Witness: Melissa L. Schwarzell

1. Provide a copy of the workpapers and calculations that Kentucky-American used to develop its forecasted test-period financial information in Excel spreadsheet format with all formulas intact and unprotected, with all columns and rows accessible. The workpapers for water service revenues shall state separately the projected number of customers for each customer class that will be billed monthly, bi-monthly, quarterly, and at other intervals.

Response:

The workpapers and calculations in Excel format have been uploaded individually to the Commission's web portal and are being provided on a USB flash drive to the Commission and any intervenor requesting one so that links between individual Excel files are intact. Certain of the workpapers and calculations contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses.

Witness: Melissa L. Schwarzell

2. State all assumptions that Kentucky-American used to develop its forecasted test-period financial information.

Response:

Please see the direct testimony of Kentucky American's witnesses, which describes the assumptions used to develop the forecasted test period financial information, as noted on Exhibit 12 in the original filing. Adjustments are also detailed in the Excel work papers provided in response to Question No. 1. Finally, Exhibit 37, Schedule D-2 provides a summary level description of the adjustments made to operating expenses and revenues.

Witness: Constance E. Heppenstall

3. Provide a copy of all schedules presented in the cost-of-service study in Excel spreadsheet format with all formulas intact and unprotected, and with all columns and rows accessible.

Response:

Please see KAW_R_PSCDR1_NUM003_121218_Attachment.

Witness: Melissa L. Schwarzell

4. Provide Kentucky-American's internal accounting manuals, directives, and policies and procedures.

Response:

Please see the attached. Providing the policies/procedures publicly would place KAW at a competitive disadvantage. Therefore, KAW is requesting Confidential Treatment of the information.

ATTACHMENT TO KAW_R_PSCDR1_NUM004_121218 FILED UNDER SEAL PURSUANT TO THE PETITION FOR CONFIDENTIAL TREATMENT FILED ON DECEMBER 12, 2018

Witness: Melissa L. Schwarzell

5. Provide Kentucky-American's budget instructions, assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures.

Response:

Please see the attached. The attachment is confidential and is being filed pursuant to a Petition for Confidential Protection.

ATTACHMENT TO KAW_R_PSCDR1_NUM005_121218 FILED UNDER SEAL PURSUANT TO THE PETITION FOR CONFIDENTIAL TREATMENT FILED ON DECEMBER 12, 2018

Witness: Melissa L. Schwarzell

- a. Provide a comparison of Kentucky-American's monthly operating budgets to the actual results, by account, for the last ten calendar years, and for the calendar year 2018 when available. Kentucky-American's response shall include comparisons for the following major expense categories:
 - (1) Fuel and Power Expense;
 - (2) Chemical Expense:
 - (3) Management Fee Expense;
 - (4) Customer Accounting Expense;
 - (5) General Office Expense;
 - (6) Miscellaneous Expense; and
 - (7) Maintenance Expense.
 - b. Provide, for each yearly account variance that exceeds 5 percent, a detailed explanation for the variance.

Response:

- a. Please see the attachment which provides monthly operating budgets to the actual results for the January 2009 through October 2018. The comparisons for the following major expense categories are also attached.
- b. Please see the attachment which provides yearly account variances for the years 2009 through 2017.

Kentucky American Water Company Comparisons of Major Expense Categories

	20)13	20)14	20)15	20	16	2017		
Category	Actual	Budget									
Fuel & Power Expense	\$3,647,971	\$3,824,368	\$3,752,546	\$3,732,164	\$3,936,453	\$3,803,646	\$4,168,978	\$4,049,377	\$4,038,972	\$4,219,003	
Chemical Expense	1,736,335	1,813,307	1,635,189	1,596,750	1,590,100	1,510,486	1,640,758	1,829,443	1,697,725	1,784,309	
Management Fee Expense	9,163,738	9,595,593	8,775,862	9,094,966	8,326,485	7,861,467	9,130,067	7,947,278	9,056,733	8,322,691	
Customer Accounting Expe	1,048,063	1,169,075	1,051,052	1,056,766	1,100,045	997,902	1,125,206	1,142,663	1,116,213	1,160,439	
General Office Expense	1,035,889	1,333,520	1,221,918	1,330,135	1,456,409	1,263,426	1,289,292	1,317,713	1,582,759	1,320,068	
Miscellaneous Expense	1,188,480	1,216,457	896,046	1,080,709	1,418,945	1,175,567	1,098,541	1,273,641	1,519,278	1,021,838	
Maintenance Expense	1,581,503	1,590,628	1,959,670	1,521,364	1,980,784	1,711,046	2,370,982	2,117,507	2,075,606	2,054,206	

	2009		20	10	20)11	2012		
Category	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Fuel & Power Expense	\$2,973,584	\$3,957,598	\$3,696,138	\$4,007,695	\$3,662,927	\$4,044,663	\$3,849,013	\$4,030,307	
Chemical Expense	2,216,654	2,606,698	1,816,316	2,386,876	1,885,466	1,848,860	1,789,687	1,855,223	
Management Fee Expense	8,147,526	7,598,202	8,848,594	8,779,185	7,751,264	8,289,981	9,114,911	8,885,009	
Customer Accounting Expe	1,617,105	1,724,930	1,904,459	1,921,945	1,856,699	1,929,008	1,048,536	1,212,157	
General Office Expense	528,030	582,875	635,904	737,417	769,379	694,027	1,265,350	1,364,306	
Miscellaneous Expense	3,064,650	3,598,571	3,157,992	3,536,808	3,266,534	3,400,896	1,191,227	834,345	
Maintenance Expense	1,227,161	1,196,623	1,731,357	1,298,574	1,579,079	1,533,934	1,560,965	1,751,637	

	•		2012			2013			2014			2015	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$11,527,010	\$11,440,686	\$86,324	\$13,088,692	\$12,986,714	\$101,978	\$13,591,697	\$13,619,179	(\$27,482)	\$13,354,360	\$13,906,373	(\$552,013)
406	Amort UPAA	8,561	0	8,561	8,561	8,561	0	8,561	8,561	0	8,561	8,561	0
407.1	Amort-Ltd Term UP	134,282	131,628	2,654	150,549	146,181	4,368	161,693	158,181	3,511	165,804	161,693	4,111
407.2	Amort-Prop Losses	57,080	57,084	(4)	57,080	57,080	0	57,080	57,080	0	57,080	57,080	0
407.4	Amort-Reg Asset	6,900	6,900	0	6,900	6,900	0	6,900	6,900	0	6,900	6,900	0
408.1	Taxes Oth than Inc-Reg Assess	129,697	98,184	31,513	149,813	150,000	(187)	158,384	150,000	8,384	166,025	185,121	(19,095)
408.11	Taxes Oth than Inc-Property	4,242,321	4,223,508	18,813	4,408,472	4,359,000	49,472	5,114,797	4,615,681	499,116	5,326,267	4,957,323	368,944
408.12	Taxes Oth than Inc-Payroll	532,994	582,710	(49,716)	478,093	543,197	(65,104)	480,631	539,630	(58,999)	545,839	552,868	(7,029)
408.13	Taxes Oth than Inc-Other	2,840	10,000	(7,160)	16,477	0	16,477	(777)	0	(777)	524,303	0	524,303
409.1	Income Taxes-FIT Ope	13,516,415	3,421,983	10,094,432	1,235,483	4,653,917	(3,418,434)	8,002,255	8,756,100	(753,845)	4,331,200	8,728,199	(4,396,999)
409.11	Income Taxes-SIT Ope	2,850,205	644,849	2,205,356	473,815	818,608	(344,793)	791,919	1,516,884	(724,965)	1,187,641	1,580,267	(392,626)
409.2	Income Taxes-Oth Inc	(4,502,386)	0	(4,502,386)	(31,323)	0	(31,323)	(811,646)	0	(811,646)	44,747	0	44,747
410.1	Def Inc Tax-FIT	(1,393,263)	3,398,654	(4,791,917)	6,219,842	3,670,995	2,548,847	713,249	112,312	600,937	4,501,672	135,094	4,366,579
410.11	Def Inc Tax-SIT	(708,719)	619,817	(1,328,536)	550,488	633,414	(82,926)	650,201	(15,583)	665,784	765,061	(11,433)	776,495
412.11	ITC-Restored	(84,797)	0	(84,797)	(84,797)	(84,792)	(5)	(84,797)	(84,797)	0	(84,797)		(5)
415	M&J Revenues	(49,980)	0	(49,980)	31,123	0	31,123	(107,452)	0	(107,452)	(1,000)	0	(1,000)
416	M&J Expenses	40,305	0	40,305	(29,628)	0	(29,628)	102,131	0	102,131	(256,309)	0	(256,309)
420	AFUDC	(990,222)	(757,301)	(232,921)	(1,139,458)	(820,581)	(318,877)	(452,869)	(216,910)	(235,959)	(1,104,334)	(1,044,760)	(59,574)
421	Nonutility Income	6,318	0	6,318	0	0	0	(25,700)	0	(25,700)	0	0	0
426	Misc Nonutility Expe	82,419	339,000	(256,581)	79,026	70,000	9,026	103,487	5,500	97,987	50,814	71,920	(21,106)
427.2	Int Exp-Short Term D	56,842	54,175	2,667	46,483	96,011	(49,528)	51,090	48,629	2,461	99,035	56,574	42,461
427.3	Int Exp-LTD	11,327,626	11,911,420	(583,794)	11,524,101	11,852,626	(328,525)	11,750,743	12,135,553	(384,810)	11,772,495	11,772,495	0
427.5	Int Exp-Other	4	0	4	595	0	595	1	0	1	271,613	0	271,613
428	Amort Debt Expense	73,443	66,891	6,552	88,987	76,667	12,321	90,765	88,436	2,328	105,201	97,658	7,543
437	Dividends Declared -	421,041	457,038	(35,997)	381,150	381,150	0	381,150	0	381,150	365,269	381,150	(15,881)
438	Dividends Declared -	14,702,128	7,562,756	7,139,372	8,291,498	9,680,049	(1,388,551)	11,849,476	11,562,057	287,419	11,285,215	11,370,141	(84,926)
461.1	Metered Sales-Res	(44,454,703)	(44,672,473)	217,770	(44,202,295)	(46,917,617)	2,715,322	(47,988,440)	(47,249,716)	(738,724)	(48,304,403)	(48,161,107)	(143,295)
461.2	Metered Sales-Com	(21,777,799)	(20,857,805)	(919,994)	(20,947,336)	. , , ,		(21,564,076)	(22,541,197)	977,122	(22,882,428)	(21,365,842)	(1,516,586)
461.3	Metered Sales-Ind	(2,247,183)		(284,230)	(2,255,825)		10,685	(2,321,177)	(2,408,169)	86,992	(2,592,053)		(316,950)
461.4	Metered Sales-OPA	(6,779,609)		(144,338)	(6,452,333)		320,424	(6,085,679)	(7,150,699)		(6,131,394)		383,654
462.1	Public Fire Revenues	(3,369,750)		(9,750)	(3,589,034)		(3,589,034)	(4,174,565)	(3,655,953)	(518,612)	(3,728,838)		(72,885)
462.2	Private Fire Revenue	(2,344,197)		(64,197)	(2,250,827)	, , , ,		(2,139,982)	(2,535,778)	395,796	(2,760,443)	, , , ,	(224,665)
466	Sales for Resale	(1,962,407)		(151,751)	(1,752,317)		190,265	(1,925,455)	(2,096,499)	171,043	(1,933,829)		(85,193)
467	Interdept Sales	(28,930)		(28,930)	(28,581)	0	(28,581)	(34,598)	0	(34,598)	(28,018)		(28,018)
470	Forfeited Discounts	(48,878)	0	(48,878)	(664,676)	(680,000)	15,324	(742,642)	(544,000)	(198,642)	(935,221)	(680,000)	(255,221)
471	Misc Service Revenue	(2,208,405)		(571,005)	(951,502)	(1,154,586)	203,084	(1,131,671)	(1,010,188)	(121,482)	(1,190,005)		(11,486)
472	Rents from Water Pro	(95,456)	,	1,544	(96,776)	(91,800)	(4,976)	(57,118)	(91,800)	34,682	(80,911)		(11,226)
473	Interdept Rents	(323,412)	,	(43,412)	(120,082)	(100,000)	(20,082)	(120,082)	(100,000)	(20,082)	(61,218)		(8,370)
474	Other Water Revenues	(46,439)	(242,024)	195,585	(30,747)	(89,083)	58,336	(135,177)	(75,023)	(60,155)	(170,763)		(170,763)
601.1	Salaries-Empl Oper S	0	0	0	0	0	0	210	0	210	0	0	0
601.2	Salaries-Empl Maint	41,199	0	41,199	9,656	0	9,656	0	0	0	0	0	0
601.3	Salaries-Empl Oper W	2,170,685	0	2,170,685	2,256,949	0	2,256,949	2,194,705	0	2,194,705	2,208,940	0	2,208,940
601.4	Salaries-Empl Maint	156,980	0	156,980	185,353	0	185,353	203,209	0	203,209	211,266	0	211,266
601.5	Salaries-Empl Oper T	1,616,953	0	1,616,953	1,182,447	0	1,182,447	1,134,884	0	1,134,884	1,267,945	0	1,267,945
601.6	Salaries-Empl Maint	779,519	0	779,519	637,383	0	637,383	1,064,115	0	1,064,115	1,074,625	0	1,074,625
601.7	Salaries-Empl CA	499,345	0	499,345	403,647	0	403,647	467,151	0	467,151	480,661	0	480,661

Water Or	nly		2042			2012			2014			2045	
NARUC	NARUC Description	Actual	2012 Budget	Variance	Actual	2013 Budget	Variance	Actual	2014 Budget	Variance	Actual	2015 Budget	Variance
601.8	Salaries-Empl AG	1,938,293	7,687,282	(5,748,989)	1,833,678	7,112,712	(5,279,033)	1,749,018	7,159,260	(5,410,242)	1,898,668	7,374,881	
603.8	Salaries-Linpi AG Salaries-Dir & Off	1,938,293	7,007,202	(3,748,383)	1,855,078	0,112,712	(3,273,033)	1,743,018	7,133,200	(3,410,242)	1,898,008	7,374,001	(3,470,213)
604.3	Empl Pens & Ben Oper	0	0	0	20	0	20	0	0	0	594	0	594
604.5	Empl Pens & Ben Oper	10	0	10	27	0	27	357	0	357	1,352	0	1,352
604.7	Empl Pens & Ben CA	0	0	0	0	0	0	0	0	0	415	0	415
604.8	Empl Pens & Ben AG	3,378,289	3,516,627	(138,338)	2,830,895	3,443,062	(612,167)	1,976,256	2,432,650	(456,394)	2,659,450	2,385,532	273,918
610.1	Purchased Water Oper	313,103	340,143	(27,040)	217,301	294,090	(76,789)	142,812	229,592	(86,780)	223,057	156,000	67,057
615.1	Purch Power Oper SS	588,230	950,441	(362,211)	743,019	234,030	743,019	733,669	229,392	733,669	854,745	130,000	-
615.3	Purch Power Oper WT	3,250,168	3,075,066	175,102	2,900,944	0	2,900,944	2,986,045	0	2,986,045	3,043,979	0	,
615.5	Purch Power Oper TD	275	0,075,000	275	3,294	0	3,294	3,434	0	3,434	33,677	0	33,677
615.7	Purch Power Oper CA	0	0	0	3,294 0	0	3,294 0	3,434 0	0	3,434 0	783	0	783
615.7	·	0	0	0	0	·	-		_	-	763 0	•	
	Purch Power Oper AG	-				3,813,073	. , , ,	20.208	3,720,869			3,765,546	
616.1	Purch Fuel Oper SS	10,340	4,800	5,540	714	11,295	(10,581)	29,398	11,295	18,103	3,269	38,100	(34,831)
618.3	Chemicals Oper WT	1,789,687	1,855,223	(65,536)	1,736,335	1,813,307	(76,972)	1,635,189	1,596,750	38,439	1,590,100	1,510,486	79,614
620.1	M&S Oper SS	470	0	470	(48,846)	0	(48,846)	430	0	430	845	0	845
620.2	M&S Maint SS	41,750	284,908	(243,158)	95,499	154,233	(58,735)	12,021	0	12,021	30,511	48,000	(17,489)
620.3	M&S Oper WT	95,574	44,325	51,249	66,130	0	66,130	46,175	0	46,175	72,367	0	72,367
620.4	M&S Maint WT	300,870	316,378	(15,508)	349,085	302,888	46,197	130,953	454,739	(323,786)	181,038	297,541	(116,503)
620.5	M&S Oper TD	121,129	105,840	15,289	106,466	219,680	(113,214)	109,413	330,364	(220,951)	62,671	318,750	(256,079)
620.6	M&S Maint TD	347,900	258,804	89,096	198,614	286,600	(87,986)	115,030	285,571	(170,541)	82,220	289,274	(207,054)
620.7	M&S Oper CA	0	0	0	0	0	0	0	0	0	0	0	
620.8	M&S AG	57,823	135,160	(77,337)	37,766	0	37,766	38,221	34,200	4,021	50,706	13,168	37,539
631.1	Cont Serv Eng Oper S	0	0	0	979	0	979	3,706	0	3,706	1,829	0	,
631.2	Cont Serv Eng Maint SS	0	0	0	0	0	0	0	0	0	0	0	-
631.3	Cont Serv Eng Oper WT	0	0	0	0	0	0	0	0	0	0	0	0
631.5	Cont Serv Eng Oper TD	0	0	0	0	0	0	0	0	0	0	0	0
631.6	Cont Serv Eng Maint	0	0	0	2,708	0	2,708	1,354	0	1,354	0	0	0
631.8	Cont Serv Eng AG	0	0	0	111	33,500	(33,389)	10,634	34,000	(23,366)	47,286	273,820	(226,534)
632.8	Cont Serv Acct AG	104,076	99,320	4,756	108,789	102,347	6,442	95,282	110,567	(15,285)	372,396	135,115	237,281
633.8	Cont Serv Legal AG	198,277	199,603	(1,326)	112,166	199,200	(87,034)	174,619	199,200	(24,581)	115,870	198,000	(82,130)
634.8	Cont Serv Mgmt Fee A	9,114,911	8,885,009	229,902	9,163,738	9,595,593	(431,855)	8,775,862	9,094,966	(319,104)	8,326,485	7,861,467	465,017
635.3	Cont Serv Testing Op	10,295	15,800	(5,505)	15,001	12,422	2,579	19,979	7,896	12,083	56,084	13,122	42,962
636.1	Cont Serv Other Oper	105	0	105	333	0	333	318	0	318	0	0	0
636.2	Cont Serv Other Main	0	0	0	4,892	0	4,892	216,950	0	216,950	27,376	0	27,376
636.3	Cont Serv Other Oper	183,815	267,678	(83,863)	223,042	0	223,042	144,791	0	144,791	79,835	0	79,835
636.4	Cont Serv Other Main	8,601	0	8,601	19,711	0	19,711	219,138	0	219,138	307,709	0	307,709
636.5	Cont Serv Other Oper	81,118	104,512	(23,394)	109,221	0	109,221	66,833	0	66,833	194,143	0	194,143
636.6	Cont Serv Other Main	65,245	0	65,245	95,511	0	95,511	143,537	0	143,537	211,551	0	211,551
636.7	Cont Serv Other CA	127,118	40,382	86,736	58,839	0	58,839	35,417	0	35,417	66,627	0	66,627
636.8	Cont Serv Other AG	195,792	307,788	(111,996)	215,725	584,538	(368,813)	180,708	405,656	(224,948)	134,831	334,019	(199,189)
641.1	Rents-Real Prop Oper SS	0	0	0	0	0	0	0	0	0	0	0	
641.3	Rents-Real Prop Oper	0	0	0	0	0	0	5,795	0	5,795	0	0	0
641.5	Rents-Real Prop Oper	6,842	7,800	(958)	6,690	0	6,690	6,493	0	6,493	6,897	0	6,897
641.8	Rents-Real Prop AG	0	0	0	100	5,808	(5,708)	0	6,221	(6,221)	0	6,828	(6,828)
642.1	Rents-Equipment Oper	0	0	0	0	0	0	528	0	528	0	0	
642.3	Rents-Equipment Oper	1,113	0	1,113	141	0	141	1,393	0	1,393	4,408	0	4,408
		,		, -				,		,	,		,

			2012			2013			2014			2015	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
642.5	Rents-Equipment Oper	89	0	89	1,259	0	1,259	279	0	279	548	0	548
642.8	Rents-Equipment AG	44,379	27,552	16,827	28,171	32,111	(3,940)	17,641	32,982	(15,341)	6,256	27,121	(20,865)
650.1	Transportation Oper	118	0	118	104	0	104	16	0	16	0	0	0
650.2	Transportation Maint	87	0	87	0	0	0	0	0	0	0	0	0
650.3	Transportation Oper	141	0	141	559	0	559	179	0	179	(43)	0	(43)
650.4	Transportation Maint	47	0	47	24	0	24	231	0	231	388	0	388
650.5	Transportation Oper	7,588	0	7,588	4,224	0	4,224	2,784	0	2,784	87	0	87
650.6	Transportation Maint	297	0	297	368	0	368	137	0	137	194	0	194
650.7	Transportation CA	10	0	10	0	0	0	0	0	0	(33)	0	(33)
650.8	Transportation AG	498,834	490,378	8,456	564,771	478,210	86,561	492,082	476,901	15,181	441,613	442,010	(396)
656.8	Ins Vehicle AG	35,390	29,472	5,918	27,255	29,473	(2,218)	30,771	28,617	2,153	33,050	32,309	740
657.8	Ins Gen Liab AG	299,853	247,044	52,809	356,466	247,043	109,423	430,501	237,911	192,590	657,075	250,022	407,053
658.8	Ins Work Comp AG	137,004	138,372	(1,368)	140,629	138,486	2,142	128,046	155,041	(26,995)	102,921	142,800	(39,879)
659.8	Ins Other AG	122,917	256,128	(133,211)	151,487	256,132	(104,645)	146,913	253,987	(107,074)	141,723	248,877	(107,154)
660.8	Advertising AG	16,393	40,503	(24,110)	6,434	0	6,434	4,798	11,000	(6,202)	14,270	11,000	3,270
666.8	Reg Exp-Rate Case	198,975	198,792	183	247,988	279,448	(31,460)	242,509	233,328	9,181	283,749	233,381	50,368
667.8	Reg Exp-Other AG	14,144	14,148	(4)	12,460	12,460	(1)	7,407	7,404	3	5,555	5,555	0
670.7	Bad Debt Expense	596,705	585,153	11,552	1,092,261	567,523	524,738	1,042,040	541,134	500,907	905,631	757,933	147,698
675.1	Misc Exp Oper SS	73,804	45,396	28,408	133,299	0	133,299	93,964	0	93,964	84,705	0	84,705
675.2	Misc Exp Maint SS	0	0	0	559	425,154	(424,595)	203	481,501	(481,298)	4,876	495,077	(490,201)
675.3	Misc Exp Oper WT	583,577	498,393	85,184	611,711	462,925	148,786	527,536	509,007	18,530	484,056	413,116	70,940
675.4	Misc Exp Maint WT	136,896	250,148	(113,252)	119,560	24,050	95,510	117,943	0	117,943	230,062	0	230,062
675.5	Misc Exp Oper TD	214,365	236,242	(21,877)	185,613	0	185,613	250,096	0	250,096	210,007	0	210,007
675.6	Misc Exp Maint TD	458,924	451,729	7,195	499,956	249,600	250,356	806,888	221,254	585,634	672,605	250,856	421,749
675.7	Misc Exp CA	1,151,926	1,306,153	(154,227)	1,126,013	1,158,995	(32,982)	1,154,044	1,064,827	89,217	1,187,692	1,001,422	186,269
675.8	Misc Exp AG	1,664,097	1,430,458	233,639	1,582,037	2,333,455	(751,418)	1,409,059	1,962,719	(553,659)	2,284,479	2,058,862	225,617
Total		\$154,355	(\$4,816,650)	\$4,971,005	(\$4,563,026)	(\$4,757,714)	\$194,688	(\$4,055,594)	(\$4,064,218)	\$8,625	(\$3,572,187)	(\$4,060,097)	\$487,911

		•		2016			2017		ΥT	D October 201	8
	NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
-	403	Depreciation Exp	\$14,554,779	\$14,450,178	\$104,601	\$15,627,305	\$15,215,858	\$411,447	\$13,399,461	\$13,584,850	(\$185,389)
	406	Amort UPAA	8,561	8,556	5	8,561	8,556	5	7,134	7,130	4
	407.1	Amort-Ltd Term UP	171,004	170,040	964	191,746	171,000	20,746	163,120	179,178	(16,058)
	407.2	Amort-Prop Losses	57,080	57,084	(4)	57,080	57,084	(4)	47,567	47,570	(3)
	407.4	Amort-Reg Asset	6,900	6,900	0	6,900	6,900	0	5,848	5,750	98
	408.1	Taxes Oth than Inc-Reg Assess	172,961	180,456	(7,495)	183,732	171,637	12,095	160,699	143,436	17,263
	408.11	Taxes Oth than Inc-Property	5,559,460	5,380,743	178,717	5,407,502	5,818,567	(411,065)	5,670,713	4,751,050	919,663
	408.12	Taxes Oth than Inc-Payroll	533,112	549,653	(16,541)	516,075	570,373	(54,298)	456,686	513,703	(57,017)
	408.13	Taxes Oth than Inc-Other	56,452	0	56,452	11,567	4,000	7,567	26,886	13,579	13,307
	409.1	Income Taxes-FIT Ope	2,816,627	8,960,591	(6,143,964)	4,803,637	10,545,798	(5,742,161)	4,207,637	8,104,208	(3,896,571)
	409.11	Income Taxes-SIT Ope	1,130,667	1,548,204	(417,537)	1,129,876	1,882,045	(752,168)	1,131,453	1,442,092	(310,639)
	409.2	Income Taxes-Oth Inc	0	0	0	1,753,248	0	1,753,248	591,619	0	591,619
	410.1	Def Inc Tax-FIT	6,582,354	767,264	5,815,090	7,180,908	1,540,025	5,640,883	(258,509)	1,161,459	(1,419,968)
	410.11	Def Inc Tax-SIT	558,118	103,869	454,250	562,400	244,791	317,609	(177,437)	172,570	(350,007)
	412.11	ITC-Restored	(84,797)	(84,792)	(5)	(82,905)	(82,908)	3	(65,410)	(65,410)	0
	415	M&J Revenues	0	0	0	0	0	0	0	0	0
	416	M&J Expenses	47,889	0	47,889	(65,254)	0	(65,254)	(64,978)	0	(64,978)
	420	AFUDC	(1,550,345)	(1,238,608)	(311,737)	(863,609)	(630,080)	(233,528)	(917,748)	(796,278)	(121,470)
	421	Nonutility Income	0	0	0	0	0	0	(6,072)	0	(6,072)
	426	Misc Nonutility Expe	78,098	71,500	6,598	(6,429,992)	(5,868,500)	(561,492)	(1,874,587)	(1,117,917)	(756,670)
	427.2	Int Exp-Short Term D	206,688	108,880	97,809	155,392	77,900	77,493	216,428	165,183	51,245
	427.3	Int Exp-LTD	11,796,553	12,147,653	(351,099)	12,025,734	12,347,867	(322,133)	10,134,910	10,313,435	(178,525)
	427.5	Int Exp-Other	(101,726)	0	(101,726)	188	0	188	1,472	0	1,472
	428	Amort Debt Expense	107,501	94,041	13,460	111,107	113,410	(2,303)	101,250	93,392	7,857
	437	Dividends Declared -	190,575	381,150	(190,575)	190,575	0	190,575	158,813	0	158,813
	438	Dividends Declared -	12,241,324	11,893,535	347,789	14,435,671	17,274,305	(2,838,634)	7,507,803	10,650,488	(3,142,685)
	461.1	Metered Sales-Res	(50,358,450)	(51,465,259)	1,106,809	(52,521,066)	(53,120,956)	599,890	(43,223,712)	(45,648,002)	2,424,290
	461.2	Metered Sales-Com	(23,550,538)	(22,515,602)	(1,034,936)	(24,163,260)	(23,836,057)	(327,203)	(19,879,370)	(20,429,538)	550,168
	461.3	Metered Sales-Ind	(2,877,678)	(2,588,669)	(289,010)	(2,952,714)	(2,861,303)	(91,411)	(2,556,129)	(2,345,038)	(211,091)
	461.4	Metered Sales-OPA	(6,579,888)	(6,019,158)	(560,731)	(6,248,793)	(6,697,960)	449,166	(5,502,126)	(5,566,982)	64,855
	462.1	Public Fire Revenues	(3,831,280)	(3,784,490)	(46,789)	(4,024,323)	(4,017,783)	(6,540)	(3,311,034)	(3,351,000)	39,966
	462.2	Private Fire Revenue	(2,798,671)	(2,772,133)	(26,538)	(3,018,873)	(2,968,061)	(50,812)	(2,419,066)	(2,508,104)	89,038
	466	Sales for Resale	(2,208,142)	(1,801,911)	(406,231)	(2,045,949)	(1,855,923)	(190,026)	(1,790,493)	(1,702,988)	(87,506)
	467	Interdept Sales	(35,814)	0	(35,814)	(33,903)	(28,008)	(5,895)	(22,477)	0	(22,477)
	470	Forfeited Discounts	(919,325)	(852,640)	(66,685)	(883,825)	(802,235)	(81,590)	(707,598)	(742,276)	34,678
	471	Misc Service Revenue	(1,394,967)	(1,201,970)	(192,997)	(1,501,136)	(1,360,973)	(140,163)	(1,268,698)	(1,260,121)	(8,577)
	472	Rents from Water Pro	(96,178)	(69,684)	(26,494)	(94,812)	(91,719)	(3,094)	(77,987)	(77,932)	(55)
	473	Interdept Rents	(65,401)	(65,400)	(1)	(146,384)	(146,388)	4	(129,108)	(129,108)	0
	474	Other Water Revenues	(144,542)	0	(144,542)	(134,780)	0	(134,780)	2,644,274	0	2,644,274
	601.1	Salaries-Empl Oper S	0	0	0	0	0	0	0	0	0
	601.2	Salaries-Empl Maint	0	0	0	0	0	0	0	0	0
	601.3	Salaries-Empl Oper W	2,244,080	0	2,244,080	2,280,529	0	2,280,529	1,940,682	0	1,940,682
	601.4	Salaries-Empl Maint	194,521	0	194,521	206,274	0	206,274	195,553	0	195,553
	601.5	Salaries-Empl Oper T	1,080,201	0	1,080,201	1,042,108	0	1,042,108	977,029	0	977,029
	601.6	Salaries-Empl Maint	862,589	0	862,589	923,129	0	923,129	868,551	0	868,551
	601.7	Salaries-Empl CA	456,711	0	456,711	459,900	0	459,900	452,660	0	452,660

	•		2016			2017		YTI	D October 201	.8
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.8	Salaries-Empl AG	1,948,798	7,291,420	(5,342,622)	1,767,949	7,013,438	(5,245,490)	1,545,958	5,867,856	(4,321,898)
603.8	Salaries-Dir & Off	0	0	0	0	0	0	161	0	161
604.3	Empl Pens & Ben Oper	248	0	248	6,639	0	6,639	1,555	0	1,555
604.5	Empl Pens & Ben Oper	691	0	691	24,618	0	24,618	4,054	0	4,054
604.7	Empl Pens & Ben CA	852	0	852	0	0	0	0	0	0
604.8	Empl Pens & Ben AG	2,612,697	2,716,540	(103,842)	2,595,566	2,754,534	(158,968)	1,674,755	2,254,594	(579,839)
610.1	Purchased Water Oper	215,659	182,054	33,605	244,379	159,891	84,488	266,252	162,001	104,251
615.1	Purch Power Oper SS	729,587	0	729,587	600,241	0	600,241	536,182	0	536,182
615.3	Purch Power Oper WT	3,420,157	0	3,420,157	3,420,927	0	3,420,927	2,717,514	0	2,717,514
615.5	Purch Power Oper TD	17,632	0	17,632	18,206	0	18,206	21,068	0	21,068
615.7	Purch Power Oper CA	1,521	0	1,521	0	0	0	0	0	0
615.8	Purch Power Oper AG	0	4,049,377	(4,049,377)	0	4,215,003	(4,215,003)	0	3,672,241	(3,672,241)
616.1	Purch Fuel Oper SS	80	0	80	(401)	4,000	(4,401)	17,495	0	17,495
618.3	Chemicals Oper WT	1,640,758	1,829,443	(188,685)	1,697,725	1,784,309	(86,585)	1,612,413	1,504,864	107,549
620.1	M&S Oper SS	1,291	0	1,291	(2,314)	0	(2,314)	1,652	0	1,652
620.2	M&S Maint SS	10,229	48,000	(37,771)	6,943	48,000	(41,057)	7,761	15,069	(7,309)
620.3	M&S Oper WT	80,197	0	80,197	73,362	0	73,362	55,105	0	55,105
620.4	M&S Maint WT	170,037	299,941	(129,904)	133,018	222,744	(89,725)	88,280	115,486	(27,206)
620.5	M&S Oper TD	76,499	310,181	(233,682)	81,389	278,184	(196,794)	59,225	135,058	(75,833)
620.6	M&S Maint TD	212,387	289,274	(76,887)	109,976	289,274	(179,298)	159,111	138,821	20,290
620.7	M&S Oper CA	0	0	0	55	0	55	504	0	504
620.8	M&S AG	41,593	13,168	28,425	18,342	72,468	(54,126)	50,394	28,291	22,103
631.1	Cont Serv Eng Oper S	1,707	0	1,707	0	0	0	0	0	0
631.2	Cont Serv Eng Maint SS	6,488	0	6,488	0	0	0	0	0	0
631.3	Cont Serv Eng Oper WT	0	0	0	2,500	0	2,500	11,564	0	11,564
631.5	Cont Serv Eng Oper TD	295	0	295	0	0	0	0	0	0
631.6	Cont Serv Eng Maint	0	0	0	376	0	376	0	0	0
631.8	Cont Serv Eng AG	43,987	268,070	(224,083)	10,674	265,320	(254,646)	5,895	206,638	(200,743)
632.8	Cont Serv Acct AG	126,919	92,331	34,588	136,929	142,080	(5,151)	128,009	105,477	22,532
633.8	Cont Serv Legal AG	129,974	198,000	(68,026)	281,984	158,000	123,984	393,714	131,667	262,047
634.8	Cont Serv Mgmt Fee A	9,130,067	7,947,278	1,182,790	9,056,733	8,322,691	734,043	8,076,494	7,789,767	286,727
635.3	Cont Serv Testing Op	28,702	42,922	(14,220)	23,153	42,922	(19,769)	9,395	23,783	(14,389)
636.1	Cont Serv Other Oper	7,272	0	7,272	13,425	0	13,425	15,070	0	15,070
636.2	Cont Serv Other Main	92,151	0	92,151	36,375	0	36,375	30,469	0	30,469
636.3	Cont Serv Other Oper	127,496	0	127,496	86,308	0	86,308	81,431	0	81,431
636.4	Cont Serv Other Main	521,937	0	521,937	236,001	0	236,001	78,327	0	78,327
636.5	Cont Serv Other Oper	33,351	0	33,351	102,278	0	102,278	111,469	0	111,469
636.6	Cont Serv Other Main	84,232	0	84,232	203,328	0	203,328	63,522	0	63,522
636.7	Cont Serv Other CA	72,073	0	72,073	24,440	0	24,440	5,094	0	5,094
636.8	Cont Serv Other AG	178,896	423,710	(244,814)	140,247	347,015	(206,768)	147,995	255,646	(107,651)
641.1	Rents-Real Prop Oper SS	1,307	0	1,307	78	0	78	0	0	0
641.3	Rents-Real Prop Oper	0	0	0	0	0	0	0	0	0
641.5	Rents-Real Prop Oper	5,797	0	5,797	12,177	0	12,177	10,009	0	10,009
641.8	Rents-Real Prop AG	0	6,828	(6,828)	0	6,828	(6,828)	1,800	6,570	(4,770)
642.1	Rents-Equipment Oper	0	0	0	0	0	0	565	0	565
642.3	Rents-Equipment Oper	0	0	0	0	0	0	6,900	0	6,900

			2016			2017		YT	D October 201	8
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
642.5	Rents-Equipment Oper	80	0	80	1,835	0	1,835	3,329	0	3,329
642.8	Rents-Equipment AG	1,040	13,700	(12,660)	3,142	5,380	(2,238)	770	1,040	(271)
650.1	Transportation Oper	0	0	0	0	0	0	0	0	0
650.2	Transportation Maint	0	0	0	0	0	0	0	0	0
650.3	Transportation Oper	2,922	0	2,922	525	0	525	1,304	0	1,304
650.4	Transportation Maint	2,489	0	2,489	718	0	718	610	0	610
650.5	Transportation Oper	235	0	235	153	0	153	45	0	45
650.6	Transportation Maint	0	0	0	1,500	0	1,500	80	0	80
650.7	Transportation CA	0	0	0	0	0	0	0	0	0
650.8	Transportation AG	322,478	425,340	(102,861)	381,137	421,256	(40,119)	362,835	296,750	66,086
656.8	Ins Vehicle AG	36,379	34,702	1,677	20,248	32,303	(12,054)	23,524	26,554	(3,030)
657.8	Ins Gen Liab AG	420,378	388,152	32,226	344,814	422,307	(77,492)	395,183	315,410	79,773
658.8	Ins Work Comp AG	85,574	120,657	(35,083)	45,045	145,159	(100,114)	18,082	100,213	(82,131)
659.8	Ins Other AG	120,843	241,429	(120,587)	121,264	233,312	(112,047)	103,782	187,269	(83,487)
660.8	Advertising AG	12,972	11,000	1,972	5,411	11,000	(5,589)	2,503	9,250	(6,747)
666.8	Reg Exp-Rate Case	233,816	250,032	(16,216)	289,565	233,376	56,189	241,147	242,000	(853)
667.8	Reg Exp-Other AG	0	6,003	(6,003)	0	8,004	(8,004)	0	0	0
670.7	Bad Debt Expense	920,967	673,393	247,574	682,335	699,416	(17,081)	760,671	485,752	274,919
675.1	Misc Exp Oper SS	89,536	0	89,536	87,197	0	87,197	85,163	0	85,163
675.2	Misc Exp Maint SS	30,732	0	30,732	5,404	63,120	(57,716)	7,899	639,858	(631,959)
675.3	Misc Exp Oper WT	877,049	410,516	466,533	880,635	432,602	448,034	590,417	379,627	210,789
675.4	Misc Exp Maint WT	292,366	0	292,366	343,626	0	343,626	274,120	38,171	235,949
675.5	Misc Exp Oper TD	202,819	0	202,819	203,393	0	203,393	253,617	0	253,617
675.6	Misc Exp Maint TD	608,477	867,693	(259,216)	562,799	920,492	(357,693)	546,957	81,787	465,170
675.7	Misc Exp CA	1,215,961	1,146,683	69,278	1,202,644	1,167,384	35,260	1,080,162	946,071	134,091
675.8	Misc Exp AG	1,767,993	2,509,944	(741,951)	2,600,989	2,107,164	493,824	1,031,625	1,779,544	(747,919)
Total		(\$5,864,266)	(\$4,472,239)	(\$1,392,027)	(\$6,992,428)	(\$5,289,764)	(\$1,702,664)	(\$9,403,309)	(\$6,448,497)	(\$2,954,812)

Year: 2009

B406
84071 Amort-Hot Imm UP 82,885 78,900 3,91 840810 Tax Oth thn Inc-Reg Assess Fee 88,508 108,468 (19,98 840811 Tax Oth thn Inc-Property Tax 2,789,817 2,963,352 (17,53,88) 840812 Tax Oth thn Inc-Property Tax 503,631 323,938 (18,18) 840813 Tax Oth thn Inc-Property Tax 503,631 3,190,303 (48,18) 840910 Income Taxes-FIT Oper (881,624) 3,190,303 (48,18) 840910 Income Taxes-FIT Oper (31,5579) 785,867 (464,31) 840920 Income Taxes-Poth Inc/Ded (192,734) (135,798) 6867 (464,31) 841010 Def Inc Tax-FIT 6,858,386 2,890,708 4,049,91 84111 Tit C-Restored (84,797) (41,62,53) (71,62) 8412 Mild Risk Epenses 1,155,798 (41,62,53) (71,62) 8412 Mild Risk Epenses 1,55,209 (41,62,53) (77,62,506) (52,63) 8422 Int Exp-Other 768 0 7,755,096 (52,63) (52,64) 8427 Int Exp-Other 768 0 0
B4072 Amort-Prop Losses 412,188 432,192 (20,00 B40811 Tax Oth thn Inc-Reg Asses Fee 88,508 108,468 (175,858 B40812 Tax Oth thn Inc-Payroll Tax 2,783,817 2,963,532 (173,558 B40813 Tax Oth thn Inc-Payroll Tax 175,794 3,200 114,31 B40910 Income Taxes-FIT Oper 891,624 3,190,303 (4,081,91 B40911 Income Taxes-FIT Oper 321,559 785,867 (469,91 B40911 Income Taxes-SIT Oper 321,559 785,867 (469,91 B40910 Income Taxes-SIT Oper 321,559 33,664 786,91 B40101 Def Inc Tax-FIT 820,593 33,664 786,91 B41011 Def Inc Tax-FIT 820,593 33,664 786,91 B41111 Tic Tecstored (48,977,51 (41,26,253) (771,33 B41211 Tic Tecstored (48,977,51 (41,26,253) (771,33 B41211 Tic Tecstored (48,977,51 (41,26,253) (771,33 B422 AFUDC (48,97,575 (41,26,253) (771,33 B423 Int Exp-Int Det 355,136 33,812 (95,30 B423 Int Exp-Int Det 355,136 33,813 (95,30 B423 Int Exp-Int Det 355,136 31,381,50 (95,30 B424 Amort Debt Expense 105,230 117,262 (12,0 B438 Dividends Declared - Ford Stk 8,103,411 0 8,103,41 B438 Dividends Declared - Ford Stk 8,103,411 0 8,103,44 B441 Metered Sales-Form (15,150,343) (17,248,761 2,098,47 B4611 Metered Sales-Corm (15,150,343) (17,248,761 2,098,47 B4612 Metered Sales-Corm (15,150,343) (17,248,761 2,098,47 B4612 Public Fire Revenues (2,567,693) (1,41,505) (1,41,61,61 4,61
BAMBIL Tax Oth thn Inc-Reg Assess Fee 88,508 108,468 19,94 19,04
B40811 Tax Oth thn Inc-Property Tax 2,783,817 2,963,822 (175,52)
MAGNESIT Tax Oth thn Inc-Other 117,549 3,200 114,26 3,400 114,26 3,400 114,26 3,400 114,26 3,400 3,2
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840911 Income Taxes-STT Oper 321,559 785,867 (66,83) 840020 Income Taxes-Oth Inc/Ded (192,734) (135,798) (56,93) 841011 Def Inc Tax-SIT 820,593 33,664 786,93 841211 ITC-Restored (84,797) (84,797) (84,797) 8415 M&I Revenues (114,035) 0 (114,635) 8416 M&I Expenses 125,520 0 125,52 8420 AFUDC (4,897,575) (4,126,253) (771,33) 84272 Int Exp-TD 5,099,200 7,765,096 (2,665,87) 84272 Int Exp-TD 5,099,200 7,765,096 (2,665,87) 84273 Int Exp-TD 5,099,200 7,765,096 (2,665,87) 8428 Amort Debt Expense 105,230 117,262 (2,06,87) 8437 Dividends Declared - Pref Stk 46,552 78,132 382,44 8431 Dividends Declared - Pref Stk 40,552 78,132 382,44 84611 Metered Sales- Co
A64920 Income Taxes-Oth Inc/Ded (192,734) (135,798) (56,98) B41011 Def Inc Tax-STT 820,593 33,664 786,97 B41211 ITC-Restored (84,797) (84,797) (84,797) B415 M&I Revenues (114,035) 0 (114,035) B416 M&I Evenues (125,000) 0 125,520 B420 AFUDC (4,897,575) (4,126,253) (771,336) B427 Int Exp-Short Term Debt 355,136 139,130 (93,001) B4273 Int Exp-Other 768 0 776,596 B4273 Int Exp-Other 768 0 776,596 B428 Amott Debt Expense 105,233 117,262 (12,00 B437 Dividends Declared - Pref Stk 460,552 78,132 382,44 B481 Metreed Sales-Rom (15,134,43) 117,248,761 2,994,84 B4611 Metreed Sales-Rom (15,150,343) 117,248,761 380,52 B4613 Metreed Sales-OrA
B41011 Def Inc Tax-FIT 6.858,986 2,809,078 4,049,97 B41011 Def Inc Tax-SIT 820,593 33,664 786,97 B415 M&J Revenues (114,035) 0 (14,68) B416 M&J Revenues (114,035) 0 (12,52,58) B420 AFUDC (4,897,575) (4,126,253) (771,33) B4227 Int Exp-Short Term Debt 355,136 1,308,150 (953,03) B4272 Int Exp-LTD 5,099,200 7,765,096 (2,658,84) B4273 Int Gxp-LTD 5,099,200 7,765,096 (2,658,84) B4273 Int Garder Deref Stk 4,055,22 78,132 382,44 B438 Dividends Declared - Pref Stk 4,055,22 78,132 32,24,291 3,176,48 B4611 Metered Sales-Res (15,163,34) 117,262 12,00 8,03,41 10,98,41 1,98,815 52,4,4 B4612 Metered Sales-Res (15,163,34) 117,262 12,00 8,09,42 1,99,815 52,4,2 1,98,
B41011 Def Inc Tax-SIT 820,593 33,664 786,92 B41211 ITC-Restored (84,797) (84,797) (84,797) B416 M&J Expenses 125,520 0 125,520 B416 M&J Expenses 125,520 0 125,520 B420 A FUDC (4,897,575) (4,126,523) (771,33) B4272 Int Exp-Cher 509,900 7,765,096 (2,655,88) B4272 Int Exp-Cher 768 0 7,765,096 (2,655,88) B4273 Int Exp-Cher 768 0 7,765,096 (2,655,88) B4273 Int Exp-Cher 768 0 7,765,096 (2,655,88) B4272 Int Exp-Cher 768 0 7,765,096 (2,655,88) B4272 Int Exp-Cher 768 0 0 7,655,096 (2,655,88) B4272 Int Exp-Cher 768 0 0 7,655,096 (2,655,88) 0 1,752,48 1,252,242,11 0 9,162,48
B415 M&J Revenues (114,035) 0 (114,625) B416 M&J Expenses 125,520 0 125,523 B426 Misc Nonutility Expense 547,708 337,213 210,48 B4272 Int Exp-Fhort Term Debt 355,136 1,308,150 (953,00 B4273 Int Exp-Thor 5,099,200 7,765,096 (2,665,88 B4275 Int Exp-UTD 5,099,200 7,765,096 (2,665,88 B4275 Int Exp-UTD 768 0 78,132 382,47 B428 Dividends Declared - Com Stk 460,552 78,132 382,41 B438 Dividends Declared - Com Stk 8,103,411 0 8,103,41 B4611 Metered Sales-Com (15,150,343) (17,248,761) 2,098,43 B4612 Metered Sales-Com (15,150,343) (17,47,171) 3,104,1505 562,48 B4613 Metered Sales-OrA (4,792,617) (17,13,145) 380,144 1,106,161 693,24 B4621 Public Fire Revenues (1,58,049)
B410 M&BL Expenses 125,520 0 125,523 B420 AFUDC (4,897,575) (4,126,253) 173,213 723,231 B4272 Int Exp-Short Term Debt 355,136 1,308,150 (930,00 B4273 Int Exp-UTD 5,099,200 7,765,909 (2,665,88 B4275 Int Exp-Uther 768 0 7,6 B428 Amort Debt Expense 105,230 117,762 (10,584) B438 Dividends Declared - Fref Stk 460,552 78,132 382,44 B481 Bividends Declared - Com Stk 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,103,411 0 8,104,411 0 8,104,411 0 8,104,411 0 8,104,411 0 8,104,411 0 8,104,411 0 1,104,614 0 1,104,411 0 1,104,6
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84272 Int Exp-Short Term Debt 357,136 1,308,150 (953,0) 84273 Int Exp-Short Term Debt 355,136 1,308,150 (953,0) 84273 Int Exp-Chter 768 0 7,756,509 (2,655,89) 84275 Int Exp-Chter 768 0 7,78 8428 Amort Debt Expense 105,230 117,262 (12,0) 8437 Dividends Declared - Perf Stk 460,552 78,132 382,44 8438 Dividends Declared - Com Stk 81,03,411 0 8,103,411 0 8,103,412 1 0,98,415 84612 Metered Sales-Com (15,150,343) (17,248,761) 2,98,415 380,524
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B4275 Int Exp-Other 768 0,765,096 (2,656,858) B4278 Int Exp-Other 768 0 76 B4282 Mort Debt Expense 105,230 117,262 (12,068) B437 Dividends Declared - Fref Sitk 460,552 78,132 382,41 B4611 Metered Sales-Res (32,047,794) (35,224,291) 3,176,48 B4612 Metered Sales-Gom (15,150,343) (17,248,761) 2,098,41 B4613 Metered Sales-OPA (4,792,617) (5,173,145) 380,52 B4621 Public Fire Revenues (2,567,693) (1,471,505) (1,146,18 B4622 Private Fire Revenues (1,538,493) (2,477,277) 1,209,48 B4652 Interdept Sales (11,068) 0 0 101,69 B471 Misc Service Revenues (1,438,494) (1,407,407) (11,624 B471 Misc Service Revenues (116,247) 0 (116,247) B471 Misc Service Revenues (1,633,158) (40,20) (4,11,248)
B428 Amort Debt Expense 105,230 117,262 (12,0) B437 Dividends Declared - Pref Stk 460,552 78,132 382,41 B438 Dividends Declared - Com Stk 8,103,411 0 8,103,411 B4611 Metreed Sales-Res (15,150,343) (17,248,761) 2,098,41 B4612 Metered Sales-OPA (17,267,673) (1,412,105) (1,416,682) B4614 Metered Sales-OPA (4,792,617) (5,173,145) 380,52 B4621 Public Fire Revenues (1,538,493) (2,747,927) 1,209,48 B4622 Private Fire Revenues (1,538,493) (2,747,927) 1,209,48 B465 Sales for Resale (1,478,494) (1,409,161) (69,33 B470 Forfeited Discounts 3 0 1.3 B471 Mics Service Revenues (2,463,125) (2,131,800) (3,31,33 B472 Rents from Water Property (98,158) (94,020) (4,15 B472 Rents from Water Property (98,158) (94,020) (
B437 Dividends Declared - Peré Stk 460,552 78,132 382,45 B438 Dividends Declared - Com Stk 8,103,411 0 8,103,41 B4611 Metered Sales-Com (15,150,343) (17,248,761) 2,098,41 B4613 Metered Sales-Ind (1,436,382) (1,998,815) 380,55 B4614 Metered Sales-OPA (4,792,617) (5,173,145) 380,55 B4621 Public Fire Revenues (2,567,693) (1,421,505) (1,146,18 B4622 Private Fire Revenues (1,538,493) (2,747,227) 1,209,43 B466 Sales for Resale (1,478,494) (1,409,161) (69,33 B470 Forfetted Discounts 35 0 5 B471 Misc Service Revenues (2,463,125) (2,131,800) (31,138 B472 Rents from Water Property (98,158) (94,020) (4,12 B472 Rents from Water Property (98,158) (94,020) (4,12 B5211 SWR Rev Flat Rate Res 0 (10,525) 105,6
B438 Dividends Declared - Com Stk 8,103,411 0 8,103,421 B4611 Metered Sales-Res (32,047,794) (35,224,291) 3,176,48 B4612 Metered Sales-Lom (15,150,334) (17,248,761) 2,098,476 B4613 Metered Sales-Ind (14,36,382) (1,998,815) 562,43 B4614 Metered Sales-OPA (4,792,617) (5,173,145) 380,52 B4621 Public Fire Revenues (2,567,693) (1,421,505) (1,106) B4622 Private Fire Revenues (15,38,493) (2,747,927) 1,209,43 B466 Sales for Resale (11,068) 0 (11,069) B470 Interdept Sales (11,068) 0 (10,693) B471 Misc Service Revenues (2,463,125) (2,311,800) (33,13,33) B472 Rents from Water Property (98,158) (94,020) (4,15,247) B472 Rents from Water Property (98,158) (94,020) (4,15,247) B472 Rents from Water Property (98,158) (94,020)
84611 Metered Sales-Ros (32,047,794) (35,224,291) 3,176,48 84612 Metered Sales-Ind (13,150,343) (17,248,761) 2,098,41 84614 Metered Sales-Ind (1,463,882) (1,998,815) 56,284 84614 Metered Sales-OPA (4,792,617) (5,173,145) 380,52 84622 Public Fire Revenues (2,567,693) (1,421,505) (1,461,184) 84622 Private Fire Revenues (1,588,493) (2,747,927) 1,209,94 8466 Sales for Resale (11,068) 0 (11,068) 8470 Forfeited Discounts 35 0 (5,747,927) (2,143,800) (331,33,847) 8471 Misc Service Revenues (2,463,125) (2,131,800) (331,33,847) (4,120) 0 (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,13,120) (4,12,1
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B466 Sales for Resale (1,478,494) (1,409,161) (69,3:8467) B467 Interdept Sales (11,068) 0 (11,068) B470 Forfeited Discounts 35 0 35 B471 Misc Service Revenues (2,463,125) (2,131,800) (331,33,43) B472 Rents from Water Property (98,158) (94,020) (4,12,13) B472 Rents from Water Property (98,158) (94,020) (4,12,13) B474 Other Water Revenues (116,247) 0 (116,22,13) 0 (175,293) 175,25 B5212 SWR Rev Flat Rate Com 0 (105,625) 105,66 105,625 105,66 105,625 105,62
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B5213 SWR Rev Flat Rate Ind (6,000) (32,993) 26,98 B5214 SWR Rev Flat Rate Pub Auth (4,120) 0 (4,12 B6012 Salaries-Empl Maint SS 75,889 112,860 62,28 B6013 Salaries-Empl Maint WT 103,147 12,860 90,28 B6014 Salaries-Empl Oper TD 2,935,949 0 2,035,949 B6016 Salaries-Empl CA 897,425 0 897,48 B6017 Salaries-Empl AG 1,229,221 6,771,162 (5,541,94) B6018 Salaries-Empl AG 3,839,273 2,843,195 996,07 B6018 Salaries-Empl AG 3,839,273 2,843,195 996,07 B6017 Purch Pens & Ben AG 3,839,273 2,843,195 996,07 B6101 Purch Power Oper SS 356,769 0 356,76 B6151 Purch Power Oper WT 2,577,902 3,927,598 (1,46,81 B6151 Purch Power Oper WT 2,16,654 2,606,698 390,00 B6152 P
B5214 SWR Rev Flat Rate Pub Auth (4,120) 0 (4,126) B6012 Salaries-Empl Maint SS 75,859 12,860 62,95 B6013 Salaries-Empl Oper WT 1,612,943 146,062 1,466,88 B6014 Salaries-Empl Depr TD 2,035,949 0 2,035,949 B6015 Salaries-Empl Maint WT 807,440 0 807,44 B6016 Salaries-Empl Maint TD 807,440 0 897,425 0 897,425 B6017 Salaries-Empl AG 1,229,221 6,771,162 (5,541,94) 86018 Salaries-Empl AG 1,229,221 6,771,162 (5,541,94) 86047 Empl Pens & Ben AG 3,839,273 2,843,195 996,07 86047 Empl Pens & Ben AG 3,839,273 2,843,195 996,07 356,769 0 356,769 10 356,769 10 356,769 10 356,769 10 36,966 11,678 86153 Purch Power Oper SS 356,769 3,000 (2,028 86153 Purch Power Oper TD 30,286 30,000
86012 Salaries-Empl Maint SS 75,859 12,860 62,95 86013 Salaries-Empl Oper WT 1,612,943 146,062 1,466,81 86014 Salaries-Empl Maint WT 103,147 12,860 90,235,949 0 2,035,949 86015 Salaries-Empl Oper TD 2,035,949 0 2,035,94 86016 Salaries-Empl AG 897,425 0 897,425 86017 Salaries-Empl AG 1,229,221 6,771,162 (5,541,94) 86048 Empl Pens & Ben AG 3,839,273 2,843,195 996,07 86151 Purch Power Oper SS 356,769 0 356,76 86153 Purch Power Oper SS 3,626 0 8,62 86153 Purch Power Oper SS 8,626 0 8,62 861615 Purch Power Oper SS 8,626 0 8,62 86183 Chemicals Oper WT 2,216,654 2,606,698 (390,00 86201 M&S Oper SS 9,78 3,000 (2,0 86202
B6013 Salaries-Empl Oper WT 1,612,943 146,062 1,466,88 B6014 Salaries-Empl Maint WT 103,147 12,860 90,28 B6015 Salaries-Empl Oper TD 2,035,949 0 20,359 B6016 Salaries-Empl CA 897,425 0 897,425 B6017 Salaries-Empl AG 1,229,221 6,771,162 (5,541,98) B6018 Salaries-Empl AG 3,839,273 2,843,195 996,07 B6047 Empl Pens & Ben AG 3,839,273 2,843,195 996,07 B6101 Purch see Water Oper SS 123,875 140,661 (16,78 B6151 Purch Power Oper WT 2,577,902 3,927,598 (149,661 B6155 Purch Power Oper TD 30,286 30,000 22 B6155 Purch Power Oper WT 2,216,654 2,606,698 390,00 B6161 Purch Power Oper WT 2,216,654 2,606,698 390,00 B6183 Chemicals Oper WT 2,216,654 2,606,698 390,00 B6181
86014 Salaries-Empl Maint WT 103,147 12,860 90.25 86015 Salaries-Empl Oper TD 2,035,949 0 2,035,949 86016 Salaries-Empl Maint TD 807,440 0 807,440 86017 Salaries-Empl AG 897,425 0 897,42 86018 Salaries-Empl AG 1,229,221 6,771,162 (5,541,94) 86047 Empl Pens & Ben CA 40 0 0 86048 Empl Pens & Ben AG 3,839,273 2,843,195 996,07 86101 Purch Power Oper SS 123,875 140,661 (16,78 86151 Purch Power Oper WT 2,577,902 3,927,598 (1,349,68 86153 Purch Power Oper WT 2,577,902 3,927,598 (1,349,68 861615 Purch Power Oper TD 30,286 30,000 22 86153 Purch Power Oper TD 30,286 30,000 2,00 86161 Purch Power Oper TD 30,286 30,000 2,00 86183 Chemicals Oper WT
B6016 Salaries-Empl Maint TD 807,440 0 807,44 B6017 Salaries-Empl CA 897,425 0 897,425 B6018 Salaries-Empl CA 1,229,221 6,771,162 (5,541,9) B6047 Empl Pens & Ben CA 40 0 0 B6048 Empl Pens & Ben AG 3,839,273 2,843,195 996,00 B6101 Purch Power Oper SS 122,875 140,661 161,661
B6017 Salaries-Empl CA 897,425 0 897,425 B6018 Salaries-Empl AG 1,229,221 6,771,162 (5,541,94) B6048 Empl Pens & Ben CA 40 0 0 B6048 Empl Pens & Ben AG 3,839,273 2,843,195 996,07 B6101 Purch Power Oper SS 123,875 140,661 (16,78 B6151 Purch Power Oper WT 2,577,902 3,927,598 (1,349,66 B6153 Purch Power Oper TD 30,286 30,000 22 B6155 Purch Power Oper WT 2,216,654 2,606,698 309,00 B6161 Purch Fuel Oper SS 8,626 0 8,626 B6183 Chemicals Oper WT 2,216,654 2,606,698 3990,00 B6201 M&S Oper SS 978 3,000 20,00 B6202 M&S Maint SS 205,855 18,909 20,080 8,93 B6203 M&S Oper TD 81,668 122,400 (40,73 B6204 M&S Maint TD 236,610
B6018 Salaries-Empl AG 1,229,221 6,771,162 (5,541,94) B6047 Empl Pens & Ben CA 40 0 0 B6048 Empl Pens & Ben AG 3,839,273 2,843,195 996,01 B6101 Purch Power Oper SS 356,769 0 356,76 B6153 Purch Power Oper SS 356,769 0 356,76 B6153 Purch Power Oper WT 2,577,902 3,927,598 (1,349,65) B6155 Purch Power Oper TD 30,286 30,000 28 B6161 Purch Fuel Oper SS 8,626 0 8,62 B6183 Chemicals Oper WT 2,216,654 2,606,698 (390,00 B6201 M&S Oper WT 2,29,895 168,900 36,99 B6202 M&S Maint SS 20,5855 168,900 36,99 B6204 M&S Maint WT 137,331 137,000 33 B6205 M&S Oper TD 81,668 122,400 (40,72 B6206 M&S Maint TD 236,610 204,300
B6047 Empl Pens & Ben CA 40 0 0 0 B6048 Empl Pens & Ben AG 3,839,273 2,843,195 996,00 B6101 Purchased Water Oper SS 123,875 140,661 (16,78 B6151 Purch Power Oper SS 356,769 0 356,76 B6153 Purch Power Oper WT 2,577,902 3,927,598 (13,49,68 B6155 Purch Power Oper TD 30,286 30,000 22 B6161 Purch Fuel Oper SS 8,626 0 8,63 B6183 Chemicals Oper WT 2,216,654 2,606,698 390,00 B6201 M&S Oper SS 978 3,000 (20,88 B6202 M&S Maint SS 205,855 168,900 36,99 B6203 M&S Oper WT 28,999 20,080 8,99 B6204 M&S Maint TD 236,610 204,300 32,33 B6205 M&S Oper TD 81,668 122,400 (40,73 B6206 M&S Oper TD 81,668 122,400
B6048 Empl Pens & Ben AG 3,839,273 2,843,195 996,07 B6101 Purchased Water Oper SS 123,875 140,661 (16,78 B6151 Purch Power Oper SS 356,769 0 356,769 B6153 Purch Power Oper WT 2,577,902 3,927,598 (1,349,66 B6155 Purch Power Oper TD 30,286 30,000 22 B6161 Purch Fuel Oper SS 8,626 0 8,62 B6181 Chemicals Oper WT 2,216,654 2,606,698 (390,0 B6201 M&S Oper SS 978 3,000 (2,00 B6202 M&S Maint SS 205,855 168,900 36,93 B6203 M&S Oper WT 28,999 20,080 8,93 B6204 M&S Maint WT 137,331 137,000 33 B6205 M&S Maint TD 236,610 204,300 32,33 B6207 M&S MA 86,882 88,282 10,60 B6208 M&S AG 86,882 88,282 10,60
B6151 Purch Power Oper SS 356,769 0 356,769 B6153 Purch Power Oper WT 2,577,902 3,927,598 (1,349,68) B6153 Purch Power Oper TD 30,286 30,000 28 B6161 Purch Fuel Oper SS 8,626 0 8,63 B6183 Chemicals Oper WT 2,216,654 2,606,698 390,00 B6201 M&S Oper SS 978 3,000 (20,68 B6202 M&S Maint SS 205,855 168,900 36,93 B6203 M&S Oper WT 28,999 20,080 8,93 B6204 M&S Maint WT 137,331 137,000 32,33 B6205 M&S Oper TD 81,668 122,400 (40,73 B6206 M&S Maint TD 236,610 204,300 32,33 B6207 M&S CA 25 0 62,666 B6328 Cont Serv Acct AG 113,795 74,472 39,33 B6338 Cont Serv Other Oper WT 237,744 301,550 (63,80
B6153 Purch Power Oper WT 2,577,902 3,927,598 (1,349,66) B6155 Purch Power Oper TD 30,286 30,000 28 B6151 Purch Power Oper TD 30,286 30,000 28 B61611 Purch Fuel Oper SS 8,626 0 8,626 B6132 Chemicals Oper WT 2,216,654 2,606,698 (390,0 B6201 M&S Oper SS 978 3,000 (2,00 B6202 M&S Maint SS 205,855 168,900 36,98 B6203 M&S Oper WT 28,999 20,080 8,93 B6204 M&S Oper TD 81,668 122,400 (40,73 B6205 M&S Maint TD 236,610 204,300 32,33 B6207 M&S Maint TD 236,610 204,300 32,33 B6208 M&S AG 25 0 2,6 B6209 M&S Maint TD 236,610 204,300 32,3 B6207 M&S CA 25 0 2,6 B6208
B6155 Purch Power Oper TD 30,286 30,000 22 B6161 Purch Fuel Oper SS 8,626 0 8,66 B6183 Chemicals Oper WT 2,216,654 2,606,698 (390,00 B6201 M&S Oper SS 978 3,000 (2,07 B6202 M&S Maint SS 205,855 168,900 36,93 B6203 M&S Oper WT 28,999 20,800 89,93 B6204 M&S Maint WT 137,331 137,000 33 B6205 M&S Maint TD 236,610 204,300 32,33 B6207 M&S CA 25 0 62 B6208 M&S AG 86,682 88,282 1,66 B6328 Cont Serv Other Oper WT 237,744 301,550 (63,88 B6338 Cont Serv Other Oper WT 237,744 301,550 (63,88 B6335 Cont Serv Other Oper WT 237,744 301,550 (63,88 B6355 Cont Serv Other Oper WT 237,744 301,550 (63,88
B6161 Purch Fuel Oper SS 8,626 0 8,626 B6183 Chemicals Oper WT 2,216,654 2,606,698 390,00 B6201 M&S Oper SS 978 3,000 (2,02 B6202 M&S Maint SS 205,855 168,900 36,93 B6203 M&S Oper WT 28,999 20,080 8,93 B6204 M&S Maint WT 137,331 137,000 32,33 B6205 M&S Oper TD 81,668 122,400 (40,73 B6206 M&S Maint TD 236,610 204,300 32,33 B6207 M&S CA 25 0 2,610 B6208 M&S AG 25 0 0 B6328 Cont Serv Acct AG 113,795 74,472 39,33 B6338 Cont Serv Other Oper WT 237,744 301,550 (63,80 B6353 Cont Serv Other Oper TD 109,902 73,440 36,48 B6357 Cont Serv Other Oper TD 7,682 3,780 39,79 B6
B6183 Chemicals Oper WT 2,216,654 2,606,698 (390,00) B6201 M&S Oper SS 978 3,000 (2,00) B6202 M&S Maint SS 205,855 168,900 36,95 B6203 M&S Oper WT 28,999 20,080 88,93 B6204 M&S Maint WT 137,331 137,000 33 B6205 M&S Oper TD 81,668 122,400 (40,7° B6206 M&S Maint TD 236,610 204,300 32,3° B6207 M&S CA 25 0 3 B6208 M&S AG 86,682 88,282 (1,66 B6208 M&S AG 113,795 74,472 39,33 B6338 Cont Serv Acct AG 113,795 74,472 39,37 B6338 Cont Serv Other Oper WT 237,744 30,1550 (63,86 B6355 Cont Serv Other Oper TD 109,902 73,440 36,6 B6357 Cont Serv Other AG 8,330,030 7,795,668 534,3
B6201 M&S Oper SS 978 3,000 (2,00) B6202 M&S Maint SS 205,855 168,900 36,93 B6203 M&S Oper WT 28,899 20,080 8,93 B6204 M&S Maint WT 137,331 137,000 33 B6205 M&S Oper TD 81,668 122,400 (40,73 B6206 M&S Maint TD 236,610 204,300 32,33 B6207 M&S CA 25 0 2 B6208 M&S AG 86,682 88,282 (1,66 B6328 Cont Serv Act AG 113,795 74,472 39,35 B6338 Cont Serv Other Oper WT 237,744 301,550 (63,88 B6335 Cont Serv Other Oper WT 237,744 301,550 (63,88 B6355 Cont Serv Other Oper TD 109,902 73,440 36,46 B6355 Cont Serv Other Oper TD 7,682 37,80 39,74 B6356 Cont Serv Other Oper TD 7,682 37,80 39,84 <t< td=""></t<>
B6203 M&S Oper WT 28,999 20,080 8,93 B6204 M&S Maint WT 137,331 137,000 33 B6205 M&S Oper TD 81,668 122,400 (40,73 B6206 M&S Maint TD 236,610 204,300 32,33 B6207 M&S CA 25 0 2 B6208 M&S AG 86,682 88,282 (1,66 B6328 Cont Serv Acct AG 113,795 74,472 39,33 B6338 Cont Serv Detpal AG 166,370 78,600 87,77 B6353 Cont Serv Other Oper WT 237,744 301,550 (63,80 B6355 Cont Serv Other Oper TD 109,902 73,440 36,46 B6357 Cont Serv Other AG 8,330,030 7,795,668 534,36 B6415 Rents-Real Prop Oper TD 7,682 3,780 39,0 B6425 Rents-Equipment Oper TD 2,438 0 2,4 B6428 Rents-Equipment AG 21,569 52,968 (31,33 </td
B6204 M&S Maint WT 137,331 137,000 33 B6205 M&S Oper TD 81,668 122,400 (40,73 B6207 M&S Maint TD 236,610 204,300 32,33 B6207 M&S CA 25 0 2 B6208 M&S CA 25 0 2 B6208 Cont Ser Act AG 113,795 74,472 39,32 B6338 Cont Serv Legal AG 166,370 78,600 87,77 B6353 Cont Serv Other Oper WT 237,744 301,550 (63,88 B6355 Cont Serv Other Oper TD 109,902 73,440 36,46 B6355 Cont Serv Other Oper TD 7,682 3,780 39,7 B6356 Cont Serv Other Oper TD 7,682 3,780 39,3 B6415 Rents-Real Prop Oper TD 7,682 3,780 39,2 B6425 Rents-Equipment AG 21,569 52,968 (31,3) B6428 Rents-Equipment AG 21,569 52,968 (31,3)
B6205 M&S Oper TD 81,668 122,400 (40.75) B6206 M&S Maint TD 236,610 204,300 32,32 B6207 M&S CA 25 0 25 B6208 M&S AG 86,682 88,282 (1,60 B6328 Cont Serv Acct AG 113,795 74,472 39,32 B6338 Cont Serv Other Oper WT 237,744 301,550 (63,80 B6353 Cont Serv Other Oper TD 109,902 73,440 36,48 B6357 Cont Serv Other AG 8,330,030 7,795,668 534,30 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,90 B6425 Rents-Equipment Oper TD 2,438 0 2,43 B6425 Rents-Equipment Oper TD 17 0 31,39 B6503 Transportation Oper WT 17 0 7,4 B6503 Transportation Oper TD 7,412 0 7,4 B6508 Transportation AG 429,989 961,200 (531,2)
B6206 M&S Maint TD 236,610 204,300 32,33 B6207 M&S CA 25 0 2 B6208 M&S CA 25 0 2 B6208 M&S AG 86,682 88,282 (1,66 B6328 Cont Serv Acct AG 113,795 74,472 39,33 B6333 Cont Serv Other Oper WT 237,744 301,550 (63,86 B6353 Cont Serv Other Oper TD 109,902 73,440 36,44 B6357 Cont Serv Other AG 249,474 164,268 85,20 B6358 Cont Serv Other AG 8,330,030 7,795,668 534,36 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,98 B6425 Rents-Equipment Oper TD 2,438 0 2,43 B6428 Rents-Equipment AG 21,569 52,968 (31,33 B6503 Transportation Oper WT 17 0 7,4 B6505 Transportation AG 429,989 961,200 (531,2)
B6207 M&S CA 25 0 2 B6208 M&S CA 86,682 88,282 (1,60 B6208 Cont Serv Acct AG 113,795 74,472 39,35 B6338 Cont Serv Legal AG 166,370 78,600 87,77 B6353 Cont Serv Other Oper WT 237,744 301,550 (63,80 B6355 Cont Serv Other Oper TD 109,902 73,440 36,46 B6357 Cont Serv Other AG 249,474 164,268 85,20 B6358 Cont Serv Other AG 8,330,030 7,795,668 534,30 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,90 B6425 Rents-Equipment Oper TD 2,438 0 2,43 B6428 Rents-Equipment AG 21,569 52,968 (31,33 B6503 Transportation Oper WT 17 0 1 B6505 Transportation AG 429,989 961,200 (531,2) B6508 Ins Vehicle AG 38,394 37,440 2
B6208 M8S AG 86,682 88,282 (1,66 B6328 Cont Serv Acct AG 113,795 74,472 39,33 B6338 Cont Serv Legal AG 166,370 78,600 87,78 B6353 Cont Serv Other Oper WT 237,744 301,550 (63,80 B6355 Cont Serv Other Oper TD 109,902 73,440 36,44 B6357 Cont Serv Other AG 8,330,030 7,795,668 534,36 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,90 B6415 Rents-Equipment Oper TD 2,438 0 2,43 B6425 Rents-Equipment AG 21,569 52,968 31,33 B6503 Transportation Oper WT 17 0 7,4 B6508 Transportation Oper WT 7,412 0 7,4 B6508 Ins Vehicle AG 38,394 37,440 99 B6508 Ins Gen Liab AG 306,836 526,440 (219,66 B6588 Ins Wehicle AG 38,394 37,441
B6328 Cont Serv Acct AG 113,795 74,472 39,32 B6338 Cont Serv Legal AG 166,370 78,600 87,77 B6353 Cont Serv Other Oper WT 237,744 301,550 (63,88 B6355 Cont Serv Other Oper TD 109,902 73,440 36,48 B6357 Cont Serv Other CA 249,474 164,268 85,20 B6435 Cont Serv Other AG 8,330,030 7,795,668 534,36 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,98 B6425 Rents-Equipment Oper TD 2,438 0 2,43 B6428 Rents-Equipment AG 21,569 52,968 31,33 B6503 Transportation Oper WT 17 0 7,43 B6505 Transportation Oper TD 7,412 0 7,43 B6508 Ins Vehicle AG 38,394 37,440 95 B6578 Ins Gen Liab AG 306,836 526,440 2(19,66 B6588 Ins Work Comp AG 143,523
86353 Cont Serv Other Oper WT 237,744 301,550 (63,80) 86355 Cont Serv Other Oper TD 109,902 73,440 36,44 86357 Cont Serv Other CA 249,474 164,268 83,26 86358 Cont Serv Other AG 8,330,030 7,795,668 534,36 86415 Rents-Real Prop Oper TD 7,682 3,780 3,96 86425 Rents-Equipment Oper TD 2,438 0 2,438 86528 Rents-Equipment AG 21,569 52,968 (31,33) 86503 Transportation Oper WT 17 0 7,412 0 7,412 86505 Transportation AG 429,989 961,200 (531,2) 8658 Ins Vehicle AG 38,394 37,440 99 86578 Ins Gen Liab AG 306,836 526,440 (219,66 8658 86588 Ins Work Comp AG 143,523 152,160 8,66 86508 Advertising AG 32,764 22,603 10,16 86668 Adver
B6355 Cont Serv Other Oper TD 109,902 73,440 36,46 B6357 Cont Serv Other CA 249,474 164,268 85,20 B6358 Cont Serv Other AG 8,330,030 7,795,668 534,36 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,90 B6425 Rents-Equipment Oper TD 2,438 0 2,43 B6428 Rents-Equipment AG 21,569 52,968 (31,3) B6503 Transportation Oper WT 17 0 7,41 B6505 Transportation Oper TD 7,412 0 7,43 B6508 Transportation AG 429,989 961,200 (531,2) B6508 Ins Vehicle AG 38,394 37,440 98 B6578 Ins Gen Liab AG 306,836 526,440 (219,60 B6588 Ins Work Comp AG 143,523 152,160 (8,6) B6598 In Sother AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603<
B6357 Cont Serv Other CA 249,474 164,268 85.20 B6358 Cont Serv Other AG 8,330,030 7,795,668 534,36 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,96 B6425 Rents-Equipment Oper TD 2,438 0 2,43 B6428 Rents-Equipment AG 21,569 52,968 (31,33) B6503 Transportation Oper WT 17 0 7,41 B6505 Transportation AG 429,989 961,200 (531,2) B6568 Ins Vehicle AG 38,394 37,440 99 B6578 Ins Gen Liab AG 306,836 526,440 (219,60 B6588 Ins Work Comp AG 143,523 152,160 (8,63) B6598 In S Other AG 160,021 40,416 119,60 B6508 Advertising AG 32,764 22,603 10,106 B6668 Reg Exp-Rate Case 230,421 269,069 38,64
B6358 Cont Serv Other AG 8,330,030 7,795,668 534,36 B6415 Rents-Real Prop Oper TD 7,682 3,780 3,96 B6425 Rents-Equipment Oper TD 2,438 0 2,438 B6528 Rents-Equipment AG 21,569 52,968 (31,33 B6503 Transportation Oper WT 17 0 7,41 B6505 Transportation AG 429,989 961,200 (531,23 B6508 Ins Vehicle AG 38,394 37,440 99 B6578 Ins Gen Liab AG 306,836 526,440 (219,66 B6588 Ins Work Comp AG 143,523 152,160 (8,66 B6598 Ins Other AG 160,021 40,416 119,60 B6508 Advertising AG 32,764 22,603 10,105 B6668 Reg Exp-Rate Case 230,421 269,069 38,66
B6415 Rents-Real Prop Oper TD 7,682 3,780 3,98 B6425 Rents-Equipment Oper TD 2,438 0 2,43 B6428 Rents-Equipment AG 21,569 52,968 (31,38) B6503 Transportation Oper WT 17 0 7,41 B6505 Transportation Oper WT 7,412 0 7,43 B6508 Transportation AG 429,989 961,00 (51,2) B6568 Ins Vehicle AG 38,394 37,440 99 B6578 Ins Gen Liab AG 306,836 526,440 (219,60 B6588 Ins Work Comp AG 143,523 152,160 8,65 B6598 Ins Other AG 160,012 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,11 B6668 Reg Exp-Rate Case 230,421 269,069 38,66
B6425 Rents-Equipment Oper TD 2,438 0 2,438 B6428 Rents-Equipment AG 21,569 52,968 (31,33) B6503 Transportation Oper WT 17 0 1 B6505 Transportation Oper TD 7,412 0 7,41 B6508 Transportation AG 429,989 961,200 531,21 B6508 Ins Vehicle AG 38,394 37,440 95 B6578 Ins Gen Liab AG 306,836 526,440 (219,64) B6588 Ins Work Comp AG 143,523 152,160 48,63 B6598 In Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,116 B6688 Reg Exp-Rate Case 230,421 269,069 38,64
B6428 Rents-Equipment AG 21,569 52,968 (31,33) B6503 Transportation Oper WT 17 0 7,42 B6505 Transportation Oper TD 7,412 0 7,42 B6508 Transportation AG 429,989 961,200 (531,23) B6568 Ins Vehicle AG 38,994 37,440 29,98 B6578 Ins Gen Liab AG 306,836 526,440 (219,68) B6588 Ins Work Comp AG 143,523 152,160 (8,63) B6598 Ins Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,102 B6668 Reg Exp-Rate Case 230,421 269,069 38,64
B6505 Transportation Oper TD 7,412 0 7,42 B6508 Transportation AG 429,989 961,200 531,2: B6508 Ins Vehicle AG 38,394 37,440 99: B6578 Ins Gen Liab AG 306,836 526,440 (219,60 B6588 Ins Work Comp AG 143,523 152,160 8,65 B6598 Ins Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,11 B6686 Reg Exp-Rate Case 230,421 269,069 38,64
B6508 Transportation AG 429,989 961,200 (531,2:8) B6568 Ins Vehicle AG 38,394 37,440 99 B6578 Ins Gen Liab AG 306,836 526,440 (219,60 B6588 Ins Work Comp AG 143,523 152,160 (8,63 B6598 Ins Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,16 B6688 Reg Exp-Rate Case 230,421 269,069 38,64
B6568 Ins Vehicle AG 38,394 37,440 95 B6578 Ins Gen Liab AG 306,836 526,440 (219,60 B6588 Ins Work Comp AG 143,523 152,160 (8,60 B6598 Ins Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,14 B6668 Reg Exp-Rate Case 230,421 269,069 (38,64)
B6578 Ins Gen Liab AG 306,836 526,440 (219,60 B6588 Ins Work Comp AG 143,523 152,160 (8,63 B6598 Ins Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,11 B6668 Reg Exp-Rate Case 230,421 269,069 (38,64)
B6588 Ins Work Comp AG 143,523 152,160 (8,63) B6598 Ins Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,16 B668 Reg Exp-Rate Case 230,421 269,069 38,64
B6598 Ins Other AG 160,021 40,416 119,60 B6608 Advertising AG 32,764 22,603 10,16 B6668 Reg Exp-Rate Case 230,421 269,069 (38,64)
B6668 Reg Exp-Rate Case 230,421 269,069 (38,64
B6678 Reg Exp-Other AG 14,200 10,236 3,96
B6707 Bad Debt Expense 445,903 567,444 (121,54) B6751 Misc Exp Oper SS 43,274 43,125 14
B6751 Misc Exp Oper SS 43,274 43,125 14 B6752 Misc Exp Maint SS 143 0 14
B6753 Misc Exp Oper WT 422,911 500,680 (77,76
B6754 Misc Exp Maint WT 166,728 258,109 (91,38
B6755 Misc Exp Oper TD 240,914 263,912 (22,99
B6756 Misc Exp Maint TD 341,573 288,152 53,42
B6757 Misc Exp CA 1,171,177 1,157,486 13,69
B6758 Misc Exp AG 1,212,203 1,299,993 (87,79

Year: 2010

	Description	Actual	Budget	Variance
B403	Depreciation Exp	8,283,996	9,221,675	(937,679
B406	Amort UPAA	21,612	21,612	(0
34071	Amort-Ltd Term UP	87,147	81,996	5,151
34072	Amort-Prop Losses	412,188	410,580	1,608
340810	Tax Oth thn Inc-Reg Assess Fee	95,296	108,009	(12,713
340811	Tax Oth thn Inc-Property Tax	4,077,638	4,095,792	(18,154
340812	Tax Oth thn Inc-Payroll Tax	552,951	586,438	(33,487
340813	Tax Oth thn Inc-Other	70,768	0	70,768
340910	Income Taxes-FIT Oper	(13,751,591)	7,074,677	(20,826,268
340911	Income Taxes-SIT Oper	978,919	998,952	(20,033
340920	Income Taxes-Oth Inc/Ded	(207,558)	0	(207,558
341010	Def Inc Tax-FIT	21,567,827	0	21,567,827
341011	Def Inc Tax-SIT	359,386	0	359,386
341211	ITC-Restored	(84,797)	0	(84,797
3415	M&J Revenues	(298,349)	0	(298,349
3416	M&J Expenses	149,966	0	149,966
3419	Interest & Dividend Income	(2,754)	0	(2,754
3420	AFUDC	(3,370,915)	(3,890,165)	519,250
3426	Misc Nonutility Expense	706,471	603,270	103,201
34272	Int Exp-Short Term Debt	114,638	395,060	(280,422
34273	Int Exp-LTD	6,480,779	7,224,608	(743,829
34275	Int Exp-Other	4,175	0	4,175
3428	Amort Debt Expense	128,607	185,004	(56,397
3437	Dividends Declared - Pref Stk	458,776	(24)	458,800
3438	Dividends Declared - Com Stk	8,934,129	9,272,603	(338,474
34611	Metered Sales-Res		(37,938,760)	226,178
34612	Metered Sales-Com	(18,239,024)	(19,370,365)	1,131,341
34613	Metered Sales-Ind	(1,778,896)	(1,801,501)	22,605
34614	Metered Sales-OPA	(6,182,617)	(7,190,718)	1,008,101
34621	Public Fire Revenues	(2,907,026)	(2,940,894)	33,868
34622	Private Fire Revenues	(1,855,354)	(1,804,077)	(51,277
3466	Sales for Resale	(1,754,800)	(1,527,417)	(227,383
3467	Interdept Sales	(18,288)	0	(18,288
3470	Forfeited Discounts	(35)	0	(35
3471	Misc Service Revenues	(2,878,445)	(2,440,354)	(438,091
3472	Rents from Water Property	(89,471)	(277,704)	188,233
3474	Other Water Revenues	(333,773)	0	(333,773
35213	SWR Rev Flat Rate Ind	(3,500)	(1,656)	(1,844
35214	SWR Rev Flat Rate Pub Auth	(8,008)	(552)	(7,456
36012	Salaries-Empl Maint SS	80,690	0	80,690
36013	Salaries-Empl Oper WT	1,819,186	0	1,819,186
36014	Salaries-Empl Maint WT	77,002	0	77,002
36015	Salaries-Empl Oper TD	2,058,925	0	2,058,925
36016	Salaries-Empl Maint TD	977,679	0	977,679
36017	Salaries-Empl CA	836,478	0	836,478
36018	Salaries-Empl AG	1,284,873	7,649,734	(6,364,861
36048	Empl Pens & Ben AG	3,696,435	4,119,571	(423,136
36101	Purchased Water Oper SS	115,523	144,183	(28,660
36151	Purch Power Oper SS	377,881	4,007,695	(3,629,814
36153	Purch Power Oper WT	3,309,199	0	3,309,199
36155	Purch Power Oper TD	4,437	0	4,437
36161	Purch Fuel Oper SS	4,620	0	4,620
36183	Chemicals Oper WT	1,816,316	2,386,876	(570,560
36201	M&S Oper SS	252	3,156	(2,904
36202	M&S Maint SS	128,218	161,600	(33,382
36203	M&S Oper WT	67,248	35,784	31,464
36204	M&S Maint WT	287,334	156,400	130,934
36205	M&S Oper TD	115,354	123,850	(8,496
36206	M&S Maint TD	434,344	213,322	221,022
36208	M&S AG	77,569	59,368	18,201
36328	Cont Serv Acct AG	110,279	217,140	(106,861
36337	Cont Serv Legal CA	746	0	746
36338	Cont Serv Legal AG	253,196	195,804	57,392
36348	Cont Serv Mgmt Fee AG	0	4,295,383	(4,295,383
36353	Cont Serv Other Oper WT	267,310	249,449	17,861
36355	Cont Serv Other Oper TD	162,122	123,754	38,368
36356	Cont Serv Other Maint TD	157	0	157
36357	Cont Serv Other CA	114,043	170,448	(56,405
36358	Cont Serv Other AG	9,016,631	4,636,094	4,380,537
86415	Rents-Real Prop Oper TD	2,847	4,644	(1,797
36425	Rents-Equipment Oper TD	(962)	4,644	(5,606
36428	Rents-Equipment AG	28,723	27,396	1,327
36505	Transportation Oper TD	5,859	0	5,859
36508	Transportation AG	437,780	651,974	(214,194
36568	Ins Vehicle AG	35,018	36,000	(982
36578	Ins Gen Liab AG	279,731	819,732	(540,001
36588	Ins Work Comp AG	123,116	0	123,116
36598	Ins Other AG	145,121	0	145,121
36608	Advertising AG	35,904	26,929	8,975
36668	Reg Exp-Rate Case	520,903	295,103	225,800
36678	Reg Exp-Other AG	41,441	9,880	31,561
36707		633,974		
	Bad Debt Expense		698,790	(64,816
36751	Misc Exp Oper SS	54,766	50,520	4,246
	Misc Exp Oper WT	438,655	575,012	(136,357
		178,580	169,474	9,106
36754	Misc Exp Maint WT			
36754 36755	Misc Exp Oper TD	231,465	223,535	
36754 36755 36756	Misc Exp Oper TD Misc Exp Maint TD	231,465 512,987	333,562	179,425
B6753 B6754 B6755 B6756 B6757 B6758	Misc Exp Oper TD	231,465		7,930 179,425 47,330 (319,594

Year: 2011

Account	Description	Actual	Budget	Variance
B403	Depreciation Exp	10,829,660	11,068,862	(239,202
B406	Amort UPAA	12,804	21,612	(8,808
B4071	Amort-Ltd Term UP	138,523	89,556	48,967
B4072	Amort-Prop Losses	57,080	57,084	(4
B40810	Tax Oth the Inc-Reg Assess Fee	105,719	109,992	(4,273
B40811 B40812	Tax Oth thn Inc-Property Tax Tax Oth thn Inc-Payroll Tax	4,417,195	4,260,000	157,195
B40813	Tax Oth thn Inc-Other	562,649 11,141	581,591 0	(18,942 11,141
B40910	Income Taxes-FIT Oper	21,003,266	5,671,920	15,331,346
B40911	Income Taxes-SIT Oper	400,770	923,870	(523,100
B40920	Income Taxes-Oth Inc/Ded	(4,625,979)	0	(4,625,979
B41010	Def Inc Tax-FIT	(12,799,106)	2,374,084	(15,173,190
B41011	Def Inc Tax-SIT	1,049,967	445,805	604,162
B41211	ITC-Restored	(84,797)	0	(84,797
B415	M&J Revenues	(168,765)	(76,554)	(92,211
B416	M&J Expenses	134,850	84,852	49,998
B420	AFUDC	(412,081)	(430,308)	18,227
B421 B426	Nonutility Income Misc Nonutility Expense	(19,049,545) 19,513,362	0 336,293	19,177,069
B4272	Int Exp-Short Term Debt	72,584	77,808	(5,224
B4273	Int Exp-LTD	10,482,484	10,994,192	(511,708
B4275	Int Exp-Other	(3,038)	0	(3,038
B428	Amort Debt Expense	86,149	74,508	11,641
B437	Dividends Declared - Pref Stk	458,776	852,156	(393,380
B438	Dividends Declared - Com Stk	13,573,606	9,931,686	3,641,920
B4611	Metered Sales-Res	(42,860,958)		1,697,657
B4612	Metered Sales-Com	(20,961,917)	(20,719,620)	(242,297
B4613	Metered Sales-Ind	(1,968,383)	(1,870,097)	(98,286
B4614	Metered Sales-OPA	(6,402,399)	(6,915,914)	513,51
B4621	Public Fire Revenues	(3,341,008)	(3,617,314)	276,306
B4622	Private Fire Revenues	(2,325,378)	(2,226,009)	(99,369
B466	Sales for Resale	(1,903,427)	(2,108,191)	204,76
B467	Interdept Sales	(14,929)	(2.040.000)	(14,929
B471 B472	Misc Service Revenues Rents from Water Property	(2,843,854) (94,129)	(2,840,000) (324,000)	(3,85) 229,87
B474	Other Water Revenues	(296,454)	(324,000)	(296,454
B5213	SWR Rev Flat Rate Ind	(230,434)	(5,500)	5,50
B5214	SWR Rev Flat Rate Pub Auth	(3,746)	(6,763)	3,01
B6012	Salaries-Empl Maint SS	75,478	0	75,47
B6013	Salaries-Empl Oper WT	2,328,307	0	2,328,30
B6014	Salaries-Empl Maint WT	92,411	0	92,41
B6015	Salaries-Empl Oper TD	1,902,073	0	1,902,07
B6016	Salaries-Empl Maint TD	937,715	0	937,71
B6017	Salaries-Empl CA	698,045	62,430	635,61
B6018	Salaries-Empl AG	1,612,889	7,552,549	(5,939,660
B6045	Empl Pens & Ben Oper TD Empl Pens & Ben AG	1,296	0	1,29
B6048 B6101	Purchased Water Oper SS	3,423,315 224,867	3,724,091 118,471	(300,776 106,39
B6151	Purch Power Oper SS	568,171	4,044,663	(3,476,49)
B6153	Purch Power Oper WT	3,089,114	0	3,089,114
B6155	Purch Power Oper TD	228	0	22
B6161	Purch Fuel Oper SS	5,414	0	5,41
B6183	Chemicals Oper WT	1,885,466	1,848,860	36,60
B6201	M&S Oper SS	555	0	55
B6202	M&S Maint SS	114,196	239,892	(125,69
B6203	M&S Oper WT	66,968	49,786	17,18
B6204	M&S Maint WT	317,204	286,164	31,04
B6205	M&S Oper TD	126,144	115,543	10,60
B6206 B6208	M&S Maint TD M&S AG	365,459 88,357	221,760 63,152	143,69 25,20
B6328	Cont Serv Acct AG	101,325	94,788	6,53
B6337	Cont Serv Legal CA	1,183	0	1,18
B6338	Cont Serv Legal AG	301,639	198,768	102,87
B6353	Cont Serv Other Oper WT	261,823	312,174	(50,35
B6355	Cont Serv Other Oper TD	150,306	135,767	14,53
B6357	Cont Serv Other CA	99,290	92,120	7,17
B6358	Cont Serv Other AG	7,895,614	8,597,707	(702,09
B6415	Rents-Real Prop Oper TD	5,388	4,800	58
B6428	Rents-Equipment AG	26,645	30,832	(4,18
B6503	Transportation Oper WT	70	0 5,004	7.
B6505 B6507	Transportation Oper TD Transportation CA	(488) 136	3,004	(5,49 13
B6508	Transportation AG	475,557	460,437	15,12
B6568	Ins Vehicle AG	29,473	36,768	(7,29
B6578	Ins Gen Liab AG	315,510	280,836	34,67
B6588	Ins Work Comp AG	135,467	129,924	5,54
B6598	Ins Other AG	129,419	263,952	(134,53
B6608	Advertising AG	8,389	21,647	(13,25
B6668	Reg Exp-Rate Case	200,455	335,472	(135,01
B6678	Reg Exp-Other AG	14,144	34,989	(20,84
	Bad Debt Expense	614,166	715,750	(101,58
B6707	Misc Exp Oper SS	65,724	55,560	10,16
B6707 B6751		0	50,000	(50,00
B6707 B6751 B6752	Misc Exp Maint SS			
B6707 B6751 B6752 B6753	Misc Exp Oper WT	578,803	578,854	
B6707 B6751 B6752 B6753 B6754	Misc Exp Oper WT Misc Exp Maint WT	204,221	176,784	27,43
B6707 B6751 B6752 B6753 B6754 B6755	Misc Exp Oper WT Misc Exp Maint WT Misc Exp Oper TD	204,221 205,255	176,784 260,548	27,43 (55,29
B6707 B6751 B6752 B6753 B6754	Misc Exp Oper WT Misc Exp Maint WT	204,221	176,784	(5 27,43 (55,29 35,15 29,27

Year-2009		2009 January	2009 January		2009 February	2009 February		2009 March	2009 March	
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
B403 B406	Depreciation Exp Amort UPAA	596,345 1,814	695,061 1,801	(98,716) 13	597,709 838	697,530 1,801	(99,821) (963)	599,328 1,814	698,939 1,801	(99,611) 13
B4071	Amort-Ltd Term UP	6,521	6,575	(54)	7,412	6,575	837	6,966	6,575	391
B4072	Amort-Prop Losses	34,349	36,016	(1,667)	34,349	36,016	(1,667)	34,349	36,016	(1,667)
B40810 B40811	Tax Oth thn Inc-Reg Assess Fee Tax Oth thn Inc-Property Tax	7,050 228,844	9,039 246,946	(1,989) (18,102)	7,050 228,844	9,039 246,946	(1,989) (18,102)	7,050 162,718	9,039 246,946	(1,989) (84,228)
B40812	Tax Oth thn Inc-Payroll Tax	49,348	43,384	5,964	34,771	39,503	(4,732)	36,098	43,028	(6,930)
B40813 B40910	Tax Oth thn Inc-Other Income Taxes-FIT Oper	0 89,987	0 34,638	0 55,349	0 265,950	0 (92,696)	0 358,646	0 (651,794)	0 (20,118)	(631,676)
B40910	Income Taxes-SIT Oper	17,373	6,086	11,287	51,344	(26,627)	77,971	(126,144)	(7,981)	(118,163)
B40920	Income Taxes-Oth Inc/Ded	(10,560)	(50,244)	39,684	(11,933)	(5,321)	(6,612)	24,226	(12,817)	37,043
B41010 B41011	Def Inc Tax-FIT Def Inc Tax-SIT	67,031 8,352	186,940 28,861	(119,909) (20,509)	155,971 24,251	308,896 55,555	(152,925) (31,304)	801,746 150,414	278,687 45,122	523,059 105,292
B41211	ITC-Restored	(7,066)	(628)	(6,438)	(7,066)	(7,797)	731	(7,066)	4,789	(11,855)
B415	M&J Revenues	905	0	905	(17,110)	0	(17,110)	(34,434)	0	(34,434)
B416 B420	M&J Expenses AFUDC	10,132 (354,757)	0 (411,621)	10,132 56,864	9,527 (659,632)	0 (456,080)	9,527 (203,552)	26,477 (545,486)	0 (518,200)	26,477 (27,286)
B426	Misc Nonutility Expense	36,486	124,545	(88,059)	68,867	13,247	55,620	27,171	31,818	(4,647)
B4272 B4273	Int Exp-Short Term Debt Int Exp-LTD	40,879 438,305	135,953 480,826	(95,074) (42,521)	42,088 438,164	152,560 480,826	(110,472) (42,662)	57,614 437,713	150,547 463,078	(92,933) (25,365)
B4275	Int Exp-Other	438,303	480,820	(42,321)	438,104	480,820	(42,002)	437,713	403,078	(23,303)
B428	Amort Debt Expense	7,396	5,876	1,520	7,396	5,876	1,520	7,396	5,876	1,520
B437 B438	Dividends Declared - Pref Stk Dividends Declared - Com Stk	39,549 0	6,511	33,038 0	38,273 0	6,511	31,762 0	38,273 1,708,456	6,511	31,762 1,708,456
B4611	Metered Sales-Res	(2,321,578)	(2,371,569)	49,991	(2,264,534)	(2,229,228)	(35,306)	(2,332,273)	(2,345,277)	13,004
B4612	Metered Sales-Com	(901,037)	(1,085,825)	184,788	(1,114,376)	(1,024,634)	(89,742)	(1,010,721)	(1,130,331)	119,610
B4613 B4614	Metered Sales-Ind Metered Sales-OPA	(55,931) (200,547)	(110,146) (288,735)	54,215 88,188	(99,465) (291,305)	(120,254) (226,125)	20,789 (65,180)	(84,073) (375,476)	(131,028) (346,928)	46,955 (28,548)
B4621	Public Fire Revenues	(197,064)	(102,739)	(94,325)	(197,064)	(102,849)	(94,215)	(197,064)	(102,960)	(94,104)
B4622	Private Fire Revenues	(117,924)	(197,199)	79,275	(113,650)	(197,742)	84,092	(111,178)	(198,258)	87,080
B466 B467	Sales for Resale Interdept Sales	(74,664) 0	(59,138)	(15,526) 0	(107,494) (1,085)	(67,519)	(39,975) (1,085)	(85,116) (735)	(52,333)	(32,783) (735)
B470	Forfeited Discounts	0		0	0		0	0		0
B471 B472	Misc Service Revenues Rents from Water Property	(164,336) (8,406)	(177,650) (7,835)	13,314 (571)	(189,371) (11,071)	(177,650) (7,835)	(11,721) (3,236)	(196,121) (8,906)	(177,650) (7,835)	(18,471) (1,071)
B472 B474	Other Water Revenues	(1,006)	(7,833)	(1,006)	(1,499)	(7,633)	(1,499)	(1,390)	(7,633)	(1,390)
B5211	SWR Rev Flat Rate Res	0	(14,464)	14,464	0	(14,001)	14,001	0	(13,945)	13,945
B5212 B5213	SWR Rev Flat Rate Com SWR Rev Flat Rate Ind	0	(9,233) (2,065)	9,233 2,065	0 (500)	(8,400) (3,250)	8,400 2,750	0 (1,000)	(8,883) (1,861)	8,883 861
B5214	SWR Rev Flat Rate Pub Auth	0	(2,003)	2,003	(500)	(3,230)	2,730	(1,000)	(1,801)	0
B6012	Salaries-Empl Maint SS	5,167	1,066	4,101	8,349	1,066	7,283	6,086	1,066	5,020
B6013 B6014	Salaries-Empl Oper WT Salaries-Empl Maint WT	124,901 8,740	12,933 1,066	111,968 7,674	123,151 7,731	9,433 1,066	113,718 6,665	112,553 9,564	9,433 1,066	103,120 8,498
B6015	Salaries-Empl Oper TD	143,037	1,000	143,037	146,054	2,000	146,054	134,938	1,000	134,938
B6016	Salaries-Empl Maint TD	75,697		75,697	38,869		38,869	45,878		45,878
B6017 B6018	Salaries-Empl CA Salaries-Empl AG	68,589 131,574	560,316	68,589 (428,742)	63,568 90,004	512,347	63,568 (422,343)	70,781 81,914	559,104	70,781 (477,190)
B6047	Empl Pens & Ben CA	0		0	0		0	0		0
B6048 B6101	Empl Pens & Ben AG Purchased Water Oper SS	329,218 4,150	237,711 11,639	91,507 (7,489)	310,518 10,036	239,702 8,204	70,816 1,832	322,057 12,247	238,049 13,753	84,008 (1,506)
B6151	Purch Power Oper SS	30,681	11,033	30,681	34,588	8,204	34,588	34,798	13,733	34,798
B6153	Purch Power Oper WT	176,375	238,768	(62,393)	188,019	221,197	(33,178)	207,643	249,963	(42,320)
B6155 B6161	Purch Power Oper TD Purch Fuel Oper SS	4,101 5,270	2,500 0	1,601 5,270	4,512 2,903	2,500 0	2,012 2,903	4,596 454	2,500 0	2,096 454
B6183	Chemicals Oper WT	163,763	189,512	(25,749)	169,111	132,457	36,654	169,922	168,847	1,075
B6201	M&S Oper SS	0	250	(250)	242	250	(8)	0	250	(250)
B6202 B6203	M&S Maint SS M&S Oper WT	794 230	7,700 1,590	(6,906) (1,360)	1,833 5,671	7,700 1,590	(5,867) 4,081	1,493 2,613	7,700 1,590	(6,207) 1,023
B6204	M&S Maint WT	9,696	5,000	4,696	6,323	5,000	1,323	5,615	5,000	615
B6205	M&S Oper TD	7,378	9,350	(1,972)	13,353	8,850	4,503	1,449	11,350	(9,901)
B6206 B6207	M&S Maint TD M&S CA	15,932 0	17,025 0	(1,093)	5,090	17,025 0	(11,935)	31,793 0	17,025 0	14,768 0
B6208	M&S AG	2,944	10,526	(7,582)	5,933	6,202	(269)	5,948	8,823	(2,875)
B6328 B6338	Cont Serv Acct AG Cont Serv Legal AG	8,968 7,379	6,206 6,550	2,762 829	8,968 41,350	6,206 6,550	2,762 34,800	18,301 4,419	6,206 6,550	12,095 (2,131)
B6353	Cont Serv Other Oper WT	13,694	17,900	(4,206)	21,830	19,200	2,630	25,395	29,600	(4,205)
B6355	Cont Serv Other Oper TD	5,643	6,120	(477)	5,326	6,120	(794)	15,291	6,120	9,171
B6357 B6358	Cont Serv Other CA Cont Serv Other AG	11,301 734,791	13,689 647,501	(2,388) 87,290	29,542 584,585	13,689 598,775	15,853 (14,190)	16,237 530,480	13,689 653,933	2,548 (123,453)
B6415	Rents-Real Prop Oper TD	50	315	(265)	100	315	(215)	1,737	315	1,422
B6425	Rents-Equipment Oper TD	0	0	0	1,123	0	1,123	154	0	154
B6428 B6503	Rents-Equipment AG Transportation Oper WT	5,128 0	4,414	714 0	(796) 0	4,414	(5,210) 0	2,397 0	4,414	(2,017) 0
B6505	Transportation Oper TD	28		28	1,316		1,316	453		453
B6508	Transportation AG	26,344	80,100	(53,756)	18,545	80,100	(61,555)	32,968	80,100	(47,132)
B6568 B6578	Ins Vehicle AG Ins Gen Liab AG	3,199 29,388	3,062 43,870	137 (14,482)	3,199 29,388	3,758 43,870	(559) (14,482)	3,199 17,927	3,062 43,870	137 (25,943)
B6588	Ins Work Comp AG	11,773	12,680	(907)	11,612	12,680	(1,068)	11,285	12,680	(1,395)
B6598 B6608	Ins Other AG Advertising AG	13,221 5,643	3,368 1,212	9,853 4,431	13,353 9,145	3,368 212	9,985 8,933	13,353 9,225	3,368 2,334	9,985 6,891
B6668	Reg Exp-Rate Case	12,443	12,700	(257)	12,443	12,700	(257)	12,443	12,700	(257)
B6678	Reg Exp-Other AG	1,022	853	169	1,022	853	169	1,022	853	169
B6707 B6751	Bad Debt Expense Misc Exp Oper SS	37,093 1,613	36,674 3,860	419 (2,247)	52,751 243	34,525 3,505	18,226 (3,262)	22,740 3,937	37,472 3,505	(14,732) 432
B6752	Misc Exp Oper 33	0	0	0	0	0	0	0	0	0
B6753	Misc Exp Oper WT	34,755	28,875	5,880	31,699	32,931	(1,232)	25,903	43,748	(17,845)
B6754 B6755	Misc Exp Maint WT Misc Exp Oper TD	12,411 21,001	21,682 24,137	(9,271) (3,136)	14,191 25,671	21,682 25,137	(7,491) 534	13,640 27,234	21,682 22,637	(8,042) 4,597
B6756	Misc Exp Maint TD	17,597	18,471	(874)	12,527	18,471	(5,944)	22,155	23,971	(1,816)
B6757	Misc Exp CA	89,067	99,015	(9,948)	86,340	93,781	(7,441)	97,392	96,469	923
B6758	Misc Exp AG	104,506	95,826	8,680	101,047	103,198	(2,151)	121,368	144,454	(23,086)

Security	Year-2009		2009 April	2009 April		2009 May	2009 May		2009 June	2009 June	
Model Model 1,707	Account	Description		Budget	Variance			Variance		Budget	Variance
Memory M											(89,772)
March Marc											
Model Park Christ file Arthogon Tax 2,907 246,966 (1),977 38,558 246,966 91,712 10,000 11,442 10,000 11,442 10,000 10,000 10,000 11,442 10	B4072										(1,667)
Model Tax Cent from in-Carburgh 1.00											
Month Mont	B40812	Tax Oth thn Inc-Payroll Tax	47,068	44,180	2,888		42,462	(3,487)	42,912	43,808	(896)
Modern M			-	-		-	-	-		-	
Medical Definit Far-HT 256,287 370,632 (Pl.345) 72,122 369,589 351,365 413,155 265,755 575,566 101,101		· ·					,	,			(8,913)
Model Mode	B40920			,							
1411 MB (Februses (5,588) 2,489 (7,066) (8,95) 1,897 (7,066) (8,97) (7,07) (8,97) (7,07) (8,97) (
Mail Repressor 1,95% 0. 1,978 0.55% 0. 1,978 0.55% 0. 1,978 0.55% 0. 1,978 0.55% 0. 1,978 0.55% 0. 1,978 0.55% 0. 1,978 0. 0. 1,978 0. 0. 0. 0. 0. 0. 0. 0		ITC-Restored	(7,066)	(9,565)	2,499	(7,066)	(8,953)	1,887	(7,066)	(4,891)	(2,175)
## AFOLD											
Instruction Laber											(158,811)
## 149775 mit Egy ITD	B426										
### 1497 ### 1498 ### 1499 ###											(202,302)
## 848 Dividends Decisierd-Comp 1											
1948 11 Metered Sales-Res (2,116,599) (2,77,094) (3,97,791) (3,98,791											
Metered Sales-Food (1,033,981) (1,11,106) 7,103 (1,26,987) (1,21,475) (1,37,791) (1,55,242) 27,551 (1,369) (1,4815) (1,37,791) (1,55,242) 27,551 (1,369) (1,4815) (1,37,791) (1,55,242) 27,551 (1,369) (1,4815) (1,37,791) (1,55,242) 27,551 (1,369) (1,4815) (1,37,791) (1,55,242) (1,245) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,242) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,791) (1,55,342) (1,37,542) (0,511			0,511			0,511	
Metered Sales-Ind (8), Z149 (337,95) (53,881 (113,890) (134,815) (123,791 (163,800) (154,650) (156,660)			,								
Metered Sales-OPA											
Section Provide the Revenues (18,893) (18,8773) 79,842 (124,069) (192,289) 75,220 (26,813) (26,9405) (20,005)	B4614	Metered Sales-OPA	(297,079)	(342,026)	44,947	(350,054)	(340,805)	(9,249)	(486,442)	(496,098)	9,656
Sales for Resule	B4621 B4622										(96,285) (20,008)
	B4622 B466										(16,576)
## 1472 Rest from Water Property (34,06) (72,650) (25,478) (204,058) (177,650) (26,408) (228,985) (177,650) (31,135) (49	B467										(1,034)
## 1847 Rents from Water Property				(177.650)			(177.650)			(177.650)	(51.335)
Section Sec	B472					,	,				(- ,,
S2121 SWR Rev Flat Rate Icom 0 (8,829) 8,829 0 (8,141) 4,141 0 (8,661) 8,661	B474			-			-			-	(2,861)
S2121 SWR Rev Flat Rate Ind GOO (2,624) 2,124 GOO (2,922) 2,422 GOO (3,098) 2,598 80124 SWR Rev Flat Rate Ind GOO (7,000) (B5211 B5212										
Selol	B5213				2,124			2,422			2,598
Belo14 Salaries-Empl Maint WT 7.825 1.066 6.768 7.330 11.066 6.768 11.5230 192,378 9.485 112,899 11.06				1.066			1.066			1.066	
BBO15 Salaries-Empl Oper TD 153,918 144,222 20,9578 299,578 299,578 BBO16 Salaries-Empl CA 66,884 70,499 70,499 70,499 106,623											
Beolie Salaries-Empl Asim T	B6014			1,066			1,066			1,066	
BB017 Salaries-Empl CA 66,884 66,884 70,499 70,499 106,623 509,395 166,623 616,024											
BBOM9	B6017										
BEOMB Empl Pens & Ben AG 319,797 241,300 78,497 325,350 237,329 88,021 293,679 236,235 57,444 BED101 Purch Power Oper S 10,186 11,5495 (53,09) 9,124 12,442 23,280 27,346 27,346 27,346 27,346 27,347 27,346 27,349 12,737 39,799 (16,702) 22,348 23,200 27,346 23,200 27,346 23,200 27,346 23,200 27,346 23,200 27,346 23,200 27,346 23,200 0	B6018			570,821			548,033			569,395	(616,024)
BBD151 Purch Power Oper SS 10.186 15.495 (5.309) 9,124 12.442 (3.318) 9,281 10.091 (8.10)		•		241,300			237,329			236,235	
B6153 Purch Power Oper WT 166,749 233,962 (67,213) 249,615 342,723 (93,108) 211,277 378,979 (167,702) B6161 Purch Fower Oper TD 2,028 2,500 (472) 2,404 2,500 (96) 1,243 2,500 (1,257) B6161 Purch Fuel Oper SS 0	B6101	Purchased Water Oper SS	10,186		(5,309)	9,124		(3,318)	9,281		(810)
BB151 Purch Power Oper TD				222.062			242 722			279 070	
B6183 Chemicals Oper WT 143,485 185,106 (41,621) 231,648 198,953 32,695 246,394 206,384 40,010 616201 M&S Oper SS 258 250 8 0 250 250 (250) 245 250 (55 6502 M&S Maint SS 17,823 58,700 (40,877) 3,452 17,700 (14,248) 61,215 7,700 53,515 66203 M&S Oper WT 2,990 1,590 1,400 1,307 1,590 (283) 2,499 1,590 999 68204 M&S Maint WT 9,850 13,000 (3,150) 7,513 5,000 2,513 5,175 35,000 (29,825 66205 M&S Mel Maint WT 9,850 13,000 (3,150) 7,513 5,000 2,513 5,175 35,000 (29,825 66205 M&S Oper TD 1,764 8,150 (6,366) 6,240 8,150 (1,910) 5,219 8,150 (2,981 66206 M&S Oper TD 1,764 8,150 (6,366) 6,240 8,150 (1,910) 23,886 17,025 6,861 68207 M&S CA 0 0 0 0 5 0 0 5 0 0 0 0 6 0 0 5 0 0 0 0		•									(1,257)
B82010 M8S Oper SS 258 250 8 0 250 (250) 245 250 (5) B82012 M8S Maint SS 17,823 58,700 40,877 3,452 17,700 (14,248) 61,215 7,700 53,515 B6203 M8S Oper WT 2,990 1,590 1,400 1,510 5,193 5,175 35,000 909 B6204 M8S Oper TD 1,764 8,150 (6,386) 6,240 8,150 (1,511) 5,175 35,000 (29,825) B6206 M8S Maint TD 15,422 17,025 (1,603) 14,534 17,025 (2,491) 23,886 17,025 6,686 B6207 M8S AG 5,978 8,740 (2,762) 4,211 5,866 (1,655) 3,929 7,219 (3,290) B6328 Cont Serv Other Oper TD 23,347 22,450 797 25,859 42,250 (16,391) 35,615 6,650 1,239 B6335 Cont Serv Other Oper TD 3,314<	B6161										
B6202 M&S Maint SS 17,823 58,700 (40,877) 3,452 17,700 (1,4248) 61,215 7,700 53,515 B6203 M&S Oper WT 2,990 1,590 1,400 1,307 1,590 (28,83 2,499 1,590 909 B6204 M&S Maint WT 9,850 13,000 (3,150) 7,513 5,000 2,513 5,175 35,000 (2,931 B6206 M&S Oper TD 1,764 8,150 (6,866) 6,240 8,150 (1,910) 5,219 8,150 (2,931 B6206 M&S CA 0 0 0 0 25 0 25 0 </td <td></td>											
B8204 M&S Maint WT 9,850 13,000 (3,150) 7,513 5,000 2,513 5,175 35,000 (2,9,825) B6205 M&S Oper TD 1,764 8,150 (6,386) 6,240 8,150 (1,910) 5,219 8,150 (2,931) B6206 M&S Maint TD 15,422 17,025 (1,603) 14,534 17,025 (2,911) 2,2386 17,025 6,861 B6207 M&S CA 0 0 0 0 25 0 0 0 0 0 0 225 0 0 0 0 0 0 2329 6,50 0 6,50 6,50 6,819 24,352 6,550 17,802 8,879 6,550 6,210 6,819 24,255 (16,591) 33,615 36,450 8833 6,650 6,819 24,255 (16,691) 33,645 8833 8,652 24,143 13,689 6,455 8,632 24,552 0,163,991 14,544 12,585 <th< td=""><td></td><td></td><td></td><td></td><td>(40,877)</td><td>3,452</td><td></td><td></td><td></td><td></td><td></td></th<>					(40,877)	3,452					
B6205 M8.5 Oper TD 1,764 8,150 (6,386) 6,240 8,150 (1,910) 5,219 8,150 (2,931) B6206 M8.5 Maint TD 15,422 17,025 (1,603) 14,534 17,025 (2,491) 23,886 17,025 6,861 B6207 M8.5 CA 0 0 0 0 25 0 25 0 0 0 0 B6208 M8.5 AG 5,978 8,740 (2,762) 4,211 5,866 (1,655) 3,929 7,219 (3,290) B6338 Cont Serv Legal AG 13,369 6,550 6,819 24,352 6,550 17,802 8,879 6,550 8,338 Cont Serv Other Oper TD 3,314 6,120 (2,806) 16,571 6,120 10,451 11,2585 6,120 (8,583 B6335 Cont Serv Other CA 34,432 13,689 20,743 22,451 13,689 8,762 24,143 13,689 1,045 1,615 1,615 1,615 <td></td>											
86207 M&S CA 0 0 0 25 0 25 0 <											(29,825)
B6208 M&S AG 5,978 8,740 (2,762) 4,211 5,866 (1,655) 3,929 7,219 (3,290) B6328 Cont Serv Acct AG 13,472 6,206 7,266 4,912 6,206 (1,195) 5,196 6,206 (1,011) B6338 Cont Serv Other Oper WT 23,247 22,450 797 25,859 42,250 (16,391) 35,615 36,450 (835) B6355 Cont Serv Other Oper TD 3,314 61,20 (2,806) 16,571 6,120 10,451 12,585 6,120 6,465 B6357 Cont Serv Other CA 34,432 13,689 20,743 22,451 13,689 8,762 24,143 13,689 10,454 B6358 Cont Serv Other AG 666,021 652,427 13,594 662,009 637,353 24,656 744,441 665,243 79,198 B6415 Rents-Equipment Oper TD 961 0 961 20 0 0 0 0 0 0 0		M&S Maint TD	15,422	17,025	(1,603)	14,534	17,025	(2,491)	23,886	17,025	6,861
B6328 Cont Serv Acct AG 13,472 6,206 7,266 4,912 6,206 (1,295) 5,196 6,206 (1,011) B6338 Cont Serv Other Oper WT 13,369 6,550 6,819 24,352 6,550 17,802 8,879 6,550 2,329 B6355 Cont Serv Other Oper TD 3,314 6,120 (2,806) 16,571 6,120 10,451 12,585 6,120 6,465 B6357 Cont Serv Other CA 34,432 13,689 20,743 22,451 13,689 8,762 24,143 13,689 10,451 B6358 Cont Serv Other AG 666,021 652,427 13,594 662,009 637,353 24,656 744,441 13,689 10,451 B6358 Cont Serv Other AG 666,021 652,427 13,593 662,009 637,353 24,656 744,441 665,243 79,198 B6415 Rents-Equipment Oper TD 961 0 61 0 0 0 0 0 0 0 <											
B6338 Cont Serv Legal AG 13,369 6,550 6,819 24,352 6,550 17,802 8,879 6,550 2,329 B6353 Cont Serv Other Oper TD 3,314 6,120 10,6571 6,120 10,451 12,585 6,120 6,465 B6357 Cont Serv Other CA 34,432 13,689 20,743 22,451 13,689 8,762 24,143 13,689 10,454 B6358 Cont Serv Other AG 666,021 652,427 13,594 662,009 637,353 24,656 744,441 665,243 79,198 B6415 Rents-Real Prop Oper TD 200 315 (115) 237 315 (78) 150 315 (165) B6425 Rents-Equipment Oper TD 961 0 961 0											(1,011)
B6355 Cont Serv Other Oper TD 3,314 6,120 (2,806) 16,571 6,120 10,451 12,585 6,120 6,465 B6357 Cont Serv Other CA 34,432 13,689 20,743 22,451 13,699 8,762 24,143 13,689 10,454 B6358 Cont Serv Other AG 666,021 652,427 13,594 662,009 637,353 24,556 744,441 665,243 79,198 B6415 Rents-Real Prop Oper TD 200 315 (115) 237 315 (78) 150 315 (165) B6428 Rents-Equipment Oper TD 961 0 961 200 0				6,550				17,802			2,329
B6357 Cont Serv Other CA 34,432 13,689 20,743 22,451 13,689 8,762 24,143 13,689 10,454 B6358 Cont Serv Other AG 666,021 652,427 13,594 662,009 637,353 24,656 744,441 665,243 79,198 B6415 Rents-Requipment Oper TD 200 315 (115) 237 315 (78) 150 315 (165) B6425 Rents-Equipment Oper TD 961 0 961 200 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>											
B6415 Rents-Real Prop Oper TD 200 315 (115) 237 315 (78) 150 315 (165) B6425 Rents-Equipment Oper TD 961 0 961 200 0 200 0<	B6357	Cont Serv Other CA	34,432	13,689	20,743	22,451	13,689	8,762	24,143	13,689	10,454
86425 Rents-Equipment Oper TD 961 0 961 200 0 200 0 0 0 0 86428 Rents-Equipment AG 2,444 4,414 (1,970) 1,717 4,414 (2,697) 1,671 4,414 (2,743) B6503 Transportation Oper TD 1,533 1,533 540 540 1,717 1,717 B6508 Transportation AG 18,487 80,100 (61,613) 18,720 80,100 (61,380) 35,496 80,100 (44,604 B6568 Ins Vehicle AG 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 4,870 (14,486) 29,375 43,87											
B6428 Rents-Equipment AG 2,444 4,414 (1,970) 1,717 4,414 (2,697) 1,671 4,414 (2,743) B6503 Transportation Oper WT 0 <											
B6505 Transportation Oper TD 1,533 1,533 540 540 1,717 1,717 B6508 Transportation AG 18,487 80,100 (61,613) 18,720 80,100 (61,380) 35,496 80,100 (44,604 B6568 Ins Vehicle AG 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 1,120 12,680 (1,390 15,677 12,343 12,680 (337) 11,290 12,680 1,390 1,368 9,885 186608 Advertising AG 1,704 6,517 (4,813) 1,813 3,873 (2,060) (5,675) 2,167 (7,842 B66678 Reg Exp-Rate Case 12,443 12,700 (257) 12,443	B6428	Rents-Equipment AG	2,444		(1,970)	1,717		(2,697)	1,671		(2,743)
86508 Transportation AG 18,487 80,100 (61,613) 18,720 80,100 (61,380) 35,496 80,100 (44,604 86568 Ins Vehicle AG 3,199 3,062 137 3,199 3,062 13,387 11,290 12,680 (1,390											
B6568 Ins Vehicle AG 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 3,199 3,062 137 8,199 3,062 137 3,199 3,062 137 8,199 13,062 137 3,199 3,062 137 8,891 18,070 (4,843) 12,343 12,680 (337) 11,290 12,880 (1,398) 13,261 3,368 9,893 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 14,243 12,700 (2,577) 2,467 2,676				80,100			80,100			80,100	(44,604)
86588 Ins Work Comp AG 12,103 12,680 (577) 12,343 12,680 (337) 11,290 12,680 (1,390 86598 Ins Other AG 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 86608 Advertising AG 1,704 6,517 (4,813) 1,813 3,873 (2,060) (5,675) 2,167 (7,842 86668 Reg Exp-Rate Case 12,443 12,700 (257) 12,443 12,700 (257) 23,605 29,367 (5,762) 86678 Reg Exp-Other AG 1,022 853 169 1,022 853 169 1,299 853 446 86707 Bad Debt Expense (16,916) 36,807 (53,723) 40,109 39,930 179 69,313 53,779 15,534 86751 Misc Exp Oper SS 3,517 3,505 12 (301) 3,860 (4,161) 3,261 3,505 (244) 86752 Mi	B6568		3,199	3,062	137	3,199	3,062	137	3,199	3,062	137
B6598 Ins Other AG 13,353 3,368 9,985 13,261 3,368 9,893 13,353 3,368 9,985 B6608 Advertising AG 1,704 6,517 (4,813) 1,813 3,873 (2,060) (5,675) 2,167 (7,842 B6668 Reg Exp-Rate Case 12,443 12,700 (257) 12,443 12,700 (257) 22,3605 29,367 (5,762 B6678 Reg Exp-Other AG 1,022 853 169 1,022 853 169 1,299 853 446 B6707 Bad Debt Expense (16,916) 36,807 (53,723) 40,109 39,930 179 69,313 53,779 15,534 B6751 Misc Exp Maint SS 0											
B6668 Reg Exp-Rate Case 12,443 12,700 (257) 12,443 12,700 (257) 23,605 29,367 (5,762) B6678 Reg Exp-Other AG 1,022 853 169 1,022 853 169 1,299 853 446 B6707 Bad Debt Expense (16,916) 36,807 (53,723) 40,109 39,930 179 69,313 53,779 15,534 B6751 Misc Exp Oper SS 3,517 3,505 12 (301) 3,860 (4,161) 3,261 3,505 (244) B6752 Misc Exp Maint SS 0		'				13,261					9,985
B6678 Reg Exp-Other AG 1,022 853 169 1,022 853 169 1,029 853 446 B6707 Bad Debt Expense (16,916) 36,807 (53,723) 40,109 39,930 179 69,313 53,779 15,534 B6751 Misc Exp Oper SS 3,517 3,505 12 (301) 3,860 (4,161) 3,261 3,505 (244 B6752 Misc Exp Maint SS 0 <td< td=""><td>B6608</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(7,842)</td></td<>	B6608										(7,842)
B6707 Bad Debt Expense (16,916) 36,807 (53,723) 40,109 39,930 179 69,313 53,779 15,534 B6751 Misc Exp Oper SS 3,517 3,505 12 (301) 3,800 (4,161) 3,261 3,505 (244 B6752 Misc Exp Maint SS 0 <td></td>											
B6752 Misc Exp Maint SS 0	B6707	Bad Debt Expense	(16,916)	36,807	(53,723)	40,109	39,930	179	69,313	53,779	15,534
B6753 Misc Exp Oper WT 33,501 46,284 (12,783) 34,439 43,704 (9,265) 29,503 44,807 (15,304) B6754 Misc Exp Maint WT 12,884 21,682 (8,798) 13,092 21,682 (8,590) 13,705 21,682 (7,977) B6755 Misc Exp Oper TD 6,124 23,771 (17,647) 14,668 20,637 (5,969) 12,790 19,637 (6,847) B6756 Misc Exp Maint TD 18,152 24,471 (6,319) 21,006 24,471 (3,465) 63,329 27,971 35,358 B6757 Misc Exp CA 92,560 96,469 (3,909) 92,878 96,469 (3,591) 102,668 96,469 6,199	B6751										(244)
B6754 Misc Exp Maint WT 12,884 21,682 (8,798) 13,092 21,682 (8,590) 13,705 21,682 (7,977) B6755 Misc Exp Oper TD 6,124 23,771 (17,647) 14,668 20,637 (5,969) 12,790 19,637 (6,847) B6756 Misc Exp Maint TD 18,152 24,471 (6,319) 21,006 24,471 (3,465) 63,329 27,971 35,358 B6757 Misc Exp CA 92,560 96,469 (3,909) 92,878 96,469 (3,591) 102,668 96,469 6,199	B6753										(15,304
B6756 Misc Exp Maint TD 18,152 24,471 (6,319) 21,006 24,471 (3,465) 63,329 27,971 35,358 B6757 Misc Exp CA 92,560 96,469 (3,99) 92,878 96,469 (3,591) 102,668 96,469 6,199	B6754	Misc Exp Maint WT	12,884	21,682	(8,798)	13,092	21,682	(8,590)	13,705	21,682	(7,977)
B6757 Misc Exp CA 92,560 96,469 (3,909) 92,878 96,469 (3,591) 102,668 96,469 6,199											(6,847)
											(50,193)

B403 Depreciation Exp 613,993 712,205 (98,212) 615,095 718,431 (103,336) 618,006 Amort UPAA 1,801 1,801 (0) 1,801 1,801 1,801 (0) 1,801	1,801 1 6,907 6),439 (104,608) 1,801 (0)
B406	1,801 1 6,907 6	,801 (0)
B4071		E7E 222
B40810 Tax Oth thin Inc-Reg Assess Fee 7,701 9,039 (1,338) 7,701 9,039 (1,338) 840811 Tax Oth thin Inc-Property Tax 229,073 246,946 (17,873) 231,695 246,946 (15,251) 248,0481 248,0411 (817) 248,0481 248,0491 248,1411 (817) 248,0481 248,0491 248,	34.349 36	
B40811		5,016 (1,667) 9,039 (1,338)
B40813		5,946 (22,325)
B40910 Income Taxes-FIT Oper (42,571) 653,161 (695,732) 22,241 638,170 (615,929) (1,5809) (1,5869)		1,284 (1,785)
840920 Income Taxes-Oth Inic/Ded (416) (4,707) 4,291 (210) (4,866) 4,656 841010 Def Inc Tax-FIT 805,357 69,092 736,265 585,626 198,094 460,532 2,4 841011 Def Inc Tax-FIT 86,660 (67,870) 154,530 75,281 (49,410) 124,691 9 841211 ITC-Restored (7,066) (13,325) 6,259 (7,066) (20,315) 13,249 8415 M&R Revenues (4,621) 0 (4,621) 8,536 0 8,536 8416 M&I Expenses 14,054 0 14,054 0 12,118 0 (12,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 0 122,118 0 0 0 <t< td=""><td>-</td><td>3,200 (3,200) 7,031 (2,473,493)</td></t<>	-	3,200 (3,200) 7,031 (2,473,493)
B41010 Def Inc Tax-FIT 805,357 69,092 736,265 658,626 198,094 460,532 2,4 B41011 Def Inc Tax-SIT 86,660 (67,870) 154,530 75,281 (49,410) 124,691 3 B41211 ITC-Restored (7,066) (13,325) 6,259 (7,066) (20,315) 13,249 B415 M&J Revenues (4,621) 0 (4,621) 8,536 0 8,536 B416 M&J Expenses 14,054 0 14,054 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (121,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 0 0 <td></td> <td>5,156 (918,934)</td>		5,156 (918,934)
B41011 Def Inc Tax-SIT 86,660 (67,870) 154,530 75,281 (49,410) 124,691 84,691 84,691 84,691 154,530 75,281 (49,410) 124,691 84,691 84,121 ITC-Restored (7,066) (13,325) 6,259 (7,066) (20,315) 13,249 84,681 M&B Revenues (4,621) 0 (4,621) 8,536 0 8,536 0 8,536 0 8,536 0 8,536 0 8,536 0 8,536 0 8,536 0 12,118 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 (12,118) 0 0 0 0 0 0 0 0 0 0 0		5,594) (12,568) 0,607 2,240,668
B415 M&J Revenues (4,621) 0 (4,621) 8,536 0 8,536 B416 M&J Expenses 14,054 0 14,054 (12,118) 0 (12,118) B420 AFUDC (185,540) (60,540) (125,000) (257,583) (119,389) (18,194) (2,668) B426 Misc Nonutility Expense 6,658 11,726 (5,068) 8,155 12,119 (3,964) (84,378) B4272 Int Exp-Short Term Debt 22,937 91,498 (68,561) 16,459 100,837 (84,378) B4273 Int Exp-Other 8,152 0 8,152 0 0 0 0 B428 Amort Debt Expense 7,396 10,501 (3,105) 9,017 10,501 (1,484) B437 Dividends Declared - Pref Stk 38,273 6,511 31,762 38,273 6,511 31,762 38,273 6,511 31,762 34,641 4,642 4,642 4,642 4,642 4,642 4,642 <		2,542) 937,419
8416 M&J Expenses 14,054 0 14,054 (12,118) 0 (12,118) 8420 AFUDC (185,540) (60,540) (125,000) (257,583) (119,389) (138,194) (28,600) 8426 Misc Nonutility Expense 6,658 11,726 (5,068) 8,155 12,119 (3,964) 84272 Int Exp-TD 365,396 678,021 (312,625) 420,558 678,021 (257,463) 420,558 84273 Int Exp-TDe 8,152 0 8,152 0 0 0 0 84275 Int Exp-Other 8,152 0 8,152 0 <	(7,066)	956 (8,022)
B420 AFUDC (185,540) (60,540) (125,000) (257,583) (119,389) (138,194) (28,194) B426 Misc Nonutility Expense 6,658 11,726 (5,068) 8,155 12,119 (3,964) B4273 Int Exp-Short Term Debt 22,937 91,498 (68,561) 16,459 100,837 (84,378) B4275 Int Exp-Other 8,152 0 8,152 0 0 0 B428 Amort Debt Expense 7,396 10,501 (3,105) 9,017 10,501 (1,484) B437 Dividends Declared - Pref Stk 38,273 6,511 31,762 38,273 6,511 31,762 B438 Dividends Declared - Com Stk 0 0 0 0 0 0 2,6 B4611 Metered Sales-Res (3,376,316) (3,573,980) 197,664 (3,053,322) (3,693,427) 586,105 36,6 B4612 Metered Sales-Com (1,613,485) (1,764,467) 150,982 (1,560,804) (1,856,755)	13,858) 11,628	0 (13,858) 0 11,628
B4272 Int Exp-Short Term Debt 22,937 91,498 (68,561) 16,459 100,837 (84,378) B4273 Int Exp-LTD 365,396 678,021 (312,625) 420,558 678,021 (257,463) 48 B4275 Int Exp-Other 8,152 0 2 2 4		1,937) (87,397)
84273 Int Exp-LTD 365,396 678,021 (312,625) 420,558 678,021 (257,463) 428,152 84275 Int Exp-Other 8,152 0 8,152 0 0 0 0 8428 Amort Debt Expense 7,396 10,501 (3,105) 9,017 10,501 (1,484) 8437 Dividends Declared - Pref Stk 38,273 6,511 31,762 38,273 6,511 31,762 8488 Dividends Declared - Com Stk 0 0 0 0 0 2,0 84611 Metered Sales-Res (3,376,316) (3,573,980) 197,664 (3,053,322) (3,693,427) 586,105 3,6 84612 Metered Sales-Com (1,613,485) (1,764,467) 150,982 (1,560,804) (1,856,755) 295,951 (1,4 84613 Metered Sales-Ind (147,598) (207,320) 59,722 (160,816) (201,789) 40,973 (2 84621 Public Fire Revenues (226,072) (129,309) (96,763)		3,924 7,613 5,986 (103,051)
B428 Amort Debt Expense 7,396 10,501 (3,105) 9,017 10,501 (1,484) B437 Dividends Declared - Pref Stk 38,273 6,511 31,762 38,273 6,511 31,762 B438 Dividends Declared - Com Stk 0 0 0 0 0 2,6 B4611 Metered Sales-Res (3,376,316) (3,573,980) 197,664 (3,053,322) (3,639,427) 586,105 (3,684) B4612 Metered Sales-Com (1,613,485) (1,764,467) 150,982 (1,560,804) (1,856,755) 295,951 (1,614,613) B4614 Metered Sales-Com (568,246) 652,246 53,401 (30,559) (546,183) 15,624 (58,845) (562,246) 53,401 (30,559) (546,183) 15,624 (58,845) (562,246) 53,401 (30,559) (546,183) 15,624 (58,845) (562,246) 53,401 (30,559) (546,183) 15,624 (58,845) (562,246) 53,401 (30,559) (546,183) 15,624 (5		5,986 (103,051) 3,021 (257,463)
8437 Dividends Declared - Pref Stk 38,273 6,511 31,762 38,273 6,511 31,762 2 8438 Dividends Declared - Com Stk 0	3	0 3
B438 Dividends Declared - Com Stk 0 0 0 2,0 B4611 Metered Sales-Res (3,376,316) (3,573,980) 197,664 (3,053,322) (3,639,427) 586,105 (3,1848) B4612 Metered Sales-Com (1,613,485) (1,764,467) 150,982 (1,560,804) (1,856,755) 295,951 (3,864) B4613 Metered Sales-OpA (508,845) (207,320) 59,722 (160,816) (201,789) 40,973 (2,884) B4614 Metered Sales-OPA (508,845) (562,246) 53,401 (530,559) (546,183) 15,624 (3,684) (226,072) (129,319) (96,763) (129,419) (96,653) (129,419) (96,653) (129,419) (96,653) (129,419) (96,653) (129,419) (96,653) (129,419) (96,653) (129,419) (96,653) (129,419) (96,653) (129,419) (96,653) (118,950) (250,437) 131,487 (1,686) (129,419) (12,632) (164,568) (151,330) (13,288) (1,618) (11,6),501 (1,557) 5,511 31,762
B4612 Metered Sales-Com (1,613,485) (1,764,467) 150,982 (1,560,804) (1,856,755) 295,951 (1,856,755) 295,951 (1,856,845) (1,764,467) 150,982 (1,560,804) (1,856,755) 295,951 (1,460,804) </td <td>06,260</td> <td>2,006,260</td>	06,260	2,006,260
B4613 Metered Sales-Ind (147,598) (207,320) 59,722 (160,816) (201,789) 40,973 (202,6072) (129,419) (96,653) (226,072) (129,419) (96,653) (226,072) (129,419) (96,653) (18,548) (18,548) (18,548) (18,548) (11,4818) (18,548) (11,4818) (11,4818) (11,4818) (11,418) (11,418) (11,118) (11,118) (11,118) (11,118) (11,118) (11,118)	10,174) (3,501	
B4614 Metered Sales-OPA (508,845) (562,246) 53,401 (530,559) (546,183) 15,624 (3,64) (3,655) (546,183) 15,624 (3,6653) (3,64) (3,6559) (546,183) 15,624 (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6653) (3,6752)	36,799) (1,770 67,221) (217),295) 333,496 7,045) 49,824
B4622 Private Fire Revenues (12,358) (249,921) 237,563 (118,950) (250,437) 131,487 (249,921) (237,563) (118,950) (250,437) 131,487 (249,921) (237,563) (118,950) (250,437) 131,487 (247,248) (247,248) (247,248) (250,437) 131,487 (247,248) (250,437) (251,430) (13,238) (247,248) (250,437) (251,430) (252,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (250,437) (251,438) (2	58,280) (597	7,452) 39,172
B466 Sales for Resale (152,826) (140,194) (12,632) (164,568) (151,330) (13,238) (182,388) (182,388) (184,568) (181,330) (13,238) (182,388) (184,568) <th< td=""><td>. , ,</td><td>9,529) (96,543)</td></th<>	. , ,	9,529) (96,543)
B467 Interdept Sales (1,025) (1,025) (1,118) (1,118) (1,118) B470 Forfeited Discounts 0 0 0 0 0 B471 Misc Service Revenues (220,401) (177,650) (42,751) (221,946) (177,650) (44,296) (7,835) B472 Rents from Water Property (13,737) (7,835) (5,902) (6,501) (7,835) 1,334 B474 Other Water Revenues (3,242) 0 (3,242) (2,228) 0 (2,228) B5211 SWR Rev Flat Rate Res 0 (15,166) 15,166 0 (14,916) 14,916 B5212 SWR Rev Flat Rate Com 0 (8,536) 8,536 0 (8,508) 8,508 B5213 SWR Rev Flat Rate Ind (500) (2,659) 2,159 (500) (2,028) 1,528	. , .	0,952) 112,279 2,491) 1,799
B471 Misc Service Revenues (220,401) (177,650) (42,751) (221,946) (177,650) (44,296) (28,402) B472 Rents from Water Property (13,737) (7,835) (5,902) (6,501) (7,835) 1,334 B474 Other Water Revenues (3,242) 0 (3,242) (2,228) 0 (2,228) B5211 SWR Rev Flat Rate Res 0 (15,166) 15,166 0 (14,916) 14,916 B5212 SWR Rev Flat Rate Com 0 (8,536) 8,536 0 (8,508) 8,508 B5213 SWR Rev Flat Rate Ind (500) (2,659) 2,159 (500) (2,028) 1,528	(994)	(994)
B472 Rents from Water Property (13,737) (7,835) (5,902) (6,501) (7,835) 1,334 B474 Other Water Revenues (3,242) 0 (3,242) (2,228) 0 (2,228) B5211 SWR Rev Flat Rate Res 0 (15,166) 15,166 0 (14,916) 14,916 B5212 SWR Rev Flat Rate Com 0 (8,536) 8,536 0 (8,508) 8,508 B5213 SWR Rev Flat Rate Ind (500) (2,659) 2,159 (500) (2,028) 1,528	0 36.007) (177	0 (50.0)
B5211 SWR Rev Flat Rate Res 0 (15,166) 15,166 0 (14,916) 14,916 B5212 SWR Rev Flat Rate Com 0 (8,536) 8,536 0 (8,508) 8,508 B5213 SWR Rev Flat Rate Ind (500) (2,659) 2,159 (500) (2,028) 1,528	, ,	7,650) (58,357) 7,835) (30,704)
B5212 SWR Rev Flat Rate Com 0 (8,536) 8,536 0 (8,508) 8,508 B5213 SWR Rev Flat Rate Ind (500) (2,659) 2,159 (500) (2,028) 1,528	(2,437)	0 (2,437)
B5213 SWR Rev Flat Rate Ind (500) (2,659) 2,159 (500) (2,028) 1,528		5,000) 16,000 3,303) 8,303
B5214 SWR Rev Flat Rate Pub Auth (362) (362) (548) (548)		4,101 4,101
	(650)	(650)
B6012 Salaries-Empl Maint SS 8,313 1,066 7,247 5,121 1,066 4,055 B6013 Salaries-Empl Oper WT 138,178 12,985 125,193 130,458 9,485 120,973 32,935		1,066 4,986 2,985 102,386
B6014 Salaries-Empl Maint WT 6,705 1,066 5,639 7,637 1,066 6,571		,066 6,718
	30,338	230,338
B6016 Salaries-Empl Maint TD 68,139 68,625 68,625 B6017 Salaries-Empl CA 77,988 71,136 71,136	63,202 64,114	63,202 64,114
B6018 Salaries-Empl AG 162,261 596,225 (433,964) 109,566 546,876 (437,310)	43,557 572	2,208 (428,651)
B6047 Empl Pens & Ben CA 0 0 0 0 B6048 Empl Pens & Ben AG 341,978 231,148 110,830 332,505 237,608 94,897 332,505	0 32,838 231	0 1,861 100,977
B6101 Purchased Water Oper SS 8,419 7,753 666 13,498 12,023 1,475		5,453 (5,694)
B6151 Purch Power Oper SS 28,058 28,058 19,294 19,294	30,612	30,612
B6153 Purch Power Oper WT 273,563 422,049 (148,486) 222,361 427,641 (205,280) 3 B6155 Purch Power Oper TD 2,146 2,500 (354) 595 2,500 (1,905)		1,169 (75,196) 2,500 (855)
B6161 Purch Fuel Oper SS 0 0 0 0 0 0 0	0	0 0
		1,315 (147,126) 250 (250)
B6201 M&S Oper SS 0 250 (250) 0 250 (250) B6202 M&S Maint SS (13,655) 17,200 (30,855) 8,794 7,700 1,094		250 (250) 7,700 (972)
B6203 M&S Oper WT 2,260 1,590 670 2,047 2,290 (243)		,590 1,682
B6204 M&S Maint WT 32,045 40,000 (7,955) 22,806 5,000 17,806 B6205 M&S Oper TD 13,970 13,650 320 7,327 12,150 (4,823)		5,000 6,416 3,650 (5,154)
B6206 M&S Maint TD 16,548 17,025 (477) 32,103 17,025 15,078		7,025 13,164
B6207 M&S CA 0 0 0 0 0 0 0	0	0 0
B6208 M&S AG 12,506 7,059 5,447 8,514 7,591 923 B6328 Cont Serv Acct AG 8,997 6,206 2,791 8,850 6,206 2,644		5,155 4,470 5,206 2,644
B6338 Cont Serv Legal AG (277) 6,550 (6,827) 18,245 6,550 11,695	18,849 6	5,550 12,299
B6353 Cont Serv Other Oper WT 7,668 22,250 (14,582) 12,999 21,650 (8,651) B6355 Cont Serv Other Oper TD 2,277 6,120 (3,843) 6,003 6,120 (117)		9,850 (5,244) 5,120 24,963
B6357 Cont Serv Other CA 23,756 13,689 10,067 15,892 13,689 2,203		3,689 17,089
B6358 Cont Serv Other AG 735,518 681,842 53,676 728,763 626,157 102,606 7	26,514 665	61,495
B6415 Rents-Real Prop Oper TD 0 315 (315) 100 315 (215) B6425 Rents-Equipment Oper TD 0 0 0 0 0 0	4,502 0	315 4,187 0 0
B6428 Rents-Equipment AG 1,167 4,414 (3,247) 577 4,414 (3,837)		,414 (3,330)
B6503 Transportation Oper WT 0 0 0 0	10	10
B6505 Transportation Oper TD 913 913 243 243 B6508 Transportation AG 40,111 80,100 (39,989) 45,602 80,100 (34,498)	170 50,483 80	170),100 (29,617)
B6568 Ins Vehicle AG 3,199 3,062 137 3,199 3,062 137	3,199 3	3,062 137
B6578 Ins Gen Liab AG 29,384 43,870 (14,486) 29,022 43,870 (14,848) B6588 Ins Work Comp AG 12,663 12,680 (17) 12,554 12,680 (126)		3,870 (59,001) 2,680 (216)
B6598 Ins Other AG 13,384 3,368 10,016 13,348 3,368 9,980		3,368 9,980
B6608 Advertising AG 0 1,106 (1,106) 2,500 212 2,288	1,500 3	3,334 (1,834)
B6668 Reg Exp-Rate Case 23,803 29,367 (5,564) 24,621 29,367 (4,746) B6678 Reg Exp-Other AG 1,299 853 446 1,299 853 446		9,367 (5,357) 853 446
B6707 Bad Debt Expense 71,363 57,659 13,704 40,524 58,945 (18,421)		7,758 (36,830)
B6751 Misc Exp Oper SS 4,858 3,505 1,353 6,362 3,505 2,857	5,881 3	3,860 2,021
B6752 Misc Exp Maint SS 0 0 0 0 0 0 B6753 Misc Exp Oper WT 47,904 44,070 3,834 41,954 45,796 (3,842)		0 0
B6754 Misc Exp Maint WT 13,785 21,682 (7,897) 11,776 21,267 (9,491)	0 33,801 45	
B6755 Misc Exp Oper TD 23,293 19,637 3,656 32,092 19,637 12,455	33,801 45 14,911 21	5,498 (11,697) 1,267 (6,356)
B6756 Misc Exp Maint TD 41,171 33,471 7,700 27,270 24,471 2,799 B6757 Misc Exp CA 100,407 96,469 3,938 101,720 96,469 5,251 3,235	33,801 45 14,911 21 19,161 19	5,498 (11,697) 1,267 (6,356) 0,637 (476)
B6758 Misc Exp AG 84,318 98,566 (14,248) 253,354 103,346 150,008	33,801 45 14,911 21 19,161 19 40,425 28	5,498 (11,697) 1,267 (6,356)

Year-2009		2009 October	2009 October		2009 November	2009 November		2009 December	2009 December	
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
B403	Depreciation Exp	629,090	723,173	(94,083)	630,801	725,638	(94,837)	628,836	746,447	(117,611)
B406 B4071	Amort UPAA Amort-Ltd Term UP	1,801 6,907	1,801 6,575	(0) 332	1,801 6,907	1,801 6,575	(0) 332	1,801 6,907	1,801 6,575	(0) 332
B4072	Amort-Prop Losses	34,349	36,016	(1,667)	34,349	36,016	(1,667)	34,349	36,016	(1,667)
B40810 B40811	Tax Oth thn Inc-Reg Assess Fee Tax Oth thn Inc-Property Tax	7,701 229,073	9,039 246,946	(1,338) (17,873)	7,701 229.073	9,039 246,946	(1,338) (17,873)	7,701 229.073	9,039 246,946	(1,338) (17,873)
B40812	Tax Oth thn Inc-Payroll Tax	41,238	43,899	(2,661)	38,520	43,552	(5,032)	44,509	47,192	(2,683)
B40813	Tax Oth thn Inc-Other	0	0	0	0	0	0	117,549	0	117,549
B40910 B40911	Income Taxes-FIT Oper Income Taxes-SIT Oper	179,136 68,261	526,410 132,427	(347,274) (64,166)	(141,956) 428,718	332,649 82,648	(474,605) 346,070	1,112,234 342,483	268,789 66,242	843,445 276,241
B40920	Income Taxes-Oth Inc/Ded	1,798	(2,853)	4,651	(69,467)	(3,551)	(65,916)	(99,546)	(2,746)	(96,800)
B41010 B41011	Def Inc Tax-FIT Def Inc Tax-SIT	508,508 53,529	178,532 (37,499)	329,976 91,028	641,837 (344,519)	216,025 (8,038)	425,812 (336,481)	(662,063) (237,616)	175,860 (6,747)	(837,923) (230,869)
B41011 B41211	ITC-Restored	(7,066)	(10,785)	3,719	(7,066)	(4,012)	(3,054)	(7,066)	(10,271)	3,205
B415	M&J Revenues	(19,339)	0	(19,339)	(4,674)	0	(4,674)	(8,425)	0	(8,425)
B416 B420	M&J Expenses AFUDC	1,000 (245,211)	0 (221,624)	1,000 (23,587)	20,550 (272,800)	0 (270,162)	20,550 (2,638)	30,589 (298,372)	0 (297,448)	30,589 (924)
B426	Misc Nonutility Expense	8,459	7,133	1,326	43,162	8,861	34,301	239,379	6,867	232,512
B4272	Int Exp-Short Term Debt	11,276	85,774	(74,499)	9,735	49,047	(39,312)	8,406	74,830	(66,424)
B4273 B4275	Int Exp-LTD Int Exp-Other	420,558 0	829,061 0	(408,503) 0	420,558 765	829,061 0	(408,503) 765	420,558 (8,152)	829,061 0	(408,503) (8,152)
B428	Amort Debt Expense	14,969	13,751	1,218	10,017	13,751	(3,734)	10,508	13,751	(3,243)
B437 B438	Dividends Declared - Pref Stk Dividends Declared - Com Stk	38,273 0	6,511	31,762 0	38,273 0	6,511	31,762 0	38,273 2,899,673	6,511	31,762 2,899,673
B4611	Metered Sales-Res	(2,928,638)	(3,407,392)	478,754	(2,486,360)	(3,090,607)	604,247	(2,542,737)	(2,985,671)	442,934
B4612	Metered Sales-Com	(1,444,305)	(1,710,830)	266,525	(1,288,858)	(1,513,802)	224,944	(1,102,290)	(1,413,019)	310,729
B4613 B4614	Metered Sales-Ind Metered Sales-OPA	(154,466) (489,570)	(207,756) (570,475)	53,290 80,905	(113,301) (335,467)	(173,339) (423,458)	60,038 87,991	(124,860) (368,991)	(172,927) (432,614)	48,067 63,623
B4621	Public Fire Revenues	(226,072)	(129,640)	(96,432)	(226,062)	(129,750)	(96,312)	(226,135)	(129,861)	(96,274)
B4622	Private Fire Revenues	(138,866)	(251,468)	112,602	(137,792)	(251,984)	114,192	(136,690)	(252,499)	115,809
B466 B467	Sales for Resale Interdept Sales	(114,557) (1,194)	(148,463)	33,906 (1,194)	(146,968) (1,328)	(177,106)	30,138 (1,328)	(67,191) (1,207)	(116,561)	49,370 (1,207)
B470	Forfeited Discounts	35		35	0		0	0		0
B471	Misc Service Revenues	(209,499)	(177,650)	(31,849)	(199,527)	(177,650)	(21,877)	(188,746)	(177,650)	(11,096)
B472 B474	Rents from Water Property Other Water Revenues	27,782 (54,617)	(7,835) 0	35,617 (54,617)	(9,973) (18,757)	(7,835)	(2,138) (18,757)	(7,308) (23,672)	(7,835) 0	527 (23,672)
B5211	SWR Rev Flat Rate Res	0	(13,244)	13,244	0	(14,015)	14,015	0	(14,495)	14,495
B5212 B5213	SWR Rev Flat Rate Com SWR Rev Flat Rate Ind	0	(8,138)	8,138	(500)	(8,484)	8,484	(500)	(11,509)	11,509
B5213 B5214	SWR Rev Flat Rate Pub Auth	(500) (602)	(4,345)	3,845 (602)	(500) (594)	(2,540)	2,040 (594)	(500) (625)	(1,000)	500 (625)
B6012	Salaries-Empl Maint SS	5,746	1,066	4,680	9,323	1,100	8,223	3,988	1,100	2,888
B6013 B6014	Salaries-Empl Oper WT Salaries-Empl Maint WT	111,625 8,268	9,485 1,066	102,140 7,202	175,088 10,720	16,934 1,100	158,154 9,620	130,216 8,577	16,934 1,100	113,282 7,477
B6015	Salaries-Empl Oper TD	171,339	1,000	171,339	209,877	1,100	209,877	183,280	1,100	183,280
B6016	Salaries-Empl Maint TD	67,249		67,249	92,512		92,512	55,725		55,725
B6017 B6018	Salaries-Empl CA Salaries-Empl AG	68,678 133,261	570,604	68,678 (437,343)	99,571 (72,556)	558,482	99,571 (631,038)	68,997 267,636	606,751	68,997 (339,115)
B6047	Empl Pens & Ben CA	0	370,001	0	0	330,102	0	40	000,731	40
B6048	Empl Pens & Ben AG	336,262	246,795	89,467	255,392	232,009	23,383	339,678	233,448	106,230
B6101 B6151	Purchased Water Oper SS Purch Power Oper SS	4,945 24,950	9,693	(4,748) 24,950	8,311 35,999	6,603	1,708 35,999	22,918 29,057	16,512	6,406 29,057
B6153	Purch Power Oper WT	164,590	401,422	(236,832)	210,868	348,930	(138,062)	167,870	247,795	(79,925)
B6155 B6161	Purch Power Oper TD Purch Fuel Oper SS	1,646 0	2,500 0	(854) 0	2,436 0	2,500 0	(64) 0	2,935 0	2,500 0	435 0
B6183	Chemicals Oper WT	160,828	253,952	(93,124)	163,737	206,898	(43,161)	147,670	189,929	(42,259)
B6201	M&S Oper SS	175	250	(75)	58	250	(192)	0	250	(250)
B6202 B6203	M&S Maint SS M&S Oper WT	31,542 2,728	7,700 1,590	23,842 1,138	35,355 845	7,700 1,890	27,655 (1,045)	50,481 2,536	13,700 1,590	36,781 946
B6204	M&S Maint WT	7,733	9,000	(1,267)	(3,225)	5,000	(8,225)	22,385	5,000	17,385
B6205	M&S Oper TD	3,963	9,150	(5,187)	7,060	11,150	(4,090)	5,450	8,650	(3,200)
B6206 B6207	M&S Maint TD M&S CA	14,060 0	17,025 0	(2,965)	22,352	17,025 0	5,327	14,701 0	17,025 0	(2,324)
B6208	M&S AG	5,104	7,742	(2,638)	13,919	6,217	7,702	7,073	6,142	931
B6328 B6338	Cont Serv Acct AG Cont Serv Legal AG	9,292 14,610	6,206 6,550	3,086 8,060	8,850 14,218	6,206 6,550	2,644 7,668	9,145 975	6,206 6,550	2,939 (5,575)
B6353	Cont Serv Other Oper WT	17,743	22,950	(5,207)	15,227	18,450	(3,223)	13,858	18,550	(4,692)
B6355	Cont Serv Other Oper TD	8,828	6,120	2,708	(3,386)	6,120	(9,506)	6,365	6,120	245
B6357 B6358	Cont Serv Other CA Cont Serv Other AG	17,088 685,039	13,689 653,150	3,399 31,889	9,192 704,825	13,689 636,921	(4,497) 67,904	14,662 827,043	13,689 677,347	973 149,696
B6415	Rents-Real Prop Oper TD	(350)	315	(665)	0	315	(315)	956	315	641
B6425	Rents-Equipment Oper TD	0	0	(2.422)	0	0	(2.220)	0	0	(2.210)
B6428 B6503	Rents-Equipment AG Transportation Oper WT	1,992 0	4,414	(2,422)	2,085 0	4,414	(2,329)	2,104 6	4,414	(2,310) 6
B6505	Transportation Oper TD	0		0	0		0	500		500
B6508 B6568	Transportation AG Ins Vehicle AG	33,786 3,199	80,100 3,062	(46,314) 137	82,227 3,199	80,100 3,062	2,127 137	27,221 3,199	80,100 3,062	(52,879) 137
B6578	Ins Gen Liab AG	29,384	43,870	(14,486)	29,384	43,870	(14,486)	34,351	43,870	(9,519)
B6588	Ins Work Comp AG	12,621	12,680	(59)	10,284	12,680	(2,396)	12,532	12,680	(148)
B6598 B6608	Ins Other AG Advertising AG	13,348 3,718	3,368 1,212	9,980 2,506	13,348 1,193	3,368 212	9,980 981	13,348 1,998	3,368 212	9,980 1,786
B6668	Reg Exp-Rate Case	24,010	29,367	(5,357)	24,010	29,367	(5,357)	24,146	29,367	(5,221)
B6678	Reg Exp-Other AG	1,299	853	446	1,299	853	446	1,299	853	446
B6707 B6751	Bad Debt Expense Misc Exp Oper SS	77,566 4,822	55,906 3,505	21,660 1,317	28,594 4,017	50,112 3,505	(21,518) 512	1,839 5,064	47,877 3,505	(46,038) 1,559
B6752	Misc Exp Maint SS	0	0	0	143	0	143	0	0	0
B6753	Misc Exp Oper WT	39,309	38,061	1,248	33,464	45,022	(11,558)	36,679 15,497	41,884	(5,205)
B6754 B6755	Misc Exp Maint WT Misc Exp Oper TD	15,354 16,411	21,267 21,137	(5,913) (4,726)	15,482 20,083	21,267 21,637	(5,785) (1,554)	15,497 22,386	21,267 26,271	(5,770) (3,885)
B6756	Misc Exp Maint TD	21,014	24,971	(3,957)	21,368	24,471	(3,103)	35,560	14,471	21,089
B6757 B6758	Misc Exp CA Misc Exp AG	103,456 67,168	96,469 80,787	6,987 (13,619)	105,286 67,973	96,469 87,597	8,817 (19,624)	96,315 88,770	96,469 162,995	(154) (74,225)
00170	IVIIDE EAP MO	07,108	٥٥,/٥/	(15,019)	07,973	01,591	(13,024)	00,//U	102,995	(74,225)

Year-2010		2010	2010		2010	2010		2010	2010	
	Dannistic -	January	January	1/	February	February	\/i	March	March	1/:
Account B403	Description Depreciation Exp	Actual 630,287	Budget 676,677	Variance (46,390)	Actual 631,616	Budget 676,606	Variance (44,990)	Actual 630,470	Budget 677,634	Variance (47,164)
B406	Amort UPAA	1,801	1,801	(0)	1,801	1,801	(0)	1,801	1,801	(0)
B4071	Amort-Ltd Term UP	7,262	6,833	429	7,262	6,833	429	7,262	6,833	429
B4072	Amort-Prop Losses	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
B40810	Tax Oth thn Inc-Reg Assess Fee Tax Oth thn Inc-Property Tax	7,701	8,925 341,316	(1,224)	7,701 334.903	8,925	(1,224)	7,701	8,925	(1,224)
B40811 B40812	Tax Oth thn Inc-Property Tax Tax Oth thn Inc-Payroll Tax	229,073 67,946	56,557	(112,243) 11,389	45,290	341,316 46,747	(6,413) (1,457)	281,997 38,243	341,316 49,772	(59,319) (11,529)
B40813	Tax Oth thn Inc-Other	10,000	0	10,000	60,000	0	60,000	(55,000)	0	(55,000)
B40910	Income Taxes-FIT Oper	425,480	360,000	65,480	287,142	389,973	(102,831)	(2,431,066)	415,973	(2,847,039)
B40911	Income Taxes-SIT Oper	77,595	51,000	26,595	(18,272)	55,996	(74,268)	(371,314)	58,996	(430,310)
B40920	Income Taxes-Oth Inc/Ded	(40,514)	0	(40,514)	(2,611)	0	(2,611)	(32,967)	0	(32,967)
B41010 B41011	Def Inc Tax-FIT Def Inc Tax-SIT	(6,380) (4,169)	0	(6,380) (4,169)	168,838 27,786	0	168,838 27,786	3,015,365 559,016	0	3,015,365 559,016
B41211	ITC-Restored	(7,066)	0	(7,066)	(7,066)	0	(7,066)	(7,066)	0	(7,066)
B415	M&J Revenues	(31,268)	0	(31,268)	(15,522)		(15,522)	(23,780)		(23,780)
B416	M&J Expenses	11,461	0	11,461	(3,313)		(3,313)	13,488		13,488
B419	Interest & Dividend Income	0	0	0	0		0	(2,241)		(2,241)
B420 B426	AFUDC Misc Nonutility Expense	(314,166) 123,607	(303,800) 88,743	(10,366) 34,864	(359,189) 32,795	(349,124) 68,793	(10,065) (35,998)	(394,455) 99,462	(404,824) 68,052	10,369 31,410
B4272	Int Exp-Short Term Debt	7,411	17,230	(9,819)	7,440	22,005	(14,565)	9,439	32,589	(23,150)
B4273	Int Exp-LTD	420,558	422,731	(2,173)	420,558	422,731	(2,173)	419,966	422,139	(2,173)
B4275	Int Exp-Other	0		0	0		0	(1)		(1)
B428	Amort Debt Expense	10,172	15,417	(5,245)	10,172	15,417	(5,245)	10,309	15,417	(5,108)
B437	Dividends Declared - Pref Stk	38,273	(2)	38,275	38,190	(2)	38,192	38,231	(2)	38,233
B438 B4611	Dividends Declared - Com Stk Metered Sales-Res	0 (2,735,161)	(2,683,888)	0 (51,273)	0 (2,575,645)	0 (2,533,746)	0 (41.899)	1,473,348 (2,710,202)	1,567,142 (2,683,837)	(93,794) (26,365)
B4612	Metered Sales-Com	(1,101,767)	(1,318,464)	216,697	(1,063,497)	(1,273,283)	209,786	(1,259,745)	(1,381,723)	121,978
B4613	Metered Sales-Ind	(88,941)	(113,396)	24,455	(134,452)	(125,049)	(9,403)	(128,714)	(143,118)	14,404
B4614	Metered Sales-OPA	(340,310)	(388,612)	48,302	(418,102)	(452,586)	34,484	(412,436)	(543,187)	130,751
B4621	Public Fire Revenues	(226,134)	(226,100)	(34)	(227,126)	(226,100)	(1,026)	(233,725)	(226,100)	(7,625)
B4622 B466	Private Fire Revenues Sales for Resale	(139,470)	(138,700)	(770)	(141,467)	(138,700)	(2,767)	(166,897)	(138,700) (117,430)	(28,197)
B467	Interdept Sales	(126,249) (1,433)	(117,430)	(8,819) (1,433)	(123,676) (1,190)	(117,430)	(6,246) (1,190)	(114,858) (1,309)	(117,430)	2,572 (1,309)
B470	Forfeited Discounts	0		0	0		0	(35)		(35)
B471	Misc Service Revenues	(214,671)	(198,022)	(16,649)	(235,631)	(209,566)	(26,065)	(232,193)	(214,298)	(17,895)
B472	Rents from Water Property	(7,308)	(23,142)	15,834	(4,642)	(23,142)	18,500	(10,473)	(23,142)	12,669
B474	Other Water Revenues	(20,144)	(420)	(20,144)	(21,511)	(120)	(21,511)	(20,587)	(120)	(20,587)
B5213 B5214	SWR Rev Flat Rate Ind SWR Rev Flat Rate Pub Auth	(500) (486)	(138) (46)	(362) (440)	(500) (632)	(138) (46)	(362) (586)	(500) (463)	(138) (46)	(362) (417)
B6012	Salaries-Empl Maint SS	8,046	(10)	8,046	7,181	(10)	7,181	6,362	(10)	6,362
B6013	Salaries-Empl Oper WT	123,626		123,626	118,268		118,268	131,498		131,498
B6014	Salaries-Empl Maint WT	4,531		4,531	2,735		2,735	5,776		5,776
B6015	Salaries-Empl Oper TD	167,277		167,277	147,298		147,298	156,681		156,681
B6016 B6017	Salaries-Empl Maint TD Salaries-Empl CA	73,501 74,659		73,501 74,659	69,513 78,458		69,513 78,458	56,689 77,187		56,689 77,187
B6017	Salaries-Empl AG	129,173	615,793	(486,620)	104,605	553,727	(449,122)	108,770	651,445	(542,675)
B6048	Empl Pens & Ben AG	312,665	344,900	(32,235)	302,859	346,411	(43,552)	315,682	346,613	(30,931)
B6101	Purchased Water Oper SS	8,141	9,706	(1,565)	9,556	9,695	(139)	11,184	8,851	2,333
B6151	Purch Power Oper SS	39,857	244,367	(204,510)	22,616	230,361	(207,745)	49,602	255,974	(206,372)
B6153 B6155	Purch Power Oper WT Purch Power Oper TD	228,662 4,387	0	228,662 4,387	193,124 (121)	0	193,124 (121)	255,454 22	0	255,454 22
B6161	Purch Fuel Oper SS	4,620	U	4,620	(121)	U	(121)	0	U	0
B6183	Chemicals Oper WT	137,469	173,176	(35,707)	120,960	144,534	(23,574)	117,841	167,320	(49,479)
B6201	M&S Oper SS	0	263	(263)	0	263	(263)	0	263	(263)
B6202	M&S Maint SS	5,800	8,750	(2,950)	8,858	8,750	108	2,933	8,750	(5,817)
B6203	M&S Oper WT M&S Maint WT	1,755	2,647	(892)	4,668	2,647	2,021	1,382	2,647	(1,265)
B6204 B6205	M&S Oper TD	13,571 14,161	5,500 10,258	8,071 3,903	23,486 8,082	5,500 10,258	17,986 (2,176)	(7,419) 8,728	59,500 10,008	(66,919) (1,280)
B6206	M&S Maint TD	18,540	18,405	135	17,150	18,405	(1,255)	48,257	18,405	29,852
B6208	M&S AG	7,312	4,839	2,473	4,324	4,689	(365)	6,231	4,839	1,392
B6328	Cont Serv Acct AG	8,850	18,095	(9,245)	8,850	18,095	(9,245)	9,071	18,095	(9,024)
B6337	Cont Serv Legal CA	0	10 247	4.913	0 5 220	10 347	(10.070)	6.430	10 247	(0.979)
B6338 B6348	Cont Serv Legal AG Cont Serv Mgmt Fee AG	21,129 0	16,317 361,894	4,812 (361,894)	5,338 0	16,317 344,462	(10,979) (344,462)	6,439 0	16,317 372,494	(9,878) (372,494)
B6353	Cont Serv Other Oper WT	19,817	12,191	7,626	(911)	17,153	(18,064)	13,414	20,898	(372,494)
B6355	Cont Serv Other Oper TD	2,275	8,167	(5,892)	(1,895)	8,167	(10,062)	8,768	10,167	(1,399)
B6356	Cont Serv Other Maint TD	0		0	0		0	0		0
B6357	Cont Serv Other CA	8,618	14,204	(5,586)	7,420	14,204	(6,784)	20,813	14,204	6,609
B6358	Cont Serv Other AG	725,205	382,131	343,074	700,087	363,320	336,767	715,860	395,391	320,469
B6415 B6425	Rents-Real Prop Oper TD Rents-Equipment Oper TD	800 0	387 387	413 (387)	0	387 387	(387) (387)	100 0	387 387	(287) (387)
B6428	Rents-Equipment AG	1,086	2,283	(1,197)	2,501	2,283	218	2,010	2,283	(273)
B6505	Transportation Oper TD	1,129		1,129	5	,	5	0	,	0
B6508	Transportation AG	43,155	54,476	(11,321)	34,249	54,318	(20,069)	29,158	54,318	(25,160)
B6568	Ins Vehicle AG	2,918	3,000	(82)	2,918	3,000	(82)	2,918	3,000	(82)
B6578 B6588	Ins Gen Liab AG Ins Work Comp AG	31,214 10,633	68,311 0	(37,097) 10,633	31,888 10,837	68,311 0	(36,423) 10,837	(29,262) 10,797	68,311 0	(97,573) 10,797
B6598	Ins Other AG	10,633	0	10,633	11,293	0	11,293	10,797	0	10,797
B6608	Advertising AG	1,815	0	1,815	430	3,152	(2,722)	(80)	2,500	(2,580)
B6668	Reg Exp-Rate Case	24,029	23,777	252	24,029	23,777	252	24,029	23,777	252
B6678	Reg Exp-Other AG	1,299	777	522	1,299	777	522	1,299	777	522
B6707	Bad Debt Expense	44,631	48,418	(3,787)	(1,042)	47,499	(48,541)	(3,658)	50,661	(54,319)
B6751	Misc Exp Oper SS	2,762	4,183	(1,421)	5,123	3,819	1,304	1,833	3,819	(1,986)
B6753 B6754	Misc Exp Oper WT Misc Exp Maint WT	46,670 11,952	52,737 14,802	(6,067) (2,850)	33,202 12,189	43,534 13,952	(10,332) (1,763)	31,699 15,160	47,271 13,952	(15,572) 1,208
B6755	Misc Exp Oper TD	23,904	21,917	1,987	32,592	22,529	10,063	21,607	20,273	1,208
B6756	Misc Exp Maint TD	31,192	17,546	13,646	38,122	17,546	20,576	22,278	17,546	4,732
B6757	Misc Exp CA	100,195	100,859	(664)	99,754	98,744	1,010	119,944	99,774	20,170
B6758	Misc Exp AG	88,792	119,913	(31,121)	104,277	142,005	(37,728)	121,827	208,181	(86,354)

Year-2010		2010	2010		2010	2010		2010	2010	
Account	Description	April Actual	April Budget	Variance	May Actual	May Budget	Variance	June Actual	June Budget	Variance
B403	Depreciation Exp	631,987	680,513	(48,526)	636,906	684,192	(47,286)	640,802	686,972	(46,170)
B406	Amort UPAA	1,801	1,801	(0)	1,801	1,801	(0)	1,801	1,801	(0)
B4071	Amort-Ltd Term UP	7,262	6,833	429	7,262	6,833	429	7,262	6,833	429
B4072	Amort-Prop Losses	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
B40810 B40811	Tax Oth thn Inc-Reg Assess Fee Tax Oth thn Inc-Property Tax	7,701 281,997	8,925 341,316	(1,224) (59,319)	7,701 283,845	8,925 341,316	(1,224) (57,471)	7,701 884,575	8,925 341,316	(1,224) 543.259
B40811	Tax Oth thn Inc-Payroll Tax	42,880	46,985	(4,105)	43,548	45,722	(2,174)	46,497	46,922	(425)
B40813	Tax Oth thn Inc-Other	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
B40910	Income Taxes-FIT Oper	605,100	389,973	215,127	499,075	487,947	11,128	1,771,829	525,973	1,245,856
B40911	Income Taxes-SIT Oper	73,119	54,996	18,123	85,698	68,992	16,706	317,362	73,996	243,366
B40920 B41010	Income Taxes-Oth Inc/Ded Def Inc Tax-FIT	(12,306) (57,862)	0	(12,306) (57,862)	(9,303) 140.247	0	(9,303) 140,247	(18,204) (1,115,078)	0	(18,204) (1,115,078)
B41010	Definic Tax-FIT	(13,558)	0	(13,558)	22,572	0	22,572	(1,113,078)	0	(1,113,078)
B41211	ITC-Restored	(7,066)	0	(7,066)	(7,066)	0	(7,066)	(7,066)	0	(7,066)
B415	M&J Revenues	(42,210)		(42,210)	(8,672)		(8,672)	(38,203)		(38,203)
B416	M&J Expenses	41,536		41,536	7,201		7,201	34,296		34,296
B419	Interest & Dividend Income	0 (412,943)	(428,826)	0 15,883	0 (437,688)	(426,824)	0 (10,864)	0 (466,038)	(444,824)	0 (21,214)
B420 B426	AFUDC Misc Nonutility Expense	33,662	91,149	(57,487)	25,891	47,397	(21,506)	48,639	47,664	975
B4272	Int Exp-Short Term Debt	12,307	37,008	(24,701)	14,985	24,345	(9,360)	13,815	33,955	(20,140)
B4273	Int Exp-LTD	402,810	404,983	(2,173)	402,810	434,087	(31,277)	402,810	463,191	(60,381)
B4275	Int Exp-Other	0		0	0		0	0		0
B428	Amort Debt Expense	10,180	15,417	(5,237)	10,180	15,417	(5,237)	10,546	15,417	(4,871)
B437 B438	Dividends Declared - Pref Stk Dividends Declared - Com Stk	38,231 0	(2) 0	38,233 0	38,231 0	(2) 0	38,233	38,231	1 949 071	38,233
B438 B4611	Metered Sales-Res	(2,524,222)	(2,562,027)	37,805	(2,913,555)	(2,728,018)	0 (185,537)	1,818,174 (3,140,741)	1,848,071 (2,945,149)	(29,897) (195,592)
B4612	Metered Sales-Com	(1,306,167)	(1,306,198)	37,803	(1,337,952)	(1,427,999)	90,047	(1,631,407)	(1,468,357)	(163,050)
B4613	Metered Sales-Ind	(122,307)	(137,382)	15,075	(144,648)	(161,958)	17,310	(115,961)	(111,788)	(4,173)
B4614	Metered Sales-OPA	(381,120)	(446,219)	65,099	(430,429)	(490,743)	60,314	(552,868)	(515,793)	(37,075)
B4621	Public Fire Revenues	(227,631)	(226,100)	(1,531)	(227,807)	(226,100)	(1,707)	(227,807)	(226,100)	(1,707)
B4622	Private Fire Revenues	(152,125)	(138,700)	(13,425)	(140,863)	(138,700)	(2,163)	(140,966)	(138,700)	(2,266)
B466 B467	Sales for Resale Interdept Sales	(108,398) (1,450)	(117,430)	9,032 (1,450)	(115,299) (1,245)	(117,430)	2,131 (1,245)	(132,961) (1,325)	(117,430)	(15,531) (1,325)
B470	Forfeited Discounts	(1,430)		(1,430)	(1,243)		(1,243)	(1,323)		(1,323)
B471	Misc Service Revenues	(246,294)	(208,448)	(37,846)	(243,454)	(215,312)	(28,142)	(259,291)	(201,220)	(58,071)
B472	Rents from Water Property	(7,308)	(23,142)	15,834	(7,308)	(23,142)	15,834	(2,861)	(23,142)	20,281
B474	Other Water Revenues	(69,384)		(69,384)	(23,455)		(23,455)	(23,234)		(23,234)
B5213	SWR Rev Flat Rate Ind	0	(138)	138	(500)	(138)	(362)	(1,500)	(138)	(1,362)
B5214 B6012	SWR Rev Flat Rate Pub Auth Salaries-Empl Maint SS	(639) 6,573	(46)	(593) 6,573	(596) 5,005	(46)	(550) 5,005	(629) 11,999	(46)	(583) 11,999
B6013	Salaries-Empl Oper WT	136,540		136,540	130,517		130,517	204,071		204,071
B6014	Salaries-Empl Maint WT	6,620		6,620	7,616		7,616	10,446		10,446
B6015	Salaries-Empl Oper TD	162,442		162,442	144,105		144,105	233,533		233,533
B6016	Salaries-Empl Maint TD	57,404		57,404	90,975		90,975	100,361		100,361
B6017	Salaries-Empl CA	65,005		65,005	77,518		77,518	96,013		96,013
B6018	Salaries-Empl AG	135,825	621,440	(485,615)	124,365	604,682	(480,317)	(34,318)	620,608	(654,926)
B6048 B6101	Empl Pens & Ben AG Purchased Water Oper SS	294,812 5,528	339,456 9,576	(44,644) (4,048)	308,827 13,693	339,068 11,346	(30,241) 2,347	283,810 7,008	336,406 11,851	(52,596) (4,843)
B6151	Purch Power Oper SS	25,528	240,548	(215,020)	9,881	360,754	(350,873)	26,426	355,564	(329,138)
B6153	Purch Power Oper WT	220,487	0	220,487	248,587	0	248,587	285,104	0	285,104
B6155	Purch Power Oper TD	19	0	19	18	0	18	16	0	16
B6161	Purch Fuel Oper SS	0		0	0		0	0		0
B6183	Chemicals Oper WT	99,237	155,734	(56,497)	167,035	166,856	179	156,419	181,007	(24,588)
B6201 B6202	M&S Oper SS M&S Maint SS	0 13,300	263 12,750	(263) 550	147 4,459	263 8,750	(116) (4,291)	0 6,712	263 8,750	(263) (2,038)
B6203	M&S Oper WT	2,065	2,647	(582)	1,672	2,647	(975)	3,457	2,647	810
B6204	M&S Maint WT	29,895	9,900	19,995	(11,051)	5,500	(16,551)	39,521	26,500	13,021
B6205	M&S Oper TD	10,630	10,008	622	21,270	10,008	11,262	11,026	10,012	1,014
B6206	M&S Maint TD	25,626	17,905	7,721	13,034	16,905	(3,871)	32,718	16,905	15,813
B6208	M&S AG	6,367	4,789	1,578	6,386	4,689	1,697	8,928	4,789	4,139
B6328 B6337	Cont Serv Acct AG Cont Serv Legal CA	9,248 0	18,095	(8,847) 0	8,850 0	18,095	(9,245) 0	8,850 0	18,095	(9,245) 0
B6338	Cont Serv Legal AG	(83)	16,317	(16,400)	6,678	16,317	(9,639)	29,178	16,317	12,861
B6348	Cont Serv Mgmt Fee AG	0	362,146	(362,146)	0	346,411	(346,411)	0	372,576	(372,576)
B6353	Cont Serv Other Oper WT	38,769	17,773	20,996	37,357	32,373	4,984	18,764	35,898	(17,134)
B6355	Cont Serv Other Oper TD	8,447	10,167	(1,720)	9,458	10,167	(709)	20,195	10,167	10,028
B6356	Cont Serv Other Maint TD	157	4.207	157	0	4.204	(7.471)	0	4 . 20 /	(0.177)
B6357 B6358	Cont Serv Other CA	5,103 712,404	14,204 374,539	(9,101) 337,865	6,733 728,547	14,204 369,016	(7,471) 359,531	5,027 745,084	14,204 387,399	(9,177) 357,685
B6358 B6415	Cont Serv Other AG Rents-Real Prop Oper TD	/12,404 0	374,539 387	337,865	728,547 4,841	369,016 387	359,531 4,454	745,084 0	387,399 387	357,685
B6425	Rents-Equipment Oper TD	(1,062)	387	(1,449)	4,641	387	(387)	0	387	(387)
B6428	Rents-Equipment AG	2,003	2,283	(280)	2,660	2,283	377	3,403	2,283	1,120
B6505	Transportation Oper TD	0		0	1,132		1,132	48		48
B6508	Transportation AG	44,511	54,318	(9,807)	37,494	54,318	(16,824)	24,404	54,318	(29,914)
B6568	Ins Vehicle AG	2,918	3,000	(82)	2,918	3,000	(82)	2,918	3,000	(82)
B6578 B6588	Ins Gen Liab AG Ins Work Comp AG	31,537 10,593	68,311 0	(36,774) 10,593	31,622 10,646	68,311 0	(36,689) 10,646	(27,538) 9,626	68,311 0	(95,849) 9,626
B6598	Ins Other AG	11,676	0	11,676	10,646	0	10,646	15,337	0	15,337
B6608	Advertising AG	0	5,000	(5,000)	2,650	3,534	(884)	4,004	3,488	516
B6668	Reg Exp-Rate Case	24,029	23,777	252	24,029	23,777	252	24,029	23,777	252
B6678	Reg Exp-Other AG	1,299	777	522	1,299	777	522	1,299	777	522
B6707	Bad Debt Expense	48,354	48,061	293	79,982	51,152	28,830	1,295	53,008	(51,713)
B6751	Misc Exp Oper SS	7,296	3,819	3,477	3,219	4,183	(964)	7,925	3,819	4,106
B6753 B6754	Misc Exp Oper WT Misc Exp Maint WT	41,285 12,761	50,607 13,952	(9,322) (1,191)	35,858 13,244	43,580 13,952	(7,722) (708)	32,680 14,361	43,856 13,952	(11,176) 409
B6755	Misc Exp Oper TD	15,393	23,731	(8,338)	18,316	13,932	4,383	16,921	17,465	(544)
B6756	Misc Exp Maint TD	26,887	30,324	(3,437)	38,244	33,324	4,920	22,680	30,332	(7,652)
B6757	Misc Exp CA	113,205	109,408	3,797	100,952	99,259	1,693	102,881	98,744	4,137
B6758	Misc Exp AG	91,875	107,967	(16,092)	96,514	136,963	(40,449)	106,504	129,231	(22,727)

Year-2010		2010	2010		2010	2010		2010	2010	
		July	July		August	August		September	September	
Account B403	Description Depreciation Exp	Actual 640,400	Budget 687,602	Variance (47,202)	Actual 640,397	Budget 689.483	Variance (49,086)	Actual 650,212	Budget 693,414	Variance (43,202)
B405 B406	Amort UPAA	1,801	1,801	(47,202)	1,801	1,801	(0)	1,801	1,801	(45,202)
B4071	Amort-Ltd Term UP	7,262	6,833	429	7,262	6,833	429	7,262	6,833	429
B4072	Amort-Prop Losses	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
B40810	Tax Oth the last Research Tay	7,701	8,925	(1,224)	8,663	8,925	(262)	8,182	8,925	(743)
B40811 B40812	Tax Oth thn Inc-Property Tax Tax Oth thn Inc-Payroll Tax	297,208 43,802	341,316 49,463	(44,108) (5,661)	296,810 42,182	341,316 48,015	(44,506) (5,833)	296,810 46,363	341,316 49,562	(44,506) (3,199)
B40812	Tax Oth thir Inc-Paylon Tax	5,000	45,403	5,001)	5,000	48,013	5,000	5,000	49,302	5,000
B40910	Income Taxes-FIT Oper	981,585	691,973	289,612	571,352	805,973	(234,621)	(18,867,792)	691,973	(19,559,765)
B40911	Income Taxes-SIT Oper	173,693	97,996	75,697	98,879	113,996	(15,117)	188,623	96,996	91,627
B40920	Income Taxes-Oth Inc/Ded	(4,368)	0	(4,368)	12,358	0	12,358	(5,644)	0	(5,644)
B41010 B41011	Def Inc Tax-FIT Def Inc Tax-SIT	(101,254) (21,471)	0	(101,254) (21,471)	326,227 56,489	0	326,227 56,489	19,578,613 (63,637)	0	19,578,613 (63,637)
B41011	ITC-Restored	(7,066)	0	(7,066)	(7,066)	0	(7,066)	(7,066)	0	(7,066)
B415	M&J Revenues	(19,095)		(19,095)	(46,925)		(46,925)	(10,519)		(10,519)
B416	M&J Expenses	12,618		12,618	6,377		6,377	11,465		11,465
B419	Interest & Dividend Income	0	(452.022)	0	0	(470.024)	0	0	(202.024)	0
B420 B426	AFUDC Misc Nonutility Expense	(345,206) 18,201	(462,823) 40,074	117,617 (21,873)	(331,425) 10,605	(478,824) 30,656	147,399 (20,051)	(180,739) 16,732	(292,824) 31,804	112,085 (15,072)
B4272	Int Exp-Short Term Debt	10,382	37,491	(27,109)	8,972	40,151	(31,179)	8,347	47,766	(39,419)
B4273	Int Exp-LTD	398,928	463,191	(64,263)	402,810	552,841	(150,031)	576,881	642,491	(65,610)
B4275	Int Exp-Other	(18)		(18)	0		0	392		392
B428	Amort Debt Expense	11,321	15,417	(4,096)	11,444	15,417	(3,973)	10,975	15,417	(4,442)
B437	Dividends Declared - Pref Stk Dividends Declared - Com Stk	38,231 0	(2)	38,233 0	38,231 0	(2) 0	38,233 0	38,231 2,366,760	(2)	38,233 (485,552)
B438 B4611	Metered Sales-Res	(3,311,733)	(3,234,479)	(77,254)	(3,399,604)	(3,399,036)	(568)	(3,327,638)	2,852,312 (3,384,091)	56,453
B4612	Metered Sales-Com	(1,613,010)	(1,629,320)	16,310	(1,697,246)	(1,762,317)	65,071	(1,826,174)	(1,767,638)	(58,536)
B4613	Metered Sales-Ind	(199,642)	(158,174)	(41,468)	(173,009)	(156,152)	(16,857)	(183,039)	(163,410)	(19,629)
B4614	Metered Sales-OPA	(535,806)	(583,375)	47,569	(658,314)	(687,381)	29,067	(714,748)	(741,312)	26,564
B4621 B4622	Public Fire Revenues Private Fire Revenues	(228,101)	(226,100) (138,700)	(2,001)	(227,993)	(226,100)	(1,893)	(226,388) (140,163)	(226,100)	(288)
B4622 B466	Sales for Resale	(140,568) (152,116)	(138,700)	(1,868) (34,686)	(141,219) (148,911)	(138,700) (117,430)	(2,519) (31,481)	(140,163)	(138,700) (117,430)	(1,463) (63,086)
B467	Interdept Sales	(1,514)	(117,130)	(1,514)	(1,571)	(117,130)	(1,571)	(2,006)	(117,130)	(2,006)
B470	Forfeited Discounts	0		0	0		0	0		0
B471	Misc Service Revenues	(253,379)	(203,092)	(50,287)	(259,380)	(196,254)	(63,126)	(257,804)	(195,084)	(62,720)
B472 B474	Rents from Water Property Other Water Revenues	(7,446) (23,390)	(23,142)	15,696 (23,390)	(12,639) (29,027)	(23,142)	10,503 (29,027)	(7,308) (27,151)	(23,142)	15,834
B5213	SWR Rev Flat Rate Ind	(23,390)	(138)	138	(29,027)	(138)	138	(27,131)	(138)	(27,151) 138
B5214	SWR Rev Flat Rate Pub Auth	(349)	(46)	(303)	(353)	(46)	(307)	(795)	(46)	(749)
B6012	Salaries-Empl Maint SS	5,614	. ,	5,614	5,848	. ,	5,848	6,502	, ,	6,502
B6013	Salaries-Empl Oper WT	148,040		148,040	131,902		131,902	130,586		130,586
B6014	Salaries-Empl Maint WT	7,203		7,203	6,931		6,931	8,832		8,832
B6015 B6016	Salaries-Empl Oper TD Salaries-Empl Maint TD	159,656 71,353		159,656 71,353	144,841 82,099		144,841 82,099	158,631 88,875		158,631 88,875
B6017	Salaries-Empl CA	53,510		53,510	59,395		59,395	53,654		53,654
B6018	Salaries-Empl AG	149,731	653,839	(504,108)	135,285	637,307	(502,022)	195,485	665,064	(469,579)
B6048	Empl Pens & Ben AG	309,504	348,414	(38,910)	311,407	341,905	(30,498)	296,743	342,490	(45,747)
B6101 B6151	Purchased Water Oper SS	9,372	12,677 377,037	(3,305)	9,977	9,949 407,647	(200.716)	11,260	19,733 379,292	(8,473)
B6151	Purch Power Oper SS Purch Power Oper WT	29,888 329,110	377,037	(347,149) 329,110	26,931 356,618	407,647	(380,716) 356,618	25,995 322,933	379,292	(353,297) 322,933
B6155	Purch Power Oper TD	16	0	16	18	0	18	15	0	15
B6161	Purch Fuel Oper SS	0		0	0		0	0		0
B6183	Chemicals Oper WT	166,561	210,889	(44,328)	209,757	265,768	(56,011)	174,843	285,608	(110,765)
B6201 B6202	M&S Oper SS	0 10,307	263	(263)	0	263	(263)	88 59,066	263 8,750	(175) 50,316
B6202 B6203	M&S Maint SS M&S Oper WT	4,468	53,250 3,147	(42,943) 1,321	4,140 872	15,350 3,861	(11,210) (2,989)	4,985	8,750 3,147	1,838
B6204	M&S Maint WT	20,740	5,500	15,240	51,652	5,500	46,152	14,646	5,500	9,146
B6205	M&S Oper TD	1,966	10,508	(8,542)	12,322	10,508	1,814	6,250	10,508	(4,258)
B6206	M&S Maint TD	19,753	17,405	2,348	45,330	17,405	27,925	81,718	17,405	64,313
B6208	M&S AG	6,480	4,689	1,791	7,490	4,689	2,801	12,512	5,939	6,573
B6328 B6337	Cont Serv Acct AG Cont Serv Legal CA	15,371 0	18,095	(2,724) 0	9,767 1,257	18,095	(8,328) 1,257	7,884 (496)	18,095	(10,211) (496)
B6338	Cont Serv Legal AG	4,084	16,317	(12,233)	(9,047)	16,317	(25,364)	55,490	16,317	39,173
B6348	Cont Serv Mgmt Fee AG	0	360,422	(360,422)	0	356,173	(356,173)	0	354,593	(354,593)
B6353	Cont Serv Other Oper WT	18,247	23,773	(5,526)	22,145	17,773	4,372	19,083	27,198	(8,115)
B6355	Cont Serv Other Oper TD	20,609	11,667	8,942	25,608	11,667	13,941	23,884	11,667	12,217
B6356 B6357	Cont Serv Other Maint TD Cont Serv Other CA	0 11,653	14,204	0 (2,551)	0 14,590	14,204	0 386	0 4,365	14,204	0 (9,839)
B6357 B6358	Cont Serv Other CA Cont Serv Other AG	747,722	378,660	369,062	764,847	383,681	381,166	4,365 874,724	386,962	(9,839) 487,762
B6415	Rents-Real Prop Oper TD	(4,021)	387	(4,408)	0	387	(387)	303	387	(84)
B6425	Rents-Equipment Oper TD	100	387	(287)	0	387	(387)	0	387	(387)
B6428	Rents-Equipment AG	1,817	2,283	(466)	1,714	2,283	(569)	1,932	2,283	(351)
B6505	Transportation Oper TD	1,798	E4 340	1,798	16	E4 340	16	220	E4 340	(15 200)
B6508 B6568	Transportation AG Ins Vehicle AG	37,889 2,918	54,318 3,000	(16,429) (82)	34,438 2,918	54,318 3,000	(19,880) (82)	39,028 2,918	54,318 3,000	(15,290) (82)
B6578	Ins Gen Liab AG	31,435	68,311	(36,876)	31,435	68,311	(36,876)	27,440	68,311	(40,871)
B6588	Ins Work Comp AG	10,371	0	10,371	10,244	0	10,244	10,001	0	10,001
B6598	Ins Other AG	15,665	0	15,665	11,801	0	11,801	11,683	0	11,683
B6608	Advertising AG	11,731	22.777	11,731	(2,081)	22.777	(2,081)	3,833	4,117	(284)
B6668 B6678	Reg Exp-Rate Case Reg Exp-Other AG	24,029 1,299	23,777 777	252 522	24,029 1,299	23,777 777	252 522	24,029 1,299	23,777 777	252 522
B6707	Bad Debt Expense	17,091	57,820	(40,729)	1,299	61,158	(59,614)	233,093	61,586	171,507
B6751	Misc Exp Oper SS	233	4,419	(4,186)	4,353	4,419	(66)	255,035	4,783	(4,758)
B6753	Misc Exp Oper WT	33,291	57,634	(24,343)	29,451	46,425	(16,974)	40,561	46,387	(5,826)
B6754	Misc Exp Maint WT	12,890	14,152	(1,262)	14,491	14,152	339	14,223	14,152	71
B6755 B6756	Misc Exp Oper TD Misc Exp Maint TD	15,246 16,436	14,174 30,324	1,072 (13,888)	19,436 119,977	13,809 30,324	5,627 89,653	16,615 37,075	14,335 35,324	2,280 1,751
B6756 B6757	Misc Exp Maint 1D	107,114	101,374	5,740	104,476	107,808	(3,332)	113,604	99,259	1,751
B6758	Misc Exp AG	86,597	133,618	(47,021)	119,733	119,918	(185)	109,300	169,402	(60,102)
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Year-2010		2010	2010		2010	2010		2010	2010	
Account	Description	October	October	Variance	November	November	Variance	December	December	Variance
Account B403	Description Depreciation Exp	Actual 897,946	1,022,145	Variance (124,199)	Actual 901,163	Budget 1,023,177	Variance (122,014)	Actual 751,809	1,023,260	Variance (271,451)
B406	Amort UPAA	1,801	1,801	(124,199)	1,801	1,801	(122,014)	1,801	1,801	(271,431)
B4071	Amort-Ltd Term UP	7,262	6,833	429	7,262	6,833	429	7,262	6,833	429
B4072	Amort-Prop Losses	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
B40810	Tax Oth thn Inc-Reg Assess Fee	8,182	9,228	(1,046)	8,182	9,228	(1,046)	8,182	9,228	(1,046)
B40811 B40812	Tax Oth thn Inc-Property Tax Tax Oth thn Inc-Payroll Tax	296,810 39,188	341,316 46,139	(44,506) (6,951)	296,810 48,082	341,316 49,617	(44,506) (1,535)	296,799 48,928	341,316 50,937	(44,517) (2,009)
B40812	Tax Oth thi Inc-Payroll Tax	15,768	40,139	15,768	5,000	49,017	5,000	5,000	0	5,000
B40910	Income Taxes-FIT Oper	1,001,801	1,057,973	(56,172)	705,901	729,973	(24,072)	698,000	526,973	171,027
B40911	Income Taxes-SIT Oper	177,380	149,996	27,384	(88,344)	102,996	(191,340)	264,500	72,996	191,504
B40920	Income Taxes-Oth Inc/Ded	(11,473)	0	(11,473)	(10,650)	0	(10,650)	(71,876)	0	(71,876)
B41010 B41011	Def Inc Tax-FIT Def Inc Tax-SIT	53,571	0	53,571	(37,401)	0	(37,401)	(397,060)	0	(397,060)
B41011	ITC-Restored	6,764 (7,066)	0	6,764 (7,066)	199,807 (7,066)	0	199,807 (7,066)	(213,238) (7,066)	0	(213,238) (7,066)
B415	M&J Revenues	(26,199)	Ü	(26,199)	(25,073)	Ü	(25,073)	(10,882)	Ü	(10,882)
B416	M&J Expenses	7,892		7,892	6,561		6,561	385		385
B419	Interest & Dividend Income	(439)		(439)	(59)		(59)	(14)		(14)
B420 B426	AFUDC Misc Nonutility Expense	(31,499) 48,610	(90,824) 30,662	59,325 17,948	(52,835) 47,094	(92,824) 29,138	39,989 17,956	(44,733) 201,171	(113,824) 29,138	69,091 172,033
B426 B4272	Int Exp-Short Term Debt	48,610 8,420	47,165	(38,745)	7,094	16,368	(9,287)	6,039	29,138 38,987	(32,948)
B4273	Int Exp-LTD	877,550	998,741	(121,191)	877,550	998,741	(121,191)	877,550	998,741	(121,191)
B4275	Int Exp-Other	0		0	0	•	0	3,802		3,802
B428	Amort Debt Expense	11,072	15,417	(4,345)	11,152	15,417	(4,265)	11,085	15,417	(4,332)
B437	Dividends Declared - Pref Stk	38,231	(2)	38,233	38,231	(2)	38,233	38,231	(2)	38,233
B438	Dividends Declared - Com Stk Metered Sales-Res	(4.205.638)	(4.410.006)	115 250	(2.449.497)	(2.785.600)	227.212	3,275,847	3,005,078	270,769
B4611 B4612	Metered Sales-Res Metered Sales-Com	(4,295,638) (2,025,955)	(4,410,996) (2,274,443)	115,358 248,488	(3,448,487) (1,804,635)	(3,785,699) (1,972,832)	337,212 168,197	(3,329,957) (1,571,468)	(3,587,794) (1,787,791)	257,837 216,323
B4613	Metered Sales-Ind	(160,948)	(197,939)	36,991	(1,804,633)	(180,607)	6,003	(152,631)	(152,528)	(103)
B4614	Metered Sales-OPA	(687,623)	(914,984)	227,361	(640,077)	(797,974)	157,897	(410,787)	(628,552)	217,765
B4621	Public Fire Revenues	(275,059)	(301,998)	26,939	(276,149)	(301,998)	25,849	(303,106)	(301,998)	(1,108)
B4622	Private Fire Revenues	(180,609)	(185,259)	4,650	(168,626)	(185,259)	16,633	(202,381)	(185,259)	(17,122)
B466	Sales for Resale	(215,479)	(156,849)	(58,630)	(250,878)	(156,849)	(94,029)	(85,458)	(156,849)	71,391
B467 B470	Interdept Sales Forfeited Discounts	(2,006) 0		(2,006) 0	(2,198)		(2,198) 0	(1,040) 0		(1,040)
B470 B471	Misc Service Revenues	(224,988)	(200,908)	(24,080)	(236,114)	(204,548)	(31,566)	(215,245)	(193,602)	(21,643)
B472	Rents from Water Property	(7,308)	(23,142)	15,834	(7,433)	(23,142)	15,709	(7,439)	(23,142)	15,703
B474	Other Water Revenues	(22,319)		(22,319)	(23,643)		(23,643)	(29,929)		(29,929)
B5213	SWR Rev Flat Rate Ind	0	(138)	138	0	(138)	138	0	(138)	138
B5214	SWR Rev Flat Rate Pub Auth	(1,034)	(46)	(988)	(1,116)	(46)	(1,070)	(915)	(46)	(869)
B6012	Salaries-Empl Maint SS	6,806		6,806	7,111		7,111	3,643		3,643
B6013 B6014	Salaries-Empl Oper WT Salaries-Empl Maint WT	132,899 7,281		132,899 7,281	246,513 3,586		246,513 3,586	184,726 5,444		184,726 5,444
B6015	Salaries-Empl Oper TD	159,072		159,072	233,481		233,481	191,909		191,909
B6016	Salaries-Empl Maint TD	88,400		88,400	121,020		121,020	77,488		77,488
B6017	Salaries-Empl CA	55,533		55,533	87,658		87,658	57,888		57,888
B6018	Salaries-Empl AG	105,717	624,808	(519,091)	(33,223)	687,291	(720,514)	163,458	713,730	(550,272)
B6048	Empl Pens & Ben AG	341,730	341,929	(199)	276,146	347,012	(70,866)	342,250	344,967	(2,717)
B6101 B6151	Purchased Water Oper SS	11,594	16,516 450,730	(4,922)	12,148 38,692	11,425 394,652	723	6,062	12,858 310,769	(6,796)
B6151	Purch Power Oper SS Purch Power Oper WT	22,319 319,604	450,730	(428,411) 319,604	294,200	394,652	(355,960) 294,200	60,145 255,315	310,769	(250,624) 255,315
B6155	Purch Power Oper TD	14	0	14	16	0	16	18	0	18
B6161	Purch Fuel Oper SS	0		0	0		0	0		0
B6183	Chemicals Oper WT	186,095	275,997	(89,902)	119,504	185,269	(65,765)	160,595	174,718	(14,123)
B6201	M&S Oper SS	0	263	(263)	0	263	(263)	17	263	(246)
B6202 B6203	M&S Maint SS	(256)	9,250	(9,506)	14,714	9,250	5,464	(1,816)	9,250	(11,066)
B6203 B6204	M&S Oper WT M&S Maint WT	4,578 20,827	3,147 9,900	1,431 10,927	7,531 29,177	3,453 5,500	4,078 23,677	29,815 62,289	3,147 12,100	26,668 50,189
B6204 B6205	M&S Oper TD	12,108	10,508	1,600	23,177	10,508	(10,270)	8,575	10,758	(2,183)
B6206	M&S Maint TD	23,686	17,405	6,281	15,595	17,886	(2,291)	92,937	18,886	74,051
B6208	M&S AG	4,666	4,789	(123)	840	4,689	(3,849)	6,031	5,939	92
B6328	Cont Serv Acct AG	8,055	18,095	(10,040)	7,743	18,095	(10,352)	7,743	18,095	(10,352)
B6337	Cont Serv Legal CA	(36)	16 247	(36)	(160)	16 247	(160)	181	16 247	181 76 727
B6338 B6348	Cont Serv Legal AG Cont Serv Mgmt Fee AG	22,216 0	16,317 356,702	5,899 (356,702)	18,719 0	16,317 350,475	2,402 (350,475)	93,054 0	16,317 357,035	76,737 (357,035)
B6353	Cont Serv Other Oper WT	17,594	17,173	421	14,982	13,873	1,109	48,050	13,373	34,677
B6355	Cont Serv Other Oper TD	21,022	11,167	9,855	15,733	11,167	4,566	8,017	9,417	(1,400)
B6356	Cont Serv Other Maint TD	0		0	0		0	0		0
B6357	Cont Serv Other CA	17,870	14,204	3,666	7,911	14,204	(6,293)	3,939	14,204	(10,265)
B6358	Cont Serv Other AG	717,845	376,371	341,474	750,971	384,023	366,948	833,335	454,601	378,734
B6415	Rents-Real Prop Oper TD	0	387	(387)	274	387	(113)	550	387	163
B6425 B6428	Rents-Equipment Oper TD Rents-Equipment AG	0 1,677	387 2,283	(387) (606)	0 6,130	387 2,283	(387) 3,847	0 1,790	387 2,283	(387) (493)
B6505	Transportation Oper TD	1,677	2,203	(606)	325	2,203	3,647	1,186	2,203	1,186
B6508	Transportation AG	30,838	54,318	(23,480)	32,999	54,318	(21,319)	49,616	54,318	(4,702)
B6568	Ins Vehicle AG	2,918	3,000	(82)	2,918	3,000	(82)	2,918	3,000	(82)
B6578	Ins Gen Liab AG	31,435	68,311	(36,876)	31,435	68,311	(36,876)	57,091	68,311	(11,220)
B6588	Ins Work Comp AG	10,177	0	10,177	9,304	0	9,304	9,888	0	9,888
B6598 B6608	Ins Other AG Advertising AG	11,683	3 604	11,683	11,683	1 53/	11,683	11,683	0	11,683
B6608 B6668	Advertising AG Reg Exp-Rate Case	230 24,029	3,604 23,777	(3,374) 252	12,032 24,029	1,534 23,777	10,498 252	1,339 256,582	0 33,556	1,339 223,026
B6678	Reg Exp-Other AG	1,299	23,777 777	522	1,299	23,777 777	522	27,157	1,333	25,824
B6707	Bad Debt Expense	10,845	78,904	(68,059)	136,967	72,159	64,808	64,872	68,364	(3,492)
B6751	Misc Exp Oper SS	7,754	4,419	3,335	3,709	4,419	(710)	10,533	4,419	6,114
B6753	Misc Exp Oper WT	38,080	51,287	(13,207)	36,671	45,500	(8,829)	39,207	46,194	(6,987)
B6754	Misc Exp Maint WT	16,215	14,152	2,063	14,201	14,152	49	26,894	14,152	12,742
B6755	Misc Exp Oper TD	15,833	13,883	1,950	16,514	22,375	(5,861)	19,087	25,111	(6,024)
B6756 B6757	Misc Exp Maint TD	62,425	30,324 100 344	32,101	44,183 105.841	30,324	13,859	53,487 106,320	30,324 107 808	23,163
B6757 B6758	Misc Exp CA Misc Exp AG	96,199 136,190	100,344 134,754	(4,145) 1,436	105,841 114,256	99,774 100,402	6,067 13,854	106,320 127,499	107,808 120,604	(1,488) 6,895
-3.30	se Enp / to	130,130	137,734	1,750	117,230	100,702	13,034	,	120,004	0,055

Year-2011		2011 January	2011 January		2011 February	2011 February		2011 March	2011 March	
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
B403	Depreciation Exp	865,657	897,594	(31,937)	892,955	898,972	(6,017)	884,056	899,972	(15,916)
B406 B4071	Amort UPAA Amort-Ltd Term UP	1,801 11,544	1,801 7,463	(0) 4,081	1,801 11,544	1,801 7,463	(0) 4,081	1,801 11,544	1,801 7,463	(0) 4,081
B4071	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	4,081
B40810	Tax Oth thn Inc-Reg Assess Fee	8,182	9,166	(984)	8,182	9,166	(984)	8,182	9,166	(984)
B40811	Tax Oth thn Inc-Property Tax	296,810	355,000	(58,190)	931,681	355,000	576,681	361,228	355,000	6,228
B40812 B40813	Tax Oth thn Inc-Payroll Tax Tax Oth thn Inc-Other	64,460 5,000	59,276	5,184 5,000	48,236 (5,000)	50,385	(2,149) (5,000)	47,260 0	49,863	(2,603)
B40910	Income Taxes-FIT Oper	550,901	(376,352)	927,254	229,826	350,955	(121,129)	166,187	230,600	(64,413)
B40911	Income Taxes-SIT Oper	95,149	(74,845)	169,994	47,233	54,875	(7,642)	(58,860)	32,224	(91,084)
B40920	Income Taxes-Oth Inc/Ded	(18,920)		(18,920)	(4,306)		(4,306)	(6,469)		(6,469)
B41010 B41011	Def Inc Tax-FIT Def Inc Tax-SIT	3,699 (2,331)	800,529 144,201	(796,830) (146,532)	29,922 2,451	112,816 21,905	(82,894) (19,454)	372,404 157,555	275,934 51,653	96,470 105,902
B41011	ITC-Restored	(7,066)	144,201	(7,066)	(7,066)	21,903	(7,066)	(7,066)	31,033	(7,066)
B415	M&J Revenues	(32,063)	932	(32,995)	(12,072)	(17,623)	5,551	(10,685)	(35,467)	24,782
B416	M&J Expenses	5,681	6,500	(819)	14,803	16,482	(1,679)	4,109	12,112	(8,003)
B420 B421	AFUDC Nonutility Income	(38,213) 0	(8,745)	(29,468) 0	10,241 0	(11,507)	21,748 0	(21,156) 0	(13,931)	(7,225) 0
B426	Misc Nonutility Expense	79,984	146,857	(66,873)	12,521	8,050	4,471	28,883	16,650	12,233
B4272	Int Exp-Short Term Debt	5,204	12,244	(7,040)	5,672	11,521	(5,849)	6,167	14,123	(7,956)
B4273	Int Exp-LTD	877,550	840,149	37,401	877,550	822,401	55,149	876,958	821,810	55,148
B4275 B428	Int Exp-Other Amort Debt Expense	(3,429) 11,085	10,115	(3,429) 970	286 11,085	10,115	286 970	87 11,085	10,115	87 970
B437	Dividends Declared - Pref Stk	38,231	71,013	(32,782)	38,231	71,013	(32,782)	38,231	71,013	(32,782)
B438	Dividends Declared - Com Stk	0	0	0	0	0	0	2,460,804	2,614,775	(153,971)
B4611	Metered Sales-Res	(3,555,721)	(3,404,409)	(151,312)	(3,186,388)	(3,176,066)	(10,322)	(3,320,411)	(3,386,722)	66,311
B4612 B4613	Metered Sales-Com	(1,636,467) (121,569)	(1,496,548)	(139,919)	(1,563,442)	(1,492,278)	(71,164)	(1,581,238)	(1,597,600)	16,362
B4614	Metered Sales-Ind Metered Sales-OPA	(354,918)	(126,161) (466,996)	4,592 112,078	(160,898) (458,089)	(139,117) (478,729)	(21,781) 20,640	(147,968) (448,125)	(140,012) (479,016)	(7,956) 30,891
B4621	Public Fire Revenues	(262,080)	(260,213)	(1,867)	(278,843)	(285,532)	6,689	(278,883)	(290,441)	11,558
B4622	Private Fire Revenues	(190,758)	(160,507)	(30,251)	(190,981)	(175,856)	(15,125)	(189,570)	(178,832)	(10,738)
B466 B467	Sales for Resale Interdept Sales	(183,650) (1,201)	(163,321)	(20,329) (1,201)	(112,457) (1,043)	(154,132)	41,675 (1,043)	(123,220) (984)	(149,344)	26,124 (984)
B471	Misc Service Revenues	(199,931)	(214,000)	14,069	(220,639)	(222,000)	1,361	(242,428)	(231,500)	(10,928)
B472	Rents from Water Property	(7,308)	(27,000)	19,692	(7,308)	(27,000)	19,692	(9,676)	(27,000)	17,324
B474	Other Water Revenues	(23,288)		(23,288)	(20,519)		(20,519)	(23,709)		(23,709)
B5213 B5214	SWR Rev Flat Rate Ind SWR Rev Flat Rate Pub Auth	0 263	(500) (486)	500 749	0 (1,094)	(500) (632)	500 (462)	0 (750)	(500) (463)	500 (287)
B6012	Salaries-Empl Maint SS	6,328	(400)	6,328	8,797	(652)	8,797	6,652	(403)	6,652
B6013	Salaries-Empl Oper WT	175,959		175,959	159,569		159,569	170,061		170,061
B6014	Salaries-Empl Maint WT	7,283		7,283	8,828		8,828	9,162		9,162
B6015 B6016	Salaries-Empl Oper TD	162,249		162,249	143,699		143,699	147,913		147,913
B6017	Salaries-Empl Maint TD Salaries-Empl CA	72,694 64,078	0	72,694 64,078	73,118 71,272	0	73,118 71,272	70,759 64,083	0	70,759 64,083
B6018	Salaries-Empl AG	131,770	615,072	(483,302)	109,430	571,942	(462,512)	147,647	655,424	(507,777)
B6045	Empl Pens & Ben Oper TD	1,296		1,296	0		0	0		0
B6048	Empl Pens & Ben AG	295,732	311,505	(15,773)	290,086	311,763	(21,677)	302,756	312,469	(9,713)
B6101 B6151	Purchased Water Oper SS Purch Power Oper SS	13,500 42,509	8,440 302,860	5,060 (260,351)	15,257 57,556	9,908 284,054	5,349 (226,498)	9,728 48,611	11,597 308,525	(1,869) (259,914)
B6153	Purch Power Oper WT	274,806	,	274,806	346,865		346,865	226,531	,	226,531
B6155	Purch Power Oper TD	18		18	21		21	22		22
B6161	Purch Fuel Oper SS	0	420.620	0	0	426 200	0	0	444 220	0
B6183 B6201	Chemicals Oper WT M&S Oper SS	137,628 (17)	138,629 0	(1,001) (17)	130,347 0	126,309 0	4,038 0	156,529 0	141,339 0	15,190 0
B6202	M&S Maint SS	26,625	14,656	11,969	30,596	13,656	16,940	29,834	13,656	16,178
B6203	M&S Oper WT	8,222	3,845	4,377	7,000	5,170	1,830	3,382	3,855	(473)
B6204	M&S Maint WT	22,549	10,574	11,975	7,468	10,574	(3,106)	29,900	44,398	(14,498)
B6205 B6206	M&S Oper TD M&S Maint TD	5,028 18,977	8,662 18,355	(3,634) 622	11,370 30,061	9,589 18,355	1,781 11,706	6,033 45,984	9,689 19,455	(3,656) 26,529
B6208	M&S AG	7,676	4,968	2,708	6,246	4,790	1,456	6,323	4,859	1,464
B6328	Cont Serv Acct AG	7,743	7,899	(156)	8,055	7,899	156	7,852	7,899	(47)
B6337	Cont Serv Legal CA	150	10.504	150	0	10.504	20.251	0	10.504	42.222
B6338 B6353	Cont Serv Legal AG Cont Serv Other Oper WT	9,221 17,576	16,564 27,829	(7,343) (10,253)	36,815 27,899	16,564 27,930	20,251 (31)	59,796 17,948	16,564 22,970	43,232 (5,022)
B6355	Cont Serv Other Oper TD	4,661	10,025	(5,364)	(625)	10,030	(10,655)	8,675	12,051	(3,376)
B6357	Cont Serv Other CA	16,651	7,693	8,958	3,133	7,588	(4,455)	7,839	7,757	82
B6358	Cont Serv Other AG	711,165	703,101	8,064	668,777	680,080	(11,303)	686,648	741,194	(54,546)
B6415 B6428	Rents-Real Prop Oper TD Rents-Equipment AG	150 2,316	400 2,346	(250) (30)	750 1,497	400 3,009	350 (1,512)	3,014 3,784	400 2,570	2,614 1,214
B6503	Transportation Oper WT	0	2,340	0	0	3,003	0	0	2,370	0
B6505	Transportation Oper TD	0	417	(417)	(1,186)	417	(1,603)	0	417	(417)
B6508	Transportation AG	39,375	39,685	(310)	58,209	37,823	20,386	37,063	39,556	(2,493)
B6568 B6578	Ins Vehicle AG Ins Gen Liab AG	2,456 29,489	3,064 23,403	(608) 6,086	2,456 28,839	3,064 23,403	(608) 5,436	2,456 13,593	3,064 23,403	(608) (9,810)
B6588	Ins Work Comp AG	11,397	10,827	570	11,542	10,827	715	11,615	10,827	788
B6598	Ins Other AG	10,719	21,996	(11,277)	12,239	21,996	(9,757)	9,199	21,996	(12,797)
B6608	Advertising AG	0	127	(127)	0	127	(127)	0	1,893	(1,893)
B6668	Reg Exp-Rate Case	16,011	27,956	(11,945)	16,522	27,956	(11,434)	16,113	27,956	(11,843)
B6678 B6707	Reg Exp-Other AG Bad Debt Expense	1,179 87,859	2,868 52,296	(1,689) 35,563	1,179 (61,828)	2,868 52,773	(1,689) (114,601)	1,178 114,295	2,868 52,783	(1,690) 61,512
B6751	Misc Exp Oper SS	2,487	4,630	(2,143)	7,464	4,630	2,834	3,456	4,630	(1,174)
B6753	Misc Exp Oper WT	48,433	55,108	(6,675)	41,901	45,284	(3,383)	36,261	46,631	(10,370)
B6754	Misc Exp Maint WT	17,422	14,732	2,690	16,000	14,732	1,268	15,843	14,732	1,111
B6755 B6756	Misc Exp Oper TD Misc Exp Maint TD	30,208 51,850	23,787 32,381	6,421 19,469	23,965 30,564	24,957 32,381	(992) (1,817)	17,069 35,002	25,224 32,381	(8,155) 2,621
B6757	Misc Exp (VA	102,377	102,201	176	103,839	108,875	(5,036)	109,187	99,461	9,726
B6758	Misc Exp AG	93,545	123,618	(30,073)	74,017	104,165	(30,148)	94,198	104,890	(10,692)

Year-2011		2011 April	2011 April		2011 May	2011 May		2011 June	2011 June	
Account	Description	Actual	Aprii Budget	Variance	Actual	Budget	Variance	Actual	June Budget	Variance
B403	Depreciation Exp	897,273	900,000	(2,727)	900,297	900,000	297	900,918	900,000	918
B406	Amort UPAA	1,801	1,801	(0)	713	1,801	(1,088)	713	1,801	(1,088)
B4071 B4072	Amort-Ltd Term UP Amort-Prop Losses	11,544 4,757	7,463 4,757	4,081 (0)	11,544 4,757	7,463 4,757	4,081 (0)	11,544 4,757	7,463 4,757	4,081 (0)
B4072 B40810	Tax Oth thn Inc-Reg Assess Fee	8,182	9,166	(984)	8,182	9,166	(984)	8,182	9,166	(984)
B40811	Tax Oth thn Inc-Property Tax	361,201	355,000	6,201	361,359	355,000	6,359	370,637	355,000	15,637
B40812	Tax Oth thn Inc-Payroll Tax	43,279	45,613	(2,334)	46,766	47,950	(1,184)	46,746	47,660	(914)
B40813 B40910	Tax Oth thn Inc-Other	0 539,171	442 144	0 96,027	0 463,705	216 667	0 147,038	0 745,427	519,950	0 225,477
B40910 B40911	Income Taxes-FIT Oper Income Taxes-SIT Oper	98,329	443,144 71,422	26,907	84,566	316,667 48,192	36,374	47,126	85,199	(38,073)
B40920	Income Taxes-Oth Inc/Ded	(6,980)	,	(6,980)	(11,012)	,	(11,012)	(17,528)	,	(17,528)
B41010	Def Inc Tax-FIT	(82,872)	24,705	(107,577)	137,145	238,548	(101,403)	141,889	203,637	(61,748)
B41011	Def Inc Tax-SIT	(18,119)	5,836	(23,955)	22,006	44,834	(22,828)	115,515	38,467	77,048
B41211 B415	ITC-Restored M&J Revenues	(7,066) (5,978)	(5,756)	(7,066) (222)	(7,066) (18,482)	(10,697)	(7,066) (7,785)	(7,066) (7,972)	(4,379)	(7,066) (3,593)
B416	M&J Expenses	9,871	21,727	(11,856)	7,401	965	6,436	13,889	3,535	10,354
B420	AFUDC	(23,999)	(17,420)	(6,579)	(27,617)	(22,902)	(4,715)	(31,734)	(29,820)	(1,914)
B421	Nonutility Income	0		0	0		0	0		0
B426	Misc Nonutility Expense	15,213	18,140	(2,927)	43,054	39,630	3,424	41,710	43,766	(2,056)
B4272 B4273	Int Exp-Short Term Debt Int Exp-LTD	7,305 859,802	14,658 822,654	(7,353) 37,148	6,581 859,788	339 953,138	6,242 (93,350)	6,977 859,802	2,297 953,138	4,680 (93,336)
B4275	Int Exp-Other	4	022,034	4	033,700	333,130	0	033,002	333,130	(55,550)
B428	Amort Debt Expense	5,877	4,907	970	5,877	4,907	970	5,877	4,907	970
B437	Dividends Declared - Pref Stk	38,231	71,013	(32,782)	38,231	71,013	(32,782)	38,231	71,013	(32,782)
B438	Dividends Declared - Com Stk	(3.111.950)	(2.240.697)	127.020	(2.402.099)	(2.475.259)	(17.920)	1,551,717	1,561,275	(9,558)
B4611 B4612	Metered Sales-Res Metered Sales-Com	(3,111,859) (1,524,172)	(3,249,687) (1,538,705)	137,828 14,533	(3,493,088) (1,716,631)	(3,475,258) (1,681,977)	(17,830) (34,654)	(4,128,190) (1,859,661)	(3,895,556) (1,782,608)	(232,634) (77,053)
B4613	Metered Sales-Ind	(1,524,172)	(1,336,703)	(12,238)	(122,094)	(150,060)	27,966	(138,110)	(1,782,608)	8,469
B4614	Metered Sales-OPA	(463,415)	(488,603)	25,188	(529,857)	(530,573)	716	(584,952)	(603,143)	18,191
B4621	Public Fire Revenues	(279,127)	(297,269)	18,142	(279,072)	(292,065)	12,993	(279,587)	(305,588)	26,001
B4622	Private Fire Revenues	(188,468)	(182,971)	(5,497)	(188,440)	(179,816)	(8,624)	(190,990)	(188,014)	(2,976)
B466 B467	Sales for Resale Interdept Sales	(102,070) (1,358)	(130,782)	28,712 (1,358)	(159,093) (1,323)	(161,779)	2,686 (1,323)	(221,672) (1,350)	(191,986)	(29,686) (1,350)
B471	Misc Service Revenues	(232,137)	(241,500)	9,363	(233,929)	(240,500)	6,571	(242,859)	(245,000)	2,141
B472	Rents from Water Property	(7,308)	(27,000)	19,692	(8,515)	(27,000)	18,485	(8,359)	(27,000)	18,641
B474	Other Water Revenues	(21,166)		(21,166)	(20,600)		(20,600)	(25,915)		(25,915)
B5213	SWR Rev Flat Rate Ind	0	(630)	(50)	(667)	(500)	500	(515)	(500)	500 51
B5214 B6012	SWR Rev Flat Rate Pub Auth Salaries-Empl Maint SS	(698) 6,640	(639)	(59) 6,640	(667) 6,184	(596)	(71) 6,184	(515) 9,420	(566)	9,420
B6013	Salaries-Empl Oper WT	169,748		169,748	174,344		174,344	266,802		266,802
B6014	Salaries-Empl Maint WT	8,099		8,099	7,931		7,931	10,002		10,002
B6015	Salaries-Empl Oper TD	134,338		134,338	144,548		144,548	215,596		215,596
B6016	Salaries-Empl Maint TD	85,970		85,970	75,666		75,666	107,227		107,227
B6017 B6018	Salaries-Empl CA Salaries-Empl AG	60,609 125,814	0 605,760	60,609 (479,946)	59,936 170,087	0 636,654	59,936 (466,567)	75,399 (29,970)	0 632,921	75,399 (662,891)
B6045	Empl Pens & Ben Oper TD	0	003,700	0	0	030,031	0	0	032,321	0
B6048	Empl Pens & Ben AG	286,201	301,471	(15,270)	297,417	302,320	(4,903)	266,387	303,994	(37,607)
B6101	Purchased Water Oper SS	8,894	5,731	3,163	19,281	14,196	5,085	20,621	7,265	13,356
B6151 B6153	Purch Power Oper SS Purch Power Oper WT	46,329 199,979	290,581	(244,252) 199,979	48,861 228,409	322,272	(273,411) 228,409	32,106 296,019	401,060	(368,954) 296,019
B6155	Purch Power Oper TD	199,979		199,979	220,409		220,409	290,019		290,019
B6161	Purch Fuel Oper SS	0		0	0		0	5,414		5,414
B6183	Chemicals Oper WT	148,604	123,565	25,039	144,019	151,333	(7,314)	183,199	152,404	30,795
B6201	M&S Oper SS	0	0	0	0	0	0	573	0	573
B6202 B6203	M&S Maint SS M&S Oper WT	37,227 4,126	20,235 4,270	16,992 (144)	31,663 5,010	21,641 3,870	10,022 1,140	44,850 1,585	13,656 3,970	31,194 (2,385)
B6204	M&S Maint WT	32,777	72,991	(40,214)	19,630	15,239	4,391	16,105	55,614	(39,509)
B6205	M&S Oper TD	10,272	9,789	483	9,116	9,789	(673)	7,394	9,789	(2,395)
B6206	M&S Maint TD	56,704	17,955	38,749	(30,231)	17,955	(48,186)	55,930	17,955	37,975
B6208	M&S AG	6,592	4,939	1,653	10,268	5,409	4,859	4,592	4,847	(255)
B6328 B6337	Cont Serv Acct AG Cont Serv Legal CA	7,743 0	7,899	(156) 0	12,987 1,033	7,899	5,088 1,033	8,309 0	7,899	410 0
B6338	Cont Serv Legal CA	39,220	16,564	22,656	47,707	16,564	31,143	(10,245)	16,564	(26,809)
B6353	Cont Serv Other Oper WT	17,564	27,180	(9,616)	16,805	38,164	(21,359)	28,514	39,018	(10,504)
B6355	Cont Serv Other Oper TD	14,617	12,051	2,566	12,049	12,051	(2)	21,397	12,051	9,346
B6357	Cont Serv Other CA	5,148	7,620	(2,472)	8,052	7,581	471	10,578	7,593	2,985
B6358 B6415	Cont Serv Other AG Rents-Real Prop Oper TD	633,791 0	696,353 400	(62,562) (400)	680,298 457	705,643 400	(25,345) 57	638,694 309	727,381 400	(88,687) (91)
B6428	Rents-Equipment AG	2,440	2,570	(130)	2,437	2,571	(134)	1,010	2,578	(1,568)
B6503	Transportation Oper WT	0		0	0		0	0	•	0
B6505	Transportation Oper TD	0	417	(417)	0	417	(417)	11	417	(406)
B6508	Transportation AG	32,423	38,141	(5,718)	58,360	37,925	20,435	58,352	41,350	17,002
B6568 B6578	Ins Vehicle AG Ins Gen Liab AG	2,456 28,839	3,064 23,403	(608) 5,436	2,456 28,434	3,064 23,403	(608) 5,031	2,456 9,377	3,064 23,403	(608) (14,026)
B6588	Ins Work Comp AG	11,471	10,827	644	11,495	10,827	668	10,490	10,827	(337)
B6598	Ins Other AG	10,720	21,996	(11,276)	10,717	21,996	(11,279)	11,345	21,996	(10,651)
B6608	Advertising AG	0	834	(834)	2,309	7,014	(4,705)	4,116	2,426	1,690
B6668	Reg Exp-Rate Case	16,113	27,956	(11,843)	18,678	27,956	(9,278)	17,531	27,956	(10,425)
B6678 B6707	Reg Exp-Other AG Bad Debt Expense	1,179 (7,517)	2,868 56,296	(1,689) (63,813)	1,179 120,006	2,868 53,902	(1,689) 66,104	1,179 58,110	2,868 58,566	(1,689) (456)
B6751	Misc Exp Oper SS	5,087	4,630	457	6,565	6,109	456	6,912	4,282	2,630
B6753	Misc Exp Oper WT	51,961	51,231	730	33,528	47,617	(14,089)	32,737	44,698	(11,961)
B6754	Misc Exp Maint WT	15,068	14,732	336	14,408	14,732	(324)	14,563	14,732	(169)
B6755	Misc Exp Oper TD	16,844	20,740	(3,896)	15,234	21,033	(5,799)	15,660	21,279	(5,619)
B6756 B6757	Misc Exp Maint TD Misc Exp CA	36,097 92,997	32,381 101,401	3,716 (8,404)	41,340 104,721	35,412 99,753	5,928 4,968	30,649 105,951	32,381 99,753	(1,732) 6,198
B6758	Misc Exp AG	99,408	120,677	(21,269)	117,225	116,291	934	172,923	125,317	47,606
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B403 Depreciation Exp 904,292 902,060 2,232 906,736 914,926 B406 Amort UPAA 713 1,801 (1,088) 713 1,801 B4071 Amort-Ltd Term UP 11,544 7,463 4,081 11,544 7,463 B4072 Amort-Prop Losses 4,757 4,757 (0) 4,757 4,757 B40810 Tax Oth thn Inc-Reg Assess Fee 9,438 9,166 272 9,438 9,166 B40811 Tax Oth thn Inc-Payroll Tax 361,359 355,000 6,359 352,081 355,000 B40812 Tax Oth thn Inc-Payroll Tax 44,229 46,254 (2,025) 47,763 49,561 B40813 Tax Oth thn Inc-Other 0 0 0 0 0 B40910 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40920 Income Taxes-SIT <th>Variance (8,190)</th> <th>September Actual</th> <th>September Budget</th> <th></th>	Variance (8,190)	September Actual	September Budget	
B403 Depreciation Exp 904,292 902,060 2,232 906,736 914,926 B406 Amort UPAA 713 1,801 (1,088) 713 1,801 B4071 Amort-Ltd Term UP 11,544 7,463 4,081 11,544 7,463 B4072 Amort-Prop Losses 4,757 4,757 (0) 4,757 4,757 B40810 Tax Oth thn Inc-Reg Assess Fee 9,438 9,166 272 9,438 9,166 B40811 Tax Oth thn Inc-Payroll Tax 361,359 355,000 6,359 352,081 355,000 B40813 Tax Oth thn Inc-Payroll Tax 44,229 46,254 (2,025) 47,763 49,561 B40910 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40911 Income Taxes-Oth Inc/Ded 4,597 4,597 (16,789) 4840920 Income Taxes-Oth Inc/Ded 4,597	(8,190)			Variance
B4071 Amort-Ltd Term UP 11,544 7,463 4,081 11,544 7,463 B4072 Amort-Prop Losses 4,757 4,757 (0) 4,757 4,757 B40810 Tax Oth thn Inc-Reg Assess Fee 9,438 9,166 272 9,438 9,166 B40811 Tax Oth thn Inc-Perperty Tax 361,359 355,000 6,359 352,081 355,000 B40812 Tax Oth thn Inc-Payroll Tax 44,229 46,254 (2,025) 47,763 49,561 B40912 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40920 Income Taxes-Oth Inc/Ded 4,597 4,597 4,597 4,597 4,597 4,597 4,597 4,597 4,597 4,678 256,664 B41011 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT <td< th=""><th>(</th><th>912,603</th><th>915,297</th><th>(2,694)</th></td<>	(912,603	915,297	(2,694)
B4072 Amort-Prop Losses 4,757 4,757 (0) 4,757 4,757 B40810 Tax Oth thn Inc-Reg Assess Fee 9,438 9,166 272 9,438 9,166 B40811 Tax Oth thn Inc-Property Tax 361,359 355,000 6,359 352,081 355,000 B40812 Tax Oth thn Inc-Payroll Tax 44,229 46,254 (2,025) 47,763 49,561 B40813 Tax Oth thn Inc-Other 0 0 0 0 0 B40910 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40910 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B41211 ITC-Restored (7,066) (7,066) (7,066) (7,066) (7,066) (7,066) (7,066) <td>(1,088)</td> <td>713</td> <td>1,801</td> <td>(1,088)</td>	(1,088)	713	1,801	(1,088)
B40810 Tax Oth thin Inc-Reg Assess Fee 9,438 9,166 272 9,438 9,166 B40811 Tax Oth thin Inc-Property Tax 361,359 355,000 6,359 352,081 355,000 B40812 Tax Oth thin Inc-Payroll Tax 44,229 46,254 (2,025) 47,763 49,561 B40910 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-FIT Oper 247,008 170,296 76,712 122,338 128,222 B40920 Income Taxes-Oth Inc/Ded 4,597 4,597 (16,789) 182,222 B41010 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B41211 ITC-Restored (7,066) (7,066) (7,066) (7,066) (7,066) 10,061 9,515 B416 M&I Expenses 9,535 3,786 5,749 15,172 5,887<	4,081	11,544	7,463	4,081
B40811 Tax Oth thn Inc-Property Tax 361,359 355,000 6,359 352,081 355,000 B40812 Tax Oth thn Inc-Payroll Tax 44,229 46,254 (2,025) 47,763 49,561 B40813 Tax Oth thn Inc-Other 0 0 0 47,663 49,561 B40910 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40920 Income Taxes-FIT 91,241 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B4121 ITC-Restored (7,066) (7,066) (7,066) (7,066) B415 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC	(0) 272	4,757 9,438	4,757 9,166	(0) 272
B40813 Tax Oth thn Inc-Other 0 0 0 B40910 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40920 Income Taxes-Oth Inc/Ded 4,597 4,597 (16,789) B41010 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B41211 ITC-Restored (7,066) (7,066	(2,919)	36,762	355,000	(318,238)
B40910 Income Taxes-FIT Oper 1,354,428 984,811 369,618 670,822 755,757 B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40920 Income Taxes-Oth Inc/Ded 4,597 4,597 (16,789) B41010 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B41211 ITC-Restored (7,066) (7,066) (7,066) (7,066) (7,066) 10,7071 9,515 B416 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 0 4,668 12,550 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	(1,798)	45,079	47,124	(2,045)
B40911 Income Taxes-SIT Oper 247,008 170,296 76,712 122,338 128,222 B40920 Income Taxes-Oth Inc/Ded 4,597 4,597 (16,789) B41010 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B41211 ITC-Restored (7,066) (7,066) (7,066) (7,066) B415 M&J Revenues (29,815) (2,421) (27,394) (10,671) 9,515 B416 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 0 0 0 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	(04.035)	0	575 722	0
B40920 Income Taxes-Oth Inc/Ded 4,597 4,597 (16,789) B41010 Def Inc Tax-FIT (91,241) 19,486 (110,727) 365,085 256,664 B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B41211 ITC-Restored (7,066) (7,066) (7,066) (7,066) B415 M&J Revenues (29,815) (2,421) (27,394) (10,671) 9,515 B416 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 0 0 0 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	(84,935) (5,884)	14,680,642 6,389,140	575,722 95,388	14,104,921 6,293,752
B41011 Def Inc Tax-SIT (19,645) 4,884 (24,529) 63,575 48,138 B41211 ITC-Restored (7,066) (7,066) (7,066) (7,066) B415 M&J Revenues (29,815) (2,421) (27,394) (10,671) 9,515 B416 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 1,726 44,668 12,550 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	(16,789)	(13,943)	33,300	(13,943)
B41211 ITC-Restored (7,066) (7,066) (7,066) (7,066) B415 M&J Revenues (29,815) (2,421) (27,394) (10,671) 9,515 B416 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 0 0 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	108,421	(13,725,690)	352,674	(14,078,364)
B415 M&J Revenues (29,815) (2,421) (27,394) (10,671) 9,515 B416 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 0 0 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	15,437	(6,213,176)	65,648	(6,278,824)
B416 M&J Expenses 9,535 3,786 5,749 15,172 5,887 B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 0 44,668 12,550 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	(7,066) (20,186)	(7,066) (16,991)	(12,200)	(7,066) (4,791)
B420 AFUDC (36,879) (37,996) 1,117 (42,916) (49,340) B421 Nonutility Income 0 0 0 0 B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	9,285	17,715	1,906	15,809
B426 Misc Nonutility Expense 11,026 9,300 1,726 44,668 12,550	6,424	(44,220)	(60,622)	16,402
	0	(19,049,545)		(19,049,545)
	32,118	19,090,645	18,000	19,072,645
B4272 Int Exp-Short Term Debt 6,864 2,661 4,203 6,326 2,313 B4273 Int Exp-LTD 859,802 961,945 (102,143) 859,802 961,959	4,013 (102,157)	6,582 859,802	3,347 961,935	3,235 (102,133)
B4275 Int Exp-Other 14 14 0	0	0	301,333	0
B428 Amort Debt Expense 5,877 4,907 970 5,877 4,907	970	5,877	4,907	970
B437 Dividends Declared - Pref Stk 38,231 71,013 (32,782) 38,231 71,013	(32,782)	38,231	71,013	(32,782)
B438 Dividends Declared - Com Stk 0 0 0 0 0 0 0 0 0 P4611 Motored Sales Per (4.357.174) (4.402.091) 44.907 (3.909.560) (4.397.215)	0 388.655	2,445,130	2,047,889	397,241
B4611 Metered Sales-Res (4,357,174) (4,402,081) 44,907 (3,908,560) (4,297,215) B4612 Metered Sales-Com (2,197,376) (1,959,101) (238,275) (2,165,000) (2,111,213)	(53,787)	(3,701,903) (1,955,979)	(4,076,244) (1,957,669)	374,341 1,690
B4613 Metered Sales-Ind (233,687) (189,292) (44,395) (213,188) (192,469)	(20,719)	(203,933)	(180,337)	(23,596)
B4614 Metered Sales-OPA (718,370) (626,948) (91,422) (729,901) (706,111)	(23,790)	(688,293)	(784,325)	96,032
B4621 Public Fire Revenues (281,968) (324,438) 42,470 (279,675) (321,233)	41,558	(281,096)	(333,163)	52,067
B4622 Private Fire Revenues (218,045) (199,440) (18,605) (204,884) (197,497) B466 Sales for Resale (217,053) (243,919) 26,866 (188,748) (211,364)	(7,387) 22,616	(188,496) (184,868)	(204,729) (198,392)	16,233 13,524
B467 Interdept Sales (1,370) (1,370) (1,180)	(1,180)	(1,350)	(198,392)	(1,350)
B471 Misc Service Revenues (247,597) (252,500) 4,903 (254,524) (253,000)	(1,524)	(267,756)	(250,000)	(17,756)
B472 Rents from Water Property (7,609) (27,000) 19,391 (7,609) (27,000)	19,391	(7,609)	(27,000)	19,391
B474 Other Water Revenues (28,898) (28,898) (31,196)	(31,196)	(26,184)	(===)	(26,184)
B5213 SWR Rev Flat Rate Ind 0 (500) 500 0 (500) B5214 SWR Rev Flat Rate Pub Auth (286) (362) 76 0 (548)	500 548	0	(500) (650)	500 650
B5214 SWR Rev Flat Rate Pub Auth (286) (362) 76 0 (548) B6012 Salaries-Empl Maint SS 6,328 6,328 4,938	4,938	3,596	(630)	3,596
B6013 Salaries-Empl Oper WT 185,529 185,529 183,811	183,811	186,921		186,921
B6014 Salaries-Empl Maint WT 7,468 7,468 7,225	7,225	5,429		5,429
B6015 Salaries-Empl Oper TD 167,830 167,830 136,872	136,872	140,512		140,512
B6016 Salaries-Empl Maint TD 60,978 60,978 75,349 B6017 Salaries-Empl CA 49,812 8,833 40,979 58,067 8,833	75,349 49,234	68,220 47,704	0 022	68,220 38,871
B6017 Salaries-Empl CA 49,812 8,833 40,979 58,067 8,833 B6018 Salaries-Empl AG 145,850 613,778 (467,928) 184,319 660,479	(476,160)	185,914	8,833 636,718	(450,804)
B6045 Empl Pens & Ben Oper TD 0 0 0	0	0	,	0
B6048 Empl Pens & Ben AG 286,931 316,958 (30,027) 299,212 311,883	(12,672)	287,575	309,423	(21,848)
B6101 Purchased Water Oper SS 21,268 8,996 12,272 12,644 6,167	6,477	55,174	16,312	38,862
B6151 Purch Power Oper SS 66,514 416,883 (350,369) 49,297 423,103 B6153 Purch Power Oper WT 226,393 226,393 355,421	(373,806) 355,421	45,519 278,771	400,416	(354,897) 278,771
B6155 Purch Power Oper TD 13 13 18	18	17		17
B6161 Purch Fuel Oper SS 0 0 0	0	0		0
B6183 Chemicals Oper WT 204,630 151,215 53,415 175,780 206,654	(30,874)	171,198	182,309	(11,111)
B6201 M&S Oper SS 0 0 0 0 0 0 B6202 M&S Maint SS (97,893) 13,656 (111,549) (22,916) 15,024	0 (37,940)	0 (864)	0 72,744	0 (73,608)
B6203 M&S Oper WT 6,080 3,870 2,210 6,656 4,501	2,155	9,244	4,320	4,924
B6204 M&S Maint WT 34,962 10,574 24,388 22,884 10,574	12,310	31,868	12,574	19,294
B6205 M&S Oper TD 9,591 9,687 (96) 8,114 9,688	(1,574)	17,234	9,688	7,546
B6206 M&S Maint TD 37,864 17,955 19,909 17,275 19,455	(2,180)	29,956	19,455	10,501
B6208 M&S AG 5,063 4,966 97 6,405 5,254 B6328 Cont Serv Acct AG 9,735 7,899 1,836 7,785 7,899	1,151 (114)	11,198 7,779	6,417 7,899	4,781 (120)
B6337 Cont Serv Legal CA 0 0 0	(114)	7,779	1,023	(120)
B6338 Cont Serv Legal AG 6,198 16,564 (10,366) 39,245 16,564	22,681	(498)	16,564	(17,062)
B6353 Cont Serv Other Oper WT 13,232 29,739 (16,507) 32,341 21,858	10,483	32,226	21,858	10,368
B6355 Cont Serv Other Oper TD 25,452 11,546 13,906 11,294 11,546	(252)	15,709	11,546	4,163
B6357 Cont Serv Other CA 5,550 7,634 (2,084) 6,125 7,743 B6358 Cont Serv Other AG 641,576 712,211 (70,635) 660,156 737,132	(1,618) (76,976)	4,635 653,214	7,760 720,222	(3,125) (67,009)
B6358 Cont Serv Other AG 641,576 712,211 (70,635) 660,156 737,132 B6415 Rents-Real Prop Oper TD 100 400 (300) 100 400	(300)	308	400	(92)
B6428 Rents-Equipment AG 1,401 2,338 (937) 2,023 2,778	(755)	3,063	2,362	701
B6503 Transportation Oper WT 0 0 0	0	0		0
B6505 Transportation Oper TD 801 417 384 (114) 417	(531)	(50,202)	417	(417)
B6508 Transportation AG 20,062 40,436 (20,374) 29,738 39,446 B6568 Ins Vehicle AG 2,456 3,064 (608) 2,456 3,064	(9,708) (608)	(50,383) 2,456	38,273 3,064	(88,656) (608)
B6578 Ins Gen Liab AG 28,443 23,403 5,040 28,443 23,403	5,040	33,552	23,403	10,149
B6588 Ins Work Comp AG 11,461 10,827 634 11,235 10,827	408	11,354	10,827	527
B6598 Ins Other AG 10,730 21,996 (11,266) 10,730 21,996	(11,266)	10,832	21,996	(11,164)
B6608 Advertising AG 0 1,293 (1,293) 0 127	(127)	10.500	1,893	(1,893)
B6668 Reg Exp-Rate Case 16,653 27,956 (11,303) 16,569 27,956 B6678 Reg Exp-Other AG 1,179 2,868 (1,689) 1,179 2,868	(11,387) (1,689)	16,566 1,179	27,956 2,868	(11,390) (1,689)
B6707 Bad Debt Expense 67,972 67,102 870 (23,692) 68,905	(92,597)	139,649	69,206	70,443
B6751 Misc Exp Oper SS 4,735 4,897 (162) 6,210 3,283	2,927	1,910	4,579	(2,669)
B6753 Misc Exp Oper WT 27,212 51,900 (24,688) 71,741 45,700	26,041	40,346	45,323	(4,977)
B6754 Misc Exp Maint WT 15,351 14,732 619 18,287 14,732	3,555	15,532	14,732	800
B6755 Misc Exp Oper TD 9,283 20,129 (10,846) 12,937 20,129 B6756 Misc Exp Maint TD 34,844 32,381 2,463 23,832 32,381	(7,192) (8,549)	18,119 36,099	20,279 37,433	(2,160) (1,334)
B6757 Misc Exp CA 107,392 101,401 5,991 99,365 99,753	(388)	113,750	99,753	13,997
B6758 Misc Exp AG 116,956 152,728 (35,772) 111,272 111,114	158	137,399	107,710	29,689

Year-2011		2011 October	2011 October		2011 November	2011 November		2011 December	2011 December	
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
B403 B406	Depreciation Exp Amort UPAA	917,658 713	915,387 1,801	2,271 (1,088)	922,412 713	1,012,275 1,801	(89,864) (1,088)	924,803 607	1,012,379 1,801	(87,576) (1,194)
B4071	Amort-Ltd Term UP	11,544	7,463	4,081	11,544	7,463	4,081	11,544	7,463	4,081
B4072	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
B40810 B40811	Tax Oth the Inc-Reg Assess Fee	9,438	9,166	(20, 020)	9,438	9,166	(20.572)	9,438	9,166	(24.514)
B40811 B40812	Tax Oth thn Inc-Property Tax Tax Oth thn Inc-Payroll Tax	325,161 40,292	355,000 44,093	(29,839) (3,801)	325,427 44,667	355,000 46,951	(29,573) (2,284)	333,489 43,873	355,000 46,861	(21,511) (2,988)
B40813	Tax Oth thn Inc-Other	101	. 1,033	101	(76)	10,551	(76)	11,116	10,001	11,116
B40910	Income Taxes-FIT Oper	831,939	931,098	(99,160)	2,576,464	523,084	2,053,380	(1,806,247)	416,485	(2,222,732)
B40911 B40920	Income Taxes-SIT Oper Income Taxes-Oth Inc/Ded	151,721	160,415	(8,694) (9,372)	(6,510,978)	86,020	(6,596,998) (37,633)	(312,003)	66,462	(378,465) (4,487,624)
B41010	Def Inc Tax-FIT	(9,372) 121,735	20,713	101,022	(37,633) (2,137,371)	76,702	(2,214,073)	(4,487,624) 2,066,190	(8,324)	2,074,514
B41011	Def Inc Tax-SIT	19,196	5,107	14,089	6,586,641	15,319	6,571,322	336,299	(187)	336,486
B41211	ITC-Restored	(7,066)	()	(7,066)	(7,066)	((7,066)	(7,066)		(7,066)
B415 B416	M&J Revenues M&J Expenses	20,407 6,490	(1,567) 3,237	21,974 3,253	(30,054) 17,344	(1,436) 3,753	(28,618) 13,591	(14,390) 12,840	4,545 4,962	(18,935) 7,878
B420	AFUDC	(46,233)	(71,021)	24,788	(50,517)	(50,180)	(337)	(58,839)	(56,824)	(2,015)
B421	Nonutility Income	0		0	0		0	0		0
B426 B4272	Misc Nonutility Expense Int Exp-Short Term Debt	5,499 7,171	7,100 4,165	(1,601) 3,006	101,123 5,318	9,100 3,361	92,023 1,957	39,036 2,417	7,150 6,779	31,886 (4,362)
B4272 B4273	Int Exp-Short Term Debt	859,802	965,042	(105,240)	887,858	965,027	(77,169)	943,969	964,994	(21,025)
B4275	Int Exp-Other	0	,-	0	0		0	0	,	0
B428	Amort Debt Expense	5,877	4,907	970	5,877	4,907	970	5,877	4,907	970
B437 B438	Dividends Declared - Pref Stk Dividends Declared - Com Stk	38,231 0	71,013 0	(32,782)	38,231 0	71,013 0	(32,782) 0	38,231 7,115,955	71,013 3,707,747	(32,782) 3,408,208
B438 B4611	Metered Sales-Res	(3,850,962)	(4,162,121)	311,159	(3,125,868)	(3,601,751)	475,883	(3,120,835)	(3,431,505)	3,408,208
B4612	Metered Sales-Com	(1,874,287)	(1,966,101)	91,814	(1,531,451)	(1,670,458)	139,007	(1,356,213)	(1,465,362)	109,149
B4613	Metered Sales-Ind	(178,240)	(175,598)	(2,642)	(151,096)	(151,257)	161	(140,425)	(134,278)	(6,147)
B4614 B4621	Metered Sales-OPA Public Fire Revenues	(619,962) (280,092)	(691,971) (317,386)	72,009 37,294	(430,898) (280,130)	(569,522) (291,509)	138,624 11,379	(375,620) (280,454)	(489,977) (298,477)	114,357 18,023
B4622	Private Fire Revenues	(184,007)	(195,165)	11,158	(193,514)	(179,479)	(14,035)	(197,225)	(183,703)	(13,522)
B466	Sales for Resale	(156,721)	(184,634)	27,913	(116,379)	(167,450)	51,071	(137,497)	(151,088)	13,591
B467	Interdept Sales	(1,423)	(****	(1,423)	(1,128)	((1,128)	(1,221)	(2.0.200)	(1,221)
B471 B472	Misc Service Revenues Rents from Water Property	(235,160) (7,609)	(238,000) (27,000)	2,840 19,391	(243,306) (7,609)	(233,500) (27,000)	(9,806) 19,391	(223,589) (7,609)	(218,500) (27,000)	(5,089) 19,391
B474	Other Water Revenues	(25,666)	(27,000)	(25,666)	(25,593)	(27,000)	(25,593)	(23,722)	(27,000)	(23,722)
B5213	SWR Rev Flat Rate Ind	0	(500)	500	0	(500)	500	0	(500)	500
B5214	SWR Rev Flat Rate Pub Auth	0	(602)	602	0	(594)	594	0	(625)	625
B6012 B6013	Salaries-Empl Maint SS Salaries-Empl Oper WT	4,890 181,448		4,890 181,448	7,209 273,361		7,209 273,361	4,496 200,754		4,496 200,754
B6014	Salaries-Empl Maint WT	5,705		5,705	8,523		8,523	6,757		6,757
B6015	Salaries-Empl Oper TD	132,643		132,643	221,103		221,103	154,770		154,770
B6016 B6017	Salaries-Empl Maint TD	73,556	11.077	73,556	100,811	11.077	100,811	73,369	11.077	73,369
B6017	Salaries-Empl CA Salaries-Empl AG	48,105 138,082	11,977 604,001	36,128 (465,919)	63,597 (23,592)	11,977 660,422	51,620 (684,014)	35,384 327,539	11,977 659,378	23,407 (331,839)
B6045	Empl Pens & Ben Oper TD	0	,	0	0	,	0	0	,	0
B6048	Empl Pens & Ben AG	272,488	311,814	(39,326)	232,663	312,726	(80,063)	305,868	317,765	(11,897)
B6101 B6151	Purchased Water Oper SS Purch Power Oper SS	(5,469) 46,727	12,977 329,453	(18,446) (282,726)	28,244 40,951	7,698 292,121	20,546 (251,170)	25,726 43,191	9,184 273,335	16,542 (230,144)
B6153	Purch Power Oper WT	213,296	323,433	213,296	219,310	232,121	219,310	223,315	273,333	223,315
B6155	Purch Power Oper TD	13		13	18		18	26		26
B6161	Purch Fuel Oper SS	0	202 544	(62.511)	0	120 105	0	0	124 274	0 10,795
B6183 B6201	Chemicals Oper WT M&S Oper SS	140,033 0	202,544 0	(62,511) 0	148,330 0	138,185 0	10,145 0	145,169 0	134,374 0	10,795
B6202	M&S Maint SS	18,949	13,656	5,293	10,942	13,656	(2,714)	5,183	13,656	(8,473)
B6203	M&S Oper WT	3,939	3,845	94	7,031	4,300	2,731	4,692	3,970	722
B6204 B6205	M&S Maint WT M&S Oper TD	33,273 10,513	15,106 9,688	18,167 825	19,474 20,665	10,574 9,688	8,900 10,977	46,313 10,814	17,372 9,797	28,941 1,017
B6206	M&S Maint TD	29,824	17,955	11,869	23,268	17,955	5,313	49,846	18,955	30,891
B6208	M&S AG	5,917	5,036	881	7,990	5,253	2,737	10,087	6,414	3,673
B6328	Cont Serv Acct AG	7,779	7,899	(120)	7,779	7,899	(120)	7,779	7,899	(120)
B6337 B6338	Cont Serv Legal CA Cont Serv Legal AG	0 20,329	16,564	0 3,765	0 33,432	16,564	0 16,868	0 20,417	16,564	0 3,853
B6353	Cont Serv Other Oper WT	21,171	20,688	483	16,424	17,970	(1,546)	20,123	16,970	3,153
B6355	Cont Serv Other Oper TD	10,735	11,546	(811)	13,973	11,546	2,427	12,368	9,778	2,590
B6357	Cont Serv Other CA Cont Serv Other AG	9,607	7,857 702,320	1,750	5,751 572 162	7,726	(1,975)	16,222	7,568	8,654
B6358 B6415	Rents-Real Prop Oper TD	560,724 0	702,320 400	(141,597) (400)	572,162 0	709,302 400	(137,141) (400)	788,411 200	762,768 400	25,643 (200)
B6428	Rents-Equipment AG	573	2,570	(1,998)	3,050	2,570	480	3,050	2,570	480
B6503	Transportation Oper WT	70		70	0		0	0		0
B6505 B6508	Transportation Oper TD Transportation AG	0 37,521	417 37,003	(417) 518	0 43,019	417 34,383	(417) 8,636	0 111,819	417	(417) 75,403
B6568	Ins Vehicle AG	2,456	3,064	(608)	2,456	3,064	(608)	2,456	36,416 3,064	(608)
B6578	Ins Gen Liab AG	28,443	23,403	5,040	28,443	23,403	5,040	29,618	23,403	6,215
B6588	Ins Work Comp AG	11,311	10,827	484	10,097	10,827	(730)	11,999	10,827	1,172
B6598 B6608	Ins Other AG Advertising AG	10,730 1,964	21,996 5,659	(11,266)	10,730 0	21,996	(11,266)	10,730 0	21,996	(11,266)
B6668	Reg Exp-Rate Case	1,964 16,566	5,659 27,956	(3,695) (11,390)	16,566	127 27,956	(127) (11,390)	16,566	127 27,956	(127) (11,390)
B6678	Reg Exp-Other AG	1,179	2,868	(1,689)	1,179	2,868	(1,689)	1,179	3,441	(2,262)
B6707	Bad Debt Expense	5,662	65,913	(60,251)	157,056	60,801	96,255	(43,406)	57,207	(100,613)
B6751 B6753	Misc Exp Oper SS Misc Exp Oper WT	9,163 61,773	5,641 50,644	3,522 11,129	4,152 39,787	3,619 46,705	533 (6,918)	7,582 93,124	4,630 48,013	2,952 45,111
B6754	Misc Exp Oper WT	15,958	14,732	1,129	27,910	14,732	13,178	93,124 17,880	14,732	3,148
B6755	Misc Exp Oper TD	9,843	20,129	(10,286)	15,513	20,629	(5,116)	20,579	22,233	(1,654)
B6756	Misc Exp Maint TD	27,588	32,381	(4,793)	9,389	32,381	(22,992)	74,552	32,381	42,171
B6757 B6758	Misc Exp CA Misc Exp AG	106,684 129,283	101,401 147,089	5,283 (17,806)	99,443 106,431	99,753 96,655	(310) 9,776	96,826 118,177	99,753 115,596	(2,927) 2,581
20.33		120,200	1.7,003	(17,000)	130,431	50,055	3,770	110,177	113,330	2,301

			Jan-12			Feb-12			Mar-12	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$930,728	\$914,114	\$16,614	\$929,181	\$914,888	\$14,293	\$928,890	\$916,388	\$12,502
406	Amort UPAA	713	10.000	713	713	40.000	713	713	10.000	713
407.1 407.2	Amort-Ltd Term UP	11,182 4,757	10,969	213	11,182 4,757	10,969	213 (0)	11,182 4,757	10,969	213 (0)
407.2	Amort-Prop Losses Amort-Reg Asset	4,757 575	4,757 575	(0) 0	4,737 575	4,757 575	0	4,737 575	4,757 575	(0)
407.4	Taxes Oth than Inc-Reg Assess	9,438	8,182	1,256	9,438	8,182	1,256	9,438	8,182	1,256
408.11	Taxes Oth than Inc-Property	354,466	351,959	2,507	410,131	351,959	58,172	363,128	351,959	11,169
408.12	Taxes Oth than Inc-Payroll	73,500	61,452	12,048	48,065	52,359	(4,294)	37,861	47,727	(9,866)
408.13	Taxes Oth than Inc-Other	0	0	0	50	0	50	0	0	0
409.1	Income Taxes-FIT Ope	429,582	246,515	183,067	77,369	150,837	(73,468)	(862,045)	122,582	(984,627)
409.11	Income Taxes-SIT Ope	78,343	48,011	30,332	14,110	30,623	(16,513)	(148,760)	25,550	(174,310)
409.2	Income Taxes-Oth Inc Def Inc Tax-FIT	(11,601)	224.004	(11,601)	(911)	202 202	(911)	349	224422	349
410.1 410.11	Def Inc Tax-SIT	(51,133) (12,331)	234,991 42,856	(286,124)	335,777 58,230	293,083	42,694 4,780	1,209,200 213,408	234,129 42,698	975,071 170,710
410.11	ITC-Restored	(7,066)	42,630	(55,187) (7,066)	(7,066)	53,450	(7,066)	(7,066)	42,036	(7,066)
415	M&J Revenues	(7,191)		(7,191)	(8,784)		(8,784)	(32,684)		(32,684)
416	M&J Expenses	27,017		27,017	4,552		4,552	5,685		5,685
420	AFUDC	(64,077)	(60,060)	(4,017)	(72,709)	(65,166)	(7,543)	(79,248)	(69,446)	(9,802)
421	Nonutility Income	0		0	0		0	0		0
426	Misc Nonutility Expe	9,996	73,000	(63,004)	6,575	10,000	(3,425)	26,680	20,000	6,680
427.2	Int Exp-Short Term D	5,889	11,280	(5,391)	5,327	9,302	(3,975)	6,519	5,133	1,386
427.3	Int Exp-LTD	943,969	970,678	(26,709)	943,969	912,633	31,336	943,969	970,678	(26,709)
427.5 428	Int Exp-Other Amort Debt Expense	4 5,877	4,907	4 970	0 5,877	4,907	0 970	0 5,877	4,907	0 970
437	Dividends Declared -	38,231	38,263	(32)	38,231	36,145	2,086	38,231	38,263	(32)
438	Dividends Declared -	0	(926,702)	926,702	0	(857,361)	857,361	5,266,434	4,704,373	562,061
461.1	Metered Sales-Res	(3,393,242)	(3,566,233)	172,991	(3,090,316)	(3,327,443)	237,127	(3,149,406)		157,440
461.2	Metered Sales-Com	(1,526,076)	(1,621,483)	95,407	(1,462,448)	(1,535,533)	73,085	(1,451,987)	(1,451,201)	(786)
461.3	Metered Sales-Ind	(141,207)	(144,298)	3,091	(178,284)	(149,482)	(28,802)	(159,449)	(141,498)	(17,951)
461.4	Metered Sales-OPA	(344,963)	(448,896)		(392,164)	(419,660)	27,496	(380,379)	(429,973)	49,594
462.1	Public Fire Revenues	(280,659)	(280,000)	(659)	(280,737)	(280,000)	(737)	(280,697)	(280,000)	(697)
462.2 466	Private Fire Revenue Sales for Resale	(185,713) (112,882)	(190,000) (129,809)	4,287 16,927	(194,835) (136,121)	(190,000) (129,684)	(4,835) (6,437)	(190,315) (118,271)	(190,000) (122,370)	(315) 4,099
467	Interdept Sales	(1,338)	(129,809)	(1,338)	(1,163)	(123,004)	(1,163)	(1,174)	(122,370)	(1,174)
470	Forfeited Discounts	0		0	0		0	0		0
471	Misc Service Revenue	(229,734)	(201,000)	(28,734)	(239,014)	(222,000)	(17,014)	(239,291)	(243,000)	3,709
472	Rents from Water Pro	(7,609)	(7,000)	(609)	(7,609)	(7,000)	(609)	(8,109)	(10,000)	1,891
473	Interdept Rents	(22,018)	(21,000)	(1,018)	(22,018)	(19,000)	(3,018)	(26,152)	(23,000)	(3,152)
474	Other Water Revenues	(1,250)	(1,000)	(250)	(1,009)	(1,000)	(9)	(2,569)	(1,000)	(1,569)
601.2 601.3	Salaries-Empl Maint	4,717		4,717	6,418		6,418 170,734	6,491 169,285		6,491 169,285
601.4	Salaries-Empl Oper W Salaries-Empl Maint	175,960 4,226		175,960 4,226	170,734 8,489		8,489	7,091		7,091
601.5	Salaries-Empl Oper T	173,448		173,448	138,219		138,219	134,322		134,322
601.6	Salaries-Empl Maint	80,437		80,437	60,089		60,089	67,501		67,501
601.7	Salaries-Empl CA	39,589		39,589	45,346		45,346	40,380		40,380
601.8	Salaries-Empl AG	168,683	643,225	(474,542)	127,032	605,524	(478,492)	226,583	631,446	(404,863)
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	313,077	291,843	21,234	293,770	294,680	(910)	315,938	293,780	22,158
610.1	Purchased Water Oper	27,834	37,272	(9,438)	23,163	27,306	(4,143)	31,901	25,211	6,690
615.1 615.3	Purch Power Oper SS Purch Power Oper WT	45,787 251,393	79,315 231,664	(33,528) 19,729	42,765 222,796	78,173 213,172	(35,408) 9,624	45,888 225,292	81,207 210,507	(35,319) 14,785
615.5	Purch Power Oper TD	231,333	231,004	21	24	213,172	24	24	210,507	24
616.1	Purch Fuel Oper SS	0	0	0	0	0	0	0	0	0
618.3	Chemicals Oper WT	135,411	129,384	6,027	113,567	123,738	(10,171)	136,514	139,661	(3,147)
620.1	M&S Oper SS	0		0	15		15	0		0
620.2	M&S Maint SS	291	7,099	(6,808)	2,060	7,099	(5,039)	15,287	20,339	(5,052)
620.3	M&S Oper WT	3,865	4,475	(610)	5,172	6,375	(1,203)	4,041	3,025	1,016
620.4	M&S Maint WT	39,580	8,899	30,681	12,333	13,899	(1,566)	37,056	8,899	28,157
620.5 620.6	M&S Oper TD M&S Maint TD	11,318	8,820 20.317	2,498	15,804	8,820 21,817	6,984 2,705	11,201	8,820	2,381
620.6 620.8	M&S AG	43,036 4,752	20,317 4,258	22,719 494	24,522 8,962	21,817 4,358	2,705 4,604	13,535 5,315	21,817 4,258	(8,282) 1,057
632.8	Cont Serv Acct AG	7,779	7,779	0	8,891	7,779	1,112	8,609	7,779	830
633.8	Cont Serv Legal AG	32,896	16,685	16,211	50,649	16,535	34,114	19,235	16,535	2,700
634.8	Cont Serv Mgmt Fee A	681,730	721,763	(40,033)	685,582	700,538	(14,956)	740,921	744,822	(3,901)
635.3	Cont Serv Testing Op	243	1,800	(1,557)	0	1,800	(1,800)	2,102	1,050	1,052
636.1	Cont Serv Other Oper	0		0	0		0	0		0

		Jan-12				Feb-12		Mar-12		
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.3	Cont Serv Other Oper	18,677	16,709	1,968	11,951	21,209	(9,258)	15,171	25,709	(10,538)
636.4	Cont Serv Other Main	0		0	0		0	0		0
636.5	Cont Serv Other Oper	(118)	7,501	(7,619)	17,874	7,501	10,373	(8,538)	8,001	(16,539)
636.6	Cont Serv Other Main	0		0	0		0	0		0
636.7	Cont Serv Other CA	21,848	6,647	15,201	5,208	2,924	2,284	12,267	5,564	6,703
636.8	Cont Serv Other AG	8,219	21,591	(13,372)	9,402	21,650	(12,248)	3,138	21,901	(18,763)
641.5	Rents-Real Prop Oper	1,050	400	650	0	400	(400)	3,166	3,400	(234)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	8,438	2,296	6,142	4,071	2,296	1,775	3,665	2,296	1,369
650.1	Transportation Oper	0		0	0		0	0		0
650.2	Transportation Maint	0		0	0		0	0		0
650.3	Transportation Oper	0		0	0		0	0		0
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	0		0	0		0	724		724
650.6	Transportation Maint	0		0	0		0	0		0
650.7	Transportation CA	0		0	0		0	0		0
650.8	Transportation AG	49,815	41,977	7,838	53,937	39,292	14,645	42,061	42,687	(626)
656.8	Ins Vehicle AG	2,949	2,456	493	2,949	2,456	493	2,949	2,456	493
657.8	Ins Gen Liab AG	25,333	20,587	4,746	25,333	20,587	4,746	36,294	20,587	15,707
658.8	Ins Work Comp AG	11,956	11,531	425	11,629	11,531	98	11,743	11,531	212
659.8	Ins Other AG	10,219	21,344	(11,125)	10,219	21,344	(11,125)	10,219	21,344	(11,125)
660.8	Advertising AG	0	2,778	(2,778)	0	0	0	0	2,945	(2,945)
666.8	Reg Exp-Rate Case	16,566	16,566	(0)	16,566	16,566	(0)	16,751	16,566	185
667.8	Reg Exp-Other AG	1,179	1,179	(0)	1,179	1,179	(0)	1,179	1,179	(0)
670.7	Bad Debt Expense	100,982	(716)	101,698	(50,004)	17,268	(67,272)	19,197	38,599	(19,402)
675.1	Misc Exp Oper SS	6,462	3,783	2,679	9,799	3,783	6,016	4,240	3,783	457
675.3	Misc Exp Oper WT	36,199	46,745	(10,546)	41,682	39,584	2,098	47,164	41,253	5,911
675.4	Misc Exp Maint WT	12,639	16,920	(4,281)	12,659	16,920	(4,261)	3,193	17,295	(14,102)
675.5	Misc Exp Oper TD	16,190	27,066	(10,876)	21,803	24,066	(2,263)	17,383	20,766	(3,383)
675.6	Misc Exp Maint TD	34,722	37,036	(2,314)	13,330	37,036	(23,706)	38,335	37,036	1,299
675.7	Misc Exp CA	96,101	109,697	(13,596)	109,583	108,957	626	102,598	105,964	(3,366)
675.8	Misc Exp AG	119,784	119,877	(93)	93,728	123,776	(30,048)	108,850	122,748	(13,898)

			Apr-12			May-12			Jun-12	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$930,004	\$917,984	\$12,020	\$931,328	\$920,528	\$10,800	\$938,360	\$922,903	\$15,457
406	Amort UPAA	713		713	713		713	713		713
407.1	Amort-Ltd Term UP	11,182	10,969	213	11,182	10,969	213	11,232	10,969	263
407.2 407.4	Amort-Prop Losses	4,757	4,757	(0) 0	4,757	4,757	(0) 0	4,757	4,757	(0) 0
407.4	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	575 9,438	575 8,182	1,256	575 9,438	575 8,182	1,256	575 9,438	575 8,182	1,256
408.1	Taxes Oth than Inc-Property	353,586	351,959	1,627	263,336	351,959	(88,623)	340,762	351,959	(11,197)
408.12	Taxes Oth than Inc-Payroll	44,332	46,036	(1,704)	42,421	50,508	(8,087)	38,805	46,499	(7,694)
408.13	Taxes Oth than Inc-Other	0	0	0	0	0	0	0	0	0
409.1	Income Taxes-FIT Ope	619,519	192,899	426,620	5,422,941	39,770	5,383,171	234,949	401,249	(166,300)
409.11	Income Taxes-SIT Ope	112,982	38,383	74,599	1,039,988	9,606	1,030,382	49,845	74,692	(24,847)
409.2	Income Taxes-Oth Inc	(16,352)		(16,352)	(4,479,112)		(4,479,112)	3,298		3,298
410.1	Def Inc Tax-FIT	6,857	233,996	(227,139)	(818,194)	399,815	(1,218,009)	922,867	232,170	690,697
410.11	Def Inc Tax-SIT	(1,755)	42,675	(44,430)	(205,574)	72,914	(278,488)	160,937	42,341	118,596
412.11	ITC-Restored	(7,066)		(7,066)	(7,066)		(7,066)	(7,066)		(7,066)
415	M&J Revenues	(15,121)		(15,121)	(10,710)		(10,710)	(19,280)		(19,280)
416	M&J Expenses	5,068	4	5,068	7,700		7,700	5,221		5,221
420	AFUDC	(86,382)	(74,456)	(11,926)	(93,860)	(72,957)	(20,903)	(99,307)	(65,072)	(34,235)
421	Nonutility Income	0	20.000	0	0	40.000	0	0	CE 000	(50.003)
426	Misc Nonutility Expe	52,090	39,000	13,090	20,892	18,000	2,892	6,199	65,000	(58,802)
427.2	Int Exp-Short Term D	7,784 943,969	7,966 970,678	(182) (26,709)	7,303 943,969	9,153 990,678	(1,850) (46,709)	7,075 943,969	37 1,010,678	7,038 (66,709)
427.3 427.5	Int Exp-LTD Int Exp-Other	945,969	970,078	(26,709)	943,969	990,078	(46,709)	943,969	1,010,678	(66,709)
427.3	Amort Debt Expense	5,877	4,907	970	5,877	5,285	592	5,877	5,663	214
437	Dividends Declared -	38,231	38,263	(32)	38,231	38,263	(32)	38,231	38,263	(32)
438	Dividends Declared -	0	(824,637)		0	(836,980)	836,980	1,426,326	2,431,856	(1,005,530)
461.1	Metered Sales-Res		(3,368,395)	11,847	(3,840,208)		,	(4,474,577)		(566,387)
461.2	Metered Sales-Com		(1,647,719)		(1,872,189)			(2,122,644)		(306,593)
461.3	Metered Sales-Ind	(189,389)	(159,044)	(30,345)	(182,881)	(156,421)	(26,460)	(195,577)	(161,809)	(33,768)
461.4	Metered Sales-OPA	(473,487)	(466,731)	(6,756)	(555,349)	(496,902)	(58,447)	(698,500)	(534,646)	(163,854)
462.1	Public Fire Revenues	(280,864)	(280,000)	(864)	(280,848)	(280,000)	(848)	(280,848)	(280,000)	(848)
462.2	Private Fire Revenue	(190,752)	(190,000)	(752)	(200,269)	(190,000)	(10,269)	(194,178)	(190,000)	(4,178)
466	Sales for Resale	(133,551)	(135,525)	1,974	(179,652)	(164,923)	(14,729)	(181,141)	(169,132)	(12,009)
467	Interdept Sales	(6,832)		(6,832)	(2,471)		(2,471)	(3,114)		(3,114)
470	Forfeited Discounts	0	(07.000)	0	0	(400.000)	0	0	(444.000)	0
471	Misc Service Revenue	(242,031)		(145,031)	(246,801)	(103,000)	(143,801)	(223,878)	(111,000)	(112,878)
472	Rents from Water Pro	(7,609)	(7,000)	(609)	(9,153)	(9,000)	(153)	(7,909)	(8,000)	91
473 474	Interdept Rents Other Water Revenues	(28,847) (274)	(20,000) (1,000)	(8,847) 726	(30,424) (881)	(19,000) (20,375)	(11,424) 19,494	(28,858) (4,668)	(22,000) (20,375)	(6,858) 15,707
601.2	Salaries-Empl Maint	9,898	(1,000)	9,898	9,080	(20,373)	9,080	4,275	(20,373)	4,275
601.3	Salaries-Empl Oper W	176,220		176,220	262,734		262,734	169,367		169,367
601.4	Salaries-Empl Maint	5,832		5,832	9,960		9,960	7,646		7,646
601.5	Salaries-Empl Oper T	163,360		163,360	226,818		226,818	202,004		202,004
601.6	Salaries-Empl Maint	55,350		55,350	79,637		79,637	53,131		53,131
601.7	Salaries-Empl CA	31,752		31,752	53,035		53,035	33,212		33,212
601.8	Salaries-Empl AG	141,431	612,676	(471,245)	(20,415)	670,498	(690,913)	79,335	618,417	(539,082)
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	290,806	288,228	2,578	256,718	291,608	(34,890)	276,335	305,040	(28,706)
610.1	Purchased Water Oper	19,866	26,382	(6,516)	28,368	30,069	(1,701)	36,269	25,866	10,403
615.1	Purch Power Oper SS	42,996	82,235	(39,239)		74,981	(40,707)	57,303	74,618	(17,315)
615.3	Purch Power Oper WT	255,877	204,298	51,579	323,787	238,922	84,865	323,774	318,110	5,664
615.5	Purch Power Oper TD	37	•	37	18	•	18	21	0	21
616.1	Purch Fuel Oper SS	121 112	0 130,823	(0.710)	161 633	162.262	(1.720)	1,207	161 270	1,207
618.3	Chemicals Oper WT	121,113 0	130,623	(9,710) 0	161,633 0	163,363	(1,730) 0	161,086 0	161,370	(284) 0
620.1 620.2	M&S Oper SS M&S Maint SS	(4,890)	14,259	(19,149)	2,139	42,099	(39,960)	7,202	7,099	103
620.3	M&S Oper WT	2,874	3,575	(701)	4,681	2,975	1,706	8,057	3,475	4,582
620.4	M&S Maint WT	30,862	20,899	9,963	18,577	58,810	(40,233)	21,062	15,825	5,237
620.5	M&S Oper TD	11,085	8,820	2,265	5,125	8,820	(3,695)	10,934	8,820	2,114
620.6	M&S Maint TD	27,058	21,817	5,241	53,149	21,817	31,332	44,519	21,817	22,702
620.8	M&S AG	3,114	4,258	(1,144)	11	5,149	(5,138)	5,857	9,133	(3,276)
632.8	Cont Serv Acct AG	7,779	7,779	0	7,779	13,023	(5,244)	15,826	8,507	7,319
633.8	Cont Serv Legal AG	6,315	16,535	(10,220)	45,696	17,568	28,128	106,180	16,535	89,645
634.8	Cont Serv Mgmt Fee A	724,804	720,611	4,193	719,153	761,695	(42,542)	632,690	728,277	(95,587)
635.3	Cont Serv Testing Op	2,617	1,800	817	260	800	(540)	400	1,200	(800)
636.1	Cont Serv Other Oper	0		0	0		0	0		0

		Apr-12		May-12			Jun-12			
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.3	Cont Serv Other Oper	10,416	21,209	(10,793)	13,932	28,209	(14,277)	8,875	33,144	(24,269)
636.4	Cont Serv Other Main	0		0	0		0	134		134
636.5	Cont Serv Other Oper	6,087	9,501	(3,414)	24,769	9,501	15,268	7,860	9,501	(1,641)
636.6	Cont Serv Other Main	0		0	0		0	0		0
636.7	Cont Serv Other CA	15,164	2,737	12,427	16,692	1,287	15,405	19,085	7,350	11,735
636.8	Cont Serv Other AG	10,167	32,942	(22,775)	25,439	17,433	8,006	27,320	22,409	4,911
641.5	Rents-Real Prop Oper	557	400	157	0	400	(400)	444	400	44
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	2,851	2,296	555	4,072	2,296	1,776	2,530	2,296	234
650.1	Transportation Oper	0		0	0		0	0		0
650.2	Transportation Maint	0		0	0		0	0		0
650.3	Transportation Oper	0		0	0		0	0		0
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	0		0	109		109	1,496		1,496
650.6	Transportation Maint	0		0	0		0	0		0
650.7	Transportation CA	0		0	0		0	0		0
650.8	Transportation AG	29,303	38,391	(9,088)	68,741	40,119	28,622	(2,676)	34,177	(36,853)
656.8	Ins Vehicle AG	2,949	2,456	493	2,949	2,456	493	2,949	2,456	493
657.8	Ins Gen Liab AG	25,333	20,587	4,746	25,408	20,587	4,821	48,251	20,587	27,664
658.8	Ins Work Comp AG	11,776	11,531	245	10,591	11,531	(940)	11,612	11,531	81
659.8	Ins Other AG	10,219	21,344	(11,125)	10,204	21,344	(11,140)	10,204	21,344	(11,140)
660.8	Advertising AG	0	2,778	(2,778)	1,643	5,556	(3,913)	0	2,945	(2,945)
666.8	Reg Exp-Rate Case	16,566	16,566	(0)	16,566	16,566	(0)	16,566	16,566	(0)
667.8	Reg Exp-Other AG	1,179	1,179	(0)	1,179	1,179	(0)	1,179	1,179	(0)
670.7	Bad Debt Expense	(40,848)	50,794	(91,642)	10,759	71,929	(61,170)	81,227	64,279	16,948
675.1	Misc Exp Oper SS	4,624	3,783	841	3,851	3,783	68	4,729	3,783	946
675.3	Misc Exp Oper W _T	34,092	45,245	(11,153)	43,723	38,979	4,744	49,560	42,512	7,048
675.4	Misc Exp Maint WT	12,206	16,920	(4,715)	12,318	16,920	(4,602)	15,576	16,920	(1,344)
675.5	Misc Exp Oper TD	11,432	17,616	(6,184)	11,096	18,516	(7,420)	16,227	17,816	(1,589)
675.6	Misc Exp Maint TD	31,464	37,036	(5,572)	30,129	40,536	(10,407)	72,118	37,036	35,082
675.7	Misc Exp CA	100,229	106,663	(6,434)	107,360	107,950	(590)	98,332	108,337	(10,005)
675.8	Misc Exp AG	131,717	116,035	15,682	130,674	126,470	4,204	75,100	126,667	(51,567)

			Jul-12			Aug-12			Sep-12	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$934,194	\$928,638	\$5,556	\$938,785	\$931,752	\$7,033		\$1,010,685	\$830
406	Amort UPAA	713		713	713		713	713		713
407.1	Amort-Ltd Term UP	11,190	10,969	221	11,190	10,969	221	11,190	10,969	221
407.2 407.4	Amort-Prop Losses	4,757 575	4,757 575	(0) 0	4,757 575	4,757 575	(0) 0	4,757 575	4,757 575	(0) 0
407.4	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	12,438	8,182	4,256	11,918	8,182	3,736	12,178	8,182	3,996
408.11	Taxes Oth than Inc-Property	340,835	351,959	(11,124)	340,433	351,959	(11,526)	340,434	351,959	(11,525)
408.12	Taxes Oth than Inc-Payroll	39,937	48,102	(8,165)	30,411	49,128	(18,717)	50,266	42,638	7,628
408.13	Taxes Oth than Inc-Other	0	0	0	0	0	0	0	0	0
409.1	Income Taxes-FIT Ope	1,688,175	597,590	1,090,585	848,628	423,302	425,326	2,895,432	671,701	2,223,731
409.11	Income Taxes-SIT Ope	307,874	109,966	197,908	154,765	78,343	76,422	538,673	123,272	415,401
409.2	Income Taxes-Oth Inc	(916)		(916)	(1,343)		(1,343)	(1,857)		(1,857)
410.1	Def Inc Tax-FIT	(115,983)	229,541	(345,524)	150,593	461,883		(1,905,315)		(2,109,227)
410.11	Def Inc Tax-SIT	(24,157) (7,066)	41,862	(66,019)	24,458	84,234	(59,776)	(356,271)	37,188	(393,459)
412.11 415	ITC-Restored M&J Revenues	(13,580)		(7,066) (13,580)	(7,066) (2,734)		(7,066) (2,734)	(7,066) 0		(7,066) 0
416	M&J Expenses	3,956		3,956	195		195	(1,553)		(1,553)
420	AFUDC	(102,883)	(62,560)	(40,323)	(89,710)	(68,163)	(21,547)	(66,581)	(46,949)	(19,632)
421	Nonutility Income	6,318	, , ,	6,318	0	, , ,	0	0	. , ,	0
426	Misc Nonutility Expe	5,812	23,500	(17,688)	5,993	14,500	(8,507)	6,325	23,500	(17,175)
427.2	Int Exp-Short Term D	5,231	2,751	2,480	3,242	671	2,571	2,111	(825)	2,936
427.3	Int Exp-LTD	943,969	1,010,678	(66,709)	943,969	1,010,678	(66,709)	965,720	1,010,678	(44,958)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	5,877	5,663	214	5,879	5,663	216	5,879	5,663	216
437	Dividends Declared - Dividends Declared -	32,841	38,263 (1,515,402)	(5,422)	30,704 0	38,263 (1,616,327)	(7,559)	32,821 3,322,869	38,263 2,572,113	(5,442) 750,756
438 461.1	Metered Sales-Res		(4,256,948)		(4,209,458)		101,205	(4,001,898)		200,623
461.2	Metered Sales-Com		(2,027,244)		(2,125,555)		(57,792)		(1,942,509)	(193,182)
461.3	Metered Sales-Ind	(241,771)	(195,987)	(45,784)	(231,838)	(191,042)	(40,796)	(230,976)	(190,860)	(40,116)
461.4	Metered Sales-OPA	(843,551)	(672,712)	(170,839)	(698,110)	(706,103)	7,993	(947,759)	(795,225)	(152,534)
462.1	Public Fire Revenues	(280,851)	(280,000)	(851)	(280,848)	(280,000)	(848)	(280,848)	(280,000)	(848)
462.2	Private Fire Revenue	(195,630)	(190,000)	(5,630)	(203,428)	(190,000)	(13,428)	(187,168)	(190,000)	2,832
466	Sales for Resale	(150,909)	(169,789)	18,880	(337,901)	(186,588)	(151,313)	(183,323)	(161,559)	(21,764)
467	Interdept Sales	(2,281)		(2,281)	(2,313)		(2,313) 0	(2,205)		(2,205)
470 471	Forfeited Discounts Misc Service Revenue	0 (222,797)	(113,000)	0 (109,797)	0 (258,449)	(128,000)	(130,449)	0 (101,940)	(125,000)	0 23,060
471	Rents from Water Pro	(7,909)	(8,000)	91	(7,909)	(13,000)	5,091	(7,909)	(7,000)	(909)
473	Interdept Rents	(30,783)	(26,000)	(4,783)	(28,601)	(26,000)	(2,601)	(27,129)	(26,000)	(1,129)
474	Other Water Revenues	(6,735)	(20,375)	13,640	(4,494)	(20,375)	15,881	(4,202)	(20,375)	
601.2	Salaries-Empl Maint	319		319	0		0	0		0
601.3	Salaries-Empl Oper W	163,939		163,939	234,765		234,765	145,999		145,999
601.4	Salaries-Empl Maint	17,989		17,989	23,898		23,898	13,887		13,887
601.5	Salaries-Empl Oper T	116,010		116,010	117,632		117,632	74,964		74,964
601.6	Salaries-Empl Maint	53,148 27,653		53,148 27,653	74,290 60,480		74,290 60,480	65,092 33,983		65,092 33,983
601.7 601.8	Salaries-Empl CA Salaries-Empl AG	191,881	648,137	(456,256)	87,989	669,282	(581,293)	216,077	590,244	(374,167)
604.5	Empl Pens & Ben Oper	0	040,137	0	07,303	003,202	0	0	330,244	0
604.8	Empl Pens & Ben AG	248,864	287,933	(39,069)	272,718	291,874	(19,156)	260,694	285,704	(25,010)
610.1	Purchased Water Oper	45,420	26,026	19,394	24,693	30,518	(5,825)	17,625	27,510	(9,885)
615.1	Purch Power Oper SS	51,251	77,814	(26,563)	58,622	74,724	(16,102)	53,318	77,715	(24,397)
615.3	Purch Power Oper WT	289,267	319,978	(30,711)	397,387	332,114	65,273	291,273	297,546	(6,273)
615.5	Purch Power Oper TD	353		353	(312)		(312)	18		18
616.1	Purch Fuel Oper SS	0	0	0	0	0	(24.056)	0	0	0
618.3	Chemicals Oper WT	202,620 0	176,576	26,044 0	202,155 0	237,011	(34,856) 0	163,990 0	159,170	4,820 0
620.1 620.2	M&S Oper SS M&S Maint SS	5,936	38,009	(32,073)	4,890	27,099	(22,209)	(803)	7,099	(7,902)
620.3	M&S Oper WT	5,179	3,075	2,104	1,874	3,675	(1,801)	510	3,175	(2,665)
620.4	M&S Maint WT	27,950	43,629	(15,679)	9,936	19,840	(9,904)	5,464	13,399	(7,935)
620.5	M&S Oper TD	14,063	8,820	5,243	12,664	8,820	3,844	3,850	8,820	(4,970)
620.6	M&S Maint TD	24,317	21,817	2,500	25,645	21,817	3,828	13,001	21,817	(8,816)
620.8	M&S AG	11,497	42,591	(31,094)	26,430	4,691	21,739	38,032	4,591	33,441
632.8	Cont Serv Acct AG	9,974	7,779	2,195	7,955	7,779	176	7,371	7,779	(408)
633.8	Cont Serv Legal AG	(99,634)	16,535	(116,169)	33,178	16,535	16,643	(32,366)	16,535	(48,901)
634.8	Cont Serv Mgmt Fee A	669,928 103	747,926 2,550	(77,998)		778,921	226,766	682,912 769	723,857	(40,945)
635.3 636.1	Cont Serv Testing Op Cont Serv Other Oper	0	۷,۵۵۵	(2,447) 0	2,774 0	1,200	1,574 0	769	1,200	(432) 0
030.1	com serv other oper	O		0	o		3	3		3

		Jul-12		Aug-12			Sep-12			
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.3	Cont Serv Other Oper	18,515	25,709	(7,194)	15,401	20,709	(5,308)	13,402	18,709	(5,308)
636.4	Cont Serv Other Main	0		0	0		0	784		784
636.5	Cont Serv Other Oper	15,594	9,501	6,093	(1,628)	9,501	(11,129)	5,749	9,501	(3,752)
636.6	Cont Serv Other Main	0		0	1,351		1,351	18,730		18,730
636.7	Cont Serv Other CA	17,111	1,004	16,107	(659)	1,088	(1,747)	5,933	1,548	4,385
636.8	Cont Serv Other AG	15,613	33,773	(18,160)	18,523	25,539	(7,016)	(6,202)	39,593	(45,795)
641.5	Rents-Real Prop Oper	0	400	(400)	100	400	(300)	375	400	(25)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	2,288	2,296	(8)	3,428	2,296	1,132	1,572	2,296	(724)
650.1	Transportation Oper	0		0	0		0	0		0
650.2	Transportation Maint	0		0	0		0	0		0
650.3	Transportation Oper	0		0	0		0	0		0
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	60		60	0		0	0		0
650.6	Transportation Maint	0		0	0		0	0		0
650.7	Transportation CA	10		10	0		0	0		0
650.8	Transportation AG	50,548	40,407	10,141	13,350	45,984	(32,634)	35,488	43,928	(8,440)
656.8	Ins Vehicle AG	2,949	2,456	493	2,949	2,456	493	2,949	2,456	493
657.8	Ins Gen Liab AG	25,404	20,587	4,817	25,404	20,587	4,817	13,971	20,587	(6,616)
658.8	Ins Work Comp AG	11,018	11,531	(513)	11,293	11,531	(238)	11,370	11,531	(161)
659.8	Ins Other AG	10,204	21,344	(11,140)	10,204	21,344	(11,140)	10,611	21,344	(10,733)
660.8	Advertising AG	13,706	7,500	6,206	0	0	0	1,458	2,945	(1,488)
666.8	Reg Exp-Rate Case	16,566	16,566	(0)	16,566	16,566	(0)	16,566	16,566	(0)
667.8	Reg Exp-Other AG	1,179	1,179	(0)	1,179	1,179	(0)	1,179	1,179	(0)
670.7	Bad Debt Expense	3,427	96,334	(92,907)	83,871	88,804	(4,933)	55,259	102,807	(47,548)
675.1	Misc Exp Oper SS	612	3,783	(3,171)	7,701	3,783	3,918	4,348	3,783	565
675.3	Misc Exp Oper W _T	39,856	44,741	(4,885)	47,191	39,793	7,398	45,852	38,612	7,240
675.4	Misc Exp Maint WT	12,993	16,920	(3,927)	15,064	17,295	(2,231)	9,347	16,920	(7,573)
675.5	Misc Exp Oper TD	21,655	17,816	3,839	9,898	17,816	(7,918)	10,917	17,816	(6,899)
675.6	Misc Exp Maint TD	51,324	37,036	14,288	27,118	37,036	(9,918)	35,594	40,536	(4,942)
675.7	Misc Exp CA	90,658	107,785	(17,127)	112,674	107,785	4,889	84,559	107,785	(23,226)
675.8	Misc Exp AG	166,308	130,354	35,954	140,993	107,119	33,874	335,783	112,347	223,436

			Oct-12			Nov-12			Dec-12	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,017,497	\$1,014,377	\$3,120	\$1,021,368	\$1,022,960	. , ,	\$1,015,158	\$1,025,469	(\$10,311)
406	Amort UPAA	713	40.000	713	713	40.000	713	713	40.000	713
407.1	Amort-Ltd Term UP	11,190	10,969	221	11,190	10,969	221	11,190	10,969	221
407.2 407.4	Amort-Prop Losses Amort-Reg Asset	4,757 575	4,757 575	(0) 0	4,757 575	4,757 575	(0) 0	4,757 575	4,757 575	(0) 0
407.4	Taxes Oth than Inc-Reg Assess	12,178	8,182	3,996	12,178	8,182	3,996	12,178	8,182	3,996
408.11	Taxes Oth than Inc-Property	418,364	351,959	66,405	348,195	351,959	(3,764)	368,651	351,959	16,692
408.12	Taxes Oth than Inc-Payroll	42,756	48,111	(5,355)	40,765	46,149	(5,384)	43,874	44,001	(127)
408.13	Taxes Oth than Inc-Other	2,740	10,000	(7,260)	0	0	0	50	0	50
409.1	Income Taxes-FIT Ope	648,272	318,869	329,403	(67,007)	182,118	(249,125)	1,580,603	74,551	1,506,052
409.11	Income Taxes-SIT Ope	118,226	58,684	59,542	539,866	33,681	506,185	44,294	14,038	30,256
409.2	Income Taxes-Oth Inc	(2,347)		(2,347)			30,079	(21,674)		(21,674)
410.1	Def Inc Tax-FIT	(91,203)	389,951	(481,154)	434,930	271,802	163,128	(1,471,657)		(1,685,038)
410.11	Def Inc Tax-SIT	(19,638)	71,115	(90,753)	(533,157)	49,569	(582,726)	(12,869)	38,915	(51,784)
412.11	ITC-Restored	(7,066)		(7,066)	(7,066)		(7,066)	(7,066)		(7,066)
415 416	M&J Revenues M&J Expenses	0 (8,792)		0 (8,792)	0 7,065		0 7,065	60,105 (15,810)		60,105 (15,810)
420	AFUDC	(61,048)	(52,520)	(8,528)	(93,648)	(58,346)	(35,302)	(80,771)	(61,606)	(19,165)
421	Nonutility Income	01,040)	(32,320)	0,320,	(33,040)	(30,340)	(33,302)	0	(01,000)	0
426	Misc Nonutility Expe	14,825	33,500	(18,675)	(84,391)	9,500	(93,891)	11,423	9,500	1,923
427.2	Int Exp-Short Term D	2,715	1,657	1,058	1,521	4,582	(3,061)	2,126	2,468	(343)
427.3	Int Exp-LTD	922,217	1,014,596	(92,379)	943,969	1,014,607	(70,638)	943,969	1,024,160	(80,191)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	5,873	5,663	210	7,336	5,663	1,673	7,336	8,000	(664)
437	Dividends Declared -	31,763	38,263	(6,501)	31,763	38,263	(6,501)	31,763	38,263	(6,501)
438	Dividends Declared -	0	(1,302,706)		0	(837,709)	837,709	4,686,499	6,572,238	(1,885,739)
461.1	Metered Sales-Res	(3,486,214)		518,558		(3,537,583)			(3,352,155)	136,430
461.2 461.3	Metered Sales-Com	(1,901,516)	(1,936,897) (177,638)	35,381 8,913	(1,579,938)	(1,648,902) (151,455)	68,964 (14,073)	(1,438,328)	(1,459,119) (143,419)	20,791 (18,140)
461.4	Metered Sales-Ind Metered Sales-OPA	(555,541)	(686,921)	131,380	(485,072)	(533,811)	48,739	(404,734)	(443,691)	38,957
462.1	Public Fire Revenues	(280,851)	(280,000)	(851)	(257,435)	(280,000)	22,565	(304,262)	(280,000)	(24,262)
462.2	Private Fire Revenue	(192,574)	(190,000)	(2,574)	(204,764)	(190,000)	(14,764)	(204,571)	(190,000)	(14,571)
466	Sales for Resale	(161,518)	(163,501)	1,983	(129,659)	(136,837)	7,178	(137,477)	(140,939)	3,462
467	Interdept Sales	(1,639)		(1,639)	(2,115)		(2,115)	(2,284)		(2,284)
470	Forfeited Discounts	0		0	0		0	(48,879)		(48,879)
471	Misc Service Revenue	(69,854)	(98,800)	28,946	(62,228)	(106,800)	44,572	(72,388)	(88,800)	16,412
472	Rents from Water Pro	(7,909)	(7,000)	(909)	(7,909)	(7,000)	(909)	(7,909)	(7,000)	(909)
473	Interdept Rents	(26,253)	(26,000)	(253)	(27,417)	(26,000)	(1,417)	(24,911)	(26,000)	1,089
474	Other Water Revenues	(5,359) 0	(45,383)	40,024 0	(5,218) 0	(45,383)	40,165 0	(9,780) 0	(45,383)	35,603 0
601.2 601.3	Salaries-Empl Maint	190,145		190,145	153,785		153,785	157,753		157,753
601.4	Salaries-Empl Oper W Salaries-Empl Maint	22,712		22,712	16,237		16,237	19,013		19,013
601.5	Salaries-Empl Oper T	119,065		119,065	66,583		66,583	84,528		84,528
601.6	Salaries-Empl Maint	70,752		70,752	56,241		56,241	63,851		63,851
601.7	Salaries-Empl CA	48,596		48,596	42,879		42,879	42,441		42,441
601.8	Salaries-Empl AG	165,221	674,165	(508,944)	235,179	674,892	(439,713)	319,296	648,776	(329,480)
604.5	Empl Pens & Ben Oper	0		0	0		0	10		10
604.8	Empl Pens & Ben AG	280,843	294,926	(14,083)		292,939	(17,812)	293,397	298,072	(4,675)
610.1	Purchased Water Oper	17,985	30,225	(12,240)		26,359	(6,894)	20,513	27,399	(6,886)
615.1	Purch Power Oper SS	46,398	79,013	(32,615)		84,020	(32,986)	58,592	86,626	(28,034)
615.3	Purch Power Oper WT	257,038	274,152	(17,114)		231,992	(11,683)	191,975	202,611	(10,637)
615.5	Purch Power Oper TD	25	0	25	22 0	0	22 0	24 0	4 900	(4.800)
616.1 618.3	Purch Fuel Oper SS Chemicals Oper WT	9,134 122,211	163,692	9,134 (41,481)	115,319	128,510	(13,191)	154,068	4,800 141,925	(4,800) 12,143
620.1	M&S Oper SS	0	103,032	0	424	120,310	424	30	141,323	30
620.2	M&S Maint SS	0	69,599	(69,599)		7,099	(1,150)	3,688	38,009	(34,321)
620.3	M&S Oper WT	4,220	3,050	1,170	22,238	3,675	18,563	32,863	3,775	29,088
620.4	M&S Maint WT	5,892	11,399	(5,507)	58,308	68,602	(10,294)	33,849	32,278	1,571
620.5	M&S Oper TD	5,041	8,820	(3,779)	15,548	8,820	6,728	4,496	8,820	(4,324)
620.6	M&S Maint TD	15,721	21,817	(6,096)	35,093	21,817	13,276	28,303	20,317	7,986
620.8	M&S AG	17,792	4,591	13,201	(68,549)		(73,240)	4,610	42,591	(37,981)
632.8	Cont Serv Acct AG	7,371	7,779	(408)		7,779	(408)	7,371	7,779	(408)
633.8	Cont Serv Legal AG	20,963	16,535	4,428	4,780	16,535	(11,755)	10,385	16,535	(6,150)
634.8	Cont Serv Mgmt Fee A	794,306	769,493	24,813	824,849	754,579	70,270	952,350	732,527	219,823
635.3	Cont Serv Testing Op	61 0	1,800	(1,739) 0	966 105	300	666 105	0	300	(300)
636.1	Cont Serv Other Oper	U		U	103		103	U		U

			Oct-12			Nov-12			Dec-12	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.3	Cont Serv Other Oper	15,461	27,944	(12,483)	29,734	14,209	15,525	12,280	14,209	(1,929)
636.4	Cont Serv Other Main	513		513	10,000		10,000	(2,830)		(2,830)
636.5	Cont Serv Other Oper	4,474	9,501	(5,027)	8,429	7,501	928	568	7,501	(6,933)
636.6	Cont Serv Other Main	16,729		16,729	11,994		11,994	16,440		16,440
636.7	Cont Serv Other CA	41,785	1,509	40,276	(30,510)	7,146	(37,656)	3,194	1,578	1,616
636.8	Cont Serv Other AG	16,020	16,878	(858)	43,204	19,311	23,893	24,948	34,768	(9,820)
641.5	Rents-Real Prop Oper	0	400	(400)	0	400	(400)	1,150	400	750
642.3	Rents-Equipment Oper	0		0	1,113		1,113	0		0
642.5	Rents-Equipment Oper	70		70	19		19	0		0
642.8	Rents-Equipment AG	(1,274)	2,296	(3,570)	8,829	2,296	6,533	3,912	2,296	1,616
650.1	Transportation Oper	0		0	0		0	118		118
650.2	Transportation Maint	0		0	73		73	14		14
650.3	Transportation Oper	0		0	20		20	120		120
650.4	Transportation Maint	0		0	47		47	0		0
650.5	Transportation Oper	1,148		1,148	2,495		2,495	1,555		1,555
650.6	Transportation Maint	0		0	0		0	297		297
650.7	Transportation CA	0		0	0		0	0		0
650.8	Transportation AG	52,026	41,869	10,157	38,828	40,019	(1,191)	67,414	41,528	25,886
656.8	Ins Vehicle AG	2,949	2,456	493	2,949	2,456	493	2,949	2,456	493
657.8	Ins Gen Liab AG	25,404	20,587	4,817	25,404	20,587	4,817	(1,685)	20,587	(22,272)
658.8	Ins Work Comp AG	11,165	11,531	(366)	10,602	11,531	(929)	12,249	11,531	718
659.8	Ins Other AG	10,213	21,344	(11,131)	10,204	21,344	(11,140)	10,195	21,344	(11,149)
660.8	Advertising AG	4,094	2,778	1,316	(4,988)	0	(4,988)	480	10,278	(9,798)
666.8	Reg Exp-Rate Case	16,566	16,566	(0)	16,566	16,566	(0)	16,566	16,566	(0)
667.8	Reg Exp-Other AG	1,179	1,179	(0)	1,179	1,179	(0)	1,179	1,179	(0)
670.7	Bad Debt Expense	112,795	47,160	65,635	55,711	20,505	35,206	164,330	(12,610)	176,940
675.1	Misc Exp Oper SS	4,231	3,783	448	9,894	3,783	6,111	13,314	3,783	9,531
675.3	Misc Exp Oper W _T	58,607	39,929	18,678	73,694	38,709	34,985	65,959	42,291	23,668
675.4	Misc Exp Maint WT	10,961	31,232	(20,271)	10,261	29,950	(19,689)	9,679	35,936	(26,257)
675.5	Misc Exp Oper TD	19,505	17,816	1,689	31,154	19,066	12,088	27,103	20,066	7,037
675.6	Misc Exp Maint TD	48,937	37,036	11,901	35,036	37,036	(2,000)	40,816	37,333	3,483
675.7	Misc Exp CA	104,165	115,550	(11,385)	62,701	109,849	(47,148)	82,968	109,831	(26,863)
675.8	Misc Exp AG	23,744	118,098	(94,354)	167,409	101,020	66,389	170,007	125,947	44,060

			Jan-13			Feb-13			Mar-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,056,071	\$1,039,800	\$16,270	\$1,060,087	\$1,041,006	\$19,080	\$1,065,880	\$1,044,390	\$21,490
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	12,546	12,182	364	12,546	12,182	364	12,546	12,182	364
407.2	Amort-Prop Losses	4,757	4,757	0	4,757	4,757	0	4,757	4,757	0
407.4 408.1	Amort-Reg Asset	575	575	(222)	575 12,178	575 12,500	0 (322)	575 12,178	575	0 (322)
408.11	Taxes Oth than Inc-Reg Assess Taxes Oth than Inc-Property	12,178 348,273	12,500 363,250	(322) (14,977)	348,350	363,250	(14,900)	348,213	12,500 363,250	(15,037)
408.12	Taxes Oth than Inc-Payroll	60,297	59,593	703	44,107	48,207	(4,100)	34,119	43,180	(9,061)
408.13	Taxes Oth than Inc-Other	0		0	0	,	0	0	,	0
409.1	Income Taxes-FIT Ope	246,394	169,898	76,496	(48,215)	(159,583)	111,369	75,113	(90,287)	165,400
409.11	Income Taxes-SIT Ope	44,935	31,059	13,876	(8,793)	(28,764)	19,971	5,544	(16,169)	21,714
409.2	Income Taxes-Oth Inc	1,972		1,972	3,469		3,469	(6,320)		(6,320)
410.1	Def Inc Tax-FIT	121,354	236,424	(115,070)	342,454	491,066	(148,612)	299,433	398,591	(99,158)
410.11	Def Inc Tax-SIT	19,126	40,111	(20,985)	59,448	86,550	(27,102)	64,818	69,686	(4,867)
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	(F 922)		(F 822)	(36)		(36)	3,056		3,056
416 420	M&J Expenses AFUDC	(5,823) (82,329)	(97,448)	(5,823) 15,119	(14,855) (69,997)	(112,995)	(14,855) 42,998	1,035 (73,803)	(126,004)	1,035 52,201
426	Misc Nonutility Expe	753	5,250	(4,497)	5,973	5,250	723	12,156	6,750	5,406
427.2	Int Exp-Short Term D	5,568	5,743	(175)	3,431	7,638	(4,207)	3,998	7,227	(3,228)
427.3	Int Exp-LTD	943,969	977,969	(34,000)	912,141	977,969	(65,828)	975,797	977,969	(2,172)
427.5	Int Exp-Other	0	•	0	0	•	0	0	•	0
428	Amort Debt Expense	7,336	6,222	1,113	6,953	6,222	731	7,909	6,222	1,687
437	Dividends Declared -	31,763	31,763	0	29,645	31,763	(2,118)	33,880	31,763	2,118
438	Dividends Declared -	0	0	0	0	0	0	1,426,326	1,872,952	, , ,
461.1	Metered Sales-Res	(3,410,841)		49,666		(3,165,239)	64,635	(3,195,805)		3,597
461.2 461.3	Metered Sales-Com Metered Sales-Ind		(1,614,655)	58,444		(1,487,675)	26,189		(1,498,406)	(20,614)
461.4	Metered Sales-OPA	(152,043) (419,234)	(158,192) (422,326)	6,150 3,092	(164,764) (446,648)	(158,513) (400,778)	(6,251) (45,870)	(160,219) (396,917)	(155,112) (404,975)	(5,107) 8,058
462.1	Public Fire Revenues	(280,848)	(422,320)	(280,848)	(280,848)	(400,778)	(280,848)	(280,848)	(404,373)	(280,848)
462.2	Private Fire Revenue	(202,936)	(466,372)		(203,111)	(475,572)		(205,602)	(471,012)	
466	Sales for Resale	(120,047)	(134,268)	14,221	(136,789)	(134,143)	(2,645)	(113,233)	(126,829)	13,595
467	Interdept Sales	(2,299)		(2,299)	(2,521)		(2,521)	(2,492)		(2,492)
470	Forfeited Discounts	(56,562)	(56,667)	104	(43,857)	(56,667)	12,810	(48,399)	(56,667)	8,268
471	Misc Service Revenue	(68,115)	(79,570)	11,455	(68,135)	(92,026)	23,891	(66,147)	(91,339)	25,192
472	Rents from Water Pro	(8,044)	(7,308)	(736)	(7,909)	(5,975)	(1,935)	(7,909)	(10,075)	2,165
473	Interdept Rents	(27,575)	(8,333)	(19,241)	7,561	(8,333)	15,894	(10,007)	(8,333)	(1,674)
474 601.2	Other Water Revenues Salaries-Empl Maint	(10,218) 0	(1,150)	(9,068) 0	28,816 0	(1,138)	29,953 0	(1,497) 0	(179)	(1,318) 0
601.3	Salaries-Empl Oper W	171,143		171,143	171,408		171,408	170,330		170,330
601.4	Salaries-Empl Maint	22,569		22,569	20,978		20,978	14,219		14,219
601.5	Salaries-Empl Oper T	80,121		80,121	89,259		89,259	91,251		91,251
601.6	Salaries-Empl Maint	66,846		66,846	51,909		51,909	46,955		46,955
601.7	Salaries-Empl CA	37,968		37,968	37,313		37,313	44,293		44,293
601.8	Salaries-Empl AG	197,249	620,867	(423,618)	151,778	544,841	(393,064)	88,823	565,257	(476,434)
604.3	Empl Pens & Ben Oper	20		20	0		0	0		0
604.5	Empl Pens & Ben Oper	0	200 17:	(26.102)	0	200 22-	(22.000)	0	205.010	(44.057)
604.8 610.1	Empl Pens & Ben AG	250,073	286,174	(36,102)	248,298	280,397	(32,099)	240,989	285,946	(44,957) 7,627
610.1 615.1	Purchased Water Oper Purch Power Oper SS	24,309 56,343	27,507	(3,198) 56,343	32,253 61,557	25,373	6,880 61,557	34,192 64,631	26,566	7,627 64,631
615.3	Purch Power Oper WT	228,800		228,800	219,510		219,510	211,962		211,962
615.5	Purch Power Oper TD	32		32	411		411	329		329
615.8	Purch Power Oper AG		278,300	(278,300)		271,305	(271,305)		301,100	(301,100)
616.1	Purch Fuel Oper SS	0	0	0	0	0	0	0	0	0
618.3	Chemicals Oper WT	145,383	129,649	15,733	125,867	121,867	4,001	123,861	136,459	(12,599)
620.1	M&S Oper SS	240		240	12		12	0		0
620.2	M&S Maint SS	662	7,617	(6,955)	16,055	7,617	8,439	(4,602)	19,617	(24,219)
620.3	M&S Oper WT	10,163	40.000	10,163	8,085	40.000	8,085	2,017	20.215	2,017
620.4	M&S Maint WT	53,161	16,049	37,112	65,607	16,049	49,558	25,636	38,049	(12,413)
620.5 620.6	M&S Oper TD M&S Maint TD	(3,277)	20,365	(23,642)	8,723 12,308	20,415 26,300	(11,692)	7,984 12,597	17,815	(9,831) (13,703)
620.8	M&S AG	19,388 2,975	27,300	(7,912) 2,975	5,885	20,300	(13,992) 5,885	2,435	26,300	(13,703) 2,435
631.1	Cont Serv Eng Oper S	41		41	0,885		0	2,433		2,433
631.6	Cont Serv Eng Maint	0		0	0		0	0		0
631.8	Cont Serv Eng AG	0	3,000	(3,000)	0	1,500	(1,500)	0	2,000	(2,000)
632.8	Cont Serv Acct AG	7,371	7,779	(408)	7,371	7,779	(408)	8,005	7,779	226

			Jan-13			Feb-13			Mar-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	(4,618)	16,500	(21,118)	7,560	16,500	(8,940)	7,074	16,500	(9,426)
634.8	Cont Serv Mgmt Fee A	797,266	822,690	(25,424)	823,262	759,026	64,236	762,947	798,421	(35,474)
635.3	Cont Serv Testing Op	151	3,379	(3,228)	829	2,000	(1,171)	109	1,170	(1,061)
636.1	Cont Serv Other Oper	0		0	0		0	333		333
636.2	Cont Serv Other Main	0		0	0		0	0		0
636.3	Cont Serv Other Oper	20,089		20,089	21,037		21,037	18,793		18,793
636.4	Cont Serv Other Main	8,628		8,628	10,695		10,695	421		421
636.5	Cont Serv Other Oper	2,897		2,897	14,666		14,666	9,288		9,288
636.6	Cont Serv Other Main	(2,228)		(2,228)	14,909		14,909	8,863		8,863
636.7	Cont Serv Other CA	19,872		19,872	(6,591)		(6,591)	2,930		2,930
636.8	Cont Serv Other AG	18,350	40,249	(21,900)	31,130	47,127	(15,997)	(8,190)	57,751	(65,941)
641.5	Rents-Real Prop Oper	600		600	115		115	3,030		3,030
641.8	Rents-Real Prop AG	0	484	(484)	0	484	(484)	0	484	(484)
642.3	Rents-Equipment Oper	0		0	141		141	0		0
642.5	Rents-Equipment Oper	152		152	287		287	0		0
642.8	Rents-Equipment AG	(5,740)	2,676	(8,416)	3,176	2,676	500	12,367	2,676	9,692
650.1	Transportation Oper	0		0	0		0	0		0
650.3	Transportation Oper	(35)		(35)	(24)		(24)	552		552
650.4	Transportation Maint	0		0	0		0	24		24
650.5	Transportation Oper	512		512	2,656		2,656	855		855
650.6	Transportation Maint	368		368	0		0	0		0
650.8	Transportation AG	82,206	39,849	42,357	(7,083)	42,000	(49,083)	114,067	37,866	76,200
656.8	Ins Vehicle AG	2,271	2,456	(185)	2,271	2,456	(185)	2,271	2,456	(185)
657.8	Ins Gen Liab AG	26,304	20,587	5,717	26,302	20,587	5,715	60,664	20,587	40,077
658.8	Ins Work Comp AG	11,929	11,541	389	12,625	11,541	1,084	11,822	11,541	282
659.8	Ins Other AG	12,864	21,344	(8,480)	12,580	21,344	(8,764)	12,580	21,344	(8,764)
660.8	Advertising AG	(530)		(530)	(20)		(20)	480		480
666.8	Reg Exp-Rate Case	16,566	16,566	(0)	16,566	16,566	(0)	16,566	16,566	(0)
667.8	Reg Exp-Other AG	1,179	1,179	0	1,179	1,179	0	1,179	1,179	0
670.7	Bad Debt Expense	71,144	1,973	69,171	55,278	15,842	39,436	(20,142)	34,372	(54,513)
675.1	Misc Exp Oper SS	9,318		9,318	10,190		10,190	9,737		9,737
675.2	Misc Exp Maint SS	0	33,652	(33,652)	0	33,652	(33,652)	0	33,652	(33,652)
675.3	Misc Exp Oper W _T	82,945	43,208	39,737	54,500	36,983	17,517	39,553	37,683	1,870
675.4	Misc Exp Maint WT	10,961	1,800	9,161	9,727	1,950	7,777	9,679	2,200	7,479
675.5	Misc Exp Oper TD	28,337		28,337	22,796		22,796	19,461		19,461
675.6	Misc Exp Maint TD	5,322	18,300	(12,978)	32,499	18,300	14,199	59,224	18,300	40,924
675.7	Misc Exp CA	115,566	96,362	19,203	99,684	96,126	3,558	63,191	97,787	(34,597)
675.8	Misc Exp AG	143,639	220,963	(77,324)	68,310	192,918	(124,608)	80,913	156,834	(75,920)

			Apr-13			May-13			Jun-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,065,516	\$1,046,424	\$19,092	\$1,069,586	\$1,049,121	. ,	\$1,159,978		\$15,078
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1 407.2	Amort-Ltd Term UP	12,546	12,182	364	12,546	12,182	364	12,546	12,182	364
407.2	Amort-Prop Losses Amort-Reg Asset	4,757 575	4,757 575	0	4,757 575	4,757 575	0	4,757 575	4,757 575	0
407.4	Taxes Oth than Inc-Reg Assess	12,178	12,500	(322)	12,178	12,500	(322)	12,178	12,500	(322)
408.11	Taxes Oth than Inc-Property	348,395	363,250	(14,855)	372,109	363,250	8,859	359,980	363,250	(3,270)
408.12	Taxes Oth than Inc-Payroll	38,940	45,067	(6,127)	39,608	46,538	(6,930)	37,191	41,912	(4,721)
408.13	Taxes Oth than Inc-Other	0		0	0		0	0		0
409.1	Income Taxes-FIT Ope	482,093	298,040	184,054	1,296,133	(95,352)	1,391,485	(900,970)	827,818	(1,728,788)
409.11	Income Taxes-SIT Ope	87,920	53,710	34,210	(60,481)	(25,309)	(35,172)	106,446	136,195	(29,749)
409.2	Income Taxes-Oth Inc	(16,008)		(16,008)	(3,815)		(3,815)	2,796		2,796
410.1	Def Inc Tax-FIT	(20,249)	74,147	(94,396)	(851,861)		(1,404,210)	1,457,754	19,884	1,437,871
410.11	Def Inc Tax-SIT	(6,698)	10,517	(17,215)	82,709	97,727	(15,018)	(2,228)	621 (7,066)	(2,849)
412.11 415	ITC-Restored M&J Revenues	(7,066) 42,961	(7,066)	(0) 42,961	(7,066) 24,545	(7,066)	(0) 24,545	(7,066) 0	(7,000)	(0) 0
416	M&J Expenses	(10,150)		(10,150)	(21,970)		(21,970)	(12,935)		(12,935)
420	AFUDC	(82,524)	(136,943)	54,419	(63,987)	(147,531)	83,544	(88,958)	(114,905)	25,948
426	Misc Nonutility Expe	8,339	9,250	(911)	7,232	5,250	1,982	5,749	5,250	499
427.2	Int Exp-Short Term D	4,444	8,681	(4,237)	3,133	9,491	(6,357)	2,962	8,028	(5,066)
427.3	Int Exp-LTD	943,969	977,969	(34,000)	957,067	984,469	(27,402)	970,165	990,969	(20,803)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	7,335	6,222	1,113	7,134	6,222	911	7,335	6,472	863
437	Dividends Declared -	31,763	31,763	0	31,763	31,763	0	31,763	31,763	0
438	Dividends Declared -	0	0	0	0	0	0	1,332,282	1,268,852	63,430
461.1	Metered Sales-Res		(3,331,095)		(3,532,498)		(17,602)			626,143
461.2	Metered Sales-Com Metered Sales-Ind		(1,589,038)	(30,312)	(1,454,011) (170,571)	(1,693,728)	239,718 7,011	(1,941,884)	(2,051,746)	
461.3 461.4	Metered Sales-OPA	(191,883) (483,592)	(174,413) (430,042)		(446,482)	(496,257)	49,775	(551,700)	(187,997) (580,724)	
462.1	Public Fire Revenues	(280,848)	(430,042)	(280,848)	(297,499)	(430,237)	(297,499)	(296,568)	(300,724)	(296,568)
462.2	Private Fire Revenue	(194,096)	(471,616)		(180,113)	(481,117)	301,004	(201,191)	(472,000)	
466	Sales for Resale	(136,474)	(139,984)	3,510	(135,396)	(169,382)	33,986	(200,926)	(173,591)	(27,335)
467	Interdept Sales	(2,264)		(2,264)	(2,306)		(2,306)	(2,394)		(2,394)
470	Forfeited Discounts	(34,916)	(56,667)	21,751	(9,459)	(56,667)	47,208	0	(56,667)	56,667
471	Misc Service Revenue	(69,307)	(95,269)	25,962	(88,747)	(96,950)	8,204	(80,160)	(105,901)	
472	Rents from Water Pro	(7,909)	(7,308)	(602)	(7,909)	(7,911)	2	(9,314)	(5,610)	
473	Interdept Rents	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)		(8,333)	
474	Other Water Revenues	(1,645) 0	(974)	(671) 0	(4,926) 0	(1,122)	(3,804) 0	0 474	(1,095)	1,095 474
601.2 601.3	Salaries-Empl Maint Salaries-Empl Oper W	193,350		193,350	203,429		203,429	175,029		175,029
601.4	Salaries-Empl Maint	18,694		18,694	23,192		23,192	14,608		14,608
601.5	Salaries-Empl Oper T	85,795		85,795	108,438		108,438	83,465		83,465
601.6	Salaries-Empl Maint	51,334		51,334	44,772		44,772	50,491		50,491
601.7	Salaries-Empl CA	33,426		33,426	43,270		43,270	28,059		28,059
601.8	Salaries-Empl AG	143,036	598,725	(455,689)	155,276	616,740	(461,464)	167,337	556,415	(389,079)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	18		18	0		0
604.8	Empl Pens & Ben AG	247,321	282,719	(35,397)	247,021	286,867	(39,846)	242,417	312,918	(70,501)
610.1	Purchased Water Oper	26,848	30,322	(3,473)	24,522	26,040	(1,518)		26,203	(10,240)
615.1	Purch Power Oper SS	68,507		68,507	62,796		62,796	59,036		59,036
615.3 615.5	Purch Power Oper WT Purch Power Oper TD	248,249 214		248,249 214	288,744 307		288,744 307	259,022 246		259,022 246
615.8	Purch Power Oper AG	214	289,742	(289,742)	307	306,129	(306,129)	240	370,749	(370,749)
616.1	Purch Fuel Oper SS	0	0	0	0	600	(600)	0	0	0
618.3	Chemicals Oper WT	112,971	134,868	(21,898)	111,250	149,038	(37,788)	133,239	174,685	(41,445)
620.1	M&S Oper SS	140		140	325		325	(387)		(387)
620.2	M&S Maint SS	6,222	22,617	(16,394)	6,297	15,617	(9,320)	3,963	27,617	(23,653)
620.3	M&S Oper WT	7,213		7,213	7,150		7,150	11,528		11,528
620.4	M&S Maint WT	37,559	30,824	6,735	30,902	34,549	(3,647)	22,175	19,824	2,351
620.5	M&S Oper TD	6,162	17,015	(10,853)	15,980	18,315	(2,335)	8,497	17,015	(8,518)
620.6	M&S Maint TD	15,076	25,300	(10,224)	11,702	25,300	(13,598)	(13,831)	25,300	(39,131)
620.8	M&S AG	2,409		2,409	2,570		2,570	6,769		6,769
631.1	Cont Serv Eng Oper S	0		0	0		0	0		0
631.6 631.8	Cont Serv Eng Maint Cont Serv Eng AG	0	2,000	(2,000)	111	2,000	(1,889)	0	5,000	(5,000)
632.8	Cont Serv Eng AG Cont Serv Acct AG	15,364	7,779	7,585	13,795	9,579	4,216	13,744	9,579	4,166
002.0	Som Serv Acce Ac	20,004	.,,,,	.,505	20,755	3,3,3	.,210	20,7	5,5,5	.,_00

			Apr-13		May-13				Jun-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	13,413	16,500	(3,087)	5,231	17,700	(12,469)	3,635	16,500	(12,865)
634.8	Cont Serv Mgmt Fee A	787,291	820,661	(33,370)	854,526	821,296	33,230	704,738	768,186	(63,447)
635.3	Cont Serv Testing Op	2,960	2,572	388	510	920	(410)	851	0	851
636.1	Cont Serv Other Oper	0	,	0	0		, o	0		0
636.2	Cont Serv Other Main	40		40	(40)		(40)	0		0
636.3	Cont Serv Other Oper	9,883		9,883	20,181		20,181	12,706		12,706
636.4	Cont Serv Other Main	2,258		2,258	2,242		2,242	(10,655)		(10,655)
636.5	Cont Serv Other Oper	28,331		28,331	7,745		7,745	5,799		5,799
636.6	Cont Serv Other Main	7,640		7,640	12,711		12,711	10,744		10,744
636.7	Cont Serv Other CA	3,594		3,594	4,304		4,304	12,661		12,661
636.8	Cont Serv Other AG	36,564	49,451	(12,886)	20,874	54,326	(33,452)	18,506	61,399	(42,893)
641.5	Rents-Real Prop Oper	262		262	438		438	100		100
641.8	Rents-Real Prop AG	0	484	(484)	0	484	(484)	0	484	(484)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	524		524
642.8	Rents-Equipment AG	2,128	2,676	(547)	1,904	2,676	(772)	1,827	2,676	(849)
650.1	Transportation Oper	0		0	104		104	0		0
650.3	Transportation Oper	53		53	(147)		(147)	(30)		(30)
650.4	Transportation Maint	42		42	(42)		(42)	0		0
650.5	Transportation Oper	36		36	(79)		(79)	570		570
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	15,946	37,928	(21,982)	31,707	43,193	(11,486)	57,708	41,190	16,518
656.8	Ins Vehicle AG	2,271	2,456	(185)	2,271	2,456	(185)	2,271	2,456	(185)
657.8	Ins Gen Liab AG	26,516	20,587	5,929	26,367	20,587	5,780	18,451	20,587	(2,136)
658.8	Ins Work Comp AG	11,997	11,541	456	11,944	11,541	404	12,416	11,541	875
659.8	Ins Other AG	12,580	21,344	(8,764)	12,575	21,344	(8,770)	13,027	21,344	(8,317)
660.8	Advertising AG	0		0	955		955	673		673
666.8	Reg Exp-Rate Case	16,566	16,566	(0)	16,566	16,566	(0)	16,566	16,566	(0)
667.8	Reg Exp-Other AG	1,179	1,179	0	1,179	1,179	0	1,179	1,179	0
670.7	Bad Debt Expense	66,536	48,547	17,990	(116,835)	67,698	(184,533)	513,577	83,047	430,530
675.1	Misc Exp Oper SS	10,708		10,708	8,787		8,787	12,407		12,407
675.2	Misc Exp Maint SS	458	33,652	(33,194)	(67)	33,652	(33,719)	0	33,652	(33,652)
675.3	Misc Exp Oper WT	53,029	44,808	8,221	52,460	33,483	18,977	42,582	40,783	1,799
675.4	Misc Exp Maint WT	9,679	2,000	7,679	10,002	1,800	8,202	9,679	1,800	7,879
675.5	Misc Exp Oper TD	14,418		14,418	10,818		10,818	9,660		9,660
675.6	Misc Exp Maint TD	38,642	18,300	20,342	41,927	33,300	8,627	36,269	18,300	17,969
675.7	Misc Exp CA	105,400	96,376	9,024	63,150	96,237	(33,087)	83,178	96,126	(12,948)
675.8	Misc Exp AG	115,300	202,123	(86,823)	142,220	275,714	(133,494)	157,233	197,699	(40,467)

			Jul-13			Aug-13			Sep-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,156,929	\$1,148,994	\$7,935	\$1,072,541	\$1,083,276	(\$10,735)	\$1,137,192	\$1,087,653	\$49,539
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	12,546	12,182	364	12,546	12,182	364	12,546	12,182	364
407.2	Amort-Prop Losses	4,757	4,757	0	4,757	4,757	0	4,757	4,757	0
407.4 408.1	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	575 12,791	575 12,500	0 291	575 12,791	575 12,500	0 291	575 12,791	575 12,500	0 291
408.1	Taxes Oth than Inc-Property	359,650	363,250	(3,600)	361,100	363,250	(2,150)	361,237	363,250	(2,013)
408.12	Taxes Oth than Inc-Payroll	43,900	47,378	(3,478)	38,527	44,306	(5,778)	39,280	41,064	(1,784)
408.13	Taxes Oth than Inc-Other	0	,	0	0	,	0	0	,	0
409.1	Income Taxes-FIT Ope	596,112	989,136	(393,024)	779,478	527,860	251,618	(1,239,769)	1,306,700	(2,546,468)
409.11	Income Taxes-SIT Ope	108,713	165,531	(56,817)	142,154	95,764	46,390	(151,373)	238,216	(389,589)
409.2	Income Taxes-Oth Inc	1,425		1,425	(3,904)		(3,904)	2,697		2,697
410.1	Def Inc Tax-FIT	10,199	(31,589)	41,789	130,372	573,374	(443,003)	2,514,171	(16,406)	
410.11	Def Inc Tax-SIT	(1,145)	(8,767)	7,621	20,770	101,561	(80,791)	387,263	(5,998)	393,261
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	0 (10,448)		0 (10,448)	(717) 4,271		(717) 4,271	0 (14,724)		0 (14,724)
416 420	M&J Expenses AFUDC	(91,301)	(67,774)	(23,526)	(66,025)	(11,005)	(55,021)	(85,255)	(5,976)	(79,278)
426	Misc Nonutility Expe	6,784	5,500	1,284	6,482	5,500	982	7,790	5,500	2,290
427.2	Int Exp-Short Term D	3,231	9,114	(5,883)	3,031	10,829	(7,798)	2,505	8,103	(5,599)
427.3	Int Exp-LTD	970,165	990,969	(20,803)	970,165	990,969	(20,803)	970,165	990,969	(20,803)
427.5	Int Exp-Other	0		0	43		43	0		0
428	Amort Debt Expense	7,335	6,472	863	7,335	6,472	863	7,536	6,472	1,063
437	Dividends Declared -	31,763	31,763	0	31,763	31,763	0	31,763	31,763	0
438	Dividends Declared -	0	0	0	0	0	0	1,880,869	2,096,078	(215,209)
461.1	Metered Sales-Res	(3,498,662)			(4,267,105)	(4,605,086)	337,982		(4,847,510)	340,086
461.2	Metered Sales-Com	(1,915,999)	(2,207,940) (226,957)	291,941	(2,025,759)		320,884	(2,238,883)	(2,465,279)	226,396
461.3 461.4	Metered Sales-Ind Metered Sales-OPA	(242,446) (635,692)	(660,300)	(15,490) 24,609	(249,797) (613,906)	(229,965) (756,442)	(19,833)	(237,810) (991,495)	(229,310) (858,630)	(8,501) (132,865)
462.1	Public Fire Revenues	(246,571)	(000,300)	(246,571)	(282,646)	(730,442)	(282,646)	(368,360)	(838,030)	(368,360)
462.2	Private Fire Revenue	(192,966)	(472,000)	279,034	(204,118)	(517,750)		(138,688)	(516,940)	378,252
466	Sales for Resale	(119,944)	(174,248)	54,303	(152,625)	(209,560)	56,935	(180,931)	(181,823)	892
467	Interdept Sales	(3,321)		(3,321)	(2,249)		(2,249)	(2,316)		(2,316)
470	Forfeited Discounts	(77,105)	(56,667)	(20,438)	(102,951)	(56,667)	(46,284)	(73,560)	(56,667)	(16,893)
471	Misc Service Revenue	(92,288)	(106,809)	14,522	(103,337)	(113,531)	10,194	(77,528)	(116,307)	38,779
472	Rents from Water Pro	(7,814)	(7,527)	(287)	(7,814)	(10,124)	2,310	(8,172)	(7,458)	(714)
473	Interdept Rents	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)
474	Other Water Revenues	0 2,409	(1,194)	1,194 2,409	32,894 2,776	(1,440)	34,334	(34,219)	(1,378)	(32,842) 5,177
601.2 601.3	Salaries-Empl Maint Salaries-Empl Oper W	2,409		2,409	181,993		2,776 181,993	5,177 195,968		195,968
601.4	Salaries-Empl Maint	13,347		13,347	8,988		8,988	7,209		7,209
601.5	Salaries-Empl Oper T	106,965		106,965	115,221		115,221	104,498		104,498
601.6	Salaries-Empl Maint	62,105		62,105	43,847		43,847	49,229		49,229
601.7	Salaries-Empl CA	30,220		30,220	30,753		30,753	30,944		30,944
601.8	Salaries-Empl AG	199,742	636,695	(436,953)	171,166	603,601	(432,435)	174,985	569,699	(394,714)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	0		0	9		9
604.8	Empl Pens & Ben AG	254,707	284,177	(29,470)		289,258	(46,538)	247,414	281,349	(33,935)
610.1	Purchased Water Oper	26,400	30,779	(4,379)		27,715	(1,937)	(49,554)	18,072	(67,626)
615.1 615.3	Purch Power Oper SS Purch Power Oper WT	64,531 255,579		64,531 255,579	55,896 258,386		55,896 258,386	65,616 263,964		65,616 263,964
615.5	Purch Power Oper TD	356		356	303		303	320		320
615.8	Purch Power Oper AG	330	367,039	(367,039)		378,851	(378,851)	320	320,184	(320,184)
616.1	Purch Fuel Oper SS	1,362	0	1,362	82	0	82	0	0	0
618.3	Chemicals Oper WT	178,538	186,857	(8,319)	196,494	202,506	(6,012)	159,780	155,394	4,386
620.1	M&S Oper SS	1,053		1,053	(442)		(442)	194		194
620.2	M&S Maint SS	(225)	7,617	(7,842)		7,617	1,500	8,742	7,325	1,417
620.3	M&S Oper WT	11,432		11,432	2,624		2,624	4,592		4,592
620.4	M&S Maint WT	13,090	31,049	(17,959)		27,049	16,488	11,734	16,824	(5,090)
620.5	M&S Oper TD	7,929	16,965	(9,036)		18,615	(1,196)	6,725	20,815	(14,090)
620.6	M&S Maint TD	39,254 2,693	24,300	14,954 2,693	32,446 2,902	24,300	8,146 2,902	29,895 8,576	24,300	5,595 8 576
620.8 631.1	M&S AG Cont Serv Eng Oper S	2,693		2,693	938		938	8,576		8,576 0
631.6	Cont Serv Eng Oper 5	0		0	4,062		4,062	(1,354)		(1,354)
631.8	Cont Serv Eng AG	0	3,500	(3,500)	0	6,000	(6,000)	0	2,000	(2,000)
632.8	Cont Serv Acct AG	6,759	9,579	(2,820)		9,579	(2,820)		9,579	(1,698)

			Jul-13			Aug-13			Sep-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	488	16,500	(16,012)	30,486	16,500	13,986	11,430	16,500	(5,070)
634.8	Cont Serv Mgmt Fee A	760,851	825,975	(65,124)	747,693	795,170	(47,477)	732,281	795,370	(63,089)
635.3	Cont Serv Testing Op	1,540	862	678	3,213	643	2,570	893	35	858
636.1	Cont Serv Other Oper	0		0	0		0	0		0
636.2	Cont Serv Other Main	0		0	0		0	0		0
636.3	Cont Serv Other Oper	29,777		29,777	28,546		28,546	5,460		5,460
636.4	Cont Serv Other Main	67		67	106		106	385		385
636.5	Cont Serv Other Oper	5,109		5,109	10,002		10,002	5,924		5,924
636.6	Cont Serv Other Main	4,198		4,198	2,068		2,068	1,905		1,905
636.7	Cont Serv Other CA	4,543		4,543	3,660		3,660	4,497		4,497
636.8	Cont Serv Other AG	25,566	49,956	(24,390)	22,707	48,249	(25,543)	8,452	54,284	(45,832)
641.5	Rents-Real Prop Oper	125		125	1,931		1,931	(1,061)		(1,061)
641.8	Rents-Real Prop AG	0	484	(484)	0	484	(484)	0	484	(484)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	(524)		(524)	0		0	0		0
642.8	Rents-Equipment AG	3,481	2,676	805	2,160	2,676	(516)	1,999	2,676	(676)
650.1	Transportation Oper	0		0	0		0	0		0
650.3	Transportation Oper	252		252	(32)		(32)	(48)		(48)
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	(1,107)		(1,107)	20		20	32		32
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	42,078	41,714	364	37,290	37,388	(98)	38,254	39,809	(1,555)
656.8	Ins Vehicle AG	2,271	2,456	(185)	2,271	2,456	(185)	2,271	2,456	(185)
657.8	Ins Gen Liab AG	26,167	20,587	5,580	26,275	20,587	5,688	21,317	20,587	730
658.8	Ins Work Comp AG	12,816	11,541	1,276	12,016	11,541	475	12,195	11,541	655
659.8	Ins Other AG	12,529	21,344	(8,816)	12,529	21,344	(8,816)	12,529	21,344	(8,816)
660.8	Advertising AG	0		0	0		0	0		0
666.8	Reg Exp-Rate Case	16,566	16,566	(0)	16,566	36,010	(19,445)	16,566	36,010	(19,445)
667.8	Reg Exp-Other AG	1,179	1,179	0	1,179	1,179	(0)	1,179	1,179	(0)
670.7	Bad Debt Expense	(39,332)	98,056	(137,388)	143,405	85,047	58,358	62,986	79,386	(16,400)
675.1	Misc Exp Oper SS	10,391		10,391	10,257		10,257	11,647		11,647
675.2	Misc Exp Maint SS	0	33,652	(33,652)	0	36,641	(36,641)	0	36,641	(36,641)
675.3	Misc Exp Oper W _T	48,447	40,508	7,939	56,726	36,983	19,742	29,589	35,433	(5,844)
675.4	Misc Exp Maint WT	11,619	1,800	9,819	9,339	2,700	6,639	9,482	1,800	7,682
675.5	Misc Exp Oper TD	17,529		17,529	13,381		13,381	12,758		12,758
675.6	Misc Exp Maint TD	40,593	18,300	22,293	34,660	18,300	16,360	54,109	33,300	20,809
675.7	Misc Exp CA	105,052	96,362	8,690	103,127	96,126	7,001	93,888	96,637	(2,749)
675.8	Misc Exp AG	128,938	196,204	(67,266)	96,771	177,116	(80,346)	157,520	189,318	(31,798)

			Oct-13			Nov-13			Dec-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,089,800	\$1,094,214		\$1,093,470	\$1,102,635	(\$9,165)		\$1,104,301	(\$42,658)
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1 407.2	Amort-Ltd Term UP	12,546	12,182	364	12,546	12,182	364	12,546	12,182	364
407.2	Amort-Prop Losses Amort-Reg Asset	4,757 575	4,757 575	0	4,757 575	4,757 575	0	4,757 575	4,757 575	0
408.1	Taxes Oth than Inc-Reg Assess	12,791	12,500	291	12,791	12,500	291	12,791	12,500	291
408.11	Taxes Oth than Inc-Property	361,100	363,250	(2,150)	360,997	363,250	(2,253)	479,067	363,250	115,817
408.12	Taxes Oth than Inc-Payroll	38,494	43,463	(4,969)	36,940	40,803	(3,863)	26,689	41,686	(14,997)
408.13	Taxes Oth than Inc-Other	7,307		7,307	0		0	9,170		9,170
409.1	Income Taxes-FIT Ope	1,037,553	573,815	463,738	347,583	11,777	335,806	(1,436,022)	294,096	(1,730,118)
409.11	Income Taxes-SIT Ope	189,219	106,771	82,449	63,389	5,043	58,346	(53,859)	56,562	(110,421)
409.2	Income Taxes-Oth Inc Def Inc Tax-FIT	1,448 (158,528)	400 220	1,448	(8,351) 221,129	701 102	(8,351)	(6,732)	274 725	(6,732)
410.1 410.11	Def Inc Tax-FIT	(31,916)	400,229 69,984	(558,757) (101,901)	37,322	124,871	(480,064) (87,549)	2,153,615 (78,980)	271,735 46,551	1,881,880 (125,531)
410.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	(13,223)	(1,7000)	(13,223)	(13,718)	(1,7000)	(13,718)	(11,745)	(1,7000)	(11,745)
416	M&J Expenses	3,543		3,543	29,155		29,155	23,274		23,274
420	AFUDC	(124,537)	0	(124,537)	(150,388)	0	(150,388)	(160,356)	0	(160,356)
426	Misc Nonutility Expe	5,958	5,500	458	6,031	5,500	531	5,778	5,500	278
427.2	Int Exp-Short Term D	4,997	7,748	(2,751)	3,629	9,411	(5,782)	5,554	3,998	1,556
427.3	Int Exp-LTD	970,165	990,969	(20,803)	970,165	997,469	(27,303)	970,165	1,003,969	(33,803)
427.5	Int Exp-Other	0 7,536	6,472	0 1,063	415 7,562	6,472	415 1,089	138 7,683	6,722	138 961
428 437	Amort Debt Expense Dividends Declared -	31,763	31,763	1,065	31,763	31,763	1,089	31,763	31,763	961
438	Dividends Declared -	0	0	0	0	0	0	3,652,021	4,442,167	(790,146)
461.1	Metered Sales-Res	(4,102,241)	(4,333,713)	231,472	(3,771,950)		123,278			7,600
461.2	Metered Sales-Com	(1,915,416)	(2,171,342)	255,926	(1,654,223)	(1,942,103)	287,880	(1,645,095)	(1,741,626)	96,531
461.3	Metered Sales-Ind	(222,499)	(214,277)	(8,222)	(175,539)	(181,755)	6,216	(100,800)	(172,438)	71,638
461.4	Metered Sales-OPA	(717,372)	(717,169)	(203)	(433,836)	(583,769)		(315,459)	(461,347)	145,888
462.1	Public Fire Revenues	(421,856)	(540.005)	(421,856)	(285,542)	(546.640)	(285,542)	(266,597)	(547.705)	(266,597)
462.2	Private Fire Revenue	(108,236)	(518,985)		(205,715)	(516,613)	310,898 35,893	(214,053) (169,094)	(517,735)	303,681 (9,645)
466 467	Sales for Resale Interdept Sales	(168,129) (1,881)	(184,683)	16,555 (1,881)	(118,730) (2,038)	(154,623)	(2,038)	(2,500)	(159,448)	(2,500)
470	Forfeited Discounts	(79,730)	(56,667)	(23,064)	(79,555)	(56,667)	(22,888)	(58,582)	(56,667)	(1,915)
471	Misc Service Revenue	(85,267)	(88,795)	3,529	(73,841)	(90,729)	16,889	(78,632)	(77,358)	(1,274)
472	Rents from Water Pro	(7,993)	(7,458)	(535)	(7,993)	(7,521)	(472)	(7,993)	(7,524)	(469)
473	Interdept Rents	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)
474	Other Water Revenues	(13,074)	(26,526)	13,452	(11,670)	(26,474)	14,804	(15,207)	(26,414)	11,207
601.2	Salaries-Empl Maint	(1,181)		(1,181)	0		0	0		0
601.3	Salaries-Empl Oper W	190,109		190,109	191,497		191,497	200,612		200,612
601.4 601.5	Salaries-Empl Maint Salaries-Empl Oper T	17,168 119,856		17,168 119,856	13,395 101,499		13,395 101,499	10,988 96,081		10,988 96,081
601.6	Salaries-Empl Maint	56,835		56,835	33,774		33,774	79,286		79,286
601.7	Salaries-Empl CA	33,436		33,436	31,515		31,515	22,450		22,450
601.8	Salaries-Empl AG	147,407	608,707	(461,299)	162,620	587,825	(425,205)	74,259	603,338	(529,079)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	232,542	283,559	(51,017)	220,542	282,335	(61,793)	156,852	287,363	(130,512)
610.1	Purchased Water Oper	17,923	14,133	3,790	23,924	15,193	8,731	14,743	26,187	(11,444)
615.1 615.3	Purch Power Oper SS Purch Power Oper WT	67,487 227,622		67,487 227,622	57,011 232,475		57,011 232,475	59,607 206,630		59,607 206,630
615.5	Purch Power Oper TD	312		312	350		350	115		115
615.8	Purch Power Oper AG	312	330,368	(330,368)	330	314,975	(314,975)	113	284,330	(284,330)
616.1	Purch Fuel Oper SS	0	0	0	(671)	2,600	(3,271)	(58)	8,095	(8,153)
618.3	Chemicals Oper WT	144,624	148,517	(3,894)	149,511	138,547	10,963	154,819	134,918	19,900
620.1	M&S Oper SS	(290)		(290)	59		59	(49,749)		(49,749)
620.2	M&S Maint SS	396	9,325	(8,929)	46,690	14,325	32,365	2,181	7,325	(5,144)
620.3	M&S Oper WT	1,672	45.040	1,672	(2,093)	22.740	(2,093)	1,748	22.02.	1,748
620.4	M&S Maint WT	22,008	15,049	6,959	16,188	33,749 17.065	(17,561)	7,487	23,824	(16,337)
620.5 620.6	M&S Oper TD M&S Maint TD	29,687 19,211	16,915 19,300	12,772 (89)	(14,359) 9,785	17,865 19,300	(32,224) (9,515)	14,998 10,784	17,565 19,300	(2,567) (8,516)
620.8	M&S AG	(3,777)	13,300	(3,777)	2,003	13,300	2,003	2,327	13,300	2,327
631.1	Cont Serv Eng Oper S	0		0	0		0	0		0
631.6	Cont Serv Eng Maint	0		0	0		0	0		0
631.8	Cont Serv Eng AG	0	2,000	(2,000)	0	3,000	(3,000)	0	1,500	(1,500)
632.8	Cont Serv Acct AG	6,759	7,779	(1,020)	7,473	7,779	(306)	7,507	7,779	(272)

			Oct-13			Nov-13			Dec-13	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	12,116	16,500	(4,384)	11,371	16,500	(5,130)	13,981	16,500	(2,519)
634.8	Cont Serv Mgmt Fee A	714,532	816,140	(101,608)	728,348	780,491	(52,143)	750,002	792,168	(42,165)
635.3	Cont Serv Testing Op	3,335	591	2,744	546	250	296	66	0	66
636.1	Cont Serv Other Oper	0		0	0		0	0		0
636.2	Cont Serv Other Main	4,615		4,615	353		353	(76)		(76)
636.3	Cont Serv Other Oper	18,777		18,777	17,274		17,274	20,521		20,521
636.4	Cont Serv Other Main	768		768	2,398		2,398	2,398		2,398
636.5	Cont Serv Other Oper	5,800		5,800	7,560		7,560	6,100		6,100
636.6	Cont Serv Other Main	11,772		11,772	16,468		16,468	6,460		6,460
636.7	Cont Serv Other CA	3,202		3,202	2,975		2,975	3,192		3,192
636.8	Cont Serv Other AG	11,819	50,727	(38,909)	12,807	35,393	(22,586)	17,141	35,626	(18,485)
641.5	Rents-Real Prop Oper	0		0	0		0	1,150		1,150
641.8	Rents-Real Prop AG	0	484	(484)	100	484	(384)	0	484	(484)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	820		820	0		0
642.8	Rents-Equipment AG	2,056	2,676	(620)	1,446	2,676	(1,230)	1,365	2,676	(1,311)
650.1	Transportation Oper	0		0	0		0	0		0
650.3	Transportation Oper	105		105	(52)		(52)	(35)		(35)
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	0		0	0		0	729		729
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	37,157	39,136	(1,980)	30,157	38,640	(8,482)	85,285	39,497	45,788
656.8	Ins Vehicle AG	2,271	2,456	(185)	2,271	2,456	(185)	2,271	2,456	(185)
657.8	Ins Gen Liab AG	26,167	20,587	5,580	26,167	20,587	5,580	45,770	20,587	25,183
658.8	Ins Work Comp AG	10,779	11,541	(762)	11,519	11,541	(22)	8,571	11,541	(2,970)
659.8	Ins Other AG	12,535	21,344	(8,810)	12,630	21,344	(8,714)	12,529	21,344	(8,816)
660.8	Advertising AG	4,281		4,281	0		0	595		595
666.8	Reg Exp-Rate Case	0	36,010	(36,010)	76,767	36,010	40,756	22,128	19,444	2,684
667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
670.7	Bad Debt Expense	319,496	40,943	278,553	196,761	21,407	175,354	(160,614)	(8,795)	(151,819)
675.1	Misc Exp Oper SS	11,874		11,874	8,626		8,626	19,360		19,360
675.2	Misc Exp Maint SS	0	36,641	(36,641)	0	36,641	(36,641)	169	43,030	(42,861)
675.3	Misc Exp Oper WT	43,746	37,433	6,312	68,884	37,058	31,826	39,250	38,558	692
675.4	Misc Exp Maint WT	9,679	2,600	7,079	9,737	1,800	7,937	9,977	1,800	8,177
675.5	Misc Exp Oper TD	14,307		14,307	12,493		12,493	9,655		9,655
675.6	Misc Exp Maint TD	24,043	18,300	5,743	48,102	18,300	29,802	84,566	18,300	66,266
675.7	Misc Exp CA	98,905	97,701	1,204	94,964	96,576	(1,613)	99,908	96,576	3,332
675.8	Misc Exp AG	140,151	176,186	(36,035)	106,777	176,545	(69,768)	244,264	171,835	72,429

			Jan-14			Feb-14			Mar-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,103,608	\$1,122,831	(\$19,223)	\$1,123,482	\$1,123,405	\$77	\$1,140,484	\$1,125,187	\$15,297
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	13,474	13,182	293	13,474	13,182	293	13,474	13,182	293
407.2	Amort-Prop Losses	4,757	4,757	0	4,757	4,757	0	4,757	4,757	0
407.4 408.1	Amort-Reg Asset	575 12,791	575 12,500	0 291	575 12,791	575 12,500	0 291	575 12,791	575 12,500	0 291
408.1	Taxes Oth than Inc-Reg Assess Taxes Oth than Inc-Property	390,128	384,640	5,488	389,777	384,640	5,137	389,777	384,640	5,137
408.11	Taxes Oth than Inc-Property	74,908	57,641	17,267	51,957	46,287	5,670	29,418	42,556	(13,138)
408.13	Taxes Oth than Inc-Other	(7,335)	57,612	(7,335)	5,966	10,207	5,966	(4,915)	.2,550	(4,915)
409.1	Income Taxes-FIT Ope	615,894	618,263	(2,369)	265,867	390,838	(124,971)	598,964	453,726	145,238
409.11	Income Taxes-SIT Ope	112,321	106,089	6,232	48,486	64,613	(16,127)	28,768	76,082	(47,314)
409.2	Income Taxes-Oth Inc	(2,057)		(2,057)	(1,354)		(1,354)	(2,500)		(2,500)
410.1	Def Inc Tax-FIT	(97,201)	(30,001)	(67,200)	158,060	112,017	46,043	71,944	(16,038)	87,982
410.11	Def Inc Tax-SIT	(20,732)	(8,477)	(12,255)	25,820	17,423	8,397	44,655	(5,930)	50,585
412.11	ITC-Restored	(7,066)	(7,066)	0	(7,066)	(7,066)	0	(7,066)	(7,066)	0
415	M&J Revenues	(22,725)		(22,725)	(16,280)		(16,280)	(10,355)		(10,355)
416	M&J Expenses	21,646	(4.004)	21,646	14,001	(C C40)	14,001	10,591	(0.070)	10,591
420 421	AFUDC Nonutility Income	(104,985) 0	(4,604)	(100,381)	(23,296) 0	(6,648)	(16,648) 0	(41,133) 0	(8,970)	(32,163) 0
421	Misc Nonutility Expe	6,366	0	6,366	5,759	0	5,759	6,189	1,500	4,689
427.2	Int Exp-Short Term D	5,871	4,003	1,868	4,667	3,677	990	4,636	3,851	785
427.3	Int Exp-LTD	970,165	1,002,233	(32,068)	937,464	1,002,233	(64,769)	1,013,743	1,013,109	634
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	7,587	7,336	252	7,562	6,953	608	7,562	7,909	(348)
437	Dividends Declared -	31,763		31,763	31,763		31,763	31,763		31,763
438	Dividends Declared -	0	0	0	0	0	0	2,727,260	2,858,477	(131,216)
461.1	Metered Sales-Res	(3,968,049)	,		,	(3,506,111)	, , ,	. , , ,		
461.2	Metered Sales-Com	(1,733,300)	,	(12,755)		(1,618,862)	(90,804)		(1,591,917)	
461.3 461.4	Metered Sales-Ind Metered Sales-OPA	(146,897)	(162,274)	15,376	(139,194)	(192,877)	53,683	(171,560)	(179,906)	8,345
461.4	Public Fire Revenues	(561,057) (406,232)	(494,371)	(66,687) (102,229)	(149,027) (399,215)	(464,065) (304,300)		(391,730) (437,240)	(495,058)	103,328 (132,434)
462.2	Private Fire Revenue	(66,424)	(200,636)		(115,635)	(210,550)	94,915	(85,794)	(205,492)	
466	Sales for Resale	(124,740)	(131,803)	7,063	(89,308)	(152,279)	62,970	(191,770)	(129,723)	(62,047)
467	Interdept Sales	(5,072)	, , ,	(5,072)	(4,588)	, , ,	(4,588)	(3,282)	, , ,	(3,282)
470	Forfeited Discounts	1,188	(45,333)	46,522	(54,069)	(45,333)	(8,735)	(78,386)	(45,333)	(33,053)
471	Misc Service Revenue	(60,255)	(73,856)	13,601	(69,332)	(73,856)	4,524	(73,256)	(76,206)	2,950
472	Rents from Water Pro	(7,993)	(7,650)	(343)	(7,993)	(7,650)	(343)	19,607	(7,650)	27,257
473	Interdept Rents	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)
474	Other Water Revenues	(32,335)	0	(32,335)	(3,477)	0	(3,477)	(16,019)	0	(16,019)
601.1	Salaries-Empl Oper S Salaries-Empl Oper W	343		343	(171)		(171)	175 200		175 209
601.3 601.4	Salaries-Empl Maint	202,096 14,172		202,096 14,172	172,279 16,882		172,279 16,882	175,308 20,673		175,308 20,673
601.5	Salaries-Empl Oper T	107,979		107,979	92,982		92,982	91,192		91,192
601.6	Salaries-Empl Maint	178,390		178,390	42,267		42,267	80,641		80,641
601.7	Salaries-Empl CA	32,753		32,753	40,130		40,130	38,997		38,997
601.8	Salaries-Empl AG	208,629	616,229	(407,600)	135,080	537,475	(402,394)	54,503	563,271	(508,768)
604.5	Empl Pens & Ben Oper	0		0	152		152	0		0
604.8	Empl Pens & Ben AG	187,498	201,682	(14,184)	157,689	194,715	(37,026)	169,189	198,327	(29,138)
610.1	Purchased Water Oper	40,041	12,162	27,879	13,327	27,901	(14,575)		20,048	(4,334)
615.1	Purch Power Oper SS	72,677		72,677	98,457		98,457	44,797		44,797
615.3	Purch Power Oper WT	234,863		234,863	323,324		323,324	168,726		168,726
615.5	Purch Power Oper TD	201	202.425	201	514	276 444	514	486	270 542	486 (278,543)
615.8	Purch Power Oper AG Purch Fuel Oper SS	1 2/12	293,425 941	(293,425) 402	0 000	941	(276,444) 7,066	10.256	278,543 941	
616.1 618.3	Chemicals Oper WT	1,343 139,442	135,859	3,583	8,008 154,149	108,775	45,374	19,256 104,893	140,793	18,315 (35,900)
620.1	M&S Oper SS	(1,146)	100,000	(1,146)	1,262	100,773	1,262	(1,226)	1-0,733	(1,226)
620.2	M&S Maint SS	3,564		3,564	794		794	547		547
620.3	M&S Oper WT	1,784		1,784	7,215		7,215	1,868		1,868
620.4	M&S Maint WT	7,956	25,516	(17,560)	15,397	25,516	(10,119)		57,016	(49,743)
620.5	M&S Oper TD	10,326	29,866	(19,540)	10,795	28,816	(18,021)	13,997	26,166	(12,169)
620.6	M&S Maint TD	37,473	9,073	28,401	14,389	26,773	(12,383)	(207)	26,773	(26,980)
620.8	M&S AG	3,710	1,600	2,110	4,799	1,600	3,199	2,246	3,100	(854)
631.1	Cont Serv Eng Oper S	0		0	0		0	692		692
631.6	Cont Serv Eng Maint	1,354	3 400	1,354	0	4 500	(1.500)	0	2.000	(2,000)
631.8	Cont Serv Eng AG	0 400	3,100	(3,100)	7 909	1,500	(1,500)	0 210	2,000	(2,000)
632.8	Cont Serv Acct AG	8,488	8,464	24	7,808	8,464	(656)	8,318	8,464	(146)

			Jan-14			Feb-14			Mar-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	12,829	16,500	(3,671)	21,638	16,500	5,138	23,229	16,500	6,729
634.8	Cont Serv Mgmt Fee A	753,973	779,488	(25,515)	705,014	715,242	(10,228)	646,362	747,698	(101,337)
635.3	Cont Serv Testing Op	466	2,027	(1,560)	210	348	(138)	3,151	768	2,383
636.1	Cont Serv Other Oper	0		0	0		0	0		0
636.2	Cont Serv Other Main	0		0	17,077		17,077	13,123		13,123
636.3	Cont Serv Other Oper	16,554		16,554	5,291		5,291	9,338		9,338
636.4	Cont Serv Other Main	15,743		15,743	29,982		29,982	26,547		26,547
636.5	Cont Serv Other Oper	5,354		5,354	3,167		3,167	1,639		1,639
636.6	Cont Serv Other Main	17,376		17,376	12,111		12,111	5,843		5,843
636.7	Cont Serv Other CA	0		0	0		0	5,492		5,492
636.8	Cont Serv Other AG	15,142	26,971	(11,829)	23,911	35,704	(11,793)	30,507	38,191	(7,684)
641.3	Rents-Real Prop Oper	0		0	0		0	0		0
641.5	Rents-Real Prop Oper	714		714	15		15	2,972		2,972
641.8	Rents-Real Prop AG		518	(518)		518	(518)		518	(518)
642.1	Rents-Equipment Oper	0		0	0		0	0		0
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	231		231
642.8	Rents-Equipment AG	1,807	2,749	(941)	1,812	2,749	(937)	1,643	2,749	(1,105)
650.1	Transportation Oper	0		0	0		0	0		0
650.3	Transportation Oper	60		60	(13)		(13)	83		83
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	249		249	(16)		(16)	(14)		(14)
650.6	Transportation Maint	0		0	1,087		1,087	759		759
650.8	Transportation AG	33,059	39,697	(6,639)	37,948	39,697	(1,750)	66,916	39,697	27,219
656.8	Ins Vehicle AG	2,564	2,385	179	2,564	2,385	179	2,564	2,385	179
657.8	Ins Gen Liab AG	24,119	19,826	4,293	24,067	19,826	4,241	51,651	19,826	31,825
658.8	Ins Work Comp AG	10,954	12,920	(1,966)	10,488	12,920	(2,432)	11,665	12,920	(1,256)
659.8	Ins Other AG	12,103	21,166	(9,063)	12,485	21,166	(8,681)	12,103	21,166	(9,063)
660.8	Advertising AG	0	1,000	(1,000)	0	750	(750)	1,125	1,000	125
666.8	Reg Exp-Rate Case	29,694	19,444	10,250	19,448	19,444	4	18,331	19,444	(1,113)
667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
670.7	Bad Debt Expense	166,632	42,395	124,238	103,175	39,821	63,355	195,588	39,123	156,465
675.1	Misc Exp Oper SS	6,875		6,875	12,250		12,250	1,899		1,899
675.2	Misc Exp Maint SS	188	43,013	(42,825)	0	43,013	(43,013)	327	43,013	(42,686)
675.3	Misc Exp Oper W _T	48,536	49,075	(540)	33,964	39,555	(5,591)	55,501	39,279	16,222
675.4	Misc Exp Maint WT	9,491		9,491	9,853		9,853	10,115		10,115
675.5	Misc Exp Oper TD	22,052		22,052	21,124		21,124	16,346		16,346
675.6	Misc Exp Maint TD	204,464	18,438	186,027	58,678	18,438	40,240	48,101	18,438	29,664
675.7	Misc Exp CA	98,440	88,432	10,009	92,178	88,196	3,982	89,690	90,057	(367)
675.8	Misc Exp AG	121,024	190,693	(69,668)	65,765	152,827	(87,062)	125,441	140,066	(14,625)

			Apr-14			May-14			Jun-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,131,666	\$1,127,357	\$4,309	\$1,141,172	\$1,129,066	\$12,106	\$1,143,009	\$1,134,237	\$8,772
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	13,474	13,182	293	13,474	13,182	293	13,474	13,182	293
407.2	Amort-Prop Losses	4,757	4,757	0	4,757	4,757	0	4,757	4,757	0
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-Reg Assess	12,791	12,500	291	12,791	12,500	291	12,791	12,500	291
408.11	Taxes Oth than Inc-Property	389,777	384,640	5,137	389,720	384,640	5,080	389,777	384,640	5,137
408.12	Taxes Oth than Inc-Payroll	41,007	44,540	(3,532)	43,987	44,904	(917) 0	36,557	43,258	(6,701)
408.13 409.1	Taxes Oth than Inc-Other Income Taxes-FIT Ope	338 589,552	483,806	338 105,746	0 362,021	421 100	(59,168)	506 (448,081)	056 001	506 (1,405,062)
409.11	Income Taxes-SIT Ope	107,517	483,806 81,568	25,949	66,022	421,189 70,148	(4,126)	5,653	167,861	(1,403,062)
409.11	Income Taxes-Oth Inc	(1,918)	01,300	(1,918)	3,062	70,140	3,062	1,477	107,801	1,477
410.1	Def Inc Tax-FIT	40,664	40,237	427	154,135	130,476	23,660	1,352,506	(105,437)	
410.11	Def Inc Tax-SIT	4,410	4,333	78	25,104	20,789	4,315	167,795	(22,234)	190,029
412.11	ITC-Restored	(7,066)	(7,066)	0	(7,066)	(7,066)	0	(7,066)	(7,066)	0
415	M&J Revenues	(11,705)		(11,705)	(10,573)		(10,573)	(11,895)		(11,895)
416	M&J Expenses	7,902		7,902	21,993		21,993	7,146		7,146
420	AFUDC	(11,055)	(11,576)	521	(28,850)	(14,174)	(14,676)	(33,372)	(14,840)	(18,532)
421	Nonutility Income	0		0	(25,700)		(25,700)	0		0
426	Misc Nonutility Expe	8,734	4,000	4,734	6,409	0	6,409	6,436	0	6,436
427.2	Int Exp-Short Term D	4,451	3,630	821	4,120	4,621	(501)	4,379	5,087	(708)
427.3	Int Exp-LTD	981,041	1,013,109	(32,068)	981,041	1,013,109	(32,067)	981,041	1,013,109	(32,068)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	7,562	7,335	227	7,562	7,134	428	7,562	7,335	227
437	Dividends Declared -	(31,763) 0	0	(31,763) 0	95,288 0	0	95,288 0	31,763	1 000 550	31,763
438 461.1	Dividends Declared - Metered Sales-Res	(3,778,643)			(3,868,480)			2,037,608	1,860,556 (4,218,628)	177,053 (79,572)
461.1	Metered Sales-Com		(1,693,986)	(65,767)	, , ,	. , , ,	121,385		(2,013,143)	(62)
461.3	Metered Sales-Ind	(182,497)	(196,658)	14,161	(202,762)	(207,479)	4,716	(203,315)	(186,298)	(17,017)
461.4	Metered Sales-OPA	(405,285)	(530,946)		(495,056)	(530,158)	35,102	(639,310)	(568,655)	(70,654)
462.1	Public Fire Revenues	(375,438)	(304,562)	(70,876)	(377,019)	(306,341)	(70,678)	(317,921)	(306,938)	(10,983)
462.2	Private Fire Revenue	(136,592)	(206,408)	69,817	(169,600)	(217,397)	47,797	(224,547)	(211,286)	(13,262)
466	Sales for Resale	(111,708)	(130,113)	18,404	(139,334)	(143,458)	4,124	(159,230)	(211,835)	52,605
467	Interdept Sales	(1,613)		(1,613)	(2,578)		(2,578)	(2,003)		(2,003)
470	Forfeited Discounts	(78,461)	(45,333)	(33,128)	(71,229)	(45,333)	(25,895)	(73,215)	(45,333)	(27,881)
471	Misc Service Revenue	(76,627)	(78,185)	1,558	(90,032)	(81,566)	(8,466)	(107,404)	(90,317)	(17,087)
472	Rents from Water Pro	(5,693)	(7,650)	1,957	(5,693)	(7,650)	1,957	(7,059)	(7,650)	591
473	Interdept Rents	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)
474	Other Water Revenues	(8,143)	0	(8,143)	(14,798)	0	(14,798)	(9,714)	0	(9,714)
601.1	Salaries-Empl Oper S	0		0	0		0	0		0
601.3	Salaries-Empl Oper W	193,572		193,572	201,029		201,029	181,665		181,665
601.4	Salaries-Empl Maint	17,979 83,080		17,979 83,080	17,024 113,258		17,024 113,258	16,025 90,340		16,025 90,340
601.5 601.6	Salaries-Empl Oper T Salaries-Empl Maint	102,981		102,981	79,329		79,329	63,671		63,671
601.7	Salaries-Empl CA	34,852		34,852	38,620		38,620	35,043		35,043
601.8	Salaries-Empl AG	133,202	596.995	(463,793)	148,110	601.758	(453,647)	175,573	579,657	(404,084)
604.5	Empl Pens & Ben Oper	28	,	28	15	,	15	0	,	0
604.8	Empl Pens & Ben AG	171,158	200,169	(29,011)	168,648	198,747	(30,099)	159,374	195,995	(36,621)
610.1	Purchased Water Oper	12,057	21,214	(9,156)	5,573	20,503	(14,929)	11,967	20,503	(8,536)
615.1	Purch Power Oper SS	59,819		59,819	52,620		52,620	53,385		53,385
615.3	Purch Power Oper WT	186,466		186,466	307,760		307,760	283,499		283,499
615.5	Purch Power Oper TD	360		360	35		35	169		169
615.8	Purch Power Oper AG			(280,901)		313,594	(313,594)		353,128	(353,128)
616.1	Purch Fuel Oper SS	791	941	(150)	0	941	(941)	0	941	(941)
618.3	Chemicals Oper WT	101,838	124,586	(22,747)	143,916	159,745	(15,828)	131,920	151,745	(19,825)
620.1	M&S Oper SS	826		826	(247)		(247)			(136)
620.2	M&S Maint SS	325		325	1,867		1,867	488		488
620.3	M&S Oper WT	3,835 11,008	51,791	3,835 (40,782)	8,090 15,447	46,266	8,090 (30,818)	1,985 3,809	39,791	1,985 (35,982)
620.4 620.5	M&S Maint WT M&S Oper TD	4,405	24,816	(20,411)	10,545	26,566	(16,021)	6,658	28,166	(21,509)
620.6	M&S Maint TD	12,304	26,773	(14,469)	(18,655)	23,773	(42,428)	18,804	26,773	(7,969)
620.8	M&S AG	2,889	4,600	(1,711)	4,123	1,600	2,523	9,626	3,100	6,526
631.1	Cont Serv Eng Oper S	475	,	475	0	,	0	1,194	-,	1,194
631.6	Cont Serv Eng Maint	0		0	0		0	0		0
631.8	Cont Serv Eng AG	0	2,000	(2,000)	0	2,200	(2,200)	1,184	5,100	(3,916)
632.8	Cont Serv Acct AG	9,134	8,464	670	10,358	10,264	94	10,358	10,264	94

			Apr-14			May-14			Jun-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	13,744	16,500	(2,756)	29,977	17,700	12,277	39,859	16,500	23,359
634.8	Cont Serv Mgmt Fee A	753,448	776,912	(23,464)	759,360	767,434	(8,074)	692,637	749,765	(57,129)
635.3	Cont Serv Testing Op	2,879	420	2,459	0	768	(768)	3,480	348	3,132
636.1	Cont Serv Other Oper	0		0	0		0	0		0
636.2	Cont Serv Other Main	2,802		2,802	72,849		72,849	7,547		7,547
636.3	Cont Serv Other Oper	5,278		5,278	16,877		16,877	11,942		11,942
636.4	Cont Serv Other Main	(143)		(143)	26,838		26,838	28,433		28,433
636.5	Cont Serv Other Oper	1,009		1,009	9,081		9,081	(5,281)		(5,281)
636.6	Cont Serv Other Main	5,416		5,416	21,582		21,582	41,464		41,464
636.7	Cont Serv Other CA	3,887		3,887	3,866		3,866	3,928		3,928
636.8	Cont Serv Other AG	5,016	36,121	(31,105)	10,498	40,251	(29,753)	32,328	35,846	(3,518)
641.3	Rents-Real Prop Oper	0		0	0		0	0		0
641.5	Rents-Real Prop Oper	264		264	224		224	622		622
641.8	Rents-Real Prop AG		518	(518)		518	(518)		518	(518)
642.1	Rents-Equipment Oper	0		0	528		528	0		0
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	48		48	0		0
642.8	Rents-Equipment AG	2,666	2,749	(82)	58	2,749	(2,691)	1,914	2,749	(834)
650.1	Transportation Oper	0		0	0		0	16		16
650.3	Transportation Oper	(9)		(9)	213		213	(38)		(38)
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	11		11	54		54	60		60
650.6	Transportation Maint	0		0	(1,846)		(1,846)	0		0
650.8	Transportation AG	33,917	39,747	(5,831)	42,735	39,747	2,987	40,158	39,747	411
656.8	Ins Vehicle AG	2,564	2,385	179	2,564	2,385	179	2,564	2,385	179
657.8	Ins Gen Liab AG	24,243	19,826	4,417	24,374	19,826	4,549	99,082	19,826	79,256
658.8	Ins Work Comp AG	10,612	12,920	(2,308)	10,674	12,920	(2,246)	10,415	12,920	(2,505)
659.8	Ins Other AG	12,525	21,166	(8,641)	12,516	21,166	(8,650)	12,065	21,166	(9,101)
660.8	Advertising AG	785	1,000	(215)	(733)	750	(1,483)	27	1,000	(973)
666.8	Reg Exp-Rate Case	19,448	19,444	4	19,448	19,444	4	19,448	19,444	4
667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
670.7	Bad Debt Expense	157,626	41,176	116,450	176,533	42,189	134,344	132,001	47,648	84,353
675.1	Misc Exp Oper SS	5,602		5,602	7,694		7,694	7,851		7,851
675.2	Misc Exp Maint SS	(327)	43,013	(43,340)	0	43,013	(43,013)	0	38,062	(38,062)
675.3	Misc Exp Oper W _T	38,671	47,164	(8,494)	58,442	34,535	23,907	31,951	47,145	(15,193)
675.4	Misc Exp Maint WT	9,104		9,104	9,783		9,783	10,197		10,197
675.5	Misc Exp Oper TD	12,411		12,411	6,198		6,198	21,687		21,687
675.6	Misc Exp Maint TD	40,744	18,438	22,306	26,907	18,438	8,469	65,640	18,438	47,202
675.7	Misc Exp CA	95,126	88,446	6,681	92,352	88,307	4,045	100,539	88,196	12,343
675.8	Misc Exp AG	143,055	186,976	(43,920)	159,022	209,927	(50,906)	86,014	177,488	(91,474)

			Jul-14			Aug-14			Sep-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,143,479	\$1,137,321	\$6,158	\$1,147,838	\$1,140,330	\$7,508	\$1,150,695	\$1,143,046	\$7,649
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	13,474	13,182	293	13,474	13,182	293	13,474	13,182	293
407.2	Amort-Prop Losses	4,757	4,757	0	4,757	4,757	0	4,757	4,757	0
407.4 408.1	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	575 13,607	575 12,500	0 1,107	575 13,607	575 12,500	0 1,107	575 13,607	575 12,500	0 1,107
408.11	Taxes Oth than Inc-Property	389,777	384,640	5,137	389,777	384,640	5,137	717,816	384,640	333,176
408.12	Taxes Oth than Inc-Payroll	8,519	45,857	(37,338)	36,877	41,643	(4,766)	39,958	42,671	(2,712)
408.13	Taxes Oth than Inc-Other	524	-,	524	758	,	758	1,550	,-	1,550
409.1	Income Taxes-FIT Ope	623,994	1,104,101	(480,107)	542,813	1,015,378	(472,565)	4,131,248	1,266,003	2,865,245
409.11	Income Taxes-SIT Ope	114,484	194,691	(80,208)	99,807	178,511	(78,704)	765,690	224,218	541,472
409.2	Income Taxes-Oth Inc	1,472		1,472	(5,943)		(5,943)	(795,128)		(795,128)
410.1	Def Inc Tax-FIT	484,911	(8,467)	493,379	422,779	114,776	308,003	(3,270,963)		(3,152,949)
410.11	Def Inc Tax-SIT	71,332	(4,550)	75,881	61,913	17,926	43,987	(651,030)	(24,528)	(626,502)
412.11	ITC-Restored	(7,066) (17,800)	(7,066)	0 (17,800)	(7,066) (6,120)	(7,066)	0 (6.130)	(7,066) 0	(7,066)	0
415 416	M&J Revenues M&J Expenses	4,729		4,729	22,351		(6,120) 22,351	(10,868)		(10,868)
420	AFUDC	(16,352)	(16,312)	(39)	(22,388)	(21,300)	(1,088)	(36,752)	(26,507)	(10,244)
421	Nonutility Income	0	(//	0	0	(//	0	0	(==,===,	0
426	Misc Nonutility Expe	6,830	0	6,830	8,957	0	8,957	6,709	0	6,709
427.2	Int Exp-Short Term D	4,009	5,042	(1,033)	3,641	3,976	(334)	2,776	4,638	(1,862)
427.3	Int Exp-LTD	981,041	1,013,109	(32,068)	981,041	1,013,109	(32,067)	981,041	1,013,109	(32,068)
427.5	Int Exp-Other	0		0	0		0	1		1
428	Amort Debt Expense	7,484	7,335	149	7,639	7,335	304	7,533	7,335	198
437	Dividends Declared -	31,763	0	31,763	31,763	0	31,763	31,763	2 44 4 472	31,763
438	Dividends Declared - Metered Sales-Res	(4 622 661)	0 (4,623,422)	0 762	(4.259.445)	0 (4,469,930)	0 211,485	2,727,260 (4,114,754)	2,414,473 (4,463,282)	312,788 348,529
461.1 461.2	Metered Sales-Res Metered Sales-Com		(2,275,920)			(2,234,464)			(2,226,178)	401,881
461.3	Metered Sales-Ind	(258,047)	(231,674)	(26,373)	(223,895)	(235,309)	11,413	(247,713)	(262,051)	14,337
461.4	Metered Sales-OPA	(639,983)	(734,767)	94,784	(661,169)	(737,121)	75,953	(664,481)	(820,632)	156,151
462.1	Public Fire Revenues	(314,829)	(305,812)	(9,017)	(336,479)	(305,376)	(31,103)	(287,284)	(303,103)	15,819
462.2	Private Fire Revenue	(224,554)	(212,681)	(11,873)	(213,664)	(219,963)	6,299	(224,683)	(201,118)	(23,565)
466	Sales for Resale	(191,905)	(180,526)	(11,380)	(245,780)	(313,656)	67,876	(201,094)	(237,623)	36,528
467	Interdept Sales	(3,094)		(3,094)	(2,642)		(2,642)	(2,607)		(2,607)
470	Forfeited Discounts	(65,006)	(45,333)	(19,673)	(69,726)	(45,333)		(68,736)	(45,333)	(23,403)
471	Misc Service Revenue	(127,365) (5,693)	(95,357) (7,650)	(32,008) 1,957	(151,284) (5,693)	(111,136) (7,650)	(40,148) 1,957	(94,534) (10,792)	(97,852) (7,650)	3,317 (3,142)
472 473	Rents from Water Pro Interdept Rents	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)	(10,792)	(8,333)	(1,674)
474	Other Water Revenues	(13,083)	(0,555)	(13,083)	(9,035)	0	(9,035)	(12,321)	0	(12,321)
601.1	Salaries-Empl Oper S	38		38	0		0	0		0
601.3	Salaries-Empl Oper W	200,658		200,658	155,550		155,550	177,671		177,671
601.4	Salaries-Empl Maint	11,439		11,439	18,182		18,182	16,478		16,478
601.5	Salaries-Empl Oper T	94,216		94,216	97,453		97,453	89,180		89,180
601.6	Salaries-Empl Maint	91,011		91,011	92,033		92,033	71,253		71,253
601.7	Salaries-Empl CA	46,147	coo =0.4	46,147	39,342	500.056	39,342	33,649	coo o==	33,649
601.8	Salaries-Empl AG	153,368	630,704	(477,336) 31	124,399	580,256	(455,857) 0	169,954 0	600,057	(430,103) 0
604.5 604.8	Empl Pens & Ben Oper Empl Pens & Ben AG	31 172,554	197,322	(24,767)	0 154,003	202,783	(48,780)	163,823	196,567	(32,744)
610.1	Purchased Water Oper	(51,125)	18,370	(69,496)	11,878	15,306	(3,428)	30,415	18,072	12,343
615.1	Purch Power Oper SS	62,452	-,	62,452	62,122	-,0	62,122	69,015	-,	69,015
615.3	Purch Power Oper WT	324,358		324,358	276,151		276,151	224,226		224,226
615.5	Purch Power Oper TD	255		255	212		212	130		130
615.8	Purch Power Oper AG		368,409	(368,409)		374,042	(374,042)		325,763	(325,763)
616.1	Purch Fuel Oper SS	0	941	(941)	0	941	(941)	0	941	(941)
618.3	Chemicals Oper WT	134,819	196,237	(61,418)	187,380	145,474	41,905	163,910	126,838	37,073
620.1	M&S Oper SS	(68) (530)		(68)	222		1 1 4 2	505		505
620.2	M&S Maint SS	(530)		(530)	1,142 6,946		1,142 6,946	(43)		(43) 3,480
620.3 620.4	M&S Oper WT M&S Maint WT	1,903 23,398	38,016	1,903 (14,618)	8,741	35,016	(26,275)	3,480 9,973	26,791	(16,818)
620.4	M&S Oper TD	6,417	25,663	(14,018)	5,818	27,616	(20,273)	16,376	29,716	(13,340)
620.6	M&S Maint TD	15,222	26,773	(11,551)	23,256	26,773	(3,517)		26,773	(11,312)
620.8	M&S AG	1,779	1,600	179	1,366	4,600	(3,234)	2,410	3,100	(690)
631.1	Cont Serv Eng Oper S	0		0	875		875	469		469
631.6	Cont Serv Eng Maint	0		0	0		0	0		0
631.8	Cont Serv Eng AG	7,231	3,500	3,731	5,440	6,000	(560)	0	2,000	(2,000)
632.8	Cont Serv Acct AG	6,815	10,264	(3,449)	6,886	10,264	(3,378)	6,957	10,264	(3,307)

			Jul-14	1		Aug-14			Sep-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	(9,202)	16,500	(25,702)	8,857	16,500	(7,643)	6,981	16,500	(9,519)
634.8	Cont Serv Mgmt Fee A	758,056	783,609	(25,553)	685,298	737,625	(52,327)	776,596	761,998	14,598
635.3	Cont Serv Testing Op	1,506	460	1,046	959	991	(32)	860	383	477
636.1	Cont Serv Other Oper	0		0	0		0	0		0
636.2	Cont Serv Other Main	30,334		30,334	79,733		79,733	(17,518)		(17,518)
636.3	Cont Serv Other Oper	31,262		31,262	(1,438)		(1,438)	34,529		34,529
636.4	Cont Serv Other Main	30,940		30,940	45,081		45,081	2,674		2,674
636.5	Cont Serv Other Oper	27,476		27,476	3,181		3,181	1,987		1,987
636.6	Cont Serv Other Main	(1,348)		(1,348)	3,254		3,254	11,642		11,642
636.7	Cont Serv Other CA	4,158		4,158	3,551		3,551	3,426		3,426
636.8	Cont Serv Other AG	23,508	35,096	(11,588)	13,479	32,021	(18,542)	18,592	31,021	(12,429)
641.3	Rents-Real Prop Oper	0		0	0		0	1,500		1,500
641.5	Rents-Real Prop Oper	0		0	100		100	681		681
641.8	Rents-Real Prop AG		518	(518)		518	(518)		518	(518)
642.1	Rents-Equipment Oper	0		0	0		0	0		0
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	210	2,749	(2,538)	(1,307)	2,749	(4,055)	1,623	2,749	(1,126)
650.1	Transportation Oper	0		0	0		0	0		0
650.3	Transportation Oper	(15)		(15)	(9)		(9)	(36)		(36)
650.4	Transportation Maint	0		0	11		11	0		0
650.5	Transportation Oper	27		27	(12)		(12)	2,208		2,208
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	41,259	39,747	1,512	42,295	40,030	2,265	35,197	39,697	(4,501)
656.8	Ins Vehicle AG	2,564	2,385	179	2,564	2,385	179	2,564	2,385	179
657.8	Ins Gen Liab AG	24,143	19,826	4,317	24,143	19,826	4,317	7,685	19,826	(12,141)
658.8	Ins Work Comp AG	10,608	12,920	(2,312)	10,744	12,920	(2,176)	10,572	12,920	(2,348)
659.8	Ins Other AG	12,101	21,166	(9,064)	12,101	21,166	(9,064)	12,610	21,166	(8,555)
660.8	Advertising AG	1,988	1,000	988	(323)	750	(1,073)	1,763	1,000	763
666.8	Reg Exp-Rate Case	19,448	19,444	4	19,448	19,444	4	19,448	19,444	4
667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
670.7	Bad Debt Expense	18,198	52,885	(34,687)	53,478	52,582	895	(176,366)	52,571	(228,937)
675.1	Misc Exp Oper SS	8,103		8,103	19,186		19,186	7,860		7,860
675.2	Misc Exp Maint SS	198	38,062	(37,865)	(58)	38,062	(38,120)	(140)	38,062	(38,202)
675.3	Misc Exp Oper W _T	47,680	46,775	905	36,104	38,155	(2,051)	53,920	38,579	15,341
675.4	Misc Exp Maint WT	11,836		11,836	8,270		8,270	10,485		10,485
675.5	Misc Exp Oper TD	33,140		33,140	19,733		19,733	15,171		15,171
675.6	Misc Exp Maint TD	57,683	18,438	39,245	35,511	18,438	17,073	71,049	18,438	52,611
675.7	Misc Exp CA	94,804	88,432	6,372	105,625	88,196	17,430	102,284	89,057	13,228
675.8	Misc Exp AG	201,217	176,487	24,730	140,686	144,214	(3,528)	141,937	143,200	(1,263)

			Oct-14			Nov-14			Dec-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,152,715	\$1,144,267	\$8,449	\$1,105,848	\$1,145,460	(\$39,613)	\$1,107,701	\$1,146,673	(\$38,972)
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	13,474	13,182	293	13,474	13,182	293	13,474	13,182	293
407.2	Amort-Prop Losses	4,757	4,757	0	4,757	4,757	0	4,757	4,757	0
407.4 408.1	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	575 13,607	575 12,500	0 1,107	575 13,607	575 12,500	0 1,107	575 13,607	575 12,500	0 1,107
408.11	Taxes Oth than Inc-Property	426,226	384,640	41,586	426,319	384,640	41,679	425,926	384,640	41,286
408.12	Taxes Oth than Inc-Payroll	39,229	44,740	(5,511)	36,461	39,958	(3,497)	41,751	45,575	(3,825)
408.13	Taxes Oth than Inc-Other	0	, -	0	1,233	,	1,233	598	-,-	598
409.1	Income Taxes-FIT Ope	586,189	890,468	(304,279)	655,966	581,192	74,774	(522,172)	574,155	(1,096,327)
409.11	Income Taxes-SIT Ope	108,162	155,731	(47,569)	(442,398)	99,328	(541,726)	(222,593)	98,045	(320,637)
409.2	Income Taxes-Oth Inc	(1,095)		(1,095)	(5,378)		(5,378)	(2,286)		(2,286)
410.1	Def Inc Tax-FIT	270,797	941	269,856	34,582	85,635	(51,054)		(93,813)	
410.11	Def Inc Tax-SIT	33,331	(2,834)	36,165	547,182	12,612	534,570	340,419	(20,114)	360,533
412.11	ITC-Restored	(7,066) 0	(7,066)	0	(7,066) 0	(7,066)	0	(7,066) 0	(7,066)	0
415 416	M&J Revenues M&J Expenses	(9,616)		(9,616)	3,337		3,337	8,920		8,920
420	AFUDC	(42,917)	(30,303)	(12,615)	(48,218)	(34,408)		(43,552)	(27,268)	(16,284)
421	Nonutility Income	0	(,,	0	0	(= ., .==,	0	0	(=: /===/	0
426	Misc Nonutility Expe	13,536	0	13,536	15,921	0	15,921	11,643	0	11,643
427.2	Int Exp-Short Term D	3,071	3,372	(301)	3,268	1,916	1,351	6,202	4,815	1,387
427.3	Int Exp-LTD	981,041	1,013,109	(32,068)	981,041	1,013,109	(32,067)	981,041	1,013,109	(32,068)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	7,590	7,335	255	7,562	7,547	14	7,562	7,547	14
437	Dividends Declared -	31,763	0	31,763	31,763	0	31,763	31,763	4 420 552	31,763
438	Dividends Declared - Metered Sales-Res	0 (4.063.957)	(4,144,006)	0 80,049	0 (2 720 401)	(3,710,720)	0 (18,771)	4,357,347 (3,763,566)	4,428,552 (3,553,282)	(71,205) (210,284)
461.1 461.2	Metered Sales-Res		(2,011,090)	27,905		(1,787,157)	, , ,		(1,613,121)	15,407
461.3	Metered Sales-Ind	(172,145)	(191,573)	19,427	(187,811)	(184,818)	(2,993)	(185,339)	(177,255)	(8,084)
461.4	Metered Sales-OPA	(642,750)	(712,760)	70,010	(409,016)	(576,877)		(426,814)	(485,289)	58,474
462.1	Public Fire Revenues	(330,304)	(304,996)	(25,308)	(276,777)	(277,485)	709	(315,827)	(328,230)	12,402
462.2	Private Fire Revenue	(239,342)	(208,867)	(30,475)	(210,717)	(220,691)	9,974	(228,431)	(220,690)	(7,742)
466	Sales for Resale	(169,720)	(152,425)	(17,295)	(281,162)	(173,490)	(107,672)	(19,701)	(139,568)	119,867
467	Interdept Sales	(2,704)		(2,704)	(2,373)		(2,373)		/\	(2,041)
470	Forfeited Discounts	(49,952)	(45,333)	(4,619)	(59,260)	(45,333)			(45,333)	(30,457)
471 472	Misc Service Revenue Rents from Water Pro	(108,228) (5,693)	(81,549) (7,650)	(26,679) 1,957	(82,660) (7,978)	(77,529) (7,650)	(5,131) (328)	(90,694) (6,443)	(72,781) (7,650)	(17,913) 1,207
472	Interdept Rents	(10,007)	(8,333)	(1,674)	(10,007)	(8,333)	(1,674)		(8,333)	(1,674)
474	Other Water Revenues	(8,594)	(25,008)	16,414	(1,374)	(25,008)	23,633	(6,284)	(25,008)	18,724
601.1	Salaries-Empl Oper S	0	, , ,	0	0	, , ,	0	0	, , ,	0
601.3	Salaries-Empl Oper W	183,569		183,569	150,366		150,366	200,942		200,942
601.4	Salaries-Empl Maint	21,110		21,110	16,496		16,496	16,750		16,750
601.5	Salaries-Empl Oper T	101,139		101,139	89,245		89,245	84,820		84,820
601.6	Salaries-Empl Maint	102,965		102,965	73,771		73,771	85,803		85,803
601.7	Salaries-Empl CA	48,830	622 214	48,830 (519,871)	39,119	E60 126	39,119	39,669	651,510	39,669
601.8 604.5	Salaries-Empl AG Empl Pens & Ben Oper	112,343 0	032,214	(313,671)	131,506 63	309,130	(437,629) 63	202,351 68	031,310	(449,159) 68
604.8	Empl Pens & Ben AG	162,951	202,095	(39,144)	138,103	196,314	(58,211)		247,935	(76,669)
610.1	Purchased Water Oper	21,135	14,133	7,002	4,721	15,193	(10,472)		26,187	922
615.1	Purch Power Oper SS	50,922		50,922	48,217		48,217	59,187		59,187
615.3	Purch Power Oper WT	261,495		261,495	198,295		198,295	196,881		196,881
615.5	Purch Power Oper TD	471		471	155		155	446		446
615.8	Purch Power Oper AG		314,376	(314,376)		273,629	(273,629)		268,615	(268,615)
616.1	Purch Fuel Oper SS	172.707	941	(941)	05.212	941	(941)		941	(941)
618.3	Chemicals Oper WT	172,707	99,793	72,914	95,313	105,802	(10,488)		101,104	3,797
620.1 620.2	M&S Oper SS M&S Maint SS	(725) 3,534		(725) 3,534	645 224		645 224	516 108		516 108
620.2	M&S Oper WT	5,144		5,144	5,367		5,367	(1,442)		(1,442)
620.4	M&S Maint WT	7,387	27,016	(19,629)	13,680	48,216	(34,535)		33,791	(26,907)
620.5	M&S Oper TD	1,609	25,216	(23,607)	10,738	26,266	(15,529)		31,487	(19,760)
620.6	M&S Maint TD	14,060	21,773	(7,713)	(14,174)	21,773	(35,947)		21,773	(24,674)
620.8	M&S AG	7,888	1,600	6,288	4,593	1,600	2,993	(7,207)	6,100	(13,307)
631.1	Cont Serv Eng Oper S	0		0	0		0	0		0
631.6	Cont Serv Eng Maint	0		0	0		0	0		0
631.8	Cont Serv Eng AG	4,013	2,000	2,013	20,009	3,100	16,909	(27,243)	1,500	(28,743)
632.8	Cont Serv Acct AG	6,886	8,464	(1,578)	6,744	8,464	(1,720)	6,530	8,464	(1,934)

			Oct-14			Nov-14			Dec-14	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	9,575	16,500	(6,925)	(4,367)	16,500	(20,867)	21,499	16,500	4,999
634.8	Cont Serv Mgmt Fee A	681,712	777,495	(95,783)	714,567	720,698	(6,131)	848,840	777,002	71,838
635.3	Cont Serv Testing Op	3,222	439	2,783	2,676	598	2,078	570	348	222
636.1	Cont Serv Other Oper	0		0	318		318	0		0
636.2	Cont Serv Other Main	12,911		12,911	(1,908)		(1,908)	0		0
636.3	Cont Serv Other Oper	(8,141)		(8,141)	9,005		9,005	14,295		14,295
636.4	Cont Serv Other Main	6,655		6,655	2,906		2,906	3,483		3,483
636.5	Cont Serv Other Oper	3,218		3,218	1,235		1,235	14,768		14,768
636.6	Cont Serv Other Main	8,790		8,790	3,104		3,104	14,302		14,302
636.7	Cont Serv Other CA	3,463		3,463	3,551		3,551	96		96
636.8	Cont Serv Other AG	59,719	38,666	21,053	(29,939)	27,996	(57,935)	(22,054)	27,771	(49,825)
641.3	Rents-Real Prop Oper	1,955		1,955	0		0	2,341		2,341
641.5	Rents-Real Prop Oper	0		0	0		0	900		900
641.8	Rents-Real Prop AG		518	(518)		518	(518)		518	(518)
642.1	Rents-Equipment Oper	0		0	0		0	0		0
642.3	Rents-Equipment Oper	0		0	1,393		1,393	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	6,185	2,749	3,436	2,158	2,749	(590)	(1,128)	2,749	(3,877)
650.1	Transportation Oper	0		0	0		0	0		0
650.3	Transportation Oper	17		17	(37)		(37)	(37)		(37)
650.4	Transportation Maint	90		90	38		38	93		93
650.5	Transportation Oper	(16)		(16)	8		8	225		225
650.6	Transportation Maint	0		0	102		102	35		35
650.8	Transportation AG	43,104	39,697	3,406	68,927	39,697	29,229	6,568	39,697	(33,129)
656.8	Ins Vehicle AG	2,564	2,385	179	2,564	2,385	179	2,564	2,385	179
657.8	Ins Gen Liab AG	24,143	19,826	4,317	24,143	19,826	4,317	78,708	19,826	58,882
658.8	Ins Work Comp AG	10,459	12,920	(2,461)	10,333	12,920	(2,587)	10,522	12,920	(2,398)
659.8	Ins Other AG	12,101	21,166	(9,064)	12,101	21,166	(9,064)	12,101	21,166	(9,064)
660.8	Advertising AG	200	1,000	(800)	0	750	(750)	(36)	1,000	(1,036)
666.8	Reg Exp-Rate Case	19,448	19,444	4	19,448	19,444	4	19,448	19,444	4
667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
670.7	Bad Debt Expense	49,087	47,704	1,383	119,929	42,798	77,131	46,159	40,243	5,916
675.1	Misc Exp Oper SS	7,098		7,098	4,505		4,505	5,040		5,040
675.2	Misc Exp Maint SS	15	38,062	(38,047)	0	38,062	(38,062)	0	38,062	(38,062)
675.3	Misc Exp Oper W _T	42,956	43,364	(408)	38,547	39,535	(988)	41,265	45,845	(4,580)
675.4	Misc Exp Maint WT	9,439		9,439	10,096		10,096	9,273		9,273
675.5	Misc Exp Oper TD	40,983		40,983	3,499		3,499	37,753		37,753
675.6	Misc Exp Maint TD	61,101	18,438	42,663	62,876	18,438	44,438	74,133	18,438	55,696
675.7	Misc Exp CA	99,089	89,921	9,169	100,822	88,796	12,026	83,095	88,796	(5,701)
675.8	Misc Exp AG	164,743	156,516	8,227	56,128	142,379	(86,251)	4,027	141,945	(137,919)

			Jan-15			Feb-15			Mar-15	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,130,608	\$1,154,559	(\$23,951)		\$1,153,474			\$1,153,158	(\$16,108)
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	13,817	13,474	343	13,817	13,474	343	13,817	13,474	343
407.2 407.4	Amort-Prop Losses	4,757 575	4,757 575	0	4,757 575	4,757	0	4,757 575	4,757 575	0 0
407.4	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	13,607	14,662	(1,055)	13,607	575 13,235	371	13,607	14,343	(736)
408.11	Taxes Oth than Inc-Property	439,302	413,110	26,192	511,958	413,110	98,848	430,267	413,110	17,157
408.12	Taxes Oth than Inc-Payroll	78,003	56,977	21,025	46,651	48,098	(1,448)	38,564	45,979	(7,416)
408.13	Taxes Oth than Inc-Other	8,478	,	8,478	991	,	991	378	,	378
409.1	Income Taxes-FIT Ope	44,869	644,720	(599,851)	45,305	457,701	(412,396)	897,095	480,676	416,420
409.11	Income Taxes-SIT Ope	50,797	117,641	(66,843)	51,291	83,663	(32,372)	151,397	87,269	64,128
409.2	Income Taxes-Oth Inc	1,011		1,011	2,077		2,077	34,642		34,642
410.1	Def Inc Tax-FIT	465,550	(77,400)	542,950	475,016	54,597	420,418	(217,773)		(179,119)
410.11	Def Inc Tax-SIT	38,297	(17,121)	55,418	39,088	6,951	32,137	32,129	(10,055)	42,184
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066) 0	(7,066)	(0) 0	(7,066) 0	(7,066)	(0) 0
415 416	M&J Revenues M&J Expenses	(1,000) (15,560)		(1,000) (15,560)	(38,615)		(38,615)	(91,443)		(91,443)
420	AFUDC	(47,408)	(25,363)	(22,045)	(46,054)	(27,305)	(18,749)	(59,077)	(29,218)	(29,859)
426	Misc Nonutility Expe	1,143	5,535	(4,392)	6,930	5,535	1,395	(18,604)	7,035	(25,639)
427.2	Int Exp-Short Term D	7,306	1,909	5,397	7,200	1,254	5,946	10,009	1,794	8,216
427.3	Int Exp-LTD	981,041	981,041	(0)	981,041	981,041	(0)	981,041	981,041	0
427.5	Int Exp-Other	631		631	0		0	0		0
428	Amort Debt Expense	7,562	8,138	(577)	7,179	8,138	(959)	7,944	8,138	(194)
437	Dividends Declared -	31,763	31,763	0	31,763	31,763	0	31,763	31,763	0
438	Dividends Declared -	(2.062.750)	(2.052.642)	0	(2.502.205)	0	0	2,680,239	2,665,060	15,178
461.1 461.2	Metered Sales-Res Metered Sales-Com	(3,963,759)	(3,952,612) (1,573,902)	(11,148)		(3,624,999) (1,544,673)	31,794	(4,018,044)	(3,543,455)	
461.2	Metered Sales-Com Metered Sales-Ind	(1,647,046)	(1,573,902)	(73,144) (6,831)	(1,543,590)	(1,544,673)	1,082 (25,580)	(1,883,998) (186,647)	(1,547,898) (163,960)	(22,687)
461.4	Metered Sales-OPA	(384,286)	(442,869)	58,583	(472,895)	(448,536)		(279,733)	(439,235)	. , ,
462.1	Public Fire Revenues	(314,555)	(304,003)	(10,552)	(313,596)	(304,300)	(9,296)	(294,873)	(304,805)	9,933
462.2	Private Fire Revenue	(238,353)	(200,636)	(37,717)	(224,865)	(210,550)		(240,593)	(205,492)	(35,101)
466	Sales for Resale	(126,373)	(130,107)	3,734	(108,496)	(145,961)	37,465	(167,925)	(129,034)	(38,891)
467	Interdept Sales	(2,884)		(2,884)	(2,581)		(2,581)	(1,944)		(1,944)
470	Forfeited Discounts	(84,566)	(51,000)	(33,566)	(73,592)	(51,000)	(22,592)	(86,012)	(51,000)	(35,012)
471	Misc Service Revenue	(89,546)	(83,944)	(5,603)	(73,372)	(85,408)	12,037	(80,820)	(88,846)	8,026
472	Rents from Water Pro	(3,894)	(5,693)	1,799	(6,593)	(5,693)	(900)	(6,593)	(5,693)	(900)
473 474	Interdept Rents Other Water Revenues	(10,007) (12,335)	(4,404)	(5,603) (12,335)	(10,007) (8,088)	(4,404)	(5,603) (8,088)	(10,007) (8,408)	(4,404)	(5,603) (8,408)
601.3	Salaries-Empl Oper W	190,508		190,508	176,187		176,187	188,662		188,662
601.4	Salaries-Empl Maint	14,254		14,254	17,940		17,940	22,368		22,368
601.5	Salaries-Empl Oper T	100,327		100,327	90,364		90,364	129,781		129,781
601.6	Salaries-Empl Maint	91,654		91,654	78,080		78,080	107,112		107,112
601.7	Salaries-Empl CA	33,567		33,567	45,812		45,812	41,134		41,134
601.8	Salaries-Empl AG	170,400	611,304	, , ,	110,933	560,396	(449,463)	121,328	611,312	(489,984)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.7	Empl Pens & Ben CA Empl Pens & Ben AG	279,000	100 104			100 021	22 210	32	105 605	32 22 745
604.8 610.1	Purchased Water Oper	278,009 12,572	198,104 13,000	79,905 (428)	221,331 14,105	199,021 13,000	22,310 1,105	228,439 15,638	195,695 13,000	32,745 2,638
615.1	Purch Power Oper SS	58,671	13,000	58,671	65,300	13,000	65,300	64,178	13,000	64,178
615.3	Purch Power Oper WT	218,634		218,634	218,726		218,726	205,190		205,190
615.5	Purch Power Oper TD	366		366	26,611		26,611	27,795		27,795
615.7	Purch Power Oper CA	0		0	0		0	0		0
615.8	Purch Power Oper AG		278,328	(278,328)		273,050	(273,050)		267,537	(267,537)
616.1	Purch Fuel Oper SS	0	675	(675)	0	675	(675)	0	10,675	(10,675)
618.3	Chemicals Oper WT	112,319	113,579	(1,261)	99,855	96,549	3,306	131,234	107,482	23,752
620.1	M&S Oper SS	944	4.000	944	(655)	4 000	(655)	(595)	4.000	(595)
620.2	M&S Maint SS M&S Oper WT	569 8 108	4,000	(3,431)	8,573 5 530	4,000	4,573 5 530	5,759 12,768	4,000	1,759
620.3 620.4	M&S Oper WT M&S Maint WT	8,108 11,890	17,374	8,108 (5,484)	5,539 20,900	17,374	5,539 3,525	12,768 16,620	39,374	12,768 (22,754)
620.5	M&S Oper TD	8,600	28,069	(19,469)	19,611	26,846	(7,235)	12,596	27,638	(15,042)
620.6	M&S Maint TD	8,605	8,090	515	8,993	25,790	(16,797)	8,204	25,790	(17,586)
620.8	M&S AG	3,732	1,039	2,693	1,991	1,039	952	8,652	1,039	7,613
631.1	Cont Serv Eng Oper S	0		0	186		186	0		0
631.8	Cont Serv Eng AG	3,691	21,010	(17,319)	(3,454)	21,010	(24,464)	9,666	21,010	(11,344)
632.8	Cont Serv Acct AG	7,100	11,470	(4,370)	7,314	11,470	(4,156)	7,741	12,757	(5,016)

NARIC NARIC Description Actual Budget Variance Actual Actual				Jan-15			Feb-15			Mar-15	
634.8 Cont Serv Mgmt Fee A 749,956 684,968 64,988 670,311 645,680 24,630 624,584 670,207 (45,623) 635.3 Cont Serv Testing Op 393 1,779 (1,386) 736 100 636 3,419 2,920 499 636.2 Cont Serv Other Main 1,166 1,166 5 2,717 (2,250) 6,969 6,969 6,969 636.4 Cont Serv Other Main 1,166 1,166 5 5 6,222 6,222 6,222 636.5 Cont Serv Other Oper (9,247) (9,247) 4,799 2,918 2,433 2,215 2,215 636.6 Cont Serv Other CA 6,692 6,692 2,918 2,938 2,433 2,433 2,433 636.8 Cont Serv Other AG 7,167 19,979 (12,812) 3,557 25,903 (22,3467 23,569 (3,513) 641.5 Rents-Real Prop AG 6 0 0 0 0 0 0	NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
635.3 Cont Serv Testing Op 6363 1,779 (1,386) 736 100 636 3,419 2,920 499 636.2 Cont Serv Other Main 0 0 2,717 2,717 (2,250) (2,250) 636.3 Cont Serv Other Oper 11,788 11,788 21,192 21,192 6,696 6,696 6,692 6,222 636.5 Cont Serv Other Main 7,099 7,099 2,097 2,097 7,219 7,219 636.6 Cont Serv Other Main 7,099 7,099 2,097 2,097 7,219 7,219 636.8 Cont Serv Other AG 6,692 6,692 2,918 2,918 2,433 2,433 641.5 Rents-Real Prop Oper 723 723 400 400 2,953 2,593 641.8 Rents-Real Prop AG 269 (269) 269 (269) 269 (269) 269 3,269 (3,513) 642.3 Rents-Equipment Oper 0 0 0 0 <td< td=""><td>633.8</td><td>Cont Serv Legal AG</td><td>10,258</td><td>16,500</td><td>(6,242)</td><td>8,046</td><td>16,500</td><td>(8,454)</td><td>3,060</td><td>16,500</td><td>(13,440)</td></td<>	633.8	Cont Serv Legal AG	10,258	16,500	(6,242)	8,046	16,500	(8,454)	3,060	16,500	(13,440)
636.2 Cont Serv Other Main 0 2,717 2,717 (2,250) (2,250) 636.3 Cont Serv Other Oper 11,788 11,788 21,192 21,192 6,969 6,969 636.4 Cont Serv Other Main 1,166 1,166 5 5 6,222 6,6222 636.5 Cont Serv Other Oper (9,247) (9,247) 4,799 4,799 2,215 2,215 636.6 Cont Serv Other Main 7,099 7,099 2,918 2,918 2,433 2,433 636.7 Cont Serv Other AG 7,167 19,979 (12,812) 3,557 25,903 (22,346) 23,457 26,970 (3,513) 641.8 Rents-Real Prop Oper 723 723 400 400 2,953 26,970 (3,569) 642.3 Rents-Equipment Oper 0 0 0 0 0 3,269 (2,699) (269) (269) (269) (269) (269) (269) (269) (269) (269) (269)	634.8	Cont Serv Mgmt Fee A	749,956	684,968	64,988	670,311	645,680	24,630	624,584	670,207	(45,623)
636.3 Cont Serv Other Oper 11,788 11,788 21,192 21,192 6,969 6,969 636.4 Cont Serv Other Main 1,166 1,166 5 5 6,222 6,222 636.5 Cont Serv Other Oper (9,247) 4,799 4,799 2,997 7,219 7,219 636.6 Cont Serv Other Ad 6,692 6,692 2,918 2,918 2,943 24,33 636.8 Cont Serv Other AG 7,167 19,979 (12,812) 3,557 25,903 (22,346) 23,457 26,973 2,953 641.8 Rents-Real Prop Oper 723 723 400 400 2,953 2,953 642.3 Rents-Real Prop AG 0 0 0 0 3,269 (3,269) 642.3 Rents-Equipment Oper 0 0 0 0 345 345 642.8 Rents-Equipment Oper 0 0 0 3 22,22 22 650.4 Transportation Maint	635.3	Cont Serv Testing Op	393	1,779	(1,386)	736	100	636	3,419	2,920	499
636.4 Cont Serv Other Main 1,166 1,166 1,166 4,799 4,799 4,799 2,215 2,215 636.5 Cont Serv Other Oper (9,247) (9,247) 4,799 2,097 2,215 2,215 636.6 Cont Serv Other CA 6,692 6,692 2,918 2,918 2,918 2,433 2,433 636.8 Cont Serv Other AG 7,167 19,979 (1,2812) 3,557 25,903 (22,346) 23,457 26,970 (3,513) 641.5 Rents-Real Prop Oper 723 723 400 20 0 2,953 641.8 Rents-Equipment Oper 0 0 0 0 0 3,269 (3,269) 642.3 Rents-Equipment Oper 0 0 0 0 345 9 2,295 642.5 Rents-Equipment Oper 0 0 0 345 9 2,279 650.4 Transportation Oper (26) (26) 123 123 123 <td>636.2</td> <td>Cont Serv Other Main</td> <td>0</td> <td></td> <td>0</td> <td>2,717</td> <td></td> <td>2,717</td> <td>(2,250)</td> <td></td> <td>(2,250)</td>	636.2	Cont Serv Other Main	0		0	2,717		2,717	(2,250)		(2,250)
636.5 Cont Serv Other Oper (9,247) (9,247) 4,799 4,799 2,215 2,215 636.6 Cont Serv Other Main 7,099 7,099 2,097 2,097 7,219 7,219 636.7 Cont Serv Other CA 6,692 6,692 2,918 2,918 2,433 2,433 636.8 Cont Serv Other AG 7,167 19,979 (1,2812) 3,557 25,903 (22,346) 23,457 26,970 (3,513) 641.8 Rents-Real Prop AG 269 (269) 400 2,953 2,953 642.3 Rents-Equipment Oper 0 0 0 0 0 0 0 642.3 Rents-Equipment Oper 0 0 0 3,269 (2,379) 642.3 Rents-Equipment Oper 0 0 0 345 4,259 (2,379) 642.5 Rents-Equipment AG 1,243 2,124 (882) 3,131 2,124 1,006 80 2,459 (2,379)	636.3	Cont Serv Other Oper	11,788		11,788	21,192		21,192	6,969		6,969
636.6 Cont Serv Other Main 7,099 7,099 2,097 2,097 7,219 7,219 636.7 Cont Serv Other CA 6,692 6,692 2,918 2,918 2,918 2,433 2,433 636.8 Cont Serv Other AG 7,167 19,979 (1,2812) 3,557 25,903 (22,346) 23,457 26,970 (3,513) 641.5 Rents-Real Prop Oper 723 400 400 2,953 2,953 641.8 Rents-Equipment Oper 0 0 0 0 0 0 3,269 642.5 Rents-Equipment Oper 0 0 0 0 345 345 642.5 Rents-Equipment AG 1,243 2,124 (882) 3,131 2,124 1,006 80 2,459 (2,379) 650.3 Transportation Oper (26) (26) 123 123 122 22 22 650.4 Transportation Maint 0 0 2 0 0 <td< td=""><td>636.4</td><td>Cont Serv Other Main</td><td>1,166</td><td></td><td>1,166</td><td>5</td><td></td><td>5</td><td>6,222</td><td></td><td>6,222</td></td<>	636.4	Cont Serv Other Main	1,166		1,166	5		5	6,222		6,222
636.7 Cont Serv Other CA 6,692 6,692 2,918 2,918 2,433 2,433 2,433 636.8 Cont Serv Other AG 7,167 19,979 (12,812) 3,557 25,903 (22,346) 23,457 26,970 (3,513) 641.5 Rents-Real Prop AG 269 (269) 269 (269) 3,269 (3,269) 642.3 Rents-Equipment Oper 0 0 0 0 345 345 642.8 Rents-Equipment AG 1,243 2,124 (882) 3,131 2,124 1,006 80 2,459 (2,379) 650.3 Transportation Oper (26) (26) 123 123 123 22 22 650.4 Transportation Maint 0	636.5	Cont Serv Other Oper	(9,247)		(9,247)	4,799		4,799	2,215		2,215
636.8 Cont Serv Other AG 7,167 19,979 (12,812) 3,557 25,903 (22,346) 2,457 26,970 (3,513) 641.5 Rents-Real Prop Oper 723 269 (269) 269 (269) 269 (269) 3,269 (3,569) 3,269 (3,569) 642.3 Rents-Equipment Oper 0	636.6	Cont Serv Other Main	7,099		7,099	2,097		2,097	7,219		7,219
641.5 Rents-Real Prop Oper 723 723 400 269 (269) 269 (269) (269) (269) (269) (269) (269) (269) (269) (269) (269) (269) (269) (269) (3,269) <td>636.7</td> <td>Cont Serv Other CA</td> <td>6,692</td> <td></td> <td>6,692</td> <td>2,918</td> <td></td> <td>2,918</td> <td>2,433</td> <td></td> <td>2,433</td>	636.7	Cont Serv Other CA	6,692		6,692	2,918		2,918	2,433		2,433
641.8 Rents-Real Prop AG 269 (269) 269 (269) (3,269) 642.3 Rents-Equipment Oper 0 0 0 0 0 0 0 642.5 Rents-Equipment Oper 0 0 0 345 345 642.8 Rents-Equipment AG 1,243 2,124 (882) 3,131 2,124 1,006 80 2,459 (2,379) 650.3 Transportation Oper (26) (26) 123 123 22 22 650.4 Transportation Maint 0 0 0 0 (11) (11) (11) 650.6 Transportation Maint 194 194 0 <td< td=""><td>636.8</td><td>Cont Serv Other AG</td><td>7,167</td><td>19,979</td><td>(12,812)</td><td>3,557</td><td>25,903</td><td>(22,346)</td><td>23,457</td><td>26,970</td><td>(3,513)</td></td<>	636.8	Cont Serv Other AG	7,167	19,979	(12,812)	3,557	25,903	(22,346)	23,457	26,970	(3,513)
642.3 Rents-Equipment Oper 0 0 0 0 345 345 642.5 Rents-Equipment Oper 0 0 0 0 345 345 642.8 Rents-Equipment AG 1,243 2,124 (882) 3,131 2,124 1,006 80 2,459 (2,379) 650.3 Transportation Oper 0 0 21 21 0 0 650.5 Transportation Maint 194 194 0 0 0 (11) (11) 650.6 Transportation Maint 194 194 0 <td>641.5</td> <td>Rents-Real Prop Oper</td> <td>723</td> <td></td> <td>723</td> <td>400</td> <td></td> <td>400</td> <td>2,953</td> <td></td> <td>2,953</td>	641.5	Rents-Real Prop Oper	723		723	400		400	2,953		2,953
642.5 Rents-Equipment Oper 0 0 0 345 345 642.8 Rents-Equipment AG 1,243 2,124 (882) 3,131 2,124 1,006 80 2,459 (2,379) 650.3 Transportation Oper (26) (26) 123 123 22 22 650.4 Transportation Maint 0 0 0 0 (11) (11) 650.5 Transportation Maint 194 0	641.8	Rents-Real Prop AG		269	(269)		269	(269)		3,269	(3,269)
642.8 Rents-Equipment AG 1,243 2,124 (882) 3,131 2,124 1,006 80 2,459 (2,379) 650.3 Transportation Oper (26) (26) 123 123 22 22 650.4 Transportation Maint 0 0 21 21 0 0 650.5 Transportation Oper 0 0 0 0 (11) (11) 650.6 Transportation Maint 194 0 0 0 0 0 650.7 Transportation AA (13) (13) (20) (20) 0 0 650.8 Transportation AG 32,472 33,961 (1,489) 23,762 34,136 (10,374) 45,569 66,037 (20,468) 650.8 Ins Vehicle AG 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 657.8 Ins Gen Liab AG 27,761 20,835 6,926 28,163 20,835	642.3	Rents-Equipment Oper	0		0	0		0	0		0
650.3 Transportation Oper (26) (26) 123 123 22 22 650.4 Transportation Maint 0 0 21 21 0 0 650.5 Transportation Oper 0 0 0 0 0 (11) (11) 650.6 Transportation Maint 194 194 0 0 0 0 0 650.7 Transportation AG (13) (13) (20) (20) 0 0 0 650.8 Transportation AG 32,472 33,961 (1,489) 23,762 34,136 (10,374) 45,569 66,037 (20,468) 656.8 Ins Vehicle AG 2,747 2,692 25 2,747 2,692 55 2,747 2,692 55 657.8 Ins Gen Liab AG 27,761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Work Comp AG 9,132 11,900 (2	642.5	Rents-Equipment Oper	0		0	0		0	345		345
650.4 Transportation Maint 0 0 21 21 0 0 650.5 Transportation Oper 0 0 0 0 (11) (11) 650.6 Transportation Maint 194 194 0 0 0 0 0 650.7 Transportation AG (13) (13) (20) (20) 0 0 0 650.8 Transportation AG 32,472 33,961 (1,489) 23,762 34,136 (10,374) 45,569 66,037 (20,468) 655.8 Ins Vehicle AG 2,747 2,692 55 2,747 2,692 55 657.8 Ins Gen Liab AG 2,7761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Other AG 9,132 11,900 (2,768) 8,976 11,900 (2,924) 11,036 11,900 (864) 659.8 Ins Other AG 11,792 20,740 (8,948)<	642.8	Rents-Equipment AG	1,243	2,124	(882)	3,131	2,124	1,006	80	2,459	(2,379)
650.5 Transportation Oper 0 0 0 (11) (11) 650.6 Transportation Maint 194 194 0 0 0 0 0 650.7 Transportation CA (13) (13) (20) (20) 0 0 0 650.8 Transportation AG 32,472 33,961 (1,489) 23,762 34,136 (10,374) 45,569 66,037 (20,468) 656.8 Ins Vehicle AG 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 657.8 Ins Gen Liab AG 27,761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Work Comp AG 9,132 11,900 (2,768) 8,976 11,900 (2,948) 11,761 20,740 (8,979) 12,285 20,740 (8,948) 659.8 Ins Other AG 11,792 20,740 (8,948) 11,761 20,740 (8,97	650.3	Transportation Oper	(26)		(26)	123		123	22		22
650.6 Transportation Maint 194 194 0 0 0 0 650.7 Transportation CA (13) (13) (20) (20) 0 0 650.8 Transportation AG 32,472 33,961 (1,489) 23,762 34,136 (10,374) 45,569 66,037 (20,468) 656.8 Ins Vehicle AG 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 657.8 Ins Gen Liab AG 27,761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Work Comp AG 9,132 11,900 (2,768) 8,976 11,900 (2,924) 11,036 11,900 (864) 659.8 Ins Other AG 11,792 20,740 (8,948) 11,761 20,740 (8,979) 12,285 20,740 (8,455) 660.8 Advertising AG 0 1,000 19,448 19,448 0 19,448	650.4	Transportation Maint	0		0	21		21	0		0
650.7 Transportation CA (13) (13) (20) (20) 0 0 0 650.8 Transportation AG 32,472 33,961 (1,489) 23,762 34,136 (10,374) 45,569 66,037 (20,468) 656.8 Ins Vehicle AG 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 657.8 Ins Gen Liab AG 27,761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Work Comp AG 9,132 11,900 (2,768) 8,976 11,900 (2,924) 11,036 11,900 (864) 659.8 Ins Other AG 11,792 20,740 (8,948) 11,761 20,740 (8,979) 12,285 20,740 (8,455) 660.8 Advertising AG 0 1,000 (1,000) 500 750 (250) 49 1,000 (951) 667.8 Reg Exp-Rate Case 19,448 19,448		Transportation Oper				0		0	(11)		(11)
650.8 Transportation AG 32,472 33,961 (1,489) 23,762 34,136 (10,374) 45,569 66,037 (20,468) 656.8 Ins Vehicle AG 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 657.8 Ins Gen Liab AG 27,761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Work Comp AG 9,132 11,900 (2,768) 8,976 11,900 (2,924) 11,036 11,900 (864) 659.8 Ins Other AG 11,792 20,740 (8,948) 11,761 20,740 (8,979) 12,285 20,740 (8,455) 660.8 Advertising AG 0 1,000 (1,000) 500 750 (250) 49 1,000 (951) 666.8 Reg Exp-Other AG 617 617 0 617 617 0 617 617 0 617 617 0 617		Transportation Maint				0			0		0
656.8 Ins Vehicle AG 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 2,747 2,692 55 65.8 657.8 Ins Office Liab AG 27,761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Office Compands 9,132 11,900 (2,768) 8,976 11,900 (2,924) 11,036 11,900 (864) 659.8 Ins Offher AG 11,792 20,740 (8,948) 11,761 20,740 (8,979) 12,285 20,740 (8,455) 660.8 Advertising AG 0 1,000 (1,000) 500 750 (250) 49 1,000 (951) 666.8 Reg Exp-Rate Case 19,448 19,448 0 19,448 10 19,448 0 19,448 0 617 61	650.7	Transportation CA	(13)		(13)	(20)			0		0
657.8 Ins Gen Liab AG 27,761 20,835 6,926 28,163 20,835 7,327 77,733 20,835 56,898 658.8 Ins Work Comp AG 9,132 11,900 (2,768) 8,976 11,900 (2,924) 11,036 11,900 (864) 659.8 Ins Other AG 11,792 20,740 (8,948) 11,761 20,740 (8,979) 12,285 20,740 (8,455) 660.8 Advertising AG 0 1,000 (1,000) 500 750 (250) 49 1,000 (951) 666.8 Reg Exp-Rate Case 19,448 19,448 0 19,448 0 19,448 19,448 19,448 19,448 19,448 10 19,448 10 667.8 Reg Exp-Other AG 617 617 0 617 617 0 617 617 0 617 617 0 677 617 0 617 617 0 675 1,449 44,059 63,358 (19,298)	650.8	Transportation AG	32,472	33,961	(1,489)	23,762	34,136	(10,374)	45,569	66,037	(20,468)
658.8 Ins Work Comp AG 9,132 11,900 (2,768) 8,976 11,900 (2,924) 11,036 11,900 (864) 659.8 Ins Other AG 11,792 20,740 (8,948) 11,761 20,740 (8,979) 12,285 20,740 (8,455) 660.8 Advertising AG 0 1,000 (1,000) 500 750 (250) 49 1,000 (951) 666.8 Reg Exp-Rate Case 19,448 19,448 0 19,448 0 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 0 19,448 19,448 0 19,448 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 <td>656.8</td> <td>Ins Vehicle AG</td> <td>2,747</td> <td>2,692</td> <td>55</td> <td>2,747</td> <td>2,692</td> <td>55</td> <td>2,747</td> <td>2,692</td> <td>55</td>	656.8	Ins Vehicle AG	2,747	2,692	55	2,747	2,692	55	2,747	2,692	55
659.8 Ins Other AG 11,792 20,740 (8,948) 11,761 20,740 (8,979) 12,285 20,740 (8,455) 660.8 Advertising AG 0 1,000 (1,000) 500 750 (250) 49 1,000 (951) 666.8 Reg Exp-Rate Case 19,448 19,448 0 19,448 0 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 10 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 670.7 8ad Debt Expense 134,706 74,315 60,392 71,000 72,450 (1,449) 44,059 63,358 (19,298) 675.1 Misc Exp Oper SS 7,747 7,747 1,200 7,169 7,169 7,169 7,169 7,169 675.2 Misc Exp Maint SS 0 41,587 (41,587) 0 41,587 (41,587) 22 41,587		Ins Gen Liab AG	27,761	20,835			20,835		77,733	20,835	56,898
660.8 Advertising AG 0 1,000 (1,000) 500 750 (250) 49 1,000 (951) 666.8 Reg Exp-Rate Case 19,448 19,448 0 19,448 19,448 0 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 10 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 72,450 (1,449) 44,059 63,358 (19,298) 675.2 Misc Exp Oper SS 7,747 7,747 1,200 1,200 7,169 7,169 7,169 7,169		·	9,132		(2,768)			(2,924)	11,036	11,900	(864)
666.8 Reg Exp-Rate Case 19,448 19,448 0 19,448 19,448 0 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 0 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 19,448 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 617 617 0 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 7,169 <		Ins Other AG	11,792	20,740	(8,948)			(8,979)	12,285	20,740	(8,455)
667.8 Reg Exp-Other AG 617 617 0 617 617 0 617 617 0 670.7 Bad Debt Expense 134,706 74,315 60,392 71,000 72,450 (1,449) 44,059 63,358 (19,298) 675.1 Misc Exp Oper SS 7,747 7,747 1,200 1,200 7,169 7,169 675.2 Misc Exp Maint SS 0 41,587 (41,587) 0 41,587 22 41,587 (41,565) 675.3 Misc Exp Oper WT 46,826 34,248 12,578 33,864 34,248 (384) 44,049 34,248 9,801 675.4 Misc Exp Maint WT 10,572 10,572 11,581 11,581 15,437 15,437 675.5 Misc Exp Oper TD 26,134 26,134 28,001 28,001 18,566 18,566		Advertising AG	0	1,000	(1,000)	500	750	(250)	49	1,000	(951)
670.7 Bad Debt Expense 134,706 74,315 60,392 71,000 72,450 (1,449) 44,059 63,358 (19,298) 675.1 Misc Exp Oper SS 7,747 7,747 1,200 1,200 7,169 7,169 675.2 Misc Exp Maint SS 0 41,587 (41,587) 0 41,587 22 41,587 (41,565) 675.3 Misc Exp Oper WT 46,826 34,248 12,578 33,864 34,248 (384) 44,049 34,248 9,801 675.4 Misc Exp Maint WT 10,572 10,572 11,581 11,581 15,437 15,437 675.5 Misc Exp Oper TD 26,134 26,134 28,001 28,001 18,566 18,566		Reg Exp-Rate Case	19,448	19,448	0			0		19,448	0
675.1 Misc Exp Oper SS 7,747 7,747 1,200 1,200 7,169 7,169 675.2 Misc Exp Maint SS 0 41,587 (41,587) 0 41,587 (41,587) 22 41,587 (41,565) 675.3 Misc Exp Oper WT 46,826 34,248 12,578 33,864 34,248 (384) 44,049 34,248 9,801 675.4 Misc Exp Maint WT 10,572 10,572 11,581 11,581 15,437 15,437 675.5 Misc Exp Oper TD 26,134 26,134 28,001 28,001 18,566 18,566	667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
675.2 Misc Exp Maint SS 0 41,587 (41,587) 0 41,587 (41,587) 22 41,587 (41,565) 675.3 Misc Exp Oper WT 46,826 34,248 12,578 33,864 34,248 (384) 44,049 34,248 9,801 675.4 Misc Exp Maint WT 10,572 10,572 11,581 11,581 15,437 15,437 675.5 Misc Exp Oper TD 26,134 26,134 28,001 28,001 18,566 18,566		Bad Debt Expense	134,706	74,315	60,392		72,450		44,059	63,358	(19,298)
675.3 Misc Exp Oper WT 46,826 34,248 12,578 33,864 34,248 (384) 44,049 34,248 9,801 675.4 Misc Exp Maint WT 10,572 10,572 11,581 11,581 15,437 15,437 675.5 Misc Exp Oper TD 26,134 26,134 28,001 28,001 18,566 18,566	675.1	Misc Exp Oper SS	7,747		7,747	1,200		1,200	7,169		7,169
675.4 Misc Exp Maint WT 10,572 10,572 11,581 11,581 15,437 15,437 675.5 Misc Exp Oper TD 26,134 26,134 28,001 28,001 18,566 18,566		•	0	41,587	(41,587)	0	41,587	(41,587)	22	41,587	(41,565)
675.5 Misc Exp Oper TD 26,134 26,134 28,001 28,001 18,566 18,566	675.3	Misc Exp Oper W _T	46,826	34,248	12,578	33,864	34,248	(384)	44,049	34,248	9,801
	675.4	Misc Exp Maint WT	10,572		10,572	11,581		11,581	15,437		15,437
	675.5	Misc Exp Oper TD	26,134		26,134	28,001		28,001	18,566		18,566
675.6 Misc Exp Maint TD 104,377 20,738 83,639 9,779 20,738 (10,959) 47,377 20,738 26,639	675.6	Misc Exp Maint TD	104,377	20,738	83,639	9,779	20,738	(10,959)	47,377	20,738	26,639
675.7 Misc Exp CA 108,612 83,123 25,489 92,749 82,887 9,862 95,326 85,048 10,278	675.7	Misc Exp CA	108,612	83,123	25,489	92,749	82,887	9,862	95,326	85,048	10,278
675.8 Misc Exp AG 233,820 243,330 (9,510) 138,535 168,757 (30,223) 115,721 150,460 (34,739)	675.8	Misc Exp AG	233,820	243,330	(9,510)	138,535	168,757	(30,223)	115,721	150,460	(34,739)

			Apr-15			May-15			Jun-15	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,138,101	\$1,153,261	(\$15,160)	\$1,137,212	\$1,153,819	(\$16,607)	\$1,064,404	\$1,154,917	(\$90,513)
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	13,817	13,474	343	13,817	13,474	343	13,817	13,474	343
407.2 407.4	Amort-Prop Losses	4,757 575	4,757 575	0	4,757 575	4,757 575	0	4,757 575	4,757 575	0
407.4	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	13,607	14,265	(659)	13,607	14,568	(961)	13,607	16,580	(2,973)
408.11	Taxes Oth than Inc-Property	430,267	413,110	17,157	430,267	413,110	17,157	430,267	413,110	17,157
408.12	Taxes Oth than Inc-Payroll	45,661	46,196	(535)	40,291	44,285	(3,994)	40,233	46,196	(5,963)
408.13	Taxes Oth than Inc-Other	576		576	508,452		508,452	0		0
409.1	Income Taxes-FIT Ope	330,226	563,113	(232,887)	145,235	482,767	(337,532)	631,105	845,681	(214,576)
409.11	Income Taxes-SIT Ope	59,020	102,097	(43,077)	32,111	86,811	(54,700)	105,134	152,936	(47,802)
409.2	Income Taxes-Oth Inc	40	(22.000)	40	(1,290)	00.670	(1,290)	2,559	(0.000)	2,559
410.1	Def Inc Tax-FIT	229,148 34,143	(22,860) (7,175)	252,008 41,317	167,236 19,614	89,679 13,349	77,557 6,265	328,638 91,250	(8,868) (4,623)	337,506 95,873
410.11 412.11	Def Inc Tax-SIT ITC-Restored	(7,066)	(7,173)	41,317	(7,066)	(7,066)	(0)	(7,066)	(7,066)	93,873
415	M&J Revenues	0	(7,000)	0	(7,000)	(7,000)	0	(7,000)	(7,000)	0
416	M&J Expenses	(7,011)		(7,011)	(3,735)		(3,735)	(10,889)		(10,889)
420	AFUDC	(61,733)	(37,325)	(24,408)	(68,237)	(52,826)	(15,411)	(74,264)	(71,344)	(2,920)
426	Misc Nonutility Expe	6,839	9,535	(2,696)	5,846	5,535	311	6,679	5,535	1,144
427.2	Int Exp-Short Term D	10,891	2,190	8,701	9,070	3,126	5,945	8,062	5,153	2,909
427.3	Int Exp-LTD	981,041	981,041	(0)	981,041	981,041	0	981,041	981,041	0
427.5	Int Exp-Other	0 7,562	0 1 2 0	0 (577)	270,912 7,562	8,138	270,912 (577)	0 7,562	8,138	0 (577)
428 437	Amort Debt Expense Dividends Declared -	31,763	8,138 31,763	(5//)	31,763	31,763	(5//)	31,763	31,763	(377)
437	Dividends Declared -	0	0	0	0	0	0	2,272,717	1,926,763	345,954
461.1	Metered Sales-Res	(3,513,220)	(3,718,092)	204,872	(3,975,408)	(3,755,091)				
461.2	Metered Sales-Com	(1,779,426)	(1,623,561)		(1,873,294)	(1,674,891)	(198,402)	(2,038,356)	(1,863,631)	(174,724)
461.3	Metered Sales-Ind	(203,620)	(175,348)	(28,272)	(211,474)	(188,986)	(22,487)	(232,999)	(193,180)	(39,819)
461.4	Metered Sales-OPA	(483,507)	(476,862)	(6,645)	(424,596)	(495,151)	70,555	(567,477)	(551,455)	(16,022)
462.1	Public Fire Revenues	(310,050)	(304,562)	(5,488)	(301,111)	(306,341)	5,230	(319,508)	(306,938)	(12,570)
462.2	Private Fire Revenue	(229,477)	(206,408)	(23,069)	(201,610)	(217,397)	15,787 3,794	(257,136)	(211,286)	(45,850) (10,153)
466 467	Sales for Resale Interdept Sales	(134,043) (2,743)	(122,414)	(11,628) (2,743)	(131,713) (2,423)	(135,507)	(2,423)	(202,020) (1,653)	(191,868)	(10,152) (1,653)
470	Forfeited Discounts	(71,337)	(51,000)		(66,294)	(62,333)	(3,961)	(82,234)	(62,333)	(19,901)
471	Misc Service Revenue	(87,862)	(90,818)	2,956	(103,736)	(101,788)	(1,947)	(113,062)	(114,007)	945
472	Rents from Water Pro	(6,593)	(5,693)	(900)	(6,593)	(5,693)	(900)	(7,553)	(7,059)	(494)
473	Interdept Rents	0	(4,404)	4,404	6,954	(4,404)	11,358	(5,450)	(4,404)	(1,046)
474	Other Water Revenues	(12,582)		(12,582)	(11,336)		(11,336)	(12,358)		(12,358)
601.3	Salaries-Empl Oper W	184,679		184,679	161,110		161,110	169,053		169,053
601.4 601.5	Salaries-Empl Maint Salaries-Empl Oper T	24,465 74,803		24,465 74,803	15,638 121,516		15,638 121,516	15,709 49,025		15,709 49,025
601.6	Salaries-Empl Maint	65,652		65,652	98,834		98,834	78,722		78,722
601.7	Salaries-Empl CA	35,761		35,761	51,259		51,259	37,186		37,186
601.8	Salaries-Empl AG	197,894	622,881	(424,986)	116,599	596,914	(480,314)	221,522	622,881	(401,358)
604.3	Empl Pens & Ben Oper	0		0	568		568	0		0
604.5	Empl Pens & Ben Oper	0		0	523		523	0		0
604.7	Empl Pens & Ben CA	0		0	383		383	0		0
604.8	Empl Pens & Ben AG	209,962	193,816	16,146	209,720	196,891	12,828	202,612	193,513	9,099
610.1	Purchased Water Oper	26,043 58,713	13,000	13,043 58,713	13,195 117,467	13,000	195 117,467	15,823 52,640	13,000	2,823 52,640
615.1 615.3	Purch Power Oper SS Purch Power Oper WT	149,832		149,832	273,288		273,288	376,412		376,412
615.5	Purch Power Oper TD	36,831		36,831	(3,239)		(3,239)	(63,882)		(63,882)
615.7	Purch Power Oper CA	0		0	0		0	0		0
615.8	Purch Power Oper AG		281,740	(281,740)		330,170	(330,170)		366,742	(366,742)
616.1	Purch Fuel Oper SS	0	675	(675)	0	675	(675)	0	10,675	(10,675)
618.3	Chemicals Oper WT	101,836	120,212	(18,376)	107,433	126,251	(18,818)	155,374	141,359	14,015
620.1	M&S Oper SS	723	4.000	723	(606)	4 000	(606)	119	4.000	119
620.2	M&S Maint SS	4,930 3,160	4,000	930 3,160	4,614 3,568	4,000	614 3,568	1,561 3,941	4,000	(2,439) 3,941
620.3 620.4	M&S Oper WT M&S Maint WT	19,116	32,149	(13,033)	11,932	32,124	(20,192)	3,941 17,717	21,149	(3,432)
620.5	M&S Oper TD	10,619	20,592	(9,972)	5,323	21,477	(16,154)	4,443	28,372	(23,929)
620.6	M&S Maint TD	1,253	25,790	(24,537)	36,131	25,290	10,841	46,180	25,790	20,391
620.8	M&S AG	6,318	1,039	5,279	2,460	1,039	1,421	23,743	1,389	22,355
631.1	Cont Serv Eng Oper S	188		188	0		0	251		251
631.8	Cont Serv Eng AG	2,390	21,010	(18,620)	(27)	21,260	(21,287)	8,111	21,510	(13,399)
632.8	Cont Serv Acct AG	8,085	11,153	(3,067)	8,085	11,132	(3,047)	8,157	11,470	(3,313)

			Apr-15			May-15			Jun-15	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	13,948	16,500	(2,552)	4,282	16,500	(12,218)	25,007	16,500	8,507
634.8	Cont Serv Mgmt Fee A	685,300	677,270	8,031	653,911	649,567	4,344	715,994	661,312	54,682
635.3	Cont Serv Testing Op	3,229	3,072	157	528	520	8	8,160	100	8,060
636.2	Cont Serv Other Main	2,947		2,947	1,952		1,952	1,200		1,200
636.3	Cont Serv Other Oper	(18,440)		(18,440)	1,686		1,686	6,170		6,170
636.4	Cont Serv Other Main	11,441		11,441	51,240		51,240	336		336
636.5	Cont Serv Other Oper	(98)		(98)	2,311		2,311	66,087		66,087
636.6	Cont Serv Other Main	20,802		20,802	8,358		8,358	20,015		20,015
636.7	Cont Serv Other CA	3,877		3,877	368		368	10,740		10,740
636.8	Cont Serv Other AG	(1,146)	30,852	(31,997)	16,661	36,777	(20,116)	19,883	31,991	(12,108)
641.5	Rents-Real Prop Oper	0		0	859		859	100		100
641.8	Rents-Real Prop AG		269	(269)		269	(269)		269	(269)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	80	2,548	(2,468)	80	2,224	(2,145)	1,019	2,224	(1,205)
650.3	Transportation Oper	(8)		(8)	(17)		(17)	(31)		(31)
650.4	Transportation Maint	42		42	63		63	40		40
650.5	Transportation Oper	0		0	(10)		(10)	(16)		(16)
650.6	Transportation Maint	0		0	0		0	0		0
650.7	Transportation CA	0		0	0		0	0		0
650.8	Transportation AG	38,830	34,086	4,744	20,732	34,086	(13,354)	68,164	34,086	34,078
656.8	Ins Vehicle AG	2,757	2,692	64	2,757	2,692	64	2,757	2,692	64
657.8	Ins Gen Liab AG	27,914	20,835	7,079	28,091	20,835	7,256	82,504	20,835	61,669
658.8	Ins Work Comp AG	8,219	11,900	(3,681)	8,301	11,900	(3,599)	7,602	11,900	(4,299)
659.8	Ins Other AG	11,776	20,740	(8,964)	11,725	20,740	(9,014)	11,725	20,740	(9,014)
660.8	Advertising AG	(27)	1,000	(1,027)	1,130	750	380	(17)	1,000	(1,017)
666.8	Reg Exp-Rate Case	19,448	19,448	0	19,448	19,448	0	19,448	19,448	0
667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
670.7	Bad Debt Expense	107,675	63,200	44,475	135,207	55,786	79,421	65,193	63,078	2,115
675.1	Misc Exp Oper SS	6,180		6,180	9,101		9,101	15,601		15,601
675.2	Misc Exp Maint SS	0	41,587	(41,587)	0	41,587	(41,587)	0	41,587	(41,587)
675.3	Misc Exp Oper W _T	47,892	34,248	13,644	43,345	35,748	7,597	29,831	34,248	(4,417)
675.4	Misc Exp Maint WT	9,393		9,393	12,285		12,285	10,682		10,682
675.5	Misc Exp Oper TD	25,109		25,109	5,520		5,520	12,752		12,752
675.6	Misc Exp Maint TD	45,880	20,738	25,142	63,015	20,738	42,277	88,161	20,738	67,423
675.7	Misc Exp CA	99,053	83,137	15,916	88,736	82,998	5,738	97,131	82,887	14,244
675.8	Misc Exp AG	190,415	177,536	12,878	458,215	236,785	221,430	185,164	174,180	10,984

			Jul-15			Aug-15			Sep-15	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp		\$1,156,600		\$1,145,766		(\$11,689)		\$1,158,054	(\$331,398)
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1 407.2	Amort-Ltd Term UP Amort-Prop Losses	13,817	13,474	343 0	13,817	13,474	343 0	13,817	13,474	343 0
407.2	Amort-Reg Asset	4,757 575	4,757 575	0	4,757 575	4,757 575	0	4,757 575	4,757 575	0
408.1	Taxes Oth than Inc-Reg Assess	14,064	17,574	(3,510)	14,064	17,587	(3,523)	14,064	17,624	(3,560)
408.11	Taxes Oth than Inc-Property	430,267	413,110	17,157	463,144	413,110	50,034	434,377	413,110	21,267
408.12	Taxes Oth than Inc-Payroll	43,692	46,859	(3,167)	41,127	42,580	(1,453)	45,307	44,036	1,270
408.13	Taxes Oth than Inc-Other	412		412	0		0	1,630		1,630
409.1	Income Taxes-FIT Ope	559,838	1,071,672		594,465	976,953	, , ,	(4,527,391)	1,137,524	(5,664,915)
409.11	Income Taxes-SIT Ope	99,649	193,717	(94,068)	105,813	177,054	(71,241)	67,480	205,738	(138,258)
409.2	Income Taxes-Oth Inc	(372)	(15,905)	(372)	300.068	93.665	800	(4,093)	(20.722)	(4,093)
410.1 410.11	Def Inc Tax-FIT Def Inc Tax-SIT	375,605 57,029	(15,905)	391,510 62,935	399,068 60,661	14,076	305,403 46,585	5,728,194 140,559	(29,732) (8,428)	5,757,926 148,987
410.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	0	(1,7000)	0	0	(1,7000)	0	0	(1,7000)	0
416	M&J Expenses	(4,753)		(4,753)	(10,387)		(10,387)	(4,026)		(4,026)
420	AFUDC	(95,336)	(91,317)	(4,019)	(94,323)	(111,876)	17,553	(110,279)	(132,576)	22,297
426	Misc Nonutility Expe	6,271	5,535	736	7,119	5,535	1,584	7,202	5,535	1,667
427.2	Int Exp-Short Term D	7,297	5,340	1,957	8,316	5,587	2,730	5,986	7,453	(1,467)
427.3	Int Exp-LTD	981,041	981,041	(0)	981,041	981,041	0	981,041	981,041	0
427.5	Int Exp-Other	0 8,631	8,138	0 493	0 8,631	8,138	0 493	0 8,631	0 120	0 493
428 437	Amort Debt Expense Dividends Declared -	31,763	31,763	493	31,763	31,763	493	31,763	8,138 31,763	493
438	Dividends Declared -	0	0	0	0	0	0	2,304,065	2,499,938	(195,874)
461.1	Metered Sales-Res	(4,148,998)	(4,610,238)	461,240	(4,248,532)		246,539	(4,767,432)		(277,117)
461.2	Metered Sales-Com	(2,159,173)	(2,064,114)	(95,060)	(2,118,699)	(2,091,087)	(27,612)	(2,187,753)	(2,135,687)	(52,066)
461.3	Metered Sales-Ind	(265,534)	(237,752)	(27,782)	(264,167)	(216,761)	(47,406)	(239,033)	(229,767)	(9,266)
461.4	Metered Sales-OPA	(577,220)	(636,443)	59,224	(734,370)	(692,769)	(41,601)	(698,912)	(732,986)	34,075
462.1	Public Fire Revenues	(310,913)	(305,812)	(5,101)	(308,438)	(305,376)	(3,061)	(310,918)	(303,103)	(7,815)
462.2	Private Fire Revenue	(224,040)	(212,681)	(11,359)	(226,367)	(219,963)	(6,404)	(219,901)	(201,118)	(18,783)
466 467	Sales for Resale Interdept Sales	(200,773) (2,303)	(199,028)	(1,745) (2,303)	(179,150) (2,282)	(189,517)	10,367 (2,282)	(214,710) (2,196)	(190,011)	(24,699) (2,196)
470	Forfeited Discounts	(79,950)	(62,333)		(78,222)	(62,333)	(15,889)	(79,056)	(62,333)	(16,723)
471	Misc Service Revenue	(119,170)	(121,214)	2,045	(129,230)	(131,147)	1,917	(123,269)	(94,831)	(28,437)
472	Rents from Water Pro	(7,133)	(5,693)	(1,440)	(6,593)	(5,693)	(900)	(6,593)	(5,693)	(900)
473	Interdept Rents	(5,450)	(4,404)	(1,046)	(5,450)	(4,404)	(1,046)	(5,450)	(4,404)	(1,046)
474	Other Water Revenues	(13,225)		(13,225)	(54,601)		(54,601)	19,360		19,360
601.3	Salaries-Empl Oper W	202,899		202,899	176,131		176,131	203,289		203,289
601.4	Salaries-Empl Maint	13,930		13,930 128,140	18,717		18,717	17,125		17,125
601.5 601.6	Salaries-Empl Oper T Salaries-Empl Maint	128,140 59,845		59,845	118,644 103,763		118,644 103,763	122,633 65,373		122,633 65,373
601.7	Salaries-Empl CA	37,244		37,244	39,123		39,123	42,112		42,112
601.8	Salaries-Empl AG	175,816	648,848	(473,032)	124,937	596,914	(471,976)	184,283	622,881	(438,597)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.7	Empl Pens & Ben CA	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	221,794	195,546	26,249	211,491	196,661	14,830	221,547	197,311	24,236
610.1	Purchased Water Oper	23,771	13,000	10,771	19,303	13,000	6,303	30,407	13,000	17,407
615.1	Purch Power Oper SS Purch Power Oper WT	68,686 247,001		68,686 247,001	81,648 310,572		81,648 310,572	94,991 329,427		94,991 329,427
615.3 615.5	Purch Power Oper TD	2,241		2,241	1,357		1,357	1,572		1,572
615.7	Purch Power Oper CA	0		0	0		0	0		0
615.8	Purch Power Oper AG		372,449	(372,449)		375,783	(375,783)		344,392	(344,392)
616.1	Purch Fuel Oper SS	0	675	(675)	0	675	(675)	0	10,675	(10,675)
618.3	Chemicals Oper WT	219,501	171,630	47,871	168,370	168,752	(382)	132,742	131,715	1,027
620.1	M&S Oper SS	105		105	423		423	(549)		(549)
620.2	M&S Maint SS	(256)	4,000	(4,256)	726	4,000	(3,274)	3,154	4,000	(847)
620.3	M&S Oper WT	6,773	24 074	6,773	6,212	22 074	6,212	7,413	10.640	7,413
620.4 620.5	M&S Maint WT M&S Oper TD	13,610 6,811	24,874 24,526	(11,264) (17,715)	11,236 9,822	23,874 31,933	(12,639) (22,111)	22,265 8,958	18,649 35,429	3,616 (26,471)
620.5	M&S Oper 1D M&S Maint TD	(13,243)	30,790	(44,033)	2,010	28,790	(26,780)	(20,737)	25,790	(46,526)
620.8	M&S AG	(10,192)	1,039	(11,231)	522	1,039	(517)	3,238	1,039	2,199
631.1	Cont Serv Eng Oper S	250	,	250	681	,	681	(57)	,	(57)
631.8	Cont Serv Eng AG	7,506	22,010	(14,504)	25,032	22,010	3,022	(15,525)	21,010	(36,535)
632.8	Cont Serv Acct AG	8,364	11,808	(3,444)	7,824	10,926	(3,102)	280,363	11,763	268,600

			Jul-15			Aug-15			Sep-15	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	3,097	16,500	(13,403)	5,762	16,500	(10,738)	18	16,500	(16,482)
634.8	Cont Serv Mgmt Fee A	702,440	674,886	27,554	762,978	638,823	124,156	643,210	647,140	(3,930)
635.3	Cont Serv Testing Op	24,734	3,112	21,622	4,554	743	3,811	2,402	135	2,267
636.2	Cont Serv Other Main	416		416	204		204	0		0
636.3	Cont Serv Other Oper	(382)		(382)	12,197		12,197	10,925		10,925
636.4	Cont Serv Other Main	8,467		8,467	28,311		28,311	17,366		17,366
636.5	Cont Serv Other Oper	(269)		(269)	3,245		3,245	38,213		38,213
636.6	Cont Serv Other Main	33,320		33,320	8,844		8,844	29,952		29,952
636.7	Cont Serv Other CA	5,051		5,051	6,571		6,571	9,113		9,113
636.8	Cont Serv Other AG	9,166	31,541	(22,375)	6,792	30,015	(23,223)	9,087	22,144	(13,057)
641.5	Rents-Real Prop Oper	0		0	300		300	689		689
641.8	Rents-Real Prop AG		269	(269)		269	(269)		269	(269)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	63		63	0		0
642.8	Rents-Equipment AG	0	2,300	(2,300)	80	2,274	(2,195)	80	2,224	(2,145)
650.3	Transportation Oper	(43)		(43)	(40)		(40)	(5)		(5)
650.4	Transportation Maint	13		13	0		0	200		200
650.5	Transportation Oper	0		0	(11)		(11)	(10)		(10)
650.6	Transportation Maint	0		0	0		0	0		0
650.7	Transportation CA	0		0	0		0	0		0
650.8	Transportation AG	30,978	34,586	(3,608)	40,528	34,186	6,342	32,483	34,086	(1,603)
656.8	Ins Vehicle AG	2,757	2,692	64	2,757	2,692	64	2,757	2,692	64
657.8	Ins Gen Liab AG	28,040	20,835	7,205	28,040	20,835	7,205	97,312	20,835	76,477
658.8	Ins Work Comp AG	8,410	11,900	(3,490)	8,520	11,900	(3,380)	8,777	11,900	(3,123)
659.8	Ins Other AG	12,234	20,740	(8,506)	11,217	20,740	(9,523)	11,725	20,740	(9,014)
660.8	Advertising AG	5,653	1,000	4,653	7,310	750	6,560	200	1,000	(800)
666.8	Reg Exp-Rate Case	69,816	19,448	50,368	19,448	19,448	0	19,448	19,448	0
667.8	Reg Exp-Other AG	617	617	0	617	617	0	617	617	0
670.7	Bad Debt Expense	60,008	63,338	(3,330)	81,049	70,713	10,336	135,829	62,711	73,118
675.1	Misc Exp Oper SS	10,832		10,832	372		372	5,461		5,461
675.2	Misc Exp Maint SS	0	41,587	(41,587)	0	41,587	(41,587)	1,224	41,587	(40,362)
675.3	Misc Exp Oper W _T	52,197	34,248	17,949	34,634	34,248	386	32,411	34,248	(1,837)
675.4	Misc Exp Maint WT	15,006		15,006	11,984		11,984	10,248		10,248
675.5	Misc Exp Oper TD	13,741		13,741	12,378		12,378	18,378		18,378
675.6	Misc Exp Maint TD	56,700	20,738	35,962	62,470	20,738	41,732	24,304	20,738	3,566
675.7	Misc Exp CA	101,366	83,123	18,244	100,057	82,887	17,170	97,519	83,748	13,771
675.8	Misc Exp AG	145,411	162,431	(17,020)	159,049	150,235	8,814	114,435	146,453	(32,018)

			Oct-15			Nov-15			Dec-15	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,150,799	\$1,158,508	, ,	\$1,151,622	\$1,176,513	(\$24,890)	\$1,200,377	\$1,176,056	\$24,321
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	13,817	13,474	343	13,817	13,474	343	13,817	13,474	343
407.2	Amort-Prop Losses	4,757	4,757	0	4,757	4,757	0	4,757	4,757	0
407.4 408.1	Amort-Reg Asset Taxes Oth than Inc-Reg Assess	575 14,064	575 16,135	0 (2,071)	575 14,064	575 14,663	0 (599)	575 14,064	575 13,884	0 180
408.11	Taxes Oth than Inc-Reg Assess Taxes Oth than Inc-Property	434,519	413,110	21,409	434,081	413,110	20,971	457,549	413,110	44,439
408.12	Taxes Oth than Inc-Payroll	40,792	43,692	(2,900)	41,012	42,289	(1,277)	44,507	45,679	(1,172)
408.13	Taxes Oth than Inc-Other	1,263	,	1,263	0	,	0	2,124	,	2,124
409.1	Income Taxes-FIT Ope	636,929	977,418	(340,489)	421,302	634,311	(213,009)	4,552,222	455,663	4,096,559
409.11	Income Taxes-SIT Ope	113,445	177,120	(63,675)	(210,080)	114,102	(324,182)	561,584	82,119	479,465
409.2	Income Taxes-Oth Inc	(1,843)		(1,843)	(652)		(652)	11,869		11,869
410.1	Def Inc Tax-FIT	524,664	(40,920)		213,441	55,890	157,551			(4,262,716)
410.11	Def Inc Tax-SIT	82,542	(10,469)	93,010	213,497	7,187	206,310	(43,746)	10,782	(54,528)
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	(380)		(380)	(2.620)		(2.620)	(CE 993)		(CE 993)
416 420	M&J Expenses AFUDC	(380) (133,100)	(150,588)	(380) 17,488	(3,629) (143,919)	(163,273)	(3,629) 19,354	(65,882) (170,604)	(151,749)	(65,882) (18,856)
426	Misc Nonutility Expe	8,613	5,535	3,078	6,541	5,535	1,006	6,234	5,535	699
427.2	Int Exp-Short Term D	7,140	7,594	(454)	6,555	6,723	(168)	11,202	8,453	2,749
427.3	Int Exp-LTD	981,041	981,041	(0)	981,041	981,041	Ô	981,041	981,041	0
427.5	Int Exp-Other	71		71	0		0	0		0
428	Amort Debt Expense	8,631	8,138	493	8,631	8,138	493	16,676	8,138	8,538
437	Dividends Declared -	31,763	31,763	0	31,763	31,763	0	15,881	31,763	(15,881)
438	Dividends Declared -	0	0	0	0	0	0	4,028,195	4,278,379	(250,185)
461.1	Metered Sales-Res	(4,227,562)		(22,937)	. , , ,		36,182	(3,666,760)	(3,685,249)	18,489
461.2	Metered Sales-Com	(2,222,988) (214,907)			(1,840,863)	(1,726,680)	, , ,	, , ,	(1,553,678)	(33,562)
461.3 461.4	Metered Sales-Ind Metered Sales-OPA	(674,388)	(197,778) (625,545)	(17,129) (48,843)	(375,210)	(177,967) (525,441)	(15,480) 150,231	(221,943) (458,802)	(167,732) (447,756)	(54,211) (11,046)
462.1	Public Fire Revenues	(343,259)		(38,263)	(322,364)	(277,485)	(44,879)	(279,252)	(328,230)	48,977
462.2	Private Fire Revenue	(237,073)	(208,867)	(28,206)	(236,559)	(220,691)	(15,867)	(224,470)	(220,690)	(3,780)
466	Sales for Resale	(211,941)	(163,265)	(48,676)	(125,608)	(137,760)	12,151	(131,077)	(114,163)	(16,913)
467	Interdept Sales	(2,608)		(2,608)	0		0	(4,400)		(4,400)
470	Forfeited Discounts	(86,053)	(62,333)	(23,720)	(74,751)	(51,000)	(23,751)	(73,153)	(51,000)	(22,153)
471	Misc Service Revenue	(96,408)	(93,603)	(2,805)	(87,335)	(87,943)	608	(86,195)	(84,968)	(1,227)
472	Rents from Water Pro	(6,735)	(5,693)	(1,042)	(6,593)	(5,693)	(900)	(9,442)	(5,693)	(3,749)
473	Interdept Rents	(5,450)	(4,404)	(1,046)	(5,450)	(4,404)	(1,046)	(5,450)	(4,404)	(1,046)
474	Other Water Revenues	(13,934) 173,082		(13,934)	2,098 184,323		2,098 184,323	(45,354) 199,018		(45,354) 199,018
601.3 601.4	Salaries-Empl Oper W Salaries-Empl Maint	19,357		173,082 19,357	15,585		15,585	16,177		16,177
601.5	Salaries-Empl Oper T	108,971		108,971	108,968		108,968	114,774		114,774
601.6	Salaries-Empl Maint	114,685		114,685	93,060		93,060	117,845		117,845
601.7	Salaries-Empl CA	35,783		35,783	38,620		38,620	43,059		43,059
601.8	Salaries-Empl AG	104,203	622,881	(518,678)	225,275	603,946	(378,672)	145,478	653,727	(508,249)
604.3	Empl Pens & Ben Oper	0		0	16		16	9		9
604.5	Empl Pens & Ben Oper	0		0	0		0	829		829
604.7	Empl Pens & Ben CA	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	206,029	196,295	9,734	218,259	198,315	19,944	230,256	224,364	5,892
610.1	Purchased Water Oper	23,603	13,000	10,603	20,376 85,264	13,000	7,376	8,221	13,000	(4,779) 72,188
615.1 615.3	Purch Power Oper SS Purch Power Oper WT	34,999 256,677		34,999 256,677	220,862		85,264 220,862	72,188 237,357		237,357
615.5	Purch Power Oper TD	1,238		1,238	1,046		1,046	1,741		1,741
615.7	Purch Power Oper CA	0		0	0		0	783		783
615.8	Purch Power Oper AG		316,820	(316,820)		277,096	(277,096)		281,439	(281,439)
616.1	Purch Fuel Oper SS	0	675	(675)	0	675	(675)	3,269	675	2,594
618.3	Chemicals Oper WT	116,669	105,651	11,018	115,687	116,692	(1,005)	129,079	110,615	18,464
620.1	M&S Oper SS	931		931	(1,127)		(1,127)	1,134		1,134
620.2	M&S Maint SS	108	4,000	(3,892)	(760)	4,000	(4,760)	1,531	4,000	(2,469)
620.3	M&S Oper WT	6,241		6,241	(393)		(393)	9,038		9,038
620.4	M&S Maint WT	10,168	16,874	(6,707)	14,484	28,074	(13,590)	11,099	25,649	(14,550)
620.5	M&S Oper TD	(51,742)		(74,877)	11,938	20,457	(8,518)	15,691	30,276	(14,585)
620.6 620.8	M&S Maint TD M&S AG	43,255 1,739	20,790 1,039	22,466 700	(23,694) 2,735	25,790 1,039	(49,483) 1,696	(14,735) 5,767	20,790 1,389	(35,525) 4,379
631.1	Cont Serv Eng Oper S	(355)		(355)	2,733	1,035	215	469	1,303	4,379
631.8	Cont Serv Eng AG	(333)	23,110	(23,110)	4,050	29,810	(25,760)	5,847	29,060	(23,213)
632.8	Cont Serv Acct AG	4,960	10,468	(5,508)	15,938	10,240	5,697	8,464	10,457	(1,993)

			Oct-15			Nov-15			Dec-15	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	7,182	16,500	(9,318)	23,876	16,500	7,376	11,334	16,500	(5,166)
634.8	Cont Serv Mgmt Fee A	642,890	639,880	3,010	682,985	623,168	59,817	791,925	648,566	143,359
635.3	Cont Serv Testing Op	4,661	191	4,470	2,774	350	2,424	494	100	394
636.2	Cont Serv Other Main	5,529		5,529	1,862		1,862	12,801		12,801
636.3	Cont Serv Other Oper	3,002		3,002	4,789		4,789	19,940		19,940
636.4	Cont Serv Other Main	18,511		18,511	15,380		15,380	149,263		149,263
636.5	Cont Serv Other Oper	(4,113)		(4,113)	21,561		21,561	69,439		69,439
636.6	Cont Serv Other Main	5,824		5,824	27,433		27,433	40,590		40,590
636.7	Cont Serv Other CA	6,859		6,859	0		0	12,006		12,006
636.8	Cont Serv Other AG	11,141	30,631	(19,491)	11,472	21,864	(10,392)	17,594	25,354	(7,760)
641.5	Rents-Real Prop Oper	0		0	0		0	875		875
641.8	Rents-Real Prop AG		269	(269)		269	(269)		869	(869)
642.3	Rents-Equipment Oper	4,408		4,408	0		0	0		0
642.5	Rents-Equipment Oper	0		0	141		141	0		0
642.8	Rents-Equipment AG	80	2,241	(2,161)	196	2,224	(2,029)	190	2,152	(1,963)
650.3	Transportation Oper	(29)		(29)	(21)		(21)	33		33
650.4	Transportation Maint	0		0	10		10	0		0
650.5	Transportation Oper	165		165	(19)		(19)	0		0
650.6	Transportation Maint	0		0	0		0	0		0
650.7	Transportation CA	0		0	0		0	0		0
650.8	Transportation AG	31,098	34,086	(2,988)	37,960	34,086	3,874	39,036	34,586	4,450
656.8	Ins Vehicle AG	2,757	2,692	64	2,757	2,692	64	2,757	2,692	64
657.8	Ins Gen Liab AG	28,040	20,835	7,205	28,040	20,835	7,205	175,436	20,835	154,601
658.8	Ins Work Comp AG	7,370	11,900	(4,530)	8,394	11,900	(3,506)	8,185	11,900	(3,715)
659.8	Ins Other AG	11,725	20,740	(9,014)	11,725	20,740	(9,014)	12,031	20,740	(8,709)
660.8	Advertising AG	264	1,000	(736)	(52)	750	(802)	(740)	1,000	(1,740)
666.8	Reg Exp-Rate Case	19,448	19,448	0	19,448	19,448	0	19,448	19,448	0
667.8	Reg Exp-Other AG	0	0	0	0	0	0	0	0	0
670.7	Bad Debt Expense	94,137	63,889	30,247	7,625	49,789	(42,163)	(30,858)	55,307	(86,165)
675.1	Misc Exp Oper SS	7,236		7,236	6,191		6,191	7,615		7,615
675.2	Misc Exp Maint SS	(1,206)	41,587	(42,793)	243	41,587	(41,344)	4,594	37,624	(33,030)
675.3	Misc Exp Oper W _T	33,859	34,888	(1,029)	45,205	34,248	10,957	39,942	34,248	5,694
675.4	Misc Exp Maint WT	24,217		24,217	22,046		22,046	76,613		76,613
675.5	Misc Exp Oper TD	15,815		15,815	12,395		12,395	21,217		21,217
675.6	Misc Exp Maint TD	41,431	20,738	20,693	47,535	20,738	26,797	81,575	22,738	58,837
675.7	Misc Exp CA	100,481	84,612	15,869	104,925	83,487	21,438	101,736	83,487	18,249
675.8	Misc Exp AG	91,124	146,668	(55,544)	280,861	149,693	131,169	171,730	152,335	19,396

			Jan-16			Feb-16			Mar-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,178,986	\$1,178,537	\$449	\$1,181,348	\$1,178,489	\$2,858	\$1,181,658	\$1,179,432	\$2,227
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	14,250	14,170	80	14,250	14,170	80	14,250	14,170	80
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	14,064	14,475	(411)	14,064	14,475	(411)	14,064	14,475	(411)
408.11	Taxes Oth than Inc-P	462,991	447,493	15,499	463,382	447,493	15,890	463,382	447,493	15,890
408.12	Taxes Oth than Inc-P	67,123	54,133	12,990	45,981	50,386	(4,404)	38,708	47,629	(8,922)
408.13	Taxes Oth than Inc-O	488	727 627	488	0	240.702	0	0	E40 204	0
409.1	Income Taxes-FIT Ope	297,966	737,627 130,711	(439,661)	369,428	340,702	28,726	46,282	518,281	(471,999)
409.11 409.2	Income Taxes-SIT Ope Income Taxes-Oth Inc	54,450 (1,942)	130,/11	(76,261) (1,942)	67,509 (14,641)	58,676	8,833 (14,641)	92,565 2,738	92,024	541 2,738
410.1	Def Inc Tax-FIT	232,304	(62,305)		278,462	283,771	(5,309)	441,088	(31,434)	
410.11	Def Inc Tax-SIT	34,581	(14,368)	48,948	41,668	48,747	(7,079)	(1,100)	(8,737)	7,637
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
416	M&J Expenses	1,850	(7,000)	1,850	51,663	(7,000)	51,663	(11,151)	(7,000)	(11,151)
420	AFUDC	(192,368)	(137,815)	(54,553)	(182,754)	(145,262)	(37,492)	(186,937)	(153,415)	(33,522)
421	Nonutility Income	0	()	0	0	(= :-)=)	0	0	(===):==)	0
426	Misc Nonutility Expe	6,524	5,500	1,024	11,467	5,500	5,967	15,204	7,000	8,204
427.2	Int Exp-Short Term D	18,306	11,059	7,248	17,060	12,250	4,810	17,325	14,532	2,793
427.3	Int Exp-LTD	981,041	1,000,041	(19,000)	981,041	1,000,041	(19,000)	981,041	1,000,041	(19,000)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	8,631	7,772	860	8,375	7,772	604	8,790	7,772	1,019
437	Dividends Declared -	15,881	31,763	(15,881)	15,352	31,763	(16,411)	16,411	31,763	(15,352)
438	Dividends Declared -	0	0	0	0	0	0	2,398,108	2,837,012	(438,904)
461.1	Metered Sales-Res	(3,846,582)	(4,067,576)	220,994	(3,732,880)	(3,850,016)	117,136		(3,650,666)	(80,627)
461.2	Metered Sales-Com	(1,699,728)		(86,221)		(1,651,315)	14,929		(1,583,615)	
461.3	Metered Sales-Ind	(167,393)	(210,195)	42,803	(208,208)	(200,517)	(7,691)	(220,834)	(196,343)	(24,491)
461.4	Metered Sales-OPA	(340,286)	(420,910)	80,624	(382,156)	(417,845)	35,689	(393,239)	(388,694)	(4,545)
462.1	Public Fire Revenues	(332,091)	(310,868)	(21,223)	(301,993)	(310,868)	8,875	(290,632)	(310,868)	20,236
462.2 466	Private Fire Revenue Sales for Resale	(235,589)	(227,710) (133,895)	(7,879) (9,753)	(233,621) (154,805)	(227,710) (119,861)	(5,910) (34,944)	(187,177) (126,843)	(227,710)	40,533 9,959
467	Interdept Sales	(143,648) 0	(155,695)	(9,755)	(4,090)	(119,601)			(136,802)	(2,633)
470	Forfeited Discounts	(91,409)	(85,699)	(5,711)	(90,164)	(74,522)	(4,090) (15,642)	(2,633) (61,535)	(86,604)	25,069
471	Misc Service Revenue	(86,169)	(84,686)	(1,483)	(77,370)	(86,151)	8,781	(98,108)	(89,589)	(8,519)
472	Rents from Water Pro	(6,593)	(5,693)	(900)	(6,593)	(5,693)	(900)	(11,509)	(5,693)	(5,816)
473	Interdept Rents	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)
474	Other Water Revenues	(1,513)	(=, :==,	(1,513)	(7,635)	(=, :==,	(7,635)	(21,739)	(=, :==,	(21,739)
601.3	Salaries-Empl Oper W	198,132		198,132	187,449		187,449	185,611		185,611
601.4	Salaries-Empl Maint	13,095		13,095	16,888		16,888	13,679		13,679
601.5	Salaries-Empl Oper TD	88,410		88,410	103,806		103,806	87,206		87,206
601.6	Salaries-Empl Maint TD	78,222		78,222	75,973		75,973	70,206		70,206
601.7	Salaries-Empl CA	35,952		35,952	28,890		28,890	38,724		38,724
601.8	Salaries-Empl AG	187,016	577,626	(390,611)	82,259	577,988	(495,729)	137,732	628,347	(490,615)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.7	Empl Pens & Ben CA	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	238,060	225,211	12,849	213,201	226,738	(13,537)	227,961	222,534	5,428
610.1	Purchased Water Oper	26,807	42,529	(15,722)	(21,240)	20,024	(41,264)	7,058	17,408	(10,350)
615.1	Purch Power Oper SS	77,642		77,642	68,089		68,089	83,990		83,990
615.3	Purch Power Oper WT	262,316		262,316	250,327		250,327	229,446		229,446
615.5 615.7	Purch Power Oper TD Purch Power Oper CA	1,235 0		1,235 0	2,300 761		2,300 761	1,742 761		1,742 761
615.7	Purch Power Oper AG	0	247 142	(247,142)	761	286,150	(286,150)	761	298,445	(298,445)
616.1	Purch Fuel Oper SS	0	277,142	(247,142)	0	200,130	(280,130)	0	230,443	(290,443)
618.3	Chemicals Oper WT	95,460	132,035	(36,576)	98,907	131,962	(33,055)	79,933	113,027	(33,095)
620.1	M&S Oper SS	(271)	,	(271)	(477)	,	(477)	196	-,-	196
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			Jan-16			Feb-16			Mar-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
620.2	M&S Maint SS	793	4,000	(3,207)	26	4,000	(3,974)	1,517	4,000	(2,483)
620.3	M&S Oper WT	8,517		8,517	7,811		7,811	(2,388)		(2,388)
620.4	M&S Maint WT	21,013	17,574	3,438	10,842	17,574	(6,733)	9,922	39,574	(29,653)
620.5	M&S Oper TD	6,128	23,592	(17,463)	8,398	22,101	(13,703)	6,775	29,042	(22,266)
620.6	M&S Maint TD	65,499	8,090	57,409	34,869	25,790	9,079	(42,221)	25,790	(68,010)
620.8	M&S AG	8,213	1,039	7,175	4,216	1,039	3,177	2,877	1,039	1,838
631.1	Cont Serv Eng Oper S	(117)		(117)	0		0	0		0
631.2	Cont Serv Eng Maint SS	0		0	0		0	0		0
631.5	Cont Serv Eng Oper TD	0		0	295		295	0		0
631.8	Cont Serv Eng AG	0	22,110	(22,110)	6,943	22,110	(15,167)	0	22,110	(22,110)
632.8	Cont Serv Acct AG	8,824	7,694	1,130	7,945	7,694	251	22,055	7,694	14,360
633.8	Cont Serv Legal AG	4,624	16,500	(11,876)	6,851	16,500	(9,649)	7,120	16,500	(9,380)
634.8	Cont Serv Mgmt Fee A	820,214	666,414	153,800	588,695	674,634	(85,939)	718,976	682,406	36,571
635.3	Cont Serv Testing Op	1,348	4,279	(2,931)	2,501	2,600	(99)	10,849	5,020	5,829
636.1	Cont Serv Other Oper	0		0	76		76	(76)		(76)
636.2	Cont Serv Other Maint SS	5,250		5,250	(102)		(102)	1,455		1,455
636.3	Cont Serv Other Oper	8,972		8,972	3,202		3,202	2,949		2,949
636.4	Cont Serv Other Maint WT	(22,288)		(22,288)	13,098		13,098	(4,819)		(4,819)
636.5	Cont Serv Other Oper	(190)		(190)	3,779		3,779	5,148		5,148
636.6	Cont Serv Other Maint TD	17,860		17,860	7,033		7,033	2,662		2,662
636.7	Cont Serv Other CA	5,351		5,351	3,839		3,839	4,306		4,306
636.8	Cont Serv Other AG	33,968	23,137	10,831	14,080	23,137	(9,057)	21,870	40,457	(18,587)
641.1	Rents-Real Prop Oper SS	0		0	0		0	0		0
641.5	Rents-Real Prop Oper TD	998		998	0		0	15		15
641.8	Rents-Real Prop AG	0	269	(269)	0	269	(269)	0	3,269	(3,269)
642.5	Rents-Equipment Oper	0		0	0		0	80		80
642.8	Rents-Equipment AG	85	100	(15)	157	100	57	80	2,100	(2,020)
650.3	Transportation Oper	399		399	60		60	230		230
650.4	Transportation Maint	59		59	607		607	1,465		1,465
650.5	Transportation Oper	(23)		(23)	0		0	60		60
650.8	Transportation AG	28,671	24,283	4,388	33,139	25,995	7,144	34,181	45,342	(11,161)
656.8	Ins Vehicle AG	3,032	2,892	140	3,032	2,892	140	3,032	2,892	140
657.8	Ins Gen Liab AG	38,417	32,346	6,071	38,674	32,346	6,328	45,674	32,346	13,328
658.8	Ins Work Comp AG	6,571	10,055	(3,484)	6,131	10,055	(3,924)	5,845	10,055	(4,210)
659.8	Ins Other AG	11,729	20,119	(8,390)	8,368	20,119	(11,752)	10,309	20,119	(9,810)
660.8	Advertising AG	163	1,000	(837)	(375)	750	(1,125)	120	1,000	(880)
666.8	Reg Exp-Rate Case	19,448	19,448	0	19,448	19,448	0	19,448	19,448	0
667.8	Reg Exp-Other AG		0	0		0	0		0	0
670.7	Bad Debt Expense	76,747	25,087	51,660	18,015	(12,256)	30,271	84,792	27,187	57,605
675.1	Misc Exp Oper SS	13,637		13,637	6,326		6,326	7,525		7,525
675.2	Misc Exp Maint SS	482		482	2,523		2,523	(1,309)		(1,309)
675.3	Misc Exp Oper WT	69,883	34,198	35,685	46,909	33,748	13,161	35,635	34,048	1,587
675.4	Misc Exp Maint WT	1,028		1,028	18,446		18,446	18,361		18,361
675.5	Misc Exp Oper TD	10,034		10,034	13,531		13,531	11,613		11,613
675.6	Misc Exp Maint TD	43,148	51,369	(8,221)	61,530	51,369	10,161	73,607	51,369	22,238
675.7	Misc Exp CA	98,188	95,186	3,002	102,509	94,950	7,559	101,555	97,361	4,193
675.8	Misc Exp AG	127,203	267,357	(140,155)	152,202	197,256	(45,054)	220,022	177,566	42,456

			Apr-16			May-16			Jun-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,192,129	\$1,180,790	\$11,340	\$1,198,353	\$1,182,104	\$16,249	\$1,198,327	\$1,187,647	\$10,681
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	14,250	14,170	80	14,250	14,170	80	14,250	14,170	80
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	14,064	14,475	(411)	14,064	14,475	(411)	14,064	14,475	(411)
408.11	Taxes Oth than Inc-P	463,382	447,493	15,890	463,382	447,493	15,890	463,383	447,493	15,890
408.12	Taxes Oth than Inc-P	40,814	43,991	(3,177)	44,458	45,899	(1,441)	39,957	45,662	(5,705)
408.13	Taxes Oth than Inc-O	0		0	1,945	(1,945	0		0
409.1	Income Taxes-FIT Ope	258,282	737,276	(478,994)	313,761	(189,696)		327,686	947,797	(620,111)
409.11	Income Taxes-SIT Ope	77,636	131,052	(53,416)	94,314	(37,188)	131,502	101,484	169,042	(67,558)
409.2	Income Taxes-Oth Inc	(1,168)	(120.204)	(1,168)	670	707 222	670	(393)	(75.700)	(393)
410.1	Def Inc Tax-FIT	348,241	(120,304)		423,656	787,232	(363,577)	453,196	(75,790)	528,986
410.11 412.11	Def Inc Tax-SIT ITC-Restored	26,208	(24,945)	51,153	32,001	140,563	(108,563)	28,853	(16,827)	45,680
412.11	M&J Expenses	(7,066) (6,631)	(7,066)	(0) (6,631)	(7,066) (4,605)	(7,066)	(0) (4,605)	(7,066) (3,398)	(7,066)	(0) (3,398)
420	AFUDC	(194,368)	(162,157)	(32,211)	(216,217)	(168,803)	(47,414)	(154,086)	(172,302)	18,216
421	Nonutility Income	(194,308)	(102,137)	(32,211)	(210,217)	(100,003)	(47,414)	(134,080)	(172,302)	18,210
426	Misc Nonutility Expe	13,001	9,500	3,501	952	5,500	(4,548)	7,062	5,500	1,562
427.2	Int Exp-Short Term D	17,665	8,976	8,689	16,885	8,973	7,912	17,727	11,830	5,896
427.3	Int Exp-LTD	981,041	1,000,041	(19,000)	981,041	1,009,825	(28,783)	981,041	1,019,608	(38,567)
427.5	Int Exp-Other	0	1,000,011	0	0	1,000,010	0	0	1,010,000	0
428	Amort Debt Expense	9,055	7,772	1,283	9,055	7,772	1,283	9,055	7,772	1,283
437	Dividends Declared -	15,881	31,763	(15,881)	15,881	31,763	(15,881)	15,881	31,763	(15,881)
438	Dividends Declared -	0	0	0	0	0	0	2,304,065	2,332,838	(28,773)
461.1	Metered Sales-Res	(3,704,659)	(3,858,135)	153,476	(4,060,175)	(3,856,194)	(203,981)	(4,315,723)	(4,406,639)	90,916
461.2	Metered Sales-Com	(1,724,804)	(1,678,723)	(46,081)	(1,782,300)	(1,703,515)	(78,784)	(2,051,915)	(1,944,098)	(107,818)
461.3	Metered Sales-Ind	(197,886)	(199,712)	1,826	(236,456)	(201,288)	(35,168)	(211,124)	(236,447)	25,323
461.4	Metered Sales-OPA	(433,171)	(393,346)	(39,825)	(564,768)	(480,493)	(84,276)	(579,121)	(538,228)	(40,893)
462.1	Public Fire Revenues	(327,452)	(310,868)	(16,584)	(327,535)	(310,868)	(16,667)	(285,683)	(310,868)	25,185
462.2	Private Fire Revenue	(252,697)	(227,710)	(24,986)	(231,274)	(227,710)	(3,564)	(238,802)	(227,710)	(11,092)
466	Sales for Resale	(148,346)	(132,771)	(15,575)	(176,650)	(141,485)	(35,164)	(155,054)	(157,766)	2,712
467	Interdept Sales	(3,210)		(3,210)	(2,741)		(2,741)	(2,356)		(2,356)
470	Forfeited Discounts	(61,531)	(71,987)	10,456	(62,169)	(66,889)	4,720	(71,383)	(73,966)	2,583
471	Misc Service Revenue	(101,229)	(91,561)	(9,668)	(88,388)	(102,549)	14,161	(137,902)	(114,785)	(23,117)
472	Rents from Water Pro	(8,693)	(5,693)	(3,000)	(9,143)	(5,693)	(3,450)	(7,643)	(7,059)	(584)
473	Interdept Rents	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)
474	Other Water Revenues	(1,023)		(1,023)	(26,758)		(26,758)	(6,877)		(6,877)
601.3	Salaries-Empl Oper W	178,689		178,689	169,373		169,373	174,471		174,471
601.4	Salaries Empl Maint	14,397		14,397	14,008		14,008	17,732		17,732
601.5 601.6	Salaries-Empl Oper TD Salaries-Empl Maint TD	76,659		76,659	90,424		90,424	75,071		75,071
601.7	Salaries-Empl CA	83,952 35,440		83,952 35,440	90,413 42,361		90,413 42,361	81,470 39,450		81,470 39,450
601.8	Salaries-Empl AG	171,227	585 013	(414,686)	140,537	611 653	(471,116)	152,409	611,653	(459,244)
604.3	Empl Pens & Ben Oper	0	303,313	0	77	011,055	77	0	011,055	(433,244)
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.7	Empl Pens & Ben CA	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	218,134	222,519	(4,385)	218,589	224,086	(5,496)	270,288	220,480	49,808
610.1	Purchased Water Oper	14,472	12,745	1,727	19,443	10,079	9,364	16,507	12,142	4,365
615.1	Purch Power Oper SS	62,289	, -	62,289	106,833	-,-	106,833	49,946	,	49,946
615.3	Purch Power Oper WT	264,377		264,377	228,141		228,141	325,133		325,133
615.5	Purch Power Oper TD	1,704		1,704	1,363		1,363	734		734
615.7	Purch Power Oper CA	0		0	0		0	0		0
615.8	Purch Power Oper AG	0	294,709	(294,709)	0	312,687	(312,687)	0	428,304	(428,304)
616.1	Purch Fuel Oper SS	0		0	0		0	0		0
618.3	Chemicals Oper WT	109,292	122,377	(13,084)	166,755	123,123	43,632	138,091	161,025	(22,934)
620.1	M&S Oper SS	1,894		1,894	(2,248)		(2,248)	1,241		1,241

			Apr-16			May-16	T		Jun-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
620.2	M&S Maint SS	919	4,000	(3,081)	64	4,000	(3,936)	2,025	4,000	(1,975)
620.3	M&S Oper WT	9,965	1,000	9,965	6,041	1,000	6,041	5,412	1,000	5,412
620.4	M&S Maint WT	7,756	32,349	(24,593)	28,941	32,324	(3,383)	4,855	21,349	(16,495)
620.5	M&S Oper TD	1,991	21,996	(20,005)	5,740	22,892	(17,152)	1,867	30,542	(28,674)
620.6	M&S Maint TD	10,743	25,790	(15,046)	5,649	25,290	(19,641)	111,718	25,790	85,929
620.8	M&S AG	6,791	1,039	5,752	(1,038)	1,039	(2,077)	3,351	1,389	1,962
631.1	Cont Serv Eng Oper S	0	2,000	0	1,609	2,000	1,609	0	2,000	0
631.2	Cont Serv Eng Maint SS	0		0	0		0	0		0
631.5	Cont Serv Eng Oper TD	0		0	0		0	0		0
631.8	Cont Serv Eng AG	4,936	22,110	(17,174)	0	22,360	(22,360)	14,161	22,610	(8,449)
632.8	Cont Serv Acct AG	8,737	7,694	1,043	9,914	7,694	2,219	8,361	7,694	666
633.8	Cont Serv Legal AG	7,458	16,500	(9,042)	4,121	16,500	(12,379)	4,822	16,500	(11,678)
634.8	Cont Serv Mgmt Fee A	771,367	654,379	116,988	693,547	661,661	31,886	852,616	667,508	185,108
635.3	Cont Serv Testing Op	(753)	5,672	(6,425)	033,547	3,020	(3,020)	1,965	2,600	(635)
636.1	Cont Serv Other Oper	4,653	3,072	4,653	239	3,020	239	1,505	2,000	033)
636.2	Cont Serv Other Maint SS	5,968		5,968	0		0	1,773		1,773
636.3	Cont Serv Other Oper	4,465		4,465	2,513		2,513	6,026		6,026
636.4	Cont Serv Other Maint WT	13,635		13,635	60,447		60,447	4,177		4,177
636.5	Cont Serv Other Oper	2,083		2,083	1,929		1,929	7,449		7,449
636.6	Cont Serv Other Maint TD	4,288		4,288	5,930		5,930	8,189		8,189
636.7	Cont Serv Other CA	6,194		6,194	6,414		6,414	5,882		5,882
636.8	Cont Serv Other AG	7,174	34,137	(26,963)	16,697	45,742	(29,045)	7,373	43,087	(35,714)
641.1	Rents-Real Prop Oper SS	7,174	34,137	(20,903)	10,097	43,742	(29,043)	1,307	43,067	1,307
641.5	Rents-Real Prop Oper TD	3,284		3,284	712		712	1,319		1,319
641.8	Rents-Real Prop AG	3,284 0	269	(269)	0	269	(269)	1,319	269	(269)
642.5	Rents-Equipment Oper	0	209	(209)	0	209	(209)	0	209	(209)
642.8		80	850	(770)	80	850	(770)	159	2,100	(1,941)
650.3	Rents-Equipment AG	79	630	(770) 79	0	630	(770)	0	2,100	(1,941)
650.4	Transportation Oper	79 26		79 26	61		61	17		17
650.5	Transportation Maint	0		0	0		0	0		0
650.8	Transportation Oper		26 475			27.005			27 24 4	
	Transportation AG	27,210	36,475	(9,265)	21,821 3,032	37,085	(15,264)	20,494	37,314	(16,820)
656.8	Ins Vehicle AG	3,032	2,892	140	-	2,892	140	3,032	2,892	140
657.8	Ins Gen Liab AG	38,545	32,346	6,199	38,530	32,346	6,184	44,876	32,346	12,530
658.8	Ins Work Comp AG	6,232	10,055	(3,823)	5,495	10,055	(4,560)	13,346	10,055	3,291 (10,071)
659.8	Ins Other AG Advertising AG	10,049	20,119	(10,071)	10,049	20,119	(10,071)	10,049	20,119	, , ,
660.8		10.448	1,000	(1,000)	25	750	(725)	(25)	1,000	(1,025)
666.8	Reg Exp-Rate Case	19,448	19,448	0	19,448	19,448	0	19,448	19,448	(667)
667.8	Reg Exp-Other AG	(40.245)	667	(667)	04.406	667	(667)	50.530	667	(667)
670.7	Bad Debt Expense	(18,345)	17,870	(36,216)	84,486	87,111	(2,625)	60,629	69,390	(8,761)
675.1	Misc Exp Oper SS	10,832		10,832	12,223		12,223	7,401		7,401
675.2	Misc Exp Maint SS	0		0	574		574	(490)		(490)
675.3	Misc Exp Oper WT	49,936	33,998	15,938	45,661	35,598	10,063	31,936	33,748	(1,812)
675.4	Misc Exp Maint WT	29		29	36,931		36,931	9,920		9,920
675.5	Misc Exp Oper TD	15,311		15,311	11,848		11,848	24,599		24,599
675.6	Misc Exp Maint TD	43,923	71,282	(27,359)	62,192	71,282	(9,090)	38,012	79,210	(41,198)
675.7	Misc Exp CA	102,591	95,200	7,390	96,512	95,061	1,451	106,065	94,950	11,115
675.8	Misc Exp AG	127,627	201,098	(73,471)	197,988	245,722	(47,734)	95,079	203,423	(108,345)

			Jul-16			Aug-16			Sep-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,199,004	\$1,217,672	(\$18,668)	\$1,201,230	\$1,220,016	(\$18,786)	\$1,242,552	\$1,223,589	\$18,963
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	14,250	14,170	80	14,250	14,170	80	14,250	14,170	80
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	14,762	15,601	(839)	14,762	15,601	(839)	14,762	15,601	(839)
408.11	Taxes Oth than Inc-P	463,382	447,493	15,889	463,382	447,493	15,890	463,382	447,493	15,890
408.12	Taxes Oth than Inc-P	36,209	42,797	(6,588)	41,915	45,755	(3,840)	46,466	43,676	2,790
408.13	Taxes Oth than Inc-O	721	4 457 726	721	0	670 540	(207.055)	1,176	4 247 402	1,176
409.1	Income Taxes-FIT Ope	452,528	1,157,726	(705,198)	470,594	678,549	(207,955)	484,670	1,217,403	(732,733)
409.11 409.2	Income Taxes-SIT Ope Income Taxes-Oth Inc	136,863 (5,788)	205,702	(68,839) (5,788)	142,327 (620)	117,930	24,397 (620)	140,297 (755)	210,985	(70,688) (755)
409.2	Def Inc Tax-FIT	(5,788) 604,880	(140,133)		634,275	307,008	327,267	633,171	(149,112)	(755) 782,283
410.11	Def Inc Tax-SIT	43,064	(28,561)	71,625	45,183	52,984	(7,802)	66,091	(30,199)	96,289
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
416	M&J Expenses	18,334	(7,000)	18,334	(1,832)	(7,000)	(1,832)	(3,133)	(7,000)	(3,133)
420	AFUDC	(88,240)	(47,253)	(40,987)	(98,408)	(46,783)	(51,625)	(27,442)	(46,804)	19,362
421	Nonutility Income	0	(/=== /	0	0	(12)122)	0	0	(10,001)	0
426	Misc Nonutility Expe	13,850	5,500	8,350	5,281	5,500	(219)	5,181	5,500	(319)
427.2	Int Exp-Short Term D	20,112	6,532	13,581	17,918	3,706	14,212	16,024	6,917	9,107
427.3	Int Exp-LTD	981,041	1,019,488	(38,447)	981,041	1,019,944	(38,902)	981,041	1,019,368	(38,327)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	9,055	7,841	1,213	9,055	7,916	1,139	9,055	7,911	1,143
437	Dividends Declared -	15,881	31,763	(15,881)	15,881	31,763	(15,881)	15,881	31,763	(15,881)
438	Dividends Declared -	0	0	0	0	0	0	3,119,108	2,741,299	377,809
461.1	Metered Sales-Res	(4,509,627)		218,034	(4,518,358)		95,560	(4,672,794)	,	125,970
461.2	Metered Sales-Com	(2,314,161)				(2,137,823)	(8,193)		(2,226,487)	(67,361)
461.3	Metered Sales-Ind	(273,244)	(231,572)	(41,672)	(306,796)	(247,830)	(58,966)	(299,257)	(225,165)	(74,092)
461.4	Metered Sales-OPA	(718,515)		(166,843)	(732,419)		(118,535)	(854,192)		(239,268)
462.1	Public Fire Revenues	(296,724)	(310,868)	14,144	(317,546)	(310,868)	(6,678)	(335,011)	(310,868)	(24,143)
462.2 466	Private Fire Revenue Sales for Resale	(206,179)	(227,710)	21,531	(257,438)	(227,710)	(29,728)	(236,749)	(227,710)	(9,039)
467	Interdept Sales	(267,159)	(185,513)	(81,646)	(195,244)	(178,676)	(16,568)	(234,590)	(170,469)	(64,122)
470	Forfeited Discounts	(2,603) (74,334)	(65,541)	(2,603) (8,793)	(3,684) (83,299)	(70,578)	(3,684) (12,720)	(3,343) (72,192)	(63,923)	(3,343) (8,269)
471	Misc Service Revenue	(119,691)	(122,010)	2,319	(137,983)	(131,943)	(6,040)	(226,257)		(130,647)
472	Rents from Water Pro	(7,643)	(5,693)	(1,950)	(7,643)	(5,693)	(1,950)	(7,643)	(5,693)	(1,950)
473	Interdept Rents	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)
474	Other Water Revenues	(3,754)	(=, :==,	(3,754)	(12,934)	(-,,	(12,934)	(9,529)	(=, :==,	(9,529)
601.3	Salaries-Empl Oper W	182,306		182,306	205,110		205,110	189,708		189,708
601.4	Salaries-Empl Maint	13,886		13,886	21,963		21,963	15,366		15,366
601.5	Salaries-Empl Oper TD	71,002		71,002	122,724		122,724	81,294		81,294
601.6	Salaries-Empl Maint TD	37,787		37,787	64,950		64,950	70,103		70,103
601.7	Salaries-Empl CA	33,524		33,524	45,702		45,702	37,924		37,924
601.8	Salaries-Empl AG	148,349	585,913	(437,564)	116,930	637,393	(520,464)	237,747	611,653	(373,906)
604.3	Empl Pens & Ben Oper	0		0	107		107	64		64
604.5	Empl Pens & Ben Oper	0		0	0		0	0		0
604.7	Empl Pens & Ben CA	0		0	0		0	0		0
604.8	Empl Pens & Ben AG	324,781	219,964	104,818	123,194	•	(101,589)	193,459	223,658	(30,198)
610.1	Purchased Water Oper	21,564	10,465	11,099	25,205	11,277	13,928	27,870	11,930	15,940
615.1	Purch Power Oper SS	46,181		46,181	52,545		52,545	44,120		44,120
615.3	Purch Power Oper WT	312,024		312,024	340,980		340,980	352,214		352,214
615.5 615.7	Purch Power Oper TD	1,185		1,185	1,634		1,634	1,321		1,321
615.7 615.8	Purch Power Oper CA Purch Power Oper AG	0	/17 /25	0 (417,435)	0	420 20F	0 (439,285)	0	101 726	0 (404,736)
616.1	Purch Fuel Oper SS	0	417,433	(417,435)	0	439,285	(439,285)	0	404,736	(404,736)
618.3	Chemicals Oper WT	151,606	193,021	(41,415)	194,944	218,979	(24,035)	179,738	196,557	(16,820)
620.1	M&S Oper SS	(774)	200,021	(774)	(243)	0,5,5	(243)	2,825	250,557	2,825
	p 	()		(.,,)	,5)		, ,	_,0_0		_,

			Jul-16			Aug-16			Sep-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
620.2	M&S Maint SS	539	4,000	(3,462)	2,684	4,000	(1,316)	1,334	4,000	(2,666)
620.3	M&S Oper WT	3,152		3,152	13,101		13,101	12,429		12,429
620.4	M&S Maint WT	4,159	25,074	(20,915)	19,722	24,074	(4,352)	5,892	18,849	(12,958)
620.5	M&S Oper TD	8,876	26,019	(17,143)	2,249	30,279	(28,030)	9,570	31,500	(21,930)
620.6	M&S Maint TD	(6,966)	30,790	(37,755)	13,114	28,790	(15,675)	25,508	25,790	(281)
620.8	M&S AG	639	1,039	(400)	3,146	1,039	2,107	886	1,039	(153)
631.1	Cont Serv Eng Oper S	216		216	0		0	0		0
631.2	Cont Serv Eng Maint SS	0		0	0		0	0		0
631.5	Cont Serv Eng Oper TD	0		0	0		0	0		0
631.8	Cont Serv Eng AG	0	23,110	(23,110)	9,651	23,110	(13,459)	0	22,110	(22,110)
632.8	Cont Serv Acct AG	9,827	7,694	2,133	9,827	7,694	2,133	10,451	7,694	2,757
633.8	Cont Serv Legal AG	7,098	16,500	(9,402)	16,386	16,500	(114)	4,440	16,500	(12,060)
634.8	Cont Serv Mgmt Fee A	833,762	649,403	184,360	685,357	683,900	1,457	663,468	664,767	(1,299)
635.3	Cont Serv Testing Op	2,168	5,712	(3,544)	3,002	3,243	(241)	0	2,635	(2,635)
636.1	Cont Serv Other Oper	0		0	0		0	0		0
636.2	Cont Serv Other Maint SS	12,989		12,989	75		75	14,768		14,768
636.3	Cont Serv Other Oper	(1,421)		(1,421)	8,446		8,446	8,635		8,635
636.4	Cont Serv Other Maint WT	22,128		22,128	(2,618)		(2,618)	19,167		19,167
636.5	Cont Serv Other Oper	(4,383)		(4,383)	2,501		2,501	4,383		4,383
636.6	Cont Serv Other Maint TD	1,683		1,683	1,454		1,454	2,332		2,332
636.7	Cont Serv Other CA	6,360		6,360	6,449		6,449	7,174		7,174
636.8	Cont Serv Other AG	20,414	40,837	(20,423)	3,563	37,337	(33,773)	17,321	36,637	(19,315)
641.1	Rents-Real Prop Oper SS	0		0	0		0	0		0
641.5	Rents-Real Prop Oper TD	(1,319)		(1,319)	0		0	789		789
641.8	Rents-Real Prop AG	0	269	(269)	0	269	(269)	0	269	(269)
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	80	850	(770)	80	850	(770)	80	2,100	(2,020)
650.3	Transportation Oper	167		167	41		41	0		0
650.4	Transportation Maint	16		16	24		24	32		32
650.5	Transportation Oper	68		68	105		105	0		0
650.8	Transportation AG	34,755	37,281	(2,526)	22,306	36,475	(14,168)	46,325	36,475	9,850
656.8	Ins Vehicle AG	3,032	2,892	140	3,032	2,892	140	3,032	2,892	140
657.8	Ins Gen Liab AG	38,530	32,346	6,184	38,530	32,346	6,184	4,319	32,346	(28,027)
658.8	Ins Work Comp AG	6,742	10,055	(3,313)	6,865	10,055	(3,189)	6,840	10,055	(3,215)
659.8	Ins Other AG	10,049	20,119	(10,071)	10,049	20,119	(10,071)	10,049	20,119	(10,071)
660.8	Advertising AG	3,739	1,000	2,739	150	750	(600)	2,601	1,000	1,601
666.8	Reg Exp-Rate Case	19,448	19,448	0	0	19,448	(19,448)	22,936	19,448	3,488
667.8	Reg Exp-Other AG		667	(667)		667	(667)		667	(667)
670.7	Bad Debt Expense	92,022	49,576	42,446	38,402	34,927	3,476	187,639	116,163	71,476
675.1	Misc Exp Oper SS	5,987		5,987	4,901		4,901	6,009		6,009
675.2	Misc Exp Maint SS	(47)		(47)	4,335		4,335	1,693		1,693
675.3	Misc Exp Oper WT	44,123	34,348	9,775	67,586	33,748	33,838	265,584	34,098	231,486
675.4	Misc Exp Maint WT	9,326		9,326	11,470		11,470	23,945		23,945
675.5	Misc Exp Oper TD	19,730		19,730	20,934		20,934	22,030		22,030
675.6	Misc Exp Maint TD	42,864	79,210	(36,346)	42,350	79,210	(36,860)	24,882	79,210	(54,328)
675.7	Misc Exp CA	107,226	95,186	12,040	104,158	94,950	9,208	88,116	96,061	(7,945)
675.8	Misc Exp AG	132,058	188,303	(56,245)	141,351	178,694	(37,343)	408,094	172,564	235,530

			Oct-16			Nov-16			Dec-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,246,892	\$1,232,826	\$14,066	\$1,267,205	\$1,234,125	\$33,081	\$1,267,093	\$1,234,952	\$32,141
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	14,250	14,170	80	14,250	14,170	80	14,250	14,170	80
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	14,762	15,601	(839)	14,762	15,601	(839)	14,762	15,601	(839)
408.11	Taxes Oth than Inc-P	463,526	451,093	12,433	463,381	451,103	12,278	462,504	451,113	11,390
408.12	Taxes Oth than Inc-P	44,720	41,848	2,872	38,927	44,115	(5,188)	47,834	43,762	4,073
408.13	Taxes Oth than Inc-O	35,085	4 220 262	35,085	1,206	727.265	1,206	15,831	757 200	15,831
409.1	Income Taxes-FIT Ope	518,749	1,330,363	(811,614)	440,512	727,265		(1,163,831)	757,299	(1,921,130)
409.11 409.2	Income Taxes-SIT Ope Income Taxes-Oth Inc	155,550 188	226,246	(70,696) 188	132,279 (5,266)	118,268	14,011 (5,266)	(64,607) 26,977	124,755	(189,362) 26,977
410.1	Def Inc Tax-FIT	693,398	(161,027)	854,425	598,131	151,916	(5,266) 446,214	1,241,557	(22,557)	
410.11	Def Inc Tax-SIT	53,138	(32,372)	85,509	44,777	24,700	20,077	143,657	(7,119)	150,775
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,113)	(0)
416	M&J Expenses	(7,098)	(7,000)	(7,098)	22,393	(7,000)	22,393	(8,503)	(7,000)	(8,503)
420	AFUDC	(93,196)	(51,283)	(41,912)	(64,894)	(56,552)	(8,342)	(51,436)	(50,179)	(1,257)
421	Nonutility Income	0	(- ,,	0	0	(//	0	0	(, -,	0
426	Misc Nonutility Expe	6,045	5,500	545	6,359	5,500	859	(12,829)	5,500	(18,329)
427.2	Int Exp-Short Term D	17,794	5,571	12,223	15,999	7,979	8,021	13,873	10,556	3,317
427.3	Int Exp-LTD	981,041	1,019,944	(38,902)	988,263	1,019,368	(31,105)	997,877	1,019,944	(22,066)
427.5	Int Exp-Other	3,136		3,136	0		0	(104,862)		(104,862)
428	Amort Debt Expense	9,055	7,916	1,139	9,117	7,911	1,206	9,205	7,916	1,289
437	Dividends Declared -	15,881	31,763	(15,881)	15,881	31,763	(15,881)	15,881	31,763	(15,881)
438	Dividends Declared -	0	0	0	0	0	0	4,420,043	3,982,386	437,656
461.1	Metered Sales-Res	(4,945,036)			(4,611,824)			(3,709,500)		567,597
461.2	Metered Sales-Com	(2,371,597)				(1,938,361)				50,494
461.3	Metered Sales-Ind	(293,085)	(223,461)	(69,624)	(249,459)	(211,089)	(38,371)	(213,938)	(205,050)	(8,889)
461.4	Metered Sales-OPA	(605,126)	(621,335)	16,210	(520,813)	(502,791)	(18,022)	(456,084)	(475,036)	18,952
462.1 462.2	Public Fire Revenues Private Fire Revenue	(335,055) (236,131)	(329,157) (241,107)	(5,899) 4,976	(334,079) (241,833)	(327,980) (240,245)	(6,099) (1,588)	(347,476) (241,180)	(329,541)	(17,935) 208
462.2	Sales for Resale	(250,131)	(175,511)	(74,683)	(203,882)	(142,690)	(61,192)	(151,727)	(241,388) (126,472)	(25,256)
467	Interdept Sales	(2,924)	(173,311)	(2,924)	(4,749)	(142,030)	(4,749)	(3,480)	(120,472)	(3,480)
470	Forfeited Discounts	(94,545)	(63,923)	(30,622)	(79,057)	(52,590)	(26,467)	(77,707)	(76,417)	(1,290)
471	Misc Service Revenue	(106,932)	(99,137)	(7,795)	(107,929)	(93,464)	(14,465)	(107,008)	(90,484)	(16,524)
472	Rents from Water Pro	(7,786)	(5,693)	(2,093)	(7,643)	(5,693)	(1,950)	(7,643)	(5,693)	(1,950)
473	Interdept Rents	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)	(5,450)	(5,450)	(0)
474	Other Water Revenues	(35,066)		(35,066)	(8,516)		(8,516)	(9,196)		(9,196)
601.3	Salaries-Empl Oper W	129,292		129,292	242,592		242,592	201,346		201,346
601.4	Salaries-Empl Maint	13,151		13,151	20,837		20,837	19,519		19,519
601.5	Salaries-Empl Oper TD	57,954		57,954	130,677		130,677	94,973		94,973
601.6	Salaries-Empl Maint TD	52,681		52,681	102,100		102,100	54,731		54,731
601.7	Salaries-Empl CA	25,851		25,851	54,777		54,777	38,117		38,117
601.8	Salaries-Empl AG	263,714	600,707	(336,993)	(14,365)	631,360	(645,725)	325,242	631,213	(305,971)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	691		691	0		0
604.7	Empl Pens & Ben CA Empl Pens & Ben AG	166 267	222 551	(E7 20E)	852 100 500	220 665	852 (40.074)	220 171	254 252	0 (24.191)
604.8 610.1	Purchased Water Oper	166,267 29,372	223,551 13,970	(57,285) 15,402	188,590 26,438	228,665 8,580	(40,074)	230,171 22,162	254,352 10,905	(24,181) 11,257
615.1	Purch Power Oper SS	43,710	13,970	43,710	43,574	8,380	17,858 43,574	50,668	10,303	50,668
615.3	Purch Power Oper WT	301,105		301,105	287,323		287,323	266,770		266,770
615.5	Purch Power Oper TD	1,252		1,252	1,369		1,369	1,792		1,792
615.7	Purch Power Oper CA	0		0	0		0	0		0
615.8	Purch Power Oper AG	0	325,620	(325,620)	0	311,355	(311,355)	0	283,509	(283,509)
616.1	Purch Fuel Oper SS	80		80	0		0	0		0
618.3	Chemicals Oper WT	149,124	168,528	(19,404)	107,000	125,076	(18,076)	169,909	143,732	26,177
620.1	M&S Oper SS	(270)		(270)	(1,812)		(1,812)	1,231		1,231

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			Oct-16			Nov-16			Dec-16	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
620.2	M&S Maint SS	(541)	4,000	(4,541)	(668)	4,000	(4,668)	1,536	4,000	(2,464)
620.3	M&S Oper WT	4,016		4,016	1,449		1,449	10,693		10,693
620.4	M&S Maint WT	14,968	17,074	(2,107)	16,221	28,274	(12,053)	25,748	25,849	(102)
620.5	M&S Oper TD	6,610	25,071	(18,461)	11,494	20,801	(9,308)	6,801	26,347	(19,546)
620.6	M&S Maint TD	(3,282)	20,790	(24,072)	5,047	25,790	(20,742)	(7,293)	20,790	(28,082)
620.8	M&S AG	2,441	1,039	1,403	3,326	1,039	2,287	6,744	1,389	5,355
631.1	Cont Serv Eng Oper S	0		0	0		0	0		0
631.2	Cont Serv Eng Maint SS	0		0	0		0	6,488		6,488
631.5	Cont Serv Eng Oper TD	0		0	0		0	0		0
631.8	Cont Serv Eng AG	0	22,110	(22,110)	7,228	22,110	(14,882)	1,069	22,110	(21,041)
632.8	Cont Serv Acct AG	9,827	7,694	2,133	10,909	7,694	3,215	10,243	7,694	2,549
633.8	Cont Serv Legal AG	37,088	16,500	20,588	23,084	16,500	6,584	6,882	16,500	(9,618)
634.8	Cont Serv Mgmt Fee A	764,785	644,829	119,956	681,815	652,032	29,782	1,055,465	645,346	410,119
635.3	Cont Serv Testing Op	3,293	2,691	602	2,265	2,850	(585)	2,065	2,600	(535)
636.1	Cont Serv Other Oper	157		157	0		0	2,223		2,223
636.2	Cont Serv Other Maint SS	17,256		17,256	7,779		7,779	24,942		24,942
636.3	Cont Serv Other Oper	2,534		2,534	15,218		15,218	65,957		65,957
636.4	Cont Serv Other Maint WT	17,745		17,745	35,242		35,242	366,023		366,023
636.5	Cont Serv Other Oper	4,439		4,439	5,502		5,502	710		710
636.6	Cont Serv Other Maint TD	16,333		16,333	4,135		4,135	12,332		12,332
636.7	Cont Serv Other CA	7,339		7,339	6,480		6,480	6,285		6,285
636.8	Cont Serv Other AG	17,654	39,432	(21,778)	4,692	30,137	(25,445)	14,091	29,637	(15,546)
641.1	Rents-Real Prop Oper SS	0	,	0	0	•	0	0	,	0
641.5	Rents-Real Prop Oper TD	0		0	0		0	0		0
641.8	Rents-Real Prop AG	0	269	(269)	0	269	(269)	0	869	(869)
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	80	850	(770)	80	850	(770)	0	2,100	(2,100)
650.3	Transportation Oper	1,945		1,945	0		Ò	0	,	0
650.4	Transportation Maint	109		109	37		37	37		37
650.5	Transportation Oper	25		25	0		0	0		0
650.8	Transportation AG	25,473	40,505	(15,032)	12,844	36,475	(23,630)	15,260	31,638	(16,378)
656.8	Ins Vehicle AG	3,032	2,892	140	3,032	2,892	140	3,032	2,892	140
657.8	Ins Gen Liab AG	38,583	32,346	6,237	38,583	32,346	6,237	17,115	32,346	(15,231)
658.8	Ins Work Comp AG	8,024	10,055	(2,031)	5,951	10,055	(4,104)	7,532	10,055	(2,522)
659.8	Ins Other AG	10,049	20,119	(10,071)	10,049	20,119	(10,071)	10,049	20,119	(10,071)
660.8	Advertising AG	5,197	1,000	4,197	0	750	(750)	1,377	1,000	377
666.8	Reg Exp-Rate Case	22,536	25,000	(2,464)	22,609	25,000	(2,391)	29,597	25,000	4,597
667.8	Reg Exp-Other AG	,,	667	(667)	,	667	(667)		667	(667)
670.7	Bad Debt Expense	104,344	73,144	31,201	49,303	101,669	(52,367)	142,933	83,525	59,408
675.1	Misc Exp Oper SS	5,261	, 3, 1 1 1	5,261	5,546	101,005	5,546	3,889	03,323	3,889
675.2	Misc Exp Maint SS	(469)		(469)	808		808	22,631		22,631
675.3	Misc Exp Oper WT	73,055	34,638	38,417	59,435	34,148	25,287	87,306	34,198	53,108
675.4	Misc Exp Maint WT	29,601	3 1,030	29,601	54,029	3 1,140	54,029	79,279	3 1,230	79,279
675.5	Misc Exp Oper TD	16,816		16,816	12,899		12,899	23,474		23,474
675.6	Misc Exp Maint TD	62,927	83,654	(20,727)	49,113	83,654	(34,541)	63,928	86,874	(22,946)
675.7	Misc Exp CA	105,579	96,675	8,904	97,576	95,550	2,026	105,886	95,550	10,336
675.8	Misc Exp AG	162,331	222,816	(60,485)	109,849		(115,546)	(105,810)	229,749	(335,559)
073.0	MING EXP AG	102,331	222,010	(00,405)	103,043	223,333	(113,340)	(103,610)	223,143	(333,333)

			Jan-17			Feb-17			Mar-17	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,286,192		\$30,047	\$1,288,367		\$30,404	\$1,290,861	\$1,258,664	\$32,197
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	15,979	14,250	1,729	15,979	14,250	1,729	15,979	14,250	1,729
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	14,762	14,064	698	14,762	14,064	698	14,762	14,064	698
408.11	Taxes Oth than Inc-P	471,363	482,000	(10,637)	211,971	482,000	(270,029)	471,737	482,000	(10,263)
408.12	Taxes Oth than Inc-P	55,487	60,257	(4,770)	48,663	51,694	(3,031)	34,108	49,044	(14,936)
408.13	Taxes Oth than Inc-O	984	0	984	0	0	0	10	0	10
409.1	Income Taxes-FIT Ope	248,472	2,514,434	(2,265,962)	318,814	430,685	(111,871)	1,101,343	562,823	538,520
409.11	Income Taxes-SIT Ope	72,461	455,351	(382,890)	93,060	75,166	17,894	157,800	99,050	58,750
409.2	Income Taxes-Oth Inc	(1,000)	04.640	(1,000)	(1,509)	224.260	(1,509)	(1,170)	00.444	(1,170)
410.1	Def Inc Tax-FIT	345,802	91,619	254,183	442,258	221,260	220,998	(352,042)	88,441	(440,483)
410.11 412.11	Def Inc Tax-SIT ITC-Restored	33,728	13,703	20,025 0	43,304	37,346	5,958 0	(23,786)	13,124	(36,909) 0
412.11	M&J Expenses	(6,909)	(6,909)	(2,821)	(6,909) 2,974	(6,909)	2,974	(6,909) (17,107)	(6,909)	(17,107)
420	AFUDC	(2,821) (47,260)	(36,421)	(10,839)	(52,811)	(36,796)	(16,015)	(66,397)	(37,317)	,
421	Nonutility Income	(47,200)	(30,421)	(10,033)	(32,011)	(30,730)	(10,013)	00,557)	(37,317)	(23,000)
426	Misc Nonutility Expe	8,465	(5,966,125)	5,974,590	5,547	8,875	(3,328)	14,775	8,875	5,900
427.2	Int Exp-Short Term D	16,423	6,159	10,264	15,988	5,155	10,833	18,200	7,516	10,685
427.3	Int Exp-LTD	997,823	1,012,339	(14,516)	996,688	1,012,339	(15,651)	998,959	1,012,339	(13,380)
427.5	Int Exp-Other	0	, ,	0	0		0	0		O O
428	Amort Debt Expense	9,200	9,191	10	8,808	9,191	(383)	9,789	9,191	598
437	Dividends Declared -	15,881		15,881	14,823		14,823	16,940		16,940
438	Dividends Declared -	0	0	0	0	0	0	3,463,934	3,982,386	(518,452)
461.1	Metered Sales-Res	(4,300,626)	(4,139,166)	(161,461)	(3,787,180)	(4,004,527)	217,347	(4,235,605)	(4,106,625)	(128,980)
461.2	Metered Sales-Com	(1,657,144)	(1,778,016)	120,872	(1,811,189)	(1,846,871)	35,682	(1,809,730)	(1,873,422)	63,692
461.3	Metered Sales-Ind	(175,362)	(226,328)	50,966	(239,318)	(207,491)	(31,827)	(249,076)	(206,664)	(42,413)
461.4	Metered Sales-OPA	(318,139)	(446,885)	128,746	(419,809)	(433,504)	13,694	(322,010)	(417,906)	95,896
462.1	Public Fire Revenues	(335,848)	(334,296)	(1,552)	(335,100)	(333,372)	(1,727)	(323,195)	(334,346)	11,151
462.2	Private Fire Revenue	(242,527)	(244,502)	1,976	(303,356)	(244,271)	(59,085)	(239,785)	(245,429)	5,645
466	Sales for Resale	(150,804)	(135,748)	(15,056)	(126,441)	(130,406)	3,964	(134,096)	(137,484)	3,387
467 470	Interdept Sales Forfeited Discounts	(3,693) (85,992)	(2,334) (92,004)	(1,359)	(3,654)	(2,334)	(1,320)	(5,069)	(2,334)	(2,735)
470 471	Misc Service Revenue	(85,992)	(92,004)	6,012 (12,866)	(76,165) (105,279)	(90,817) (85,665)	14,652 (19,614)	(63,006) (130,075)	(62,087) (104,167)	(919) (25,909)
471	Rents from Water Pro	(7,643)	(7,643)	(12,800)	(7,643)	(7,643)	(19,014)	(7,643)	(7,643)	(23,909)
473	Interdept Rents	(12,199)	(12,199)	0	(12,199)	(12,199)	0	(12,199)	(12,199)	0
474	Other Water Revenues	23,114	(12,133)	23,114	(3,565)	(12,133)	(3,565)	(12,782)	(12,133)	(12,782)
601.3	Salaries-Empl Oper W	195,535		195,535	163,376		163,376	207,480		207,480
601.4	Salaries-Empl Maint	13,757		13,757	23,423		23,423	10,337		10,337
601.5	Salaries-Empl Oper TD	80,929		80,929	92,036		92,036	92,812		92,812
601.6	Salaries-Empl Maint TD	43,715		43,715	87,361		87,361	76,915		76,915
601.7	Salaries-Empl CA	34,006		34,006	39,310		39,310	36,984		36,984
601.8	Salaries-Empl AG	199,339	585,077	(385,739)	89,875	536,310	(446,435)	116,640	609,588	(492,949)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	0		0	57		57
604.8	Empl Pens & Ben AG	179,518	228,340	(48,822)	212,100	227,059	(14,959)	229,962	239,355	(9,394)
610.1	Purchased Water Oper	18,874	13,129	5,745	19,631	13,207	6,424	20,333	13,173	7,160
615.1	Purch Power Oper SS	50,645		50,645	51,394		51,394	47,763		47,763
615.3	Purch Power Oper WT	284,071		284,071	250,668		250,668	295,969		295,969
615.5	Purch Power Oper TD	1,932	206 477	1,932	2,065	222 442	2,065	1,695	200 702	1,695
615.8	Purch Power Oper AG	0	306,477	(306,477)	0	339,413	(339,413)	0	290,702	
616.1	Purch Fuel Oper SS	0 107,138	333	(333)	0 99,052	333	(333)	101.074	333	(333)
618.3 620.1	Chemicals Oper WT M&S Oper SS	(2,161)	110,497	(3,359)		116,968	(17,916)	101,974	115,464	(13,490)
620.1	M&S Maint SS	2,565	4,000	(2,161) (1,435)	1,407 (526)	4,000	1,407 (4,526)	(1,246) 193	4,000	(1,246) (3,807)
620.3	M&S Oper WT	4,371	4,000	4,371	9,401	4,000	9,401	9,629	4,000	9,629
620.4	M&S Maint WT	9,139	10,583	(1,444)	15,011	10,583	4,428	8,536	32,583	(24,047)
620.5	M&S Oper TD	11,696	23,825	(12,129)	11,099	18,085	(6,986)	11,663	22,975	(11,312)
620.6	M&S Maint TD	(18,151)	8,123	(26,274)	33,547	25,823	7,724	6,922	25,823	(18,901)
620.7	M&S Oper CA	0	-,	0	0	-,	0	0	-,3	0
620.8	M&S AG	(2,909)	1,039	(3,948)	4,769	1,039	3,730	(371)	1,039	(1,410)
631.3	Cont Serv Eng Oper WT	0	•	0	0	•	0	, o	•	0
631.6	Cont Serv Eng Maint TD	376		376	0		0	0		0

			Jan-17			Feb-17			Mar-17	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	0	22,110	(22,110)	2,768	22,110	(19,343)	0	22,110	(22,110)
632.8	Cont Serv Acct AG	10,617	11,840	(1,223)	11,241	11,840	(599)	10,992	11,840	(848)
633.8	Cont Serv Legal AG	9,777	13,167	(3,390)	25,413	13,167	12,247	8,415	13,167	(4,751)
634.8	Cont Serv Mgmt Fee A	918,896	733,170	185,726	554,034	664,543	(110,509)	759,957	719,996	39,961
635.3	Cont Serv Testing Op	4,441	2,910	1,531	0	2,910	(2,910)	4,259	4,910	(651)
636.1	Cont Serv Other Oper	0		0	107		107	5,178		5,178
636.2	Cont Serv Other Maint SS	986		986	312		312	4,062		4,062
636.3	Cont Serv Other Oper	1,882		1,882	4,061		4,061	21,424		21,424
636.4	Cont Serv Other Maint WT	6,191		6,191	20,722		20,722	18,864		18,864
636.5	Cont Serv Other Oper	3,704		3,704	3,034		3,034	2,423		2,423
636.6	Cont Serv Other Maint TD	3,482		3,482	2,280		2,280	9,518		9,518
636.7	Cont Serv Other CA	4,449		4,449	4,211		4,211	5,159		5,159
636.8	Cont Serv Other AG	8,564	19,464	(10,900)	7,464	21,458	(13,993)	6,693	29,259	(22,566)
641.1	Rents-Real Prop Oper SS	0		0	0		0	78		78
641.5	Rents-Real Prop Oper TD	1,243		1,243	885		885	585		585
641.8	Rents-Real Prop AG	0	269	(269)	0	269	(269)	0	3,269	(3,269)
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	0	413	(413)	239	833	(595)	80	413	(334)
650.3	Transportation Oper	0		0	0		0	13		13
650.4	Transportation Maint	0		0	0		0	0		0
650.5	Transportation Oper	0		0	25		25	0		0
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	17,638	29,980	(12,342)	30,836	51,480	(20,644)	35,743	33,980	1,764
656.8	Ins Vehicle AG	1,712	2,692	(980)	1,663	2,692	(1,029)	1,687	2,692	(1,005)
657.8	Ins Gen Liab AG	38,364	35,192	3,172	43,368	35,192	8,176	33,351	35,192	(1,841)
658.8	Ins Work Comp AG	2,350	12,097	(9,747)	5,407	12,097	(6,690)	3,579	12,097	(8,517)
659.8	Ins Other AG	10,063	19,443	(9,380)	9,831	19,443	(9,611)	9,947	19,443	(9,496)
660.8	Advertising AG	(52)	1,000	(1,052)	0	750	(750)	0	1,000	(1,000)
666.8	Reg Exp-Rate Case	24,133	19,448	4,685	24,206	19,448	4,758	24,193	19,448	4,745
667.8	Reg Exp-Other AG		667	(667)		667	(667)		667	(667)
670.7	Bad Debt Expense	(38,654)	48,150	(86,803)	5,949	39,197	(33,249)	37,039	59,819	(22,780)
675.1	Misc Exp Oper SS	4,119		4,119	9,995		9,995	8,106		8,106
675.2	Misc Exp Maint SS	(2,507)	5,260	(7,767)	108	5,260	(5,152)	(1,058)	5,260	(6,318)
675.3	Misc Exp Oper WT	76,788	39,359	37,429	47,228	35,774	11,453	58,792	35,286	23,506
675.4	Misc Exp Maint WT	31,638		31,638	22,849		22,849	25,452		25,452
675.5	Misc Exp Oper TD	19,534		19,534	16,372		16,372	20,462		20,462
675.6	Misc Exp Maint TD	58,388	76,701	(18,313)	52,096	76,701	(24,605)	(3,635)	76,701	(80,336)
675.7	Misc Exp CA	90,856	96,982	(6,125)	98,472	96,932	1,540	98,521	98,057	464
675.8	Misc Exp AG	160,381	259,505	(99,124)	91,224	165,496	(74,272)	166,968	149,680	17,288

MANUE MAN				Apr-17			May-17			Jun-17	
Mort	NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
40.7.1. Amort-Let Term UP 15.99 14.250 17.79 15.975 16.975 16.757 20 407.4. Amort-Reg Asset 5.75 5.75 0.0 5.75 5.05 6.06 4.06	403	Depreciation Exp	\$1,294,057	\$1,259,411	\$34,646	\$1,299,256	\$1,260,500	\$38,756	\$1,302,440	\$1,261,982	\$40,458
407.4 Amort-Prop Losses 4,757 4,757 (0) 4,757 (1) 4,757 (2) 4,757 (0) 4,757 (2) 0 408.11 Taxes Oth than Inc-P 14,762 14,064 698 41,762 14,064 698 41,762 14,064 698 41,762 14,064 698 41,762 14,064 698 41,762 14,064 698 41,762 14,064 698 41,762 42,000 (10,063) 47,737 48,000 (10,063) 41,763 48,000 10,063 10,060 10,060 15 51,563 10,01 10,060 13,060 13,060 13,060 13,07 21,01 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000											
4074 Amort-Reg Asset 14,762 1575 0 575 0 575 0 575 0 678			-		-		-	-	-	-	
40.81.1 Taxes Off than IncR- 41,762 11,406 688 14,762 41,060 (10,263) 408.12 Taxes Off than IncR- 43,773 42,079 (43,00) 46,101 48,112 (2,701) 29,963 40,310 10,000 10 50 <		•	-				-		-	-	
408.11 Taxes Oth than Inc-P 41,779 482,000 (10,263) 471,779 482,000 (20,263) 42,729 (3,00) 46,011 42,720 (2,00) 46,011 42,720 (3,00) 46,011 42,720 (3,00) 46,011 10,000 10 0.9 10		•									
408.12 Taxes Oth than Inc P 34,779 42,779 43,900 46,011 48,212 (2,201) 29,692 46,343 16,6500 15 409.11 Income Taxes-FH Ope 53,151 682,326 (159,175) 570,216 468,851 104,355 663,976 38,876 (274,781) 40,911 Income Taxes-SH Ope 108,654 109,955 (1,201) 110,650 81,331 29,119 130,976 136,056 38,874 (274,781) 40,911 Income Taxes-SH Ope 108,654 109,955 (1,201) 110,650 81,331 29,119 130,976 136,056 38,874 (274,781) 40,111 10 ef Inc Tax-FHT 158,233 100,174 58,059 154,307 212,103 57,766 30,988 99, 244,229 40,111 10 ef Inc Tax-FHT 158,233 100,174 58,059 154,307 212,103 57,764 30,988 99, 244,229 40,411			-				-		-	-	
Mass			-			-			-		
			-	-				, , ,	-	-	
Modern Taxes-10Tr Ope 108,654 120,955 123,011 110,050 81,531 29,119 10,905 137,805 168,874 140,111 14											
Monte Jacobs Monte Jacobs Monte Jacobs Monte Jacobs Monte Jacobs Monte Monte		•	•				,	,	-	-	
Holl Def Inc Tax-FIT 158,233 100,174 58,059 154,307 214,210 216,101 516,101 216,101			-	-,			,	-		,	
Heart Hea	410.1	Def Inc Tax-FIT	158,233	100,174	58,059	154,307	212,103	(57,796)	330,988	96,759	234,229
1410 MSI Expense (8,607) (8,607) (12,761) (12,761) (5,624) (5,157) (31,643) (4,157) (31,643) (4,157) (31,643) (4,157) (31,643) (4,157) (31,643) (4,157) (31,643) (4,157) (31,643) (4,157) (4,157) (31,643) (4,157) (4	410.11	Def Inc Tax-SIT	19,389	15,263	4,126	21,266	35,676	(14,410)	58,457	14,641	43,817
APUDC C73.309 (38.107 35.009 79.597 (40.460 39.18) (76.799 (45.157 61.576 10.200 0.0000 0.0000 0.0000 0.000 0.0000 0.0000	412.11	ITC-Restored	(6,909)	(6,909)	0	(6,909)	(6,909)	0	(6,909)	(6,909)	0
1.00 1.00		•									
426 Miss Nonutility Exper 6,021 8,875 (2,848) 5,992 8,875 (1,838) 6,006 8,756 7,667 427.2 Int Exp-Chter 9978,23 1,012,339				(38,210)			(40,460)			(45,157)	
		•		0.075			0.075			0.075	
1.4.1			-						,	-	
Architect Amort Debt Expense 9,199 9,911 9 9,191 15,881 15		· ·	-		,		-	-	-		
Age			-	1,012,333			1,012,333	. , ,	-	1,012,333	
15,881 15,881		· ·		9.191			9.191			9.191	
438 Dividends Deckared- 0 0 0 0 2,774,282 5,46,665 (2,32,45) 461.1 Metered Sales-Res (4,142,081) (4,284,937) 142,885 (4,32,241) (4,770,700) (5,538) (4,707,924) (4,707,924) (2,707,924) (2,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,707,924) (3,704,91) (3,704) (224,526) (245,528) (245,528) (245,628) (245,628) (245,628) (245,624) (245,614) (7,800) (23,334) (27,416 (40,24) (40,24) (40,24) (245,624) (245,614) (7,800) (23,334) (27,416 (40,24) (40,24) (40,24) (24,523) (40,611) (40,224,823) (61,636) (40,24) (11,534) (24,420) (11,616) (40,516) (40,420) (40,511) (40,224,823) (40,420) (40,420)		· ·	-	-,			-,		-	-,	
461.2 Metered Sales-Com (1,895,072) (1,947,640) 52,568 (1,836,200) (1,816,519) (19,681) (2,30,411) (2,160,788) (69,623) 461.3 Metered Sales-Ind (226,819) (215,264) (1,555) (275,636) (245,263) (25,077) (277,0751) (277,115) 6,686 462.1 Public Fire Revenues (335,767) (333,031) (2,735) (344,652) (333,388) (11,264) (336,363) (334,011) (2,254) 462.2 Private Fire Revenue (238,082) (24,08) 6,890 (23,494) (45,614) (388,00) (33,363) (33,401) (2,724) (46,788) (33,493) (2,746,181) (7,645) (7,645) (7,658) (46,701) (47,748) (2,344) (2,341) (1,040) (68,043) (2,343) (1,101) (40,222) (242,823) (168,765) (74,058) (40,059) (41,101) (40,222) (242,823) (168,765) (74,058) (40,058) (40,244) (1,105) (24,652) (21,260) (1,104,07)	438	Dividends Declared -		0	-		0	0	-	5,406,636	
46.1.3 Metreed Sales-Ind (226,819) (215,264) (11,555) (273,636) (249,263) (283,73) (277,051) (277,151) (622,833) (48,674) 66.84 (61.4 Metreed Sales-OPA (542,873) (504,351) (353,31) (2,735) (348,652) (333,388) (1,264) (336,363) (334,011) (2,352) (62.2,833) (334,011) (2,352) (344,652) (333,388) (1,264) (336,363) (334,011) (2,352) (62.2,833) (334,011) (2,352) (344,652) (333,388) (1,264) (336,363) (334,011) (2,352) (62.2,833) (334,011) (2,352) (344,652) (344,651) (7,880) (238,672) (246,818) (168,765) (7,658) (7,	461.1	Metered Sales-Res	(4,142,081)	(4,284,937)	142,856	(4,232,419)	(4,177,030)	(55,389)	(4,707,924)	(4,784,665)	76,742
461.4 Metered Sales-OPA (542,873) (504,351) (38,521) (548,092) (520,325) (27,767) (671,807) (622,833) (48,974) 462.1 Public Fire Revenues (335,767) (333,031) (2,735) 344,652 333,388 (11,640) (336,361) (334,011) (2,352) 462.2 Private Fire Revenue (134,088) (138,080) (144,088) (144,088) (253,444) (245,6114) (366,062) (247,823) (168,765) (74,058) 467 Interdept Sales (1,553) (2,334) 781 (3,724) (23,341) (10,002) (343,91) (10,002) (247,823) (16,057) (1,105) 470 Forfeited Discounts (60,639) (60,053) (162,052) (13,416) (112,796) (21,720) (147,407) (123,972) (23,434) 472 Rents from Water Pro (7,643) (12,199) 0 (12,199) 0 (12,199) 0 (12,199) (123,972) (23,434) 473 Interdept Rents (12	461.2	Metered Sales-Com	(1,895,072)	(1,947,640)	52,568	(1,836,200)	(1,816,519)	(19,681)	(2,230,411)	(2,160,788)	(69,623)
462.1 Public Fire Revenues (335,767) (333,3031) (2,735) (344,652) (333,388) (11,264) (336,363) (334,011) (2,352) 462.2 Private Fire Revenue (238,028) (244,908) 6,880 (255,3494) (245,614) (7,880) (236,672) (246,518) 7,846 466 Sales for Resales (14,738) (13,3479) (11,259) (20,334) (1,109) (3,439) (2,343) (1,109) 470 Forfieted Discounts (60,639) (62,054) 1,415 (72,862) (60,0202) (10,440) (68,005) (61,990) (60,15) 471 Misc Service Revenue (104,481) (106,812) 2,331 (13,156) (112,796) (17,407) (12,397) (23,404) 472 Rents from Water Pro (7,643) (10,699) (52,109) (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 0			(226,819)	(215,264)	(11,555)	(273,636)	(245,263)	(28,373)	(270,251)	(277,115)	6,864
46.2.2 Private Fire Revenue (238,028) (244,908) 6,880 (253,494) (245,614) (7,880) (238,672) (246,518) 7,846 4666 Sales for Resale (144,738) (133,479) (11,259) (180,333) (140,111) (40,222) (242,823) (168,765) (74,058) 470 Forfeited Discounts (60,639) (62,054) 1,415 (72,862) (62,022) (10,404) (68,005) (61,990) (60,15) 471 Misc Service Revenue (10,481) (106,812) 2,331 (134,516) (112,796) (121,700) (147,407) (123,972) (23,434) 0 472 Rents from Water Pro (7,643) (7,643) (7,643) (7,643) (7,643) (7,643) (7,643) 0 473 Interdept Rents (12,199) (12,199) 0 (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199) (12,199)											
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470 Forfeited Discounts (60,639) (62,054) 1,415 (72,862) (62,022) (10,840) (68,005) (61,990) (6,015) 471 Misc Service Revenue (104,481) (106,812) 2,331 (134,516) (112,790) (127,707) (123,972) (23,434) 472 Rents from Water Pro (7,643) 0 (91,43) (7,643) (1,509) (12,199)											
471 Misc Service Revenue (104,481) (106,812) 2,331 (134,516) (112,796) (21,720) (147,407) (123,972) (23,434) 472 Rents from Water Pro (7,643) (7,643) 0 (9,143) (7,643) (1,500) (7,643) (7,643) 0 473 Interdept Rents (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,1885) 0 12,1885 0 12,885 601 4,521 4,121 14,265 14,241 14,660 14,766 22,263 22,263 12,1492 14,1495 14,1495 14,1495 14,1495 14,1495 14,1495 14,1495 14,1495 14		•					,	,			
472 Rents from Water Pro (7,643) (7,643) 0 (9,143) (7,643) (1,500) (7,643) (7,643) 0 473 Interdept Rents (12,199) (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,199) 0 (12,198) 0 0 0 (12,1885) 0 0 (12,1885) 0 12,2885) 0 12,2885 0 12,2885 0 12,2885 0 12,2885 0 12,2885 0					-		,				
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474 Other Water Revenues (24,069) (24,069) 4,521 (12,885) (12,885) 601.3 Salaries-Empl Oper W 172,279 172,279 205,480 205,480 185,174 185,174 601.4 Salaries-Empl Maint 14,766 14,766 22,263 12,263 11,495 11,495 601.5 Salaries-Empl Oper TD 79,543 79,543 103,405 78,595 78,595 601.6 Salaries-Empl Maint TD 68,313 96,127 96,127 70,203 70,203 601.7 Salaries-Empl AG 152,890 543,397 (390,508) 134,379 618,092 (48,713) 176,794 593,172 (416,379) 604.3 Empl Pens & Ben Oper 0 <td>473</td> <td></td> <td></td> <td></td> <td></td> <td> ,</td> <td></td> <td></td> <td></td> <td></td> <td></td>	473					,					
601.4 Salaries-Empl Maint 14,766 11,766 22,263 22,263 11,495 11,495 601.5 Salaries-Empl Oper TD 79,543 79,543 103,405 103,405 78,595 78,595 601.6 Salaries-Empl Maint TD 68,313 68,313 96,127 96,127 70,203 70,203 601.7 Salaries-Empl AG 152,890 543,397 (390,508) 134,379 618,092 (483,713) 176,794 593,172 (416,379) 604.3 Empl Pens & Ben Oper 0	474	Other Water Revenues			(24,069)			4,521			(12,885)
601.5 Salaries-Empl Oper TD 79,543 79,543 103,405 103,405 78,595 78,595 601.6 Salaries-Empl Maint TD 68,313 68,313 96,127 96,127 70,203 70,203 601.7 Salaries-Empl AG 36,302 36,302 44,121 44,121 38,330 38,330 601.8 Salaries-Empl AG 152,890 543,397 (390,508) 134,379 618,092 (483,713) 176,794 593,172 (416,379) 604.3 Empl Pens & Ben Oper 0 33,2028 103,203 0 3	601.3	Salaries-Empl Oper W	172,279		172,279	205,480		205,480	185,174		185,174
601.6 Salaries-Empl Maint TD 68,313 68,313 96,127 96,127 70,203 70,203 601.7 Salaries-Empl CA 36,302 36,302 44,121 44,121 38,330 38,330 601.8 Salaries-Empl AG 152,890 543,397 (390,508) 134,379 618,092 (483,713) 176,794 593,172 (416,379) 604.3 Empl Pens & Ben Oper 0 22,288 103 103 0 0 0 24,1484 232,983 8,400	601.4	Salaries-Empl Maint	14,766		14,766	22,263		22,263	11,495		11,495
601.7 Salaries-Empl CA 36,302 36,302 44,121 44,121 38,330 38,330 601.8 Salaries-Empl AG 152,890 543,397 (390,508) 134,379 618,092 (483,713) 176,794 593,172 (416,379) 604.3 Empl Pens & Ben Oper 0 0 0 0 0 0 0 604.8 Empl Pens & Ben Oper 0 0 2,288 103 103 604.8 Empl Pens & Ben AG 213,125 221,523 (8,389) 235,925 227,847 8,078 241,384 232,983 8,040 610.1 Purch Power Oper So 51,504 51,504 69,486 13,044 5,417 15,449 13,100 2,349 615.1 Purch Power Oper WT 305,123 305,123 293,448 293,448 292,751 292,751 292,751 615.5 Purch Power Oper AG 0 342,958 (342,958) 0 332,628 (332,628) 0 397,067 (397,067) <tr< td=""><td></td><td>· · ·</td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td></tr<>		· · ·			-			-			
601.8 Salaries-Empl AG 152,890 543,397 (390,508) 134,379 618,092 (483,713) 176,794 593,172 (416,379) 604.3 Empl Pens & Ben Oper 0 0 0 2,288 1.03 103 604.5 Empl Pens & Ben Oper 0 0 2,288 1.03 103 604.8 Empl Pens & Ben AG 213,125 221,523 (8,398) 235,925 227,847 8,078 241,384 232,983 8,400 610.1 Purcha Power Oper MT 29,768 12,922 16,846 18,461 13,044 5,417 15,449 13,100 2,349 615.1 Purch Power Oper SS 51,504 69,486 69,486 44,465 44,465 615.3 Purch Power Oper WT 305,123 305,123 293,448 293,448 292,751 292,751 615.5 Purch Power Oper AG 0 332,958 332,628 (332,628) 0 397,067 (397,067) 615.5 Purch Power Oper MT 18		•						-			
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604.8 Empl Pens & Ben AG 213,125 221,523 (8,398) 235,925 227,847 8,078 241,384 232,983 8,400 610.1 Purchased Water Oper 29,768 12,922 16,846 18,461 13,044 5,417 15,449 13,100 2,349 615.1 Purch Power Oper SS 51,504 51,504 69,486 69,486 44,465 44,465 615.3 Purch Power Oper WT 305,123 305,123 293,448 293,448 292,751 292,751 615.5 Purch Power Oper AG 0 342,958 (342,958) 0 332,628 (332,628) 0 397,067 (397,067) 616.1 Purch Fuel Oper SS 0 333 (333) 0 333 (333) 0 333 (333) 618.3 Chemicals Oper WT 185,126 120,524 64,602 177,188 113,312 63,876 155,720 180,862 (25,142) 620.1 M&S Maint SS 59 4,000 (3,941) <											
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616.1 Purch Fuel Oper SS 0 333 (333) 0 25,142 0	615.5	Purch Power Oper TD	1,871		1,871	1,728		1,728	1,524		1,524
618.3 Chemicals Oper WT 185,126 120,524 64,602 177,188 113,312 63,876 155,720 180,862 (25,142) 620.1 M&S Oper SS 378 378 214 214 (994) (994) 620.2 M&S Maint SS 59 4,000 (3,941) 0 4,000 (4,000) 12 4,000 (3,988) 620.3 M&S Oper WT 9,690 9,690 3,428 3,428 9,803 9,803 620.4 M&S Maint WT 14,151 25,358 (11,206) 14,419 24,883 (10,463) 7,403 14,358 (6,954) 620.5 M&S Oper TD 7,556 22,986 (15,430) 5,443 21,375 (15,932) 5,790 20,975 (15,185) 620.6 M&S Maint TD 11,214 25,823 (14,609) (1,161) 24,973 (26,134) 26,902 25,823 1,079 620.7 M&S Oper CA 0 0 0 0 0 0 <	615.8	Purch Power Oper AG	0	342,958	(342,958)	0	332,628	(332,628)	0	397,067	(397,067)
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631.3 Cont Serv Eng Oper WT 0 0 2,500 2,500 0				1,039			1,039			1,039	
631.6 Cont Serv Eng Maint TD 0 0 0 0 0			-		-						
	631.6	Cont Serv Eng Maint TD	0		0	0		0	0		0

			Apr-17			May-17			Jun-17	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	0	22,110	(22,110)	2,226	22,110	(19,884)	5,096	22,110	(17,014)
632.8	Cont Serv Acct AG	15,027	11,840	3,187	13,571	11,840	1,731	10,143	11,840	(1,697)
633.8	Cont Serv Legal AG	28,545	13,167	15,379	22,769	13,167	9,602	8,860	13,167	(4,306)
634.8	Cont Serv Mgmt Fee A	471,252	676,629	(205,377)	931,451	721,501	209,950	923,548	704,903	218,645
635.3	Cont Serv Testing Op	545	5,910	(5,365)	4,002	2,910	1,092	1,161	2,910	(1,749)
636.1	Cont Serv Other Oper	0		0	0		0	0		0
636.2	Cont Serv Other Maint SS	2,277		2,277	0		0	0		0
636.3	Cont Serv Other Oper	(8,049)		(8,049)	2,490		2,490	9,264		9,264
636.4	Cont Serv Other Maint WT	2,733		2,733	35,274		35,274	2,052		2,052
636.5	Cont Serv Other Oper	4,409		4,409	2,837		2,837	22,180		22,180
636.6	Cont Serv Other Maint TD	5,017		5,017	8,668		8,668	646		646
636.7	Cont Serv Other CA	5,893		5,893	6,387		6,387	(6,187)		(6,187)
636.8	Cont Serv Other AG	13,634	27,034	(13,400)	6,738	32,685	(25,946)	8,959	28,593	(19,633)
641.1	Rents-Real Prop Oper SS	0		0	0		0	0		0
641.5	Rents-Real Prop Oper TD	3,150		3,150	1,470		1,470	226		226
641.8	Rents-Real Prop AG	0	269	(269)	0	269	(269)	0	269	(269)
642.5	Rents-Equipment Oper	1,538		1,538	0		0	0		0
642.8	Rents-Equipment AG	1,046	413	633	1,223	413	809	156	413	(258)
650.3	Transportation Oper	430		430	0		0	21		21
650.4	Transportation Maint	49		49	85		85	150		150
650.5	Transportation Oper	0		0	0		0	0		0
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	27,452	33,980	(6,528)	35,247	33,980	1,267	39,207	33,980	5,227
656.8	Ins Vehicle AG	1,687	2,692	(1,005)	1,687	2,692	(1,005)	1,687	2,692	(1,005)
657.8	Ins Gen Liab AG	38,361	35,192	3,169	38,212	35,192	3,020	38,215	35,192	3,023
658.8	Ins Work Comp AG	3,900	12,097	(8,196)	3,735	12,097	(8,361)	3,696	12,097	(8,401)
659.8	Ins Other AG	9,947	19,443	(9,496)	9,947	19,443	(9,496)	9,947	19,443	(9,496)
660.8	Advertising AG	104	1,000	(896)	510	750	(240)	1,627	1,000	627
666.8	Reg Exp-Rate Case	24,115	19,448	4,667	24,115	19,448	4,667	24,115	19,448	4,667
667.8	Reg Exp-Other AG		667	(667)		667	(667)		667	(667)
670.7	Bad Debt Expense	84,958	42,268	42,690	6,295	47,134	(40,840)	89,205	61,495	27,710
675.1	Misc Exp Oper SS	7,786		7,786	6,432		6,432	10,580		10,580
675.2	Misc Exp Maint SS	1,310	5,260	(3,950)	0	5,260	(5,260)	1,552	5,260	(3,708)
675.3	Misc Exp Oper WT	56,345	34,659	21,687	47,415	35,547	11,868	40,997	36,148	4,849
675.4	Misc Exp Maint WT	22,879		22,879	28,010		28,010	23,087		23,087
675.5	Misc Exp Oper TD	12,424		12,424	12,086		12,086	17,071		17,071
675.6	Misc Exp Maint TD	30,177	76,721	(46,544)	64,862	76,721	(11,859)	42,185	76,721	(34,536)
675.7	Misc Exp CA	93,381	97,382	(4,001)	121,319	96,932	24,387	106,380	97,132	9,249
675.8	Misc Exp AG	167,718	198,262	(30,544)	171,929	221,968	(50,039)	276,698	171,675	105,023

			Jul-17			Aug-17			Sep-17	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,306,699	\$1,264,738	. ,	\$1,313,444	\$1,267,238	\$46,206	\$1,307,145	\$1,268,995	\$38,150
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	15,979	14,250	1,729	15,979	14,250	1,729	15,979	14,250	1,729
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	1 217	575	575	0	575	575	1 217
408.1 408.11	Taxes Oth than Inc-R Taxes Oth than Inc-P	15,859	14,542	1,317	15,859	14,542	1,317	15,859	14,542	1,317
408.11	Taxes Oth than Inc-P	471,737 43,924	482,000 44,474	(10,263) (550)	471,737 44,070	482,000 48,227	(10,263) (4,156)	471,737 46,243	482,000 43,947	(10,263) 2,296
408.12	Taxes Oth than Inc-O	43,924	0	(550)	44,070	40,227	(4,130)	40,243	2,000	(2,000)
409.1	Income Taxes-FIT Ope	923,784	1,008,481	(84,697)	916,360	826,165	90,195	138,796	1,011,755	(872,959)
409.11	Income Taxes-SIT Ope	171,893	180,082	(8,189)	176,434	147,274	29,160	222,637	181,131	41,506
409.2	Income Taxes-Oth Inc	(984)	,	(984)	32,179	,	32,179	1,670,887	- , -	1,670,887
410.1	Def Inc Tax-FIT	287,362	93,046	194,316	291,244	205,159	86,085	1,570,017	79,436	1,490,581
410.11	Def Inc Tax-SIT	39,356	13,964	25,393	40,158	34,410	5,749	6,129	11,481	(5,352)
412.11	ITC-Restored	(6,909)	(6,909)	0	(6,909)	(6,909)	0	(6,909)	(6,909)	0
416	M&J Expenses	(3,369)		(3,369)	(10,390)		(10,390)	(11,408)		(11,408)
420	AFUDC	(63,299)	(48,047)	(15,251)	(74,894)	(57,000)	(17,895)	(47,106)	(66,702)	19,596
421	Nonutility Income	0		0	0		0	0		0
426	Misc Nonutility Expe	6,658	8,875	(2,217)	10,754	8,875	1,879	(6,518,957)	8,875	(6,527,832)
427.2	Int Exp-Short Term D	20,110	3,164	16,947	133,682	878	132,804	(105,448)	4,345	(109,792)
427.3 427.5	Int Exp-LTD Int Exp-Other	997,823 0	1,030,340	(32,517) 0	890,020 0	1,048,937	(158,916) 0	1,114,523 0	1,048,341	66,182 0
427.3	Amort Debt Expense	9,199	9,473	(274)	9,199	9,760	(561)	9,281	9,756	(474)
437	Dividends Declared -	15,881	3,473	15,881	15,352	3,700	15,352	16,411	3,730	16,411
438	Dividends Declared -	0	0	0	0	0	0	3,510,956	3,436,756	74,199
461.1	Metered Sales-Res		(4,975,935)		(4,966,096)			(4,509,460)	(4,796,001)	286,540
461.2	Metered Sales-Com			(386,876)	(2,411,873)	(2,147,788)	(264,085)	(2,135,066)		76,796
461.3	Metered Sales-Ind	(251,841)	(271,254)	19,413	(296,780)	(263,979)	(32,801)	(276,752)	(261,602)	(15,149)
461.4	Metered Sales-OPA	(732,172)	(648,083)	(84,090)	(768,690)	(681,613)	(87,077)	(551,964)	(705,285)	153,321
462.1	Public Fire Revenues	(352,318)	(337,507)	(14,811)	(317,217)	(334,827)	17,610	(343,903)	(336,850)	(7,053)
462.2	Private Fire Revenue	(269,698)	(249,548)	(20,150)	(267,145)	(248,013)	(19,132)	(241,542)	(249,960)	8,418
466	Sales for Resale	(202,318)	(194,332)	(7,986)	(255,733)	(177,900)	(77,833)	(175,409)	(188,943)	13,534
467	Interdept Sales	(3,853)	(2,334)	(1,519)	(2,128)	(2,334)	206	(1,846)	(2,334)	488
470	Forfeited Discounts	(73,916)	(61,958)	(11,958)	(84,582)	(61,925)	(22,657)	(76,592)	(61,893)	(14,699)
471 472	Misc Service Revenue Rents from Water Pro	(132,873) (7,643)	(135,365) (7,643)	2,493 0	(174,839) (8,017)	(144,613) (7,643)	(30,226) (374)	(129,920) (7,948)	(131,892) (7,643)	1,972 (305)
473	Interdept Rents	(12,199)	(12,199)	0	(12,199)	(12,199)	(374)	(12,199)	(12,199)	(303)
474	Other Water Revenues	(2,424)	(12,133)	(2,424)	(11,787)	(12,133)	(11,787)	(57,726)	(12,133)	(57,726)
601.3	Salaries-Empl Oper W	192,358		192,358	206,790		206,790	188,196		188,196
601.4	Salaries-Empl Maint	15,014		15,014	23,574		23,574	17,503		17,503
601.5	Salaries-Empl Oper TD	59,015		59,015	108,132		108,132	88,636		88,636
601.6	Salaries-Empl Maint TD	79,843		79,843	98,816		98,816	99,851		99,851
601.7	Salaries-Empl CA	37,078		37,078	39,866		39,866	41,396		41,396
601.8	Salaries-Empl AG	192,068	568,307	(376,238)	129,724	618,283	(488,559)	190,062	568,263	(378,201)
604.3	Empl Pens & Ben Oper	0		0	0		0	0		0
604.5	Empl Pens & Ben Oper	7,731	222 422	7,731	0	225 225	0	2,173	227.624	2,173
604.8	Empl Pens & Ben AG	206,794	223,433	(16,639)	237,692	225,225	12,467	229,803	237,624	(7,821)
610.1 615.1	Purchased Water Oper Purch Power Oper SS	19,358 47,892	14,054	5,304 47,892	19,410 43,277	14,297	5,113 43,277	19,951 34,434	14,066	5,885 34.434
615.3	Purch Power Oper WT	326,255		326,255	324,652		324,652	285,836		34,434 285,836
615.5	Purch Power Oper TD	1,686		1,686	629		629	902		902
615.8	Purch Power Oper AG	0	385,148	(385,148)	0	422,679	(422,679)	0	410,519	(410,519)
616.1	Purch Fuel Oper SS	0	333	(333)	0	333	(333)	0	333	(333)
618.3	Chemicals Oper WT	185,921	201,758	(15,837)	176,200	194,261	(18,062)	148,252	190,389	(42,137)
620.1	M&S Oper SS	0		0	0		0	1,229		1,229
620.2	M&S Maint SS	0	4,000	(4,000)	1,294	4,000	(2,706)	236	4,000	(3,764)
620.3	M&S Oper WT	(2,674)		(2,674)	11,595		11,595	9,185		9,185
620.4	M&S Maint WT	9,555	18,232	(8,677)	1,398	17,083	(15,684)	8,995	11,858	(2,863)
620.5	M&S Oper TD	6,105	26,703	(20,598)	7,487	27,644	(20,157)	6,109	25,083	(18,974)
620.6	M&S Maint TD	765	30,473	(29,708)	13,493	28,973	(15,480)	3,252	25,821	(22,569)
620.7	M&S Oper CA	0	C4 030	(60.070)	55 532	1.020	55 (516)	0 2.610	1.020	1 571
620.8 631.3	M&S AG Cont Serv Eng Oper WT	969 0	61,039	(60,070) 0	523 0	1,039	(516) 0	2,610 0	1,039	1,571 0
631.6	Cont Serv Eng Maint TD	0		0	0		0	0		0
031.0	Controlly Ling Ividilit ID	U		J	U		J	0		0

			Jul-17			Aug-17			Sep-17	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	0	22,110	(22,110)	3,035	22,110	(19,075)	(7,247)	22,110	(29,357)
632.8	Cont Serv Acct AG	10,243	11,840	(1,597)	9,840	11,840	(2,000)	13,369	11,840	1,529
633.8	Cont Serv Legal AG	34,028	13,167	20,862	33,009	13,167	19,842	33,137	13,167	19,970
634.8	Cont Serv Mgmt Fee A	641,679	680,552	(38,872)	802,217	707,302	94,914	818,862	672,507	146,355
635.3	Cont Serv Testing Op	1,570	5,910	(4,340)	3,545	2,910	635	445	2,910	(2,465)
636.1	Cont Serv Other Oper	1,333		1,333	2,563		2,563	1,938		1,938
636.2	Cont Serv Other Maint SS	21,879		21,879	550		550	(20,755)		(20,755)
636.3	Cont Serv Other Oper	2,785		2,785	15,819		15,819	25,464		25,464
636.4	Cont Serv Other Maint WT	1,593		1,593	4,060		4,060	15,466		15,466
636.5	Cont Serv Other Oper	12,994		12,994	3,869		3,869	17,218		17,218
636.6	Cont Serv Other Maint TD	(1,216)		(1,216)	951		951	19,079		19,079
636.7	Cont Serv Other CA	0		0	6,354		6,354	(6,354)		(6,354)
636.8	Cont Serv Other AG	8,992	33,576	(24,584)	19,190	33,578	(14,388)	30,198	33,537	(3,339)
641.1	Rents-Real Prop Oper SS	0		0	0		0	0		0
641.5	Rents-Real Prop Oper TD	585		585	1,270		1,270	1,674		1,674
641.8	Rents-Real Prop AG	0	269	(269)	0	269	(269)	0	269	(269)
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	0	413	(413)	159	413	(254)	0	413	(413)
650.3	Transportation Oper	8		8	0		0	0		0
650.4	Transportation Maint	82		82	265		265	0		0
650.5	Transportation Oper	0		0	3		3	0		0
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	17,049	33,980	(16,931)	33,477	33,980	(502)	34,240	33,980	261
656.8	Ins Vehicle AG	1,687	2,692	(1,005)	1,687	2,692	(1,005)	1,687	2,692	(1,005)
657.8	Ins Gen Liab AG	38,214	35,192	3,021	38,214	35,192	3,021	38,214	35,192	3,021
658.8	Ins Work Comp AG	3,922	12,097	(8,174)	3,824	12,097	(8,273)	4,208	12,097	(7,888)
659.8	Ins Other AG	10,569	19,443	(8,873)	10,615	19,443	(8,828)	9,947	19,443	(9,496)
660.8	Advertising AG	334	1,000	(667)	(52)	750	(802)	100	1,000	(900)
666.8	Reg Exp-Rate Case	24,115	19,448	4,667	24,115	19,448	4,667	24,115	19,448	4,667
667.8	Reg Exp-Other AG		667	(667)		667	(667)		667	(667)
670.7	Bad Debt Expense	92,678	72,910	19,768	59,917	59,044	873	96,526	84,895	11,631
675.1	Misc Exp Oper SS	8,938		8,938	6,661		6,661	8,380		8,380
675.2	Misc Exp Maint SS	(14)	5,260	(5,274)	307	5,260	(4,953)	1,035	5,260	(4,225)
675.3	Misc Exp Oper WT	288,937	36,026	252,911	48,883	36,592	12,291	29,297	34,807	(5,510)
675.4	Misc Exp Maint WT	27,958		27,958	32,683		32,683	27,701		27,701
675.5	Misc Exp Oper TD	16,670		16,670	24,733		24,733	13,716		13,716
675.6	Misc Exp Maint TD	53,028	76,721	(23,693)	45,872	76,701	(30,829)	50,010	76,701	(26,691)
675.7	Misc Exp CA	97,911	97,057	854	105,271	97,087	8,184	96,166	97,057	(890)
675.8	Misc Exp AG	230,006	162,585	67,420	175,104	163,903	11,201	135,395	154,270	(18,876)

			Oct-17			Nov-17			Dec-17	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,311,657	\$1,273,701	\$37,956	\$1,312,102	\$1,290,425	\$21,678	\$1,315,084	\$1,296,096	\$18,988
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	15,979	14,250	1,729	15,979	14,250	1,729	15,979	14,250	1,729
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	15,859	14,542	1,317	15,859	14,542	1,317	15,859	14,542	1,317
408.11	Taxes Oth than Inc-P	471,880	482,000	(10,120)	471,737	499,283	(27,546)	478,391	499,283	(20,893)
408.12	Taxes Oth than Inc-P	39,963	45,679	(5,716)	41,624	46,109	(4,485)	47,809	43,610	4,200
408.13	Taxes Oth than Inc-O	10,469	0	10,469	0	0	0	50	2,000	(1,950)
409.1	Income Taxes-FIT Ope	1,605,883	984,758	621,125	(768,334)	499,572		(1,438,824)	620,180	(2,059,004)
409.11 409.2	Income Taxes-SIT Ope	341,216	176,250	164,966	(222,803)	87,655	(310,458)	(233,102)	109,751	(342,853)
410.1	Income Taxes-Oth Inc Def Inc Tax-FIT	1,923 (616,475)	83,327	1,923 (699,802)	60,747 1,317,873	194,101	60,747 1,123,772	(7,184) 3,251,342	74,600	(7,184) 3,176,742
410.1	Def Inc Tax-SIT	(163,874)	12,191	(176,065)	234,200	32,393	201,807	254,070	10,599	243,471
412.11	ITC-Restored	(6,909)	(6,909)	(170,003)	(6,909)	(6,909)	201,807	(6,909)	(6,909)	243,471
416	M&J Expenses	(13,441)	(0,505)	(13,441)	(10,037)	(0,505)	(10,037)	16,171	(0,505)	16,171
420	AFUDC	(91,451)	(61,417)	(30,034)	(94,109)	(75,214)	(18,895)	(96,577)	(87,341)	(9,237)
421	Nonutility Income	0	(01,417)	0	0	(, 3,214)	0	0	(07,541)	0
426	Misc Nonutility Expe	6,068	8,875	(2,807)	6,060	8,875	(2,815)	12,220	8,875	3,345
427.2	Int Exp-Short Term D	536	7,013	(6,477)	0	9,014	(9,014)	0	14,905	(14,905)
427.3	Int Exp-LTD	1,013,491	1,048,937	(35,446)	1,011,176	1,048,341	(37,165)	1,011,760	1,048,937	(37,177)
427.5	Int Exp-Other	188		188	0		0	0		0
428	Amort Debt Expense	9,344	9,760	(416)	9,344	9,756	(412)	9,344	9,760	(416)
437	Dividends Declared -	15,881		15,881	15,881		15,881	15,881		15,881
438	Dividends Declared -	0	0	0	0	0	0	4,686,499	4,448,526	237,973
461.1	Metered Sales-Res	(4,615,824)	(4,591,820)	(24,005)	(4,009,200)	(4,169,536)	160,336	(4,016,065)	(4,287,212)	271,146
461.2	Metered Sales-Com	(2,221,230)	(2,317,285)	96,055	(1,917,982)	(1,830,144)	(87,837)	(1,694,846)	(1,750,081)	55,234
461.3	Metered Sales-Ind	(283,835)	(254,396)	(29,439)	(222,892)	(230,092)	7,200	(186,152)	(201,855)	15,703
461.4	Metered Sales-OPA	(565,224)	(696,649)	131,425	(433,569)	(533,767)	100,198	(374,445)	(486,760)	112,315
462.1	Public Fire Revenues	(325,989)	(336,748)	10,759	(335,116)	(334,817)	(299)	(338,856)	(334,588)	(4,268)
462.2	Private Fire Revenue	(241,542)	(250,333)	8,791	(241,542)	(249,343)	7,801	(241,542)	(249,619)	8,077
466	Sales for Resale	(157,297)	(183,564)	26,267	(143,435)	(141,317)	(2,119)	(132,520)	(123,876)	(8,645)
467	Interdept Sales	(1,428)	(2,334)	906	(1,763)	(2,334)	571	(1,751)	(2,334)	583
470	Forfeited Discounts	(78,318)	(61,861)	(16,457)	(71,824)	(61,828)	(9,995)	(71,924)	(61,796)	(10,128)
471	Misc Service Revenue	(124,527)	(113,885)	(10,642)	(108,058)	(100,772)	(7,286)	(96,590)	(101,328)	4,738
472	Rents from Water Pro	(7,948)	(7,643)	(305)	(7,948)	(7,643)	(305)	(7,948)	(7,643)	(305) 0
473 474	Interdept Rents Other Water Revenues	(12,199)	(12,199)	0 (15,803)	(12,199)	(12,199)	0 (18,522)	(12,199)	(12,199)	
601.3	Salaries-Empl Oper W	(15,803) 190,846		190,846	(18,522) 182,628		182,628	(2,853) 190,387		(2,853) 190,387
601.4	Salaries-Empl Maint	16,552		16,552	21,968		21,968	15,622		15,622
601.5	Salaries-Empl Oper TD	72,186		72,186	98,893		98,893	87,928		87,928
601.6	Salaries-Empl Maint TD	62,760		62,760	77,980		77,980	61,246		61,246
601.7	Salaries-Empl CA	38,120		38,120	40,839		40,839	33,549		33,549
601.8	Salaries-Empl AG	147,362	593,216	(445,853)	147,929	602,439	(454,511)	90,886	577,293	(486,406)
604.3	Empl Pens & Ben Oper	5,740		5,740	899	•	899	0	·	0
604.5	Empl Pens & Ben Oper	2,116		2,116	0		0	10,152		10,152
604.8	Empl Pens & Ben AG	214,324	226,489	(12,165)	221,251	227,316	(6,065)	173,689	237,340	(63,651)
610.1	Purchased Water Oper	21,101	13,070	8,031	20,815	13,064	7,751	21,228	12,765	8,463
615.1	Purch Power Oper SS	60,431		60,431	37,210		37,210	61,740		61,740
615.3	Purch Power Oper WT	253,290		253,290	240,999		240,999	267,865		267,865
615.5	Purch Power Oper TD	1,104		1,104	1,707		1,707	1,362		1,362
615.8	Purch Power Oper AG	0	344,013	(344,013)	0	325,307	(325,307)	0	318,094	(318,094)
616.1	Purch Fuel Oper SS	0	333	(333)	(170)	333	(503)	(232)	333	(565)
618.3	Chemicals Oper WT	145,024	165,043	(20,019)	127,511	135,447	(7,936)	88,619	139,785	(51,166)
620.1	M&S Oper SS	(785)		(785)	666		666	(1,022)		(1,022)
620.2	M&S Maint SS	1,678	4,000	(2,322)	1,431	4,000	(2,569)	0	4,000	(4,000)
620.3	M&S Oper WT	1,603	40.000	1,603	2,897		2,897	4,434	22 :	4,434
620.4	M&S Maint WT	11,066	10,083	983	6,654	24,684	(18,030)	26,689	22,459	4,230
620.5	M&S Oper TD	3,003	23,204	(20,201)	2,105	22,336	(20,232)	3,333	22,992	(19,659)
620.6	M&S Maint TD	13,988	20,823	(6,835)	17,921	25,973	(8,052)	1,285	20,823	(19,539)
620.7	M&S Oper CA M&S AG	2.059	1 020	1 010	221	1 020	(719)	2 400	1 020	0 1 451
620.8 631.3	Cont Serv Eng Oper WT	2,958 0	1,039	1,919 0	321 0	1,039	(718) 0	2,490 0	1,039	1,451 0
631.6	Cont Serv Eng Maint TD	0		0	0		0	0		0
001.0	CONT. OCT & EITE INIGHTE ID	J		U	J		J	J		U

			Oct-17	1		Nov-17			Dec-17	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	(860)	22,110	(22,970)	745	22,110	(21,365)	4,910	22,110	(17,200)
632.8	Cont Serv Acct AG	10,405	11,840	(1,435)	11,076	11,840	(764)	10,405	11,840	(1,435)
633.8	Cont Serv Legal AG	36,568	13,167	23,401	20,062	13,167	6,895	21,401	13,167	8,234
634.8	Cont Serv Mgmt Fee A	762,960	691,941	71,020	715,242	684,925	30,316	756,636	664,722	91,914
635.3	Cont Serv Testing Op	1,680	2,910	(1,230)	743	2,910	(2,167)	762	2,912	(2,150)
636.1	Cont Serv Other Oper	240		240	1,931		1,931	137		137
636.2	Cont Serv Other Maint SS	16,155		16,155	1,779		1,779	9,130		9,130
636.3	Cont Serv Other Oper	7,648		7,648	395		395	3,125		3,125
636.4	Cont Serv Other Maint WT	7,921		7,921	45,076		45,076	76,047		76,047
636.5	Cont Serv Other Oper	4,469		4,469	15,962		15,962	9,180		9,180
636.6	Cont Serv Other Maint TD	3,383		3,383	68,582		68,582	82,938		82,938
636.7	Cont Serv Other CA	5,270		5,270	984		984	(1,726)		(1,726)
636.8	Cont Serv Other AG	16,847	37,778	(20,931)	14,108	25,548	(11,440)	(1,141)	24,506	(25,648)
641.1	Rents-Real Prop Oper SS	0		0	0		0	0		0
641.5	Rents-Real Prop Oper TD	489		489	500		500	100		100
641.8	Rents-Real Prop AG	0	269	(269)	0	269	(269)	0	869	(869)
642.5	Rents-Equipment Oper	0		0	297		297	0		0
642.8	Rents-Equipment AG	159	413	(254)	80	413	(334)	0	413	(413)
650.3	Transportation Oper	29		29	0		0	24		24
650.4	Transportation Maint	0		0	38		38	49		49
650.5	Transportation Oper	125		125	0		0	0		0
650.6	Transportation Maint	1,590		1,590	(90)		(90)	0		0
650.8	Transportation AG	47,823	33,980	13,843	38,631	33,980	4,651	23,794	33,980	(10,185)
656.8	Ins Vehicle AG	1,687	2,692	(1,005)	1,687	2,692	(1,005)	1,687	2,692	(1,005)
657.8	Ins Gen Liab AG	38,214	35,192	3,021	38,214	35,192	3,021	(76,126)	35,192	(111,318)
658.8	Ins Work Comp AG	4,077	12,097	(8,020)	3,779	12,097	(8,318)	2,567	12,097	(9,529)
659.8	Ins Other AG	9,947	19,443	(9,496)	10,354	19,443	(9,088)	10,151	19,443	(9,292)
660.8	Advertising AG	52	1,000	(948)	(12)	750	(762)	2,801	1,000	1,801
666.8	Reg Exp-Rate Case	24,115	19,448	4,667	24,115	19,448	4,667	24,115	19,448	4,667
667.8	Reg Exp-Other AG		667	(667)		667	(667)		667	(667)
670.7	Bad Debt Expense	78,514	71,473	7,041	59,086	59,525	(439)	110,823	53,506	57,317
675.1	Misc Exp Oper SS	8,058		8,058	5,692		5,692	2,450		2,450
675.2	Misc Exp Maint SS	3,592	5,260	(1,668)	0	5,260	(5,260)	1,079	5,260	(4,181)
675.3	Misc Exp Oper WT	64,252	35,853	28,399	53,314	36,191	17,123	68,386	36,359	32,027
675.4	Misc Exp Maint WT	20,481		20,481	33,135		33,135	47,753		47,753
675.5	Misc Exp Oper TD	15,057		15,057	13,628		13,628	21,641		21,641
675.6	Misc Exp Maint TD	46,380	76,701	(30,321)	55,148	76,701	(21,553)	68,288	76,701	(8,413)
675.7	Misc Exp CA	102,486	98,357	4,130	94,461	97,232	(2,770)	97,421	97,182	240
675.8	Misc Exp AG	214,149	144,438	69,711	228,998	160,141	68,857	582,418	155,241	427,178

MANUEL Description Matural Ma				Jan-18			Feb-18			Mar-18	
	NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403	Depreciation Exp	\$1,321,451		(\$21,017)	\$1,322,278		(\$21,351)	\$1,324,714		(\$20,218)
Amort-Prop Losses A,757 A,757 C,00 A,757 C,0 A,757 C,0 A,757	406	Amort UPAA	713	713	0	713	713	0	713	713	0
Amort-Reg Asset 575 575 0 576 575 0 576 575 576 575 576 576 576 576 5775 578 5785 5785 5785 5786 40.841 17895 40.841 17895 40.841 17895 40.841 17895 40.841 17895 40.841 17895 40.841 17895 40.841 17895 40.841 17895 40.841 17895 40.841	407.1	Amort-Ltd Term UP	16,312	17,918	(1,606)	16,312	17,918	(1,606)	16,312	17,918	(1,606)
1.0 1.0	407.2	Amort-Prop Losses	4,757		(0)	4,757	4,757	(0)	-	4,757	(0)
March Mar	407.4	Amort-Reg Asset	575	575	0	673	575	98	575	575	0
1981 1982 1983 1983 1983 1983 1983 1983 1984 1983			-		-			-	-	-	•
March Marc			•	-				-		-	•
			•	-		-	-		-	-	
											, ,
		•		-					-	-	
Main		•	-	91,437			92,446	-	-	103,326	
Math			•	50.054	-		422.000	-		54.044	
			•		-				-	-	•
May Expenses 0			•	-	-		-	,		· ·	-
APUIDC C77,674 (33,811 (43,864 79,695) (46,114 33,811 (87,708 (58,586 72,852) C78,552 C78				(6,541)			(6,541)			(6,541)	
		•		(22 011)			(46 114)			(E0 0E6)	
426e Misc Nonutility Expe (6,445) 7,208 (13,654) (4,909) 7,208 (12,101) 12,728 12,728 (3,522) 427.2 Int Exp-Nort Term D 1,013,491 (2,014,491) (1,014,491) </td <td></td> <td></td> <td></td> <td>(33,611)</td> <td></td> <td> ,</td> <td>(40,114)</td> <td></td> <td></td> <td>(35,630)</td> <td></td>				(33,611)		,	(40,114)			(35,630)	
427.2 a. Int Exp-Short Term D 12,516 16,657 (4,414) 7,959 11,991 (4,022) 12,028 15,550 (3,522) 427.5 Int Exp-Other 0 1,033,433 17,852 1,033,491 1,031,493 1,031,343 (17,852) 427.5 Int Exp-Other 0 0 9,00 0 0 0 0 0 0 0 0 0 0 0 0 0 1,865,195 16,411 16,411 438 Dividends Declared - 15,881 0 0 0 0 0 1,865,195 16,481 16,414 461.1 Metered Sales-Com (1,723,130) (1,811,476) 88,346 (1,800,000) (1,808,390) 8,720 (1,813,000) 4,663 461.3 Metered Sales-Com (491,689) (419,066) (72,623) (400,507) (413,248) 12,741 (441,912) (411,848) (30,066) 462.1 Public Fire Revenues (323,580) 2,715 (334,888) (33,500) 212 (355,274) (255,000)		•		7 208			7 208			7 208	
1.031,349				-			-	, , ,	-	· ·	•
August Amort Debt Expense 9,344 9,339 5 9,054 9,339 2,68 9,335 16,411 438 15,881 15,881 15,881 15,881 15,352 15,552 16,411 438 16,114 438 16,114 438 16,114 44,485,26 2,583,331 46,114 438 16,114 44,485,26 2,583,331 46,114 438 16,114 44,485,26 2,583,331 46,114 44,485,26 2,583,331 46,114 44,485,26 2,583,331 46,114 44,485,26 2,583,331 46,114 44,485,26 2,583,331 46,114 44,485,26 2,583,331 46,114 44,485,26 2,583,331 46,114 44,485,26 2,583,331 46,114 44,		•	•	-			-	,	-	· ·	
A28		•		1,031,343			1,031,343			1,031,343	
15,881 15,881 15,881 15,881 15,352 16,352 16,515 4,48,526 2,583,311		•		9.339			9.339			9.339	
438 Dividends Declared- 0 0 0 0 1.865,195 4.48,526 (2.833,331) 461.1 Metered Sales-Res (4,350,503) (4,160,992) 1,851,1476 88,346 (1,800,000) (1,808,700) (2,181,800) (1,602,99) 1,634 461.3 Metered Sales-Ind (232,001) (222,442) (9,558) (216,235) (208,826) (7,409) (290,368) (217,507) (72,861) 461.4 Metered Sales-Ind (332,201) (222,442) (9,558) (216,238) (208,826) (7,409) (290,368) (217,507) (72,861) 462.2 Private Fire Revenue (332,385) 335,100 2,715 (334,888) (335,100) 212 (356,273) (335,100) (21,173 462.2 Private Fire Revenue (241,542) (250,810) (36,686) (46,685) (16,681) (16,052) (136,699) (14,141) (12,181) 0,266 467 Interdept Sales (2,326) (12,258) (10,521) (14,152) (14,141)		•	•	3,555			3,553		-	3,555	
461.1.2 Methered Sales-Res (4,350,503) (4,160,992) (1,895,11) (4,904,499) (4,160,787) (6,288) (4,156,665) (1,803,002) (1,808,304) (4,663) 46.63.3 Methered Sales-Com (1,723,130) (1,811,476) (1,801,405) (1,801,405) (1,800,300) (1,808,920) (1,808,304) (1,808,340) (1,803,304) (1,803,304) (1,663) 46.63.3 Methered Sales-Ind (232,001) (232,424) (25,958) (216,235) (208,826) (7,409) (290,368) (217,507) (72,861) (30,066) (21,001) (1,801,404) (1,401,12) (411,466) (30,066) (1,401,144) (41,411) (41,411) (41,411) (41,414) (30,066) (1,414) (41,411) (41,4				0	-		0	-	-	4.448.526	-
A61.2 bl Metered Sales-Com (1.723,130) (2.234.1) (2.32.01) (2.22.4) (8.346) (2.16.23) (2.00.20) (1.20.82.0) (8.720) (2.90.368) (1.30.02) (2.17.507) (7.2861) 461.3 Metered Sales-OPA (491,689) (491,666) (7.2.23) (400,507) (413,248) (2.17.241) (441,912) (411,246) (30,666) 462.1 Public Fire Revenues (332,385) (335,100) 2.715 (334,888) (335,100) 2.12 (356,273) (335,100) (21,173) 462.2 Private Fire Revenue (170,795) (154,510) (16,645) (16,645) (16,052) (19,968) (20,413) (142,411) (132,846) (25,610) 9.686 467 Interdept Sales (2,326) (2,326) (2,326) (1,059) (1,059) (1,059) (1,059) (1,059) (1,059) (1,059) (1,059)				(4,160,992)	(189,511)		(4,160,787)				
461.3 Metered Sales-Ind (232,041) (222,442) (9,558) (216,235) (208,826) (7,409) (290,368) (217,507) (72,861) 461.4 Metered Sales-OPA (491,668) (419,066) (72,623) (400,507) (413,248) 12,741 (441,412) (411,446) (30,608) 462.1 Public Fire Revenue (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542)		Metered Sales-Com	(1,723,130)	(1,811,476)	88,346	,		-			-
461.4 Metered Sales-OPA (491,689) (419,066) (72,623) (400,507) (413,248) 12,741 (441,912) (411,846) (30,066) 462.1 Public Fire Revenue (332,385) (335,100) 2,715 (336,273) (355,273) (335,100) 2,121 (356,273) (355,007) (21,173) (21,173) (41,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 9,268 (241,542) (250,810) 25,266 242,261 242,261 2	461.3	Metered Sales-Ind			-	,			(290,368)		
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466 Sales for Resale (170,795) (154,150) (16,645) (160,052) (139,639) (20,413) (142,411) (132,846) (9,566) 467 Interdept Sales (2,326) (2,326) (1,959) (1,959) (2,129) (2,129) 470 Forfeited Discounts (76,800) (94,813) 16,213 (1,159) (84,078) (19,918) (84,078) (19,918) (84,078) (19,918) (84,078) (105,279) (3,256) (114,729) (130,075) 15,347 472 Rents from Water Pro (7,948) (7,643) (305) (7,948) (7,643) (305) 473 Interdept Rents (12,911) (12,911) 0 (12,911) 0 (12,911) (05) 473 Interdept Rents (4,656) (4,656) (10,316) (10,316) (07,948) (7,643) (305) 473 Interdept Rents (4,656) (4,656) (10,316) (10,316) (07,948) (0,643) (05) (0,611) (0,641) (0,641)	462.1	Public Fire Revenues	(332,385)	(335,100)		(334,888)		212	(356,273)		
467 Interdept Sales (2,326) (2,326) (1,959) (1,959) (2,129) (2,129) (2,129) 470 Forfeited Discounts (78,600) (94,813) 16,213 (71,159) (84,078) 12,918 (69,165) (59,650) 534 471 Misc Service Revenue (101,975) (112,595) (10,527) (3,256) (114,729) (130,075) 15,347 472 Rents from Water Pro (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) 473 Interdept Rents (12,911) (12,911) 0 (12,911) </td <td>462.2</td> <td>Private Fire Revenue</td> <td>(241,542)</td> <td>(250,810)</td> <td>9,268</td> <td>(241,542)</td> <td>(250,810)</td> <td>9,268</td> <td>(241,542)</td> <td>(250,810)</td> <td>9,268</td>	462.2	Private Fire Revenue	(241,542)	(250,810)	9,268	(241,542)	(250,810)	9,268	(241,542)	(250,810)	9,268
470 Forfeited Discounts (78,600) (94,813) 16,213 (71,159) (84,078) 12,918 (69,116) (69,650) 534 471 Misc Service Revenue (10,975) (112,959) 10,621 (108,535) (105,279) (3,256) (114,729) (130,075) 15,347 472 Rents from Water Rev (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (12,911) (01,911) (12,911) (01,911) (12,911) (01,91) (12,911) (01,911) (12,911) (01,911) (12,911) (01,911) (01,911)	466	Sales for Resale	(170,795)	(154,150)	(16,645)	(160,052)	(139,639)	(20,413)	(142,411)	(132,846)	(9,566)
471 Misc Service Revenue (101,975) (112,595) 10,621 (108,535) (105,779) (3,256) (114,729) (130,075) 15,347 472 Rents from Water Pro (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (7,643) (305) (7,948) (3,265) (4,656) (10,316) (10,316) (20,311) (11,4129) (14,614) 4,614 4,614 4,614	467	Interdept Sales	(2,326)		(2,326)	(1,959)		(1,959)	(2,129)		(2,129)
472 Rents from Water Pro (7,948) (7,643) (305) (7,948) (305) (7,948) (7,643) (305) 473 Interdept Rents (12,911) (12,911) 0 0 0 9 7,288 48,330 67,389 62,375 41,671 44,671 44,671 44,671 44,671 601.5 52,975 (4	470	Forfeited Discounts	(78,600)	(94,813)	16,213	(71,159)	(84,078)	12,918	(69,116)	(69,650)	534
473 Interdept Rents (12,911) (12,912) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812) (12,812)	471	Misc Service Revenue	(101,975)	(112,595)		(108,535)	(105,279)	(3,256)	(114,729)	(130,075)	15,347
474 Other Water Revenues (4,656) (4,656) (10,316) (10,316) (979) (979) 601.3 Salaries-Empl Oper W 213,092 213,092 171,212 171,212 184,594 184,594 601.4 Salaries-Empl Maint 20,206 20,206 23,043 23,043 25,774 25,774 601.5 Salaries-Empl Oper TD 123,867 123,867 66,183 66,183 94,187 94,187 601.6 Salaries-Empl CA 36,778 36,778 37,459 37,459 44,671 44,671 44,671 601.8 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (472	Rents from Water Pro	(7,948)	(7,643)	(305)	(7,948)	(7,643)	(305)	(7,948)	(7,643)	(305)
601.3 Salaries-Empl Oper W 213,092 213,092 171,212 171,212 184,594 184,594 601.4 Salaries-Empl Maint 20,206 20,206 23,043 23,043 25,774 25,774 601.5 Salaries-Empl Maint TD 123,867 123,867 66,183 66,183 94,187 601.6 Salaries-Empl Maint TD 157,222 157,222 48,330 67,389 67,389 601.7 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Dir & Off 0 0 0 0 161 161 161 604.3 Empl Pens & Ben Oper 0		•		(12,911)			(12,911)			(12,911)	
601.4 Salaries-Empl Maint 20,206 20,206 23,043 23,043 25,774 25,774 601.5 Salaries-Empl Oper TD 123,867 123,867 66,183 66,183 94,187 94,187 601.6 Salaries-Empl Maint TD 157,222 157,222 48,330 48,330 67,389 67,389 601.7 Salaries-Empl AG 244,189 610,766 (36,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Dir & Off 0 0 0 0 161 161 604.3 Empl Pens & Ben Oper 0 0 0 0 0 0 0 604.5 Empl Pens & Ben Oper 0											, ,
601.5 Salaries-Empl Oper TD 123,867 123,867 661.83 66,183 94,187 94,187 601.6 Salaries-Empl Maint TD 157,222 157,222 48,330 48,330 67,389 67,389 601.7 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Dir & Off 0 0 0 0 161 161 604.3 Empl Pens & Ben Oper 0 0 0 0 0 0 0 604.5 Empl Pens & Ben Oper 0					-			-	-		-
601.6 Salaries-Empl Maint TD 157,222 157,222 48,330 48,330 67,389 67,389 601.7 Salaries-Empl CA 36,778 36,778 37,459 37,459 44,671 44,671 601.8 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Dir & Off 0		•	-					-	-		-
601.7 Salaries-Empl CA 36,778 36,778 37,459 37,459 44,671 44,671 601.8 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Dir & Offf 0 0 0 0 161 161 604.3 Empl Pens & Ben Oper 0 0 0 0 0 0 604.5 Empl Pens & Ben Oper 0 0 0 0 0 0 604.5 Empl Pens & Ben Oper 0 0 0 0 0 0 604.5 Empl Pens & Ben AG 219,976 236,981 (17,005) 199,981 219,154 (19,173) 159,975 228,550 (68,575) 610.1 Purch sed Water Oper 16,416 18,000 (1,584) 23,500 18,000 5,499 18,676 18,000 676 615.1 Purch Power Oper SS 61,877 61,877 45,317											
601.8 Salaries-Empl AG 244,189 610,766 (366,577) 117,619 529,755 (412,136) 76,479 589,332 (512,853) 603.8 Salaries-Dir & Off 0 0 0 0 161 161 604.3 Empl Pens & Ben Oper 0 0 0 0 0 0 0 604.5 Empl Pens & Ben AG 219,976 236,981 (17,005) 199,981 219,154 (19,173) 159,975 228,550 (68,575) 604.8 Empl Pens & Ben AG 219,976 236,981 (17,005) 199,981 219,154 (19,173) 159,975 228,550 (68,575) 610.1 Purch Power Oper SS 61,877 61,877 45,317 45,317 64,575 66,575 615.3 Purch Power Oper WT 347,605 347,605 264,703 264,703 273,265 273,265 615.5 Purch Power Oper AG 0 339,464 (339,464) 0 347,161 (347,161) 0 347,057 <t< td=""><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td></t<>		•						-	-		
603.8 Salaries-Dir & Off 0 0 0 0 161 161 604.3 Empl Pens & Ben Oper 0 <td< td=""><td></td><td>•</td><td>•</td><td>640.766</td><td>-</td><td></td><td>F20.7FF</td><td>-</td><td>-</td><td>500 222</td><td>-</td></td<>		•	•	640.766	-		F20.7FF	-	-	500 222	-
604.3 Empl Pens & Ben Oper 0 <td></td> <td>•</td> <td>•</td> <td>610,766</td> <td></td> <td></td> <td>529,755</td> <td></td> <td>-</td> <td>589,332</td> <td></td>		•	•	610,766			529,755		-	589,332	
604.5 Empl Pens & Ben Oper 0 <td></td>											
604.8 Empl Pens & Ben AG 219,976 236,981 (17,005) 199,981 219,154 (19,173) 159,975 228,550 (68,575) 610.1 Purchased Water Oper 16,416 18,000 (1,584) 23,500 18,000 5,499 18,676 18,000 676 615.1 Purch Power Oper SS 61,877 61,877 45,317 45,317 64,575 64,575 615.3 Purch Power Oper WT 347,605 347,605 264,703 273,265 273,265 615.5 Purch Power Oper AG 0 339,464 (339,464) 0 347,161 0 347,057 (347,057) 616.1 Purch Fuel Oper SS 0 0 17,495 0 </td <td></td>											
610.1 Purchased Water Oper SS 16,416 18,000 (1,584) 23,500 18,000 5,499 18,676 18,000 676 615.1 Purch Power Oper SS 61,877 61,877 45,317 45,317 64,575 64,575 615.3 Purch Power Oper WT 347,605 347,605 264,703 264,703 273,265 273,265 615.5 Purch Power Oper AG 0 339,464 (339,464) 0 347,161 (347,161) 0 347,057 (347,057) 616.1 Purch Power Oper AG 0 339,464 (339,464) 0 347,161 (347,161) 0 347,057 (347,057) 616.1 Purch Fuel Oper SS 0 0 17,495 0				226 091			210 15/			228 550	
615.1 Purch Power Oper SS 61,877 61,877 45,317 45,317 64,575 64,575 615.3 Purch Power Oper WT 347,605 347,605 264,703 264,703 273,265 273,265 615.5 Purch Power Oper TD 1,871 1,871 2,047 1,764 1,764 615.8 Purch Power Oper AG 0 339,464 (339,464) 0 347,161 (347,161) 0 347,057 (347,057) 616.1 Purch Fuel Oper SS 0 0 17,495 0 0 0 0 618.3 Chemicals Oper WT 120,303 103,579 16,724 113,262 108,171 5,091 129,884 108,865 21,019 620.1 M&S Oper SS 723 723 1,582 1,582 (1,460) (1,460) 620.2 M&S Maint SS 2,302 1,727 575 0 331 (331) 346 2,213 (1,867) 620.3 M&S Maint WT 15,056 11,549		•		-							
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620.8 M&S AG 6,700 1,836 4,864 7,815 1,836 5,979 (2,705) 1,836 (4,541)	620.6	M&S Maint TD	34,189	13,879		12,061	13,879			13,879	
	620.7	M&S Oper CA	0		0	0		0	0		0
631.3 Cont Serv Eng Oper WT 0 0 0 0 0		M&S AG	6,700	1,836	4,864	7,815	1,836	5,979	(2,705)	1,836	(4,541)
	631.3	Cont Serv Eng Oper WT	0		0	0		0	0		0

			Jan-18			Feb-18			Mar-18	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	2,385	33,756	(31,371)	206	16,227	(16,021)	0	18,088	(18,088)
632.8	Cont Serv Acct AG	10,953	10,548	405	10,953	10,548	405	11,713	10,548	1,165
633.8	Cont Serv Legal AG	53,052	13,167	39,886	44,359	13,167	31,192	54,389	13,167	41,222
634.8	Cont Serv Mgmt Fee A	906,693	770,297	136,396	776,701	691,409	85,291	901,405	853,408	47,997
635.3	Cont Serv Testing Op	412	2,378	(1,966)	3,479	2,378	1,101	915	2,378	(1,464)
636.1	Cont Serv Other Oper	264		264	2,102		2,102	0		0
636.2	Cont Serv Other Maint SS	0		0	829		829	11,433		11,433
636.3	Cont Serv Other Oper	2,426		2,426	12,237		12,237	11,200		11,200
636.4	Cont Serv Other Maint WT	5,325		5,325	20,740		20,740	(1,445)		(1,445)
636.5	Cont Serv Other Oper	19,227		19,227	1,882		1,882	13,366		13,366
636.6	Cont Serv Other Maint TD	2,260		2,260	0		0	1,485		1,485
636.7	Cont Serv Other CA	(4,528)		(4,528)	3,792		3,792	1,738		1,738
636.8	Cont Serv Other AG	4,758	19,858	(15,099)	9,217	21,983	(12,766)	27,671	24,361	3,310
641.5	Rents-Real Prop Oper TD	538		538	100		100	500		500
641.8	Rents-Real Prop AG	0	1,265	(1,265)	0	267	(267)	0	282	(282)
642.1	Rents-Equipment Oper	0		0	0		0	0		0
642.3	Rents-Equipment Oper	0		0	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	80	85	(6)	229	157	71	80	160	(80)
650.3	Transportation Oper	669		669	0		0	306		306
650.4	Transportation Maint	14		14	14		14	137		137
650.5	Transportation Oper	0		0	0		0	0		0
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	34,310	52,093	(17,783)	43,828	9,683	34,146	49,469	30,254	19,215
656.8	Ins Vehicle AG	2,352	2,655	(303)	2,352	2,655	(303)	2,352	2,655	(303)
657.8	Ins Gen Liab AG	39,114	31,541	7,573	39,149	31,541	7,608	39,132	31,541	7,591
658.8	Ins Work Comp AG	1,969	10,021	(8,052)	4,128	10,021	(5,894)	2,226	10,021	(7,795)
659.8	Ins Other AG	10,182	18,727	(8,545)	10,530	18,727	(8,197)	10,356	18,727	(8,371)
660.8	Advertising AG	(930)	1,000	(1,930)	399	750	(351)	(399)	1,000	(1,399)
666.8	Reg Exp-Rate Case	24,115	24,200	(85)	24,115	24,200	(85)	24,115	24,200	(85)
670.7	Bad Debt Expense	93,646	52,657	40,989	9,888	11,833	(1,945)	78,420	52,741	25,679
675.1	Misc Exp Oper SS	14,692		14,692	8,226		8,226	8,510		8,510
675.2	Misc Exp Maint SS	0	63,917	(63,917)	3,581	63,993	(60,413)	432	63,993	(63,562)
675.3	Misc Exp Oper WT	65,715	33,867	31,847	58,849	40,124	18,725	59,499	31,929	27,571
675.4	Misc Exp Maint WT	30,373	3,817	26,556	21,132	3,817	17,315	22,103	3,817	18,286
675.5	Misc Exp Oper TD	21,673		21,673	18,172		18,172	15,401		15,401
675.6	Misc Exp Maint TD	35,441	8,179	27,262	8,771	8,179	592	44,925	8,179	36,746
675.7	Misc Exp CA	95,582	91,148	4,434	97,485	97,136	349	98,943	91,794	7,149
675.8	Misc Exp AG	(5,836)	227,521	(233,356)	67,042	188,451	(121,409)	3,057	177,256	(174,199)

water only			Apr-18			May-18	· ·		Jun-18	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,324,957	\$1,346,368	(\$21,411)	\$1,331,588	\$1,348,731	(\$17,143)	\$1,338,978	\$1,356,719	(\$17,741)
406	Amort UPAA	713	713	0	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	16,312	17,918	(1,606)	16,312	17,918	(1,606)	16,312	17,918	(1,606)
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	15,859	14,064	1,795	15,859	14,064	1,795	15,859	14,064	1,795
408.11	Taxes Oth than Inc-P	527,732	474,281	53,450	408,149	474,281	(66,133)	501,269	474,282	26,987
408.12	Taxes Oth than Inc-P	44,228	47,776	(3,547)	48,286	51,942	(3,656)	42,323	47,730	(5,406)
408.13	Taxes Oth than Inc-O	0	833	(833)	0	2,779	(2,779)	0	833	(833)
409.1	Income Taxes-FIT Ope	(65,849)	671,027	(736,876)	471,850	767,358	(295,508)	1,414,568	931,652	482,916
409.11	Income Taxes-SIT Ope	(8,361)	115,802	(124,163)	152,031	136,714	15,317	310,127	166,109	144,018
409.2	Income Taxes-Oth Inc	(180)	60.244	(180)	853	424 474	853	(10,255)	60.274	(10,255)
410.1	Def Inc Tax-FIT	158,217	60,344	97,873	22,095	121,171		(1,025,110)		(1,093,481)
410.11	Def Inc Tax-SIT	32,790	7,080	25,710	(5,097)	18,173	(23,270)	(277,370)	8,544	(285,915)
412.11	ITC-Restored	(6,541)	(6,541)	0	(6,541)	(6,541)	0	(6,541)	(6,541)	0
416	M&J Expenses	0	(74.540)	0	(9,629)	(00.046)	(9,629)	(02.255)	(07.067)	0
420	AFUDC	(97,214)	(71,513)	(25,701)	(92,429)	(82,846)	(9,583)	(92,255)	(97,267)	5,012
421	Nonutility Income	0	7.000	0	0	7 200	0	0	42.200	0
426	Misc Nonutility Expe	758	7,208	(6,451)	6,022	7,208	(1,186)	20,455	12,208	8,246
427.2	Int Exp-Short Term D	17,574	17,610	(35)	25,304	13,739	11,565	27,321	21,384	5,937
427.3	Int Exp-LTD	1,013,491	1,031,343	(17,852)	1,013,491	1,031,343	(17,852)	1,013,491	1,031,343	(17,852)
427.5	Int Exp-Other	0	0.220	0	0	0.220	0	0	0.220	0
428	Amort Debt Expense	11,138	9,339	1,799	10,326	9,339	987	10,311	9,339	971
437	Dividends Declared -	15,881	0	15,881	15,881	0	15,881	15,881	2 600 644	15,881
438	Dividends Declared -	(4.045.360)	0	0	0	0	(276.460)	2,288,391	2,600,611	(312,220)
461.1	Metered Sales-Res		(4,228,598)	213,330	(4,897,571)					432,673
461.2	Metered Sales-Com		(1,871,802)			(2,037,417)	73,957		(2,153,986)	(26,409)
461.3	Metered Sales-Ind	(220,241)	(217,141)	(3,099)	(235,009)	(239,191)	4,183	(310,297)	(256,353)	(53,944)
461.4	Metered Sales-OPA	(456,225)	(462,804)	6,579	(550,842)	(512,456)		(709,142)	(582,486)	(126,655)
462.1 462.2	Public Fire Revenues Private Fire Revenue	(322,444)	(335,100)	12,656	(327,060)	(335,100)	8,040	(344,158)	(335,100)	(9,058)
466	Sales for Resale	(241,542)	(250,810)	9,268 2,976	(241,542)	(250,810)	9,268 (16,267)	(254,192)	(250,810)	(3,382) (20,205)
467	Interdept Sales	(149,910) (1,774)	(152,886)	(1,774)	(163,826)	(147,559)	(2,392)	(197,144)	(176,939)	
467	Forfeited Discounts	(60,600)	(67,153)	6,553	(2,392) (62,719)	(80,646)	(2,392) 17,927	(3,454) (64,161)	(75,155)	(3,454) 10,994
470	Misc Service Revenue	(120,656)	(104,481)	(16,175)	(130,374)	(134,528)	4,154	(136,530)	(147,407)	10,877
471	Rents from Water Pro	(7,948)	(7,643)	(305)	(130,374)	(134,328)	(305)	(130,330)	(7,643)	-
473	Interdept Rents	(12,911)	(12,911)	(303)	(12,911)	(12,911)		(12,911)	(12,911)	, ,
474	Other Water Revenues	1,426,852	(12,911)	1,426,852	420,650	(12,911)	420,650	688,668	(12,911)	688,668
601.3	Salaries-Empl Oper W	182,185		182,185	197,211		197,211	195,528		195,528
601.4	Salaries-Empl Maint	17,783		17,783	24,341		24,341	16,612		16,612
601.5	Salaries-Empl Oper TD	96,925		96,925	106,265		106,265	87,331		87,331
601.6	Salaries-Empl Maint TD	111,634		111,634	123,858		123,858	55,332		55,332
601.7	Salaries-Empl CA	31,571		31,571	54,468		54,468	40,392		40,392
601.8	Salaries-Empl AG	154,692	562,497		141,430	615 628	(474,197)	161,959	561,622	(399,663)
603.8	Salaries-Dir & Off	0	302,437	0	0	013,020	0	0	301,022	(333,003)
604.3	Empl Pens & Ben Oper	0		0	379		379	1,177		1,177
604.5	Empl Pens & Ben Oper	0		0	828		828	853		853
604.8	Empl Pens & Ben AG	187,780	227,366	(39,587)	210,961	224,007	(13,046)	165,173	225,677	(60,504)
610.1	Purchased Water Oper	22,832	18,000	4,832	24,160	18,000	6,160	35,161	18,000	17,161
615.1	Purch Power Oper SS	50,702	10,000	50,702	80,707	10,000	80,707	47,106	10,000	47,101
615.3	Purch Power Oper WT	261,688		261,688	259,536		259,536	309,683		309,683
615.5	Purch Power Oper TD	1,630		1,630	1,416		1,416	1,318		1,318
615.8	Purch Power Oper AG	0	328,459	(328,459)	0	379,935	(379,935)	0	394,201	(394,201)
616.1	Purch Fuel Oper SS	0	520,733	(328,439)	0	3,3,333	(379,933)	0	554,201	(394,201)
618.3	Chemicals Oper WT	179,525	103,107	76,418	141,485	156,228	(14,743)	173,385	169,055	4,330
620.1	M&S Oper SS	214	200,207	214	563	200,220	563	(717)	200,000	(717)
620.2	M&S Maint SS	441	1,950	(1,509)	1,205	1,028	177	662	2,626	(1,963)
620.3	M&S Oper WT	7,019	1,550	7,019	6,879	1,020	6,879	7,055	2,020	7,055
620.4	M&S Maint WT	10,216	11,549	(1,332)	9,760	11,549	(1,789)	8,373	11,549	(3,176)
620.5	M&S Oper TD	3,331	6,723	(3,392)	3,468	13,727	(10,259)	4,813	9,628	(4,815)
620.6	M&S Maint TD	(902)	13,879	(14,781)	24,512	13,879	10,633	(9,273)	13,879	(23,152)
620.7	M&S Oper CA	0	20,073	0	504	10,073	504	(3,273)	20,073	(23,132)
620.8	M&S AG	5,089	0	5,089	(590)	0	(590)	5,862	0	5,862
631.3	Cont Serv Eng Oper WT	0	J	0	2,182	J	2,182	0	3	0
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			Apr-18			May-18			Jun-18	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	3,304	16,564	(13,260)	0	16,376	(16,376)	0	25,054	(25,054)
632.8	Cont Serv Acct AG	10,405	10,548	(143)	24,485	10,548	13,937	10,405	10,548	(143)
633.8	Cont Serv Legal AG	44,795	13,167	31,629	29,177	13,167	16,010	61,179	13,167	48,013
634.8	Cont Serv Mgmt Fee A	695,230	747,126	(51,897)	745,612	775,806	(30,194)	822,810	843,392	(20,582)
635.3	Cont Serv Testing Op	740	2,378	(1,638)	524	2,378	(1,855)	1,032	2,378	(1,346)
636.1	Cont Serv Other Oper	1,604		1,604	4,799		4,799	0		0
636.2	Cont Serv Other Maint SS	210		210	3,943		3,943	3,105		3,105
636.3	Cont Serv Other Oper	5,815		5,815	2,217		2,217	6,984		6,984
636.4	Cont Serv Other Maint WT	1,382		1,382	10,189		10,189	14,676		14,676
636.5	Cont Serv Other Oper	12,720		12,720	7,055		7,055	22,028		22,028
636.6	Cont Serv Other Maint TD	16,747		16,747	6,155		6,155	5,184		5,184
636.7	Cont Serv Other CA	(3,876)		(3,876)	7,954		7,954	(7,679)		(7,679)
636.8	Cont Serv Other AG	9,918	23,972	(14,054)	13,154	22,735	(9,580)	17,438	27,058	(9,621)
641.5	Rents-Real Prop Oper TD	4,407		4,407	511		511	231		231
641.8	Rents-Real Prop AG	0	567	(567)	0	758	(758)	0	2,893	(2,893)
642.1	Rents-Equipment Oper	565		565	0		0	0		0
642.3	Rents-Equipment Oper	5,740		5,740	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0	0		0
642.8	Rents-Equipment AG	80	80	0	80	80	0	81	159	(79)
650.3	Transportation Oper	9		9	10		10	16		16
650.4	Transportation Maint	114		114	38		38	52		52
650.5	Transportation Oper	0		0	0		0	0		0
650.6	Transportation Maint	0		0	0		0	0		0
650.8	Transportation AG	24,823	27,349	(2,526)	23,732	27,046	(3,314)	24,144	29,748	(5,603)
656.8	Ins Vehicle AG	2,352	2,655	(303)	2,352	2,655	(303)	2,352	2,655	(303)
657.8	Ins Gen Liab AG	39,132	31,541	7,591	39,129	31,541	7,588	39,129	31,541	7,588
658.8	Ins Work Comp AG	2,400	10,021	(7,621)	1,604	10,021	(8,417)	1,436	10,021	(8,585)
659.8	Ins Other AG	10,356	18,727	(8,371)	10,356	18,727	(8,371)	10,356	18,727	(8,371)
660.8	Advertising AG	118	1,000	(882)	405	750	(345)	1,455	1,000	455
666.8	Reg Exp-Rate Case	24,115	24,200	(85)	24,115	24,200	(85)	24,115	24,200	(85)
670.7	Bad Debt Expense	52,784	53,594	(809)	47,063	56,431	(9,368)	188,137	38,790	149,347
675.1	Misc Exp Oper SS	7,874		7,874	10,453		10,453	7,324		7,324
675.2	Misc Exp Maint SS	0	63,993	(63,993)	354	63,993	(63,639)	545	63,993	(63,448)
675.3	Misc Exp Oper WT	69,374	35,213	34,161	54,856	39,598	15,258	50,704	34,987	15,717
675.4	Misc Exp Maint WT	32,036	3,817	28,219	38,199	3,817	34,382	24,449	3,817	20,632
675.5	Misc Exp Oper TD	24,945		24,945	16,689		16,689	32,023		32,023
675.6	Misc Exp Maint TD	59,244	8,179	51,066	45,187	8,179	37,008	130,051	8,179	121,872
675.7	Misc Exp CA	105,972	95,715	10,257	115,882	94,145	21,737	103,788	96,533	7,254
675.8	Misc Exp AG	113,041	158,086	(45,044)	140,843	154,852	(14,009)	146,202	192,036	(45,835)

			Jul-18			Aug-18	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,335,341	\$1,359,799	(\$24,458)	\$1,354,618	\$1,366,871	(\$12,253)
406	Amort UPAA	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	16,312	17,918	(1,606)	16,312	17,918	(1,606)
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	16,386	14,762	1,623	16,386	14,762	1,623
408.11 408.12	Taxes Oth than Inc-P Taxes Oth than Inc-P	501,272	474,281	26,991	501,272	474,281	26,991
408.12	Taxes Oth than Inc-O	44,395 0	49,836 1,539	(5,441)	47,291 0	51,957 833	(4,666) (833)
408.13	Income Taxes-FIT Ope	672,762	1,056,110	(1,539) (383,348)	594,149	992,763	(398,614)
409.11	Income Taxes-SIT Ope	189,391	191,337	(1,946)	156,495	181,876	(25,381)
409.2	Income Taxes-Oth Inc	1,334	131,337	1,334	(5,502)	101,070	(5,502)
410.1	Def Inc Tax-FIT	(101,450)	59,434	(160,884)	(23,643)	128,527	(152,169)
410.11	Def Inc Tax-SIT	(66,974)	6,914	(73,888)	(16,338)	19,515	(35,852)
412.11	ITC-Restored	(6,541)	(6,541)	0	(6,541)	(6,541)	0
416	M&J Expenses	(4,705)		(4,705)	0		0
420	AFUDC	(98,294)	(107,558)	9,263	(98,245)	(105,965)	7,720
421	Nonutility Income	0		0	0		0
426	Misc Nonutility Expe	(77)	12,208	(12,286)	19,695	12,208	7,486
427.2	Int Exp-Short Term D	21,406	16,910	4,496	40,229	11,169	29,060
427.3	Int Exp-LTD	1,013,491	1,031,343	(17,852)	1,013,491	1,031,343	(17,852)
427.5	Int Exp-Other	0		0	0		0
428	Amort Debt Expense	10,311	9,339	971	10,311	9,339	971
437	Dividends Declared -	15,881		15,881	15,881		15,881
438	Dividends Declared -	0	0	0	0	0	0
461.1	Metered Sales-Res Metered Sales-Com	(4,630,747)	(4,898,290)	267,543	(4,814,190)	(4,911,190)	97,000
461.2 461.3	Metered Sales-Com		(2,263,189)				
461.4	Metered Sales-OPA	(324,042) (610,569)	(665,797)	(100,157) 55,228	(231,232) (681,492)	(264,324) (677,772)	33,092 (3,720)
462.1	Public Fire Revenues	(325,382)	(335,100)	-	(335,903)	(335,100)	(803)
462.2	Private Fire Revenue	(251,893)	(250,810)	(1,082)	(249,547)	(250,810)	1,263
466	Sales for Resale	(210,162)	(194,569)	(15,593)	(208,821)	(186,896)	(21,924)
467	Interdept Sales	(3,880)	(== :,===)	(3,880)	(1,467)	(===,===,	(1,467)
470	Forfeited Discounts	(88,338)	(67,748)	(20,590)	(72,689)	(67,713)	(4,976)
471	Misc Service Revenue	(139,727)	(135,365)	(4,362)	(131,907)	(144,613)	12,706
472	Rents from Water Pro	(7,948)	(7,643)	(305)	(7,948)	(7,643)	(305)
473	Interdept Rents	(12,911)	(12,911)	0	(12,911)	(12,911)	0
474	Other Water Revenues	328,628		328,628	495,387		495,387
601.3	Salaries-Empl Oper W	210,825		210,825	195,108		195,108
601.4	Salaries-Empl Maint	17,059		17,059	19,359		19,359
601.5	Salaries-Empl Oper TD	87,616		87,616	123,541		123,541
601.6	Salaries-Empl Maint TD	60,876		60,876	93,090		93,090
601.7	Salaries-Empl CA	36,903	506 440	36,903	66,922	642.040	66,922
601.8	Salaries-Empl AG	187,050	586,443	(399,393)	143,626	612,848	(469,223)
603.8	Salaries-Dir & Off	0		0	0		0
604.3 604.5	Empl Pens & Ben Oper Empl Pens & Ben Oper	0 341		0 341	0		0
604.8	Empl Pens & Ben AG	191,003	220,981	(29,978)	186,715	225,651	(38,936)
610.1	Purchased Water Oper	27,494	18,000	9,495	32,369	12,000	20,369
615.1	Purch Power Oper SS	49,585	10,000	49,585	45,723	12,000	45,723
615.3	Purch Power Oper WT	298,514		298,514	239,206		239,206
615.5	Purch Power Oper TD	1,326		1,326	746		746
615.8	Purch Power Oper AG	0	364,837	(364,837)	0	421,736	(421,736)
616.1	Purch Fuel Oper SS	0		0	0	•	0
618.3	Chemicals Oper WT	199,827	197,566	2,261	188,440	204,184	(15,744)
620.1	M&S Oper SS	(527)		(527)	968		968
620.2	M&S Maint SS	434	439	(5)	612	1,683	(1,071)
620.3	M&S Oper WT	5,557		5,557	3,628		3,628
620.4	M&S Maint WT	10,261	11,549	(1,287)	3,972	11,549	(7,577)
620.5	M&S Oper TD	6,590	12,748	(6,158)	6,591	11,549	(4,958)
620.6	M&S Maint TD	12,871	13,879	(1,008)	25,697	13,879	11,819
620.7	M&S Oper CA	0	_	0	0	_	0
620.8	M&S AG	90	0	90	14,216	0	14,216
631.3	Cont Serv Eng Oper WT	0		0	9,382		9,382

			Jul-18	1		Aug-18	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	0	17,032	(17,032)	0	16,554	(16,554)
632.8	Cont Serv Acct AG	11,982	10,548	1,434	11,982	10,548	1,434
633.8	Cont Serv Legal AG	22,622	13,167	9,455	34,197	13,167	21,031
634.8	Cont Serv Mgmt Fee A	765,350	753,784	11,565	696,901	767,891	(70,990)
635.3	Cont Serv Testing Op	1,075	2,378	(1,304)	338	2,378	(2,040)
636.1	Cont Serv Other Oper	0		0	3,760		3,760
636.2	Cont Serv Other Maint SS	588		588	3,447		3,447
636.3	Cont Serv Other Oper	6,250		6,250	9,912		9,912
636.4	Cont Serv Other Maint WT	5,896		5,896	6,075		6,075
636.5	Cont Serv Other Oper	7,900		7,900	15,947		15,947
636.6	Cont Serv Other Maint TD	5,185		5,185	4,599		4,599
636.7	Cont Serv Other CA	1,100		1,100	(150)		(150)
636.8	Cont Serv Other AG	15,861	18,355	(2,493)	18,048	23,426	(5,378)
641.5	Rents-Real Prop Oper TD	500		500	999		999
641.8	Rents-Real Prop AG	1,500	(1,052)	2,552	0	267	(267)
642.1	Rents-Equipment Oper	0		0	0		0
642.3	Rents-Equipment Oper	0		0	0		0
642.5	Rents-Equipment Oper	0		0	0		0
642.8	Rents-Equipment AG	81	80	1	81	80	1
650.3	Transportation Oper	0		0	118		118
650.4	Transportation Maint	95		95	81		81
650.5	Transportation Oper	0		0	0		0
650.6	Transportation Maint	0		0	80		80
650.8	Transportation AG	32,123	29,623	2,500	44,621	27,605	17,016
656.8	Ins Vehicle AG	2,352	2,655	(303)	2,352	2,655	(303)
657.8	Ins Gen Liab AG	39,129	31,541	7,588	39,129	31,541	7,588
658.8	Ins Work Comp AG	1,805	10,021	(8,216)	784	10,021	(9,237)
659.8	Ins Other AG	10,356	18,727	(8,371)	10,526	18,727	(8,201)
660.8	Advertising AG	144	1,000	(856)	713	750	(37)
666.8	Reg Exp-Rate Case	24,115	24,200	(85)	24,115	24,200	(85)
670.7	Bad Debt Expense	63,165	61,707	1,459	97,243	24,653	72,589
675.1	Misc Exp Oper SS	8,537		8,537	6,382		6,382
675.2	Misc Exp Maint SS	0	63,993	(63,993)	2,314	63,993	(61,679)
675.3	Misc Exp Oper WT	60,066	36,532	23,534	74,662	40,468	34,194
675.4	Misc Exp Maint WT	31,698	3,817	27,881	21,124	3,817	17,307
675.5	Misc Exp Oper TD	26,803		26,803	38,470		38,470
675.6	Misc Exp Maint TD	53,922	8,179	45,744	48,730	8,179	40,551
675.7	Misc Exp CA	110,130	93,738	16,393	117,025	94,228	22,798
675.8	Misc Exp AG	179,028	172,314	6,714	83,838	159,171	(75,333)

			Sep-18			Oct-18	
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,361,152	\$1,378,564	(\$17,412)	\$1,384,385	\$1,396,771	(\$12,385)
406	Amort UPAA	713	713	0	713	713	0
407.1	Amort-Ltd Term UP	16,312	17,918	(1,606)	16,312	17,918	(1,606)
407.2	Amort-Prop Losses	4,757	4,757	(0)	4,757	4,757	(0)
407.4	Amort-Reg Asset	575	575	0	575	575	0
408.1	Taxes Oth than Inc-R	16,386	14,762	1,623	16,386	14,762	1,623
408.11	Taxes Oth than Inc-P	501,272	477,027	24,246	501,272	479,772	21,500
408.12	Taxes Oth than Inc-P	40,753	45,330	(4,577)	50,172	51,232	(1,061)
408.13	Taxes Oth than Inc-O	0	2,940	(2,940)	26,811	833	25,978
409.1	Income Taxes-FIT Ope	259,365	1,052,269	(792,904)	71,118	960,155	(889,037)
409.11	Income Taxes-SIT Ope	108,285	192,990	(84,705)	3,352	170,054	(166,702)
409.2	Income Taxes-Oth Inc	6,890	40 513	6,890	624,548	440.054	624,548
410.1 410.11	Def Inc Tax-FIT Def Inc Tax-SIT	256,445	49,513	206,932	225,140	440,054	(214,914)
410.11	ITC-Restored	15,164	5,105 (6,541)	10,059 0	58,268 (6,541)	76,328 (6,541)	(18,060) 0
412.11	M&J Expenses	(6,541)	(0,341)	(50,644)	(6,541)	(0,341)	0
420	AFUDC	(50,644) (96,756)	(101,852)	,	(97,476)	(89,497)	(7,979)
421	Nonutility Income	(30,730)	(101,832)	0,095	(37,470)	(83,437)	0
426	Misc Nonutility Expe	16,220	12,208	4,012	(2,053,932)	(1,202,792)	
427.2	Int Exp-Short Term D	25,177	19,878	5,299	26,905	20,296	6,609
427.3	Int Exp-LTD	1,013,491	1,031,343	(17,852)	1,013,491	1,031,343	(17,852)
427.5	Int Exp-Other	0	1,001,0.0	0	1,472	1,001,010	1,472
428	Amort Debt Expense	10,311	9,339	971	10,311	9,339	971
437	Dividends Declared -	15,881	-,	15,881	15,881	-,	15,881
438	Dividends Declared -	3,354,217	3,601,350	(247,134)	0	0	0
461.1	Metered Sales-Res	(3,992,474)			(3,907,312)	(4,787,644)	880,333
461.2	Metered Sales-Com	(1,998,711)	(2,244,218)	245,506	(1,730,476)	(2,140,374)	409,898
461.3	Metered Sales-Ind	(254,141)	(245,999)	(8,141)	(242,565)	(249,370)	6,804
461.4	Metered Sales-OPA	(688,459)	(755,112)	66,653	(471,291)	(666,395)	195,104
462.1	Public Fire Revenues	(317,394)	(335,100)	17,706	(315,147)	(335,100)	19,953
462.2	Private Fire Revenue	(231,434)	(250,810)	19,377	(224,290)	(250,810)	26,520
466	Sales for Resale	(179,361)	(212,906)	33,545	(208,011)	(204,599)	(3,413)
467	Interdept Sales	(2,080)		(2,080)	(1,017)		(1,017)
470	Forfeited Discounts	(67,162)	(67,678)		(73,053)	(67,642)	(5,410)
471	Misc Service Revenue	(161,071)	(131,892)		(123,194)	(113,885)	(9,309)
472	Rents from Water Pro	(7,948)	(7,643)		(4,954)	(7,643)	2,690
473	Interdept Rents	(12,911)	(12,911)		(12,911)	(12,911)	0
474	Other Water Revenues	(355,084)		(355,084)	(344,876)		(344,876)
601.3 601.4	Salaries-Empl Oper W	172,321		172,321	218,607		218,607
601.4	Salaries-Empl Maint Salaries-Empl Oper TD	11,431 89,217		11,431	19,945 101,897		19,945
601.6	Salaries-Empl Maint TD	64,732		89,217 64,732	86,089		101,897 86,089
601.7	Salaries-Empl CA	44,613		44,613	58,883		58,883
601.8	Salaries-Empl AG	158,500	565,690	(407,190)	160,413	633,275	(472,862)
603.8	Salaries-Dir & Off	0	303,030	0	0	000,270	0
604.3	Empl Pens & Ben Oper	0		0	0		0
604.5	Empl Pens & Ben Oper	0		0	2,031		2,031
604.8	Empl Pens & Ben AG	63,473	222,197	(158,724)	89,717	224,029	(134,312)
610.1	Purchased Water Oper	32,536	12,000	20,536	33,108	12,000	21,108
615.1	Purch Power Oper SS	43,176		43,176	47,413		47,413
615.3	Purch Power Oper WT	234,868		234,868	228,446		228,446
615.5	Purch Power Oper TD	969		969	7,983		7,983
615.8	Purch Power Oper AG	0	413,699	(413,699)	0	335,694	(335,694)
616.1	Purch Fuel Oper SS	0		0	0		0
618.3	Chemicals Oper WT	226,929	189,338	37,591	139,373	164,771	(25,397)
620.1	M&S Oper SS	(505)		(505)			811
620.2	M&S Maint SS	108	2,585	(2,477)		488	1,163
620.3	M&S Oper WT	8,449		8,449	5,486		5,486
620.4	M&S Maint WT	7,274	11,549	(4,275)		11,549	(11,452)
620.5	M&S Oper TD	6,130	19,523	(13,393)		24,343	(17,832)
620.6	M&S Maint TD	5,011	13,879	(8,868)	17,487	13,913	3,574
620.7	M&S Oper CA	1 047	7 002	(6 SEE)	12 971	14 001	(2.010)
620.8 631.3	M&S AG	1,047	7,903	(6,855) 2,636	12,871 (2,636)	14,881	(2,010) (2,636)
031.3	Cont Serv Eng Oper WT	2,636		2,030	(2,030)		(2,030)

			Sep-18			Oct-18	1
NARUC	NARUC Description	Actual	Budget	Variance	Actual	Budget	Variance
631.8	Cont Serv Eng AG	0	16,554	(16,554)	0	30,432	(30,432)
632.8	Cont Serv Acct AG	13,149	10,548	2,601	11,982	10,548	1,434
633.8	Cont Serv Legal AG	52,278	13,167	39,112	(2,335)	13,167	(15,502)
634.8	Cont Serv Mgmt Fee A	947,409	820,768	126,641	818,385	765,886	52,499
635.3	Cont Serv Testing Op	453	2,378	(1,926)	427	2,378	(1,951)
636.1	Cont Serv Other Oper	2,541		2,541	0		0
636.2	Cont Serv Other Maint SS	0		0	6,914		6,914
636.3	Cont Serv Other Oper	1,912		1,912	22,478		22,478
636.4	Cont Serv Other Maint WT	6,663		6,663	8,825		8,825
636.5	Cont Serv Other Oper	8,806		8,806	2,538		2,538
636.6	Cont Serv Other Maint TD	2,757		2,757	19,149		19,149
636.7	Cont Serv Other CA	146		146	6,597		6,597
636.8	Cont Serv Other AG	17,343	32,816	(15,473)	14,586	41,082	(26,497)
641.5	Rents-Real Prop Oper TD	1,708		1,708	515		515
641.8	Rents-Real Prop AG	0	1,056	(1,056)	300	267	33
642.1	Rents-Equipment Oper	0		0	0		0
642.3	Rents-Equipment Oper	630		630	530		530
642.5	Rents-Equipment Oper	2,095		2,095	1,234		1,234
642.8	Rents-Equipment AG	81	80	1	(100)	80	(180)
650.3	Transportation Oper	167		167	10		10
650.4	Transportation Maint	40		40	25		25
650.5	Transportation Oper	15		15	30		30
650.6	Transportation Maint	0		0	0		0
650.8	Transportation AG	50,907	27,036	23,870	34,879	36,314	(1,435)
656.8	Ins Vehicle AG	2,352	2,655	(303)	2,352	2,655	(303)
657.8	Ins Gen Liab AG	42,424	31,541	10,883	39,714	31,541	8,173
658.8	Ins Work Comp AG	1,137	10,021	(8,884)	591	10,021	(9,430)
659.8	Ins Other AG	10,611	18,727	(8,116)	10,152	18,727	(8,574)
660.8	Advertising AG	2,403	1,000	1,403	(1,804)	1,000	(2,804)
666.8	Reg Exp-Rate Case	24,115	24,200	(85)	24,115	24,200	(85)
670.7	Bad Debt Expense	101,953	67,581	34,372	28,371	65,765	(37,394)
675.1	Misc Exp Oper SS	6,693		6,693	6,473		6,473
675.2	Misc Exp Maint SS	661	63,993	(63,333)	13	63,993	(63,981)
675.3	Misc Exp Oper WT	41,147	43,681	(2,534)	55,545	43,228	12,317
675.4	Misc Exp Maint WT	30,242	3,817	26,425	22,764	3,817	18,947
675.5	Misc Exp Oper TD	23,383		23,383	36,057		36,057
675.6	Misc Exp Maint TD	56,334	8,179	48,155	64,353	8,179	56,174
675.7	Misc Exp CA	106,578	97,794	8,785	128,778	93,841	34,936
675.8	Misc Exp AG	156,437	181,665	(25,227)	147,973	168,194	(20,221)

mber 31, 2009	Balance at 12/31/2009	Plan Balance at 12/31/2009	Increase (Decrease)	% Change
Operating Revenues		, .		
Water Revenues	59,037	65,224	(6,187)	-9% A
Other Revenues	2,664	2,226	438	20% B
Total Operating Revenues	61,700	67,449	(5,749)	-9%
Operating Expenses				
Labor	6,762	6,943	(181)	-3%
Purchased Water	124	141	(17)	-12% C
Fuel & Power	2,974	3,958	(984)	-25% D
Chemicals	2,217	2,607	(390)	-15% E
Waste Disposal	234	283	(49)	-17% F
Management Fees-Corporate	8,148	7,598	549	7%
Group Insurance	2,173	1,885	288	15% G
Pensions	1,386	606	781	129% H
Regulatory Expense	245	279	(35)	-12% -15%
Ins Other Than Group	610	719	(109)	
Customer Accounting	1,617	1,725 57	(108)	-6% -44% J
Rents General Office Eve	32 528	57 583	(25) (55)	-44% J -9%
General Office Exp Miscellaneous	3,065	3,599	(534)	-9% -15% K
	1,227	1,197	31	3%
Maintenance Expense Total Maintenance & Operations Expense	31,341	32,178	(837)	-3%
Depreciation	5,826	7,034	(1,208)	-17% L
Depreciation Amortization	2,037	2,042	(5)	-1/% L
General Taxes	3,500	3,599	(99)	-3%
State Income Taxes	1,142	820	323	39% M
Federal Income Taxes	5,883	5,915	(32)	-1%
Tax Savings Aquisition Adj	5,005	3,513	(32)	0%
Total Operating Expenses	49,728	51,587	(1,859)	-4%
Utility Operating Income	11,972	15,863	(3,890)	-25%
Other Income and Deductions				
Interest Income	95			0%
AFUDC Equity	3,306	2,838	469	17% N
M&J Misc Income	(11)	:	(11)	0%
Gain/Loss in Disposition				0%
Total Other Income	3,295	2,838	457	16%
Misc Amortization	(0)	1	(1)	-155%
Misc Other Deductions	548	336	212	63% O
State Income Taxes	(30)		(2)	7% P
Federal Income Taxes	(163)	(108)	(55)	51%_Q
Total Other Deductions	355	201	154	76%
Income before Interest Charges	14,912	18,499	(3,587)	-19%
Interest Charges				
Interest on LTD	5,481	7,765	(2,284)	-29% R
Amort Debt Exp	105	117	(12)	-10%
Interest on Bank Debt	355	1,308	(953)	-73% S
Other Interest Exp	1	25	1	0%
AFUDC Debt	(1,591)		(303)	
Total Interest Charges	4,351	7,902	(3,551)	-45%
Net Income	10,561	10,597	(36)	0%
Preferred Dividend Declared	78	78	0	0%
Net Income to Common Stock	10,483	10,519	(36)	0%

- A Water revenue lower due to usage due to cool and wet weather and economy; and rate case settlement offset by AFUDC and tax exempt finanicng
- B Other revenue is over mainly due to Reconnection fees
- C Purchased water is lower than plan due to reduced PW requirements
- D Fuel&Power is lower than plan due to lower system delivery (result of lower usage and lower NRW)
- E Chemical expense is lower than plan due to lower system delivery (result of lower usage and lower NRW) and lower than planned chemical pricing
- F Waste Disposal is lower than planned due to improved raw water turbidity vs plan
- G Group Insurance is higher than due to increased FAS106 costs related to financial market conditions
- H Pensions are higher than plan due to increased FAS87 actuarial costs related to financial market conditions
- I Reg expense is lower due to lower than planned rate case expenses for 2009 case
- J Rent expense lower due to expiration of small office equipment rental
- K Miscellaneous expense is lower primarily due to lower actual transportation expenses
- L Depreciation is lower then plan due to higher composite rate used in the plan
- M Reflects tax impact of net change in revenue and expense items
- N AFUDC equity is over plan due to the treatment of CWIP in rate base from the settled case, offset by the tax exempt financing
- O Misc other deductions over plan due to spend on communications regarding the new water treatment plant
- P Reflects tax impact of net change in revenue and expense items
- Q Reflects tax impact of net change in revenue and expense items
- R LTD interest is under plan due to financing of \$71m with tax exempt financing, offset by lower AFUDC & revenues vs budget (AFUDC/Revenues offset due to outcomes of rate case)
- S Interest on Short Term Debt lower than plan due to lower rates
- T AFUDC debt is over plan due to the treatment of CWIP in rate base from the settled case, offset by the tax exempt financing

ember 31, 2010				
	Balance at 12/31/2010	Plan Balance at 12/31/2010	Increase (Decrease)	% Change
Operating Revenues	12,01,2010	12, 51, 1516	(500,000)	
Water Revenues	70,525	72,574	(2,049)	-3%
Other Revenues	3,225	2,718	507	19% A
Total Operating Revenues	73,750	75,292	(1,541)	-2%
Operating Expenses				
Labor	7,135	7,650	(515)	-7%
Purchased Water	116	144	(29)	-20% B
Fuel & Power	3,696	4,008	(312)	-8%
Chemicals	1,816	2,387	(571)	-24% C
Waste Disposal	246	337	(91)	-27% D
Management Fees-Corporate	8,849	8,779	69	1%
Group Insurance	2,245	2,451	(205)	-8%
Pensions	1,100	1,312	(212)	-16% E
Regulatory Expense	562	305	257	84% F
Ins Other Than Group	548	820	(272)	-33% G
Customer Accounting	1,904	1,922	(17)	-1%
Rents	31	37	(6)	-17%
General Office Exp	636	737	(102)	-14% H
Miscellaneous	3,158	3,537	(379)	-11%
Maintenance Expense	1,731	1,299	433	33% J
Total Maintenance & Operations Expense	33,774	35,723	(1,949)	-5%
Depreciation	6,622	7,468	(845)	-11% K
Amortization	2,183	2,268	(86)	-4%
General Taxes	4,797	4,790	6	0%
State Income Taxes	1,338	999	339	34% L
Federal Income Taxes	7,731	7,075	657	9% M
Tax Savings Aquisition Adj		()#1	(2)	0%
Total Operating Expenses	56,445	58,323	(1,878)	-3%
Utility Operating Income	17,305	16,969	336	2%
Other Income and Deductions				
Interest Income	3	9€	3	0%
AFUDC Equity	2,244	2,165	80	4%
M&J Misc Income	148	V.	148	0%
Gain/Loss in Disposition			3	0%
Total Other Income	2,395	2,165	231	11%
Misc Amortization	(0)	-	(0)	0%
Misc Other Deductions	707	603	104	17% N
State Income Taxes	(32)	-	(32)	0%
Federal Income Taxes	(176)		(176)	0%
Total Other Deductions	499	603	(104)	-17%
Income before Interest Charges	19,202	18,530	671	4%
Interest Charges				
Interest on LTD	6,862	7,606	(744)	-10% O
Amort Debt Exp	129	185	(56)	-30% P
Interest on Bank Debt	115	395	(280)	-71% Q
Other Interest Exp	4	*	4	0%
AFUDC Debt	(1,127)		599	<u>-35%</u> R
Total Interest Charges	5,983	6,460	(477)	-7%
Net Income	13,219	12,070	1,149	10%
Preferred Dividend Declared	78	(381)	459	-120% S
Net Income to Common Stock	13,141	12,451	690	6%

- A Operating Revenues favorable due to the LFUCG new stormwater billing erroneoulsy planned in water revenue line
- B Purchased water is lower than plan due to reduced PW requirements
- C Chemical expense lower than plan due to lower system delivery, favorable chemical pricing and lower chemical usage due to better source water
- D Waste disposal expense lower than pln due to lower system delivery and lower dredge cost
- E Pension expense lower due to updated FAS87 actuarial assumptions which resulted in expense decrease
- F Reg expense higher due to the 2010 Rate Order in which the PSC disallowed Reg Assets from the 2008 Rate resulting in write off of Cost of Service Study and Depreciation Study
- G Insurance other than group is lower primarily due to retro Insurance adjustments and lower general liability insurance premium and lower workers comp expense
- H General Office expense is lower than plan due to relocatoin expenses
- I Miscellaneous expense is lower than plan due to lower transportation expenses, lower audit fees and other miscellaneous spending
- J Maintenance expense is higher primarily due to plant maintenance (including intake and pump repairs, painting, lab repairs) and T&D Maintenance (driven by meter registers for maintenance repairs and tank repair, paving and backfill)
- K Depreciation is lower then plan due to implementation of PSC approved new depreciation study (new rates and correction for overdepreciated assets)
- L Reflects tax impact of net change in revenue and expense items
- M Reflects tax impact of net change in revenue and expense items
- N Misc other deductions over plan due to spending on Jacobson Park donation advertising
- O LTD Interest lower than plan due to June 2010 tax exempt financing at lower than plan rate
- P Amortization of debt expense lower due to lower than planned debt issuance fees
- Q Interest on Short Term Debt lower than plan due to lower rates and decrease in s-t debt from plan
- R AFUDC debt is under plan mainly due to capitalized interest on June 2010 tax exempt financing, offset by favorable interest expense
- S 2010 plan incorrect

ember 31, 2011	Balance at 12/31/2011	Plan Balance at 12/31/2011	Increase (Decrease)	% Change
Operating Revenues	,,	,,	(====,	
Water Revenues	79,791	82,016	(2,224)	-3%
Other Revenues	3,221	3,164	57	2%
Total Operating Revenues	83,013	85,180	(2,167)	-3%
Operating Expenses				
Labor	7,647	7,615	32	0%
Purchased Water	225	118	106	90% A
Fuel & Power	3,663	4,045	(382)	-9%
Chemicals	1,885	1,849	37	2%
Waste Disposal	302	346	(44)	-13% B
Management Fees-Corporate	7,751	8,290	(539)	-6%
Group Insurance	2,093	2,354	(261)	-11% C
Pensions	923	981	(57)	-6%
Regulatory Expense	215	370	(156)	-42% D
Ins Other Than Group	580	675	(94)	-14% E
Customer Accounting	1,857	1,929	(72)	-4%
Rents	32	36	(4)	-10%
General Office Exp	769	694	75	11% F
Miscellaneous	3,267	3,401	(134)	-4%
Maintenance Expense	1,579	1,534	45	3%
Total Maintenance & Operations Expense	32,788	34,237	(1,448)	-4%
Depreciation	8,855	9,667	(812)	-8%
Amortization	2,183	1,570	613	39% G
General Taxes	5,097	4,952	145	3%
State Income Taxes	1,451	1,370	81	6%
Federal Income Taxes	8,119	8,046	73	1%
Tax Savings Aquisition Adj				0%
Total Operating Expenses	58,493	59,841	(1,348)	-2%
Utility Operating Income	24,520	25,339	(819)	-3%
Other Income and Deductions				
Interest Income	9.5	•	*	0%
AFUDC Equity	281	237	44	19% H
M&J Misc Income	19,083	(8)	19,092	-230077% I
Gain/Loss in Disposition			8	0%
Total Other Income	19,364	228	19,136	8377%
Misc Amortization	(0)	-	(0)	0%
Misc Other Deductions	19,514	336	19,177	5703% J
State Income Taxes	(714)		(714)	#DIV/0! K
Federal Income Taxes	(3,912)	•	(3,912)	#DIV/0!L
Total Other Deductions	14,887	336	14,551	4327%
Income before Interest Charges	28,996	25,231	3,765	15%
Interest Charges				
Interest on LTD	10,864	11,762	(899)	-8%
Amort Debt Exp	86	75	12	16%
Interest on Bank Debt	73	78	(5)	-7%
Other Interest Exp	(3)		(3)	0%
AFUDC Debt	(131)	(194)	62	-32% M
Total Interest Charges	10,888	11,721	(833)	-7%
Net Income	18,108	13,510	4,599	34%
Preferred Dividend Declared	78	84	(6)	-8%
Net Income to Common Stock	18,031	13,426	4,605	34%
				-

- A Purchased water is higher than plan due to purchase water from Georgetown needed to resolve water quality issue for some customers in Owenton service area
- B Waste disposal expense lower than pln due to lower system delivery and lower dredge cost
- C Lower than plan due to better rates and lower than planned headcount
- D Reg expense lower due write off in December 2010 of Cost of Service Study and Depreciation Study (planned to be amortized)
- E Insurance other than group is lower due to lower insurance premiums
- F General Office expense is over plan due to unplanned relocation expenses
- G Amortization is showing over plan however it is offset in depreciation expense as the actuals were different that the split used in the plan
- H AFUDC equity variance is offset in AFUDC debt as the actuals were different that the split used in the plan
- I M&J Misc Income is over plan due to the recording of the gain related to the market value increase of Jacobson Park
- J Misc Other Deductions is over plan due to the recording of the donation of Jacobson Park
- K State taxes are favorable to plan due to the tax benefit related to Jacobson Park donation
- L Federal taxes are favorable to plan due to the tax benefit related to Jacobson Park donation
- M AFUDC debt is under plan mainly due to capitalized interest on June 2010 tax exempt financing, offset by favorable interest expense

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	83,011	81,821	1,190	1%
Sewer revenues	0	0	0	0%
Other operating revenues	2,677	2,014	662	33%
Management revenues				
Operating revenues	85,688	83,836	1,852	2%
- OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	313	340	27	8%
Fuel and power	3,849	4,030	181	4%
Chemicals	1,790	1,855	66	4%
Waste Disposal	340	275	(65)	-23%
Total Production Costs	6,292	6,501	209	3%
-	0,232	0,301	203	370
Salaries and Wages	7,203	7,687	484	6%
Pensions	1,015	1,035	20	2%
Group insurances	1,989	2,070	81	4%
Other benefits	374	412	38	9%
Total employee related	10,581	11,204	623	6%
- Sorvice Company costs	0.445	0.005	(220)	201
Service Company costs -	9,115	8,885	(230)	-3%
Contracted Services	834	1,002	168	17%
Building maintenance and services	532	592	59	10%
Telecommunication expenses	295	255	(40)	-16%
Postage, printing and stationery	26	30	4	14%
Office supplies and services	173	242	69	29%
Advertising & marketing expenses	16	41	24	60%
Employee related expense travel & entertainment	224	206	(17)	-8%
Miscellaneous expenses	1,191	834	(357)	-43%
Rents	52	35	(17)	-48%
Transportation	507	490	(17)	-46%
Operating supplies and services				-3%
-	3,850	3,726	(124)	-3%
Uncollectible Accounts Exp	597	585	(12)	-2%
Customer accounting other	1,049	1,212	164	13%
Regulatory Expense	213	213	(0)	0%
Insurance other than group	595	671	76	11%
Maintenance service & supplies	1,561	1,752	191	11%
Total operations and maintenance	33,852	34,749	896	3%
-	20,002	0.1,1.10		
Depreciation	9,977	9,426	(552)	-6%
Amortization	207	196	(11)	-6%
Removal Costs	1,550	2,015	465	23%
Depreciation and Amortization	11,734	11,636	(98)	-1%
- General Taxes	4,908	4,914	7	0%
Loss (gain) on sale of assets	(19)	4,914	19	100%
Impairment Charges	(19)	U	0	100%
Total operating expenses, net	50,476	51 200	824	20/
-	50,476	51,300	824	2%
Operating income (loss)	35,212	32,536	2,676	8%
OTHER INCOME (EXPENSES)				
Interest Income	0	0	0	
Interest on Long Term Debt	11,709	12,290	582	5%
Interest on Short Term Debt	57	54	(3)	-5%
Other Interest Expense	0	0	(0)	0%
Interest net (Income)/Expense	11,766	12,345	579	5%

Structure	Actual	Budget	Variance	Var %
-				
AFUDC Equity Income/(Expense)	674	429	246	57%
AFUDC Debt Income/(Expense)	316	329	(13)	-4%
Amortization of Debt Expense (Income)/Expense	73	67	(7)	-10%
-				
Other Net Income/(Expense)	(98)	(339)	241	-71%
-				
Total other Income/(Expense)	(10,947)	(11,993)	1,047	-9%
-				
Income (loss) before income taxes	24,266	20,543	3,723	18%
-				
Provision for Income Taxes	9,677	8,085	(1,592)	-20%
Income (loss) from continuing operations	14,588	12,457	2,131	17%
Income (loss) from discontinued operations net of tax				
-				
Net Income (loss)	14,588	12,457	2,131	17%
Preferred dividend declared	40	0	(40)	100%
Net income attributable to non-controlling interest				
Net income available to common stockholders	14,548	12,457	2,091	17%
Common dividends	14,702	7,641	(7,061)	-92%
Current Year Retained Earnings	(154)	4,817	(4,970)	-103%

- 1 Extension of 3rd party billing contract not in plan
- 2 Less purchased water required
- 3 Waste removal planned too low
- 4 Vacancies and reorgs
- 5 Unplanned capital credits for 401k and DCP
- 6 Savings on various contracted services (landscaping, excavation, external lab testing)
- 7 Reduced security expense
- 8 Increase in cell phone bills
- 9 Lower overnight shipping
- 10 Lower software license fees
- 11 Lower than planned marketing expenses
- 12 Higher than planned travel for SAP training
- 13 Conservation, Donations, Low Income Pay program budgeted in Other Net (see below)
- 14 Higher than planned copier lease rental
- 15 Lower than planned collection agency fees, forms, postage
- 16 Lower claims than planned
- 17 Less paving and backfill and material and supplies
- 18 Offset in Removal Cost line below, adjustments to automatic removal estimates, also miscalculated plan depr for 2H in service
- 19 Unfavorable variance driven by unplanned utility plant amortization and slightly higher than expected amortization on reg asset AFUDC
- 20 Offset in Deprecation line above, adjustments to automatic removal estimates
- 21 Property sale
- 22 Short term debt rates low, delayed LTD issuance
- 23 Miscalculated tax gross up in plan
- 24 Unplanned
- 25 Conservation, Donations, Low Income Pay program actuals in Misc. (see above)
- 26 Tax affect of above variances
- 27 Unplanned
- 28 Increased payout to 90% to maintain equity ratio below 45%, higher than planned 1Q payout due to Jacobson Park donation

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	81,509	86,696	(5,187)	-6%
Sewer revenues	0	0	0	0%
Other operating revenues	1,833	2,026	(193)	-10%
Management revenues				
Operating revenues	83,342	88,723	(5,380)	-6%
- OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	217	294	77	26%
Fuel and power	3,648	3,824	176	5%
Chemicals	1,736	1,813	77	4%
Waste Disposal	383	341	(41)	-12%
Total Production Costs	5,984	6,273	289	5%
-	3,301	0,273	203	370
Salaries and Wages	6,509	7,113	604	8%
Pensions	810	1,092	281	26%
Group insurances	1,699	1,966	267	14%
Other benefits	322	385	63	16%
Total employee related	9,340	10,556	1,216	12%
-	3,5.0	20,000	_,	
Service Company costs	9,164	9,596	432	5%
- Contracted Comitoes	000	900	00	440/
Contracted Services	800	899	98	11%
Building maintenance and services	454	477	23	5%
Telecommunication expenses	276	256	(20)	-8%
Postage, printing and stationery	24	35	12	33%
Office supplies and services	187	373	186	50%
Advertising & marketing expenses	6		(6)	100%
Employee related expense travel & entertainment	89	192	103	54%
Miscellaneous expenses	1,188	1,216	28	2%
Rents	36	38	2	4%
Transportation	570	478	(92)	-19%
Operating supplies and services	3,631	3,965	334	8%
Uncollectible Accounts Exp	1,092	568	(525)	-92%
Customer accounting other	1,048	1,169	121	10%
Regulatory Expense	260	292	31	11%
Insurance other than group	676	671	(5)	-1%
Maintenance service & supplies	1,582	1,591	9	1%
Total operations and maintenance	32,777	34,679	1,902	5%
- Depreciation	11,490	10,866	(624)	-6%
Amortization	223	219	(4)	-2%
Removal Costs	1,599	2,120	522	25%
Depreciation and Amortization	13,312	13,205	(106)	-1%
			, ,	
General Taxes	5,053	5,052	(1)	0%
Loss (gain) on sale of assets			0	
Impairment Charges			0	
Total operating expenses, net	51,142	52,937	1,795	3%
Operating income (loss)	32,200	35,786	(3,585)	-10%
- OTHER INCOME (EXPENSES)				
Interest Income			0	
	11,905	12,234	329	3%
Interest on Long Term Debt				

Structure	Actual	Budget	Variance	Var %
Other Interest Expense	1		(1)	100%
Interest net (Income)/Expense	11,952	12,330	377	3%
-				
AFUDC Equity Income/(Expense)	777	559	218	28% 2
AFUDC Debt Income/(Expense)	363	262	101	28% 2
Amortization of Debt Expense (Income)/Expense	89	77	(12)	-14% 2
Other Net Income/(Expense)	(81)	(70)	(11)	13%
Total other Income/(Expense)	(10,982)	(11,656)	673	-6%
Income (loss) before income taxes	21,218	24,130	(2,912)	-14%
Provision for Income Taxes	8,364	9,692	1,329	16% 2
Income (loss) from continuing operations	12,855	14,438	(1,583)	-12%
Income (loss) from discontinued operations net of tax				
- Net Income (loss)	12,855	14,438	(1,583)	-12%
Preferred dividend declared			0	
Net income attributable to non-controlling interest				
Net income available to common stockholders	12,855	14,438	(1,583)	-12%
Common dividends	8,291	9,680	1,389	17%
Current Year Retained Earnings	4,563	4,758	(195)	-4%

- 1 Lower revenues due to wet and cold summer, lower rate case award
- 2 Lower reconnect fees due to change from 25 days to 75 days
- 3 Purchased water credit from Winchester due to overpayment
- 4 Higher contracted waste disposal removal due to wet and cold weather
- 5 Continued reorganization and vacancies held due to lower sales
- 6 Reduction to required pension funding
- 7 Lower OPEB costs and lower headcount
- 8 Capitalized credits planned too low for 401k and DCP
- 9 Savings on external contracting/temp labor and legal
- 10 lower electric, heating and security
- 11 Higher cell phone bills
- 12 Lower overnight shipping
- 13 Software expense fees booked in maintenance
- 14 Planned in Misc. Expense
- 15 Travel cutback and SAP travel charged to corporate
- 16 Higher fuel and mainenance costs
- 17 Higher uncollectible reserves due to methodology change with new SAP system billings
- 18 Savings on bill inserts, forms and postage
- 19 Lower than planned reg expense amortization
- 20 Offset with removals below, the plan split incorrect
- 21 Offset with depr above, the plan split incorrect
- 22 lower STD rate
- 23 Unplanned tax gross up on AFUDC
- 24 Unplanned tax gross up on AFUDC
- 25 Unfavorable variance driven by higher than expected LTD issurance (\$7.8M vs Plan \$3M)
- 26 Tax effect on items above

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	86,369	87,713	(1,344)	-2%
Sewer revenues	0	0	0	
Other operating revenues	2,052	1,746	306	17%
Management revenues				
Operating revenues	88,421	89,459	(1,038)	-1%
- OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	143	230	87	38%
Fuel and power		3,732		-1%
Chemicals	3,753 1,635		(20)	-1%
Waste Disposal	278	1,597 400	(38)	30%
Total Production Costs	5,809	5,959	150	3%
Salaries and Wages	6,813	7,159	346	5%
Pensions	241	429	188	44%
Group insurances	1,403	1,578	176	11%
Other benefits	333	425	92	22%
Total employee related	8,790	9,592	802	8%
- Service Company costs	8,776	9,095	319	4%
-	3,770	3,033	313	470
Contracted Services	723	723	0	0%
Building maintenance and services	634	468	(166)	-36%
Telecommunication expenses	264	259	(6)	-2%
Postage, printing and stationery	19	29	10	34%
Office supplies and services	162	385	223	58%
Advertising & marketing expenses	5	11	6	56%
Employee related expense travel & entertainment	137	178	41	23%
Miscellaneous expenses	896	1,081	185	17%
Rents	32	39	7	18%
Transportation	495	477	(19)	-4%
Operating supplies and services	3,369	3,650	282	8%
- Uncollectible Accounts Exp	1,042	541	(501)	-93%
Customer accounting other	1,051	1,057	6	1%
Regulatory Expense	250	241	(9)	-4%
Insurance other than group	736	676	(61)	-9%
Maintenance service & supplies	1,960	1,521	(438)	-29%
Total operations and maintenance	31,782	32,331	549	2%
-				
Depreciation	11,812	11,894	83	1%
Amortization	234	231	(4)	-2%
Removal Costs	1,780	1,725	(55)	-3%
Depreciation and Amortization	13,826	13,850	24	0%
General Taxes	5,753	5,305	(448)	-8%
Loss (gain) on sale of assets			0	
Impairment Charges			0	
Total operating expenses, net	51,361	51,487	126	0%
Operating income (loss)	37,060	37,972	(913)	-2%
OTHER INCOME (EXPENSES)				
Interest Income			0	
Interest on Long Term Debt	12,132	12,136	4	0%
Interest on Short Term Debt	51	49	(2)	-5%

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Other Interest Expense	0		(0)	0%
Interest net (Income)/Expense	12,183	12,184	1	0%
AFUDC Equity Income/(Expense)	310	148	163	110%
AFUDC Debt Income/(Expense)	142	69	73	106%
Amortization of Debt Expense (Income)/Expense	91	88	(2)	-3%
Other Net Income/(Expense)	(72)	(6)	(67)	1218%
Total other Income/(Expense)	(11,893)	(12,061)	168	-1%
Income (loss) before income taxes	25,166	25,911	(745)	-3%
Provision for Income Taxes	9,261	10,285	1,024	10%
Income (loss) from continuing operations	15,905	15,626	279	2%
Income (loss) from discontinued operations net of tax				
Net Income (loss)	15,905	15,626	279	2%
Preferred dividend declared			0	
Net income attributable to non-controlling interest				
Net income available to common stockholders	15,905	15,626	279	2%
Common dividends	11,849	11,562	(287)	-2%
Current Year Retained Earnings	4,056	4,064	(9)	0%

- 1 Higher due to late fees and application fees
- 2 Lower due to Winchester purchased water credit
- 3 Lower due to process change requiring less chemicals
- 4 Lower due to vacancies
- 5 Lower due to less funding required given interest rates and returns
- 6 Lower due to vacancies & favorable pricing
- 7 Lower due to various items including 401k and DCP
- 8 Higher due to groundskeeping (budgeted in contracted services)
- 9 Lower due to overnight shipping
- 10 Lower due to budget for software maintence here, actuals in maintenance
- 11 Lower spend than planned
- 12 Less travel than planned
- 13 Lower due to EA expenses (donations) plus savings on lab supplies & general
- 14 Lower spend than planned on copiers
- 15 Higher due to increased write offs & bad debt reserves as result of 2013 SAP implementation
- 16 Higher due to increase in claims
- 17 Higher due to software maintenance (budgeted in Office Supplies), and higher than normal repairs on intake pumps and motors
- 18 Higher due to increase in property tax valuation method
- 19 Variance driven by higher than expected STD balance.
- 20 Higher due to Northern Connection project in-service date delay
- 21 Higher due to Northern Connection project in-service date delay
- 22 Higher due to unplanned lobbying expenses
- 23 Tax effect on above

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	88,532	86,357	2,175	3%
Sewer revenues	0	0	0	
Other operating revenues	2,267	1,981	286	14%
Management revenues				
Operating revenues	90,800	88,339	2,461	3%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	223	156	(67)	-43%
Fuel and power	3,936	3,804	(133)	-3%
Chemicals	1,590	1,510	(80)	-5%
Waste Disposal	241	320	80	25%
Total Production Costs	5,990	5,790	(200)	-3%
·	.,	-,	(/	
Salaries and Wages	7,142	7,375	233	3%
Pensions	586	363	(223)	-62%
Group insurances	1,628	1,610	(18)	-1%
Other benefits	447	413	(35)	-8%
Total employee related	9,804	9,760	(44)	0%
	9,004	9,760	(44)	0%
- Sarvice Company costs	0.336	7.004	1465	CC1
Service Company costs	8,326	7,861	(465)	-6%
Continue to d Complete	4.070	500	(200)	F-70/
Contracted Services	1,072	683	(389)	-57%
Building maintenance and services	602	584	(18)	-3%
Telecommunication expenses	228	273	44	16%
Postage, printing and stationery	30	22	(9)	-39%
Office supplies and services	243	215	(28)	-13%
Advertising & marketing expenses	14	11	(3)	-30%
Employee related expense travel & entertainment	339	159	(180)	-113%
Miscellaneous expenses	1,419	1,176	(243)	-21%
Rents	18	34	16	47%
Transportation	442	442	(0)	0%
Operating supplies and services	4,408	3,598	(810)	-23%
-				
Uncollectible Accounts Exp	906	758	(148)	-19%
Customer accounting other	1,100	998	(102)	-10%
Regulatory Expense	289	239	(50)	-21%
Insurance other than group	935	674	(261)	-39%
Maintenance service & supplies	1,981	1,711	(270)	-16%
Total operations and maintenance	33,739	31,390	(2,349)	-7%
-				
Depreciation	11,499	12,047	548	5%
Amortization	238	234	(4)	-2%
Removal Costs	1,855	1,859	4	0%
Depreciation and Amortization	13,593	14,141	548	4%
-	13,333	11,111	3.10	170
General Taxes	6,562	5,695	(867)	-15%
Loss (gain) on sale of assets	(33)	3,033	33	100%
Impairment Charges	(33)		0	100%
Total operating expenses, net	E2 061	E1 226	(2,635)	E0/
rotal operating expenses, net	53,861	51,226	(2,035)	-5%
Operating income (loss)	20.000	27.112	1070	201
Operating income (loss)	36,939	37,113	(174)	0%
- OTHER INCOME (EVRENCES)				
OTHER INCOME (EXPENSES)				
Interest Income			0	
Interest on Long Term Debt	12,138	12,154	16	0%
Interest on Short Term Debt	99	57	(42)	-75%

Structure	Actual	Budget	Variance	Var %
Other Interest Expense	272		(272)	100% 2
Interest net (Income)/Expense	12,508	12,210	(298)	-2%
-				
AFUDC Equity Income/(Expense)	758	710	48	7% 2
AFUDC Debt Income/(Expense)	346	334	12	3%
Amortization of Debt Expense (Income)/Expense	105	98	(8)	-8% 2
Other Net Income/(Expense)	173	(72)	245	-341%
Total other Income/(Expense)	(11,336)	(11,335)	(1)	0%
Income (loss) before income taxes	25,603	25,778	(175)	-1%
Provision for Income Taxes	10,746	10,347	(398)	-4%
Income (loss) from continuing operations	14,857	15,430	(573)	-4%
Income (loss) from discontinued operations net of tax				
- Net Income (loss)	14,857	15,430	(573)	-4%
Preferred dividend declared			0	
Net income attributable to non-controlling interest				
Net income available to common stockholders	14,857	15,430	(573)	-4%
Common dividends	11,285	11,370	85	1%
Current Year Retained Earnings	3,572	4,060	(488)	-12%

- 1 Higher due to late payment fees
- 2 Higher due to unplanned purchased water
- 3 Higher due to system delivery over plan
- 4 Lower due to timing of lagoon cleaning
- 5 Higher due to increased funding requirement
- 6 Higher due to underplanned awards, physical exams, retiree medical
- 7 Higher due to increased pension funding & unmet call center challenge
- 8 Higher due to PWC fees for sales tax audit
- 9 Lower due to savings on land lines and cell phone plans
- 10 Higher due to unplanned printing
- 11 Higher due to software licenses and general supplies
- 12 Higher spend than planned
- 13 Higher due to relocation expenses
- 14 Higher due to penalties related to sales tax audit
- 15 Lower due to efficiencies on copier leases
- 15 Higher due to unplanned write offs and bad debt reserves
- 16 Higher due to collection agency fees
- 17 Higher due to rate case expense
- 18 Higher due to increase in claims and cost per claim
- 19 Higher due to unplanned repairs at plants (pumps) and in distribution (hydrants)
- 20 Higher due to increased property taxes and sales taxes from audit
- 21 Property Sale
- 22 Higher due to more short term debt than planned
- 23 Higher due to unplanned interest expense on sales tax audit finding
- 24 Higher due to timing of capital project spend
- 25 Higher due to unplanned write off for preferred stock redemption
- 26 Higher due to Charges for Property Damages

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	92,385	90,947	1,438	2%
Sewer revenues	0	0	0	
Other operating revenues	2,476	2,290	186	8%
Management revenues				
Operating revenues	94,861	93,237	1,624	2%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	216	182	(34)	-18%
Fuel and power	4,169	4,049	(120)	-3%
Chemicals	1,641	1,829	189	10%
Waste Disposal	517	320	(197)	-62%
Total Production Costs	6,543	6,381	(162)	-3%
-	.,.	-,	(- /	
Salaries and Wages	6,787	7,291	505	7%
Pensions	632	638	7	1%
Group insurances	1,531	1,639	108	7%
Other benefits	452	439	(12)	-3%
Total employee related	9,401	10,008	607	6%
-	3,701	10,000	007	370
Service Company costs	9,130	7,947	(1,183)	-15%
-	3,130	7,547	(1,103)	-13/0
Contracted Services	744	760	15	2%
Building maintenance and services	700	588	(112)	-19%
Telecommunication expenses	257	251	(6)	-3%
	28	231	(6)	-26%
Postage, printing and stationery				
Office supplies and services	239	283	44	16%
Advertising & marketing expenses	13	11	(2)	-18%
Employee related expense travel & entertainment	52	162	110	68%
Miscellaneous expenses	1,099	1,274	175	14%
Rents	8	21	12	60%
Transportation	328	425	97	23%
Operating supplies and services	3,468	3,797	328	9%
-				
Uncollectible Accounts Exp	921	673	(248)	-37%
Customer accounting other	1,125	1,143	17	2%
Regulatory Expense	234	256	22	9%
Insurance other than group	663	785	122	16%
Maintenance service & supplies	2,371	2,118	(253)	-12%
Total operations and maintenance	33,857	33,108	(749)	-2%
-				
Depreciation	12,621	12,541	(79)	-1%
Amortization	244	243	(1)	0%
Removal Costs	1,934	1,909	(25)	-1%
Depreciation and Amortization	14,798	14,693	(106)	-1%
-				
General Taxes	6,322	6,111	(211)	-3%
Loss (gain) on sale of assets	(25)		25	
Impairment Charges			0	
Total operating expenses, net	54,952	53,911	(1,041)	-2%
-			-	
Operating income (loss)	39,909	39,326	583	1%
-				
OTHER INCOME (EXPENSES)				
Interest Income			0	
Interest on Long Term Debt	11,987	12,529	542	4%
	11,507	12,323	J7L	7/0

Structure	Actual	Budget	Variance	Var %
Interest on Short Term Debt	207	109	(98)	-90%
Other Interest Expense	(102)		102	
Interest net (Income)/Expense	12,092	12,638	546	4%
- AFUDC Equity Income/(Expense)	1,069	850	218	26%
AFUDC Debt Income/(Expense)	482	388	93	24%
Amortization of Debt Expense (Income)/Expense	108	94	(13)	-14%
Other Net Income/(Expense)	(151)	(72)	(79)	111%
- Total other Income/(Expense)	(10,800)	(11,565)	764	-7%
Income (loss) before income taxes	29,109	27,761	1,348	5%
- Provision for Income Taxes	11,003	11,295	292	3%
Income (loss) from continuing operations	18,106	16,466	1,640	10%
Income (loss) from discontinued operations net of tax				
- Net Income (loss)	18,106	16,466	1,640	10%
Preferred dividend declared			0	
Net income attributable to non-controlling interest				
Net income available to common stockholders	18,106	16,466	1,640	10%
Common dividends	12,241	11,894	(348)	-3%
Current Year Retained Earnings	5,864	4,572	1,292	28%

- 1 Reconnection Fees, Late Payment Fees & Application Fees higher than planned
- 2 Purchased Water from Paris for Millersburg
- 3 Better source water quality
- 4 KRS1 Lagoon Cleaning
- 5 YTD Cap Rate 26% vs budget 19%, plus 2.2% vacancy
- 6 Lower due to vacancies & funding requirement
- 7 VEBA, Sale/Use Tax Audit, Mpower Lawsuit, Severence
- 8 Groundskeeping, Snow Removal, Janitorial
- 9 Overnight shipping & printing
- 10 Favorable Credit Line Fees and Office Supply spend
- 11 Unexpected expenditures
- 12 Reversal of Relocation expense accrual from 2015
- 13 Reversal of Sale Tax & Use Audit penalties booked in 2015
- 14 Less equipment rental than budgeted
- 15 Favorable gas prices
- 16 More write offs than planned
- 17 Less rate case expense than planned
- 18 Few claims, lowered expenses
- 19 Higher due to unplanned repairs at plants and in distribution
- 20 More short term debt than planned
- 21 Higher capex than budgeted
- 22 Higher capex than budgeted
- 23 Higher debt issuance expense than planned
- 24 Unplanned M&J work

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	95,144	95,386	(242)	0%
Sewer revenues	0	0	0	
Other operating revenues	2,626	2,401	225	9%
Management revenues				
Operating revenues	97,770	97,787	(18)	0%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	244	160	(84)	-53%
Fuel and power	4,039	4,219	180	4%
Chemicals	1,698	1,784	87	5%
Waste Disposal	529	321	(207)	-65%
Total Production Costs	6,510	6,484	(25)	0%
-		-, -	(- /	
Salaries and Wages	6,680	7,013	334	5%
Pensions	683	840	157	19%
Group insurances	1,423	1,421	(2)	0%
Other benefits	521	494	(27)	-6%
Total employee related	9,307	9,768	461	5%
Total employee related	9,307	3,708	401	3/6
Service Company costs	9,057	8,323	(734)	-9%
Service Company costs	9,057	8,323	(734)	-9%
Contracted Convince	700	600	(00)	1.40/
Contracted Services	788	690	(98)	-14%
Building maintenance and services	624	590	(33)	-6%
Telecommunication expenses	243	239	(4)	-2%
Postage, printing and stationery	74	27	(47)	-177%
Office supplies and services	274	304	29	10%
Advertising & marketing expenses	5	11	6	51%
Employee related expense travel & entertainment	362	149	(213)	-143%
Miscellaneous expenses	1,519	1,022	(497)	-49%
Rents	17	12	(5)	-41%
Transportation	384	421	37	9%
Operating supplies and services	4,292	3,465	(826)	-24%
-				
Uncollectible Accounts Exp	682	699	17	2%
Customer accounting other	1,116	1,160	44	4%
Regulatory Expense	290	241	(48)	-20%
Insurance other than group	531	833	302	36%
Maintenance service & supplies	2,076	2,054	(21)	-1%
Total operations and maintenance	33,860	33,029	(831)	-3%
_	12.122	40.000	(1=2)	10/
Depreciation	13,428	13,279	(150)	-1%
Amortization	264	244	(21)	-9%
Removal Costs	2,199	1,937	(262)	-14%
Depreciation and Amortization	15,892	15,459	(432)	-3%
Conoral Taxos	6 110	6 565	446	70/
General Taxes	6,119	6,565 (F.075)	446	7%
Loss (gain) on sale of assets	(6,526)	(5,975)	551	-9%
Impairment Charges			0 (255)	
Total operating expenses, net	49,344	49,078	(266)	-1%
Operating income (loss)	48,425	48,709	(284)	-1%
-	70,723	-3,703	(204)	-1/0
OTHER INCOME (EXPENSES)				
Interest Income	(4)		4	
Interest on Long Term Debt	12,220	12,348	128	1%
Interest on Short Term Debt	155	78	(77)	-99%

Structure	Actual	Budget	Variance	Var %
Other Interest Expense	0		(0)	
Interest net (Income)/Expense	12,372	12,426	54	0%
-				
AFUDC Equity Income/(Expense)	612	485	127	26% 2
AFUDC Debt Income/(Expense)	252	145	107	73% 2
Amortization of Debt Expense (Income)/Expense	111	113	2	2%
Other Net Income/(Expense)	(31)	(107)	76	-71% 2
Total other Income/(Expense)	(11,650)	(12,016)	365	-3%
Income (loss) before income taxes	36,775	36,694	81	0%
Provision for Income Taxes	15,347	14,130	(1,217)	-9% 2
Income (loss) from continuing operations	21,428	22,564	(1,136)	-5%
Income (loss) from discontinued operations net of tax				
- Net Income (loss)	21,428	22,564	(1,136)	-5%
Preferred dividend declared			0	
Net income attributable to non-controlling interest				
Net income available to common stockholders	21,428	22,564	(1,136)	-5%
Common dividends	14,436	17,274	2,839	16%
Current Year Retained Earnings	6,992	5,290	1,703	32%

- 1 Reconnection Fees & Late Payment Fees higher than planned
- 2 Purchased water from Paris for Millersburg
- 3 KRS1 Lagoon Cleaning, moved to annual
- 4 Lower funding requirements
- 5 401k contribution, safety incentive, tuition aid, training
- 6 Regulated reorganization, Serv Co Taxes, 401k trueup
- 7 Legal expenses
- 8 Janitorial and security expense
- 9 QIP customer mailings
- 10 Higher software license fees
- 11 Less advertising than planned
- 12 Unplanned relocation expense
- 13 Service Company TCJA entries booked here
- 14 Higher than planned rents
- 15 Gas & maintenance expense less than planned
- 16 QIP Filing expense not planned
- 17 Fewer claims than planned
- 18 Higher than planned AFUDC amortization
- 19 Rate Case COR change unplanned
- 20 Property Tax Accrual less than planned
- 21 Non utility plan land sale
- 22 Higher short term debt balance
- 23 Timing of capital projects
- 24 Timing of capital projects
- 25 M&J work
- 26 Tax Cuts and Job Act

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

Witness: Melissa L. Schwarzell / Scott Rungren

7. Provide a rate base, capital structure, and statement of income for Kentucky-American for the most recent actual 12-month period at the time of the company's application for rate adjustment and for the base period used in the company's application. Provide detailed explanations necessary to reconcile this information with the filed base-period revenue-requirement information.

Response:

Please see attached.

Kentucky American Water Company Response to Commission Staff's First Request for Information, Question 7 Rate Base Case No. 2018-00358

30

Line	ltem	Base Period Ended 2/28/2019	Actual 10/31/18	Variance of Base Year to Actual	Var %	Explanation of Variance
1	Utility Plant					<u> </u>
2	Utility Plant in Service	\$753,810,856	740,860,602	12,950,254	2%	Additional planned capital placed into service as detailed on W/P-1
3	Property Held Future Use	0	0	0	0%	
4	Utility Plant Acquisition Adjustment	245,668	0	245,668	0%	Reflects inclusion of North Middletown UPAA in rate base Net change in capital expenditure and capital placed into service for the November 2018 through February 2019 period. Refer to W/P-1 and
5	Construction Work in Process	11,883,349	17,144,815	(5,261,467)	-31%	W/P-3
6	Total Utility Plant	765,939,872	758,005,417	7,934,455	1%	
7			•			
8	Accumulated Depreciation					
						Additional depreciation for four months, net of retirements and cost of
9	Accumulated Provision for Depreciation	(184,346,729)	(178,216,575)	(6,130,154)	3%	removal. Refer to W/P 1-2, W/P 4-1 and W/P 4-3
10						
11	Net Utility Plant	581,593,144	579,788,842	1,804,301	0%	
12						
13	Additions:					
14	Working Capital Allowance	2,686,000	N/A		0%	Based on Lead Lag Study
15	Other Working Capital	807,789	805,130	2,659	0%	
16	Deferred Maintenance/Tank Painting	10,368,643	9,675,701	692,942	7%	Additional expenditures, net of 4 months of amortizations.
17	Deferred Debits	1,246,248	1,265,274	(19,026)	-2%	Reflects 4 additional months of amortization
18		15,108,680	11,746,105	3,362,575	29%	
19						
20	Deductions:					
21	Deferred Income Taxes	(90,649,441)	(91,660,452)	1,011,011	-1%	Adjustment for the change in the state income tax rate from 6% to 5%
22	Deferred Investment Tax Credits	(16,378)	(18,929)	2,551	-13%	Reflects 4 additional months of amortization Base period reflects four additional months of customer advances, net
23	Customer Advances	(12,185,374)	(10,441,413)	(1,743,961)	17%	of refunds Base period reflects four additional months of CIAC receipts, net of
24	Contributions in Aid of Construction	(71,499,658)	(\$70,443,795)	(\$1,055,863)	1%	amortization of CIAC Base period reflects a 24 month average of the balances in contract
25	Other Rate Base Elements	(\$14,660)	(\$39,851)	\$25,191	-63%	retentions and unpaid checks.
26	other hate base Elements	(174,365,511)	(172,604,439)	(1,761,072)	1%	. Secretorio and aripara oricono.
27		(174,303,311)	(172,004,433)	(1,701,072)	1/0	
28 29	Total Rate Base	\$422,336,312	\$418,930,508	\$3,405,804	1%	

Kentucky American Water Company
Response to Commission Staff's First Request for Information, Question 7
Income Statement
Case No. 2018-00358

Actua	al

			Actual			
		Base Period	12 Months Ended	Variance of Base	Var	
Line	Item	Ended 2/28/2019	10/31/18	Year to Actual	%	Explanation of Variance
						Two months of higher revenue in late 2017 without TCJA deferral,
1	Operating Revenues	\$91,907,987	\$92,950,768	(\$1,042,781)	-1%	and billing determinant differences
2						
3	Operating Expenses:					
4	Operating and Maintenance	34,285,634	34,128,126	157,508	0%	
5	Depreciation & Cost of Removal	16,275,109	16,026,647	248,462	2%	Additional planned capital placed into service
6	Amortization	276,476	267,717	8,759	3%	Additional expenditures
7	Taxes Other Than Income	7,362,427	7,386,315	(23,888)	0%	
8	State Income Tax	990,031	986,382	3,649	0%	
9	Federal Income Tax	4,074,145	6,261,364	(2,187,219)	-35%	Tax Cuts and Job Act and below the line items in actuals
10	Total Expense	\$63,263,822	\$65,056,549	(\$1,792,727)	-3%	=
11						
12	Utility Operating Income	28,644,165	27,894,219	749,946	3%	
13						=
14	Other Income / Net	3,030,265	2,387,048	643,217	27%	Gain on sale of Squires Road land
15	•	, ,		•		'
16	Income Before Deductions	31,674,430	30,281,267	1,393,163	5%	
17		, ,		, ,		
18	Deductions					
19	Interest on LTD	12,360,882	12,352,467	8,415	0%	
20	Amortization of Debt Expense	113,501	119,937	(6,436)	-5%	Higher debt issuance expense than planned
21	Interest on Bank Debt	244,370	216,428	27,942	13%	Less short term debt than planned
22	Total Deductions	12,718,753	12,688,832	29,921	0%	
23		, ,	, ,	•		
24	Net Income	\$18,955,677	\$17,592,435	\$1,363,242	8%	
25		. , , , , , ,				=
23						

Kentucky American Water Company
Response to Commission Staff's First Request for Information, Question 7
CAPITAL STRUCTURE
Case No. 2018-00358

	Base Year	Actual	Variance of Base Year to	Variance	
Item	Ended 2/28/19	10/31/2018	Actuals Ended 10/31/18	%	Explanation of Variance
					STD has fluctuating balance, reflecting volatility in cash receipts and disbursements.
Short-Term Debt	\$17,105,681	\$14,384,726	\$2,720,955	19%	Also, funding North Middletown acquisition in February 2019.
					Difference due to four months of debt expense and debt discount amortization,
Long-Term Debt	204,313,966	204,288,929	\$25,037	0%	resulting in increase to long-term debt carrying value.
					Difference due to four months of preferred stock issuance expense amortization,
Preferred Stock	2,243,111	2,243,015	\$97	0%	resulting in increase to preferred stock carrying value.
					, , ,
Common Equity	206,833,861	207,767,891	-\$934,029	0%	Difference due to change in retained earnings.
. ,		<u> </u>			
Total Capital	\$430,496,620	\$428,684,560	\$1,812,059	0%	
•					
JDITC:	\$263,781	\$287.394	-\$23.613	-8%	Difference due to four months of JDITC amortization.
	7200).01	Ţ207,00 ·	¥23,623	3,0	
	Long-Term Debt Preferred Stock Common Equity	Item Ended 2/28/19 Short-Term Debt \$17,105,681 Long-Term Debt 204,313,966 Preferred Stock 2,243,111 Common Equity 206,833,861 Total Capital \$430,496,620	Item Ended 2/28/19 10/31/2018 Short-Term Debt \$17,105,681 \$14,384,726 Long-Term Debt 204,313,966 204,288,929 Preferred Stock 2,243,111 2,243,015 Common Equity 206,833,861 207,767,891 Total Capital \$430,496,620 \$428,684,560	Item Ended 2/28/19 10/31/2018 Actuals Ended 10/31/18 Short-Term Debt \$17,105,681 \$14,384,726 \$2,720,955 Long-Term Debt 204,313,966 204,288,929 \$25,037 Preferred Stock 2,243,111 2,243,015 \$97 Common Equity 206,833,861 207,767,891 -\$934,029 Total Capital \$430,496,620 \$428,684,560 \$1,812,059	Item Ended 2/28/19 10/31/2018 Actuals Ended 10/31/18 % Short-Term Debt \$17,105,681 \$14,384,726 \$2,720,955 19% Long-Term Debt 204,313,966 204,288,929 \$25,037 0% Preferred Stock 2,243,111 2,243,015 \$97 0% Common Equity 206,833,861 207,767,891 -\$934,029 0% Total Capital \$430,496,620 \$428,684,560 \$1,812,059 0%

Witness: Melissa L. Schwarzell / Scott W. Rungren

8. Provide a trial balance as of the last day of the base period showing account number, account title, and actual base period accounts. All income statement accounts should show activity for 12 months.

Response:

Please see the attached trial balance for the base period months of March 2018 through October 2018. November 2018 through February 2019 will be provided as they become available. Please refer to the response Question No. 6 of this same data response for the income statement account activity.

Kentucky American Water Company Trial Balance March - October 2018

NARUC	Account	Account Description	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
C3011	10130100	10130100 UPIS - Organization	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43	37,450.43
C3021 C3032	10130200 10130320	10130200 UPIS - Franchises 10130320 UPIS - Land & Land Rights - Source of Supply	70,260.82 1,078,374,40	70,260.82 1,078,374.40	70,260.82 1,078,374.40	70,260.82 1.078,374.40	70,260.82 1.078.374.40	70,260.82 1,078,374.40	70,260.82 1.078.374.40	70,260.82 1,078,374.40
C3032	10130320	10130330 UPIS - Land & Land Rights - Pumping	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12	277,216.12
C3033	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34	800,183.34
C3034	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib 10130410 UPIS - Struct & Imp - Source of Supply	7,550,225.47 20,189,587.60	7,550,225.47	7,550,225.47 20,199,777.40	7,550,225.47 20,207,068.50	7,550,225.47 20,207,068.50	7,550,225.47 20,207,068.50	7,550,225.47 20,207,068.50	7,549,864.79 20,207,068.50
C3042 C3042	10130410 10130420	10130410 UPIS - Struct & Imp - Source of Supply 10130420 UPIS - Struct & Imp - Pumping	10,066,859.78	20,189,087.60 10,092,956.32	10,092,414.35	10,092,414.35	10,092,414.35	10,092,414.35	10,092,414.35	10,106,752.91
C3043	10130430	10130430 UPIS - Struct & Imp - Water Treatment	39,933,125.23	39,918,271.58	39,919,875.60	39,916,458.59	39,944,162.65	39,961,374.08	40,095,646.17	40,115,708.52
C3044	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,344,995.24	1,344,995.24	1,505,793.89	1,501,124.17	1,501,124.17	1,501,124.17	1,501,124.17	1,501,124.17
C3045 C3052	10130450 10130500	10130450 UPIS - Struct & Imp - Admin & General 10130500 UPIS - Collect & Impounding	16,709,992.32 852,536.28	16,709,992.32 852,536.28	16,812,147.75 852,536.28	16,812,551.02 849,851.28	16,812,728.59 849,851.28	16,956,913.15 849,851.28	16,974,326.30 849,851.28	16,724,633.11 849,851.28
C3062	10130600	10130600 UPIS - Lake & River & Other	1,679,859.44	1,679,859.44	1,679,859.44	1,679,859.44	1,679,859.44	1,679,859.44	1,679,859.44	1,679,859.44
C3092	10130900	10130900 UPIS - Supply Mains	18,569,936.50	18,569,936.50	18,559,936.50	18,559,936.50	18,559,936.50	18,559,936.50	18,559,936.50	18,559,936.50
C3102 C3112	10131000 10131120	10131000 UPIS - Power Generation Equipment 10131120 UPIS - Pumping Equipment - Electric	5,692,223.91 16,124,201.87	5,692,223.91 16,256,325.95	5,692,223.91 16,562,792.28	5,692,223.91 16,565,454.53	5,692,223.91 16,565,987.22	5,692,223.91 16,561,068.85	5,692,223.91 16,867,404.80	5,690,828.28 16.892,682.32
C3112	10131130	10131130 UPIS - Pumping Equipment - Diesel	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17	432,456.17
C3112	10131140	10131140 UPIS - Pumping Equipment - Hydraulic	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88	7,727.88
C3112 C3114	10131152 10131154	10131152 UPIS - Pumping Equipment - Source of Supply 10131154 UPIS - Pumping Equipment - Transmission & Distrib	17,421,967.20 1,248,508.30	17,365,601.71 1,248,508.30	17,359,601.71 1,248,508.30	17,355,028.14 1,248,508.30	17,430,271.96 1,248,508.30	17,432,420.48 1,246,508.30	17,432,453.08 1,246,508.30	17,436,575.20 1,246,508.30
C3203	101321104	10132010 UPIS - Water Treatment Equipment	51,418,392.85	51,452,340.81	51,929,843.16	51,959,728.62	51,956,481.03	52,023,423.18	52,519,332.95	52,543,978.95
C3304	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	19,562,488.55	19,562,488.55	19,554,703.58	19,554,703.58	19,554,703.58	19,554,259.89	19,554,259.89	19,554,259.89
C3314 C3334	10133100 10133300	10133100 UPIS - Transmission & Distribution Mains 10133300 UPIS - Services	307,835,209.04 51,601,961.84	309,320,660.07 51,673,869.39	309,900,089.43 52,059,645.96	311,292,156.43 52,412,803.86	311,662,951.88 52,584,809.93	312,951,792.25 52,745,976.10	315,045,114.73 52,948,156.38	316,069,194.31 53,083,463.33
C3344	101333410	10133410 UPIS - Meters	25,226,767.90	25,329,105.83	25,334,198.85	25,331,101.80	26,388,541.12	27,569,171.80	28,087,523.25	28,156,437.24
C3344	10133420	10133420 UPIS - Meter Installations	28,074,027.20	28,085,281.91	28,157,481.12	28,095,189.31	28,101,140.59	28,099,251.68	28,153,046.69	28,221,936.73
C3354 C3391	10133500 10133910	10133500 UPIS - Hydrants 10133910 UPIS - Other P/E - Intangible	21,693,030.83 346,900.76	21,608,874.62 346,900.76	21,686,466.78 346,900.76	21,814,244.09 346,900.76	21,865,211.13	21,908,409.39 346,900.76	22,032,144.52 495.523.23	22,117,972.84 495,523.23
C3405	10133910	10134010 UPIS - Office Furniture & Equipment	17,875,766.49	17,879,421.44	17,883,979.38	17,750,198.69	18,798,529.57	18,818,017.52	19,843,979.92	19,854,826.87
C3415	10134100	10134100 UPIS - Transportation Equipment	6,348,298.29	6,401,208.04	6,435,955.76	6,435,955.76	6,622,609.83	6,622,609.83	6,805,773.22	6,805,773.22
C3425	10134200	10134200 UPIS - Stores Equipment	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43	67,761.43
C3435 C3445	10134300 10134400	10134300 UPIS - Tools-Shop-Garage Equipment 10134400 UPIS - Laboratory Equipment	2,408,373.06 1,320,750.74	2,408,373.06 1,320,141.51	2,408,373.06 1,318,141.51	2,408,373.06 1,342,003.65	2,408,373.06 1,346,609.52	2,408,373.06 1,396,896.28	2,505,460.67 1,397,057.43	2,505,460.67 1,400,945.98
C3455	10134500	10134500 UPIS - Power Operated Equipment	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39	1,349,188.39
C3465	10134600	10134600 UPIS - Communication Equipment	3,824,198.09	3,909,954.32	3,907,954.32	3,847,800.88	3,847,800.88	3,847,700.88	3,852,370.59	3,852,370.59 1,930,329.12
C3475 C3485	10134700 10134800	10134700 UPIS - Misc Equipment 10134800 UPIS - Other Tangible Property	1,868,072.87 117,627.86	1,861,004.41 117,627.86	1,857,736.39 117,627.86	1,857,736.39 117,627.94	1,865,280.14 117,627.94	1,865,280.14 117,627.94	1,930,329.12 117,627.94	1,930,329.12
C101	10190000	10190000 Reg Asset-AFUDC-Debt	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00	272,637.00
C103	10300000	10300000 Property Held Future	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24	114,076.24
C3032 C3042	10630320 10630410	10630320 CCNC Land & Land Rights - Source of Supply 10630410 CCNC Struct & Imp - Source of Supply	34,917.17 18,547.84	34,917.17 18,547.84	34,917.17 7,858.04	34,917.17 665.76	34,917.17 665.76	34,917.17 665.76	34,917.17 665.76	34,917.17 25,678.22
C3042	10630420	10630420 CCNC Struct & Imp - Pumping	61,594.36	27,315.40	27,315.40	27,315.40	27,315.40	27,315.40	41,653.96	27,315.40
C3043	10630430	10630430 CCNC Struct & Imp - Water Treatment	316,430.87	346,691.72	362,299.13	441,176.46	433,351.75	418,290.84	371,992.96	1,449,245.89
C3044 C3045	10630440 10630450	10630440 CCNC Struct & Imp - Transmission & Distribution 10630450 CCNC Struct & Imp - Admin & General	160,798.65 648,948.44	160,798.65 653,173.76	664,268.49	664,338.27	667,318.00	- 543,282.98	539,553.34	539,553.34
C3062	10630600	10630600 CCNC Lake - River & Other	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76
C3092	10630900	10630900 CCNC Supply Mains	665.76	665.76	665.76	665.76	665.76	665.76	665.76	665.76
C3102 C3112	10631000 10631120	10631000 CCNC Power Generation Equipment 10631120 CCNC Pumping Equipment - Electric	332.88 505,699.40	332.88 375,062.36	332.88 50,627.39	332.88 49,174.99	332.88 65,651.34	332.88 1,087,234.37	332.88 1,542,645.87	332.88 1,476,501.52
C3112	10631152	10631152 CCNC Pumping Equipment - Source of Supply	665.76	71,540.56	76,359.51	80,728.53	5,484.71	4,728.16	4,728.16	55,045.89
C3113	10631153	10631153 CCNC Pumping Equipment - Water Treatment	-	-	-	26,423.49	22,115.87	669,900.51	660,580.01	593,076.21
C3114 C3203	10631154 10632010	10631154 CCNC Pumping Equipment - Transmssn & Distr 10632010 CCNC - Water Treatment Equipment - Non-Media	3,592,253,75	3.573.534.05	3.135.346.87	3,744,096.00	3,653,354.96	3,626,183.21	704,687.70 2.819.546.43	781,647.75 2,814,573.87
C3304	10632010	10633000 CCNC - Water Treatment Equipment - Non-Media 10633000 CCNC - Distribution Reservoirs & Standpipes	3,392,233.73	332.88	332.88	332.88	332.88	332.88	332.88	332.88
C3314	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	11,328,586.95	11,797,612.20	14,306,312.23	13,003,991.66	12,856,172.09	12,120,963.21	9,483,892.55	8,644,155.94
C3334	10633300	10633300 CCNC Services	1,299,659.20	1,673,423.16	1,573,318.36	1,369,956.78	1,550,835.25	1,298,430.98	1,193,070.52	1,114,638.85
C3344 C3344	10633410 10633420	10633410 CCNC Meters 10633420 CCNC Meter Installations	222,032.82 228,565.10	788,876.55 326,359.76	1,239,542.15 306,771.08	2,147,383.36 299,186.42	1,264,931.33 317,787.00	278,567.06 316,867.54	235,567.14 171,649.56	830,023.08 120,156.99
C3354	10633500	10633500 CCNC Hydrants	996,500.70	1,222,731.27	1,353,780.05	1,316,140.14	1,193,749.92	1,215,116.26	998,895.16	956,708.51
C3391	10633910	10633910 CCNC Other P/E Intangible 10634010 CCNC Office Furniture & Equipment	334,436.55	334,436.55 1,034,725.24	483,059.02 1,052,139.79	483,059.02 1,031,966.93	483,059.02	483,059.02 1,056,550.70	334,436.55	334,436.55
C3405 C3415	10634010 10634100	10634100 CCNC Office Furniture & Equipment 10634100 CCNC Transportation Equipment Not Classified	1,006,591.83 629,895.25	587,996.21	404,701.79	406,324.25	1,060,533.66 219,670.18	354,679.91	781,628.81 179,535.28	824,211.13 350,822.19
C3425	10634200	10634200 CCNC Stores Equipment	332.88	332.88	332.88	332.88	332.88	332.88	332.88	332.88
C3435 C3445	10634300 10634400	10634300 CCNC Tools-Shop-Garage Equipment 10634400 CCNC Laboratory Equipment	162,754.87 22,678.92	162,754.87 27,446.74	165,969.31 79,342.82	165,969.31 55,680.52	165,969.31 57,905.64	166,635.05 3,976.74	83,167.88 9,029.97	86,159.32 5,386.11
C3455	10634400	10634500 CCNC Power Operated Equipment	22,078.92	27,446.74	79,342.02		37,903.04	3,976.74	626.03	626.03
C3465	10634600	10634600 CCNC Communication Equipment	86,421.99	665.76	665.76	7,335.47	7,335.47	7,335.47	665.76	665.76
C3475	10634700	10634700 CCNC Misc Equipment	24,387.89	31,497.08	31,497.08	31,931.64 15.735.475.09	24,387.89	24,387.89	2,267.46	13,899.59
C105 C105	10700000 10780110	10700000 CWIP 10780110 CWIP - Eng Clearing Dist Overhead	15,042,428.20 306,878.60	15,345,993.91 70,548.06	14,518,079.31 (39,579.39)	(195,065.63)	15,552,013.22 (231,569.29)	15,152,081.92 (307,120.24)	16,308,717.59 (523,169.19)	17,144,815.46 (508,894.66)
C1081	10801000	10801000 Accum Depreciation - Utility Plant in Service	(204,496,956.74)	(205,775,649.86)	(207,059,679.54)	(208,349,859.85)	(209,641,175.40)	(210,951,298.18)	(212,267,470.19)	(213,599,722.94)
C1081 C1081	10802000 10803000	10802000 Accum Depreciation - Salvage/Scrap 10803000 Accum Depreciation - Asset Sale	(1,852,014.20) (2,490.81)	(1,852,014.20) (2,490.81)	(1,885,414.20) (2,490.81)	(1,885,414.20) (2,490.81)	(1,893,308.20) (2,490.81)	(1,893,308.20) (2,490.81)	(1,894,224.25) (2,490.81)	(1,894,224.25) (2,490.81)
C1081	10804000	10804000 Accum Depreciation - Asset Sale 10804000 Accum Depreciation - Original Cost	58,418,494.25	58,694,394.07	58,890,461.40	59,223,639.12	59,283,686.12	59,326,940.13	59,375,189.83	59,681,407.71
C1081	10810000	10810000 Accum Depreciation - Reg Asset	(174,312.00)	(174,887.00)	(175,462.00)	(176,037.00)	(176,612.00)	(177,187.00)	(177,762.00)	(178,337.00)
C114 C115	11410000 11415000	11410000 UPAA - Above The Line 11415000 UPAA - Above The Line - Accum Amortization	455,951.18 (256,072.32)	455,951.18 (256,750.33)	455,951.18 (257,428.34)	455,951.18 (258,106.35)	455,951.18 (258,784.36)	455,951.18 (259,462.37)	455,951.18 (260,140.38)	455,951.18 (260,818.39)
C115	12110000	12110000 Non-Utility Property - Land	(256,072.32) 249,737.68	(256,750.33) 249,737.68	(257,428.34) 249,737.68	(258,106.35) 249,737.68	(258,784.36) 249,737.68	(259,462.37) 249,737.68	(260,140.38) 249,737.68	(260,818.39) 249,737.68
C1312	13121200	13121200 BNYM KY	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
C1312 C1312	13121208 13121215	13121208 BNYM KY - Customer Lockbox 13121215 BNYM KY - Customer A/R Ck Conversion	24,424.02	187,613.65	3,997.61 2,871.12	378.89	374.71 50.00	545.88	614.98	40.00
C234	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(332,430.11)	(346,794.03)	(609,722.92)	(361,062.38)	(566,059.42)	(599,618.27)	(637,609.77)	(368,566.66)
C234	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	11,282.06	-	(700.00)	-	-	-	-	-
C234	13140203 13140303	13140203 PNC AWCC Customer Refund Outbound Check	(520.13)	(520.13) (187,716.76)	(520.13)	(520.13)	(520.13)	(5,181.70)	(520.13)	(520.13)
C234 C1312	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check 13161200 US Bank KY - Main	(194,826.20) 261,803.97	373,368.51	(175,197.89) 334,745.78	(192,993.68) 311,340.89	(179,062.79) 447,476.71	(189,446.65) 391,870.28	(163,100.50) 458,926.62	(172,383.03) 270,025.03
C1312	13161206	13161206 US Bank KY - Customer Direct Debit	-	-	(32.89)	(32.89)	-	(51.04)	(174.64)	-
	13161208 13161209	13161208 US Bank KY - Customer Lockbox 13161209 US Bank KY - Credit Card and E-Checks	(93.60) 95,906.74	(6,733.43) 174,032.03	148.68 117,241.28	125,605.11	142.90 191,451.93	(40.00) 158,297.94	(159.33) 137,052.59	121.31 97,724.30
C1312 C1312	13161209	13161211 US Bank KY - Credit Card and E-Checks 13161211 US Bank KY - FiServ (aka CheckFree)	95,906.74 44,325.06	174,032.03 69,116.08	117,241.28 268,746.51	30,119.51	1,424.05	158,297.94 52,450.27	137,052.59 32,754.34	97,724.30 42,742.67
C1312	13161212	13161212 US Bank KY - Penn Credit	508.06	79.75	-	199.69	-	490.41	269.58	-
	13161213	13161213 US Bank KY - E-Return - US Bank	32.84	(210.17)	121.07	41.12	173.59	467.99	45.14	85.47
	13161214 13161216	13161214 US Bank KY -Credit Card & Echeck E-Returns 13161216 US Bank KY - NSF Return Payments	(910.46) 237.20	(219.17) 190.19	(700.74) 221.84	(885.38) 300.56	(274.86) 196.06	(1,221.58) 760.32	(1,120.35) 409.76	1,006.68 208.78
C1312	13181211	13181211 Community Trust Bank KY - FiServ (aka CheckFree)	-		1,000.00	1,438.00	1,428.00	1,418.00	1,408.00	1,398.00
	13199002	13199002 Cash Clearing - Mixed Payments	4,880.00	(130.710.10)	(130 710 10)	(120 221 55)	(135.070.00)	(152 207 01)	(160,022,07)	(170 150 50)
C1312 C1312	13199004 13199005	13199004 Cash Clearing - MI's 13199005 Cash Clearing - ORCOM	(131,342.54) (540.00)	(120,719.10)	(120,719.10)	(129,334.65)	(135,078.09)	(152,307.81)	(160,922.97)	(178,152.59)
C134	13500000	13500000 Petty Cash	2,246.63	2,246.63	2,246.63	2,605.00	2,605.00	2,605.00	2,605.00	2,605.00
C141	14100000	14100000 A/R - Customer - CIS Reconciliation	5,166,412.87	5,322,330.81	5,328,767.80	7,054,197.87	6,503,005.51	6,983,995.76	6,960,056.04	5,573,865.11

Kentucky American Water Company Trial Balance March - October 2018

NARUC	Account	Account Description	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
C141	14100003	14100003 A/R - Customer - ECIS	20,892.36	57,708.64	20,892.36	20,892.36	36,520.91	20,892.36	20,892.36	20,892.36
C141	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	715,605.86	-	-	593,147.88	-	-	669,270.81	-
C141	14100998	14100998 A/R - Customer - Payment Clarification	(282.12)	-	(3,311.18)	(62.71)	-	(465.83)	-	(54.75)
C141	14100999	14100999 A/R - Customer - Returns Clarification	81.01	-	1,023.06	600.00	1,277.97	1,966.46	2,475.22	452.94
C145	14510000	14510000 A/R Assoc Cos - Miscellaneous	232,280.00	232,280.00	232,280.00	232,280.00	(308,660.76)	(308,660.76)	232,280.00	232,280.00
C145	14510100	14510100 A/R Assoc Cos - Reconciliation Account	49,533.13	74,617.73	68,718.77	31,271.80	553,370.89	79,500.02	19,590.62	31,423.53
C145	14511001 14573000	14511001 A/R Assoc Cos - Service Company Bill 14573000 A/R Assoc Cos - Dividend Equivalents	87,230.80 7,664.97	47,906.90 7,591.00	20,878.31 7,591.00	35,211.72 7,857.00	62,797.46 7,857.00	162,283.71 7,857.00	66,011.12 8,106.00	9,448.16 8,106.00
C145 C142	14610000	14610000 Misc A/R - Reconciliation Account	664,018.11	627,325.40	671,939.27	621,680,35	650,089.49	673.869.51	772.136.71	753,777.87
C142	14611000	14611000 Misc A/R - Manual	10,824.27	4,126.11	4,133.67	4,134.49	4,543.38	4,562.49	4,149.19	4,142.27
C142	14611300	14611300 Misc A/R - Liability Insurance	115,904.56	-	-	121,936.98	-	-	119,351.77	-
C142	14611500	14611500 Misc A/R - Medicare Subsidy	66,723.11	66,723.11	66,723.11	77,400.11	80,959.11	84,518.11	88,077.11	90,676.11
C142	14613000	14613000 Misc A/R - Employees	-	-	-	488.53	350.87	350.87	244.67	350.87
C142	14613100	14613100 Misc A/R - Employees Payroll	1.03	1.03	-	-	-	-	-	-
C143	14300000	14300000 Allowance for Uncollectible Accounts	(775,756.21)	(825,383.45)	(786,713.72)	(862,080.42)	(852,844.81)	(871,403.83)	(932,518.08)	(873,863.50)
C142	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(34,704.70)	(34,704.70)	(34,704.70)	(65,616.93)	(65,616.93)	(65,616.93)	(46,881.73)	(46,881.73)
C173	14400000	14400000 Unbilled Utility Revenue	4,523,499.23	4,507,018.97	5,269,840.03	4,864,410.72	5,075,337.98	5,277,397.09	4,776,450.13	4,271,356.56
C151 C151	15110000 15130000	15110000 Inventory - Plant Material 15130000 Inventory - Chemicals	580,003.77 196,420.53	506,621.35 211,376.66	502,970.96 209,965.23	527,842.67 236,135.03	525,152.88 184,918.21	631,447.56 193,486.16	557,398.78 192,292.20	553,250.94 234,274.65
C151	15140000	15140000 Inventory - Chemicals 15140000 Inventory - Other Materials & Supplies	1,824.03	43.60	20,620.16	255.19	16,089.58	35,082.60	13,129.13	17,578.90
C133	16410000	16410000 Other Special Deposits	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
C162	16520000	16520000 Prepaid Insurance	157,241.73	218,953.25	174,145.46	121,108.18	182,931.57	124,444.18	61,877.64	123,210.91
C162	16530000	16530000 Prepaid PUC/PSC Assessment	47,578.42	31,718.94	15,859.46	(0.02)	180,240.70	163,855.18	147,469.66	131,084.14
C162	16540000	16540000 Prepaid Audit Fees	31,222.17	20,817.17	29,547.17	19,142.17	7,160.17	14,079.17	930.17	26,844.17
C162	16550000	16550000 Prepaid Other	5.54	5.54	5.54	5.54	5.54	5.54	5.54	5.54
C162	16550010	16550010 Prepaid Other - Global	309,132.23	330,735.93	377,359.24	353,822.49	314,360.93	270,505.92	225,251.41	263,753.46
C1863	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	167,569.20	184,215.34	200,042.13	215,839.19	232,653.58	249,490.56	266,058.27	282,749.17
C1863	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	7,539,641.65 0.38	7,539,641.65	7,539,641.65	7,539,641.65 0.38	7,539,641.65 0.38	7,539,641.65 0.38	7,539,641.65 0.38	7,539,641.65 0.38
C1863 C1863	18504000 18504500	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru 18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	(230,212.28)	0.38 (228,203.95)	0.38 (226,195.62)	(224,187.29)	(222,178.96)	(220,170.63)	(218,162.30)	(216,153.97)
C1863	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Octic	(1,805,825.15)	(1,822,137.19)	(1,838,449.23)	(1,854,761.27)	(1,871,073.31)	(1,887,385.35)	(1,903,697.39)	(1,920,009.43)
C181	18661000	18661000 Reg Asset - Unamortized Debt Exp	67,590.45	66,925.79	66,261.13	65,596.47	64,931.81	64,267.15	63,602.49	62,937.83
C181	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,381,552.04	1,376,114.45	1,370,676.86	1,365,239.27	1,359,801.68	1,354,364.09	1,348,926.50	1,343,488.91
C181	18662000	18662000 Reg Asset - Unamortized Preferred Stock Exp	7,210.56	7,178.37	7,146.18	7,113.99	7,081.80	7,049.61	7,017.42	6,985.23
C1862	18610000	18610000 Reg Asset - Deferred Programmed Maint	9,164,633.61	9,195,207.54	9,138,883.73	8,964,763.52	8,976,623.88	10,514,688.64	10,450,311.82	10,387,708.65
C1861	18620000	18620000 Reg Asset - Deferred Rate Case	424,996.42	400,881.68	376,766.94	352,652.20	350,703.58	331,951.58	336,073.40	432,657.27
C174	18680101	18680101 Reg Asset - Deferred Vacation Pay	130,778.71	265,891.71	265,891.71	266,752.32	405,420.32	405,420.32	238,242.91	373,815.91
C1862	18689900	18689900 Reg Asset - Other	1,298,570.91	1,293,814.24	1,289,057.57	1,284,300.90	1,279,544.23	1,274,787.56	1,270,030.89	1,265,274.22
C181	18715700	18715700 LT Asset - Unamort Debt In - Revolver	111,662.03 (36,568,776.50)	106,950.32	103,701.90	99,525.78	95,349.66	91,173.54 (36,568,776.50)	86,997.42 (36,568,776.50)	82,821.30
C201 C207	20120000 20510000	20120000 Common Stock - Subs Intercompany 20510000 Paid-in Capital - Subs Minority Interest	(6,330.00)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)	(36,568,776.50)		(6,330.00)	(36,568,776.50) (6,330.00)
C211	20520000	20520000 Paid-in Capital - Subs Intercompany	(94,135,897.06)	(6,330.00) (94,135,897.06)	(94,140,330.16)	(6,330.00) (94,145,612.89)	(6,330.00) (94,145,612.89)	(6,330.00) (94,149,605.16)	(94,154,362.85)	(94,154,362.85)
C215	21021000	21021000 Retained Earnings at Acquisition Intercompany	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)	(343,498.00)
C215	21024000	21024000 Retained Earnings Since Acquisition	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)	(67,466,247.65)
C215	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)	(173,863.00)
C221	22110000	22110000 Bonds	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)	(23,500,000.00)
C221	22110400	22110400 LT Debt - Discount Inside	54,750.91	54,592.82	54,434.73	54,276.64	54,118.55	53,960.46	53,802.37	53,644.28
C221	22115000	22115000 Bonds - Interco	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)	(182,249,000.00)
C204	21510000	21510000 Preferred Stock - Redeemable	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)	(2,250,000.00)
C234	23121000	23121000 In-House Cash Center Bank	(7,238,348.62)	(14,006,522.52)	(10,999,539.35)	(11,579,451.76)	(14,051,068.58)	(11,673,410.90)	(14,151,274.52)	(11,235,708.39)
C234 C231	23121001	23121001 IHC Clearing - Outgoing Payment 23410000 A/P - Reconciliation Account	17,950.05 (1,785,440.47)	(60,686.56) (2,054,451.47)	(98,124.31) (2,615,827.45)	92,378.89 (1,999,823.11)	152,919.87 (1,920,843.50)	7,267.99 (2,463,590.35)	14,846.58 (2,162,087.02)	5,982.05 (3,037,097.37)
C233	23410000	23410100 A/P Intercompany - Reconciliation Account	(156,546.05)	(383,332.46)	(345,993.59)	(196,123.21)	(668,148.98)	(260,948.47)	(221,623.86)	(221,455.99)
C231	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(19,704.08)	(34,168.81)	(32,105.71)	(150,125.21)	(35,605.62)	(23,523.88)	(11,998.16)	(68,042.57)
C231	23412200	23412200 A/P - Contracted Services	-	(1,621.00)	-	-	-	(2,424.00)	(1,716.00)	-
C231	23430000	23430000 A/P - Miscellaneous	(14,872.26)	(83,808.68)	(28,433.60)	(53,573.02)	(61,392.44)	(39,659.36)	(47,252.98)	(52,149.20)
C231	23430600	23430600 A/P - Workbasket Accrual	(49,256.64)	(60,333.07)	(97,174.63)	(16,258.08)	(39,711.36)	(64,012.88)	(97,529.17)	(67,856.00)
C231	23430700	23430700 A/P - Pcard Accrual	(47,606.26)	(47,940.36)	(38,310.17)	(70,275.16)	(57,781.66)	(54,767.97)	(73,356.79)	(40,026.66)
C231	23431000	23431000 A/P - Misc Global	(115,665.90)	(94,335.82)	(104,303.88)	(116,547.62)	(149,246.60)	(116,186.51)	(155,985.68)	(137,769.28)
C231	23435000	23435000 A/P - Project Cost Accrual	(2,108,801.07)	(2,170,132.24)	(3,107,832.95)	(3,227,741.10)	(2,942,690.31)	(3,295,392.39)	(3,552,015.74)	(2,867,568.89)
C231 C233	23436000 23510000	23436000 A/P-GRIR Capital Services 23510000 A/P Associated Companies	(27,782.02) (232,166.49)	(195,988.25) (234,397.02)	25,625.48 (262,805.27)	(18,791.95) (5,881,044.90)	(15,958.68) 307,282.06	(76,916.90) 304,504.82	(45,880.72) (233,507.14)	(37,443.07) (235,665.67)
C233	23520000	23520000 A/P Associated Companies - Service Co Bill	971,346.26	1,198,713.01	856,533.15	999,779.24	1,229,879.89	1,064,199.45	935,157.40	1,317,908.44
C233	23520001	23520001 A/P Associated Companies - Service Co Bill	(1,286,151.99)	(904,440.05)	(1,020,657.55)	(1,265,091.61)	(1,126,996.91)	(1,097,441.11)	(1,383,919.56)	(1,199,317.49)
C233	23599999	23599999 Intercompany System Clearing	- 1	1,010.00	100.00	-		- 1	- 1	
C23612	23621000	23621000 Accrued FIT - Current Year	1,745,960.22	1,811,948.22	(1,176,148.78)	242,573.22	(431,246.78)	(1,021,029.78)	(1,286,019.78)	(1,849,240.78)
	23622000	23622000 Accrued FIT - Prior Years	540,940.86	540,940.86	3,056,531.86	3,056,531.86	3,056,531.86	2,786,061.48	2,515,591.10	2,515,591.10
	23631000	23631000 Accrued SIT - Current Year	(291,395.61)	(282,993.61)	(357,932.61)	(666,542.61)	(856,209.61)	(1,011,567.61)	(121,117.61)	(256,914.61)
	23632000	23632000 Accrued SIT - Prior Years	657,271.68	1,407,271.68	1,329,982.68	1,329,982.68	1,329,982.68	1,329,982.68	1,329,982.68	1,329,982.68
	23652000 23652100	23652000 Accrued Tax - FUTA 23652100 Accrued Tax - FICA	(0.04) (19,563.69)	(0.04) (26,017.69)	(37,706.43)	(0.01) (43,924.06)	(0.01) (52,208.23)	(0.01)	(247.81) (39,738.34)	(1,950.24) (52,696.37)
	23652200	23652200 Accrued Tax - FICA 23652200 Accrued Tax - SUTA	43.13	0.03	(43.10)	(43.09)	(43.09)	(43.09)	(902.31)	(2,128.24)
	23653000	23653000 Accrued Tax - Property Tax	(6,631,749.97)	(2,249,860.55)	(2,525,759.84)	(3,026,916.63)	(3,528,239.03)	(4,029,561.43)	(4,530,883.83)	(5,032,025.69)
C23611		23654000 Accrued Tax - Use Tax	(6,561.37)	(5,761.40)	(4,796.17)	(11,040.77)	(8,139.33)	(7,438.80)	(7,963.34)	(10,374.45)
C2371	23720000	23720000 Interest Accrued - LTD	(456,884.59)	(594,597.09)	(732,309.59)	(311,872.09)	(449,584.59)	(319,172.09)	(456,884.59)	(594,597.09)
C2371	23730000	23730000 Interest Accrued - LTD Interco	(3,625,964.38)	(2,290,049.79)	(3,165,670.21)	(1,824,103.13)	(2,699,723.54)	(3,575,343.96)	(3,625,964.38)	(2,290,049.79)
C241	23740000	23740000 Interest Accrued - Redeemable Preferred Dividends	(15,881.25)	(31,762.50)	(47,643.75)	(15,881.25)	(31,762.50)	(47,643.75)	(15,881.25)	(31,762.50)
C241	24120000	24120000 Accrued Vacation Pay	(130,778.71)	(265,891.71)	(265,891.71)	(266,752.32)	(405,420.32)	(405,420.32)	(238,242.91)	(373,815.91)
C241	24120200	24120200 Accrued Power	(151,121.28)	(205,269.49)	(163,337.54)	(359,662.32)	(349,612.67)	(137,695.95)	(147,044.26)	(262,824.33)
C241 C241	24120300 24120600	24120300 Accrued Legal	(105,710.62) (167,463,46)	(86,730.82)	(26,537.86)	(87,717.06)	(84,821.39)	(41,063.26)	(94,868.66)	(55,510.42)
C241	24120600	24120600 Accrued Wages 24120699 Accrued Wages - Net Adjustments Clearing	(167,463.46) 37,969.47	(212,451.78) 21,989.76	(332,479.60) (8,239.55)	(376,199.54) (9,839.55)	(457,231.07) (11,439.55)	(197,863.54) (13,039.55)	(198,951.56) (14,639.55)	(322,757.43) (16,000.00)
C241	24120700	24120700 Accrued Insurance	(68,786.08)	(80,582.88)	(102,160.69)	(110,279.54)	(126,028.98)	(75,574.42)	(75,316.85)	(98,615.57)
C241	24120710	24120710 Accrued Insurance Retro Adjustment	(95,198.61)	(95,198.61)	(95,198.61)	(95,198.61)	(95,198.61)	(95,198.61)	(94,414.24)	(94,414.24)
C241	24120720	24120720 Accrued Insurance Unfunded	(115,904.56)	- 1		(121,936.98)	- 1	-	(119,351.77)	-
C241	24121000	24121000 Accrued Waste Disposal	(298,333.36)	(326,250.03)	(354,166.70)	(382,083.37)	(410,000.04)	(237,916.71)	(265,833.38)	(293,750.05)
C241	24121100	24121100 Accrued Retiree Medical	(5,500.00)	(7,437.53)	(9,392.12)	(11,519.23)	(13,545.97)	(15,870.33)	(19,125.00)	(22,263.48)
C241	24121200	24121200 Accrued DCP - Contribution	(16,179.02)	(17,849.41)	(9,961.76)	(11,553.03)	(14,199.65)	(18,306.94)	(18,247.01)	(9,674.51)
C241	24121400	24121400 Accrued Bank Fees	(10,971.70)	(17,708.63)	(17,581.12)	(22,751.26)	(20,844.91)	(11,220.93)	(16,962.34)	(14,854.67)
C241 C241	24122700 24123000	24122700 Accrued Employer 401k Match 24123000 Accrued Incentive Plan Cash	(21,048.72)	(22,217.45)	(16,493.90)	(17,886.55)	(27,870.26)	(31,219.10)	(31,112.51)	(24,127.29)
C241	24123000	24123000 Accrued Incentive Plan Cash 24126000 Miscellaneous Deposits Payable	(102,845.30) (92,851.50)	(137,127.02) (82,736.81)	(173,868.08) (78,936.62)	(209,150.50) (78,936.62)	(244,008.94) (94,892.21)	(288,101.35) (100,061.50)	(331,684.33) (92,561.50)	(375,720.75) (92,561.50)
C241	24126200	24126200 Accrued Paving	(12,794.06)	(10,022.28)	(10,022.28)	(9,303.65)	(8,539.57)	(7,049.77)	(7,049.77)	(11,239.77)
C241	24120200	24133000 Unclaimed Customer Credits	(1,720.88)	(1,695.73)	(1,716.10)	(1,732.65)	(1,742.98)	(1,754.72)	(1,756.03)	(1,323.55)
C241	24133200	24133200 Unclaimed A/P Checks	(23,768.88)	(23,768.88)	(20,870.28)	(20,863.08)	(20,870.28)	(40,898.54)	(41,023.53)	(39,850.92)
C241	24142001	24142001 WH PR - Union Dues	244.79	- 1		- 1	- 1	- 1	- 1	-
C241	24142002	24142002 WH PR - Charity Contributions	(20.00)	-	-	-	-	-	-	-
C241	24142005	24142005 WH PR - Flex Spending	7.68	-	-	-	-	-	-	-
C241	24142006	24142006 WH PR - 401k Contributions	(25,364.42) 216.00	(26,504.44)	641.69	-	-	(32,009.27)	(30,894.61)	-
C241	24142008	24142008 WH PR - Garnishments	216.00	-	-	-	-	-	-	-

Kentucky American Water Company Trial Balance March - October 2018

NARUC	Account	Account Description	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
C241	24142009	24142009 WH PR - Life Insurance	10.68	-		-	-	-	-	-
C241	24142010	24142010 WH PR - Tax Coll Pay FIT	474.81	-	-	-	-	-	-	-
C241	24142012	24142012 WH PR - Tax Coll Pay LIT	27.70	(84.92)	-	-	-	-	-	(4.10)
C241	24142013	24142013 WH PR - Tax Coll Pay FICA	1,129.13	-	-	-	-	-	-	-
C241	24142014	24142014 WH PR - ESPP	(11,753.00)	(18,667.11)	-	(7,781.76)	(15,543.43)	(27,071.57)	(7,995.67)	(16,083.09)
C241	24142100	24142100 WH PR - Tax Coll SIT	554.78	(40 502 45)	(0.534.47)	(42,520,02)	(42.450.47)	(27.004.65)	(25, 202, 54)	(27, 422, 00)
C241 C241	24161000 24163000	24161000 GRIR - Stock E (Materials) 24163000 GRIR - Stock C (Chemicals)	(20,450.42) (28,812.11)	(18,593.15) (65,313.89)	(8,521.17) (64,376.76)	(12,638.03) (91,883.16)	(42,159.17) (99,179.57)	(27,084.65) (73,797.01)	(26,392.51) (153,287.66)	(27,423.00) (183.186.96)
C241	24164000	24164000 GRIR - Non-inventory	(21,564.73)	(287,589.13)	(6,372.27)	(270,827.80)	(23,662.93)	(25,576.78)	(166,427.99)	(8,641.35)
C241	24171006	24171006 CFO Customer Assistance Pledged	(44.00)	(66.00)	(22.00)	(44.00)	(66.00)	(88.00)	(21.00)	(42.00)
C241	24171011	24171011 CFO MC/Sewer Revenue/Cash	(7,831.60)	(7,828.33)	(7,873.82)	(7,902.41)	(7,933.23)	(7,917.53)	(7,970.79)	(7,920.41)
C241	24172000	24172000 CFO Sales Tax	7,744,456.17	7,872,165.97	8,010,366.34	8,144,220.54	8,314,464.84	8,471,235.64	8,638,790.67	8,784,138.22
C241	24172011	24172011 CFO Sales Tax MO	-	-	-	-	(11.42)	(11.42)	(11.42)	(11.42)
C241	24172100	24172100 CFO Sales Tax - from CIS	(7,778,221.53)	(7,912,935.86)	(8,047,154.40)	(8,203,012.80)	(8,360,091.20)	(8,524,111.05)	(8,675,262.40)	(8,812,969.75)
C241	24173000	24173000 CFO Gross Receipts Tax	10,493,100.62	11,077,850.14	11,083,978.98	11,083,978.98	11,716,347.00	11,716,347.00	11,716,347.00	12,377,779.79
C241	24173100	24173100 CFO Gross Receipts Tax - from CIS	(11,083,978.72)	(11,281,638.65)	(11,484,744.41)	(11,716,352.86)	(11,941,185.21)	(12,176,114.74)	(12,384,274.58)	(12,589,671.14)
C241	24174000	24174000 CFO Municipal Tax	12,812,976.06	13,021,261.02	13,241,593.81	13,470,312.19	13,732,048.96	13,987,511.49	14,248,019.63	14,482,989.43
C241	24174100	24174100 CFO Municipal Tax - from CIS	(13,021,220.61)	(13,241,000.11)	(13,469,757.90)	(13,731,494.67)	(13,986,682.61)	(14,247,465.34)	(14,482,435.28)	(14,710,521.45)
C2531	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr					(2,904,254.93)	(3,408,951.00)	(3,068,055.90)	(2,727,160.80)
C241 C241	24199800 24199900	24199800 Other Current Liabilities - Tax Sensitive 24199900 Other Current Liabilities - Non-Tax Sensitive	205,695.86	62,289.17	325,670.91	126,303.65 (593,147.88)	(66,798.42)	(263,142.30)	64,195.95 (669,270.81)	(116,802.96)
C252	25299900	25299900 Other Current Liabilities - Non-Tax Sensitive 25299900 Advances for Construction - Current	(715,605.86) (1,094,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)	(1,094,000.00)
C252	25299900	25211000 Advances for Construction - Current 25211000 Advances for Construction - NT Mains	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)	(214,718.99)
C252	25212000	25212000 Advances for Construction - NT Extension Deposits	(10,907,968.76)	(10,784,486.54)	(10,726,179.23)	(10,453,535.41)	(10,507,587.81)	(10,274,274.51)	(9,933,522.35)	(9,691,197.14)
C252	25217000	25217000 Advances for Construction - NT WIP	(172,330.76)	(542,749.00)	(564,189.00)	123,050.15	(612,786.00)	(526,654.00)	(231,034.00)	(231,034.00)
C252	25227000	25227000 Advances for Construction - Tax WIP	(256,398.24)	-	-	(818,916.15)	(83,011.00)	(404,971.00)	(1,042,420.15)	(1,398,463.15)
C252	25280000	25280000 Advances for Construction - Reclassed to Current	1,094,000.00	1,094,000.00	1,094,000.00	1,094,000.00	1,094,000.00	1,094,000.00	1,094,000.00	1,094,000.00
C283	25310000	25310000 Deferred FIT Liability - Normalized Property	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)	(11,936.00)
C283	25311000	25311000 Deferred FIT Liability - Other	(38,513,678.09)	(38,677,744.09)	(38,705,773.09)	(37,971,296.09)	(37,965,763.09)	(37,948,055.09)	(38,209,971.09)	(38,441,047.09)
C283	25321000	25321000 Deferred SIT Liability - Other	(8,326,741.14)	(8,364,954.14)	(8,364,864.14)	(6,731,728.14)	(6,241,271.14)	(6,229,941.14)	(6,247,253.14)	(6,310,527.14)
C2551	25510100	25510100 Unamortized ITC - 3%	(23,392.56)	(22,754.89)	(22,117.22)	(21,479.55)	(20,841.88)	(20,204.21)	(19,566.54)	(18,928.87)
C2551	25510200	25510200 Unamortized ITC - 4%	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)
C2551	25510300	25510300 Unamortized ITC - 10%	(328,716.68)	(322,813.35)	(316,910.02)	(311,006.69)	(305,103.36)	(299,200.03)	(293,296.70)	(287,393.37)
C1081	25700000	25700000 Reg Liab - Cost of Removal	(21,587,260.14)	(21,738,219.48)	(21,896,167.50)	(21,851,007.55)	(21,995,763.01)	(21,958,114.90)	(22,002,001.90)	(22,223,207.93)
C1862 C2531	25710000 25621000	25710000 Reg Liab - Cost of Removal RWIP 25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	1,945,878.77 (44,006,227.00)	1,974,104.07 (44,006,227.00)	2,165,844.50 (44,006,227.00)	2,393,388.89 (44,006,227.00)	2,574,299.97 (44,006,227.00)	2,459,708.52 (44,006,227.00)	2,455,914.49 (44,006,227.00)	2,759,461.52 (44,006,227.00)
C2531	25621000	25621200 Reg Liab-Inc Tax Rec Thru Rates-Exc Del FIT	(13,175.23)	(11,711.23)	(10,247.23)	(8,783.23)	(7,319.23)	(5,855.23)	(4,391.23)	(2,927.23)
C2531	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	2,451.09	2,178.84	1,906.59	1,634.34	1,362.09	1,089.84	817.59	545.34
C2531	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	(1,118,869.46)	(1,114,812.43)	(1,110,755.40)	(2,178,739.37)	(2,513,190.34)	(2,509,133.31)	(2,505,076.28)	(2,501,019.25)
C2531	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(15,848.75)	(15,416.75)	(14,984.75)	(14,552.75)	(14,120.75)	(13,688.75)	(13,256.75)	(12,824.75)
C2531	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
C2531	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(181,101.35)	(177,849.02)	(174,596.69)	(171,344.36)	(168,092.03)	(164,839.70)	(161,587.37)	(158,335.04)
C2531	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	-	(1,433,759.00)	(1,871,285.45)	(2,565,719.19)	-	-	-	-
C2532	26212000	26212000 Accrued Pension Expense	1,431,019.80	1,372,836.80	1,275,887.04	1,209,950.69	1,144,014.34	1,255,527.99	1,189,591.64	1,123,655.29
C2532	26221000	26221000 Accrued OPEB NEI	(202,760.05)	(198,388.30)	(176,796.85)	(168,981.16)	(161,165.47)	(153,349.78)	(57,921.59)	37,506.60
C2532	26221500	26221500 Accrued OPEB Medicare Subsidy	(540,190.15)	(540,190.15)	(540,190.15)	(550,867.15)	(554,426.15)	(557,985.15)	(561,544.15)	(564,143.15)
C2532	26237100	26237100 Deferred Revenue	(288,641.74)	(301,275.89)	(309,653.97)	(300,668.48)	(310,367.46)	(309,653.97)	/	-
C265 C265	26580000 26581000	26580000 FIN 48 Reserve - Federal	(9,112.77)	(9,199.77)	(9,199.77)	(8,127.77)	(8,127.77)	(8,127.77)	(7,244.77)	(7,244.77)
C2532	26281500	26581000 FIN 48 Reserve - State 26281500 Accrued Dividend Equivalents	(58,960.92) (7,591.00)	(58,544.92) (7,591.00)	(58,544.92) (7,591.00)	(63,648.92) (7,857.00)	(63,648.92) (7,857.00)	(63,648.92) (7,857.00)	(67,853.92) (8.106.00)	(67,853.92) (8,106.00)
C271	27111000	27111000 CIAC-Non Taxable - Mains	(25,670,514.75)	(25,893,266.00)	(25,956,177.00)	(25,956,177.00)	(25,948,903.52)	(25,969,079.52)	(25,328,194.07)	(25,328,194.07)
C271	27112000	27112000 CIAC-Non Taxable - Ext Dep	(22,024,418.86)	(21,797,822.86)	(21,817,351.47)	(22,067,854.75)	(22,004,782.75)	(22,099,993.36)	(22,084,406.84)	(22,067,771.60)
C271	27113000	27113000 CIAC-Non Taxable - Services	(10,948,661.08)	(10,987,488.98)	(11,019,854.18)	(11,026,526.69)	(11,076,239.07)	(11,066,944.92)	(11,001,055.01)	(11,030,857.65)
C271	27114000	27114000 CIAC-Non Taxable - Meters	(15,744,634.91)	(15,745,096.31)	(15,753,411.31)	(15,753,411.31)	(15,753,411.31)	(15,753,673.84)	(15,722,943.51)	(15,727,634.94)
C271	27115000	27115000 CIAC-Non Taxable - Hydrants	(2,913,701.57)	(2,946,304.38)	(2,976,133.66)	(2,991,551.83)	(3,001,850.95)	(3,005,437.38)	(2,911,661.54)	(2,966,123.09)
C271	27116000	27116000 CIAC-Non Taxable - Other	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,820,970.83)	(3,821,128.34)	(3,815,628.43)	(3,817,432.83)
C271	27117000	27117000 CIAC-Non Taxable - WIP	(1,851,537.32)	(2,549,403.91)	(2,550,995.91)	253,358.35	(295,928.25)	(388,251.25)	(2,555,379.15)	(3,105,727.26)
C271	27118000	27118000 CIAC-Non Taxable - Non-Utility Property Property	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)	(249,724.86)
C271	27121000	27121000 CIAC-Taxable - Mains	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)	(1,998,493.38)
C271	27122000	27122000 CIAC-Taxable - Extension Deposits	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)	(766,585.92)
C271 C271	27123000 27124000	27123000 CIAC-Taxable - Services 27124000 CIAC-Taxable - Meters	(10,494,339.35) (3,299.01)	(10,495,495.35) (3,299.01)	(10,495,495.35) (3,299.01)	(12,450,867.01) (3,299.01)	(12,450,867.01) (3,299.01)	(12,467,677.01) (3,299.01)	(10,490,550.47) (3,299.01)	(10,490,550.47) (3,299.01)
C271	27124000	27125000 CIAC-Taxable - Meters 27125000 CIAC-Taxable - Hydrants	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487,486.50)	(487.486.50)	(487,486.50)	(487,486.50)
C271	27125000	27126000 CIAC-Taxable - Hydrants 27126000 CIAC-Taxable - Other	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(430,476.18)	(446,613.18)	(446,613.18)	(446,613.18)
C271	27120000	27127000 CIAC-Taxable - Other 27127000 CIAC-Taxable - WIP	(702,915.39)	(76,459.80)	(129,211.80)	(1,077,685.40)	(738,878.80)	(780,556.80)	(1,634,461.69)	(1,342,290.58)
C272	27206000	27206000 Accum Amort CIAC - Other	25,063,261.29	25,217,076.47	25,371,051.33	25,525,296.39	25,679,906.48	25,834,579.57	25,989,382.30	26,142,897.65
C272		27210000 Accum Amort CIAC - Tax	3,238,528.25	3,272,430.18	3,306,335.23	3,340,240.28	3,379,424.82	3,418,609.36	3,457,882.72	3,491,817.84

Witness: Melissa L. Schwarzell and Scott W. Rungren

9. Provide a reconciliation and a detailed explanation of each difference, if any, in the capitalization and the net investment rate base of Kentucky-American for the base period.

Response:

Capital Structure	\$430,760,400
Rate Base	422,336,312
Difference	\$8,424,088
Sewer Assets	5,077,171
Other Assets Not in Rate Base	2,147,782
Other Differences, net	1,199,135
	8,424,088
Rate Base	\$422,336,312
Reconciling Differences	8,424,088
Capital Structure	\$430,760,400

The Company has filed this case with a total company capital structure. However, rate base is only for the water utility, so net sewer assets are reconciling items. Additionally, some assets are not included in rate base in the base year (such as deferred rate case expense and non-utility property), so these are also reconciling items. Remaining variances net as shown above.

Witness: Melissa L. Schwarzell

10. Provide the information in the format listed in Schedule 10 regarding Certain Deferred Credits, Accumulated Deferred Income Taxes, and Other Rate Base items included in the forecasted test-period rate base.

Response:

Refer to Exhibit 37, Schedule B-6 of the Company's filing for information pertaining to Deferred Credits and Accumulated Deferred Income Taxes. See below for information pertaining to Other Rate Base Elements.

In regard to the question on Schedule 10 regarding the ITC option elected in 1971 and 1975 under Section 46(f) of the 1954 Internal Revenue Code, the Company elected option 2.

		KENTUCK	Y AMERICAN WATER	COMPANY		
			Case No. 2018-0035	8		
		0	ther Rate Base Eleme	ents		
		В	Base and Forecast Per	iod		
Witness Re	esponsible:	Melissa Schwarzell				
KAW_PSC	R1_NUM01	.0				
Line No.	Acct No.	Description	Workpaper	Base Period	Adjustment	Forecast Period
1	231	Contract Retentions	W/P 1-12	\$0		\$0
2						
3	241	Unclaimed AP Checks	W/P 1-12	(\$14,660)		(\$14,660)
4						
5		Total		(\$14,660)	\$0	(\$14,660)

Witness: John R. Wilde

11. Provide a calculation of federal and state income tax expense, including a reconciliation of book to taxable income, for the base period and the forecasted period in the format shown in Schedule 11.

Response:

Please see the attached.

Kentucky-American Water Company Case No. 2018-00358 Adjusted Jurisdictional Federal Income Taxes For the 12 Months Ending June 30, 2020

Data: __X___Base Peiod _X_ Forecasted Period
Type of Filing: _X__Original___Updated__Revised

Workpaper Reference No(s).: W/P

Page 1 of 6
Witness Responsible: John Wilde

		Base F	Period At Current R	ates	Forecast Period At Proposed Rates		
Line No.	Description	Unadjusted (1)	Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)	
1	Operating Income Before Income Taxes	\$32,810,611	\$0	\$32,810,611	\$18,669,639	\$42,358,014	
2	Reconciling Items (Permanent)						
	Non-Deductible Meals	17,811	-	17,811	-	22,388	
	Non-Deductible Penalties and Mandatory Dividends	190,889	-	190,889	-	176,449	
3	Interest Charges	12,919,999	-	12,919,999	-	13,233,671	
4	Tax Accelerated Depreciation	12,669,543	-	12,669,543	-	13,827,692	
5	Book Depreciation	15,770,655	-	15,770,655	-	17,683,624	
6	Excess of Tax Over Book Depreciation	(3,101,112)	-	(3,101,112)	-	(3,855,932)	
7	Other Reconciling Items						
	Reverse Deduction of Amortization of Property Losses	57,084	-	57,084	-	57,086	
	Reverse Deduction of Deferred Maintenance Amortization	839,228	-	839,228	-	1,091,902	
	Deduct Actual Deferred Maintenance Expenditures	(\$2,547,540)	-	(2,547,540)	-	(1,500,000)	
	Reverse All CIAC Amortization Credits	(2,228,479)	-	(2,228,479)	-	(2,403,755)	
	Reflect Actual Taxable CIAC Received	7,125,783	-	7,125,783	-	7,228,514	
	Reflect Repairs Deduction	(4,833,629)	-	(4,833,629)	-	(3,860,785)	
	Reverse Book Cost of Removal	2,841,122	-	2,841,122	-	3,052,003	
	Reflect Actual Cost of Removal	(1,446,898)	-	(1,446,898)	-	(1,351,177)	
8	Total Reconciling Items	(9,803,516)	\$0	(\$9,803,516)	\$0	(\$6,865,114)	

Kentucky-American Water Company Case No. 2018-00358 Adjusted Jurisdictional Federal Income Taxes For the 12 Months Ending June 30, 2020

Data: __X___Base Peiod _X_ Forecasted Period
Type of Filing: _X__Original___Updated__Revised

Workpaper Reference No(s).: W/P

Page 2 of 6 Witness Responsible: John Wilde

		Base F	Period At Current Ra	ates	Forecast Period At Proposed Rates		
Line No.	Description	Unadjusted (1)	Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)	
9	Taxable Income	\$23,007,095	\$0	\$23,007,095	\$18,669,639	\$35,492,900	
10 11	Income Tax Rates: All Income Taxed at @ 21%						
12	Federal Income Tax Liability	4,831,490	-	4,831,490	3,920,624	7,453,509	
13	Investment Tax Credits	-	-	-	-	-	
14	Federal Income Taxes - Current	4,831,490	-	4,831,490	3,920,624	7,453,509	
15	Deferred Income Taxes	(612,910)	-	(612,910)	\$0	(\$1,259,356)	
16	Tax Accelerated Depreciation	12,669,543	-	12,669,543	-	13,827,692	
17	Tax Straight-Line Depreciation	15,770,655	-	15,770,655	-	17,683,624	
18	Excess of Accelerated Over Straight-Line Depreciation	(3,101,112)	-	(3,101,112)	-	(3,855,932)	
19	Deferred Income Taxes @ 21%	(651,233)	-	(651,233)	-	(809,746)	

Kentucky-American Water Company Case No. 2018-00358 Adjusted Jurisdictional Federal Income Taxes For the 12 Months Ending June 30, 2020

Data: __X___Base Peiod _X_ Forecasted Period
Type of Filing: _X__Original___Updated__Revised

Workpaper Reference No(s).: W/P

Page 3 of 6 Witness Responsible: John Wilde

		Base F	Period At Current Ra	ates	Forecast Period At Proposed Rates	
Line No.	Description	Unadjusted (1)	Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)
20	Amortization of Prior Years Deferred Income Taxes	(65,942)	-	(\$65,942)	\$0	(\$54,622)
21	Net Deferred Income Taxes Resulting from Depreciation	(717,176)	-	(717,176)	-	(864,368)
22	Investment Tax Credit Deferred	-	-	-	-	-
23	Amortization of Prior Years ITC	(78,492)	-	(78,492)	-	(78,492)
24	Investment Tax Credit - Net	(78,492)	-	(78,492)	-	(78,492)
25	Other Tax Deferrals	-	-	-	-	-
26	Total Deferred Income Taxes	(757,345)	-	(757,345)	-	(1,392,470)
27	Total Federal Income Taxes	4,074,145	-	4,074,145	3,920,624	6,061,039

Kentucky-American Water Company Case No. 2018-00358 Adjusted Jurisdictional State Income Taxes For the 12 Months Ending June 30, 2020

Data: __X__Base Peiod _X_ Forecasted Period
Type of Filing:_X__Original__Updated__Revised

Workpaper Reference No(s).: W/P

Page 4 of 6 Witness Responsible: John Wilde

		Base F	Period At Current	Rates	_	Forecast Period At Proposed Rates	
Line No.	Description	Unadjusted (1)	Adjustments (2)	,	Adjusted (3)	Adjustments (4)	Adjusted (5)
1	Operating Income Before Income Taxes	\$33,771,312	\$0	\$	33,771,312	\$19,643,684	\$44,000,191
2	Reconciling Items (Permanent)						
	Non-Deductible Meals	17,811	-		17,811	-	22,388
	Non-Deductible Penalties and Mandatory Dividends	190,916	-		190,916	-	176,449
3	Interest Charges	12,919,999	-		12,919,999	162,768	13,396,439
4	Tax Accelerated Depreciation	15,794,081	-		15,794,081	-	16,541,655
5	Book Depreciation	15,770,655	-		15,770,655	-	17,683,624
6	Excess of Tax Over Book Depreciation	23,425	-		23,425	-	(1,141,969)
7	Other Reconciling Items						
	Reverse Deduction of Amortization of Property Losses	57,084	-		57,084	-	57,086
	Reverse Deduction of Deferred Maintenance Amortization	839,228	-		839,228	-	1,091,902
	Deduct Actual Deferred Maintenance Expenditures	(2,547,540)	-		(2,547,540)	-	(1,500,000)
	Reverse All CIAC Amortization Credits	(2,228,479)	-		(2,228,479)	-	(2,403,755)
	Reflect Actual Taxable CIAC Received	7,125,783	-		7,125,783	-	7,228,514
	Reflect Repairs Deduction	(4,833,629)	-		(4,833,629)	-	(3,860,785)
	Reverse Book Cost of Removal	2,841,122	-		2,841,122	-	3,052,003
	Reflect Actual Cost of Removal	(1,446,898)	-		(1,446,898)	-	(1,351,177)
8	Total Reconciling Items	(12,928,026)			(12,928,026)	(162,768)	(9,741,845)

Kentucky-American Water Company Case No. 2018-00358 Adjusted Jurisdictional State Income Taxes For the 12 Months Ending June 30, 2020

Data: __X__Base Peiod _X_ Forecasted Period
Type of Filing: _X_ Original __Updated __Revised
Workpaper Reference No(s).: W/P

Page 5 of 6

Witness Responsible: John Wilde

		Base	Period At Current Ra	ates	Forecast Period At	Proposed Rates
Line No.	Description	Unadjusted (1)	Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)
9	Taxable Income	\$20,843,286	\$0	\$20,843,286	\$19,480,916	\$34,258,346
10 11	Income Tax Rates: All Income Taxed @ 5%					
12	State Income Tax Liability	1,042,164	-	1,042,164	974,046	1,712,917
13	Investment Tax Credits	-	-	-	-	-
14	State Income Taxes - Current	1,042,164	-	1,042,164	974,046	1,712,917
15	Deferred Income Taxes	\$10,838	\$0	10,838	\$0	(\$172,788)
16	Tax Accelerated Depreciation	15,794,081	-	15,794,081	-	16,541,655
17	Tax Straight-Line Depreciation	15,770,655	-	15,770,655	-	17,683,624
18	Excess of Accelerated Over Straight-Line Depreciation	23,425	-	23,425	-	(1,141,969)
19	Deferred Income Taxes @ 5%	1,171	-	1,171	-	(57,098)

Kentucky-American Water Company Case No. 2018-00358 Adjusted Jurisdictional State Income Taxes For the 12 Months Ending June 30, 2020

Data: __X __Base Peiod _X _ Forecasted Period Type of Filing: _X _ Original __ Updated _ Revised

Workpaper Reference No(s).: W/P

Page 6 of 6 Witness Responsible: John Wilde

		Base F	Period At Current Ra	Forecast Period At Proposed Rates		
Line No.	Description	Unadjusted (1)	Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)
20	Amortization of Prior Years Deferred Income Taxes	(\$62,971)	\$0	(\$62,971)	-	(62,374)
21	Net Deferred Income Taxes Resulting from Depreciation	(61,800)	-	(61,800)	-	(119,473)
22	Other Tax Deferrals	-	-	-	-	-
23	Total Deferred Income Taxes	(52,133)	-	(52,133)	-	(235,162)
24	Total State Income Taxes	990,031	-	990,031	974,046	1,477,755

Witness: Brent E. O'Neill

12. Describe the procedures that Kentucky-American uses to plan and approve construction projects.

Response:

The planning of construction projects begins with a forward looking review of the needs and priorities of the system and the infrastructure to continue to operate safely, efficiently and meet current and future regulations. KAWC uses engineering criteria based on accepted engineering standards and practices to determine the amount of work needed that provide adequate capacity and appropriate levels of reliability. The identified work will enable KAWC to provide safe, adequate and reliable service to its Customers to meet their domestic, commercial and industrial needs; provide flows adequate for fire protection; and satisfy all regulatory and safety requirements. The criteria for evaluating the recurring projects are engineering requirements; consideration of national, state and local trends; environmental impact evaluations; and water resource management.

KAWC uses the Comprehensive Planning Study ("CPS"), which evaluates the distribution system, storage facilities and production capacities as an important piece of planning for construction processes. The study identifies projects for construction over a fifteen-year planning horizon, with immediate priorities identified for construction within five years. KAWC's most recent formal study was completed in 2013 and was filed with the PSC.

Projects are prioritized using objective criteria that validate the need for a project and assess the risk of not doing the project. A key component of this planning technique is that it is flexible and can be adjusted as needed to address new needs, such as unplanned equipment failures, large or sudden growth of a service area, or new regulatory requirements.

Construction project priorities that arise between CPS cycles are evaluated, scoped, and estimated to the same degree as a CPS project prior to being considered and placed within the portfolio of planned projects. The Engineering group works with the Vice President Operations, Operations Superintendents and Operations Supervisors to prioritize these emerging projects and compare them against projects that were identified in the CPS.

Each year KAWC develops a Capital Business Plan of specific capital needs which focuses on the upcoming year and extends into outer years. The Engineering group works with the Vice President Operations, Operations Superintendents and Operations

Supervisors to develop the Business Plan before submitting the plan to the KAW President. The KAW Board of Directors then approves the Annual Business Plan.

Once the Business Plan is approved, Engineering and Operations are responsible for delivering the capital program. Approval of the Business Plan does not constitute approval of individual capital projects which were included in the development of the Business Plan. Release and approval of projects occurs real time through the Capital Investment Management Committee ("CIMC").

For a capital project to be approved for design and construction, the project is submitted to the CIMC. The CIMC ensures capital expenditure plans meet the strategic intent of the business, which includes safety and regulatory compliance and the introduction of new technologies to drive efficiencies. In turn, this ensures that capital expenditure plans are integrated with operating expense plans, and provides more effective controls on budgets and individual capital projects. The CIMC includes the KAWC President, KAWC Vice President of Operations, KAWC Director of Engineering and KAWC Financial Lead.

The CIMC receives capital expenditure plans from project managers and approves them as required by the process. Once budgets are approved, the CIMC meets monthly to review capital expenditures compared to budgeted levels. The process includes three stages of project review: 1) a Preliminary Need Identification defining the project at an early stage; 2) a Project Implementation Proposal that confirms all aspects of the project are in a position to begin work; and 3) Project Change Requests.

KAWC personnel handle all of the stages, with oversight by the CIMC. Projects for compliance with local, state, and federal regulations, improvement of service and fire flows, and reductions of maintenance problems are given priorities.

Witness: Brent E. O'Neill

13. Provide Kentucky-American's long-term construction planning program.

Response:

Please see the attachment.

STRATEGIC CA	TRATEGIC CAPITAL EXPENDITURE PLAN							
PROGRAM								
Business Unit	Kentucky							
Revision Date	October 15, 2	018						
Description	KY BP 2019-2	2023 OVERALL SCEP						
Business Unit	Project ID	Project Title		Total 2019	Total 2020	Total 2021	Total 2022	Total 2023
		RECURRING PROJECTS		•				
Kentucky	DV	Projects Funded by Others		2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
Kentucky	Α	Mains - New		566,500.00	545,000.00	572,500.00	575,000.00	600,000.00
Kentucky	В	Mains - Replaced / Restored		4,500,000.00	6,000,000.00	6,000,000.00		7,699,950.00
Kentucky	C	Mains - Unscheduled		820,000.00	900.000.00	900,000.00	900,000,00	900,000,00
Kentucky	D	Mains - Relocated		987,550.00	400,050.00	387,500.00	387,500.00	400,000.00
Kentucky	E	Hydrants, Valves, and Manholes - New		217,000.00	228,550.00	244,525.00	260,300.00	260,300.00
Kentucky	F	Hydrants, Valves, and Manholes - Replaced		480,960.00	498,960.00	501,960.00	504,960.00	507,960.00
Kentucky	G	Services and Laterals - New		1,079,105.00	1,079,105.00	1,079,105.00	1,079,105.00	1,079,105.00
	Н	Services and Laterals - Replaced			532,500.00		532,500.00	532,500.00
Kentucky		Meters - New		532,500.00		532,500.00	,	
Kentucky	!			800,000.00	800,000.00	850,000.00	850,000.00	850,000.00
Kentucky	J	Meters - Replaced		1,516,039.00	1,142,700.00	1,220,475.00	1,010,150.00	1,106,500.00
Kentucky	K	ITS Equipment and Systems		246,769.00	255,552.00	400,640.00	282,479.00	255,371.00
Kentucky	L	SCADA Equipment and Systems		233,000.00	183,000.00	320,000.00	360,000.00	450,000.00
Kentucky	М	Security Equipment and Systems		458,000.00	55,000.00	167,000.00	125,000.00	125,000.00
Kentucky	N	Offices and Operations Centers		150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Kentucky	0	Vehicles		680,000.00	650,000.00	660,000.00	660,000.00	660,000.00
Kentucky	Р	Tools and Equipment		830,100.00	403,000.00	308,000.00	214,500.00	48,500.00
Kentucky	Q	Process Plant Facilities and Equipment		1,925,000.00	2,100,000.00	1,750,000.00	1,750,000.00	1,750,000.00
Kentucky	S	Engineering Studies		75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
,		Total Recurring Projects		16,097,523.00	15,998,417.00	16,119,205.00		17,450,186.00
		Total Recurring Projects with Projects Funded by Others		18,597,523.00	18,498,417.00	18,619,205.00		19,950,186.00
				16,557,525.00	10,430,417.00	18,613,203.00	15,510,444.00	13,330,180.00
16 1 1	1/2	CENTRALLY SPONSORED PROJECTS	., .	2 200 750 00	2 050 200 00	2 704 525 00	2 704 525 00	2 704 525 00
Kentucky	К3	ITS Equipment and Systems - Centrally Sponsored	Various	3,390,750.00	2,959,200.00	2,784,525.00	2,784,525.00	2,784,525.00
		Total Centrally Sponsored Projects		3,390,750.00	2,959,200.00	2,784,525.00	2,784,525.00	2,784,525.00
		INVESTMENT PROJECTS	•	•				
			In Service Date					
Kentucky	112-020037	KRS1 Chemical Storage & Feed Improvements	11/30/2020	1,227,706.00	5,984,956.00	-	-	-
Kentucky	112-020055	New Circle Rd Phase 2	8/30/2019	833,325.00	-	-	-	-
Kentucky	112-020059	KRS2 Transfer Switch	10/30/2021	334,257.00	600,000.00		-	-
Kentucky	112-020067	RRS Chemical Facility Upgrade/ Chlorine	7/31/2019	9,761,231.00	-	-		
Kentucky	112-020071	KRS1 Valve House Rehabilitation (Phase 5) - Reeves Drives	11/30/2021	1,500,000.00	-	-	-	-
Kentucky	112-020074	Athens Boonesboro Main Ext - Phase II	6/1/2019	187,156.00	-	-	-	-
Kentucky	112-020076	KRS1 - Replace Incline Car	6/30/2019	1,021,255.00			-	-
Kentucky	112-020079	Jacobson Pump Station Improvements	6/30/2019	1,805,169.00	-	-	-	
Kentucky	112-020080	KRS1 Pump 10 and 11 Replacements	9/30/2021	-	-	2,250,270.00	_	-
Kentucky	112-020081	KRS1 Pump 14 Replacement	6/30/2022	-	-	-,,	1,500,000.00	-
Kentucky	112-020082	KRS1 UV Facility	12/31/2023	-	-	-	4,500,000.00	7,000,001.00
Kentucky	112-020082	RRS UV Facility	12/30/2024	-	-	-	4,300,000.00	500,000.00
Kentucky	112-020085	PAC Feed System and Pretreatment Basin	5/31/2020	-	-	-	-	300,000.00
	112-020089	Millersburg WQ & Chemical Feed Improvements		-	-	850,002.00		
Kentucky		· ·	6/20/2021 7/30/2023	-		830,002.00	750,000,00	750 004 00
Kentucky	112-020093	RRS Field Ops Paving Improvements			-		750,000.00	750,001.00
Kentucky	112-020094	Cox Street Booster	10/30/2020	1,000,000.00	-	-	-	
Kentucky	112-300010	KRS2 UV Instatllation	11/30/2023	-	-	-		1,000,000.00
Kentucky	112-020098	KRS1 Control room/Clearwell/Pumps	12/31/2023	-	-	-	3,500,000.00	4,000,001.00
Kentucky	112-020095	Mercer Road Booster Station	5/30/2021	333,188.00	666,812.00	-	-	-
Kentucky	112-020096	Mt Horeb Booster Station	5/30/2023	-	-	-	-	750,000.00
Kentucky	112-020097	Hall Booster Station	5/30/2022	-	-	-	750,000.00	-
Kentucky	112-020099	KRS1 Pump 13 Replacement	6/30/2019	200,000.00				
Kentucky	112-030001	ERWA Main Interconnection (Post Acquistion)	6/30/2023	355,490.00	250,000.00	500,000.00	750,001.00	1,000,000.00
Kentucky	112-300008	Owenton Distribution Garage	11/30/2020	573,170.00	236,344.00	-	-	
,		Total Investment Projects		\$ 19,131,947.00	\$ 7,738,112.00	\$ 3,600,272.00	\$ 11,750,001.00	\$ 15,000,003.00
		Total Investments and Centrally Sponsored Projects		\$ 22,522,697.00				\$ 17,784,528.00
		Services Contributions			\$ (2,000,000.00)		\$ (2,000,000.00)	\$ (2,000,000.00)
I		Other Contributions		\$ (2,000,000.00)		¢ (2,000,000.00)	\$ (2,000,000.00)	¢ (2,000,000.00)
					\$ (1,425,000.00)	¢ /1 F00 000 00\	\$ (1,500,000.00)	¢ /1 F00 000 000
		Developer Contributions			, , ,		, , ,	, ,
		Advances			\$ (2,000,000.00)			\$ (2,000,000.00)
		Total Refunds			\$ 1,100,000.00			\$ 1,100,000.00
		Total Contributions		\$ (4,675,000.00)	\$ (4,325,000.00)	\$ (4,400,000.00)	\$ (4,400,000.00)	\$ (4,400,000.00)
I								
I		Gross minus Centrally Sponsored ITS		\$ 37,729,470.00	\$ 26,236,529.00	\$ 22,219,477.00	\$ 31,666,445.00	\$ 34,950,189.00
				\$ (4,675,000.00)	\$ (4,325,000.00)	\$ (4,400,000.00)	\$ (4,400,000.00)	\$ (4,400,000.00)
		Net minus Centrally Sponsored ITS		\$ 33,054,470.00		\$ 17,819,477.00		\$ 30,550,189.00
1			I.	, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,	,,	, ,
1		Groce white Controlle Cuer 1 ITO	ı	¢ 41 120 220 00	¢ 20 10F 720 00	¢ 25 004 002 00	¢ 24 450 070 00	¢ 27 724 744 00
		Gross plus Centrally Sponsored ITS					\$ 34,450,970.00	
1					\$ (4,325,000.00)		\$ (4,400,000.00)	
		Net plus Centrally Sponsored ITS		\$ 36,445,220.00	\$ 24,870,729.00	\$ 20,604,002.00	\$ 30,050,970.00	\$ 33,334,714.00

Witness: Brent E. O'Neill

- **14.** a. For each construction project that started during the last ten calendar years, provide the information requested in Schedule 14a.
 - b. Using the data included in Schedule 14a, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule 14b.

Response:

- a. Please see the attachment that provides construction projects that started during the last ten years as requested in Schedule 14a.
- b. Please see the attachment that calculates the Slippage Factor as requested by Schedule 14b.

KAW_R_PSCDR1_NUM014_121218 Page 2 of 22

Date

Original

Budget

Start

Variance

Total

Actual

Project

Cost

Total

Budget

Project

Cost

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

Type of Filing:_X_	_Original	Updated	Revised
Workpaper Referen	ce No(s).:		

Schedule 14a

Date

Original

Budget

End

Witness Responsible: Brent O'Neill

Date

Actual

Start

Date

Actual

End

Item	Item Description		Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Pero O
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$	2,724,269	\$ 2,500,000	\$ 224,269	108.97%	1
A	MAINS - NEW	\$	446,964	\$ 313,500	\$ 133,464	142.57%	
В	MAINS - REPLACED/RESTORED	\$	4,151,683	\$ 6,500,000	\$ (2,348,317)	63.87%	2
С	MAINS - UNSCHEDULED	\$	913,898	\$ 335,000	\$ 578,898	272.81%	
D	MAINS - RELOCATED	\$	1,078,724	\$ 375,000	\$ 703,724	287.66%	
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$	277,571	\$ 200,100	\$ 77,471	138.72%	
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$	610,905	\$ 352,050	\$ 258,855	173.53%	
G	SERVICES AND LATERALS - NEW	\$	1,245,152	\$ 988,540	\$ 256,612	125.96%	
Н	SERVICES AND LATERALS - REPLACED	\$	537,742	\$ 452,500	\$ 85,242	118.84%	
I	METERS - NEW	\$	622,520	\$ 374,220	\$ 248,300	166.35%	
J	METERS - REPLACED	\$	1,800,116	\$ 745,725	\$ 1,054,391	241.39%	
K	ITS EQUIPMENT AND SYSTEMS	\$	398,906	\$ 376,547	\$ 22,359	105.94%	
L	SCADA EQUIPMENT AND SYSTEMS	\$	200,440	\$ 250,000	\$ (49,560)	80.18%	
M	SECURITY EQUIPMENT AND SYSTEMS	\$	212,087	\$ 219,083	\$ (6,996)	96.81%	
N	OFFICES AND OPERATIONS CENTERS	\$	136,053	\$ 275,000	\$ (138,947)	49.47%	
O	VEHICLES	\$	678,854	\$ 690,000	\$ (11,146)	98.38%	
P	TOOLS AND EQUIPMENT	\$	137,646	\$ 176,300	\$ (38,654)	78.07%	
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$	1,557,341	\$ 1,800,000	\$ (242,659)	86.52%	
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$	-	\$ -	\$ -		
S	ENGINEERING STUDIES	\$	188,786	\$ 50,000	\$ 138,786	377.57%	
•	TOTAL		17,919,659	16,973,565	946,094	105.57%	
	ENTER ITEM DV AND SUBTRACT		2,724,269	2,500,000	224,269		
	TOTAL ITEM A - S		15,195,390	14,473,565	721,825	104.99%	

Kentucky American Water
Case No. 2018-00358
Construction Projects
As of ______2017

Type of Filing:_XOriginal	Updated	Revised
Workpaper Reference No(s).:		

Schedule 14a

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS												
I12-000001	Post Acquisition BD Capex	-	\$ 60,000	\$ (60,000)	0.00%	0.24%							
I12-020017	KRS Valve House Rehabilitation Phase 1	18,206	\$ -	\$ 18,206		0.00%	1,171,531	1,654,085	(482,554)	Jan-14	May-15	Nov-14	May-17
I12-020021	Jacobson - Hays Booster Station	1,405,613	\$ 1,500,000	\$ (94,387)	93.71%	6.01%	1,472,975	1,479,079	(6,104)	Nov-16	Dec-17	Nov-16	Sep-17
I12-020035	KRS1 - Residual Improvements	136,265	\$ -	\$ 136,265		0.00%					Dec-18	Nov-17	
I12-020037	KRS1 Chemical Storage & Feed Improvements	505,882	\$ 1,100,000	\$ (594,118)	45.99%	4.41%				Oct-16	Dec-18		
I12-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	694,736	\$ 1,100,000	\$ (405,264)	63.16%	4.41%				Jan-18	Jul-18	Oct-17	
I12-020040	KRS Valve House Rehabilitation (Phase 2)	690,300	\$ -	\$ 690,300		0.00%	899,723	800,047	99,676	Aug-15	May-17	Nov-16	Jun-17
I12-020043	Athens Boonesboro Main Extension	1,078,296	\$ -	\$ 1,078,296		0.00%	2,447,364	2,596,698	(149,334)	Jan-15	Dec-16	May-16	Jun-17
I12-020055	New Circle Rd Main Relocation Phase 2	72,441	\$ -	\$ 72,441		0.00%				Oct-16	Aug-19		
I12-020064	KRS 1 HS Pump #12	1,241,985	\$ 1,680,000	\$ (438,015)	73.93%	6.73%				Mar-16	Aug-18	Nov-16	
I12-020067	RRS Chemical Facility	185,211	\$ -	\$ 185,211		0.00%				Jul-17	Dec-20		
I12-020073	KRS1 Raw Water Intake Pump Replacement	602,048	\$ -	\$ 602,048		0.00%	792,413	761,700	30,713	Jul-16	May-17	Nov-16	Apr-17
I12-020074	Athens Boonesboro Main Extension - Phase II	323,463	\$ 1,400,000	\$ (1,076,537)	23.10%	5.61%				Jun-16	Dec-17		
I12-020075	Richmond Rd Campus - Road Improvements	459,525	\$ 405,885	\$ 53,640	113.22%	1.63%	510,088	534,194	(24,106)	Mar-17	May-17	Mar-17	Jun-17
I12-020076	KRS1 - Replace Incline Car	230,480	\$ -	\$ 230,480		0.00%					Dec-17		
I12-020077	Millersburg - GAC Filter	343,697	\$ -	\$ 343,697		0.00%	797,646	621,781	175,865	Nov-16	Jun-17	Nov-16	Nov-17
I12-020079	Jacobson Pump Station	115,432	\$ -	\$ 115,432		0.00%				Jun-17	Nov-17		
I12-020086	RRS WTP Sedimentation Basin Improvement	1,191,412	\$ -	\$ 1,191,412		0.00%	1,410,172	1,375,016	35,156	Oct-17	Dec-17	Jul-17	Dec-17
I12-020090	Brannon Rd Main Relocation	151,559	\$ -	\$ 151,559		0.00%	83,645	1,550,000	(1,466,355)	Mar-17	Dec-17	Oct-17	Dec-17
I12-300008	Owenton Distribution Building	70,211	\$ 750,000	\$ (679,789)	9.36%	3.00%				Jan-17	Dec-17		
	•	9,516,762	7,995,885	1,520,877	119.02%					•	-	-	-

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Date

Original

Budget

Start

Variance

Kentucky Am	nerican Water
Case No. 2	018-00358
Construction	on Projects
As of	2016

Total

Actual

Project

Cost

Total

Budget

Project

Cost

Type of Filing:_X_	_Original	Updated	Revised
Workpaper Referer	ice No(s).:		

Schedule 14a

Date

Original

Budget End

Witness Responsible: Brent O'Neill

Date

Actual Start Date

Actual End

Item Description			Annual Actual				Annual Original Budget		Variance Dollars	Variance Percent	Perco of Budg
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$	3,525,727	\$	2,500,000	\$	1,025,727	141.03%	11		
A	MAINS - NEW	\$	830,702	\$	1,265,000	\$	(434,298)	65.67%			
В	MAINS - REPLACED/RESTORED	\$	1,880,999	\$	3,671,000	\$	(1,790,001)	51.24%	1		
С	MAINS - UNSCHEDULED	\$	779,897	\$	335,000	\$	444,897	232.80%			
D	MAINS - RELOCATED	\$	5,523	\$	250,000	\$	(244,477)	2.21%			
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$	185,904	\$	200,100	\$	(14,196)	92.91%			
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$	767,220	\$	352,050	\$	415,170	217.93%			
G	SERVICES AND LATERALS - NEW	\$	1,116,725	\$	679,140	\$	437,585	164.43%			
Н	SERVICES AND LATERALS - REPLACED	\$	502,658	\$	452,500	\$	50,158	111.08%			
I	METERS - NEW	\$	695,923	\$	374,220	\$	321,703	185.97%			
J	METERS - REPLACED	\$	1,007,763	\$	461,850	\$	545,913	218.20%			
K	ITS EQUIPMENT AND SYSTEMS	\$	219,957	\$	213,117	\$	6,840	103.21%			
L	SCADA EQUIPMENT AND SYSTEMS	\$	207,207	\$	260,000	\$	(52,793)	79.69%			
M	SECURITY EQUIPMENT AND SYSTEMS	\$	130,648	\$	112,350	\$	18,298	116.29%			
N	OFFICES AND OPERATIONS CENTERS	\$	148,055	\$	225,000	\$	(76,945)	65.80%			
0	VEHICLES	\$	580,252	\$	660,060	\$	(79,808)	87.91%			
P	TOOLS AND EQUIPMENT	\$	319,784	\$	283,060	\$	36,724	112.97%			
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$	2,377,385	\$	1,725,500	\$	651,885	137.78%			
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$	(1,522)	\$	-	\$	(1,522)				
S	ENGINEERING STUDIES	\$	347,709	\$	50,000	\$	297,709	695.42%			
	TOTAL		15,628,515		14,069,947		1,558,568	111.08%			
	ENTER ITEM DV AND SUBTRACT		3,525,727		2,500,000		1,025,727				
	TOTAL ITEM A - S		12,102,788		11,569,947		532.841	104.61%			

Kentucky A	American Water							
Case No	. 2018-00358							
Constru	Construction Projects							
As of	2016							

Type of Filing:_X_	_Original	Updated	Revised
Worknaper Referen	ce No(s) ·		

Item	Description	Annual Actual	O	annual riginal Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS													
I12-000001	Post Acquisition BD	\$ 9,508	\$	60,000	\$ (50,492)	15.85%	0.28%							
I12-020011	New Circle Rd Main Relocation	\$ (257,953)	\$	-	\$ (257,953)		0.00%	2,044,056	2,837,872	(793,816)	Jan-12	Dec-16	Mar-15	May-16
I12-020012	KRS High Service Pump #15	\$ 472,113	\$	-	\$ 472,113		0.00%	1,199,782	1,400,000	(200,218)	Jan-16	Dec-17	Feb-15	Oct-16
I12-020017	KRS Valve House Rehabilitation #1	\$ (502,394)	\$	-	\$ (502,394)		0.00%				Jan-14	Dec-15	Jul-14	
I12-020021	Power Reliability @ Remote Sites	\$ 67,361	\$	200,000	\$ (132,639)	33.68%	0.93%				Nov-16	Dec-17	Nov-16	
I12-020032	RRS Filter Building Replacement	\$ 5,841,467	\$	2,324,298	\$ 3,517,169	251.32%	10.80%	17,320,484	15,609,191	1,711,293	Jan-13	Dec-16	Feb-15	Jun-16
I12-020033	KY 341 Interconnect	\$ (2,162)	\$	-	\$ (2,162)		0.00%	1,303,436	1,907,426	(603,990)	Jan-13	Dec-14	Aug-14	Jan-16
I12-020037	KRS1 Chemical Storage and Feed Improvements	\$ 27,420	\$	500,000	\$ (472,580)	5.48%	2.32%				Oct-16	Dec-18		Mar-20
I12-020040	KRS Valve House Rehabilitation (Phase 2)	\$ 150,779	\$	1,100,000	\$ (949,221)	13.71%	5.11%				Aug-15	Dec-15	Dec-16	Jul-17
I12-020043	Athens Boonesboro Main Extension	\$ 1,368,936	\$	1,051,100	\$ 317,836	130.24%	4.88%				Jan-15	Dec-16	Mar-16	Sep-17
I12-020046	KRS I Raw Water Intake Actuator Repl	\$ 27,255	\$	-	\$ 27,255		0.00%	706,099	689,981	16,118	Sep-14	Feb-15	Sep-14	Aug-16
I12-020055	New Circle Rd Main Relocation Phase 2	\$ 72,699	\$	775,000	\$ (702,301)	9.38%	3.60%				Oct-16	Aug-19		
I12-020056	KRS Valve House Rehabilitation (Phase 1.B)	\$ 344,733	\$		\$ 344,733		0.00%	867,228	1,504,295	(637,067)	Jun-15	Mar-16	Sep-15	Oct-16
I12-020057	Sludge Thickener Drive Upgrade	\$ (215,369)	\$	1	\$ (215,369)		0.00%	306,195	297,641	8,554	Jul-15	Dec-15	Aug-15	Apr-16
I12-020058	KRS2 Intake Pump Replacement	\$ 778,182	\$	-	\$ 778,182		0.00%	1,386,785	1,512,848	(126,064)	Aug-15	Apr-16	Aug-15	Oct-16
I12-020060	Reeves Drive	\$ 397,245	\$	1	\$ 397,245		0.00%	542,905	205,740	337,165	Oct-15	May-16	Oct-15	May-16
I12-020061	New Millersburg Tank & Pump Station	\$ 993,408	\$	450,000	\$ 543,408	220.76%	2.09%	969,702	879,577	90,125	Jan-16	Aug-17	Jun-16	Nov-16
I12-020062	Deer Lake Main Extension	\$ 945,780	\$	1	\$ 945,780		0.00%	1,120,858	1,026,130	94,728	Feb-16	Jul-16	Mar-16	Sep-16
I12-300007	Pete Towles Main Extension	\$ 1,149,430	\$	1	\$ 1,149,430		0.00%							
I12-020064	KRSI HS Pump #12	\$ 40,014	\$	1,000,000	\$ (959,986)	4.00%	4.64%				Mar-16	Aug-18	Nov-16	
I12-020065	KRSI - Cedar Creek Rd	\$ 291,389	\$	-	\$ 291,389		0.00%	282,978	340,000	(57,022)	Mar-16	Jun-16	May-16	Sep-16
I12-020073	KRS1 Raw Water Intake Pump Replacement	\$ 190,306	\$	-	\$ 190,306		0.00%				Jul-16	May-17	Nov-16	
I12-020074	Athens Boonesboro Main Extension - Phase II	\$ 23,823	\$		\$ 23,823		0.00%				Jun-16	Dec-17		
I12-020075	Richmond Rd Campus - Road Improvements	\$ 50,563	\$		\$ 50,563		0.00%		-		Mar-17	May-17	Mar-17	Jun-17
I12-020076	KRS1 - Replace Incline Car	\$ 140,115	\$	-	\$ 140,115		0.00%					Dec-17		
I12-020077	Millersburg GAC Filter	\$ 471,912	\$	-	\$ 471,912		0.00%				Nov-16	Jun-17	Nov-16	Nov-17
I12-300009	Freshwater Source - KRS2 & Low Srvc Pump	\$ 445,840	\$	-	\$ 445,840		0.00%	507,433	486,294	21,139	Sep-16	Dec-16	Sep-16	Dec-16
	•	13,322,400		7,460,398	5,862,002	178.57%			•					

Kentucky An	nerican Water
Case No. 2	018-00358
Constructi	on Projects
As of	2015

Type of Filing:_XOriginal	Updated	Revised
Workpaper Reference No(s).:		

			Annual				Percent
Item	Description	Annual	Original		Variance	Variance	of
		Actual	Budget		Dollars	Percent	Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 2,452,788	\$ 2,000,000	\$	452,788	122.64%	6.82%
A	MAINS - NEW	\$ 688,393	\$ 750,000	\$	(61,607)	91.79%	2.56%
В	MAINS - REPLACED/RESTORED	\$ 5,268,365	\$ 3,117,000	\$	2,151,365	169.02%	10.63%
С	MAINS - UNSCHEDULED	\$ 198,121	\$ 335,000	\$	(136,879)	59.14%	1.14%
D	MAINS - RELOCATED	\$ 456,058	\$ 785,000	\$	(328,942)	58.10%	2.68%
Е	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 158,724	\$ 200,100	\$	(41,376)	79.32%	0.68%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 1,517,543	\$ 332,150	\$	1,185,393	456.88%	1.13%
G	SERVICES AND LATERALS - NEW	\$ 968,162	\$ 1,030,080	\$	(61,918)	93.99%	3.51%
Н	SERVICES AND LATERALS - REPLACED	\$ 400,865	\$ 650,000	\$	(249,135)	61.67%	2.22%
I	METERS - NEW	\$ 618,848	\$ 542,412	\$	76,436	114.09%	1.85%
J	METERS - REPLACED	\$ 551,455	\$ 937,917	\$	(386,462)	58.80%	3.20%
K	ITS EQUIPMENT AND SYSTEMS	\$ 136,935	\$ 131,221	\$	5,714	104.35%	0.45%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 305,610	\$ 140,000	\$	165,610	218.29%	0.48%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 165,138	\$ 245,000	\$	(79,862)	67.40%	0.84%
N	OFFICES AND OPERATIONS CENTERS	\$ 93,664	\$ 150,000	\$	(56,336)	62.44%	0.51%
0	VEHICLES	\$ 584,522	\$ 552,000	\$	32,522	105.89%	1.88%
P	TOOLS AND EQUIPMENT	\$ 567,056	\$ 305,000	\$	262,056	185.92%	1.04%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 2,311,469	\$ 1,454,875	\$	856,594	158.88%	4.96%
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$ -	\$ -	\$	-		0.00%
S	ENGINEERING STUDIES	\$ 449,091	\$ 42,020	\$	407,071	1068.76%	0.14%
	TOTAL	17,892,807	13,699,775		4,193,032	130.61%	
	ENTER ITEM DV AND SUBTRACT	2,452,788	2,000,000		452,788		
	TOTAL ITEM A - S	15,440,019	11,699,775		3,740,244	131.97%	

	T-+-1	T-4-1		Dete	Dete		1
Percent	Total Actual	Total Budget		Date Original	Date Original	Date	Date
of	Project	Project	Variance	Budget	Budget	Actual	Actual
Budget	Cost	Cost		Start	End	Start	End
6.82%	Cost	Cost		Start	Liid	Start	Liid
2.56%							
10.63%							
1.14%							
2.68%							
0.68%							
1.13%							
3.51%							
2.22%							
1.85%							
3.20%							
0.45%							
0.48%							
0.84%							
0.51%							
1.88%							
1.04%							
4.96%							
0.00%							
0.14%							

Kentucky A	merican Water
Case No.	2018-00358
Construct	tion Projects
As of	2015

Type of Filing:_XOriginal	Updated	Revised
Worknapar Pafaranaa Na(s) .		

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS	 rictuur	Duaget	Donais	rereent	Duaget	Cost	Cost		Start	Liiu	Dunt	Liid
I12-020010	Leestown Road	\$ (2,903)	S	\$ (2,903)		0.00%			0	Jan-10	Dec-14	Oct-10	May-14
I12-020011	New Circle Rd Main Relocation	\$ 2,450,776	\$ 1,009,593		242.75%	3.44%			0	Jan-12	Dec-16	Mar-15	
I12-020012	KRS High Service Pumps	\$ 727,565	\$	\$ 727,565		0.00%				Jan-16	Dec-17	Feb-15	
I12-020017	KRS Valve House Rehabilitation	\$ 964,373	\$	\$ 964,373		0.00%			0	Jan-14	Dec-15	Jul-14	
I12-020056	KRS Valve House 2	\$ 496,064	\$	\$ 496,064		0.00%			0	Jun-15	Feb-16	Jun-15	
I12-020032	RRS Filter Building Replacement	\$ 10,539,887	\$ 11,925,000	\$ (1,385,113)	88.38%	40.68%			0	Jan-13	Dec-16	Feb-15	
I12-020033	KY 341 Interconnect	\$ 460,667	\$	\$ 460,667		0.00%			0	Jan-13	Dec-14	Aug-14	
I12-020040	KRS Valve House Rehabilitation Ph 2	\$ -	\$ 1,000,000	\$ (1,000,000)	0.00%	3.41%			0	Aug-15	Dec-15		
I12-020043	Athens Boonesboro main Extension	\$ -	\$ 400,000	\$ (400,000)	0.00%	1.36%			0	Jan-15	Dec-16		
I12-020045	Main Office Roof Replacement	\$ 2,506	\$	\$ 2,506		0.00%			0	Aug-14	Nov-14	Aug-14	Dec-14
I12-020046	KRS I Raw Water Intake Actuator Repl	\$ 191,174	\$	\$ 191,174		0.00%			0	Sep-14	Feb-15	Sep-14	
I12-020047	Field Ops Road Replacement	\$ 18,809	\$	\$ 18,809		0.00%	352,752	327,458	25,294	Oct-14	Jan-15	Oct-14	May-15
I12-020048	Security Upgrades Richmond Rd Campus	\$ 31,242	\$	\$ 31,242		0.00%			0	Oct-14	Dec-14	Oct-14	Dec-14
I12-020057	Sludge Thickener Drive Upgrade	\$ 521,564	\$	\$ 521,564		0.00%			0	Jul-15	Dec-15	Aug-15	<u> </u>
I12-020058	KRS2 Intake Pump Replacement	\$ 601,163	\$	\$ 601,163		0.00%			0	Aug-15	Apr-16	Aug-15	<u> </u>
I12-020059	KRS2 Transfer Switch	\$ 66,400	\$	\$ 66,400		0.00%			0	Oct-15	Dec-17		<u> </u>
I12-020060	KRS Reeves Drive	\$ 5,740		\$ 5,740		0.00%			0	Oct-15	May-16	Oct-15	<u> </u>
I12-300003	Northern Division Connection	\$ 49,119		\$ 49,119		0.00%			0	Feb-11	Feb-14	Mar-13	May-14
T12-0102	Business Transformation	\$ (228,820)		\$ (228,820)		0.00%			0	Sep-11	Dec-14	Oct-11	Dec-14
R12-K	ITS Centrally Sponsored	\$ 1,690,479	\$	\$ 1,690,479					0	n/a	n/a	n/a	n/a
I12-000001	Acquisitions	\$ -	\$ 1,279,42		0.00%	4.36%		, and the second	0	Jan-14	Dec-14	n/a	n/a
		18,585,805	15,614,020	2,971,785	119.03%								

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Kentucky An	nerican Water
Case No. 2	018-00358
Construction	on Projects
As of	2014

Type of Filing:_X_	_Original	Updated	Revised
Workpaper Referen	ce No(s).:		

Schedule 14a

Item	Description	Annual Actual		Annual Original Budget		Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 3,214,462	\$	1,890,900	\$	1,323,562	170.00%	8.839
A	MAINS - NEW	\$ 982,178	\$	449,956	\$	532,222	218.28%	2.10
В	MAINS - REPLACED/RESTORED	\$ 3,662,352	\$	5,106,000	\$	(1,443,648)	71.73%	23.83
C	MAINS - UNSCHEDULED	\$ 291,349	\$	275,484	\$	15,865	105.76%	1.29
D	MAINS - RELOCATED	\$ 921,918	\$	515,079	\$	406,839	178.99%	2.40
Е	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 201,082	\$	201,500	\$	(418)	99.79%	0.949
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 759,112	\$	340,764	\$	418,348	222.77%	1.599
G	SERVICES AND LATERALS - NEW	\$ 562,611	\$	1,101,429	\$	(538,818)	51.08%	5.14
Н	SERVICES AND LATERALS - REPLACED	\$ 397,836	\$	451,903	\$	(54,067)	88.04%	2.11
I	METERS - NEW	\$ 313,704	\$	545,701	\$	(231,997)	57.49%	2.55
J	METERS - REPLACED	\$ 802,895	\$	1,194,748	\$	(391,853)	67.20%	5.58
K	ITS EQUIPMENT AND SYSTEMS	\$ 287,264	\$	279,455	\$	7,809	102.79%	1.30
L	SCADA EQUIPMENT AND SYSTEMS	\$ 40,279	\$	131,313	\$	(91,034)	30.67%	0.61
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 157,258	\$	157,575	\$	(317)	99.80%	0.74
N	OFFICES AND OPERATIONS CENTERS	\$ 207,245	\$	126,060	\$	81,185	164.40%	0.59
0	VEHICLES	\$ 691,672	\$	562,018	\$	129,654	123.07%	2.62
P	TOOLS AND EQUIPMENT	\$ 241,065	\$	303,463	\$	(62,398)	79.44%	1.42
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 3,162,463	\$	1,242,000	\$	1,920,463	254.63%	5.80
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$ -	\$	-	\$	-		0.00
S	ENGINEERING STUDIES	\$ 261,770	\$	42,020	\$	219,750	622.97%	0.20
	TOTAL	17,158,515		14,917,368		2,241,147	115.02%	
	ENTER ITEM DV AND SUBTRACT	3,214,462		1,890,900		1,323,562		
	TOTAL ITEM A - S	13,944,053		13,026,468		917,585	107.04%	1

	Total	Total		Date	Date		
Percent	Actual	Budget	Variance	Original	Original	Date	Date
of	Project	Project	variance	Budget	Budget	Actual	Actual
Budget	Cost	Cost		Start	End	Start	End
8.83%							
2.10%							
23.83%							
1.29%							
2.40%							
0.94%							
1.59%							
5.14%							
2.11%							
2.55%							
5.58%							
1.30%							
0.61%							
0.74%							
0.59%							
2.62%							
1.42%							
5.80%							
0.00%							
0.20%							
0.000							

Kentucky A	Kentucky American Water							
Case No	. 2018-00358							
Constru	ction Projects							
As of	2014							

Type of Filing:_XOrigina	alUpdated _	Revised
Worknaper Reference No(s) •	

Item	Description	Annual Actual	О	annual riginal Sudget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS													
I12-020001	WTP for Pool 3	\$ 33,935	\$	-	\$ 33,935		0.00%			0	May-06	Dec-10	May-06	Feb-12
I12-020007	North Upper St Main Repl	\$ -	\$	1,000,000	\$ (1,000,000)	0.00%	4.67%			0	Jan-13	Dec-14		
I12-020010	Leestown Road	\$ 152,963	\$	-	\$ 152,963		0.00%	2,058,699	2,182,565	(123,866)	Jan-10	Dec-14	Oct-10	May-14
I12-020011	New Circle Rd Main Relocation	\$ 287,933	\$	1,099,899	\$ (811,966)	26.18%	5.13%			0	Jan-12	Dec-16		
I12-020017	KRS Valve House Rehabilitation	\$ 691,347	\$	1,000,000	\$ (308,653)	69.13%	4.67%			0	Jan-14	Dec-15	Jul-14	
I12-020025	Pump Efficiency Repl Phase 1	\$ 18,370	\$	-	\$ 18,370		0.00%			0	Jan-12	Dec-14	Mar-13	Aug-13
I12-020027	Russell Cave Rd	\$ (2,188)	\$	-	\$ (2,188)		0.00%			0	Jan-11	Dec-13	Oct-11	Aug-13
I12-020032	RRS Filter Building Replacement	\$ 709,175	\$	775,000	\$ (65,825)	91.51%	3.62%			0	Jan-13	Dec-16	Feb-15	
I12-020033	KY 341 Interconnect	\$ 758,006	\$	586,021	\$ 171,985	129.35%	2.74%			0	Jan-13	Dec-14	Aug-14	
I12-020034	RRS Chlorine Scrubber	\$ 20,317	\$	-	\$ 20,317		0.00%	311,682	450,000	(138,318)	Apr-13	Dec-13	Apr-13	Jul-14
I12-020036	Storage Tank and System Nitrification	\$ -	\$	350,000	\$ (350,000)	0.00%	1.63%			0	Jan-14	Dec-14		
I12-020045	Main Office Roof Replacement	\$ 391,301	\$	-	\$ 391,301		0.00%	393,807	405,875	(12,069)	Aug-14	Nov-14	Aug-14	Dec-14
I12-020046	KRS I Raw Water Intake Actuator Repl	\$ 487,670	\$	-	\$ 487,670		0.00%			0	Sep-14	Feb-15	Sep-14	
I12-020047	Field Ops Road Replacement	\$ 333,943	\$	-	\$ 333,943		0.00%			0	Oct-14	Jan-15	Oct-14	
I12-020048	Security Upgrades Richmond Rd Campus	\$ 428,512	\$	-	\$ 428,512		0.00%	459,754	429,450	30,304	Oct-14	Dec-14	Oct-14	Dec-14
I12-300003	Northern Division Connection	\$ 369,307	\$	118,110	\$ 251,197	312.68%	0.55%	15,308,044	14,104,868	1,203,176	Feb-11	Feb-14	Mar-13	May-14
I12-300005	Fairgrounds Tank Area		\$	500,000	\$ (500,000)	0.00%	2.33%			0	Jan-14	Jul-14		
T12-0102	Business Transformation	\$ 350,389	\$	117,256	\$ 233,133	298.82%	0.55%	10,683,882	11,167,479	(483,597)	Jan-10	Dec-14	Feb-10	Dec-14
T12-0103	Business Transformation Other	\$ 32		•	\$ 32	•	0.00%	1,000,691	784,479	216,212	Sep-11	Dec-14	Oct-11	Dec-14
R12-K	ITS Centrally Sponsored	\$ 1,336,514	\$	319,464	\$ 1,017,050	418.36%				0	n/a	n/a	n/a	n/a
	Acquisitions	\$ -	\$	642,349	\$ (642,349)	0.00%	3.00%			0	Jan-14	Dec-14	n/a	n/a
		6,367,526		6.508.099	(140,573)	97.84%								

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Date

Original

Budget

Start

Variance

Kentucky Am	erican Water
Case No. 2	018-00358
Construction	on Projects
As of	2013

Total

Actual

Project

Cost

Total

Budget

Project

Cost

Type of Filing:_X_	_Original	Updated	Revised
Workpaper Referer	ice No(s).:		

Schedule 14a

Date

Original

Budget End

Witness Responsible: Brent O'Neill

Date

Actual Start Date

Actual End

Item	Description	Description		Annual Original Budget	Variance Dollars	Variance Percent	Percer of Budge
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$	1,972,625	\$ 1,726,546	\$ 246,079	114.25%	6.7
A	MAINS - NEW	\$	849,856	\$ 259,999	\$ 589,857	326.87%	1.0
В	MAINS - REPLACED/RESTORED	\$	1,645,060	\$ 2,000,000	\$ (354,940)	82.25%	7.1
С	MAINS - UNSCHEDULED	\$	369,365	\$ 275,484	\$ 93,881	134.08%	1.0
D	MAINS - RELOCATED	\$	165,758	\$ 480,079	\$ (314,321)	34.53%	1.
Е	HYDRANTS, VALVES, AND MANHOLES - NEW	\$	151,975	\$ 184,993	\$ (33,018)	82.15%	0.
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$	628,707	\$ 305,696	\$ 323,011	205.66%	1.
G	SERVICES AND LATERALS - NEW	\$	922,914	\$ 1,042,445	\$ (119,531)	88.53%	4.
Н	SERVICES AND LATERALS - REPLACED	\$	655,250	\$ 1,011,321	\$ (356,071)	64.79%	3
I	METERS - NEW	\$	747,902	\$ 504,240	\$ 243,662	148.32%	1
J	METERS - REPLACED	\$	2,691,058	\$ 2,862,739	\$ (171,681)	94.00%	11
K	ITS EQUIPMENT AND SYSTEMS	\$	216,174	\$ 315,805	\$ (99,631)	68.45%	1
L	SCADA EQUIPMENT AND SYSTEMS	\$	1,006,570	\$ 1,113,688	\$ (107,118)	90.38%	4
M	SECURITY EQUIPMENT AND SYSTEMS	\$	83,068	\$ 210,100	\$ (127,032)	39.54%	0
N	OFFICES AND OPERATIONS CENTERS	\$	10,231	\$ 105,050	\$ (94,819)	9.74%	0
O	VEHICLES	\$	475,115	\$ 541,008	\$ (65,893)	87.82%	2
P	TOOLS AND EQUIPMENT	\$	655,282	\$ 307,797	\$ 347,485	212.89%	1
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$	1,382,796	\$ 1,201,991	\$ 180,805	115.04%	4
R	CAPITALIZED TANK REHABILIATION/PAINTING			\$ -	\$ -		0
S	ENGINEERING STUDIES	\$	54,556	\$ 42,020	\$ 12,536	129.83%	0.
	TOTAL		14,684,262	14,491,001	193,261	101.33%	
	ENTER ITEM DV AND SUBTRACT		1,972,625	1,726,546	246,079		
	TOTAL ITEM A - S		12,711,637	12,764,455	(52,818)	99.59%	

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Kentucky An	nerican Water
Case No. 2	018-00358
Construction	on Projects
As of	2013

Type of Filing:_XOriginal	Updated	Revised
Workpaper Reference No(s):		

Schedule 14a

Item	Description		Annual Actual	(Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS														
I12-020001	New WTP On Pool 3 of Kentucky	\$	29,379	\$	-	\$ 29,379		0.00%			0	May-06	Dec-10	May-06	Feb-12
I12-020009	US 25 Relocation - Item 7-122.50	\$	(1,612,868)	\$	-	\$ (1,612,868)		0.00%	1,079,811	1,147,026	(67,215)	Feb-10	Oct-10	Sep-10	Jan-13
I12-020010	Leestown Road - Item 7-223.00	\$	1,284,533	\$	1	\$ 1,284,533		0.00%			0	Jan-10	Dec-14	Oct-10	
I12-020025	Pump Efficiency Repl Phase 1	\$	2,570,262	\$		\$ 2,570,262		0.00%	3,559,485	3,545,584	13,901	Jan-12	Dec-14	Mar-13	Aug-13
I12-020026	Pump Efficiency Repl Phase 2	\$	-	\$	600,000	\$ (600,000)	0.00%	2.33%			0	Aug-11	Dec-11	n/a	n/a
I12-020027	Russell Cave Rd Sys Improvements	\$	38,957	\$	1	\$ 38,957		0.00%	564,634	749,989	(185,355)	Oct-11	Jul-12	Oct-11	Aug-13
I12-020032	RRS Filter Building Replacement	\$	54,256	\$	-	\$ 54,256		0.00%			0	Jan-13	Dec-16		
I12-020033	KY 341 Interconnect	\$	86,925	\$	-	\$ 86,925		0.00%			0	Jan-13	Dec-14		
I12-020034	RRS Chlorine Scrubber	\$	291,365	\$	-	\$ 291,365		0.00%			0	Apr-13	Dec-13	Apr-13	
I12-300003	Northern Division Connection	\$	10,920,412	\$	8,959,758	\$ 1,960,654	121.88%	34.76%				Feb-11	Feb-14	Mar-13	
T12-0102	Business Transformation	\$	2,355,991	\$	1,694,289	\$ 661,702	139.05%	6.57%		·		Jan-10	Dec-14	Feb-10	
T12-0103	Business Transformation Other	\$	145,601	\$	32,257	\$ 113,344	451.38%	0.13%				Sep-11	Dec-14	Oct-11	n/a
I12010001	IP Project Unbudgeted Capital	\$	(5,255)			\$ (5,255)		0.00%		·		Jan-09	n/a	n/a	n/a
·	· · · · · · · · · · · · · · · · · · ·	1	16.159.558	1 _	11.286.304	4.873.254	143.18%	1							

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Date

Original Budget

Start

Variance

Kentucky Am	erican Water
Case No. 2	018-00358
Construction	on Projects
As of	2012

Total

Actual Project

Cost

Total

Budget Project Cost

Type of Filing:_X_	Original	Updated	Revised
Workpaper Reference	e No(s).:		

Schedule 14a

Date

Original Budget

End

Witness Responsible: Brent O'Neill

> Date Actual

Start

Date

Actual

End

Item	Description	Description		(Annual Original Budget	Variance Dollars	Variance Percent	Perce of Budge
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$	2,252,402	\$	1,600,000	\$ 652,402	140.78%	6.
A	MAINS - NEW	\$	52,013	\$	500,000	\$ (447,987)	10.40%	1
В	MAINS - REPLACED/RESTORED	\$	673,049	\$	1,015,300	\$ (342,251)	66.29%	3
C	MAINS - UNSCHEDULED	\$	372,392	\$	239,400	\$ 132,992	155.55%	0
D	MAINS - RELOCATED	\$	(75,499)	\$	1,050,300	\$ (1,125,799)	-7.19%	4
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$	93,539	\$	210,000	\$ (116,461)	44.54%	0
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$	229,888	\$	205,000	\$ 24,888	112.14%	(
G	SERVICES AND LATERALS - NEW	\$	910,629	\$	1,079,580	\$ (168,951)	84.35%	4
Н	SERVICES AND LATERALS - REPLACED	\$	449,290	\$	1,605,000	\$ (1,155,710)	27.99%	6
I	METERS - NEW	\$	894,302	\$	1,200,000	\$ (305,698)	74.53%	4
J	METERS - REPLACED	\$	3,601,691	\$	2,050,000	\$ 1,551,691	175.69%	- 1
K	ITS EQUIPMENT AND SYSTEMS	\$	712,828	\$	265,850	\$ 446,978	268.13%	
L	SCADA EQUIPMENT AND SYSTEMS	\$	1,029,901	\$	659,025	\$ 370,876	156.28%	2
M	SECURITY EQUIPMENT AND SYSTEMS	\$	21,266	\$	20,000	\$ 1,266	106.33%	(
N	OFFICES AND OPERATIONS CENTERS	\$	465,392	\$	80,000	\$ 385,392	581.74%	(
0	VEHICLES	\$	925,249	\$	500,000	\$ 425,249	185.05%	1
P	TOOLS AND EQUIPMENT	\$	243,251	\$	220,500	\$ 22,751	110.32%	(
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$	1,962,058	\$	1,095,000	\$ 867,058	179.18%	4
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$	-	\$	-	\$ -		0
S	ENGINEERING STUDIES	\$	(267,774)	\$	120,000	\$ (387,774)	-223.15%	0
	TOTAL		14,545,867		13,714,955	830,912	106.06%	
	ENTER ITEM DV AND SUBTRACT		2,252,402		1,600,000	652,402		
	TOTAL ITEM A - S		12,293,465		12,114,955	178,510	101.47%	

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Kentucky Am	nerican Water
Case No. 2	018-00358
Construction	on Projects
As of	2012

Type of Filing:_X_	_Original _	Updated	Revise
Workpaper Referen	ce No(s).:_		

Schedule 14a

Item	Description	Annual Actual	(Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS								L.					
I12-020001	New WTP On Pool 3 of Kentucky	\$ 2,854	\$	-	\$ 2,854		0.00%	164,186,132	162,297,120	1,889,012	May-06	Dec-10	May-06	Feb-12
IP-1202-6	Carrick Pike Main Extension	\$ -	\$	50,000	\$ (50,000)		0.19%			0	May-08	May-09	May-08	
IP-1202-9	Todds and Cleveland Rd Main Ext	\$	\$	799,594	\$ (799,594)	0.00%	3.05%			0	Jan-10	Dec-11		
I12-0020009	US 25 Relocation	\$ 1,225,541	\$	439,188	\$ 786,353		1.68%			0	Feb-10	Oct-10	Sep-10	
I12-0200010	Leestown Road	\$ 228,927	\$	809,540	\$ (580,613)	28.28%	3.09%			0	Jan-10	Dec-14	Oct-10	
IP-1202-20	KY Major Highway	\$	\$	655,000	\$ (655,000)	0.00%	2.50%			0				
I12-020027	Russell Cave Road Sys Impr	\$ 89,292	\$	-	\$ 89,292		0.00%			0	Oct-11	Jul-12	Oct-11	
I12-020025	Pump Efficiency Replacement Phase 1	\$ 953,765	\$	775,348	\$ 178,417	123.01%	2.96%			0	Aug-11			I.
IP-1202-37	Pump Efficiency Replacement Phase 2	\$ -	\$	775,002	\$ (775,002)	0.00%	2.96%				Mar-10			l .
I12-300003	Northern Division Connection	\$ 3,978,519	\$	3,830,000	\$ 148,519	103.88%	14.62%			0	Feb-11	Feb-14		I.
IP-1232-3	Northern Division Connection	\$ (346,828)	\$	-	\$ (346,828)		0.00%			0	Feb-11			I.
CS-1201-1	Business Transformation CPS	\$ -	\$	-	\$ -		0.00%			0	Apr-11	Jul-11	n/a	n/a
T12-0102-P	Business Transformation	\$ 3,835,463	\$	4,130,414	\$ (294,951)	92.86%	15.76%				Jan-10	Dec-14	Feb-10	I.
T12-0103-P	Business Transformation Other	\$ 562,289	\$	91,026	\$ 471,263	617.72%	0.35%				Sep-11	Dec-14	Oct-11	
	Acquisitions	\$ -	\$	131,369	\$ (131,369)	0.00%	0.50%				Jan-12	Dec-12	n/a	n/a
I12-010001	IP Project Unbudgeted Capital	\$ (214)			\$ (214)		0.00%				Jan-09	n/a	n/a	n/a
		10,529,608		12,486,481	(1,956,873)	84.33%								

Type of Filing:_XOriginal	Updated	Revised
Workpaper Reference No(s).:		

Schedule 14a

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 1,820,568	\$ 2,300,000	\$ (479,432)	79.16%	9.009
A	MAINS - NEW	\$ 165,527	\$ 489,000	\$ (323,473)	33.85%	1.91
В	MAINS - REPLACED/RESTORED	\$ 1,884,555	\$ 1,005,300	\$ 879,255	187.46%	3.93
С	MAINS - UNSCHEDULED	\$ 272,449	\$ 138,500	\$ 133,949	196.71%	0.54
D	MAINS - RELOCATED	\$ 375,492	\$ 1,050,300	\$ (674,808)	35.75%	4.119
Е	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 148,799	\$ 195,000	\$ (46,201)	76.31%	0.769
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 283,383	\$ 131,500	\$ 151,883	215.50%	0.519
G	SERVICES AND LATERALS - NEW	\$ 592,606	\$ 750,000	\$ (157,394)	79.01%	2.939
Н	SERVICES AND LATERALS - REPLACED	\$ 633,636	\$ 267,000	\$ 366,636	237.32%	1.04
I	METERS - NEW	\$ 861,939	\$ 600,000	\$ 261,939	143.66%	2.359
J	METERS - REPLACED	\$ 5,403,895	\$ 3,769,751	\$ 1,634,144	143.35%	14.759
K	ITS EQUIPMENT AND SYSTEMS	\$ 175,356	\$ 155,540	\$ 19,816	112.74%	0.61
L	SCADA EQUIPMENT AND SYSTEMS	\$ 1,088,482	\$ 200,000	\$ 888,482	544.24%	0.789
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 51,694	\$ 20,000	\$ 31,694	258.47%	0.089
N	OFFICES AND OPERATIONS CENTERS	\$ 548,021	\$ 80,000	\$ 468,021	685.03%	0.319
0	VEHICLES	\$ 559,415	\$ 500,000	\$ 59,415	111.88%	1.969
P	TOOLS AND EQUIPMENT	\$ 160,725	\$ 160,000	\$ 725	100.45%	0.639
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 1,891,192	\$ 1,085,000	\$ 806,192	174.30%	4.259
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$ 197,663	\$ -	\$ 197,663		0.009
S	ENGINEERING STUDIES	\$ 470,794	\$ 400,000	\$ 70,794	117.70%	1.579
	TOTAL	17,586,191	13,296,891	4,289,300	132.26%	
	ENTER ITEM DV AND SUBTRACT	1,820,568	2,300,000	(479,432)		
	TOTAL ITEM A - S	15,765,624	10,996,891	4,768,733	143.36%	

Total	Total		Date	Date		
Actual	Budget	Variance	Original	Original	Date	Date
Project	Project	variance	Budget	Budget	Actual	Actual
Cost	Cost		Start	End	Start	End

Type of Filing:_X_	_Original	Updated	Revised
Workpaper Referen	ce No(s).:		

Schedule 14a

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS												
12020204	Source of Supply Project Dev	\$ -		\$ -		0.00%			0	Apr-02	Dec-03	Jun-01	Nov-10
12020607	New WTP On Pool 3 of Kentucky	\$ 713,639	\$ 200,000	\$ 513,639	356.82%	0.78%			0	May-06	Dec-10	May-06	
IP-1202-5	North Broadway Main Replacement	\$ (79,129)		\$ (79,129)		0.00%	3,049,718	3,136,145	(86,427)	Dec-07	Jun-09	Mar-08	Oct-11
IP-1202-6	Carrick Pike Main Extension	\$ (129,989)	\$ 980,513	\$ (1,110,502)	-13.26%	3.84%			0	May-08	May-09	May-08	n/a
IP-1202-17	South Limestone Replacement	\$ (108)		\$ (108)		0.00%	549,821	532,854	16,967	May-09	Jul-09	Jun-10	Jan-11
IP-1202-18	US 25 Relocation	\$ 415,236	\$ 897,983	\$ (482,747)	46.24%	3.51%			0	Feb-10	Oct-10	Sep-10	
IP-1202-19	Leestown Road	\$ 666,047	\$ 1,263,746	\$ (597,699)	52.70%	4.94%			0	Apr-11	Oct-11	Oct-10	
IP-1202-21	KRS High Service Pumping	\$ -	\$ 660,000	\$ (660,000)	0.00%	2.58%			0	Oct-11	Sep-12	n/a	n/a
IP-1202-31	KRS Raw Water Access	\$	\$ 1,000,000	\$ (1,000,000)	0.00%	3.91%			0	Aug-11	Dec-11	n/a	n/a
IP-1202-32	Lexington Operations Center	\$ 138,043		\$ 138,043		0.00%	2,808,876	2,756,632	52,244	Mar-10	Dec-10	May-10	Nov-11
IP-1202-38	Russell Cave Road Sys Impr	\$ 447,814		\$ 447,814		0.00%			0	Oct-11	Jul-12	Oct-11	
IP-1232-3	Northern Division Connection	\$ 344,375	\$ 4,700,000	\$ (4,355,625)	7.33%	18.39%			0	Feb-11	n/a	n/a	n/a
IP-1233-1	Owenton WWTP Phosphorous	\$ -	\$ 140,000	\$ (140,000)	0.00%	0.55%			0	Apr-11	Jul-11	n/a	n/a
CS-1201-3	Business Transformation	\$ 3,511,544	\$ 2,304,462	\$ 1,207,082	152.38%	9.02%				Jan-10	Dec-14	Feb-10	
CS-1201-4	Business Transformation Other	\$ 300,972		\$ 300,972		0.00%				Sep-11	Dec-14	Oct-11	
	Acquisitions	\$ -	\$ 114,262	\$ (114,262)	0.00%	0.45%				Jan-11	Dec-11	n/a	n/a
IP-1232-1	Owenton Chemical Bulk Storage/Owenton Post Acquisition Phase 2	\$ (83,705)		\$ (83,705)		0.00%					n/a	n/a	n/a
IP-1201-9	IP Project Unbudgeted Capital	\$ (1,091)		\$ (1,091)		0.00%	·	·	•	Jan-09	n/a	n/a	n/a
	•	6,243,649	12,260,966	(6,017,317)	50.92%				•				

Total

Actual

Project

Cost

Total

Budget

Project

Cost

Kentucky American Water
Case No. 2018-00358
Construction Projects
As of 2010

Гуре of Filing:_XOriginal	UpdatedRevised
Workpaper Reference No(s).:	

Schedule 14a

Date

Original

Budget

End

Date

Original

Budget

Start

Variance

Witness Responsible: Brent O'Neill

Date

Actual

Start

Date

Actual

End

Item	Description	Annual Actual	(Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 2,112,707	\$	3,560,000	\$ (1,447,293)	59.35%	7.02%
A	MAINS - NEW	\$ 82,273	\$	400,000	\$ (317,727)	20.57%	0.79%
В	MAINS - REPLACED/RESTORED	\$ 999,914	\$	565,000	\$ 434,914	176.98%	1.11%
С	MAINS - UNSCHEDULED	\$ 269,042	\$	244,400	\$ 24,642	110.08%	0.48%
D	MAINS - RELOCATED	\$ 727,693	\$	950,000	\$ (222,307)	76.60%	1.87%
Е	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 107,571	\$	200,000	\$ (92,429)	53.79%	0.39%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 162,530	\$	175,000	\$ (12,470)	92.87%	0.34%
G	SERVICES AND LATERALS - NEW	\$ 611,401	\$	874,660	\$ (263,259)	69.90%	1.72%
Н	SERVICES AND LATERALS - REPLACED	\$ 294,286	\$	1,240,975	\$ (946,689)	23.71%	2.45%
I	METERS - NEW	\$ 436,640	\$	971,340	\$ (534,700)	44.95%	1.91%
J	METERS - REPLACED	\$ 2,666,027	\$	1,584,929	\$ 1,081,098	168.21%	3.12%
K	ITS EQUIPMENT AND SYSTEMS	\$ 139,408	\$	111,090	\$ 28,318	125.49%	0.22%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 487,125	\$	103,500	\$ 383,625	470.65%	0.20%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 25,405	\$	10,000	\$ 15,405	254.05%	0.02%
N	OFFICES AND OPERATIONS CENTERS	\$ 147,296	\$	80,000	\$ 67,296	184.12%	0.16%
0	VEHICLES	\$ 814,084	\$	250,000	\$ 564,084	325.63%	0.49%
P	TOOLS AND EQUIPMENT	\$ 129,297	\$	117,000	\$ 12,297	110.51%	0.23%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 1,882,344	\$	750,000	\$ 1,132,344	250.98%	1.48%
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$ (11,628)	\$	-	\$ (11,628)	#DIV/0!	0.00%
S	ENGINEERING STUDIES	\$ (46)	\$	100,000	\$ (100,046)	-0.05%	0.20%
	TOTAL	12,083,370		12,287,894	(204,524)	98.34%	
	ENTER ITEM DV AND SUBTRACT	2,112,707		3,560,000	(1,447,293)		
	TOTAL ITEM A - S	9,970,662		8,727,894	1,242,768	114.24%	

Kentucky American Water
Case No. 2018-00358
Construction Projects
As of ______2010

Type of Filing:_XOriginal	Updated	Revise
Workpaper Reference No(s):		

Schedule 14a

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS												
12020204	Source of Supply Project Dev	\$ (2,114,108)	\$ 128,360	\$ (2,242,468	-1647.01%	0.25%	2,133,802	2,200,060	(66,258)	Apr-02	Dec-03	Jun-01	Nov-10
12020607	New WTP On Pool 3 of Kentucky	\$ 30,789,847	\$ 29,181,785	\$ 1,608,062	105.51%	57.52%			0	May-06	Dec-10	May-06	
12020702	KY Major Highway	\$ (91,967)	\$ -	\$ (91,967)	0.00%			0	Jan-07	n/a	n/a	n/a
IP-1202-5	North Broadway Main Replacement	\$ 1,565,365	\$ 1,151,929	\$ 413,436	135.89%	2.27%			0	Dec-07	Jun-09	Mar-08	
IP-1202-6	Carrick Pike Main Extension	\$ 41,893	\$ -	\$ 41,893		0.00%			0	May-08	May-09	May-08	n/a
IP-1202-17	South Limestone Replacement	\$ 549,929	\$ 532,854	\$ 17,075	103.20%	1.05%			0	May-09	Jul-09	Jun-10	
IP-1202-18	US 25 Relocation	\$ 1,215,244	\$ 3,200,000	\$ (1,984,756	37.98%	6.31%			0	Feb-10	Oct-10	Sep-10	
IP-1202-19	Leestown Road	\$ 243,564	\$ -	\$ 243,564		0.00%			0	Apr-11	Oct-11	Oct-10	
IP-1202-31	KRS Raw Water Access	\$ -	\$ 50,000	\$ (50,000	0.00%	0.10%			0	Nov-10	Sep-11	n/a	n/a
IP-1202-32	Lexington Operations Center	\$ 2,670,832		\$ 2,670,832		0.00%			0	Mar-10	Dec-10	May-10	
CS-1201-1	Business Transformation CPS	\$ 984	\$ -	\$ 984		0.00%			0	Jan-09	Dec-09	Jan-09	
CS-1201-3	Business Transformation CPS	\$ 1,011,336	\$ 4,036,079	\$ (3,024,743	25.06%	7.95%			0	Jan-10	Dec-14	Feb-10	
IP-1201-10	Unallocated Eng Clearing	\$ (943)		\$ (943)	0.00%			0	Jan-10	Dec-10	Jan-10	n/a
12020201	Leestown Rd Main Improvements	\$ (150,955)	\$ -	\$ (150,955)	0.00%			0	Apr-02	Dec-03	Mar-02	n/a
12020402	KY Major Highway Relocations	\$ (36,977)	\$ -	\$ (36,977)	0.00%			0	Jan-04	n/a	n/a	n/a
IP-1201-9	IP Project Unbudgeted Capital	\$ (989)	\$ -	\$ (989)	0.00%			0	Jan-09	n/a	n/a	n/a
	Acquisitions	\$ -	\$ 168,000	\$ (168,000	0.00%	0.33%			0	Jan-10	Dec-10	n/a	n/a
		\$ -	\$ -	\$ -		0.00%							
	•	35,693,055	38,449,007	(2,755,951	92.83%		•	·					· <u></u>

Kentucky American Water
Case No. 2018-00358
Construction Projects
As of 2009

Гуре of Filing:_XOriginal _	Updated	Revised
Workpaper Reference No(s).:		

Schedule 14a

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 2,547,151	\$ 4,700,000	\$ (2,152,849)	54.19%	5.69%
A	MAINS - NEW	\$ 641,032	\$ 560,000	\$ 81,032	114.47%	0.68%
В	MAINS - REPLACED/RESTORED	\$ 592,723	\$ 1,005,300	\$ (412,577)	58.96%	1.22%
С	MAINS - UNSCHEDULED	\$ 198,334	\$ 239,400	\$ (41,066)	82.85%	0.29%
D	MAINS - RELOCATED	\$ 1,540,243	\$ 1,005,300	\$ 534,943	153.21%	1.22%
Е	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 65,173	\$ 192,000	\$ (126,827)	33.94%	0.23%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 182,671	\$ 150,000	\$ 32,671	121.78%	0.18%
G	SERVICES AND LATERALS - NEW	\$ 1,297,273	\$ 980,000	\$ 317,273	132.37%	1.19%
Н	SERVICES AND LATERALS - REPLACED	\$ 735,602	\$ 1,400,000	\$ (664,398)	52.54%	1.70%
I	METERS - NEW	\$ 615,748	\$ 1,215,048	\$ (599,300)	50.68%	1.47%
J	METERS - REPLACED	\$ 1,904,052	\$ 2,000,000	\$ (95,948)	95.20%	2.42%
K	ITS EQUIPMENT AND SYSTEMS	\$ 117,123	\$ 102,000	\$ 15,123	114.83%	0.12%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 64,074	\$ 90,000	\$ (25,926)	71.19%	0.11%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 14,280	\$ 10,000	\$ 4,280	142.80%	0.01%
N	OFFICES AND OPERATIONS CENTERS	\$ 1,039,331	\$ 560,000	\$ 479,331	185.59%	0.68%
0	VEHICLES	\$ 141,312	\$ 500,000	\$ (358,688)	28.26%	0.61%
P	TOOLS AND EQUIPMENT	\$ 51,035	\$ 257,200	\$ (206,165)	19.84%	0.31%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 720,748	\$ 800,000	\$ (79,252)	90.09%	0.97%
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$ 58,420	\$ 40,000	\$ 18,420	146.05%	0.05%
S	ENGINEERING STUDIES	\$ 38,832	\$ 150,000	\$ (111,168)	25.89%	0.18%
	TOTAL	12,565,157	15,956,248	(3,391,091)	78.75%	
	ENTER ITEM DV AND SUBTRACT	2,547,151	4,700,000	(2,152,849)		
	TOTAL ITEM A - S	10,018,007	11,256,248	(1,238,241)	89.00%	

Kentucky American Water
Case No. 2018-00358
Construction Projects
As of 2009

Type of Filing:_XOriginal	UpdatedRevised
Workpaper Reference No(s).:	

Schedule 14a

Item	Description		Annual	Annual Original		Variance	Variance	Percent	Total Actual Project	Total Budget Project	Variance	Date Original Budget	Date Original Budget	Date Actual	Date Actual
			Actual	Budget		Dollars	Percent	Budget	Cost	Cost		Start	End	Start	End
	BUDGET PROJECTS														
02-02	2002 MAJOR HIGHWAY RELOCATIONS	\$	19,206	\$ -	\$	19,206		0.00%			0	Jan-02	Dec-02	Jan-02	Nov-02
02-04	SOURCE OF SUPPLY DEVELOPMENT	\$	106,607	\$ 64,200	\$	42,407	166.06%	0.08%			0	Apr-02	Dec-03	Jun-01	1
03-02	MAJOR HIGHWAY RELOCATIONS	\$	267,429	\$ -	\$	267,429		0.00%			0	Jan-03	Dec-03	Jan-03	Oct-03
04-02	MAJOR HIGHWAY RELOCATIONS (343)	\$	25,969	\$ 49,930	\$	(23,961)	52.01%	0.06%			0	Jan-04	N/A	n/a	n/a
05-01	GROUND STORAGE TANK	\$	-	\$ 122,870	\$	(122,870)	0.00%	0.15%			0	Jul-05	Dec-07	n/a	n/a
05-08	KENTUCKY RELIABILITY IMPROVEMENT	\$	163,786	\$ 80,000	\$	83,786	204.73%	0.10%	7,529,870	6,239,562	1,290,308	Dec-05	Jul-07	Dec-05	Jul-09
06-02	YARNALLTON ROAD MAIN EXTENSION	\$	(1,929)	\$ -	\$	(1,929)		0.00%	442,103	200,000	242,103	Mar-06	Sep-07	Aug-06	Jan-09
06-07	NEW WTP POOL 3 OF KENTUCKY	\$	86,106,960	\$ 59,986,790	\$	26,120,170	143.54%	72.65%			0	May-06	Dec-10	May-06	1
12020701	INCLINE CAR REPLACEMENT AT KRS	\$	1	\$ 815,288	\$	(815,288)	0.00%	0.99%			0	Jan-07	Oct-09	Feb-07	Dec-08
12020702	MAJOR HIGHWAY RELOCATIONS 2007	\$	(23,290)	\$ -	\$	(23,290)		0.00%			0	Jan-07	Dec-07	Mar-07	1
1202-5	NORTH BROADWAY MAIN REPLACEMENT	\$	1,264,105	\$ 2,470,076	\$	(1,205,971)	51.18%	2.99%			0	Dec-07	Jun-09	Mar-08	1
1232-1	OWENTON CHEMICAL BULK STORAGE	\$	2,185	\$ 29,123	\$	(26,938)	7.50%	0.04%			0	Apr-08	Jan-09	Apr-08	1
1202-6	CARRICK ROAD MAIN EXTENSION	\$	25,590	\$ 2,637,494	\$	(2,611,904)	0.97%	3.19%			0	May-08	May-09	May-08	
CS-1201-1	BUSINESS TRANSFORMATION	\$	211,056	\$ 356,822	\$	(145,766)	59.15%	0.43%			0	Jan-09	Dec-09	Jan-09	i
		\$	-	\$ -	\$	-		0.00%		·	•				
			88,167,674	66,612,593		21,555,081	132.36%						•		

Date

Original

Budget

Start

Variance

Kentucky An	nerican Water
Case No. 2	018-00358
Construction	on Projects
As of	2008

Total

Actual

Project

Cost

Total

Budget

Project

Cost

Type of Filing:_XC	Original	Updated	Revised
Workpaper Reference	No(s).:		

Schedule 14a

Date

Original

Budget

End

Witness Responsible: Brent O'Neill

Date

Actual

Start

Date

Actual

End

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 4,188,866	\$ 4,000,000	\$ 188,866	104.72%	7.24%
A	MAINS - NEW	\$ 49,941	\$ 535,000	\$ (485,059)	9.33%	0.97%
В	MAINS - REPLACED/RESTORED	\$ 992,301	\$ 1,886,000	\$ (893,699)	52.61%	3.41%
С	MAINS - UNSCHEDULED	\$ 271,187	\$ 221,937	\$ 49,250	122.19%	0.40%
D	MAINS - RELOCATED	\$ 145,363	\$ -	\$ 145,363		0.00%
Е	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 110,740	\$ 427,992	\$ (317,252)	25.87%	0.77%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 129,360	\$ 125,000	\$ 4,360	103.49%	0.23%
G	SERVICES AND LATERALS - NEW	\$ 1,157,819	\$ 855,915	\$ 301,904	135.27%	1.55%
Н	SERVICES AND LATERALS - REPLACED	\$ 1,137,151	\$ 641,603	\$ 495,548	177.24%	1.16%
I	METERS - NEW	\$ 656,983	\$ 1,149,930	\$ (492,947)	57.13%	2.08%
J	METERS - REPLACED	\$ 1,656,513	\$ 1,473,399	\$ 183,114	112.43%	2.67%
K	ITS EQUIPMENT AND SYSTEMS	\$ 259,958	\$ 259,750	\$ 208	100.08%	0.47%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 45,278	\$ 51,000	\$ (5,722)	88.78%	0.09%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 36,286	\$ 10,000	\$ 26,286	362.86%	0.02%
N	OFFICES AND OPERATIONS CENTERS	\$ 1,800,000	\$ 146,300	\$ 1,653,700	1230.35%	0.26%
0	VEHICLES	\$ 455,970	\$ 500,000	\$ (44,030)	91.19%	0.90%
P	TOOLS AND EQUIPMENT	\$ 224,128	\$ 218,014	\$ 6,114	102.80%	0.39%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 858,216	\$ 820,600	\$ 37,616	104.58%	1.48%
R	CAPITALIZED TANK REHABILIATION/PAINTING	\$ 97,252	\$ -	\$ 97,252		0.00%
S	ENGINEERING STUDIES	\$ 105,355	\$ 81,000	\$ 24,355	130.07%	0.15%
	TOTAL	14,378,667	13,403,440	975,227	107.28%	
	ENTER ITEM DV AND SUBTRACT	4,188,866	4,000,000	188,866		
	TOTAL ITEM A - S	10,189,801	9,403,440	786,361	108.36%	

Kentucky American Water
Case No. 2018-00358
Construction Projects
As of ______2008

Type of Filing:_XOriginal	Updated	Revised
Workpaper Reference No(s).:		

Schedule 14a

Witness Responsible: Brent O'Neill

Item	Description	Annual Actual	О	Annual riginal Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS													
02-02	2002 MAJOR HIGHWAY RELOCATIONS	\$ 40	\$	-	\$ 40		0.00%			0	Jan-02	Dec-02	Jan-02	Nov-02
02-04	SOURCE OF SUPPLY DEVELOPMENT	\$ 348,734	\$	64,200	\$ 284,534	543.20%	0.12%			0	Apr-02	Dec-03	Jun-01	
03-01	ELEVATED STORAGE TANK - 2.0 MG	\$ (31)	\$	-	\$ (31)		0.00%			0	May-03	Dec-05	Jul-03	Dec-05
03-03	ELECTRICAL & RELIABILITY IMPROVEMENTS	\$ 337	\$	-	\$ 337		0.00%			0	Jan-03	Jul-04	Jun-03	Dec-05
04-02	MAJOR HIGHWAY RELOCATIONS (343)	\$ 290,942	\$	2,935,000	\$ (2,644,058)	9.91%	5.31%			0	Jan-04	N/A	n/a	n/a
04-03	OWEN COUNTY MAIN EXTENSIONS (343)	\$ 316,963	\$	-	\$ 316,963		0.00%	2,285,900	2,150,001	135,899	Oct-04	Dec-07	Oct-04	Sep-08
05-02	RUSSELL CAVE ROAD MAIN - 34,000' OF 12" (343)	\$ (196)	\$	-	\$ (196)		0.00%			0	Apr-05	Dec-07	Aug-05	Dec-06
05-05	REPLACE TRAC-VAC SYSTEM AT RRS (332)	\$ 96,037	\$	-	\$ 96,037		0.00%	1,236,264	994,000	242,264	Apr-05	Dec-06	Apr-05	Nov-08
05-06	SLUDGE HANDLING IMPROVEMENT	\$ 172,653	\$	50,000	\$ 122,653	345.31%	0.09%	2,199,181	1,910,000	289,181	Apr-05	Dec-08	Apr-05	Oct-08
05-08	KENTUCKY RELIABILITY IMPROVEMENT	\$ 1,359,117	\$	1,210,964	\$ 148,153	112.23%	2.19%			0	Dec-05	Jul-07	Dec-05	
06-01	VALVE HOUSE UPGRADES AT KRS	\$ (38,142)	\$	-	\$ (38,142)		0.00%			0	Jan-06	Dec-06	Jan-06	Dec-06
06-02	YARNALLTON ROAD MAIN EXTENSION	\$ 414,412	\$	-	\$ 414,412		0.00%			0	Mar-06	Sep-07	Aug-06	
06-04	OWEN COUNTY SCADA SYSTEM	\$ 3,005	\$	-	\$ 3,005		0.00%			0	Feb-06	Dec-06	Apr-06	Nov-07
06-05	MALLARD POINT PRESSURE	\$ 270	\$	-	\$ 270		0.00%			0	Jan-06	Nov-06	Mar-06	Aug-07
06-06	PARKER'S MILL PUMP & DIESEL	\$ (394)	\$	-	\$ (394)		0.00%			0	Feb-06	Dec-06	Mar-06	Oct-07
06-07	NEW WTP POOL 3 OF KENTUCKY	\$ 41,822,905	\$ 3	33,310,430	\$ 8,512,475	125.55%	60.26%			0	May-06	Dec-10	May-06	
06-13	HIGHWAY RELOCATION - CLAYS MILL	\$ =	\$	850,000	\$ (850,000)	0.00%	1.54%			0	Jan-06	Apr-07	Jul-06	n/a
12020701	INCLINE CAR REPLACEMENT AT KRS	\$ 138,047	\$	280,709	\$ (142,662)	49.18%	0.51%	194,940	1,150,000	(955,060)	Jan-07	Oct-09	Feb-07	Dec-08
12020702	MAJOR HIGHWAY RELOCATIONS 2007	\$ (102,688)	\$	-	\$ (102,688)		0.00%			0	Jan-07	Dec-07	Mar-07	
1202-5	NORTH BROADWAY MAIN REPLACEMENT	\$ 299,377	\$	2,350,000	\$ (2,050,623)	12.74%	4.25%			0	Dec-07	Jun-09	Mar-08	
1232-1	OWENTON CHEMICAL BULK STORAGE	\$ 81,520	\$	824,836	\$ (743,316)	9.88%	1.49%			0	Apr-08	Jan-09	Apr-08	
1202-6	CARRICK ROAD MAIN EXTENSION	\$ 62,506	\$	-	\$ 62,506		0.00%			0	May-08	May-09	May-08	
12320507	CHEMICAL FEED IMPROVEMENTS	\$ (37,670)	\$	-	\$ (37,670)		0.00%			0	Dec-05	Nov-06	Jun-06	Sep-07
		\$ -	\$	-	\$ -		0.00%							
		\$ -	\$	-	\$ -		0.00%							
	•	45,227,743	4	11.876.139	3,351,604	108.00%		•					•	•

Schedule 14b

Kentucky American Water Case No. 2018-00358 Construction Projects

Type of Filing:_XOriginalUpdatedRevised	
Workpaper Reference No(s).:	Witness Responsible:
	Brent O'Neill

Source: Schedule 14a - Construction Projects

	Annual Actual	Annual Original			
Year	Cost*	Budget *	Variance in Dollars	Variance as Percent	Slippage Factor
2008	55,417,545	51,279,579	4,137,966	108.07%	108.069%
2009	98,185,681	77,868,841	20,316,840	126.09%	126.091%
2010	45,663,718	47,176,901	(1,513,183)	96.79%	96.793%
2011	22,009,273	23,257,857	(1,248,585)	94.63%	94.632%
2012	22,823,073	24,601,436	(1,778,363)	92.77%	92.771%
2013	28,871,195	24,050,759	4,820,436	120.04%	120.043%
2014	20,311,579	19,534,567	777,012	103.98%	103.978%
2015	34,025,824	27,313,795	6,712,029	124.57%	124.574%
2016	25,425,189	20,721,477	4,703,712	122.70%	122.700%
2017	24,712,152	22,469,450	2,242,703	109.98%	109.981%
Totals	377,445,227	338,274,661	39,170,566	111.58%	111.580%

¹⁰ Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 years)

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are to be taken from Schedule 14a. Total all projects for a given year

The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.

^{*} Annual Actual Costs and Annual Original Budget exclude DV Funds

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

Witness: Brent E. O'Neill / Melissa L. Schwarzell

15. Provide, in the format contained in Schedule 15, an analysis of the Construction Work in Progress as defined in the Uniform System of Accounts for the 12-month period preceding the base period, the base period, and the forecasted test period.

Response:

See attached for the 12 months preceding the base period. Please refer to Exhibit 37, Schedule B-4, Page 1 of 2, detailing the base period and Exhibit 37, Schedule B-4, page 2 of 2, detailing the forecasted test period for the schedule 15 format of the requested information.

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF MARCH 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED
WORKPAPER REFERENCE NO(S):

PSCDR1#15 PAGE 1 OF 12 Brent O'Neill

Witness Responsible:

				Accumulate	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-**01-P	Projects Funded by Others	400,518			400,518	100%	400,518	NA
2	112-020021	Jacobson - Hays Booster Station (I12-020053 on SCEP)	1,053,745	14,722		1,068,468		1,068,468	72.2%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	211,273	3,183		214,456		214,456	2.5%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	22,440	0		22,440		22,440	1.4%
5	112-020040	KRS Valve House Rehabilitation (Phase 2)	706,935	8,806		715,741		715,741	89.5%
6	112-020043	Athens Boonesboro Main Extension	1,495,060	103,414		1,598,474		1,598,474	61.6%
7	112-020055	New Circle Rd Main Relocation Phase 2	137,333	3,982		141,315		141,315	11.5%
8	112-020064	KRS 1 HS Pump #12 (I12-020051 on SCEP)	325,309	8,351		333,660		333,660	18.4%
9	112-020073	KRS1 Raw Water Intake Pump Replacement	726,420	8,306		734,726		734,726	96.5%
10	112-020074	Athens Boonesboro Main Extension - Phase II	107,208	232		107,440		107,440	6.2%
11	112-020075	Richmond Rd Campus - Road Improvements	75,864	1,825		77,689		77,689	14.5%
12	112-020076	KRS1 - Replace Incline Car	170,552	7,730		178,282		178,282	25.5%
13	112-020077	Millersburg - GAC Filter	638,710	16,548		655,258		655,258	105.4%
14	112-300008	Owenton Distribution Building	33,210	349		33,559		33,559	4.5%
15	R12-**A1	Mains - New	333,779	(2,401)		331,378		331,378	NA
16	R12-**B1	Mains - Replaced / Restored	1,009,598	26,350		1,035,948		1,035,948	NA
17	R12-**D1	Mains - Relocated	953,265	7,783		961,048		961,048	NA
18	R12-**E1	Hydrants, Valves, and Manholes-New	11,259	974		12,233		12,233	NA
19	R12-**H1	Services and Laterals - Replaced	17,760	66		17,826		17,826	NA
20	R12-**I1	Meters - New	113			113		113	NA
21	R12-**J1	Meters - Replaced	6,762			6,762		6,762	NA
22	R12-**K1	ITS Equipment and Systems	483	15		498		498	NA
23	R12-**L1	SCADA Equipment and Systems	206,543	3,795		210,338		210,338	NA
24	R12-**N1	Offices and Operations Centers	15,447	699		16,147		16,147	NA
25	R12-**01	Vehicles	89,473	7		89,480		89,480	NA
26	R12-**P1	Tools and Equipment	16,395	308		16,703		16,703	NA
27	R12-**Q1	Process Plant Facilities and Equipment	513,382	6,014		519,397		519,397	NA
28	R12-**S1	Engineering Studies	907,838	11,160	$oxed{\Box}$	918,998		918,998	NA
29	R12-**K3	Centrally Sponsored ITS Equipment and Systems	416,245	675		416,920		416,920	NA
30							_		
31			10,602,922	232,891	0	10,835,813		10,835,813	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF APRIL 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED
WORKPAPER REFERENCE NO(5):

PSCDR1#15

Witness Responsible: Bre

PAGE 2 OF 12 Brent O'Neill

				Accumulate	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-**01-P	Projects Funded by Others	397,562			397,562	100%	397,562	NA
2	112-020021	Jacobson - Hays Booster Station	1,053,746	14,722		1,068,468		1,068,468	72.2%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	211,273	3,183		214,456		214,456	2.5%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	22,440	-		22,440		22,440	1.4%
5	112-020040	KRS Valve House Rehabilitation (Phase 2)	706,935	8,806		715,741		715,741	89.5%
6	112-020043	Athens Boonesboro Main Extension	1,495,060	103,414		1,598,474		1,598,474	61.6%
7	112-020055	New Circle Rd Main Relocation Phase 2	137,333	3,982		141,315		141,315	11.5%
8	112-020064	KRS 1 HS Pump #12 (I12-020051 on SCEP)	57,393	8,351		65,744		65,744	3.6%
9	112-020073	KRS1 Raw Water Intake Pump Replacement	726,420	8,306		734,726		734,726	96.5%
10	112-020074	Athens Boonesboro Main Extension - Phase II	107,208	232		107,440		107,440	6.2%
11	112-020075	Richmond Rd Campus - Road Improvements	75,864	1,825		77,689		77,689	14.5%
12	112-020076	KRS1 - Replace Incline Car	170,552	7,730		178,282		178,282	25.5%
13	112-020077	Millersburg - GAC Filter	638,710	16,548		655,258		655,258	105.4%
14	112-300008	Owenton Distribution Building	33,210	349		33,559		33,559	4.5%
15	R12-**A1	Mains - New	333,544	(2,166)		331,378		331,378	NA
16	R12-**B1	Mains - Replaced / Restored	1,003,542	32,406		1,035,948		1,035,948	NA
17	R12-**D1	Mains - Relocated	949,082	11,966		961,048		961,048	NA
18	R12-**E1	Hydrants, Valves, and Manholes-New	11,209	1,025		12,233		12,233	NA
19	R12-**H1	Services and Laterals - Replaced	17,634	192		17,826		17,826	NA
20	R12-**I1	Meters - New	113			113		113	NA
21	R12-**J1	Meters - Replaced	6,762			6,762		6,762	NA
22	R12-**K1	ITS Equipment and Systems	481	17		498		498	NA
23	R12-**L1	SCADA Equipment and Systems	205,161	5,178		210,338		210,338	NA
24	R12-**N1	Offices and Operations Centers	15,436	710		16,147		16,147	NA
25	R12-**O1	Vehicles	89,473	7		89,480		89,480	NA
25	R12-**P1	Tools and Equipment	16,269	434		16,703		16,703	NA
26	R12-**Q1	Process Plant Facilities and Equipment	511,093	8,304		519,397		519,397	NA
27	R12-**S1	Engineering Studies	902,628	16,370		918,998		918,998	NA
28	R12-**K3	Centrally Sponsored ITS Equipment and Systems	416,241	679		416,920		416,920	NA
29									
30			10,312,374	252,568	0	10,564,942	-	10,564,942	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF MAY 2017

DATA: _X_PRE-BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED
WORKPAPER REFERENCE NO(S):

PSCDR1#15 PAGE 3 OF 12

Witness Responsible: Brent O'Neill

				Accumulate	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-**01-P	Projects Funded by Others	185,770			185,770	100%	185,770	NA
2	112-020021	Jacobson - Hays Booster Station	1,372,393	21,865		1,394,258		1,394,258	94.3%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	186,273	3,183		189,456		189,456	2.2%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	72,143	231		72,375		72,375	4.6%
5	112-020040	KRS Valve House Rehabilitation (Phase 2)	860,119	13,596		873,715		873,715	100.0%
6	112-020043	Athens Boonesboro Main Extension	2,143,030	116,399		2,259,429		2,259,429	87.0%
7	112-020055	New Circle Rd Main Relocation Phase 2	143,066	4,720		147,786		147,786	12.0%
8	112-020064	KRS 1 HS Pump #12 (I12-020051 on SCEP)	407,708	10,448		418,156		418,156	23.0%
9	112-020073	KRS1 Raw Water Intake Pump Replacement	791,866			791,866		791,866	104.0%
10	112-020074	Athens Boonesboro Main Extension - Phase II	42,913	403		43,316		43,316	2.5%
11	112-020075	Richmond Rd Campus - Road Improvements	416,371	2,723		419,095		419,095	100.0%
12	112-020076	KRS1 - Replace Incline Car	194,328	8,791		203,120		203,120	29.0%
13	112-020077	Millersburg - GAC Filter	681,010	20,861		701,872		701,872	112.9%
14	112-020079	Jacobson Pump Station	38,787	-		38,787		38,787	4.1%
15	112-300008	Owenton Distribution Building	37,424	565		37,989		37,989	5.1%
16	R12-**A1	Mains - New	763,122	(962)		762,160		762,160	NA
17	R12-**B1	Mains - Replaced / Restored	1,428,171	39,433		1,467,605		1,467,605	NA
18	R12-**D1	Mains - Relocated	526,624	14,498		541,122		541,122	NA
19	R12-**E1	Hydrants, Valves, and Manholes-New	30,971	1,129		32,100		32,100	NA
20	R12-**F1	Hydrants, Valves, and Manholes-Rep	5,493	(2)		5,491		5,491	NA
21	R12-**H1	Services and Laterals - Replaced	24,856	345		25,201		25,201	NA
22	R12-**J1	Meters - Replaced	871			871		871	NA
23	R12-**K1	ITS Equipment and Systems	132,680	304		132,983		132,983	NA
24	R12-**L1	SCADA Equipment and Systems	245,662	6,691		252,354		252,354	NA
25	R12-**M1	Security Equipment and Systems	1,561	23		1,584		1,584	NA
26	R12-**N1	Offices and Operations Centers	17,431	710		18,141		18,141	NA
27	R12-**01	Vehicles	302,966	16		302,982		302,982	NA
28	R12-**P1	Tools and Equipment	34,568	603		35,171		35,171	NA
29	R12-**Q1	Process Plant Facilities and Equipment	320,908	10,125		331,034		331,034	NA
30	R12-**S1	Engineering Studies	917,788	21,887		939,675		939,675	NA
31	R12-**K3	Centrally Sponsored ITS Equipment and Systems	636,061	683		636,744		636,744	NA
32				·					

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF JUNE 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(5):

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Witness Responsible: Brent O'Neill

	<u></u>			Accumulated (Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-**01-P	Projects Funded by Others	313,749			313,749	100%	313,749	NA
2	112-020037	KRS1 Chemical Storage & Feed Improvements	186,273	4,398		190,672		190,672	2.2%
3	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	72,278	696		72,974		72,974	4.6%
4	112-020055	New Circle Rd Main Relocation Phase 2	148,066	5,462		153,529		153,529	12.5%
5	112-020064	KRS 1 HS Pump #12	462,316	12,674		474,989		474,989	26.1%
6	112-020074	Athens Boonesboro Main Extension - Phase II	42,913	681		43,594		43,594	2.5%
7	112-020076	KRS1 - Replace Incline Car	200,307	9,976		210,282		210,282	30.0%
8	112-020077	Millersburg - GAC Filter	691,877	25,202		717,080		717,080	115.3%
9	112-020079	Jacobson Pump Station	93,837	110		93,947		93,947	9.9%
10	112-300008	Owenton Distribution Building	49,340	838		50,177		50,177	6.7%
11	R12-**A1	Mains - New	657,238	1,202		658,440		658,440	NA
12	R12-**B1	Mains - Replaced / Restored	2,025,439	48,292		2,073,731		2,073,731	NA
13	R12-**D1	Mains - Relocated	1,033,081	19,134		1,052,215		1,052,215	NA
14	R12-**E1	Hydrants, Valves, and Manholes-New	54,491	1,322		55,813		55,813	NA
15	R12-**F1	Hydrants, Valves, and Manholes-Rep	1,963	18		1,981		1,981	NA
16	R12-**H1	Services and Laterals - Replaced	72,959	537		73,496		73,496	NA
17	R12-**K1	ITS Equipment and Systems	74,161	940		75,101		75,101	NA
18	R12-**L1	SCADA Equipment and Systems	288,431	8,439		296,871		296,871	NA
19	R12-**M1	Security Equipment and Systems	3,145	23		3,168		3,168	NA
20	R12-**N1	Offices and Operations Centers	24,277	710		24,987		24,987	NA
21	R12-**O1	Vehicles	284,067	337		284,404		284,404	NA
22	R12-**P1	Tools and Equipment	5,672	720		6,392		6,392	NA
23	R12-**Q1	Process Plant Facilities and Equipment	453,480	11,815		465,295		465,295	NA
24	R12-**S1	Engineering Studies	1,095,066	27,128		1,122,195		1,122,195	NA
25	R12-**K3	Centrally Sponsored ITS Equipment and Systems	747,151	692		747,843		747,843	NA
26									
27			9,081,579	181,347	-	9,262,926		9,262,926	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF JULY 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible: Brent O'Neill

		_		Accumulate	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-**01-P	Projects Funded by Others	483,401			483,401	100%	483,401	NA
2	112-020037	KRS1 Chemical Storage & Feed Improvements	332,947	20,938		353,885		353,885	4.2%
3	112-020039	Georgetown Bypass and US 25 Area	112,007	1,291		113,298		113,298	7.2%
4	112-020055	New Circle Rd Main Relocation Phase 2	126,028	6,344		132,372		132,372	10.8%
5	112-020064	KRS 1 HS Pump #12	1,332,670	15,029		1,347,698		1,347,698	74.2%
6	112-020074	Athens Boonesboro Main Extension - Phase II	145,182	1,289		146,471		146,471	8.4%
7	112-020076	KRS1 - Replace Incline Car	238,024	11,356		249,380		249,380	35.6%
8	112-020077	Millersburg - GAC Filter	691,877	25,202		717,080		717,080	115.3%
9	112-020079	Jacobson Pump Station	93,567	380		93,947		134,495	14.2%
10	112-020086	RRS WTP Sedimentation Basin Improvement	134,488	7		134,495		2,169	0.2%
11	112-300008	Owenton Distribution Building	50,073	1,152		51,225		51,225	6.8%
12	R12-**A1	Mains - New	436,379	2,851		439,230		439,230	NA
13	R12-**B1	Mains - Replaced / Restored	2,573,947	60,347		2,634,293		2,634,293	NA
14	R12-**D1	Mains - Relocated	1,138,619	25,481		1,164,100		1,164,100	NA
15	R12-**E1	Hydrants, Valves, and Manholes-New	69,857	1,616		71,474		71,474	NA
16	R12-**F1	Hydrants, Valves, and Manholes-Rep	1,963	31		1,993		1,993	NA
17	R12-**H1	Services and Laterals - Replaced	127,009	777		127,786		127,786	NA
18	R12-**K1	ITS Equipment and Systems	120,604	1,507		122,110		122,110	NA
19	R12-**L1	SCADA Equipment and Systems	193,990	10,043		204,033		204,033	NA
20	R12-**M1	Security Equipment and Systems	3,290	24		3,313		3,313	NA
21	R12-**N1	Offices and Operations Centers	25,179	772		25,951		25,951	NA
22	R12-**O1	Vehicles	(618)	649		31		31	NA
23	R12-**Q1	Process Plant Facilities and Equipment	291,937	13,974		305,911		305,911	NA
24	R12-**S1	Engineering Studies	939,577	17,659		957,236		957,236	NA
25	R12-**K3	Centrally Sponsored ITS Equipment and Systems	914,815	704		915,519		915,519	NA
26	•	· ·		•					·
27			10,576,811	219,422	0	10,796,233	=	10,704,455	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF AUGUST 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

PSCDR1#15 PAGE 6 OF 12

Witness Responsible:

Brent O'Neill

				Accumulated	d Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-**01-P	Projects Funded by Others	266,163			266,162.71	100%	266,163	NA
2	112-020037	KRS1 Chemical Storage & Feed Improvements	460,510	23,213		483,724		483,724	5.7%
3	112-020039	Georgetown Bypass and US 25 Area	141,362	2,018		143,380		143,380	9.1%
4	112-020055	New Circle Rd Main Relocation Phase 2	131,531	7,133		138,664		138,664	11.3%
5	112-020064	KRS 1 HS Pump #12	764,967	18,464		783,431		783,431	43.1%
6	112-020067	RRS Chemical Facility	75,350	-		75,350		75,350	0.8%
7	112-020074	Athens Boonesboro Main Extension - Phase II	167,160	-		167,160		167,160	9.6%
8	112-020076	KRS1 - Replace Incline Car	229,308	11,356		240,664		240,664	34.4%
9	112-020077	Millersburg - GAC Filter	693,969	36,411		730,381		730,381	100.0%
10	112-020079	Jacobson Pump Station	135,510	799		136,308		136,308	14.4%
11	112-020086	RRS WTP Sedimentation Basin Improvement	542,498	1,576		544,074		544,074	39.6%
12	112-020090	Brannon Rd Main Relocation	1,177,192	-		1,177,192		1,177,192	77.1%
13	112-300008	Owenton Distribution Building	51,644	1,476		53,120		53,120	7.1%
14	R12-**A1	Mains - New	440,982	3,786		444,769		444,769	NA
15	R12-**B1	Mains - Replaced / Restored	2,811,496	75,162		2,886,658		2,886,658	NA
16	R12-**D1	Mains - Relocated	162,476	12,068		174,544		174,544	NA
17	R12-**E1	Hydrants, Valves, and Manholes-New	72,393	1,973		74,365		74,365	NA
18	R12-**F1	Hydrants, Valves, and Manholes-Rep	3,509	49		3,557		3,557	NA
19	R12-**G1	Services and Laterals - New	5,476			5,476		5,476	NA
20	R12-**H1	Services and Laterals - Replaced	134,791	1,118		135,909		135,909	NA
21	R12-**K1	ITS Equipment and Systems	17,981	1,972		19,953		19,953	NA
22	R12-**L1	SCADA Equipment and Systems	(9,623)	10,701		1,078		1,078	NA
23	R12-**M1	Security Equipment and Systems	3,458	25		3,483		3,483	NA
24	R12-**N1	Offices and Operations Centers	6,918	858		7,776		7,776	NA
25	R12-**O1	Vehicles	73,474	664		74,138		74,138	NA
26	R12-**P1	Tools and Equipment	9,472	770		10,241		10,241	NA
27	R12-**Q1	Process Plant Facilities and Equipment	192,178	15,354		207,532		207,532	NA
28	R12-**S1	Engineering Studies	993,841	20,158		1,013,998		1,013,998	NA
29	R12-**K3	Centrally Sponsored ITS Equipment and Systems	421,190	595		421,785		421,785	NA
30	•								
31			10,177,176	247,698	-	10,424,875	_	10,424,875	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF SEPTEMBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

PSCDR1#15
PAGE 7 OF 12
Witness Responsible: Brent O'Neill

2 1: 3 1: 4 1: 5 1: 6 1: 7 1: 8 1: 9 1: 10 1	Project Number D12.**01-P 12-020035 12-020037 12-020039 12-020055 12-020064 12-020074 12-020076 12-020077 12-020079	Description of Project Projects Funded by Others KRS1 - Residual Improvements KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area New Circle Rd Main Relocation Phase 2 KRS 1 HS Pump #12 RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	Construction Amount 214,773 1,043.16 524,526 149,362 136,531 1,148,710 118,728 199,013	AFUDC Capitalized - 25,633 2,750 7,963 24,213 124		Total Costs 214,773 1,043 550,159 152,112 144,494	Jurisdictional Percent 100%	Jurisdictional Cost 214,773 1,043 550,159 152,112 144,494	Percent Complete NA 0.1% 6.5% 9.7%
1 C 2 I: 3 I: 4 I: 5 I: 6 I: 7 I: 8 I: 9 I: 10 I	D12-**01-P 12-020035 12-020037 12-020039 12-020055 12-020064 12-020067 12-020074 12-020076 12-020077	Projects Funded by Others KRS1 - Residual Improvements KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area New Circle Rd Main Relocation Phase 2 KRS 1 HS Pump #12 RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	214,773 1,043.16 524,526 149,362 136,531 1,148,710 118,728	25,633 2,750 7,963 24,213		214,773 1,043 550,159 152,112		214,773 1,043 550,159 152,112	NA 0.1% 6.5% 9.7%
2 1: 3 1: 4 1: 5 1: 6 1: 7 1: 8 1: 9 1: 10 1	12-020035 12-020037 12-020039 12-020055 12-020064 12-020067 12-020074 12-020076 12-020077	KRS1 - Residual Improvements KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area New Circle Rd Main Relocation Phase 2 KRS 1 HS Pump #12 RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	1,043.16 524,526 149,362 136,531 1,148,710 118,728	25,633 2,750 7,963 24,213		1,043 550,159 152,112	100%	1,043 550,159 152,112	0.1% 6.5% 9.7%
3 : 4 : 5 : 6 : 7 : 8 : 9 : 10 :	12-020037 12-020039 12-020055 12-020064 12-020067 12-020074 12-020076 12-020077	KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area New Circle Rd Main Relocation Phase 2 KRS 1 HS Pump #12 RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	524,526 149,362 136,531 1,148,710 118,728	25,633 2,750 7,963 24,213		550,159 152,112		550,159 152,112	6.5% 9.7%
4 I: 5 I: 6 I: 7 I: 8 I: 9 I: 10 I	12-020039 12-020055 12-020064 12-020067 12-020074 12-020076 12-020077	Georgetown Bypass and US 25 Area New Circle Rd Main Relocation Phase 2 KRS 1 HS Pump #12 RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	149,362 136,531 1,148,710 118,728	2,750 7,963 24,213		152,112		152,112	9.7%
5 1 6 1 7 1 8 1 9 1 1 1 1 1 1 1	12-020055 12-020064 12-020067 12-020074 12-020076 12-020077	New Circle Rd Main Relocation Phase 2 KRS 1 HS Pump #12 RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	136,531 1,148,710 118,728	7,963 24,213		,		,	
6 1 7 1 8 1 1 1 1 1 1 1 1	12-020064 12-020067 12-020074 12-020076 12-020077	KRS 1 HS Pump #12 RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	1,148,710 118,728	24,213		144,494		1// /0/	
7 : 8 : 9 : 10 : 11 :	12-020067 12-020074 12-020076 12-020077	RRS Chemical Facility Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car	118,728					144,494	11.8%
8 I: 9 I: 10 I 11 I:	12-020074 12-020076 12-020077	Athens Boonesboro Main Extension - Phase II KRS1 - Replace Incline Car		124		1,172,924		1,172,924	64.6%
9 II 10 I 11 I	12-020076 12-020077	KRS1 - Replace Incline Car	199,013			118,852		118,852	1.2%
10 I	12-020077	•		3,474		202,486		202,486	11.6%
11 I			244,011	14,411		258,422		258,422	36.9%
	12-020079	Millersburg - GAC Filter	794,683	36,411		831,094		831,094	100.0%
	12 0200/3	Jacobson Pump Station	142,149	1,340		143,489		143,489	15.1%
12 l	12-020086	RRS WTP Sedimentation Basin Improvement	622,939	5,147		628,086		628,086	45.7%
13 I	12-020090	Brannon Rd Main Relocation	1,247,601	-		1,247,601		1,247,601	81.7%
14 I	12-300008	Owenton Distribution Building	50,867	1,859		52,725		52,725	7.0%
15 R	R12-**A1	Mains - New	265,827	5,023		270,851		270,851	NA
16 R	R12-**B1	Mains - Replaced / Restored	2,437,621	89,310		2,526,931		2,526,931	NA
17 R	R12-**D1	Mains - Relocated	134,174	12,345		146,519		146,519	NA
18 F	R12-**E1	Hydrants, Valves, and Manholes-New	78,445	2,332		80,777		80,777	NA
19 F	R12-**F1	Hydrants, Valves, and Manholes-Rep	2,607	68		2,675		2,675	NA
20 F	R12-**G1	Services and Laterals - New	425			425		425	NA
21 F	R12-**H1	Services and Laterals - Replaced	144,935	1,564		146,499		146,499	NA
22 F	R12-**I1	Meters - New	430			430		430	NA
23 R	R12-**K1	ITS Equipment and Systems	92,679	2,251		94,929		94,929	NA
24 R	R12-**L1	SCADA Equipment and Systems	(7,726)	10,714		2,989		2,989	NA
25 F	R12-**M1	Security Equipment and Systems	3,608	38		3,646		3,646	NA
26 F	R12-**N1	Offices and Operations Centers	33,368	886		34,254		34,254	NA
27 F	R12-**01	Vehicles	76,898	922		77,820		77,820	NA
28 F	R12-**P1	Tools and Equipment	9,472	836		10,307		10,307	NA
29 F	R12-**Q1	Process Plant Facilities and Equipment	259,883	16,553		276,437		276,437	NA
30 F	R12-**S1	Engineering Studies	943,196	16,014		959,211		959,211	NA
31 F	R12-**K3	Centrally Sponsored ITS Equipment and Systems	1,263,282	484		1,263,766		1,263,766	NA
32		· · · · · · · · · · · · · · · · · · ·	'				. '		
33			11,334,061	282,665	-	11,616,726	-	11,616,726	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF OCTOBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

PSCDR1#15 PAGE 8 OF 12

Witness Responsible: Brent O'Neill

				Accumulate	d Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-**01-P	Projects Funded by Others	295,280			295,280	100%	295,280	NA
2	112-020035	KRS1 - Residual Improvements	81,820	11		81,831		81,831	9.1%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	629,952	29,654		659,606		659,606	7.8%
4	112-020039	Georgetown Bypass and US 25 Area	113,909	3,492		117,402		117,402	7.5%
5	112-020055	New Circle Rd Main Relocation Phase 2	136,031	8,798		144,829		144,829	11.8%
6	112-020064	KRS 1 HS Pump #12	1,185,542	31,235		1,216,777		1,216,777	67.0%
7	112-020067	RRS Chemical Facility	104,837	473		105,310		105,310	1.1%
8	112-020074	Athens Boonesboro Main Extension - Phase II	276,443	4,951		281,394		281,394	16.2%
9	112-020076	KRS1 - Replace Incline Car	300,825	16,195		317,019		317,019	45.3%
10	112-020077	Millersburg - GAC Filter	759,958	41,159		801,116		801,116	100.0%
11	112-020079	Jacobson Pump Station	103,565	1,957		105,521		105,521	11.1%
12	112-020086	RRS WTP Sedimentation Basin Improvement	820,528	9,811		830,339		830,339	60.4%
13	112-020090	Brannon Rd Main Relocation	1,358,022	=		1,358,022		1,358,022	88.9%
14	112-300008	Owenton Distribution Building	53,217	2,197		55,414		55,414	7.4%
15	R12-**A1	Mains - New	353,054	6,812		359,867		359,867	NA
16	R12-**B1	Mains - Replaced / Restored	2,706,219	103,295		2,809,514		2,809,514	NA
17	R12-**D1	Mains - Relocated	106,066	9,456		115,522		115,522	NA
18	R12-**E1	Hydrants, Valves, and Manholes-New	86,900	2,705		89,605		89,605	NA
19	R12-**F1	Hydrants, Valves, and Manholes-Rep	581	79		661		661	NA
20	R12-**H1	Services and Laterals - Replaced	141,406	2,256		143,662		143,662	NA
21	R12-**K1	ITS Equipment and Systems	87,887	2,695		90,581		90,581	NA
22	R12-**L1	SCADA Equipment and Systems	41,999	10,876		52,875		52,875	NA
23	R12-**M1	Security Equipment and Systems	89,567	307		89,874		89,874	NA
24	R12-**N1	Offices and Operations Centers	67,993	976		68,969		68,969	NA
25	R12-**P1	Tools and Equipment	9,469	905		10,373		10,373	NA
26	R12-**Q1	Process Plant Facilities and Equipment	212,620	16,638		229,258		229,258	NA
27	R12-**S1	Engineering Studies	995,882	20,080		1,015,963		1,015,963	NA
28	R12-**K3	Centrally Sponsored ITS Equipment and Systems	1,453,653	492		1,454,145		1,454,145	NA
29			•						
30			12,573,224	327,505	-	12,900,729		12,900,729	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF NOVEMBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

PSCDR1#15 PAGE 9 OF 12

Witness Responsible: Brent O'Neill

				Accumulate	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-0201	Projects Funded by Others	371,289	-		371,289	100%	371,289	NA
2	112-020035	KRS1 - Residual Improvements	136,027	251		136,278		136,278	15.1%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	463,931	32,699		496,630		496,630	5.8%
4	112-020039	Georgetown Bypass and US 25 Area	511,557	5,521		517,079		517,079	32.9%
5	112-020055	New Circle Rd Main Relocation Phase 2	143,372	8,798		152,169		152,169	12.4%
6	112-020064	KRS 1 HS Pump #12	1,196,815	38,313		1,235,128		1,235,128	68.0%
7	112-020067	RRS Chemical Facility	132,898	1,093		133,991		133,991	1.3%
8	112-020074	Athens Boonesboro Main Extension - Phase II	299,123	6,619		305,741		305,741	17.6%
9	112-020076	KRS1 - Replace Incline Car	310,761	18,202		328,963		328,963	47.0%
10	112-020079	Jacobson Pump Station	108,565	2,628		111,193		111,193	11.7%
11	112-020086	RRS WTP Sedimentation Basin Improvement	1,090,567	15,202		1,105,768		1,105,768	80.4%
12	112-020090	Brannon Rd Main Relocation	1,331,039	44,162		1,375,201		1,375,201	90.0%
13	112-300008	Owenton Distribution Building	60,698	2,547		63,244		63,244	8.4%
14	R12-**A1	Mains - New	348,676	8,825		357,501		357,501	NA
15	R12-**B1	Mains - Replaced / Restored	3,075,814	120,573		3,196,388		3,196,388	NA
16	R12-**C1	Mains - Unscheduled	3,898	14		3,912		3,912	NA
17	R12-**D1	Mains - Relocated	74,817	9,836		84,653		84,653	NA
18	R12-**E1	Hydrants, Valves, and Manholes-New	78,615	3,108		81,724		81,724	NA
19	R12-**F1	Hydrants, Valves, and Manholes-Rep	581	83		665		665	NA
20	R12-**K1	ITS Equipment and Systems	(1,316)	2,918		1,602		1,602	NA
21	R12-**L1	SCADA Equipment and Systems	5,151	11,090		16,241		16,241	NA
22	R12-**M1	Security Equipment and Systems	159,937	835		160,772		160,772	NA
23	R12-**N1	Offices and Operations Centers	102,404	1,381		103,785		103,785	NA
24	R12-**P1	Tools and Equipment	6,019	938		6,957		6,957	NA
25	R12-**Q1	Process Plant Facilities and Equipment	300,815	17,856		318,671		318,671	NA
26	R12-**S1	Engineering Studies	895,616	24,700		920,316		920,316	NA
27	R12-**K3	Centrally Sponsored ITS Equipment and Systems	1,627,018	502		1,627,520		1,627,520	NA

28 29

12,834,685 378,694 0 13,213,379

13,213,379

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

PSCDR1#15 PAGE 10 OF 12

Witness Responsible: Brent O'Neill

				Accumulate	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-0201	Projects Funded by Others	453,098	-		453,098	100%	453,098	NA
2	112-020035	KRS1 - Residual Improvements	135,541	724		136,265		136,265	15.1%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	497,535	35,766		533,302		533,302	6.3%
4	112-020039	Georgetown Bypass and US 25 Area	685,422	9,314		694,736		694,736	44.1%
5	112-020055	New Circle Rd Main Relocation Phase 2	133,806	11,335		145,141		145,141	11.8%
6	112-020064	KRS 1 HS Pump #12	1,236,112	45,888		1,281,999		1,281,999	70.6%
7	112-020067	RRS Chemical Facility	183,143	2,069		185,211		185,211	1.9%
8	112-020074	Athens Boonesboro Main Extension - Phase II	338,930	8,356		347,286		347,286	20.0%
9	112-020076	KRS1 - Replace Incline Car	350,211	20,384		370,595		370,595	52.9%
10	112-020079	Jacobson Pump Station	112,118	3,314		115,432		115,432	12.2%
11	112-300008	Owenton Distribution Building	67,301	2,910		70,211		70,211	9.4%
12	R12-**A1	Mains - New	357,712	10,982		368,694		368,694	NA
13	R12-**B1	Mains - Replaced / Restored	2,748,463	138,421		2,886,884		2,886,884	NA
14	R12-**C1	Mains - Unscheduled	25,435	131		25,566		25,566	NA
15	R12-**D1	Mains - Relocated	105,223	10,279		115,503		115,503	NA
16	R12-**E1	Hydrants, Valves, and Manholes-New	103,214	3,601		106,815		106,815	NA
17	R12-**F1	Hydrants, Valves, and Manholes-Rep	1,583	88		1,671		1,671	NA
18	R12-**G1	Services and Laterals - New	425			425		425	NA
19	R12-**L1	SCADA Equipment and Systems	6,126	11,196		17,321		17,321	NA
20	R12-**N1	Offices and Operations Centers	106,426	2,022		108,448		108,448	NA
21	R12-**O1	Vehicles	113,562	1,173		114,735		114,735	NA
22	R12-**P1	Tools and Equipment	6,257	938		7,195		7,195	NA
23	R12-**Q1	Process Plant Facilities and Equipment	366,945	19,466		386,411		386,411	NA
24	R12-**S1	Engineering Studies	756,928	28,551		785,480		785,480	NA
25	R12-**K3	Centrally Sponsored ITS Equipment and Systems	2,578,368	840		2,579,208		2,579,208	NA
26			.		•			<u>.</u>	
27			11,469,883	367,747	0	11,837,630		11,837,630	

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF JANUARY 2018

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

Mains - New

Meters - New

Vehicles

Mains - Relocated

Mains - Replaced / Restored

Services and Laterals - New

ITS Equipment and Systems

SCADA Equipment and Systems

Security Equipment and Systems

Offices and Operations Centers

Process Plant Facilities and Equipment

Hydrants, Valves, and Manholes-New

Hydrants, Valves, and Manholes-Rep

14 R12-**A1

15 R12-**B1

16 R12-**D1

17 R12-**E1

18 R12-**F1

19 R12-**G1

20 R12-**I1

21 R12-**K1

22 R12-**L1

23 R12-**M1

24 R12-**N1

25 R12-**O1

26 R12-**Q1

PSCDR1#15
PAGE 11 OF 12
Witness Responsible: Brent O'Neill

393,734

187,350

120,420

3.920

1,312

2,500

9,215

4,315

111,917

123,484

250,944

425

2,120,474

NA

				<u>Accumulate</u>	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-0201	Projects Funded by Others	434,202	-		434,202	100%	434,202	NA
2	112-020035	KRS1 - Residual Improvements	237,733	1,283		239,016		239,016	26.5%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	577,339	38,868		616,207		616,207	7.2%
4	112-020039	Georgetown Bypass and US 25 Area	679,098	13,701		692,799		692,799	44.0%
5	112-020055	New Circle Rd Main Relocation Phase 2	130,157	11,335		141,492		141,492	11.5%
6	112-020064	KRS 1 HS Pump #12	1,237,420	53,986		1,291,405		1,291,405	71.1%
7	112-020067	RRS Chemical Facility	209,925	3,263		213,188		213,188	2.1%
8	112-020069	KRS1 Valve House Rehabilitation (Phase 3)	7,128	21		7,149		7,149	0.7%
9	112-020074	Athens Boonesboro Main Extension - Phase II	358,716	10,174		368,890		368,890	21.2%
10	112-020076	KRS1 - Replace Incline Car	265,878	22,443		288,321		288,321	41.2%
11	112-020079	Jacobson Pump Station	142,491	4,026		146,517		146,517	15.4%
12	112-020091	KRS1 Overhead Power Line Relocation	99,734	320		100,054		100,054	4.8%
13	112-300008	Owenton Distribution Building	67,596	3,323		70,919		70,919	9.5%

380,397

1,967,854

176,491

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3.832

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(531)

(2,064)

3,150

109,219

122,304

229,912

425

13,337

152,620

10,859

4,193

3,031

11,280

1,165

2,698

1,180

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88

393,734

187,350

120,420

3,920

1,312

2,500

9,215

4,315

111,917

123,484

250,944

425

2,120,474

27 R12-**S1 **Engineering Studies** 711,844 31,878 743,722 743,722 28 R12-**K3 Centrally Sponsored ITS Equipment and Systems 2,721,297 1,523 2,722,820 2,722,820 29 30 10,989,085 417,626 0 11,406,711 11,406,711

KENTUCKY AMERICAN WATER CASE NO: 2018-0358 CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 2018

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(5):

PSCDR1#15 PAGE 12 OF 12

Witness Responsible: Brent O'Neill

				Accumulat	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1	D12-0201	Projects Funded by Others	406,670	-		406,670	100%	406,670	NA
2	I12-020035	KRS1 - Residual Improvements	181,631	1,958		183,590		183,590	20.4%
3	112-020037	KRS1 Chemical Storage & Feed Improvements	591,423	42,684		634,107		634,107	7.5%
4	112-020039	Georgetown Bypass and US 25 Area	737,522	18,151		755,673		755,673	48.0%
5	112-020055	New Circle Rd Main Relocation Phase 2	138,157	12,191		150,348		150,348	12.3%
6	I12-020064	KRS 1 HS Pump #12	1,644,129	62,787		1,706,916		1,706,916	93.9%
7	112-020067	RRS Chemical Facility	336,286	4,956		341,242		341,242	3.4%
8	112-020069	KRS1 Valve House Rehabilitation (Phase 3)	156,460	61		156,521		156,521	15.7%
9	112-020074	Athens Boonesboro Main Extension - Phase II	361,754	12,013		373,766		373,766	21.5%
10	112-020076	KRS1 - Replace Incline Car	276,912	24,220		301,132		301,132	43.0%
11	112-020079	Jacobson Pump Station	147,957	4,823		152,780		152,780	16.1%
12	112-020091	KRS1 Overhead Power Line Relocation	99,861	962		100,823		100,823	4.8%
13	112-300008	Owenton Distribution Building	67,547	3,778		71,325		71,325	9.5%
14	R12-**A1	Mains - New	503,026	(1,891)		501,135		501,135	NA
15	R12-**B1	Mains - Replaced / Restored	3,159,912	21,548		3,181,461		3,181,461	NA
16	R12-**C1	Mains - Unscheduled	2,685			2,685		2,685	NA
17	R12-**D1	Mains - Relocated	200,724	3,423		204,147		204,147	NA
18	R12-**E1	Hydrants, Valves, and Manholes-New	169,774	930		170,703		170,703	NA
19	R12-**G1	Services and Laterals - New	840			840		840	NA
20	R12-**H1	Services and Laterals - Replaced	5,406	2,543		7,949		7,949	NA
21	R12-**I1	Meters - New	2,828			2,828		2,828	NA
22	R12-**J1	Meters - Replaced	256			256		256	NA
23	R12-**K1	ITS Equipment and Systems	9,328	12		9,341		9,341	NA
24	R12-**L1	SCADA Equipment and Systems	5,655	2,476		8,131		8,131	NA
25	R12-**M1	Security Equipment and Systems	7,573	23		7,596		7,596	NA
26	R12-**N1	Offices and Operations Centers	111,917	689		112,606		112,606	NA
27	R12-**P1	Tools and Equipment	4,115			4,115		4,115	NA
28	R12-**Q1	Process Plant Facilities and Equipment	78,823	3,969		82,792		82,792	NA
29	R12-**S1	Engineering Studies	798,188	7,910		806,098		806,098	NA
30	R12-**K3	Centrally Sponsored ITS Equipment and Systems	2,891,380	1,846		2,893,226		2,893,226	NA

31 32

13,098,740 232,062 0 13,330,801

13,330,801

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

Witness: Brent E. O'Neill

16. For each construction project listed in Kentucky-American's response to Item 14a, provide the information requested in Schedule 16.

Response:

For each construction project listed in the response to Item 14, see the attached schedule for the 12 months preceding the base period. Please refer to Exhibit 37 to KAW's Application at B-4.1, page 1 of 2, detailing the base period and Exhibit B-4.1, page 2 of 2, detailing the forecasted test year for the Schedule 16 format of the requested information.

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF MARCH 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

PAGE 1 OF 12

Witness Responsible: B.O'Neill

PSCDR1#16

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	400,518	N/A
2	112-020021	Jacobson - Hays Booster Station	11/1/2016	09/1/17	0%	1,479,079	1,479,079	1,068,468	72.2%
3	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
4	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	\$ 214,455.95	2.5%
5	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	0%	1,469,884	1,573,707	\$ 22,440.00	1.4%
6	112-020040	KRS Valve House Rehabilitation (Phase 2)	11/1/2016	6/21/2017	64%	800,047	800,047	715,741	89.5%
7	112-020043	Athens Boonesboro Main Extension	5/1/2016	6/13/2017	82%	1,676,994	2,596,698	1,598,474	61.6%
8	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	141,315	11.5%
9	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	23%	1,680,000	1,816,996	333,660	18.4%
10	112-020073	KRS1 Raw Water Intake Pump Replacement	11/1/2016	4/30/2017	83%	761,700	761,700	734,726	96.5%
11	112-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	107,440	6.2%
12	112-020075	Richmond Rd Campus - Road Improvements	3/15/2017	6/13/2017	17%	534,194	534,194	77,689	14.5%
13	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	178,282	25.5%
14	112-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	37%	621,781	621,781	655,258	105.4%
15	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	33,559	4.5%
16	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	331,378	N/A
17	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,035,948	N/A
18	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	961,048	N/A
19	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	12,233	N/A
20	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	17,826	N/A
21	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	113	N/A
22	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	6,762	N/A
23	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	498	N/A
24	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	210,338	N/A
25	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	16,147	N/A
26	R12-**01	Vehicles	N/A	N/A	N/A	N/A	N/A	89,480	N/A
27	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	16,703	N/A
28	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	519,397	N/A
29	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	918,998	N/A
30	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	416,920	N/A
31						·			
32						18,717,964	23,999,586	10,835,813	

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF APRIL 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

PSCDR1#16 PAGE 2 OF 12 B.O'Neill

Witness Responsible:

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	397,562	N/A
2	112-020021	Jacobson - Hays Booster Station	11/1/2016	09/1/17	52%	1,479,079	1,479,079	1,068,468	72.2%
3	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
4	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	214,456	2.5%
5	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	0%	1,469,884	1,573,707	22,440	1.4%
6	112-020040	KRS Valve House Rehabilitation (Phase 2)	11/1/2016	6/21/2017	68%	800,047	800,047	715,741	89.5%
7	112-020043	Athens Boonesboro Main Extension	5/1/2016	6/13/2017	84%	1,676,994	2,596,698	1,598,474	61.6%
8	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	141,315	11.5%
9	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	25%	1,680,000	1,816,996	65,744	3.6%
10	112-020073	KRS1 Raw Water Intake Pump Replacement	11/1/2016	4/30/2017	87%	761,700	761,700	734,726	96.5%
11	112-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	107,440	6.2%
12	112-020075	Richmond Rd Campus - Road Improvements	3/15/2017	6/13/2017	26%	534,194	534,194	77,689	14.5%
13	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	178,282	25.5%
14	112-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	40%	621,781	621,781	655,258	105.4%
15	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	33,559	4.5%
16	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	331,378	N/A
17	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,035,948	N/A
18	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	961,048	N/A
19	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	12,233	N/A
20	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	17,826	N/A
21	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	113	N/A
22	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	6,762	N/A
23	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	498	N/A
24	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	210,338	N/A
25	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	16,147	N/A
26	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	89,480	N/A
27	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	16,703	N/A
28	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	519,397	N/A
29	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	918,998	N/A
30	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	416,920	N/A
31									
22	1					18 717 96/	23 999 586	10 564 942	

32

18,717,964 23,999,586 10,564,942

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF MAY 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible:

B.O'Neill

			Date	Estimated	% of	Original	Current	Total	% of Total
.ine	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditure
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Es
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	185,770	N/A
2	112-020021	Jacobson - Hays Booster Station	11/1/2016	09/1/17	62%	1,479,079	1,479,079	1,394,258	94.3%
3	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
4	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	189,456	2.2%
5	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	0%	1,469,884	1,573,707	72,375	4.6%
6	112-020040	KRS Valve House Rehabilitation (Phase 2)	11/1/2016	6/21/2017	81%	800,047	800,047	873,715	109.2%
7	112-020043	Athens Boonesboro Main Extension	5/1/2016	6/13/2017	91%	1,676,994	2,596,698	2,259,429	87.0%
8	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	147,786	12.0%
9	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	29%	1,680,000	1,816,996	418,156	23.0%
10	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	0	0.0%
11	112-020073	KRS1 Raw Water Intake Pump Replacement	11/1/2016	4/30/2017	100%	761,700	761,700	791,866	100.0%
12	112-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	43,316	2.5%
13	112-020075	Richmond Rd Campus - Road Improvements	3/15/2017	6/13/2017	59%	534,194	534,194	419,095	78.5%
14	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	203,120	29.0%
15	112-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	48%	621,781	621,781	701,872	112.9%
16	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	38,787	4.1%
17	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	37,989	5.1%
18	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	762,160	N/A
19	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,467,605	N/A
20	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	541,122	N/A
21	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	32,100	N/A
22	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	5,491	N/A
23	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	25,201	N/A
24	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	871	N/A
25	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	132,983	N/A
26	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	252,354	N/A
27	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,584	N/A
28	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	18,141	N/A
29	R12-**01	Vehicles	N/A	N/A	N/A	N/A	N/A	302,982	N/A
30	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	35,171	N/A
31	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	331,034	N/A
32	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	939,675	N/A
33	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	636,744	N/A
34		· · · · · · · · · · · · · · · · · · ·					*	-	
35						29,666,373	34,947,995	13,262,207	

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF JUNE 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible: B.O'Neill

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	313,749	N/A
2	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	190,672	2.2%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	0%	1,469,884	1,573,707	72,974	4.6%
5	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	153,529	12.5%
6	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	34%	1,680,000	1,816,996	474,989	26.1%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	0	0.0%
8	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	43,594	2.5%
9	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	210,282	30.0%
10	112-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	57%	621,781	621,781	717,080	115.3%
11	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	93,947	9.9%
12	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	50,177	6.7%
13	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	658,440	N/A
14	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,073,731	N/A
15	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	1,052,215	N/A
16	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	55,813	N/A
17	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,981	N/A
18	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	73,496	N/A
19	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	75,101	N/A
20	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	296,871	N/A
21	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,168	N/A
22	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	24,987	N/A
23	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	284,404	N/A
24	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	6,392	N/A
25	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	465,295	N/A
26	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,122,195	N/A
27	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	747,843	N/A

28 29 **24,414,359 28,776,277 9,262,926**

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF JULY 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible: B.O'Neill

PSCDR1#16

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	483,401	N/A
2	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	353,885	4.2%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	0%	1,469,884	1,573,707	113,298	7.2%
5	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	132,372	10.8%
6	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	39%	1,680,000	1,816,996	1,347,698	74.2%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	0	0.0%
8	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	146,471	8.4%
9	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	249,380	35.6%
10	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	66%	621,781	621,781	717,080	115.3%
11	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	134,495	14.2%
12	112-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	4%	1,375,016	1,375,016	2,169	0.2%
13	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	51,225	6.8%
14	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	439,230	N/A
15	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,634,293	N/A
16	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	1,164,100	N/A
17	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	71,474	N/A
18	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,993	N/A
19	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	127,786	N/A
20	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	122,110	N/A
21	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	204,033	N/A
22	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,313	N/A
23	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	25,951	N/A
24	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	31	N/A
25	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	305,911	N/A
26	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	957,236	N/A
27	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	915,519	N/A
28									
29						25,789,375	30,151,293	10,704,455	

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF AUGUST 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible: B.O'Neill

PSCDR1#16

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	266,163	N/A
2	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	483,724	5.7%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	0%	1,469,884	1,573,707	143,380	9.1%
5	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	138,664	11.3%
6	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	44%	1,680,000	1,816,996	783,431	43.1%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	75,350	0.8%
8	112-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	167,160	9.6%
9	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	240,664	34.4%
10	112-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	75%	621,781	621,781	730,381	117.5%
11	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	136,308	14.4%
12	112-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	23%	1,375,016	1,375,016	544,074	39.6%
13	112-020090	Brannon Rd Main Relocation	10/1/2017	12/31/2017	0%	1,527,448	1,527,448	1,177,192	77.1%
14	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	53,120	7.1%
15	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	444,769	N/A
16	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,886,658	N/A
17	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	174,544	N/A
18	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	74,365	N/A
19	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	3,557	N/A
20	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	5,476	N/A
21	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	135,909	N/A
22	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	19,953	N/A
23	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,078	N/A
24	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,483	N/A
25	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	7,776	N/A
26	R12-**01	Vehicles	N/A	N/A	N/A	N/A	N/A	74,138	N/A
27	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	10,241	N/A
28	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	207,532	N/A
29	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,013,998	N/A
30	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	421,785	N/A
31									
32					•	27,316,823	31,678,741	10,424,875	

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF SEPTEMBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

Witness Responsible:

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	·		Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	214,773	N/A
2	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	1,043	0.1%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	550,159	6.5%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	0%	1,469,884	1,573,707	152,112	9.7%
5	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	144,494	11.8%
6	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	49%	1,680,000	1,816,996	1,172,924	64.6%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	118,852	1.2%
8	112-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	202,486	11.6%
9	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	258,422	36.9%
10	112-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	84%	621,781	621,781	831,094	133.7%
11	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	143,489	15.1%
12	112-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	43%	1,375,016	1,375,016	628,086	45.7%
13	112-020090	Brannon Rd Main Relocation	10/1/2017	12/31/2017	0%	1,527,448	1,527,448	1,247,601	81.7%
14	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	52,725	7.0%
15	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	270,851	N/A
16	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,526,931	N/A
17	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	146,519	N/A
18	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	80,777	N/A
19	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	2,675	N/A
20	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	425	N/A
21	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	146,499	N/A
22	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	430	N/A
23	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	94,929	N/A
24	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	2,989	N/A
25	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,646	N/A
26	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	34,254	N/A
27	R12-**01	Vehicles	N/A	N/A	N/A	N/A	N/A	77,820	N/A
28	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	10,307	N/A
29	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	276,437	N/A
30	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	959,211	N/A
31	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,263,766	N/A

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27,316,823 31,678,741 11,616,726

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF OCTOBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

Witness Responsible:

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			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	295,280	N/A
2	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	81,831	9.1%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	659,606	7.8%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	2%	1,469,884	1,573,707	117,402	7.5%
5	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	144,829	11.8%
6	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	53%	1,680,000	1,816,996	1,216,777	67.0%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	105,310	1.1%
8	112-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	281,394	16.2%
9	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	317,019	45.3%
10	112-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	93%	621,781	621,781	801,116	128.8%
11	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	105,521	11.1%
12	112-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	62%	1,375,016	1,375,016	830,339	60.4%
13	112-020090	Brannon Rd Main Relocation	10/1/2017	12/31/2017	7%	1,527,448	1,527,448	1,358,022	88.9%
14	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	55,414	7.4%
15	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	359,867	N/A
16	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,809,514	N/A
17	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	115,522	N/A
18	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	89,605	N/A
19	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	661	N/A
20	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	143,662	N/A
21	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	90,581	N/A
22	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	52,875	N/A
23	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	89,874	N/A
24	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	68,969	N/A
25	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	10,373	N/A
26	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	229,258	N/A
27	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,015,963	N/A
28	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,454,145	N/A
29									

30

27,316,823 31,678,741 12,900,729

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF NOVEMBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible: B.O'Neill

PSCDR1#16

112-020035 1	Description of Project Projects Funded by Others KRS1 - Residual Improvements KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area (Delaplain Booster) New Circle Rd Main Relocation Phase 2 KRS 1 HS Pump #12	Construction Begin N/A 11/1/2017 10/1/2017	Ompletion Date N/A 6/25/2018 3/31/2020	Elapsed Time N/A 3%	Budget Estimate N/A 4,500,000	Budget Estimate N/A	Project Expenditures 371,289	Expenditures to Budget Est. N/A
1 D12-**01-P 2 12-020035 1 3 12-020037 4 12-020039 5 12-020055 6 12-020064 7 12-020076 1 12-020076 1 12-020076 1 12-020076 1 12-020090 1 12-020090 1 12-020090 1 12-020090 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 12-300080 1 1 1 1 1 1 1 1 1	Projects Funded by Others KRS1 - Residual Improvements KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area (Delaplain Booster) New Circle Rd Main Relocation Phase 2	N/A 11/1/2017	N/A 6/25/2018	N/A 3%	N/A	N/A		
112-020035 1	KRS1 - Residual Improvements KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area (Delaplain Booster) New Circle Rd Main Relocation Phase 2	11/1/2017	6/25/2018	3%	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	371,289	N/A
3 12-020037 4 12-020039 5 12-020055 6 12-020064 7 12-020067 8 12-020076 9 12-020076 10 12-020079 11 12-020086 12 12-020090 13 12-300008 14 R12-**A1 15 R12-**B1 16 R12-**E1 19 R12-**E1 19 R12-**E1 20 R12-**K1 21 R12-**K1 22 R12-**M1 23 R12-**N1 24 R12-**P1 24 R12-**P1 26 R12-**P1 27 R12-**P1 28 R12-**P1 29 R12-**P1 20 R12-**N1 21 R12-**P1 22 R12-**N1 23 R12-**N1 24 R12-**P1	KRS1 Chemical Storage & Feed Improvements Georgetown Bypass and US 25 Area (Delaplain Booster) New Circle Rd Main Relocation Phase 2				4.500.000			
4 112-020039 ()	Georgetown Bypass and US 25 Area (Delaplain Booster) New Circle Rd Main Relocation Phase 2	10/1/2017	3/31/2020		.,_ 50,000	900,711	136,278	15.1%
5 12-020055 6 12-020064 7 12-020067 8 12-020076 9 12-020076 10 12-020076 11 12-020086 12 12-020090 13 12-300008 14 R12-**A1 15 R12-**B1 16 R12-**C1 17 R12-**E1 19 R12-**E1 19 R12-**E1 12 R12-**E1 12 R12-**E1 12 R12-**E1 12 R12-**E1 12 R12-**E1 13 R12-**E1 14 R12-**E1 15 R12-**E1 17 R12-**E1 17 R12-**E1 18 R12-**E1 19 R12-*	New Circle Rd Main Relocation Phase 2	10/1/2017		0%	1,200,000	8,500,000	496,630	5.8%
6 12-020064 7 12-020067 8 12-020074 9 12-020076 10 12-020076 11 12-020086 12 12-020090 13 12-300008 14 R12-**B1 16 R12-**C1 17 R12-**E1 19 R12-**F1 20 R12-**F1 20 R12-**K1 21 R12-**K1 22 R12-**M1 23 R12-**N1 24 R12-**P1 12 R12-**N1 24 R12-**P1 12 R12-**N1 24 R12-**P1 12 R12-**N1 24 R12-**P1 12 R12-**N1 24 R12-**P1 15 R12-**P1 17 R12-*			9/30/2018	10%	1,469,884	1,573,707	517,079	32.9%
7 12-020067 8 12-020074 9 12-020076 10 12-020079 11 12-020086 12 12-020090 13 12-300008 14 R12-**B1 16 R12-**C1 17 R12-**D1 18 R12-**E1 19 R12-**F1 20 R12-**K1 21 R12-**L1 22 R12-**M1 23 R12-**N1 24 R12-**P1 24 R12-**P1	KRS 1 HS Pump #12	1	8/31/2019	0%	1,226,573	1,226,573	152,169	12.4%
8 12-020074 // 9 12-020076 1 12-020079 1 112-020086 1 112-020090 1 112-30008 (11/1/2016	8/1/2018	58%	1,680,000	1,816,996	1,235,128	68.0%
9 12-020076 10 12-020079 11 12-020086 12 12-020090 13 12-300008 14 R12-**A1 15 R12-**E1 17 R12-**E1 19 R12-**E1 19 R12-**E1 19 R12-**E1 12 R12-**E1 12 R12-**E1 12 R12-**E1 13 R12-**E1 14 R12-**E1 15 R12-**E1 17 R12-**E1 18 R12-**E1 19 R12-*	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	133,991	1.3%
10 12-020079 1 12-020086 1 12-020086 1 12-020090 1 12-300008 1 12-300008 1 12-300008 1 12-300008 1 12-300008 1 12-300008 1 12-300008 1 12-300008 1 1 1 1 1 1 1 1 1	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	305,741	17.6%
11 12-020086	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	328,963	47.0%
12 12-020090 13 12-30008 0 14 R12-**A1 15 R12-**B1 16 R12-**C1 17 R12-**E1 19 R12-**E1 19 R12-**E1 10 R12-**K1 21 R12-**M1 22 R12-**M1 23 R12-**N1 0 24 R12-**P1 10	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	111,193	11.7%
13 12-30008 (14 R12-**A1 15 R12-**B1 16 R12-**C1 17 R12-**D1 18 R12-**E1 19 R12-**E1 10 R12-**K1 12 R12-**M1 13 R12-**M1 14 R12-**M1 15 R12-**M1	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	81%	1,375,016	1,375,016	1,105,768	80.4%
14 R12-**A1 15 R12-**B1 16 R12-**C1 17 R12-**C1 18 R12-**E1 19 R12-**E1 10 R12-**E1 12 R12-**L1 12 R12-**N1 12 R12-**N1 12 R12-**N1 12 R12-**P1 12 R12-**P1 12 R12-**P1 13 R12-**P1 14 R12-**P1 15 R12-**P1 15 R12-**P1 15 R12-**P1 16 R12-**P1 17	Brannon Rd Main Relocation	10/1/2017	12/31/2017	41%	1,527,448	1,527,448	1,375,201	90.0%
15 R12-**B1 16 R12-**C1 17 R12-**D1 18 R12-**E1 19 R12-**F1 10 R12-**F1 12 R12-**L1 12 R12-**N1 13 R12-**N1 14 R12-**P1 15 R12-**N1 15	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	63,244	8.4%
16 R12-**C1 17 R12-**D1 18 R12-**E1 19 R12-**E1 20 R12-**K1 21 R12-**L1 22 R12-**N1 23 R12-**N1 24 R12-**P1 17	Mains - New	N/A	N/A	N/A	N/A	N/A	357,501	N/A
17 R12-**D1 18 R12-**E1 19 R12-**F1 20 R12-**K1 21 R12-**K1 22 R12-**M1 23 R12-**N1 24 R12-**P1 17	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,196,388	N/A
18 R12-**E1 19 R12-**F1 10 R12-**F1 10 R12-**K1 12 R12-**L1 12 R12-**M1 12	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	3,912	N/A
19 R12-**F1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	84,653	N/A
20 R12-**K1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	81,724	N/A
21 R12-**L1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	665	N/A
22 R12-**M1 S 23 R12-**N1 C 24 R12-**P1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,602	N/A
23 R12-**N1 (24 R12-**P1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	16,241	N/A
24 R12-**P1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	160,772	N/A
	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	103,785	N/A
25 R12-**Q1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	6,957	N/A
	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	318,671	N/A
26 R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	920,316	N/A
27 R12-**K3	Controlly Conserved ITC For investigation of Cont	N/A	N/A	N/A	N/A	N/A	1,627,520	N/A
28	Centrally Sponsored ITS Equipment and Systems							
29	Lentrally Sponsored ITS Equipment and Systems							

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF DECEMBER 2017

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible:

B.O'Neill

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	453,098	N/A
2	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	15%	4,500,000	900,711	136,265	15.1%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	533,302	6.3%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	18%	1,469,884	1,573,707	694,736	44.1%
5	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	145,141	11.8%
6	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	63%	1,680,000	1,816,996	1,281,999	70.6%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	185,211	1.9%
8	112-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	347,286	20.0%
9	112-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	370,595	52.9%
10	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	115,432	12.2%
11	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	70,211	9.4%
12	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	368,694	N/A
13	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,886,884	N/A
14	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	25,566	N/A
15	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	115,503	N/A
16	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	106,815	N/A
17	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,671	N/A
18	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	425	N/A
19	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	17,321	N/A
20	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	108,448	N/A
21	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	114,735	N/A
22	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	7,195	N/A
23	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	386,411	N/A
	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	785,480	N/A
25	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	2,579,208	N/A
26									
27						23,792,578	28,154,496	11,837,630	

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE **AS OF JANUARY 2018**

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED ___REVISED WORKPAPER REFERENCE NO(S):

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Witness Responsible: B.O'Neill

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	434,202	N/A
2	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	28%	4,500,000	900,711	239,016	26.5%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	616,207	7.2%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	27%	1,469,884	1,573,707	692,799	44.0%
5	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	141,492	11.5%
6	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	68%	1,680,000	1,816,996	1,291,405	71.1%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	213,188	2.1%
8	112-020069	KRS1 Valve House Rehabilitation (Phase 3)	11/1/2017	5/31/2018	32%	1,000,000	1,000,000	7,149	0.7%
9	112-020074	Athens Boonesboro Main Extension - Phase II	6/15/2016	7/31/2019	50%	1,738,100	1,738,100	368,890	21.2%
10	112-020076	KRS1 - Replace Incline Car		11/30/2019	0%	279,612	700,000	288,321	41.2%
11	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	146,517	15.4%
12	112-020091	KRS1 Overhead Power Line Relocation	1/2/2018	9/30/2018	2%	2,100,000	2,100,000	100,054	4.8%
13	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	70,919	9.5%
14	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	393,734	N/A
15	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,120,474	N/A
16	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	187,350	N/A
17	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	120,420	N/A
18	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	3,920	N/A
19	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	425	N/A
20	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	1,312	N/A
21	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	2,500	N/A
22	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	9,215	N/A
23	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	4,315	N/A
24	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	111,917	N/A
25	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	123,484	N/A
26	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	250,944	N/A
27	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	743,722	N/A
28	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	2,722,820	N/A
29									
30						26,892,578	31,254,496	11,406,711	

KENTUCKY AMERICAN WATER CASE NO: 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF FEBRUARY 2018

DATA: _X_PRE-BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISED WORKPAPER REFERENCE NO(5):

PSCDR1#16 PAGE 12 OF 12

Witness Responsible: B.O'Neill

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Description of Project	Begin	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A			406,670	N/A
2	112-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	42%	4,500,000	900,711	183,590	20.4%
3	112-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	634,107	7.5%
4	112-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	35%	1,469,884	1,573,707	755,673	48.0%
5	112-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	150,348	12.3%
6	112-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	73%	1,680,000	1,816,996	1,706,916	93.9%
7	112-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	341,242	3.4%
8 1	112-020069	KRS1 Valve House Rehabilitation (Phase 3)	11/1/2017	5/31/2018	46%	1,000,000	1,000,000	156,521	15.7%
9 1	112-020074	Athens Boonesboro Main Extension - Phase II	6/15/2016	7/31/2019	53%	1,738,100	1,738,100	373,766	21.5%
10	112-020076	KRS1 - Replace Incline Car		11/30/2019	0%	279,612	700,000	301,133	43.0%
11	112-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	152,780	16.1%
12	112-020091	KRS1 Overhead Power Line Relocation	1/2/2018	9/30/2018	13%	2,100,000	2,100,000	100,823	4.8%
13	112-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	71,325	9.5%
14	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	501,135	N/A
15	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,181,461	N/A
16	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	2,685	N/A
17	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	204,147	N/A
18	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	170,703	N/A
19	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	840	N/A
20	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	7,949	N/A
21	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	2,828	N/A
22	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	256	N/A
23	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	9,341	N/A
24	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	8,131	N/A
25	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	7,596	N/A
26	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	112,606	N/A
27	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	4,115	N/A
28	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	82,792	N/A
29	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	806,098	N/A
30	R12-**K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	2,893,226	N/A

31 32

26,892,578 31,254,496 13,330,801

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

Witness: Melissa L. Schwarzell

- a. Provide, for each major functional plant property group or account in the format shown in Schedule 17, the following:
 - (1) Plant beginning balances;
 - (2) Plant ending balances;
 - (3) Gross additions occurring in the forecasted test period;
 - (4) Retirements occurring in the forecasted test period; and
 - (5) Transfers for Kentucky-American occurring in the forecasted test period.
 - b. For any account in which transfers regularly occur in the normal course of business, provide a general description of the nature of the transfers.

Response:

- a. Please refer to Exhibit 37, Schedule B-2.3 of the Company's filing. The electronic version is in the file KAW_APP_EX37B_112818.pdf.
- b. Please refer to Exhibit 37, Schedule B-2.3 of the Company's filing. There are no transfers reflected in either the base or forecasted periods.

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

Witness: James S. Pellock

- **18.** Provide, in the format shown in Schedule 18 for each property leased to the utility or improvement to leased property, the following:
 - a. An identification or reference number;
 - b. A description of the property's type and use;
 - c. The name of the lessor;
 - d. The frequency of lease payments;
 - e. The amount of each lease payment;
 - f. The original value of the property, together with annual lease payments; and
 - g. An explanation of the method that Kentucky-American uses to capitalize the lease payment.

Response:

Please see the attachment.

Schedule 18

Kentucky-American Water Company Case No. 2018-00358 Leased Property Total Company As of October 31, 2018

Identification					Dollar* Value of		
or Reference	Description of Type and Use of		Frequency of	Amount of	Property	Explain Method of	
Number N14062451	Property Postage Meter	Name of Lessor Neopost	Payment Monthly	Lease Payment \$81	\$3,867	Capitalization Not Capitalized	
CSX639630	Pipeline Crossing	CSX	Annually	2,400		Not Capitalized	
			,	·	·	•	
CSX639630	Pipeline Crossing	CSX	Annually	358	3,579	Not Capitalized	
CSX639630	Pipeline Crossing	CSX	Annually	350	3,500	Not Capitalized	
CSX639340	Pipeline Crossing	CSX	Annually	231	2,313	Not Capitalized	
SBD002789	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
LN 057734	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
LN 057735	Pipeline Crossing	CSX	Annually	100	1,000	Not Capitalized	
LN 057736	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
SBD09896	Pipeline Crossing	CSX	Annually	278	2,783	Not Capitalized	
LN 042107	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
LN 049058	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
LN 043097	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
CO L26263	Pipeline Crossing	CSX	Annually	100	1,000	Not Capitalized	
CO L19937	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
LN 035376	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
LN 059376	Pipeline Crossing	CSX	2 Year	100	1,000	Not Capitalized	
CO L14022	Pipeline Crossing	CSX	5 Year	50	500	Not Capitalized	
RJCC028387	Milepost 93-94 Lex Yard	RJC	Annually	233	2,331	Not Capitalized	
RJCC065583	Milepost 96-97 Lex Yard	RJC	Annually	538	5,380	Not Capitalized	
RJCC61872	8' Water Pipeline	RJC	Annually	709	7,091	Not Capitalized	
NS39711	Pipeline Crossing	RMC	Annually	515	5,145	Not Capitalized	
NS6826	Pipeline Crossing	RMC	Annually	515	5,145	Not Capitalized	
NS164109	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized	
NS164108	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized	
NS5117	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized	
NS164110	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized	

Schedule 18

Kentucky-American Water Company Case No. 2018-00358 Leased Property Total Company As of October 31, 2018

Identification				[Oollar* Value of	1
or Reference	Description of Type and Use of		Frequency of	Amount of	Property	Explain Method of
Number	Property	Name of Lessor	Payment	Lease Payment	Involved	Capitalization
NS5118	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized
NS67269	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized
NS2609	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized
NS164107	Pipeline Crossing	RMC	Annually	500	4,996	Not Capitalized
N/A	Office space	City of Livingston	Monthly	300	3,600	Not Capitalized

RJC - R.J. Corman Railroad Company - Central Kentucky Line RMC - Railroad Management Company

^{*} If information not available, estimates derived.

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

Witness: Melissa L. Schwarzell

- **19.** Provide, in the format shown in Schedule 19 for each property held for future use, the following:
 - a. A description of the property;
 - b. The date of its acquisition;
 - c. Its original cost;
 - d. Its accumulated depreciation;
 - e. Its expected in-service date; and
 - f. Its expected use.

Response:

There is no Property Held for Future Use included in rate base. Please refer to Exhibit 37, Schedule B-2.6 of the Company's filing.

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

Witness: Melissa L. Schwarzell

- **20.** Provide the following (original cost) monthly account balances and a calculation of the average (13-month) account balances for total company and jurisdictional operations:
 - a. Plant in Service;
 - b. Plant Purchased or Sold;
 - c. Property Held for Future Use;
 - d. Construction Work in Progress (CWIP) (Separate this balance into CWIP eligible for capitalized interest and other CWIP);
 - e. Completed Construction Not Classified;
 - f. Accumulated Depreciation and Amortization;
 - g. Plant Acquisition Adjustment;
 - h. Amortization of Utility Plant Acquisition Adjustment;
 - i. Materials and Supplies;
 - j. Balance in Accounts Payable Applicable to each account in (i) above (If actual cannot be determined, give a reasonable estimate.);
 - k. Unamortized Investment Tax Credit-Pre-Revenue Act of 1971:
 - 1. Unamortized Investment Tax Credit-Revenue Act of 1971;
 - m. Accumulated Deferred Income Taxes;
 - n. Summary of Customer Deposits;
 - o. Computation and Development of Minimum Cash Requirements;
 - p. Balance in Accounts Payable Applicable to amounts included in utility plant in service (If actual cannot be determined, provide a reasonable estimate.);

- q. Balance in Accounts Payable Applicable to prepayments by major category or subaccount;
- r. Balance in Accounts Payable applicable to amounts included in plant under construction (If actual cannot be determined, provide a reasonable estimate.); and
- s. All Current Assets and Current Liability accounts not included above.

Response:

For items a, b, d, e, f, g, h, i, k, m, and o, please refer to Exhibit 37, Schedules B-1 and B-8 for the account balances at the end of the base period, the calculated thirteen month average, and the forecasted balance. Also, please refer to work paper WP-1 schedules that are provided in response to Question 1 of this same data request for the monthly balances through the forecasted period.

For item 1 (Unamortized ITC – Revenue Act of 1971), please see Exhibit 37, Schedule J for the base period, forecast period, and average.

For items c, j, p, q, r and s, please see attached.

Item n is not applicable to Kentucky American Water.

Kentucky American Water Case No. 2018-00358 PSC Data Request #1, Item 20 Attachment

Item s - DR

Current Assets / Current Liabilities

Item c - DR	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	13-Month Avg
Property Held Future Use	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076	\$114,076
Item j - DR A/P Applicable M&S	(\$41,999)	(\$48,261)	(\$65,029)	(\$59,118)	(\$36,860)	(\$49,263)	(\$83,907)	(\$72,898)	(\$104,521)	(\$141,339)	(\$100,882)	(\$179,680)	(\$210,610)	(\$91,874)
Item p - DR A/P Applicable UPIS (estmated)	(\$69,809)	(\$55,595)	(\$42,954)	(\$60,623)	(\$72,815)	(\$63,264)	(\$65,104)	(\$93,235)	(\$96,832)	(\$88,281)	(\$98,862)	(\$106,560)	(\$86,027)	(\$76,920)
Item q - DR A/P Applicable to Prepayments	This information is not available. However, the Lead Lag Study calculates expense lags for many of the expenses reflected in prepayments (e.g. Insurance Other, Utility Tax)													
Item r - DR A/P Applicable to CWIP w/AFUDC (estimated) A/P Applicable to CWIP wo/AFUDC (estimated)	(\$1,968,437) (\$288,723)	(\$1,567,636) (\$229,935)	(\$1,211,195) (\$177,654)	(\$1,709,410) (\$250,730)	(\$2,053,204) (\$301,157)	(\$1,783,883) (\$261,654)	(\$1,835,765) (\$269,264)	(\$2,628,987) (\$385,611)	(\$2,730,420) (\$400,488)	(\$2,489,289) (\$365,120)	(\$2,787,648) (\$408,882)	(\$3,004,732) (\$440,723)	(\$2,425,742) (\$355,799)	(\$2,168,950) (\$318,134)

Refer to the Company's lead lag study which analyzes the expense leads and lags in developing working cash.

Witness: Brent O'Neill

21. List each of Kentucky-American's sewer facilities.

Response:

Owenton WWTP 385 Carter Lane Owenton, KY 40359 KPDES KY0028312

Rockwell WWTP Wexford Drive Winchester, KY 40391 KPDES KY0076597

Millersburg WWTP 302 W Second Street Millersburg, KY 40348 KPDES KY0020940

Ridgewood WWTP 528 Shenandoah Drive Frankfort, KY 40601 KPDES KY0074802

The Company also anticipates acquiring this North Middletown facility in 2019:

North Middletown WWTP 1748 Thatchers Mill Road North Middletown, KY 40357 KPDES KY0031836

Witness: Kevin N. Rogers

22. List each Kentucky-American facility and contract operation that is not subject to the Commission's regulation.

Response:

Kentucky-American does not have any facility or contract operations not subject to the Commission's regulation.

Witness: Melissa L. Schwarzell

23. Provide a copy of the current service contract between Kentucky-American and American Water Works Company (American Water).

Response:

Please see the attached for a copy of the agreement between Kentucky-American and American Water Works Service Company, Inc.

AGREEMENT

Agreement dated January 1, 1989, between AMERICAN WATER WORKS SERVICE COMPANY, INC., a Delaware corporation (hereinafter "Service Company"), and KENTUCKY-AMERICAN WATER COMPANY, a Kentucky corporation (hereinafter "Water Company").

The background of this Agreement is that:

- Both Service Company and Water Company are subsidiaries of American Water Works Company, Inc., a Delaware corporation (hereinafter "American").
- Water Company has been organized for and is presently engaged in the business of providing potable water as a public utility in the State of Kentucky.
- 3. Service Company maintains an organization whose officers and employees are familiar with all facets of the water utility business, including the development, business and property of Water Company, and are experienced in the efficient management, financing, accounting and operation of water utility properties and the extension and improvement thereof. The officers and employees of Service Company are qualified to aid, assist and advise Water Company in its business operations through the services to be performed under this Agreement.
- 4. Service Company has provided administrative and operating services to Water Company for many years, the past 17 years pursuant to an agreement dated January 1,

- 1971. Because Water Company is of the opinion that it cannot obtain the same quality and diversification of services on a comparable economic basis elsewhere, it proposes to enter into a new agreement with Service Company more specifically defining the types of services available to it.
- 5. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated water companies (hereinafter collectively "Water Companies").
- 6. The services to be rendered under this agreement are to be rendered by Service Company to Water Companies at their cost to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, the Water Company and Service Company agree that:

ARTICLE 1. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this agreement and upon the terms and conditions hereinafter set forth, Service Company shall provide corporate guidance for Water Company. In addition to the guidance provided by the officers and employees of Service Company through the coordination of functional activities for all subsidiaries of American, the officers and employees of Service Company shall furnish and Water Company shall purchase from Service Company, the following services: Accounting, Administration, Communication, Corporate Secretarial, Engineering, Financial, Human Resources,

Information Systems, Operation, Rates and Revenue, Risk Management and Water Quality, together with such other services as Water Company and Service Company may agree; provided, however, that Water Company may perform the service with its own personnel or engage another company or person to provide those services on its behalf. Service Company by mutual consent may engage another Company or person to provide such services on its behalf.

- 1.2 Service Company shall employ qualified officers and employees and those persons shall be available for election by Water Company to serve as officers of Water Company.
- 1.3 Without limitation, services to be provided by the Service Company shall be rendered as follows:
- Service Company shall Accounting: assist in the preparation and implementation of accounting methods and procedures to determine that they conform fully to the requirements, rules and regulations of governmental authorities having jurisdiction and review Water Company's monthly financial reports, annual reports and other reports to stockholders and to any governmental It shall advise and assist in the establishment and authorities. current record keeping techniques; maintenance of review accounting procedures, methods and forms; and evaluate systems of internal control for receipt and disbursement of funds, materials and supplies, and other assets. Service Company shall maintain accounting records as required by Water Company. When appropriate, Service Company shall cooperate and consult with Water Company's independent certified public accountants.

Service Company shall assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Service Company shall prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Water Company.

- Administration: Service Company shall make qualified B. employees available to perform or assist in the performance of Water Company's corporate activities. Those employees shall keep themselves informed on all aspects of Water Company's operations and shall regularly visit Water Company's facilities. make recommendations to Water Company for operating expenditures and for additions to and improvements of property, plant and They shall keep abreast of economic, regulatory, equipment. governmental and operational developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Service Company shall provide an internal audit Water Company. staff for periodic audits of accounts, records, policies procedures of Water Company and submit reports thereon.
- C. <u>Communications</u>: Service Company shall recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial: Service Company shall in such places and manner as may be required by maintain, applicable law, documents of Water Company, such as minute books, charters, by-laws, contracts, deeds and other corporate records, and shall administer an orderly program of records retention. shall maintain, or arrange for the maintenance of, records of stockholders of Water Company, prepare for or arrange the preparation of stock certificates, perform duties relating to the transfer of stock and perform other corporate secretarial functions as required including preparation of notices stockholder and director meetings and the minutes thereof.

Service Company shall review and may assist in the preparation of documents and reports required by Water Company such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. <u>Engineering</u>: Service Company shall advise, and provide engineering services to assist Water Company in planning for, operating, maintaining and constructing its facilities.

It shall conduct distribution system surveys and hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data.

It shall assist Water Company in the proper maintenance and protection of Water Company properties by periodic inspection of its structures, tanks, reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company shall also include the conduct of field investigations as necessary to

obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of Water Company's source of supply, treatment plant, pumping stations, distribution system, and such other facilities as Water Company may request. Service Company shall provide a Materials Management Program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Water Company and assist in the evaluation of new and existing products and application procedures.

Financial: Service Company shall assist F. development and implementation of financing programs for Water Company, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advise concerning arrangements for the sale of its securities; and preparation of necessary papers, in the registration statements, prospectuses, petitions, applications and declarations. It shall prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company shall assist Water Company in cash management including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

Service Company shall provide assistance to Water Company in the preparation of all financial reports.

- G. <u>Human Resources</u>: Service Company shall assist in obtaining qualified personnel for Water Company; in establishing appropriate rates of pay for those employees; and in negotiating with bargaining units representing Water Company employees. It shall carry out training programs for the development of personnel and advise and assist Water Company regarding personnel. It shall also advise and assist Water Company in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will keep Water Company apprised of all employment laws and develop procedures and controls to assure compliance.
- H. <u>Information Systems</u>: Service Company shall make available to Water Company electronic data processing services. Those services shall include customer billing and accounting, preparation of financial statements and other reports including those required by Federal and State agencies.
- I. <u>Operation</u>: Service Company shall develop and assist in the implementation of operating procedures to promote the efficient and economic operation of Water Company. Periodic operational reviews will be performed by Service Company personnel and any deviations from adopted procedures will be reported to Water Company.
- J. Rates and Revenue: Service Company personnel shall make recommendations for changes in rates, rules and regulations and shall assist Water Company in the conduct of proceedings before, and in its compliance with the rulings of, regulatory bodies having jurisdiction over its operation. These personnel

shall keep abreast of economic and regulatory developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Rates and Revenue personnel shall assist in the preparation of rate filings or applications and the supporting documents and exhibits requested or required by the Water Company and their respective regulatory commissions. Service Company shall also provide qualified personnel to testify on Water Company's behalf as required during any regulatory proceedings.

- K. Risk Management: Service Company shall provide Risk Management Program to review the exposures to accidental loss of the Water Company, recommend efficient methods of protection either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase insurance coverage. It shall also supervise investigation procedures; review claims; and negotiate and assist in, evaluate proposals for, settlement at the request of Water It shall assist in the establishment of safety and security programs to avoid or minimize risk and loss.
- L. <u>Water Quality</u>: Service Company shall assist Water Company to comply with standards of governmental agencies and establish and attain water quality objectives of the Water Company. It shall assist in providing design criteria for processes, coordinating with public agencies, developing approaches and solutions to water quality problems, and providing

technical assistance and general direction for Water Company personnel.

It shall also provide laboratory services for programmed analyses as required by drinking water regulations, and special analyses as required by Water Company.

ARTICLE II. PAYMENT FOR SERVICES

- 2.1 In consideration for the services to be rendered by Service Company as hereinabove provided, Water Company agrees to pay to Service Company the cost thereof determined as provided in this Article II and in Article III.
- 2.2 All costs of service rendered by Service Company personnel for Water Company or in common with other Water Companies shall be charged to Water Company based on actual time spent by those personnel as reflected in their daily time sheets or other mutually acceptable means of determination.
- 2.3 All costs of Service Company incurred in connection with services rendered by Service Company which can be identified and related exclusively to Water Company, shall be charged directly to Water Company.
- 2.4 All costs incurred in rendering services to Water Company in common with similar services to other Water Companies which cannot be identified and related exclusively to services rendered to a particular Water Company, shall be allocated among all Water Companies so served, or, in the case of costs incurred with respect to services rendered to a particular group of Water

Companies, among the members of such group, based on the number of customers served at the immediately preceding calendar year end.

2.5 Cost for support personnel (secretaries, clerical personnel, clerks, messengers, telephone operators, mail clerks, and other incidental support personnel of the Service Company) as well as the cost of lease payments, depreciation, utilities and other costs associated with leasing office space and equipment by Service Company shall be allocated among the Water Companies on the basis of the proportion of the aggregate cost allocated under Sections 2.3 and 2.4.

ARTICLE III. ALLOWANCE FOR OVERHEAD

- 3.1 In determining the cost to be assessed by Service Company for the rendering of services to Water Company as herein provided, there shall be added to the salaries of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the general overhead of Service Company, as defined below, properly allocable thereto. Such percentage shall be calculated each month and shall be the ratio of the total general overhead of the Service Company for the month to the total salaries of the employees for whose service charges are to be made to the Water Companies. No general overhead of Service Company shall be added to costs incurred for services of non-affiliated consultants employed by Service Company.
 - 3.2 The term "general overhead" shall include:
 - (a) pension and insurance premiums paid for the benefit of Service Company employees,

- (b) legal and other fees for services rendered to the Service Company,
- (c) taxes,
- (d) other general office supplies and other similar expenses, and
- (e) interest on working capital.

ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

- 4.1 As soon as practicable after the last day of each month, Service Company shall render a bill to Water Company for all amounts due from Water Company for services and expenses for such month plus an amount equal to the estimated cost of such services and expenses for the current month, all computed pursuant to Articles II and III. Such bill shall be in sufficient detail to show separately the charge for each class of service rendered. All amounts so billed shall reflect the credit for payments made on the estimated portion of the prior bill and shall be paid by Water Company within a reasonable time after receipt of the bill therefore.
- 4.2 Service Company agrees to keep its books and records available at all times for inspection by representatives of Water Company or by regulatory bodies having jurisdiction over Water Company.
- 4.3 Service Company shall at any time, upon request of Water Company, furnish any and all information required by Water Company with respect to the services rendered by Service Company

hereunder, the costs thereof, and the allocation of such costs among Water Companies.

ARTICLE V. OTHER AGREEMENTS

- 5.1 It is understood by Water Company that Service Company has entered or may enter into similar agreements with other Water Companies that are affiliated with American to which similar services are to be furnished. Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.
- 5.2 It is understood by Water Company that Service Company has entered or may enter into an agreement or agreements with American and certain other companies not engaged in the water or sewer service business to which limited services are to be furnished; Water Company consents to such additional agreements, provided, however, that no part of the cost of furnishing such services will be charged to Water Company.

ARTICLE VI. TERM OF AGREEMENT

This agreement shall become effective as of the later of (a) the date first mentioned above or (b) the date the parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction in the premises. Upon becoming effective, this agreement shall be the sole agreement between the parties concerning the subject matter hereof and shall supersede all prior agreements, written or oral, including the agreement dated January 1, 1971, which shall terminate on the date this

agreement becomes effective. This agreement shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety day's notice in writing; provided, however, that this agreement shall terminate as of the date Water Company or Service Company ceases to be an affiliate of American.

IN WITNESS WHEREOF, Service Company and Water Company have caused this agreement to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

ATTEST:

AMERICAN WATER WORKS SERVICE COMPANY, INC.

Ву

President

ATTEST:

KENTUCKY-AMERICAN WATER COMPANY

Witness: Melissa L. Schwarzell / Kevin N. Rogers / Scott W. Rungren

- a. Provide a copy of each service agreement or contract that Kentucky-American has with an affiliate company.
 - b. Describe in detail the pricing policies of Kentucky-American and its affiliates with regard to affiliate company transactions.

Response:

- a. Please refer to Question 23 for the agreement between American Water Works Service Company (AWWSC) and Kentucky-American. Please see the additional attached agreements between the Company and affiliated companies.
- b. <u>American Water Capital Corporation</u> (AWCC) Costs of AWCC are billed as outlined in the Services Agreement between KAWC and AWCC as approved by the Commission.

American Water Works Service Company (Service Company agreement) - AWWSC provides administrative and operating services to the Company. The payment and pricing terms are contained in Article II of the AWWSC agreement, which is attached in response to Question 23.

<u>American Water Works Service Company</u> (Lease agreement) - AWWSC leases space from KAWC for office space for the Service Company employees located in the Lexington Office. The payment and pricing terms are contained in Section 3 of the Lease.

<u>AWI</u>: Please see Exhibit No. 35 in the Company's initial filing, for information about pricing and transactions with AWI.

FINANCIAL SERVICES AGREEMENT

THIS AGREEMENT, dated as of June 15, 2000, by and between Kentucky-American Water Company (the "Company") and American Water Capital Corp. ("AWCC").

BACKGROUND

The Company currently performs its own financial services.

However, the Company has determined that it can obtain these services more efficiently through the consolidation of certain necessary management and staff functions with those performed for other entities that may enter into agreement with AWCC substantially similar to this one ("Co-Participants").

AWCC is dedicated to performing such consolidated functions.

Accordingly, the parties have determined to enter into this Agreement for the provision of financial services by AWCC to the Company and for the proper determination and allocation of the costs of providing such services.

Therefore, the parties agree as follows:

AGREEMENT

- 1. <u>Services</u>. AWCC will provide, either directly or through arrangements with third parties for the benefit of the Company, such financial services as the Company and AWCC may from time to time agree, including but not limited to those more fully described in Appendix I attached to this Agreement.
- 2. Costs. In consideration of the provision of the services contemplated by paragraph 1, the Company agrees to pay AWCC a portion of the costs and appropriate overhead incurred by AWCC in providing those services, as follows. The costs incurred by AWCC in connection with its bank credit lines and short-term public borrowings will be divided among the Co-Participants in proportion to the maximum principal amount that each Co-Participant requests be made available to it during the course of a year. The costs incurred by AWCC in connection with each long-term borrowing by AWCC will be divided among each Co-Participant in proportion to the principal amount of that borrowing that is loaned to that Co-Participant. AWCC's overhead will be allocated among the Co-Participants in the same proportion as each Co-Participant's long-term and maximum, requested short-term borrowings and investments in a calendar year bear to all of the long and maximum short-term borrowings and investments by all Co-Participants during the same year.
- 3. <u>Statements</u>. AWCC will prepare and deliver to the Company monthly statements of the services provided by AWCC and amounts payable to AWCC, giving effect to

all the provisions of this Agreement. The Company shall pay the net amount shown on its statement within thirty (30) days after the billing date.

- 4. <u>Inspection</u>. Upon reasonable notice, AWCC will make available to the Company for its inspection AWCC's books, records, bills, accounts and any other documents which describe or support the costs allocated to the Company under this Agreement.
- 5. Obligations Not Joint. AWCC and the Company expressly agree: (a) that the obligations of the Company and each Co-Participant to AWCC are several and not joint; (b) that the Company will not be responsible to any Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by the Company to AWCC under this Agreement or a Note in the form attached to this Agreement; and (c) that no Co-Participant will be responsible to the Company, to any other Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by that Co-Participant to AWCC under any agreement substantially similar to this Agreement or under any Note attached to that other agreement. AWCC covenants and agrees that it will require, as a condition to its entering into any such other agreement with a Co-Participant, that such other agreement contains the same provision as that contained in the immediately preceding sentence.
- 6. <u>Notes</u>. The Company's borrowings under this Agreement will be evidenced by one or more promissory notes in the form of Exhibit A or Exhibit B attached to this Agreement.
- 7. <u>Non-Exclusivity</u>. Nothing in this Agreement prohibits or restricts the Company from borrowing from third parties, or obtaining services described in this Agreement from third parties, whenever and on whatever terms it deems appropriate.
- 8. <u>Effectiveness</u>. This Agreement shall be effective as of June 15, 2000, provided that, if prior approval by the regulatory commission of any jurisdiction is required before this Agreement may become effective as to the Company, or before AWCC may provide a particular service hereunder to the Company, this Agreement shall not be effective as to the Company or as to that service, as the case may be, unless and until the required approval has been obtained. Unless and until this Agreement becomes effective as to the Company in whole or in part, the Company shall not be entitled to the benefits of, nor shall it have any rights or duties under, this Agreement. This Agreement may be amended or rescinded only by written instrument signed by the Company and AWCC.
- 9. <u>Termination</u>. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement will not affect: (a) the Company's obligations under any Promissory Notes; (b) any party's obligations with respect to any amounts owing under Sections 2 and 3 of this Agreement (including such amounts attributable to obligations of any terminating party under any Promissory Notes that remain outstanding after this Agreement is terminated as to that party); or (c) AWCC's obligations to repay any investments made by a Company pursuant to Appendix I.

Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

In witness of the foregoing, each of the Company and AWCC has caused its respective corporate seal to be affixed to this Agreement and has caused this Agreement to be signed on its behalf by its duly authorized officers.

ATTEST:

KENTUCKY-AMERICAN WATER COMPANY

Secretary

W. Mundy I

Presiden

ATTEST:

AMERICAN WATER CAPITAL CORP.

Vice President and Secretary

Name and Title: Joseph F. Hartnett, Jr.

Vice President and Treasurer

APPENDIX I

DESCRIPTION OF FINANCIAL SERVICES

Set forth below is a list of the services which AWCC agrees to provide to the Company upon its request pursuant to the Agreement to which this Appendix is attached.

- 1. <u>Short-Term Loans</u>. AWCC will provide Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached to this Agreement as Exhibit A.
- 2. <u>Long-Term Borrowings</u>. AWCC will provide loans other than Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached hereto as Exhibit B.
- disbursements or to pay when due the principal of and interest on, the Company's borrowings from AWCC other than Short-Term Loans will be used by AWCC first to reduce the outstanding principal balance of the Company's Short-Term Loans owing to AWCC and any excess will be deemed to be invested with AWCC and will earn a daily rate of interest that is equal to the interest income earned by AWCC on those funds. Upon the request of that Company, AWCC shall execute one or more promissory notes in favor of the Company, in form and substance substantially similar to the Promissory Note attached as Exhibit A to the Agreement as evidence of such investment.

_, 2000

EXHIBIT A PROMISSORY NOTE FOR SHORT-TERM LOANS

FOR VALUE RECEIVED, [NAME OF COMPANY], a corporation (herein "Borrower") hereby promises to pay ON DEMAND to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at Voorhees, New Jersey or such other place as Lender may from time to time designate, the principal sum of
records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.
Borrower may borrow, repay and reborrow hereunder in amounts which do not, in the aggregate outstanding at any time, exceed the Maximum Principal Sum.
The occurrence of one or more of any of the following shall constitute an event of default hereunder:
(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;
(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or
(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of

Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waivers presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and "Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of the parties hereto.

IN WITNESS WHERE and year first written above.	OF, Borrower has executed this Promissory Note the day
	[BORROWER]
	By: Name and Title:

EXHIBIT B PROMISSORY NOTE FOR LONG-TERM BORROWINGS

\$, 2000
FOR VALUE RECEIVED, [NAME OF COMPANY], a
The occurrence of one or more of any of the following shall constitute an event of default hereunder:
(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;
(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or
(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waivers presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and "Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of Lender and Borrower.

and year first written above.		
	[BORROWER]	
	By:	

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day

PROMISSORY NOTE FOR SHORT-TERM LOANS

\$17,872,000.00 June 15, 2000

VALUE RECEIVED, KENTUCKY-AMERICAN WATER FOR COMPANY, a Kentucky corporation (herein "Borrower") hereby promises to pay ON DEMAND to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at Voorhees, New Jersey or such other place as Lender may from time to time designate, the principal sum of SEVENTEEN MILLION. **EIGHT-HUNDRED** SEVENTY-TWO **THOUSAND** (\$17,872,000.00) (the "Maximum Principal Sum"), or such lesser amount as shall equal the aggregate unpaid principal amount of the loans made by Lender to Borrower (other than loans evidenced by a promissory note under which the principal amount is due and payable in one or more scheduled installments more than one year after the date of its issue), together with interest thereon from the date hereof until paid in full. Interest will be charged on the unpaid outstanding principal balance of this Note at a rate per annum equal to Lender's actual cost of funds to make such loan, such rate to change as Lender's actual cost of funds changes. Interest on borrowings shall be due and payable on the first business day of each month, commencing with the first business day of the month after the month in which this Note is executed. In the absence of manifest error, the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

Borrower may borrow, repay and reborrow hereunder in amounts which do not, in the aggregate outstanding at any time, exceed the Maximum Principal Sum.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

- (a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;
- (b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such

law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waivers presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and

"Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000, between Borrower and Lender to which reference is made for a statement of additional rights and obligations of the parties hereto.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day and year first written above.

KENTUCKY-AMERICAN WATER COMPANY

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LEASE

This Agreement made this 11th day of September, 2009, between KENTUCKY AMERICAN WATER COMPANY, a Kentucky corporation (LESSOR), and AMERICAN WATER WORKS SERVICE COMPANY, INC., a Delaware corporation (LESSEE):

In consideration of the rent and other mutual terms, covenants, agreements and conditions set forth in this Lease, the parties agree that the LESSOR has agreed to let to the LESSEE, and the LESSEE has agreed to lease from the LESSOR, the Premises described in Section 1.

1. Premises

- a. By this Agreement, LESSOR is leasing to LESSEE, and LESSEE is renting from LESSOR, that certain space located on the third (3rd) floor of the Building, shown on the floor plan attached as Exhibit "A" ("Premises"). The term "Building" shall mean the three story office building located at 2300 Richmond Road, Lexington, Kentucky. The total agreed square footage of the Premises, in rentable square feet which includes LESSEE's proportionate share of the common areas and core space of the Building, is approximately 3,520 square feet. LESSOR expressly reserves the right to change the name of the Building without notice to LESSEE.
- b. In addition, LESSOR further grants to LESSEE limited use of conference rooms, restrooms, and similar common areas located in the Building. LESSEE will be responsible to schedule the use of the Conference Rooms via Lotus Notes or the thencurrent electronic method for doing so. LESSOR also grants LESSEE access to and use of the surrounding grounds and parking areas.
- c. LESSEE will be responsible for any and all damage, normal wear and tear excepted, that occurs or results from LESSEE's use or occupancy of any of Building. LESSEE will also be responsible for any special, additional janitorial service required or incurred as a result of LESSEE's use of the Building.

2. Term of Lease

The term of this Lease shall be for a period of five (5) years beginning the August 1, 2009. The term shall automatically renew for successive five (5) year periods unless otherwise terminated by either party by giving the other party written notice at least one hundred eighty (180) days prior to the end of the then current period (the original term and all successive terms shall be referred to herein as the "Term").

3. Rent

LESSEE shall pay LESSOR or LESSOR'S agent as rent for the Premises an Annual Rent of \$158,748 to pay by monthly installments equaling \$13,229. This amount is the base rent.

If LESSEE exercises its option to renew this Lease for the renewal term(s), the rent for the renewal term(s) shall be determined by then current market rates for similar commercial property in the area.

This initial Annual Rent is based on the percentage of Building occupied by LESSEE, currently 24%. This calculation will be confirmed annually, and the Annual Rent shall be adjusted if the space requirements of LESSEE increase or decrease from that current percentage.

4. Taxes

It is further agreed between the parties that real estate taxes are included in the rental amount that LESSEE pays.

5. Condition and Upkeep of Premises

LESSEE will examine the condition of the Premises and will acknowledge in writing that it has received the same in good order and repair prior to assuming possession of the Premises. LESSEE further acknowledges that no representations as to the condition and repair thereof have been made by LESSOR, or its agent, prior to or at the execution of this Lease that are not herein expressed. LESSEE will keep, at its own expense, the Premises including all appurtenances, in good repair, replacing all broken glass with glass of the same size and quality as that broken, and will replace all damaged plumbing fixtures with others of equal quality, and will keep the Premises, including adjoining lands, in a clean and healthful condition according to the applicable municipal and/or county ordinances and the direction of the proper public officers during the term of this Lease at LESSEE'S expense. LESSOR will remove all snow and ice from the sidewalk and parking lots of the Premises when necessary and will have the grass mowed when necessary. Upon the termination of this Lease, in any way, LESSEE will yield up the Premises to LESSOR, in good condition and repair, loss by fire and ordinary wear excepted, and will deliver the keys to the Premises at the place of payment of said rent.

6. LESSEE Not to Misuse; Sublet; Assignment

LESSEE will not allow the Premises to be used for any purpose other than an office/service center complex, and will not load floors with machinery or goods beyond the floor load rating prescribed by applicable municipal and/or county ordinances, and will not allow the Premises to be occupied in whole, or in part, by any other person, and will not sublet the same or any part thereof, nor assign this Lease without in each case the written consent of the LESSOR, which will not be unreasonably withheld. LESSEE will not permit any transfer by operation of law of the interest in the Premises acquired through this Lease, and will not permit the Premises to be used for any unlawful purpose, or for any purpose that will injure the reputation of the building or increase the fire hazard of the building, or disturb the neighborhood, and will not permit the same to

remain vacant or unoccupied for more than ten (10) consecutive days. Except as approved by LESSOR, LESSEE will not allow any signs, cards or placards to be posted, or placed on the building.

7. Mechanic's Lien

LESSEE will not permit any mechanic's lien or liens to be placed upon the Premises or any building or improvement thereon during the term hereof, and in case of the filing of any such lien LESSEE will promptly pay same. If default in payment thereof shall continue for thirty (30) days after written notice thereof from LESSOR to the LESSEE, the LESSOR shall have the right and privilege at LESSOR'S option of paying the same or any portion thereof without inquiry as to the validity thereof, and any amounts so paid, including expenses and interest, shall be so much additional indebtedness hereunder due from LESSEE to LESSOR and shall be repaid to LESSOR immediately on rendition of a bill therefore.

8. <u>Indemnity for Accidents</u>

LESSEE covenants and agrees that it will protect and save and keep the LESSOR forever harmless and indemnified against and from any penalty or damages or charges imposed for any violation of any laws or ordinances, whether occasioned by the neglect of LESSEE or those holding under LESSEE, and the LESSEE will at all times protect, indemnify and save and keep harmless the LESSOR against and from any and all loss, cost, damage or expense, arising out of or from any accident or other occurrence on or about the Premises, causing injury to any person or property whomsoever or whatsoever and will protect, indemnify and save and keep harmless the LESSOR against and from any and all claims and against and from any and all loss, cost, damage or expense to the extent arising out of any failure of LESSEE in any respect to comply with and perform all the requirements and provisions hereof and excluding any such loss, cost, damage or expense caused by LESSOR's negligence or intentional misconduct.

9. Non-Liability of LESSOR

a. LESSOR shall not be liable for any damage to, or loss of, property in the Premises belonging to LESSEE, its employees, agents, visitors, licensees or other persons in or about the Premises, or for damage or loss suffered by the business of LESSEE, from any cause whatsoever, including, without limiting the generality thereof, such damage or loss resulting from fire, steam, smoke, electricity, gas, water, rain, ice or snow, which may leak or flow from or into any part of the Premises, or from the breakage, leakage, obstruction or other defects of the pipes, wires, appliances, plumbing, air-conditioning or lighting fixtures of the same, whether the said damage or injury results from conditions arising upon the Premises or upon other portions of the Building of which the Premises are a part, or from other sources unless caused solely by the negligence or willful misconduct of LESSOR. LESSOR shall not be liable in any manner to LESSEE, its agents, employees, invitees or visitors for any injury or damage to LESSEE, LESSEE's agents, employees, invitees or visitors, or their property, caused by the criminal or intentional misconduct, or by any act or neglect of third parties or of LESSEE, LESSEEs agents, employees, invitees or visitors, or of any other LESSEE of the Building.

LESSEE covenants that no claim shall be made against LESSOR by LESSEE, or by any agent or servant of LESSEE, or by others claiming the right to be in the Premises or in the Building through or under LESSEE, for any injury, loss or damage to the Premises or to any person or property occurring upon the Premises from any cause other than the sole negligence or willful misconduct of LESSOR. In no event shall LESSOR be liable to LESSEE for any consequential damages sustained by LESSEE arising out of the loss or damage to any property of LESSEE.

b. LESSEE covenants and agrees to save LESSOR and LESSOR's agent harmless and indemnified, and to defend LESSOR and LESSOR's agent from all loss, damage, liability or expense of any kind including without limitation attorneys' fees and court costs incurred, suffered or claimed by any person whomsoever, or for any damage or injury to any persons or property from any cause whatsoever, by reason of the use or occupancy by LESSEE, its agents, employees, invitees or visitors of the Premises, or of the Building unless and to the extent caused by the negligence or willful misconduct of LESSOR.

10. LESSOR'S Services

LESSOR covenants and agrees that it shall furnish appropriate operations and maintenance (O&M) services, such as: (a) heat and air-conditioning to maintain the Premises at a reasonably comfortable temperature during LESSEE's normal business hours, which LESSOR understands will be all day and night, every day of the year; (b) electricity for lighting purposes and operation of ordinary office equipment and computers, excluding supplemental HVAC and other equipment requiring heavier than normal office use of electricity; (c) elevator service, (d) janitor and cleaning services Monday through Friday of each week, except holidays recognized by the U. S. Government, and (e) lawn services to the grounds, as needed. LESSEE acknowledges and agrees that LESSOR shall not be liable in any way for any damage or inconvenience caused by the cessation or interruption of heating, air-conditioning, electricity, elevator, janitor or cleaning service occasioned by fire, accident, strikes, necessary maintenance, alterations or repairs, or other causes beyond LESSOR's control and LESSEE shall not be entitled to any abatement or reduction of Rent by reason thereof, except if the interruption continues beyond fifteen (15) business days.

LESSOR reserves the right to erect, use, connect to, maintain and repair pipes, ducts conduits, cables, plumbing, vents and wires in, to and through the Premises as and to the extent that LESSOR believes necessary or appropriate for the proper operation and maintenance of the Building and the right at all times to transmit water, heat, air-conditioning and electric current through the pipes, ducts, conduits, cables, plumbing, vents and wires, provided LESSOR shall not unreasonably interfere with LESSEE's operations.

11. LESSEE'S Duties

LESSEE covenants and agrees: (a) not to obstruct or interfere with the rights of other occupants, or injure or annoy them or those having business with them, or conflict with the fire laws or regulations, or with any insurance policy upon the Building or any part of

the Premises, or with any statutes, rules or regulations now existing or subsequently enacted or established by the local, state or federal governments and LESSEE shall be answerable for all nuisances caused or suffered on the Premises, or caused by LESSEE in the Building, or on the approaches to it; (b) not to place a load on any floor exceeding the floor load which such floor was designed to carry in accordance with the plans and specifications of the Building, and not to install, operate or maintain in the Premises any safe or heavy item of equipment except in the manner and location as LESSOR prescribes so as to achieve a proper distribution of weight; (c) not to strip, overload, damage or deface the Premises, hallways, stairways, elevators, parking facilities or other public areas of the Building, or the related fixtures; (d) not to permit any trade or occupation to be carried on or use made of the Premises which is unlawful, noisy, offensive, or injurious to any person or property, or such as to increase the danger of fire or affect or make void or voidable any insurance on the Building, or which may render any increased or extra premium payable for such insurance, or which is contrary to any law or ordinance, rule or regulation from time to time established by any public authority; (e) not to move any furniture or equipment into or out of the Premises except at the times and in the manner as LESSOR may from time to time designate; (f) not to place upon the interior or exterior of the Building, or any window or door of the Premises, any placard, sign, lettering, window covering or drapes, except as first approved in writing by LESSOR; (g) to park vehicles only in the area from time to time designated by LESSOR; (h) to conform to all rules and regulations from time to time established by the appropriate insurance rating organization and to all reasonable rules and regulations from time to time established by LESSOR; and (i) not to conduct or permit in the Premises either the generation, treatment, storage or disposal of any hazardous substances and materials or toxic substances of any kind as described in the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (42) U.S.C. Sections 9601 et seq.), the Resource Conservation and Recovery Act, as amended (42 U.S.C. 6901 et seq.), any regulations adopted under these acts, or any other present or future federal, state, county or local laws or regulations concerning environmental protection, except for typical amounts of these hazardous or toxic substances, the presence or use of which is necessary or convenient for the conduct of LESSEE's particular business within the Premises and is not in violation of applicable environmental laws and regulations, and LESSEE shall prohibit its assignees, sublessees, employees, agents and contractors (collectively, "Permittees") from doing so and LESSEE shall indemnify, defend and hold LESSOR and its agents harmless from all loss. costs, foreseeable and unforeseeable, direct or consequential; damages; liability; fines; prosecutions; judgments; litigation; and expenses, including, clean-up costs, court costs and reasonable attorneys' fees arising out of any violation of the provisions of this Article by LESSEE or its Permittees.

In addition to the base rent set in Paragraph 3 of this Lease, LESSEE shall pay a percentage of the appropriate O&M expenses of the Building, examples of which are specified in Paragraph 10. The percentage is calculated based on the percentage of building occupied by LESSEE, currently 24%. Such calculation will be confirmed annually. LESSOR shall provide bills for those expenses to LESSEE on a monthly basis, and LESSEE shall pay its share with its next succeeding base rental payment.

12. Access to Premises

LESSEE will allow LESSOR free access to the Premises for the purpose of examining or exhibiting them, or to make any needful repairs, or alterations that LESSOR may see fit to make.

13. Holding Over

LESSEE will, at the termination of this Lease by lapse of time or otherwise, yield up immediate possession to LESSOR, and failing to do so, will pay as liquidated damages, for the whole time such possession is withheld, the sum of Four Hundered Fifty and no/100 Dollars (\$450.00) per day. These daily liquidated damages shall escalate proportionately to increases in Annual Base Rent under Section 3 (i.e., a 10% increase in Annual Base Rent, as compared to the initial Annual Base Rent, shall result in a 10% increase in the daily liquidated damages, as compared to the initial \$450.00 per day). The provisions of this clause shall not be held as a waiver by LESSOR of any right of reentry; nor shall the receipt of the rent or any part thereof, or any other act in apparent affirmance of tenancy, operate as a waiver of the right to forfeit this Lease and the term granted for the period still unexpired, for a breach of any of the covenants of the Lease Agreement.

14. Inflammable or Explosive Materials

LESSEE shall not keep or use any inflammable or explosive liquids or materials on the Premises. LESSEE shall be liable for and shall assume all obligations and costs associated with any environmental or other damages and cleanup or leakage associated with any activity by LESSEE or releases by LESSEE that occur on the Premises during the term of this lease. This liability shall survive the term of this Lease and the parties specifically waive any applicable statute of limitations that might otherwise bar any claim by LESSOR under this paragraph.

15. Re-Entry

If LESSEE is in default in the payment of the rent, in whole or in part, or in any of the covenants to be kept by the LESSEE, it shall be lawful for LESSOR at any time at its election, without notice, to declare the lease term ended, and to re-enter the Premises, in whole or in part, with or without process of law, and to remove LESSEE, or any persons occupying the same, without prejudice to any remedies which might otherwise be used for arrears of rent, and LESSOR shall have at all times the right to distrain for rent due.

16. <u>Confession of Judgment</u> [INTENTIONALLY OMITTED]

17. Fire and Casualty

In case the Premises shall be rendered untenantable by fire, or other casualty, LESSOR may, at its option, terminate this Lease, or repair the Premises within sixty (60) days, and failing so to do, or upon the destruction of the Premises by fire or other casualty, the term created shall terminate.

18. Payment of Fees

LESSEE will pay and discharge all reasonable costs, attorney's fees and expenses that may be incurred by LESSOR in enforcing the covenants and agreements of this Lease, and this Lease and all covenants and agreements contained in it shall be binding upon, apply, and inure to the benefit of the respective heirs, executors, successors, administrators, and assigns of all parties to this Lease.

19. Insurance

- a. Public Liability and Property Damage Insurance. LESSEE shall procure a public liability and property damage insurance policy to protect the LESSOR against loss or damage occasioned by any person or corporation, or to any property of any person or corporation, by, through, or under any act, occasioned by the LESSEE, its agents, or employees, or arising out of or in any way pertaining to the operation of the demised Premises. This policy shall contain minimum limits of \$1,000,000 per person and \$2,000,000 combined single limit per occurrence for personal injuries and \$1,000,000 for property damage. In the event that LESSEE shall fail to obtain said policy or shall fail to renew said policy at any time during the term of this Lease, or extension thereof, the LESSOR shall have the right to obtain said policy and pay the premium therefore, and the amount of said premium so paid is declared to be so much additional rent and payable with the installment of rent next due after such payment.
- b. Extended Coverage. In the event that the rates on LESSOR'S fire and extended coverage insurance on the building on the Premises are increased by reason of LESSEE'S use and occupancy of the Premises contrary to the use contemplated under this Lease, the LESSEE agrees to pay the additional premiums caused by these increased rates during the term of this Lease and any extensions of it. LESSEE'S failure to pay these additional premiums shall constitute a failure to pay the rent on the Premises.
- c. <u>Fire and Casualty Insurance</u>. LESSEE shall maintain fire and casualty insurance in a company or companies approved by LESSOR in an adequate amount to protect the LESSOR and LESSEE, as their interests may appear, and LESSEE, upon request by LESSOR, shall furnish to LESSOR originals or certificates of these policies. The policies shall be noncancelable except upon ten (10) days' notice to LESSOR.

20. Assignment

LESSEE may not assign its rights under this Lease without the express written consent of LESSOR. LESSOR may assign its rights under this Lease.

21. General

Where in this instrument masculine pronouns are used, or words indicating the singular number appear, these words shall be considered as if feminine or neuter pronouns or words indicating the plural number had been used, where the context indicates the propriety of such use.

Where in this instrument rights are given to either LESSOR or LESSEE, those rights shall extend to the agents, employees, or representatives of those persons.

IN WITNESS WHEREOF, the parties by their duly authorized officers have executed this instrument this day and year first above written.

ATTEST-

(LESSOR)

KENTUCKY AMERICAN WATER COMPANY

By:

(LESSEE)

AMERICAN WATER WORKS SERVICE COMPANY, INC.

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ATTEST

8

Witness: Melissa L. Schwarzell / Scott W. Rungren

- **25.** a. List and describe each service that each affiliated company renders to Kentucky-American.
 - b. For each service listed above, describe the benefit(s), if any, that Kentucky-American derives from the provision of this service from the affiliate.

Response:

American Water Works Service Company, Inc. (Service Company)

Services Provided: The services provided by Service Company include those listed in Section 1.3 of the Agreement dated January 1, 1989 between Service Company and Kentucky-American. Please refer to the attachment to Question 23 for that agreement. See also the Direct Testimony of Melissa L. Schwarzell at pp. 15-16.

Benefits: Benefits from Service Company providing the services listed in Section 1.3 of the Agreement and in Ms. Schwarzell's testimony include water utility expertise, operational economies of scale, purchasing economies and continuity of service. See also the Direct Testimony of Patrick L. Baryenbruch and his Exhibit PLB-1.

American Water Capital Corp. (AWCC)

Services Provided: The services provided by AWCC include those listed in Appendix I of the Financial Services Agreement dated June 15, 2000 between Kentucky American and AWCC. Please refer to Attachment 1 to Question 24 for a copy of that agreement.

Benefits: The Company and its customers have benefited from interest savings resulting from pooling the capital requirements of the American Water Works Company, Inc. (AWW) subsidiaries through AWCC, through long-term debt issues from AWCC that have been less costly than those available on the private placement market, and through daily cash management capabilities. In addition, the pooling and bidding of the credit lines have lowered the cost for short-term debt, and AWCC's access to commercial paper market has generated additional savings.

AWI, Inc. (AWI)

Services Provided: AWI is a pure captive insurance company and a subsidiary of AWW that provides insurance and insurance related services to AWW its subsidiaries, including Kentucky American. AWW is currently using AWI for two purposes: (i) to fund payments

in the deductible layer of its general liability, automobile liability and workers' compensation commercial insurance policies; and (ii) to provide a basis for coverage under the Terrorism Risk Insurance Act ("TRIA").

Benefits: The overall goal of AWI is to have the ability to secure the best available coverage at the lowest possible rates in all insurance market conditions. AWI provides an improved negotiating position in the commercial insurance market and will provide greater flexibility and control over risk-financing needs without relying exclusively on the traditional commercial insurance market. Kentucky American, along with its affiliates, is provided enhanced control over the cash that must be reserved to fund claims under the deductible layer of its insurance policies. In addition, Kentucky-American's customers benefit from the enhanced insurance coverage available under the TRIA.

Witness: Kevin N. Rogers

26. Provide a comprehensive list and detailed description of the services that Kentucky-American has provided to affiliated companies.

Response:

Kentucky-American does not provide services to any affiliated companies. The Company provides workspace for American Water Works Service Company employees pursuant to a lease. Please see Attachment 2 to Question 24 for a copy of that lease.

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

27. Provide a list, with descriptions, of all activities, initiatives, or programs undertaken or continued by Kentucky-American since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

Response:

Kentucky American Water continuously seeks to improve efficiencies in a variety of ways. Since the last rate case, we have undertaken the following:

- 1. Continue vehicle idling policy which reduces time vehicles are left running.
- 2. Continue to pursue electronic reporting and recordkeeping to reduce paper.
- 3. Continue utilizing economic dispatch to increase or decrease specific plant production based upon cost of production.
- 4. Added Kentucky River Station 2 to Owen Electric Utility load shedding program to receive a reduced tariff.
- 5. Continue to minimize electricity demand fees at all plants by managing pump changes and also maximize off peak runtimes when possible.
- 6. Continued to install VFDs as recommended by the 2013 Comprehensive Planning Study as well as the Kentucky Pollution Prevention Center.
- 7. Completing Richmond Road Station stream restoration project to reduce amount of solids entering into Reservoir 1 to reduce impact of bi-annual sludge removal
- 8. Implementation of Customer One View software provides better historical and other information to the field user to assist in field research as well as provide better information for an effective interaction with the customers in the field.
- 9. Deployed Neptune Belt Clip that provides historical customer usage to improve field research diagnostics as well as better information for an effective interaction with the customers in the field.
- 10. Deployment of cellular endpoint technology on specific large customer meters to provide real time read data, remote diagnostic capabilities and reduce field visits.

- 11. Reorganized meter shop to improve work flow, foot traffic and ergonomic storage of meters.
- 12. Created an effective consolidation and mass upload process to reduce time entry for meter retirements.
- 13. Installed Mapcall software to improve asset identification and leveraged software to enable travel efficiencies during annual valve and hydrant inspections allowing work to be completed about three months earlier than normal.
- 14. Implementing standard operating procedures for quarterly filter assessments that verify the filter optimization for quality filtration.
- 15. Perform annual caisson inspection at Kentucky River Station 2 to verify the condition of the caisson and pump and monitor for presence of zebra mussels that could cause early pump failure.
- 16. Utilize software to generate daily/ weekly/ monthly/ annual predictive maintenance schedules for production equipment.
- 17. Perform annual motor analysis/ vibration/ infrared testing to monitor motor and electric circuit conditions.
- 18. Perform annual chlorine system inspections to promote safe operation and identification of maintenance needs.
- 19. Maintain prescribed valve exercise program as defined by approved methodology to maintain operation capability.
- 20. Perform annual hydrant flushing and inspection programs to properly maintain operational capability and promote good water quality.
- 21. Changed bi-weekly water quality parameter sample analysis to utilize local in-house lab resources which provides faster results and eliminates shipping costs.
- 22. Outsourced bacteriological lab waste removal to professional lab waste disposal company which eliminated expensive ongoing maintenance, calibration and supply costs of autoclave.
- 23. Created interactive map on KAW website with link for customers to look up their address for expected annual flushing timeframe which should reduce call handling and customer questions.
- 24. Upgraded fluoride, orthophosphate and chloramine analyzers at the end of their useful life with reagent-less models to lower our operating supply costs.

- 25. Completed revision of algal monitoring and treatment process on Jacobson Reservoir to improve early detection, type identification and water column location which makes the treatment frequency and application more effective and precise.
- 26. Reviewed the construction inspection process and expect to reduce costs by reducing use of external engineering firms through the addition of a production construction inspector.
- 27. Upgraded network connection on Richmond Road campus to fiber optics with a new provider providing the new equipment for lower operating costs.
- 28. Completed phone line review of all locations and eliminated phone lines no longer used or needed.

Again, the list is not all inclusive but provides a representative sampling of the types of activities that occur as a normal course of managing the business. Also see the efficiencies discussed generally in the Direct Testimony of Nick Rowe, Kevin Rogers, and Brent O'Neill.

Witness: James Pellock

28. List separately the budgeted and actual number of full- and part-time employees by employee group, by month and by year, for the five years immediately preceding the base period, the base period, and the forecasted period.

Response:

Please refer to the attachment.

Kentucky Amerian Water Company Response to PSC DR 1-28

Forecast Year

						20	19											20	20					
	Ju	ıly	Aug	gust	Septe	ember	Oct	ober	Nove	ember	Dece	ember	Jan	uary	Febi	uary	Ma	rch	Αp	oril	М	ay	Ju	ine
	Actual	Budget																						
Production		46		46		46		46		46		46		46		46		46		46		46		46
Distribution		73		73		73		73		73		73		73		73		73		73		73		73
Commercial		9		9		9		9		9		9		9		9		9		9		9		9
Admin & General		25		25		25		25		25		25		25		25		25		25		25		25
	0	153	0	153	0	153	0	153	0	153	0	153	0	153	0	153	0	153	0	153	0	153	0	153

Base Year

										20	18											20	19	
	March	(ACT)	April	(ACT)	May	(ACT)	June	(ACT)	July ((ACT)	Augus	t (ACT)	Septemb	er (BUD)	Octobe	r (BUD)	Novemb	er (BUD)	Decemb	er (BUD)	Januar	y (BUD)	February	(BUD)
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget										
Production	41	42	41	42	42	42	43	42	42	42	40	42	40	42	40	42	42	42		42		46		46
Distribution	59	62	61	62	61	62	62	62	67	62	67	62	67	62	68	62	66	62		62		73		73
Commercial	8	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	6	12		12		9		9
Admin & General	25	25	24	25	24	25	23	25	23	25	24	25	23	25	23	25	24	25		25		25		25
	133	141	133	141	134	141	135	141	139	141	138	141	137	141	138	141	138	141	0	141	0	153	0	153

5 Years Preceding Base Period

										20	17											20:	18	
	Ma	rch	Ap	oril	M	lay	Ju	ne	Ju	ıly	Aug	gust	Septe	mber	Oct	ober	Nove	mber	Dece	mber	Janu	uary	Febru	uary
	Actual	Budget																						
Production	41	44	39	44	41	44	41	44	41	44	41	44	40	44	40	44	40	44	40	44	40	42	39	42
Distribution	59	50	61	50	59	50	60	50	62	50	61	50	60	50	58	50	58	50	58	50	58	62	61	62
Commercial	9	27	9	27	8	27	8	27	9	27	9	27	9	27	9	27	9	27	9	27	9	12	9	12
Admin & General	24	22	24	22	25	22	25	22	25	22	25	22	25	22	24	22	24	22	25	22	26	25	26	25
	133	143	133	143	133	143	134	143	137	143	136	143	134	143	131	143	131	143	132	143	133	141	135	141

Production
Distribution
Commercial
Admin & General

										20	16											20	17	
	Ma	rch	Ap	oril	М	ay	Ju	ne	Ju	ıly	Aug	gust	Septe	mber	Octo	ber	Nove	mber	Dece	mber	Janu	uary	Febr	uary
	Actual	Budget																						
-	40	43	40	43	43	43	37	43	40	43	41	43	41	43	39	43	40	43	39	43	39	44	39	44
	61	45	60	45	60	45	60	45	60	45	60	45	60	45	61	45	61	45	60	45	60	50	61	50
	10	26	10	26	10	26	10	26	10	26	10	26	10	26	9	26	9	26	9	26	9	27	8	27
	21	22	21	22	21	22	26	22	22	22	23	22	22	22	24	22	24	22	24	22	24	22	24	22
	132	136	131	136	134	136	133	136	132	136	134	136	133	136	133	136	134	136	132	136	132	143	132	143

										20	15											20	16	
	Ma	rch	Ap	ril	М	ay	Ju	ne	Ju	lly	Aug	gust	Septe	mber	Octo	ober	Nove	mber	Dece	mber	Janu	ıary	Febru	uary
	Actual	Budget																						
Production	40	43	40	43	38	43	39	43	40	43	40	43	39	43	39	43	39	43	40	43	42	43	40	43
Distribution	43	50	43	50	43	50	43	50	43	50	44	50	49	50	48	50	49	50	49	50	47	45	47	45
Commercial	25	24	25	24	24	24	23	24	22	24	22	24	23	24	24	24	24	24	24	24	24	26	24	26
Admin & General	19	21	19	21	22	21	22	21	22	21	22	21	22	21	21	21	21	21	21	21	20	22	21	22
	127	138	127	138	127	138	127	138	127	138	128	138	133	138	132	138	133	138	134	138	133	136	132	136

Kentucky Amerian Water Company Response to PSC DR 1-28

Production
Distribution
Commercial
Admin & General

									20	14											20	15	
Ma	ırch	Ap	ril	М	ay	Jui	ne	Ju	ıly	Aug	gust	Septe	mber	Octo	ber	Nove	mber	Dece	mber	Janu	uary	Febr	uary
Actual	Budget																						
41	46	40	46	41	46	40	46	38	46	38	46	39	46	39	46	39	46	39	46	40	43	41	43
63	71	63	71	63	71	63	71	63	71	62	71	60	71	61	71	63	71	65	71	56	50	42	50
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	24	25	24
22	22	23	22	22	22	18	22	19	22	20	22	22	22	23	22	24	22	22	22	21	21	19	21
126	139	126	139	126	139	121	139	120	139	120	139	121	139	123	139	126	139	126	139	127	138	127	138

Production Distribution Commercial Admin & General

									20	13											20	14	
Mai	ch	Ap	ril	М	ay	Ju	ine	Ju	ıly	Aug	gust	Septe	mber	Octo	ber	Nove	mber	Dece	mber	Jan	uary	Febr	uary
Actual	Budget																						
 43	46	42	46	42	46	41	46	41	46	41	46	41	46	42	46	41	46	40	46	40	46	41	46
63	71	64	71	64	71	65	71	64	71	64	71	64	71	64	71	64	71	64	71	63	71	63	71
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	22	21	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
126	139	127	139	128	139	128	139	127	139	127	139	127	139	128	139	127	139	126	139	125	139	126	139

Witness: Kurt Kogler / Robert V. Mustich / Timothy Willig

29. Provide a complete copy of all wage, compensation, and employee benefits studies, analyses, and surveys that Kentucky-American has conducted, commissioned, or used.

Response:

Please also refer to the testimony and analyses of Robert V. Mustich and Timothy Willig. Also, please see the confidential attachments, which provide the other recent studies, analyses, and surveys. The attachments are filed pursuant to a Petition for Confidential Protection.

ATTACHMENT TO KAW_R_PSCDR1_NUM029_121218 FILED UNDER SEAL PURSUANT TO THE PETITION FOR CONFIDENTIAL TREATMENT FILED ON DECEMBER 12, 2018

Witness: James S. Pellock / Kurt Kogler

- a. Provide Kentucky-American's budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the most recent two years available in the format provided as Schedule 31. Kentucky-American shall supplement its response as further information becomes available.
 - b. For each variance that exceeds 5 percent in a monthly period, state the reasons for the variance.

Response:

- a. Please see attached schedules.
- b. Please see attached schedules.

Type of Filing: _X_Original ___Updated ___Revised Workpaper Reference No(s): N/A

Schedule 4
Witness Responsible: James S. Pellock

			Month	nly Budget Am	ount	Mont	thly Actual Amo	ount		Variance		
Year	Period	Employee Group	Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	Reason
2016			400.440	4 404	424244	407.744	2 005	400 750	2.50/	02.20/	4.40/	
2016	Jan	Admin	133,110	1,101	134,211	137,744	2,006	139,750	3.5%	82.2%	4.1%	
		Commercial	110,890	8,815	119,705	40,539	2,661	43,200	0.0%	0.0%	0.0%	
		Distribution	189,030	23,758	212,788	232,149	54,805	286,954	22.8%	130.7%	34.9%	
		Production	201,058	18,316	219,374	172,501	41,159	213,660	-14.2%	124.7%	-2.6%	
			634,087	51,991	686,078	582,932	100,631	683,564	-8.1%	93.6%	-0.4%	
2016	Feb	Admin	133,110	787	133,897	132,179	3,883	136,063	-0.7%	393.4%	1.6%	
2010	100	Commercial	110,890	8,815	119,705	40,144	4,171	44,315	0.0%	0.0%	0.0%	
		Distribution	189,030	23,758	212,788	227,484	46,235	273,719	20.3%	94.6%	28.6%	
		Production	201,058	18,316	219,374	169,894	28,135	198,029	-15.5%	53.6%	-9.7%	
		_	634,087	51,677	685,764	569,702	82,424	652,126	-10.2%	59.5%	-4.9%	
			00 1,007	31,077	003,701	303,702	02,12.	002,120	10.270	55.570	11370	
2016	Mar	Admin	145,787	433	146,219	140,489	1,189	141,678	-3.6%	174.9%	-3.1%	
		Commercial	121,451	8,815	130,266	39,749	1,504	41,252	0.0%	0.0%	0.0%	
		Distribution	207,033	23,758	230,791	219,487	23,327	242,814	6.0%	-1.8%	5.2%	
		Production	220,206	18,316	238,522	166,288	18,072	184,361	-24.5%	-1.3%	-22.7%	
		_	694,477	51,322	745,799	566,013	44,092	610,106	-18.5%	-14.1%	-18.2%	See note (2)
2016	Apr	Admin	136,837	1,132	137,969	216,057	3,086	219,142	57.9%	172.6%	58.8%	
		Commercial	111,705	8,825	120,530	60,614	2,323	62,937	0.0%	0.0%	0.0%	
		Distribution	191,113	23,916	215,030	337,379	36,220	373,599	76.5%	51.4%	73.7%	
		Production	204,303	18,477	222,780	249,691	35,532	285,223	22.2%	92.3%	28.0%	
		_	643,958	52,351	696,309	863,741	77,161	940,902	34.1%	47.4%	35.1%	See note (1)
2016	May	Admin	143,353	445	143,797	143,908	2,610	146,518	0.4%	487.0%	1.9%	
		Commercial	117,024	8,825	125,850	39,190	1,929	41,119	0.0%	0.0%	0.0%	
		Distribution	200,214	23,916	224,130	227,210	25,017	252,227	13.5%	4.6%	12.5%	
		Production	214,032	18,477	232,509	173,781	15,302	189,082	-18.8%	-17.2%	-18.7%	
			674,623	51,663	726,286	584,088	44,858	628,946	-13.4%	-13.2%	-13.4%	See note (2)
2016	Jun	Admin	143,353	445	143,797	143,646	1,530	145,176	0.2%	244.2%	1.0%	
		Commercial	117,024	8,825	125,850	37,767	4,391	42,158	0.0%	0.0%	0.0%	
		Distribution	200,214	23,916	224,130	223,473	27,781	251,254	11.6%	16.2%	12.1%	
		Production	214,032	18,477	232,509	180,096	24,848	204,944	-15.9%	34.5%	-11.9%	
		_	674,623	51,663	726,286	584,983	58,550	643,532	-13.3%	13.3%	-11.4%	See note (2)

Type of Filing: _X_Original ___Updated ___Revised Workpaper Reference No(s): N/A

Schedule 4
Witness Responsible: James S. Pellock

			Month	ly Budget Am	ount	Mont	hly Actual Am	ount		Variance		
Year	Period	Employee Group	Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	Reason
2016	Jul	Admin	136,837	1,132	137,969	136,605	5,867	142,472	-0.2%	418.3%	3.3%	
		Commercial	111,705	8,825	120,530	35,067	2,749	37,816	0.0%	0.0%	0.0%	
		Distribution	191,113	23,916	215,030	224,509	30,333	254,842	17.5%	26.8%	18.5%	
		Production	204,303	18,477	222,780	180,084	21,910	201,994	-11.9%	18.6%	-9.3%	
			643,958	52,351	696,309	576,264	60,859	637,123	-10.5%	16.3%	-8.5%	See note (2)
2016	Aug	Admin	149,869	445	150,313	134,156	1,045	135,201	-10.5%	135.0%	-10.1%	
		Commercial	122,343	8,825	131,169	36,344	2,335	38,679	0.0%	0.0%	0.0%	
		Distribution	209,315	23,916	233,231	226,750	35,882	262,632	8.3%	50.0%	12.6%	
		Production	223,761	18,477	242,238	179,898	28,749	208,647	-19.6%	55.6%	-13.9%	
		-	705,288	51,663	756,951	577,149	68,011	645,159	-18.2%	31.6%	-14.8%	See note (2)
2016	Sep	Admin	143,353	445	143,797	215,210	4,704	219,913	50.1%	957.9%	52.9%	
		Commercial	117,024	8,825	125,850	65,198	5,644	70,842	0.0%	0.0%	0.0%	
		Distribution	200,214	23,916	224,130	340,730	57,126	397,856	70.2%	138.9%	77.5%	
		Production	214,032	18,364	232,396	266,627	30,782	297,409	24.6%	67.6%	28.0%	
		_	674,623	51,551	726,174	887,766	98,255	986,021	31.6%	90.6%	35.8%	See note (1)
2016	Oct	Admin	136,837	1,132	137,969	143,284	2,496	145,780	4.7%	120.5%	5.7%	
2010	Oct	Commercial	111,705	8,825	120,530	39,190	2,417	41,607	0.0%	0.0%	0.0%	
		Distribution	191,113	23,916	215,030	227,403	34,718	262,121	19.0%	45.2%	21.9%	
		Production	204,303	18,364	222,668	173,967	21,671	195,638	-14.8%	18.0%	-12.1%	
		_	643,958	52,238	696,196	583,844	61,302	645,147	-9.3%	17.4%	-7.3%	See note (2)
2016	Nov	Admin	143,353	445	143,797	143,064	1,093	144,157	-0.2%	145.8%	0.2%	
2010	INOV	Commercial	118,700	8,991	127,691	39,329	5,030	44,359	0.0%	0.0%	0.2%	
		Distribution	202,563	24,271	226,833	232,625	60,570	293,195	14.8%	149.6%	29.3%	
		Production	202,303	18,610	234,387	175,113	21,700	196,813	-18.8%	16.6%	-16.0%	
		_	680,392	52,316	732,709	590,131	88,393	678,524	-13.3%	69.0%	-7.4%	See note (2)
2016	Daa	A almaim	142.252	C 	144.010	144 222	4.150	140 201	0.6%	F22 C0/	2.00/	
2016	Dec	Admin	143,353	657	144,010	144,233	4,158	148,391	0.6%	532.6%	3.0%	
		Commercial	118,700	8,991	127,691	38,124	2,251	40,375	0.0%	0.0%	0.0%	
		Distribution	202,563	24,271	226,833	225,172	53,430	278,602	11.2%	120.1%	22.8%	
		Production	215,777	18,610	234,387	179,164	28,448	207,612	-17.0%	52.9%	-11.4%	
			680,392	52,529	732,921	586,694	88,287	674,980	-13.8%	68.1%	-7.9%	See note (2)
Total 2	016		7,984,467	623,315	8,607,782	7,553,306	872,823	8,426,129	-5.4%	40.0%	-2.1%	

Type of Filing: _X_Original ___Updated ___Revised Workpaper Reference No(s): N/A

Schedule 4
Witness Responsible: James S. Pellock

	_	Montl	hly Budget Am	ount	Mont	thly Actual Am	ount		Variance		
Year Period	Employee Group	Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	Reason
.017 Jan	Admin	131,664	1,437	133,101	140,962	1,765	142,727	7.1%	22.8%	7.2%	
.OI/ Jaii	Commercial	125,672	10,131	135,803	36,514	3,425	39,939	-244.2%		-240.0%	
	Distribution	220,630	22,719	243,349	226,782	38,848	265,629	2.8%	71.0%	9.2%	
	Production	224,704	19,377	243,349	181,014	32,312	213,326	-19.4%	66.8%	-12.6%	
		702,670	53,664	756,334	585,271	76,350	661,621	-19.4%	42.3%	-12.5%	See note (2)
		702,670	33,004	730,334	363,271	70,330	001,021	-10.7%	42.5%	-12.5%	See note (2)
017 Feb	Admin	119,694	1,071	120,766	132,712	2,665	135,377	10.9%	148.7%	12.1%	
	Commercial	114,248	10,131	124,378	36,514	2,773	39,286	-212.9%	-265.4%	-216.6%	
	Distribution	200,573	22,719	223,292	232,257	33,540	265,797	15.8%	47.6%	19.0%	
	Production	204,276	19,377	223,653	172,415	20,398	192,813	-15.6%	5.3%	-13.8%	
	-	638,791	53,298	692,089	573,898	59,375	633,273	-10.2%	11.4%	-8.5%	See note (2)
017 Mar	Admin	137,648	681	138,330	252,082	5,725	257,807	83.1%	740.4%	86.4%	
.OI7 IVIAI	Commercial	131,385	10,131	141,516	76,668	2,674	79,342	-71.4%	-278.9%	-78.4%	
	Distribution	230,658	22,719	253,378	374,498	65,508	440,006	62.4%	188.3%	73.7%	
	Production	234,917	19,377	254,294	374,438	39,747	360,228	36.4%	105.1%	41.7%	
	- Toduction	734,609	52,908	787,517	1,023,728	113,655	1,137,382	39.4%	114.8%	44.4%	See note (1)
		734,009	32,306	767,317	1,023,728	113,033	1,137,362	33.470	114.0%	44.4/0	See note (1)
.017 Apr	Admin	122,986	1,477	124,463	144,733	1,976	146,709	17.7%	33.8%	17.9%	
	Commercial	115,042	10,142	125,184	37,310	1,655	38,965	-208.3%	-512.8%	-221.3%	
	Distribution	202,608	22,892	225,500	231,749	36,628	268,377	14.4%	60.0%	19.0%	
	Production	207,553	19,548	227,102	182,720	30,606	213,326	-12.0%	56.6%	-6.1%	
	_	648,189	54,058	702,248	596,513	70,865	667,378	-8.0%	31.1%	-5.0%	See note (2)
2017 May	Admin	141,434	711	142,144	144,734	1,283	146,018	2.3%	80.6%	2.7%	
,	Commercial	132,299	10,142	142,440	42,887	3,062	45,949	-208.5%		-210.0%	
	Distribution	232,999	22,892	255,891	244,751	33,725	278,476	5.0%	47.3%	8.8%	
	Production	238,686	19,548	258,235	181,940	25,956	207,896	-23.8%	32.8%	-19.5%	
	_	745,418	53,292	798,710	614,312	64,026	678,338	-17.6%	20.1%	-15.1%	See note (2)
2017 Jun	Admin	135 285	700	135 985	1/19 500	2 170	151 77º	10.6%	211 2%	11 6%	
LOI/ JUII		-			-		-				
		-	,			-					
			,			•					
	-										See note (2)
2017 Jun	Admin Commercial Distribution Production	135,285 126,547 222,869 228,309 713,008	700 10,142 22,892 19,548 53,282	135,985 136,688 245,760 247,857 766,290	149,599 31,123 234,962 182,922 598,606	2,179 4,107 35,596 23,961 65,843	151,778 35,230 270,558 206,883 664,449	10.6% -306.6% 5.4% -19.9% -16.0%	211.2% -146.9% 55.5% 22.6% 23.6%	11.6% -288.0% 10.1% -16.5% -13.3%	See note (2)

Type of Filing: _X_Original ___Updated ___Revised
Workpaper Reference No(s): N/A

Schedule 4
Witness Responsible: James S. Pellock

			Month	nly Budget Am	ount	Mont	hly Actual Am	ount		Variance		
Year	Period	Employee Group	Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	Reason
2017	Jul	Admin	129,135	1,477	130,612	150,840	3,476	154,316	16.8%	135.4%	18.1%	
2017	Jui	Commercial	129,133	10,142	130,936	31,190	1,121	32,312	-287.3%	-804.4%	-305.2%	
		Distribution	212,738	22,892	235,630	237,693	31,692	269,385	11.7%	38.4%	14.3%	
		Production	217,931	19,548	237,479	183,442	29,111	212,553	-15.8%	48.9%	-10.5%	
		_	680,599	54,058	734,657	603,165	65,401	668,566	-11.4%	21.0%	-9.0%	See note (2)
			060,599	54,056	754,057	003,103	65,401	006,500	-11.470	21.0%	-9.0%	See note (2)
2017	Aug	Admin	141,434	906	142,340	149,460	3,253	152,712	5.7%	259.1%	7.3%	
		Commercial	132,299	10,142	142,440	32,449	459	32,908	-307.7%	-2111.7%	-332.8%	
		Distribution	232,999	22,892	255,891	244,787	34,977	279,764	5.1%	52.8%	9.3%	
		Production	238,686	19,548	258,235	183,044	23,199	206,243	-23.3%	18.7%	-20.1%	
		_	745,418	53,488	798,905	609,740	61,887	671,627	-18.2%	15.7%	-15.9%	See note (2)
2017	Sep	Admin	129,135	700	129,835	220,768	3,230	223,998	71.0%	361.5%	72.5%	
		Commercial	120,795	10,142	130,936	50,160	1,017	51,177	-140.8%	-897.0%	-155.9%	
		Distribution	212,738	22,892	235,630	364,225	56,936	421,161	71.2%	148.7%	78.7%	
		Production	217,931	19,428	237,359	285,580	35,563	321,143	31.0%	83.1%	35.3%	
		_	680,599	53,161	733,760	920,733	96,747	1,017,480	35.3%	82.0%	38.7%	See note (1)
2017	Oct	Admin	135,285	1,477	136,761	138,975	3,904	142,879	2.7%	164.4%	4.5%	
2017	Oct	Commercial	126,547	10,142	136,688	30,017	139	30,155		-7216.1%	-353.3%	
		Distribution	222,869	22,892	245,760	205,342	29,092	234,434	-7.9%	27.1%	-4.6%	
		Production	228,309	19,428	247,736	175,613	23,696	199,309	-23.1%	22.0%	-19.5%	
		_	713,008	53,938	766,946	549,946	56,831	606,777	-22.9%	5.4%	-20.9%	See note (2)
2017	Nov	Admin	135,285	711	135,995	137,924	2,439	140,363	2.0%	243.2%	3.2%	
2017	NOV	Commercial	128,383	10,332	138,715	29,057	1,273	30,330	-341.8%	-711.5%	-357.4%	
		Distribution	225,592	23,214	248,805	234,606	52,066	286,672	4.0%	124.3%	15.2%	
		Production	230,140	19,685	248,803	181,743	17,877	199,620	-21.0%	-9.2%	-20.1%	
			719,399	53,941	773,340	583,330	73,655	656,985	-18.9%	36.5%	-15.0%	Soo noto (2)
			719,599	55,941	773,340	303,330	75,055	050,965	-16.9%	30.3%	-13.0%	See note (2)
2017	Dec	Admin	129,135	926	130,061	140,341	6,797	147,138	8.7%	634.2%	13.1%	
		Commercial	122,547	10,332	132,879	29,182	1,940	31,123	-319.9%	-432.5%	-327.0%	
		Distribution	215,338	23,214	238,551	229,495	66,499	295,995	6.6%	186.5%	24.1%	
		Production	219,679	19,685	239,363	185,631	30,578	216,209	-15.5%	55.3%	-9.7%	
		_	686,699	54,156	740,855	584,649	105,815	690,464	-14.9%	95.4%	-6.8%	See note (2)
Total 2	1017		8,408,407	643,245	9,051,652	7,843,892	910,449	8,754,340	-6.7%	41.5%	-3.3%	

Notes for Explanations:

⁽¹⁾ Month where there were 3 payroll cycles actually paid, vs. budget based on calendar days in the month.

⁽²⁾ Operating efficiencies, and timing differences between actual pay and budget periods offsetting variance in Note (1)

Witness: James S. Pellock / Kurt Kogler

31. State for each employee group the amounts, percentages of increase, and effective dates for general wage increases and, separately, for merit increases granted for calendar years 2013 through 2017, the base period, and the forecasted period.

Response:

2013	November 1, 2013	Union	2.50%	
	April 1, 2013	Non-bargaining	2.67%	
2014	November 1, 2014	Union	2.84%	
	April 1, 2014	Non-bargaining	2.62%	
2015	November 1, 2015	Union	2.25%	
	April 1, 2015	Non-bargaining	2.41%	
2016	November 1, 2016	Union	2.00%	
	April 1, 2016	Non-bargaining	2.32%	
2017	November 1, 2017	Union	2.60%	
	April 1, 2017	Non-bargaining	2.73%	
2018	November 1, 2018	Union	2.65%	
	April 1, 2018	Non-bargaining	2.54%	
Base Year				
12 Months	s Ending February 28	3, 2019		
	November 1, 2019	Union	2.75%	
	April 1, 2019	Non-bargaining	2.85%	
Forecast Y	'ear			
12 Months Ending June 30, 2020				
	April 1, 2020	Non-bargaining	2.90%	

Witness: James S. Pellock / Kurt Kogler

- a. List all fringe or other employee benefits available to Kentucky-American employees and indicate which benefits, if any, are limited to management employees.
 - b. For each benefit listed above, state the expected cost of each benefit in the base period and the forecasted test period and its historical cost for each of the five years preceding the base period.
 - c. List each change in fringe or other employee benefits or the availability of such benefits that has occurred within five years of the start of the base period.

Response:

a. The following benefits are being offered in 2019. None are limited to management employees.

Union and Non-Union Employees:

Group Insurance

- Medical and Prescription Drugs, Dental, Vision
- Life Insurance
- AD&D
- Travel Accident Insurance
- Short Term Disability

Voluntary Supplemental Benefit Plans:

- 401(k) Savings Plan
- Employee Stock Purchase Plan
- Tuition Reimbursement Program
- Healthy Solutions Wellness Program
- Employee Assistance Program

Other Programs at Employee Expense:

- Commuter Benefits Transit and Parking
- Flexible Spending Accounts Healthcare and Dependent Care
- Dependent Life Insurance (Spouse and Children) at employees' expense

Non-Union Employees:

Long-Term Disability

"OPEB" Pre-65 Retiree Medical – hired prior to 1/1/2002

Defined Benefit Pension - hired prior to 1/1/2006

Defined Contribution Account- for employees hired 1/1/2006 or later

Union Employees:

Retiree Medical Reimbursement Account/VEBA
Defined Benefit Pension - hired prior to 1/1/2001
Defined Contribution Account- for employees hired 1/1/2001 or later

b.

	12 Mo End		Forecast				
	August 2014	August 2015	August 2016	August 2017	August 2018	Base Year	Year
Group Insurance	\$1,136,513	\$1,150,608	\$1,258,045	\$1,415,758	\$1,378,204	\$1,415,517	\$1,720,314
Pension	414,562	487,236	629,507	688,591	496,114	439,161	399,519
PBOP	340,560	434,745	434,726	15,545	147,769	114,601	74,033
401k	118,560	125,733	147,057	155,875	187,405	192,877	219,120
DCP	125,005	147,882	175,647	192,050	214,018	226,863	262,375
Retiree Medical	6,260	9,821	18,225	15,230	17,722	19,978	23,956
ESPP	10,239	11,893	11,401	9,911	14,425	14,837	17,549
Tuition Aid	12,897	15,471	9,847	18,925	17,810	26,053	26,513
	\$2,164,596	\$2,383,389	\$2,684,455	\$2,511,885	\$2,473,467	\$2,449,887	\$2,743,379

c. Changes Effective in 2014

- Changes in premium costs for medical/prescription, dental/vision and supplemental and dependent life insurance
- Increase in-network out-of-pocket maximum
- Increased out-of-network deductible
- Change in prescription administrator to CVS Caremark
- Definition of "eligible child" has been expanded to include children placed for adoption or foster care
- Savings Plan limits changed to coincide with revised IRS limits

Changes Effective in 2015

- Changes in premium costs for medical/prescription, dental/vision
- Reduced out-of-pocket maximum
- "Eligible Child" expanded to children until they turn 26
- Added age limit of 70 to Spouse Dependent Life InsuranceHealthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits

Changes Effective in 2016

- Changes in premium costs for medical/prescription, dental/vision (Union employees only)
- Affordable Care Act (ACA) requires large companies to inform IRS of health care coverage so participants will receive a new tax statement to file with federal income taxes

- Change in prescription drug coverage
- Savings Plan limits changed to coincide with revised IRS limits
- In compliance with federal law regarding Women's Health and Cancer Rights Act

Changes Effective in 2017

- Changes in premium costs for medical/prescription
- Added a Consumer Directed Health Plan (CDHP) Medical Plan (Non-Union only)
- Added Health Savings Account (HSA) for employees in the CDHP Medical Plan
- Healthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits

Changes Effective in 2018

- Changes in premium costs for medical/prescription, dental/vision
- Healthcare FSA limit changed to coincide with revised IRS limits
- Increased limit for Educational Assistance
- Savings Plan limits changed to coincide with revised IRS limits

Changes Effective in 2019

- Changes in premium costs for medical/prescription, dental/vision and supplemental life insurance
- 2 options available for dental and vision plans
- Choose medical, dental and vision plans separately
- Employee Stock Purchase Plan (ESPP) discount increases from 10% to 15% on closing period stock price
- Offering the Consumer Directed Health Plan (CDHP) to Union employees
- Increased the company's annual contribution to CDHP Health Saving Plan (HSA)
- Life insurance coverage increased for eligible retirees
- Post-retirements medical benefits frozen at 2018 level for those retiring before 65 and moving to a private health care exchange with a contribution to a health reimbursement account. The 2018 level contribution level will be offered to nonunion employees eligible for retiree coverage
- Provide private health care exchange to all active employees who retire at age
 65 but are not eligible for retiree medical benefits
- Allow one-time lump sum option to pension plan at time of retirement
- Increased company annual VEBA contribution with inclusion to Customer Service Center employees
- Healthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits

Witness: James S. Pellock / Kurt Kogler

- a. Identify the amounts of incentive pay that are included in base year and forecasted labor. Describe the incentive pay plans and explain why such a plan is necessary and reasonable.
 - b. List each Kentucky-American employee who is eligible to participate in the incentive pay program.
 - c. State the level of incentive pay awarded to all individuals participating in the program for the previous five calendar years compared to the level of incentive pay available to each participant in the forecasted period.
 - d. For the previous five calendar years, provide a comparison of the incentive pay that was budgeted to the actual amounts paid in each year. Include detailed explanations for any variance between the budgeted and actual payments.

Response:

a. The amounts of performance pay in the base year and performance pay in the forecasted year are \$409,263 and \$593,127, respectively.

American Water's compensation program is designed to provide employees with a total compensation package on par with those offered by companies with which it competes for employees. By using a combination of base and performance compensation, Kentucky American Water satisfies a dual objective of reasonably compensating our employees while incentivizing them to achieve goals that improve performance and efficiency to benefit our customers. The Company offers performance compensation based on individual and company performance to eligible employees under American Water's Annual Performance Plan (APP) and Long Term Performance Plan (LTPP).

The Company's performance compensation plans contain tangible goals that are designed to do several things. First, they measure and reward employees for performance based on delivering clean, safe, reliable and affordable water service and providing good customer service when doing so. The operational components measure performance that can most directly influence customer satisfaction, health and safety, environmental performance, and operational efficiency. Customers derive a direct benefit from our focus on these key measures in the plan. Further, well-grounded financial measures keep employees focused on improved performance at all levels of the organization, particularly in increasing efficiency, decreasing waste, and boosting overall productivity.

A financially healthy utility focused on efficiency and customer satisfaction is able to attract the capital investments necessary to provide safe and reliable service and to maintain the technological expertise to operate the company and comply with increasing water quality standards. A financially healthy utility is very much in the interest of KAWC's customers, as it helps ensure KAWC the ability to provide safe and reliable service in the most cost-effective way to our customers in the long-term.

In addition, the American Water LTPP achieves its goal of reducing leadership attrition at a lower cost to customers than simply increasing leadership's base pay, because performance pay under the LTPP is stock-based. Because stock-based compensation vests on a phased basis in three installments over a prospective three-year period, employees must remain with the organization to realize the vesting of their awards. The retention of a highly trained and demonstrably effective and productive workforce is, without question, in the best interest of our customers.

The evidence in this case demonstrates that, even with performance payments, our overall compensation is reasonable. As Mr. Mustich explains in his testimony, the short-term variable compensation design, long-term variable compensation design, and employee benefits are within the range of market practices, based on the multiple market perspectives that were examined. He also found that Kentucky American Water's overall total remuneration — which includes base compensation and all performance compensation and benefits — is at the low end or below the competitive market range. Please the direct testimony of Mr. Mustich and Mr. Kogler in further support of the Company's performance compensation plans.

Please also see the attached 2018 APP and LTPP brochures, which are being provided pursuant to a Petition for Confidential Protection because a portion of the brochures are confidential.

- b. All full-time employees are eligible to participate in the APP as of January 1, 2019. The Vice President and President of Kentucky American are eligible to participate in the LTPP.
- c. Please see the attached for incentive pay to Kentucky American employees for the last five years. A portion of the attachment is confidential and is filed pursuant to a Petition for Confidential Protection.
- d. Please see the attached schedule.



my Value Plan

2018 Annual Performance Plan

DISCLAIMER

This brochure provides a summary and overview of American Water's Annual Performance Plan (APP). All awards, paid as a part of APP, are subject to the terms and conditions of the American Water's Annual Performance Plan, Annual Performance Plan for Part-Time Exempt Employees, and Annual Performance Plan for Non-exempt, Non-Union Employees (collectively, "the Plan"). In the event of any discrepancy between the terms of the plan documents and this brochure, the terms of the plan documents will govern.

The company's policies, procedures and benefits, including (without limitation) those covered in this brochure, as well as wages and all other terms and conditions of employment, are subject to change, revision or deletion by the Company at any time.

American Water reserves the right to change or terminate the Plan at any time for any reason. Participation in the Plan does not give anyone the right to continued employment with American Water.

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Attachment A – Target APP Award percentages

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Attachment C - FAQs

Attachment D – Eligibility upon Termination

Attachment E - Company performance thresholds, targets and maximums

An award based on American Water's success

Our values, culture, compensation, benefits, health and wellness programs, training and development opportunities comprise the themes we call myValue Plan.

The Annual Performance Plan (APP) is only one of the many benefits we offer to our employees that define the experience of being an American Water employee. The APP provides a cash reward for your contributions to achieving the goals of the business you support and American Water as a whole. APP, a key component of your American Water compensation package and myValue Plan, promotes the achievement of the company's short-term, strategic business goals and your individual goals.

At American Water, our goal is to attract, motivate and retain a highly engaged workforce by creating an environment where you can excel, and by providing you the opportunity to further benefit when the company achieves or exceeds performance goals.

Let's continue to work together keep life flowing! Together, we can achieve our goals and take pride in the fact that we make a difference in the lives of our customers every day.

What has changed from last year?

• Part-time employees whose employment is not covered by a collective bargaining agreement are now eligible. We are happy to share that all employees whose employment is not governed by a collective bargaining agreement are now eligible for APP! The APP target calculation for non-exempt part-time participants uses annualized base hourly rate on Dec 1, 2018, assuming a 30-hour workweek (regardless of scheduled work time) multiplied by five percent. The target calculation for exempt part-time employees also assumes a 30-hour workweek and uses the annual salary rate and level as of Dec 1, 2018 to determine a target award.

Determination of eligibility and target award amounts

Regular employees whose employment is not governed by a collective bargaining agreement are eligible to participate in the APP. You must be hired into such a position on or before in order to be eligible to receive an APP award. Awards will be prorated to reflect days worked in 2018.

Your target award calculation uses your pay rate, salary level, exemption status and work schedule in effect on Dec 1, 2018. The percentage of your pay rate is dependent upon your salary level and exemption status in the Human Resources system on Dec 1, 2018 (See Appendix A). Employees who transfer to or from positions in salary levels will receive prorated awards based on days worked at each salary level and corresponding salary rate.

If you are a non-exempt (hourly) employee, your target award is calculated using your annualized base hourly rate as of Dec 1, 2018. For full-time employees, a 40-hour workweek is used to annualize base salary, and for part-time employees a 30-hour workweek is used.

You must be an active employee whose employment is not governed by a collective bargaining agreement on the day APP awards are distributed (by Mar 15, 2019) in order to receive an award. You (or your beneficiary) may be eligible for a pro-rated award, however, in the event of a divestiture, disability, retirement, death or involuntary termination (not for cause or performance) that occurs on or after Please see Attachment D in the Appendix more information on how your eligibility is impacted if you leave the company.

Employees must complete the American Water's annual Code of Ethics certification by the established deadline in order to be eligible for an award under the Plan.

Temporary employees, independent contractors, interns and employees eligible for a short-term incentive or commission under a different plan are not eligible to participate in APP.

Determination of company performance

Each year, executive leadership, with the review and approval of the Executive Development and Compensation Committee of the Board of Directors ("Compensation Committee"), establishes the financial and nonfinancial performance goals. The performance of each goal determines APP award pool funding, subject to Compensation Committee approval. Our strategy remains consistent year over year because targets focused on your safety, water quality and customer satisfaction are core to what we do.

For 2018, the APP goals are as follows:

STRATEGY	GOAL	TARGET	WEIGHT
SAFETY &	OSHA Recordable Incident Rate	1.46	7.5%
PEOPLE	DART Rate (Days Away Restricted or Transferred)	1.12	7.5%
CUSTOMER	Customer Satisfaction Survey	First Quartile in Industry Benchmarking	15%
ENVIRONMENTAL LEADERSHIP	Drinking Water Quality	20x over Industry Average	10%
TECHNOLOGY & OPERATIONAL EFFICIENCY	Operational Efficiency Improvement	34.9%	10%
GROWTH	Financial/Earnings Per Share	\$3.22-\$3.32* (see below)	50%

Quarterly updates to APP performance goal status are available on mySource.

For each goal, there are defined thresholds, targets and maximums. Thresholds indicate the minimum level of performance possible to receive credit for any particular company performance category. Targets represent target performance and maximums represent the highest level of performance that affects awards (See Attachment E in Appendix).

Under the 2018 APP, no awards will be issued if adjusted Earnings Per Share (EPS) is below 90 percent of target.

Safety and People

Safety comes first and nothing is more important. While we reduced the number of our co-workers who were injured last year, it will never be acceptable for any employee of American Water to get hurt on the job.

This year, we will be tracking two targets: a companywide Occupational Safety and Health Administration (OSHA) Recordable Incident Rate (ORIR) with a target of 1.46 or less, and second, the "DART" rate to put a special focus on more serious injuries. OSHA is the abbreviation for the federal Occupational Safety & Health Administration. We measure our occupational recordable

incidence rate (ORIR), which is the number of recordable injuries per one million work-hours, against published Bureau of Labor Statistics utility industry safety benchmarks. DART reflects how many injuries result in days away, restricted duty or transfers from regular work. No matter the target, our aspirational goal is ZERO injuries. There will be no Safety and People payout if any preventable fatality occurs during the 2018 APP plan year.

Customer

We want to be the best — and if our customers have a choice as to who serves them, we want it to be us. Once again, we challenge ourselves to be better than our peers and strive to be in the first quartile in the industry benchmark. We use independent third party surveys to measure how American Water compares to the top customer service providers in the water utility industry.

Environmental Leadership

Safe, clean, reliable and affordable water and water services are critical to our customers. Water quality as compared to an objective Environmental Protection Agency (EPA) drinking water database is one way we measure our success. In 2018, our target is to be 20 times better than the industry average.

Technology and Operational Efficiency

Operations and maintenance (O&M) efficiency refers to how cost effective we are at providing service. The better our O&M efficiency, the more money we have to invest in capital improvements while minimizing the impact on customer bills. Attainment of our O&M efficiency goal of 34.9% will allow us to improve our overall cost structure and culture of continuous improvement, while creating headroom for continued investment. Our 2018 projects in Technology & Innovation are designed to help you serve our customers with greater ease, make us safer and help us become even more efficient.

Growth

We must continue to grow because growing companies can offer stable jobs, competitive compensation and benefits, and more personal development opportunities. Additionally, it means we can bring our outstanding service to more customers and communities across the U.S. Adjusted EPS is a key measure of our financial and operational success, and achieving our earnings and strategic goals creates long-term stockholder value and provides greater total return to our stockholders.

Individual alignment to business specific performance

Business performance impacts individual APP award amounts. Every employee's APP award is tied to the performance of the business he or she supports, as well as overall company performance because every employee makes a difference in the performance of the company as a whole.

The chart below illustrates the alignment of employee performance to the businesses they support and the performance of the company overall (AWK). For employees who transfer between business units, the business the employee supports on Dec 1, 2018 will determine the business performance applied to the APP target. Employees who transfer to or from positions in salary levels and support different business units as a result of the transfer will also have different business performance applied.

Employee Group	Business Performance Weighting(s) ¹
AWK Reg Ops State/Division Employees	
AWK Service Company employees <u>fully</u> dedicated to one or two State(s), or One Region	
AWK Service Company employees dedicated to more than two States, or more than one Region	
American Water Enterprises Line of Business employees	
American Water Enterprises Functional employees dedicated to one Line of Business	
American Water Enterprises functional employees dedicated to multiple Lines of Business	

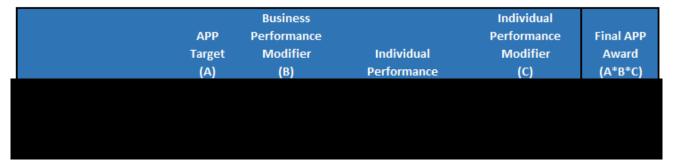
¹In instances where individual State, Division, or Line of Business performance metrics are not available, overall company performance metrics are used.

Impact of individual performance

Your individual performance plays a large role in determining the amount of your award. The APP awards performance. Higher performers should expect to receive higher award amounts. Conversely, lower performers should expect to receive lower award amounts or no award at all. Managers must ensure there is meaningful differentiation of awards between their highest performers and other employees, while adhering to the APP budget for their business unit. This means that obtaining a rating of does not automatically translate to a payout of target.

Your manager assesses your individual performance at the end of the year through the performance management process by evaluating your progress on your individual performance goals. See Attachment B in Appendix for more information on performance ratings.

The following examples show how both business performance and individual performance can have a significant impact on final APP award:



Payment and taxation of awards

2018 APP awards will be paid in the first quarter of 2019. Payment is issued in the same manner as your normal paycheck (direct deposit or check). Your APP is treated as taxable income in the year it is paid. We recommend you consult a personal tax or financial advisor for guidance on the tax treatment of your APP award.

Attachment A

Target APP award percentages

Non-exempt positions

All non-exempt employees whose employment is not governed by a collective bargaining agreement a target. Targets are calculated using annualized base hourly rate as of Dec 1, 2018. For full-time employees, 40 hours per week is assumed. For part-time employees, 30 hours per week is assumed. Targets are prorated based on hire and termination dates in 2018.

Salary Level		APP%	

Exempt positions

All exempt employees have targets equal to their annual base salary as of Dec 1, 2018 multiplied by the percentage related to their salary level on Dec 1, 2018. Employees in levels who transfer between levels in 2018 will have their targets prorated to reflect time in each salary level and salary rate.

APP%*		Salary Level	

Attachment B Performance ratings

Each year, you and your manager identify performance goals, which align with American Water's overall objectives for 2018, and directly impact the company's success. These performance goals should be specific, measurable, achievable and aligned with the company's APP and other strategic goals. During your year-end performance review, you and your manager will discuss how well you performed against the established goals, while demonstrating American Water's values.

Your manager will provide your overall performance rating using the following ratings:

Performance Goal and Overall Rating Scale	Values Rating Scale
Significantly Exceeded - Performance significantly exceeded expectations due to exceptionally high quality of work performed in all essential areas of responsibility, resulting in an overall quality of work that was superior and made an exceptional or unique contribution in support of business unit, functional or organizational objectives	Role Model - Always or frequently demonstrates this behavior; is recognized as exemplary and frequently teaches others how to do it well.
Achieved - Performance consistently met expectations in all essential areas of responsibility, at times exceeding expectations, and the quality of work overall was very good.	Demonstrated - Demonstrates most aspects of this behavior most of the time.
Underperformed - Performance was consistently below expectations in most essential areas of responsibility, and/or reasonable progress toward critical goals was not made.	Not Demonstrated - Rarely or never demonstrates this behavior.
The ratings for performance goals (based on goal weight) accounts for 50% of the overall rating.	The ratings for values accounts for 50% of the overall rating.

Attachment C

Frequently Asked Questions

What is the plan year for APP?

The plan year for 2018 APP is Jan 1, 2018 through Dec 31, 2018.

Am I eligible for APP if I retire?

You are eligible for a prorated award if you retire on or afte and have met all of your personal performance goals as determined by management in its sole discretion. Retirement under the APP is defined as attainment of age with termination date

When will my 2018 APP award be paid?

APP payments will be paid no later than March 15, 2019.

How will my 2018 APP award be paid?

You will receive payment in accordance with how you receive your normal paycheck, either direct deposit or check. Payments are subject to tax withholding.

What happens if I change job positions within American Water during the plan year?

Your APP award will be based on your salary level, exemption status, work schedule and the business you support as of December 1, 2018. If you move into or out of a job in salary level your APP target will be prorated to reflect time in each salary level, salary rate and business unit performance.

What happens if I am on a leave of absence when APP is paid?

If you are eligible to receive an award, your APP will be paid on the same date as all other employees.

What happens if I leave American Water before I receive my award payment?

To receive the award payment, you must be actively employed with American Water on the date the payment is made. You (or your beneficiary) may be eligible for a prorated award, however, in the event of divestiture, disability, retirement, death or involuntary termination (not for cause or performance) occurring on or after

What is the minimum and maximum that could be paid under the plan (as a percent of target)?

APP award amounts can range from zero, to a maximum of 200 percent.

Will I receive an award if I meet my individual performance goals but the company does not achieve minimum (threshold) financial performance?

No. A predetermined financial threshold for company performance must be met for funding and any award to be provided under the APP.

Attachment D

Reason for leaving the company	Effect on APP award
Resignation	Not eligible for an award.
Retirement	For APP purposes, retirement eligibility is years of age with years of continuous service at the time of termination. If you meet these requirements, have met all of your personal performance goals as determined by management in its sole discretion, and you retire on or after your target award will be prorated to reflect days worked in 2018.
Involuntary separation (due to reorganization, reduction in force)	If you work until at least your target award will be prorated to reflect days worked in 2018.
Involuntary separation (for cause or due to performance)	Not eligible for an award.
Total disability or death	If you work until at least your target award will be prorated to reflect days worked in 2018.
Termination for cause or due to performance	Not eligible for an award.
Termination and rehire within the plan year	If you are rehired by award will be prorated to reflect days worked from ehire date. You must be rehired by o be eligible for APP.

Attachment E

Company performance thresholds, targets and maximums

Strategy	Performance Goal	Threshold (Minimum)	Target	Maximum	Weight
0.5 (0.0 (1)	OSHA Recordable Rate (ORIR)		1.46		7.5%
Safety & People 197	OSHA Recordable Rate (ORIR) OSHA DART rate Customer Satisfaction Survey Drinking Water Quality (# times better than industry avg) hnology & Operational ciency OPERATOR OF THE PROPERTY O		1.12		7.5%
Customer	Customer Satisfaction Survey		1st Quartile		15%
Environmental Leadership			20x		10%
Technology & Operational Efficiency	Operational Efficiency Improvement		34.9%		10%
Growth (2)	Financial/EPS		\$3.22 - 3.32		50%

⁽²⁾ There will be no financial or non-financial payout if EPS falls below 90% of target.





2018 Long Term Performance Plan

ill

This booklet is intended to provide a summary of your American Water Equity Awards. All Equity

Awards grants are subject to the terms and conditions of the American Water Works Company, Inc.

the "Plan") and the

under which they are issued. In the event of any conflict between the terms of your he Plan and this booklet, the terms of the

govern.

The company's policies, procedures and benefits, including (without limitation) those covered in this booklet, as well as wages and all other terms and conditions of employment, are subject to change, revision or deletion by the company at any time.

The discussion of certain Federal income tax effects in this booklet is for illustration only and is not intended to provide tax advice. Please refer to the Internal Revenue Code for a complete statement of all relevant Federal tax provisions. We recommend that holders of American Water Equity consult their tax advisor.

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- 1 An Award Based on American Water's Success
 - Eligibility and the Amount of Your Award
- 2 Managing your 2018 Equity Award
- 3 Restricted Stock Units (RSUs)

Vesting Deferring your RSU Award The Value of your RSUs

4 Performance Stock Units

PSUs Based on Total Shareholder Return (TSR)
PSUs Based on Compounded Earnings Per Share (EPS) growth
Deferring Your Awarded Shares

- 5 What Happens to your LTPP if you leave American Water?
 - **Change of Control**
- 6 Restrictions

For More Information

7 APPENDIX

Attachment A – LTPP Target Award Percentages by Salary Level

Attachment B – 2018 LTPP Comparator Group

Attachment C – Taxation of Equity Awards

- ~ How RSUs are Taxed
- ~ How PSUs are Taxed

Attachment D - Glossary of Terms

Attachment E - 2018 RSU Grant Deferral Form

Attachment F - 2018 PSU Grant Deferral Form

An Award Based on American Water's Success

The Long Term Performance Plan (LTPP) – a key component of your American Water compensation package and myValue Plan – promotes the achievement of the company's long-term, strategic business goals. The equity award includes Restricted Stock Units (RSUs) and a performance-based stock component, which awards Performance Stock Units (PSUs) based on American Water's Total Shareholder Return (TSR) ranking among peer companies, and adjusted compounded Earnings Per Share (EPS) growth. This design aligns the external market and helps keep American Water competitive with our peers in the utilities industry.

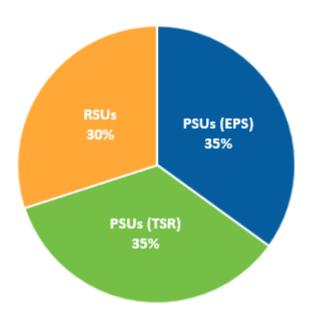
You make a difference. Think about the activities you perform on a day-to-day basis. Your contributions help generate results that lead to success for American Water and rewards for you. As an American Water employee and stockholder, you not only have the ability to influence our day-to-day performance, you also have the opportunity to share in the long term rewards of American Water's success.

Let's work together to make a great company even better.

Eligibility and the Amount of Your Award Grant

Eligibility is based on salary level and your date of hire. Employees in salary on or before the date of grant, which was February 14, 2018, may be eligible to receive an Equity Award.

Your total award grant value is based on a percentage of your base salary. Awards are granted in the form of equity in the company: 30 percent in RSUs, 35 percent in PSUs based on TSR ranking and 35 percent in PSUs based on adjusted compounded EPS growth. Please see APPENDIX – Attachment A for more information on LTPP targets.



Managing your 2018 Equity Award

E*TRADE is the record keeper for your American Water Equity Awards. When you receive an Equity Award grant, an Equity Award account is established on your behalf through E*TRADE. You can manage your account online at www.etrade.com, or by phone at 1-800-838-0908.

Activating your E*TRADE Account

If you received a prior Equity Award or participate in the Employee Stock Purchase Plan (ESPP), you will be able to access the 2018 award using your existing E*TRADE account.

If you do not participate in the ESPP and this is the first year you have received an Equity Award, you will first need to activate your E*TRADE account. You will receive a packet of materials from E*TRADE with instructions on how to activate your account. You can also call E*TRADE with your activation code, and a representative can step you through the activation process.

Once your account is activated, simply go to www.etrade.com (or call 1-800-838-0908) to track vesting, conduct transactions and model the long term value of your awards.

About Restricted Stock Units and Performance Stock Units

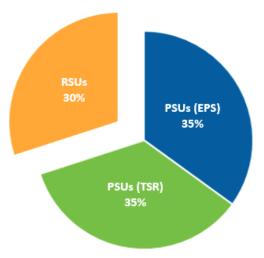
The following sections describe how RSUs and PSUs granted to you on February 14, 2018 vest and are distributed.

Restricted Stock Units (RSUs)

- 30 percent of Equity Award.
- RSUs vest in three equal installments on January 1 of 2019, 2020 and 2021.

Vesting

During the vesting period, you do not actually own the shares, which means you do not have voting rights and you cannot sell or transfer the units. If dividends are paid during the vesting period, those dividends will accrue in a dividend equivalent account held by the company until your units vest. You will then be paid in cash for any accrued dividends at the end of the vesting period.



Upon vesting, you can hold or sell your stock – the choice is yours. You may sell your first installment of RSUs shortly after the vesting date of January 1, 2019, subject to the restrictions listed on page 8. Applicable taxes are withheld in shares. If you choose to sell the shares, you will receive the current market price at the time of sale.

Deferring your RSU Award

You may elect to defer receiving your RSU award (under this grant) until after the scheduled vesting date, provided you make the election by December 31, 2018. You may defer:

- the second and third tranches of your award
- > federal income taxes at the vesting date by making this election to assist you in managing your wealth
- > to supplement your retirement or other personal goals.

Your deferral form (Subsequent Deferral Election Form) is Attachment E at the end of this booklet. If you wish to make a deferral election, please complete the form and forward to Compensation in Voorhees.

You must make your election to defer by December 31, 2018.

The Value of Your RSUs

RSUs offer direct, full-value ownership. In addition, an RSU (when vested) has value regardless of any change in share price. The value of your award changes depending on American Water's stock price.

Example: RSU Vesting

Let's assume you receive a total grant of 300 RSUs. On January 1 of each year, your grant will vest in three equal installments. American Water will withhold shares to cover the tax-withholding obligation if you did not defer.

- 1. You vest in 100 shares of American Water common stock and 35 shares are withheld to cover taxes. 65 shares are released to you, which may be held or sold at the current share market price.
- 2. If you decide to sell your shares and the AWK market price per share at the time of sale is \$95, you would receive \$6,175 (for 65 shares) from the sale of your shares minus any taxes or applicable fees.

Please see APPENDIX – Attachment C for more information on how these awards will be taxed. Consult with your tax advisor regarding your personal tax situation.

Performance Stock Units

- You will receive two separate PSU grants:
 - 35 percent of Equity Award Total Shareholder Return (TSR)
 - > 35 percent of Equity Award Adjusted Compounded Earnings Per Share (EPS) growth
- You earn a right to your PSUs in three equal installments on January 1 of 2019, 2020 and 2021. Shares are awarded based on company performance and paid in 2021.
- Actual awards at the end of the Performance Period may range from 0 percent to 200 percent of target based on company performance.

A PSU gives you the right to receive one share of American Water stock after the end of the three-year performance period.

You earn a right to your PSUs in three equal annual installments (33.3 percent each) on January 1 of 2019, 2020 and 2021. However, your shares are not awarded to you until after the three-year performance period ends on January 1, 2021. The number of shares that are actually awarded depends on company performance against specific measures (see "PSUs Based on Total Shareholder Return (TSR)" and "PSUs Based on Earnings Per Share (EPS)" on pages 5 and 6). In early 2021, company performance will be measured and earned PSUs (if applicable) will be distributed within 70 calendar days of January 1, 2021.

During the performance period, you do not actually own the shares, which means you do not have voting rights and you cannot sell or transfer the units. If dividends are paid during the performance period, those dividends will accrue in a "notional" personal account until the end of the performance period. You will then be paid in cash for any accrued dividends shortly after the end of the performance period based on the number of PSUs earned.

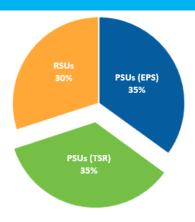
After the end of the three-year performance period, you can hold or sell your shares — the choice is yours. The shares never expire so there is no time limit associated with them. If you choose to sell the shares, you will receive the current market price at the time of sale.

Consult your tax advisor about your tax personal situation.

PSUs Based on Relative Total Shareholder Return (TSR)

35 percent of Equity Award

To determine the final award of shares underlying the PSUs based on Relative Total Shareholder Return (TSR) at the end of the three-year performance period, the company uses American Water's rank relative to the companies in the comparator group (see APPENDIX — Attachment B). TSR is calculated as the change in share price plus dividends paid over the three-year performance period divided by American Water's share price at the beginning of the period. The initial stock price and the ending stock price are determined using the average stock price for the twenty trading days that end on December 31, 2017 and December 31, 2020.



The company's TSR performance is assessed using a percentile ranking approach. The Compensation Committee has final approval on this award at the end of the three-year performance period. The payout factor is as follows:

AN WATER'S TSR R TO COMPATOR GF		PAYOUT FACTOR	

Example: PSU TSR Vesting and Distribution

- Let's assume you receive 300 PSUs on the grant date (February 14, 2018):
 - The PSUs are earned in three installments: 33.3 percent each on January 1 of 2019, 2020 and 2021. They are 100 percent vested as of January 1, 2021.
 - At the end of the three-year performance period, American Water's TSR performance is ranked at the relative to the comparator group, which results in a 130 percent payout or 390 shares.
 - American Water will withhold shares to cover the tax-withholding obligation when shares are awarded at the end of the three-year performance period.

TOTAL PSUs granted in 2018	Number of PSUs vested	Date Earned	TSR Percentile Ranking Relative to Comparator Group at end of three-year performance period	Total Shares awarded at end of three-year performance period
	100	January 1, 2019		
300	100	January 1, 2020		390 (300 x 130%)
	100	January 1, 2021		

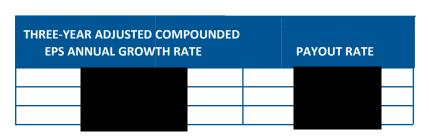
See APPENDIX – Attachment C for the tax treatment when the PSUs are released.

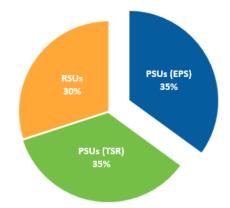
PSUs Based on Adjusted Compounded Earnings Per Share (EPS) growth

35 percent of Equity Award

To determine the final award of shares underlying the PSUs based on adjusted compounded EPS, the company assesses its performance against pre-determined adjusted compounded Earnings Per Share (EPS) Growth goals.

The Compensation Committee of the Board of Directors has final approval on this award at the end of the three-year performance period. The company's internal performance is assessed using the following award scale:





Example: PSU Adjusted Compounded EPS Vesting and Distribution

Let's assume you receive 300 PSUs on the grant date (February 14, 2018):

- The PSUs are earned in three annual installments: 33.3 percent each on January 1 of 2019, 2020 and 2021. They are 100 percent vested as of January 1, 2021.
- At the end of the three-year performance period, American Water's adjusted compounded Earnings Per Share annual growth rate was which results in a payout of 70%.

TOTAL PSUs granted in 2018	Number of PSUs vested	Date Earned	Adjusted Compounded EPS Growth at end of three-year performance period	Total Shares awarded at end of three-year performance period
	100	January 1, 2019		
300	100	January 1, 2020	EPS	210 (300 x 70%)
	100	January 1, 2021		

Deferring Your Awarded Shares

You may elect to defer receiving all of your awarded shares until after the scheduled distribution date, provided you make the election by December 31, 2018. The deferral date must be at least five years from January 1, 2021. You may want to defer federal income taxes at the vesting date by making this election to assist you in managing your wealth. You may defer to supplement your retirement or other personal goals. Your Subsequent Deferral Election Form is located in APPENDIX — Attachment F at the end of this booklet. If you wish to defer, please complete the form and forward to Compensation in Voorhees. You must make your deferral election by December 31, 2018.

What happens to your LTPP if you leave American Water?

The chart below lays out the key termination and retirement provisions of the LTPP. As you can see, the reason for your termination, your age and American Water years of service affect the amount of equity you retain upon leaving the company.

Event	Restricted Stock Units	Performance Stock Units
Involuntary / Voluntary	Own vested shares	Earn units in proportional one-year increments based on years of service from grant — will settle at end of three-year performance period.
Termination	Forfeit unvested units	Forfeit unvested units
of service	Own vested shares	Earn units in proportional one-year increments based on years of service from grant – will settle at end of three-year performance period.
Early Retirement)	Forfeit unvested units	Forfeit unvested units
(Early Retirement) of service (Normal Retirement)	Own vested shares	Earn units in proportional one-year increments based on years of service from grant – will settle at end of three-year performance period.
(Normal Nethericity)	Forfeit unvested units	Forfeit unvested units
Death or Total Disability	Own vested shares	Earn units in proportional one-year increments based on years of service — will settle at end of three-year performance period.
	Forfeit unvested units	Forfeit unvested units

Change in Control

If a Change in Control occurs, as defined by the plan document, while you are an active employee, you

Restrictions

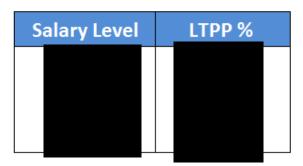
Before trading in the company's securities, you must review the Insider Trading and Prohibited Transactions Policy and the Personal Securities Trading and Preclearance Practice located on the company intranet under policies and practices. In addition, under the Insider Trading and Prohibited Transactions Policy, certain persons (Section 16 Officers and other restricted individuals) are subject to the affirmative obligation to "pre-clear" any proposed purchase or sale of company securities with the Chief SEC Counsel. You will receive notification from Legal if you are subject to the pre-clearance process. If you have any questions about the Insider Trading and Prohibited Transactions Policy and pre-clearance process, please contact

For the company's executives (salary level	all Equity Awards are subject to the company's executive n order to more closely align the interest of our
plan participants with those of our stockholders. Ur	nder the program, our executive officers are required to
	The
Salary Grade	Guideline

beginning with the latter of the effective date of the policy (March 5, 2015) or the date the employee first became subject to the guidelines.



Long Term Performance Plan (LTPP) Target Award Percentages by Salary Level



2018 Long Term Performance Plan (LTPP) Comparator Group

(as of February 14, 2018)



Taxation of Equity Awards

How RSUs are Taxed

You will not be responsible for any taxes when the RSUs are granted. However, you will owe ordinary income tax, payable upon vesting, on the full value of the shares (unless the RSUs are deferred — deferrals will have to pay Social Security and Medicare taxes at the time of vesting). American Water will withhold a portion of your vested shares to cover your Federal (including Social Security and Medicare), state, local and other tax liabilities. See your RSU Grant Agreement for details.

Once you sell the shares, you will owe capital gains tax for any additional share price appreciation between the market price you paid for the shares and the market price on the date of the sale.

How PSUs are Taxed

You will not be responsible for any taxes when the PSUs are granted. However, you will owe ordinary income tax on the full value of the shares at the end of the three-year performance period (unless the PSUs are deferred — deferrals will have to pay Social Security and Medicare taxes at the end of the three-year performance period). American Water will withhold a portion of your earned shares to cover the minimum required withholding for Federal (including Social Security and Medicare), state, local and other tax liabilities. See you on the E*TRADE site (www.etrade.com) for details.

TAX EXAMPLE*

American Water will withhold shares to cover the tax-withholding obligation if you did not defer. For example, if you have 390 vested PSUs, we will calculate the taxes that must be withheld and deduct the number of shares to satisfy the tax withholding requirements. Therefore, you may have 253 shares remaining from your original 390 shares.

Net Earned Shares determined by subtracting taxes on the vested amount:

PSUs: \$ 30,420 (390 shares x \$78.00 share price)

Taxes: – 10,686 (137 shares x \$78.00 share price)

Net: \$ 19,734 (or 253 shares at \$78.00 per share)

253 shares will be posted to your E*TRADE Account. Dividends are calculated based on the full number of shares vested and taxed at this time. Shares calculated using \$78.00 per share price for illustration purposes only.

If you decide to sell your shares and the AWK market price per share at the time of sale is \$95, you would receive \$24,035 (for 253 shares) from the sale of your shares – minus any taxes or applicable fees.

If you hold the shares received, you will owe capital gains tax for any additional share price appreciation between the market price on the date the shares are received and the market price on the date of a future sale.

This tax example also applies to how taxes are calculated on RSUs.

^{*}Please note: Examples are provided for informational purposes only. Consult with your tax advisor to learn more about your tax situation.

GLOSSARY OF TERMS

TERM	DEFINITION
Board	The Board of Directors of American Water Works Company, Inc.
Common Stock	Units of ownership of a corporation.
Compensation Committee	The Executive Development and Compensation Committee of the Board appointed by the Board to administer the Plan.
Early Retirement	Termination of employment or service with the company (other than "for Cause") after the participant has attained age company.
Equity	Awards that are linked to American Water's share price.
Grant	The awarding of a specified number of Restricted Stock Units or Performance Stock Units.
Normal Retirement	Termination of employment or service with the company (other than "for Cause") after the participant has attained company.
Performance period	The three-year period from January 1, 2018 through December 31, 2020.
Restricted Stock Units (RSU)	Restricted Stock Units (RSUs) are "notional" shares of company stock. At the end of the vesting period, RSUs will convert to actual shares of American Water common stock, which means their value will depend on the market value of the stock at the time.
Performance Stock Units (PSU)	Performance Stock Units (PSUs) are "notional" shares of company stock. At the end of the three-year performance period, PSUs will convert to actual shares of American Water common stock based company performance. Their value will depend on the market value of the stock at that time.
	Your American Water Works Company, Inc.
	Your American Water Works Company, Inc.
Market price	The price at which American Water shares trade on the stock market.
Total disability	You are considered to have a "total disability" as determined by the Social Security Administration.
Total Shareholder Return (TSR)	TSR = <u>Dividend Adjusted Ending Stock Price</u> - <u>Dividend Adjusted Initial Stock Price</u> Dividend Adjusted Initial Stock Price
Vesting	Becoming entitled to all or a portion of an Equity Award.
Vesting period	 With respect to Restricted Stock Units (RSUs), the period of time that must elapse before RSUs will convert to shares of American Water common stock. With respect to Performance Stock Units (PSUs), the period of time that must elapse before you have earned the right to the PSUs. The PSUs will not be converted into shares and distributed until the end of the three-year performance period (if earned based on performance).

DATE

TITLE

2018 LONG TERM PERFORMANCE PLAN RESTRICTED STOCK UNIT GRANT SUBSEQUENT DEFERRAL ELECTION FORM

PART A. TIME OF DISTRIBUTION , (the "Participant") hereby irrevocably elect to have all of the Restricted Stock Units, plus corresponding dividend equivalents, (the "Deferred Units") granted to me under the company's 2018 Long Term Performance Plan (the "2018 LTPP") and the American Water Works Company, Inc. that would have been redeemed by American Water Works Company, Inc. on January 1, 2020 and January 1, 2021 (each, a "Redemption Date"), to instead be redeemed on_______, 20_____ (the "Deferred Date"), which is a date than the last Redemption Date. NOTE: To make this deferral election, you must defer all of the Restricted Stock Units that would have vested on a Redemption Date except for those that would vest on the January 1, 2019 Redemption Date, plus corresponding dividend equivalents, and o the first Redemption Date to which this election applies, per Section the election must be made 409A of the Internal Revenue Code. PART B. ACKNOWLEDGMENT I understand and expressly agree that (i) the Deferred Date for the Deferred Units shall be the date I specified in Part A above than the last Redemption Date), and (ii) I will not be entitled to receive (which is a date that is distribution of the Deferred Units on an earlier date, except in the event the Change of Control Date (as defined in the Grant) occurs prior to the Deferred Date. I also understand and expressly agree that this deferral election is irrevocable, is being made to the first Redemption Date subject to this election, and shall not take effect the date on which I make this election. I further understand and agree that the terms and conditions of the Grant and the Plan are hereby incorporated into this form. Lastly, I understand and agree that this deferral election applies to 100% of the Restricted Stock Units, and corresponding dividend equivalents, that would have been redeemed on the January 1, 2020 and January 1, 2021 Redemption Dates under the Grant. **PARTICIPANT SIGNATURE: PARTICIPANT DATE RECEIPT ACKNOWLEDGED:** BY

Please return completed deferral election form to Voorhees Corporate Headquarters, Attn: Corporate Compensation; 1025 Laurel Oak Road, Voorhees, NJ 08043 by December 31, 2018.

DATE

BY

TITLE

2018 LONG TERM PERFORMANCE PLAN PERFORMANCE STOCK UNIT GRANT SUBSEQUENT DEFERRAL ELECTION FORM

PART A. TIME OF DISTRIBUTION __, (the "Participant") hereby irrevocably elect to have all of the Performance Stock Units, plus corresponding dividend equivalents, (the "Deferred Units") that I earn under the company's 2018 Long Term Performance Plan (the "2018 LTPP") under my Performance Stock Unit Grants (collectively, the "Grants") under the American Water Works (the "Plan") that would have been distributed by American Water Works Company, Inc. to me as early as January 1, 2021 (the "Distribution Date"), instead be distributed to me on the deferred date designated below (the "Deferred Date"), which, per Internal Revenue Code Section 409A, must be than the Distribution Date, and this election is to the Distribution Date (to make this deferral election you must defer all of the Performance Stock Units you earn under the 2018 LTPP, plus corresponding dividend equivalents, meaning there is no partial deferral): **Number of Earned Performance Stock Original Distribution Date Deferred Date** Units, and Dividend Equivalents, under (Election Must Be Made (Must be a calendar year that is the Grants to be Further Deferred than the (All Must Be Deferred) the Distribution Date **Original Distribution Date)** 100% January 1, 2021 PART B. ACKNOWLEDGMENT I understand and expressly agree that (i) the Deferred Date for the Deferred Units shall be the date I specified in Part A above than the original Distribution Date), and (ii) I will not be entitled to receive (which is a date that is distribution of the Deferred Units on an earlier date, except in the event the Change of Control Date (as defined in the Grants) occurs prior to the Deferred Date. I also understand and expressly agree that this deferral election is irrevocable, is being made to the original Distribution Date, and shall not take effect date on which I make this election. I further understand and agree that the terms and conditions of the Grants and the Plan are hereby incorporated into this form. Lastly, I understand and agree that this deferral election applies to 100% of the Performance Stock Units, and corresponding dividend equivalents, that I earn under the 2018 LTPP pursuant to the Grants. **PARTICIPANT SIGNATURE:** DATE **PARTICIPANT RECEIPT ACKNOWLEDGED:**

Please return completed deferral election form to Voorhees Corporate Headquarters, Attn: Corporate Compensation; 1025 Laurel Oak Road, Voorhees, NJ 08043 by December 31, 2018.



CONFIDENTIAL INFORMATION REDACTED

Kentucky American Water Company Performance Pay

·																Forecast Ye	ear Targ
				2013 Plan		2014 Plan		2015 Plan		2016 Plan		2017 Plan		2018 Plan (1)		Amount	
ee Cost																	
er Center		Job	Emp Typ	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTP
	5 CORP-Admin & Gen 5 CORP-Admin & Gen	President Large1 State	Salary	\$32,620	\$57,329	\$58,358 11,128	\$55,819	9,080	\$55,509								
	4 CORP-Engineering		Salary NU Hrly			11,120		9,080		4,229		2,924				3,116	
	4 CORP-Engineering		NU Hrly							5,119		2,782				3,110	,
	6 CEN-Field Services		Union							3,119		2,702				1,823	
	1 CORP-Com Relations		Salary	9,586		15,886		15,394		24,814		18,636				18,059	
	5 CORP-Admin & Gen		NU Hrly	3,300		15,000		15,55		5,178		3,888				10,000	
	6 CEN-Field Services		Union							0,2.0		-,				1,823	
	7 CEN-Water Quality		Salary	1,639		3,262		832		4,586		3,321				3,721	
	0 CEN-KY River St		Union	•		,				,		·				1,857	
12020	6 CEN-Field Services		Union													1,823	
12020	6 CEN-Field Services		Union													1,823	
12021	7 CEN-Water Quality		NU Hrly							4,941		2,925					
12011	4 CORP-Engineering		NU Hrly							4,954		3,613				3,501	
12025	0 CEN-KY River St		Union													1,932	
12020	6 CEN-Field Services		Union													1,823	
12020	1 CEN-Production		NU Hrly							4,320		2,539				2,851	
12020	6 CEN-Field Services		Retiree	4,292		7,260											
12020	6 CEN-Field Services		Union													1,854	
	6 CEN-Field Services		NU Hrly							6,249		2,985				3,352	
12011	4 CORP-Engineering		Salary					3,696		5,633		3,845				8,197	
	4 CORP-Engineering		NU Hrly							4,184		2,486					
	3 CEN-Cust Service		Salary	4,372		6,371											
	5 CORP-Admin & Gen		Salary	4,464		6,611		7,175		12,781		8,423				8,987	
	1 CEN-Richmond Road		Union													1,932	
	0 CEN-KY River St		Union													1,746	
	6 CEN-Field Services		NU Hrly							4,132		1,737				2,458	
	1 CEN-Richmond Road		Union							4.040		2 274				1,857	
	3 CEN-Cust Service 6 CEN-Field Services		NU Hrly	6 172		45.020		17.000		4,913		3,271				3,511	
	0 CEN-KY River St		Salary Salary	6,172 4,075		15,829 7,823		17,066 6,384		25,119 12,160		14,971 8,261				16,797 8,805	
	6 CEN-Field Services		Union	4,073		7,623		0,364		12,100		0,201				1,823	
	6 NOR-Field Services		NU Hrly							3,412		260				1,023	
	6 CEN-Field Services		Salary	4,225		7,500		1,848		3,412		200					
	6 CEN-Field Services		Union	4,223		7,500		1,040								1,823	
	1 CEN-Production		NU Hrly							4,316		2,924				3,046	
	6 CEN-Field Services		NU Hrly							4,361		2,653				3,148	
	6 CEN-Field Services		Union							,		,				1,823	
12021	7 CEN-Water Quality		Salary	5,235		8,405				1,281						,	
12011	4 CORP-Engineering		NU Hrly							4,221		2,880				3,077	
12020	6 CEN-Field Services		Union													1,823	
12020	6 CEN-Field Services		Union													1,823	
12025	0 CEN-KY River St		Union													1,940)
	6 CEN-Field Services		Salary							6,967		7,115				7,116	
	5 NOR-Admin & Gen		NU Hrly							2,816		1,987				2,231	
	6 NOR-Field Services		NU Hrly							4,224		2,485				2,810	
	6 CEN-Field Services		Salary									18,360				21,735	
	6 CEN-Field Services		Union													1,823	
	5 CORP-Admin & Gen	VP Operations (Large1)	Salary	39,112	16,612	32,193	16,218		5,596								
	6 CEN-Field Services		Union													1,651	
	4 CORP-Engineering		NU Hrly							3,745		2,575				2,750	
	6 CEN-Field Services		Union					C FCC		12.002		12.107				1,651	
	5 NOR-Admin & Gen		Salary					6,599		12,693		12,197				13,101	
	6 CEN-Field Services 1 CEN-Production		Salary					6,550		9,071		7.055				0.404	
			Salary					7,233		10,018		7,655				8,181	

Kentucky American Water Company Performance Pay

Terrormance Fuy											T		T		Forecast Yea	ar Target
Frankrica Cost	nort Cort		2013 Plan		2014 Plan		2015 F	lan	2016 Plan		2017 Plan		2018 Plan (1)		Amou	nt
Employee Cost Number Center Cost Center Nan	ne Job	Етр Тур	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP
120252 CEN-Pool III WTP		NU Hrly							2,923							
123301 OWNWW-Treatme	nt	NU Hrly							4,889		2,865				8	
123005 NOR-Admin & Gen		NU Hrly							2,652		1,813				2,148	
120252 CEN-Pool III WTP		NU Hrly							4,568		2,714					
120206 CEN-Field Services		Union													1,823	
120206 CEN-Field Services		Union													1,651	
120206 CEN-Field Services		Union													1,823	
120206 CEN-Field Services		Union	0.610		10.000										1,823	
120201 CEN-Production 120201 CEN-Production		Salary Union	9,610		16,968										1,879	
120206 CEN-Field Services		Union													1,651	
120203 CEN-Cust Service		NU Hrly							3,635		2,487				2,668	
120206 CEN-Field Services		Union							3,033		2, 10,				1,739	
120206 CEN-Field Services		NU Hrly							3,387		2,290				2,441	
120201 CEN-Production		NU Hrly							4,625		2,885				548	
120206 CEN-Field Services		Union													1,823	
120206 CEN-Field Services		Salary									13,963				14,911	
120206 CEN-Field Services		Union													1,651	
120114 CORP-Engineering		Salary		1,091												
120252 CEN-Pool III WTP		NU Hrly							9,412							
120121 CORP-Com Relation	ns	NU Hrly							3,761		2,969				2,884	
120206 CEN-Field Services		Union													1,739	
120206 CEN-Field Services		Union													1,739	
123001 NOR-Production		NU Hrly							4,945		2,939				2,317	
120201 CEN-Production		Salary	4,790		9,485		9,499		24,393		14,106				14,985	
120252 CEN-Pool III WTP 120206 CEN-Field Services		Salary	3,771 18,032													
120206 CEN-Field Services		Salary NU Hrly	10,032						4,363		2,201				2,623	
120206 CEN-Field Services		NU Hrly							3,216		2,201				2,023	
120203 CEN-Cust Service		NU Hrly							3,628							
120203 CEN-Cust Service		NU Hrly							3,142		1,958				2,319	
120206 CEN-Field Services		Union							ŕ		,				1,651	
120203 CEN-Cust Service		NU Hrly							2,964		1,661				2,349	
120203 CEN-Cust Service		Salary	4,157		7,118		7,500		11,541							
120105 CORP-Admin & Ger	N VP Operations (Large 2)	Salary					27,940		44,820	30,378	32,922	11,056		12,603	32,209	16,105
120251 CEN-Richmond Roa	ad	Union													1,857	
120206 CEN-Field Services		Union													1,782	
120206 CEN-Field Services		Union													1,739	
120206 CEN-Field Services		Union													1,823	
120252 CEN-Pool III WTP		NU Hrly							5,291		3,018				3,214	
120206 CEN-Field Services		Union					2.002		0.442		F 0.CF				1,739	
120121 CORP-Com Relation 120206 CEN-Field Services	ns	Salary					2,893		9,143		5,965				6,709	
120206 CEN-Field Services 120206 CEN-Field Services		Union Union													1,739 1,823	
120250 CEN-Pield Services 120252 CEN-Pool III WTP		NU Hrly							5,546		2,727				1,023	
123006 NOR-Field Services		NU Hrly							4,491		2,584				2,864	
120250 CEN-KY River St		Union							.,		-,				1,819	
120252 CEN-Pool III WTP		NU Hrly							3,954		2,787				2,758	
107005 THT-Admin & Gen		Salary					13,367									
120114 CORP-Engineering		Salary	4,904		7,328		7,205									
120252 CEN-Pool III WTP		NU Hrly							6,283		3,022				3,078	
120201 CEN-Production		Union													1,879	
120206 CEN-Field Services		Union													1,740	
120114 CORP-Engineering		Salary	1,252		2,583		2,605		10,846		7,406				7,450	
123005 NOR-Admin & Gen		Salary	3,616													

CONFIDENTIAL INFORMATION REDACTED

Kentucky American Water Company Performance Pay

Performance	Pay			_														
																	Forecast Ye	ar Target
				L	2013 I	Plan	2014 F	Plan	2015 P	lan	2016 F	Plan	2017	7 Plan	2018	Plan (1)	Amou	unt
Employee	Cost			_														
Number	Center	Cost Center Name	Job	Emp Typ	APP	LTPP	APP	LTPP	APP	LTPP								
	20114	CORP-Engineering		NU Hrly													2,998	
		CORP-Engineering		Salary	7,980		14,642		13,547		22,937		14,986	6			15,873	
	20206	CEN-Field Services		NU Hrly													2,923	
	20206	CEN-Field Services		Union													1,739	
	20251	CEN-Richmond Road		Union													1,940	
	20216	CEN-Maint Services		NU Hrly													3,245	
	20217	CEN-Water Quality		Salary			2,130		2,575		3,943		2,608	8			2,927	
	20203	CEN-Cust Service		Salary									9,189	9			8,937	
	20251	CEN-Richmond Road		Union													1,932	
	20217	CEN-Water Quality		Salary									12,789	9			14,071	
	20217	CEN-Water Quality		Salary													6,322	
	20105	CORP-Admin & Gen		Salary					8,160		20,941		12,716	6			14,258	
	20206	CEN-Field Services		Union													1,651	
		CEN-Field Services		Union													1,332	
	20217	CEN-Water Quality		Salary							3,050		2,356	6			2,647	
	20206	CEN-Field Services		Salary													7,279	
		NOR-Field Services		Salary					6,394		10,464		5,75	7			7,494	
		CEN-Richmond Road		Union					-,		-,		-, -				1,830	
		CEN-Pool III WTP		NU Hrly							4,788		2,57	4			3,038	
		CEN-Richmond Road		Salary							4,806		6,93				7,637	
		CEN-Field Services		Union							,		-,				1,332	
		CEN-Field Services		Union													1,471	
		CEN-Field Services		Union													1,651	
		CEN-KY River St		Union													1,541	
		CEN-Richmond Road		Union													1,965	
	20105	CORP-Admin & Gen		NU Hrly									2,383	3			3,207	
		CEN-KY River St		Union									,				1,764	
		CEN-Production		Union													1,963	
		CEN-Field Services		Union													1,332	
		CORP-Admin & Gen		Salary							13,164		20,114	4			25,160	
		NOR-Field Services		NU Hrly									1,96				2,577	
		CEN-KY River St		Union									,				1,965	
		CEN-Field Services		Union													1,262	
		CORP-Engineering		NU Hrly									2,53	1			2,921	
		CEN-Production		NU Hrly									2,88				3,840	
		CEN-Production		Union													1,963	
		CORP-Engineering		Salary									6,089	9			7,786	
		CEN-Engineering		NU Hrly									.,				1,946	
		CORP-Engineering		NU Hrly									1,62	7			2,921	
		CEN-Field Services		Union									,				1,651	
		CEN-Field Services		Union													1,739	
		CEN-Cust Service		NU Hrly													2,303	
		ERC - Field Services		NU Hrly													2,216	
		ERC - Field Services		NU Hrly													2,784	
		CEN-Field Services		Union													1,211	
		CEN-Cust Service		NU Hrly													2,303	
		CEN-Pool III WTP		NU Hrly													2,963	
		CEN-Pool III WTP		NU Hrly													3,125	
		CEN-Field Services		Union													1,113	
		CEN-Field Services		Union													1,113	
		CEN-Field Services		Union													1,332	
		CEN-Field Services		Union													1,113	
		CEN-Field Services		Union													1,113	
		CEN-Field Services		Union													1,113	
		CEN-Pool III WTP		Salary													7,488	
																	,,.50	
	_																	

CONFIDENTIAL INFORMATION REDACTED

Kentucky American Water Company Performance Pay

					2013	Plan	2014	Plan	2015	Plan	2016	Plan	2017	Plan	2018 F	Plan (1)	Forecast Ye Amou	_
Employee	Cost				2015		2011	· iuii	2010		2010		2017		20101	1011 (2)	711100	
Number	Center	Cost Center Name	Job	Emp Typ	APP	LTPP	APP	LTPP	APP	LTPP								
	120252	CEN-Pool III WTP		NU Hrly													3,125	
	120206	CEN-Field Services		Union													1,113	
	120206	CEN-Field Services		Union													1,113	
	120114	CORP-Engineering		NU Hrly													3,428	
	120206	CEN-Field Services		Union													1,262	
	120206	CEN-Field Services		Union													1,262	
	120206	CEN-Field Services		Union													1,262	
	120206	CEN-Field Services		Union													1,262	
	120252	CEN-Pool III WTP		NU Hrly													3,327	
	120251	CEN-Richmond Road		Union													1,940	
	120201	CEN-Production		Union													1,113	
	123006	NOR-Field Services		NU Hrly													2,884	
	120114	CORP-Engineering		NU Hrly													3,327	
	Acquisitio	on - N.Middletown		NU Hrly													2,846	
Total	•				\$173,906	\$75,032	\$240,880	\$72,037	\$183,541	\$61,105	\$472,949	\$30,378	\$370,485	\$11,056	\$0	\$12,603	\$577,022	\$16,105

Note: APP for a calender year is paid in March of the following year, for example the 2013 APP was paid in March of 2014.

^{(1): 2018} APP payment is made in March 2019. LTPP is accrued through the year. 2018 LTPP showing is the balance accrued as of September 2018.

Kentucky American Water Company Performance Pay History KAW_R_PSCDR1_NUM033

			2013 Plan	2014 Plan	2015 Plan	2016 Plan	2017 Plan	2018 (2)
Actu	ual	APP	173,906	240,880	183,541	472,949	370,485	-
		LTPP	75,032	72,037	61,105	30,378	11,056	-
	Total	Performance Pay	248,938	312,917	244,646	503,327	381,541	-
Bud	lget	APP	275,132	268,586	379,861	267,647	345,798	477,257
		LTPP	69,012	106,227	72,655	74,663	14,686	15,274
	Total	Performance Pay	344,144	374,813	452,516	342,310	360,484	492,531
		Variance	(95,206)	(61,897)	(207,870)	161,017	21,057	
		Variance	-28%	-17%	-46%	47%	6%	
		Explanation #	1	2	3	4	5	

Note: (1): APP for a calender year is paid in March of the following year, for example the 2013 APP was paid in March of 2014.

(2): Schedule will be updated when the 2018 APP payment is made in March 2019.

Explanations:

- 1 2013 Actual Performance Pay was less than Budget due to open positions and the company's performance being below targeted levels.
- 2 2014 Actual Performance Pay was less than Budget due to open positions.
- 2015 Actual Performance Pay was less than Budget due to open
 positions, employees being re-positioned within the organization, and the budget including APP for hourly employees while payment to those employees was not initiated until the 2016 plan year.
- The 2016 APP was offered to non-union hourly personnel for the first time and the company performed above its targets for the year.
- 5 2017 Actual Performance Pay was comparable to budget.

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

Witness: James S. Pellock

- **34.** a. Provide complete details of each early retirement plan and employee-reduction program that Kentucky-American or American Water intends to offer to its employees during the base period and the forecasted test period.
 - b. For each program listed above, provide all cost-benefit analyses or studies upon which the program is based.

Response:

Not applicable.

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

Witness: Melissa L. Schwarzell

35. Provide a detailed description of each Other Post-retirement Employee Benefits (OPEB) package that Kentucky-American or American Water provides to Kentucky-American employees.

Response:

American Water offers eligible employees the opportunity to maintain their health care coverage and take advantage of their group rates under the provisions of the current group health insurance policy.

Effective January 1, 2017, American Water partnered with Willis Towers Watson's VIABenefits to assist certain non-union retirees with the process of obtaining Medicare supplemental coverage through the exchange. VIABenefits is able to give access to a wider selection of healthcare plans, which may include lower-cost options and better coverage than our retiree medical plan.

Non-Union Pre-65

For non-union employees hired before January 1, 2002, American Water offers medical and dental coverage. Plan design and contribution costs are subject to change in the future. There are, however, no changes in eligibility rules at this time. For active non-union employees who came to American Water through an acquisition and who had retiree medical benefits at the time of the acquisition, there will be no change to their eligibility for retiree medical benefits. For all other active non-union employees whose benefit package did not include retiree medical coverage, there is no change to their eligibility.

Union Pre-65

If the benefit package included standard retiree medical benefits, they will continue to be offered retiree medical and dental coverage. The eligibility age to begin receiving retiree medical is either (a) 55 years of age with at least 20 years of service or (b) age 65. For active union employees who came to American Water through an acquisition and who had retiree medical benefits at the time of the acquisition, there will be no change to their eligibility for retiree medical benefits.

Post 65 Coverage Union and Non Union

At age 65, Medicare will become primary coverage and the American Water Group Insurance will become supplemental coverage. Until age 65, American Water Group Insurance will remain the primary coverage unless they are in a certain NonUnion group transitioning to VIABenefits. This replaces the Medicare supplemental plan with a

Health Reimbursement Arrangement (HRA) to allow participants to purchase individual exchange coverage.

Eligible union and non-union employees (age 55 or older with 10 years of service at retirement) have retiree life insurance in the amount of \$20,000 and \$10,000, respectively.

Please also see the Company's response to question 36, for information about cost caps in place for Pre-65 Coverage.

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

Witness: Melissa L. Schwarzell

- **36.** a. Provide a copy of the most recent actuarial study that was performed to calculate Kentucky-American's annual accrual of pension costs and OPEB costs for accounting purposes.
 - b. Provide the analysis used to determine the pension costs and OPEB costs that are included in the forecasted test year. This analysis should clearly state all assumptions used in the analysis.
 - c. Explain any differences in the assumptions used in the actuarial study provided in response to Item 36.a. and the assumptions used in the analysis provided in response to Item 36.b.
 - d. Provide a summary of all changes that have been made to Kentucky-American's pension plans and OPEB plans during the previous ten years that were intended to mitigate their costs.
 - e. State and explain all future changes that are anticipated to Kentucky-American's current pension plans an OPEB plans that are intended to mitigate their future costs.

Response:

- a. Please refer to confidential attachment, which is being provided pursuant to a Petition for Confidential Treatment.
- b. Please refer to Workpaper 3-1a and 3-1c for the assumptions and methodologies used to calculate forecasted test year.
- c. Please refer to confidential attachment on page 107 for the updated assumption used to calculated the OPEB forecasted test year.
- d. A summary of the changes made over the last ten years intended to mitigate future cost is shown below:
 - Pension
 - Offering of lump sum payments in lieu of further benefits to certain participants
 - o Closure of the plan for certain employees
 - OPEB

- o Pre-65 Coverage: Place a limit (or "cap") on future employer costs reflecting 2018 cost levels. Plan costs in excess of the cap are passed on to participants in the form of higher retiree contributions.
- o Pre-65 Bridge Supplement benefit will be available for union early retirees to alleviate the effect of the cap through the earlier of age 65 and the year 2023; this provides a temporary annual supplement of up to \$900 single/\$1,800 family until the earlier of age 65 or December 31, 2023.
- Post-65 Coverage: Replace current Medicare supplemental plan with a Health Reimbursement Arrangement (HRA) set to allow participants to purchase individual exchange coverage.
- e. Some of the changes to OPEB described in section d take effect in 2019.

ATTACHMENT TO KAW_R_PSCDR1_NUM036_121218 FILED UNDER SEAL PURSUANT TO THE PETITION FOR CONFIDENTIAL TREATMENT FILED ON DECEMBER 12, 2018

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

Witness: James S. Pellock

- 37. Provide the information requested in Schedule 37 for Kentucky-American's jurisdictional operations, for yearly salary and benefit information for each corporate officer and as a group in total by category of Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly for the years 2013 through 2017, the base period and the forecasted period (in gross dollars-not hourly or monthly rates). An Excel spreadsheet version of Schedule 38 will be provided to Kentucky-American, with a copy to all parties of record by electronic mail.
 - a. Regular salary or pay.
 - b. Overtime pay.
 - c. Excess vacation payout.
 - d. Standby/Dispatch pay.
 - e. Bonus and incentive pay.
 - f. Any other forms of incentives (may include stock options or forms of deferred compensation).
 - g. Other amounts paid and reported on the employees' W-2 (specify).
 - h. Healthcare benefit cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - i. Dental benefits cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - j. Vision benefits cost for employees.
 - (1) Amount paid by the employer.

- (2) Amount paid by the employee.
- k. Life insurance cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
- 1. Accidental death and disability benefits.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
- m. Defined Contribution -401(k) or similar plan cost for employees. Provide the amount paid by employer.
- n. Defined Benefit Retirement cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
- o. Cost of any other benefit available to an employee (specify).

Response:

a-m&o. Please refer to the attachment.

n. Please see below for Pension and OPEBs. The eligible employees do not pay any amount for the Pension and OPEBS.

GL Account	2013	2014	2015	2016	2017	Base Year	Forecast Year
50510000 Pension	\$731,471	\$324,816	\$665,382	\$341,606	\$164,711	\$627,714	\$554,118
50510100 (Penson Cap)	(164,691)	(72,849)	(152,836)	(129,270)	(56,433)	(188,553)	(154,599)
Grand Total	\$566,780	\$251,967	\$512,546	\$212,336	\$108,278	\$439,161	\$399,519
GL Account	2013	2014	2015	2016	2017	Base Year	Forecast Year
50610000 OPEBS	\$1,043,718	\$314,451	\$762,924	\$876,434	\$956,829	\$169,677	\$102,681
50610100 (OPEBS CAP)	(224,439)	(68,258)	(163,205)	(228,341)	(254,162)	(55,076)	(28,648)
Grand Total	\$819,279	\$246,193	\$599,719	\$648,092	\$702,667	\$114,601	\$74,033

Kentucky-American Schedule 37

Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Salary and Benefit Data by Employee

Year Forecasted Period

									Health B	enefits	Dental //	ision Benefits
Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
Nick Rowe	President	\$226,554	\$0	\$0	\$0	\$192,571	\$0	\$419,125	\$8,170	\$1,512	\$491	\$99
Kevin Rogers	VP-Operations	161,047				48,314		209,361	18,621	3,286	1,091	207
Total Corporate Officers		387,601	-	-	-	240,885	-	628,486	26,791	4,798	1,582	306
Jurisdictional Amount		387,601	-	-	-	240,885	-	628,486	26,791	4,798	1,582	306
Directors												
Total Amount		125,802	-	-	-	25,160	-	150,962	14,631	2,582	857	163
Jurisdictional Amount		125,802	-	-	-	25,160	-	150,962	14,631	2,582	857	163
Managers												
Total Amount		760,055	-	-	-	107,331	-	867,386	121,354	20,836	7,092	1,348
Jurisdictional Amount		760,055	-	-	-	107,331	-	867,386	121,354	20,836	7,092	1,348
Supervisors												
Total Amount		991,307				114,068		1,105,375	164,396	29,012	9,079	1,725
Jurisdictional Amount		991,307	-	-	-	114,068	-	1,105,375	164,396	29,012	9,079	1,725
Exempt / Salary												
Total Amount		440,779	-	-	-	40,074	-	480,853	78,729	13,893	4,676	888
Jurisdictional Amount		440,779	-	-	-	40,074	-	480,853	78,729	13,893	4,676	888
Non-Exempts / Non-Union H	ourly											
Total Amount		2,646,352	197,370	-	-	132,318	-	2,976,040	605,555	106,852	33,237	6,316
Jurisdictional Amount		2,646,352	197,370	-	-	132,318	-	2,976,040	605,555	106,852	33,237	6,316
Union												
Total Amount		4,196,100	494,105	-	-	125,862	-	4,816,067	1,220,688	202,648	57,683	11,135
Jurisdictional Amount		4,196,100	494,105	-	-	125,862	-	4,816,067	1,220,688	202,648	57,683	11,135
Totals for All Categories												
Total Amount		\$9,547,996	\$691,475	\$0	\$0	\$785,698	\$0	\$11,025,169	\$2,232,144	\$380,621	\$114,206	\$21,881
Total Jurisdictional Amount		\$9,547,996	\$691,475	\$0	\$0	\$785,698	\$0	\$11,025,169	\$2,232,144	\$380,621	\$114,206	\$21,881
rotal sarisulctional Amount	1	72,341,330	JUJ1,473	ŞÜ	ŞÜ	\$105,050	Ú	711,023,109	72,232,144	3300,021	¥11 4 ,200	221,001

Kentucky-American

Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358 Salary and Benefit Data by Employee

		LTD	/STD	Life In:	surance	AD	0&D	40	D1K	ES	SPP	Defined Co		VE	EBA	Other Wage,	То	tals
Employee Name	Title	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Salary, Benefit	Kentucky American	Employee
Corporate Officers																		
Nick Rowe	President	\$371		\$225		\$1		\$5,664	\$12,878	\$1,789	\$17,886	\$0		\$0		\$0	\$16,711	\$32,375
Kevin Rogers	VP-Operations	448		413	-	48	-	7,730	9,663			8,455	-	1	-	448	37,254	13,156
Total Corporate Officers		819	-	638	-	49		13,394	22,541	1,789	17,886	8,455	-	1	-	448	53,965	45,531
Jurisdictional Amount		819	-	638	-	49	-	13,394	22,541	1,789	17,886	8,455	-	-	-	448	53,965	45,531
Directors																		
Total Amount		360	-	390	-	45	-	6,038	9,058			6,605	-	-	-	360	29,286	11,803
Jurisdictional Amount		360	-	390	-	45	-	6,038	9,058			6,605	-	-	-	360	29,286	11,803
Managers																		
Total Amount		2,261	-	2,359	-	274	-	26,881	81,589	3,879	25,860	23,159	-	1	-	2,261	189,520	129,633
Jurisdictional Amount		2,261	-	2,359	-	274	-	26,881	81,589	3,879	25,860	23,159	-		-	2,261	189,520	129,633
Supervisors																		
Total Amount		3,019	-	3,082	-	358		28,910	56,359	1,649	10,993	37,806	-	1	-	3,019	251,318	98,089
Jurisdictional Amount		3,019	-	3,082	-	358	-	28,910	56,359	1,649	10,993	37,806	-	-	-	3,019	251,318	98,089
Exempt / Salary																		
Total Amount		1,371	-	1,368	-	159	-	14,658	44,454	1,104	7,360	14,930	-	-	-	1,371	118,366	66,595
Jurisdictional Amount		1,371	-	1,368	-	159	-	14,658	44,454	1,104	7,360	14,930	-	-	-	1,371	118,366	66,595
Non-Exempts / Non-Union H	lourly																	
Total Amount		8,678	-	8,241	-	959	-	90,249	201,117	3,595	23,967	100,183	-	-	-	8,678	859,375	338,252
Jurisdictional Amount		8,678	-	8,241	-	959	-	90,249	201,117	3,595	23,967	100,183	-	-	-	8,678	859,375	338,252
Union																		
Total Amount		3,420	-	10,879	-	152	-	131,705	221,670	7,322	48,813	170,384	-	33,594	-	3,419	1,639,246	484,267
Jurisdictional Amount		3,420	-	10,879	-	152	-	131,705	221,670	7,322	48,813	170,384	-	33,594	-	3,419	1,639,246	484,267
Totals for All Categories																		
Total Amount		\$19,928	\$0	\$26,957	\$0	\$1,996	\$0	\$311,835	\$636,788	\$19,338	\$134,879	\$361,522	\$0	\$33,594	\$0		+ 0,- 1-,010	\$ 1,174,169
Total Jurisdictional Amount		\$19,928	\$0	\$26,957	\$0	\$1,996	\$0	\$311,835	\$636,788	\$19,338	\$134,879	\$361,522	\$0	\$33,594	\$0	\$19,556	\$ 3,141,076	\$ 1,174,169

Kentucky-American Schedule 37
Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Base Period Actual 3/1/18 thru 8/8/18 *Continue to update

Salary and Benefit Data by Err Actual 3/1/18 thru 8/8/18

Year

									Health B	enefits	Dental/\	ision Benefits
Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
Nick Rowe	President	\$117,329	\$0	\$0	\$0	\$0	\$0	\$117,329	\$4,342	\$877	\$270	\$56
Kevin Rogers	VP-Operations	82,994						82,994	8,349	1,677	517	110
Total Corporate Officers		200,323	-	-	-	-	-	200,323	12,691	2,554	787	166
Jurisdictional Amount		200,323	-	-	-	-	-	200,323	12,691	2,554	787	166
Directors												
Total Amount		64,934	-					64,934	6,558	1,320	408	84
Jurisdictional Amount		64,934	-					64,934	6,558	1,320	408	84
Managers												
Total Amount		391,293						391,293	54,274	10,646	3,363	711
Jurisdictional Amount		391,293						391,293	54,274	10,646	3,363	711
Supervisors												
Total Amount		453,943						453,943	64,386	13,094	3,713	769
Jurisdictional Amount		453,943						453,943	64,386	13,094	3,713	769
Exempt / Salary												
Total Amount		225,401						225,401	35,778	7,193	2,221	465
Jurisdictional Amount		225,401						225,401	35,778	7,193	2,221	465
Non-Exempts / Non-Union H	lourly											
Total Amount		1,234,722	145,911	1,322				1,381,955	271,332	54,779	16,703	3,507
Jurisdictional Amount		1,234,722	145,911	1,322				1,381,955	271,332	54,779	16,703	3,507
Union	+	+										
Total Amount		1,930,111	530,245		84			2,460,440	458,705	85,383	22,295	5,037
Jurisdictional Amount		1,930,111	530,245		84			2,460,440	458,705	85,383	22,295	5,037
Totals for All Categories												
Total Amount		\$4,500,727	\$676,156	\$1,322	\$84	\$0	\$0	\$5,178,289	\$903,724	\$174,969	\$49,490	\$10,739
Total Jurisdictional Amount		\$4,500,727	\$676,156	\$1,322	\$84	\$0	\$0	\$5,178,289	\$903,724	\$174,969	\$49,490	\$10,739

Kentucky-American Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Salary and Benefit Data by Err Actual 3/1/18 thru 8/8/18

		LTD	/STD	Life In:	surance	Αſ	0&D	40)1K	ES	SPP	Defined Co	ontibution	VE	BA	Other	То	tals
Employee Name	Title															Wage,		
		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Salary,	Kentucky	
		American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	Benefit	American	Employee
Corporate Officers																		
Nick Rowe	President	\$252		\$155		\$0		\$2,720	\$9,276	\$1,036	\$10,361	\$0		\$0			\$8,775	\$20,570
Kevin Rogers	VP-Operations	231		234		-		2,657	3,455			4,121	-				16,109	5,242
Total Corporate Officers		483	-	389	-	-	-	5,377	12,731	1,036	10,361	4,121	-	-	-	-	24,884	25,812
Jurisdictional Amount		483	-	389	-	-	-	5,377	12,731	1,036	10,361	4,121	-	-	-	-	24,884	25,812
Directors																		
Total Amount		188		213				3,258	5,103			3,221	-				13,846	6,507
Jurisdictional Amount		188	-	213	-	-	-	3,258	5,103	-	-	3,221	-	-	-	-	13,846	6,507
Managers																		
Total Amount		1,211		1,290				13,251	42,841	1,062	10,618	11,355	-				85,806	64,816
Jurisdictional Amount		1,211	-	1,290	-	-	-	13,251	42,841	1,062	10,618	11,355	-	-	-	-	85,806	64,816
Supervisors	+																	
Total Amount		1,467		1,515				13,474	28,934	529	5,291	15,974	-				101,058	48,088
Jurisdictional Amount		1,467	-	1,515	-	-	-	13,474	28,934	529	5,291	15,974	-	-	-	-	101,058	48,088
Exempt / Salary																		
Total Amount		756		756				6,884	21,790	321	3,209	7,433	-				54,149	32,658
Jurisdictional Amount		756	-	756	-	-	-	6,884	21,790	321	3,209	7,433	-	-	-	-	54,149	32,658
Non-Exempts / Non-Union H	Hourly																	
Total Amount		4,562		4,281		1		39,471	116,539	1,513	15,125	41,497	-				379,360	189,950
Jurisdictional Amount		4,562	-	4,281	-	1	-	39,471	116,539	1,513	15,125	41,497	-	-	-	-	379,360	189,950
Union		-																
Total Amount		2,205		4,590		79		47,541	121.614	1,965	19.648	69.057	-	11,755	-		618.193	231,682
Jurisdictional Amount		2,205	-	4,590	-	79	-	47,541	121,614	1,965	19,648	69,057	-	11,755	-	-	618,193	231,682
Totals for All Categories																		
Total Amount		\$10,872	\$0	\$13,034	\$0	\$80	\$0	\$129,256	\$349,553	\$6,426	\$64,252	\$152,657	\$0	\$11,755	\$0		\$ 1,277,295	\$ 599,514
Total Jurisdictional Amount		\$10,872	\$0	\$13,034	\$0	\$80	\$0	\$129,256	\$349,553	\$6,426	\$64,252	\$152,657	\$0	\$11,755	\$0	\$0	\$ 1,277,295	\$ 599,514

Kentucky-American Schedule 37
Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Salary and Benefit Data by Employee Year 2017

						Bonus and			Health B	enefits	Dental/V	ision Benefits
Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Kentucky		Kentucky	
						incentive			American	Employee	American	Employee
Corporate Officers												
Nick Rowe	President	\$218,499	\$0	\$0	\$0	\$110,013	\$0	\$328,512	\$11,441	\$2,117	\$687	\$139
Kevin Rogers	VP-Operations	148,326	-	-	-	43,978	-	192,304	16,892	3,099	1,016	204
Total Corporate Officers		366,825	-	-	-	153,991	-	520,816	28,333	5,216	1,703	343
Jurisdictional Amount		366,825	-	-	-	153,991	-	520,816	28,333	5,216	1,703	343
Directors												
Total Amount		117,778	-	-	-	20,114	-	137,892	13,268	2,440	803	156
Jurisdictional Amount		117,778	-	-	-	20,114	-	137,892	13,268	2,440	803	156
Managers	1											
Total Amount		597,936	-	-	-	98,525	-	696,461	95,125	16,996	5,724	1,133
Jurisdictional Amount		597,936	-	-	-	98,525	-	696,461	95,125	16,996	5,724	1,133
Supervisors												
Total Amount		798,292	-	15,532	-	97,817	-	911,641	132,463	24,773	7,309	1,486
Jurisdictional Amount		798,292	-	15,532	-	97,817	-	911,641	132,463	24,773	7,309	1,486
Exempt / Salary	1											
Total Amount		411,552	-	-	-	36,132	-	447,684	68,495	12,527	4,129	814
Jurisdictional Amount		411,552	-	-	-	36,132	-	447,684	68,495	12,527	4,129	814
Non-Exempts / Non-Union H	lourly											
Total Amount		2,175,675	222,907	-	473	245,934	-	2,644,989	544,143	100,087	33,790	6,730
Jurisdictional Amount		2,175,675	222,907	-	473	245,934	-	2,644,989	544,143	100,087	33,790	6,730
Union												
Total Amount		3,416,829	681,503	1,014	5,566		-	4,104,912	818,609	147,708	42,002	8,953
Jurisdictional Amount		3,416,829	681,503	1,014	5,566	-	-	4,104,912	818,609	147,708	42,002	8,953
Totals for All Categories												
Total Amount		\$7,884,887	\$904,410	\$16,546	\$6,039	\$652,513	\$0	\$9,464,395	\$1,700,437	\$309,747	\$95,460	\$19,614
Total Jurisdictional Amount		\$7,884,887	\$904,410	\$16,546	\$6,039	\$652,513	\$0	\$9,464,395	\$1,700,437	\$309,747	\$95,460	\$19,614

Kentucky-American Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358 Salary and Benefit Data by Employee

Corporate Officers			LTD	/STD	Life Ins	surance	AD	0&D	40)1K	ES	SPP	Defined Co	ontibution	VE	BA	Other	To	itals
Corporate Officers	Employee Name	Title	Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Wage,	Kentucky	•
Net Rowe President \$519 \$0 \$315 \$0 \$1 \$0 \$0 \$333 \$514.420 \$317.25 \$17.250 \$0 \$0 \$0 \$50 \$35.86.21 \$35 \$6.00 \$0 \$0 \$0 \$2.00 \$0 \$2.00 \$0 \$0 \$2.00 \$0 \$0 \$0 \$2.00 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	Salary,	American	Employee
Sevin Rogers 44.1 460 (0) 2.570 2.563	Corporate Officers																		
Total Corporate Officers 960 - 775 - 1 - 6,503 1,4,983 1,725 17,250 7,799 47,799 3 3 1,975 17,000 17,000 1 1 - 6,503 14,983 1,725 17,250 7,799 47,799 3 3 1,975 17,000 17,000 1 1 - 6,503 14,983 1,725 17,250 7,799 47,799 3 3 1,975 17,000 17,000 1 1 - 6,503 14,983 1,725 17,250 7,799 47,799 3 3 1,975 17,000 1 1 - 6,503 14,983 1,725 17,250 7,799 47,799 3 3 1,975 17,000 1 1 - 6,503 14,983 1,725 17,250 7,799 47,799 3 3 1,975 17,000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Nick Rowe	President	\$519	\$0	\$315	\$0	\$1	\$0	\$3,933	\$12,420	\$1,725	\$17,250	\$0		\$0		\$0	\$18,621	\$31,926
Directors	Kevin Rogers	VP-Operations	441		460		(0)		2,570	2,563	-	-	7,799	-				29,178	5,866
Directors	Total Corporate Officers		960	-	775	-	1	-	6,503	14,983	1,725	17,250	7,799	-	-	-	-	47,799	37,792
Total Amount	Jurisdictional Amount		960	-	775	-	1	-	6,503	14,983	1,725	17,250	7,799	-	-	-	-	47,799	37,792
Supervisors	Directors																		
Managers Total Amount 1,966 2,067 1,11 2,1,749 1,1966 1,966 2,067 1,11 2,1,749 1,1966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,966 1,967 1,966 1,966 1,966 1,967 1,966 1,967 1,966 1,967 1,966 1,967 1,966 1,967 1,966 1,966 1,968 1,614 1,614 1,614 1,614 1,7638 1 1,614 1,614 1,7638 1 1,614 1,7638 1 1,614 1,7638 1 1,614 1,7638 1 1,614 1,7638 1 1,614 1,7638 1 1,737 1,748 1 1 1,748 1 1 1,748 1 1 1,748 1 1 1,748 1 1 1,748 1 1 1,748 1 1 1,748 1 1	Total Amount		363		408		(0)		5,063	7,321		-	6,188	-				26,092	9,916
Total Amount 1,966 2,067 (11) 21,749 61,498 1,614 16,140 17,638 - 145,882 9 147,996 1,498 1,614 16,140 17,638 - 145,882 9 147,896 1,498 1,614 16,140 17,638 - 145,882 9 147,896 1,498 1,614 16,140 17,638 - 145,882 9 145,882 9 145,882 1,498 1,614 16,140 17,638 - 145,882 9 145,882 9 145,882 1,498	Jurisdictional Amount		363	-	408	-	(0)	-	5,063	7,321	-	-	6,188	-	-	-	-	26,092	9,916
Supervisors 1,966 - 2,067 - 1 1 - 21,749 61,498 1,614 16,140 17,638 - 145,882 9																			
Supervisors	Total Amount						(1)		21,749	61,498		16,140		-				145,882	95,767
Total Amount	Jurisdictional Amount		1,966	-	2,067	-	(1)	-	21,749	61,498	1,614	16,140	17,638	-	-	-	-	145,882	95,767
Jurisdictional Amount	Supervisors																		
Exempt / Salary Total Amount 1,446 1,426 (0) 1,286 35,094 611 6,113 14,193 103,165 5 Jurisdictional Amount 1,446 1,426 (0) 1,426 - (0) - 12,866 35,094 611 6,113 14,193 103,165 5 Non-Exempts / Non-Union Hourly Non-Exempts / Non-Union Hourly 8,295 7,829 5 67,392 197,244 3,790 37,895 65,735 730,979 34 Jurisdictional Amount 8,295 7,829 - 5 - 67,392 197,244 3,790 37,895 65,735 730,979 34 Jurisdictional Amount 4,342 8,938 143 83,584 193,086 2,130 21,304 121,773 - 21,495 - 1,103,017 37 Jurisdictional Amount 4,342 - 8,938 - 143 - 83,584 193,086 2,130 21,304 121,773 - 21,495 1,103,017 37 Total Amount 520,086 \$0 \$24,191 \$0 \$1,00	Total Amount		2,714		2,750		(1)		25,646	58,536	738	7,377	24,803	-				196,422	92,172
Total Amount 1,446 1,426 (0) 12,866 35,094 611 6,113 14,193 - 103,165 5 Jurisdictional Amount 1,446 - 1,426 - (0) - 12,866 35,094 611 6,113 14,193 103,165 5 Non-Exempts / Non-Union Hourly	Jurisdictional Amount		2,714	-	2,750	-	(1)	-	25,646	58,536	738	7,377	24,803	-	-	-	-	196,422	92,172
Jurisdictional Amount																			
Non-Exempts / Non-Union Hourly 8,295 7,829 5 67,392 197,244 3,790 37,895 65,735 - 730,979 34 Jurisdictional Amount 8,295 7,829 5 67,392 197,244 3,790 37,895 65,735 - 730,979 34 Union Union 4,342 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 143 8,938 144 193,086 2,130 21,304 121,773 21,495 - 21,495 - 1,103,017 37 Total Amount Total Amount 520,086 \$0 \$24,191 \$0 \$147 \$0 \$222,803 \$567,762 \$10,608 \$106,079 \$258,129 \$0 \$21,495 \$0 \$21,495 \$0 \$2,353,357 \$1,00	Total Amount				1,426		(0)		12,866	35,094	611	6,113	14,193	-				103,165	54,548
Total Amount 8,295 7,829 5 67,392 197,244 3,790 37,895 65,735 - 730,979 34 Jurisdictional Amount 8,295 - 7,829 - 5 - 67,392 197,244 3,790 37,895 65,735 730,979 34 Union Total Amount 9,342 8,938 143 83,584 193,086 2,130 21,304 121,773 - 21,495 - 1,103,017 37 Jurisdictional Amount 9,342 8,938 - 143 - 83,584 193,086 2,130 21,304 121,773 - 21,495 - 1,103,017 37 Jurisdictional Amount 9,342 - 8,938 - 143 - 83,584 193,086 2,130 21,304 121,773 - 21,495 - 1,103,017 37 Total Amount 9,520,086 \$0 \$24,191 \$0 \$147 \$0 \$222,803 \$567,762 \$10,608 \$106,079 \$258,129 \$0 \$21,495 \$0 \$0 \$2,353,357 \$1,00	Jurisdictional Amount		1,446	-	1,426	-	(0)	-	12,866	35,094	611	6,113	14,193	-	-	-	-	103,165	54,548
Jurisdictional Amount		Hourly																	
Union	Total Amount						5		67,392	197,244	3,790	37,895	65,735	-				730,979	341,956
Total Amount	Jurisdictional Amount		8,295	-	7,829	-	5	-	67,392	197,244	3,790	37,895	65,735	-	-	-	-	730,979	341,956
Jurisdictional Amount 4,342 - 8,938 - 143 - 83,584 193,086 2,130 21,304 121,773 - 21,495 - - 1,103,017 37 Totals for All Categories Total Amount \$20,086 \$0 \$24,191 \$0 \$147 \$0 \$222,803 \$567,762 \$10,608 \$106,079 \$258,129 \$0 \$21,495 \$0 \$0 \$2,353,357 \$1,000	Union																		
Totals for All Categories Total Amount \$20,086 \$0 \$24,191 \$0 \$147 \$0 \$222,803 \$567,762 \$10,608 \$106,079 \$258,129 \$0 \$21,495 \$0 \$0 \$2,353,357 \$1,00	Total Amount				-,				,	,	2,130	21,304	121,773	-	21,495	-		1,103,017	371,052
Total Amount \$20,086 \$0 \$24,191 \$0 \$147 \$0 \$222,803 \$567,762 \$10,608 \$106,079 \$258,129 \$0 \$21,495 \$0 \$0 \$2,353,357 \$1,000	Jurisdictional Amount		4,342	-	8,938	-	143	-	83,584	193,086	2,130	21,304	121,773	-	21,495	-	-	1,103,017	371,052
Total Amount \$20,086 \$0 \$24,191 \$0 \$147 \$0 \$222,803 \$567,762 \$10,608 \$106,079 \$258,129 \$0 \$21,495 \$0 \$0 \$2,353,357 \$1,00	Totals for All Categories																		
			\$20.086	¢n.	\$24 101	¢η	\$1/17	¢n.	\$222.802	\$567.762	\$10.609	\$106.079	\$258 120	¢η	\$21.405	¢n.	¢η	\$ 2353357	\$ 1,003,202
Total Jurisdictional Amount \$20,086 \$0 \$24,191 \$0 \$147 \$0 \$222,803 \$567,762 \$10,608 \$106,079 \$258,129 \$0 \$21,495 \$0 \$2,353,357 \$ 1,00																			

Kentucky-American Schedule 37
Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Salary and Benefit Data by Employee Year 2016

						Bonus and			Health B	enefits		ision Benefits
Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Kentucky		Kentucky	
						incentive			American	Employee	American	Employee
Corporate Officers												
Nick Rowe	President	\$213,663	\$0	\$0	\$0	\$145,694	\$0	\$359,357	\$9,723	\$1,954	\$550	\$136
Kevin Rogers	VP-Operations	142,925	-	-	-	75,198	-	218,123	14,605	2,916	827	204
Total Corporate Officers		356,588	-	-	-	220,892	-	577,480	24,328	4,870	1,377	340
Jurisdictional Amount		356,588	-	-	-	220,892	-	577,480	24,328	4,870	1,377	340
Directors												
Total Amount		40,154	-	-	-	13,164	-	53,318	2,924	500	166	34
Jurisdictional Amount		40,154	-	-	-	13,164	-	53,318	2,924	500	166	34
Managers	+											
Total Amount		551.907		_		93,776	_	645.683	77.259	15.436	4.358	1.079
Jurisdictional Amount		551,907	-	_	_	93,776	_	645,683	77,259	15,436	4,358	1,079
Julistictional Amount		331,307				33,770		043,003	11,233	15,450	4,550	1,075
Supervisors												
Total Amount		948,201	-	-	-	104,619	-	1,052,820	148,455	29,577	7,712	1,904
Jurisdictional Amount		948,201	-	-	-	104,619	-	1,052,820	148,455	29,577	7,712	1,904
Exempt / Salary												
Total Amount		393,978	-	-	-	49,292	-	443,270	56,374	11,268	3,132	780
Jurisdictional Amount		393,978	-	-	-	49,292	-	443,270	56,374	11,268	3,132	780
Non-Exempts / Non-Union H	lourly											
Total Amount	100.17	2,114,374	184,661		463	168,028	-	2,467,526	489,624	98,239	26,201	6,432
Jurisdictional Amount		2,114,374	184,661	-	463	168,028	-	2,467,526	489,624	98,239	26,201	6,432
Hataa	1											
Union Total Amount	-	2 250 576	681,976	1,690	5,723	750		4.040.745	694,880	143,552	1,265	288
		3,358,576					-	4,048,715		_		
Jurisdictional Amount	1	3,358,576	681,976	1,690	5,723	750	-	4,048,715	694,880	143,552	1,265	288
Totals for All Categories	1											
Total Amount		\$7,763,778	\$866,637	\$1,690	\$6,186	\$650,521	\$0	\$9,288,812	\$1,493,844	\$303,441	\$44,211	\$10,857
Total Jurisdictional Amount		\$7,763,778	\$866,637	\$1,690	\$6,186	\$650,521	\$0	\$9,288,812	\$1,493,844	\$303,441	\$44,211	\$10,857

Kentucky-American Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358 Salary and Benefit Data by Employee

		LTD	/STD	Life In:	surance	AD	0&D	40)1K	E:	SPP	Defined Co	ontibution	VE	BA	Other	To	tals
Employee Name	Title	Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Wage,	Kentucky	
		American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	Salary,	American	Employee
Corporate Officers																		
Nick Rowe	President	\$542	\$0	\$280	\$0	\$32	\$0	\$3,843	\$12,060	\$1,098	\$10,983	\$0		\$0		\$0	16,068	25,133
Kevin Rogers	VP-Operations	402		421		48		3,778	5,779	111	1,109	7,540	-				27,733	10,008
Total Corporate Officers		944	-	701	-	80	-	7,621	17,839	1,209	12,092	7,540	-	-	-	-	43,801	35,141
Jurisdictional Amount		944	-	701	-	80	-	7,621	17,839	1,209	12,092	7,540	-	-	-	-	43,801	35,141
Discontinue																		
Directors Total Amount		02		03		44						2.342					5.640	524
		83	-	92		11	-	-	-	-	-	,-	-	-	-	-	5,618	534 534
Jurisdictional Amount		83	-	92	-	11	-	-	-	-	-	2,342	-	-	-	-	5,618	534
Managers																		
Total Amount		1,563		1,745		199		16,626	36,696	1,425	14,247	14,235	-	-			117,412	67,458
Jurisdictional Amount		1,563	-	1,745	-	199	-	16,626	36,696	1,425	14,247	14,235	-	-	-	•	117,412	67,458
Supervisors																		
Total Amount		2,792		3,034		350		29,573	67,506	897	8,975	29,311	-	-			222,123	107,962
Jurisdictional Amount	1	2,792	-	3,034	-	350	-	29,573	67,506	897	8,975	29,311	-	-	-	-	222,123	107,962
Exempt / Salary																		
Total Amount		1,127		1,268		145		12,893	31,805	653	6,535	13,488	-	-			89,079	50,388
Jurisdictional Amount		1,127	-	1,268	-	145	-	12,893	31,805	653	6,535	13,488	-	-	-	-	89,079	50,388
Non-Exempts / Non-Union H	lourly																	
Total Amount		6,332		6,985		757		62,057	180,415	3,515	35,146	60,908		-			656,379	320,231
Jurisdictional Amount		6,332	-	6,985	-	757	-	62,057	180,415	3,515	35,146	60,908	-	-	-	-	656,379	320,231
Union		+																
Total Amount		1,209		8,691		145		76,446	174,460	705	7,052	112,950	-	20,506	-	-	916,796	325,352
Jurisdictional Amount		1,209	-	8,691	-	145	-	76,446	174,460	705	7,052	112,950	-	20,506	-	-	916,796	325,352
Totals for All Categories																		
Total Amount		\$14,051	\$0	\$22,515	\$0	\$1,687	\$0	\$205,217	\$508,720	\$8,404	\$84,047	\$240,775	\$0	\$20,506	\$0	\$0	\$ 2,051,209	\$ 907,064
Total Jurisdictional Amount		\$14,051	\$0	\$22,515	\$0	\$1,687	\$0	\$205,217	\$508,720	\$8,404	\$84.047	\$240,775	\$0	\$20,506	\$0	\$0		\$ 907,064
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Kentucky-American Schedule 37
Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Salary and Benefit Data by Employee Year 2015

						Bonus and			Health B	enefits	Dental/V	ision Benefits
Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Kentucky		Kentucky	
						incentive			American	Employee	American	Employee
Corporate Officers												
Nick Rowe	President	\$173,947	\$0	\$0	\$0	\$55,509	\$0	\$229,456	\$12,471	\$2,576	\$706	\$182
Kevin Rogers	VP-Operations	151,770	-	10,734	-	33,536	-	196,040	10,890	2,245	617	155
Total Corporate Officers		325,717	-	10,734	-	89,045	-	425,496	23,361	4,821	1,323	337
Directors												
Total Amount		-	-	-	-	-	-	-				
Jurisdictional Amount		-	-	-	-	-		-				
Managers												
Total Amount		525,449	-	-	-	59,118	-	584,567	85,644	17,723	4,817	1,249
Jurisdictional Amount		525,449	-	-	-	59,118	-	584,567	85,644	17,723	4,817	1,249
Supervisors												
Total Amount		898,872	-	11,640	-	72,940	-	983,452	135,550	28,202	6,793	1,770
Jurisdictional Amount		898,872	-	11,640	-	72,940	-	983,452	135,550	28,202	6,793	1,770
Exempt / Salary												
Total Amount		380,207	-	-	-	23,543	-	403,750	42,231	8,482	2,336	590
Jurisdictional Amount		380,207	-	-	-	23,543	-	403,750	42,231	8,482	2,336	590
Non-Exempts / Non-Union H	lourly											
Total Amount		1,964,984	221,933	-	603	500	-	2,188,020	464,648	96,193	25,056	6,451
Jurisdictional Amount		1,964,984	221,933	-	603	500	-	2,188,020	464,648	96,193	25,056	6,451
Union												
Total Amount		3,205,154	818,391	5,957	2,111	-	-	4,031,613	635,411	130,443	648	141
Jurisdictional Amount		3,205,154	818,391	5,957	2,111	-	-	4,031,613	635,411	130,443	648	141
Totals for All Categories												
Total Amount	+	\$ 7,300,383	\$ 1.040.324	\$ 28,331	\$ 2,714	\$ 245,146	\$ -	\$ 8,616,898	\$ 1.386.845	\$ 285.864	\$ 40,973	\$ 10,537
Total Jurisdictional Amount	+		\$ 1,040,324	\$ 28,331	\$ 2,714		\$ -	\$ 8,616,898	\$ 1,386,845	\$ 285,864	\$ 40,973	

Kentucky-American Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358 Salary and Benefit Data by Employee

		LTD	/STD	Life In:	surance	ΑI	0&D	40)1K	E:	SPP	Defined C	ontibution	VI	EBA	Other	To	otals
Employee Name	Title	Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Wage,	Kentucky	
		American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	Salary,	American	Employee
Corporate Officers																		
Nick Rowe	President	\$301		\$377		\$43		\$4,026	\$14,300	\$1,431	\$14,306						19,355	17,059
Kevin Rogers	VP-Operations	273		401		46		4,229	18,396	14	139	1,100					19,355	17,059
Total Corporate Officers		574	-	778	-	88	-	8,255	32,696	1,445	14,445	1,100		-	-	-	38,710	34,118
Directors																	-	-
Total Amount																	-	-
Jurisdictional Amount																		
Managers		1 100		2010		202		20.224		4.600	45.000	40.000					405.046	54.040
Total Amount		1,188		2,040		232		20,224	42,838	1,623	16,230	19,280	-	-			135,046	61,810
Jurisdictional Amount		1,188	-	2,040	-	232	-	20,224	42,838	1,623	16,230	19,280	-	-	-	-	135,046	61,810
Supervisors																	†	
Total Amount		1,705		2,950		319		26,542	65,617	1,158	11,584	25,287	-	-			200,304	95,589
Jurisdictional Amount		1,705	-	2,950	-	319	-	26,542	65,617	1,158	11,584	25,287	-	-	-	-	200,304	95,589
Exempt / Salary																		
Total Amount		597		1.041		118		10.654	24.653	375	3,751	11,860	-	-			69,212	33,725
Jurisdictional Amount		597	-	1,041	-	118	-	10,654	24,653	375	3,751	11,860	-	-	-	-	69,212	33,725
Non-Exempts / Non-Union He	aurh.																	
Total Amount	Juny	3.937		6.720		723		53.866	157,703	2,992	29,919	55,207		_			613.150	260,346
Jurisdictional Amount		3,937	-	6,720	-	723	-	53,866	157,703	2,992	29,919	55,207	-	-	-	-	613,150	260,346
Union																		
Total Amount		779		8,039		134		68,427	164,081	836	8,362	89,695	-	14,197	-	-	818,167	294,665
Jurisdictional Amount		779	-	8,039	-	134	-	68,427	164,081	836	8,362	89,695	-	14,197	-	-	818,167	294,665
Totals for All Categorita																		
Totals for All Categories Total Amount		\$ 8,780	ć	\$ 21,567	\$ -	\$ 1,614	\$ -	\$ 187,969	\$ 487,588	\$ 8,429	\$ 84,291	\$ 202,428	ė	\$ 14,197	ć	ć	\$ 1,874,588	\$ 780,253
		\$ 8,780	\$ -	\$ 21,567	\$ -		\$ -					\$ 202,428	\$ -	\$ 14,197	\$ -	\$ -	\$ 1,874,588	\$ 780,253
Total Jurisdictional Amount		\$ 8,780	Ş -	\$ 21,5b/	φ -	\$ 1,614	Ş -	\$ 187,969	\$ 487,588	\$ 8,429	\$ 84,291	\$ 202,428	\$ -	\$ 14,197	Ş -	Ş -	\$ 1,874,588	\$ /8U,253

Kentucky-American Schedule 37
Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Salary and Benefit Data by Employee Year 2014

						Daniel and			Health B	enefits	Dental/V	ision Benefits
Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Kentucky		Kentucky	
						incentive			American	Employee	American	Employee
Corporate Officers												
Cheryl Norton	President	\$182,486	\$0	\$0	\$0	\$114,177	\$0	\$296,663	14,050	2,831	794	256
Keith Cartier	VP-Operations	159,973	-	-		48,411	-	208,384	11,039	2,234	626	208
Total Corporate Officers		342,459		-		162,588	-	505,047	25,089	5,065	1,420	463
Jurisdictional Amount		342,459		-	-	162,588	-	505,047	25,089	5,065	1,420	463
Directors												
Total Amount		-	-	-	-	-	-	-	-	-	-	-
Jurisdictional Amount		-	-	-	-	-	-	-	-	-	-	-
Managers												
Total Amount		502,889	-	-	-	70,489	-	573,378	58,947	11,861	3,321	1,084
Jurisdictional Amount		502,889	-	-	-	70,489	-	573,378	58,947	11,861	3,321	1,084
Supervisors/Supt												
Total Amount		944,747	-	15,047		60,806	-	1,020,600	113,146	22,946	6,328	2,100
Jurisdictional Amount		944,747		15,047	-	60,806	-	1,020,600	113,146	22,946	6,328	2,100
Exempt / Salary												
Total Amount		283,887		2,399	-	20,034	-	306,320	14,289	2,807	753	269
Jurisdictional Amount		283,887	-	2,399		20,034	-	306,320	14,289	2,807	753	269
Non-Exempts / Non-Union H	ourly	+										
Total Amount	1	1,809,387	264,184	3,780	622	1,000	-	2,078,973	459,851	92,479	26,090	8,454
Jurisdictional Amount		1,809,387	264,184	3,780	622	1,000	-	2,078,973	459,851	92,479	26,090	8,454
Union												
Total Amount		3,101,807	751,048	2,391	1,982	2,250	-	3,859,478	699,470	147,199	265	85
Jurisdictional Amount		3,101,807	751,048	2,391	1,982	2,250	-	3,859,478	699,470	147,199	265	85
Totals for All Categories												
Total Amount		\$ 6,985,176	\$ 1,015,232		\$ 2,604	\$ 317,167	\$ -	\$ 8,343,796	\$ 1,370,791	\$ 282,357	\$ 38,178	\$ 12,455
Total Jurisdictional Amount		\$ 6,985,176	\$ 1,015,232	\$ 23,617	\$ 2,604	\$ 317,167	\$ -	\$ 8,343,796	\$ 1,370,791	\$ 282,357	\$ 38,178	\$ 12,455

Kentucky-American Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358 Salary and Benefit Data by Employee

		LTD	/STD	Life In:	surance	AE	0&D	40	01K	E:	SPP	Defined C	ontibution	VE	EBA	Other	To	tals
Employee Name	Title	Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Wage,	Kentucky	
		American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	Salary,	American	Employee
Corporate Officers																		
Cheryl Norton	President	326		424		48		4,703	14,599	1,570	15,701						21,916	33,386
Keith Cartier	VP-Operations	288		424		48		3,535	17,500	-							15,960	19,942
Total Corporate Officers		614	-	848	-	97	-	8,238	32,099	1,570	15,701	-	-	-	-	-	37,876	53,328
Jurisdictional Amount		614	-	848	-	97	-	8,238	32,099	1,570	15,701	-	-	-	-	-	37,876	53,328
Directors																		
Total Amount		-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Jurisdictional Amount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Managers																		
Total Amount		926		1,599		182		16,983	37,038	1,779	17,793	12,920	-				96,657	67,775
Jurisdictional Amount		926	-	1,599	-	182	-	16,983	37,038	1,779	17,793	12,920	-	-	-	-	96,657	67,775
Supervisors/Supt																		
Total Amount		1,542		2,631		299		18,754	45,980	738	7,377	18,570	-				162,007	78,402
Jurisdictional Amount		1,542	-	2,631	-	299	-	18,754	45,980	738	7,377	18,570	-	-	-	-	162,007	78,402
Exempt / Salary																		
Total Amount		455		820		93		8,162	16,894	280	2,799	10,731	-				35,584	22,769
Jurisdictional Amount		455	-	820	-	93	-	8,162	16,894	280	2,799	10,731	-	-	-	-	35,584	22,769
Non-Exempts / Non-Union H	lourly																	
Total Amount		3,918		6,514		735		49,673	139,765	2,261	22,615	53,974	-				603,016	263,313
Jurisdictional Amount		3,918	-	6,514	-	735	-	49,673	139,765	2,261	22,615	53,974	-	-	-	-	603,016	263,313
Union																		
Total Amount		585		8,232		140		63,224	150,988	806	8,062	85,096	-	8,569	-	-	866,385	306,335
Jurisdictional Amount		585	-	8,232	-	140	-	63,224	150,988	806	8,062	85,096	-	8,569	-	-	866,385	306,335
Totals for All Categories																		
Total Amount	1	\$ 8,039	\$ -	\$ 20,645		\$ 1,545	\$ -	\$ 165,034	\$ 422,764	\$ 7,434	\$ 74,347	\$ 181,291	\$ -	\$ 8,569	\$ -	\$ -	\$ 1,801,526	\$ 791,923
Total Jurisdictional Amount		\$ 8,039	\$ -	\$ 20,645	\$ -	\$ 1,545	\$ -	\$ 165,034	\$ 422,764	\$ 7,434	\$ 74,347	\$ 181,291	\$ -	\$ 8,569	\$ -	\$ -	1,801,526	791,923

Kentucky-American Schedule 37
Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358

Case No. 2018-00358

Salary and Benefit Data by Employee Year 2013

									Health B	Health Benefits		ision Benefits
Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and	Other	Sub-Total	Kentucky		Kentucky	
		_		•		Incentive			American	Employee	American	Employee
Corporate Officers												
Cheryl Norton	President	\$177,938	\$0	\$0	\$0	\$89,949	\$0	\$267,887	14,432	2,795	723	348
Keith Cartier	VP-Operations	155,594	-	-	1	55,724	-	211,318	14,432	2,795	723	348
Total Corporate Officers		333,532	-	-	-	145,673	-	479,205	28,864	5,589	1,445	697
Jurisdictional Amount		333,532	-	-	-	145,673	-	479,205	28,864	5,589	1,445	697
Directors												
Total Amount						1,091		1,091				
Jurisdictional Amount						1,091		1,091	-	-	-	-
Managers												
Total Amount		473,087	-	-	-	43,029	-	516,116	58,942	11,426	2,944	1,424
Jurisdictional Amount		473,087	-	-	-	43,029	-	516,116	58,942	11,426	2,944	1,424
Supervisors												
Total Amount		1,006,419	-	-	-	49,526	-	1,055,945	156,892	30,418	7,639	3,663
Jurisdictional Amount		1,006,419	-	-	-	49,526	-	1,055,945	156,892	30,418	7,639	3,663
Exempt / Salary												
Total Amount		269,241	-	-	-	9,619	-	278,860	21,950	4,318	1,089	532
Jurisdictional Amount		269,241	-	-	-	9,619	-	278,860	21,950	4,318	1,089	532
Non-Exempts / Non-Union H	lourly											
Total Amount		1,912,449	281,866	2,230	3,955	500	-	2,201,000	467,124	90,940	23,556	11,409
Jurisdictional Amount		1,912,449	281,866	2,230	3,955	500	-	2,201,000	467,124	90,940	23,556	11,409
Union												
Total Amount		2,986,133	565,223	609	49,210	-	-	3,601,175	702,376	159,445	300	151
Jurisdictional Amount		2,986,133	565,223	609	49,210	-	-	3,601,175	702,376	159,445	300	151
Totals for All Categories												L .
Total Amount		\$ 0,500,001	\$ 847,089	\$ 2,839	\$ 53,165	\$ 249,438	\$ -		\$ 1,436,148	\$ 302,136		
Total Jurisdictional Amount		\$ 6,980,861	\$ 847,089	\$ 2,839	\$ 53,165	\$ 249,438	\$ -	\$ 8,133,392	\$ 1,436,148	\$ 302,136	\$ 36,972	\$ 17,876

Kentucky-American Case No. 2018-00358

Kentucky-American Water Company Case No. 2018-00358 Salary and Benefit Data by Employee

		LTD	/STD	Life In:	surance	AE	0&D	40	01K	E:	SPP	Defined C	ontibution	VE	EBA	Other	To	tals
Employee Name	Title	Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Kentucky		Wage,	Kentucky	
		American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	American	Employee	Salary,	American	Employee
Corporate Officers																		
Cheryl Norton	President	318		405		48		3,760	11,854	1,604	16,044						21,290	31,041
Keith Cartier	VP-Operations	280		405		48		3,137	17,500	-	-						19,024	20,643
Total Corporate Officers		598	-	810	-	96	-	6,897	29,354	1,604	16,044	-	-	-	-	-	40,313	51,684
Jurisdictional Amount		598	-	810	-	96	-	6,897	29,354	1,604	16,044	-	-	-	-	-	40,313	51,684
Directors								-										
Total Amount								-									-	-
Jurisdictional Amount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Managers																		
Total Amount		872		1,444		172		21,579	44,201	1,686	16,855	14,925	-				102,564	73,906
Jurisdictional Amount		872	-	1,444	-	172	-	21,579	44,201	1,686	16,855	14,925	-	-	-	-	102,564	73,906
Supervisors																		
Total Amount		1,875		3,075		363		77,722	68,624	673	6,734	29,504	-				277,744	109,439
Jurisdictional Amount		1,875	-	3,075	-	363	-	77,722	68,624	673	6,734	29,504	-	-	-	-	277,744	109,439
Exempt / Salary																		
Total Amount		369		613		73		4,275	9,798	112	1,123	8,165	-				36,645	15,771
Jurisdictional Amount		369	-	613	-	73	-	4,275	9,798	112	1,123	8,165	-	-	-	-	36,645	15,771
Non-Exempts / Non-Union H	lourly																	
Total Amount		3,848		6,123		718		42,021	116,598	1,995	19,951	52,117	-				597,502	238,898
Jurisdictional Amount		3,848	-	6,123	-	718	-	42,021	116,598	1,995	19,951	52,117	-	-	-	-	597,502	238,898
Union																		
Total Amount		611		7,510		137		61,305	128,218	456	4,562	80,522	-	9,434	-	-	862,651	292,376
Jurisdictional Amount		611	-	7,510	-	137	-	61,305	128,218	456	4,562	80,522	-	9,434	-	-	862,651	292,376
Totals for All Categories																		
Total Amount		\$ 8,174	\$ -	\$ 19,574	\$ -	\$ 1,559	\$ -	\$ 213,799	\$ 396,794	\$ 6,526	\$ 65,269	\$ 185,233	\$ -	\$ 9,434	\$ -	\$ -	\$ 1,917,419	\$ 782,075
Total Jurisdictional Amount		\$ 8,174	\$ -	\$ 19,574	\$ -	\$ 1,559	\$ -	\$ 213,799	\$ 396,794	\$ 6,526	\$ 65,269	\$ 185,233	\$ -	\$ 9,434	\$ -	\$ -	1,917,419	782,075

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

Witness: Kurt Kogler

38. For each item of benefits listed in Item 37 above where an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

Response:

Healthcare – Medical, Dental, and Vision

Aon supports American Water in developing pricing for the medical/prescription, dental and vision benefits for active employees each year.

The following methodology is utilized:

Each group (Union and Non-Union) is underwritten separately based on their own experience. Stop loss reimbursements if any are removed from the claims experience. Projections are developed using recent 12 months of claims, carried forward at expected national health care cost trends. Fees and stop loss premiums are added, estimated based on the current year rates plus trend if applicable.

Currently, employees contribute 15% of the annual premiums. Additionally, the 2019 plan includes employee deductibles and co-insurance payments, which also offset the cost of the programs. As Mr. Willig points out in his direct testimony, Kentucky-American's employee cost share is comparable to the medians of both the full BENVAL database (which includes plan data from over 850 U.S.-based employers across a wide spectrum of industries) and the energy industry subset of the database.

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

Witness: James S. Pellock

39. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees, i.e., single, married no dependents, single parent with dependents, family, etc. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

Response:

Health care, dental and vision plans are described below. They are equally available to all categories of employees, as described below.

Medical/Pharmacy – 2 options

- PPO Plan \$175 individual / \$350 family deductible
- CHDP \$1500 deductible for Single coverage / \$3000 for Family coverage

Dental -2 options

- Basic Plan \$50 individual / \$100 family deductible
- Enhanced Plan \$50 individual / \$100 family deductible

Vision – 2 options

- Basic Plan
- Enhanced Plan

2019 Rates:

Medical - Union - Monthly Rates

			,
	Total		
PPO Plan	Cost	ER Cost	EE Cost
Employee			
Only	\$665.45	\$545.70	\$119.75
Employee +			
Child(ren)	\$1,197.81	\$966.69	\$231.12
Employee +			
Spouse	\$1,397.45	\$1,177.11	\$220.34
Family	\$1,929.81	\$1,663.96	\$265.85
CDHP	Total	ER Cost	EE Cost

Medical - Non-Union - Monthly Rates

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	Total					
PPO Plan	Cost	ER Cost	EE Cost			
Employee						
Only	\$651.99	\$554.19	\$97.80			
Employee +						
Child(ren)	\$1,499.58	\$1,274.64	\$224.94			
Employee +						
Spouse	\$1,434.38	\$1,219.22	\$215.16			
Family	\$1,825.57	\$1,551.73	\$273.84			
			·			
CDHP	Total	ER Cost	EE Cost			

	Cost		
Employee			
Only	\$627.44	\$565.63	\$61.81
Employee +			
Child(ren)	\$1,129.38	\$1,018.14	\$111.24
Employee +			
Spouse	\$1,317.62	\$1,187.83	\$129.79
Family	\$1,819.56	\$1,640.34	\$179.22

	Cost		
Employee			
Only	\$614.74	\$554.19	\$60.55
Employee +			
Child(ren)	\$1,413.91	\$1,274.64	\$139.27
Employee +			
Spouse	\$1,352.44	\$1,219.22	\$133.22
Family	\$1,721.29	\$1,551.73	\$169.56

Dental - Union - Monthly Rates

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	Total		
Basic	Cost	ER Cost	EE Cost
Employee			
Only	\$32.03	\$26.81	\$5.22
Employee +			
Child(ren)	\$57.65	\$48.25	\$9.40
Employee +			
Spouse	\$67.26	\$56.30	\$10.96
Family	\$92.89	\$77.75	\$15.14
	Total		
Enhanced	Cost	ER Cost	EE Cost
Employee			
Only	\$33.66	\$26.81	\$6.85
Employee +			
Child(ren)	\$60.59	\$48.25	\$12.34
Employee +			
Spouse	\$70.69	\$56.30	\$14.39
Family	\$97.62	\$77.75	\$19.87

Dental - Non-Union - Monthly Rates

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	Total		
Basic	Cost	ER Cost	EE Cost
Employee			
Only	\$34.42	\$28.75	\$5.67
Employee +			
Child(ren)	\$79.16	\$66.12	\$13.04
Employee +			
Spouse	\$75.72	\$63.25	\$12.47
Family	\$96.37	\$80.49	\$15.88
	Total		
Enhanced	Cost	ER Cost	EE Cost
Employee			
Only	\$37.12	\$29.65	\$7.47
Employee +			
Child(ren)	\$85.38	\$68.20	\$17.18
Employee +			
Spouse	\$81.67	\$65.23	\$16.44
Family	\$103.94	\$83.02	\$20.92

Vision - Union - Monthly Rates

	Total		
Basic	Cost	ER Cost	EE Cost
Employee			
Only	\$3.37	\$2.86	\$0.51
Employee +			
Child(ren)	\$6.07	\$5.16	\$0.91
Employee +			
Spouse	\$7.08	\$6.02	\$1.06
Family	\$9.77	\$8.30	\$1.47

Vision - Non-Union - Monthly Rates

			· · · ·
	Total		
Basic	Cost	ER Cost	EE Cost
Employee			
Only	\$3.32	\$2.82	\$0.50
Employee +			
Child(ren)	\$7.64	\$6.49	\$1.15
Employee +			
Spouse	\$7.30	\$6.20	\$1.10
Family	\$9.30	\$7.90	\$1.40

Enhanced Total ER Cost ECost Enhanced Total ER Cost E	Enhanced	tal ER Cos	st EE Cost	Enhanced	Total	ER Cost	EE Cost
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		ı	
	Cost		
Employee			
Only	\$3.63	\$2.86	\$0.77
Employee +			
Child(ren)	\$6.53	\$5.16	\$1.37
Employee +			
Spouse	\$7.62	\$6.02	\$1.60
Family	\$10.52	\$8.30	\$2.22

	Cost		
Employee			
Only	\$3.57	\$2.82	\$0.75
Employee +			
Child(ren)	\$8.22	\$6.49	\$1.73
Employee +			
Spouse	\$7.86	\$6.20	\$1.66
Family	\$10.00	\$7.90	\$2.10

KENTUCKY-AMERICAN WATER COMPANY Page 1 of 2

CASE NO. 2018-00358

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: James S. Pellock

40. Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

Response:

Life insurance plans are described below. They are equally available to all categories of employees, as described below.

Non-Union Employees:

Basic Life Insurance -1.5 times base pay (company paid up to a maximum of \$200,000) AD&D -1.5 time base pay (company paid)

Voluntary Life Insurance – 1, 2, or 3 times base pay (employee paid) – maximum \$1 million

Dependent Life Insurance – Spouse and Children (employee paid)

Union Employees:

Basic Life Insurance -1.25 times base pay (company paid up to a maximum of \$200,000)

AD&D – \$10,000 (company paid)

Voluntary Life Insurance – 1, 2, or 3 times base pay (employee paid) – maximum \$1 million

Dependent Life Insurance – Spouse and Children (employee paid)

Basic Life and AD&D				
Coverage Aetna Rate Rate Calculation				
Basic Life	0.172	Rate Per \$1000 of Volume		
Basic AD&D	0.020	Rate Per \$1000 of Volume		

Dependent Life (Employee Funded)				
Coverage Aetna Rate Rate Calculation				
Spouse	5.000	Rate Per Employee Per		
		Month		
Child	1.200	Rate Per Employee Per		
		Month		

Voluntary Life (Employee Funded)					
Aetna Rate per \$1000 of					
From	Through	Coverage			
under Age 30		0.066			
30	34	0.088			

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35	39	0.110
40	44	0.132
45	49	0.210
50	54	0.353
55	59	0.651
60	64	0.827
65	69	1.511
over 70	999	2.437

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

Witness: James S. Pellock / Melissa L. Schwarzell

41. Provide a listing of all retirement plans categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

Response:

Savings Plan For Employees - 401(k)

- Company Match
 - o For employees not eligible for Defined Benefit Pension Plan 100% on the first 3% of contributed employee pay/50% of the next 2% of contributed employee pay
 - o For employees eligible for the Defined Benefit Pension Plan 50% on the first 5% of contributed employee pay

<u>Defined Contribution Account (DCA)</u> -5.25% of pay contribution by American Water for employees not eligible for defined benefit pension. Measured on base pay for non-union and total pay for union.

- **Pension Plan** Eligibility
 - o Non-Union Hired prior to 1/1/2006
 - o Union Hired prior to 1/1/2001
 - O Union Hired between 1/1/2001 and 12/31/2005 frozen benefit

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

Witness: James S. Pellock / Kurt Kogler

42. Provide all employment contracts between Kentucky-American and its non-management employees that are currently in effect and the most recent contracts previously in effect.

Response:

Please see the two attachments.

UNION CONTRACT November 1, 2017-October 31, 2021

CONTRACT

BETWEEN

KENTUCKY-AMERICAN WATER

<u>AND</u>

NATIONAL CONFERENCE OF FIREMEN AND OILERS LOCAL UNION 320

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AGREEMENT

THIS AGREEMENT executed on <u>November 1, 2017</u> and effective as of the 1stof November, 2017, by and between KENTUCKY-AMERICAN WATER of Lexington, Kentucky, party of the first part, hereinafter referred to as the "Company," and NATIONAL CONFERENCE OF FIREMEN AND OILERS, LOCAL 320, of Louisville, Kentucky, party of the second part, hereinafter referred to as the Union;"

WITNESSETH:

WHEREAS, the Company is engaged in furnishing an essential public service which vitally affects the health, safety, comfort, and general well-being of a large number of people in the communities furnished water service by the Company; and

WHEREAS, the very existence of the Company is conditioned upon carrying out its **obligations** and responsibilities to the public served; **and**

WHEREAS, this responsibility to the public is a mutual responsibility of Employees and management which requires that any disputes arising between the Employees and management be settled in an orderly way without interruption of water service; and

WHEREAS, both parties to this Agreement hereby recognize this mutual responsibility of service to the public.

NOW, THEREFORE, in furtherance of harmonious relations among Employees, the Management, and the public, it is mutually agreed by the parties hereto that there shall be no strike or lockout during the term of this Agreement, and this mutually agreed covenant shall continue through the future relations between the parties hereto, and that all matters of dispute pertaining to the interpretation or application of the terms of this Agreement shall be settled by arbitration as hereinafter provided.

It is further agreed as follows:

SECTION 1. RECOGNITION

The Company shall recognize the Union as the sole representative of employees covered by this Agreement except for non- union/non-management and management personnel. The Company agrees to bargain collectively with the properly constituted and proven representatives of the Union on the matters affecting such employees.

SECTION 2. NEW EMPLOYEES

It is recognized by the parties hereto that in the operation of the water works property of the Company on account of the responsibility at all times to furnish a safe and adequate supply of water to the City of Lexington and surrounding territory, there can be no division of this responsibility, and it is agreed that the Company, therefore, must be unhampered in the selection of its employees.

The Company agrees that in the filling of vacancies it will give preference to former qualified employee of the Company whose employment was terminated by layoff. Moreover, the Company agrees that this Section is to be understood as subject to the provisions of this Agreement in regard to seniority, and any differences between the Company and the Union under this Section will be subject to the arbitration provisions of this Agreement.

It is agreed that new employees, (those who have less than ninety (90) calendar days of continuous employment, shall not be eligible for pay for vacation or holidays until after the probationary period has ended.

New employees in the bargaining unit that have Company service from other parts of the organization will have this service counted for vacation eligibility and other local benefits. As far as the selection of the time off for vacation or bidding this shall be done based upon the employee's date of hire into this bargaining unit.

SECTION 3. UNION SECURITY

To the extent permitted by state law, the Company agrees that all present employees of the Company represented by the Bargaining Unit must, as a condition of continued employment, become members of the Union within thirty (30) calendar days from the effective date of this Agreement and remain members in good standing for the duration of this Agreement.

To the extent permitted by state law, the Company further agrees that all new employees eligible for membership in the Bargaining Unit will be required as a condition of continued employment to become members of the Union within thirty (30) calendar days from the date of their employment and remain members in good standing for the duration of this Agreement.

It is further agreed that each new employee shall be granted a period not to exceed ninety (90) calendar days as a probationary period to demonstrate their ability and qualifications to perform the duties for which they were hired. In the event a new employee fails to qualify within the ninety- (90) calendar day period following the date of their employment they shall be discharged. This provision in no way relieves the employee of joining the Union as provided above.

It is agreed between the parties that seniority rights for the new employee shall not exist until after ninety- (90) calendar day's continuous employment by the Company. However, after ninety- (90) calendar day's continuous employment, seniority rights shall revert to, and be considered to have been in full force and effect, since the beginning of the ninety- (90) calendar day's continuous employment. An evaluation shall be performed at interim periods during the employment.

SECTION 4. UNION DUES

Dues shall be deducted bi-weekly by the Company from the wages of each member of the Union who is an employee of the Company, and who requests and authorizes the Company in writing to make such deductions from their wages or salary. Deductions shall be made by the Company every other week and shall be remitted once per month to the Secretary-Treasurer of the Union.

By the tenth (10th) day of each month, the Company will provide the Chief Steward with a file containing the name, most recent position, employee number, hire date, effective date for any new hires, transfers and terminations in the bargaining unit during the preceding month.

SECTION 5. RULES, REGULATIONS, AND GOOD FAITH

The Union agrees that its officers and members will live up to the Company's reasonable rules and regulations in the interest of safety, economy and continuity of service to the public.

The Union and Company agree that they will not engage in subterfuge for the purpose of defeating or evading the provisions of this Agreement.

SECTION 6. SENIORITY

Beginning with the effective date of this contract, the seniority provisions are as **follows**: It is understood and agreed that in all cases of job bidding and transfer of employees, seniority will govern, for those employees who meet the qualifications of the position.

The Company will review all relevant information relating to all bidders on any job and has the right to determine which bidder has the qualifications for the position. The only criteria determining the length of continuous service will be bargaining unit seniority. All employees in the Union are divided into two departments:

Production

Employees in the Production Department are classified as follows:

Treatment Plant Operator
Maintenance Technician I
Maintenance Technician II
Treatment Plant Operator - Fixed Relief
Treatment Plant Operator - Relief Treatment
Plant Operator- Utility
Treatment Plant Operator- Trainee I
Treatment Plant Operator- Trainee II

Field Operations

The employees in the Field Operations Department are classified as follows:

Backhoe Operator
Junior Backhoe/Crew Leader
Crew Leader
Utility
Utility Trainee
Meter Technician
Field Service Representative
Meter Reader

The employees in the Utility classification may be assigned to either the Field Operations or Production Departments.

The evening shift crew/s, if qualified, will be allowed to use the small backhoe without calling in a Backhoe Operator.

Whenever a large backhoe is needed, the senior available qualified Backhoe Operator must be contacted. The Junior Backhoe/Crew Leader will relieve the Backhoe Operator during vacancies, if in the judgment of the company it is needed. The Company reserves the right to fill the Junior Backhoe/Crew Leader position with the senior qualified employee when the position is vacant.

In cases of job bidding or transfer or decrease of employees in any particular department, factor 1 in this Section shall be interpreted to mean length of continuous service within the bargaining unit.

Seniority shall be in accordance with overall bargaining unit seniority within the union group.

Notice of vacancy in an existing position or a newly created position shall be posted at places accessible to employees affected, and shall remain posted for a period of four calendar days, within which time applicants eligible and desiring to fill such vacancy shall apply in writing to the official of the Company designated in the notice. Such notice shall set forth title of position to be filled, hours of work, days of relief, rate of pay and outline of duties. Within four consecutive days after the expiration of the posting period, the Company shall have assigned the accepted applicant to such vacancy or newly created position. In the event circumstances exist which will not allow the Company to move the successful bidder, the Company will be granted up to thirty (30) calendar days to move the employee to the duties of the bid position. If at the end of this thirty- (30) calendar day period the employee is not actually performing these duties, the rate of pay for the bid position will begin, provided pay scales are not a lower rate of pay.

The decision to apply or not to apply for promotion or transfer to an existing position or a **newly** created position is entirely within the employee's own option. The Union shall receive a copy of all bids.

When a job vacancy is posted and awarded to the successful bidder in accordance with the provisions of this Agreement, the second successful bidder will be listed on the Notice of Assignment. If the successful bidder who was awarded the position in accordance with this section does not qualify, or within the first 15 working days voluntarily steps down, the job will be awarded to the second successful bidder on the Notice of Assignment. If the second successful bidder does not qualify, or within the first 15 working days voluntarily steps down, the job will be reposted. This procedure will be applicable to all job vacancies, which will be affected by such disqualification or voluntary disqualification, within the first 15 working days, providing the employee, or employees involved have not qualified for the position they presently hold.

In the event a vacancy occurs while an employee is on vacation or sick leave, it is agreed that the Union and Company will jointly notify said employee of the existing vacancy. The Company will send a copy of this notice by email. The notice will be sent to the email address of an employee as listed in the Company files. A copy of all mailed notices will be given to the appropriate shop stewards.

In order to be considered for a bid, employees must be actively at work or, if on a leave absence, give notice of approval to return to work within ninety (90) calendar days from the end of the posting period.

In the event an employee is unable to return to work within ninety (90) calendar days from the end of the posting period, the Company will consider requests to extend this period, based on business needs. These requests should be made in writing and accompany the bid.

If the Union and the Company are unable to contact said employee, the employee shall be granted 48 hours at the conclusion of their vacation or sick leave the opportunity to bid on the vacancy.

Any employee assigned to a new position shall have up to ninety (90) working days in which to demonstrate their qualifications to perform the duties of that position as determined by the Company. If an employee is unable to qualify, or within the first 15 working days voluntarily steps down, they may return to the position from which they came without loss of seniority, even though an extension of the period has been granted, but shall forfeit for six (6) months all rights to bid for any job requiring like skills which may be subsequently posted. When an employee qualifies for a position, their seniority reverts back to the date of the awarding of the job. Company agrees to pay an employee in training for a classified position the rate of pay for that position when they perform the duties by themselves. An employee in training for a higher paying job shall be paid their present rate of pay for the first 90 working days or less if, they are qualified sooner by the Company. Payment of the rate of pay as mentioned above shall in no way indicate that the employee has qualified for the position.

When an employee permanently fills a vacancy that requires certification by federal, state or local governmental agencies, they must demonstrate their ability to pass the certification test within ninety (90) calendar days. However, if the employee does not have the required job experience to fulfill the certification requirements of the governmental agency, they may be granted the necessary time to gain the job experience.

The Company reserves the right to temporarily fill any vacancy pending the operation of the procedure described hereinbefore. Temporary layoff shall be considered permanent when the employee has been laid off for twenty-four (24) consecutive months, and any seniority rights established prior to permanent layoff shall, in event of rehiring, be considered nil.

If an employee fails to return to work within ten (10) working days after they have been notified by registered mail to return to work after such layoffs, and does not give a satisfactory reason after investigation by the Company and the Union for their failure to return within said ten (10) working days, any seniority record theretofore established shall be broken and such seniority record shall there upon be considered nil.

The senior employee in the top ranking classification in each of the shift departments shall have the right to select the shift they are to work and shall have the right to choose their weekly days off; provided, however, that after the choice is made by the senior operator in the Production Department, the other seniors in the department must choose their days and shifts so as not to require a swing shift employee to work sixteen (16) hours per day, or require the services of more than one (1) swing shift employee for operators. The selection, once made, shall be final unless changed under provision of Section 14.

It is mutually understood and agreed by all parties hereto that because of the Company's responsibility hereinbefore mentioned, the management must and shall be the judge of any employee's qualifications for promotion. However, should any difference of opinion occur in this regard, such differences shall be settled in accordance with the arbitration provisions of this Agreement.

The Company agrees to post permanently, in a conspicuous place in each department and plant, a bargaining unit seniority list including current position held and such list shall be posted every six- (6) months. After the seniority list is posted, the employees will have thirty (30) calendar days during which they may protest the accuracy of the list in writing. Failing to make such protest within the thirty-(30) calendar day period shall constitute agreement and the list shall become permanent.

In the event an employee is displaced from their classification or department due to a cutback or revision of production or field operations methods, they may exercise their seniority rights in accordance with their overall bargaining unit seniority within the union group.

Employees who are in the bargaining unit and temporarily assigned to positions outside the bargaining unit shall retain their former position, seniority and accumulate additional seniority up to a maximum of 90 calendar days. Such assignment is made with the consent of the concerned employee and the Company. The Company will notify the Union of such assignments.

SECTION 7. RESPONSIBILITY

The shift operator on duty shall be in charge of the normal operation of the Pumping Station. It is

agreed by the parties that the Treatment Plant Operators may be assigned to other non-operator duties within the Plant during emergencies and/or when the plant is shut down.

It is agreed that employees in the various shift classifications will not be transferred from their normal duties to perform duties normally performed by employees in other classifications when it is necessary to replace this employee, except in cases of emergency.

SECTION 8. TEMPORARY TRANSFERS

Employees may be assigned temporarily to positions on a reverse seniority basis when feasible and practical, provided no senior employee desires the assignment. Employees temporarily assigned shall be returned to their normal positions within a period not to exceed twenty-five (25) calendar days unless an extension be granted by mutual consent between the Company and Union.

When it becomes necessary for the Company to shift an employee temporarily to new assignments, there shall be no change in the rate of pay to the employee so temporarily assigned except when such temporary assignment shifts an employee into a higher classification. In such cases the employee shifted temporarily to a higher classification shall receive for such temporary assignment the basic rate of pay established for the position. Employees transferred temporarily to lower paid positions shall continue to receive their regular rate of pay during such temporary transfer. Employees transferred permanently to other positions shall receive the rate of pay for the position to which they are transferred.

It is mutually agreed that adjustments in pay shall not be made under the provisions of this Section unless the transfer continues in effect for two (2) hours or more, and in no case shall the rate of pay of an employee be changed during any work shift or any work day except that when an employee continues without interruption for two (2) hours or more in such temporary assignment, that employee shall be paid the higher rate of pay for all time worked in the higher paid assignment.

SECTION 9. DEMOTION OR DECREASE

When and if it should become necessary to curtail employment in any department employees affected are to be laid off in the inverse order of their employment in accordance with their overall company seniority and re-employed in the reverse order. An employee laid off from any department because of lack of work, may exercise their bargaining unit seniority by bumping any less senior employee, provided that they are able to perform the required duties of the new position and meet all the requirements in Section 6 Seniority. In all such cases the Company agrees to notify the Union ten (10) calendar days in advance where the layoff affects permanent full-time employees, and to seek an agreement as to the application of the seniority rights under this Section and under the Seniority Section of the Agreement. If such an agreement cannot be reached, then the question shall be settled under the arbitration provisions of this Agreement.

SECTION 10. REPRESENTATION AND ARBITRATION

The direct representatives of the Union shall be employees of the Company and shall be **known** as "Shop **Stewards**."

The Shop Stewards shall first attempt to handle all grievances before such grievances are referred to an International Representative of the Union. The employee may have a Shop Steward or witness present when conferences are held between employees and supervisors. Supervisors or other management personnel shall offer a Shop Steward or witness be present when conference are held with employees that could lead to disciplinary action up to and including termination or other issues relating to terms and conditions of employment. The employee may waive their right to representation if they so desire.

1. Should grievances arise over interpretation or application of the items of this Agreement, the aggrieved party must submit their grievance in writing to a Shop Steward whose duty it will be to confer, within three (3) working days of the occurrence, with the supervisor in an attempt to effect a settlement. The supervisor will have three (3) working days to respond to the grievance at this first step in writing.

- 2. Should this procedure not result in a settlement, within five (5) working days of the denial at the first step, the matter shall be referred in writing to the Production or Field Operations Manager or a designated representative who shall give a reply in writing within five (5) working days of the receipt of the grievance at this level.
- 3. Failing satisfactory settlement through this office, within ten (10) working days of the denial at the second step, the matter shall be referred in writing to the senior ranking official or a designated representative and to an International Representative of the Union. Within ten (10) days or upon a mutually agreeable extension, designees from the Company and the Union will meet to attempt to resolve the grievance. The senior ranking official or a designated representative shall give a reply in writing within a period of ten (10) working days of the meeting receipt at this level.
- 4. Should this procedure fail to effect a settlement, the matter shall be referred within five (5) working days, (unless an extension of time is requested by either party, not to exceed fifteen (15) working days), of the denial at the third step, to a mediator who will be selected from the Federal Mediation Conciliation services.
- 5. Should this procedure fail to effect a settlement, the matter shall be referred within five (5) working days, (unless an extension of time is requested by either party, not to exceed fifteen (15) working days), of the denial at the fourth step, to an arbitration board. The Union will file with the arbitration board within thirty (30) calendar days of the Company's fourth step response for the selection of an arbitrator.

The Company and the Union will request an arbitrator five (5) panel from the Federal Mediation and Conciliation Services (FMCS) who would be mutually accepted by the Company and the Union.

The Arbitrator so constituted shall render a decision within thirty (30) calendar days after meeting, such decision being final and binding upon both parties to this Agreement.

The expense, if any, of the Arbitrator and rental of meeting facilities, shall be shared equally by the parties hereto. Both parties must agree on the location of the meeting facilities.

If an employee claims to have been unjustly discharged, they must file a complaint with the Union to this effect within five (5) working days after the effective date of the discharge. The Union and Company agree that steps 1 and 2 of the grievance procedure will be waived and the grievance moved to the 3rd step. The 3rd step procedure for discharges is that the Union must submit this grievance in writing within fifteen (15) working days of the effective date of the discharge to the senior ranking official of the Company or a designated representative. The senior ranking official or a designated representative shall give a reply in writing within a period of thirty (30) working days of the receipt of the grievance at this level. No person will be terminated without the chief steward, designee of the chief steward or an international union representative present.

SECTION 11. LEAVE OF ABSENCE

Employees may be granted ninety (90) calendar days leave of absence for good cause but without pay and without prejudice to seniority or other rights and such leave of absence may be renewed for one or more successive ninety (90) calendar day periods by mutual agreement between the Company and the Union. Employees seeking such leave of absence must make a request in writing stating the cause, and must present such request to a joint conference between Shop Stewards and management for consideration. If the Shop Stewards and management fail to agree on the granting or denial of the request for leave of absence, then the questions shall be settled under the arbitration provision of this Agreement. Should such leave of absence be granted as herein provided and the employee is employed by another concern, or should they violate the terms of their leave during such leave of absence, said employee shall forfeit any or all seniority rights herein established.

SECTION 12. WAGES AND HOURS-FIELD OPERATIONS DEPARTMENT

The provisions of this Section shall apply to all employees in the Field Operations Department who are engaged in reading, testing, repairing, removing and resetting meters, discontinuing and restoring service to consumers, engaged in excavation, backfilling, and other work necessary in the construction, operation and maintenance of the system; in installing and maintaining mains, servicing meters, meter installation, hydrants and valves, including pipe joiners' work, cutting and replacing pavements, yarning, caulking, heating and pouring jointing material, operating and using air compressor, using air compressor tools and equipment, machinery work, carpenter work, painting work and any other trade work necessary in construction and maintaining of vaults, manholes, any other structure in the system, or installation and maintenance of drainage, bracing or sheathing; in loading and unloading pipe, service material, meters, hydrants, and other equipment or materials necessary in the construction, operation or maintenance of the system; in the operating and maintenance of watershed buildings, equipment or any other property; and in the driving of automobiles or trucks incidental to the performance of the various types of work above mentioned.

The Company agrees that present employees of record on November 1, 1982, who are members of the Union shall be assured forty (40) hours of pay per week, provided that the employees are at all times, during such work week, available for work. This assurance will not be applicable to any employee hired after November 1, 1982.

Except in cases of emergency, employees performing the classes of work specified in this Section shall not be required to work on Sundays and the following holidays:

New Year's Day

Day (2) Personal Floating Holidays

** Thanksgiving Day

Good Friday**

Thanksgiving Day

Memorial Day

Friday after Thanksgiving

Fourth of July

Christmas Eve (December 24th)

Labor Day

Christmas

Personal Floating Holidays may be taken with as much notification as possible, with the supervisor's approval. The Company has the final decision to grant the day off as determined by the current workload. Personal Floating Holidays shall be taken within the calendar year January 1 through December 31.

The Sunday Field Operations crew will substitute Easter Sunday for the Good Friday holiday that is observed by all other bargaining unit **employees.

When any of these holidays falls on Sunday, it will be observed on the Monday following, except when a holiday falls on Sunday and is followed on Monday by another holiday. In this case the holidays will be observed on Sunday and Monday. Employees not required to work on either holiday will be assured of eight- (8) hours pay at their regular hourly rate for these holidays. Also, any holiday that falls on Saturday will be observed on the preceding Friday, except when such holiday is preceded by a holiday on Friday, the holidays will be observed on Friday and Saturday.

Each employee with ninety (90) calendar days of continuous service covered by provisions of this Section who does not work on a holiday is assured of eight- (8) hours pay at their regular hourly rate for these holidays.

If the employee is absent anytime during the last four and one-half (4-1/2) hours of their last scheduled work day prior to a holiday(s) or anytime during the first four and one-half (4-1/2) hours of their first scheduled work day following the holiday(s) (or the day the holiday(s) is/are observed) when they are scheduled to work, they shall not be paid for the holiday(s) unless they are subpoenaed or entitled to

pay under leave of absence for sickness or accident disability, paid jury duty, paid vacation, or paid funeral leave.

When a holiday falls on Saturday or Sunday and is observed by the company on Friday or Monday as the case may be, the holiday bonus will be paid to shift workers for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by those employees on the Friday or Monday on which the company observes the holiday. An employee required to work on such a holiday shall receive, in addition, one and one-half (1-1/2) times their regular rate of pay for the hours worked up to eight (8) hours per day or forty (40) hours per week and shall be paid double-time for all time worked in excess of eight (8) hours per day on such Holiday. However, employee shall not be paid both daily and weekly overtime for the same hours worked.

Overtime will be paid at one and one half (1 1/2) times their regular hourly rate of pay for all time worked in excess of forty {40) hours per week or eight (8) hours per day. All employees covered by this Section who are required to work on their second scheduled day off shall be paid two (2) times their regular hourly rate of pay. Employees shall not be paid both daily and weekly overtime for the same hours worked.

Employees engaged in programmed inspecting and flushing of fire hydrants shall be paid the regular straight time hourly rate of the Field Service Representative classification and the appropriate shift differential for the hours actually worked as set forth in this contract.

Applications will be received from employee in the Crew Leader and Utility Classifications after a notice has been posted by the Company setting forth its intention to inspect and flush fire hydrants. Selection of the employee for this job shall be in accordance with Section 6- Seniority.

For the employee covered by this Section, the regular hourly rates of pay shall be as follows:

Regular Hourly Rate Effective

	2.60%	2.65%	2.75%	2.75%
Field Operations Classifications	11/1/2017	11/1/2018	11/1/2019	11/1/2020
Backhoe Operator	\$27.85	\$28.59	\$29.38	\$30.19
Jr. Backhoe/Crew Leader	\$27.22	\$27.94	\$28.71	\$29.50
Crew Leader	\$26.59	\$27.29	\$28.04	\$28.81
Utility	\$25.21	\$25.88	\$26.59	\$27.32
Meter Technician	\$28.32	\$29.07	\$29.87	\$30.69
FSR	\$27.85	\$28.59	\$29.38	\$30.19
Meter Reader	\$25.21	\$25.88	\$26.59	\$27.32

	Regular Hourly Rate Effective			
Utility Trainee Classification	11/1/2017	11/1/2018	11/1/2019	11/1/2020
Starting Rate	\$17.00	\$17.45	\$17.93	\$18.42
90 day rate (upon obtaining CDL License)	\$18.50	\$18.99	\$19.51	\$20.05
1 year rate	\$19.27	\$19.78	\$20.32	\$20.88
2 year rate	\$20.34	\$20.88	\$21.45	\$22.04
3 year rate*	\$22.47	\$23.07	\$23.70	\$24.35
4 year rate**	\$25.21	\$25.88	\$26.59	\$27.32

All employees hired into Field Operations Utility Trainee positions after November 1, 2014 must acquire and maintain a CDL license. The Company may elect to extend probationary period to 120 calendar days if CDL is not obtained to allow for additional testing opportunities.

Upon obtaining the respective Distribution Operators License Employees will be paid according to the following schedule:

New hire employees that already have a Distribution Operators license may start at a higher rate based on the level of license.

Effective November 1, 2017 new employees and existing employee wages may be adjusted to reflect greater than what is allowed under the New Employee rate structure found in Article 12. The hiring manager will confirm specific criteria will be met by candidate to bypass step levels due to the possession of verifiable education, certifications, licenses, and relevant utility experience specific to the job.

Crew Leaders

Effective November 1, 2014 employees hired after that date and who bid into a Crew Leader position must have or be able to obtain a Class IV D Certified Operators license to hold the position. If a Crew Leader vacancy occurs prior to the employee having the time on the job necessary to obtain a Class IV Certification, their assignment to the position is with the understanding that the certification must be obtained. Leading up to obtaining their Class IV License they will be expected to progressively sit for each license, Class I, Class III at the next available test date upon being eligible in accordance with state law.

Upon being eligible to sit for each level, the employee will be required to enroll in the next available training class, with training cost and time off to be covered by the Company, followed by testing at the next available test date, with training cost and time off to be covered by the Company, to be repeated at each level.

The Company is prepared to pay for no more than two attempts (to include training class and exam) at each license level. If the Crew Leader cannot pass the exam after two attempts, they have 120 days to successfully gain certification at their own expense or they may bid any open positions. At the end of 120 days without successfully passing the exam, they will be demoted to a utility position. The Crew Leader position will re-bid and in the event there are no bidders, the position will be assigned to the least senior, qualified Utility person.

The Company has the right to increase or decrease the number of shifts necessary to perform the work of the Company. A lunch period of thirty minutes will be allowed during each shift. If employees are assigned to shifts other than 7:30a.m.- 4:00p.m. or 8:00a.m. to 4:30p.m., they will receive shift differential premium rate, when appropriate, including overtime on a continuation basis.

^{*}Class II Distribution Operators License - three (3) year Utility Rate

^{**}Class IV Distribution Operators License - four (4) year Utility Rate

The night shift field operations crew/s will consist of Crew Leader and Utility. This crew will substitute Sunday and Monday for the current listed Saturday and Sunday under Section 12 in regard to holiday observance. Examples of work schedules for the field operations crews are as follows:

 Monday-Friday
 7:00a.m.-3:30 p.m.

 Monday-Friday
 7:30a.m.-4:00p.m.

 Monday-Friday
 12:30 p.m. -9:00p.m.

 Tuesday-Saturday
 7:30a.m. -4:00p.m.

 Sunday- Thursday
 7:30a.m. -4:00p.m.

 Monday - Friday
 9:00a.m.- 5:30p.m.

In the event no employees bid on the open positions in the Field Operations department, the Junior Crew Leader/s and Junior Qualified Utility/s will fill these positions. The night shift Crew Leader position will be bid. If no one bids this relief position, the next Junior Utility Person will be assigned these duties.

The Company will make the decision to fill a vacancy due to sickness, personal business, short-term absences, etc. depending on the workload and anticipated duration of the absence.

When any employee covered by the provisions of this Section is directed to report for work they shall receive four (4) hours pay at the rate prescribed in this Agreement, unless notified the night before not to report for work.

There shall be ten (10) employees who will be classified as Crew Leader and who shall receive the Crew Leader rate of pay. When a vacancy occurs in the Crew Leader classification it will be bid.

If a Utility is assigned to be in charge of any maintenance activity requiring the use of a vehicle, they shall be paid at the Crew Leader rate of pay.

An employee called back to work after having left the premises of the Water Company will be paid a minimum of two (2) hours pay at one and one-half (1-1/2) times their regular hourly rate, unless called in less than two (2) hours prior to their regular scheduled working hours in which event they shall be paid for the hours worked. Call-in pay is not applicable to those employees awaiting emergency calls or standby duties as covered by Section 13.

If an employee is required to work sixteen (16) or more consecutive hours, he/she shall be permitted to take up to an eight (8) hour rest period. This rest period will be excused but unpaid by the Company.

Employees covered by this Section (Hydrant Flushing), and also Section 13 of this contract, who are required to work on either of the two shifts between 4:00 p.m. and 8:00a.m. will be paid an additional thirty cents (\$0.30) per hour for the 4:00p.m. to 12:00 midnight shift and forty cents (\$0.40) per hour for the 12:00 midnight to 8:00a.m. shift for those hours actually worked. The Field Service Representative employees working other than the normal day shift will receive the shift differential that is applicable from 4:30p.m. till 8:00a.m.

When an employee is assigned to repair AMR meters, the Company agrees to pay for work performed at the field service representative rate of pay.

SECTION 13. AWAITING EMERGENCY CALLS

Four (4) qualified employees with the greatest continuous length of service in the Field Operations Department will be called upon, one each week, to receive and respond to emergency Field Operations calls. The employees so assigned shall be assured of eight (8) hours of standby pay per week to be paid at one and one-half (1-1/2) times their regular rate of pay after meeting the requirements of the eight (8) hours per day/forty (40) hours per week overtime eligibility provision. Work performed on Sunday, or their regular scheduled second day off, will be paid at two (2) times their regular rate of pay. Once these four (4) employees assume this duty they must continue to perform such duties unless they notify the Company in writing sixty (60) calendar days prior to the date they desire to be relieved of such duties. Once a request of this type is received they will not be eligible for eighteen (18) months to reassume these duties and then only if there is such a vacancy in existence. When one of these four (4) employees is on vacation or off for sickness and is scheduled for this duty, the next standby person on the scheduled standby roster will be called upon to fill these duties for that standby period.

Field Operations Maintenance On Call

One Utility and one Crew Leader in the Field Operations Department will be called upon each week to receive and respond to maintenance related emergency calls. The employees so assigned shall be assured of eight (8) hours of standby pay per week to be paid at one and one half (1-1/2) times their regular rate of pay after meeting the requirements of the eight (8) hours per day/forty (40) hours per week eligibility provision. Work performed on their normal second day off will be paid at two (2) times their regular rate of pay.

The next person in the classification of the absent employee on the standby roster will be called upon to fill these duties for that standby period when one of these employees is sick or on vacation at the time of their scheduled assignment. The absent employee will be reassigned to the next regular standby assignment scheduled for the employee who was assigned to fill in or wherever needed. This make up assignment shall be for the number of hours the employee was absent.

Should an employee be off work for a period extending beyond on rotation of the schedule and there are no volunteers, the assigned week for the absent employee will be filled by employees having worked the least amount of overtime year to date. They will be drawn from the same classification as the absent employee, with each being assigned one day of week. Choice of assigned days will be given in reverse order, starting with those persons having the most overtime YTD.

Employees may, if they so desire, exchange their standby assignments provided the change is agreeable to the Company and the Union. Once the yearly schedule has been posted and at any time assignment changes are desired, it will be the responsibility of the scheduled employee to find their replacement from the classification of which they hold a position. Crew Leaders and Utility persons assigned to Field Service Emergency Standby duty will not be assigned to the yearly Field Operations on Call schedule, but may fill vacancies on a volunteer basis provided the change is agreeable with the Company and the Union.

SECTION 14. WAGES AND HOURS-PRODUCTION DEPARTMENT

This section shall apply to all employees engaged in the operation and maintenance of the Pumping Station and Filter Plants, pumping and transmitting equipment now maintained at tank sites.

The normal workweek for all employees performing the classes of work specified in this Section shall be forty (40) hours consisting of five (5) consecutive eight (8) hour days. Days off shall be consecutive except in the case of the Treatment Plant Operator-Relief classification. For all time worked in excess of forty (40) hours in any one week or eight (8) hours per day, one and one-half (1-1/2) times the regular hourly rate of pay shall be paid, with the understanding that because of the necessity of continuous operation there shall be no premium pay for work done on Sundays as such. If the employee covered by this Section is required or requested by the Company to perform work on a day which is normally their second day off, they shall in that event be paid two (2) times their regular hourly rate of pay for all time worked on such day.

No daily overtime shall be paid when employees are changing from one shift to another, or when employees at their own request are working extra time in order to get off during regular shifts. Employees shall not be paid daily and weekly overtime for the same hours worked.

The Company agrees that present employees of record on November 1, 1982, who are members of this Union shall be assured forty (40) hours of pay per week, provided that the employees are at all times, during such work week, available for work. This assurance will not be applicable to any employee hired after November 1, 1982.

Employees performing classes of work specified in this Section are normally required to work on the following eleven (11) holidays, namely;

New Year's Day Good Friday Memorial Day Fourth of July Labor Day (2) Personal Floating Holidays*
Thanksgiving Day
Friday after Thanksgiving
Christmas Eve (December 24th)
Christmas

when such holidays fall on what are scheduled working days for the employees.

Personal Floating Holidays may be taken with as much notification as possible, with the supervisor' approval. The Company has the final decision to grant the day off as determined by the current workload. Personal Floating Holidays shall be taken within the calendar year January 1 through December 31.

If the employee is absent any time during the last four and one-half (4-1/2) hours of their last scheduled work day prior to a holiday(s) or any time during the first four and one-half (4-1/2) hours of their first scheduled work day following the holiday(s) (or the day the holiday(s) is/are observed) when they are scheduled to work, they shall not be paid for the holiday(s) unless they are subpoenaed or entitled to pay under leave of absence for sickness or accident disability, paid jury duty, paid vacations or paid funeral leave.

When a holiday falls on Saturday or Sunday and is observed by the company on Friday or Monday as the case may be, the holiday bonus will be paid to shift workers for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by

those employees on the Friday or Monday on which the company observes the holiday. An employee required to work on such a holiday shall receive, in addition, one and one-half (1-1/2) times their regular rate of pay for the hours worked up to eight (8) hours per day or forty (40) hours per week and shall be paid double-time for all time worked in excess of eight (8) hours per day on such Holiday. However, employees shall not be paid both daily and weekly overtime for the same hours worked.

Employees who are scheduled to work on such holidays, but who are not required to do so shall be paid eight (8) hours pay for each such holiday at regular hourly rates of pay. On a holiday, the employee working the actual holiday will receive the premium pay for that day.

When any of these holidays falls on Sunday, it will be observed on the Monday after, except when a holiday falls on Sunday and is followed on Monday by another holiday. In this case the holiday will be observed on Sunday and Monday. Also, any holiday that falls on Saturday will be observed on the preceding Friday except when such holiday is preceded by a holiday on Friday, the holidays will be observed on Friday and Saturday.

Each employee with ninety (90) calendar days or more of continuous service covered by provisions of this Section who does not work on the observed holiday is assured of eight (8) hours pay at their regular hourly rate for the **holiday**.

For employees covered by this Section, the regular hourly rate of pay shall be as follows:

Classifications Production Department	Regular Hourly Rate Effective			
	2.60%	2.65%	2.75%	2.75%
	11/1/2017	11/1/2018	11/1/2019	11/1/2020
Treatment Plant Operator (M-F Shift)	\$28.36	\$29.11	\$29.91	\$30.73
Treatment Plant Operator (Mid-8am)	\$30.01	\$30.81	\$31.66	\$32.53
Treatment Plant Operator (4p-Midnight)	\$29.51	\$30.29	\$31.12	\$31.98
Treatment Plant Operator (Swing)	\$29.63	\$30.42	\$31.26	\$32.12
Maintenance Technician I	\$29.98	\$30.77	\$31.62	\$32.49
Maintenance Technician II	\$28.80	\$29.56	\$30.37	\$31.21
Treatment Plant Operator- Fixed Relief	\$27.95	\$28.69	\$29.48	\$30.29
Treatment Plant Operator - Relief	\$26.95	\$27.66	\$28.42	\$29.20
Treatment Plant Operator Utility (Day)	\$26.68	\$27.39	\$28.14	\$28.91
Treatment Plant Operator Utility (4pm-Mid)	\$27.79	\$28.53	\$29.31	\$30.12
Treatment Plant Operator Utility (Swing)	\$27.62	\$28.35	\$29.13	\$29.93
Treatment Plant Operator Trainee I	\$18.50	\$18.99	\$19.51	\$20.05
Treatment Plant Operator Trainee II	\$23.55	\$24.17	\$24.83	\$25.51

All employees hired into Maintenance positons after November 1,2017 must acquire and maintain a CDL license. The Company may elect to extend probationary period to 120 calendar days if CDL is not obtained to allow for additional testing opportunities

Trainee Classification

Trainee I shall be any new hire or internal transfer with less than 1 year of seniority not possessing a class III or higher water treatment license. A trainee II shall be an internal candidate with at least 1 year of seniority, or an external candidate in possession of a class III or higher water treatment license. The Trainee I will transfer to a Trainee II upon the successful completion of the KY water treatment class III examination or after gaining 1 year of seniority. For an internal candidate, the first 15 days in the Trainee position will be dedicated to Treatment Plant Operator duties so that the employee can determine if they wish to continue in the position or return to their former position.

Upon accepting the trainee position, the trainee shall remain within the trainee classification until earning a Class IV water treatment license or upon being disqualified (failing to pass treatment exam) from the position. After a trainee earns their Class IV water treatment license, they must accept the first open operator or utility position after the traditional bidding process. If a position is not available, the trainee will receive Operator Utility- Day Shift pay until a position becomes available. They may also bid any other open positions upon successfully passing the Class IV water treatment exam.

The trainee must enroll in the first available water treatment test and pass the exam as well as any internal progress exams administered by the company. If the trainee cannot pass the exam after two attempts, they have 120 days to successfully gain certification, at their own expense, or they may bid any open positions. At the end of 120 days without successfully passing the exam, their position may be terminated.

Production Maintenance On Call:

The employees in the Maintenance Technician I & II classifications will be called upon, one each week, to be available at all times to receive and take calls in the Production Department. They will receive during that week two (2) times their regular rate of pay for all hours worked due to being called out for overtime. If they are called out to work overtime on their second day off they will receive two and one half (2 1/2) times their regular rate of pay for those hours worked.

If an employee is required to work sixteen (16) or more consecutive hours, he/she shall be permitted to take up to an eight (8) hour rest period. This rest period will be excused but unpaid by the Company.

SECTION 15. RIGHT TO CHANGE SHIFTS

Employees may, if they so desire, temporarily exchange their shifts provided the change is agreeable to the Company and the Union, and does not interfere with the orderly operation of pumping and filter plants. There will be no change in the employee's normal rate of pay during these exchanges. Temporary exchanges of shifts may be affected if agreeable to employees directly concerned but must occur during the bi-weekly pay period. Any overtime worked as a result of such exchange shall be paid at the employee's normal rate of pay.

SECTION 16. SHARING OF OVERTIME

All overtime shall be shared equally and alike in each classification insofar as reasonable and practical (Changing the words "class of work" to "classification" will not change the intent or present interpretation in the handling or sharing of overtime.) If overtime must be assigned, it will be assigned to the individual or individuals in each classification with the least amount of documented overtime, year to date, through the most recent payroll period. Note: The sharing of overtime by the three (3) Backhoe Operators will occur with as much time as reasonably possible.

SECTION 17. EXTENDED WORK HOURS

An employee who works sixteen (16) hours in a twenty-four (24) hour period will be required to take an eight (8) hour rest period before returning to work. If the rest period overlaps with the employee's regularly scheduled work hours, the employee will receive pay at the regular straight time rate for the potion of the rest period overlapping regular scheduled hours provided the employee reports to work for the remainder of their shift the rest period. In the event there is not at least one (1) hour remaining to work, the employee will not have to report to work for the remainder of the shift and the employee will receive pay at the regular straight time rate for overlapping and non-overlapping hours up to a maximum of eight (8) hours.

For standby FSR role- when the standby FSR on duty has worked sixteen (16) hours or longer in a twenty-four (24) hour period, the next standby person on the scheduled standby roster will be called upon to fill these duties for the required eight (8) hour rest period. Should that individual be unable to work, the next two persons in the group will be contacted. If none of the three are available, the qualified personnel amongst the group of FSRs, Crew Leaders, Meter Readers and Utility Persons should be called in order, starting with the person with the least amount of overtime.

For standby Production Maintenance Technicians- when a standby Technician has worked sixteen (16) hours or longer in a twenty-four (24) hour period, the next standby person on the scheduled standby roster will be called upon to fill these duties for the required eight (8) hour rest period. Should that individual be unable to work, the next person in the group called will be contacted. If that person is not available, the person with the least amount of overtime should be called.

This practice will be administered in conjunction with applicable regulations.

SECTION 18 PAY DAYS

All employees shall be paid BI-weekly for work done during the two workweeks ending on the preceding Sunday midnight. All pay will be made by direct deposit and will be available in the employee's financial institution on the Friday following the end of the payroll period. All employees hired will be required to enroll in the I-Pay electronic system in order to view the employee's payroll.

The parties also recognize the Company's ability to implement flexible means of time capture to include, but not limited to, time clocks, mobile applications, computers, quick books, etc.

SECTION 19. VACATIONS

The vacation year shall be January 1 through December 31. All full time employees shall be entitled to vacation as listed in the schedule below. Any earned vacation must be used within the current vacation year. Should an illness or injury occur that precludes the employee from taking vacation during the calendar year, the Company will agree to pay the employee up to five days of unused vacation.

Employees will be responsible for scheduling vacation when notified by the supervisor to do so. In an extreme situation (i.e. weather condition precludes employees from taking vacation) whereby the Company is unable to accommodate vacation, the Company will agree in those cases only, to pay for unused vacation that cannot be scheduled. Employees must schedule vacation based on available days. Failure to do so will forfeit vacation with the exception of the aforementioned paragraph.

Employees who have been continuously in the service of the Company shall be entitled to the **following** week's vacation **annually**:

Vacation Based on Completed Years of Continuous Service

1 year	10 days	14 years	19 days
2 years	11 days	15 years	20 days
3 years	12 days	16 years	20 days
4 years	13 days	17 years	21 days
5 years	15 days	18 years	21 days
6 years	15 days	19 years	22 days
7 years	16 days	20 years	22 days
8 years	16 days	21 years	23 days
9 years	17 days	22 years	23 days
10 years	17 days	23 years	24 days
11 years	18 days	*24 years	24 days
12 years	18 days	*25 years plus	25 days
13 years	19 days	*30 years plus	30 days

*NOTE: Any new hires after November 1, 1998 will no longer be able to earn more than the current allowance of five (5) weeks of vacation for working 24 or more years of service.

Effective January 1, 2008, employees hired during the current vacation year will be **entitled** to one (1) day of vacation for each "Completed Month of Continuous Service" up to 10 **days**, provided the employee has successfully completed their probationary period. This **vacation** must be taken before the end of the calendar year, with approval of the supervisor. The Company will allow an exception to this clause for a new employee who is hired during the last guarter of the year.

Vacation pay shall be equal to the normal weekly wage of the employee, which is forty (40) hours at a regular straight time hourly rate, with the exception of those employees who work from 4:00 p.m. to 12:00 midnight, or 12:00 midnight to 8:00a.m., and their pay shall be equal to the normal weekly wage plus shift differential.

The Company will allow employees who have earned up to ten (10) days of vacation the option to take two (2) weeks of vacation in increments of one day with as much notification as reasonably possible to their supervisor. The first period will be selected in order of Company seniority and the second pick selected when an opening exists. The Company has the sole right to determine the number of employees exercising this option at any given time.

The company agrees to grant vacations at the time most desired by the employees if possible to do so without interfering with the orderly operation of the plant. In order to provide each employee with the most desirable dates to schedule their vacation, it is agreed that the vacation roster listing employees in descending order of the company seniority be posted November 1 and removed December 15 of each year. The senior employee shall list their desired date as soon as possible, and will post their desired date within 24 hours after being notified by their supervisor to do so. It is further understood that the 24- hour directive will not be given prior to November 5 of each year.

Two employees in the production department, at each plant, exclusive of Maintenance Persons, will be permitted to take their vacation at the same time, as long as plant is at maximum staffing level. In the event that three employees are scheduled off and plant is not at maximum staffing level, the third person to request vacation will be denied regardless of when vacation was scheduled.

Employees shall be allowed to change their vacation schedule by giving the Company a ten (10) calendar-day notice, provided it does not conflict with another employee's vacation.

In the event an employee retires or bids out of classification in the middle of the year all employees in the classification should be notified of the vacation days available and filled according to company seniority.

An employee bidding into different classifications after the vacation schedule has been posted will reschedule their vacation so that it will not conflict with other employees in that classification or category for that year. All following years, vacation schedules will be made by seniority.

Seniority for vacation purposes shall be divided into five categories as follows:

- 1. Two employees in the Production Department, exclusive of Maintenance Persons will be permitted to take their vacation at the same time. The senior Treatment Plant Operator-Relief employee would have the right to select the shift they are to relieve, however, once assigned; they shall remain on this shift for the duration of the vacancy.
- 2. Maintenance Persons. The Maintenance Persons in the Production Department will arrange their vacation schedule with the supervisor of the **department**.
- 3. Meter Reader Classification. Two employees in this classification may take their vacations at the same time.
- 4. Crew Leader and Utility. Two employees in these classifications may take their vacations at the same time.
- 5. Backhoe Operator. The Backhoe Operators will arrange their vacation schedule with the supervisor of the department.
- 6. Field Service Representative Classification. Two employees in this classification may take their vacations at the same time.

In the event that a holiday occurs during an employee's vacation, they shall be given, in addition to their regular vacation pay, a bonus equal to the number of hours they would normally work on such day multiplied by their straight time hourly rate.

SECTION 20. DEATH IN FAMILY

An employee may take up to four days off with pay for the death of an "immediate family member" (employee's parent, spouse (including civil union and/or domestic partner, as defined by local law), child, brother, sister, grandparent or grandchild, whether related by blood, adoption or marriage of the employee's parents (e.g. step-parent or child, legal guardian). Employees may also take one day off with pay to attend the funeral of brother-in-law, sister-in-law, daughter-in-law, son-in-law, niece, nephew, the employee's own aunt or uncle and the employee's spouse's (including civil union and/or domestic partner) parents or grandparents.

SECTION 21. DISABILITY BENEFITS

A. Leaves of Absence for Sickness or Accident Disability

Employees will be granted leaves of absence for sickness or accident disability for the maximum periods shown below:

Length of Service	Maximum Period of Leave of Absence
Up to six months Six months but less than two years Two years but less than five years Five years and over	Two weeks Twenty-eight weeks One year Two years

B. Payments During Leaves of Absence for Sickness or Accident Disability

During periods of leave of absence for sickness or accident disability, except for occupational disability incurred while in the employ of another employer or while self-employed, employees will be paid in maximum amounts hereinafter set forth (as referenced in the Group Insurance Summary Plan Description booklet that is supplied by American Water and is in effect during the terms of the contract.

Each employee who is disabled and unable to perform their regular duties as a consequence of illness or accident shall be paid as follows during such disability:

Length of Service	Maximum Number of Weeks in Any "Disability Year" in Which Payment Will Be Made by Company
At least 90 workdays of service	Ten days per calendar year

- 1. If the employee is entitled to, in any given week, Weekly Sickness and Non-Occupational Benefits under the Group Insurance Plan or Kentucky Workers' Compensation Act, the payment by the Company in such week shall be limited to the difference between the employee's normal weekly earnings and the amount of such benefits.
- 2. The company may require a suitable statement from the employee's medical doctor certifying to the disability or may elect to have a medical doctor selected by it examine the employee.
- 3. The "Disability Year" shall be defined as the twelve month period between January and December. The disability period will renew in January of each year.

Effective January 1, 2011, employees will be able to establish a one-time sick bank. The sick bank shall be based on the employee's completed years of service as of December 31, 2010 (i.e. one week of sick for each year of service). Those employees hired prior to November 1, 2010 who have not completed one year of service, shall have a maximum of five days in their sick bank. Employees hired after November 1, 2010 will not be eligible for a sick bank.

Each full-time employee who has completed 90 work days of service will be eligible for 10 days of sick leave at full pay per calendar year to be used for legitimate illness. Up to three (3) days of the ten (10) allowed may be used for spouse, child, parent or domestic partner. The Company reserves the right to require proof from the health care provider to certify the need for the medical absence. Employees are required to contact the Company's short-term disability provider if an absence is expected to continue longer than five day. Employees shall exhaust their allotted annual sick time and sick bank prior to going onto to short-term disability.

If an illness continues from one year to another, the employee will continue to draw pay from the company until they have received the maximum weeks available in the year the illness originally occurred. The employee shall not then be entitled to further payments until they return to active employment at least one day, nor shall they be entitled to further payments for the same or related disability until they have returned to active employment for two weeks.

In recognition of the fact that delay sometimes occurs in the determination of benefits payable under the Workers' Compensation Law, the company agrees in order to assure the continuity of income to a disabled employee that it will pay the employee's normal weekly wages in full for the period indicated to the schedule above, subject to agreement by the employee that any benefits currently or subsequently received from the Workers' Compensation Carrier (other than reimbursement of expenses) with respect to said period of disability, shall be assigned to the company.

It is understood that these payments from the Compensation Carrier to be assigned to the company include only weekly benefits for temporary disability.

SECTION 22. INSURANCE PLAN. PENSION AND 401 (K) SAVINGS PLANS

The Company and the Union agree that the provisions of the American Water System Group Insurance Plan, Pension Plan and 401 (K) Savings Plan shall be in full force and effect through July 31, 2010. The respective Plans may thereafter be amended, modified or terminated through negotiations between American Water Works Company, Inc. and The National Conference of Firemen and Oilers Union. The Company and Union agree to be bound by the results of any renegotiations of the Group Insurance Plan, Pension Plan and 401 (K) Savings Plan between the American WaterWorks Company, Inc. and the National Conference of Firemen and Oilers Union. Group Insurance, Pension Plan and 401 (K) Savings Plan issues shall not be subject to any local negotiations.

SECTION 23. DEPARTMENT HEAD NOT TO PERFORM WORK- EXCEPTION

Except in case of actual emergency, the head of a department or foreman covered by this Agreement shall not perform any of the work normally performed by employees under their supervision, but they shall have the right to demonstrate how they desire to have the work performed.

The company may temporarily assign a trainee to work with one of the maintenance or construction crews for the purpose of acquainting the trainee with the various elements of the job to be carried out, along with acquainting the trainee with the various terminology that is used in describing the materials used for a particular job, as well as the type of equipment, etc. that is used. The Company agrees that when this trainee is actually performing the duties that would normally be carried out by members of the bargaining unit, that a member of the bargaining unit will not be required to perform any work, and will simply advise the trainee as to the procedure to be used to carry out the particular job.

The Company's intention is to not replace a member of the bargaining unit with the trainee, but to simply assign the trainee as an additional person to a particular job for training purposes.

SECTION 24. GUARANTEED WORK WEEK AND RIGHT TO SUBCONTRACTING

- 1. The Company may contract for the following:
 - A. Installation of mains and new fire hydrants.
 - B. Service line renewals which include the tap, the service line, the meter setter and meter box, meter and initiation of **service**.
 - C. All new service lines which includes the tap, the service line, the meter setter and meter box, meter and initiation of service.
 - D. Painting of fire hydrants.
 - E. Changing length of service meters.

Provided, however, that present employees of record on November 1, 1982, who are members of this union shall be assured forty (40) hours of pay per week, provided that the employees are at all times, during such work week, available for work. This assurance will not be applicable to any employee hired after November 1, 1982.

2. It is further agreed that all maintenance work required, except for the field repair and testing of large (larger than 2") meters in the Meter Repair Program, after the completion of the contracted work referenced in paragraph one of this Section will be performed by members of this Union.

- 3. It is further understood that members of this Union will perform the installation of other meters, not covered in 1-B, 1-C, and 1-E above.
- 4. In addition, the Company may, by giving a fifteen- (15) day written notification to the Union, be permitted to utilize contractors to perform union work during peak periods. The notification will include what work is to be performed and the duration of the contracting period.

The Company may contract with temporary employment firms to fulfill summer temporary laborer openings in any Department covered by this contract for periods not to exceed 90 calendar days.

SECTION 25. EQUAL OPPORTUNITY EMPLOYER

The employer and the Union agree not to discriminate against any individual with respect to employment matters, including transfer, recruitment, selection for training, discipline, layoff, or rates of pay and other compensation. Further there shall be no discrimination in terms or conditions of employment because of such individual's gender, marital status, race, color, religion, sex, national origin or age, disability, veteran status, sexual orientation or any other characteristic protected by law nor will they limit, segregate or classify employees in any way to deprive any individual employee of employment opportunities because of their race, color, religion, sex, national origin, or age.

SECTION 26. SAFETY SHOES

All employees affected by this agreement will wear safety shoes and these shoes will meet with the current OSHA and ANSI Z41.1 standards. The employees will make all safety shoe purchases and the style of shoe to be purchased will be determined by the company. These purchases will not be made while on company time. Whenever an employee feels new shoes are needed they are to check with their immediate supervisor who will issue an authorization form to allow the employee to purchase a new pair of safety shoes. Safety shoe purchases will be made at the approved Shoe-Supplier who will provide a list of approved styles.

If the cost of the safety shoes selected exceeds the established dollar limit designated by the Company the employee will pay any overage at the time of purchase to the shoe supplier. Employees will not be allowed to utilize the supplier's online service for this transaction.

SECTION 27. SMOKING IN THE WORKPLACE POLICY

Kentucky-American Water is dedicated to providing a healthy and safe work environment for its employees. Efforts to maintain clean indoor air, in facilities and vehicles, by minimizing exposure to side-stream or secondary tobacco smoke are consistent with this goal. The Company will reach this goal by prohibiting the smoking or use of tobacco products in any company facility or vehicle. The chewing of tobacco, use of snuff, etc. are prohibited in all Company facilities and vehicles due to sanitary conditions poor appearance and reduced image which is reflected negatively toward the Company. In addition, these tobacco products will not be allowed at any outdoor job-site if employees are working with or around asbestos cement pipe, underground petroleum tanks, or any chemical storage tank or area. This policy will use the progressive disciplinary steps as outlined in the Company Code of Conduct.

SECTION 28. DRUG AND ALCOHOL FREE WORKPLACE

The Union adopts the Drug and Alcohol Free Workplace Practice as part of the Kentucky local agreement.

SECTION 29. MEAL ALLOWANCE

Employees who have worked an eight (8) hour shift followed by two (2) hours of unscheduled overtime will be eligible to receive a meal allowance of \$10.00 Employees will be eligible to receive an additional \$10.00 after working an additional four (4) hours of overtime. Meal allowance will be added to wages for the applicable day worked and will be considered taxable income. Employees are not required to purchase a meal or submit receipts. In the event the Company purchases a meal for an employee, it will not override the payment of eligible meal allowance.

SECTION 30. MANAGEMENT OF BUSINESS

The Union recognizes that except as expressly limited by this agreement, the management of the employees, the direction of the workforce and the operation of the plant are vested in the employer. The Union further recognizes that as an aspect of such management rights, the employer may make and enforce such rules as the Company may deem necessary or proper for the conduct of its employees and the operation of the plant, except to the extent that such rules may conflict with the provisions of this agreement.

The above-mentioned management rights are not to be interpreted as being all-inclusive, but merely indicate the type of rights, which belong to and are inherent to management. It is understood that any of the rights, power or authority the Company had prior to the signing of this agreement are retained by the Company, except those specifically abridged, granted or delegated to others or modified by this agreement.

SECTION 31. UNION ACCESS

The union will be provided access to new bargaining unit employees prior to the completion of orientation in order to present information to bargaining unit employees regarding the Union, the collective bargaining agreement, and benefit program available to bargaining unit employees.

Authorized representatives for the Union shall be permitted to visit the Employer's facilities for purpose of communicating with employees and management. Such visits shall not interfere with the conduct of the Company's business or with the performance of wok by employees during working hours. Union representatives are required to comply will all applicable rules for visitors while on the premises of the Company.

SECTION 32 BULLETIN BOARDS

The Employer will provide a bulletin board in a mutually agreed area used by employees in this bargaining unit. Union notices of the following described types will be posted on such bulletin boards after the notifies have been submitted to the Department Manager or their designee in advance of positing, to wit:

- Notices of recreational and social affairs of the Union:
- Notices of Union elections and appointments:
- Notices of holding of business meetings of the Union.

SECTION 33. COMPLETE AGREEMENT

It is the intent of the parties hereto that the provisions of this agreement, which supersedes all prior agreements and understandings including past practices, oral or written, expressed or implied, between such parties, shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder, or otherwise.

The provisions of this agreement can be amended, supplemented, rescinded or otherwise altered only by mutual agreement in writing hereafter signed by the parties.

SECTION 34. DURATION OF AGREEMENT

This agreement shall be in effect from 12:01 a.m., November 1, 2017, and continue until 12:00 midnight, October 31, 2021. Notwithstanding any other provision of this contract, the parties agree that either party may, during the sixty (60) calendar period immediately proceeding the anniversary date of this contract, give notice, in writing, to the other party of its desire to renegotiate a revised agreement.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands the day and year first above written.

KENTUCKY
AMERICAN WATER

NATIONAL CONFERENCE OF FIREMAN AND OILERS, LOCAL 320

By: Kevin Rogers

Vice President American Water

By: Robert Smith

Representative Local No. 320

By Amy Caudill

Customer Advocacy Superintendent

By: Erik Hall

Chief Shop Steward

UNION CONTRACT November 1, 2014- October 31, 2017

CONTRACT

BETWEEN

KENTUCKY-AMERICAN WATER

AND

NATIONAL CONFERENCE OF FIREMEN AND OILERS LOCAL UNION 320

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Complete Agreement

Duration of Agreement

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AGREEMENT

THIS AGREEMENT executed on November 1, 2014 and effective as of the 1stof November, 2014, by and between KENTUCKY-AMERICAN WATER of Lexington, Kentucky, party of the first part, hereinafter referred to as the "Company," and NATIONAL CONFERENCE OF FIREMEN AND OILERS, LOCAL 320, of Louisville, Kentucky, party of the second part, hereinafter referred to as the Union;"

WITNESSETH:

WHEREAS, the Company is engaged in furnishing an essential public service which vitally affects the health, safety, comfort, and general well-being of a large number of people in the communities furnished water service by the Company; and

WHEREAS, the very existence of the Company is conditioned upon carrying out its obligations and responsibilities to the public served; and

WHEREAS, this responsibility to the public is a mutual responsibility of Employees and management which requires that any disputes arising between the Employees and management be settled in an orderly way without interruption of water service; and

WHEREAS, both parties to this Agreement hereby recognize this mutual responsibility of service to the public.

NOW, THEREFORE, in furtherance of harmonious relations among Employees, the Management, and the public, it is mutually agreed by the parties hereto that there shall be no strike or lockout during the term of this Agreement, and this mutually agreed covenant shall continue through the future relations between the parties hereto, and that all matters of dispute pertaining to the interpretation or application of the terms of this Agreement shall be settled by arbitration as hereinafter provided.

It is further agreed as follows:

SECTION 1. RECOGNITION

The Company shall recognize the Union as the sole representative of employees covered by this Agreement except for non- union/non-management and management personnel. The Company agrees to bargain collectively with the properly constituted and proven representatives of the Union on the matters affecting such employees.

SECTION 2. NEW EMPLOYEES

It is recognized by the parties hereto that in the operation of the water works property of the Company on account of the responsibility at all times to furnish a safe and adequate supply of water to the City of Lexington and surrounding territory, there can be no division of this responsibility, and it is agreed that the Company, therefore, must be unhampered in the selection of its employees.

The Company agrees that in the filling of vacancies it will give preference to former qualified employee of the Company whose employment was terminated by layoff. Moreover, the Company agrees that this Section is to be understood as subject to the provisions of this Agreement in regard to

seniority, and any differences between the Company and the Union under this Section will be subject to the arbitration provisions of this Agreement.

It is agreed that new employees, (those who have less than ninety (90) calendar days of continuous employment, shall not be eligible for pay for vacation or holidays until after the probationary period has ended.

New employees in the bargaining unit that have Company service from other parts of the organization will have this service counted for vacation eligibility and other local benefits. As far as the selection of the time off for vacation or bidding this shall be done based upon the employee's date of hire into this bargaining unit.

SECTION 3. UNION SECURITY

The Company agrees that all present employees of the Company represented by the Bargaining Unit must, as a condition of continued employment, become members of the Union within thirty (30) calendar days from the effective date of this Agreement and remain members in good standing for the duration of this Agreement.

The Company further agrees that all new employees eligible for membership in the Bargaining Unit will be required as a condition of continued employment to become members of the Union within thirty (30) calendar days from the date of their employment and remain members in good standing for the duration of this Agreement.

It is further agreed that each new employee shall be granted a period not to exceed ninety (90) calendar days as a probationary period to demonstrate their ability and qualifications to perform the duties for which they were hired. In the event a new employee fails to qualify within the ninety- (90) calendar day period following the date of their employment they shall be discharged. This provision in no way relieves the employee of joining the Union as provided above.

It is agreed between the parties that seniority rights for the new employee shall not exist until after ninety- (90) calendar day's continuous employment by the Company. However, after ninety- (90) calendar day's continuous employment, seniority rights shall revert to, and be considered to have been in full force and effect, since the beginning of the ninety- (90) calendar day's continuous employment. An evaluation shall be performed at interim periods during the employment.

SECTION 4. UNION DUES

Dues shall be deducted bi-weekly by the Company from the wages of each member of the Union who is an employee of the Company, and who requests and authorizes the Company in writing to make such deductions from their wages or salary. Deductions shall be made by the Company every other week and shall be remitted once per month to the Secretary-Treasurer of the Union.

SECTION 5. RULES, REGULATIONS, AND GOOD FAITH

The Union agrees that its officers and members will live up to the Company's reasonable rules and regulations in the interest of safety, economy and continuity of service to the public.

The Union and Company agree that they will not engage in subterfuge for the purpose of defeating or evading the provisions of this Agreement.

SECTION 6. SENIORITY

Beginning with the effective date of this contract, the seniority provisions are as follows:

It is understood and agreed that in all cases of job bidding and transfer of employees, the following factors shall be considered.

- 1. Length of continuous service. (defined as seniority within the union group)
- 2. Qualifications.
- 3. Physical fitness.

The Company will review all relevant information relating to all bidders on any job and has the right to determine which bidder has the qualifications for the position. Only if it is determined that items 2 and 3 are equal, shall item 1 govern. The first criteria determining the length of continuous service will be company-wide seniority. All employees in the Union are divided into two departments:

Production

Employees in the Production Department are classified as follows:

Treatment Plant Operator
Maintenance Technician II
Treatment Plant Operator - Fixed Relief
Treatment Plant Operator - Relief
Treatment Plant Operator- Utility
Treatment Plant Operator- Trainee I
Treatment Plant Operator- Trainee II

Field Operations

The employees in the Field Operations Department are classified as follows:

Backhoe Operator
Junior Backhoe/Crew Leader
Crew Leader
Utility
Utility Trainee
Meter Technician
Field Service Representative
Meter Reader (as of 11-1-88)
Meter Reader (after 11-1-88 but prior to 11-1-98)
Meter Reader (as of 11-1-98)

The employees in the Utility classification may be assigned to either the Field Operations or Production Departments.

The evening shift crew/s, if qualified, will be allowed to use the small backhoe without calling in a Backhoe Operator.

Whenever a large backhoe is needed, the senior available qualified Backhoe Operator must be contacted. The Junior Backhoe/Crew Leader will relieve the Backhoe Operator during vacancies, if in

the judgment of the company it is needed. The Company reserves the right to fill the Junior Backhoe/Crew Leader position with the senior qualified employee when the position is vacant.

In cases of job bidding or transfer or decrease of employees in any particular department, factor 1 in this Section shall be interpreted to mean length of continuous service within the company.

Seniority shall be in accordance with overall company-wide seniority within the union group.

Notice of vacancy in an existing position or a newly created position shall be posted at places accessible to employees affected, and shall remain posted for a period of four consecutive days, within which time applicants eligible and desiring to fill such vacancy shall apply in writing to the official of the Company designated in the notice. Such notice shall set forth title of position to be filled, hours of work, days of relief, rate of pay and outline of duties. Within four consecutive days after the expiration of the posting period, the Company shall have assigned the accepted applicant to such vacancy or newly created position. In the event circumstances exist which will not allow the Company to move the successful bidder, the Company will be granted up to thirty (30) calendar days to move the employee to the duties of the bid position. If at the end of this thirty- (30) calendar day period the employee is not actually performing these duties, the rate of pay for the bid position will begin, provided pay scales are not a lower rate of pay.

The decision to apply or not to apply for promotion or transfer to an existing position or a newly created position is entirely within the employee's own option. The Union shall receive a copy of all bids.

When a job vacancy is posted and awarded to the successful bidder in accordance with the provisions of this Agreement, the second successful bidder will be listed on the Notice of Assignment. If the successful bidder who was awarded the position in accordance with this section does not qualify, or within the first 15 working days voluntarily steps down, the job will be awarded to the second successful bidder on the Notice of Assignment. If the second successful bidder does not qualify, or within the first 15 working days voluntarily steps down, the job will be reposted. This procedure will be applicable to all job vacancies, which will be affected by such disqualification or voluntary disqualification, within the first 15 working days, providing the employee, or employees involved have not qualified for the position they presently hold.

In the event a vacancy occurs while an employee is on vacation or sick leave, it is agreed that the Union and Company will jointly notify said employee of the existing vacancy. The Company will send a copy of this notice by regular U.S. mail delivery. The notice will be sent to the address of an employee as listed in the Company files. A copy of all mailed notices will be given to the appropriate shop stewards.

If the Union and the Company are unable to contact said employee, the employee shall be granted 48 hours at the conclusion of their vacation or sick leave the opportunity to bid on the vacancy.

Any employee assigned to a new position shall have up to ninety (90) working days in which to demonstrate their qualifications to perform the duties of that position as determined by the Company. If an employee is unable to qualify, or within the first 15 working days voluntarily steps down, they may return to the position from which they came without loss of seniority, even though an extension of the period has been granted, but shall forfeit for twelve (12) months all rights to bid for any job requiring like skills which may be subsequently posted. When an employee qualifies for a position, their seniority reverts back to the date of the awarding of the job. Company agrees to pay an employee in training for a classified position the rate of pay for that position when they perform the duties by themselves. An employee in training for a higher paying job shall be paid their present rate of pay for the first 90 working days or less if they are qualified sooner by the Company. Payment of the rate of pay as mentioned above shall in no way indicate that the employee has qualified for the position.

When an employee permanently fills a vacancy that requires certification by federal, state or local governmental agencies, they must demonstrate their ability to pass the certification test within ninety (90) calendar days. However, if the employee does not have the required job experience to fulfill the certification requirements of the governmental agency, they may be granted the necessary time to gain the job experience.

The Company reserves the right to temporarily fill any vacancy pending the operation of the procedure described hereinbefore. Temporary layoff shall be considered permanent when the employee has been laid off for twenty-four (24) consecutive months, and any seniority rights established prior to permanent layoff shall, in event of rehiring, be considered nil.

If an employee fails to return to work within ten (10) working days after they have been notified by registered mail to return to work after such layoffs, and does not give a satisfactory reason after investigation by the Company and the Union for their failure to return within said ten (10) working days, any seniority record theretofore established shall be broken and such seniority record shall there upon be considered nil.

The senior employee in the top ranking classification in each of the shift departments shall have the right to select the shift they are to work and shall have the right to choose their weekly days off; provided, however, that after the choice is made by the senior operator in the Production Department, the other seniors in the department must choose their days and shifts so as not to require a swing shift employee to work sixteen (16) hours per day, or require the services of more than one (1) swing shift employee for operators. The selection, once made, shall be final unless changed under provision of Section 14.

It is mutually understood and agreed by all parties hereto that because of the Company's responsibility hereinbefore mentioned, the management must and shall be the judge of any employee's qualifications for promotion. However, should any difference of opinion occur in this regard, such differences shall be settled in accordance with the arbitration provisions of this Agreement.

The Company agrees to post permanently, in a conspicuous place in each department and plant, a company-wide seniority list, and such list shall be posted every six- (6) months. After the seniority list is posted, the employees will have thirty (30) calendar days during which they may protest the accuracy of the list in writing. Failing to make such protest within the thirty-(30) calendar day period shall constitute agreement and the list shall become permanent.

In the event an employee is displaced from their classification or department due to a cutback or revision of production or field operations methods, they may exercise their seniority rights in accordance with their overall company seniority within the union group.

Employees who are in the bargaining unit and temporarily assigned to positions outside the bargaining unit shall retain their former position, seniority and accumulate additional seniority up to a maximum of 90 calendar days. Such assignment is made with the consent of the concerned employee and the Company. The Company will notify the Union of such assignments.

SECTION 7. RESPONSIBILITY

The shift operator on duty shall be in charge of the normal operation of the Pumping Station.

It is agreed by the parties that the Treatment Plant Operators may be assigned to other nonoperator duties within the Plant during emergencies and/or when the plant is shut down.

It is agreed that employees in the various shift classifications will not be transferred from their normal duties to perform duties normally performed by employees in other classifications when it is necessary to replace this employee, except in cases of emergency.

SECTION 8. TEMPORARY TRANSFERS

Employees may be assigned temporarily to positions on a reverse seniority basis when feasible and practical, provided no senior employee desires the assignment. Employees temporarily assigned shall be returned to their normal positions within a period not to exceed twenty-five (25) calendar days unless an extension be granted by mutual consent.

When it becomes necessary for the Company to shift an employee temporarily to new assignments, there shall be no change in the rate of pay to the employee so temporarily assigned except when such temporary assignment shifts an employee into a higher classification. In such cases the employee shifted temporarily to a higher classification shall receive for such temporary assignment the basic rate of pay established for the position. Employees transferred temporarily to lower paid positions shall continue to receive their regular rate of pay during such temporary transfer. Employees transferred permanently to other positions shall receive the rate of pay for the position to which they are transferred.

It is mutually agreed that adjustments in pay shall not be made under the provisions of this Section unless the transfer continues in effect for two (2) hours or more, and in no case shall the rate of pay of an employee be changed during any work shift or any work day except that when an employee continues without interruption for two (2) hours or more in such temporary assignment, that employee shall be paid the higher rate of pay for all time worked in the higher paid assignment.

SECTION 9. DEMOTION OR DECREASE

When and if it should become necessary to curtail employment in any department employees affected are to be laid off in the inverse order of their employment in accordance with their overall company seniority and re-employed in the reverse order. An employee laid off from any department because of lack of work, may exercise their Company seniority by bumping any less senior employee, provided that they are able to perform the required duties of the new position and meet all the requirements in Section 6 Seniority. In all such cases the Company agrees to notify the Union ten (10) calendar days in advance where the layoff affects permanent full-time employees, and to seek an agreement as to the application of the seniority rights under this Section and under the Seniority Section of the Agreement. If such an agreement cannot be reached, then the question shall be settled under the arbitration provisions of this Agreement.

SECTION 10. REPRESENTATION AND ARBITRATION

The direct representatives of the Union shall be employees of the Company and shall be known as "Shop Stewards."

The Shop Stewards shall first attempt to handle all grievances before such grievances are referred to an International Representative of the Union. The employee may have a Shop Steward or witness present when conferences are held between employees and supervisors. Supervisors or other management personnel may require that a Shop Steward or witness be present when conferences are held with employees.

1. Should grievances arise over interpretation or application of the items of this Agreement, the aggrieved party must submit their grievance in writing to a Shop Steward whose duty it will be to confer, within three (3) working days of the occurrence, with the supervisor in an attempt to effect a settlement. The supervisor will have three (3) working days to respond to the grievance at this first step in writing.

- 2. Should this procedure not result in a settlement, within five (5) working days of the denial at the first step, the matter shall be referred in writing to the Production or Field Operations Manager or a designated representative who shall give a reply in writing within five (5) working days of the receipt of the grievance at this level.
- 3. Failing satisfactory settlement through this office, within fifteen (15) working days of the denial at the second step, the matter shall be referred in writing to the senior ranking official or a designated representative and to an International Representative of the Union. The senior ranking official or a designated representative shall give a reply in writing within a period of fifteen (15) working days of the receipt of the grievance at this level.
- 4. Should this procedure fail to effect a settlement, the matter shall be referred within five (5) working days, (unless an extension of time is requested by either party, not to exceed fifteen (15) working days), of the denial at the third step, to a mediator who will be selected from either the State Mediation or Federal Mediation services.
- 5. Should this procedure fail to effect a settlement, the matter shall be referred within five (5) working days, (unless an extension of time is requested by either party, not to exceed fifteen (15) working days), of the denial at the fourth step, to an arbitration board for the selection of an arbitrator.

The Company and the Union will request a representative from the American Arbitration Association who would be mutually accepted by the Company and the Union.

The Arbitrator so constituted shall render a decision within sixty (60) calendar days after meeting, such decision being final and binding upon both parties to this Agreement.

The expense, if any, of the Arbitrator and rental of meeting facilities, shall be shared equally by the parties hereto. Both parties must agree on the location of the meeting facilities.

If an employee claims to have been unjustly discharged, they must file a complaint with the Union to this effect within five (5) working days after the effective date of the discharge. The Union and Company agree that steps 1 and 2 of the grievance procedure will be waived and the grievance moved to the 3rd step. The 3rd step procedure for discharges is that the Union must submit this grievance in writing within fifteen (15) working days of the effective date of the discharge to the senior ranking official of the Company or a designated representative. The senior ranking official or a designated representative shall give a reply in writing within a period of thirty (30) working days of the receipt of the grievance at this level. No person will be terminated without the chief steward, or an international union representative present.

SECTION 11. LEAVE OF ABSENCE

Employees may be granted ninety (90) calendar days leave of absence for good cause but without pay and without prejudice to seniority or other rights and such leave of absence may be renewed for one or more successive ninety (90) calendar day periods by mutual agreement between the Company and the Union. Employees seeking such leave of absence must make a request in writing stating the cause, and must present such request to a joint conference between Shop Stewards and management for consideration. If the Shop Stewards and management fail to agree on the granting or denial of the request for leave of absence, then the questions shall be settled under the arbitration provision of this Agreement. Should such leave of absence be granted as herein provided and the employee is employed by another concern, or should they violate the terms of their leave during such leave of absence, said employee shall forfeit any or all seniority rights herein established.

SECTION 12. WAGES AND HOURS-FIELD OPERATIONS DEPARTMENT

The provisions of this Section shall apply to all employees in the Field Operations Department who are engaged in reading, testing, repairing, removing and resetting meters, discontinuing and restoring service to consumers, engaged in excavation, backfilling, and other work necessary in the construction, operation and maintenance of the system; in installing and maintaining mains, servicing meters, meter installation, hydrants and valves, including pipe joiners' work, cutting and replacing pavements, yarning, caulking, heating and pouring jointing material, operating and using air compressor, using air compressor tools and equipment, machinery work, carpenter work, painting work and any other trade work necessary in construction and maintaining of vaults, manholes, any other structure in the system, or installation and maintenance of drainage, bracing or sheathing; in loading and unloading pipe, service material, meters, hydrants, and other equipment or materials necessary in the construction, operation or maintenance of the system; in the operating and maintenance of watershed buildings, equipment or any other property; and in the driving of automobiles or trucks incidental to the performance of the various types of work above mentioned.

The Company agrees that present employees of record on November 1, 1982, who are members of the Union shall be assured forty (40) hours of pay per week, provided that the employees are at all times, during such work week, available for work. This assurance will not be applicable to any employee hired after November 1, 1982.

Except in cases of emergency, employees performing the classes of work specified in this Section shall not be required to work on Sundays and the following holidays:

New Year's Day

(2) Personal Floating Holidays*

Good Friday**

Thanksgiving Day

Memorial Day

Friday after Thanksgiving

Fourth of July

Christmas Eve (December 24th)

Labor Day

Christmas

Personal Floating Holidays may be taken with as much notification as possible, with the supervisor' approval. The Company has the final decision to grant the day off as determined by the current workload. Personal Floating Holidays shall be taken within the calendar year January 1 through December 31.

**The Sunday Field Operations crew will substitute Easter Sunday for the Good Friday holiday that is observed by all other bargaining unit employees.

When any of these holidays falls on Sunday, it will be observed on the Monday following, except when a holiday falls on Sunday and is followed on Monday by another holiday. In this case the holidays will be observed on Sunday and Monday. Employees not required to work on either holiday will be assured of eight- (8) hours pay at their regular hourly rate for these holidays. Also, any holiday that falls on Saturday will be observed on the preceding Friday, except when such holiday is preceded by a holiday on Friday, the holidays will be observed on Friday and Saturday.

Each employee with ninety (90) calendar days of continuous service covered by provisions of this Section who does not work on a holiday is assured of eight- (8) hours pay at their regular hourly rate for these holidays.

If the employee is absent anytime during the last four and one-half (4-1/2) hours of their last scheduled work day prior to a holiday(s) or anytime during the first four and one-half (4-1/2) hours of their first scheduled work day following the holiday(s) (or the day the holiday(s) is/are observed) when they are scheduled to work, they shall not be paid for the holiday(s) unless they are subpoenaed or entitled to

pay under leave of absence for sickness or accident disability, paid jury duty, paid vacation, or paid funeral leave.

When a holiday falls on Saturday or Sunday and is observed by the company on Friday or Monday as the case may be, the holiday bonus will be paid to shift workers for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by those employees on the Friday or Monday on which the company observes the holiday. An employee required to work on such a holiday shall receive, in addition, one and one-half (1-1/2) times their regular rate of pay for the hours worked up to eight (8) hours per day or forty (40) hours per week and shall be paid double-time for all time worked in excess of eight (8) hours per day on such Holiday. However, employee shall not be paid both daily and weekly overtime for the same hours worked.

Overtime will be paid at one and one half (1 1/2) times their regular hourly rate of pay for all time worked in excess of forty {40) hours per week or eight (8) hours per day. All employees covered by this Section who are required to work on their second scheduled day off shall be paid two (2) times their regular hourly rate of pay. Employees shall not be paid both daily and weekly overtime for the same hours worked.

Employees engaged in programmed inspecting and flushing of fire hydrants shall be paid the regular straight time hourly rate of the Field Service Representative classification and the appropriate shift differential for the hours actually worked as set forth in this contract.

Applications will be received from employee in the Crew Leader and Utility Classifications after a notice has been posted by the Company setting forth its intention to inspect and flush fire hydrants. Selection of the employee for this job shall be in accordance with Section 6- Seniority.

For the employee covered by this Section, the regular hourly rates of pay shall be as follows:

CLASSIFICATIONS	REGULAR HOURLY	RATE EFFEC	TIVE
FIELD OPERATIONS DEPARTMENT	11/1/14	11/1/15	11/1/16
Backhoe Operator	\$26.02	\$26.61	\$27.14
Junior Backhoe/Crew Leader	\$25.44	\$26.01	\$26.53
Crew Leader	\$24.85	\$25.41	\$25.92
Utility	\$23.56	\$24.09	\$24.57
Meter Technician	\$26.46	\$27.06	\$27.60
Field Service Representative	\$26.02	\$26.61	\$27.14
Meter Reader (as of 11-1-88)	\$26.02	\$26.61	\$27.14
Meter Reader (after 11-2-88 but prior to 11-1	-98) \$24.85	\$25.41	\$25.92
Meter Reader (as of 11-1 98)	\$23.56	\$24.09	\$24.57

Utility Trainee (Starting Rate)	\$16.00	\$16.36	\$16.69
90 day rate	\$17.00	\$17.38	\$17.73
1 year rate	\$18.00	\$18.41	\$18.78
2 year rate	\$19.00	\$19.43	\$19.82
3 year rate*	\$21.00	\$21.47	\$21.90
5 year rate*	\$23.56	\$24.09	\$24.57

All employees hired into Field Operations Utility Trainee positions after November 1, 2014 must acquire and maintain a CDL license. The Company may elect to extend probationary period to 120 calendar days if CDL is not obtained to allow for additional testing opportunities.

New hire employees that already have a Distribution Operators license may start at a higher rate based on the level of license.

Crew Leaders

Effective November 1, 2014 employees hired after that date and who bid into a Crew Leader position must have or be able to obtain a Class IV D Certified Operators license to hold the position. If a Crew Leader vacancy occurs prior to the employee having the time on the job necessary to obtain a Class IV Certification, their assignment to the position is with the understanding that the certification must be obtained as soon as practical.

The Company has the right to increase or decrease the number of shifts necessary to perform the work of the Company. A lunch period of thirty minutes will be allowed during each shift. If employees are assigned to shifts other than 7:30a.m.- 4:00p.m. or 8:00a.m. to 4:30p.m., they will receive shift differential premium rate, when appropriate, including overtime on a continuation basis.

The night shift field operations crew/s will consist of Crew Leader and Utility. This crew will substitute Sunday and Monday for the current listed Saturday and Sunday under Section 12 in regard to holiday observance. Examples of work schedules for the field operations crews are as follows:

Monday-Friday	7:00a.m3:30 p.m.
Monday-Friday	7:30a.m4:00p.m.
Monday-Friday	12:30 p.m9:00p.m.
Tuesday-Saturday	7:30a.m4:00p.m.
Sunday- Thursday	7:30a.m4:00p.m.
Monday - Friday	9:00a.m 5:30p.m.

In the event no employees bid on the open positions in the Field Operations department, the Junior Crew Leader/s and Junior Qualified Utility/s will fill these positions. The night shift Crew Leader position will be bid. If no one bids this relief position, the next Junior Utility Person will be assigned these duties.

The Company will make the decision to fill a vacancy due to sickness, personal business, short-term absences, etc. depending on the workload and anticipated duration of the absence.

^{*}Employees will receive the three (3) year rate provided a Class II Distribution Operators license has been obtained. Employees will receive the five (5) year rate provided a Class IV Distribution Operators license has been obtained.

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When any employee covered by the provisions of this Section is directed to report for work they shall receive four (4) hours pay at the rate prescribed in this Agreement, unless notified the night before not to report for work.

There shall be ten (10) employees who will be classified as Crew Leader and who shall receive the Crew Leader rate of pay. When a vacancy occurs in the Crew Leader classification it will be bid.

If a Utility is assigned to be in charge of a vehicle, they shall be paid at the Crew Leader rate of pay.

An employee called back to work after having left the premises of the Water Company will be paid a minimum of two (2) hours pay at one and one-half (1-1/2) times their regular hourly rate, unless called in less than two (2) hours prior to their regular scheduled working hours in which event they shall be paid for the hours worked. Call-in pay is not applicable to those employees awaiting emergency calls or standby duties as covered by Section 13.

If an employee is required to work sixteen (16) or more consecutive hours, he/she shall be permitted to take up to an eight (8) hour rest period. This rest period will be excused but unpaid by the Company.

Employees covered by this Section (Hydrant Flushing), and also Section 13 of this contract, who are required to work on either of the two shifts between 4:00 p.m. and 8:00a.m. will be paid an additional thirty cents (\$0.30) per hour for the 4:00p.m. to 12:00 midnight shift and forty cents (\$0.40) per hour for the 12:00 midnight to 8:00a.m. shift for those hours actually worked. The Field Service Representative employees working other than the normal day shift will receive the shift differential that is applicable from 4:30p.m. till 8:00a.m.

When an employee is assigned to repair AMR meters, the Company agrees to pay for work performed at the field service representative rate of pay.

SECTION 13. AWAITING EMERGENCY CALLS

Four (4) qualified employees with the greatest continuous length of service in the Field Operations Department will be called upon, one each week, to receive and respond to emergency Field Operations calls. The employees so assigned shall be assured of eight (8) hours of standby pay per week to be paid at one and one-half (1-1/2) times their regular rate of pay after meeting the requirements of the eight (8) hours per day/forty (40) hours per week overtime eligibility provision. Work performed on Sunday, or their regular scheduled second day off, will be paid at two (2) times their regular rate of pay. Once these four (4) employees assume this duty they must continue to perform such duties unless they notify the Company in writing sixty (60) calendar days prior to the date they desire to be relieved of such duties. Once a request of this type is received they will not be eligible for eighteen (18) months to reassume these duties and then only if there is such a vacancy in existence. When one of these four (4) employees is on vacation or off for sickness and is scheduled for this duty, the next standby person on the scheduled standby roster will be called upon to fill these duties for that standby period.

Field Operations Maintenance On Call

One Utility and one Crew Leader in the Field Operations Department will be called upon each week to receive and respond to maintenance related emergency calls. The employees so assigned shall be assured of eight (8) hours of standby pay per week to be paid at one and one half (1-1/2) times their regular rate of pay after meeting the requirements of the eight (8) hours per day/forty (40) hours per week eligibility provision. Work performed on their normal second day off will be paid at two (2) times their regular rate of pay.

The next person in the classification of the absent employee on the standby roster will be called upon to fill these duties for that standby period when one of these employees is sick or on vacation at the time of their scheduled assignment. The absent employee will be reassigned to the next regular standby assignment scheduled for the employee who was assigned to fill in or wherever needed. This make up assignment shall be for the number of hours the employee was absent.

Should an employee be off work for a period extending beyond on rotation of the schedule and there are no volunteers, the assigned week for the absent employee will be filled by employees having worked the least amount of overtime year to date. They will be drawn from the same classification as the absent employee, with each being assigned one day of week. Choice of assigned days will be given in reverse order, starting with those persons having the most overtime YTD.

Employees may, if they so desire, exchange their standby assignments provided the change is agreeable to the Company and the Union. Once the yearly schedule has been posted and at any time assignment changes are desired, it will be the responsibility of the scheduled employee to find their replacement from the classification of which they hold a position. Crew Leaders and Utility persons assigned to Field Service Emergency Standby duty will not be assigned to the yearly Field Operations on Call schedule, but may fill vacancies on a volunteer basis provided the change is agreeable with the Company and the Union.

SECTION 14. WAGES AND HOURS-PRODUCTION DEPARTMENT

This section shall apply to all employees engaged in the operation and maintenance of the Pumping Station and Filter Plants, pumping and transmitting equipment now maintained at tank sites.

The normal workweek for all employees performing the classes of work specified in this Section shall be forty (40) hours consisting of five (5) consecutive eight (8) hour days. Days off shall be consecutive except in the case of the Treatment Plant Operator-Relief classification. For all time worked in excess of forty (40) hours in any one week or eight (8) hours per day, one and one-half (1-1/2) times the regular hourly rate of pay shall be paid, with the understanding that because of the necessity of continuous operation there shall be no premium pay for work done on Sundays as such. If the employee covered by this Section is required or requested by the Company to perform work on a day which is normally their second day off, they shall in that event be paid two (2) times their regular hourly rate of pay for all time worked on such day.

No daily overtime shall be paid when employees are changing from one shift to another, or when employees at their own request are working extra time in order to get off during regular shifts. Employees shall not be paid daily and weekly overtime for the same hours worked.

The Company agrees that present employees of record on November 1, 1982, who are members of this Union shall be assured forty (40) hours of pay per week, provided that the employees are at all times, during such work week, available for work. This assurance will not be applicable to any employee hired after November 1, 1982.

Employees performing classes of work specified in this Section are normally required to work on the following eleven (11) holidays, namely;

New Year's Day Good Friday Memorial Day

Thanksgiving Day
Friday after Thanksgiving

Fourth of July

Christmas Eve (December 24th)

(2) Personal Floating Holidays*

Labor Day Christmas

when such holidays fall on what are scheduled working days for the employees.

Personal Floating Holidays may be taken with as much notification as possible, with the supervisor' approval. The Company has the final decision to grant the day off as determined by the current workload. Personal Floating Holidays shall be taken within the calendar year January 1 through December 31.

If the employee is absent any time during the last four and one-half (4-1/2) hours of their last scheduled work day prior to a holiday(s) or any time during the first four and one-half (4-1/2) hours of their first scheduled work day following the holiday(s) (or the day the holiday(s) is/are observed) when they are scheduled to work, they shall not be paid for the holiday(s) unless they are subpoenaed or entitled to pay under leave of absence for sickness or accident disability, paid jury duty, paid vacations or paid funeral leave.

When a holiday falls on Saturday or Sunday and is observed by the company on Friday or Monday as the case may be, the holiday bonus will be paid to shift workers for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by

those employees on the Friday or Monday on which the company observes the holiday. An employee required to work on such a holiday shall receive, in addition, one and one-half (1-1/2) times their regular rate of pay for the hours worked up to eight (8) hours per day or forty (40) hours per week and shall be paid double-time for all time worked in excess of eight (8) hours per day on such Holiday. However, employees shall not be paid both daily and weekly overtime for the same hours worked.

Employees who are scheduled to work on such holidays, but who are not required to do so shall be paid eight (8) hours pay for each such holiday at regular hourly rates of pay. On a holiday, the employee working the actual holiday will receive the premium pay for that day.

When any of these holidays falls on Sunday, it will be observed on the Monday after, except when a holiday falls on Sunday and is followed on Monday by another holiday. In this case the holiday will be observed on Sunday and Monday. Also, any holiday that falls on Saturday will be observed on the preceding Friday except when such holiday is preceded by a holiday on Friday, the holidays will be observed on Friday and Saturday.

Each employee with ninety (90) calendar days or more of continuous service covered by provisions of this Section who does not work on the observed holiday is assured of eight (8) hours pay at their regular hourly rate for the holiday.

For employees covered by this Section, the regular hourly rate of pay shall be as follows:

CLASSIFICATIONS	REGUL	AR HOURLY R	RATE EFFECTIVE
PRODUCTION DEPARTMENT	11/1/14	<u>11/1/15</u>	11/1/16
Treatment Plant Operator (Monday-Friday shift)	\$26.46	\$27.06	\$27.60
Treatment Plant Operator (12 Mid 8:00a.m.)	\$28.05	\$28.68	\$29.25
Treatment Plant Operator (4:00p.m 12 Mid.)	\$27.58	\$28.20	\$28.76
Treatment Plant Operator (Swing shift)	\$27.69	\$28.31	\$28.88
Maintenance Technician II	\$26.46	\$27.06	\$27.60
Treatment Plant Operator- Fixed Relief	\$26.12	\$26.71	\$27.24
Treatment Plant Operator-Relief *	\$25.18	\$25.75	\$26.27
Treatment Plant Operator-Utility (day shift)	\$24.85	\$25.41	\$25.92
Treatment Plant Operator-Utility (4:00p.m12 Mid.)	\$25.98	\$26.56	\$27.09
Treatment Plant Operator-Utility (Swing Shift)	\$25.81	\$26.39	\$26.92
Treatment Plant Operator- Trainee I	\$16.00	\$16.36	\$16.69
Treatment Plant Operator- Trainee II	\$22.00	\$22.50	\$22.95

The senior Treatment Plant Operator-Relief employee will have the right to select the shift they are to relieve, however, once assigned they shall remain on this shift for the duration of the vacancy.

Trainee Classification

Trainee I shall be any new hire or internal transfer with less than 1 year of seniority not possessing a class III or higher water treatment license. A trainee II shall be an internal candidate with at least 1 year of seniority, or an external candidate in possession of a class III or higher water treatment license. The Trainee I will transfer to a Trainee II upon the successful completion of the KY water treatment class III examination or after gaining 1 year of seniority. For an internal candidate, the first 15 days in the Trainee position will be dedicated to Treatment Plant Operator duties so that the employee can determine if they wish to continue in the position or return to their former position.

Upon accepting the trainee position, the trainee shall remain within the trainee classification until earning a Class IV water treatment license or upon being disqualified (failing to pass treatment exam) from the position. After a trainee earns their Class IV water treatment license, they must accept the first open operator or utility position after the traditional bidding process. They may also bid any other open positions upon successfully passing the Class IV water treatment exam.

The trainee must enroll in the first available water treatment test and pass the exam as well as any internal progress exams administered by the company. If the trainee cannot pass the exam after two attempts, they have 120 days to successfully gain certification, at their own expense, or they may bid any open positions. At the end of 120 days without successfully passing the exam, their position may be terminated.

Production Maintenance On Call:

The employees in the Maintenance Technician I & II classifications will be called upon, one each week, to be available at all times to receive and take calls in the Production Department. They will receive during that week two (2) times their regular rate of pay for all hours worked due to being called out for overtime. If they are called out to work overtime on their second day off they will receive two and one half (2 1/2) times their regular rate of pay for those hours worked.

If an employee is required to work sixteen (16) or more consecutive hours, he/she shall be permitted to take up to an eight (8) hour rest period. This rest period will be excused but unpaid by the Company.

SECTION 15. RIGHT TO CHANGE SHIFTS

Employees may, if they so desire, temporarily exchange their shifts provided the change is agreeable to the Company and the Union, and does not interfere with the orderly operation of pumping and filter plants. There will be no change in the employee's normal rate of pay during these exchanges. Temporary exchanges of shifts may be affected if agreeable to employees directly concerned but must occur during the bi-weekly pay period. Any overtime worked as a result of such exchange shall be paid at the employee's normal rate of pay.

SECTION 16. SHARING OF OVERTIME

All overtime shall be shared equally and alike in each classification insofar as reasonable and practical (Changing the words "class of work" to "classification" will not change the intent or present interpretation in the handling or sharing of overtime.) If overtime must be assigned, it will be assigned to the individual or individuals in each classification with the least amount of documented overtime, year to date, through the most recent payroll period. Note: The sharing of overtime by the three (3) Backhoe Operators will occur with as much time as reasonably possible.

SECTION 17. PAY DAYS

All employees shall be paid BI-weekly for work done during the two workweeks ending on the preceding Sunday midnight. All pay will be made by direct deposit and will be available in the employee's financial institution on the Friday following the end of the payroll period. Payroll advice statements will be placed in the employee's company mailbox as they become available. All employees hired after 11-1-2010 will be required to enroll in the 1-Pay electronic system in order to view the employee's payroll.

SECTION 18. VACATIONS

The vacation year shall be January 1 through December 31. All full time employees shall be entitled to vacation as listed in the schedule below. Any earned vacation must be used within the current vacation year. Should an illness or injury occur that precludes the employee from taking vacation during the calendar year, the Company will agree to pay the employee up to five days of unused vacation.

Employees will be responsible for scheduling vacation when notified by the supervisor to do so. In an extreme situation (i.e. weather condition precludes employees from taking vacation) whereby the Company is unable to accommodate vacation, the Company will agree in those cases only, to pay for unused vacation that cannot be scheduled. Employees must schedule vacation based on available days. Failure to do so will forfeit vacation with the exception of the aforementioned paragraph.

Employees who have been continuously in the service of the Company shall be entitled to the following week's vacation annually:

Vacation Based on Completed Years of Continuous Service

1 year	10 days	14 years	19 days
2 years	11 days	15 years	20 days
3 years	12 days	16 years	20 days
4 years	13 days	17 years	21 days
5 years	15 days	18 years	21 days
6 years	15 days	19 years	22 days
7 years	16 days	20 years	22 days
8 years	16 days	21 years	23 days
9 years	17 days	22 years	23 days
10 years	17 days	23 years	24 days
11 years	18 days	*24 years	24 days
12 years	18 days	*25 years plus	25 days
13 years	19 days	*30 years plus	30 days

*NOTE: Any new hires after November 1, 1998 will no longer be able to earn more than the current allowance of five (5) weeks of vacation for working 24 or more years of service.

Effective January 1, 2008, employees hired during the current vacation year will be entitled to one (1) day of vacation for each "Completed Month of Continuous Service" up to 10 days, provided the employee has successfully completed their probationary period. This vacation must be taken before the end of the calendar year, with approval of the supervisor. The Company will allow an exception to this clause for a new employee who is hired during the last quarter of the year.

Vacation pay shall be equal to the normal weekly wage of the employee, which is forty (40) hours at a regular straight time hourly rate, with the exception of those employees who work from 4:00 p.m. to 12:00 midnight, or 12:00 midnight to 8:00a.m., and their pay shall be equal to the normal weekly wage plus shift differential.

The Company will allow employees who have earned up to ten (10) days of vacation the option to take two (2) weeks of vacation in increments of one day with as much notification as reasonably possible to their supervisor. The first period will be selected in order of Company seniority and the second pick selected when an opening exists. The Company has the sole right to determine the number of employees exercising this option at any given time.

The company agrees to grant vacations at the time most desired by the employees if possible to do so without interfering with the orderly operation of the plant. In order to provide each employee with the most desirable dates to schedule their vacation, it is agreed that the vacation roster listing employees in descending order of the company seniority be posted November 1 and removed December 15 of each year. The senior employee shall list their desired date as soon as possible, and will post their desired date within 24 hours after being notified by their supervisor to do so. It is further understood that the 24-hour directive will not be given prior to November 5 of each year.

Employees shall be allowed to change their vacation schedule by giving the Company a ten (10) calendar-day notice, provided it does not conflict with another employee's vacation.

An employee bidding into different classifications after the vacation schedule has been posted will reschedule their vacation so that it will not conflict with other employees in that classification or category for that year. All following years, vacation schedules will be made by seniority.

Seniority for vacation purposes shall be divided into five categories as follows:

- 1. Two employees in the Production Department, exclusive of Maintenance Persons will be permitted to take their vacation at the same time. The senior Treatment Plant Operator-Relief employee would have the right to select the shift they are to relieve, however, once assigned; they shall remain on this shift for the duration of the vacancy.
- 2. Maintenance Persons. The Maintenance Persons in the Production Department will arrange their vacation schedule with the supervisor of the department.
- 3. Meter Reader Classification. Two employees in this classification may take their vacations at the same time.
- 4. Crew Leader and Utility. Two employees in these classifications may take their vacations at the same time.
- 5. Backhoe Operator. The Backhoe Operators will arrange their vacation schedule with the supervisor of the department.
- 6. Field Service Representative Classification. Two employees in this classification may take their vacations at the same time.

In the event that a holiday occurs during an employee's vacation, they shall be given, in addition to their regular vacation pay, a bonus equal to the number of hours they would normally work on such day multiplied by their straight time hourly rate.

SECTION 19. DEATH IN FAMILY

The Company shall grant three (3) consecutive scheduled working days at straight time in the event of the death of one of the following members of the employees' immediate family. Immediate family includes domestic partner, husband and wife, children, mother or father, brother, sister and mother-in-law or father- in-law, current step relatives including step children, stepfather or stepmother only. The company shall grant two (2) scheduled work days with pay at straight time in the event of the death of a grandchild, grandmother and grandfather and one (1) scheduled work day with pay at straight time in the event of the death of an immediate son-in-law, daughter-in-law, brother-in-law, sister-in-law, grandmother and grandfather of spouse. The employee shall report to work no later than the second scheduled workday following the funeral. The employee shall advise the Company when he or she shall return to work.

An employee requesting leave must notify their supervisor as early as possible prior to the need for the leave. Employees requesting bereavement leave should be prepared to provide proof of the death in the form of a newspaper obituary notice, a copy of the death certificate, or certified copy of the coroner's report, and the name, telephone number, and address of the funeral home, if their supervisor so requests.

SECTION 20. DISABILITY BENEFITS AND LIFE INSURANCE

A. Leaves of Absence for Sickness or Accident Disability

Employees will be granted leaves of absence for sickness or accident disability for the maximum periods shown below:

Length of Service
Up to six months
Six months but less than two years
Two years but less than five years
Five years and over

Maximum Period of Leave of Absence
Two weeks
Twenty-eight weeks
One year
Two years

B. Payments During Leaves of Absence for Sickness or Accident Disability

During periods of leave of absence for sickness or accident disability, except for occupational disability incurred while in the employ of another employer or while self-employed, employees will be paid in maximum amounts hereinafter set forth (as referenced in the Group Insurance Summary Plan Description booklet that is supplied by American Water and is in effect during the terms of the contract.

Each employee who is disabled and unable to perform their regular duties as a consequence of illness or accident shall be paid as follows during such disability:

Maximum Number of Weeks in Any "Disability Year" in Which Payment Will Be Made by Company

Length of Service

At least 90 workdays of service

Ten days per calendar year

- If the employee is entitled to, in any given week, Weekly Sickness and Non-Occupational Benefits under the Group Insurance Plan or Temporary Total Disability Benefits under the Kentucky Workers' Compensation Act, the payment by the Company in such week shall be limited to the difference between the employee's normal weekly earnings and the amount of such benefits.
- 2. The company may require a suitable statement from the employee's medical doctor certifying to the disability or may elect to have a medical doctor selected by it examine the employee.
- 3. The "Disability Year" shall be defined as the twelve month period between January and December. The disability period will renew in January of each year.

Effective January 1, 2011, employees will be able to establish a one-time sick bank. The sick bank shall be based on the employee's completed years of service as of December 31, 2010 (i.e. one week of sick for each year of service). Those employees hired prior to November 1, 2010 who have not completed one year of service, shall have a maximum of five days in their sick bank. Employees hired after November 1, 2010 will not be eligible for a sick bank.

Each full-time employee who has completed 90 work days of service will be eligible for 10 days of sick leave at full pay per calendar year to be used for legitimate illness. Up to three (3) days of the ten (10) allowed may be used for spouse, child, parent or domestic partner. The Company reserves the right to require proof from the health care provider to certify the need for the medical absence. Employees are required to contact the Company's short-term disability provider if an absence is expected to continue longer than five day. Employees shall exhaust their sick bank prior to going onto to short-term disability.

If an illness continues from one year to another, the employee will continue to draw pay from the company until they have received the maximum weeks available in the year the illness originally occurred. The employee shall not then be entitled to further payments until they return to active employment at least one day, nor shall they be entitled to further payments for the same or related disability until they have returned to active employment for two weeks.

In recognition of the fact that delay sometimes occurs in the determination of benefits payable under the Workers' Compensation Law, the company agrees in order to assure the continuity of income to a disabled employee that it will pay the employee's normal weekly wages in full for the period indicated to the schedule above, subject to agreement by the employee that any benefits currently or subsequently received from the Workers' Compensation Carrier (other than reimbursement of expenses) with respect to said period of disability, shall be assigned to the company.

It is understood that these payments from the Compensation Carrier to be assigned to the company include only weekly benefits for temporary disability.

SECTION 21. INSURANCE PLAN. PENSION AND 401 (K) SAVINGS PLANS

The Company and the Union agree that the provisions of the American Water System Group Insurance Plan, Pension Plan and 401 (K) Savings Plan shall be in full force and effect through July 31, 2010. The respective Plans may thereafter be amended, modified or terminated through negotiations between American Water Works Company, Inc. and The National Conference of Firemen and Oilers Union. The Company and Union agree to be bound by the results of any renegotiations of the Group Insurance Plan, Pension Plan and 401 (K) Savings Plan between the American WaterWorks Company, Inc. and the National Conference of Firemen and Oilers Union. Group Insurance, Pension Plan and 401 (K) Savings Plan issues shall not be subject to any local negotiations.

SECTION 22. DEPARTMENT HEAD NOT TO PERFORM WORK- EXCEPTION

Except in case of actual emergency, the head of a department or foreman covered by this Agreement shall not perform any of the work normally performed by employees under their supervision, but they shall have the right to demonstrate how they desire to have the work performed.

The company may temporarily assign a trainee to work with one of the maintenance or construction crews for the purpose of acquainting the trainee with the various elements of the job to be carried out, along with acquainting the trainee with the various terminology that is used in describing the materials used for a particular job, as well as the type of equipment, etc. that is used. The Company agrees that when this trainee is actually performing the duties that would normally be carried out by members of the bargaining unit, that a member of the bargaining unit will not be required to perform any work, and will simply advise the trainee as to the procedure to be used to carry out the particular job. The Company's intention is to not replace a member of the bargaining unit with the trainee, but to simply assign the trainee as an additional person to a particular job for training purposes.

SECTION 23. GUARANTEED WORK WEEK AND RIGHT TO SUBCONTRACTING

- 1. The Company may contract for the following:
 - A. Installation of mains and new fire hydrants.
 - B. Service line renewals which include the tap, the service line, the meter setter and meter box, meter and initiation of service.
 - C. All new service lines which includes the tap, the service line, the meter setter and meter box, meter and initiation of service.
 - D. Painting of fire hydrants.
 - E. Changing length of service meters.

Provided, however, that present employees of record on November 1, 1982, who are members of this union shall be assured forty (40) hours of pay per week, provided that the employees are at all times, during such work week, available for work. This assurance will not be applicable to any employee hired after November 1, 1982.

2. It is further agreed that all maintenance work required, except for the field repair and testing of large (larger than 2") meters in the Meter Repair Program, after the completion of the contracted work referenced in paragraph one of this Section will be performed by members of this Union.

- 3. It is further understood that members of this Union will perform the installation of other meters, not covered in 1-B, 1-C, and 1-E above.
- 4. In addition, the Company may, by giving a fifteen- (15) day written notification to the Union, be permitted to utilize contractors to perform union work during peak periods. The notification will include what work is to be performed and the duration of the contracting period.

The Company may contract with temporary employment firms to fulfill summer temporary laborer openings in any Department covered by this contract for periods not to exceed 90 calendar days.

SECTION 24. EQUAL OPPORTUNITY EMPLOYER

The employer and the Union agree not to discriminate against any individual with respect to employment matters, including transfer, recruitment, selection for training, discipline, layoff, or rates of pay and other compensation. Further there shall be no discrimination in terms or conditions of employment because of such individual's gender, marital status, race, color, religion, sex, national origin or age, disability, veteran status, sexual orientation or any other characteristic protected by law nor will they limit, segregate or classify employees in any way to deprive any individual employee of employment opportunities because of their race, color, religion, sex, national origin, or age.

SECTION 25. SAFETY SHOES

All employees affected by this agreement will wear safety shoes and these shoes will meet with the current OSHA and ANSI Z41.1 standards. The employees will make all safety shoe purchases and the style of shoe to be purchased will be determined by the company. These purchases will not be made while on company time. Whenever an employee feels new shoes are needed they are to check with their immediate supervisor who will issue an authorization form to allow the employee to purchase a new pair of safety shoes. Safety shoe purchases will be made at the approved Shoe-Supplier who will provide a list of approved styles. If the cost of the safety shoes selected exceeds the established dollar limit designated by the Company the employee will pay any overage at the time of purchase to the shoe supplier. Employees will not be allowed to utilize the supplier's online service for this transaction.

SECTION 26. SMOKING IN THE WORKPLACE POLICY

Kentucky-American Water is dedicated to providing a healthy and safe work environment for its employees. Efforts to maintain clean indoor air, in facilities and vehicles, by minimizing exposure to side-stream or secondary tobacco smoke are consistent with this goal. The Company will reach this goal by prohibiting the smoking or use of tobacco products in any company facility or vehicle. The chewing of tobacco, use of snuff, etc. are prohibited in all Company facilities and vehicles due to sanitary conditions poor appearance and reduced image which is reflected negatively toward the Company. In addition, these tobacco products will not be allowed at any outdoor job-site if employees are working with or around asbestos cement pipe, underground petroleum tanks, or any chemical storage tank or area. This policy will use the progressive disciplinary steps as outlined in the Company Code of Conduct.

SECTION 27: MEAL ALLOWANCE

The Company will allow employees to purchase a meal in accordance with the Local Company policy. Employees who have worked an eight (8) hour shift followed by two (2) hours of overtime will be allowed to purchase a meal. The cost of each meal will not exceed \$10.00. An additional meal may be purchased after working an additional four (4) hours.

Generally, meals provided to employees are taxable as fringe benefits and subject to the appropriate taxes. Therefore, employees must attach the meal receipt to the applicable timesheet for reimbursement with the normal wages.

Overtime meals may be purchased with a company credit card if it has been authorized by the supervisor and if the individual is continuing on with their work assignment. The supervisor may also use the company credit card to purchase meals and bring to the site for the purpose of continuing the work. In this situation the expense in borne by the Company and is not considered a taxable fringe benefit.

SECTION 28. MANAGEMENT OF BUSINESS

The Union recognizes that except as expressly limited by this agreement, the management of the employees, the direction of the workforce and the operation of the plant are vested in the employer. The Union further recognizes that as an aspect of such management rights, the employer may make and enforce such rules as the Company may deem necessary or proper for the conduct of its employees and the operation of the plant, except to the extent that such rules may conflict with the provisions of this agreement.

The above-mentioned management rights are not to be interpreted as being all-inclusive, but merely indicate the type of rights, which belong to and are inherent to management. It is understood that any of the rights, power or authority the Company had prior to the signing of this agreement are retained by the Company, except those specifically abridged, granted or delegated to others or modified by this agreement.

SECTION 29. COMPLETE AGREEMENT

It is the intent of the parties hereto that the provisions of this agreement, which supersedes all prior agreements and understandings including past practices, oral or written, expressed or implied, between such parties, shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder, or otherwise.

The provisions of this agreement can be amended, supplemented, rescinded or otherwise altered only by mutual agreement in writing hereafter signed by the parties.

SECTION 30. DURATION OF AGREEMENT

This agreement shall be in effect from 12:01 a.m., November 1, 2014, and continue until 12:00 midnight, October 31, 2017. Notwithstanding any other provision of this contract, the parties agree that either party may, during the sixty (60) calendar period immediately proceeding the anniversary date of this contract, give notice, in writing, to the other party of its desire to renegotiate a revised agreement.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands the day and year first above written.

KENTUCKY-AMERICAN WATER

NATIONAL CONFERENCE OF FIREMEN AND OILERS, LOCAL 320

Representative Local No. 320

Mike Moses

David Winer

David Dean

Erik Hall

Larry Horn

Ed Sturgis

By

By My Antion Cheryl Norton President
By Kerth Cartier Keith Cartier Vice President Operations
By Jackson Jackson
Amy Caudill
By Mitzi Combs Tul
By R. Ker Kuchiler Kevin Kruchinskyri
By Wayne Mattingly Wayne Mattingly