139.21
335205	CD - Admin & Gen	755.04	1,490.32	2,245.36
335105	IL/IA - Reg Ops	0.00	5.60	5.60
335112	IL/IA - Rates	0.00	44.14	44.14
SC - CORP-Regulated Operations		5,829.37	523.30	6,352.67
332026	CORP-Regulated Ops	5,829.37	523.30	6,352.67
SC - Regulated Ops - MAD		0.00	29.32	29.32
335312	MAD - Rates	0.00	13.00	13.00
335305	MAD - Admin & Generl	0.00	16.32	16.32
SC - Regulated Ops - NED		0.00	26.57	26.57
335412	NED - Rates	0.00	26.57	26.57
SC - Operations Excellence		742.58	329.55	1,072.13
332044	Operation Excellence	742.58	329.55	1,072.13
SC - Regulated Ops - SE		39,551.24	5,727.14	45,278.38
336205	SE - Admin & Gen	39,551.24	5,727.14	45,278.38
Facilities		473.44	14,577.22	15,050.66
SC-Facilities		473.44	14,577.22	15,050.66
332063	CORP-Woodcrest	0.37	7,416.22	7,416.59
332062	CORP-Voorhees	472.93	5,789.41	6,262.34
332046	CORP-3906 Church Rd	0.14	1,365.30	1,365.44
332042	CORP-CITE Voorhees	0.00	6.29	6.29
Health & Safety		1,867.02	366.79	2,233.81
SC-Health & Safety		1,867.02	366.79	2,233.81
332019	CORP-Operational Risk	1,867.02	366.79	2,233.81
Legal		39,700.79	6,307.83	46,008.62
SC-Legal		29,541.74	6,073.10	35,614.84
336215	SE - Legal	9,960.92	392.42	10,353.34



335415	NED - Legal	0.00	4.44	4.44
335215	CD - Legal	1,387.78	966.48	2,350.38
332115	Legal-Ethics & Compl	1,879.97	769.49	2,649.46
332015	CORP-Legal	16,313.07	3,944.15	20,257.22
Regulatory Services		10,159.05	234.73	10,393.78
332574	Regulatory Reporting	10,159.05	234.73	10,393.78
Investor Relations		1,382.80	823.81	2,206.61
SC-Investor Relations		1,382.80	823.81	2,206.61
332037	CORP-Investr Relatn	1,382.80	823.81	2,206.61
Water Research & Dev		9,717.39	2,537.71	12,255.10
SC-Water Research & Dev		9,717.39	2,537.71	12,255.10
332066	CORP-Innov&Env Stwd	9,717.39	2,537.71	12,255.10
HR Comp & Benefits		11,727.85	6,088.50	17,816.35
SC-HR Comp & Benefits		11,727.85	6,088.50	17,816.35
332520	CORP-HTR HR Svc Adm	1,775.08	1,541.02	3,316.10
332518	CORP- HTR HR Svc CC	1,697.51	128.15	1,825.66
332014	CORP-Benefit Svc Ctr	3,408.05	381.05	3,789.10
332013	Core HR Admin&OrgMgt	2,992.93	187.95	3,180.88
332002	CORP-HR Comp/Benefit	1,854.28	3,850.33	5,704.61
Talent Mgmt & Org Effectiveness		13,541.46	2,172.71	15,714.17
SC-Talent Mgmt & Org Effectiveness		13,541.46	2,172.71	15,714.17
336518	Talent Acquisition	3,848.16	776.37	4,624.53
332082	CORP-Oper. Education	7,127.70	918.60	8,046.30
332003	CORP-HR Talent Dev	2,565.60	473.86	3,039.46
332606	CORP-Oper Training	0.00	3.88	3.88
HR Business Partners		15,182.08	7,354.72	22,536.80
SC-HR Business Partners		16,214.28	7,343.22	23,557.50
336218	SE - Human Resources	780.55	3,042.92	3,823.47
335318	MAD Human Resource	0.00	38.58-	38.58-
335218	CD - Human Resources	209.73	131.59	341.32
334018	CCA-Human Resources	1,347.60	113.86	1,461.46
332006	CORP-Business Ctr HR	92.82	119.91	212.73
332018	CORP-Human Resources	13,783.58	3,973.52	17,757.10
SC-Human Resources Old		1,032.20-	11.50	1,020.70-
332048	CORP-HR Hlth&Well	1,032.20-	11.50	1,020.70-
Labor Relations		1,853.08	245.07	2,098.15
SC-Labor Relations		1,853.08	245.07	2,098.15
332004	CORP-HR Labor Relatn	1,853.08	245.07	2,098.15
Finance		74,356.84	7,516.09	81,872.93
SC-Treasury		9,911.72	1,873.23	11,784.95
332575	CORP-PTP Cash Oper	4,132.93	190.63	4,323.56
332519	CORP-HTRClaims Mgmnt	0.00	42.95	42.95
332057	CORP-Treasury	5,778.79	1,582.30	7,361.09
332021	Treasury Admin	0.00	57.35	57.35
Strategic Integration		3,002.24	107.21	3,109.45
332517	CORP-Plan & Rptg	3,002.24	107.21	3,109.45
FSPDS		14,029.26	1,101.72	15,130.98
335407	NED - F P & A	0.00	6.75	6.75
335605	Corp FP&A - Admin	1,104.02	86.14	1,190.16
336207	SE - FP & A	12,927.96	872.92	13,800.88
335307	MAD - F P & A	0.00	2.37	2.37
335207	CD - FP & A	0.00	130.34	130.34
335107	FSPDS-IL/IA	2.72-	3.20	0.48
SC-Corporate Finance		3,356.15	98.98-	3,257.17
337777	CORP-CFO	3,356.15	98.98-	3,257.17
Budgeting & Internal Reporting (BIRS)		12,195.89	1,759.80	13,955.69
332017	CORP-ServCo FP&A	12,195.89	1,759.80	13,955.69
SC-Controller's Organization		31,861.58	2,773.11	34,634.69
332584	CORP-PTPAcct Payable	3,748.06	1,806.24-	1,941.82
332581	CORP-RTRPayroll Acct	1,263.74	1,448.08	2,711.82
332573	Ext Rprting & Tech Ac	1,917.62	320.06-	1,597.56
332571	CORP-PTP General Tax	241.04	194.81	435.85
332570	CORP-RTR Acctg & Rep	12,141.54	1,660.08	13,801.62
332047	CORP-Income Tax	9,515.95	1,439.22	10,955.17
332007	CORP-Finance	3,033.63	157.22	3,190.85
Engineering		7,119.70	1,524.26	8,643.96
SC-Asset Performance		4,358.69	334.56	4,693.25
332016	CORP-Arc Flash	4,358.69	334.56	4,693.25
SC-Asset Management		2,761.01	1,189.70	3,950.71
336551	CORP-COE-Tech Srvcs	1,340.84	17.70	1,358.54
336550	CORP-COE-Engineering	441.35	2.12	443.47
332065	CORP-Asset Mgmnt	978.82	1,169.88	2,148.70
External Affairs & Public Policy		14,939.14	14,677.88	29,617.02
SC-Communication & Federal Affairs		11,256.32	11,992.78	23,249.10
335225	CD - Externl Affairs	4,628.52	6,726.88	11,355.40
332086	CORP-Internal Comm	2,100.80	567.93	2,668.73
332085	CORP-External Comm	4,514.89	4,587.31	9,102.20
332022	CORP-Govt Affairs	12.11	70.15	82.26
332087	CORP-Social Respons	0.00	40.51	40.51
SC-External Affairs & Public Policy		2,619.92	1,152.27	3,772.19
332050	CORP-EA & Pblc Pcly	2,619.92	1,152.27	3,772.19
SC-Regulatory Affairs		1,062.90	1,532.83	2,595.73
335705	CORP-Reg Policy	1,062.90	1,532.83	2,595.73
Process Excellence		2,809.23	1,244.93	4,054.16
SC - Process Excellence		2,809.23	1,244.93	4,054.16
332605	CORP-Proc Excellence	2,809.23	1,241.61	4,050.84
332578	Project Mgmnt	0.00	3.32	3.32
Business Development		3,671.53	450.04	4,121.57
SC-Business Development		3,671.53	450.04	4,121.57

335220	CD - Business Dev	0.00	38.33	38.33
332120	CORP-BD-Shale Gas	246.08		339.71
332020	CORP-Corp Bus Dev	3,425.45	318.08	3,743.53
<b>Audit</b>		<b>3,839.88</b>	<b>3,223.26</b>	<b>7,063.14</b>
SC-Audit		3,839.88	3,223.26	7,063.14
332060	CORP-Audit	3,839.88	3,223.26	7,063.14
<b>Administration - Corporate</b>		<b>3,272.26</b>	<b>60,788.69</b>	<b>64,060.95</b>
SC-Corporate Admin		3,272.26	60,788.69	64,060.95
332505	SSC-Administration	0.00	26.42	26.42
332098	CORP-Non-Depart Cost	412.17	5,773.66-	5,361.49-
332095	CORP-Admin	2,866.61	67,786.37	70,652.98
332059	CORP-Trans Labor	0.00	7.78	7.78
332041	CORP-Legal BOD	6.52-	1,258.22-	1,264.74-
<b>Total O &amp; M Billing</b>		<b>\$ 457,595.00</b>	<b>\$ 237,634.72</b>	<b>\$ 695,229.72</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	42,169.21	3,782.42	45,951.63
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	39.49	179.68	219.17
R12-01K3.16-P-0010	- Office365	32.95	0.71	33.66
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	67.10	8.90	76.00
R12-01K3.16-P-0013	- Environmental Health & Safety Management	397.45	56.72	454.17
R12-01K3.16-P-0019	- AMI SAP Integration	713.14	113.51	826.65
R12-01K3.16-P-0022	- myTime	4,920.48	391.19-	4,529.29
R12-01K3.17-P-0001	- SAP Enhancements - RTR	54.00	1.90	55.90
R12-01K3.17-P-0002	- SAP Enhancements - PTP	12.17-	1.29-	13.46-
R12-01K3.17-P-0003	- SAP Enhancements - HTR	372.15	5.29	377.44
R12-01K3.17-P-0004	- SAP Enhancements - MTC	400.25	2,912.38	3,312.63
R12-01K3.17-P-0005	- SAP Enhancements - EAM	479.53	17.35	496.88
R12-01K3.17-P-0009	- Merger & Acquisition Automation	6.23	0.00	6.23
R12-01K3.17-P-0010	- Meter Operations Dashboard	790.93	241.94	1,032.87
R12-01K3.17-P-0011	- GIS Technology Improvements	0.00	35.43	35.43
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	1,377.01	4,618.50	5,995.51
R12-01K3.17-P-0020	- Enterprise Meter Data Management	710.61	113.51	824.12
R12-01K3.17-P-0022	- Enterprise Integration Software	900.47	2,922.49-	2,022.02-
R12-01K3.17-P-0024	- Customer One-View-Phase 1	667.46	447.69	1,115.15
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	43.11-	32.96	10.15-
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,376.70	191.96	1,568.66
R12-01K3.17-P-1007	- Remedy Upgrade	151.93	2,145.17	2,297.10
R12-01K3.17-P-2007	- AW App Marketplace	18.94	0.00	18.94
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	5,251.90	4,608.92-	642.98
R12-01K3.17-P-2009	- Work Management	692.55	692.55	3,586.43
R12-01K3.17-P-2010	- Customer Bill Improvements	775.83	1,382.95-	607.12-
R12-01K3.18-P-1001	- SAP Enhancements - MTC	792.09	14,544.85	15,336.94
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	1,678.22	6,123.85	7,802.07
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	248.16	22,248.28-	22,000.12-
R12-01K3.18-P-1005	- Work Management App	744.57	7,384.03	8,128.60
R12-01K3.18-P-1006	- Meter Operations App	745.16	12,870.94	13,616.10
R12-01K3.18-P-1007	- Solman/ChARM	198.28	34.06	232.34
R12-01K3.18-P-1009	- Coupa Implementation	339.97	1,786.15	2,126.12
R12-01K3.18-P-1011	- JIRA Implementation	0.14	394.56-	394.42-
R12-01K3.18-P-1013	- Frankensensor	979.67	277.64	1,257.31
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	291.25	34.33	325.58
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	307.35	56.17	363.52
R12-01K3.18-P-1016	- Acquisition Automation	609.16	5,188.20	5,797.36
R12-01K3.18-P-1017	- Customer One View-Phase 2	387.95	3,697.55	4,085.50
R12-01K3.18-P-1019	- GIS Images	1.88-	741.60-	743.48-
R12-01K3.18-P-1020	- GIS Flex Mapping	721.57	113.51	835.08
R12-01K3.18-P-1021	- GIS Data Integration	1,439.09	23,267.19	24,706.28
R12-01K3.18-P-1022	- API Development-Phase 1	0.01-	0.00	0.01-
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,829.97	300.27	2,130.24
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	537.39	79.46	616.85
R12-01K3.18-P-1026	- SAP Archiving	172.12	1,428.33	1,600.45
R12-01K3.18-P-1027	- myAccess-Phase 3	601.39	80.69	682.08
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	65.49-	0.00	65.49-
R12-01K3.18-P-1031	- Compliance Automation	2.28	0.00	2.28
R12-01K3.18-P-1035	- CIV Strategic Accounts	23.24	0.35	23.59
R12-02K1.18-P-2002-99	- PUR(5)E7280 PUR(6)E5580 PUR(1)7520 PUR(4	5,134.27	726.48	5,860.75
R12-01K3.17-P-0008	- Document & Record Management	0.00	348.55-	348.55-
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	0.00	44.92	44.92
R12-01K3.18-P-1024	- Attunity Implementation	0.00	7,688.00	7,688.00
R12-01K3.18-P-1034	- Project Neptune	0.00	9,919.01	9,919.01
R12-01K3.18-P-1036	- SAMS Imp & Int - P1	0.00	870.44	870.44
<b>Total Capex Billing</b>		<b>\$ 80,026.94</b>	<b>\$ 81,276.49</b>	<b>\$ 161,303.43</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 537,621.94</b>	<b>\$ 318,911.21</b>	<b>\$ 856,533.15</b>
Less: Payment - Prior estimated billing				\$ -1,198,713.01
Net Amount Payable (Receivable) - Current month				\$ -342,179.86
Plus: Est. Current month billing				\$ 856,533.15
<b>Total Due</b>				<b>\$ 514,353.29</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 05/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 194,492.62	\$ 90,592.14	\$ 285,084.76
Central Lab		7,600.45	1,703.60	9,304.05
SC-Central Lab		7,600.45	1,703.60	9,304.05
334517	Central Lab	7,600.45	1,703.60	9,304.05
Customer Service Organization (CSO)		127,859.56	17,558.60	145,418.16
SC-Alton Call Center		70,564.98	8,336.62	78,901.60
334076	CCA-Quality & Rprtng	2,351.37	250.59-	2,100.78
334071	CCA-Billing	29,594.19	2,881.28-	26,712.91
334072	CCA-Collections	5,721.71	531.27-	5,190.44
334073	CCA-Oper & Perform	3,206.13	12,701.93	15,908.06
334074	CCA-Business Svcs	3,535.49	139.01-	3,396.48
334075	CCA-Education & Dev	1,729.39	49.58-	1,679.81
334070	CCA-Call Handling	21,792.19	1,160.30-	20,631.89
334005	CCA-Administration	2,634.51	646.72	3,281.23
SC-Customer Experience		2,858.73	2,097.36	4,956.09
332045	Customer Experience	2,858.73	2,097.36	4,956.09
SC-Customer Relations		28,632.93	724.40	29,357.33
335203	CORP-CR-Area2-MainBV	28,632.93	724.40	29,357.33
SC-Pensacola Call Center		25,802.92	6,400.22	32,203.14
337076	CCP-Quality & Rprtng	835.94	46.68-	789.26
337075	CCP-Education & Dev	655.82	72.65-	583.17
337005	CCP-Administration	444.30	28.20	472.50
337070	CCP-Call Handling	22,610.81	516.13	23,126.94
337073	CCP-Oper & Spprt	1,256.05	5,975.22	7,231.27
Technology & Innovation (T&I)		48,878.38	64,773.60	113,651.98
SC-CTIO Organization		2,065.51	441.91	2,507.42
332201	CTIO-Organization	2,065.51	441.91	2,507.42
SC - Tech Business Mngmt		46,812.87	64,209.44	111,022.31
332071	CORP-ITS Admin	31,111.44	62,429.37	93,540.81
332079	CORP-ITS-BAD-Middle	5,426.08	334.43	5,760.51
332080	CORP-ITS-BAD-Back	6,133.36	942.68	7,076.04
332083	CORP-ITS-BAD-FSA	4,141.99	460.16	4,602.15
332081	CORP-ITS-BAD-Q&M	0.00	42.80	42.80
SC - ITS-OLD		0.00	122.25	122.25
332030	CORP-ITS Client Serv	0.00	70.38	70.38
332073	CORP-ITS Operations	0.00	50.30	50.30
332231	CORP-ITS Comp/Fin	0.00	1.57	1.57
Supply Chain		10,154.23	6,556.34	16,710.57
SC-Supply Chain		10,154.23	6,556.34	16,710.57
332010	CORP-Sply Chain-Src	9,568.86	6,398.02	15,966.88
332582	CORP-Procurement	585.37	158.32	743.69
Shared Governance & Service Fees		\$ 281,636.10	\$ 178,890.90	\$ 460,527.00
Corporate Security		5,926.28	2,216.73	8,143.01
SC-Corporate Security		5,926.28	2,216.73	8,143.01
332077	CORP-Security Ops	5,926.28	2,216.73	8,143.01
Safety & Environmental Compliance		3,226.19	251.29	3,477.48
SC-Environmental Compliance		3,226.19	251.29	3,477.48
332166	Environmental Comp	3,226.19	251.29	3,477.48
Regulated Operations		49,633.08	8,256.64	57,889.72
SC - Regulated Ops - MWD		237.76	2,073.19	2,310.95
335214	CD - Engineering	306.52	18.46	324.98
335212	CD - Rates	4.00	587.16	591.16
335205	CD - Admin & Gen	72.76-	1,329.85	1,257.09
335105	IL/IA - Reg Ops	0.00	91.37	91.37
335112	IL/IA - Rates	0.00	46.35	46.35
SC - CORP-Regulated Operations		7,964.28	50.80-	7,913.48
332026	CORP-Regulated Ops	7,964.28	50.80-	7,913.48
SC - Regulated Ops - MAD		0.00	119.02	119.02
335312	MAD - Rates	0.00	5.99	5.99
335305	MAD - Admin & Generl	0.00	113.03	113.03
SC - Regulated Ops - NED		137.46	13.70-	123.76
335412	NED - Rates	0.00	13.00	13.00
335405	NED - Admin & Gen	137.46	26.70-	110.76
SC - Operations Excellence		1,298.59	229.67	1,528.26
332044	Operation Excellence	1,298.59	229.67	1,528.26
SC - Regulated Ops - SE		39,994.99	5,899.26	45,894.25
336205	SE - Admin & Gen	39,994.99	5,899.26	45,894.25
Facilities		492.12	13,084.51	13,576.63
SC-Facilities		492.12	13,084.51	13,576.63
332063	CORP-Woodcrest	0.00	6,619.04	6,619.04
332062	CORP-Voorhees	491.96	5,063.87	5,555.83
332046	CORP-3906 Church Rd	0.16	1,392.95	1,393.11
332042	CORP-CITE Voorhees	0.00	8.65	8.65
Health & Safety		1,200.45	55.37	1,255.82
SC-Health & Safety		1,200.45	55.37	1,255.82
332019	CORP-Operational Risk	1,200.45	55.37	1,255.82
Legal		40,018.44	19,182.94	59,201.38
SC-Legal		28,686.97	18,786.06	47,473.03

336215	SE - Legal	11,662.57	3,880.90	15,243.47
335415	NED - Legal	0.00		5.36
335215	CD - Legal	1,577.07	507.87	2,084.94
332115	Legal-Ethics & Compl	2,042.49	645.63	2,688.12
332015	CORP-Legal	13,404.84	14,046.30	27,451.14
<b>Regulatory Services</b>				
332574	Regulatory Reporting	11,331.47	396.88	11,728.35
<b>Investor Relations</b>				
SC-Investor Relations		1,234.78	2,905.29	4,140.07
332037	CORP-Investr Relatn	1,234.78	2,905.29	4,140.07
<b>Water Research &amp; Dev</b>				
SC-Water Research & Dev		4,410.21	854.92	5,265.13
332066	CORP-Innov&Env Stwd	4,410.21	854.92	5,265.13
<b>HR Comp &amp; Benefits</b>				
SC-HR Comp & Benefits		10,652.33	3,932.50	14,584.83
332520	CORP-HTR HR Svc Adm	1,224.33	1,271.81	2,496.14
332518	CORP- HTR HR Svc CC	1,638.89	235.20-	1,403.69
332014	CORP-Benefit Svc Ctr	3,464.89	429.84	3,894.73
332013	Core HR Admin&OrgMgt	2,408.70	135.60	2,544.30
332002	CORP-HR Comp/Benefit	1,915.52	2,330.45	4,245.97
<b>Talent Mgmt &amp; Org Effectiveness</b>				
SC-Talent Mgmt & Org Effectiveness		15,171.40	270.99-	14,900.41
336518	Talent Acquisition	4,345.57	399.57	4,745.14
332082	CORP-Oper. Education	6,524.50	589.08	7,113.58
332003	CORP-HR Talent Dev	4,301.33	1,264.84-	3,036.49
332606	CORP-Oper Training	0.00	5.20	5.20
<b>HR Business Partners</b>				
SC-HR Business Partners		20,087.25	9,068.51	29,155.76
336218	SE - Human Resources	780.59	2,154.25	2,934.84
335318	MAD Human Resource	0.00	2.06	2.06
335218	CD - Human Resources	2.86-	191.39	188.53
334018	CCA-Human Resources	1,662.78	138.51	1,801.29
332006	CORP-Business Ctr HR	94.62	141.81	236.43
332018	CORP-Human Resources	16,519.92	6,452.75	22,972.67
<b>SC-Human Resources Old</b>				
332048	CORP-HR Hlth&Well	1,032.20	12.26-	1,019.94
<b>Labor Relations</b>				
SC-Labor Relations		2,679.37	238.44	2,917.81
332004	CORP-HR Labor Relatn	2,679.37	238.44	2,917.81
<b>Finance</b>				
SC-Treasury		82,432.84	37,147.39	119,580.23
332575	CORP-PTP Cash Oper	9,751.41	1,117.83	10,869.24
332519	CORP-HTRClaims Mgmnt	4,450.86	81.68-	4,369.18
332057	CORP-Treasury	0.00	41.28	41.28
332021	Treasury Admin	5,300.55	1,104.88	6,405.43
<b>Strategic Integration</b>				
332517	CORP-Plan & Rptg	0.00	53.35	53.35
2,686.78		109.54		2,796.32
2,686.78		109.54		2,796.32
<b>FSPDS</b>				
335307	MAD - F P & A	17,870.66	1,637.23	19,507.89
335407	NED - F P & A	0.00	50.21	50.21
335605	Corp FP&A - Admin	0.00	6.75	6.75
336207	SE - FP & A	1,133.37	150.61	1,283.98
335207	CD - FP & A	16,717.98	1,315.16	18,033.14
335107	FSPDS-IL/IA	19.31	90.01	109.32
0.00		24.49		24.49
<b>SC-Corporate Finance</b>				
337777	CORP-CFO	3,407.67	782.85	4,190.52
<b>Budgeting &amp; Internal Reporting (BIRS)</b>				
332017	CORP-ServCo FP&A	14,676.42	1,430.08	16,106.50
<b>SC-Controller's Organization</b>				
332584	CORP-PTPAcct Payable	34,039.90	32,069.86	66,109.76
332581	CORP-RTRPayroll Acct	4,025.93	4,889.29-	863.36-
332579	CORP-HTR Empl Svcs	1,312.41	1,597.68	2,910.09
332573	Ext Rprtng & Tech Ac	27.00	0.00	27.00
332571	CORP-PTP General Tax	2,221.07	186.11	2,407.18
332570	CORP-RTR Acctg & Rep	589.85	938.72	1,528.57
332047	CORP-Income Tax	14,255.80	24,365.37	38,621.17
332007	CORP-Finance	8,383.84	9,497.67	17,881.51
3,224.00		373.60		3,597.60
<b>Engineering</b>				
SC-Asset Performance		11,874.22	611.20	12,485.42
332016	CORP-Arc Flash	8,963.06	1,085.68	10,048.74
<b>SC-Asset Management</b>				
336551	CORP-COE-Tech Svcs	2,911.16	474.48-	2,436.68
336550	CORP-COE-Engineering	1,481.95	42.20-	1,439.75
332065	CORP-Asset Mgmnt	403.67	72.10-	331.57
1,025.54		360.18-		665.36
<b>External Affairs &amp; Public Policy</b>				
SC-Communication & Federal Affairs		16,496.77	6,814.25	23,311.02
335225	CD - Externl Affairs	12,575.79	5,794.54	18,370.33
332086	CORP-Internal Comm	5,038.17	578.02	5,616.19
332085	CORP-External Comm	2,678.96	473.53	3,152.49
332022	CORP-Govt Affairs	4,858.66	4,696.44	9,555.10
332087	CORP-Social Respons	0.00	87.06	87.06
0.00		40.51-		40.51-
<b>SC-External Affairs &amp; Public Policy</b>				
332050	CORP-EA & Pblc Plcy	2,712.01	872.00	3,584.01
<b>SC-Regulatory Affairs</b>				
335705	CORP-Reg Policy	2,712.01	872.00	3,584.01
<b>Process Excellence</b>				
SC - Process Excellence		1,208.97	147.71	1,356.68
332605	CORP-Proc Excellence	1,208.97	147.71	1,356.68
332578	Project Mgmnt	2,622.26	197.03	2,819.29
0.00		197.03		2,819.29
2,622.26		194.29		2,816.55
0.00		2.74		2.74

Business Development		3,527.55	583.02	4,110.57
SC-Business Development		3,527.55		4,110.57
332020	CORP-Corp Bus Dev	2,901.62	367.07	3,268.69
332120	CORP-BD-Shale Gas	625.93	100.59	726.52
335220	CD - Business Dev	0.00	115.36	115.36
Audit		3,777.28	3,057.34	6,834.62
SC-Audit		3,777.28	3,057.34	6,834.62
332060	CORP-Audit	3,777.28	3,057.34	6,834.62
Administration - Corporate		6,173.28	70,704.52	76,877.80
SC-Corporate Admin		6,173.28	70,704.52	76,877.80
332041	CORP-Legal BOD	6.52-	4,762.68	4,756.16
332059	CORP-Trans Labor	0.00	15.57	15.57
332095	CORP-Admin	6,198.78	71,461.80	77,660.58
332098	CORP-Non-Depart Cost	18.98-	5,604.46-	5,623.44-
332505	SSC-Administration	0.00	68.93	68.93
Total O & M Billing		\$ 476,128.72	\$ 269,483.04	\$ 745,611.76
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	48,870.31	3,654.61	52,524.92
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	456.14	1,912.39	2,368.53
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	76.09	23.79	99.88
R12-01K3.16-P-0013	- Environmental Health & Safety Management	362.15	65.00	427.15
R12-01K3.16-P-0019	- AMI SAP Integration	241.88	48.74	290.62
R12-01K3.16-P-0022	- myTime	7,027.91	5,205.98	12,233.89
R12-01K3.17-P-0001	- SAP Enhancements - RTR	69.72	48.79	118.51
R12-01K3.17-P-0002	- SAP Enhancements - PTP	180.66	62.28	242.94
R12-01K3.17-P-0003	- SAP Enhancements - HTR	45.44-	0.00	45.44-
R12-01K3.17-P-0004	- SAP Enhancements - MTC	262.91	2,900.96	3,163.87
R12-01K3.17-P-0005	- SAP Enhancements - EAM	306.53	0.61	307.14
R12-01K3.17-P-0009	- Merger & Acquisition Automation	63.48	16.24	79.72
R12-01K3.17-P-0010	- Meter Operations Dashboard	882.84	310.65	1,193.49
R12-01K3.17-P-0011	- GIS Technology Improvements	2.76	187.47	190.23
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	1,955.40	8,077.71	10,033.11
R12-01K3.17-P-0020	- Enterprise Meter Data Management	908.35	178.75	1,087.10
R12-01K3.17-P-0022	- Enterprise Integration Software	775.13	1,691.72	2,466.85
R12-01K3.17-P-0024	- Customer One-View-Phase 1	825.25	527.57	1,352.82
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	0.00	362.56-	362.56-
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,470.24	322.75	1,792.99
R12-01K3.17-P-1007	- Remedy Upgrade	199.35	32.50	231.85
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	6,065.24	13,214.96	19,280.20
R12-01K3.17-P-2009	- Work Management	745.16	2,913.18	3,658.34
R12-01K3.17-P-2010	- Customer Bill Improvements	648.36	4,059.25	4,707.61
R12-01K3.18-P-1001	- SAP Enhancements - MTC	865.12	5,455.60	6,320.72
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	1,846.32	9,377.65	11,223.97
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	143.41	8,577.72	8,721.13
R12-01K3.18-P-1005	- Work Management App	1,068.97	4,398.82	5,467.79
R12-01K3.18-P-1006	- Meter Operations App	573.93	2,799.59-	2,225.66-
R12-01K3.18-P-1007	- Solman/ChARM	541.52	2,787.94	3,329.46
R12-01K3.18-P-1009	- Coupa Implementation	1,066.95	13,165.89	14,232.84
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	1,229.90	9,790.35	11,020.25
R12-01K3.18-P-1011	- JIRA Implementation	3.95-	452.10	448.15
R12-01K3.18-P-1013	- Frankensensor	2,016.53	419.14	2,435.67
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	487.18	1,816.64	2,303.82
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	469.99	135.35	605.34
R12-01K3.18-P-1016	- Acquisition Automation	717.80	252.97	970.77
R12-01K3.18-P-1017	- Customer One View-Phase 2	347.84	3,646.62	3,994.46
R12-01K3.18-P-1019	- GIS Images	92.52	2,076.24	2,168.76
R12-01K3.18-P-1020	- GIS Flex Mapping	871.41	942.47	1,813.88
R12-01K3.18-P-1021	- GIS Data Integration	1,514.64	2,551.58	4,066.22
R12-01K3.18-P-1022	- API Development-Phase 1	0.00	1,919.30	1,919.30
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,783.55	1,840.90	3,624.45
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	163.58	14,806.51	14,970.09
R12-01K3.18-P-1026	- SAP Archiving	158.27	1,157.00	1,315.27
R12-01K3.18-P-1027	- myAccess-Phase 3	661.91	6,324.34	6,986.25
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	176.82	7,608.70	7,785.52
R12-01K3.18-P-1031	- Compliance Automation	0.00	495.95	495.95
R12-01K3.18-P-1035	- ClV Strategic Accounts	2.76-	994.31	991.55
R12-02K1.18-P-2002-99	- PUR(5)E7280 PUR(6)E5580 PUR(1)7520 PUR(4	1,179.05-	0.00	1,179.05-
R12-01K3.17-P-0023	- Communications and Collaboration Improve	0.00	1,827.30	1,827.30
R12-01K3.18-P-1012	- AppUsage Analytics	0.00	859.06	859.06
R12-01K3.18-P-1024	- Attunity Implementation	0.00	1,686.60	1,686.60
R12-01K3.18-P-1032	- Predictive Security	0.00	991.90	991.90
R12-01K3.18-P-1033	- CRM Reimagined	0.00	497.16	497.16
R12-01K3.18-P-1034	- Project Neptune	0.00	9,423.05-	9,423.05-
R12-01K3.18-P-1036	- SAMS Imp & Int - P1	0.00	10,871.03	10,871.03
R12-01K3.18-P-1037	- AMWater.com	0.00	15,606.82	15,606.82
Total Capex Billing		\$ 87,962.82	\$ 166,204.66	\$ 254,167.48
Total Service Company Billing - Current Month		\$ 564,091.54	\$ 435,687.70	\$ 999,779.24
Less: Payment - Prior estimated billing				- \$ 856,533.15
Net Amount Payable (Receivable) - Current month				\$ 143,246.09
Plus: Est. Current month billing				\$ 999,779.24
Total Due				\$ 1,143,025.33

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 06/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 163,161.67	\$ 78,401.32	\$ 241,562.99
Central Lab		5,810.28	4,811.34	10,621.62
SC-Central Lab		5,810.28	4,811.34	10,621.62
334517	Central Lab	5,810.28	4,811.34	10,621.62
Customer Service Organization (CSO)		121,207.22	26,832.02	148,039.24
SC-Alton Call Center		66,555.92	17,992.40	84,548.32
334076	CCA-Quality & Rprtng	2,146.62	62.27	2,208.89
334005	CCA-Administration	3,348.46	190.58	3,539.04
334070	CCA-Call Handling	20,962.75	649.98	21,612.73
334071	CCA-Billing	27,365.72	564.73	27,930.45
334072	CCA-Collections	5,109.80	213.47	5,323.27
334073	CCA-Oper & Perform	3,034.65	16,023.05	19,057.70
334074	CCA-Business Svcs	3,237.29	200.36	3,437.65
334075	CCA-Education & Dev	1,350.63	87.96	1,438.59
SC-Customer Experience		3,422.60	891.58	4,314.18
332045	Customer Experience	3,422.60	891.58	4,314.18
SC-Customer Relations		28,065.99	1,123.58	29,189.57
335203	CORP-CR-Area2-MainBV	28,065.99	1,123.58	29,189.57
SC-Pensacola Call Center		23,162.71	6,824.46	29,987.17
337005	CCP-Administration	406.85	34.05	440.90
337070	CCP-Call Handling	20,231.88	1,487.57	21,719.45
337073	CCP-Oper & Spprt	1,160.52	5,267.22	6,427.74
337075	CCP-Education & Dev	615.93	16.50	632.43
337076	CCP-Quality & Rprtng	747.53	19.12	766.65
Technology & Innovation (T&I)		26,296.22	45,473.10	71,769.32
SC-CTIO Organization		4,579.38	70.14	4,649.52
332201	CTIO-Organization	4,579.38	70.14	4,649.52
SC - Tech Business Mngmt		21,716.84	45,449.42	67,166.26
332071	CORP-ITS Admin	17,263.40	41,203.94	58,467.34
332079	CORP-ITS-BAD-Middle	1,796.07	1,079.08	716.99
332080	CORP-ITS-BAD-Back	6,775.31	2,113.78	8,889.09
332083	CORP-ITS-BAD-FSA	525.80	1,013.15	487.35
332081	CORP-ITS-BAD-Q&M	0.00	39.47	39.47
SC - ITS-OLD		0.00	46.46	46.46
332030	CORP-ITS Client Serv	0.00	46.76	46.76
332231	CORP-ITS Comp/Fin	0.00	0.30	0.30
Supply Chain		9,847.95	1,284.86	11,132.81
SC-Supply Chain		9,847.95	1,284.86	11,132.81
332010	CORP-Spply Chain-Src	9,227.63	1,260.37	10,488.00
332582	CORP-Procurement	620.32	24.49	644.81
Shared Governance & Service Fees		\$ 420,143.60	\$ 161,102.92	\$ 581,246.52
Corporate Security		23,819.04	5,865.64	29,684.68
SC-Corporate Security		23,819.04	5,865.64	29,684.68
332077	CORP-Security Ops	23,819.04	5,865.64	29,684.68
Safety & Environmental Compliance		4,404.84	203.56	4,608.40
SC-Environmental Compliance		4,404.84	203.56	4,608.40
332166	Environmental Comp	4,404.84	203.56	4,608.40
Regulated Operations		144,199.29	9,473.62	153,672.91
SC - Regulated Ops - MWD		760.84	1,777.58	2,538.42
335214	CD - Engineering	562.71	32.61	595.32
335212	CD - Rates	4.43	169.02	173.45
335205	CD - Admin & Gen	193.58	1,427.28	1,620.86
335112	IL/IA - Rates	0.06	50.02	50.08
335105	IL/IA - Reg Ops	0.06	98.65	98.71
SC - CORP-Regulated Operations		45,288.57	181.96	45,470.53
332026	CORP-Regulated Ops	45,288.57	181.96	45,470.53
SC - Regulated Ops - MAD		0.00	373.80	373.80
335312	MAD - Rates	0.00	11.28	11.28
335305	MAD - Admin & Generl	0.00	362.52	362.52
SC - Regulated Ops - NED		0.00	238.75	238.75
335412	NED - Rates	0.00	22.97	22.97
335405	NED - Admin & Gen	0.00	215.78	215.78
SC - Operations Excellence		2,970.99	711.01	3,682.00
332044	Operation Excellence	2,970.99	711.01	3,682.00
SC - Regulated Ops - SE		95,178.89	6,190.52	101,369.41
336205	SE - Admin & Gen	95,178.89	6,190.52	101,369.41
Facilities		516.46	14,057.13	14,573.59
SC-Facilities		516.46	14,057.13	14,573.59
332063	CORP-Woodcrest	0.00	6,818.98	6,818.98
332062	CORP-Voorhees	516.35	6,263.16	6,779.51
332046	CORP-3906 Church Rd	0.11	967.01	967.12
332042	CORP-CITE Voorhees	0.00	7.98	7.98
Health & Safety		3,501.16	570.92	4,072.08
SC-Health & Safety		3,501.16	570.92	4,072.08
332019	CORP-Operational Risk	3,501.16	570.92	4,072.08
Legal		49,671.64	3,767.62	45,904.02
SC-Legal		37,697.05	4,316.29	33,380.76
336215	SE - Legal	12,664.75	937.40	13,602.15



335415	NED - Legal	0.00	24.30	24.30
335315	MAD - Legal	0.00	23.50	23.50
335215	CD - Legal	2,346.88	305.15	2,652.03
332115	Legal-Ethics & Compl	2,794.18	144.19	2,938.37
332015	CORP-Legal	19,891.24	5,750.83	14,140.41
<b>Regulatory Services</b>				
332574	Regulatory Reporting	11,974.59	548.67	12,523.26
<b>Investor Relations</b>				
SC-Investor Relations		3,177.13	361.72	3,538.85
332037	CORP-Investr Relatn	3,177.13	361.72	3,538.85
<b>Water Research &amp; Dev</b>				
SC-Water Research & Dev		4,523.73	1,519.39	6,043.12
332066	CORP-Innov&Env Stwd	4,523.73	1,519.39	6,043.12
<b>HR Comp &amp; Benefits</b>				
SC-HR Comp & Benefits		12,323.97	13,812.62	26,136.59
332520	CORP-HTR HR Svc Adm	2,193.30	3,154.07	5,347.37
332518	CORP- HTR HR Svc CC	1,686.12	3.16	1,689.28
332014	CORP-Benefit Svc Ctr	3,409.90	242.35	3,652.25
332013	Core HR Admin&OrgMgt	2,833.02	250.94	3,083.96
332002	CORP-HR Comp/Benefit	2,201.63	10,162.10	12,363.73
<b>Talent Mgmt &amp; Org Effectiveness</b>				
SC-Talent Mgmt & Org Effectiveness		12,625.83	3,611.44	16,237.27
336518	Talent Acquisition	4,141.54	693.43	4,834.97
332082	CORP-Oper. Education	4,011.39	1,091.62	5,103.01
332003	CORP-HR Talent Dev	4,472.90	1,821.62	6,294.52
332606	CORP-Oper Training	0.00	4.77	4.77
<b>HR Business Partners</b>				
SC-HR Business Partners		22,159.27	6,792.24	28,951.51
336218	SE - Human Resources	781.34	2,582.85	3,364.19
335318	MAD Human Resource	0.00	2.62	2.62
335218	CD - Human Resources	34.58	289.50	324.08
334018	CCA-Human Resources	1,362.63	157.16	1,519.79
332006	CORP-Business Ctr HR	287.58	337.55	625.13
332018	CORP-Human Resources	19,693.14	3,422.56	23,115.70
<b>Labor Relations</b>				
SC-Labor Relations		1,781.52	425.14	2,206.66
332004	CORP-HR Labor Relatn	1,781.52	425.14	2,206.66
<b>Finance</b>				
SC-Treasury		96,629.55	20,829.86	117,459.41
332575	CORP-PTP Cash Oper	6,593.45	982.47	7,575.92
332519	CORP-HTRClaims Mgmt	3,980.82	172.50	4,153.32
332057	CORP-Treasury	5,572.87	54.80	5,627.67
332021	Treasury Admin	12,665.49	696.40	11,969.09
<b>Strategic Integration</b>				
332517	CORP-Plan & Rptg	9,705.25	58.77	9,764.02
332517	CORP-Plan & Rptg	4,339.78	195.41	4,535.19
332517	CORP-Plan & Rptg	4,339.78	195.41	4,535.19
<b>FSPDS</b>				
335407	NED - F P & A	19,179.62	1,823.56	21,003.18
335605	Corp FP&A - Admin	0.00	7.41	7.41
336207	SE - FP & A	1,105.82	119.36	1,225.18
335307	MAD - F P & A	17,560.45	1,465.36	19,025.81
335207	CD - FP & A	0.00	1.39	1.39
335107	FSPDS-IL/IA	513.29	203.64	716.93
335107	FSPDS-IL/IA	0.06	26.40	26.46
<b>SC-Corporate Finance</b>				
337777	CORP-CFO	11,504.83	322.73	11,827.56
<b>Budgeting &amp; Internal Reporting (BIRS)</b>				
332017	CORP-ServCo FP&A	11,504.83	322.73	11,827.56
<b>SC-Controller's Organization</b>				
332584	CORP-PTPacct Payable	16,654.47	1,633.10	18,287.57
332581	CORP-RTRPayroll Acct	16,654.47	1,633.10	18,287.57
332579	CORP-HTR Empl Svcs	38,357.40	15,872.59	54,229.99
332573	Ext Rprtng & Tech Ac	3,486.55	6,284.09	2,797.54
332571	CORP-PTP General Tax	1,499.87	2,410.25	3,910.12
332570	CORP-RTR Acctg & Rep	5.64	11.20	5.56
332047	CORP-Income Tax	2,392.07	55.04	2,447.11
332007	CORP-Finance	177.70	114.44	292.14
<b>Engineering</b>				
SC-Asset Performance		9,730.09	14,606.15	24,336.24
332016	CORP-Arc Flash	15,334.40	4,329.94	19,664.34
SC-Asset Management		5,742.36	629.66	6,372.02
336551	CORP-COE-Tech Svcs	7,729.62	236.37	7,965.99
336550	CORP-COE-Engineering	2,463.56	124.16	2,587.72
332065	CORP-Asset Mgmt	2,463.56	124.16	2,587.72
<b>External Affairs &amp; Public Policy</b>				
SC-Communication & Federal Affairs		5,266.06	112.21	5,378.27
335225	CD - External Affairs	1,814.60	7.91	1,822.51
332086	CORP-Internal Comm	728.63	99.44	828.07
332085	CORP-External Comm	2,722.83	4.86	2,727.69
332022	CORP-Govt Affairs	15,964.80	3,830.38	19,795.18
<b>SC-External Affairs &amp; Public Policy</b>				
332050	CORP-EA & Pblc Pcly	14,428.46	3,302.47	17,730.93
<b>SC-Regulatory Affairs</b>				
335705	CORP-Reg Policy	4,740.73	297.55	5,038.28
<b>Process Excellence</b>				
SC - Process Excellence		2,512.23	610.37	3,122.60
332605	CORP-Proc Excellence	7,175.50	2,306.49	9,481.99
332578	Project Mgmt	0.00	88.06	88.06
<b>Business Development</b>				
SC-Business Development		3,545.79	337.78	3,883.57
335220	CD - Business Dev	3,545.79	337.78	3,883.57
<b>Business Development</b>				
SC-Business Development		2,009.45	190.13	1,819.32
335220	CD - Business Dev	2,009.45	190.13	1,819.32
<b>Process Excellence</b>				
SC - Process Excellence		50.51	163.41	112.90
332605	CORP-Proc Excellence	50.51	159.24	108.73
332578	Project Mgmt	0.00	4.17	4.17
<b>Business Development</b>				
SC-Business Development		10,551.75	442.02	10,993.77
335220	CD - Business Dev	10,551.75	442.02	10,993.77
335220	CD - Business Dev	0.00	118.69	118.69

332120	CORP-BD-Shale Gas	783.49-	79.68	683.81-
332020	CORP-Corp Bus Dev	11,335.24	11,558.89	
<b>Audit</b>		<b>3,726.40</b>	<b>4,784.93</b>	<b>8,511.33</b>
SC-Audit		3,726.40	4,784.93	8,511.33
332060	CORP-Audit	3,726.40	4,784.93	8,511.33
<b>Administration - Corporate</b>		<b>2,888.11</b>	<b>77,890.15</b>	<b>80,778.26</b>
SC-Corporate Admin		2,888.11	77,890.15	80,778.26
332059	CORP-Trans Labor	0.00	8.77	8.77
332095	CORP-Admin	2,912.04	81,506.35	84,418.39
332098	CORP-Non-Depart Cost	17.41-	3,367.07-	3,384.48-
332505	SSC-Administration	0.00	21.40	21.40
332041	CORP-Legal BOD	6.52-	279.30-	285.82-
<b>Total O &amp; M Billing</b>		<b>\$ 583,305.27</b>	<b>\$ 239,504.24</b>	<b>\$ 822,809.51</b>
<b>CAPEX</b>				
B12-01-8011	- 10780110 - Eng Dist Clear	48,362.99	4,388.20	52,751.19
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	31.33-	1,966.34	1,935.01
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	6.79	0.03	6.82
R12-01K3.16-P-0013	- Environmental Health & Safety Management	210.40	40.61	251.01
R12-01K3.16-P-0019	- AMI SAP Integration	218.45	40.61	259.06
R12-01K3.16-P-0022	- myTime	5,798.92	38,227.52	44,026.44
R12-01K3.17-P-0001	- SAP Enhancements - RTR	140.14	726.94-	586.80-
R12-01K3.17-P-0002	- SAP Enhancements - PTP	37.00	0.43-	36.57
R12-01K3.17-P-0003	- SAP Enhancements - HTR	25.34	0.11	25.45
R12-01K3.17-P-0004	- SAP Enhancements - MTC	475.35	2,786.93-	2,311.58-
R12-01K3.17-P-0005	- SAP Enhancements - EAM	198.39	0.80	199.19
R12-01K3.17-P-0009	- Merger & Acquisition Automation	16.38-	0.00	16.38-
R12-01K3.17-P-0010	- Meter Operations Dashboard	866.49	98.64	965.13
R12-01K3.17-P-0011	- GIS Technology Improvements	0.00	13.22	13.22
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	2,250.21	2,879.03	5,129.24
R12-01K3.17-P-0020	- Enterprise Meter Data Management	673.88	121.88	795.76
R12-01K3.17-P-0022	- Enterprise Integration Software	647.67	2,125.27	2,772.94
R12-01K3.17-P-0024	- Customer One-View-Phase 1	489.44	150.76	640.20
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	167.01	27.06	194.07
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,238.30	215.02	1,453.32
R12-01K3.17-P-1007	- Remedy Upgrade	191.57	43.50	235.07
R12-01K3.17-P-2007	- AW App Marketplace	82.62	13.53	96.15
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	6,030.76	2,511.35	8,542.11
R12-01K3.17-P-2009	- Work Management	836.31	6,724.70	7,561.01
R12-01K3.17-P-2010	- Customer Bill Improvements	355.66	2,551.68	2,907.34
R12-01K3.18-P-1001	- SAP Enhancements - MTC	103.85-	1,066.84	352.99
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	41.98	12,075.34	12,117.32
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	68.30	2,814.53	2,882.83
R12-01K3.18-P-1005	- Work Management App	963.66	1,066.35	2,030.01
R12-01K3.18-P-1006	- Meter Operations App	440.80	695.87-	255.07-
R12-01K3.18-P-1007	- Solman/CharM	56.84	2,629.51	2,686.35
R12-01K3.18-P-1009	- Coupa Implementation	686.45	12,338.97	13,025.42
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	1,286.63	19,500.83	20,787.46
R12-01K3.18-P-1011	- JIRA Implementation	0.00	3,475.95	3,475.95
R12-01K3.18-P-1013	- Frankensensor	1,429.79	231.82	1,661.61
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	228.51	55.02	283.53
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	409.91	57.77	467.68
R12-01K3.18-P-1016	- Acquisition Automation	478.00	81.20	559.20
R12-01K3.18-P-1017	- Customer One View-Phase 2	461.21	21,521.49	21,982.70
R12-01K3.18-P-1019	- GIS Images	181.49	27.06	208.55
R12-01K3.18-P-1020	- GIS Flex Mapping	665.65	189.68	855.33
R12-01K3.18-P-1021	- GIS Data Integration	1,213.46	13,310.37	14,523.83
R12-01K3.18-P-1022	- API Development-Phase 1	0.00	166.95	166.95
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,204.02	296.17	1,500.19
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	62.59-	266.22	203.63
R12-01K3.18-P-1026	- SAP Archiving	165.05	1,151.56	1,316.61
R12-01K3.18-P-1027	- myAccess-Phase 3	531.70	6,265.06	6,796.76
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	51.78	15,896.91	15,948.69
R12-01K3.18-P-1031	- Compliance Automation	0.00	59.61	59.61
R12-01K3.18-P-1035	- ClV Strategic Accounts	0.00	2,591.51	2,591.51
R12-02K1.18-P-2007-99	- PUR(10)Cisco WAP's	535.73	81.20	616.93
R12-02K1.18-P-2008-99	- PUR(1)Cellular Solution - Livingston	56.25	13.53	69.78
T12-0102-P-0100	- BT-ERP-BI-Data Mgmt-Bus-P2P-Cap AS	14.35-	0.00	14.35-
R12-01K3.18-P-1012	- AppUsage Analytics	0.00	91.20	91.20
R12-01K3.18-P-1024	- Attunity Implementation	0.00	1,089.48	1,089.48
R12-01K3.18-P-1032	- Predictive Security	0.00	119.22	119.22
R12-01K3.18-P-1033	- CRM Reimagined	0.00	61,859.76	61,859.76
R12-01K3.18-P-1034	- Project Neptune	0.00	61,709.61	61,709.61
R12-01K3.18-P-1036	- SAMS Imp & Int - P1	0.00	3,288.00	3,288.00
R12-01K3.18-P-1037	- AMWater.com	0.00	21,816.46	21,816.46
R12-01K3.18-P-1039	- PowerPlant Upgrade	0.00	2,313.11	2,313.11
<b>Total Capex Billing</b>		<b>\$ 80,232.40</b>	<b>\$ 326,837.98</b>	<b>\$ 407,070.38</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 663,537.67</b>	<b>\$ 566,342.22</b>	<b>\$ 1,229,879.89</b>
Less: Payment - Prior estimated billing				- \$ 999,779.24
<b>Net Amount Payable (Receivable) - Current month</b>				<b>\$ 230,100.65</b>
Plus: Est. Current month billing				\$ 1,229,879.89
<b>Total Due</b>				<b>\$ 1,459,980.54</b>



Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 07/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 207,181.95	\$ 117,679.88	\$ 324,861.83
Central Lab		7,378.83	6,393.06	13,771.89
SC-Central Lab		7,378.83	6,393.06	13,771.89
334517	Central Lab	7,378.83	6,393.06	13,771.89
Customer Service Organization (CSO)		146,358.69	28,445.85	174,804.54
SC-Alton Call Center		87,155.42	18,759.89	105,915.31
334076	CCA-Quality & Rprtng	2,120.71	81.40	2,202.11
334005	CCA-Administration	3,123.43	528.26	3,651.69
334070	CCA-Call Handling	22,751.64	1,033.48	23,785.12
334071	CCA-Billing	44,718.03	793.07	45,511.10
334072	CCA-Collections	6,320.39	306.91	6,627.30
334073	CCA-Oper & Perform	3,882.05	15,427.04	19,309.09
334074	CCA-Business Svcs	3,044.45	321.91	3,366.36
334075	CCA-Education & Dev	1,194.72	267.82	1,462.54
SC-Customer Experience		2,999.49	1,079.30	4,078.79
332045	Customer Experience	2,999.49	1,079.30	4,078.79
SC-Customer Relations		32,092.05	1,549.30	33,641.35
335203	CORP-CR-Area2-MainBV	32,092.05	1,547.86	33,639.91
335303	CORP-CR-Areal-MainWB	0.00	1.44	1.44
SC-Pensacola Call Center		24,111.73	7,057.36	31,169.09
337005	CCP-Administration	423.30	14.02	437.32
337070	CCP-Call Handling	21,136.27	738.45	21,874.72
337073	CCP-Oper & Spprt	1,197.32	6,272.95	7,470.27
337075	CCP-Education & Dev	635.47	14.81	650.28
337076	CCP-Quality & Rprtng	719.37	17.13	736.50
Technology & Innovation (T&I)		45,437.38	84,217.02	129,654.40
SC-CTIO Organization		1,949.72	122.59	2,072.31
332201	CTIO-Organization	1,949.72	122.59	2,072.31
SC - Tech Business Mngmt		43,485.48	84,037.15	127,522.63
332071	CORP-ITS Admin	30,215.34	75,063.70	105,279.04
332079	CORP-ITS-BAD-Middle	3,800.54	817.73	4,618.27
332080	CORP-ITS-BAD-Back	8,173.16	6,746.80	14,919.96
332083	CORP-ITS-BAD-FSA	1,296.44	1,361.93	2,658.37
332081	CORP-ITS-BAD-Q&M	0.00	46.99	46.99
SC - ITS-OLD		2.18	57.28	59.46
332030	CORP-ITS Client Serv	2.18	57.28	59.46
Supply Chain		8,007.05	1,376.05-	6,631.00
SC-Supply Chain		8,007.05	1,376.05-	6,631.00
332010	CORP-Spply Chain-Src	7,317.57	1,425.31-	5,892.26
332582	CORP-Procurement	689.48	49.26	738.74
Shared Governance & Service Fees		\$ 248,941.44	\$ 191,546.43	\$ 440,487.87
Corporate Security		8,175.56	4,878.94	13,054.50
SC-Corporate Security		8,175.56	4,878.94	13,054.50
332077	CORP-Security Ops	8,175.56	4,878.94	13,054.50
Safety & Environmental Compliance		3,195.16	615.37	3,810.53
SC-Environmental Compliance		3,195.16	615.37	3,810.53
332166	Environmental Comp	3,195.16	615.37	3,810.53
Regulated Operations		56,041.09	11,605.62	67,646.71
SC - Regulated Ops - MWD		710.41	1,850.86	2,561.27
335214	CD - Engineering	403.07	25.28	428.35
335212	CD - Rates	3.16	127.10	130.26
335205	CD - Admin & Gen	304.04	1,537.05	1,841.09
335112	IL/IA - Rates	0.07	54.31	54.38
335105	IL/IA - Reg Ops	0.07	107.12	107.19
SC - CORP-Regulated Operations		11,775.87	316.42	12,092.29
332026	CORP-Regulated Ops	11,775.87	316.42	12,092.29
SC - Regulated Ops - MAD		0.00	7.34	7.34
335312	MAD - Rates	0.00	10.57	10.57
335305	MAD - Admin & Generl	0.00	3.23-	3.23-
SC - Regulated Ops - NED		0.00	542.28	542.28
335412	NED - Rates	0.00	15.79	15.79
335405	NED - Admin & Gen	0.00	526.49	526.49
SC - Operations Excellence		1,435.61	229.46	1,665.07
332044	Operation Excellence	1,435.61	229.46	1,665.07
SC - Regulated Ops - SE		42,119.20	8,659.26	50,778.46
336205	SE - Admin & Gen	42,119.20	8,659.26	50,778.46
Facilities		523.74	14,066.45	14,590.19
SC-Facilities		523.74	14,066.45	14,590.19
332063	CORP-Woodcrest	0.00	6,665.72	6,665.72
332062	CORP-Voorhees	523.62	5,999.34	6,522.96
332046	CORP-3906 Church Rd	0.12	1,112.47	1,112.59
332042	CORP-CITE Voorhees	0.00	288.92	288.92
Health & Safety		1,622.80	1,331.31	2,954.11
SC-Health & Safety		1,622.80	1,331.31	2,954.11
332019	CORP-Operational Risk	1,622.80	1,331.31	2,954.11
Legal		36,402.49	15,557.41	51,959.90
SC-Legal		26,714.29	15,107.58	41,821.87
336215	SE - Legal	9,414.43	971.82	10,386.25

335415	NED - Legal	0.00	4.65	4.65
335215	CD - Legal	2,038.44	52.65	2,661.13
332115	Legal-Ethics & Compl	1,949.94	2,190.10	4,140.04
332015	CORP-Legal	13,311.48	11,318.32	24,629.80
Regulatory Services		9,688.20	449.83	10,138.03
332574	Regulatory Reporting	9,688.20	449.83	10,138.03
Investor Relations		1,263.04	300.17	1,563.21
SC-Investor Relations		1,263.04	300.17	1,563.21
332037	CORP-Investr Relatn	1,263.04	300.17	1,563.21
Water Research & Dev		4,030.86	1,587.87	5,618.73
SC-Water Research & Dev		4,030.86	1,587.87	5,618.73
332066	CORP-Innov&Env Stwd	4,030.86	1,587.87	5,618.73
HR Comp & Benefits		15,456.11	10,815.54	26,271.65
SC-HR Comp & Benefits		15,456.11	10,815.54	26,271.65
332520	CORP-HTR HR Svc Adm	1,376.35	1,694.60	3,070.95
332518	CORP- HTR HR Svc CC	1,857.54	6.94	1,864.48
332014	CORP-Benefit Svc Ctr	3,697.82	568.17	4,265.99
332013	Core HR Admin&OrgMgt	3,479.93	111.43	3,591.36
332002	CORP-HR Comp/Benefit	5,044.47	8,434.40	13,478.87
Talent Mgmt & Org Effectiveness		1,988.50	1,472.52	3,461.02
SC-Talent Mgmt & Org Effectiveness		1,988.50	1,472.52	3,461.02
336518	Talent Acquisition	4,105.50	594.31	4,699.81
332082	CORP-Oper. Education	6,288.45	1,296.32	7,584.77
332003	CORP-HR Talent Dev	8,405.45	427.39	8,832.84
332012	Wrkfrnc Plng & HR Sys	0.00	3.84	3.84
332606	CORP-Oper Training	0.00	5.44	5.44
HR Business Partners		20,458.65	3,329.61	23,788.26
SC-HR Business Partners		20,458.65	3,279.51	23,738.16
336218	SE - Human Resources	780.74	2,649.07	3,429.81
335318	MAD Human Resource	0.00	0.49	0.49
335218	CD - Human Resources	31.81	140.61	108.80
334018	CCA-Human Resources	1,541.89	229.32	1,771.21
332006	CORP-Business Ctr HR	168.14	176.61	344.75
332018	CORP-Human Resources	17,999.69	83.41	18,083.10
SC-Human Resources Old		0.00	50.10	50.10
332058	CORP-HR Admin	0.00	50.10	50.10
Labor Relations		1,893.51	542.76	2,436.27
SC-Labor Relations		1,893.51	542.76	2,436.27
332004	CORP-HR Labor Relatn	1,893.51	542.76	2,436.27
Finance		82,848.66	38,591.60	121,440.26
SC-Treasury		9,281.59	2,000.85	11,282.44
332575	CORP-PTP Cash Oper	4,593.34	98.36	4,691.70
332519	CORP-HTRClaims Mgmnt	0.00	36.84	36.84
332057	CORP-Treasury	4,688.25	1,806.54	6,494.79
332021	Treasury Admin	0.00	59.11	59.11
Strategic Integration		3,226.43	144.98	3,371.41
332517	CORP-Plan & Rptg	3,226.43	144.98	3,371.41
FSPDS		16,307.05	4,170.80	20,477.85
335407	NED - F P & A	0.00	7.73	7.73
335605	Corp FP&A - Admin	1,122.06	2,439.51	3,561.57
336207	SE - FP & A	15,148.62	1,497.80	16,646.42
335307	MAD - F P & A	0.00	1.27	1.27
335207	CD - FP & A	36.30	195.83	232.13
335107	FSPDS-IL/IA	0.07	28.66	28.73
SC-Corporate Finance		4,268.49	494.91	4,763.40
337777	CORP-CFO	4,268.49	494.91	4,763.40
Budgeting & Internal Reporting (BIRS)		17,054.18	1,924.47	18,978.65
332017	CORP-ServCo FP&A	17,054.18	1,924.47	18,978.65
SC-Controller's Organization		32,710.92	29,855.59	62,566.51
332584	CORP-PTPAcct Payable	3,696.30	3,698.20	1.90
332581	CORP-RTRPayroll Acct	1,814.05	1,393.28	3,207.33
332573	Ext Rprtng & Tech Ac	2,013.26	59.48	2,072.74
332571	CORP-PTP General Tax	234.56	85.57	320.13
332570	CORP-RTR Acctg & Rep	12,074.14	25,919.16	37,993.30
332047	CORP-Income Tax	9,736.78	5,496.18	15,232.96
332007	CORP-Finance	3,141.83	600.12	3,741.95
Engineering		7,751.83	691.85	8,443.68
SC-Asset Performance		4,961.90	424.50	5,386.40
332016	CORP-Arc Flash	4,961.90	424.50	5,386.40
SC-Asset Management		2,789.93	267.35	3,057.28
336551	CORP-COE-Tech Srvcs	1,359.03	4.58	1,363.61
336550	CORP-COE-Engineering	388.03	108.37	279.66
332065	CORP-Asset Mgmnt	1,042.87	371.14	1,414.01
External Affairs & Public Policy		16,438.23	7,778.59	24,216.82
SC-Communication & Federal Affairs		12,900.01	6,676.04	19,576.05
335225	CD - Externl Affairs	4,835.03	465.97	5,301.00
332086	CORP-Internal Comm	2,398.51	396.03	2,794.54
332085	CORP-External Comm	5,666.47	5,723.18	11,389.65
332022	CORP-Govt Affairs	0.00	90.86	90.86
SC-External Affairs & Public Policy		3,229.25	1,064.00	4,293.25
332050	CORP-EA & Pblc Pcly	3,229.25	1,064.00	4,293.25
SC-Regulatory Affairs		308.97	38.55	347.52
335705	CORP-Reg Policy	308.97	38.55	347.52
Process Excellence		1,736.19	203.55	1,939.74
SC - Process Excellence		1,736.19	203.55	1,939.74
332605	CORP-Proc Excellence	1,736.19	203.10	1,939.29
332578	Project Mgmnt	0.00	0.45	0.45
Business Development		4,078.26	500.74	4,579.00
SC-Business Development		4,078.26	500.74	4,579.00

335220	CD - Business Dev	0.00	161.76	161.76
332120	CORP-BD-Shale Gas	73.79	100.00	174.34
332020	CORP-Corp Bus Dev	4,004.47	238.43	4,242.90
<b>Audit</b>		<b>4,190.12</b>	<b>5,489.98</b>	<b>9,680.10</b>
SC-Audit		4,190.12	5,489.98	9,680.10
332060	CORP-Audit	4,190.12	5,487.57	9,677.69
332027	CORP-Compliance	0.00	2.41	2.41
<b>Administration - Corporate</b>		<b>19,153.36-</b>	<b>72,186.55</b>	<b>53,033.19</b>
SC-Corporate Admin		19,153.36-	72,186.55	53,033.19
332059	CORP-Trans Labor	0.00	37.22	37.22
332095	CORP-Admin	19,033.02-	70,862.72	51,829.70
332098	CORP-Non-Depart Cost	113.82-	9,290.99-	9,404.81-
332505	SSC-Administration	0.00	22.81	22.81
332041	CORP-Legal BOD	6.52-	10,554.79	10,548.27
<b>Total O &amp; M Billing</b>		<b>\$ 456,123.39</b>	<b>\$ 309,226.31</b>	<b>\$ 765,349.70</b>
<b>CAPEX</b>				
B12-01-0042	- KY 2018 Rate Case - Revenue Requirement	7,336.27	1,069.91	8,406.18
B12-01-8011	- 10780110 - Eng Dist Clear	48,013.09	4,914.62	52,927.71
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	13.88	212.97	226.85
R12-01K3.16-P-0010	- Office365	36.86	0.11	36.97
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	58.60	6.59	65.19
R12-01K3.16-P-0013	- Environmental Health & Safety Management	309.39	56.65	366.04
R12-01K3.16-P-0019	- AMI SAP Integration	195.63	42.48	238.11
R12-01K3.16-P-0022	- myTime	4,656.14	33,114.68	37,770.82
R12-01K3.17-P-0001	- SAP Enhancements - RTR	69.81	176.27	246.08
R12-01K3.17-P-0002	- SAP Enhancements - PTP	117.11	44.18	161.29
R12-01K3.17-P-0003	- SAP Enhancements - HTR	65.76	0.21	65.97
R12-01K3.17-P-0004	- SAP Enhancements - MTC	392.64	1,848.17	2,240.81
R12-01K3.17-P-0005	- SAP Enhancements - EAM	364.77	1.23	366.00
R12-01K3.17-P-0009	- Merger & Acquisition Automation	2.85-	0.00	2.85-
R12-01K3.17-P-0010	- Meter Operations Dashboard	584.37	290.87	875.24
R12-01K3.17-P-0011	- GIS Technology Improvements	0.00	83.24	83.24
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	2,268.68	1,325.58	3,594.26
R12-01K3.17-P-0020	- Enterprise Meter Data Management	825.62	8,615.21	9,440.83
R12-01K3.17-P-0022	- Enterprise Integration Software	617.44	1,172.61	1,790.05
R12-01K3.17-P-0024	- Customer One-View-Phase 1	588.14	204.22	792.36
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	127.18	966.11	1,093.29
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,052.21	228.27	1,280.48
R12-01K3.17-P-1007	- Remedy Upgrade	649.78	395.04	1,044.82
R12-01K3.17-P-2007	- AW App Marketplace	37.96-	0.00	37.96-
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	5,218.15	1,462.51	6,680.66
R12-01K3.17-P-2009	- Work Management	732.67	2,476.50-	1,743.83-
R12-01K3.17-P-2010	- Customer Bill Improvements	1,115.84	2,739.46	3,855.30
R12-01K3.18-P-1001	- SAP Enhancements - MTC	290.41	16,948.65	17,239.06
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	91.88	7,839.25	7,931.13
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	83.87	13,554.51	13,638.38
R12-01K3.18-P-1005	- Work Management App	1,185.24	2,547.46	3,732.70
R12-01K3.18-P-1006	- Meter Operations App	279.43	6,517.62	6,797.05
R12-01K3.18-P-1007	- Solman/ChARM	57.17	14.16	71.33
R12-01K3.18-P-1009	- Coupa Implementation	588.61	4,401.56	4,990.17
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	405.40	9,724.58	10,129.98
R12-01K3.18-P-1011	- JIRA Implementation	0.00	3,434.85-	3,434.85-
R12-01K3.18-P-1013	- Frankensensor	1,096.91	418.27	1,515.18
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	730.34	118.50	848.84
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	158.67	23.83	182.50
R12-01K3.18-P-1016	- Acquisition Automation	639.08	1,476.32	2,115.40
R12-01K3.18-P-1017	- Customer One View-Phase 2	1,433.36	8,742.56	10,175.92
R12-01K3.18-P-1019	- GIS Images	81.81	20.21	102.02
R12-01K3.18-P-1020	- GIS Flex Mapping	1,086.78	11,744.02	12,830.80
R12-01K3.18-P-1021	- GIS Data Integration	973.32	10,484.08	11,457.40
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,114.80	149.99	1,264.79
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	54.66	14.16	68.82
R12-01K3.18-P-1026	- SAP Archiving	70.83-	990.67	919.84
R12-01K3.18-P-1027	- myAccess-Phase 3	919.99	142.27	1,062.26
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	138.44	7,397.77-	7,259.33-
R12-01K3.18-P-1035	- ClV Strategic Accounts	0.00	26,211.38	26,211.38
R12-01K3.18-P-1043	- Spend Analytics	1,509.71	311.55	1,821.26
B12-01-0050	- KY 2018 Rate Case - Other Costs	0.00	3,600.14	3,600.14
R12-01K3.17-P-0008	- Document & Record Management	0.00	567.28	567.28
R12-01K3.18-P-1036	- SAMS Imp & Int - P1	0.00	3,288.00-	3,288.00-
R12-01K3.18-P-1037	- AMWater.com	0.00	44,007.50	44,007.50
R12-01K3.18-P-1039	- PowerPlant Upgrade	0.00	2,313.11-	2,313.11-
<b>Total Capex Billing</b>		<b>\$ 88,218.27</b>	<b>\$ 210,631.48</b>	<b>\$ 298,849.75</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 544,341.66</b>	<b>\$ 519,857.79</b>	<b>\$ 1,064,199.45</b>
Less: Payment - Prior estimated billing				- \$ 1,229,879.89
<b>Net Amount Payable (Receivable) - Current month</b>				<b>\$ -165,680.44</b>
Plus: Est. Current month billing				\$ 1,064,199.45
<b>Total Due</b>				<b>\$ 898,519.01</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 08/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 219,629.33	\$ 95,822.44	\$ 315,451.77
Central Lab		7,555.62	6,682.04	14,237.66
SC-Central Lab		7,555.62	6,682.04	14,237.66
334517	Central Lab	7,555.62	6,682.04	14,237.66
Customer Service Organization (CSO)		155,387.97	28,164.35	183,552.32
SC-Alton Call Center		92,270.85	16,493.67	108,764.52
334076	CCA-Quality & Rprtng	2,004.23	79.87	2,084.10
334005	CCA-Administration	3,531.36	404.27	3,935.63
334070	CCA-Call Handling	24,240.61	787.53	25,028.14
334071	CCA-Billing	47,531.11	740.02	48,271.13
334072	CCA-Collections	6,498.75	176.40	6,675.15
334073	CCA-Oper & Perform	3,999.58	14,096.14	18,095.72
334074	CCA-Business Svcs	3,115.98	109.30	3,225.28
334075	CCA-Education & Dev	1,349.23	100.14	1,449.37
SC-Customer Experience		3,037.53	2,839.60	5,877.13
332045	Customer Experience	3,037.53	2,839.60	5,877.13
SC-Customer Relations		33,317.77	1,381.27	34,699.04
335203	CORP-CR-Area2-MainBV	33,317.77	1,381.27	34,699.04
SC-Pensacola Call Center		26,761.82	7,449.81	34,211.63
337005	CCP-Administration	464.45	13.85	478.30
337070	CCP-Call Handling	23,532.83	1,313.68	24,846.51
337073	CCP-Oper & Spprt	1,326.86	6,092.10	7,418.96
337075	CCP-Education & Dev	664.18	15.16	679.34
337076	CCP-Quality & Rprtng	773.50	15.02	788.52
Technology & Innovation (T&I)		47,542.87	58,078.78	105,621.65
SC-CTIO Organization		2,003.66	180.02	2,183.68
332201	CTIO-Organization	2,003.66	180.02	2,183.68
SC - Tech Business Mngmt		45,541.39	43,189.89	88,731.28
332071	CORP-ITS Admin	28,355.73	38,816.66	67,172.39
332079	CORP-ITS-BAD-Middle	3,265.11	358.62	3,623.73
332080	CORP-ITS-BAD-Back	9,380.67	3,294.76	12,675.43
332083	CORP-ITS-BAD-FSA	4,539.88	681.05	5,220.93
332081	CORP-ITS-BAD-Q&M	0.00	38.80	38.80
SC - ITS-OLD		2.18-	96.86	94.68
332030	CORP-ITS Client Serv	2.18-	96.86	94.68
Supply Chain		9,142.87	2,897.27	12,040.14
SC-Supply Chain		9,142.87	2,897.27	12,040.14
332010	CORP-Spply Chain-Src	8,452.58	2,779.00	11,231.58
332582	CORP-Procurement	690.29	118.27	808.56
Shared Governance & Service Fees		\$ 275,690.57	\$ 105,758.67	\$ 381,449.24
Corporate Security		13,304.56	5,219.53	18,524.09
SC-Corporate Security		13,304.56	5,219.53	18,524.09
332077	CORP-Security Ops	13,304.56	5,219.53	18,524.09
Safety & Environmental Compliance		3,199.91	384.78	3,584.69
SC-Environmental Compliance		3,199.91	384.78	3,584.69
332166	Environmental Comp	3,199.91	384.78	3,584.69
Regulated Operations		48,814.27	11,202.56	60,016.83
SC - Regulated Ops - MWD		638.73	1,773.64	2,412.37
335214	CD - Engineering	440.09	23.84	463.93
335212	CD - Rates	11.92	142.81	154.73
335205	CD - Admin & Gen	186.66	1,466.51	1,653.17
335112	IL/IA - Rates	0.00	47.30	47.30
335105	IL/IA - Reg Ops	0.06	93.18	93.24
SC - CORP-Regulated Operations		6,643.77	903.62	7,547.39
332026	CORP-Regulated Ops	6,643.77	903.62	7,547.39
SC - Regulated Ops - MAD		0.00	163.85	163.85
335312	MAD - Rates	0.00	33.98	33.98
335305	MAD - Admin & Generl	0.00	129.87	129.87
SC - Regulated Ops - NED		1.32	2.29	3.61
335412	NED - Rates	1.32	1.79-	0.47-
335405	NED - Admin & Gen	0.00	4.08	4.08
SC - Operations Excellence		1,452.51	761.60	2,214.11
332044	Operation Excellence	1,452.51	761.60	2,214.11
SC - Regulated Ops - SE		40,077.94	7,597.56	47,675.50
336205	SE - Admin & Gen	40,077.94	7,597.56	47,675.50
Facilities		520.57	11,589.82	12,110.39
SC-Facilities		520.57	11,589.82	12,110.39
332063	CORP-Woodcrest	0.00	5,385.06	5,385.06
332062	CORP-Voorhees	520.04	5,090.77	5,610.81
332046	CORP-3906 Church Rd	0.53	887.00	887.53
332042	CORP-CITE Voorhees	0.00	226.99	226.99
Health & Safety		1,516.97	492.41	2,009.38
SC-Health & Safety		1,516.97	492.41	2,009.38
332019	CORP-Operatioln Risk	1,516.97	492.41	2,009.38
Legal		37,491.51	8,742.40	46,233.91
SC-Legal		27,953.29	8,010.76	35,964.05
336215	SE - Legal	9,707.08	921.45	10,628.53
335415	NED - Legal	0.00	108.06	108.06

335215	CD - Legal	1,715.53	533.49	2,299.02
332115	Legal-Ethics & Compl	2,025.05	777.00	2,300.11
332015	CORP-Legal	14,505.63	6,122.70	20,628.33
Regulatory Services		9,538.22	731.64	10,269.86
332574	Regulatory Reporting	9,538.22	731.64	10,269.86
Investor Relations		1,209.57	431.37	1,640.94
SC-Investor Relations		1,209.57	431.37	1,640.94
332037	CORP-Investr Relatn	1,209.57	431.37	1,640.94
Water Research & Dev		3,530.58	4,712.54	8,243.12
SC-Water Research & Dev		3,530.58	4,712.54	8,243.12
332066	CORP-Innov&Env Stwd	3,530.58	4,712.54	8,243.12
HR Comp & Benefits		11,010.93	5,495.06	16,505.99
SC-HR Comp & Benefits		11,010.93	5,495.06	16,505.99
332520	CORP-HTR HR Svc Adm	1,399.34	1,463.60	2,862.94
332518	CORP- HTR HR Svc CC	2,001.99	8.18	2,010.17
332014	CORP-Benefit Svc Ctr	3,533.68	420.65	3,954.33
332013	Core HR Admins&OrgMgt	2,356.07	101.57	2,457.64
332002	CORP-HR Comp/Benefit	1,719.85	3,501.06	5,220.91
Talent Mgmt & Org Effectiveness		15,700.11	2,113.20	17,813.31
SC-Talent Mgmt & Org Effectiveness		15,700.11	2,113.20	17,813.31
336518	Talent Acquisition	4,293.18	717.15	5,010.33
332082	CORP-Oper. Education	6,500.70	693.00	7,193.70
332003	CORP-HR Talent Dev	4,906.23	698.27	5,604.50
332606	CORP-Oper Training	0.00	4.78	4.78
HR Business Partners		20,791.09	4,848.23	25,639.32
SC-HR Business Partners		20,865.25	4,888.74	25,753.99
336218	SE - Human Resources	6,314.58	3,334.95	9,649.53
335218	CD - Human Resources	1.31-	153.70	152.39
334018	CCA-Human Resources	1,503.78	334.25	1,838.03
332006	CORP-Business Ctr HR	117.22	79.85	197.07
332018	CORP-Human Resources	12,930.98	985.99	13,916.97
SC-Human Resources Old		74.16-	40.51-	114.67-
332048	CORP-HR Hlth&Well	74.16-	0.00	74.16-
332058	CORP-HR Admin	0.00	40.51-	40.51-
Labor Relations		1,808.65	1,041.96	2,850.61
SC-Labor Relations		1,808.65	1,041.96	2,850.61
332004	CORP-HR Labor Relatn	1,808.65	1,041.96	2,850.61
Finance		78,176.14	31,806.02-	46,370.12
SC-Treasury		8,965.42	1,809.72	10,775.14
332575	CORP-PTP Cash Oper	3,965.01	103.15	4,068.16
332519	CORP-HTRClaims Mgmt	642.51	33.36	675.87
332057	CORP-Treasury	4,357.90	1,626.36	5,984.26
332021	Treasury Admin	0.00	46.85	46.85
Strategic Integration		2,588.56	1,079.72	3,668.28
332517	CORP-Plan & Rptg	2,588.56	1,079.72	3,668.28
FSPDS		27,068.77	2,437.89	29,506.66
335407	NED - F P & A	0.00	3.01	3.01
335605	Corp FP&A - Admin	1,623.08	867.71	2,490.79
336207	SE - FP & A	25,201.64	1,328.03	26,529.67
335207	CD - FP & A	244.05	214.15	458.20
335107	FSPDS-IL/IA	0.00	24.99	24.99
SC-Corporate Finance		3,543.54	27.13-	3,516.41
337777	CORP-CFO	3,543.54	27.13-	3,516.41
Budgeting & Internal Reporting (BIRS)		3,010.79	1,912.26	4,923.05
332017	CORP-ServCo FP&A	3,010.79	1,912.26	4,923.05
SC-Controller's Organization		32,999.06	39,018.48-	6,019.42-
332584	CORP-PTPAcct Payable	3,823.03	1,742.68-	2,080.35
332581	CORP-RTRPayroll Acct	1,258.11	1,353.52	2,611.63
332579	CORP-HTR Empl Svcs	0.00	50.10	50.10
332573	Ext Rprtng & Tech Ac	2,837.23	43.19	2,880.42
332571	CORP-PTP General Tax	1,037.17	1,551.26	2,588.43
332570	CORP-RTR Acctg & Rep	12,326.95	45,138.25-	32,811.30-
332047	CORP-Income Tax	8,951.96	3,843.21	12,795.17
332007	CORP-Finance	2,764.61	1,021.17	3,785.78
Engineering		6,168.19	766.84	6,935.03
SC-Asset Performance		3,116.58	640.04	3,756.62
332016	CORP-Arc Flash	3,116.58	640.04	3,756.62
SC-Asset Management		3,051.61	126.80	3,178.41
336551	CORP-COE-Tech Svcs	1,507.38	45.40	1,552.78
336550	CORP-COE-Engineering	463.43	10.05-	453.38
332065	CORP-Asset Mgmt	1,080.80	91.45	1,172.25
External Affairs & Public Policy		17,442.25	7,772.11	25,214.36
SC-Communication & Federal Affairs		13,881.18	6,978.71	20,859.89
335325	MAD - Externl Affrs	22.55	34.10	56.65
335225	CD - Externl Affairs	5,035.14	272.88	5,308.02
332086	CORP-Internal Comm	3,347.05	128.45	3,475.50
332085	CORP-External Comm	5,476.44	6,461.67	11,938.11
332022	CORP-Govt Affairs	0.00	81.61	81.61
SC-External Affairs & Public Policy		3,257.18	754.76	4,011.94
332050	CORP-EA & Pblc Plcy	3,257.18	754.76	4,011.94
SC-Regulatory Affairs		303.89	38.64	342.53
335705	CORP-Reg Policy	303.89	38.64	342.53
Process Excellence		1,645.17	164.64	1,809.81
SC - Process Excellence		1,645.17	164.64	1,809.81
332605	CORP-Proc Excellence	1,645.17	164.64	1,809.81
Business Development		4,416.29	1,617.68	6,033.97
SC-Business Development		4,416.29	1,617.68	6,033.97
335220	CD - Business Dev	224.30	57.46	281.76
332120	CORP-BD-Shale Gas	76.33	229.27	305.60

332020	CORP-Corp Bus Dev	4,115.66	1,730.95	5,446.61
<b>Audit</b>		<b>2,846.51</b>	<b>3,475.63</b>	<b>6,322.14</b>
SC-Audit		2,846.51	3,475.63	6,322.14
332060	CORP-Audit	2,846.51	3,475.63	6,322.14
<b>Administration - Corporate</b>		<b>6,097.30</b>	<b>67,493.93</b>	<b>73,591.23</b>
SC-Corporate Admin		6,097.30	67,493.93	73,591.23
332059	CORP-Trans Labor	0.00	15.28-	15.28-
332095	CORP-Admin	5,989.17	73,546.64	79,535.81
332098	CORP-Non-Depart Cost	114.65	8,674.68-	8,560.03-
332505	SSC-Administration	0.00	16.26	16.26
332041	CORP-Legal BOD	6.52-	2,620.99	2,614.47
<b>Total O &amp; M Billing</b>		<b>\$ 495,319.90</b>	<b>\$ 201,581.11</b>	<b>\$ 696,901.01</b>
<b>CAPEX</b>				
B12-01-0042	- KY 2018 Rate Case - Revenue Requirement	4,730.12	632.62	5,362.74
B12-01-8011	- 10780110 - Eng Dist Clear	48,705.92	4,075.23	52,781.15
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	64.70	309.71	374.41
R12-01K3.16-P-0010	- Office365	20.11-	0.00	20.11-
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	3.21-	0.00	3.21-
R12-01K3.16-P-0013	- Environmental Health & Safety Management	194.18	35.76	229.94
R12-01K3.16-P-0019	- AMI SAP Integration	391.39	89.44	480.83
R12-01K3.16-P-0022	- myTime	5,838.75	447.61-	5,391.14
R12-01K3.17-P-0001	- SAP Enhancements - RTR	72.84	15.69-	57.15
R12-01K3.17-P-0002	- SAP Enhancements - PTP	118.53	0.32-	118.21
R12-01K3.17-P-0003	- SAP Enhancements - HTR	80.89	2.56	83.45
R12-01K3.17-P-0004	- SAP Enhancements - MTC	546.77	3,109.41	3,656.18
R12-01K3.17-P-0005	- SAP Enhancements - EAM	231.62	8.05	239.67
R12-01K3.17-P-0009	- Merger & Acquisition Automation	5.66	0.00	5.66
R12-01K3.17-P-0010	- Meter Operations Dashboard	1,109.62	74.79	1,184.41
R12-01K3.17-P-0011	- GIS Technology Improvements	7.72	148.94	156.66
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	2,399.87	2,296.13	4,696.00
R12-01K3.17-P-0020	- Enterprise Meter Data Management	1,007.84	214.62	1,222.46
R12-01K3.17-P-0022	- Enterprise Integration Software	847.83	143.06	990.89
R12-01K3.17-P-0024	- Customer One-View-Phase 1	1,111.07	233.56	1,344.63
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	149.48	935.57	1,085.05
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,441.37	3,570.69	5,012.06
R12-01K3.17-P-1007	- Remedy Upgrade	77.90-	191.77	113.87
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	5,527.24	21,984.63	27,511.87
R12-01K3.17-P-2009	- Work Management	697.49	2,846.10	3,543.59
R12-01K3.17-P-2010	- Customer Bill Improvements	1,828.82	4,494.02	6,322.84
R12-01K3.18-P-1001	- SAP Enhancements - MTC	588.51	2,526.91	3,115.42
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	18.30	5,635.03	5,653.33
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	188.89	10,610.18-	10,421.29-
R12-01K3.18-P-1005	- Work Management App	897.60	18,661.56	19,559.16
R12-01K3.18-P-1006	- Meter Operations App	360.51	4,324.49	4,685.00
R12-01K3.18-P-1007	- Solman/CharM	63.47	1,227.72	1,291.19
R12-01K3.18-P-1009	- Coupa Implementation	1,255.92	1,530.96	2,786.88
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	2,109.35	2,102.11	4,211.46
R12-01K3.18-P-1011	- JIRA Implementation	164.40	9,400.35	9,564.75
R12-01K3.18-P-1012	- AppUsage Analytics	99.95	900.95	900.42
R12-01K3.18-P-1013	- Frankensensor	1,788.91	195.41	1,984.32
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	721.74	215.13	936.87
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	72.11	10.92	83.03
R12-01K3.18-P-1016	- Acquisition Automation	559.78	1,588.16	2,147.94
R12-01K3.18-P-1017	- Customer One View-Phase 2	1,283.44	22,111.23-	20,827.79-
R12-01K3.18-P-1019	- GIS Images	243.90	53.67	297.57
R12-01K3.18-P-1020	- GIS Flex Mapping	1,299.30	886.13	2,185.43
R12-01K3.18-P-1021	- GIS Data Integration	1,378.98	14,601.58	15,980.56
R12-01K3.18-P-1022	- API Development-Phase 1	0.00	877.70	877.70
R12-01K3.18-P-1023	- Mapcall-Phase 4	2,182.99	1,088.26	3,271.25
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	0.00	1,399.58	1,399.58
R12-01K3.18-P-1026	- SAP Archiving	14.07	1,022.90	1,036.97
R12-01K3.18-P-1027	- myAccess-Phase 3	2,408.20	19,095.92	21,504.12
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	48.42	15,685.96	15,734.38
R12-01K3.18-P-1031	- Compliance Automation	62.11	634.42	696.53
R12-01K3.18-P-1032	- Predictive Security	62.11	1,250.92	1,313.03
R12-01K3.18-P-1033	- CRM Reimagined	186.60	639.58	826.18
R12-01K3.18-P-1034	- Project Neptune	238.90	60,440.39-	60,201.49-
R12-01K3.18-P-1035	- CIV Strategic Accounts	102.04	2,746.04	2,848.08
R12-01K3.18-P-1037	- AMWater.com	118.59	23,073.60	23,192.19
R12-01K3.18-P-1039	- PowerPlant Upgrade	5,069.23	36,188.89	41,258.12
R12-01K3.18-P-1040	- Consumption Model App	73.82	17.92	91.74
R12-01K3.18-P-1041	- Alerts Management App	73.82	17.92	91.74
R12-01K3.18-P-1042	- Water Quality App	73.82	17.92	91.74
R12-01K3.18-P-1043	- Spend Analytics	89.37-	0.00	89.37-
R12-01K3.18-P-1045	- PowerTax Upgrade	237.82	17,312.36	17,550.18
R12-01K3.18-P-1024	- Attunity Implementation	0.00	687.93	687.93
<b>Total Capex Billing</b>		<b>\$ 100,966.73</b>	<b>\$ 137,289.66</b>	<b>\$ 238,256.39</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 596,286.63</b>	<b>\$ 338,870.77</b>	<b>\$ 935,157.40</b>
<b>Less: Payment - Prior estimated billing</b>				<b>- \$ 1,064,199.45</b>
<b>Net Amount Payable (Receivable) - Current month</b>				<b>\$ -129,042.05</b>
<b>Plus: Est. Current month billing</b>				<b>\$ 935,157.40</b>
<b>Total Due</b>				<b>\$ 806,115.35</b>



Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 09/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 208,694.44	\$ 103,518.95	\$ 312,213.39
Central Lab		6,045.42	1,028.10	7,073.52
SC-Central Lab		6,045.42	1,028.10	7,073.52
334517	Central Lab	6,045.42	1,028.10	7,073.52
Customer Service Organization (CSO)		138,160.39	27,982.25	166,142.64
SC-Alton Call Center		81,019.14	18,767.06	99,786.20
334076	CCA-Quality & Rprtng	2,508.44	92.76	2,601.20
334070	CCA-Call Handling	21,648.79	979.14	22,627.93
334071	CCA-Billing	40,522.28	874.85	41,397.13
334072	CCA-Collections	5,910.28	264.35	6,174.63
334073	CCA-Oper & Perform	3,158.71	16,016.66	19,175.37
334074	CCA-Business Srvc	2,721.10	183.16	2,904.26
334075	CCA-Education & Dev	1,336.74	111.27	1,448.01
334005	CCA-Administration	3,212.80	244.87	3,457.67
SC-Customer Experience		3,510.38	500.47	4,010.85
332045	Customer Experience	3,510.38	500.47	4,010.85
SC-Customer Relations		29,430.75	1,710.66	31,141.41
335203	CORP-CR-Area2-MainBV	29,430.75	1,703.77	31,134.52
335303	CORP-CR-Areal-MainWB	0.00	6.89	6.89
SC-Pensacola Call Center		24,200.12	7,004.06	31,204.18
337005	CCP-Administration	383.92	15.39	399.31
337070	CCP-Call Handling	21,654.30	1,589.75	23,244.05
337073	CCP-Oper & Spprt	1,111.38	5,323.96	6,435.34
337075	CCP-Education & Dev	591.47	24.31	615.78
337076	CCP-Quality & Rprtng	459.05	50.65	509.70
Technology and Innovation (TI)		53,896.62	73,848.54	127,745.16
SC-CTIO Organization		4,180.13	124.48	4,304.61
332201	CTIO-Organization	4,180.13	124.48	4,304.61
SC - Tech Investment and Exp Mngmt		31,771.39	93,317.36	125,088.75
332071	CORP-ITS Admin	31,771.39	93,317.36	125,088.75
SC - ITS-OLD		18.68	2.75-	15.93
332030	CORP-ITS Client Serv	16.88	2.75-	14.13
332073	CORP-ITS Operations	1.80	0.00	1.80
SC - CTIO Customer Enablement		4,599.09	2,940.21	7,539.30
332083	CORP-ITS-BAD-FSA	4,599.09	2,940.21	7,539.30
SC - CTIO Technology Enablement		13,327.33	7,918.73-	5,408.60
332079	CORP-ITS-BAD-Middle	3,372.89	304.74	3,677.63
332080	CORP-ITS-BAD-Back	9,954.44	4,017.42-	5,937.02
332081	CORP-ITS-BAD-Q&M	0.00	4,206.05-	4,206.05-
Supply Chain		10,592.01	660.06	11,252.07
SC-Supply Chain		10,592.01	660.06	11,252.07
332010	CORP-Spply Chain-Src	9,912.96	603.74	10,516.70
332582	CORP-Procurement	679.05	56.32	735.37
Shared Governance & Service Fees		\$ 378,628.37	\$ 256,567.03	\$ 635,195.40
Corporate Security		17,690.99	4,974.38	22,665.37
SC-Corporate Security		17,690.99	4,974.38	22,665.37
332077	CORP-Security Ops	17,690.99	4,974.38	22,665.37
Safety and Environmental Compliance		4,043.51	332.66	4,376.17
SC-Environmental Compliance		4,043.51	332.66	4,376.17
332166	Environmental Comp	4,043.51	332.45	4,375.96
332180	Safety & Env Comp	0.00	0.21	0.21
Regulated Operations		106,076.82	8,960.31	115,037.13
SC - Regulated Ops - MWD		3,796.83	2,548.50	6,345.33
335214	CD - Engineering	104.08	102.94	207.02
335212	CD - Rates	3,438.32	805.36	4,243.68
335205	CD - Admin & Gen	254.37	1,475.42	1,729.79
335112	IL/IA - Rates	0.00	61.15	61.15
335105	IL/IA - Reg Ops	0.06	103.63	103.69
SC - CORP-Regulated Operations		12,500.62	481.24	12,981.86
332026	CORP-Regulated Ops	12,500.62	481.24	12,981.86
SC - Regulated Ops - MAD		0.00	9.42-	9.42-
335312	MAD - Rates	0.00	11.32-	11.32-
335305	MAD - Admin & Generl	0.00	1.90	1.90
SC - Regulated Ops - NED		0.00	7.16	7.16
335412	NED - Rates	0.00	7.41	7.41
335405	NED - Admin & Gen	0.00	0.25-	0.25-
SC - Operations Excellence		3,021.56	469.97	3,491.53
332044	Operation Excellence	3,021.56	469.97	3,491.53
SC - Regulated Ops - SE		86,757.81	5,462.86	92,220.67
336205	SE - Admin & Gen	86,757.81	5,462.86	92,220.67
Facilities		484.19	14,642.39	15,126.58
SC-Facilities		484.19	14,642.39	15,126.58
332063	CORP-Woodcrest	0.00	7,713.78	7,713.78
332062	CORP-Voorhees	483.48	5,552.13	6,035.61
332046	CORP-3906 Church Rd	0.71	893.96	894.67
332042	CORP-CITE Voorhees	0.00	482.52	482.52
Health and Safety		731.95-	169.68	562.27-
SC-Health & Safety		731.95-	169.68	562.27-

332019	CORP-Operational Risk	731.95-	562.27-	562.27-
Legal		49,467.73	4,173.59	53,940.79
SC-Legal		40,304.68	3,675.57	43,980.25
336215	SE - Legal	11,057.31	2,160.17	13,217.48
335415	NED - Legal	0.00	77.97	77.97
335315	MAD - Legal	0.00	76.70	76.70
335215	CD - Legal	3,085.31	748.70	3,834.01
332115	Legal-Ethics & Compl	2,600.26	314.38	2,914.64
332015	CORP-Legal	23,561.80	297.65	23,859.45
Regulatory Services		9,163.05	797.49	9,960.54
332574	Regulatory Reporting	9,163.05	797.49	9,960.54
Investor Relations		2,942.20	540.64	3,482.84
SC-Investor Relations		2,942.20	540.64	3,482.84
332037	CORP-Investr Relatn	2,942.20	540.64	3,482.84
Water Research and Dev		4,151.29	1,653.90	5,805.19
SC-Water Research & Dev		4,151.29	1,653.90	5,805.19
332066	CORP-Innov&Env Stwd	4,151.29	1,653.90	5,805.19
HR Comp and Benefits		12,098.13	20,650.95	32,749.08
SC-HR Comp & Benefits		12,098.13	20,650.95	32,749.08
332520	CORP-HTR HR Svc Adm	1,980.60	1,466.83	3,447.43
332518	CORP- HTR HR Svc CC	1,720.24	27.69	1,747.93
332014	CORP-Benefit Svc Ctr	3,317.56	481.96	3,799.52
332013	Core HR Admin&OrgMgt	3,002.41	228.70	3,231.11
332002	CORP-HR Comp/Benefit	2,077.32	18,445.77	20,523.09
Talent Mgmt and Org Effectiveness		12,130.30	3,160.67	15,290.97
SC-Talent Mgmt & Org Effectiveness		12,130.30	3,160.67	15,290.97
336518	Talent Acquisition	3,945.97	1,411.24	5,357.21
332082	CORP-Oper. Education	5,347.74	764.91	6,112.65
332003	CORP-HR Talent Dev	2,836.59	980.08	3,816.67
332012	Wrkfrce Plng & HR Sys	0.00	0.31-	0.31-
332606	CORP-Oper Training	0.00	4.75	4.75
HR Business Partners		23,257.38	4,489.01	27,746.39
SC-Human Resources Old		31.31	5.82-	25.49
332058	CORP-HR Admin	31.31	5.82-	25.49
SC-HR Business Partners		23,226.07	4,494.83	27,720.90
336218	SE - Human Resources	4,518.31	2,472.55	6,990.86
335318	MAD Human Resource	0.00	190.11	190.11
335218	CD - Human Resources	4.81	204.13	208.94
334018	CCA-Human Resources	1,614.94	252.99	1,867.93
332006	CORP-Business Ctr HR	139.66	181.47	321.13
332018	CORP-Human Resources	16,948.35	1,193.58	18,141.93
Labor Relations		1,672.36	447.13	2,119.49
SC-Labor Relations		1,672.36	447.13	2,119.49
332004	CORP-HR Labor Relatn	1,672.36	447.13	2,119.49
Finance		97,081.81	20,222.95	117,304.76
SC-Treasury		11,217.96	2,310.73	13,528.69
332575	CORP-PTP Cash Oper	4,299.80	102.64	4,402.44
332519	CORP-HTRClaims Mgmnt	1,634.42	48.80	1,683.22
332057	CORP-Treasury	2,787.20-	2,087.11	700.09-
332021	Treasury Admin	8,070.94	72.18	8,143.12
Strategic Integration		4,326.37	210.13	4,536.50
332517	CORP-Plan & Rptg	4,326.37	210.13	4,536.50
FSPDS		20,567.99	1,764.72	22,332.71
335407	NED - F P & A	0.00	7.38	7.38
335605	Corp FP&A - Admin	1,560.23	92.66	1,652.89
336207	SE - FP & A	17,982.34	1,265.33	19,247.67
335207	CD - FP & A	1,025.42	399.35	1,424.77
SC-Corporate Finance		10,983.85	683.84	11,667.69
337777	CORP-CFO	10,983.85	683.84	11,667.69
Budgeting & Internal Reporting (BIRS)		12,642.75	2,011.34	14,654.09
332017	CORP-ServCo FP&A	12,642.75	2,011.34	14,654.09
SC-Controller's Organization		37,342.89	13,242.19	50,585.08
332584	CORP-PTPAcct Payable	3,775.75	10,394.12-	6,618.37-
332581	CORP-RTRPayroll Acct	1,367.29	1,328.12	2,695.41
332579	CORP-HTR Empl Svcs	0.00	80.04	80.04
332573	Ext Rprtng & Tech Ac	2,514.34	162.43	2,676.77
332571	CORP-PTP General Tax	1,170.47	23.49	1,193.96
332570	CORP-RTR Acctg & Rep	11,613.26	18,950.57	30,563.83
332047	CORP-Income Tax	11,764.87	2,614.68	14,379.55
332007	CORP-Finance	5,136.91	476.98	5,613.89
Engineering		7,105.97	345.61	7,451.58
SC-Asset Performance		2,615.08	290.55	2,905.63
332016	CORP-Arc Flash	2,615.08	290.55	2,905.63
SC-Asset Management		4,490.89	55.06	4,545.95
336551	CORP-COE-Tech Srvcs	1,202.93	7.51	1,210.44
336550	CORP-COE-Engineering	713.02	8.20	721.22
332065	CORP-Asset Mgmnt	2,574.94	39.35	2,614.29
External Affairs and Public Policy		20,760.95	3,433.23	24,194.18
SC-Communication & Federal Affairs		17,454.00	2,939.22	20,393.22
335325	MAD - Externl Affrs	22.55-	34.10-	56.65-
335225	CD - Externl Affairs	4,437.14	232.18	4,669.32
332086	CORP-Internal Comm	3,071.09	381.26	3,452.35
332085	CORP-External Comm	9,968.32	2,277.55	12,245.87
332022	CORP-Govt Affairs	0.00	82.33	82.33
SC-External Affairs & Public Policy		3,461.99	447.84	3,909.83
332050	CORP-EA & Pblc Plcy	3,461.99	447.84	3,909.83
SC-Regulatory Affairs		155.04-	46.17	108.87-
335705	CORP-Reg Policy	155.04-	46.17	108.87-
Process Excellence		873.58	194.65	1,068.23



SC - Process Excellence		873.58	84.65	1,068.23
332605 CORP-Proc Excellence		775.15	199.00	969.80
332578 Project Mgmt		98.43	0.00	98.43
<b>Business Development</b>		<b>6,956.92</b>	<b>1,050.46</b>	<b>8,007.38</b>
SC-Business Development		6,956.92	1,050.46	8,007.38
335220 CD - Business Dev		0.00	149.26	149.26
332120 CORP-BD-Shale		77.16	117.30	194.46
332020 CORP-Corp Bus Dev		6,879.76	783.90	7,663.66
<b>Audit</b>		<b>2,644.44</b>	<b>3,338.87</b>	<b>5,983.31</b>
SC-Audit		2,644.44	3,338.87	5,983.31
332060 CORP-Audit		2,644.44	3,322.80	5,967.24
332027 CORP-Compliance		0.00	16.07	16.07
<b>Administration - Corporate</b>		<b>9,921.75</b>	<b>163,486.48</b>	<b>173,408.23</b>
SC-Corporate Admin		9,921.75	163,486.48	173,408.23
332098 CORP-Non-Depart Cost		55.84-	8,431.85-	8,487.69-
332505 SSC-Administration		0.00	20.79	20.79
332595 CORPAdm-Depr-NDiv		3,420.79	44,682.29	48,103.08
332095 CORP-Admin		6,563.32	120,064.48	126,627.80
332059 CORP-Trans Labor		0.00	26.03	26.03
332041 CORP-Legal BOD		6.52-	7,124.74	7,118.22
<b>Total O &amp; M Billing</b>		<b>\$ 587,322.81</b>	<b>\$ 360,085.98</b>	<b>\$ 947,408.79</b>
<b>CAPEX</b>				
B12-01-0042	- KY 2018 Rate Case - Revenue Requirement	26,621.32	1,615.24	28,236.56
B12-01-8011	- 10780110 - Eng Dist Clear	41,270.45	4,698.24	45,968.69
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	21.81	82.00	103.81
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	17.02	0.00	17.02
R12-01K3.16-P-0013	- Environmental Health & Safety Management	302.06	61.58	363.64
R12-01K3.16-P-0019	- AMI SAP Integration	329.91	76.98	406.89
R12-01K3.16-P-0022	- myTime	4,845.12	12,557.97	17,403.09
R12-01K3.17-P-0001	- SAP Enhancements - RTR	28.72	6.70	35.42
R12-01K3.17-P-0002	- SAP Enhancements - PTP	50.08	9.10	59.18
R12-01K3.17-P-0003	- SAP Enhancements - HTR	29.53	8.93	38.46
R12-01K3.17-P-0004	- SAP Enhancements - MTC	118.47	2,786.32	2,904.79
R12-01K3.17-P-0005	- SAP Enhancements - EAM	283.10	78.13	361.23
R12-01K3.17-P-0009	- Merger & Acquisition Automation	4.31	0.00	4.31
R12-01K3.17-P-0010	- Meter Operations Dashboard	463.05	254.42	717.47
R12-01K3.17-P-0011	- GIS Technology Improvements	0.00	0.21	0.21
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	2,635.32	1,919.13	4,554.45
R12-01K3.17-P-0020	- Enterprise Meter Data Management	721.63	169.34	890.97
R12-01K3.17-P-0022	- Enterprise Integration Software	598.84	2,746.68	3,345.52
R12-01K3.17-P-0024	- Customer One-View-Phase 1	715.08	153.94	869.02
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	274.79	1,695.19-	1,420.40-
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,276.84	281.56	1,558.40
R12-01K3.17-P-1007	- Remedy Upgrade	19.18	191.77-	172.59-
R12-01K3.17-P-2007	- AW App Marketplace	114.81	30.78	145.59
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	6,428.74	19,785.04	26,213.78
R12-01K3.17-P-2009	- Work Management	605.08	155.96	761.04
R12-01K3.17-P-2010	- Customer Bill Improvements	1,067.06	237.43	1,304.49
R12-01K3.18-P-1001	- SAP Enhancements - MTC	727.61	4,703.90	5,431.51
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	22.73	9,111.90	9,134.63
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	152.87	17,219.20	17,372.07
R12-01K3.18-P-1005	- Work Management App	1,106.83	4,997.59	6,104.42
R12-01K3.18-P-1006	- Meter Operations App	219.14	10,699.68	10,918.82
R12-01K3.18-P-1007	- Solman/CharM	3.78	829.77	833.55
R12-01K3.18-P-1009	- Coupa Implementation	865.45	5,008.82	5,874.27
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	768.26	7,715.23	8,483.49
R12-01K3.18-P-1011	- JIRA Implementation	99.75	1,236.53	1,336.28
R12-01K3.18-P-1012	- AppUsage Analytics	25.40	3,403.23	3,428.63
R12-01K3.18-P-1013	- Frankensensor	2,187.29	296.48	2,483.77
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	483.39	199.63	683.02
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	60.67	14.83	75.50
R12-01K3.18-P-1016	- Acquisition Automation	519.78	3,817.85	4,337.63
R12-01K3.18-P-1017	- Customer One View-Phase 2	903.05	887.22	1,790.27
R12-01K3.18-P-1019	- GIS Images	97.38	112.39	112.77
R12-01K3.18-P-1020	- GIS Flex Mapping	1,096.80	11,317.25-	10,220.45-
R12-01K3.18-P-1021	- GIS Data Integration	1,406.36	9,752.27-	8,345.91-
R12-01K3.18-P-1022	- API Development-Phase 1	0.00	4,601.83	4,601.83
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,440.66	766.82	2,207.48
R12-01K3.18-P-1024	- Attunity Implementation	6.92	121.59-	114.67-
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	14.19	959.92	974.11
R12-01K3.18-P-1026	- SAP Archiving	4.68-	22,188.97	22,184.29
R12-01K3.18-P-1027	- myAccess-Phase 3	101.98-	4,109.77	4,007.79
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	6.17	10,388.14-	10,381.97-
R12-01K3.18-P-1031	- Compliance Automation	70.27	15.39	85.66
R12-01K3.18-P-1032	- Predictive Security	70.27	15.39	85.66
R12-01K3.18-P-1033	- CRM Reimagined	57.55	18,289.32	18,346.87
R12-01K3.18-P-1034	- Project Neptune	217.93	38,107.63	38,325.56
R12-01K3.18-P-1035	- C1V Strategic Accounts	29.36	12,444.69	12,474.05
R12-01K3.18-P-1037	- AMWater.com	509.68	37,680.41	38,190.09
R12-01K3.18-P-1039	- PowerPlant Upgrade	413.26	21,837.50	22,250.76
R12-01K3.18-P-1040	- Consumption Model App	12.33	0.00	12.33
R12-01K3.18-P-1041	- Alerts Management App	12.33	7,236.47	7,248.80
R12-01K3.18-P-1042	- Water Quality App	95.76	15.39	111.15
R12-01K3.18-P-1043	- Spend Analytics	342.17	76.98	419.15
R12-01K3.18-P-1045	- PowerTax Upgrade	23.77-	6,057.90	6,034.13
R12-01K3.18-P-1018	- SAP/GIS Integration	0.00	5,643.27	5,643.27
R12-01K3.18-P-1036	- SAMS Imp & Int - P1	0.00	3,288.00	3,288.00
<b>Total Capex Billing</b>		<b>\$ 102,757.28</b>	<b>\$ 267,742.37</b>	<b>\$ 370,499.65</b>

Total Service Company Billing - Current Month	\$ 690,080.09	\$ 627,558.35	\$ 1,317,908.44
Less: Payment - Prior estimated billing			\$ 935,157.40
Net Amount Payable (Receivable) - Current month			\$ 382,751.04
Plus: Est. Current month billing			\$ 1,317,908.44
Total Due			\$ 1,700,659.48

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 10/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 196,842.46	\$ 105,225.99	\$ 302,068.45
Central Lab		6,165.76	224.39-	5,941.37
SC-Central Lab		6,165.76	224.39-	5,941.37
334517	Central Lab	6,165.76	224.39-	5,941.37
Customer Service Organization (CSO)		135,985.54	22,455.98	158,441.52
SC-Alton Call Center		72,582.69	13,402.01	85,984.70
334076	CCA-Quality & Rprtg	1,052.06	64.34	1,116.40
334071	CCA-Billing	31,535.39	481.34	32,016.73
334072	CCA-Collections	5,084.85	328.45	5,413.30
334073	CCA-Oper & Perform	3,430.37	11,148.56	14,578.93
334074	CCA-Business Svcs	2,874.44	219.32	3,093.76
334075	CCA-Education & Dev	1,719.35	137.40	1,856.75
334070	CCA-Call Handling	23,748.39	698.10	24,446.49
334005	CCA-Administration	3,137.84	324.50	3,462.34
SC-Customer Experience		3,029.84	656.47	3,686.31
332045	Customer Experience	3,029.84	656.47	3,686.31
SC-Customer Relations		33,504.52	1,513.80	35,018.32
335203	CORP-CR-Area2-MainBV	33,501.37	1,513.34	35,014.71
335303	CORP-CR-Areal-MainWB	3.15	0.46	3.61
SC-Pensacola Call Center		26,868.49	6,883.70	33,752.19
337005	CCP-Administration	639.54	14.13	653.67
337070	CCP-Call Handling	24,081.12	1,135.64	25,216.76
337073	CCP-Oper & Spprt	1,184.49	5,706.29	6,890.78
337075	CCP-Education & Dev	664.11	10.51	674.62
337076	CCP-Quality & Rprtg	299.23	17.13	316.36
Technology and Innovation (TI)		45,881.84	81,624.44	127,506.28
SC-CTIO Organization		1,956.23	64.89	2,021.12
332201	CTIO-Organization	1,956.23	64.89	2,021.12
SC - Tech Investment and Exp Mngmt		26,928.89	77,531.13	104,460.02
332071	CORP-ITS Admin	26,928.89	77,531.13	104,460.02
SC - ITS-OLD		16.88-	107.37-	124.25-
332030	CORP-ITS Client Serv	16.88-	107.37-	124.25-
SC - CTIO Customer Enablement		4,173.96	1,782.99	5,956.95
332083	CORP-ITS-BAD-FSA	4,173.96	1,782.99	5,956.95
SC - CTIO Technology Enablement		12,839.64	2,352.80	15,192.44
332079	CORP-ITS-BAD-Middle	3,401.43	337.81	3,739.24
332080	CORP-ITS-BAD-Back	9,438.21	1,972.55	11,410.76
332081	CORP-ITS-BAD-Q&M	0.00	42.44	42.44
Supply Chain		8,809.32	1,369.96	10,179.28
SC-Supply Chain		8,809.32	1,369.96	10,179.28
332582	CORP-Procurement	693.11	59.10	752.21
332010	CORP-Spply Chain-Src	8,116.21	1,310.86	9,427.07
Shared Governance & Service Fees		\$ 304,110.32	\$ 212,206.33	\$ 516,316.65
Corporate Security		16,256.40	16,187.80	32,444.20
SC-Corporate Security		16,256.40	16,187.80	32,444.20
332077	CORP-Security Ops	16,256.40	16,187.80	32,444.20
Safety and Environmental Compliance		3,160.32	553.13	3,713.45
SC-Environmental Compliance		3,160.32	553.13	3,713.45
332166	Environmental Comp	3,160.32	553.13	3,713.45
Regulated Operations		63,332.03	7,975.01	71,307.04
SC - Regulated Ops - MWD		13,725.43	2,199.33	15,924.76
335214	CD - Engineering	0.00	199.31	199.31
335212	CD - Rates	10,671.56	654.02-	10,017.54
335205	CD - Admin & Gen	3,053.87	2,654.04	5,707.91
SC - CORP-Regulated Operations		6,133.05	596.85	6,729.90
332026	CORP-Regulated Ops	6,133.05	596.85	6,729.90
SC - Regulated Ops - MAD		0.00	164.44	164.44
335312	MAD - Rates	0.00	43.80	43.80
335305	MAD - Admin & Generl	0.00	120.64	120.64
SC - Regulated Ops - NED		0.00	11.49	11.49
335412	NED - Rates	0.00	7.41	7.41
335405	NED - Admin & Gen	0.00	4.08	4.08
SC - Operations Excellence		1,397.25	225.00	1,622.25
332044	Operation Excellence	1,397.25	225.00	1,622.25
SC - Regulated Ops - SE		42,076.30	4,777.90	46,854.20
336205	SE - Admin & Gen	42,076.30	4,777.90	46,854.20
Facilities		553.89	13,403.75	13,957.64
SC-Facilities		553.89	13,403.75	13,957.64
332062	CORP-Voorhees	550.66	4,978.29	5,528.95
332063	CORP-Woodcrest	0.00	6,818.47	6,818.47
337600	One Water Street	3.23	253.28	256.51
332046	CORP-3906 Church Rd	0.00	1,152.67	1,152.67
332042	CORP-CITE Voorhees	0.00	201.04	201.04
Health and Safety		2,247.66	299.30	2,546.96
SC-Health & Safety		2,247.66	299.30	2,546.96
332019	CORP-Operatioln Risk	2,247.66	299.30	2,546.96
Legal		41,262.25	10,609.68	51,871.93
SC-Legal		26,478.18	6,725.76	33,203.94

336215	SE - Legal	9,659.82	29.28	10,309.10
335415	NED - Legal	0.00	24.20	24.20
335215	CD - Legal	1,518.20	471.78	1,989.98
332115	Legal-Ethics & Compl	1,263.40	264.23	1,527.63
332015	CORP-Legal	14,036.76	5,316.27	19,353.03
<b>Regulatory Services</b>				
332574	Regulatory Reporting	14,784.07	3,883.92	18,667.99
<b>Investor Relations</b>				
SC-Investor Relations		1,205.15	265.59	1,470.74
332037	CORP-Investr Relatn	1,205.15	265.59	1,470.74
<b>Water Research and Dev</b>				
SC-Water Research & Dev		4,502.85	1,274.61	5,777.46
332066	CORP-Innov&Env Stwd	4,502.85	1,274.61	5,777.46
<b>HR Comp and Benefits</b>				
SC-HR Comp & Benefits		12,372.77	13,494.41	25,867.18
332520	CORP-HTR HR Svc Adm	1,348.50	4,059.81	5,408.31
332518	CORP- HTR HR Svc CC	1,857.24	74.59	1,931.83
332014	CORP-Benefit Svc Ctr	3,585.59	326.14	3,911.73
332013	Core HR Admin&OrgMgt	3,091.14	324.45	3,415.59
332002	CORP-HR Comp/Benefit	2,490.30	8,709.42	11,199.72
<b>Talent Mgmt and Org Effectiveness</b>				
SC-Talent Mgmt & Org Effectiveness		13,233.35	4,119.12	17,352.47
336518	Talent Acquisition	4,203.95	1,585.05	5,789.00
332082	CORP-Oper. Education	5,782.24	2,252.53	8,034.77
332003	CORP-HR Talent Dev	3,247.16	276.32	3,523.48
332606	CORP-Oper Training	0.00	5.22	5.22
<b>HR Business Partners</b>				
SC-Human Resources Old		1,114.05	23.29	1,137.34
332058	CORP-HR Admin	0.00	23.29	23.29
332048	CORP-HR Hlth&Well	1,114.05	0.00	1,114.05
SC-HR Business Partners		15,282.06	3,639.83	18,921.89
336218	SE - Human Resources	3,024.41	3,101.24	6,125.65
335318	MAD Human Resource	0.00	190.11-	190.11-
335218	CD - Human Resources	0.18-	325.69	325.51
334018	CCA-Human Resources	1,463.72	237.00	1,700.72
332006	CORP-Business Ctr HR	131.06	314.59-	183.53-
332018	CORP-Human Resources	10,663.05	480.60	11,143.65
<b>Labor Relations</b>				
SC-Labor Relations		1,851.64	1,454.49	3,306.13
332004	CORP-HR Labor Relatn	1,851.64	1,454.49	3,306.13
<b>Finance</b>				
SC-Treasury		9,655.44	1,729.10	11,384.54
332575	CORP-PTP Cash Oper	3,805.38	735.04	4,540.42
332519	CORP-HTRClaims Mgmt	1,236.87	41.18	1,278.05
332057	CORP-Treasury	3,722.96	894.41	4,617.37
332021	Treasury Admin	890.23	58.47	948.70
<b>Strategic Integration</b>				
332517	CORP-Plan & Rptg	3,660.48	1,214.27	4,874.75
FSPDS		18,377.37	1,291.97	19,669.34
335605	Corp FP&A - Admin	1,579.84	34.55	1,614.39
336207	SE - FP & A	17,128.47	1,002.48	18,130.95
335407	NED - F P & A	0.00	7.41	7.41
335207	CD - FP & A	330.94-	247.53	83.41-
SC-Corporate Finance		4,164.90	252.12	4,417.02
337777	CORP-CFO	4,164.90	252.12	4,417.02
<b>Budgeting &amp; Internal Reporting (BIRS)</b>				
332017	CORP-ServCo FP&A	11,372.06	1,812.89	13,184.95
SC-Controller's Organization		37,277.41	10,533.18	47,810.59
332584	CORP-PTPAcct Payable	4,130.72	2,768.04-	1,362.68
332581	CORP-RTRPayroll Acct	1,180.66	4,517.79	5,698.45
332579	CORP-HTR Empl Svcs	0.00	80.04-	80.04-
332573	Ext Rprtng & Tech Ac	2,276.09	182.32	2,458.41
332571	CORP-PTP General Tax	2,122.74	421.17-	1,701.57
332570	CORP-RTR Acctg & Rep	15,123.44	2,055.35	17,178.79
332047	CORP-Income Tax	8,921.26	5,946.78	14,868.04
332007	CORP-Finance	3,522.50	1,100.19	4,622.69
<b>Engineering</b>				
SC-Asset Performance		8,656.00	850.20	9,506.20
332016	CORP-Arc Flash	8,656.00	850.20	9,506.20
<b>SC-Asset Management</b>				
336551	CORP-COE-Tech Svcs	1,250.91	4.29	1,255.20
336550	CORP-COE-Engineering	450.49	27.19	477.68
332065	CORP-Asset Mgmt	1,086.29	39.52	1,125.81
<b>External Affairs and Public Policy</b>				
SC-Communication & Federal Affairs		13,944.87	19,308.04	33,252.91
335225	CD - Externl Affairs	5,132.88	9,219.51	14,352.39
332086	CORP-Internal Comm	2,943.82	256.45	3,200.27
332085	CORP-External Comm	5,868.17	9,750.85	15,619.02
332022	CORP-Govt Affairs	0.00	81.23	81.23
SC-External Affairs & Public Policy		3,400.13	1,681.28	5,081.41
332050	CORP-EA & Pblc Pcly	3,400.13	1,681.28	5,081.41
SC-Regulatory Affairs		346.19	34.48	380.67
335705	CORP-Reg Policy	346.19	34.48	380.67
<b>Process Excellence</b>				
SC - Process Excellence		1,541.61	161.23	1,702.84
332578	Project Mgmt	7.52	0.00	7.52
332605	CORP-Proc Excellence	1,534.09	161.23	1,695.32
<b>Business Development</b>				
SC-Business Development		4,061.14	1,007.61	5,068.75

332020	CORP-Corp Bus Dev	3,977.41	81.79	4,809.20
335220	CD - Business Dev	9.90		90.12
332120	CORP-BD-Shale Gas	73.83	95.60	169.43
<b>Audit</b>		<b>4,619.78</b>	<b>3,160.68</b>	<b>7,780.46</b>
SC-Audit		4,619.78	3,160.68	7,780.46
332060	CORP-Audit	4,619.78	3,176.75	7,796.53
332027	CORP-Compliance	0.00	16.07-	16.07-
<b>Administration - Corporate</b>		<b>3,870.83</b>	<b>95,798.27</b>	<b>99,669.10</b>
SC-Corporate Admin		3,870.83	95,798.27	99,669.10
332595	CORPAdm-Depr-NDiv	533.01	14,820.62	15,353.63
332505	SSC-Administration	0.00	11.88	11.88
332098	CORP-Non-Depart Cost	65.93	6,867.42-	6,801.49-
332095	CORP-Admin	3,278.41	84,158.67	87,437.08
332059	CORP-Trans Labor	0.00	5.90-	5.90-
332041	CORP-Legal BOD	6.52-	3,680.42	3,673.90
<b>Total O &amp; M Billing</b>		<b>\$ 500,952.78</b>	<b>\$ 317,432.32</b>	<b>\$ 818,385.10</b>
<b>CAPEX</b>				
B12-01-0042	- KY 2018 Rate Case - Revenue Requirement	72,338.21	5,468.64	77,806.85
B12-01-0046	- KY 2018 Rate Case -Weather Normalization	3,068.58	471.29	3,539.87
B12-01-8011	- 10780110 - Eng Dist Clear	47,841.44	3,126.09	50,967.53
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	168.90	34.10	203.00
R12-01K3.16-P-0011	- Ent. Identity Management Solution (IAM)	7.45-	0.00	7.45-
R12-01K3.16-P-0013	- Environmental Health & Safety Management	460.48	94.01	554.49
R12-01K3.16-P-0019	- AMI SAP Integration	230.04	47.01	277.05
R12-01K3.16-P-0022	- myTime	6,481.38	22,809.67	29,291.05
R12-01K3.17-P-0001	- SAP Enhancements - RTR	97.36	32.39	129.75
R12-01K3.17-P-0002	- SAP Enhancements - PTP	102.10	32.30	134.40
R12-01K3.17-P-0003	- SAP Enhancements - HTR	99.25	32.39	131.64
R12-01K3.17-P-0004	- SAP Enhancements - MTC	207.56	7,791.18	7,998.74
R12-01K3.17-P-0005	- SAP Enhancements - EAM	378.59	118.77	497.36
R12-01K3.17-P-0010	- Meter Operations Dashboard	222.71	58.40	281.11
R12-01K3.17-P-0011	- GIS Technology Improvements	0.00	0.21-	0.21-
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	3,370.70	626.68	3,997.38
R12-01K3.17-P-0020	- Enterprise Meter Data Management	1,066.39	2,263.66	3,330.05
R12-01K3.17-P-0022	- Enterprise Integration Software	838.11	1,213.96	2,052.07
R12-01K3.17-P-0024	- Customer One-View-Phase 1	744.30	141.00	885.30
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	100.72	829.78	930.50
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,137.83	3,475.81	4,613.64
R12-01K3.17-P-1007	- Remedy Upgrade	0.00	259.99	259.99
R12-01K3.17-P-2007	- AW App Marketplace	62.44	15.67	78.11
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	7,862.64	12,678.93	20,541.57
R12-01K3.17-P-2009	- Work Management	685.87	2,911.07	3,596.94
R12-01K3.17-P-2010	- Customer Bill Improvements	1,052.51	3,109.55	4,162.06
R12-01K3.18-P-1001	- SAP Enhancements - MTC	159.87-	0.00	159.87-
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	94.57	5,039.48	5,134.05
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	410.97	224.05	635.02
R12-01K3.18-P-1005	- Work Management App	1,154.10	6,368.42	7,522.52
R12-01K3.18-P-1006	- Meter Operations App	269.13	22,319.27	22,588.40
R12-01K3.18-P-1009	- Coupa Implementation	1,185.31	8,196.00	9,381.31
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	843.91	9,750.53	10,594.44
R12-01K3.18-P-1011	- JIRA Implementation	28.77	0.00	28.77
R12-01K3.18-P-1012	- AppUsage Analytics	12.75	3,289.35-	3,276.60-
R12-01K3.18-P-1013	- Frankensensor	2,613.89	375.59	2,989.48
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	667.52	263.01	930.53
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	61.85	6.63	68.48
R12-01K3.18-P-1016	- Acquisition Automation	1,049.40	199.24	1,248.64
R12-01K3.18-P-1017	- Customer One View-Phase 2	1,053.91	1,024.89	2,078.80
R12-01K3.18-P-1019	- GIS Images	180.82	609.12	789.94
R12-01K3.18-P-1020	- GIS Flex Mapping	1,023.99	187.99	1,211.98
R12-01K3.18-P-1021	- GIS Data Integration	1,595.39	14,466.77	16,062.16
R12-01K3.18-P-1022	- API Development-Phase 1	0.00	1,617.84	1,617.84
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,769.59	279.33	2,048.92
R12-01K3.18-P-1024	- Attunity Implementation	2.28-	0.00	2.28-
R12-01K3.18-P-1026	- SAP Archiving	66.88	1,194.26	1,261.14
R12-01K3.18-P-1027	- myAccess-Phase 3	7.60-	0.00	7.60-
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	0.00	372.72	372.72
R12-01K3.18-P-1031	- Compliance Automation	33.15	0.00	33.15
R12-01K3.18-P-1032	- Predictive Security	33.15	0.00	33.15
R12-01K3.18-P-1033	- CRM Reimagined	33.24	7,665.46	7,698.70
R12-01K3.18-P-1034	- Project Neptune	405.43	1,696.17	2,101.60
R12-01K3.18-P-1035	- CIV Strategic Accounts	76.62	1,641.05	1,717.67
R12-01K3.18-P-1037	- AMWater.com	386.52	38,787.66	39,174.18
R12-01K3.18-P-1039	- PowerPlant Upgrade	1,011.06	5,804.48	6,815.54
R12-01K3.18-P-1040	- Consumption Model App	79.76	15.67	95.43
R12-01K3.18-P-1041	- Alerts Management App	79.76	8,826.01	8,905.77
R12-01K3.18-P-1042	- Water Quality App	237.58	486.52	724.10
R12-01K3.18-P-1043	- Spend Analytics	542.33	434.05	976.38
R12-01K3.18-P-1044	- Enterprise Meter Data Management	15.92	519.43	535.35
R12-01K3.18-P-1045	- PowerTax Upgrade	0.00	1,135.28	1,135.28
R12-01K3.18-P-1018	- SAP/GIS Integration	0.00	2,166.35	2,166.35
<b>Total Capex Billing</b>		<b>\$ 165,458.18</b>	<b>\$ 206,026.05</b>	<b>\$ 371,484.23</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 666,410.96</b>	<b>\$ 523,458.37</b>	<b>\$ 1,189,869.33</b>
Less: Payment - Prior estimated billing				- \$ 1,317,908.44
Net Amount Payable (Receivable) - Current month				\$ -128,039.11
Plus: Est. Current month billing				\$ 1,189,869.33
<b>Total Due</b>				<b>\$ 1,061,830.22</b>

Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 11/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 182,860.87	\$ 182,291.48	\$ 365,152.35
Central Lab		4,356.18	387.35-	3,968.83
SC-Central Lab		4,356.18	387.35-	3,968.83
334517	Central Lab	4,356.18	387.35-	3,968.83
Customer Service Organization (CSO)		114,510.95	22,740.24	137,251.19
SC-Alton Call Center		51,851.26	11,764.39	63,615.65
334076	CCA-Quality & Rprtng	1,143.73	48.97	1,192.70
334071	CCA-Billing	16,178.64	517.74	16,696.38
334072	CCA-Collections	4,992.61	86.05	5,078.66
334073	CCA-Oper & Perform	3,108.20	10,176.43	13,284.63
334074	CCA-Business Svcs	2,552.47	85.22	2,637.69
334075	CCA-Education & Dev	850.12	28.54	878.66
334070	CCA-Call Handling	20,052.94	525.15	20,578.09
334005	CCA-Administration	2,972.55	296.29	3,268.84
SC-Customer Experience		2,923.35	2,655.48	5,578.83
332045	Customer Experience	2,923.35	2,655.48	5,578.83
SC-Customer Relations		32,506.37	1,440.58	33,946.95
335203	CORP-CR-Area2-MainBV	32,507.08	1,440.58	33,947.66
335303	CORP-CR-Areal-MainWB	0.71-	0.00	0.71-
SC-Pensacola Call Center		27,229.97	6,879.79	34,109.76
337005	CCP-Administration	450.78	32.42	483.20
337070	CCP-Call Handling	24,625.37	1,131.77	25,757.14
337073	CCP-Oper & Spprt	1,317.97	5,608.18	6,926.15
337075	CCP-Education & Dev	636.11	65.20	701.31
337076	CCP-Quality & Rprtng	199.74	42.22	241.96
Technology and Innovation (TI)		51,522.07	157,028.53	208,550.60
SC-CTIO Organization		2,739.32	56.90	2,796.22
332201	CTIO-Organization	2,739.32	56.90	2,796.22
SC - Tech Investment and Exp Mngmt		26,501.47	153,239.43	179,740.90
332071	CORP-ITS Admin	26,501.47	153,239.43	179,740.90
SC - ITS-OLD		0.00	223.51	223.51
332030	CORP-ITS Client Serv	0.00	223.51	223.51
SC - CTIO Customer Enablement		4,593.73	698.89	5,292.62
332083	CORP-ITS-BAD-FSA	4,593.73	698.89	5,292.62
SC - CTIO Technology Enablement		17,687.55	2,809.80	20,497.35
332079	CORP-ITS-BAD-Middle	2,821.16	785.92	3,607.08
332080	CORP-ITS-BAD-Back	14,866.39	1,978.32	16,844.71
332081	CORP-ITS-BAD-Q&M	0.00	45.56	45.56
Supply Chain		12,471.67	2,910.06	15,381.73
SC-Supply Chain		12,471.67	2,910.06	15,381.73
332582	CORP-Procurement	816.50	21.19	837.69
332010	CORP-Spply Chain-Src	11,655.17	2,888.87	14,544.04
Shared Governance & Service Fees		\$ 291,817.00	\$ 139,915.34	\$ 431,732.34
Corporate Security		12,451.09	16,942.98	29,394.07
SC-Corporate Security		12,451.09	16,942.98	29,394.07
332077	CORP-Security Ops	12,451.09	16,942.98	29,394.07
Safety and Environmental Compliance		2,846.20	317.73	3,163.93
SC-Environmental Compliance		2,846.20	317.73	3,163.93
332166	Environmental Comp	2,846.20	317.73	3,163.93
Regulated Operations		61,518.60	11,851.72	73,370.32
SC - Regulated Ops - MWD		14,986.60	5,172.66	20,159.26
335214	CD - Engineering	4.22	234.24-	230.02-
335212	CD - Rates	14,380.13	25.25	14,405.38
335205	CD - Admin & Gen	602.25	5,381.65	5,983.90
SC - CORP-Regulated Operations		6,759.64	1,950.71	8,710.35
332026	CORP-Regulated Ops	6,759.64	1,950.71	8,710.35
SC - Regulated Ops - MAD		0.00	213.38	213.38
335312	MAD - Rates	0.00	13.71-	13.71-
335305	MAD - Admin & Generl	0.00	227.09	227.09
SC - Regulated Ops - NED		0.00	9.82	9.82
335412	NED - Rates	0.00	9.45	9.45
335405	NED - Admin & Gen	0.00	0.37	0.37
SC - Operations Excellence		1,600.66	241.29	1,841.95
332044	Operation Excellence	1,600.66	241.29	1,841.95
SC - Regulated Ops - SE		38,171.70	4,263.86	42,435.56
336205	SE - Admin & Gen	38,171.70	4,263.86	42,435.56
Facilities		51.07	25,635.51	25,686.58
SC-Facilities		51.07	25,635.51	25,686.58
332062	CORP-Voorhees	44.42	637.06	681.48
332063	CORP-Woodcrest	3.54	7,596.06	7,599.60
337600	One Water Street	3.23	16,284.70	16,287.93
332046	CORP-3906 Church Rd	0.12-	938.90	938.78
332042	CORP-CITE Voorhees	0.00	178.79	178.79
Health and Safety		1,792.70	177.33	1,970.03
SC-Health & Safety		1,792.70	177.33	1,970.03
332019	CORP-Operatioln Risk	1,792.70	177.33	1,970.03
Legal		36,681.54	4,543.63	41,225.17
SC-Legal		28,373.58	3,728.32	32,101.90

336215	SE - Legal	9,314.38	1,498.26	10,933.64
335415	NED - Legal	0.00	106.00	105.18-
335215	CD - Legal	1,720.19	569.55	2,289.74
332115	Legal-Ethics & Compl	2,755.09	307.94	3,063.03
332015	CORP-Legal	14,583.92	1,336.75	15,920.67
Regulatory Services		8,307.96	815.31	9,123.27
332574	Regulatory Reporting	8,307.96	815.31	9,123.27
Investor Relations		1,228.99	232.01	1,461.00
SC-Investor Relations		1,228.99	232.01	1,461.00
332037	CORP-Investr Relatn	1,228.99	232.01	1,461.00
Water Research and Dev		3,666.36	8,784.50	12,450.86
SC-Water Research & Dev		3,666.36	8,784.50	12,450.86
332066	CORP-Innov&Env Stwd	3,666.36	8,784.50	12,450.86
HR Comp and Benefits		12,099.06	9,424.24	21,523.30
SC-HR Comp & Benefits		12,099.06	9,424.24	21,523.30
332520	CORP-HTR HR Svc Adm	1,313.60	1,154.28	2,467.88
332518	CORP- HTR HR Svc CC	1,808.95	103.08	1,912.03
332014	CORP-Benefit Svc Ctr	3,846.39	159.71	4,006.10
332013	Core HR Admin&OrgMgt	3,023.77	71.88	3,095.65
332002	CORP-HR Comp/Benefit	2,106.35	7,935.29	10,041.64
Talent Mgmt and Org Effectiveness		13,227.41	723.42	13,950.83
SC-Talent Mgmt & Org Effectiveness		13,227.41	723.42	13,950.83
336518	Talent Acquisition	4,082.62	155.06-	3,927.56
332082	CORP-Oper. Education	5,538.78	438.01	5,976.79
332003	CORP-HR Talent Dev	3,606.01	435.83	4,041.84
332606	CORP-Oper Training	0.00	4.64	4.64
HR Business Partners		25,338.75	5,420.41	30,759.16
SC-Human Resources Old		0.00	1.52-	1.52-
332048	CORP-HR Hlth&Well	0.00	1.52-	1.52-
SC-HR Business Partners		25,338.75	5,421.93	30,760.68
336218	SE - Human Resources	5,301.71	3,033.04	8,334.75
335218	CD - Human Resources	0.00	149.07	149.07
334018	CCA-Human Resources	1,418.06	184.69	1,602.75
332006	CORP-Business Ctr HR	133.46	202.31	335.77
332018	CORP-Human Resources	18,485.52	1,852.82	20,338.34
Labor Relations		1,988.25	313.91	2,302.16
SC-Labor Relations		1,988.25	313.91	2,302.16
332004	CORP-HR Labor Relatn	1,988.25	313.91	2,302.16
Finance		86,774.37	23,158.56	109,932.93
SC-Treasury		7,601.17	3,398.26	10,999.43
332575	CORP-PTP Cash Oper	4,144.65	104.76	4,249.41
332519	CORP-HTRClaims Mgmnt	1,078.53	45.35	1,123.88
332057	CORP-Treasury	6,063.26-	3,178.71	2,884.55-
332021	Treasury Admin	8,441.25	69.44	8,510.69
Strategic Integration		5,280.52	105.96	5,386.48
332517	CORP-Plan & Rptg	5,280.52	105.96	5,386.48
FSPDS		18,459.47	2,307.19	20,766.66
335605	Corp FP&A - Admin	1,621.20	40.05	1,661.25
336207	SE - FP & A	16,450.71	1,752.08	18,202.79
335407	NED - F P & A	0.00	7.41	7.41
335207	CD - FP & A	387.56	507.65	895.21
SC-Corporate Finance		5,677.93	1,027.29	6,705.22
337777	CORP-CFO	5,677.93	1,027.29	6,705.22
Budgeting & Internal Reporting (BIRS)		11,901.76	2,399.45	14,301.21
332017	CORP-ServCo FP&A	11,901.76	2,399.45	14,301.21
SC-Controller's Organization		37,853.52	13,920.41	51,773.93
332584	CORP-PTPAcct Payable	3,799.87	2,841.93-	957.94
332581	CORP-RTRPayroll Acct	1,443.86	2,011.59	3,455.45
332573	Ext Rprtng & Tech Ac	2,244.74	396.50	2,641.24
332571	CORP-PTP General Tax	1,449.76	835.34-	614.42
332570	CORP-RTR Acctg & Rep	15,828.33	10,187.10	26,015.43
332047	CORP-Income Tax	9,980.17	4,374.70	14,354.87
332007	CORP-Finance	3,106.79	627.79	3,734.58
Engineering		3,221.29	493.25	3,714.54
SC-Asset Performance		300.11	280.86	580.97
332016	CORP-Arc Flash	300.11	280.86	580.97
SC-Asset Management		2,921.18	212.39	3,133.57
336551	CORP-COE-Tech Srvcs	1,415.54	108.23	1,523.77
336550	CORP-COE-Engineering	404.34	6.02-	398.32
332065	CORP-Asset Mgmnt	1,101.30	110.18	1,211.48
External Affairs and Public Policy		17,972.19	2,803.01	20,775.20
SC-Communication & Federal Affairs		13,978.89	1,747.42	15,726.31
335225	CD - Externl Affairs	5,778.69	994.41-	4,784.28
332086	CORP-Internal Comm	2,892.84	141.37	3,034.21
332085	CORP-External Comm	5,307.36	2,511.23	7,818.59
332022	CORP-Govt Affairs	0.00	89.23	89.23
SC-External Affairs & Public Policy		3,388.61	653.73	4,042.34
332050	CORP-EA & Pblc Pcly	3,388.61	653.73	4,042.34
SC-Regulatory Affairs		604.69	401.86	1,006.55
335705	CORP-Reg Policy	604.69	401.86	1,006.55
Process Excellence		1,239.43	187.63	1,427.06
SC - Process Excellence		1,239.43	187.63	1,427.06
332578	Project Mgmnt	0.00	9.82	9.82
332605	CORP-Proc Excellence	1,239.43	177.81	1,417.24
Business Development		4,013.50	687.03	4,700.53
SC-Business Development		4,013.50	687.03	4,700.53
332020	CORP-Corp Bus Dev	3,938.48	454.90	4,393.38
335220	CD - Business Dev	1.23	127.36	128.59
332120	CORP-BD-Shale Gas	73.79	104.77	178.56



Audit		3,386.61	3,302.43	6,689.04
SC-Audit		3,386.61	3,302.43	6,689.04
332060	CORP-Audit	3,386.61	3,302.43	6,689.04
Administration - Corporate		2,319.59	24,916.04	27,235.63
SC-Corporate Admin		2,319.59	24,916.04	27,235.63
332595	CORPAdm-Depr-NDiv	319.86-	5,560.36	5,240.50
332505	SSC-Administration	0.00	20.91	20.91
332098	CORP-Non-Depart Cost	506.93-	6,966.47-	7,473.40-
332095	CORP-Admin	3,152.90	26,926.19	30,079.09
332059	CORP-Trans Labor	0.00	4.24	4.24
332041	CORP-Legal BOD	6.52-	629.19-	635.71-
Total O & M Billing		\$ 474,677.87	\$ 322,206.82	\$ 796,884.69
<b>CAPEX</b>				
B12-01-0042	- KY 2018 Rate Case - Revenue Requirement	39,823.31	1,955.68	41,778.99
B12-01-0046	- KY 2018 Rate Case -Weather Normalization	447.54-	0.00	447.54-
B12-01-0047	- KY 2018 Rate Case - DR's PSC	414.45	12.30	426.75
B12-01-8011	- 10780110 - Eng Dist Clear	43,954.89	3,922.30	47,877.19
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	62.69-	0.59	62.10-
R12-01K3.16-P-0013	- Environmental Health & Safety Management	507.92	93.42	601.34
R12-01K3.16-P-0019	- AMI SAP Integration	77.84	13.34	91.18
R12-01K3.16-P-0022	- myTime	5,665.30	5,835.09	11,500.39
R12-01K3.17-P-0001	- SAP Enhancements - RTR	98.33	45.43	143.76
R12-01K3.17-P-0002	- SAP Enhancements - PTP	94.34	40.39	134.73
R12-01K3.17-P-0003	- SAP Enhancements - HTR	60.41	30.29	90.70
R12-01K3.17-P-0004	- SAP Enhancements - MTC	79.19	40.39	119.58
R12-01K3.17-P-0005	- SAP Enhancements - EAM	310.34	151.44	461.78
R12-01K3.17-P-0010	- Meter Operations Dashboard	240.55	181.13	421.68
R12-01K3.17-P-0011	- GIS Technology Improvements	1.73	2.06	3.79
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	5,378.26	933.99	6,312.25
R12-01K3.17-P-0020	- Enterprise Meter Data Management	980.58	9,649.46	10,630.04
R12-01K3.17-P-0022	- Enterprise Integration Software	806.14	3,028.65	3,834.79
R12-01K3.17-P-0024	- Customer One-View-Phase 1	690.55	120.11	810.66
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	87.05	800.77-	713.72-
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	1,570.71	266.90	1,837.61
R12-01K3.17-P-1007	- Remedy Upgrade	36.64	15.15	51.79
R12-01K3.17-P-2007	- AW App Marketplace	318.20	41.84	360.04
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	7,648.19	43,311.04	50,959.23
R12-01K3.17-P-2009	- Work Management	592.55	165.58	758.13
R12-01K3.17-P-2010	- Customer Bill Improvements	925.89	1,621.85	2,547.74
R12-01K3.17-P-2011	- Mapcall Phase 4	666.36	66.73	733.09
R12-01K3.18-P-1001	- SAP Enhancements - MTC	0.00	82.23	82.23
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	6.82-	3,876.30	3,869.48
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	93.18	625.84	719.02
R12-01K3.18-P-1005	- Work Management App	1,048.66	1,457.13-	408.47-
R12-01K3.18-P-1006	- Meter Operations App	202.02	1,728.85	1,930.87
R12-01K3.18-P-1007	- Solman/CharM	0.00	41.42	41.42
R12-01K3.18-P-1009	- Coupa Implementation	1,472.26	19,565.85	21,038.11
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	780.98	631.23	1,412.21
R12-01K3.18-P-1011	- JIRA Implementation	12.33	0.00	12.33
R12-01K3.18-P-1012	- AppUsage Analytics	115.23	579.06	694.29
R12-01K3.18-P-1013	- Frankensensor	2,718.60	642.46	3,361.06
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	361.59	287.64	649.23
R12-01K3.18-P-1015	- Enterprise SCADA Firewall Upgrade	26.94-	0.00	26.94-
R12-01K3.18-P-1016	- Acquisition Automation	507.75	1,943.99	2,451.74
R12-01K3.18-P-1017	- Customer One View-Phase 2	471.65	1,022.00	1,493.65
R12-01K3.18-P-1019	- GIS Images	10.04	1,147.67	1,157.71
R12-01K3.18-P-1020	- GIS Flex Mapping	1,119.87	199.03	1,318.90
R12-01K3.18-P-1021	- GIS Data Integration	2,505.00	462.48	2,967.48
R12-01K3.18-P-1022	- API Development-Phase 1	0.00	1,099.39	1,099.39
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,819.24	323.93	2,143.17
R12-01K3.18-P-1024	- Attunity Implementation	0.00	43.04	43.04
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	31.09	47.92	79.01
R12-01K3.18-P-1026	- SAP Archiving	25.00-	6,097.23	6,072.23
R12-01K3.18-P-1027	- myAccess-Phase 3	15.54	29.68	45.22
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	0.00	611.79	611.79
R12-01K3.18-P-1031	- Compliance Automation	41.74	16.90	58.64
R12-01K3.18-P-1032	- Predictive Security	104.24	20,582.00	20,686.24
R12-01K3.18-P-1033	- CRM Reimagined	41.83	24,033.13	24,074.96
R12-01K3.18-P-1034	- Project Neptune	404.21	8,163.68	8,567.89
R12-01K3.18-P-1035	- ClV Strategic Accounts	65.58	18,423.45	18,489.03
R12-01K3.18-P-1037	- AMWater.com	13.67-	26,959.79	26,946.12
R12-01K3.18-P-1039	- PowerPlant Upgrade	396.53	2,538.53	2,935.06
R12-01K3.18-P-1040	- Consumption Model App	48.93	10.09	59.02
R12-01K3.18-P-1041	- Alerts Management App	67.25	907.76	975.01
R12-01K3.18-P-1042	- Water Quality App	92.70	28.49	121.19
R12-01K3.18-P-1043	- Spend Analytics	205.74	16,480.04	16,685.78
R12-01K3.18-P-1044	- Enterprise Meter Data Management	0.00	118.34	118.34
R12-01K3.18-P-1018	- SAP/GIS Integration	0.00	1,069.34	1,069.34
Total Capex Billing		\$ 125,200.84	\$ 229,707.82	\$ 354,908.66
Total Service Company Billing - Current Month		\$ 599,878.71	\$ 551,914.64	\$ 1,151,793.35
Less: Payment - Prior estimated billing				- \$ 1,189,869.33
Net Amount Payable (Receivable) - Current month				\$ -38,075.98
Plus: Est. Current month billing				\$ 1,151,793.35
Total Due				\$ 1,113,717.37



Company Name: Kentucky-American Water C  
 Company Number: 1012  
 Month/Year: 12/2018

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		\$ 208,973.43	\$ 98,110.42	\$ 307,083.85
Central Lab		4,163.66	6,674.79	10,838.45
SC-Central Lab		4,163.66	6,674.79	10,838.45
334517	Central Lab	4,163.66	6,674.79	10,838.45
Customer Service Organization (CSO)		127,527.86	29,549.45	157,077.31
SC-Alton Call Center		67,912.80	16,505.07	84,417.87
334076	CCA-Quality & Rprtng	984.03	70.07	1,054.10
334071	CCA-Billing	30,768.84	1,554.71	32,323.55
334072	CCA-Collections	5,186.95	180.36	5,367.31
334073	CCA-Oper & Perform	3,397.34	13,208.39	16,605.73
334074	CCA-Business Svcs	2,700.01	149.78	2,849.79
334075	CCA-Education & Dev	589.91	183.56	773.47
334070	CCA-Call Handling	20,063.25	727.03	20,790.28
334005	CCA-Administration	4,222.47	431.17	4,653.64
SC-Customer Experience		3,932.69	5,868.12	9,800.81
332045	Customer Experience	3,932.69	5,868.12	9,800.81
SC-Customer Relations		30,826.46	1,341.61	32,168.07
335203	CORP-CR-Area2-MainBV	30,826.46	1,341.61	32,168.07
SC-Pensacola Call Center		24,855.91	5,834.65	30,690.56
337005	CCP-Administration	439.66	13.47	453.13
337070	CCP-Call Handling	22,475.93	1,468.33	23,944.26
337073	CCP-Oper & Spprt	1,241.98	4,424.18	5,666.16
337075	CCP-Education & Dev	618.86	34.79-	584.07
337076	CCP-Quality & Rprtng	79.48	36.54-	42.94
Technology and Innovation (TI)		64,496.09	59,394.08	123,890.17
SC-CTIO Organization		5,343.42	37.31	5,380.73
332201	CTIO-Organization	5,343.42	37.31	5,380.73
SC - Tech Investment and Exp Mngmt		32,370.32	56,959.90	89,330.22
332071	CORP-ITS Admin	32,370.32	56,955.01	89,325.33
332074	CORP-ITS Prod Dept	0.00	4.89	4.89
SC - ITS-OLD		0.00	149.76-	149.76-
332030	CORP-ITS Client Serv	0.00	149.76-	149.76-
SC - CTIO Customer Enablement		7,775.15	1,022.86	8,798.01
332083	CORP-ITS-BAD-FSA	7,775.15	1,022.86	8,798.01
SC - CTIO Technology Enablement		19,007.20	1,523.77	20,530.97
332079	CORP-ITS-BAD-Middle	1,642.37	187.75	1,830.12
332080	CORP-ITS-BAD-Back	17,364.83	1,281.89	18,646.72
332081	CORP-ITS-BAD-Q&M	0.00	54.13	54.13
Supply Chain		12,785.82	2,492.10	15,277.92
SC-Supply Chain		12,785.82	2,492.10	15,277.92
332582	CORP-Procurement	721.98	25.31	747.29
332010	CORP-Spply Chain-Src	12,063.84	2,466.79	14,530.63
Shared Governance & Service Fees		\$ 315,182.04	\$ 309,455.26	\$ 624,637.30
Corporate Security		15,267.77	3,236.89	18,504.66
SC-Corporate Security		15,267.77	3,236.89	18,504.66
332077	CORP-Security Ops	15,267.77	3,236.89	18,504.66
Safety and Environmental Compliance		2,128.23	430.23	2,558.46
SC-Environmental Compliance		2,128.23	430.23	2,558.46
332166	Environmental Comp	2,128.23	430.23	2,558.46
Regulated Operations		70,298.03	44,801.71	115,099.74
SC - Regulated Ops - MWD		8,125.86	1,870.20	9,996.06
335214	CD - Engineering	0.00	22.54-	22.54-
335212	CD - Rates	7,518.72	161.52	7,680.24
335205	CD - Admin & Gen	607.14	1,730.40	2,337.54
335112	IL/IA - Rates	0.00	0.82	0.82
SC - CORP-Regulated Operations		28,716.96	1,411.62	30,128.58
332026	CORP-Regulated Ops	28,716.96	1,411.62	30,128.58
SC - Regulated Ops - MAD		0.00	105.20-	105.20-
335312	MAD - Rates	0.00	8.86	8.86
335305	MAD - Admin & Generl	0.00	114.06-	114.06-
SC - Regulated Ops - NED		0.00	51.19	51.19
335412	NED - Rates	0.00	8.35	8.35
335405	NED - Admin & Gen	0.00	42.84	42.84
SC - Operations Excellence		2,120.54	320.01	2,440.55
332044	Operation Excellence	2,120.54	320.01	2,440.55
SC - Regulated Ops - SE		31,334.67	41,253.89	72,588.56
336205	SE - Admin & Gen	31,334.67	41,253.89	72,588.56
Facilities		447.12	36,881.67	37,328.79
SC-Facilities		447.12	36,881.67	37,328.79
332062	CORP-Voorhees	1.28	8,741.49	8,742.77
332063	CORP-Woodcrest	3.54	7,197.74	7,201.28
337600	One Water Street	442.04	20,589.18	21,031.22
332046	CORP-3906 Church Rd	0.26	142.49	142.75
332042	CORP-CITE Voorhees	0.00	210.77	210.77
Health and Safety		2,577.85	224.75	2,802.60
SC-Health & Safety		2,577.85	224.75	2,802.60
332019	CORP-Operational Risk	2,577.85	224.75	2,802.60
Legal		88,793.74	14,129.49	102,923.23

SC-Legal		78,402.66	9,258.54	87,508.20
336215	SE - Legal	53,937.58	9,258.54	54,876.62
335215	CD - Legal	2,783.76	733.02	3,516.78
332115	Legal-Ethics & Compl	2,147.08	230.83	2,377.91
332015	CORP-Legal	19,534.24	7,202.65	26,736.89
<b>Regulatory Services</b>				
332574	Regulatory Reporting	10,391.08	5,023.95	15,415.03
<b>Investor Relations</b>				
SC-Investor Relations		2,926.37	1,200.02	4,126.39
332037	CORP-Investr Relatn	2,926.37	1,200.02	4,126.39
<b>Water Research and Dev</b>				
SC-Water Research & Dev		3,277.16	121.31-	3,155.85
332066	CORP-Innov&Env Stwd	3,277.16	121.31-	3,155.85
<b>HR Comp and Benefits</b>				
SC-HR Comp & Benefits		12,866.64	5,116.88	17,983.52
332520	CORP-HTR HR Svc Adm	1,969.32	1,702.26	3,671.58
332518	CORP- HTR HR Svc CC	1,351.01	46.31	1,397.32
332014	CORP-Benefit Svc Ctr	3,787.44	381.03	4,168.47
332013	Core HR Admin&OrgMgt	3,061.78	120.10	3,181.88
332002	CORP-HR Comp/Benefit	2,697.09	2,867.18	5,564.27
<b>Talent Mgmt and Org Effectiveness</b>				
SC-Talent Mgmt & Org Effectiveness		14,515.68	4,401.37	18,917.05
336518	Talent Acquisition	4,051.61	2,288.90	6,340.51
332082	CORP-Oper. Education	5,569.47	1,338.03	6,907.50
332003	CORP-HR Talent Dev	4,894.60	769.52	5,664.12
332606	CORP-Oper Training	0.00	4.92	4.92
<b>HR Business Partners</b>				
SC-Human Resources Old		73.81-	25.23	48.58-
332058	CORP-HR Admin	0.00	25.23	25.23
332048	CORP-HR Hlth&Well	73.81-	0.00	73.81-
<b>SC-HR Business Partners</b>				
336218	SE - Human Resources	6,839.77-	2,629.21	4,210.56-
335218	CD - Human Resources	2.70	254.96	257.66
334018	CCA-Human Resources	1,399.03	224.92	1,623.95
332006	CORP-Business Ctr HR	338.38	164.45	502.83
332018	CORP-Human Resources	14,624.29	135.29	14,759.58
<b>Labor Relations</b>				
SC-Labor Relations		2,042.05	580.93	2,622.98
332004	CORP-HR Labor Relatn	2,042.05	580.93	2,622.98
<b>Finance</b>				
SC-Treasury		2,895.56	1,839.96	4,735.52
332575	CORP-PTP Cash Oper	4,418.52	97.05	4,515.57
332519	CORP-HTRClaims Mgmt	1,140.68	80.34	1,221.02
332057	CORP-Treasury	1,187.51	1,594.37	2,781.88
332021	Treasury Admin	3,851.15-	68.20	3,782.95-
<b>Strategic Integration</b>				
332517	CORP-Plan & Rptg	7,786.11	173.52	7,959.63
<b>FSPDS</b>				
335605	Corp FP&A - Admin	929.40	39.95	969.35
336207	SE - FP & A	10,649.35	1,496.76	12,146.11
335407	NED - F P & A	0.00	7.41	7.41
335207	CD - FP & A	6.93	331.96	338.89
<b>SC-Corporate Finance</b>				
337777	CORP-CFO	10,445.51	1,074.91	11,520.42
<b>Budgeting &amp; Internal Reporting (BIRS)</b>				
332017	CORP-ServCo FP&A	13,178.26	3,532.00	16,710.26
<b>SC-Controller's Organization</b>				
332584	CORP-PTPAcct Payable	4,199.69	6,707.76-	2,508.07-
332581	CORP-RTRPayroll Acct	1,748.55	2,959.25	4,707.80
332579	CORP-HTR Empl Svcs	16.84	0.00	16.84
332573	Ext Rprtnng & Tech Ac	2,013.28	212.68	2,225.96
332571	CORP-PTP General Tax	2,692.20	52.78	2,744.98
332570	CORP-RTR Acctg & Rep	13,202.11	14,507.80-	1,305.69-
332047	CORP-Income Tax	8,533.80	5,043.34	13,577.14
332007	CORP-Finance	5,236.48	2,705.28	7,941.76
<b>Engineering</b>				
SC-Asset Performance		3,961.95	339.71	4,301.66
332016	CORP-Arc Flash	3,961.95	339.71	4,301.66
<b>SC-Asset Management</b>				
336551	CORP-COE-Tech Svcs	1,865.14	60.80	1,925.94
336550	CORP-COE-Engineering	737.74	27.92-	709.82
332065	CORP-Asset Mgmt	2,436.17	63.00-	2,373.17
<b>External Affairs and Public Policy</b>				
SC-Communication & Federal Affairs		18,965.07	18,549.02	37,514.09
335225	CD - Externl Affairs	4,252.44	5,382.72	9,635.16
332086	CORP-Internal Comm	2,880.09	1,783.32	4,663.41
332085	CORP-External Comm	7,057.10	9,356.58	16,413.68
332022	CORP-Govt Affairs	0.00	96.58	96.58
<b>SC-External Affairs &amp; Public Policy</b>				
332050	CORP-EA & Pblc Plcy	3,477.53	1,627.63	5,105.16
<b>SC-Regulatory Affairs</b>				
335705	CORP-Reg Policy	1,297.91	302.19	1,600.10
<b>Process Excellence</b>				
SC - Process Excellence		553.47	174.01	727.48
332605	CORP-Proc Excellence	553.47	174.01	727.48
<b>Business Development</b>				
SC-Business Development		6,895.83	1,911.19	8,807.02
332020	CORP-Corp Bus Dev	6,792.28	1,678.87	8,471.15
335220	CD - Business Dev	9.28	128.14	137.42

332120	CORP-BD-Shale Gas	94.27	94.18	198.45
<b>Audit</b>		<b>4,168.86</b>	<b>3,236.50</b>	<b>7,405.36</b>
SC-Audit		4,168.86	3,236.50	7,405.36
332060	CORP-Audit	4,168.86	3,236.50	7,405.36
<b>Administration - Corporate</b>		<b>32,527.72-</b>	<b>172,704.02</b>	<b>140,176.30</b>
SC-Corporate Admin		32,527.72-	172,704.02	140,176.30
332595	CORPAdm-Depr-NDiv	2,117.52	13,005.01	15,122.53
332505	SSC-Administration	3.41	18.61	22.02
332098	CORP-Non-Depart Cost	61.40	9,197.49-	9,136.09-
332095	CORP-Admin	34,703.53-	162,351.86	127,648.33
332059	CORP-Trans Labor	0.00	4.50	4.50
332041	CORP-Legal BOD	6.52-	6,521.53	6,515.01
<b>Total O &amp; M Billing</b>		<b>\$ 524,155.47</b>	<b>\$ 407,565.68</b>	<b>\$ 931,721.15</b>
<b>CAPEX</b>				
B12-01-0042	- KY 2018 Rate Case - Revenue Requirement	9,686.83	268.68	9,955.51
B12-01-0046	- KY 2018 Rate Case -Weather Normalization	298.28-	0.00	298.28-
B12-01-0047	- KY 2018 Rate Case - DR's PSC	6,238.60	175.24	6,413.84
B12-01-8011	- 10780110 - Eng Dist Clear	40,773.81	5,125.10	45,898.91
R12-01K3.16-P-0009	- Contact Center Call Routing & Optimizati	31.68	387.05	418.73
R12-01K3.16-P-0013	- Environmental Health & Safety Management	396.85	72.18	469.03
R12-01K3.16-P-0019	- AMI SAP Integration	404.60	86.61	491.21
R12-01K3.16-P-0022	- myTime	4,454.43	76,930.29	81,384.72
R12-01K3.17-P-0001	- SAP Enhancements - RTR	65.09	45.87	110.96
R12-01K3.17-P-0002	- SAP Enhancements - PTP	99.62	27,812.85-	27,713.23-
R12-01K3.17-P-0003	- SAP Enhancements - HTR	72.42	51.59	124.01
R12-01K3.17-P-0004	- SAP Enhancements - MTC	379.66	108.09	487.75
R12-01K3.17-P-0005	- SAP Enhancements - EAM	184.12	126.12	310.24
R12-01K3.17-P-0010	- Meter Operations Dashboard	382.70	327.24	709.94
R12-01K3.17-P-0019	- Big Data & Analytics Enablement Platform	3,737.94	6,123.39	9,861.33
R12-01K3.17-P-0020	- Enterprise Meter Data Management	608.49	115.49	723.98
R12-01K3.17-P-0022	- Enterprise Integration Software	626.82	7,274.74	7,901.56
R12-01K3.17-P-0024	- Customer One-View-Phase 1	296.31	61.78	358.09
R12-01K3.17-P-1001	- MapCall Upgrade & Enhancements-Phase 2	154.15	28.85	183.00
R12-01K3.17-P-1002	- SAP Technical & Functional Upgrade	867.10	181.73	1,048.83
R12-01K3.17-P-1007	- Remedy Upgrade	20.14	8,262.70	8,282.84
R12-01K3.17-P-2007	- AW App Marketplace	2.78-	25.90	23.12
R12-01K3.17-P-2008	- Enhanced Internet/Intranet	7,081.70	16,101.73	23,183.43
R12-01K3.17-P-2009	- Work Management	830.57	2,678.29	3,508.86
R12-01K3.17-P-2010	- Customer Bill Improvements	206.23	17,889.44	18,095.67
R12-01K3.17-P-2011	- Mapcall Phase 4	373.84	115.49	489.33
R12-01K3.18-P-1003	- Call Center Upgrade-Phase 2	19.04	25,895.72	25,914.76
R12-01K3.18-P-1004	- Environmental Health & Safety-Phase 2	539.15	12,558.15	13,097.30
R12-01K3.18-P-1005	- Work Management App	1,055.13	5,378.64	6,433.77
R12-01K3.18-P-1006	- Meter Operations App	480.39	16,159.89	16,640.28
R12-01K3.18-P-1009	- Coupa Implementation	1,699.22	44,995.57	46,694.79
R12-01K3.18-P-1010	- SF Employee Central + WFA Implementation	542.58	32,868.26	33,410.84
R12-01K3.18-P-1012	- AppUsage Analytics	145.92	155.94	301.86
R12-01K3.18-P-1013	- Frankensensor	2,095.48	685.99	2,781.47
R12-01K3.18-P-1014	- H2O Data Analytics Integration-P1	594.25	379.08	973.33
R12-01K3.18-P-1016	- Acquisition Automation	599.84	14,843.66	15,443.50
R12-01K3.18-P-1017	- Customer One View-Phase 2	2,092.88	1,220.69	3,313.57
R12-01K3.18-P-1019	- GIS Images	35.85	3,655.92	3,691.77
R12-01K3.18-P-1020	- GIS Flex Mapping	853.38	158.80	1,012.18
R12-01K3.18-P-1021	- GIS Data Integration	1,062.80	25,655.91	26,718.71
R12-01K3.18-P-1022	- API Development-Phase 1	0.00	1,460.04	1,460.04
R12-01K3.18-P-1023	- Mapcall-Phase 4	1,781.07	311.50	2,092.57
R12-01K3.18-P-1025	- SAP GRC Upgrade & Mobile App	15.54-	0.00	15.54-
R12-01K3.18-P-1026	- SAP Archiving	0.00	2,532.21	2,532.21
R12-01K3.18-P-1027	- myAccess-Phase 3	15.54	0.00	15.54
R12-01K3.18-P-1028	- Remedy Upgrade & Enhancements	0.00	187.90-	187.90-
R12-01K3.18-P-1031	- Compliance Automation	103.79	25.90	129.69
R12-01K3.18-P-1032	- Predictive Security	193.81	63.25	257.06
R12-01K3.18-P-1033	- CRM Reimagined	104.05	46,780.74	46,884.79
R12-01K3.18-P-1034	- Project Neptune	386.31	22,633.12	23,019.43
R12-01K3.18-P-1035	- CIV Strategic Accounts	20.20	39,596.02	39,616.22
R12-01K3.18-P-1036	- SAMS Imp & Int - P1	2,303.29	4,021.02	6,324.31
R12-01K3.18-P-1037	- AMWater.com	114.88	27,257.82	27,372.70
R12-01K3.18-P-1039	- PowerPlant Upgrade	567.27	38,306.25	38,873.52
R12-01K3.18-P-1040	- Consumption Model App	18.32	11.46	29.78
R12-01K3.18-P-1041	- Alerts Management App	20.15	1,471.50	1,491.65
R12-01K3.18-P-1042	- Water Quality App	924.59	20,723.22	21,647.81
R12-01K3.18-P-1043	- Spend Analytics	1,856.70	13,423.49	15,280.19
R12-01K3.18-P-1044	- Enterprise Meter Data Management	0.00	5.76	5.76
R12-01K3.18-P-1045	- PowerTax Upgrade	0.00	18,774.41	18,774.41
R12-01K3.18-P-1018	- SAP/GIS Integration	0.00	1,769.80	1,769.80
<b>Total Capex Billing</b>		<b>\$ 97,882.98</b>	<b>\$ 538,342.57</b>	<b>\$ 636,225.55</b>
<b>Total Service Company Billing - Current Month</b>		<b>\$ 622,038.45</b>	<b>\$ 945,908.25</b>	<b>\$ 1,567,946.70</b>
Less: Payment - Prior estimated billing				- \$ 1,151,793.35
<b>Net Amount Payable (Receivable) - Current month</b>				<b>\$ 416,153.35</b>
Plus: Est. Current month billing				\$ 1,567,946.70
<b>Total Due</b>				<b>\$ 1,984,100.05</b>

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**Witness: Brent E. O'Neill**

- 34.** Reference KAWC's response to AG 1-78. KAWC refers to Staff Opinion 2018-012, which was issued in response to KAWC's query about whether it needed to apply for a CPCN to build the Owenton Maintenance Garage. Staff advised that due to the project's overall cost in relation to KAW's net utility plant, the project would be considered in the ordinary course of business and would not require a CPCN.
- a. Confirm that the Commission is not bound by staff opinions, which are merely advisory in nature.
  - b. Confirm that Staff did not conduct a review of the reasonableness or the need for this particular project.
  - c. Explain whether any of the parameters, specification, or cost regarding the proposal to build the Owenton Maintenance Garage have changed since the issuance of Staff Opinion 2018-012.

**Response:**

- a. Yes. Kentucky American Water understands that the Staff Opinion is advisory in nature and is not binding on the Commission, as stated in the PSC Staff Opinion 2018-012 dated October 10, 2018.
- b. The Staff Opinion speaks for itself.
- c. There have been no changes.

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**Witness: Brent E. O'Neill**

35. Reference KAWC's response to AG 1-56.
- a. Confirm that the study provided and labelled as Footnote 2, *Dawn of the Replacement Era*, was published in 2001. Explain whether any of the relied upon assumptions in the study have changed over the past 18 years.
  - b. Refer further to page 19 of the study, with the heading "Addressing affordability is the heart of the challenge." The study cites an "'affordability gap' or a 'reality gap' and defined it as 'the difference between what you think you should be spending on infrastructure and what you or your customers can afford to spend in reality.'" Fully explain how KAW has approached the problem of affordability in the present rate case and point to specific measures for addressing this problem.

**Response:**

- a. American Water Works Association published *Dawn of the Replacement Era* in May 2001. The assumptions and findings in the report continue to be relevant and have been supported in the *Buried No Longer: Confronting America's Water Infrastructure Challenge* report by the American Water Works Association in 2012. The findings within the *Dawn of the Replacement Era* report were further confirmed by the 2017 American Society of Engineers Infrastructure Report Card. Those findings include that replacement needs are large and on the way, that there is a growing conflict between the need to replace worn-out infrastructure and the need to invest in compliance, and that there is a continued need for large investments to replace infrastructure reaching its expected service life.
- b. As the remainder of the paragraph cited on page 19 explains, "[t]his characterization of the problem reflects the difficulty of obtaining significant utility rate increases. Rate increases are best received when implemented gradually in a number of installments over several years." The Company is seeking to do just that.

As Mr. Rowe notes in his direct testimony (p. 12-13), "[a]pproval of the QIP rider will allow the Company to recover, on a timelier basis, the costs associated with qualified, non-revenue producing investment and provide for the smaller, more gradual increases to customers' bills as the on-going plan investment is made, rather than the larger rate increases associated with base rate cases where the Company's plant investments are recognized in a single, lump sum." With the approval of the QIP, the Company can plan and manage the consistent deployment of Company and contractor resources to more efficiently and effectively attain and maintain a

replacement program that better serves the long term interest of our customers. *See also* O'Neill Direct Testimony supporting the QIP (p. 21-47).

In addition, and as also explained by Mr. Rowe in his direct testimony (p. 21-22), “[a]n important way that we maintain affordability is by continuously seeking to improve our business processes and make investments that improve efficiencies. We have managed to keep our total O&M expense relatively flat. With the monumental investment challenges we face, keeping our costs as low as practicable is paramount. With each dollar of O&M expense we can avoid, we can invest eight dollars in new or replacement plant without increasing customer rates.” For example:

- KAWC’s efforts to improve water efficiency cover a wide range of practices. From an operations perspective, improving water efficiency requires achieving a cost-effective mix of prudent investments and improved operations and maintenance management capabilities targeting safety, customer satisfaction, sustainability, and system efficiency. *See* Rogers Direct Testimony, p. 14-17. *See also* O'Neill Direct Testimony, p. 13-18.
- Our affiliation with the American Water family of companies allows us to leverage the expertise, purchasing power and financial strength of the larger organization. *See* Rowe Direct Testimony, p. 19.

KAWC also offers several targeted customer assistance programs to help our most vulnerable customers. *See* Rowe Direct Testimony, p. 22-23.

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**Witness: Connie E. Heppenstall, Melissa L. Schwarzell, Kevin N. Rogers**

- 36.** Reference KAWC's response to AG 1-63. Why were the separate costs of service for Eastern Rockcastle and North Middletown not determined?
- a. In this instance, a residential customer with average use in Eastern Rockcastle service will receive a 11 percent decrease, while a residential customer with average use in the remaining service areas will receive a 22 percent increase, correct?
  - b. Acknowledging the value of regionalization or consolidation of water systems, fully explain how a unified rate structure or single tariff pricing is advantageous to those customers who continue to pay for rate increases to absorb the costs of acquiring rural water systems.
  - c. Are the Eastern Rockcastle and North Middletown systems connected to the Company's system?
  - d. Are the Eastern Rockcastle and North Middletown systems contiguous to the Company's system?
  - e. Were KAW's Northern, Central Tri-Village and/or Owenton systems connected to the Company's system or each other?
  - f. Were KAW's Northern, Central Tri-Village and/or Owenton systems contiguous to the Company's system or each other?
  - g. Would KAW consider a purchase of a water system neither contiguous nor connected to its system in a different part of the state, such as in Ballard county, system consolidation?

**Response:**

The Company did not request a separate cost of service results for Eastern Rockcastle and North Middletown because the Company planned to propose single tariff treatment.

- a. The Company's proposal is that all customers of a common class pay the same price for service, including residential customers in Eastern Rockcastle and all other service areas. The effect of these common prices on the average bill for each service area is shown on Exhibit 37, Schedule N. The decrease for Eastern Rockcastle is calculated to be 10.97%, and the increase for customers except those in North Middletown and Eastern Rockcastle is 23.58%.

- b. A single tariff pricing structure is advantageous because it spreads costs evenly over a broad customer base, smoothing the impact of periodic investments in various geographies. Single tariff pricing also minimizes a variety of administrative, customer billing, and regulatory costs, while providing an easy to understand tariff.

The notion that there is a cost of acquiring rural water systems that must be absorbed by the remaining customer base is not necessarily accurate. The characteristics of acquisitions are all different, and acquisitions can result in either a revenue deficiency or a revenue excess initially. One size does not fit all.

In this case, with the North Middletown and Eastern Rockcastle systems, acquisitions are not a significant revenue requirement driver. If the requested rate relief is granted in full and all customers are placed on a single tariff, it is estimated that the impact on the monthly bill (for a residential customer on the current single tariff) is \$0.00 for the North Middletown acquisition<sup>1</sup> and \$0.07 for the Eastern Rockcastle acquisition<sup>2</sup>. And it is worth noting that the purchase price for North Middletown is greater than the purchase price for Eastern Rockcastle. So there truly is no specific relationship between purchase price and revenue deficiency/excess associated with incorporating an acquired system into a single tariff. It is also worth noting that in subsequent cases, the North Middletown and Eastern Rockcastle customers could very well supplement the current single tariff customers, depending on when investments are required for each area.

- c. North Middletown's water system is connected to KAW's system. The Eastern Rockcastle water system is not connected to KAW's water system.
- d. North Middletown's water system is contiguous to KAW's system. The Eastern Rockcastle water system is not contiguous to KAW's water system.
- e. No, those systems were not connected to KAW's system. Yes, they were connected to each other.
- f. No, those systems were not contiguous to KAW's system. Yes, they were contiguous to each other.
- g. Yes, KAW would consider the purchase of a water system neither contiguous nor connected to its system in a different part of the state system consolidation. The acquired entity would benefit from economies of scope and scale, national pricing, existing shared services, training and development that could improve the operation of their system, and the operational, technical, and managerial benefits the Company offers.

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<sup>1</sup> Company's responses to Public Service Commission's Second Request for Information, Item 72.

<sup>2</sup> Company's response to Lexington Fayette Urban County Government's First Request for Information, Item 93.



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**Witness: Connie E. Heppenstall**

- 37.** Explain what charge or direction Ms. Heppenstall was given by the Company in her calculation of the residential customer charge. If Ms. Heppenstall's calculation was different than that used in her last five (5) engagements, explain why and provide citation to those five (5) engagements.

**Response:**

The Company directed Ms. Heppenstall that the customer charge be the same for all classes, unlike the present rate structure where the Residential and Non-Residential classes have different customer charges. The calculation of customer costs differs from the calculation used previously as it includes a calculation of costs related to readiness to service. The enhancement to the calculation was based on additional language in the AWWA M1 Manual *Principles of Water Rates, Fees and Charges*, Seventh Edition which describes, on pages 151-152, the inclusion of a readiness to service component to the customer charge.

Other than the readiness to service costs, Ms. Heppenstall's calculation of customer charges are calculated similarly for all her engagements. In her last five engagements, Ms. Heppenstall used a readiness to serve or distribution main component in each with the exception of filings for West Virginia American Water Company and the Northern Kentucky Water District. It was not included in the calculation for these clients due to the newness of the concept in the water industry. Ms. Heppenstall's last five engagements and description of whether readiness to service costs were included in the calculation of customer charge are as follows:

Client	Case Number/Docket	Readiness to Serve Costs Included?
Water Service Corp of Ky	2018-00208	Yes
West Virginia American Water	18-0573-W-42T	No
Indiana American Water	50208	Yes
Northern Kentucky Water District	2018-00291	No
Kentucky American Water	2018-00358	Yes

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**Witness: Kevin N. Rogers**

- 38.** Explain whether KAWC included an offset to account for non-revenue water above the 15% threshold allowed by the Commission.
- a. If so, state where such an offset can be found in the application.
  - b. If not, fully explain why not.

**Response:**

- a. Non-revenue water is different than unaccounted-for water. To the extent this question refers to 807 KAR 5:066, Section 6(3), the 15% level in that section refers to unaccounted-for water, not non-revenue water. KAWC has not included an offset for unaccounted-for water in excess of 15%.
- b. The costs associated with producing unaccounted-for water are actual costs the Company incurs and are therefore included in this case. The Company takes reasonable cost-effective steps to control unaccounted-for water. One of the most significant of those steps is its request for approval of a QIP in this case. The Company believes that implementation of a QIP will have a positive effect on unaccounted-for water. The Company is also adding resources in leak detection to strengthen its water loss reduction program as described in Company Witness Kevin Rogers' direct testimony page 23, line 4 through page 26, line 16.

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**Witness: Kevin N. Rogers**

- 39.** Reference the Company's response to AG DR 1-86.
- a. Provide the Company's non-revenue water percentage for each of the past 10 years, and the expected non-revenue water percentage in the forecasted test-year.
  - b. Explain any increase in non-revenue water.
  - c. Provide the same percentage for the Company's unaccounted-for water for each of the past 10 years and the expected unaccounted-for water in the forecasted test-year.

**Response:**

- a. Please refer to the table below.
- b. While we do not know all the causes of NRW, the main driver is continued leakage on aging infrastructure from unidentified leaks. Despite KAW's current level of investment, more is needed. The QIP mechanism will support an increased level of infrastructure investment that will help reduce the amount of water lost due to aging infrastructure. See Company Witness Kevin Rogers' direct testimony page 23, line 4 through page 26, line 16 for the Company's additional efforts to reduce water losses.
- c. Please refer to the table below.

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Forecast Period
Sales	87.77%	88.19%	86.43%	86.99%	85.60%	84.19%	85.02%	83.20%	80.20%	78.85%	79.53%
Other Water Used	0.82%	0.91%	1.54%	0.53%	1.06%	1.02%	0.56%	1.11%	0.95%	1.21%	1.10%
Unaccounted For Water	11.41%	10.89%	12.03%	12.48%	13.34%	14.78%	14.43%	15.69%	18.86%	19.95%	19.37%
System Delivery	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total NRW %	12.23%	11.81%	13.57%	13.01%	14.40%	15.81%	14.98%	16.80%	19.80%	21.15%	20.47%

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**Witness: Nick O. Rowe**

- 40.** Reference Rowe Direct, at page 22, line 23 to page 23, line 12.
- a. Explain the progress of the agreed upon discussion and implementation of methods to improve the awareness of the H2O program.
  - b. Explain any other efforts by KAWC, and the subsequent results, to improve access to and the viability of the H2O program.

**Response:**

- a. The Company has promoted the program through news releases, social media, discussions with nonprofit agencies, paid radio ads, its website, media interviews, communications with local officials, and information printed on customer bills.
- b. The Company has continued to promote the program through the activities above so that customers who face hardship are aware of it and to encourage donations to the program. In August 2018, the Company learned that funds for the program were low. Upon obtaining this information and reviewing its donations budget, the Company made a donation of an additional \$5,000 to the program. This donation helped to fund the program until the Company's next regular \$62,500 annual donation to the program was made.

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**Witness: Melissa Schwarzell**

- 41.** Reference the newspaper article reporting that Linda Bridwell left KAWC to take a position at the Kentucky Infrastructure Authority, available at <https://kentucky.gov/Pages/Activity-stream.aspx?n=KentuckyInfrastructureAuthority&prId=38>.
- a. Fully explain whether the loss of Ms. Bridwell will have an impact on KAWC's projected expenses.
  - b. Quantify and breakdown any such impact on expenses.
  - c. Identify and quantify any impact on expenses from other employee turnover since the filing of the rate case.

**Response:**

- a. The Company is not proposing any changes to the forecasted test year.
- b. As mentioned in part a, the Company is not proposing any changes to the forecasted test year. n/a
- c. The Company is not proposing changes to projected expenses from employee turnover since the filing of the rate case.

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**Witness: Kurt M. Kogler**

- 42.** Reference KAWC’s response to AG 1-66. Provide the average portion of Company employees’ compensation that is performance based or variable.
  - a. Provide a breakdown of employee classes indicating whether they do or do not receive variable compensation, and the respective average for each class.

**Response:**

The breakdown of Kentucky American Water Company target variable compensation is:

Class	APP 2018	APP 2019	LTPP	Note
Union (hourly)				
Non-union (non-exempt)				
Non-union (exempt)				

A portion of this response is confidential and provided pursuant to a petition for confidential protection.

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**Witness: Brent E. O'Neill**

- 43.** Reference KAWC's response to AG 1-71. "Typically, the Company will update a Comprehensive Planning Study every 5 to 7 years." Since the last study was performed in 2013, state when the Company plans to update it and explain any changes or additions that are known.

**Response:**

As indicated on page 43 of O'Neill's Direct Testimony, KAWC is in the process of updating the 2012 Comprehensive Planning Study (CPS) and it anticipates that the update will be complete by the middle of 2019. At this time, the study is expected to provide a strategy for facility and infrastructure improvements over the next 10 years that would ensure that the Company could continue to provide safe, adequate and reliable service to its customers. The study will update information used in the 2012 CPS to account for changes that have occurred since the last report and expected changes over the next 15 years and use such factors as system growth, water quality issues, regulatory requirements, condition and performance of existing infrastructure, regional opportunities, and the availability and relevance of prior planning studies.

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**Witness: Kevin N. Rogers**

**44.** Reference KAWC's response to AG 1-76, which lists growth as a strategic goal. Does this mean continued expansion of the KAWC footprint through the acquisition of rural water utilities?

a. Explain how the Company identifies possible acquisitions.

**Response:**

KAW actively pursues growth opportunities across the Commonwealth. We will continue to evaluate systems for growth including rural water utilities.

a. KAW is uniquely qualified to assist and partner with communities across the Commonwealth. We evaluate water and waste water systems on their financial condition, rate structures, environmental compliance as well as other operational metrics. We consider their location and proximity to resources. We also respond to referrals to and inquiries by systems.



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**Witness: Brent E. O'Neill**

- 45.** Reference KAWC's response to PSC 2-50(c). What is the average foot of main replacement for the past 3 years, broken out between unscheduled vs. scheduled?

**Response:**

Year	Scheduled Replacement		Unscheduled Replacement	
	Footage	Miles	Footage	Miles
2016	22,291	4.2	1,582	0.3
2017	27,999	5.3	1,788	0.3
2018	21,837	4.1	594	0.1
<b>Average</b>	<b>24,042</b>	<b>4.6</b>	<b>1,321</b>	<b>0.3</b>

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**Witness: Brent E. O'Neill**

- 46.** Reference KAWC's response to PSC 2-52. If the QIP is approved, KAWC needs 5 years of projects to determine whether the projected 10 to 13 mile replacement rate is truly sustainable?
- a. Fully explain how 5 full years of data is necessary to determine this.
  - b. Doesn't KAWC already maintain adequate communication and coordination with stakeholders regarding approved and proposed projects? Explain why any additional communication or coordination would be necessary.
  - c. Through KAWC's current infrastructure program and everyday maintenance, doesn't it already study and/or have current procedures and practices to "ensure an effective deployment of resources"? Explain why further development of procedures and practices is necessary.

**Response:**

- a. In the Commission Staff's Second Request 2-52 response, Kentucky American was explaining that the Company understands that an increase in main replacements from the current 3-year average rate of 4.6 miles to replacing 10 to 13 miles on average cannot occur in a short period. As the response indicated, the Company is proposing that the replacement rate for the first 5 years will be between 6 to 10 miles. This will allow the Company to ensure that its contractors can expand their workforce and equipment to meet the additional workload. The gradual expansion of the first 5 years will also allow the Company to expand its available contractor list and provide time to develop its relationships with diverse vendors. The 5-year period allows us to understand if the contractors can expand, obtain and train their workforces appropriately, and maintain their workforces, and to determine if more or fewer outside contractors/vendors are needed.
- b. Yes. Kentucky American currently maintains adequate communication and coordination activities based on its current rate of main replacement. Those activities will need to be increased to accommodate the corresponding increase from an average of 12 to 14 projects annually to a potential of 100 projects each year by the end of the 5-year period.
- c. Yes. The Company will utilize its current procedures and practices to expand the replacement rate. The procedures and practices were developed based on the current level of 12 to 14 projects annually. It is the Company's belief that in order to process

and develop 100 projects annually, a review of the procedures and practices will be necessary to allow the Company to deliver the main replacement program even more effectively.

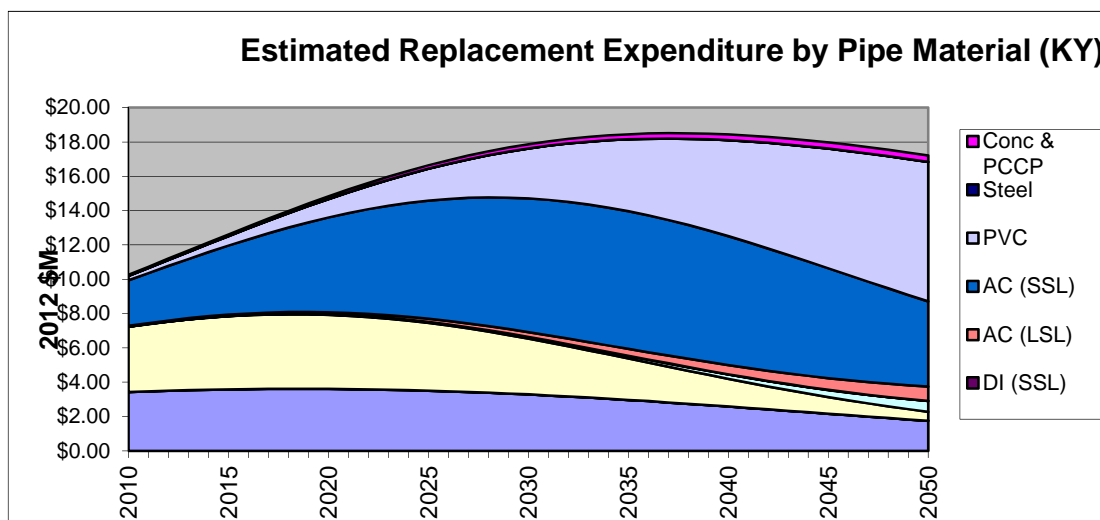
**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2018-00358  
ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION**

**Witness: Brent E. O'Neill**

47. Reference KAWC's response to AG 1-83. Confirm that KAWC's projected total spend on asbestos cement main replacement during the 40 year period used in the cited model ranges from \$120 million to \$280 million dollars.
- a. Explain whether KAWC is able to further narrow the range of this projection and what factors will determine the final amount of total spend.

**Response:**

As indicated on page 25 of the O'Neill Direct, the Company utilized the AWWA tool to provide an insight into the suggested replacement rate over the 40-year planning horizon of the model. The \$3 to \$7 million<sup>1</sup> each year estimate provided in response to AG 1-83 was derived from the Estimated Replacement Expenditure by Pipe Material chart that is located on page 16 of the Replacement Program Report 2018 that is included in O'Neill Direct. The chart provides a graphical representation of the AWWA tools Nessie Curve over a 40-year period of the estimated capital needed to replace the appropriate pipe material in the system based on the materials useful life.



The \$240.2 million is based on an average cost of \$130 per lineal foot. The Company would expect that the average cost will need to be adjusted for each project based on the timing of the project, the amount of restoration cost associated with each project, as well as the added cost of removing and properly disposing of the asbestos cement pipe that is being retired or if it is able to be abandoned in place.

<sup>1</sup> Financial figures in this discovery response are all in present day dollars.

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

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**Witness: Kurt M. Kogler, Timothy J. Willig**

- 48.** Reference KAWC's response to AG 1-95. Explain whether KAWC has considered requiring employees to bear more of the costs for certain benefits, especially dental, disability and life insurance in order to better align with the median figures for both the full BENVAL database and the energy industry subset of the BENVAL database as cited.

**Response:**

Kentucky-American reviews cost sharing amounts and benefit plan designs regularly to offer employees a comprehensive benefit package that is also competitive and reasonable. Information from Willis Towers Watson (BENVAL data) is one source of data used to assess the competitive alignment of benefits. Kentucky-American looks at benefits in the aggregate and the overall comparability to the market. Element to element, there will be variations, with some elements slightly above market and others slightly below.

As Mr. Kogler notes on page 11 of his testimony, while historical health care cost trends routinely outstripped general inflation, the Company's medical, prescription, dental and vision insurance costs have remained below general industry trends. The Company achieved these results through various efforts including requiring employees to bear more of the costs, such as the addition of a PPO deductible in 2019.

The Company has historically priced dental and vision combined at a 75/25 cost share. The 25% cost share included the employee out-of-pocket cost such as deductibles and coinsurance. In 2019, dental and vision were unbundled. The 85/15% cost share no longer includes the out-of-pocket portion so the actual employee cost share is more than 15% factoring in the out of pocket portion. Disability coverage and basic life insurance for employees have been provided to employees at no cost share, which is consistent with benchmarking data.

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

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**Witness: James S. Pellock**

- 49.** Reference the Company's response to AG 1-104. The response did not provide copies of invoices. Provide the copies of invoices as originally requested.

**Response:**

Please see attached.

**Kentucky-American Water Company  
Company Dues/Memberships**

Vendor	2017/09	2017/10	2017/11	2017/12	2018/01	2018/02	2018/03	2018/04	2018/05	2018/06	2018/07	2018/08	2018/09
American Water Works Association - Company	\$704	\$704	\$704	\$704	\$721	\$721	\$721	\$721	\$721	\$721	\$721	\$721	\$721
American Water Works Association - Individuals			417						2,600				
Better Business Bureau	825										825		
Bluegrass Cross Connection Prevention Association													
Commerce Lexington					6,032								
Cynthiana-Harrison County Chamber of Commerce			135										
Downtown Lexington Partnership							750						
Frankfort Area Chamber of Commerce													
Georgetown/Scott County Chamber of Commerce							625						
Greater Lexington Apartment Association					371								
Home Builders Association of Lexington												550	
Jessamine County Chamber Commerce									550				
Kentucky Association of Manufacturers				1,130									
Kentucky Association of Manufacturers													
Kentucky Association of Mapping Professionals					25								
Kentucky Chamber of Commerce					10,000								
Kentucky Engineering Center					132								
Kentucky League of Cities											2,500		
Kentucky Rural Water Association				500									
Lexington Forum											350		
National Association of Water Companies	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957
Owen County Chamber of Commerce									500				
Owenton Rotary Club								179					
Paris-Bourbon County Chamber of Commerce													
Rockcastle County Chamber of Commerce							100						
Water Environment Federation												160	
Winchester County Chamber of Commerce	500												
Winchester County Chamber of Commerce													500
Woodford County Chamber of Commerce							520						
<b>Total</b>	<b>\$6,986</b>	<b>\$5,661</b>	<b>\$6,213</b>	<b>\$7,291</b>	<b>\$22,238</b>	<b>\$5,678</b>	<b>\$7,673</b>	<b>\$5,857</b>	<b>\$9,328</b>	<b>\$5,678</b>	<b>\$9,353</b>	<b>\$6,388</b>	<b>\$6,178</b>

**Kentucky-American Water Company  
Company Dues/Memberships**

Vendor	2018/10	2018/11	2018/12	Total	Attachment Page
American Water Works Association - Company	\$721	\$721	\$721	11,461	1-2
American Water Works Association - Individuals				3,017	See P-Card data
Better Business Bureau				1,650	See P-Card data
Bluegrass Cross Connection Prevention Association		66		66	See P-Card data
Commerce Lexington			5,862	11,894	3-6
Cynthiana-Harrison County Chamber of Commerce			135	270	See P-Card data
Downtown Lexington Partnership				750	See P-Card data
Frankfort Area Chamber of Commerce			865	865	See P-Card data
Georgetown/Scott County Chamber of Commerce				625	7
Greater Lexington Apartment Association				371	8
Home Builders Association of Lexington				550	See P-Card data
Jessamine County Chamber Commerce				550	9
Kentucky Association of Manufacturers				1,130	See P-Card data
Kentucky Association of Manufacturers			1,245	1,245	10
Kentucky Association of Mapping Professionals				25	See P-Card data
Kentucky Chamber of Commerce				10,000	11-12
Kentucky Engineering Center				132	See P-Card data
Kentucky League of Cities				2,500	13
Kentucky Rural Water Association				500	See P-Card data
Lexington Forum				350	See P-Card data
National Association of Water Companies	4,957	4,957	4,957	79,319	14
Owen County Chamber of Commerce				500	15
Owenton Rotary Club				179	16-17
Paris-Bourbon County Chamber of Commerce		650		650	See P-Card data
Rockcastle County Chamber of Commerce				100	18
Water Environment Federation				160	See P-Card data
Winchester County Chamber of Commerce				500	19
Winchester County Chamber of Commerce				500	See P-Card data
Woodford County Chamber of Commerce				520	See P-Card data
<b>Total</b>	<b>\$5,678</b>	<b>\$6,394</b>	<b>\$13,785</b>	<b>\$130,379</b>	



Kentucky-American Water Company  
P-Card Charges for Co Dues/Memberships

Company	Trans Date	Post Date	Amount	Trans ID	Vendor	GL Account	Transaction Note
1012	12/20/2018	12/21/2018	865.00	H380120181222pvfednnjq	Frankfort Area Chamber Of Commerce	52524000	Frankfort Chamber of Commerce Membership Dues
1012	11/15/2018	11/16/2018	66.00	H380120181117zbstbeehe	Bluegrass Cross Connection Prevention Association	52524000	Membership for BGCCPA
1012	11/14/2018	11/15/2018	135.00	H380120181116voshrvpqp	Cynthiana-Harrison County Chamber of Commerce	52524000	Cynthiana-Harrison County Chamber of Commerce membership dues
1012	11/5/2018	11/6/2018	650.00	H380120181107tgrnjordb	Paris-Bourbon County Chamber of Commerce	52524000	Paris Bourbon County Chamber membership Dues
1012	2/21/2018	2/22/2018	520.00	70426722	WOODFORD COUNTY CHAMBER	52524000	Membership renewal
1012	2/23/2018	2/26/2018	750.00	70557236	DOWNTOWN LEXINGTON CORP	52524000	Membership renewal
1012	4/28/2018	4/30/2018	1,300.00	73360735	AWWA.ORG	52524000	2018 Dues AWWA Partnership Treatment Program
1012	5/17/2018	5/17/2018	1,300.00	74173822	AWWA.ORG	52524000	2018 Dues AWWA Partnership Distribution Program
1012	9/7/2018	9/10/2018	500.00	H380120180911cesxezmf	Winchester Clark County Chamber	52524000	Winchester Clark County Chamber membership dues
1012	7/31/2018	8/1/2018	550.00	H380120180802zkgadywgv	Hba Of Lexington	52524000	Membership dues
1012	7/25/2018	7/27/2018	160.00	H380120180728tlbnlofif	WEF Main	52524000	Membership dues
1012	7/20/2018	7/23/2018	825.00	H380120180724hglfddlei	Better Business Bureau	52524000	Membership dues
1012	6/18/2018	6/19/2018	350.00	H380120180620yhlttmndb	Lexington Forum	52524000	Lexington Forum membership dues
1012	11/1/2017	11/1/2017	206.00	66073123	AWWA.ORG	52524000	AWWA member dues 2017-2018
1012	11/13/2017	11/15/2017	132.00	66671887	KENTUCKY ENGINEERING CENTER	52524000	KSPE Membership Dues
1012	11/21/2017	11/22/2017	135.00	66973370	Cynthiana-Harrison County Chamber of Commerce	52524000	Cynthiana-Harrison County Chamber of Commerce mebership renewal
1012	11/23/2017	11/24/2017	211.00	67024674	AWWA.ORG	52524000	Membership renewal for Ellen Williams
1012	12/4/2017	12/6/2017	500.00	67395882	KENTUCKY RURAL WATER	52524000	Company membership for KY Rural Water Ass'n annual dues
1012	12/5/2017	12/6/2017	1,130.00	67395915	KAM KY ASSOC OF MFG	52524000	Kentucky Association of Manufacturers - Membership Dues
1012	12/5/2017	12/11/2017	25.00	67555757	KAMP	52524000	2018 Kentucky Association of Mapping Professionals membership dues
1012	8/29/2017	8/30/2017	825.00	63409247	BETTER BUSINESS BUREAU	52524000	Better Business Bureau Accreditation - Membership dues
		Total	<u>11,135.00</u>				



**American Water Works Association**

*Dedicated to the World's Most Important Resource™*

6666 West Quincy Avenue  
 Denver, CO 80235-3098  
**T** 800.926.7337  
**D** 303.794.7711  
**F** 303.347.0804  
 www.awwa.org

American Water  
 Attn: Diane Welding  
 1025 Laurel Oak Rd.  
 Voorhees, NJ

Checked: Diane Welding 12/12/16  
 Approved: \_\_\_\_\_  
 Account #: \_\_\_\_\_

Invoice Date: 9/22/16

Invoice Number: 9222016

Item Description	American Water Business Unit	AWWA Member Number	Membership Cost
[Redacted]			
Kentucky American	120105	00023032	\$ 8,442.20

**Total Amount Due by 12/15/16**

Membership Begin Date 1/1/17-12/31/17

**Send payment to: American Water Works Association**

**Attn: Desiree Crespin  
 6666 W. Quincy Ave  
 Denver, CO 80235**



**American Water Works Association**

*Dedicated to the World's Most Important Resource™*

6666 West Quincy Avenue  
Denver, CO 80235-3098  
T 800.926.7337  
D 303.794.7711  
F 303.347.0804  
www.awwa.org

American Water  
Attn: Diane Welding  
1025 Laurel Oak Rd.  
Voorhees, NJ 08043

Invoice Date: 11/27/17

Invoice Number: 9000112717

Item Description	American Water Business Unit	AWWA Member Number	Membership Cost
Kentucky American	120105	00023032	\$ 8,647.00
<b>Total Amount Due by 12/15/17</b>			

Membership Begin Date 1/1/18-12/31/18

**Send payment to: American Water Works Association**

**Attn: Camilo Luera  
6666 W. Quincy Ave  
Denver, CO 80235**



120121.52524000  
KAW\_R\_AGDR2\_NUM049\_030119

Page **Invoice**

**Invoice No. 95984**

**Invoicing Date: 12/07/2017**

Commerce Lexington Inc.  
P.O. Box 1968  
Lexington, KY 40588-1968

Susan Lancho  
Kentucky American Water  
Attn: PCard Processing  
PO Box 5610  
Cherry Hill, NJ 08034

**Member ID:** 8  
**Invoice Due:** 01/01/2018

Description	Qty	Rate	Amount
Membership Dues 01/01/2018 to 12/31/2018	1.00	5,691.00	5,691.00
<b>Total:</b>			<b>5,691.00</b>
<b>Amt Paid:</b>			0.00
<b>Balance Due:</b>			<b>5,691.00</b>

*Membership in Commerce Lexington can be cancelled at any time during the annual membership period. If the membership is cancelled, Commerce Lexington does not refund any portion of the remaining membership dues paid. The Issues Fund line item is a \$20.00 contribution to Commerce Lexington's public policy fund, and is a portion of your regular membership investment. Monies in this fund are applied directly toward our advocacy and public policy efforts at the local, state and federal levels of government. Dues to Commerce Lexington are not deductible as a charitable deduction but may be deductible as an ordinary and necessary business expense. A portion of your dues, however, is not deductible as a business expense because of the organization's lobbying activity. The non-deductible portion is 5%. Commerce Lexington's federal tax ID number is 61-0258800. Please see your tax accountant for more information.*



**Kentucky American Water**  
**Attn: PCard Processing**  
**PO Box 5610**  
**Cherry Hill, NJ 08034**

**Member ID:** 8  
**Invoice:** 95984  
**Due Date:** 01/01/2018  
**Total Due:** 5,691.00

**Payment Enclosed:** \$ \_\_\_\_\_

**Make checks payable to:**  
Commerce Lexington Inc.  
P.O. Box 1968  
Lexington, KY 40588

**Please verify address and provide corrections below:**

**Organization Name:** \_\_\_\_\_  
**Primary Billing Person:** \_\_\_\_\_  
**Mailing Address:** \_\_\_\_\_  
**City, State, Zipcode:** \_\_\_\_\_

**Convenient online payment option at:**  
<http://www.CommerceLexington.com>

**Charge:**  
 VISA                       American Express  
 Mastercard                 Discover

Card No. \_\_\_\_\_ Exp. Date \_\_\_\_\_  
Signature \_\_\_\_\_ Sec. Code \_\_\_\_\_





December 7, 2017

Nick Rowe  
Kentucky American Water  
2300 Richmond Road  
Lexington, KY 40502

Dear Nick:

For 135 years, Commerce Lexington Inc. has been at the forefront of uniting our region's business community, enhancing our quality of life, and helping businesses create new wealth for themselves and the community. Our staff and partners are available to assist businesses of all types and sizes in finding the resources they need to be successful.

We would like to take this opportunity to thank you, not only for your confidence and support of Commerce Lexington Inc., but also for contributing to our region's economic success. Your membership investment not only enables us to fulfill our goals and objectives as an organization, but also helps us provide quality events and services to help you reach yours as well. Because of members like you, our board of directors, and many hardworking volunteers, Commerce Lexington Inc. was recognized with the prestigious "Chamber of the Year" Award in the large chamber category by the Association of Chamber of Commerce Executives in 2016.

From our many networking events and educational seminars to our small business support groups, access to financing, increased visibility through marketing, and money-saving opportunities through our discount program, you'll find many different ways to maximize your business-building efforts. Even if you haven't been able to attend events or take advantage of other services we provide, Commerce Lexington Inc. works to protect your business interests, monitoring legislative issues in city government, in Frankfort, and in Washington, D.C.

As our economic development professionals spread Lexington's story of success around the world, industry leaders and site selection consultants know that our region is committed to attracting and retaining business. Lexington is an easy sell, boasting a diverse economy, educated workforce, world-renowned health care, rapidly-growing entrepreneurial and high-tech sectors, and a plethora of higher education options. Many national sources have also taken notice of our success, recognizing Lexington among the smartest, most affordable, job-friendly, entrepreneurial, inspiring, giving and innovative places in America.

In 2016, the Bluegrass Business Development Partnership, which includes Commerce Lexington Inc., the City of Lexington, and the University of Kentucky, worked directly on new and expanding projects totaling more than **1,700 new jobs** and nearly **\$327 million in investment here**. Whether you realize it or not, you play an important role in our economic development efforts by strengthening the economic vitality of our city and region.

Again, we appreciate your continued investment and look forward to working together to make Central Kentucky the best place to live, work and play. Please don't hesitate to call on us if you have questions, concerns or ideas. The Commerce Lexington Inc. staff is here to serve you, as you work to grow your business.

Sincerely,

Robert L. Quick, CCE  
President & CEO  
Commerce Lexington Inc.

Carla Blanton  
Owner, Carla Blanton Consulting  
2017 Commerce Lexington Inc. Board Chair

Thank you!

330 East Main Street • Suite 100 • P.O. Box 1968 • Lexington, KY 40588-1968

Phone: (859) 254-4447 • Fax: (859) 233-3304 • [www.CommerceLexington.com](http://www.CommerceLexington.com)

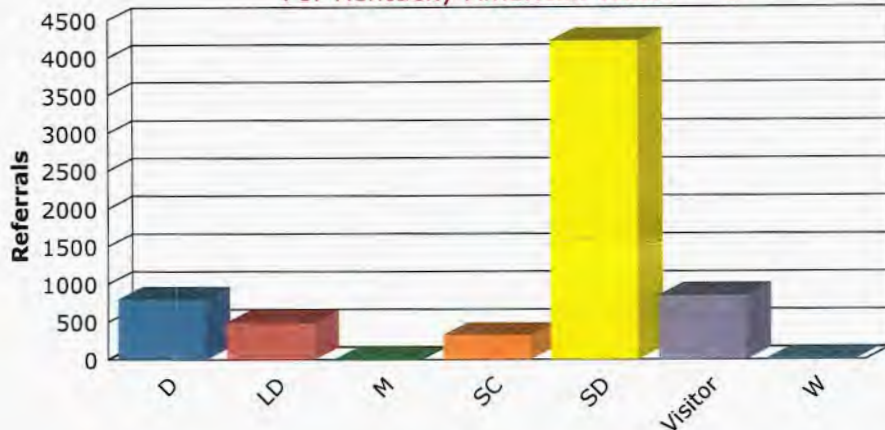


**Name** Kentucky American Water  
**ID#** 8  
**Address** 2300 Richmond Road  
 Lexington, KY 40502-1390

**Phone** (859) 269-2386  
**Fax** (859) 268-6327  
**Web** <http://www.kentuckyamwater.com>

**Referrals By Type**

For Kentucky American Water - 8



- AC = Banner Ad Clicked
- AD = Banner Ad Displayed
- BR = Business Connect Detail Viewed
- BV = Business Connect Listing Viewed
- CD = Coupon Details Displayed
- CV = Coupon List Viewed
- D = Business Listing Displayed
- DV = Daily Vacancy Referral
- E = Email Sent From Website
- F = FrontDesk Referral
- LD = Individual Listing Displayed
- M = Map Displayed
- ML = Members Only Login
- SC = Sponsor Image Clicked
- SD = Sponsor Image Displayed
- SM = Sponsor Message Displayed
- W = Website Clicked On
- SNFB = Facebook Social Network Redirect
- SNTW = Twitter Social Network Redirect
- SNLI = LinkedIn Social Network Redirect
- SNPN = Pinterest Social Network Redirect
- SNIG = Instagram Social Network Redirect
- SNYT = YouTube Social Network Redirect
- SNFL = Flickr Social Network Redirect
- SNGP = Google Plus Social Network Redirect
- SNFS = FourSquare Social Network Redirect
- SNAL = Angie's List Social Network Redirect
- SNHO = Houzz Social Network Redirect
- SNOT = OpenTable Social Network Redirect
- SNTA = TripAdvisor Social Network Redirect
- SNYP = Yelp Social Network Redirect

Referral Type	Referrals	Last Referral
Displayed - This is the number of times the business listing was displayed	792	Dec. 7, 2017 6:01AM
Listing Details Displayed - This is the number of times your individual business listing details were displayed	489	Dec. 6, 2017 8:07AM
Mapped - This is the number of times a map of your location was displayed	1	Sep. 7, 2017 7:48AM
Sponsor Image Clicked - No description available	320	Dec. 5, 2017 10:20PM
Sponsor Image Displayed - No description available	4,217	Dec. 7, 2017 8:19AM
Visitor - No description available	843	Dec. 5, 2017 5:23PM
Website - This is the number of times the website was clicked on	12	Aug. 16, 2017 3:46AM
<b>As of 12/7/2017</b>	<b>Total</b>	<b>6,674</b>



Invoice No. 100014

Invoicing Date: 12/11/2018

Commerce Lexington Inc.  
 P.O. Box 1968  
 Lexington, KY 40588-1968

Susan Lancho  
 Kentucky American Water  
 Attn: PCard Processing  
 PO Box 5610  
 Cherry Hill, NJ 08034

Member ID: 8  
 Invoice Due: 01/01/2019

Description	Qty	Rate	Amount
Membership Dues 01/01/2019 to 12/31/2019	1.00	5,862.00	5,862.00
<b>Total:</b>			<b>5,862.00</b>
<b>Amt Paid:</b>			<b>0.00</b>
<b>Balance Due:</b>			<b>5,862.00</b>

*Membership in Commerce Lexington can be cancelled at any time during the annual membership period. If the membership is cancelled, Commerce Lexington does not refund any portion of the remaining membership dues paid. The Issues Fund line item is a \$20.00 contribution to Commerce Lexington's public policy fund, and is a portion of your regular membership investment. Monies in this fund are applied directly toward our advocacy and public policy efforts at the local, state and federal levels of government. Dues to Commerce Lexington are not deductible as a charitable deduction but may be deductible as an ordinary and necessary business expense. A portion of your dues, however, is not deductible as a business expense because of the organization's lobbying activity. The non-deductible portion is 5%. Commerce Lexington's federal tax ID number is 61-0258800. Please see your tax accountant for more information.*

Kentucky American Water  
 Attn: PCard Processing  
 PO Box 5610  
 Cherry Hill, NJ 08034

Member ID: 8  
 Invoice: 100014  
 Due Date: 01/01/2019  
 Total Due: 5,862.00

Payment Enclosed: \$ \_\_\_\_\_  
 Make checks payable to:  
 Commerce Lexington Inc.  
 P.O. Box 1968  
 Lexington, KY 40588

**Please verify address and provide corrections below:**

Organization Name: \_\_\_\_\_  
 Primary Billing Person: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 City, State, Zipcode: \_\_\_\_\_

Convenient online payment option at:  
<http://www.CommerceLexington.com>

Charge:  
 VISA                       American Express  
 Mastercard                 Discover  
 Card No. \_\_\_\_\_ Exp. Date \_\_\_\_\_  
 Signature \_\_\_\_\_ Sec. Code \_\_\_\_\_





**GEORGETOWN/SCOTT COUNTY  
CHAMBER OF COMMERCE**

A KENTUCKY TREASURE

160 EAST MAIN STREET · GEORGETOWN, KY 40324  
502-863-5424 · FAX 502-863-5756  
www.gtown.org

Patricia Lee  
Kentucky American Water  
2300 Richmond Road  
Lexington KY 40502

**INVOICE**

**Date Due:** 04/01/2018

**Account Number:** 1665

**Total Amount Due:** \$625.00

1 Membership Investment for 04/01/2018 to 04/01/2019	\$625.00	\$625.00
--	----------	----------

Thank you for supporting the  
Georgetown/Scott County Chamber of Commerce

"Creating Opportunities for Community Success!"

**Please Return This Portion With Your Payment. Thank You.**

Patricia Lee  
Kentucky American Water  
2300 Richmond Road  
Lexington KY 40502

**Date of invoice:** 02/23/2018  
**Invoice Number:** 28229  
**Account Number:** 1665

**Total Amount Due:** \$625.00

**Amount Enclosed:** \_\_\_\_\_

**Date Due:** 04/01/2018



**Greater Lexington  
Apartment Association**

2265 Harrodsburg Road, Ste 350  
Lexington, KY 40504  
Fax: 859-277-9187  
Phone: 859-278-6540



DATE	INVOICE #
1/1/2018	27711

<b>BILL TO</b>
Kentucky American Water Co. PO BOX 5610 Cherry Hill, NJ 08034 Attn: Patricia A. Lee



TERMS	Due Date
15 days	1/16/2018

DESCRIPTION	QTY	RATE	AMOUNT
Renewal: 2018 Membership Dues January-December 2018  *Please Note: Non-Renewal of membership will require you to re-apply for membership, go through the application process, and pay the application/processing fee in order to reacquire membership.		350.00	350.00

PLEASE NOTE: EFFECTIVE JANUARY 1, 2017, THERE WILL BE A 3% CONVENIENCE CHARGE ON ALL CREDIT CARD PAYMENTS.

In most cases, membership dues may be deductible as a professional or business expense. Dues and other contributions to the Greater Lexington Apartment Association are not deductible as charitable contribution for federal income tax purposes. The percentage of 2018 membership dues which is not deductible for federal income tax purposes because of lobbying activities for NAA and GLAA is 12.28%.

<b>Total</b>	<b>\$350.00</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$350.00</b>

# Invoice

## Jessamine County Chamber of Commerce

859-887-4351  
 116 S. Main Street  
 Nicholasville, KY 40356

Date	Invoice #
1/26/2018	110122

Bill To
Kentucky American Water Susan Lancho 2300 Richmond Road Lexington, KY. 40502

Ship To

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	Due on receipt		1/26/2018			
Quantity	Item Code	Description			Price Each	Amount
	CHAMBER MEM...	2018 Membership Dues			550.00	550.00
					<b>Total</b>	\$550.00



**Invoice No. 2759012**

**Invoice Date: 12/04/2018**

Ms. Susan Lancho  
Kentucky American Water Company  
2300 Richmond Road  
Lexington, KY 40502

**Member ID:** 2535  
**Date Due:** 01/01/2019

Description	Qty	Rate	Amount
KAM Membership Dues Investment 01/01/2019 to 12/31/2019	1.00	1,245.00	1,245.00
<b>Total:</b>			<b>1,245.00</b>
<b>Amt Paid:</b>			<b>0.00</b>
<b>Balance Due:</b>			<b>1,245.00</b>

KAM is a tax-exempt 501(c)(6) business association. For tax purposes, 100% of a KAM membership dues or sponsorship payment should be treated as an ordinary business expense and not as a charitable contribution. KAM pays a proxy tax on lobbying expenses. Companies are allowed to deduct 100% of KAM membership dues or sponsorship payments as a business expense and need not prorate dues to lobbying expenses.

For changes or updates to company profile or questions about invoicing, please email Karen Ellis at k.ellis@KAM.us.com or call 502.352.2485.

<p><b>Kentucky American Water Company</b> 2300 Richmond Road Lexington, KY 40502</p>	<p><b>Member ID:</b> 2535 <b>Invoice Number:</b> 2759012 <b>Due Date:</b> 01/01/2019 <b>Total Due:</b> 1,245.00</p>	<p><b>Payment Enclosed:</b> \$ _____</p> <p><b>Make checks payable to:</b> Kentucky Association of Manufacturers 609 Chamberlin Ave Frankfort, KY 40601</p>
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**Please verify address and provide corrections below**

Organization Name:

Primary Billing Person:

Mailing Address:

City, State, Zipcode:

**Charge:**

VISA  American Express

Mastercard

Card No. \_\_\_\_\_

Exp. Date \_\_\_\_\_ Sec. Code \_\_\_\_\_

Signature \_\_\_\_\_





**Kentucky Chamber**

Uniting Business. Advancing Kentucky.

January 16, 2018

Ms. Patricia Lee  
Kentucky American Water  
2300 Richmond Rd  
Lexington, KY 40502

Dear Ms. Lee:

Thank you for your support of the Kentucky Chamber of Commerce. By investing in the Chamber, you lend critical strength to our voice in Frankfort. When Kentucky American Water joined the Chamber on December 1, 1962 you made a direct contribution to developing and maintaining a healthy, vibrant Kentucky economy.

**The Kentucky Legislature is in session right now.** Your membership investment is vital to helping us meet the goals we've set for this General Assembly:

Creating a healthy, skilled workforce through:

- Adopting essential skills
- Enacting a statewide smoke-free law
- Increasing the cigarette tax

Ensuring a sustainable state government through:

- Prioritizing government spending
- Continuing justice code modernization
- Modernizing unemployment insurance

Creating a 21st Century Infrastructure through:

- Investing in a 21<sup>st</sup> Century infrastructure
- Ensuring affordable energy resources

Bring about aggressive job creation through:

- Creating a competitive tax climate
- Improving the workers' compensation system
- Improving legal liability climate

Beyond aggressive representation in Frankfort, Kentucky Chamber members have access to **exclusive discounts** from leading service providers, such as Staples, Lifestyle Health Plans, UPS and KEMI, and receive a 25% discount on all Chamber seminars and publications.

And, of course, members receive our **printed newsletters and e-newsletters**, such as *Frankfort Inside Out* – a weekly e-update distributed during the Kentucky General Assembly. You can also stay up-to-date on the latest legislative news on the Chamber's news site, [kychamberbottomline.com](http://kychamberbottomline.com).

Your membership renewal invoice is enclosed. We have a lot of work to do during the General Assembly and we can't do any of it without your support. Thank you in advance for your membership contribution.

Best regards,

Kelly Wolf  
Senior Vice President of Membership & Marketing

OK  
for  
Renewal  
P  
\$10,000 dues  
renewal  
(not donation)



**Kentucky Chamber**  
*Uniting Business. Advancing Kentucky.*

464 Chenault Road Frankfort, KY 40601 phone 502-695-4700 fax 502-695-5051

Ms. Patricia Lee  
 Kentucky American Water  
 2300 Richmond Rd  
 Lexington, KY 40502

(859) 269-2386  
 patricia.a.lee@amwater.com

**Membership Renewal -**  
**Invoice No. 17672018**

**Date:** 1/16/2018

**Original Join Date:** 12/01/1962

**Membership Dates:** 02/01/2018 - 01/31/2019

KCC Federal Tax ID: 61-0405718

Please verify information at left and note any updates.

**Remit to:**

Kentucky Chamber of Commerce  
 464 Chenault Road  
 Frankfort, KY 40601

**Investing in membership with the Kentucky Chamber of Commerce makes good business sense. Whether you're a small, family-owned business or a Fortune 500 company, we have the tools to help you succeed, because our business is growing your business.**

Company	Member Number	Due Date	Membership Dues
Kentucky American Water	1767	2/28/2018	\$10,000.00
<b>Chamber Action Fund</b>			
Your <u>voluntary</u> contribution to the Chamber Action Fund is used in the most critical situations to garner needed public support on important business issues. Action Fund dollars are used exclusively to advance member-supported issues and are not used for political activity.			\$50.00
<b>Total Due</b>			<del>\$10,050.00</del>

*Membership dues are not deductible as a charitable contribution. In compliance with the Omnibus Budget Reconciliation Act of 1993, 85 percent of your dues may be deductible as an ordinary business expense and are not allocable to lobbying activity.*

**\$10,000**

**Kentucky League of Cities, Inc.**

**KLC Insurance Services**  
 100 E. Vine Street, Suite 800  
 Lexington, KY 40507-1444  
 859-977-3700  
 800-876-4552

Federal ID No. 61-1295834

**INVOICE**

Bill  
 To: American Water  
 Patricia Lee  
 PO Box 5600  
 Cherry Hill, NJ 08034

Invoice Number: PSIV45208

Invoice Date: 7/18/2018

Page: 1

Customer ID C1190

Due Date 8/17/2018  
 Terms Net 30 Days

Description	Quantity	Unit Price	Total Price
Cornerstone Partner Renewal - Slate August 1, 2018 - July 31, 2019	1	2,500.00	2,500.00

Thank you for being a Cornerstone Partner Member!

PLEASE REMIT TO:  
 Kentucky League of Cities, Inc.  
 P.O. Box 34128  
 Lexington, KY 40588-4128

*Thank you for your business!*

Subtotal:	2,500.00
Invoice Discount:	0.00
<b>Total:</b>	<b>2,500.00</b>



# INVOICE

5/31/2017

**Order**

Customer Number: 91  
 Order Number: 024120  
 Order Date: 5/31/2017  
 Purchase Order:

To: Mr. Nick Rowe  
 Kentucky American Water (AW)  
 2300 Richmond Rd  
 Lexington, KY 40502-1308

**Please remit payment to:**

National Association Of Water  
 Companies  
 2001 L St. NW Suite 850  
 Washington, DC 20036  
 United States  
 (P) (202) 349-7300  
 (F) (202) 331-7442

**Credit Card Payment Information**

Credit Card Number: \_\_\_\_\_  
 Card Type: \_\_\_\_\_ CVV#: \_\_\_\_\_  
 Name On Card: \_\_\_\_\_  
 Expiration Date: \_\_/\_\_/\_\_

**Balance Due** \$59,489.00

**Total Payment Amount** \$

Order Tracking #024120 - 91

Parent Order #

Kentucky American Water (AW)  
 2300 Richmond Rd  
 Lexington, KY 40502-1308

Customer Number: 91  
 Order Number: 024120  
 Order Date: 5/31/2017

Item	Misc Product Notes	Unit Price	Quantity	Amount
Active Member Company		\$59,489.00	1.00	\$59,489.00

Term: 1/1/2017 - 12/31/2017

<b>Subtotal</b>	\$59,489.00
<b>Invoice Total</b>	\$59,489.00
<b>Balance Due</b>	\$59,489.00



# Invoice

Owen County Chamber of Commerce  
 PO Box 475  
 Owenton, KY 40359

Bill to:  
 Kentucky American Water  
 Attn: Patricia A. Lee  
 PO Box 5610  
 Cherry Hill, NJ 08034

Invoice Number: 108

Invoice Date: 5/7/18

Description	Amount
2018 Membership Dues	\$500.00
<b>TOTAL DUE</b>	<b>\$500.00</b>

The Owen County Chamber of Commerce is a 501(c)(6) organization.

**Terms & Conditions:**

Payment is due upon receipt

**Please mail payment to:**

Owen County Chamber of Commerce  
 c/o Peoples Bank & Trust Co.  
 ATTN: Sarah Cobb  
 PO Box 8  
 Owenton, KY 40359

Thank you for your membership. If you have any questions, please feel free to contact Sarah Cobb at [scobb@peoplesowenton.com](mailto:scobb@peoplesowenton.com).





AMERICAN WATER

131 Woodcrest Road, Cherry Hill, NJ 08003 (866) 777-8426

### DISBURSEMENT REQUEST

Type of Disbursement:  Check       Debit Voucher       Record Voucher  
 ACH Transfer       Wire Transfer

Customer Name: Owenton Rotary Club

Street Address: PO Box 296

City, State, Zip: Owenton, Ky 40359

Telephone Number:

Fax Number:

Federal Tax ID Number:

Mailing Instructions:  Regular Mail       Overnight (NO P.O. Boxes for Overnight)

Other Special Handling Instructions:

Disbursement Amount:       Payment Date:

Purpose of Disbursement: Dues and Meals 1st Quarter Nathan Clark

Vendor Number:

Approved by: \_\_\_\_\_

#### DISTRIBUTION:

Business Unit	Object Account	Subsidiary Code	Sub ledger/ Work Order	WO Type	Product code	Amount
123005	52540000	E12-1600-123005				178.50
						0.00
						0.00
						0.00
						0.00
						178.50

**Note: The amount of funds and payee should be supported by documentation, which is to be attached to the authorization.**

Please indicate the following:

Utility Subsidiary:	Kentucky American Water	
Submitted By:	Mary Ellen Pugh	
Submission Date:	4/26/2018	
Contact Phone Number:	859-335-3425	Extension:

# Rotary



Owenton Rotary Club 3744  
Member Billing - 1st Quarter 2018

Nathan Clark

Item Description	Quantity	Total
International Dues		\$21.00
District 6710 Dues		\$8.50
Local Club Dues		\$5.00
Meals at \$10.00/meal	5	\$50.00
Previous Balance		\$94.00
<b>Total Due</b>		<b>\$178.50</b>
Rotary Foundation Donation - Optional		\$_____



**PO Box 778, Mount Vernon, KY 40456**

March 21, 2018

2018 Membership Invoice

To: Susan Lancho  
 Kentucky American Water  
 2300 Richmond Road  
 Lexington, KY 40502

Membership Amount Due	Due Date
2018 Rockcastle County Chamber of Commerce Membership Dues	\$100.00
	Upon Receipt

If you have any questions regarding your membership billing, please contact Lynn Tatum, Treasurer at 606-308-4646 or [kyltatum@yahoo.com](mailto:kyltatum@yahoo.com).

Thank you for your support of the Rockcastle Chamber of Commerce!

Total Due                      \$100.00

Please make your check payable to the Rockcastle Chamber of Commerce



**Winchester Clark County Chamber**  
 2 S Maple St  
 Winchester, KY 40391  
 (859) 744-6420 | fax:  
 cindybanks@winchesterkychamber.com

**Invoice** Page 23 of 23

Invoice Date: 9/1/17  
 Invoice Number: 64004

Kentucky American Water Company  
 Ms. Patricia A. Lee  
 P.O. Box 5610  
 Cherry Hill, NJ 08034

October 2017 - September 2018

Terms	Due Date
Net 30	10/1/17

Description	Quantity	Rate	Amount
Membership Investment	1	\$500.00	\$500.00
<b>Subtotal:</b>			<b>\$500.00</b>
<b>Tax:</b>			<b>\$0.00</b>
<b>Total:</b>			<b>\$500.00</b>
<b>Payment/Credit Applied:</b>			<b>\$0.00</b>
<b>Balance:</b>			<b>\$500.00</b>

Thank you for your support of the **Winchester Clark County Chamber**

**Please return this portion with your payment.**

For your convenience, you may pay for your chamber membership investment by American Express, Discover, MasterCard or Visa

**Member Name:** Kentucky American Water Company

**Invoice #:** 64004

**Payment Amount:** \$ \_\_\_\_\_

**Payment Method:**  Check # \_\_\_\_\_  Credit Card

Make all checks payable to **Winchester Clark County Chamber** or enter credit card information below.

??Enter Credit Card Billing Address (inc. zip code)

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Credit Card #: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

CVV Code (3 or 4 digits on back of card) \_\_\_\_\_

Name on Card: \_\_\_\_\_ Signature: \_\_\_\_\_