

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Brent E. O'Neill

1. Please provide the unaccounted-for water percentage and supporting calculations for the City of North Middletown system since the date of the recent acquisition by KAWC. Include within your response the gallons sold, gallons attributable to other water used, gallons that are unaccounted-for, and the time period over which the data is based.

Response:

KAW finalized the North Middletown acquisition on April 8, 2019. Due to a partial month's information and change out of meters during the first month we do not yet have enough information to calculate unaccounted for water during this period of time.

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CASE NO. 2018-00358
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POST HEARING REQUEST FOR INFORMATION**

WITNESS: Brent E. O'Neill

2. Please provide the monthly unaccounted-for water percentage and supporting calculations for the Eastern Rockcastle system since the date of acquisition by KAWC. Include within your response the gallons sold, gallons attributable to other water used, and gallons that are unaccounted-for.

Response:

Since the close of the Eastern Rockcastle acquisition, KAW has not segregated all of the Other Water Used activities for that portion of our system. Beginning in 2019, to better track and report Water Loss information, KAW started tracking these activities specifically for the Eastern Rockcastle portion of our distribution system.

Please note, due to the timing of reading and billing these customers near the month's end, partial sales for December 2018 and February 2019 did not get recorded in those calendar months. These sales were, however, recorded in the following months.

Please see attached.

**KENTUCKY-AMERICAN WATER COMPANY
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WITNESS: Brent E. O'Neill

3. Please provide the monthly unaccounted-for water percentage and supporting calculations for the City of Millersburg's system since the date of acquisition by KAWC. Include within your response the gallons sold, gallons attributable to other water used, and gallons that are unaccounted-for.

Response:

Attached please find the monthly unaccounted-for water percentage for the City of Millersburg. Due to the size of Millersburg and the effects of meter reading timings on the granular data, the information has always been reported as part of our Central District. For the purpose of this response, we have broken out Millersburg using metered sales and the system delivery for the system.

With respect to Other Water Used, the Company had not collected these activities for that portion of our system until 2019. Beginning in 2019, to better track and report Water Loss information, KAW started tracking these activities specifically for the Millersburg portion of our distribution system.

As indicated, the monthly NRW percent fluctuates greatly due to the impact on meter reading timings when compared to system delivery over the same period. In addition, bill corrections can skew the Water Loss percentages when viewed at monthly intervals as well. For example, in September 2018 a large user was issued a bill correction that covered multiple periods. The billed usage was all reported in the month of September, so the Water Loss Percentage is skewed for that month. In order to mitigate this impact, the company adjusted the sales in period covered by the bill correction to address the anomaly.

Prior to middle of 2017, the Company performed extensive flushing of the system on an ongoing basis to address water quality concerns and to ensure that the water provided was in compliance with drinking water standards. During the last half of 2017 and into 2018, the Company began to utilize a granular activated carbon filter to improve water quality and the amount of system flushing was reduced significantly. This can be seen in the decline of the 12-month rolling average for NRW declining through the end of 2017 and 2018.

Due to the reduction of flushing water in the system, the effects of the timing between meter readings and system delivery becomes more prominent. This causes the monthly NRW percent to fluctuate greatly and is why the Company tends to use the rolling twelve-month view to lessen the impact on the monthly anomalies.

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WITNESS: Brent E. O'Neill

4. Please refer to LFUCG Hearing Exhibit 1. Contained within KAWC's response letter dated March 18, 2019, KAWC states that it will file monthly water loss reports for its entire system which will include water loss data specific to its Southern Division starting on or about the first of each month beginning in April 2019. Provide a copy of each report referred to in this request that KAWC has filed.

Response:

See KAW_R_LFUCGPHDR_NUM004_052419 Attachment

**FILE COPY**

April 9, 2019

Gwen R. Pinson
Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
PO Box 615
Frankfort, KY 40602-0615

RECEIVED

APR 10 2019

PUBLIC SERVICE
COMMISSION

**RE: Water Loss Percentage
KAW (Southern District) Water System
Rockcastle County, KY**

Dear Ms. Pinson:

The Public Service Commission performed a periodic inspection of Kentucky American Water's Eastern Rockcastle water system in its Southern District on February 6, 2019. In response to that inspection, attached is a monthly report showing the water loss percentage for our entire operations and our Southern District.

If you have questions or need additional information, you may contact me at kevin.rogers@amwater.com or 859-268-6324.

Regards,

Kevin Rogers
Vice President of Operations
Kentucky American Water

Enclosure: Monthly Water Loss Report

**Kentucky American Water
Water Loss %**

The company's 12 month rolling Water Loss percentage is below:

	February, 2019
Total Company	18.4%
Southern District:	
Rockcastle County	43.0%



RECEIVED

MAY 01 2019

PUBLIC SERVICE
COMMISSION

April 29, 2019

Gwen R. Pinson
Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
PO Box 615
Frankfort, KY 40602-0615

**RE: Water Loss Percentage
KAW (Southern District) Water System
Rockcastle County, KY**

Dear Ms. Pinson:

The Public Service Commission performed a periodic inspection of Kentucky American Water's Eastern Rockcastle water system in its Southern District on February 6, 2019. In response to that inspection, attached is a monthly report showing the water loss percentage for our entire operations and our Southern District.

If you have questions or need additional information, you may contact me at david.farrar@amwater.com or 859-268-6324.

Regards,

David Farrar
Interim Vice President of Operations
Kentucky American Water

Enclosure: Monthly Water Loss Report

Kentucky American Water Water Loss %

The company's 12 month rolling Water Loss percentage is below:

	March, 2019
Total Company	19.6%
Southern District:	
Rockcastle County	41.0%

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: James S. Pellock

5.

- a. Please provide a detailed schedule of all expenses incurred to date for the preparation of this case that KAWC Water seeks to recover in rates. The schedule should include the date of each transaction, check number or other document references, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded.
- b. Provide copies of contracts, invoices, or other documentation that support charges incurred in the preparation of this case.
- c. Update W/P 3-6 and the associated Excel file at https://psc.ky.gov/psccef/2018-00358/15800_efs/04152019024216/KAWC_2018_Rate_Case_-_Regulatory_Expense_Exhibit.xlsx to show differences between estimated rate case expense and actual rate case expense for each service identified on that workpaper.

Response:

- a. Please see Attachment 1 which provides a detailed schedule of all expenses. The revised estimate column includes actual expenses to date plus anticipated costs to complete the case. Hours for consultants are included in the invoices provided in part b. All charges are recorded to account 18620000 – Deferred Rate Case Expense.
- b. Please see Attachment 2.
- c. Please see Attachment 1.

Workpaper #:

W/P - 3-6

Kentucky American Water Company
Case No. 2018-00358
Base Year Adjustment Regulatory Expense
For the 12 Months Ending June 30, 2020

Line Number	Service	Consultant	2018 Rate Case Expense Estimate	Actual Invoices through May 17, 2019	Revised Estimate
1	Rate of Return	Concentric Energy Advisors	\$86,000	\$43,542	\$105,000
2					
3	Cost of Service	Gannett Fleming	50,000	23,833	35,588
4					
5	Legal	Stoll Keenon Ogden	562,500	319,459	562,500
6					
7	Compensation Study	Robert Mustich	85,000	106,162	125,000
8					
9	Support Services Study	Patrick Baryenbruch	55,000	35,558	42,017
10					
11	Rate Case Preparation	Support Services	312,141	256,694	382,141
12					
13	Customer Notice		48,000	53,580	53,580
14					
13	Miscellaneous Expense		16,000	4,269	16,000
14					
15	Depreciation Study - unamortized balance		15,918		15,918
16					
17	Total Rate Case Expense (Prior to Amortization)		\$1,230,559	\$843,097	\$1,337,744
18					
19	Annual Rate Case Expense Amortized Over 36 Months		\$410,186		\$445,915

Kentucky-American Water Company
Rate Case Expense
As of April 30, 2019

Doc Type	Document Type	Document #	Date	Vendor	Amount	Explanation	WBS	WBS Description	Invoice #
UT	Cap Proj Settlement	9300111157	7/31/2018	Support Services	8,406.18	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300111158	7/31/2018	Support Services	3,600.14	Miscellaneous Expense	B12-01-0050	KY 2018 Rate Case - Other Costs	
SV	Reversing JEs	1006565547	7/31/2018	Accrue Legal	10,159.80	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SG	JE Reversals	1006567062	8/1/2018	Accrue Legal	(10,159.80)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
KR	Vendor Invoice	5000066507	8/3/2018	STOLL KEENON OGDEN PLLC	5,776.00	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 1
KR	Vendor Invoice	5000066509	8/3/2018	STOLL KEENON OGDEN PLLC	4,383.80	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 2
UT	Cap Proj Settlement	9300112952	8/31/2018	Support Services	5,362.74	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300114273	9/30/2018	Support Services	28,236.56	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
KR	Vendor Invoice	5000068807	10/18/2018	STOLL KEENON OGDEN PLLC	7,150.97	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 3 *
KR	Vendor Invoice	5000069196	10/29/2018	STOLL KEENON OGDEN PLLC	4,402.82	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 4 *
UT	Cap Proj Settlement	9300116038	10/31/2018	Support Services	77,806.85	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300116039	10/31/2018	Support Services	3,539.87	Rate Case Prep & Support	B12-01-0046	KY 2018 Rate Case - Weather Normalization	
SV	Reversing JEs	100118571	10/31/2018	Accrue Legal	27,798.10	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SG	JE Reversals	100118573	11/1/2018	Accrue Legal	(27,798.10)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
KR	Vendor Invoice	5000069808	11/20/2018	STOLL KEENON OGDEN PLLC	52,226.62	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 5
SN	Use Tax Reversals	100119596	11/28/2018	STOLL KEENON OGDEN PLLC	(2,956.22)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 5
ZF	Electronic Disbursement	5000069511	11/9/2018	DIRECT RESPONSE	28,059.84	Customer Notice	B12-01-0050	KY 2018 Rate Case - Other Costs	Customer Notice - Invoice 1
SN	Use Tax Reversals	1006961542	11/26/2018	DIRECT RESPONSE	(1,588.29)	Customer Notice	B12-01-0050	KY 2018 Rate Case - Other Costs	Customer Notice - Invoice 1
UT	Cap Proj Settlement	9300117565	11/30/2018	Support Services	41,778.99	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300117566	11/30/2018	Support Services	(447.54)	Rate Case Prep & Support	B12-01-0046	KY 2018 Rate Case - Weather Normalization	
UT	Cap Proj Settlement	9300117567	11/30/2018	Support Services	426.75	Rate Case Prep & Support	B12-01-0047	KY 2018 Rate Case - DR's PSC	
SV	Reversing JEs	1007013657	11/30/2018	Accrue Legal	1,356.60	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SG	JE Reversals	1007015214	12/1/2018	Accrue Legal	(1,356.60)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
KR	Vendor Invoice	5000070511	12/14/2018	STOLL KEENON OGDEN PLLC	72,810.58	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 6
SN	Use Tax Reversals	100121624	12/14/2018	STOLL KEENON OGDEN PLLC	(4,121.35)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 6
KR	Vendor Invoice	5000070258	12/10/2018	DIRECT RESPONSE	22,608.93	Customer Notice	B12-01-0050	KY 2018 Rate Case - Other Costs	Customer Notice - Invoice 2
ZI	PCard Inbound	9000041551	12/20/2018	DIRECT RESPONSE	4,499.70	Customer Notice	B12-01-0050	KY 2018 Rate Case - Other Costs	Customer Notice - Invoice 3
UT	Cap Proj Settlement	9300119180	12/31/2018	Support Services	9,955.51	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300119181	12/31/2018	Support Services	(298.28)	Rate Case Prep & Support	B12-01-0046	KY 2018 Rate Case - Weather Normalization	
UT	Cap Proj Settlement	9300119182	12/31/2018	Support Services	6,413.84	Rate Case Prep & Support	B12-01-0047	KY 2018 Rate Case - DR's PSC	
SV	Reversing JEs	1007104300	12/31/2018	Accrue Legal	25,701.98	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SG	JE Reversals	1007106131	1/1/2019	Accrue Legal	(25,701.98)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
KR	Vendor Invoice	5000071238	1/8/2019	Gannett Fleming Valuation	5,130.00	Cost of Service	B12-01-0045	KY 2018 Rate Case-COSS	COSS - Invoice 1
KR	Vendor Invoice	5000071239	1/8/2019	Gannett Fleming Valuation	8,347.50	Cost of Service	B12-01-0045	KY 2018 Rate Case-COSS	COSS - Invoice 2
KR	Vendor Invoice	5000071287	1/9/2019	Willis Towers Watson US LLC	102,978.71	Compensation Study	B12-01-0043	KY 2018 Rate Case-Legal	Comp Study - Invoice 1
SN	Use Tax Reversals	100124284	2/18/2019	Willis Towers Watson US LLC	(5,721.04)	Compensation Study	B12-01-0043	KY 2018 Rate Case-Legal	Comp Study - Invoice 1
SN	Use Tax Reversals	100124284	2/18/2019	Willis Towers Watson US LLC	(1,907.01)	Compensation Study	B12-01-0043	KY 2018 Rate Case-Legal	Comp Study - Invoice 1
KR	Vendor Invoice	5000071708	1/24/2019	STOLL KEENON OGDEN PLLC	27,474.44	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 7
SN	Use Tax Reversals	100123171	1/31/2019	STOLL KEENON OGDEN PLLC	(1,555.16)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 7
KR	Vendor Invoice	5000071871	1/30/2019	Gannett Fleming Valuation	912.64	Cost of Service	B12-01-0045	KY 2018 Rate Case-COSS	COSS - Invoice 3
KR	Vendor Invoice	5000071879	1/31/2019	CONCENTRIC ENERGY ADVISORS INC	12,837.87	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	ROR - Invoice 1
SN	Use Tax Reversals	100123760	1/31/2019	CONCENTRIC ENERGY ADVISORS INC	(726.67)	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	ROR - Invoice 1
UT	Cap Proj Settlement	9300120604	1/31/2019	Support Services	6,317.91	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300120606	1/31/2019	Support Services	3,121.09	Rate Case Prep & Support	B12-01-0047	KY 2018 Rate Case - DR's PSC	
UT	Cap Proj Settlement	9300120607	1/31/2019	Support Services	1,926.65	Rate Case Prep & Support	B12-01-0048	KY 2018 Rate Case - DR's AG	
UT	Cap Proj Settlement	9300120608	1/31/2019	Support Services	2,237.20	Rate Case Prep & Support	B12-01-0049	KY 2018 Rate Case - DR's Other	
SV	Reversing JEs	1007196311	1/31/2019	Accrue Legal	66,898.04	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SV	Reversing JEs	1007197347	1/31/2019	Accrue Support Services Study	31,557.00	Support Services Study	B12-01-0050	KY 2018 Rate Case - Other Costs	
SG	JE Reversals	1007198243	2/1/2019	Accrue Legal	(66,898.04)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SG	JE Reversals	1007198245	2/1/2019	Accrue Support Services Study	(31,557.00)	Support Services Study	B12-01-0050	KY 2018 Rate Case - Other Costs	
KR	Vendor Invoice	5000071979	2/4/2019	BARYENBRUCH & COMPANY LLC	28,858.50	Support Services Study	B12-01-0050	KY 2018 Rate Case - Other Costs	Support Services - Invoice 1
SN	Use Tax Reversals	100124279	2/15/2019	BARYENBRUCH & COMPANY LLC	(1,633.50)	Support Services Study	B12-01-0050	KY 2018 Rate Case - Other Costs	Support Services - Invoice 1
KR	Vendor Invoice	5000072691	2/28/2019	BARYENBRUCH & COMPANY LLC	4,646.07	Support Services Study	B12-01-0050	KY 2018 Rate Case - Other Costs	Support Services - Invoice 2 *

Kentucky-American Water Company
Rate Case Expense
As of April 30, 2019

Doc Type	Document Type	Document #	Date	Vendor	Amount	Explanation	WBS	WBS Description	Invoice #
KR	Vendor Invoice	5000072692	2/28/2019	Gannett Fleming Valuation	4,787.50	Cost of Service	B12-01-0045	KY 2018 Rate Case-COSS	COSS - Invoice 4
UT	Cap Proj Settlement	9300122045	2/28/2019	Support Services	8,989.27	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300122046	2/28/2019	Support Services	1,558.91	Rate Case Prep & Support	B12-01-0047	KY 2018 Rate Case - DR's PSC	
UT	Cap Proj Settlement	9300122047	2/28/2019	Support Services	5,143.13	Rate Case Prep & Support	B12-01-0048	KY 2018 Rate Case - DR's AG	
UT	Cap Proj Settlement	9300122048	2/28/2019	Support Services	(123.89)	Rate Case Prep & Support	B12-01-0049	KY 2018 Rate Case - DR's Other	
UT	Cap Proj Settlement	9300122049	2/28/2019	Support Services	12.70	Miscellaneous Expense	B12-01-0050	KY 2018 Rate Case - Other Costs	
SV	Reversing JEs	1007285102	2/28/2019	Accrue Legal	109,731.80	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SG	JE Reversals	1007286421	3/1/2019	Accrue Legal	(109,731.80)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
KR	Vendor Invoice	5000072882	3/6/2019	STOLL KEENON OGDEN PLLC	78,064.59	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 8
SN	Use Tax Reversals	100125763	3/6/2019	STOLL KEENON OGDEN PLLC	(4,418.75)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 8
KR	Vendor Invoice	5000073494	3/27/2019	CONCENTRIC ENERGY ADVISORS INC	10,833.06	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	ROR - Invoice 2
SN	Use Tax Reversals	100126794	3/29/2019	CONCENTRIC ENERGY ADVISORS INC	(613.19)	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	ROR - Invoice 2
UT	Cap Proj Settlement	9300124808	3/31/2019	Support Services	27,015.61	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300124809	3/31/2019	Support Services	1,707.03	Rate Case Prep & Support	B12-01-0047	KY 2018 Rate Case - DR's PSC	
UT	Cap Proj Settlement	9300124810	3/31/2019	Support Services	3,145.55	Rate Case Prep & Support	B12-01-0048	KY 2018 Rate Case - DR's AG	
UT	Cap Proj Settlement	9300124811	3/31/2019	Support Services	1,538.31	Rate Case Prep & Support	B12-01-0049	KY 2018 Rate Case - DR's Other	
UT	Cap Proj Settlement	9300124812	3/31/2019	Support Services	38.00	Miscellaneous Expense	B12-01-0050	KY 2018 Rate Case - Other Costs	
SV	Reversing JEs	1007390307	3/31/2019	Accrue Rate of Return	18,450.85	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	
SV	Reversing JEs	1007389648	3/31/2019	Accrue Legal	75,240.49	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
SG	JE Reversals	1007389184	4/1/2019	Accrue Rate of Return	(18,450.85)	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	
SG	JE Reversals	1007389181	4/1/2019	Accrue Legal	(75,240.49)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	
KR	Vendor Invoice	5000073622	4/1/2019	STOLL KEENON OGDEN PLLC	51,076.41	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 9
SN	Use Tax Reversals	100127473	4/3/2019	STOLL KEENON OGDEN PLLC	(2,891.12)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 9
KR	Vendor Invoice	5000073677	4/3/2019	CONCENTRIC ENERGY ADVISORS INC	19,557.90	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	ROR - Invoice 3
SN	Use Tax Reversals	100127536	4/5/2019	CONCENTRIC ENERGY ADVISORS INC	(1,107.05)	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	ROR - Invoice 3
KR	Vendor Invoice	5000073702	4/4/2019	BARYENBRUCH & COMPANY LLC	3,687.26	Support Services Study	B12-01-0050	KY 2018 Rate Case - Other Costs	Support Services - Invoice 3 *
KR	Vendor Invoice	5000073792	4/5/2019	Gannett Fleming Valuation	3,702.44	Cost of Service	B12-01-0045	KY 2018 Rate Case-COSS	COSS - Invoice 5
KR	Vendor Invoice	5000074285	4/19/2019	Gannett Fleming Valuation	952.51	Cost of Service	B12-01-0045	KY 2018 Rate Case-COSS	COSS - Invoice 6
KR	Vendor Invoice	5000074295	4/22/2019	Willis Towers Watson US LLC	8,486.02	Compensation Study	B12-01-0050	KY 2018 Rate Case - Other Costs	Comp Study - Invoice 2 *
KR	Vendor Invoice	5000074296	4/22/2019	CONCENTRIC ENERGY ADVISORS INC	2,759.98	Rate of Return	B12-01-0044	KY 2018 Rate Case-Rate of Return	ROR - Invoice 4 *
KR	Vendor Invoice	5000074491	4/25/2019	STOLL KEENON OGDEN PLLC	34,157.46	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 10
SN	Use Tax Reversals	100128062	4/26/2019	STOLL KEENON OGDEN PLLC	(2,122.33)	Legal	B12-01-0043	KY 2018 Rate Case-Legal	Legal - Invoice 10
UT	Cap Proj Settlement	9300126757	4/30/2019	Support Services	12,756.86	Rate Case Prep & Support	B12-01-0042	KY 2018 Rate Case-Revenue Requirement	
UT	Cap Proj Settlement	9300126758	4/30/2019	Support Services	178.61	Rate Case Prep & Support	B12-01-0047	KY 2018 Rate Case - DR's PSC	
UT	Cap Proj Settlement	9300126759	4/30/2019	Support Services	618.60	Miscellaneous Expense	B12-01-0050	KY 2018 Rate Case - Other Costs	
KR	Vendor Invoice	5000074922	5/10/2019	Willis Towers Watson US LLC	2,325.54	Compensation Study	B12-01-0050	KY 2018 Rate Case - Other Costs	Comp Study - Invoice 3 *
				Total	843,097.13				

*Amount charged to rate case expense includes a tax accrual.

Willis Towers Watson 

David Hinkson
 American Water, Central Division
 2300 Richmond Rd
 LEXINGTON, KY 40502

Towers Watson
 1500 Market Street
 Centre Square East
 Philadelphia, PA 19102-4790
 United States
 Tel No: 215.246.6000
 Fax No: 215.246.6251

December 14, 2018

Customer No: 604590

Invoice No: 150140783806

Kentucky American Water Rate Case Support

Amount

Fees for Services Rendered

95,350.66

Total

USD 95,350.66

Total due after January 13, 2019 due to late charges

USD 96,304.17

Total Compensation Assessment Report including benefits design review.
 Robert Mustich's written expert witness testimony.
 Tim Willig's written expert witness testimony.

Please remit payment to:

Payment Reference: 150140783806

Payee/Beneficiary name: Towers Watson Delaware Inc./ Tax ID # 53-0181291

Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer

Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com

Bank name: JPMorgan Chase

Account number: 600039262

Transit or ABA #: 021000021

SWIFT CODE: CHASUS33

Lockbox address for paper checks: Towers Watson Delaware Inc/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Lindsey Ingram III
Stoll Keenon Ogden
American Water
300 W. Vine St.
Suite 2100
LEXINGTON, KY 40507

Send to
susan.schneider@
amwater.com
for coding

Willis Towers Watson US LLC
1500 Market Street
Centre Square East
Philadelphia, PA 19102-4790
United States
Tel No: 215.246.6000
Fax No: 215.246.6251

March 26, 2019

Customer No: 604590

Invoice No: 150140815882

Kentucky American Water Rate Case Support	Amount
Fees for Services Rendered	8,005.68
Total	USD 8,005.68
<small>Total due after April 25, 2019 due to late charges</small>	<small>USD 8,085.74</small>

Please remit payment to: KY: mustich/Wielig 18620000 - B12-01-0050

Payment Reference: 150140815882
Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291
Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
Bank name: JPMorgan Chase
Account number: 600039262
Transit or ABA #: 021000021
SWIFT CODE: CHASUS33
Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Send to Sue
Schneider for
coding
Susan.Schneider
@amwater.com

WillisTowersWatson 

113728

Willis Towers Watson US LLC
1500 Market Street
Centre Square East
Philadelphia, PA 19102-4790
United States
Tel No: 215.246.6000
Fax No: 215.246.6251

Lindsey Ingram III
Stoll Keenon Ogden
American Water
300 W. Vine St.
Suite 2100
LEXINGTON, KY 40507

April 18, 2019

Customer No: 604590

Invoice No: 150140830350

Kentucky American Water Rate Case Support

Amount

Fees for Services Rendered

2,172.19

Total USD 2,172.19

Total due after May 18, 2019 due to late charges

USD 2,193.91

Please remit payment to:

Payment Reference: 150140830350
Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291
Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
Bank name: JPMorgan Chase
Account number: 600039262
Transit or ABA #: 021000021
SWIFT CODE: CHASUS33
Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Invoice

Invoice Number	0645093914	Supplier	Customer
Invoice Date	Nov 9, 2018	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company 1 Water St
Supply Date	Oct 26, 2018	US (United States)	Camden, NJ 08102-1658
Currency	USD (US Dollar)	PO Box 829160	US (United States)
Payment Terms	45 days net	Philadelphia 19182-9160	8667778426
AW Contact	LINDA.BRIDWELL@AMWATER.CO M	717-763-7212	8565199733

Ship To

Kentucky American Water Company
131 Woodcrest Road
Cherry Hill, NJ 08003
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost Allocation & Rate Design Studies	Ea (Each)	5,130	\$1.00	\$5,130.00
				Subtotal	\$5,130.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$5,130.00



Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

KY American Water Company
Attn: Accounts Payable
P.O. Box 5610
Cherry Hill, NJ 08034

ACH/EFT Payment Information:
ABA: 031312738
Account No.: 5003165655
Account Name: Gannett Fleming

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 064509
Invoice No: 064509*3914
Invoice Date: November 9, 2018

Federal EIN: 46-4413705
Send Remit Info: AccountsReivable@gfnet.com

Invoice Period: September 29, 2018 through October 26, 2018

Project Manager : Constance E. Heppenstall cheppenstall@gfnet.com **610 650-8101**

Vendor No. 122240 - Consulting Services Related to Cost of Service Allocation and Rate Design Studies for Kentucky American Water Company, Contact: Linda C. Bridwell, P.E., Director - Engineering at Linda.Bridwell@amwater.com.

Summary of Current Charges

Phase 000	- COST ALLOCATION & RATE DESIGN	\$ 5,130.00
	Total Charges	<u>\$ 5,130.00</u>
	Total Due This Invoice	\$5,130.00



Excellence Delivered **As Promised**

KAW_R_LFUCGPHDR_NUM005_052419

Project: 064509 of 63

Invoice No: 064509*3914

Invoice Date: November 9, 2018

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Cost Allocation & Rate Design

Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	16.00	\$ 160.00	\$ 2,560.00
Constance E. Heppenstall	13.00	185.00	2,405.00
Support Staff	1.50	110.00	165.00
			<hr/>
	Total Labor Costs		\$ 5,130.00
	Total Phase -- 000		\$ 5,130.00

Invoice

Invoice Number	0645093983	Supplier	Customer
Invoice Date	Dec 10, 2018	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company 1 Water St
Supply Date	Nov 23, 2018	US (United States)	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	PO Box 829160	8667778426
Payment Terms	45 days net	Philadelphia 19182-9160	8565199733
AW Contact	LINDA.BRIDWELL@AMWATER.CO M	717-763-7212	

Ship To

Kentucky American Water Company
1 Water Street
Camden, NJ 08102-1658
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost Allocation & Rate Design	Ea (Each)	8,347.5	\$1.00	\$8,347.50
				Subtotal	\$8,347.50
				Total Tax Amount	\$0.00
				Invoice Amount	\$8,347.50



Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

KY American Water Company
Attn: Accounts Payable
1 Water Street
Camden, NJ 08102-1658

ACH/EFT Payment Information:
ABA: 031312738
Account No.: 5003165655
Account Name: Gannett Fleming

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 064509
Invoice No: 064509*3983
Invoice Date: December 10, 2018

Federal EIN: 46-4413705
Send Remit Info: AccountsReivable@gfnet.com

Invoice Period: October 27, 2018 through November 23, 2018

Project Manager : Constance E. Heppenstall cheppenstall@gfnet.com **610 650-8101**

Vendor No. 122240 - Consulting Services Related to Cost of Service Allocation and Rate Design Studies for Kentucky American Water Company, Contact: Linda C. Bridwell, P.E., Director - Engineering at Linda.Bridwell@amwater.com.

Summary of Current Charges

Phase 000	- COST ALLOCATION & RATE DESIGN	\$ 8,347.50
	Total Charges	<u>\$ 8,347.50</u>
	Total Due This Invoice	\$8,347.50

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Cost Allocation & Rate Design

Labor Costs**Labor Classification****Hours****Rate****Amount**

Associate Analyst

0.50

\$ 160.00

\$ 80.00

Constance E. Heppenstall

43.50

185.00

8,047.50

Support Staff

2.00

110.00

220.00

Total Labor Costs**\$ 8,347.50****Total Phase -- 000****\$ 8,347.50**

Invoice

Invoice Number	0645094061	Supplier	Customer
Invoice Date	Jan 18, 2019	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company 1 Water St
Supply Date	Dec 28, 2018	US (United States)	Camden, NJ 08102-1658
Currency	USD (US Dollar)	PO Box 829160	US (United States)
Payment Terms	45 days net	Philadelphia 19182-9160	8667778426
AW Contact	LINDA.BRIDWELL@AMWATER.CO M	717-763-7212	8565199733

Ship To

Kentucky American Water Company
1 Water Street
Camden, NJ 08102-1658
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost Allocation & Rate Design Studies	Ea (Each)	912.64	\$1.00	\$912.64
				Subtotal	\$912.64
				Total Tax Amount	\$0.00
				Invoice Amount	\$912.64



Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

KY American Water Company
Attn: Accounts Payable
1 Water Street
Camden, NJ 08102-1658

ACH/EFT Payment Information:
ABA: 031312738
Account No.: 5003165655
Account Name: Gannett Fleming

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 064509
Invoice No: 064509*4061
Invoice Date: January 18, 2019

Federal EIN: 46-4413705
Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: November 24, 2018 through December 28, 2018

Project Manager : Constance E. Heppenstall cheppenstall@gfnet.com **610 650-8101**

Vendor No. 122240 - Consulting Services Related to Cost of Service Allocation and Rate Design Studies for Kentucky American Water Company, Contact: Linda C. Bridwell, P.E., Director - Engineering at Linda.Bridwell@amwater.com.

Summary of Current Charges

Phase 000	- COST ALLOCATION & RATE DESIGN	\$ 912.64
	Total Charges	<u>\$ 912.64</u>
	Total Due This Invoice	\$912.64

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Cost Allocation & Rate Design

Labor Costs**Labor Classification****Hours****Rate****Amount**

Constance E. Heppenstall

4.50

\$ 185.00

\$ 832.50

Support Staff

0.50

110.00

55.00

Total Labor Costs**\$ 887.50****Expenses**

Postage, Freight & Courier Service

25.14

Total Expenses**\$ 25.14****Total Phase -- 000****\$ 912.64**

Invoice Number 6-380-45651	Invoice Date Nov 26, 2018	Account Number
--------------------------------------	-------------------------------------	-----------------------

FedEx Express Shipment Detail By Reference (Original)

Ship Date: Nov 16, 2018 Cust. Ref.: 003-330250-064509.000 Ref.#2:
 Payor: Shipper Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 8.00% to this shipment.
- Distance Based Pricing, Zone 4

Automation	INET	Sender	Recipient
Tracking ID	773744155712	Megan Eckrich	Ms. Lindsey Ingram
Service Type	FedEx 2Day	207 Senate Avenue	Stoll Keenon Ogden PLLC
Package Type	FedEx Envelope	CAMP HILL PA 17011 US	300 W VINE ST
Zone	04		LEXINGTON KY 40507 US

Packages	1		
Rated Weight	N/A		
Delivered	Nov 20, 2018 11:44	Transportation Charge	19.04
Svc Area	A4	Discount	-8.95
Signed by	D.WALKER	Fuel Surcharge	0.81
FedEx Use	00000000/1110/	Total Charge	USD \$10.90

003-330250-064509.000 Reference Subtotal USD \$10.90

Ship Date: Dec 04, 2018 Cust. Ref.: 64509.000 - Heppenstall Ref.#2:
 Payor: Shipper Ref.#3: 330250

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 4

Automation	INET	Sender	Recipient
Tracking ID	773873992718	GANNETT FLEMING/VF CORPCTR	Lindsey W. Ingram III
Service Type	FedEx Priority Overnight	1010 ADAMS AVE	Stoll Keenon Ogden PLLC
Package Type	FedEx Envelope	NORRISTOWN PA 19403 US	300 West Vine street, Suite 21
Zone	04		LEXINGTON KY 40507 US

Packages	1		
Rated Weight	N/A	Transportation Charge	35.19
Delivered	Dec 05, 2018 09:54	Discount	-21.82
Svc Area	A4	Fuel Surcharge	0.87
Signed by	L.STOREY	Courier Pickup Charge	0.00
FedEx Usa	00000000/208/	Total Charge	USD \$14.24



Invoice

Invoice Number	0645094107	Supplier	Customer
Invoice Date	Feb 20, 2019	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company 1 Water St
Supply Date	Feb 1, 2019	US (United States)	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	PO Box 829160	8667778426
Payment Terms	45 days net	Philadelphia 19182-9160	8565199733
AW Contact	LINDA.BRIDWELL@AMWATER.CO M	717-763-7212	

Ship To

Kentucky American Water Company
1 Water Street
Camden, NJ 08102
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost Allocation & Rate Design Studies	Ea (Each)	4,787.5	\$1.00	\$4,787.50
				Subtotal	\$4,787.50
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,787.50



Invoice

Invoice Number	0645094107	Supplier	Customer
Invoice Date	Feb 20, 2019	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Feb 1, 2019	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	LINDA.BRIDWELL@AMWATER.CO M	717-763-7212	8667778426 8565199733

Ship To
 Kentucky American Water Company
 1 Water Street
 Camden, NJ 08102
 US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost Allocation & Rate Design Studies	Ea (Each)	4,787.5	\$1.00	\$4,787.50
				Subtotal	\$4,787.50
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,787.50





Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

KY American Water Company
Attn: Accounts Payable
1 Water Street
Camden, NJ 08102-1658

ACH/EFT Payment Information:
ABA: 031312738
Account No.: 5003165655
Account Name: Gannett Fleming

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 064509
Invoice No: 064509*4107
Invoice Date: February 20, 2019

Federal EIN: 46-4413705
Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: December 29, 2018 through February 1, 2019

Project Manager : Constance E. Heppenstall cheppenstall@gfnet.com **610 650-8101**

Vendor No. 122240 - Consulting Services Related to Cost of Service Allocation and Rate Design Studies for Kentucky American Water Company, Contact: Linda C. Bridwell, P.E., Director - Engineering at Linda.Bridwell@amwater.com.

Summary of Current Charges

Phase 000	- COST ALLOCATION & RATE DESIGN	\$	4,787.50
	Total Charges		<u>\$ 4,787.50</u>
	Total Due This Invoice		\$4,787.50

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Cost Allocation & Rate Design

Labor Costs**Labor Classification****Hours****Rate****Amount**

Constance E. Heppenstall

21.50

\$ 220.00

\$ 4,730.00

Support Staff

0.50

115.00

57.50

Total Labor Costs**\$ 4,787.50****Total Phase -- 000****\$ 4,787.50**

Invoice

Invoice Number	0645094107	Supplier	Customer
Invoice Date	Feb 20, 2019	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Feb 1, 2019	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	LINDA.BRIDWELL@AMWATER.CO M	717-763-7212	8667778426 8565199733

Ship To
 Kentucky American Water Company
 1 Water Street
 Camden, NJ 08102
 US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost Allocation & Rate Design Studies	Ea (Each)	4,787.5	\$1.00	\$4,787.50
				Subtotal	\$4,787.50
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,787.50



Invoice

Invoice Number	0645094170	Supplier	Customer
Invoice Date	Mar 20, 2019	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Mar 1, 2019	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	MELISSA.SCHWARZELL@AMWATE R.COM	717-763-7212	8667778426 8565199733

Ship To
 Kentucky American Water Company
 1 Water Street
 Camden, NJ 08102-1658
 US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost Allocation & Rate Design Studies	Ea (Each)	3,702.44	\$1.00	\$3,702.44
				Subtotal	\$3,702.44
				Total Tax Amount	\$0.00
				Invoice Amount	\$3,702.44



Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

KY American Water Company
 Attn: Accounts Payable
 1 Water Street
 Camden, NJ 08102-1658

ACH/EFT Payment Information:
ABA: 031312738
Account No.: 5003165655
Account Name: Gannett Fleming

Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160
 Philadelphia, PA 19182-9160

Project: 064509
Invoice No: 064509*4170
Invoice Date: March 20, 2019

Federal EIN: 46-4413705
Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: February 2, 2019 through March 1, 2019

Project Manager : Constance E. Heppenstall cheppenstall@gfnet.com **610 650-8101**

Vendor No. 122240 - Consulting Services Related to Cost of Service Allocation and Rate Design Studies for Kentucky American Water Company, Contact: Melissa Schwarzell, Sr. Director - Regulatory Services, Melissa.Schwarzell@amwater.com

Summary of Current Charges

Phase 000	- COST ALLOCATION & RATE DESIGN	\$ 3,702.44
	Total Charges	<u>\$ 3,702.44</u>
	Total Due This Invoice	\$3,702.44

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Cost Allocation & Rate Design

Labor Costs**Labor Classification****Hours****Rate****Amount**

Constance E. Heppenstall

16.50

\$ 220.00

\$ 3,630.00

Support Staff

0.50

115.00

57.50

Total Labor Costs**\$ 3,687.50****Expenses**

Postage, Freight & Courier Service

14.94

Total Expenses**\$ 14.94****Total Phase -- 000****\$ 3,702.44**

Invoice Number 6-450-56875	Invoice Date Feb 05, 2019	Account Number
--------------------------------------	-------------------------------------	-----------------------

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Jan 25, 2019

Cust. Ref.: 064509.000 - Heppenstall

Ref.#2:

Payor: Shipper

Ref.#3:

3 30250

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.00% to this shipment.
- Distance Based Pricing, Zone 4

Automation INET
 Tracking ID 774311641768
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope
 Zone 04
 Packages 1
 Rated Weight N/A
 Delivered Jan 28, 2019 09:39
 Svc Area A4
 Signed by LSTOREY
 FedEx Use 000000000/208/_

Sender
 GANNETT FLEMING/VF CORPCTR
 1010 ADAMS AVE
 NORRISTOWN PA 19403 US

Recipient
 Molly Loy, Litigation Paralega
 Stoll Keenon & Ogden
 300 West Vine Street, Suite 21
 LEXINGTON KY 40507 US

Transportation Charge
 Discount
 Fuel Surcharge
Total Charge

	37.09
	-23.00
	0.85
USD	\$14.94



Invoice

Invoice Number	0645094242	Supplier	Customer
Invoice Date	Apr 10, 2019	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Mar 29, 2019	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	MELISSA.SCHWARZELL@AMWATE R.COM	717-763-7212	8667778426 8565199733

Ship To
 Kentucky American Water Company
 1 Water Street
 Camden, NJ 08102-1658
 US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost of Service Allocation and Rate Design Studies	Ea (Each)	952.51	\$1.00	\$952.51
				Subtotal	\$952.51
				Total Tax Amount	\$0.00
				Invoice Amount	\$952.51



Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

KY American Water Company
Attn: Accounts Payable
1 Water Street
Camden, NJ 08102-1658

ACH/EFT Payment Information:
ABA: 031312738
Account No.: 5003165655
Account Name: Gannett Fleming

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 064509
Invoice No: 064509*4242
Invoice Date: April 10, 2019

Federal EIN: 46-4413705
Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: March 2, 2019 through March 29, 2019

Project Manager : Constance E. Heppenstall cheppenstall@gfnet.com **610 650-8101**

Vendor No. 122240 - Consulting Services Related to Cost of Service Allocation and Rate Design Studies for Kentucky American Water Company, Contact: Melissa Schwarzell, Sr. Director - Regulatory Services, Melissa.Schwarzell@amwater.com

Summary of Current Charges

Phase 000	- COST ALLOCATION & RATE DESIGN	\$	952.51
	Total Charges		<u>\$ 952.51</u>
	Total Due This Invoice		\$952.51

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Cost Allocation & Rate Design

Labor Costs**Labor Classification****Hours****Rate****Amount**

Constance E. Heppenstall

4.00

\$ 220.00

\$ 880.00

Support Staff

0.50

115.00

57.50

Total Labor Costs**\$ 937.50****Expenses**

Postage, Freight & Courier Service

15.01

Total Expenses**\$ 15.01****Total Phase -- 000****\$ 952.51**

Invoice Number	Invoice Date	Account Number
6-479-05791	Mar 05, 2019	

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Feb 25, 2019

Cust. Ref.: 064509.000 - Heppenstall

Ref.#2:

003 330250

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 4

Automation INET
 Tracking ID 774548683609
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope
 Zone 04
 Packages 1
 Rated Weight N/A
 Delivered Feb 26, 2019 09:52
 Svc Area A4
 Signed by T.PAYTON
 FedEx Use 00000000/208/

Sender
 GANNETT FLEMING/VF CORPCTR
 1010 ADAMS AVE
 NORRISTOWN PA 19403 US

Recipient
 Molly Loy, Litigation Paralega
 Stoll Keenon & Ogden
 300 West Vine Street, Suite 21
 LEXINGTON KY 40507 US

Transportation Charge	37.09
Discount	-23.00
Fuel Surcharge	0.92
Courier Pickup Charge	0.00
Total Charge	USD 15.01



INVOICE

DATE	INVOICE#
11/29/2018	48934

BILLED TO:

KAWC - Shared Services Center
 Patricia Lee- #A12ASST08
 P.O. Box 5810
 Cherry Hill, NJ 08034

SALES REP	JOB #	PURCHASE ORDER #	TERMS
	58811		Due on receipt

SALES CODE	QUANTITY...DESCRIPTION	AMOUNT
01	File Set-up	150.00
03	125,000 November 28 Regulations Letters Printed & Folded	6,800.00T
02	119,929 Regulation Letters - Address Envelopes/Insert 1 page letter/Mail Prep	14,991.13
05	Postage	26,731.35
100	Less Client Deposit/Payment	-26,471.55
Subtotal		\$22,200.93
Sales Tax (6.0%)		\$408.00
Credit (When Applicable)		\$0.00
Balance Due		\$22,608.93

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

June 12, 2018

Kentucky-American Water Company
 American Water Works Service Company, Inc.
 Legal Department
 c/o Shared Services Center - Accounts Payable
 Center
 P.O. Box 5610
 Cherry Hill NJ 08034

INVOICE NO.: 881085
 SKO File No.: 10311/160510

Email Entire Invoice to: Nicole.Boyd@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	5,776.00
---	----------

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
--	-------------

INVOICE TOTAL	<u>\$ 5,776.00</u>
---------------	--------------------

TOTAL BALANCE DUE	<u><u>\$5,776.00</u></u>
--------------------------	---------------------------------

*PLEASE INDICATE INVOICE NUMBER 881085 ON PAYMENT

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

July 13, 2018

Kentucky-American Water Company
 American Water Works Service Company, Inc.
 Legal Department
 c/o Shared Services Center - Accounts Payable
 Center
 P.O. Box 5610
 Cherry Hill NJ 08034

INVOICE NO.: 883230
 SKO File No.: 10311/160510

Email Entire Invoice to: Nicole.Boyd@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 4,383.50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.30

INVOICE TOTAL \$ 4,383.80

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
06/12/18	881085	5,776.00

Total Balance Due on Previous Statements: \$ 5,776.00

TOTAL BALANCE DUE \$10,159.80

*PLEASE INDICATE INVOICE NUMBER 883230 ON PAYMENT

STOLL · KEENON · OGDEN

PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

October 3, 2018

Kentucky-American Water Company
 American Water Works Service Company, Inc.
 Legal Department
 c/o Shared Services Center - Accounts Payable
 Center
 P.O. Box 5610
 Cherry Hill NJ 08034

INVOICE NO.: 888722
 SKO File No.: 10311/160510

Email Entire Invoice to: Christina.Dean@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 6,745.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 1.20

INVOICE TOTAL \$ 6,746.20

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
09/13/18	887263	4,153.60

Total Balance Due on Previous Statements: \$ 4,153.60

TOTAL BALANCE DUE \$10,899.80

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

September 13, 2018

Kentucky-American Water Company
 American Water Works Service Company, Inc.
 Legal Department
 c/o Shared Services Center - Accounts Payable
 Center
 P.O. Box 5610
 Cherry Hill NJ 08034

INVOICE NO.: 887263
 SKO File No.: 10311/160510

Email Entire Invoice to: Christina.Dean@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	4,152.50
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TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>1.10</u>
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INVOICE TOTAL	<u>\$ 4,153.60</u>
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TOTAL BALANCE DUE	<u><u>\$4,153.60</u></u>
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*PLEASE INDICATE INVOICE NUMBER 887263 ON PAYMENT

STOLL · KEENON · OGDEN

PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

November 5, 2018

Kentucky-American Water Company
 American Water Works Service Company, Inc.
 Legal Department
 c/o Shared Services Center - Accounts Payable
 Center
 P.O. Box 5610
 Cherry Hill NJ 08034

INVOICE NO.: 890701
 SKO File No.: 10311/160510

Email Entire Invoice to: Christina.Dean@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 28,251.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 21,019.40

INVOICE TOTAL \$ 49,270.40

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
10/03/18	888722	6,746.20

Total Balance Due on Previous Statements: \$ 6,746.20

TOTAL BALANCE DUE \$56,016.60

STOLL · KEENON · OGDEN

PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

December 5, 2018

Kentucky-American Water Company
 American Water Works Service Company, Inc.
 Legal Department
 c/o Shared Services Center - Accounts Payable
 Center
 P.O. Box 5610
 Cherry Hill NJ 08034

INVOICE NO.: 892801
 SKO File No.: 10311/160510

Email Entire Invoice to: Christina.Dean@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 67,236.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 1,453.23

INVOICE TOTAL \$ 68,689.23

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
11/05/18	890701	49,270.40

Total Balance Due on Previous Statements: \$ 49,270.40

TOTAL BALANCE DUE \$117,959.63

STOLL · KEENON · OGDEN

PLLC

**300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389**

January 11, 2019

Kentucky-American Water Company
American Water Works Service Company, Inc.
Legal Department
c/o Shared Services Center - Accounts Payable
Center
P.O. Box 5610
Cherry Hill NJ 08034

INVOICE NO.: 895740
SKO File No.: 10311/160510

Email Entire Invoice to: Christina.Dean@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 25,231.50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 687.78

INVOICE TOTAL \$ 25,919.28

TOTAL BALANCE DUE \$25,919.28

STOLL · KEENON · OGDEN

Page 40 of 63

PLLC

**300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389**

February 27, 2019

Kentucky-American Water Company
American Water Works Service Company, Inc.
Legal Department
c/o Shared Services Center - Accounts Payable
Center
P.O. Box 5610
Cherry Hill NJ 08034

INVOICE NO.: 898952
SKO File No.: 10311/160510

Email Entire Invoice to: Christina.Dean@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	65,005.00
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TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>8,640.84</u>
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INVOICE TOTAL	<u>\$ 73,645.84</u>
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TOTAL BALANCE DUE	<u><u>\$73,645.84</u></u>
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*PLEASE INDICATE INVOICE NUMBER 898952 ON PAYMENT

STOLL · KEENON · OGDEN

PLLC

**300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389**

March 22, 2019

Kentucky-American Water Company
AP Dept. 1012
1 Water Street
Camden NJ 08102-1658

INVOICE NO.: 900742
SKO File No.: 10311/160510

Email Entire Invoice to: Christina.Dean@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 38,278.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 9,907.29

INVOICE TOTAL \$ 48,185.29

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
02/27/19	898952	73,645.84

Total Balance Due on Previous Statements: \$ 73,645.84

TOTAL BALANCE DUE \$121,831.13

STOLL · KEENON · OGDEN

PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

April 11, 2019

Kentucky-American Water Company
 Attn: Ms. Julie Polzin
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 902196
 SKO File No.: 10311/160510

Email Entire Invoice to: Julie.Polzin@amwater.com

MATTER NAME: 2018 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 30,751.50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 1,283.63

INVOICE TOTAL \$ 32,035.13

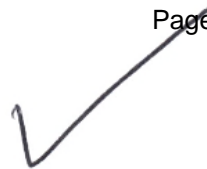
BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
02/27/19	898952	73,645.84
03/22/19	900742	48,185.29

Total Balance Due on Previous Statements: \$ 121,831.13

TOTAL BALANCE DUE \$153,866.26

104515



Invoice



January 11, 2019

Engagement No: 03588.00

Invoice No: 0011782

Susan Schneider

Linda Bridwell
 Kentucky American Water
 2300 Richmond Road
 Lexington, KY 40502

Engagement 03588.00 American Water - KY Rate Case

Professional Services from November 1, 2018 to November 30, 2018

Phase 01 Direct Evidence

Professional Personnel

	Hours	Rate	Amount
Senior VP	6.00	600.00	3,600.00
Project Manager	15.75	370.00	5,827.50
Senior Analyst	5.00	295.00	1,475.00
Analyst	4.25	250.00	1,062.50
Project Assistant	1.50	75.00	112.50
Totals	32.50		12,077.50
Total Labor			12,077.50

Reimbursable Expenses

Other Client Billable Expenses	33.70
Total Reimbursables	33.70

Total this Phase \$12,111.20

Total this Invoice \$12,111.20

Outstanding Invoices

Number	Date	Balance
0011677	11/15/2018	18,450.85
Total		18,450.85

Billings to Date

	Current	Prior	Total
Labor	12,077.50	18,403.75	30,481.25
Expense	33.70	0.00	33.70
Unit	0.00	47.10	47.10
Totals	12,111.20	18,450.85	30,562.05

For billing inquiries or to request electronic payment instructions, please call us at (508) 263-6200

Taxpayer ID: 01-0568063

Billing Backup

Friday, January 11, 2019

Concentric Energy Advisors, Inc.

Invoice 0011782 Dated 1/11/2019

4:25:33 PM

Engagement 03588.00 American Water - KY Rate Case

Phase 01 Direct Evidence

Professional Personnel

			Hours	Rate	Amount
Senior VP					
Bulkley, Ann	11/6/2018		1.00	600.00	600.00
Reviewed analysis and provided next steps.					
Bulkley, Ann	11/7/2018		1.25	600.00	750.00
Developed testimony.					
Bulkley, Ann	11/19/2018		2.00	600.00	1,200.00
Preparation of direct evidence.					
Bulkley, Ann	11/21/2018		1.00	600.00	600.00
Testimony development.					
Bulkley, Ann	11/26/2018		.75	600.00	450.00
Review of comments, updated testimony and recirculated draft.					
Project Manager					
Wall, Christopher	11/1/2018		1.50	370.00	555.00
Meeting with A. Bulkley. Reviewed the Exhibit Package. Meeting with O. Prieto.					
Wall, Christopher	11/14/2018		.50	370.00	185.00
Meeting with A. Bulkley.					
Wall, Christopher	11/15/2018		1.50	370.00	555.00
Developed and updated the Direct Testimony.					
Wall, Christopher	11/16/2018		1.25	370.00	462.50
Developed and updated the Direct Testimony. Meetings with A. Bulkley.					
Wall, Christopher	11/19/2018		3.00	370.00	1,110.00
Meeting with P. Hoegler. Research for the Direct Testimony. Meeting with American Water to discuss the Direct Testimony. Developed and updated the Direct Testimony.					
Wall, Christopher	11/20/2018		2.25	370.00	832.50
Developed and updated the Direct Testimony. Meeting with P. Hoegler. Updated the capital structure analysis.					
Wall, Christopher	11/21/2018		2.00	370.00	740.00
Meetings with P. Hoegler. Reviewed and updated the Direct Testimony and Exhibits.					
Wall, Christopher	11/26/2018		3.75	370.00	1,387.50
Reviewed and updated the exhibit package. Meeting with A. Bulkley to discuss the exhibit package. Reviewed and updated the Direct Testimony and Exhibits.					
Senior Analyst					
Prieto, Olivia	11/1/2018		.50	295.00	147.50
Call with CW to discuss rate case and exhibits.					
Prieto, Olivia	11/6/2018		2.00	295.00	590.00
ROE Analysis update with combined proxy group.					
Prieto, Olivia	11/8/2018		1.00	295.00	295.00
ROE Analysis update with combined proxy group.					
Prieto, Olivia	11/9/2018		1.50	295.00	442.50
ROE Analysis update with combined proxy group.					
Analyst					
Hoegler, Peter	11/19/2018		3.00	250.00	750.00
Audited exhibit package.					

Engagement	03588.00	American Water - KY Rate Case			Invoice Page 45 of 68
Hoegler, Peter		11/21/2018	1.25	250.00	312.50
Audited regulatory risk analysis.					
Project Assistant					
Kolb, Regina		11/26/2018	.25	75.00	18.75
Document work for A. Bulkley.					
Kolb, Regina		11/27/2018	1.25	75.00	93.75
Briefing Materials for A. Bulkley.					
Totals			32.50		12,077.50
Total Labor					12,077.50
Reimbursable Expenses					
Other Client Billable Expenses					
AP 0009971	11/30/2018	American Express / 11/20/2018: FedEx CEA MA to Stoll Keenon Ogden PLLC KY			33.70
Total Reimbursables					33.70
Total this Phase					\$12,111.20
Total this Engagement					\$12,111.20
Total this Report					\$12,111.20

Send to.
Susan.schneider
@amwater.com
for coding

Invoice



104515

March 12, 2019
Engagement No: 03588.00
Invoice No: 0011975

Elaine Chambers
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 03588.00 American Water - KY Rate Case
Professional Services from January 1, 2019 to January 31, 2019

Phase 01 Direct Evidence

Professional Personnel

	Hours	Rate	Amount	
Project Assistant	2.25	75.00	168.75	
Totals	2.25		168.75	
Total Labor				168.75

Reimbursable Expenses

Other Client Billable Expenses			33.62	
Total Reimbursables			33.62	33.62

Total this Phase \$202.37

Phase 02 Discovery

Professional Personnel

	Hours	Rate	Amount	
Senior VP	4.75	620.00	2,945.00	
Project Manager	13.50	380.00	5,130.00	
Analyst	6.75	260.00	1,755.00	
Project Assistant	2.50	75.00	187.50	
Totals	27.50		10,017.50	
Total Labor				10,017.50

Total this Phase \$10,017.50

Total this Invoice \$10,219.87

Outstanding Invoices

Number	Date	Balance
0011677	11/15/2018	18,450.85
Total		18,450.85

Billings to Date

	Current	Prior	Total
Labor	10,186.25	30,481.25	40,667.50
Expense	33.62	33.70	67.32
Unit	0.00	47.10	47.10
Totals	10,219.87	30,562.05	40,781.92

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063

Billing Backup

Tuesday, March 12, 2019

Concentric Energy Advisors, Inc.

Invoice 0011975 Dated 3/12/2019

2:34:20 PM

Engagement 03588.00 American Water - KY Rate Case

Phase 01 Direct Evidence

Professional Personnel

			Hours	Rate	Amount
Project Assistant					
Kolb, Regina	1/11/2019		.50	75.00	37.50
	Cited source document work A. Bulkley (Direct Testimony).				
Kolb, Regina	1/15/2019		1.75	75.00	131.25
	Cited source document work for A. Bulkley.				
Totals			2.25		168.75
Total Labor					168.75

Reimbursable Expenses

Other Client Billable Expenses

AP 0010157	1/31/2019	American Express / 01/26/2019: FedEx CEA MA to Stoll Keenon Ogden KY			33.62
Total Reimbursables					33.62

Total this Phase \$202.37

Phase 02 Discovery

Professional Personnel

			Hours	Rate	Amount
Senior VP					
Bulkley, Ann	1/11/2019		1.00	620.00	620.00
	Preparation of data responses.				
Bulkley, Ann	1/16/2019		.75	620.00	465.00
	Developed responses to data requests.				
Bulkley, Ann	1/29/2019		1.50	620.00	930.00
	Developed discovery responses.				
Bulkley, Ann	1/31/2019		1.50	620.00	930.00
	Developed discovery responses.				
Project Manager					
Wall, Christopher	1/11/2019		3.25	380.00	1,235.00
	Reviewed the data requests received from the PSC. Meeting with P. Hoegler. Developed the responses and attachments to the second set of data requests from the PSC. Reviewed the data requests received from the AG.				
Wall, Christopher	1/14/2019		3.50	380.00	1,330.00
	Developed the responses and attachments to the second set of data requests from the PSC.				
Wall, Christopher	1/15/2019		3.75	380.00	1,425.00
	Developed the responses and attachments to the second set of data requests from the PSC. Meeting with KAWC to discuss the data requests from the PSC and AG.				
Wall, Christopher	1/16/2019		3.00	380.00	1,140.00
	Developed the responses to the second set of data requests from the PSC. Meeting with R. Kolb. Meeting with A. Bulkley. Developed the responses and attachments to the first set of data requests from the AG.				

Engagement	03588.00	American Water - KY Rate Case	Invoice Page 49 of 63		0011975
Analyst					
Hoegler, Peter		1/11/2019	.50	260.00	130.00
Responded to data requests.					
Hoegler, Peter		1/15/2019	1.50	260.00	390.00
Responded to data requests.					
Hoegler, Peter		1/16/2019	2.75	260.00	715.00
Responded to data requests.					
Hoegler, Peter		1/18/2019	2.00	260.00	520.00
Updated testimony and exhibits.					
Project Assistant					
Kolb, Regina		1/16/2019	2.50	75.00	187.50
Located cited source documents for A. Bulkley Direct Testimony; Data Response work for AG-034.					
Totals			27.50		10,017.50
Total Labor					10,017.50
Total this Phase					\$10,017.50
Total this Engagement					\$10,219.87
Total this Report					\$10,219.87

Invoice

104515



✓
JD

Susan Schneider

November 15, 2018
 Engagement No: 03588.00
 Invoice No: 0011677

Elaine Chambers
 Kentucky American Water
 2300 Richmond Road
 Lexington, KY 40502

Please remit in US Dollars to:
Concentric Energy Advisors, Inc.
Attention: Accounts Receivable
293 Boston Post Road West, Suite 500
Marlborough, MA 01752

Engagement 03588.00 American Water - KY Rate Case

Professional Services from October 1, 2018 to October 31, 2018

Phase 01 Direct Evidence

Professional Personnel

	Hours	Rate	Amount	
Senior VP	4.00	600.00	2,400.00	
Project Manager	6.75	370.00	2,497.50	
Senior Consultant	24.00	345.00	8,280.00	
Senior Analyst	14.75	295.00	4,351.25	
Analyst	3.50	250.00	875.00	
Totals	53.00		18,403.75	
Total Labor				18,403.75

Unit Billing

Color Copies				
Color Copies, October 2018	7.0 Clr Copies @ 0.50		3.50	
Copies				
Black & White Copies, October 2018	545.0 Copies @ 0.08		43.60	
Total Units			47.10	47.10

Total this Phase \$18,450.85

Total this Invoice \$18,450.85

Billings to Date

	Current	Prior	Total
Labor	18,403.75	0.00	18,403.75
Unit	47.10	0.00	47.10
Totals	18,450.85	0.00	18,450.85

For billing inquiries or to request electronic payment instructions,
 please call us at (508) 263-6200

Taxpayer ID: 01-0568063

Billing Backup

Thursday, November 15, 2018

Concentric Energy Advisors, Inc.

Invoice 0011677 Dated 11/15/2018

3:46:39 PM

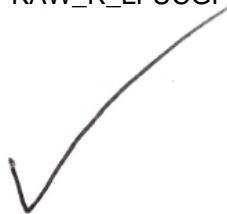
Engagement 03588.00 American Water - KY Rate Case

Phase 01 Direct Evidence

Professional Personnel

			Hours	Rate	Amount
Senior VP					
Bulkley, Ann	10/11/2018	Preparation of Direct Testimony.	2.00	600.00	1,200.00
Bulkley, Ann	10/15/2018	Preparation of Direct Testimony.	2.00	600.00	1,200.00
Project Manager					
Wall, Christopher	10/25/2018	Meeting with A. Bulkley. Regulatory Research.	.75	370.00	277.50
Wall, Christopher	10/26/2018	Research on past regulatory precedent in KY. Meeting with O. Prieto to discuss regulatory research. Developed the proxy group screening analysis. Email to A. Bulkley.	5.50	370.00	2,035.00
Wall, Christopher	10/31/2018	Reviewed the regulatory research.	.50	370.00	185.00
Senior Consultant					
Adams, Briana	10/10/2018	Discuss model updates needed with O. Prieto, review model updates, update model	3.00	345.00	1,035.00
Adams, Briana	10/11/2018	Correspondence with Reuters on missing long-term growth forecasts, research long-term growth forecasts, discuss model and decoupling research with A. Bulkley, update model assumptions	4.00	345.00	1,380.00
Adams, Briana	10/12/2018	Update model, research decoupling and other precedents through previous KY orders	4.00	345.00	1,380.00
Adams, Briana	10/15/2018	Discussion with A. Bulkley on decoupling and markets research, develop Q&A based on research, discuss next steps for testimony and RRA research with O. Prieto	1.50	345.00	517.50
Adams, Briana	10/16/2018	Update testimony, direct O. Prieto on model updates, review O. Prieto's work, research merger status of proxy companies, email Alliant about updated spreadsheets	3.50	345.00	1,207.50
Adams, Briana	10/17/2018	Discussion with A. Bulkley, update testimony, direct O. Prieto on model updates, review O. Prieto's work, make model revisions	3.00	345.00	1,035.00
Adams, Briana	10/18/2018	Decoupling mechanisms research, Q&A for interest rates	5.00	345.00	1,725.00
Senior Analyst					
Hurwitz, Jacob	9/4/2018	Met with P. Hoegler to discuss ROE model update	.50	295.00	147.50
Prieto, Olivia	10/10/2018	Update water ROE model for KAWC	1.00	295.00	295.00
Prieto, Olivia	10/15/2018	Update water ROE model for KAWC	3.75	295.00	1,106.25
Prieto, Olivia	10/29/2018	Research and summarize past KY rate proceedings	2.50	295.00	737.50

Engagement	03588.00	American Water - KY Rate Case	Invoice # 011677		Page 52 of 66
Prieto, Olivia		10/30/2018	4.50	295.00	1,327.50
		Research and summarize past KY rate proceedings			
Prieto, Olivia		10/31/2018	2.00	295.00	590.00
		Research and summarize past KY rate proceedings			
Wang, Xinghao		6/21/2018	.50	295.00	147.50
		Update business segment and generation section data			
		Analyst			
Hoegler, Peter		9/28/2018	1.00	250.00	250.00
		Downloaded growth rates for ROE model.			
Hoegler, Peter		10/2/2018	1.00	250.00	250.00
		Updated the water ROE model with September data.			
Hoegler, Peter		10/9/2018	.50	250.00	125.00
		Updated CAPM data in ROE models.			
Pryciak, Jessalyn		4/18/2018	1.00	250.00	250.00
		ROE model business segment update.			
		Totals	53.00		18,403.75
		Total Labor			18,403.75
Unit Billing					
Color Copies					
		Color Copies, October 2018	7.0 Clr Copies @ 0.50		3.50
Copies					
		Black & White Copies, October 2018	545.0 Copies @ 0.08		43.60
		Total Units			47.10
				Total this Phase	\$18,450.85
				Total this Engagement	\$18,450.85
				Total this Report	\$18,450.85



Invoice



April 3, 2019
 Engagement No: 03588.00
 Invoice No: 0012018

Susan Schneider

~~Elaine Chambers~~
 Kentucky American Water
 2300 Richmond Road
 Lexington, KY 40502

Engagement 03588.00 American Water - KY Rate Case
Professional Services from February 1, 2019 to February 28, 2019

Phase 02 Discovery

Professional Personnel

	Hours	Rate	Amount	
Senior VP	1.75	620.00	1,085.00	
Senior Project Manager	3.75	405.00	1,518.75	
Totals	5.50		2,603.75	
Total Labor				2,603.75
		Total this Phase		\$2,603.75
		Total this Invoice		\$2,603.75

Outstanding Invoices

Number	Date	Balance
0011677	11/15/2018	18,450.85
0011975	3/12/2019	10,219.87
Total		28,670.72

Billings to Date

	Current	Prior	Total
Labor	2,603.75	40,667.50	43,271.25
Expense	0.00	67.32	67.32
Unit	0.00	47.10	47.10
Totals	2,603.75	40,781.92	43,385.67

For billing inquiries or to request electronic payment instructions,
 please call us at (508) 263-6200

Taxpayer ID: 01-0568063

18620000 B12-01-0045

Billing Backup

Wednesday, April 3, 2019

Concentric Energy Advisors, Inc.

Invoice 0012018 Dated 4/3/2019

11:03:08 AM

Engagement 03588.00

American Water - KY Rate Case

Phase 02 Discovery

Professional Personnel

		Hours	Rate	Amount	
Senior VP					
Bulkley, Ann	2/14/2019	1.00	620.00	620.00	
	Response to discovery requests.				
Bulkley, Ann	2/22/2019	.75	620.00	465.00	
	Review of discovery responses and edits.				
Senior Project Manager					
Wall, Christopher	2/20/2019	1.00	405.00	405.00	
	Reviewed and edited the response to AG Set 2 Request 5.				
Wall, Christopher	2/21/2019	2.50	405.00	1,012.50	
	Developed the responses to PSC Set 3 Requests 55 and 56.				
Wall, Christopher	2/22/2019	.25	405.00	101.25	
	Meeting with A. Bulkley.				
	Totals	5.50		2,603.75	
	Total Labor				2,603.75
			Total this Phase		\$2,603.75
			Total this Engagement		\$2,603.75
			Total this Report		\$2,603.75

100644



✓ Susan Schneider

Baryenbruch & Company, LLC
 Management Consultants

November 15, 2018

Kentucky American Water Company
 Attn: Ms. Linda Bridwell
 P.O. Box 5610
 Cherry Hill, New Jersey 08034

Kentucky American Water Company
2018 Service Company Market Cost Comparison Study

	Hours	Rate	Amount
Fees			
Sep 2018	19.0		
Oct 2018	79.0		
Nov 2018	1.0		
Total Hours/Fees	99.0	\$275	\$27,225
Expenses			
Total Invoice			\$27,225

Terms: net 30

Note: Not-to-exceed budget for this study is \$27,500

18620000. B12-01-0050

P.Baryenbruch, Baryenbruch & Company
Kentucky American Water Company
2018 Market Cost Study (Sep - Nov 2018 Hours)

Date	Hours	Date	Hours
9/6/18	2.0	10/11/18	5.0
9/12/18	2.0	10/12/18	6.0
9/15/18	4.0	10/13/18	3.0
9/16/18	6.0	10/20/18	6.0
9/17/18	1.0	10/21/18	2.0
9/19/18	2.0	10/22/18	4.0
9/20/18	2.0	10/23/18	2.0
10/2/18	1.0	10/24/18	3.0
10/3/18	7.0	10/31/18	3.0
10/4/18	6.0	11/15/18	1.0
10/5/18	4.0		
10/6/18	3.0		
10/8/18	8.0		
10/9/18	8.0		
10/10/18	8.0		
Total Hours			99.0

Invoice

Invoice Number	KAWC012019	Supplier	Customer
Invoice Date	Jan 30, 2019	BARYENBRUCH & COMPANY LLC	Kentucky American Water Company
Currency	USD (US Dollar)	2832 CLAREMONT RD	1 Water St
Payment Terms	30 days net	RALEIGH, NC 27608-1510	Camden, NJ 08102-1658
AW Contact	LINDA.BRIDWELL@AMWATER.CO	US (United States)	US (United States)
	M	919-832-3444	8667778426
		919-832-3488	8565199733

Ship To

Patrick Baryenbruch
2832 Claremont Road
Raleigh, NC 27608
US (United States)

Phone

9198323444

Fax

9198323488

Contact Email

patrick@baryenbruch.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Answer Interrogatories - KAWC	Ea (Each)	1	\$4,332.00	\$4,332.00
				Subtotal	\$4,332.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,332.00



Baryenbruch & Company, LLC
Management Consultants

January 31, 2018

Kentucky American Water Company
Attn: Ms. Linda Bridwell
P.O. Box 5610
Cherry Hill, New Jersey 08034

Kentucky American Water Company
2018 Service Company Market Cost Comparison Study
Answer Interrogatories
Invoice #: KAW 1-2019

	Hours	Rate	Amount
Fees			
Jan 2019	15.5		
Total Hours/Fees	15.5	\$275	\$4,263
Expenses			\$70
Total Invoice			<u>\$4,333</u>

Terms: net 45

Shipment Receipt: Page #1 of 1

THIS IS NOT A SHIPPING LABEL. PLEASE SAVE FOR YOUR RECORDS.

SHIP DATE:
THUR 17 JAN 2019

EXPECTED DELIVERY DATE:
FRI 18 JAN 2019 10:30 AM
SHIP FROM:
PATRICK BARYENBRUCH
2832 CLAREMONT ROAD
RALEIGH NC 27608
(919) 349-9865

SHIPMENT INFORMATION:
UPS NEXT DAY AIR RES
0 LBS 1.6 OZ ACTUAL WT
2.00 LBS BILLABLE WT (DIMWT)
15.00X12.00X0.75 IN

TRACKING NUMBER: 1Z0523U10150049496
SHIPMENT ID: MMVAU1Y4H7AD1
SHIP REF 1: JM
SHIP REF 2: - -

SHIP TO:
MOLLY LOY
STOLL KEENON OGDEN
300 N VINE ST
STE 2100
LEXINGTON KY 40507-1801
RESIDENTIAL

DESCRIPTION OF GOODS:
PAPER

SHIPMENT CHARGES:
NEXT DAY AIR RES 65.56
SERVICE OPTIONS 0.00
FUEL SURCHARGE 3.93
CMS PROCESSING FEE 0.20

SHIPPED THROUGH:
THE UPS STORE #4494
RALEIGH, NC 27609
(919) 783-8098

TOTAL \$69.69

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Invoice

Invoice Number	KAWC032019	Supplier	Customer
Invoice Date	Mar 31, 2019	BARYENBRUCH & COMPANY LLC	Kentucky American Water Company
Supply Date	Mar 31, 2019	2832 CLAREMONT RD	1 Water St
Currency	USD (US Dollar)	RALEIGH, NC 27608-1510	Camden, NJ 08102-1658
Payment Terms	30 days net	US (United States)	US (United States)
AW Contact	MELISSA.SCHWARZELL@AMWATE R.COM	919-832-3444	8667778426
		919-832-3488	8565199733

Ship To
 Baryenbruch & Company, LLC
 2832 Claremont Road
 Raleigh, NC 27608
 US (United States)

Phone
 9198323444

Contact Email
 patrick@baryenbruch.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Assistance with Kollen rebuttal testimony	Ea (Each)	1	\$3,438.00	\$3,438.00

Subtotal	\$3,438.00
Total Tax Amount	\$0.00
Invoice Amount	\$3,438.00





Baryenbruch & Company, LLC

Management Consultants

March 31, 2019

Kentucky American Water Company
 Attn: Melissa Schwarzell
 P.O. Box 5610
 Cherry Hill, New Jersey 08034

Kentucky American Water Company
Assistance with Rebuttal Testimony

	Hours	Rate	Amount
Fees			
March	12.5		
Total Hours/Fees	12.5	\$275	\$3,438
Expenses			
Total Invoice			<u><u>\$3,438</u></u>

Terms: net 45

2832 Claremont Road Raleigh, North Carolina 27608
 baryenbruch.com Phone 919 832 3444 Fax 919 832 3444

P.Baryenbruch, Baryenbruch & Company
 Kentucky American Water Company
 Assist Melissa Schwarzell with rebuttal testimony

Date	Hours	Date	Hours
3/21/19	4.5		
3/22/19	4.0		
3/24/19	3.0		
3/29/19	1.0		
Total Hours			12.5

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION

WITNESS: Melissa L. Schwarzell

6. Please provide all workpapers showing how KAWC calculated the base-period update for “Rate Base for CIAC Gross Up” as \$276,440 and “Depreciation for CIAC Gross Up” as \$34,574.

Response:

	Projected	Projected		Pre-Tax	Revenue
	Test Year (2)	Test Year (1)	Difference	Return (4)	Requirement
CIAC	(\$72,210,033)	(\$73,998,289)			
Advances	(12,761,306)	(13,727,091)			
Total	(\$84,971,338)	(\$87,725,380)	\$2,754,042	10.038%	\$276,440
	Projected	Projected		Revenue	Revenue
	Test Year (2)	Test Year (1)	Difference	Conversion (3)	Requirement
Depr Exp	\$16,009,202	\$15,987,401			
COR	2,408,390	2,396,002			
Total	\$18,417,592	\$18,383,403	\$34,189	1.01127	\$34,574
(1) Test Year Projected balance based on using slippage factor of 110.46% for CIAC and Customer Advance Refer to KAW_R_LFUCGPHDR_NUM006_052419 Attachment 1.xlsx					
(2) Test Year Projected balance based on using slippage factor of 110.46% for CIAC and Customer Advances and setting the income tax gross-up rate to 0% for all CIAC and Advances for Sep 2018 - June 2020. Refer to KAW_R_LFUCGPHDR_NUM006_052419 Attachment 2.xlsx					
(3) Revenue conversion reflects impact of uncollectibles and PSC Fees					
(4) Pre-tax return based on a proposed overall return of 8.21%					

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: John R. Wilde

- 7.
- a. Confirm that “customer advances” for main extensions are now taxable under the Tax Cut and Jobs Act.
 - b. When KAWC provides a partial refund to a person making a deposit under its tariff Rule Number 10 “Water Main Extensions,” explain how the refund amounts are treated for tax purposes. Include within your response whether the refund serves to offset income received for customer advances and whether there is a distinction between refunds that are provided in the same tax year as the associated customer advance is received as compared to refunds that are provided in different tax year as the associated customer advance is received.

Response:

- a. Generally, yes. With the signing of the Tax Cut and Jobs Act (TCJA), there were a couple of changes regarding contributions and advances under Internal Revenue Code Section 118. The taxable income exemption provided the water and sewer industry was removed. Going forward, generally, contributions and advances are now taxable for all. Below is an excerpt of TCJA. The governmental entity section is new and provides one exception regarding the taxability of advances received from a governmental entity.

Per Section 13312 of the Tax Cut and Jobs Act,

(b) Exceptions.—For purposes of subsection (a), the term ‘contribution to the capital of the taxpayer’ does not include—

- (1) any contribution in aid of construction or any other contribution as a customer or potential customer, and
- (2) any contribution by any governmental entity or civic group (other than a contribution made by a shareholder as such).

Under (d) of the same section,

(2) Exception.—The amendments made by this section shall not apply to any contribution, made after the date of enactment of this Act by a governmental entity, which is made pursuant to a master development plan that has been approved prior to such date by a governmental entity.

- b. When an advance is received by a utility from a developer or customer, it will

increase the taxable income of the utility in the year of receipt. If, for example, the agreement is to refund the money to the developer or customer over 5 years, the refund will be treated as a decrease to the utility company's taxable income in the year the refund is paid. The details and accounting of each advance should be handled separately. A utility can have new advances and the refunds of prior advances within the same year.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Brent E. O'Neill

8. In testimony, KAWC has stated that it has started the process of refunding the amounts it collected to gross up for taxes on Contributions in Aid of Construction. Provide a report showing the gross-up collected on CIAC since the effective date of the Tax Cut and Jobs Act, including the person who paid the gross-up, the amount of the gross-up, and the date on which the gross-up amount was refunded to that customer. For any person that KAWC has not yet refunded, please provide an explanation as to why a refund has not been provided to that person.

Response:

Please see KAW_R_LFUCGPHDR_NUM001_052419. Please note, at the hearing, the Company described that the gross-ups were expected to be refunded by the time new rates went into effect for the case in late June. As noted on the attachment, there are a few gross ups that will be refunded shortly thereafter. This would slightly decrease test year rate base, with a de minimus impact on the Company's revenue requirement.

Kentucky American Water
Case No. 2018-00358

Witness Responsible:
Brent O'Neill

LFUCG Post Hearing Data Request
Number 008

Work Order	Project Description	Project Applicant	TCJA Gross-up	Status	Expected Check Date	Reason
D12-0201-P-1362	Cadentown 3 & 4 @ 2985 Liberty Road	Helmsdale 2 LLC	\$29,731	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1406	Blackford Parkway, Phase 3, Units 1M, 1N and IP	Ball Homes, LLC	\$238,876	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1407	Tuscany, Units 9A2, 9C2, 9D, 9E, and 9F	Haymaker Development LLC	\$30,083	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1408	Pleasant Valley, Unit 2, Section 3	Urban Groupe Dev 1 LLC	\$95,046	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1409	Carson's Restaurant @ 362 East Main Street	Carson's Food & Drink #1 LLC	\$5,406	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1411	Central Church of God @ 224 New Coleman Lane	Central Church of God	\$5,321	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1413	Beta Theta Pi @ 440 Pennsylvania Ave	Beta Theta Pi	\$4,980	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1414	Mashni Jesselin @ 2108 Nicholasville Road	Nicholasville Road, LLC	\$8,481	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1417	345 Flats @ 345 Blackburn Ave	Brett Construction Co	\$21,085	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1418	Beverly Apartments @ 261 Lyndhurst Place	Brown Sprinkler Corporation	\$17,531	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1419	Highgrove Cottages @ 4268 Saron Drive	Highgrove Cottages LLC	\$6,760	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1422	Meadows @ Rocky Creek, Section 1C	Ball Homes, LLC	\$177,206	Final Review Complete	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1427	Winding Creek @ Monticello - 3455 Saybrook Drive	Wyndale Development, LLC	\$83,011	Final Review Complete	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1428	Tarr Trace Townhomes @ 946 Tarr Trace	Distillery District LLC	\$18,817	Construction Complete	6/30/2019	Project just completed construction, awaiting final project invoices
D12-0201-P-1437	CentrePoint Office Tower @ 100 West Main Street	The Offices at CentrePointe	\$15,621	Under Construction	7/31/2019	Project not complete
D12-0201-P-1450	Planet Fitness - The Shops @ Cherry Point	Georgetown Blossom Park, LLC	\$20,117	Construction Complete	6/30/2019	Project just completed construction, awaiting final project invoices
D12-0201-P-1451	Pleasant Valley, Phase 4-2	Spicewood Development, LLC	\$68,015	Construction Complete	6/30/2019	Project just completed construction, awaiting final project invoices
D12-0201-P-1463	Origin Hotel @ 4174 Rowan Drive	Thrash Development, LLC	\$10,574	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1464	Tuscany, Unit 9F, Section 2	Haymaker Development LLC	\$12,941	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1466	Waveland Woods Apartments, 3765 Winthrop Drive	Waveland Woods, LLC	\$3,647	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1467	Link Belt @ 2490 Remington Way	Gray Ohio Valley	\$5,917	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1468	2000 Camry Court	Landmark Sprinkler	\$4,057	Construction Complete	6/30/2019	Project just completed construction, awaiting final project invoices
D12-0201-P-1469	Larosa's/First Watch @ 2890 Richmond Road	OHP-Bluegrass	\$7,693	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1474	Masterson Hills, Units 1F, 1G, 1H	Baker-Haydon Properties, LLC	\$39,034	Under Construction	7/31/2019	Project not complete
D12-0201-P-1475	Price Farm - Phase 1, Old Oxford Road	Ball Homes, LLC	\$75,327	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1478	C&R Asphalt @ 2670 Richmond Road	C&R Asphalt	\$8,235	Under Construction	7/31/2019	Project not complete
D12-0201-P-1480	Centre City Hotels @ 100 W Main Street	City Center Hotel Partners II, LLC	\$4,978	Under Construction	7/31/2019	Project not complete
D12-0201-P-1481	Lakeview Industrial Subdivision Unit 3, Lots 1A & 1B	Rising Sun Developing Inc	\$3,870	Final Review Underway	5/31/2019	Project completed and actual cost reconciliation underway
D12-0201-P-1484	Rocky Creek Reserve Phase 3	Ball Homes, LLC	\$24,248	Under Construction	8/30/2019	Project not complete
D12-0201-P-1485	Summer ridge Lane Main Extension	Michael Murphy	\$1,544	Construction Complete	6/30/2019	Project just completed construction, awaiting final project invoices
D12-02D1.18-P-0010	Creekside Elementary School	Scott County Board of Education	\$17,307	Under Construction	7/31/2019	Project not complete
D12-02D1.18-P-0011	Bluegrass RV Storage 3036 Paris Pike	Bluegrass RV Storage	\$2,720	Under Construction	7/31/2019	Project not complete
D12-02D1.18-P-0012	BG Airport Car Rental Facilities, Phase 2	Lexington-Fayette Airport	\$14,129	Under Construction	7/31/2019	Project not complete

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Justin D. Sensabaugh

9. Update W/P 3-2 and the associated Excel file at https://psc.ky.gov/pscecf/2018-00358/15800_efs/04152019024216/KAWC_2018_Rate_Case_-_Fuel_and_Power_Exhibit.xlsx to reflect adjustments to KAWC's anticipated purchased power costs the Commission's final order in the Kentucky Utilities rate case, Case No. 2018-00294.

Response:

See KAW_R_LFUCGPHDR_NUM009_052419 Attachment.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

10. As of May 1, 2019, how many persons does American Water Works Service Company, Inc. (AWWSC) employ?

Response:

As of May 1, 2019, AWWSC employs 1,271 persons.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

11. As of May 1, 2019, how many persons does American Water Works Company, Inc. (AWWC) employ?

Response:

As of May 1, 2019, American Water Works Company, Inc. employs 2 persons – the CEO and the Executive Assistant to the CEO. Costs for these employees are not passed on to the customers of Kentucky-American Water Company.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

12. Please provide copies of all documentation that authorizes KAWC to contest or object to any costs that are billed to it by AWWSC.

Response:

There is no documentation that specifically authorizes KAWC to contest or object to costs that are billed to it by AWWSC. If KAWC identifies a cost billed by AWWSC that KAWC contests, KAWC would contact AWWSC to determine if it is a valid charge. If not a valid charge, it would be removed from the KAWC billing through an adjustment during a subsequent period. See also the response to Item No. 14 of these responses.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

13. Please indicate whether the payment of the monthly bill/invoice by KAWC to AWWSC is electronic.

Response:

Payment is made through a journal entry. Like all other journal entries and transactions posted to the general ledger, the process is completed electronically in SAP.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

14. Please indicate whether the payment of the monthly bill/invoice by KAWC to AWWSC requires any action by KAWC or does AWWSC initiate the payment or otherwise cause the funds to be transferred without any affirmative action by KAWC?

Response:

Payment of the Service Company bill is posted within American Water's accounting system. Each month, the Service Company provides information to KAWC to support the Service Company bill and KAWC has an opportunity to review the content of the bill. KAWC can use this supporting information to review the charges, and request additional details or challenge the charges. As explained in response to Item No. 12, any adjustments resulting from these conversations will be made in a subsequent period.

Please refer to KAW_R_LFUCGPHDR_NUM017_052419 CONFIDENTIAL for the Billing and Accounting Manual (BAM), specifically the section labeled 'Affiliate Billing Process' on page 10 of the attachment. The last sentence states "Affiliates have the ability to view (via a drill down functionality in SAP) cost posting source detail such as originating Service Company Cost Center, associated WBS element details, and other data to provide transparency to Service Company originating costs." Other data includes (a) a monthly report showing actual and plan year-to-date amounts that identifies the primary drivers for variances between actual and plan; and (b) a monthly labor report that identifies the hours billed to KAWC by Service Company employee for the month.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

15. Please provide a complete copy of the bill/invoice which KAWC received in May 2019 from AWWSC?

Response:

Please see KAW_R_LFUCGPHDR_NUM015_052419 Attachment for a complete copy of the April 2019 Service Company bill which KAWC received in May 2019 from AWWSC.

Note this bill is in a slightly different format due to a software implementation in early March 2019 which affected the format of the monthly report output.

Company Name: Kentucky-American Water Company
 Company Number: 1012
 Month/Year: 04/2019

	Labor, Taxes & Benefits	Other	Total
Shared Business Services	\$ 196,595.27	\$ 105,608.41	\$ 302,203.68
Central Lab	5,981.20	4,425.06	10,406.26
SC-Central Lab	5,981.20	4,425.06	10,406.26
334517 Central Lab	5,981.20	4,425.06	10,406.26
Customer Service Organization (CSO)	136,794.97	29,869.19	166,664.16
SC-Alton Call Center	70,921.41	16,071.08	86,992.49
334005 CCA-Administration	4,079.69	544.30	4,623.99
334070 CCA-Call Handling	17,441.72	756.53	18,198.25
334071 CCA-Billing	36,170.26	729.38	36,899.64
334072 CCA-Collections	6,317.06	163.26	6,480.32
334073 CCA-Oper & Perform	3,906.61	13,480.67	17,387.28
334074 CCA-Business Svcs	1,501.17	271.56	1,772.73
334075 CCA-Education & Dev	1,504.90	117.11	1,622.01
334076 CCA-Quality & Rprt		8.27	8.27
SC-Customer Experience	2,305.95	4,921.48	7,227.43
332045 Customer Experience	2,305.95	4,921.48	7,227.43
SC-Customer Relations	36,629.46	1,311.91	37,941.37
335203 CORP-CR-Area2-MainBV	34,707.72	1,236.18	35,943.90
335303 CORP-CR-Area1-MainWB	1,921.74	75.73	1,997.47
SC-Pensacola Call Center	26,938.15	7,564.72	34,502.87
337005 CCP-Administration	526.49	41.14	567.63
337070 CCP-Call Handling	24,701.89	364.10	25,065.99
337073 CCP-Oper & Spprt	1,144.76	7,138.87	8,283.63
337075 CCP-Education & Dev	565.01	14.55	579.56
337076 CCP-Quality & Rprt		6.06	6.06
Technology & Innovation (TI)	41,506.46	69,370.93	110,877.39
SC-CTIO Customer Enablement	8,182.59	593.44	8,776.03
332083 CORP-ITS-BAD-FSA	8,182.59	593.44	8,776.03
SC-CTIO Organization	4,079.58	133.11	4,212.69
332201 CTIO-Organization	4,079.58	133.11	4,212.69
SC-CTIO Technology Enablement	15,051.66	2,962.37	18,014.03
332079 CORP-ITS-BAD-Middle	(43.57)	34.24	(9.33)
332080 CORP-ITS-BAD-Back	15,095.23	2,928.13	18,023.36
SC-ITS-OLD		(117.92)	(117.92)
332030 CORP-ITS Client Serv		(117.92)	(117.92)
SC-Tech Investment and Exp Management	14,192.63	65,799.93	79,992.56
332071 CORP-ITS Admin	14,192.63	65,775.59	79,968.22
332578 Project Mgmt		24.34	24.34
Supply Chain	12,312.64	1,943.23	14,255.87
SC-Supply Chain	12,312.64	1,943.23	14,255.87
332010 CORP-Spply Chain-Src	(10,808.45)	623.09	(10,185.36)
332110 Supply Chain Support	4,460.18	290.71	4,750.89
332210 State Procurement	5,663.95	382.71	6,046.66
332310 National Categories	9,092.58	293.85	9,386.43
332410 Supplier Diversity	1,424.34	296.83	1,721.17
332510 SupplyChain TechSup	3,840.80	49.62	3,890.42
332582 CORP-Procurement	(1,360.76)	6.42	(1,354.34)
Shared Governance & Service Fees	\$ 305,451.56	\$ 178,047.67	\$ 483,499.23
Corporate Security	14,410.05	8,996.06	23,406.11
SC-Security Ops	14,410.05	8,996.06	23,406.11
332077 CORP-Security Ops	14,410.05	8,996.06	23,406.11
Safety & Environmental Compliance	2,178.09	634.58	2,812.67
SC-Environmental Compliance	2,178.09	634.58	2,812.67
332166 Environmental Comp	2,145.80	634.58	2,780.38
332180 Safety & Env Comp	32.29		32.29

Regulated Operations	68,803.67	3,712.73	72,516.40
SC-Corp-Regulated Operations	5,865.42	4,463.25	10,328.67
332026 CORP-Regulated Ops	5,865.42	4,463.25	10,328.67
SC-Mid-Atlantic Division	23.62	105.75	129.37
335305 MAD - Admin & Generl	4.97	84.31	89.28
335312 MAD - Rates	18.65	21.44	40.09
SC-Midwestern Division	14,733.55	3,091.76	17,825.31
335205 CD - Admin & Gen	898.84	3,159.45	4,058.29
335212 CD - Rates	13,834.71	11.81	13,846.52
335214 CD - Engineering		(79.50)	(79.50)
SC-Operations Excellence	3,438.50	594.01	4,032.51
332044 Operation Excellence	3,438.50	572.29	4,010.79
332067 CORP-Oper Srvc		21.72	21.72
SC-Southeastern Division	44,604.79	(4,586.63)	40,018.16
336205 SE - Admin & Gen	44,604.79	(4,586.63)	40,018.16
SC-Northeastern Division	137.79	44.59	182.38
335405 NED - Admin & Gen	137.79	43.88	181.67
335412 NED - Rates		0.71	0.71
Facilities	1,451.17	36,916.41	38,367.58
SC-Facilities	1,451.17	36,916.41	38,367.58
332042 CORP-CITE Voorhees		163.48	163.48
332046 CORP-3906 Church Rd	3.24	49.79	53.03
332062 CORP-Voorhees	3.72	396.38	400.10
332063 CORP-Woodcrest	3.72	7,528.48	7,532.20
337600 One Water Street	1,433.57	23,892.51	25,326.08
337640 One Water St - Div	3.72	1,761.69	1,765.41
337650 One Water St-Non Div	3.20	3,124.08	3,127.28
Health & Safety	3,681.59	940.00	4,621.59
SC-Health & Safety	3,681.59	940.00	4,621.59
332019 CORP-Operatiol Risk	3,681.59	940.00	4,621.59
Legal	27,808.96	10,758.97	38,567.93
SC-Legal	19,488.63	8,496.80	27,985.43
332015 CORP-Legal	16,043.61	8,970.21	25,013.82
332115 Legal-Ethics & Compl	2,166.72	(720.39)	1,446.33
335215 CD - Legal	1,277.12	244.05	1,521.17
335315 MAD - Legal	1.18	2.93	4.11
Regulatory Services	8,320.33	1,323.67	9,644.00
332574 Regulatory Reporting	8,320.33	1,323.67	9,644.00
Southeastern Division		938.50	938.50
336215 SE - Legal		938.50	938.50
Investor Relations	716.49	732.99	1,449.48
SC-Investor Relations	716.49	732.99	1,449.48
332037 CORP-Investr Relatn	716.49	732.99	1,449.48
Water Research & Development	2,645.39	965.05	3,610.44
SC-Water Research & Development	2,645.39	965.05	3,610.44
332066 CORP-Innov&Env Stwd	2,645.39	965.05	3,610.44
HR Compensation & Benefits	11,168.07	6,148.50	17,316.57
SC-HR Compensation & Benefits	11,168.07	6,148.50	17,316.57
332002 CORP-HR Comp/Benefit	1,619.29	8,698.06	10,317.35
332013 Core HR Admin&OrgMgt	3,522.86	150.09	3,672.95
332014 CORP-Benefit Svc Ctr	3,494.43	503.08	3,997.51
332518 CORP- HTR HR Svc CC	1,968.51	81.28	2,049.79
332520 CORP-HTR HR Svc Adm	562.98	(3,284.01)	(2,721.03)
Talent Mgmt & Org Effectiveness	9,048.57	1,607.32	10,655.89
SC-Talent Mgmt & Org Effectiveness	9,048.57	1,607.32	10,655.89
332003 CORP-HR Talent Dev	3,755.17	219.48	3,974.65
332082 CORP-Oper. Education	830.42	93.58	924.00
336518 Talent Acquisition	4,462.98	1,294.26	5,757.24
HR Business Partners	39,232.01	6,439.71	45,671.72
SC-HR Business Partners	29,460.89	2,316.76	31,777.65
332006 CORP-Business Ctr HR		(198.81)	(198.81)
332018 CORP-Human Resources	29,421.37	2,335.80	31,757.17
334018 CCA-Human Resources	(64.80)	113.81	49.01
335218 CD - Human Resources	104.32	64.24	168.56
335318 MAD Human Resource		1.72	1.72
SC-Human Resources Old	3,195.45	845.40	4,040.85
332058 CORP-HR Admin	3,195.45	845.40	4,040.85
Southeastern Division	6,575.67	3,277.55	9,853.22
336218 SE - Human Resources	6,575.67	3,277.55	9,853.22

Labor Relations	1,853.73	214.91	2,068.64
SC-Labor Relations	1,853.73	214.91	2,068.64
332004 CORP-HR Labor Relatn	1,853.73	214.91	2,068.64
Finance	85,558.64	10,854.25	96,412.89
Budgeting & Internal Reporting	12,814.49	2,074.07	14,888.56
332017 CORP-ServCo FP&A	12,814.49	2,074.07	14,888.56
SC-Controller's Organization	36,808.80	2,716.43	39,525.23
332007 CORP-Finance	4,252.21	1,021.86	5,274.07
332047 CORP-Income Tax	10,083.07	2,164.05	12,247.12
332570 CORP-RTR Acctg & Rep	11,779.08	5,267.49	17,046.57
332571 CORP-PTP General Tax	958.72	50.24	1,008.96
332573 Ext Rprtng & Tech Ac	2,414.50	199.05	2,613.55
332581 CORP-RTRPayroll Acct	3,046.70	2,057.36	5,104.06
332584 CORP-PTPAcct Payable	4,274.52	(8,043.62)	(3,769.10)
SC-Corporate Finance	4,506.34	1,341.25	5,847.59
337777 CORP-CFO	4,506.34	1,341.25	5,847.59
FSPDS	1,204.26	126.26	1,330.52
335207 CD - FP & A		76.77	76.77
335307 MAD - F P & A	74.71	2.86	77.57
335605 Corp FP&A - Admin	1,129.55	46.63	1,176.18
Strategic Integration	4,783.59	562.15	5,345.74
332517 CORP-Plan & Rptg	4,783.59	562.15	5,345.74
Treasury	11,136.61	1,914.85	13,051.46
332021 Treasury Admin	2,544.98	63.20	2,608.18
332057 CORP-Treasury	2,568.87	1,538.51	4,107.38
332519 CORP-HTRClaims Mgmt	1,176.24	79.58	1,255.82
332575 CORP-PTP Cash Oper	4,846.52	233.56	5,080.08
Southeastern Division	14,304.55	2,119.24	16,423.79
336207 SE - FP & A	14,304.55	2,119.24	16,423.79
Engineering	8,023.66	748.23	8,771.89
SC-Asset Management	3,880.19	10.92	3,891.11
332065 CORP-Asset Mgmt	1,586.48	(10.52)	1,575.96
336550 CORP-COE-Engineering	436.99	7.44	444.43
336551 CORP-COE-Tech Svcs	1,856.72	14.00	1,870.72
SC-Asset Performance	4,143.47	737.31	4,880.78
332016 CORP-Arc Flash	4,143.47	737.31	4,880.78
External Affairs & Public Policy	15,244.17	6,984.85	22,229.02
SC-Communication & Federal Affairs	11,491.18	8,803.88	20,295.06
332022 CORP-Govt Affairs		20.00	20.00
332085 CORP-External Comm	8,962.39	6,670.64	15,633.03
332086 CORP-Internal Comm	1,529.06	869.11	2,398.17
332087 CORP-Social Respons		2.51	2.51
335225 CD - Externl Affairs	999.73	1,239.63	2,239.36
335325 MAD - Externl Affrs		1.99	1.99
SC-External Affairs & Public Policy	3,752.99	276.72	4,029.71
332050 CORP-EA & Pblc Plcy	3,752.99	276.72	4,029.71
SC-Regulatory Affairs		(2,095.75)	(2,095.75)
335705 CORP-Reg Policy		(2,095.75)	(2,095.75)
Process Excellence		21.60	21.60
SC-Process Excellence		21.60	21.60
332605 CORP-Proc Excellence		21.60	21.60
Business Development	4,704.26	1,097.91	5,802.17
SC-Business Development	4,704.26	1,097.91	5,802.17
332020 CORP-Corp Bus Dev	4,695.01	1,006.07	5,701.08
332120 CORP-BD-Shale Gas		17.37	17.37
335220 CD - Business Dev		64.52	64.52
335320 MAD - Business Dev	9.25	9.95	19.20
Audit	4,749.17	3,368.36	8,117.53
SC-Audit	4,749.17	3,368.36	8,117.53
332060 CORP-Audit	4,749.17	3,368.36	8,117.53
Administration-Corporate	4,173.87	76,905.24	81,079.11
SC-Corporate Admin	4,173.87	76,905.24	81,079.11
332041 CORP-Legal BOD	(6.27)	3,127.58	3,121.31
332059 CORP-Trans Labor		4.78	4.78
332095 CORP-Admin	3,432.78	69,023.78	72,456.56
332098 CORP-Non-Depart Cost	(302.87)	(8,143.22)	(8,446.09)
332505 SSC-Administration		15.87	15.87
332595 CORPAdm-Depr-NDiv	1,050.23	12,876.45	13,926.68
Total O & M Billing	\$ 502,046.83	\$ 283,656.08	\$ 785,702.91

CAPEX

B12-01-0042	KY 2018 Rate Case - Revenue Requirement	12,399.71	357.15	12,756.86
B12-01-0047	KY 2018 Rate Case - DR's PSC	173.48	5.13	178.61
B12-01-0050	KY 2018 Rate Case - Other Costs	-	618.60	618.60
B12-01-8011	10780110 - Eng Dist Clear	48,405.16	11,141.21	59,546.37
R12-01K3.16-P-0009	Contact Center Call Routing Optimization	49.75	10.73	60.48
R12-01K3.16-P-0013	Environmental Health Safety Management	9.02	-	9.02
R12-01K3.16-P-0022	myTime	3,157.23	18,830.90	21,988.13
R12-01K3.17-P-0004	SAP Enhancements - MTC	174.44	24.54	198.98
R12-01K3.17-P-0005	SAP Enhancements - EAM	151.61	6.11	157.72
R12-01K3.17-P-0010	Meter Operations Dashboard	759.90	91.43	851.33
R12-01K3.17-P-0019	Big Data & Analytics Enablement Platform	3,394.07	10,594.30	13,988.37
R12-01K3.17-P-0022	Enterprise Integration Software	1,240.67	1,167.45	2,408.12
R12-01K3.17-P-0024	Customer One-View-Phase 1	207.65	65.68	273.33
R12-01K3.17-P-1002	SAP Technical & Functional Upgrade	(0.80)	-	(0.80)
R12-01K3.17-P-1007	Remedy Upgrade	22.75	13.48	36.23
R12-01K3.17-P-2007	AW App Marketplace	22.75	13.48	36.23
R12-01K3.17-P-2008	Enhanced Internet/Intranet	2,969.41	11,703.82	14,673.23
R12-01K3.17-P-2009	Work Management	107.96	3,000.88	3,108.84
R12-01K3.17-P-2010	Customer Bill Improvements	444.16	149.94	594.10
R12-01K3.17-P-2011	MapCall Phase 4	567.00	60.95	627.95
R12-01K3.18-P-1001	SAP Enhancements - MTC	(60.13)	-	(60.13)
R12-01K3.18-P-1003	Call Center Upgrade-Phase 2	46.22	(8,658.27)	(8,612.05)
R12-01K3.18-P-1004	Environmental Health & Safety-Phase 2	2,999.47	(11,750.01)	(8,750.54)
R12-01K3.18-P-1005	Work Management App	4,182.38	1,021.55	5,203.93
R12-01K3.18-P-1006	Meter Operations App	1,161.85	244.49	1,406.34
R12-01K3.18-P-1009	Coupa Implementation	1,310.73	(547.20)	763.53
R12-01K3.18-P-1010	SF Employee Central + WFA Implementation	730.67	26,267.39	26,998.06
R12-01K3.18-P-1012	AppUsage Analytics	262.73	132.95	395.68
R12-01K3.18-P-1013	Frankensensor	800.09	208.41	1,008.50
R12-01K3.18-P-1014	H2O Data Analytics Integration-P1	896.13	138.60	1,034.73
R12-01K3.18-P-1015	Enterprise SCADA Firewall Upgrade	10.61	-	10.61
R12-01K3.18-P-1016	Acquisition Automation	226.19	74.87	301.06
R12-01K3.18-P-1017	Customer One View-Phase 2	268.61	30.48	299.09
R12-01K3.18-P-1019	GIS Images	285.12	(144.21)	140.91
R12-01K3.18-P-1020	GIS Flex Mapping	1,367.42	152.39	1,519.81
R12-01K3.18-P-1021	GIS Data Integration	1,053.51	311.87	1,365.38
R12-01K3.18-P-1023	Mapcall-Phase 4	1,914.34	116.99	2,031.33
R12-01K3.18-P-1031	Compliance Automation	82.78	30.65	113.43
R12-01K3.18-P-1032	Predictive Security	191.70	6,320.60	6,512.30
R12-01K3.18-P-1033	CRM Reimagined	2,282.91	7,902.37	10,185.28
R12-01K3.18-P-1034	Project Neptune	547.96	117.50	665.46
R12-01K3.18-P-1035	C1V Strategic Accounts	176.18	135.70	311.88
R12-01K3.18-P-1037	AMWater.com	1,893.88	5,173.00	7,066.88
R12-01K3.18-P-1039	PowerPlant Upgrade	535.45	16,014.47	16,549.92
R12-01K3.18-P-1040	Consumption Model App	82.58	16.29	98.87
R12-01K3.18-P-1041	Alerts Management App	104.30	23.64	127.94
R12-01K3.18-P-1042	Water Quality App	3,074.78	416.76	3,491.54
R12-01K3.18-P-1043	Spend Analytics	527.82	19,426.75	19,954.57
R12-01K3.18-P-1044	Enterprise Meter Data Management	505.80	64.51	570.31
R12-01K3.18-P-1045	PowerTax Upgrade	-	23,834.97	23,834.97
I12-020099-01AD30-99	KRSI1 Pump #13 Repl - Service Co Charges	4,127.17	145.78	4,272.95
R12-01K3.18-P-1007	Solman/ChaRM	128.67	10.16	138.83
R12-01K3.19-P-4001	Billing & Payments App	1,092.13	121.90	1,214.03
R12-01K3.19-P-4004	Security II - Phishing	263.33	32.25	295.58
R12-01K3.19-P-4005	SOX Compliance Automation App	1,615.62	208.46	1,824.08

Total Capex Billing	\$ 108,944.92	\$ 145,451.84	\$ 254,396.76
Total Service Company Billing - Current Month	\$ 610,991.75	\$ 429,107.92	\$ 1,040,099.67
Less: Payment - Prior estimated billing			\$(1,507,161.50)
Net Amount Payable (Receivable) - Current Month			\$ (467,061.83)
Plus: Estimated Current month billing			\$ 1,040,099.67
Total Due			\$ 573,037.84

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

16. On what date was the bill/invoice from AWWSC, which was received by KAWC on or about May 3, 2019, paid?

Response:

The bill/invoice was paid on May 10, 2019.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
POST HEARING REQUEST FOR INFORMATION**

WITNESS: Melissa L. Schwarzell

17. Please provide a copy of the billing manual, memoranda and all other documents that dictate how costs are calculated that result in the monthly invoice/bill from AWWSC to KAWC.

Response:

See attachment KAW_R_LFUCGPHDR_NUM017_052419. The attachment is confidential and is being filed pursuant to a Petition for Confidential Protection.

**ATTACHMENT TO KAW_R_LFUCGPHDR_NUM017_052419
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
MAY 24, 2019**