WITNESS: Melissa Schwarzell

1. Provide a copy of the proposed rates in Word format using the same layout as Appendix B filed on August 23, 2016, in Case No. 2015-00418. Omit the header, “Appendix B, Appendix to an Order of the Kentucky Public Service Commission . . .” and the paragraph that states, “The following rates and charges . . .”

Response:

See attached KAW_R_PSCPHDR_NUM001_052419_Attachment.
WITNESS: Scott W. Rungren


Response:

The one-month LIBOR rate from Bloomberg on May 15, 2019 was 2.432%. The estimated spread above that rate at which American Water Capital Corp. ("AWCC") would issue commercial paper is 0.318%, resulting in an all-in short-term debt cost of 2.750% for KAWC.
WITNESS: Scott W. Rungren

3. Provide the actual interest rate for the $16 million of long-term debt when the debt is issued.

Response:

The actual interest rate for the $16 million debt issuance will be 4.15%. It will be evidenced by a promissory note issued by KAWC to American Water Capital Corp. (“AWCC”) on, or shortly after, May 22, 2019, maturing on June 1, 2049.
WITNESS:  Scott W. Rungren

4.  Provide a revised Exhibit 37, Schedule J, Cost of Capital Summary reflecting the revised short-term interest rate using the May 15, 2019 LIBOR one month interest rate and the actual interest rate for the $16 million long-term debt issuance authorized by the Commission in Case No. 2019-00083. The schedules should be in Excel format, with all formulas intact and cells unprotected.

Response:

Please see KAW_R_PSCPHDR_NUM004_052419_Attachment.

Please note that although all pages for Schedule J have been provided in the attached Excel file, only Schedules J-1, J-2 (page 1), J-3 (page 1), and J-4 (page 1) are impacted by the requested updates.
5. Provide Kentucky-American’s return on equity (ROE) for January, February, March, and April 2018.

Response:

KAWC’s earned ROEs for January, February, March, and April 2018 are 10.97%, 10.95%, 10.89%, and 10.19% respectively as shown in the Company’s response to KAW_R_PSCDR2_NUM092_012519. These ROEs are elevated by a sale of land assets in September 2017, which inflated 2017 ROEs overall by 200 basis points\(^1\), and which continued to inflate ROEs until the following September.

If this request was intended to ask for KAWC’s earned ROEs for the months of January, February, March, and April 2019, please refer to the table below. These ROEs are influenced by a different land sale in October 2018, which inflated ROEs for 2018 by approximately 75 basis points, and which continued to inflate ROEs. Additionally, note that that the Company will begin incurring a $4.1 million loss in July 2019 related to the TCJA credit implemented as part of Case No. 2018-00042.

The common equity balance used to compute each earned ROE is the average balance for the respective twelve-month period.

<table>
<thead>
<tr>
<th>Month/Yr</th>
<th>KAWC Earned ROE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan-19</td>
<td>9.20%</td>
</tr>
<tr>
<td>Feb-19</td>
<td>8.72%</td>
</tr>
<tr>
<td>Mar-19</td>
<td>8.69%</td>
</tr>
<tr>
<td>Apr-19</td>
<td>8.99%</td>
</tr>
</tbody>
</table>

\(^1\) The land sale in September 2017 increased the ROE from 8.9% to 10.94% in 2017. The land sale in October 2018 increased the ROE in 2018 from 8.82% to 9.58%. These figures are shown in the Company’s April 15, 2019 supplemental response to AG 1-55 (unadjusted ROEs) and in the rebuttal testimony of Melissa Schwarzell, page 20 (ROEs adjusted for land sales).
WITNESS: Melissa L. Schwarzell

6. Provide a schedule with the calculation of the impact on revenue requirement for the adjustment to deferred maintenance related to two new projects, hydrotreaters number 9 and number 10. Include a calculation of the costs for each of the hydrotreater water tank painting projects and the Muddy Fork water tank painting projects. The schedule should be in Excel format, with all formulas intact and cells unprotected.

Response:

Please see KAW_R_PSCPHDR_NUM006_Attachment which provide the revenue requirement impact of the adjustment to deferred maintenance related to hydrotreators number 9 and 10 and the Muddy Fork water tank painting project. Please note that the total revenue requirement difference for the rate base portion of costs is slightly lower than that shown on the cover sheet of the base period update ($121k instead of $159k). This is because associated deferred taxes and working capital are shown in the calculation of the tank painting impact in this DR. In contrast, in the base period update cover sheet, all changes to deferred taxes and working capital are shown in lump sums, rather than by driver.
WITNESS: Melissa L. Schwarzell

7. Provide a revised Schedule M Billing Analysis based upon the revised revenue requirement set forth in the base period update filed on April 15, 2019.

Response:

Please see KAW_R_PSCPHDR_NUM007_052419_Attachment.
<table>
<thead>
<tr>
<th>Line #</th>
<th>Class/ Description</th>
<th>Base Period at Present Rates</th>
<th>Bailey Period at Proposed Rates</th>
<th>Test Year at Present Rates</th>
<th>Test Year at Proposed Rates</th>
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</thead>
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<td></td>
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<td>Total Revenue</td>
<td>Sales (1000 Gall)</td>
<td>Total Revenue</td>
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### Base Period at Present Rates

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<th>Sales Billings ('000 Gal)</th>
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<th>Total Revenue</th>
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<td>Percentage Change</td>
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<tr>
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### Kentucky American Water Company

**Test Year Operating Revenues at Present Rates vs Proposed Rates**

**Case No. 2018-00358**  
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS [Industrial]

**Support\Schedule M3\KAWC 2018 Rate Case - Revenue.xlsx\Sch M**

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<th>Customer Class/ Meter Type</th>
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###Kentucky American Water Company

**Test Year Operating Revenues at Present Rates vs Proposed Rates**

**Case No. 2018-00558**

**Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020**

**ALL CUSTOMERS (Other Public Authority)**

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####Base Period at Present Rates vs. Proposed Rates

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Base Year at Proposed Rates:

- **Base Period:** 12 Months Ended February 28, 2019
- **Forecast Year:** 12 Months Ended June 30, 2020

Support Schedule M | KAWC 2018 Rate Case - Revenue.xlsx Sch M
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**Total:**

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<th>Current Rate</th>
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<th>Change</th>
<th>Percentage</th>
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<tr>
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<th>Total Revenue</th>
<th>Change</th>
<th>Percentage</th>
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</thead>
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<tr>
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<td>0</td>
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<tr>
<td>11</td>
<td>Total</td>
<td>37,224</td>
<td>$2,664,721</td>
<td>37,224</td>
<td>$2,986,186</td>
<td>$322,065</td>
<td>12.09%</td>
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### Volumetric Charges:

<table>
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<th>Proposed Rate</th>
<th>Total Revenue</th>
<th>Change</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Total</td>
<td>37,224</td>
<td>$2,664,721</td>
<td>37,224</td>
<td>$2,986,186</td>
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### Credits:

<table>
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<th>Total Revenue</th>
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<th>Percentage</th>
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### Public Fire Hydrants:

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<th>Proposed Rate</th>
<th>Total Revenue</th>
<th>Change</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Total</td>
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<td>$2,664,721</td>
<td>37,224</td>
<td>$2,986,186</td>
<td>$322,065</td>
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### Volumetric Charges:

<table>
<thead>
<tr>
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<th>Size</th>
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<th>Total Revenue</th>
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<th>Percentage</th>
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<tbody>
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<td>$31,838</td>
<td>6,730</td>
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### Public Fire Hydrants:

<table>
<thead>
<tr>
<th>Line #</th>
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<th>Total Revenue</th>
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<th>Change</th>
<th>Percentage</th>
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</thead>
<tbody>
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### Public Fire Hydrants:

<table>
<thead>
<tr>
<th>Line #</th>
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<th>Proposed Rate</th>
<th>Total Revenue</th>
<th>Change</th>
<th>Percentage</th>
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</thead>
<tbody>
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### Public Fire Hydrants:

<table>
<thead>
<tr>
<th>Line #</th>
<th>Size</th>
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<th>Total Revenue</th>
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<th>Percentage</th>
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<td>$3,797,309</td>
<td>89,778</td>
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<td>$4,355,131</td>
<td>$3,591,958</td>
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### Public Fire Hydrants:

<table>
<thead>
<tr>
<th>Line #</th>
<th>Size</th>
<th>Connections</th>
<th>Current Rate</th>
<th>Total Revenue</th>
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<th>Total Revenue</th>
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<td>$3,591,958</td>
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### Public Fire Hydrants:

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<tr>
<th>Line #</th>
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<th>Total Revenue</th>
<th>Proposed Rate</th>
<th>Total Revenue</th>
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<th>Percentage</th>
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<td>$3,591,958</td>
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### Public Fire Hydrants:

<table>
<thead>
<tr>
<th>Line #</th>
<th>Size</th>
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<th>Percentage</th>
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### Public Fire Hydrants:

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<thead>
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### Public Fire Hydrants:

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### Public Fire Hydrants:

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### Public Fire Hydrants:

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### Public Fire Hydrants:

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<td>Billings</td>
<td>Current Rate</td>
<td>Total Revenue</td>
<td>Change</td>
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</tr>
<tr>
<td>16</td>
<td>Volumetric Changes:</td>
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<td>First Block</td>
<td>10,863</td>
<td>$4.0622</td>
<td>$44,129</td>
<td>10,863</td>
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<td>0.0000</td>
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<td>0</td>
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</tr>
<tr>
<td>20</td>
<td>Fourth Block</td>
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<td>0.0000</td>
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<td>0</td>
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<tr>
<td>21</td>
<td>Fifth Block</td>
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<td>0.0000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22</td>
<td>Sixth Block</td>
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<tr>
<td>23</td>
<td>Credits</td>
<td>(1,574)</td>
<td>4,402</td>
<td>(1,574)</td>
<td>4,402</td>
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<tr>
<td>24</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>25</td>
<td>Total</td>
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<td>$90,976</td>
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<td>$83,218</td>
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Kentucky American Water Company
Test Year Operating Revenues at Present Rates vs Proposed Rates
Case No. 2018-00358
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN [Miscellaneous]
### Monthly Billing:

<table>
<thead>
<tr>
<th>Class/ Description</th>
<th>Base Period at Present Rates</th>
<th>Base Period at Proposed Rates</th>
<th>Test Year at Present Rates</th>
<th>Test Year at Proposed Rates</th>
<th>Dollar Change</th>
<th>Percentage Change</th>
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<tbody>
<tr>
<td></td>
<td>Sales (1,000 Gal)</td>
<td>Total Revenue ('000 Gal)</td>
<td>Sales (1,000 Gal)</td>
<td>Total Revenue ('000 Gal)</td>
<td>Sales (1,000 Gal)</td>
<td>Total Revenue ('000 Gal)</td>
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<td>1  Monthly Billing:</td>
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<td></td>
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</tr>
<tr>
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<td></td>
<td></td>
<td></td>
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<tr>
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<td>$198,985</td>
<td>19,524</td>
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<td>7,057</td>
<td>688</td>
<td>10,279</td>
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<tr>
<td>5  Industrial</td>
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<td>0</td>
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</tr>
<tr>
<td>6  Other Public Authority</td>
<td>5</td>
<td>198</td>
<td>5</td>
<td>131</td>
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<tr>
<td>7  Sale for Sale</td>
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<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
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<td>8  Private Fire Service</td>
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</tr>
<tr>
<td>9  Public Fire Service</td>
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<tr>
<td>10 Miscellaneous</td>
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</tr>
<tr>
<td>11 Other Water Revenue</td>
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<td>$297,077</td>
<td>19,208</td>
<td>$206,173</td>
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<td>$319,456</td>
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<tr>
<td>14 Other Water Revenue</td>
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<td>-</td>
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<td>$0</td>
<td>$0</td>
<td>0</td>
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<tr>
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<td>2,759</td>
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<td>16 Rent</td>
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<td>17 Rent /C</td>
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<td>18 Collect for Others</td>
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<td>1,512</td>
<td>1,512</td>
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<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>25 Total Other Revenue</td>
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<td>5,375</td>
<td>$5,375</td>
<td>$4,675</td>
<td>$4,675</td>
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<td>26 Total</td>
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<td></td>
<td></td>
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<td></td>
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<tr>
<td>27 Total Revenue</td>
<td>$ 302,402</td>
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<td>$311,548</td>
<td>$324,131</td>
<td>$344,435</td>
<td>($79,696)</td>
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</table>

**Note:** Dollar and Percentage changes are calculated based on the difference between the values in the Base Period at Present Rates and Test Year at Proposed Rates columns.
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<thead>
<tr>
<th>Line #</th>
<th>Descriptions</th>
<th>Class/Meter</th>
<th>Current Billings ('000 Gal)</th>
<th>Rate</th>
<th>Revenue</th>
<th>Proposed Total Billings ('000 Gal)</th>
<th>Rate</th>
<th>Revenue</th>
<th>Proposed Total Billings ('000 Gal)</th>
<th>Rate</th>
<th>Revenue</th>
<th>Change</th>
<th>Percentage</th>
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<td>Minimum Charge:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>5/8&quot; Monthly</td>
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<td>6,741</td>
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<td>7,356</td>
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<td>$208,028</td>
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<td>0</td>
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<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>4</td>
<td>1&quot; Monthly</td>
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<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0.00</td>
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<td>0.00%</td>
</tr>
<tr>
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<td></td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
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<td>2&quot; Monthly</td>
<td></td>
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<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>7</td>
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<td>0.00</td>
<td>0</td>
<td></td>
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<td>0.00</td>
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<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>8</td>
<td>4&quot; Monthly</td>
<td></td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>9</td>
<td>6&quot; Monthly</td>
<td></td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0.00</td>
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<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>10</td>
<td>8&quot; Monthly</td>
<td></td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>
| 11    | Surcharge | | | | | | | | | | | | 0.00%
| 12    | | | | | | | | | | | | | | |
| 13    | Volumetric Charges: | | | | | | | | | | | | |
| 14    | First Block | | 9,913 | 0.0000 | 0 | | 9,913 | 0.0000 | 0 | | 10,752 | 0.0000 | 10,752 | 6.2280 | $66,961 | $66,961 | 0.00% |
| 15    | Second Block | | 11,380 | 11.53 | 131,209 | | 11,380 | 11.53 | 131,209 | | 8,773 | 11.5300 | 101,149 | 8,773 | 6.2280 | 54,636 | (46,513) | -45.98% |
| 16    | Third Block | | 0 | 0.00 | 0 | | 0 | 0.00 | 0 | | 0 | 0 | 0.00%
| 17    | Fourth Block | | 0 | 0.00 | 0 | | 0 | 0.00 | 0 | | 0 | 0 | 0.00%
| 18    | Fifth Block | | 0 | 0.00 | 0 | | 0 | 0.00 | 0 | | 0 | 0 | 0.00%
| 19    | Sixth Block | | 0 | 0.00 | 0 | | 0 | 0.00 | 0 | | 0 | 0 | 0.00%
| 20    | Credits | | (2,631) | (34,735) | (2,631) | (34,735) | 0 | 0 | 0 | | 0 | 0 | 0.00%
| 21    | Total | | | | | | | | | | | | | | 18,661 | $287,102 | 18,661 | $198,985 | 19,524 | $309,177 | 19,524 | $231,937 | (77,240) | -24.98% |

Kentucky American Water Company
Test Year Operating Revenues at Present Rates vs Proposed Rates
Case No. 2018-00358
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Eastern Rockcastle (Residential)

Test Year Operating Revenues at Present Rates
Base Period at Present Rates
- Residential
- Minimum Charge
- 5/8" Monthly: 6,741, 28.28, $190,628
- 3/4" Monthly: 0, 0.00
- 1" Monthly: 0, 0.00
- 1-1/2" Monthly: 0, 0.00
- 2" Monthly: 0, 0.00
- 3" Monthly: 0, 0.00
- 4" Monthly: 0, 0.00
- 6" Monthly: 0, 0.00
- 8" Monthly: 0, 0.00
- Surcharge: 0

Test Year Operating Revenues at Proposed Rates
Base Period at Proposed Rates
- Residential
- Minimum Charge
- 3/4" Monthly: 0, 0.00
- 1" Monthly: 0, 0.00
- 1-1/2" Monthly: 0, 0.00
- 2" Monthly: 0, 0.00
- 3" Monthly: 0, 0.00
- 4" Monthly: 0, 0.00
- 6" Monthly: 0, 0.00
- 8" Monthly: 0, 0.00
- Surcharge: 0

Volumetric Charges:
- First Block: 9,913, 6.2280, $61,736
- Second Block: 11,380, 70,873
- Third Block: 0, 0.00
- Fourth Block: 0, 0.00
- Fifth Block: 0, 0.00
- Sixth Block: 0, 0.00
- Credits: (2,631), 0

Total: 18,661, $287,102

Change: $90,177

Percentage: -24.98%
<table>
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<tr>
<th>Line #</th>
<th>Commercial:</th>
<th>Volumetric Charges:</th>
<th>Base Period at Present Rates</th>
<th>Test Year at Present Rates</th>
<th>Base Period at Proposed Rates</th>
<th>Test Year at Proposed Rates</th>
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<tbody>
<tr>
<td></td>
<td>Class/ Description</td>
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<td>Meter, Sales, Current, Total, Revenue</td>
<td>Customer, Meter, Sales, Proposed, Total, Revenue</td>
<td>Customer, Meter, Sales, Proposed, Total, Revenue</td>
<td>Customer, Meter, Sales, Proposed, Total, Revenue</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Customer</td>
<td>Billings ('000 Gal), Rate, Revenue</td>
<td>Billings ('000 Gal), Rate, Revenue</td>
<td>Billings ('000 Gal), Rate, Revenue</td>
<td>Billings ('000 Gal), Rate, Revenue</td>
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<td>2 Commercial:</td>
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<tr>
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<td>220 $28.28 $6,217</td>
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<td>264 $28.28 $7,466</td>
<td>264 $15.00 $3,960</td>
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<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
</tr>
<tr>
<td>4</td>
<td>1&quot; Monthly</td>
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<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
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<td>0 0.00 0.00 0.00</td>
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<tr>
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<td>119.50 0 0</td>
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<tr>
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<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
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<tr>
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<td>4&quot; Monthly</td>
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<tr>
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<td>6&quot; Monthly</td>
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<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
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<td>1,194.70 0 0</td>
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<tr>
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<td>0 0.00 0.00 0.00</td>
<td>0 0.00 0.00 0.00</td>
</tr>
<tr>
<td>16</td>
<td>Volumetric Charges:</td>
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<td>335 $5.6120 $3,883</td>
<td>444 $0.0000</td>
<td>444 $5.6120 $2,494</td>
<td>444 $0.0000 $1,369</td>
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Kentucky American Water Company
Test Year Operating Revenues at Present Rates vs Proposed Rates
Case No. 2018-00358
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
EASTERN ROCKCASTLE (Commercial)
Exhibit 37, Schedule M-3

#VALUE!

Witness Responsible: Melissa Schwarzell
Exhibit 37, Schedule M-3

Base Period at Present Rates
Base Period at Proposed Rates
Test Year at Present Rates
Test Year at Proposed Rates

Dollar Percentage
Change
Change

Case No. 2018-00358
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Kentucky American Water Company
Test Year Operating Revenues at Present Rates vs Proposed Rates
Case No. 2018-00358
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

EASTERN ROCKCASTLE (Commercial)

Exhibit 37, Schedule M-3

KAW_R_PSCPHDR_NUM007_052419
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### Test Year Operating Revenues at Present Rates vs Proposed Rates

**Case No. 2018-00358**

**Kentucky American Water Company**

**Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020**

**EASTERN ROCKCASTLE (Other Public Authority)**

**Exhibit 37, Schedule M-3**

#### Customer Class/ Meter Sales Current Total Meter Sales Proposed Total Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage

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### Volumetric Charges

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- **Third Block**: $5.1060
- **Fourth Block**: $5.1060
- **Fifth Block**: $5.1060
- **Sixth Block**: $5.1060
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**Public Fire Protection:**

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<th>Total Revenue</th>
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**Base Period at Present Rates**

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**Test Year at Present Rates**

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**Test Year at Proposed Rates**

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**Dollar Change**

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**Percentage Change**

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Kentucky American Water Company
Forecast Year Operating Revenues at Present Rates vs Proposed Rates
Case No. 2018-00358
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
NORTH MIDDLETOWN

Support Schedule M-2

Total Revenue

$461,635

$405,286

12.21%
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## NORTH MIDDLETOWN (Fire)

**Test Year Operating Revenues at Present Rates vs Proposed Rates**

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<td>0.00%</td>
</tr>
<tr>
<td>4</td>
<td>4&quot;</td>
<td>0 0.00</td>
<td>0</td>
<td>0 $36.62 0</td>
<td>0 32.67 0</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>5</td>
<td>6&quot;</td>
<td>0 0.00</td>
<td>0</td>
<td>0 $82.37 0</td>
<td>0 73.49 0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>6</td>
<td>8&quot;</td>
<td>0 0.00</td>
<td>0</td>
<td>0 $146.43 0</td>
<td>0 130.64 0</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>7</td>
<td>10&quot;</td>
<td>0 0.00</td>
<td>0</td>
<td>0 $228.87 0</td>
<td>0 204.18 0</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>8</td>
<td>12&quot;</td>
<td>0 0.00</td>
<td>0</td>
<td>0 $330.03 0</td>
<td>0 294.43 0</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>9</td>
<td>14&quot;</td>
<td>0 0.00</td>
<td>0</td>
<td>0 $475.22 0</td>
<td>0 423.96 0</td>
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<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>10</td>
<td>16&quot;</td>
<td>0 0.00</td>
<td>0</td>
<td>0 $586.02 0</td>
<td>0 523.81 0</td>
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<td>0.00%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>$0</td>
<td></td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>Public Fire Protection:</td>
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<td></td>
</tr>
<tr>
<td>12</td>
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<td>Credits</td>
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<td>0</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Total Fire</td>
<td>$0</td>
<td></td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>21.58%</td>
</tr>
</tbody>
</table>

**Test Year at Present Rates**

<table>
<thead>
<tr>
<th>Line #</th>
<th>Size</th>
<th>Number of Connections</th>
<th>Cost of Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td></td>
<td>0</td>
<td>$48.51</td>
</tr>
<tr>
<td>22</td>
<td></td>
<td>480</td>
<td>$39.90 $19,152</td>
</tr>
<tr>
<td>23</td>
<td></td>
<td>0</td>
<td>$19,152</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>$43,285 $4,133</td>
</tr>
</tbody>
</table>

**Volumetric Charges:**

<table>
<thead>
<tr>
<th>Line #</th>
<th>Size</th>
<th>Number of Connections</th>
<th>Cost of Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td></td>
<td>0</td>
<td>$0.0000</td>
</tr>
<tr>
<td>18</td>
<td></td>
<td>480</td>
<td>$39.90 $19,152</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>480</td>
<td>$19,152</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>$43,285 $4,133</td>
</tr>
</tbody>
</table>

**Total Volumetric Charges:**

<table>
<thead>
<tr>
<th>Line #</th>
<th>Size</th>
<th>Number of Connections</th>
<th>Cost of Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td></td>
<td>0</td>
<td>$0.0000</td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>0</td>
<td>$48.51</td>
</tr>
<tr>
<td>22</td>
<td></td>
<td>480</td>
<td>$39.90 $19,152</td>
</tr>
<tr>
<td>23</td>
<td></td>
<td>0</td>
<td>$19,152</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>$43,285 $4,133</td>
</tr>
</tbody>
</table>

**Conclusion:**

The comparison of Test Year Operating Revenues at Present Rates vs Proposed Rates shows a decrease in revenue for Private Fire Service and an increase for Public Fire Protection. The overall change is 21.58%.
<table>
<thead>
<tr>
<th>Class/ Description</th>
<th>Base Period</th>
<th>Base Period</th>
<th>Test Year at Present Rates</th>
<th>Test Year at Proposed Rates</th>
<th>Dollar Change</th>
<th>Percentage Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Meter Sales</td>
<td>Current Rate</td>
<td>Total Revenue</td>
<td>Meter Sales</td>
<td>Current Rate</td>
<td>Total Revenue</td>
</tr>
<tr>
<td>1</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>miscellaneous</td>
<td></td>
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</tr>
<tr>
<td>2 minimum charge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 5/8&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4 3/4&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5 1&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6 1-1/2&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>7 2&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8 3&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9 4&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>10 6&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>11 8&quot; Monthly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>12 surcharge</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 volumetric charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 first block</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>18 second block</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>19 third block</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20 fourth block</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21 fifth block</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22 sixth block</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23 credits</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25 total</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
WITNESS:  John R. Wilde

8. Provide a schedule in Excel format, with all formulas intact and cells unprotected, with the calculations of the revenue requirement impacts of the below. The spreadsheets should separately show the rate base and income tax expense impacts of the adjustments.

   a. The grossed-up excess Accumulated Deferred Income Taxes (ADIT) Stub Period State and Federal amortization of ($385,857);
   b. The excess ADIT State Amortization of ($109,927); and
   c. The excess ADIT Federal Amortization of ($717,057). For excess ADIT Federal adjustments, separate the adjustments into protected, repairs reduction protected and unprotected.

Response:

Please see attached Excel file (KAW_R_PSCPHDR_NUM008_052419 Attachment) for the rate base and income tax expense impacts of a, b & c above. Also, for item c, the attachment shows a breakdown of the federal amortization by protected, protected repairs and unprotected.
WITNESS:  John R. Wilde

9. Provide a schedule showing the entries that reflect how Kentucky-American records Federal and State ADIT. The schedule should be in Excel format, with all formulas intact and cells unprotected.

Response:

Please see attached Excel file (KAW_R_PSCPHDR_NUM009_052419 Attachment).
WITNESS:  Kurt Kogler

10. Concerning the defined benefit plan, which was closed for participation by employees hired on January 1, 2006, explain the management philosophy for allowing non-union employees in the defined benefit plan to continue to accrue benefits but froze benefits for union employees, who do not continue to accrue benefits.

Response:

The defined benefit (pension) plan was closed for participation by employees hired on or after January 1, 2006. Non-union employees hired prior to that date continue to accrue benefits under the defined benefit plan. Union employees hired prior to January 1, 2001 also continue to accrue benefits under the defined benefit plan. The benefits of those union employees who were hired between January 1, 2001 and December 31, 2005 were frozen as of December 31, 2005.

The freeze on retirement benefits for union employees hired between January 1, 2001 and December 31, 2005 was the result of labor negotiations. The freeze of union retirement benefits was negotiated at a time when the Company was also pursuing changes to retiree medical benefits for both union and non-union employees. As a result of those changes, non-union employees hired after 2001 are not eligible for retiree medical benefits. However, unions negotiated to keep retiree medical benefits for those union employees hired through the end of 2005; in order to secure the Company’s agreement to provide retiree medical benefits through 2005, unions agreed to the freezing of pension benefits for union employees hired during the period 2001 through 2005.
11. Provide a schedule with the total amount of discretionary funds made available by American Water Works Company, Inc. (American Water), to its subsidiaries for the past five years and indicate what percentage of the American Water discretionary fund pool that Kentucky-American received.

Response:

Over the past five years, American Water has invested over $6 billion in the regulated system, and it is estimated that over half of this amount is discretionary capital investment. The largest category of discretionary capital is associated with asset renewal investments that can be deferred.

A portion of these funds have been allocated to Kentucky over the past five years, reducing the Company’s main replacement rate from a 500 to a 377 year replacement rate, which is not yet optimal. Additionally, there is substantial investment within the Company’s production and distribution system which remains to be addressed, and the ability to attract more of this discretionary capital will allow the Company to accelerate these investments. Without a QIP mechanism, the Company is at a significant disadvantage for attracting this capital, given that virtually all peer companies within the American Water system can recover infrastructure renewal investments between rate cases. Indeed, as shown in the table below, Kentucky is receiving a diminishing portion of asset renewal investment within American Water, only receiving about 2% of funds recently, despite Kentucky’s representing approximately 4% of the customer base (133,000 customers out of 3.382 million customers).

<table>
<thead>
<tr>
<th>Year</th>
<th>American Water Investment (in millions)</th>
<th>Funds Received by Kentucky American Water (in millions)</th>
<th>Percentage of Funds Received by Kentucky American Water</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$555</td>
<td>$12</td>
<td>2.16%</td>
</tr>
<tr>
<td>2015</td>
<td>$688</td>
<td>$24</td>
<td>3.49%</td>
</tr>
<tr>
<td>2016</td>
<td>$740</td>
<td>$15</td>
<td>2.03%</td>
</tr>
<tr>
<td>2017</td>
<td>$723</td>
<td>$14</td>
<td>1.94%</td>
</tr>
<tr>
<td>2018</td>
<td>$735</td>
<td>$14</td>
<td>1.91%</td>
</tr>
<tr>
<td>Total</td>
<td>$3,441</td>
<td>$79</td>
<td></td>
</tr>
</tbody>
</table>
On a secondary basis, there are investment funds which sometimes become available during the year for a variety of reasons. Below, please find a schedule representing the amount of additional capital that was approved for redeployment to American Water subsidiaries in addition to the amounts previously approved under the subsidiary’s Strategic Capital Expenditure Plans. The information has been tracked since 2016, and so it is provided for the years since then.

<table>
<thead>
<tr>
<th>Year</th>
<th>Approved Funds Made Available (in millions)</th>
<th>Funds Received by Kentucky American Water</th>
<th>Percentage of Funds Received by Kentucky American Water</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$29 M</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>2017</td>
<td>$152 M</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>2018</td>
<td>$39 M</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>2019*</td>
<td>$4 M</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>$224 M</td>
<td>$0</td>
<td>0%</td>
</tr>
</tbody>
</table>

*Note: As of April 2019
12. Provide American Water’s system-wide water loss, indicating the water loss rate by state and the system average for the past five years.

Response:

Please see KAW_R_PSCPHDR_NUM012_Attachment. Due to availability of information from other subsidiaries, the calculations for this response is non-revenue water (water sales divided by system delivery) not unaccounted for water. It does not include the breakout of Other Water Used which consists of volumes of water from information received from a variety of sources both internally and externally, including city and fire departments information regarding the amount used for fighting fires, information from internal field services personnel regarding the volume used for flushing of hydrants, estimates of usage for internal chlorine analyzers, and internal estimates used for meter testing, etc.
### American Water Non Revenue Water (Water Loss)
#### 5 Years View by State 2014-2018

<table>
<thead>
<tr>
<th>State</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indiana American Water</td>
<td>20.15%</td>
<td>20.68%</td>
<td>21.04%</td>
<td>19.56%</td>
</tr>
<tr>
<td>Iowa American Water</td>
<td>16.57%</td>
<td>15.28%</td>
<td>15.73%</td>
<td>15.76%</td>
</tr>
<tr>
<td>Kentucky American Water</td>
<td>15.81%</td>
<td>14.98%</td>
<td>16.80%</td>
<td>19.80%</td>
</tr>
<tr>
<td>Maryland American Water</td>
<td>18.24%</td>
<td>14.27%</td>
<td>14.73%</td>
<td>16.30%</td>
</tr>
<tr>
<td>California American Water</td>
<td>3.19%</td>
<td>3.51%</td>
<td>7.42%</td>
<td>7.89%</td>
</tr>
<tr>
<td>Missouri American Water</td>
<td>22.36%</td>
<td>21.49%</td>
<td>22.89%</td>
<td>21.42%</td>
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<tr>
<td>New Jersey American Water</td>
<td>15.11%</td>
<td>16.75%</td>
<td>17.27%</td>
<td>17.30%</td>
</tr>
<tr>
<td>Pennsylvania American Water</td>
<td>32.76%</td>
<td>32.96%</td>
<td>33.41%</td>
<td>31.77%</td>
</tr>
<tr>
<td>Illinois American Water</td>
<td>18.55%</td>
<td>19.66%</td>
<td>18.53%</td>
<td>16.79%</td>
</tr>
<tr>
<td>Tennessee American Water</td>
<td>24.33%</td>
<td>23.55%</td>
<td>26.77%</td>
<td>25.94%</td>
</tr>
<tr>
<td>Virginia American Water</td>
<td>4.32%</td>
<td>5.66%</td>
<td>4.32%</td>
<td>3.44%</td>
</tr>
<tr>
<td>West Virginia American Water</td>
<td>37.23%</td>
<td>33.88%</td>
<td>34.02%</td>
<td>35.64%</td>
</tr>
<tr>
<td>New York American Water</td>
<td>14.43%</td>
<td>12.85%</td>
<td>10.67%</td>
<td>9.51%</td>
</tr>
<tr>
<td><strong>Total American Water</strong></td>
<td><strong>20.02%</strong></td>
<td><strong>20.33%</strong></td>
<td><strong>20.86%</strong></td>
<td><strong>20.05%</strong></td>
</tr>
<tr>
<td>Year</td>
<td>Value</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>18.21%</td>
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<td></td>
<td>18.33%</td>
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<tr>
<td></td>
<td>21.15%</td>
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<tr>
<td></td>
<td>11.35%</td>
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<td></td>
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<td>21.68%</td>
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<td>18.97%</td>
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<td>34.47%</td>
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<td></td>
<td>28.43%</td>
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<td></td>
<td>14.87%</td>
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<td></td>
<td>35.69%</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.49%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>21.51%</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
WITNESS:  Susan L. Lancho

13. For the program year ending in September 2018, provide the number of applicants who applied for bill payment assistance through the H2O bill payment assistance program, the number of applicants who were eligible for assistance, and the number of eligible applicants who received funds.

Response:

For the program year ending in September 2018, there were 717 applicants who requested assistance through the H2O bill payment assistance program, of which 706 were eligible and received assistance. The program does not capture the number of customers who inquire about assistance when funds are not available, so we do not have this data for the brief period in that program year when funds were depleted.
WITNESS: Susan L. Lancho

14. Provide a copy of the agreement between Kentucky-American and Dollar Energy Fund to administer the H2O program.

Response:

Please see KAW_R_PSCPHDR_NUM014_052419_Attachment 1 and KAW_R_PSCPHDR_NUM014_052419_Attachment 2 for the 2018-2019 program year agreement between Kentucky-American and Dollar Energy Fund, as well as an amendment made to that agreement.
Dollar Energy Fund, Inc.
Box 42329
Pittsburgh, PA 15203

DOLLAR ENERGY FUND

LETTER OF AGREEMENT

Kentucky Utility Assistance Program

Kentucky American Water

Ms. Amy Caudill
Customer Advocacy Superintendent
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

2018-2019
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General Information

This letter of agreement made between the Dollar Energy Fund, Inc. (Dollar Energy) and Kentucky American Water (the Company) sets forth the operating parameters of the Dollar Energy Fund Kentucky Utility Assistance Program (Hardship Program) for the 2018-2019 program year (October 1, 2018, to September 30, 2019).

As described below, both parties will abide by the parameters described and will only deviate from these parameters by mutual agreement confirmed in writing. The written communication should be directed to the individual whose signature appears on this document and should be sent to the following address:

If to Company:
Ms. Amy Caudill
Customer Advocacy Superintendent
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

If to Dollar Energy Fund:
Nick Meddis, CFO
Dollar Energy Fund, Inc.
P.O. Box 42329
Pittsburgh, PA 15203
Program Administrator's Role
In conjunction with the Company, Dollar Energy will manage and administer all phases of the Hardship Program in order to provide utility grant assistance to Company customers who meet grant guidelines.

Dollar Energy is responsible for administration of the application process, general guideline development, application and data management, reporting, training, education, and outreach. In addition, Dollar Energy will conduct fundraising efforts to raise additional funds for the Hardship Program in conjunction with the efforts provided by the Company.

Application Process
Dollar Energy will act as the primary agent for the gathering, processing and approving applications for the Hardship Program.

Program Guidelines
Dollar Energy has established a basic set of Hardship Program guidelines by which the Company's customers qualify for assistance. All utility companies are required to select the guideline options that best meet their program needs on an annual basis. The Hardship Program Guidelines used by the Company during the 2017-2018 program year are highlighted in the attached Exhibit A document. You may elect to retain these program guidelines, as outlined in Exhibit A, or change the guidelines for the upcoming year by completing Exhibit B.

Application and Data Management
The Company is granted access to Dollar Energy's iPartner© Grant Management System to review information regarding fund balances, application processing, application status and standard reports. Access to iPartner© is granted only to named users.

It will be the responsibility of Dollar Energy to continue to maintain and upgrade the iPartner© Grant Management System. Dollar Energy will also provide and govern system access to all other parties involved in the application process.

Dollar Energy will take all necessary steps to hold non-public customer information and Company information in strict confidence. No information will be released or disclosed to any third party without the express written consent of the party(ies) involved. Dollar Energy will treat non-public information collected from applicants and the Company with the highest level of security at its disposal in order to prevent any improper or unauthorized use of the information.

Reporting
Reports will be available on all application and grant activities through standard reporting procedures. This will be done through the standard set of reports available through the use of the iPartner© system.

The Company may request reports other the standard iPartner© reports. Additional fees may be associated with the production of additional reports. Fees for additional reports will be negotiated on a per case basis.
Public Education and Outreach
Dollar Energy will provide public education about the program through public service announcements, press releases, community speaking engagements, networking and other methods deemed effective in alerting the public about the availability of the program as well as how the community can contribute to the Hardship Program.

Community Based Organizations Network
Dollar Energy will manage and train a Network of Community Based Organizations (CBOs). This training and administration will entail:

- quality assurance activities to ensure proper administration of applications. This will include an annual audit of client files and intake procedures.
- consistent updates on relevant state and federal program and utility programs
- annual training and as needed training on program guidelines
- annual feedback sessions with CBO representatives to gain insights on program changes and improvements.
- needs assessments, in conjunction with the Company, to determine accessibility of the program to customers. When and where necessary, Dollar Energy will recruit, train and manage new CBOs.
- consulting with agencies on problem solving and other related management issues.
- Referral to LIHEAP, Crisis and other information and referral activities

Electronic Funds Transfer of Grants to the Company
As an integral part of the basic Hardship Program management, Dollar Energy will make available the option to execute Electronic Funds Transfer (EFT) for the accounting of Hardship Program grants and credits to customer accounts. There are two options available to the Company to enact EFT. (An EFT worksheet will be provided upon request). Any programming to the EFT process outside of the normal scope may result in an extra charge to the Company.

Fundraising Efforts
Dollar Energy Fund, Inc. is a 501(c) (3) non-profit organization and is chartered as a charitable organization in all states in which we are conducting fundraising activities. Dollar Energy complies with all regulations and statutes governing non-profit organizations and maintains registrations with all government bodies as required.

Dollar Energy will make all due efforts to raise funds for the program through a variety of measures including but not limited to the Add a Buck program, special events, direct appeals, grant funding, and membership drives.
Allocation of Funds Raised by Dollar Energy

Prior to the start of the program year, Dollar Energy projects the amount of money it believes it will be able to raise for the Hardship Program during the program year. A portion of these funds may be added to the pool of grant funds available to the Company's customers. This decision will be based on a formula using the following factors:

- Customer contributions
- Company matching contributions
- Other Company funds committed to the Hardship Program
- Operating funds for program administration
- Company donated facilities, equipment, materials
- Proceeds from company sponsored fundraising events
- Other programs or service contracted between the Company and Dollar Energy (gross annual receipts)
- Miscellaneous Company contributions to Dollar Energy

Allocations of the Dollar Energy funds will also consider the ability of the company to match any funds raised by Dollar Energy. Should the Company not be able to provide matching funds towards this amount, the Dollar Energy raised funds may not be made available to the Company absent of a match. Allocations of Dollar Energy funds are subject to change based on changes in overall Hardship Program funding. Throughout the year, Dollar Energy will make every effort to match all available company matching funds.

The amount of funding available to the Company is estimated in the Financing Worksheet on page 10.
The Company’s Role

Collection of Customer Donations
The Company will provide the mechanism for the collection, accounting and reporting of customer donations garnered through the use of utility bill check-offs or other measures used to collect funds for the Hardship Program. At least monthly, the company will remit to Dollar Energy the entire amount of customer donations gathered from the previous period.

The Add a Buck Program
The Company will institute a bill check off system that allows each customer to elect to give at least one dollar per month to Dollar Energy. In order to maintain and recruit new Add a Buck donors, the Company will provide a minimum of 2 bill inserts or other similar customer communications during the program year promoting the Dollar Energy and asking customers to financially support Dollar Energy through the program. Dollar Energy’s experience shows these inserts to be most effective when delivered to customers between September and March.

The support from the Add A Buck donors is the most consistent and reliable source of funding for the program. The Company is asked to assist in these efforts by holding at least one public opportunity to raise additional awareness for the Hardship Program. Dollar Energy will provide resources and technical assistance as needed for these activities.

On Line Bill Payment Initiative
Customers who receive and pay their utility bills online are more likely to miss Dollar Energy Hardship Program appeals ordinarily mailed with monthly bills. Dollar Energy Fund has created a donor portal available at www.dollarenergyfund.org. If the company currently does not have the ability for customers who desire to pledge funds to the program on a monthly basis electronically, the Company is encouraged to direct customers to the donor portal.

Company Fundraising
The Company is encouraged to raise additional funds for its low income customers by organizing a fundraising event. Funds raised through these efforts are reserved solely for the grant activities of customers of the Company.

Operating Costs
The Company will provide operating funds to cover the management costs of the Hardship Program. The operating funds are comprised of 2 components, operating funds and Community Based Organization (CBO) fees.

Operating funds cover the following expenses and activities of the Hardship Program:
- executive oversight
- accounting
- human resource management
- fundraising and public relations
- access to iPartner©
- technology management
- staff supervision
- Hardship Program coordinators CBO management and training
- material production and distribution
- CBO remuneration and accounting
- utility training and communications
- advertising and promotion
- audit
- insurance
• office supplies and equipment
• postage
• printing and copying
• rent
• utilities
• telephone
• travel
• contracted services
• miscellaneous expense
Company Funding and Financial Worksheets

By answering the following questions, we can manage the Hardship Program in a manner that best fits your needs and expectations. Please complete the funding worksheet and financial summary worksheet, then sign the agreement.

Funding Worksheet

Please answer the following questions so that we can manage the Hardship Program in a manner that best fits your needs and expectations:

1) Will company funding for grants be transferred to Dollar Energy for cash management.

   X Yes  No

2) Does the company intend to use Electronic Funds Transfer (EFT) to receive grant payments for customer accounts.

   X Yes  No

If yes, and EFT has not been used in previous years, please provide a name and phone number of the person at your company responsible for coordinating this effort.

Name: ___________________________  Phone number: ___________________________

3) Can company contributions that are not matched by customer contributions or Dollar Energy contributions be used unmatched.

   X Yes  No

4) If any company contributions remain at the end of the fiscal year would you like the funds to be:  X rolled over to next year's program  No returned to company (please check one)

Program Guidelines

Does the company have changes to the proposed program guidelines (outlined on Exhibit A).

   X Yes  No

If yes, circle tailoring options on Exhibit B and return the document to Dollar Energy Fund. Sign below to verify the changes.

Signed: ___________________________  Date: 10.9.2018
# Kentucky American Water Company

## FINANCIAL SUMMARY

2017-2018 Program Year

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Company Funding for Grants (does not include prior year rollover)</td>
</tr>
<tr>
<td>2</td>
<td>Customer Contribution (projected)</td>
</tr>
<tr>
<td>3</td>
<td>DEF Fundraising Contribution (projected)</td>
</tr>
<tr>
<td>4</td>
<td>Grants to Low Income Customers of Your Company</td>
</tr>
<tr>
<td></td>
<td>Operating Fee Rate</td>
</tr>
<tr>
<td>5</td>
<td>Operating Fee owed</td>
</tr>
<tr>
<td></td>
<td>Company Prepaid Operating Fee</td>
</tr>
<tr>
<td></td>
<td>Operating Fee (credited) Owed</td>
</tr>
<tr>
<td>6</td>
<td>Number of Applications</td>
</tr>
<tr>
<td></td>
<td>Agency Remuneration Rate</td>
</tr>
<tr>
<td>7</td>
<td>Agency Fee owed</td>
</tr>
<tr>
<td></td>
<td>Company Prepaid Agency Fee</td>
</tr>
<tr>
<td></td>
<td>Agency Fee (credited) Owed</td>
</tr>
</tbody>
</table>

**Balance due or (credit) towards 2018-2019** | ($478)

### 2018-2019 FUNDING

Please complete lines 2,5,6,8,9

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Balance due or (credit) from previous fiscal year</td>
</tr>
<tr>
<td></td>
<td>Company Funding for Grants</td>
</tr>
<tr>
<td></td>
<td>Customer Contribution (projected)</td>
</tr>
<tr>
<td></td>
<td>DEF Fundraising Contribution (projected)</td>
</tr>
<tr>
<td>5</td>
<td>Grants to Low income customers of your company (Total of lines 2,3,4)</td>
</tr>
<tr>
<td>6</td>
<td>Operating Fee (Line 5 x .0875)</td>
</tr>
<tr>
<td></td>
<td>Average Grant Amount (based on previous year)</td>
</tr>
<tr>
<td>8</td>
<td>Number of Applications to be Processed (Line 5 ÷ line 7)</td>
</tr>
<tr>
<td></td>
<td>Agency Remuneration (Line 8 x $5.00)</td>
</tr>
</tbody>
</table>

**Total Company Financial Commitment (Add lines 1,2,6,9)** | ($2,500)

---

Company Funding Disclosure

By executing this agreement, the company is agreeing to provide a certain and definite amount of funding to the Hardship Program. Dollar Energy expects that the Company will fully honor this agreement.

In the event that the Company is not able to honor all parts of the agreement or becomes aware that it may not be able to fully meet its original monetary obligation, the Company will immediately notify Dollar Energy Fund. If the Company has to reduce funds available to customers and Dollar Energy has expended funds in excess of the reduced amount, the Company agrees to reimburse Dollar Energy fully for all amounts expended.

By signature below, I accept the terms of the Letter of Agreement.

Executed on behalf of Kentucky American Water by:

Signed: Amy Caudill Date: 10.9.2018
Printed Name: Amy D. Caudill
Title: Customer Advocacy Superintendent

Executed on behalf of Dollar Energy Fund by:

Signed: Date: 10.9.2018
Printed Name: Daniel V. Capone
Title: Interim CFO
Amending Agreement

To correct Letter of agreement dated 8/17/17 and amending agreement dated 11/7/17

Between: Dollar Energy Fund, Inc.

and

Kentucky American Water Company

Background:
Dollar Energy Fund, Inc. and Kentucky American Water entered into an agreement for the purpose of providing funding for grants and operations of the Dollar Energy Fund Hardship program.

Kentucky American Water desires to amend the agreement as follows:

1. Company funding of grants
2. Customer contributions (projected)
3. Additional DEF Fundraising (projected)

4. Grants to Low income customers of your company Add lines 1, 2, and 3

5. Operating fee (Line 4 x .0875)

6. Average grant amount (based on original agreement)
7. Number of applications to be processed (Line 4 / Line 6)
8. Agency Remuneration (Line 7 x $5.00)

Total commitment (Add lines 1, 5, and 8)
Total commitment from original letter of agreement and amendment = $62,500

Signed: __________________________
Print name: Nick Melders
Title: CPO
Date: 4-6-18

Executed on behalf of Dollar Energy Fund, Inc. by:

Signed: __________________________
Print name: Nick Melders
Title: CPO
Date: 4-6-18
WITNESS:  Brent E. O’Neill

15. Did Kentucky-American project the number of full-time employees for the forecasted test year assuming that the Qualified Infrastructure Plan (QIP) would be approved? If yes, state how many additional full-time employees are attributed to the Commission approving the QIP.

Response:

No. Kentucky-American did not include any full-time employees in the forecasted test year related to the proposed Qualified Infrastructure Plan.
16. Refer to Exhibit 37, Schedule G-2. Explain the difference related to the hourly rate for the forecasted year and the hourly rate for the base period.

Response:

Overtime Labor Cost per Hour increased 23.7% from the base period ($34.85) to the forecast period ($43.13), as calculated below from data included on the Total Company page (3 of 10) of Exhibit 37, Schedule G-2.

<table>
<thead>
<tr>
<th>Period</th>
<th>Dollars</th>
<th>Hours</th>
<th>Hourly Rate</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Straight-Time</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Base Period</td>
<td>$8,963,495</td>
<td>302,533</td>
<td>$29.63</td>
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<tr>
<td>Forecasted Period</td>
<td>$9,914,428</td>
<td>317,152</td>
<td>$31.26</td>
<td>5.5%</td>
</tr>
<tr>
<td><strong>Overtime</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Base Period</td>
<td>$1,027,917</td>
<td>29,493</td>
<td>$34.85</td>
<td></td>
</tr>
<tr>
<td>Forecasted Period</td>
<td>$691,474</td>
<td>16,034</td>
<td>$43.13</td>
<td>23.7%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Base Period</td>
<td>$9,991,412</td>
<td>332,026</td>
<td>$30.09</td>
<td></td>
</tr>
<tr>
<td>Forecasted Period</td>
<td>$10,605,902</td>
<td>333,186</td>
<td>$31.83</td>
<td>5.8%</td>
</tr>
</tbody>
</table>

It is important to note that the calculations referenced above reflect total labor cost, which includes amounts charged to capital projects in addition to the amounts charged to operations and maintenance expense.

The increase shown is driven by a variance in overtime hours incurred for capital work in the two periods. During the base period, there was a significant amount of overtime hours experienced and planned which was largely related to work that is capitalized. This is evidenced in the section of Exhibit 37, Schedule G-2 (page 8 of 10) specifically capturing labor costs for construction work (the primary group that capitalizes its time). On this schedule, there is a reduction of almost 5,500 overtime hours in construction from the base period (8,871 OT hours) to the forecast period (3,388 OT hours).
When offset by an increase in straight-time hours as a result of adding full-time positions in lieu of overtime, the net result is a reduction in the volume of hours capitalized by the construction employees and an overall reduction in the portion of time allocated to capital work, both of which would see the hourly rate per overtime hour increase between the two periods.

Please note that in the base period update, this variance is largely eliminated, and the hourly rate in the base period is much more in line with the hourly rate in the forecast.
WITNESS: Brent E. O’Neill

17. Refer to the Excel spreadsheet filed with Kentucky-American’s response to the Attorney General’s First Request for Information (Attorney General’s First Request), Item 61, KAW_R_AGDR1_NUM061_012519_Attachment.xlsx, which shows that the investment in main replacement increases by $5.7 million in year two and by another $4 million in year three. Reconcile the projected investment of approximately $10 million in year three of the QIP and the statement that the QIP program will not be fully ramped up until after year five when Kentucky-American intends to achieve the targeted replacement rate of 10–13 miles of cast iron and galvanized steel replacements at a cost of $6–10 million per year.

Response:

The information provided in response to the Attorney General’s First Request for Information (Attorney General’s First Request), Item 61 did not reflect the ramp up of the program as intended by Kentucky-American during the first five years of the program. Due to the uncertainty of a multitude of outcomes including the scope of the QIP, the authorized cost of capital in this proceeding, the cost of labor and goods, and changing regulatory requirements the Company developed the response to Item 61 with an understanding of showing the upper range of the anticipated revenue requirements. Consequently, if the ramp up takes place as anticipated, this is one factor that might contribute to a lower revenue requirement than shown in the response. In addition, due to the anticipated QIP period being the 12 months following the end of the forecasted test year from July to June, the overlapping of peak construction periods makes it difficult to fully show the ramp up.
WITNESS:  Brent E. O’Neill

18.  File a revised Exhibit 37, Schedule L, with the corrected information regarding the Tap Fee.

Response:

Please see KAW_R_PSCPHDR_NUM018_052419_Attachment.
The Company is proposing to adjust its Tapping Fee tariff due to decreased costs for water service installations.

The Company is proposing to increase its rates based on Ms. Connie Heppenstall's Cost of Service Study for all metered tariffs, plus public and private fire protection. Please see the testimony of Ms. Melissa Schwarzel for a general discussion about the impact of the change in water service tariffs proposed by the testimony and exhibits of Ms. Connie Heppenstall. Also see the Cost of Service Study prepared by Ms. Heppenstall attached to Exhibit 36.

The Company is proposing to apply the same meter charges by the size of the meter to all customer classifications, and eliminate the different meter charges for residential customers.

The Company is proposing to revise its rates and charges to eliminate the separate rates for the former customers of the Eastern Rockcastle Water District.

The Company is proposing revisions to clarify that the rates and charges will apply to all customers within Kentucky American's service territory unless otherwise noted. The Company is also proposing a revision to clarify that Service Classification No. 6 applies only to the portion of the service territory supplied from the Kentucky River and the purpose of the rate for Kentucky River Authority withdrawal fees.

The Company is proposing to add a new tariff for a Qualified Infrastructure Program Charge. The charge will recover the fixed costs (pre-tax return and depreciation) of certain non-revenue producing distribution system replacement projects and water treatment facility replacement projects completed and placed in service on an annual prospective basis between base rate cases and recorded in the individual utility plant accounts. The purpose of this additional rider is to provide the Company with the resources to accelerate the replacement of aging water distribution system and water treatment system infrastructure. The initial annual prospective QIP year will be the first full twelve month period following the Forecast Test Period utilized by the Commission in establishing Base Rates of the Company in its prior Base Rate Case proceeding. Please see Ms. Melissa Schwarzel's testimony.

The Company added 3 additional counties for service availability on the Cover Page.

The Company is proposing to adjust its Tapping Fee tariff due to decreased costs for water service installations.
WITNESS: Brent E. O’Neill

19. Identify the primary source of leaks in Kentucky-American’s systems. For example, whether the majority of leaks are in mains or service lines.

Response:

While we do not know all the causes of NRW, the Company believes the main driver is unidentified leaks from buried infrastructure – mains and service lines. To further determine the cause for NRW, the Company’s NRW Task Force has developed eight tasks that will be undertaken in 2019 to assist in developing a better understanding of the source of leakage and the drivers that account for known, unbilled usage. The majority of the work during 2019 will be to employ active acoustic leak detection in the distribution system which can then be implemented in strategic locations to further narrow the location and severity of leaks. It is anticipated that acoustic monitoring of creek crossings and downtown areas of the system will allow the Company to determine areas of the distribution system that are underperforming and is a high priority for replacement.

At present, one can only use available data such as main break rates and the age of the main as an indicator of the performance of the distribution system. During the period of 2013 to 2018 the distribution system has seen an increase in the loss per foot of main from 0.51 gallons per foot per day to 0.80 gallons per foot per day. This increase in loss of water per foot points to an increasing age of material in the distribution system and the potential for leaks occurring that have not been identified. It is this type of review that the NRW task force will use to determine if leaks are occurring on older areas of the distribution system.
WITNESS: Brent E. O’Neill

20. Explain in specific detail the regulatory process that Kentucky-American proposes be implemented for the QIP, including identifying information to be included the annual filing to establish the QIP surcharge and the annual reconciliation.

Response:

Kentucky-American proposes the following regulatory process for the QIP, including identifying information.

1) Annual Filing
   a. Test Period:
      i. The first test period would be the 12 months following the end of the forecasted test year in this case (July 2020 – June 2021)
      ii. Subsequent test periods would be in 12 month increments following the first test period (July 2021 – June 2022, July 2022 – June 2023, etc.)
   b. Timing of First Annual Filing:
      i. Filing:
         1. At least 90 days prior to the beginning of the test period (approximately April 2, 2020 or earlier), the Company would make its annual filing.
         2. If it were deemed that a longer review period was required, the filing date could be set further in advance of the test period.
      ii. Intervention and Discovery:
         1. Six weeks could be allowed for intervention, discovery, and filings. (Filing date plus 6 weeks – for example, April 3, 2020 – May 15, 2020)
            a. First Discovery Requests Received by April 10
            b. Responses provided by April 17
            c. Second Discovery Request Received by April 24
            d. Second discovery response due by May 1
            e. Intervener testimony, if any, filed by May 15
      iii. Rebuttal
         1. If intervener testimony is received, 3 weeks to file rebuttal (by June 5)
   iv. Hearing
      1. 2 weeks following rebuttal – June 19
   v. Order
1. 2 weeks following hearing – July 3

c. Identifying information
   i. Forecasted non-revenue producing replacement plant investment for distribution and water treatment infrastructure, during the specified test year, which has not been included in the companies’ rate base as of the most recent general rate case.
   ii. Qualifying plant investment will consist of a description of the reason for replacing the existing plant and/or facilities, estimated in-service periods of such investment, and the NARUC plant accounts such investment will be replaced for.
   iii. Revenue requirement for the upcoming test year, including depreciation, property tax, and pre-tax return on the qualified additions and removal expenditures (less the QIP related accumulated depreciation and QIP related accumulated deferred income taxes.)
   iv. Proposed tariff, expressing QIP as a percentage of base rates for water service charges (including meter fees, volumetric water sales, fire service fees, and public and private hydrant fees from the Company’s most recent base rate case.)

2) Annual Reconciliation or Balancing Adjustment Filing
   a. Timing
      i. Filing:
         1. Within 90 days of the conclusion of each QIP test period, the Company would file a reconciliation or balancing adjustment filing
         2. The first filing would be made by the end of September 2021
      ii. Intervention and Discovery, Rebuttal, Hearing, and Order
         1. The adjudication could follow a similar timeframe to the Annual Filing
   b. Identifying information
      i. Actual qualifying QIP plant investment for the test year by project.
      ii. Detailed listing of each qualifying QIP project completed and placed into service, including any project modifications resulting from changing priorities. The detailing listing will consisted of the following information:
         1. Project description
         2. Estimated In-Service Date
         3. Actual In-Service Date
         4. Explanation for the replacement of the existing plant and/or facilities.
         5. Explanation for any changes in the proposed projects since the annual filing
         6. Amount of plant investment by NARUC plant account.
         7. Amount of original cost of plant retired by NARUC plant account.
         8. Amount of cost of removal less salvage to removed existing plant and/or facilities.
9. Amount of reimbursements received from third parties directly attributed to the project.

   iii. Actual revenue requirement for the test period, including depreciation, property tax, and pre-tax return on the qualified additions and removal expenditures (less the QIP related accumulated depreciation and QIP related accumulated deferred income taxes).

   iv. Actual QIP revenues billed

   v. Proposed balancing adjustment percentage calculation

1. Equals the difference between the actual QIP revenue requirement and the actual QIP revenues billed, divided by the amount of base rates authorized in the last general rate case, multiplied by the number of days that will be remaining before the next QIP period begins, divided by 365.

   c. Implementation

   i. The balancing adjustment percentage will be added or deducted from the current QIP rate, and the balanced QIP rate will go into place approximately 180 days after the end of the prior QIP period, and will have a rate designed to credit or recover from customers the Balancing Adjustment credit or surcharge before the next QIP period begins.

3) General Rate Case

   a. The QIP revenue will be present rate revenue that reduces the rate increase required through any subsequent general rate case.

   b. When new base rates go into effect in the Company’s next general rate case, the QIP rate is reset to zero.
WITNESS: Melissa L. Schwarzell

21. Refer to Kentucky-American’s response to the Attorney General’s First Request, Item 4. Explain in specific detail the reason for the fluctuation in American Water Works Service Company’s total costs, which were $219,219,779 in 2016, $204,154,139 in 2017, and $229,526,773 in 2018.

Response:

The primary fluctuations in Service Company costs are related to Corp Admin costs. The 2017 variance is primarily due to decrease in Group Insurance expense ($2.2M), Injuries and Damages were $0 in 2017 when compared to $6.8M in 2016 resulting in a decrease of ($6.8M) for 2017, depreciation expense decrease of ($3M) and an overall Income Tax decrease of ($5.5M). The 2018 variance is primarily due to increase in depreciation expense of $4.7M and an overall Income Tax increase of $14M.

<table>
<thead>
<tr>
<th>Function</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Development</td>
<td>$4,848,090</td>
<td>$4,278,396</td>
<td>$4,566,366</td>
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<tr>
<td>Central Lab</td>
<td>2,387,876</td>
<td>2,359,601</td>
<td>2,517,758</td>
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<td>Corp Admin</td>
<td>35,816,055</td>
<td>17,060,770</td>
<td>33,608,995</td>
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<td>Corporate Security</td>
<td>2,599,128</td>
<td>3,055,151</td>
<td>5,588,616</td>
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<td>Customer Service Organization (CSO)</td>
<td>41,081,194</td>
<td>42,928,252</td>
<td>40,819,490</td>
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<td>Engineering</td>
<td>1,799,195</td>
<td>2,418,335</td>
<td>2,381,552</td>
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<td>External Affairs &amp; Public Policy</td>
<td>7,323,596</td>
<td>7,099,637</td>
<td>8,018,390</td>
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<td>Facilities</td>
<td>4,198,993</td>
<td>4,499,104</td>
<td>5,824,157</td>
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<td>Finance</td>
<td>26,240,850</td>
<td>27,165,870</td>
<td>31,077,591</td>
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<td>Human Resources</td>
<td>16,682,573</td>
<td>16,227,310</td>
<td>18,989,510</td>
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<td>Investor Relations</td>
<td>1,627,201</td>
<td>1,684,378</td>
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<td>Legal</td>
<td>12,819,551</td>
<td>12,548,577</td>
<td>14,878,508</td>
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<td>Regulated Ops</td>
<td>11,018,139</td>
<td>12,268,258</td>
<td>13,788,934</td>
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<tr>
<td>Safety &amp; Environmental Compliance</td>
<td>1,137,734</td>
<td>2,185,798</td>
<td>1,835,302</td>
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<tr>
<td>Supply Chain</td>
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<td>2,431,185</td>
<td>3,602,601</td>
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<tr>
<td>Technology and Innovation (T&amp;I)</td>
<td>46,771,589</td>
<td>45,675,114</td>
<td>40,179,073</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$219,219,779</strong></td>
<td><strong>$204,154,139</strong></td>
<td><strong>$229,526,773</strong></td>
</tr>
</tbody>
</table>

Support Services Variance % Year over Year

-7% 12%
WITNESS:  Melissa L. Schwarzell

22. For each proxy company, provide the approved weighted average cost of capital.

Response:

The requested information has been provided in KAW_R_PSCPHDR_NUM022_Attachment 1. However, it is important to note that the authorized ROR is calculated as follows:

\[
ROR = \text{Embedded Cost of Debt} \times \text{Authorized Long-term Debt Ratio} \\
+ \text{Authorized Return on Equity} \times \text{Authorized Equity Ratio.}
\]

The embedded cost of debt for each of the proxy companies is determined based on the cost of each debt issuance at the time of issuance and the size of the issuance. The embedded cost of debt is not one of the components of the capital structure that is benchmarked against the proxy group because the differences in the costs relate to the market conditions at the time that each of the proxy companies issued debt and the duration of the debt that was issued. Therefore, the ROR, which includes the embedded cost of debt, is not the relevant point in this case.

As Ms. Bulkley discussed in her Rebuttal Testimony and at hearing, the components of the cost of capital that can reasonably be benchmarked to the proxy group are the authorized equity return and the authorized equity ratio. Therefore, KAW_R_PSCPHDR_NUM022_Attachment 1 also provides the authorized equity ratio, the return on equity, and the weighted return on equity, which is the return on equity multiplied by the equity ratio. The resulting weighted return on equity reflects the return to shareholders. It is this return that should and can reasonably be compared to the requested equity return for Kentucky American Water shareholders.