

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

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.

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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.

**KENTUCKY-AMERICAN WATER COMPANY
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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.

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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**

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

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**

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2018-00358
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6. 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

Category	2013		2014		2015		2016		2017	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	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 Expense	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

Category	2009		2010		2011		2012	
	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 Expense	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

Kentucky American Water Company
Years 2012-2018
Water Only

NARUC	NARUC Description	2012			2013			2014			2015		
		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)	(84,792)	(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)	(22,810,181)	1,862,845	(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)	(1,962,953)	(284,230)	(2,255,825)	(2,266,510)	10,685	(2,321,177)	(2,408,169)	86,992	(2,592,053)	(2,275,102)	(316,950)
461.4	Metered Sales-OPA	(6,779,609)	(6,635,271)	(144,338)	(6,452,333)	(6,772,757)	320,424	(6,085,679)	(7,150,699)	1,065,020	(6,131,394)	(6,515,048)	383,654
462.1	Public Fire Revenues	(3,369,750)	(3,360,000)	(9,750)	(3,589,034)	0	(3,589,034)	(4,174,565)	(3,655,953)	(518,612)	(3,728,838)	(3,655,953)	(72,885)
462.2	Private Fire Revenue	(2,344,197)	(2,280,000)	(64,197)	(2,250,827)	(5,897,711)	3,646,885	(2,139,982)	(2,535,778)	395,796	(2,760,443)	(2,535,778)	(224,665)
466	Sales for Resale	(1,962,407)	(1,810,656)	(151,751)	(1,752,317)	(1,942,582)	190,265	(1,925,455)	(2,096,499)	171,043	(1,933,829)	(1,848,636)	(85,193)
467	Interdept Sales	(28,930)	0	(28,930)	(28,581)	0	(28,581)	(34,598)	0	(34,598)	(28,018)	0	(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)	(1,637,400)	(571,005)	(951,502)	(1,154,586)	203,084	(1,131,671)	(1,010,188)	(121,482)	(1,190,005)	(1,178,519)	(11,486)
472	Rents from Water Pro	(95,456)	(97,000)	1,544	(96,776)	(91,800)	(4,976)	(57,118)	(91,800)	34,682	(80,911)	(69,684)	(11,226)
473	Interdept Rents	(323,412)	(280,000)	(43,412)	(120,082)	(100,000)	(20,082)	(120,082)	(100,000)	(20,082)	(61,218)	(52,848)	(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)	0	(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

Kentucky American Water Company
Years 2012-2018
Water Only

NARUC	NARUC Description	2012			2013			2014			2015		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	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	(5,476,213)
603.8	Salaries-Dir & Off	0	0	0	0	0	0	0	0	0	0	0	0
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	0	743,019	733,669	0	733,669	854,745	0	854,745
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	3,043,979
615.5	Purch Power Oper TD	275	0	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	0	0	0	0	0	0	783	0	783
615.8	Purch Power Oper AG	0	0	0	0	3,813,073	(3,813,073)	0	3,720,869	(3,720,869)	0	3,765,546	(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	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	1,829
631.2	Cont Serv Eng Maint SS	0	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	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	0
642.3	Rents-Equipment Oper	1,113	0	1,113	141	0	141	1,393	0	1,393	4,408	0	4,408

Kentucky American Water Company
Years 2012-2018
Water Only

NARUC	NARUC Description	2012			2013			2014			2015		
		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

Kentucky American Water Company
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NARUC	NARUC Description	2016			2017			YTD October 2018		
		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

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NARUC	NARUC Description	2016			2017			YTD October 2018		
		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

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NARUC	NARUC Description	2016			2017			YTD October 2018		
		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		<u>(\$5,864,266)</u>	<u>(\$4,472,239)</u>	<u>(\$1,392,027)</u>	<u>(\$6,992,428)</u>	<u>(\$5,289,764)</u>	<u>(\$1,702,664)</u>	<u>(\$9,403,309)</u>	<u>(\$6,448,497)</u>	<u>(\$2,954,812)</u>

Kentucky-American Water Company
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Year: 2009

Account	Description	Actual	Budget	Variance
B403	Depreciation Exp	7,346,999	8,542,956	(1,195,957)
B406	Amort UPAA	20,661	21,612	(951)
B4071	Amort-Ltd Term UP	82,885	78,900	3,985
B4072	Amort-Prop Losses	412,188	432,192	(20,004)
B40810	Tax Oth thn Inc-Reg Assess Fee	88,508	108,468	(19,960)
B40811	Tax Oth thn Inc-Property Tax	2,789,817	2,963,352	(173,535)
B40812	Tax Oth thn Inc-Payroll Tax	503,631	523,498	(19,867)
B40813	Tax Oth thn Inc-Other	117,549	3,200	114,349
B40910	Income Taxes-FIT Oper	(891,624)	3,190,303	(4,081,927)
B40911	Income Taxes-SIT Oper	321,559	785,867	(464,308)
B40920	Income Taxes-Oth Inc/Ded	(192,734)	(135,798)	(56,936)
B41010	Def Inc Tax-FIT	6,858,986	2,809,078	4,049,908
B41011	Def Inc Tax-SIT	820,593	33,664	786,929
B41211	ITC-Restored	(84,797)	(84,797)	(0)
B415	M&J Revenues	(114,035)	0	(114,035)
B416	M&J Expenses	125,520	0	125,520
B420	AFUDC	(4,897,575)	(4,126,253)	(771,322)
B426	Misc Nonutility Expense	547,708	337,213	210,495
B4272	Int Exp-Short Term Debt	355,136	1,308,150	(953,014)
B4273	Int Exp-LTD	5,099,200	7,765,096	(2,665,896)
B4275	Int Exp-Other	768	0	768
B428	Amort Debt Expense	105,230	117,262	(12,032)
B437	Dividends Declared - Pref Stk	460,552	78,132	382,420
B438	Dividends Declared - Com Stk	8,103,411	0	8,103,411
B4611	Metered Sales-Res	(32,047,794)	(35,224,291)	3,176,497
B4612	Metered Sales-Com	(15,150,343)	(17,248,761)	2,098,418
B4613	Metered Sales-Ind	(1,436,382)	(1,998,815)	562,433
B4614	Metered Sales-OPA	(4,792,617)	(5,173,145)	380,528
B4621	Public Fire Revenues	(2,567,693)	(1,421,505)	(1,146,188)
B4622	Private Fire Revenues	(1,538,493)	(2,747,927)	1,209,434
B466	Sales for Resale	(1,478,494)	(1,409,161)	(69,333)
B467	Interdept Sales	(11,068)	0	(11,068)
B470	Forfeited Discounts	35	0	35
B471	Misc Service Revenues	(2,463,125)	(2,131,800)	(331,325)
B472	Rents from Water Property	(98,158)	(94,020)	(4,138)
B474	Other Water Revenues	(116,247)	0	(116,247)
B5211	SWR Rev Flat Rate Res	0	(175,293)	175,293
B5212	SWR Rev Flat Rate Com	0	(105,625)	105,625
B5213	SWR Rev Flat Rate Ind	(6,000)	(32,993)	26,993
B5214	SWR Rev Flat Rate Pub Auth	(4,120)	0	(4,120)
B6012	Salaries-Empl Maint SS	75,859	12,860	62,999
B6013	Salaries-Empl Oper WT	1,612,943	146,062	1,466,881
B6014	Salaries-Empl Maint WT	103,147	12,860	90,287
B6015	Salaries-Empl Oper TD	2,035,949	0	2,035,949
B6016	Salaries-Empl Maint TD	807,440	0	807,440
B6017	Salaries-Empl CA	897,425	0	897,425
B6018	Salaries-Empl AG	1,229,221	6,771,162	(5,541,941)
B6047	Empl Pens & Ben CA	40	0	40
B6048	Empl Pens & Ben AG	3,839,273	2,843,195	996,078
B6101	Purchased Water Oper SS	123,875	140,661	(16,786)
B6151	Purch Power Oper SS	356,769	0	356,769
B6153	Purch Power Oper WT	2,577,902	3,927,598	(1,349,696)
B6155	Purch Power Oper TD	30,286	30,000	286
B6161	Purch Fuel Oper SS	8,626	0	8,626
B6183	Chemicals Oper WT	2,216,654	2,606,698	(390,044)
B6201	M&S Oper SS	978	3,000	(2,022)
B6202	M&S Maint SS	205,855	168,900	36,955
B6203	M&S Oper WT	28,999	20,080	8,919
B6204	M&S Maint WT	137,331	137,000	331
B6205	M&S Oper TD	81,668	122,400	(40,732)
B6206	M&S Maint TD	236,610	204,300	32,310
B6207	M&S CA	25	0	25
B6208	M&S AG	86,682	88,282	(1,600)
B6328	Cont Serv Acct AG	113,795	74,472	39,323
B6338	Cont Serv Legal AG	166,370	78,600	87,770
B6353	Cont Serv Other Oper WT	237,744	301,550	(63,806)
B6355	Cont Serv Other Oper TD	109,902	73,440	36,462
B6357	Cont Serv Other CA	249,474	164,268	85,206
B6358	Cont Serv Other AG	8,330,030	7,795,668	534,362
B6415	Rents-Real Prop Oper TD	7,682	3,780	3,902
B6425	Rents-Equipment Oper TD	2,438	0	2,438
B6428	Rents-Equipment AG	21,569	52,968	(31,399)
B6503	Transportation Oper WT	17	0	17
B6505	Transportation Oper TD	7,412	0	7,412
B6508	Transportation AG	429,989	961,200	(531,211)
B6568	Ins Vehicle AG	38,394	37,440	954
B6578	Ins Gen Liab AG	306,836	526,440	(219,604)
B6588	Ins Work Comp AG	143,523	152,160	(8,637)
B6598	Ins Other AG	160,021	40,416	119,605
B6608	Advertising AG	32,764	22,603	10,161
B6668	Reg Exp-Rate Case	230,421	269,069	(38,648)
B6678	Reg Exp-Other AG	14,200	10,236	3,964
B6707	Bad Debt Expense	445,903	567,444	(121,541)
B6751	Misc Exp Oper SS	43,274	43,125	149
B6752	Misc Exp Maint SS	143	0	143
B6753	Misc Exp Oper WT	422,911	500,680	(77,769)
B6754	Misc Exp Maint WT	166,728	258,109	(91,381)
B6755	Misc Exp Oper TD	240,914	263,912	(22,998)
B6756	Misc Exp Maint TD	341,573	288,152	53,421
B6757	Misc Exp CA	1,171,177	1,157,486	13,691
B6758	Misc Exp AG	1,212,203	1,299,993	(87,790)

Kentucky-American Water Company
Water Only

Year: 2010

Account	Description	Actual	Budget	Variance
B403	Depreciation Exp	8,283,996	9,221,675	(937,679)
B406	Amort UPAA	21,612	21,612	(0)
B4071	Amort-Ltd Term UP	87,147	81,996	5,151
B4072	Amort-Prop Losses	412,188	410,580	1,608
B40810	Tax Oth thn Inc-Reg Assess Fee	95,296	108,009	(12,713)
B40811	Tax Oth thn Inc-Property Tax	4,077,638	4,095,792	(18,154)
B40812	Tax Oth thn Inc-Payroll Tax	552,951	586,438	(33,487)
B40813	Tax Oth thn Inc-Other	70,768	0	70,768
B40910	Income Taxes-FIT Oper	(13,751,591)	7,074,677	(20,826,268)
B40911	Income Taxes-SIT Oper	978,919	998,952	(20,033)
B40920	Income Taxes-Oth Inc/Ded	(207,558)	0	(207,558)
B41010	Def Inc Tax-FIT	21,567,827	0	21,567,827
B41011	Def Inc Tax-SIT	359,386	0	359,386
B41211	ITC-Restored	(84,797)	0	(84,797)
B415	M&J Revenues	(298,349)	0	(298,349)
B416	M&J Expenses	149,966	0	149,966
B419	Interest & Dividend Income	(2,754)	0	(2,754)
B420	AFUDC	(3,370,915)	(3,890,165)	519,250
B426	Misc Nonutility Expense	706,471	603,270	103,201
B4272	Int Exp-Short Term Debt	114,638	395,060	(280,422)
B4273	Int Exp-LTD	6,480,779	7,224,608	(743,829)
B4275	Int Exp-Other	4,175	0	4,175
B428	Amort Debt Expense	128,607	185,004	(56,397)
B437	Dividends Declared - Pref Stk	458,776	(24)	458,800
B438	Dividends Declared - Com Stk	8,934,129	9,272,603	(338,474)
B4611	Metered Sales-Res	(37,712,582)	(37,938,760)	226,178
B4612	Metered Sales-Com	(18,239,024)	(19,370,365)	1,131,341
B4613	Metered Sales-Ind	(1,778,896)	(1,801,501)	22,605
B4614	Metered Sales-OPA	(6,182,617)	(7,190,718)	1,008,101
B4621	Public Fire Revenues	(2,907,026)	(2,940,894)	33,868
B4622	Private Fire Revenues	(1,855,354)	(1,804,077)	(51,277)
B466	Sales for Resale	(1,754,800)	(1,527,417)	(227,383)
B467	Interdept Sales	(18,288)	0	(18,288)
B470	Forfeited Discounts	(35)	0	(35)
B471	Misc Service Revenues	(2,878,445)	(2,440,354)	(438,091)
B472	Rents from Water Property	(89,471)	(277,704)	188,233
B474	Other Water Revenues	(333,773)	0	(333,773)
B5213	SWR Rev Flat Rate Ind	(3,500)	(1,656)	(1,844)
B5214	SWR Rev Flat Rate Pub Auth	(8,008)	(552)	(7,456)
B6012	Salaries-Empl Maint SS	80,690	0	80,690
B6013	Salaries-Empl Oper WT	1,819,186	0	1,819,186
B6014	Salaries-Empl Maint WT	77,002	0	77,002
B6015	Salaries-Empl Oper TD	2,058,925	0	2,058,925
B6016	Salaries-Empl Maint TD	977,679	0	977,679
B6017	Salaries-Empl CA	836,478	0	836,478
B6018	Salaries-Empl AG	1,284,873	7,649,734	(6,364,861)
B6048	Empl Pens & Ben AG	3,696,435	4,119,571	(423,136)
B6101	Purchased Water Oper SS	115,523	144,183	(28,660)
B6151	Purch Power Oper SS	377,881	4,007,695	(3,629,814)
B6153	Purch Power Oper WT	3,309,199	0	3,309,199
B6155	Purch Power Oper TD	4,437	0	4,437
B6161	Purch Fuel Oper SS	4,620	0	4,620
B6183	Chemicals Oper WT	1,816,316	2,386,876	(570,560)
B6201	M&S Oper SS	252	3,156	(2,904)
B6202	M&S Maint SS	128,218	161,600	(33,382)
B6203	M&S Oper WT	67,248	35,784	31,464
B6204	M&S Maint WT	287,334	156,400	130,934
B6205	M&S Oper TD	115,354	123,850	(8,496)
B6206	M&S Maint TD	434,344	213,322	221,022
B6208	M&S AG	77,569	59,368	18,201
B6328	Cont Serv Acct AG	110,279	217,140	(106,861)
B6337	Cont Serv Legal CA	746	0	746
B6338	Cont Serv Legal AG	253,196	195,804	57,392
B6348	Cont Serv Mgmt Fee AG	0	4,295,383	(4,295,383)
B6353	Cont Serv Other Oper WT	267,310	249,449	17,861
B6355	Cont Serv Other Oper TD	162,122	123,754	38,368
B6356	Cont Serv Other Maint TD	157	0	157
B6357	Cont Serv Other CA	114,043	170,448	(56,405)
B6358	Cont Serv Other AG	9,016,631	4,636,094	4,380,537
B6415	Rents-Real Prop Oper TD	2,847	4,644	(1,797)
B6425	Rents-Equipment Oper TD	(962)	4,644	(5,606)
B6428	Rents-Equipment AG	28,723	27,396	1,327
B6505	Transportation Oper TD	5,859	0	5,859
B6508	Transportation AG	437,780	651,974	(214,194)
B6568	Ins Vehicle AG	35,018	36,000	(982)
B6578	Ins Gen Liab AG	279,731	819,732	(540,001)
B6588	Ins Work Comp AG	123,116	0	123,116
B6598	Ins Other AG	145,121	0	145,121
B6608	Advertising AG	35,904	26,929	8,975
B6668	Reg Exp-Rate Case	520,903	295,103	225,800
B6678	Reg Exp-Other AG	41,441	9,880	31,561
B6707	Bad Debt Expense	633,974	698,790	(64,816)
B6751	Misc Exp Oper SS	54,766	50,520	4,246
B6753	Misc Exp Oper WT	438,655	575,012	(136,357)
B6754	Misc Exp Maint WT	178,580	169,474	9,106
B6755	Misc Exp Oper TD	231,465	223,535	7,930
B6756	Misc Exp Maint TD	512,987	333,562	179,425
B6757	Misc Exp CA	1,270,485	1,223,155	47,330
B6758	Misc Exp AG	1,303,364	1,622,958	(319,594)

Kentucky-American Water Company
Water Only

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 thn Inc-Reg Assess Fee	105,719	109,992	(4,273)
B40811	Tax Oth thn Inc-Property Tax	4,417,195	4,260,000	157,195
B40812	Tax Oth thn Inc-Payroll Tax	562,649	581,591	(18,942)
B40813	Tax Oth thn Inc-Other	11,141	0	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	Nonutility Income	(19,049,545)	0	(19,049,545)
B426	Misc Nonutility Expense	19,513,362	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)	(44,558,615)	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)	513,515
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)	204,764
B467	Interdept Sales	(14,929)	0	(14,929)
B471	Misc Service Revenues	(2,843,854)	(2,840,000)	(3,854)
B472	Rents from Water Property	(94,129)	(324,000)	229,871
B474	Other Water Revenues	(296,454)	0	(296,454)
B5213	SWR Rev Flat Rate Ind	0	(5,500)	5,500
B5214	SWR Rev Flat Rate Pub Auth	(3,746)	(6,763)	3,017
B6012	Salaries-Empl Maint SS	75,478	0	75,478
B6013	Salaries-Empl Oper WT	2,328,307	0	2,328,307
B6014	Salaries-Empl Maint WT	92,411	0	92,411
B6015	Salaries-Empl Oper TD	1,902,073	0	1,902,073
B6016	Salaries-Empl Maint TD	937,715	0	937,715
B6017	Salaries-Empl CA	698,045	62,430	635,615
B6018	Salaries-Empl AG	1,612,889	7,552,549	(5,939,660)
B6045	Empl Pens & Ben Oper TD	1,296	0	1,296
B6048	Empl Pens & Ben AG	3,423,315	3,724,091	(300,776)
B6101	Purchased Water Oper SS	224,867	118,471	106,396
B6151	Purch Power Oper SS	568,171	4,044,663	(3,476,492)
B6153	Purch Power Oper WT	3,089,114	0	3,089,114
B6155	Purch Power Oper TD	228	0	228
B6161	Purch Fuel Oper SS	5,414	0	5,414
B6183	Chemicals Oper WT	1,885,466	1,848,860	36,606
B6201	M&S Oper SS	555	0	555
B6202	M&S Maint SS	114,196	239,892	(125,696)
B6203	M&S Oper WT	66,968	49,786	17,182
B6204	M&S Maint WT	317,204	286,164	31,040
B6205	M&S Oper TD	126,144	115,543	10,601
B6206	M&S Maint TD	365,459	221,760	143,699
B6208	M&S AG	88,357	63,152	25,205
B6328	Cont Serv Acct AG	101,325	94,788	6,537
B6337	Cont Serv Legal CA	1,183	0	1,183
B6338	Cont Serv Legal AG	301,639	198,768	102,871
B6353	Cont Serv Other Oper WT	261,823	312,174	(50,351)
B6355	Cont Serv Other Oper TD	150,306	135,767	14,539
B6357	Cont Serv Other CA	99,290	92,120	7,170
B6358	Cont Serv Other AG	7,895,614	8,597,707	(702,093)
B6415	Rents-Real Prop Oper TD	5,388	4,800	588
B6428	Rents-Equipment AG	26,645	30,832	(4,187)
B6503	Transportation Oper WT	70	0	70
B6505	Transportation Oper TD	(488)	5,004	(5,492)
B6507	Transportation CA	136	0	136
B6508	Transportation AG	475,557	460,437	15,120
B6568	Ins Vehicle AG	29,473	36,768	(7,295)
B6578	Ins Gen Liab AG	315,510	280,836	34,674
B6588	Ins Work Comp AG	135,467	129,924	5,543
B6598	Ins Other AG	129,419	263,952	(134,533)
B6608	Advertising AG	8,389	21,647	(13,258)
B6668	Reg Exp-Rate Case	200,455	335,472	(135,017)
B6678	Reg Exp-Other AG	14,144	34,989	(20,845)
B6707	Bad Debt Expense	614,166	715,750	(101,584)
B6751	Misc Exp Oper SS	65,724	55,560	10,164
B6752	Misc Exp Maint SS	0	50,000	(50,000)
B6753	Misc Exp Oper WT	578,803	578,854	(51)
B6754	Misc Exp Maint WT	204,221	176,784	27,437
B6755	Misc Exp Oper TD	205,255	260,548	(55,293)
B6756	Misc Exp Maint TD	431,805	396,655	35,150
B6757	Misc Exp CA	1,242,532	1,213,258	29,274
B6758	Misc Exp AG	1,370,834	1,425,850	(55,016)

Kentucky American Water Company
January - December 2012
Water Only

NARUC	NARUC Description	Jan-12			Feb-12			Mar-12		
		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		713	713		713	713		713
407.1	Amort-Ltd Term UP	11,182	10,969	213	11,182	10,969	213	11,182	10,969	213
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	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	(11,601)		(11,601)	(911)		(911)	349		349
410.1	Def Inc Tax-FIT	(51,133)	234,991	(286,124)	335,777	293,083	42,694	1,209,200	234,129	975,071
410.11	Def Inc Tax-SIT	(12,331)	42,856	(55,187)	58,230	53,450	4,780	213,408	42,698	170,710
412.11	ITC-Restored	(7,066)		(7,066)	(7,066)		(7,066)	(7,066)		(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	Int Exp-Other	4		4	0		0	0		0
428	Amort Debt Expense	5,877	4,907	970	5,877	4,907	970	5,877	4,907	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)	(3,306,846)	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)	103,933	(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	Private Fire Revenue	(185,713)	(190,000)	4,287	(194,835)	(190,000)	(4,835)	(190,315)	(190,000)	(315)
466	Sales for Resale	(112,882)	(129,809)	16,927	(136,121)	(129,684)	(6,437)	(118,271)	(122,370)	4,099
467	Interdept Sales	(1,338)		(1,338)	(1,163)		(1,163)	(1,174)		(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	Salaries-Empl Maint	4,717		4,717	6,418		6,418	6,491		6,491
601.3	Salaries-Empl Oper W	175,960		175,960	170,734		170,734	169,285		169,285
601.4	Salaries-Empl Maint	4,226		4,226	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	Purch Power Oper SS	45,787	79,315	(33,528)	42,765	78,173	(35,408)	45,888	81,207	(35,319)
615.3	Purch Power Oper WT	251,393	231,664	19,729	222,796	213,172	9,624	225,292	210,507	14,785
615.5	Purch Power Oper TD	21		21	24		24	24		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	M&S Oper TD	11,318	8,820	2,498	15,804	8,820	6,984	11,201	8,820	2,381
620.6	M&S Maint TD	43,036	20,317	22,719	24,522	21,817	2,705	13,535	21,817	(8,282)
620.8	M&S AG	4,752	4,258	494	8,962	4,358	4,604	5,315	4,258	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

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NARUC	NARUC Description	Jan-12			Feb-12			Mar-12		
		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)

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NARUC	NARUC Description	Apr-12			May-12			Jun-12		
		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	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	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	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		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		0	0		0	0		0
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	7,966	(182)	7,303	9,153	(1,850)	7,075	37	7,038
427.3	Int Exp-LTD	943,969	970,678	(26,709)	943,969	990,678	(46,709)	943,969	1,010,678	(66,709)
427.5	Int Exp-Other	0		0	0		0	0		0
428	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)	824,637	0	(836,980)	836,980	1,426,326	2,431,856	(1,005,530)
461.1	Metered Sales-Res	(3,356,548)	(3,368,395)	11,847	(3,840,208)	(3,530,724)	(309,484)	(4,474,577)	(3,908,190)	(566,387)
461.2	Metered Sales-Com	(1,719,000)	(1,647,719)	(71,281)	(1,872,189)	(1,703,384)	(168,805)	(2,122,644)	(1,816,051)	(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		0	0		0	0		0
471	Misc Service Revenue	(242,031)	(97,000)	(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	Interdept Rents	(28,847)	(20,000)	(8,847)	(30,424)	(19,000)	(11,424)	(28,858)	(22,000)	(6,858)
474	Other Water Revenues	(274)	(1,000)	726	(881)	(20,375)	19,494	(4,668)	(20,375)	15,707
601.2	Salaries-Empl Maint	9,898		9,898	9,080		9,080	4,275		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)	34,274	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		21
616.1	Purch Fuel Oper SS	0	0	0	0	0	0	1,207	0	1,207
618.3	Chemicals Oper WT	121,113	130,823	(9,710)	161,633	163,363	(1,730)	161,086	161,370	(284)
620.1	M&S Oper SS	0		0	0		0	0		0
620.2	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

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NARUC	NARUC Description	Apr-12			May-12			Jun-12		
		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 WT	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)

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NARUC	NARUC Description	Jul-12			Aug-12			Sep-12		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$934,194	\$928,638	\$5,556	\$938,785	\$931,752	\$7,033	\$1,011,515	\$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	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	12,438	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	(311,290)	(1,905,315)	203,912	(2,109,227)
410.11	Def Inc Tax-SIT	(24,157)	41,862	(66,019)	24,458	84,234	(59,776)	(356,271)	37,188	(393,459)
412.11	ITC-Restored	(7,066)		(7,066)	(7,066)		(7,066)	(7,066)		(7,066)
415	M&J Revenues	(13,580)		(13,580)	(2,734)		(2,734)	0		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 -	32,841	38,263	(5,422)	30,704	38,263	(7,559)	32,821	38,263	(5,442)
438	Dividends Declared -	0	(1,515,402)	1,515,402	0	(1,616,327)	1,616,327	3,322,869	2,572,113	750,756
461.1	Metered Sales-Res	(5,035,538)	(4,256,948)	(778,590)	(4,209,458)	(4,310,663)	101,205	(4,001,898)	(4,202,521)	200,623
461.2	Metered Sales-Com	(2,442,426)	(2,027,244)	(415,182)	(2,125,555)	(2,067,763)	(57,792)	(2,135,691)	(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)	(2,205)		(2,205)
470	Forfeited Discounts	0		0	0		0	0		0
471	Misc Service Revenue	(222,797)	(113,000)	(109,797)	(258,449)	(128,000)	(130,449)	(101,940)	(125,000)	23,060
472	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)	16,173
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		53,148	74,290		74,290	65,092		65,092
601.7	Salaries-Empl CA	27,653		27,653	60,480		60,480	33,983		33,983
601.8	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		0	0		0	0		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	0	0	0	0
618.3	Chemicals Oper WT	202,620	176,576	26,044	202,155	237,011	(34,856)	163,990	159,170	4,820
620.1	M&S Oper SS	0		0	0		0	0		0
620.2	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	747,926	(77,998)	1,005,687	778,921	226,766	682,912	723,857	(40,945)
635.3	Cont Serv Testing Op	103	2,550	(2,447)	2,774	1,200	1,574	769	1,200	(432)
636.1	Cont Serv Other Oper	0		0	0		0	0		0

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NARUC	NARUC Description	Jul-12			Aug-12			Sep-12		
		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	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 WT	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

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NARUC	NARUC Description	Oct-12			Nov-12			Dec-12		
		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	(\$1,592)	\$1,015,158	\$1,025,469	(\$10,311)
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	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	12,178	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		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)	213,381	(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	M&J Revenues	0		0	0		0	60,105		60,105
416	M&J Expenses	(8,792)		(8,792)	7,065		7,065	(15,810)		(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	0		0	0		0	0		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)	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)	(4,004,772)	518,558	(3,201,572)	(3,537,583)	336,011	(3,215,725)	(3,352,155)	136,430
461.2	Metered Sales-Com	(1,901,516)	(1,936,897)	35,381	(1,579,938)	(1,648,902)	68,964	(1,438,328)	(1,459,119)	20,791
461.3	Metered Sales-Ind	(168,725)	(177,638)	8,913	(165,528)	(151,455)	(14,073)	(161,559)	(143,419)	(18,140)
461.4	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)	(45,383)	40,024	(5,218)	(45,383)	40,165	(9,780)	(45,383)	35,603
601.2	Salaries-Empl Maint	0		0	0		0	0		0
601.3	Salaries-Empl Oper W	190,145		190,145	153,785		153,785	157,753		157,753
601.4	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)	275,127	292,939	(17,812)	293,397	298,072	(4,675)
610.1	Purchased Water Oper	17,985	30,225	(12,240)	19,465	26,359	(6,894)	20,513	27,399	(6,886)
615.1	Purch Power Oper SS	46,398	79,013	(32,615)	51,034	84,020	(32,986)	58,592	86,626	(28,034)
615.3	Purch Power Oper WT	257,038	274,152	(17,114)	220,309	231,992	(11,683)	191,975	202,611	(10,637)
615.5	Purch Power Oper TD	25		25	22		22	24		24
616.1	Purch Fuel Oper SS	9,134	0	9,134	0	0	0	0	4,800	(4,800)
618.3	Chemicals Oper WT	122,211	163,692	(41,481)	115,319	128,510	(13,191)	154,068	141,925	12,143
620.1	M&S Oper SS	0		0	424		424	30		30
620.2	M&S Maint SS	0	69,599	(69,599)	5,949	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)	4,691	(73,240)	4,610	42,591	(37,981)
632.8	Cont Serv Acct AG	7,371	7,779	(408)	7,371	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	1,800	(1,739)	966	300	666	0	300	(300)
636.1	Cont Serv Other Oper	0		0	105		105	0		0

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NARUC	NARUC Description	Oct-12			Nov-12			Dec-12		
		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
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
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 WT	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

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NARUC	NARUC Description	Jan-13			Feb-13			Mar-13		
		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	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	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	348,273	363,250	(14,977)	348,350	363,250	(14,900)	348,213	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	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	0	1,972	3,469	0	3,469	(6,320)	0	(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	0	0	0	(36)	0	(36)	3,056	0	3,056
416	M&J Expenses	(5,823)	0	(5,823)	(14,855)	0	(14,855)	1,035	0	1,035
420	AFUDC	(82,329)	(97,448)	15,119	(69,997)	(112,995)	42,998	(73,803)	(126,004)	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	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	(446,626)
461.1	Metered Sales-Res	(3,410,841)	(3,460,507)	49,666	(3,100,605)	(3,165,239)	64,635	(3,195,805)	(3,199,401)	3,597
461.2	Metered Sales-Com	(1,556,210)	(1,614,655)	58,444	(1,461,486)	(1,487,675)	26,189	(1,519,021)	(1,498,406)	(20,614)
461.3	Metered Sales-Ind	(152,043)	(158,192)	6,150	(164,764)	(158,513)	(6,251)	(160,219)	(155,112)	(5,107)
461.4	Metered Sales-OPA	(419,234)	(422,326)	3,092	(446,648)	(400,778)	(45,870)	(396,917)	(404,975)	8,058
462.1	Public Fire Revenues	(280,848)	0	(280,848)	(280,848)	0	(280,848)	(280,848)	0	(280,848)
462.2	Private Fire Revenue	(202,936)	(466,372)	263,436	(203,111)	(475,572)	272,462	(205,602)	(471,012)	265,410
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)	0	(2,299)	(2,521)	0	(2,521)	(2,492)	0	(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	Other Water Revenues	(10,218)	(1,150)	(9,068)	28,816	(1,138)	29,953	(1,497)	(179)	(1,318)
601.2	Salaries-Empl Maint	0	0	0	0	0	0	0	0	0
601.3	Salaries-Empl Oper W	171,143	0	171,143	171,408	0	171,408	170,330	0	170,330
601.4	Salaries-Empl Maint	22,569	0	22,569	20,978	0	20,978	14,219	0	14,219
601.5	Salaries-Empl Oper T	80,121	0	80,121	89,259	0	89,259	91,251	0	91,251
601.6	Salaries-Empl Maint	66,846	0	66,846	51,909	0	51,909	46,955	0	46,955
601.7	Salaries-Empl CA	37,968	0	37,968	37,313	0	37,313	44,293	0	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	0	20	0	0	0	0	0	0
604.5	Empl Pens & Ben Oper	0	0	0	0	0	0	0	0	0
604.8	Empl Pens & Ben AG	250,073	286,174	(36,102)	248,298	280,397	(32,099)	240,989	285,946	(44,957)
610.1	Purchased Water Oper	24,309	27,507	(3,198)	32,253	25,373	6,880	34,192	26,566	7,627
615.1	Purch Power Oper SS	56,343	0	56,343	61,557	0	61,557	64,631	0	64,631
615.3	Purch Power Oper WT	228,800	0	228,800	219,510	0	219,510	211,962	0	211,962
615.5	Purch Power Oper TD	32	0	32	411	0	411	329	0	329
615.8	Purch Power Oper AG	0	278,300	(278,300)	0	271,305	(271,305)	0	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	0	240	12	0	12	0	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	0	10,163	8,085	0	8,085	2,017	0	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	M&S Oper TD	(3,277)	20,365	(23,642)	8,723	20,415	(11,692)	7,984	17,815	(9,831)
620.6	M&S Maint TD	19,388	27,300	(7,912)	12,308	26,300	(13,992)	12,597	26,300	(13,703)
620.8	M&S AG	2,975	0	2,975	5,885	0	5,885	2,435	0	2,435
631.1	Cont Serv Eng Oper S	41	0	41	0	0	0	0	0	0
631.6	Cont Serv Eng Maint	0	0	0	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

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NARUC	NARUC Description	Jan-13			Feb-13			Mar-13		
		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 WT	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)

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NARUC	NARUC Description	Apr-13			May-13			Jun-13		
		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	\$20,465	\$1,159,978	\$1,144,900	\$15,078
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	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	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	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)	552,349	(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	(2,849)
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	42,961		42,961	24,545		24,545	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	(3,411,855)	(3,331,095)	(80,761)	(3,532,498)	(3,514,896)	(17,602)	(3,669,653)	(4,295,796)	626,143
461.2	Metered Sales-Com	(1,619,350)	(1,589,038)	(30,312)	(1,454,011)	(1,693,728)	239,718	(1,941,884)	(2,051,746)	109,862
461.3	Metered Sales-Ind	(191,883)	(174,413)	(17,470)	(170,571)	(177,582)	7,011	(187,455)	(187,997)	542
461.4	Metered Sales-OPA	(483,592)	(430,042)	(53,550)	(446,482)	(496,257)	49,775	(551,700)	(580,724)	29,023
462.1	Public Fire Revenues	(280,848)		(280,848)	(297,499)		(297,499)	(296,568)		(296,568)
462.2	Private Fire Revenue	(194,096)	(471,616)	277,520	(180,113)	(481,117)	301,004	(201,191)	(472,000)	270,809
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)	25,742
472	Rents from Water Pro	(7,909)	(7,308)	(602)	(7,909)	(7,911)	2	(9,314)	(5,610)	(3,704)
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	(1,645)	(974)	(671)	(4,926)	(1,122)	(3,804)	0	(1,095)	1,095
601.2	Salaries-Empl Maint	0		0	0		0	474		474
601.3	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)	15,963	26,203	(10,240)
615.1	Purch Power Oper SS	68,507		68,507	62,796		62,796	59,036		59,036
615.3	Purch Power Oper WT	248,249		248,249	288,744		288,744	259,022		259,022
615.5	Purch Power Oper TD	214		214	307		307	246		246
615.8	Purch Power Oper AG		289,742	(289,742)		306,129	(306,129)		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	Cont Serv Eng Maint	0		0	0		0	0		0
631.8	Cont Serv Eng AG	0	2,000	(2,000)	111	2,000	(1,889)	0	5,000	(5,000)
632.8	Cont Serv Acct AG	15,364	7,779	7,585	13,795	9,579	4,216	13,744	9,579	4,166

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NARUC	NARUC Description	Apr-13			May-13			Jun-13		
		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		0	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)

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NARUC	NARUC Description	Jul-13			Aug-13			Sep-13		
		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	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	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	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	0	1,425	(3,904)	0	(3,904)	2,697	0	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)	2,530,577
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	0	0	(717)	0	(717)	0	0	0
416	M&J Expenses	(10,448)	0	(10,448)	4,271	0	4,271	(14,724)	0	(14,724)
420	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	0	43	0	43	0	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)	(4,527,888)	1,029,227	(4,267,105)	(4,605,086)	337,982	(4,507,424)	(4,847,510)	340,086
461.2	Metered Sales-Com	(1,915,999)	(2,207,940)	291,941	(2,025,759)	(2,346,643)	320,884	(2,238,883)	(2,465,279)	226,396
461.3	Metered Sales-Ind	(242,446)	(226,957)	(15,490)	(249,797)	(229,965)	(19,833)	(237,810)	(229,310)	(8,501)
461.4	Metered Sales-OPA	(635,692)	(660,300)	24,609	(613,906)	(756,442)	142,536	(991,495)	(858,630)	(132,865)
462.1	Public Fire Revenues	(246,571)	0	(246,571)	(282,646)	0	(282,646)	(368,360)	0	(368,360)
462.2	Private Fire Revenue	(192,966)	(472,000)	279,034	(204,118)	(517,750)	313,632	(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)	0	(3,321)	(2,249)	0	(2,249)	(2,316)	0	(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	(1,194)	1,194	32,894	(1,440)	34,334	(34,219)	(1,378)	(32,842)
601.2	Salaries-Empl Maint	2,409	0	2,409	2,776	0	2,776	5,177	0	5,177
601.3	Salaries-Empl Oper W	212,082	0	212,082	181,993	0	181,993	195,968	0	195,968
601.4	Salaries-Empl Maint	13,347	0	13,347	8,988	0	8,988	7,209	0	7,209
601.5	Salaries-Empl Oper T	106,965	0	106,965	115,221	0	115,221	104,498	0	104,498
601.6	Salaries-Empl Maint	62,105	0	62,105	43,847	0	43,847	49,229	0	49,229
601.7	Salaries-Empl CA	30,220	0	30,220	30,753	0	30,753	30,944	0	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	0	0	0
604.5	Empl Pens & Ben Oper	0	0	0	0	0	0	9	0	9
604.8	Empl Pens & Ben AG	254,707	284,177	(29,470)	242,720	289,258	(46,538)	247,414	281,349	(33,935)
610.1	Purchased Water Oper	26,400	30,779	(4,379)	25,778	27,715	(1,937)	(49,554)	18,072	(67,626)
615.1	Purch Power Oper SS	64,531	0	64,531	55,896	0	55,896	65,616	0	65,616
615.3	Purch Power Oper WT	255,579	0	255,579	258,386	0	258,386	263,964	0	263,964
615.5	Purch Power Oper TD	356	0	356	303	0	303	320	0	320
615.8	Purch Power Oper AG	0	367,039	(367,039)	0	378,851	(378,851)	0	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	0	1,053	(442)	0	(442)	194	0	194
620.2	M&S Maint SS	(225)	7,617	(7,842)	9,117	7,617	1,500	8,742	7,325	1,417
620.3	M&S Oper WT	11,432	0	11,432	2,624	0	2,624	4,592	0	4,592
620.4	M&S Maint WT	13,090	31,049	(17,959)	43,537	27,049	16,488	11,734	16,824	(5,090)
620.5	M&S Oper TD	7,929	16,965	(9,036)	17,419	18,615	(1,196)	6,725	20,815	(14,090)
620.6	M&S Maint TD	39,254	24,300	14,954	32,446	24,300	8,146	29,895	24,300	5,595
620.8	M&S AG	2,693	0	2,693	2,902	0	2,902	8,576	0	8,576
631.1	Cont Serv Eng Oper S	0	0	0	938	0	938	0	0	0
631.6	Cont Serv Eng Maint	0	0	0	4,062	0	4,062	(1,354)	0	(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)	6,759	9,579	(2,820)	7,881	9,579	(1,698)

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NARUC	NARUC Description	Jul-13			Aug-13			Sep-13		
		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 WT	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)

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NARUC	NARUC Description	Oct-13			Nov-13			Dec-13		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,089,800	\$1,094,214	(\$4,414)	\$1,093,470	\$1,102,635	(\$9,165)	\$1,061,643	\$1,104,301	(\$42,658)
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	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	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	1,448		1,448	(8,351)		(8,351)	(6,732)		(6,732)
410.1	Def Inc Tax-FIT	(158,528)	400,229	(558,757)	221,129	701,192	(480,064)	2,153,615	271,735	1,881,880
410.11	Def Inc Tax-SIT	(31,916)	69,984	(101,901)	37,322	124,871	(87,549)	(78,980)	46,551	(125,531)
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	(13,223)		(13,223)	(13,718)		(13,718)	(11,745)		(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		0	415		415	138		138
428	Amort Debt Expense	7,536	6,472	1,063	7,562	6,472	1,089	7,683	6,722	961
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	3,652,021	4,442,167	(790,146)
461.1	Metered Sales-Res	(4,102,241)	(4,333,713)	231,472	(3,771,950)	(3,895,228)	123,278	(3,733,656)	(3,741,256)	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)	149,933	(315,459)	(461,347)	145,888
462.1	Public Fire Revenues	(421,856)		(421,856)	(285,542)		(285,542)	(266,597)		(266,597)
462.2	Private Fire Revenue	(108,236)	(518,985)	410,749	(205,715)	(516,613)	310,898	(214,053)	(517,735)	303,681
466	Sales for Resale	(168,129)	(184,683)	16,555	(118,730)	(154,623)	35,893	(169,094)	(159,448)	(9,645)
467	Interdept Sales	(1,881)		(1,881)	(2,038)		(2,038)	(2,500)		(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	Salaries-Empl Maint	17,168		17,168	13,395		13,395	10,988		10,988
601.5	Salaries-Empl Oper T	119,856		119,856	101,499		101,499	96,081		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	Purch Power Oper SS	67,487		67,487	57,011		57,011	59,607		59,607
615.3	Purch Power Oper WT	227,622		227,622	232,475		232,475	206,630		206,630
615.5	Purch Power Oper TD	312		312	350		350	115		115
615.8	Purch Power Oper AG		330,368	(330,368)		314,975	(314,975)		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		1,672	(2,093)		(2,093)	1,748		1,748
620.4	M&S Maint WT	22,008	15,049	6,959	16,188	33,749	(17,561)	7,487	23,824	(16,337)
620.5	M&S Oper TD	29,687	16,915	12,772	(14,359)	17,865	(32,224)	14,998	17,565	(2,567)
620.6	M&S Maint TD	19,211	19,300	(89)	9,785	19,300	(9,515)	10,784	19,300	(8,516)
620.8	M&S AG	(3,777)		(3,777)	2,003		2,003	2,327		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)

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NARUC	NARUC Description	Oct-13			Nov-13			Dec-13		
		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

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NARUC	NARUC Description	Jan-14			Feb-14			Mar-14		
		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	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	390,128	384,640	5,488	389,777	384,640	5,137	389,777	384,640	5,137
408.12	Taxes Oth than Inc-Payroll	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)		(7,335)	5,966		5,966	(4,915)		(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		21,646	14,001		14,001	10,591		10,591
420	AFUDC	(104,985)	(4,604)	(100,381)	(23,296)	(6,648)	(16,648)	(41,133)	(8,970)	(32,163)
421	Nonutility Income	0		0	0		0	0		0
426	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)	(3,852,302)	(115,748)	(3,682,373)	(3,506,111)	(176,262)	(3,839,820)	(3,429,195)	(410,625)
461.2	Metered Sales-Com	(1,733,300)	(1,720,544)	(12,755)	(1,709,667)	(1,618,862)	(90,804)	(1,693,819)	(1,591,917)	(101,903)
461.3	Metered Sales-Ind	(146,897)	(162,274)	15,376	(139,194)	(192,877)	53,683	(171,560)	(179,906)	8,345
461.4	Metered Sales-OPA	(561,057)	(494,371)	(66,687)	(149,027)	(464,065)	315,038	(391,730)	(495,058)	103,328
462.1	Public Fire Revenues	(406,232)	(304,003)	(102,229)	(399,215)	(304,300)	(94,915)	(437,240)	(304,805)	(132,434)
462.2	Private Fire Revenue	(66,424)	(200,636)	134,212	(115,635)	(210,550)	94,915	(85,794)	(205,492)	119,698
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	343		343	(171)		(171)	0		0
601.3	Salaries-Empl Oper W	202,096		202,096	172,279		172,279	175,308		175,308
601.4	Salaries-Empl Maint	14,172		14,172	16,882		16,882	20,673		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)	15,714	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		201	514		514	486		486
615.8	Purch Power Oper AG		293,425	(293,425)		276,444	(276,444)		278,543	(278,543)
616.1	Purch Fuel Oper SS	1,343	941	402	8,008	941	7,066	19,256	941	18,315
618.3	Chemicals Oper WT	139,442	135,859	3,583	154,149	108,775	45,374	104,893	140,793	(35,900)
620.1	M&S Oper SS	(1,146)		(1,146)	1,262		1,262	(1,226)		(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)	7,272	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		1,354	0		0	0		0
631.8	Cont Serv Eng AG	0	3,100	(3,100)	0	1,500	(1,500)	0	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)

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NARUC	NARUC Description	Jan-14			Feb-14			Mar-14		
		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 WT	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)

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NARUC	NARUC Description	Apr-14			May-14			Jun-14		
		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)	36,557	43,258	(6,701)
408.13	Taxes Oth than Inc-Other	338		338	0		0	506		506
409.1	Income Taxes-FIT Ope	589,552	483,806	105,746	362,021	421,189	(59,168)	(448,081)	956,981	(1,405,062)
409.11	Income Taxes-SIT Ope	107,517	81,568	25,949	66,022	70,148	(4,126)	5,653	167,861	(162,208)
409.2	Income Taxes-Oth Inc	(1,918)		(1,918)	3,062		3,062	1,477		1,477
410.1	Def Inc Tax-FIT	40,664	40,237	427	154,135	130,476	23,660	1,352,506	(105,437)	1,457,943
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)		(31,763)	95,288		95,288	31,763		31,763
438	Dividends Declared -	0	0	0	0	0	0	2,037,608	1,860,556	177,053
461.1	Metered Sales-Res	(3,778,643)	(3,605,894)	(172,749)	(3,868,480)	(3,672,943)	(195,537)	(4,298,201)	(4,218,628)	(79,572)
461.2	Metered Sales-Com	(1,759,754)	(1,693,986)	(65,767)	(1,633,431)	(1,754,816)	121,385	(2,013,204)	(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)	125,661	(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		17,979	17,024		17,024	16,025		16,025
601.5	Salaries-Empl Oper T	83,080		83,080	113,258		113,258	90,340		90,340
601.6	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	(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)		(136)
620.2	M&S Maint SS	325		325	1,867		1,867	488		488
620.3	M&S Oper WT	3,835		3,835	8,090		8,090	1,985		1,985
620.4	M&S Maint WT	11,008	51,791	(40,782)	15,447	46,266	(30,818)	3,809	39,791	(35,982)
620.5	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

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NARUC	NARUC Description	Apr-14			May-14			Jun-14		
		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 WT	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)

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NARUC	NARUC Description	Jul-14			Aug-14			Sep-14		
		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	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-Reg Assess	13,607	12,500	1,107	13,607	12,500	1,107	13,607	12,500	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)	(118,014)	(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)	(7,066)	0	(7,066)	(7,066)	0	(7,066)	(7,066)	0
415	M&J Revenues	(17,800)		(17,800)	(6,120)		(6,120)	0		0
416	M&J Expenses	4,729		4,729	22,351		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		31,763	31,763		31,763	31,763		31,763
438	Dividends Declared -	0	0	0	0	0	0	2,727,260	2,414,473	312,788
461.1	Metered Sales-Res	(4,622,661)	(4,623,422)	762	(4,258,445)	(4,469,930)	211,485	(4,114,754)	(4,463,282)	348,529
461.2	Metered Sales-Com	(2,125,623)	(2,275,920)	150,298	(1,897,776)	(2,234,464)	336,688	(1,824,297)	(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)	(24,392)	(68,736)	(45,333)	(23,403)
471	Misc Service Revenue	(127,365)	(95,357)	(32,008)	(151,284)	(111,136)	(40,148)	(94,534)	(97,852)	3,317
472	Rents from Water Pro	(5,693)	(7,650)	1,957	(5,693)	(7,650)	1,957	(10,792)	(7,650)	(3,142)
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	(13,083)	0	(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		46,147	39,342		39,342	33,649		33,649
601.8	Salaries-Empl AG	153,368	630,704	(477,336)	124,399	580,256	(455,857)	169,954	600,057	(430,103)
604.5	Empl Pens & Ben Oper	31		31	0		0	0		0
604.8	Empl Pens & Ben AG	172,554	197,322	(24,767)	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		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)		(68)	222		222	505		505
620.2	M&S Maint SS	(530)		(530)	1,142		1,142	(43)		(43)
620.3	M&S Oper WT	1,903		1,903	6,946		6,946	3,480		3,480
620.4	M&S Maint WT	23,398	38,016	(14,618)	8,741	35,016	(26,275)	9,973	26,791	(16,818)
620.5	M&S Oper TD	6,417	25,663	(19,246)	5,818	27,616	(21,798)	16,376	29,716	(13,340)
620.6	M&S Maint TD	15,222	26,773	(11,551)	23,256	26,773	(3,517)	15,460	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)

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NARUC	NARUC Description	Jul-14			Aug-14			Sep-14		
		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 WT	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)

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NARUC	NARUC Description	Oct-14			Nov-14			Dec-14		
		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	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-Reg Assess	13,607	12,500	1,107	13,607	12,500	1,107	13,607	12,500	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	0	1,233	1,233	0	598	598	0
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)	0	(1,095)	(5,378)	0	(5,378)	(2,286)	0	(2,286)
410.1	Def Inc Tax-FIT	270,797	941	269,856	34,582	85,635	(51,054)	1,091,035	(93,813)	1,184,848
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)	(7,066)	0	(7,066)	(7,066)	0	(7,066)	(7,066)	0
415	M&J Revenues	0	0	0	0	0	0	0	0	0
416	M&J Expenses	(9,616)	0	(9,616)	3,337	0	3,337	8,920	0	8,920
420	AFUDC	(42,917)	(30,303)	(12,615)	(48,218)	(34,408)	(13,810)	(43,552)	(27,268)	(16,284)
421	Nonutility Income	0	0	0	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	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	0	31,763
438	Dividends Declared -	0	0	0	0	0	0	4,357,347	4,428,552	(71,205)
461.1	Metered Sales-Res	(4,063,957)	(4,144,006)	80,049	(3,729,491)	(3,710,720)	(18,771)	(3,763,566)	(3,553,282)	(210,284)
461.2	Metered Sales-Com	(1,983,185)	(2,011,090)	27,905	(1,592,307)	(1,787,157)	194,850	(1,597,714)	(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)	167,861	(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)	0	(2,704)	(2,373)	0	(2,373)	(2,041)	0	(2,041)
470	Forfeited Discounts	(49,952)	(45,333)	(4,619)	(59,260)	(45,333)	(13,927)	(75,790)	(45,333)	(30,457)
471	Misc Service Revenue	(108,228)	(81,549)	(26,679)	(82,660)	(77,529)	(5,131)	(90,694)	(72,781)	(17,913)
472	Rents from Water Pro	(5,693)	(7,650)	1,957	(7,978)	(7,650)	(328)	(6,443)	(7,650)	1,207
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	(8,594)	(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	0	0	0
601.3	Salaries-Empl Oper W	183,569	0	183,569	150,366	0	150,366	200,942	0	200,942
601.4	Salaries-Empl Maint	21,110	21,110	0	16,496	16,496	0	16,750	16,750	0
601.5	Salaries-Empl Oper T	101,139	0	101,139	89,245	89,245	0	84,820	84,820	0
601.6	Salaries-Empl Maint	102,965	102,965	0	73,771	73,771	0	85,803	85,803	0
601.7	Salaries-Empl CA	48,830	48,830	0	39,119	39,119	0	39,669	39,669	0
601.8	Salaries-Empl AG	112,343	632,214	(519,871)	131,506	569,136	(437,629)	202,351	651,510	(449,159)
604.5	Empl Pens & Ben Oper	0	0	0	63	63	0	68	68	0
604.8	Empl Pens & Ben AG	162,951	202,095	(39,144)	138,103	196,314	(58,211)	171,266	247,935	(76,669)
610.1	Purchased Water Oper	21,135	14,133	7,002	4,721	15,193	(10,472)	27,109	26,187	922
615.1	Purch Power Oper SS	50,922	50,922	0	48,217	48,217	0	59,187	59,187	0
615.3	Purch Power Oper WT	261,495	261,495	0	198,295	198,295	0	196,881	196,881	0
615.5	Purch Power Oper TD	471	471	0	155	155	0	446	446	0
615.8	Purch Power Oper AG	0	314,376	(314,376)	0	273,629	(273,629)	0	268,615	(268,615)
616.1	Purch Fuel Oper SS	0	941	(941)	0	941	(941)	0	941	(941)
618.3	Chemicals Oper WT	172,707	99,793	72,914	95,313	105,802	(10,488)	104,901	101,104	3,797
620.1	M&S Oper SS	(725)	0	(725)	645	645	0	516	516	0
620.2	M&S Maint SS	3,534	3,534	0	224	224	0	108	108	0
620.3	M&S Oper WT	5,144	5,144	0	5,367	5,367	0	(1,442)	(1,442)	0
620.4	M&S Maint WT	7,387	27,016	(19,629)	13,680	48,216	(34,535)	6,884	33,791	(26,907)
620.5	M&S Oper TD	1,609	25,216	(23,607)	10,738	26,266	(15,529)	11,727	31,487	(19,760)
620.6	M&S Maint TD	14,060	21,773	(7,713)	(14,174)	21,773	(35,947)	(2,901)	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	0	0	0
631.6	Cont Serv Eng Maint	0	0	0	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)

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NARUC	NARUC Description	Oct-14			Nov-14			Dec-14		
		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 WT	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)

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NARUC	NARUC Description	Jan-15			Feb-15			Mar-15		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,130,608	\$1,154,559	(\$23,951)	\$1,132,134	\$1,153,474	(\$21,340)	\$1,137,050	\$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	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	13,607	14,662	(1,055)	13,607	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	0	991	991	0	378	378	0
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	0	2,077	2,077	0	34,642	34,642	0
410.1	Def Inc Tax-FIT	465,550	(77,400)	542,950	475,016	54,597	420,418	(217,773)	(38,654)	(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)	(7,066)	0	(7,066)	(7,066)	0
415	M&J Revenues	(1,000)		(1,000)	0		0	0		0
416	M&J Expenses	(15,560)		(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 -	0	0	0	0	0	0	2,680,239	2,665,060	15,178
461.1	Metered Sales-Res	(3,963,759)	(3,952,612)	(11,148)	(3,593,205)	(3,624,999)	31,794	(4,018,044)	(3,543,455)	(474,589)
461.2	Metered Sales-Com	(1,647,046)	(1,573,902)	(73,144)	(1,543,590)	(1,544,673)	1,082	(1,883,998)	(1,547,898)	(336,100)
461.3	Metered Sales-Ind	(158,552)	(151,721)	(6,831)	(199,730)	(174,151)	(25,580)	(186,647)	(163,960)	(22,687)
461.4	Metered Sales-OPA	(384,286)	(442,869)	58,583	(472,895)	(448,536)	(24,359)	(279,733)	(439,235)	159,502
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)	(14,315)	(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	Interdept Rents	(10,007)	(4,404)	(5,603)	(10,007)	(4,404)	(5,603)	(10,007)	(4,404)	(5,603)
474	Other Water Revenues	(12,335)		(12,335)	(8,088)		(8,088)	(8,408)		(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	(440,903)	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	0		0	0		0	32		32
604.8	Empl Pens & Ben AG	278,009	198,104	79,905	221,331	199,021	22,310	228,439	195,695	32,745
610.1	Purchased Water Oper	12,572	13,000	(428)	14,105	13,000	1,105	15,638	13,000	2,638
615.1	Purch Power Oper SS	58,671		58,671	65,300		65,300	64,178		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		944	(655)		(655)	(595)		(595)
620.2	M&S Maint SS	569	4,000	(3,431)	8,573	4,000	4,573	5,759	4,000	1,759
620.3	M&S Oper WT	8,108		8,108	5,539		5,539	12,768		12,768
620.4	M&S Maint WT	11,890	17,374	(5,484)	20,900	17,374	3,525	16,620	39,374	(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)

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NARUC	NARUC Description	Jan-15			Feb-15			Mar-15		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
633.8	Cont Serv Legal AG	10,258	16,500	(6,242)	8,046	16,500	(8,454)	3,060	16,500	(13,440)
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	0		0	2,717		2,717	(2,250)		(2,250)
636.3	Cont Serv Other Oper	11,788		11,788	21,192		21,192	6,969		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)		(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	(12,812)	3,557	25,903	(22,346)	23,457	26,970	(3,513)
641.5	Rents-Real Prop Oper	723		723	400		400	2,953		2,953
641.8	Rents-Real Prop AG		269	(269)		269	(269)		3,269	(3,269)
642.3	Rents-Equipment Oper	0		0	0		0	0		0
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	(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		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	(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	0
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	(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
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
675.8	Misc Exp AG	233,820	243,330	(9,510)	138,535	168,757	(30,223)	115,721	150,460	(34,739)

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NARUC	NARUC Description	Apr-15			May-15			Jun-15		
		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	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	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		40	(1,290)		(1,290)	2,559		2,559
410.1	Def Inc Tax-FIT	229,148	(22,860)	252,008	167,236	89,679	77,557	328,638	(8,868)	337,506
410.11	Def Inc Tax-SIT	34,143	(7,175)	41,317	19,614	13,349	6,265	91,250	(4,623)	95,873
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	0		0	0		0	0		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		0	270,912		270,912	0		0
428	Amort Debt Expense	7,562	8,138	(577)	7,562	8,138	(577)	7,562	8,138	(577)
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	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)	(220,317)	(4,390,936)	(4,254,631)	(136,305)
461.2	Metered Sales-Com	(1,779,426)	(1,623,561)	(155,865)	(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	(257,136)	(211,286)	(45,850)
466	Sales for Resale	(134,043)	(122,414)	(11,628)	(131,713)	(135,507)	3,794	(202,020)	(191,868)	(10,152)
467	Interdept Sales	(2,743)		(2,743)	(2,423)		(2,423)	(1,653)		(1,653)
470	Forfeited Discounts	(71,337)	(51,000)	(20,337)	(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	Salaries-Empl Maint	24,465		24,465	15,638		15,638	15,709		15,709
601.5	Salaries-Empl Oper T	74,803		74,803	121,516		121,516	49,025		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	13,000	13,043	13,195	13,000	195	15,823	13,000	2,823
615.1	Purch Power Oper SS	58,713		58,713	117,467		117,467	52,640		52,640
615.3	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		723	(606)		(606)	119		119
620.2	M&S Maint SS	4,930	4,000	930	4,614	4,000	614	1,561	4,000	(2,439)
620.3	M&S Oper WT	3,160		3,160	3,568		3,568	3,941		3,941
620.4	M&S Maint WT	19,116	32,149	(13,033)	11,932	32,124	(20,192)	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)

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NARUC	NARUC Description	Apr-15			May-15			Jun-15		
		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 WT	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

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NARUC	NARUC Description	Jul-15			Aug-15			Sep-15		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,139,630	\$1,156,600	(\$16,971)	\$1,145,766	\$1,157,454	(\$11,689)	\$826,656	\$1,158,054	(\$331,398)
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	Amort-Reg Asset	575	575	0	575	575	0	575	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	(511,834)	594,465	976,953	(382,488)	(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)		(372)	800		800	(4,093)		(4,093)
410.1	Def Inc Tax-FIT	375,605	(15,905)	391,510	399,068	93,665	305,403	5,728,194	(29,732)	5,757,926
410.11	Def Inc Tax-SIT	57,029	(5,906)	62,935	60,661	14,076	46,585	140,559	(8,428)	148,987
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
415	M&J Revenues	0		0	0		0	0		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		0	0		0	0		0
428	Amort Debt Expense	8,631	8,138	493	8,631	8,138	493	8,631	8,138	493
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	2,304,065	2,499,938	(195,874)
461.1	Metered Sales-Res	(4,148,998)	(4,610,238)	461,240	(4,248,532)	(4,495,071)	246,539	(4,767,432)	(4,490,315)	(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	Sales for Resale	(200,773)	(199,028)	(1,745)	(179,150)	(189,517)	10,367	(214,710)	(190,011)	(24,699)
467	Interdept Sales	(2,303)		(2,303)	(2,282)		(2,282)	(2,196)		(2,196)
470	Forfeited Discounts	(79,950)	(62,333)	(17,616)	(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	18,717		18,717	17,125		17,125
601.5	Salaries-Empl Oper T	128,140		128,140	118,644		118,644	122,633		122,633
601.6	Salaries-Empl Maint	59,845		59,845	103,763		103,763	65,373		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	68,686		68,686	81,648		81,648	94,991		94,991
615.3	Purch Power Oper WT	247,001		247,001	310,572		310,572	329,427		329,427
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		6,773	6,212		6,212	7,413		7,413
620.4	M&S Maint WT	13,610	24,874	(11,264)	11,236	23,874	(12,639)	22,265	18,649	3,616
620.5	M&S Oper TD	6,811	24,526	(17,715)	9,822	31,933	(22,111)	8,958	35,429	(26,471)
620.6	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

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NARUC	NARUC Description	Jul-15			Aug-15			Sep-15		
		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 WT	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)

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NARUC	NARUC Description	Oct-15			Nov-15			Dec-15		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,150,799	\$1,158,508	(\$7,709)	\$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	Amort-Reg Asset	575	575	0	575	575	0	575	575	0
408.1	Taxes Oth than Inc-Reg Assess	14,064	16,135	(2,071)	14,064	14,663	(599)	14,064	13,884	180
408.11	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)	565,584	213,441	55,890	157,551	(4,187,114)	75,602	(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	0		0	0		0	0		0
416	M&J Expenses	(380)		(380)	(3,629)		(3,629)	(65,882)		(65,882)
420	AFUDC	(133,100)	(150,588)	17,488	(143,919)	(163,273)	19,354	(170,604)	(151,749)	(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	0	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)	(4,204,626)	(22,937)	(3,790,547)	(3,826,729)	36,182	(3,666,760)	(3,685,249)	18,489
461.2	Metered Sales-Com	(2,222,988)	(1,966,040)	(256,948)	(1,840,863)	(1,726,680)	(114,184)	(1,587,240)	(1,553,678)	(33,562)
461.3	Metered Sales-Ind	(214,907)	(197,778)	(17,129)	(193,447)	(177,967)	(15,480)	(221,943)	(167,732)	(54,211)
461.4	Metered Sales-OPA	(674,388)	(625,545)	(48,843)	(375,210)	(525,441)	150,231	(458,802)	(447,756)	(11,046)
462.1	Public Fire Revenues	(343,259)	(304,996)	(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)		(13,934)	2,098		2,098	(45,354)		(45,354)
601.3	Salaries-Empl Oper W	173,082		173,082	184,323		184,323	199,018		199,018
601.4	Salaries-Empl Maint	19,357		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	13,000	7,376	8,221	13,000	(4,779)
615.1	Purch Power Oper SS	34,999		34,999	85,264		85,264	72,188		72,188
615.3	Purch Power Oper WT	256,677		256,677	220,862		220,862	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)	23,136	(74,877)	11,938	20,457	(8,518)	15,691	30,276	(14,585)
620.6	M&S Maint TD	43,255	20,790	22,466	(23,694)	25,790	(49,483)	(14,735)	20,790	(35,525)
620.8	M&S AG	1,739	1,039	700	2,735	1,039	1,696	5,767	1,389	4,379
631.1	Cont Serv Eng Oper S	(355)		(355)	215		215	469		469
631.8	Cont Serv Eng AG	0	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)

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NARUC	NARUC Description	Oct-15			Nov-15			Dec-15		
		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 WT	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

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NARUC	NARUC Description	Jan-16			Feb-16			Mar-16		
		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		488	0		0	0		0
409.1	Income Taxes-FIT Ope	297,966	737,627	(439,661)	369,428	340,702	28,726	46,282	518,281	(471,999)
409.11	Income Taxes-SIT Ope	54,450	130,711	(76,261)	67,509	58,676	8,833	92,565	92,024	541
409.2	Income Taxes-Oth Inc	(1,942)		(1,942)	(14,641)		(14,641)	2,738		2,738
410.1	Def Inc Tax-FIT	232,304	(62,305)	294,609	278,462	283,771	(5,309)	441,088	(31,434)	472,522
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		1,850	51,663		51,663	(11,151)		(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	(3,731,293)	(3,650,666)	(80,627)
461.2	Metered Sales-Com	(1,699,728)	(1,613,507)	(86,221)	(1,636,386)	(1,651,315)	14,929	(1,694,217)	(1,583,615)	(110,602)
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	Private Fire Revenue	(235,589)	(227,710)	(7,879)	(233,621)	(227,710)	(5,910)	(187,177)	(227,710)	40,533
466	Sales for Resale	(143,648)	(133,895)	(9,753)	(154,805)	(119,861)	(34,944)	(126,843)	(136,802)	9,959
467	Interdept Sales	0		0	(4,090)		(4,090)	(2,633)		(2,633)
470	Forfeited Discounts	(91,409)	(85,699)	(5,711)	(90,164)	(74,522)	(15,642)	(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	Purch Power Oper TD	1,235		1,235	2,300		2,300	1,742		1,742
615.7	Purch Power Oper CA	0		0	761		761	761		761
615.8	Purch Power Oper AG	0	247,142	(247,142)	0	286,150	(286,150)	0	298,445	(298,445)
616.1	Purch Fuel Oper SS	0		0	0		0	0		0
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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NARUC	NARUC Description	Jan-16			Feb-16			Mar-16		
		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

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NARUC	NARUC Description	Apr-16			May-16			Jun-16		
		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	0	1,945	1,945	0	0	0	0
409.1	Income Taxes-FIT Ope	258,282	737,276	(478,994)	313,761	(189,696)	503,457	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)	0	(1,168)	670	0	670	(393)	0	(393)
410.1	Def Inc Tax-FIT	348,241	(120,304)	468,545	423,656	787,232	(363,577)	453,196	(75,790)	528,986
410.11	Def Inc Tax-SIT	26,208	(24,945)	51,153	32,001	140,563	(108,563)	28,853	(16,827)	45,680
412.11	ITC-Restored	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)	(7,066)	(7,066)	(0)
416	M&J Expenses	(6,631)	0	(6,631)	(4,605)	0	(4,605)	(3,398)	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	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	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)	0	(3,210)	(2,741)	0	(2,741)	(2,356)	0	(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)	0	(1,023)	(26,758)	0	(26,758)	(6,877)	0	(6,877)
601.3	Salaries-Empl Oper W	178,689	0	178,689	169,373	0	169,373	174,471	0	174,471
601.4	Salaries-Empl Maint	14,397	0	14,397	14,008	0	14,008	17,732	0	17,732
601.5	Salaries-Empl Oper TD	76,659	0	76,659	90,424	0	90,424	75,071	0	75,071
601.6	Salaries-Empl Maint TD	83,952	0	83,952	90,413	0	90,413	81,470	0	81,470
601.7	Salaries-Empl CA	35,440	0	35,440	42,361	0	42,361	39,450	0	39,450
601.8	Salaries-Empl AG	171,227	585,913	(414,686)	140,537	611,653	(471,116)	152,409	611,653	(459,244)
604.3	Empl Pens & Ben Oper	0	0	0	77	0	77	0	0	0
604.5	Empl Pens & Ben Oper	0	0	0	0	0	0	0	0	0
604.7	Empl Pens & Ben CA	0	0	0	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	0	62,289	106,833	0	106,833	49,946	0	49,946
615.3	Purch Power Oper WT	264,377	0	264,377	228,141	0	228,141	325,133	0	325,133
615.5	Purch Power Oper TD	1,704	0	1,704	1,363	0	1,363	734	0	734
615.7	Purch Power Oper CA	0	0	0	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	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	0	1,894	(2,248)	0	(2,248)	1,241	0	1,241

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NARUC	NARUC Description	Apr-16			May-16			Jun-16		
		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		9,965	6,041		6,041	5,412		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		0	1,609		1,609	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	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)	0	3,020	(3,020)	1,965	2,600	(635)
636.1	Cont Serv Other Oper	4,653		4,653	239		239	0		0
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	0		0	0		0	1,307		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	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)	159	2,100	(1,941)
650.3	Transportation Oper	79		79	0		0	0		0
650.4	Transportation Maint	26		26	61		61	17		17
650.5	Transportation Oper	0		0	0		0	0		0
650.8	Transportation AG	27,210	36,475	(9,265)	21,821	37,085	(15,264)	20,494	37,314	(16,820)
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	38,545	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
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	0	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	0
667.8	Reg Exp-Other AG		667	(667)		667	(667)		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)

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NARUC	NARUC Description	Jul-16			Aug-16			Sep-16		
		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		721	0		0	1,176		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	Income Taxes-SIT Ope	136,863	205,702	(68,839)	142,327	117,930	24,397	140,297	210,985	(70,688)
409.2	Income Taxes-Oth Inc	(5,788)		(5,788)	(620)		(620)	(755)		(755)
410.1	Def Inc Tax-FIT	604,880	(140,133)	745,013	634,275	307,008	327,267	633,171	(149,112)	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		18,334	(1,832)		(1,832)	(3,133)		(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		0	0		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)	(4,727,661)	218,034	(4,518,358)	(4,613,918)	95,560	(4,672,794)	(4,798,763)	125,970
461.2	Metered Sales-Com	(2,314,161)	(2,102,328)	(211,833)	(2,146,016)	(2,137,823)	(8,193)	(2,293,848)	(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)	(551,672)	(166,843)	(732,419)	(613,884)	(118,535)	(854,192)	(614,924)	(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	Private Fire Revenue	(206,179)	(227,710)	21,531	(257,438)	(227,710)	(29,728)	(236,749)	(227,710)	(9,039)
466	Sales for Resale	(267,159)	(185,513)	(81,646)	(195,244)	(178,676)	(16,568)	(234,590)	(170,469)	(64,122)
467	Interdept Sales	(2,603)		(2,603)	(3,684)		(3,684)	(3,343)		(3,343)
470	Forfeited Discounts	(74,334)	(65,541)	(8,793)	(83,299)	(70,578)	(12,720)	(72,192)	(63,923)	(8,269)
471	Misc Service Revenue	(119,691)	(122,010)	2,319	(137,983)	(131,943)	(6,040)	(226,257)	(95,610)	(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	224,783	(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	Purch Power Oper TD	1,185		1,185	1,634		1,634	1,321		1,321
615.7	Purch Power Oper CA	0		0	0		0	0		0
615.8	Purch Power Oper AG	0	417,435	(417,435)	0	439,285	(439,285)	0	404,736	(404,736)
616.1	Purch Fuel Oper SS	0		0	0		0	0		0
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)		(774)	(243)		(243)	2,825		2,825

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NARUC	NARUC Description	Jul-16			Aug-16			Sep-16		
		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

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NARUC	NARUC Description	Oct-16			Nov-16			Dec-16		
		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		35,085	1,206		1,206	15,831		15,831
409.1	Income Taxes-FIT Ope	518,749	1,330,363	(811,614)	440,512	727,265	(286,753)	(1,163,831)	757,299	(1,921,130)
409.11	Income Taxes-SIT Ope	155,550	226,246	(70,696)	132,279	118,268	14,011	(64,607)	124,755	(189,362)
409.2	Income Taxes-Oth Inc	188		188	(5,266)		(5,266)	26,977		26,977
410.1	Def Inc Tax-FIT	693,398	(161,027)	854,425	598,131	151,916	446,214	1,241,557	(22,557)	1,264,114
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)	(7,066)	(0)
416	M&J Expenses	(7,098)		(7,098)	22,393		22,393	(8,503)		(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)	(4,881,993)	(63,043)	(4,611,824)	(4,476,600)	(135,224)	(3,709,500)	(4,277,098)	567,597
461.2	Metered Sales-Com	(2,371,597)	(2,182,964)	(188,633)	(2,133,193)	(1,938,361)	(194,832)	(1,702,374)	(1,752,867)	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	Public Fire Revenues	(335,055)	(329,157)	(5,899)	(334,079)	(327,980)	(6,099)	(347,476)	(329,541)	(17,935)
462.2	Private Fire Revenue	(236,131)	(241,107)	4,976	(241,833)	(240,245)	(1,588)	(241,180)	(241,388)	208
466	Sales for Resale	(250,194)	(175,511)	(74,683)	(203,882)	(142,690)	(61,192)	(151,727)	(126,472)	(25,256)
467	Interdept Sales	(2,924)		(2,924)	(4,749)		(4,749)	(3,480)		(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	0		0	852		852	0		0
604.8	Empl Pens & Ben AG	166,267	223,551	(57,285)	188,590	228,665	(40,074)	230,171	254,352	(24,181)
610.1	Purchased Water Oper	29,372	13,970	15,402	26,438	8,580	17,858	22,162	10,905	11,257
615.1	Purch Power Oper SS	43,710		43,710	43,574		43,574	50,668		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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NARUC	NARUC Description	Oct-16			Nov-16			Dec-16		
		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		0	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		5,261	5,546		5,546	3,889		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		29,601	54,029		54,029	79,279		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	225,395	(115,546)	(105,810)	229,749	(335,559)

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NARUC	NARUC Description	Jan-17			Feb-17			Mar-17		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,286,192	\$1,256,145	\$30,047	\$1,288,367	\$1,257,963	\$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)		(1,000)	(1,509)		(1,509)	(1,170)		(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	Def Inc Tax-SIT	33,728	13,703	20,025	43,304	37,346	5,958	(23,786)	13,124	(36,909)
412.11	ITC-Restored	(6,909)	(6,909)	0	(6,909)	(6,909)	0	(6,909)	(6,909)	0
416	M&J Expenses	(2,821)		(2,821)	2,974		2,974	(17,107)		(17,107)
420	AFUDC	(47,260)	(36,421)	(10,839)	(52,811)	(36,796)	(16,015)	(66,397)	(37,317)	(29,080)
421	Nonutility Income	0		0	0		0	0		0
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		0
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	Interdept Sales	(3,693)	(2,334)	(1,359)	(3,654)	(2,334)	(1,320)	(5,069)	(2,334)	(2,735)
470	Forfeited Discounts	(85,992)	(92,004)	6,012	(76,165)	(90,817)	14,652	(63,006)	(62,087)	(919)
471	Misc Service Revenue	(112,571)	(99,706)	(12,866)	(105,279)	(85,665)	(19,614)	(130,075)	(104,167)	(25,909)
472	Rents from Water Pro	(7,643)	(7,643)	0	(7,643)	(7,643)	0	(7,643)	(7,643)	0
473	Interdept Rents	(12,199)	(12,199)	0	(12,199)	(12,199)	0	(12,199)	(12,199)	0
474	Other Water Revenues	23,114		23,114	(3,565)		(3,565)	(12,782)		(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		1,932	2,065		2,065	1,695		1,695
615.8	Purch Power Oper AG	0	306,477	(306,477)	0	339,413	(339,413)	0	290,702	(290,702)
616.1	Purch Fuel Oper SS	0	333	(333)	0	333	(333)	0	333	(333)
618.3	Chemicals Oper WT	107,138	110,497	(3,359)	99,052	116,968	(17,916)	101,974	115,464	(13,490)
620.1	M&S Oper SS	(2,161)		(2,161)	1,407		1,407	(1,246)		(1,246)
620.2	M&S Maint SS	2,565	4,000	(1,435)	(526)	4,000	(4,526)	193	4,000	(3,807)
620.3	M&S Oper WT	4,371		4,371	9,401		9,401	9,629		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		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	0		0
631.6	Cont Serv Eng Maint TD	376		376	0		0	0		0

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NARUC	NARUC Description	Jan-17			Feb-17			Mar-17		
		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

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NARUC	NARUC Description	Apr-17			May-17			Jun-17		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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
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	471,737	482,000	(10,263)	471,737	482,000	(10,263)	471,737	482,000	(10,263)
408.12	Taxes Oth than Inc-P	38,479	42,779	(4,300)	46,011	48,212	(2,201)	29,692	46,343	(16,650)
408.13	Taxes Oth than Inc-O	39	0	39	0	0	0	15	0	15
409.1	Income Taxes-FIT Ope	523,151	682,326	(159,175)	570,216	465,851	104,365	663,976	938,767	(274,791)
409.11	Income Taxes-SIT Ope	108,654	120,955	(12,301)	110,650	81,531	29,119	130,976	167,850	(36,874)
409.2	Income Taxes-Oth Inc	803		803	2,106		2,106	(3,550)		(3,550)
410.1	Def Inc Tax-FIT	158,233	100,174	58,059	154,307	212,103	(57,796)	330,988	96,759	234,229
410.11	Def Inc Tax-SIT	19,389	15,263	4,126	21,266	35,676	(14,410)	58,457	14,641	43,817
412.11	ITC-Restored	(6,909)	(6,909)	0	(6,909)	(6,909)	0	(6,909)	(6,909)	0
416	M&J Expenses	(8,607)		(8,607)	(12,761)		(12,761)	5,542		5,542
420	AFUDC	(73,309)	(38,210)	(35,099)	(79,597)	(40,460)	(39,138)	(76,799)	(45,157)	(31,643)
421	Nonutility Income	0		0	0		0	0		0
426	Misc Nonutility Expe	6,021	8,875	(2,854)	5,992	8,875	(2,883)	6,406	8,875	(2,469)
427.2	Int Exp-Short Term D	20,151	6,001	14,150	20,088	5,756	14,332	15,661	7,994	7,667
427.3	Int Exp-LTD	997,823	1,012,339	(14,516)	997,823	1,012,339	(14,516)	997,823	1,012,339	(14,516)
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	9,199	9,191	9	9,199	9,191	9	9,199	9,191	9
437	Dividends Declared -	15,881		15,881	15,881		15,881	15,881		15,881
438	Dividends Declared -	0	0	0	0	0	0	2,774,282	5,406,636	(2,632,354)
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
461.2	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)
461.3	Metered Sales-Ind	(226,819)	(215,264)	(11,555)	(273,636)	(245,263)	(28,373)	(270,251)	(277,115)	6,864
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)	(11,264)	(336,363)	(334,011)	(2,352)
462.2	Private Fire Revenue	(238,028)	(244,908)	6,880	(253,494)	(245,614)	(7,880)	(238,672)	(246,518)	7,846
466	Sales for Resale	(144,738)	(133,479)	(11,259)	(180,333)	(140,111)	(40,222)	(242,823)	(168,765)	(74,058)
467	Interdept Sales	(1,553)	(2,334)	781	(3,724)	(2,334)	(1,390)	(3,439)	(2,334)	(1,105)
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)	(112,796)	(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)	(12,199)	0	(12,199)	(12,199)	0	(12,199)	(12,199)	0
474	Other Water Revenues	(24,069)		(24,069)	4,521		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		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 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
604.5	Empl Pens & Ben Oper	0		0	2,288		2,288	103		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	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 TD	1,871		1,871	1,728		1,728	1,524		1,524
615.8	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 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
620.8	M&S AG	3,740	1,039	2,701	3,398	1,039	2,359	(156)	1,039	(1,195)
631.3	Cont Serv Eng Oper WT	0		0	2,500		2,500	0		0
631.6	Cont Serv Eng Maint TD	0		0	0		0	0		0

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NARUC	NARUC Description	Apr-17			May-17			Jun-17		
		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

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NARUC	NARUC Description	Jul-17			Aug-17			Sep-17		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,306,699	\$1,264,738	\$41,962	\$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	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	471,737	482,000	(10,263)	471,737	482,000	(10,263)	471,737	482,000	(10,263)
408.12	Taxes Oth than Inc-P	43,924	44,474	(550)	44,070	48,227	(4,156)	46,243	43,947	2,296
408.13	Taxes Oth than Inc-O	0	0	0	0	0	0	0	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	Int Exp-LTD	997,823	1,030,340	(32,517)	890,020	1,048,937	(158,916)	1,114,523	1,048,341	66,182
427.5	Int Exp-Other	0		0	0		0	0		0
428	Amort Debt Expense	9,199	9,473	(274)	9,199	9,760	(561)	9,281	9,756	(474)
437	Dividends Declared -	15,881		15,881	15,352		15,352	16,411		16,411
438	Dividends Declared -	0	0	0	0	0	0	3,510,956	3,436,756	74,199
461.1	Metered Sales-Res	(4,998,586)	(4,975,935)	(22,651)	(4,966,096)	(4,803,503)	(162,593)	(4,509,460)	(4,796,001)	286,540
461.2	Metered Sales-Com	(2,542,516)	(2,155,641)	(386,876)	(2,411,873)	(2,147,788)	(264,085)	(2,135,066)	(2,211,862)	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	Misc Service Revenue	(132,873)	(135,365)	2,493	(174,839)	(144,613)	(30,226)	(129,920)	(131,892)	1,972
472	Rents from Water Pro	(7,643)	(7,643)	0	(8,017)	(7,643)	(374)	(7,948)	(7,643)	(305)
473	Interdept Rents	(12,199)	(12,199)	0	(12,199)	(12,199)	0	(12,199)	(12,199)	0
474	Other Water Revenues	(2,424)		(2,424)	(11,787)		(11,787)	(57,726)		(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		7,731	0		0	2,173		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	Purchased Water Oper	19,358	14,054	5,304	19,410	14,297	5,113	19,951	14,066	5,885
615.1	Purch Power Oper SS	47,892		47,892	43,277		43,277	34,434		34,434
615.3	Purch Power Oper WT	326,255		326,255	324,652		324,652	285,836		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		0	55		55	0		0
620.8	M&S AG	969	61,039	(60,070)	523	1,039	(516)	2,610	1,039	1,571
631.3	Cont Serv Eng Oper WT	0		0	0		0	0		0
631.6	Cont Serv Eng Maint TD	0		0	0		0	0		0

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NARUC	NARUC Description	Jul-17			Aug-17			Sep-17		
		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)

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NARUC	NARUC Description	Oct-17			Nov-17			Dec-17		
		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	(1,267,906)	(1,438,824)	620,180	(2,059,004)
409.11	Income Taxes-SIT Ope	341,216	176,250	164,966	(222,803)	87,655	(310,458)	(233,102)	109,751	(342,853)
409.2	Income Taxes-Oth Inc	1,923		1,923	60,747		60,747	(7,184)		(7,184)
410.1	Def Inc Tax-FIT	(616,475)	83,327	(699,802)	1,317,873	194,101	1,123,772	3,251,342	74,600	3,176,742
410.11	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)	0	(6,909)	(6,909)	0	(6,909)	(6,909)	0
416	M&J Expenses	(13,441)		(13,441)	(10,037)		(10,037)	16,171		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		0	0		0	0		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)
473	Interdept Rents	(12,199)	(12,199)	0	(12,199)	(12,199)	0	(12,199)	(12,199)	0
474	Other Water Revenues	(15,803)		(15,803)	(18,522)		(18,522)	(2,853)		(2,853)
601.3	Salaries-Empl Oper W	190,846		190,846	182,628		182,628	190,387		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		1,603	2,897		2,897	4,434		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	0		0	0		0	0		0
620.8	M&S AG	2,958	1,039	1,919	321	1,039	(718)	2,490	1,039	1,451
631.3	Cont Serv Eng Oper WT	0		0	0		0	0		0
631.6	Cont Serv Eng Maint TD	0		0	0		0	0		0

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NARUC	NARUC Description	Oct-17			Nov-17			Dec-17		
		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

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NARUC	NARUC Description	Jan-18			Feb-18			Mar-18		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,321,451	\$1,342,468	(\$21,017)	\$1,322,278	\$1,343,629	(\$21,351)	\$1,324,714	\$1,344,932	(\$20,218)
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	673	575	98	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	471,737	474,281	(2,544)	527,732	474,281	53,450	1,229,006	474,281	754,724
408.12	Taxes Oth than Inc-P	70,591	65,507	5,084	40,767	52,564	(11,796)	27,881	49,830	(21,949)
408.13	Taxes Oth than Inc-O	75	1,321	(1,246)	0	833	(833)	0	833	(833)
409.1	Income Taxes-FIT Ope	261,951	558,021	(296,070)	386,183	568,184	(182,001)	141,540	546,669	(405,129)
409.11	Income Taxes-SIT Ope	76,141	91,437	(15,296)	106,203	92,446	13,757	37,789	103,326	(65,537)
409.2	Income Taxes-Oth Inc	1,257		1,257	2,082		2,082	(29,408)		(29,408)
410.1	Def Inc Tax-FIT	80,027	50,054	29,973	6,371	129,080	(122,710)	143,399	54,911	88,488
410.11	Def Inc Tax-SIT	22,132	5,204	16,928	17,827	19,616	(1,789)	42,160	6,090	36,071
412.11	ITC-Restored	(6,541)	(6,541)	0	(6,541)	(6,541)	0	(6,541)	(6,541)	0
416	M&J Expenses	0		0	0		0	0		0
420	AFUDC	(77,674)	(33,811)	(43,864)	(79,695)	(46,114)	(33,581)	(87,708)	(59,856)	(27,852)
421	Nonutility Income	0		0	(6,072)		(6,072)	0		0
426	Misc Nonutility Expe	(6,445)	7,208	(13,654)	(4,909)	7,208	(12,117)	127,627	7,208	120,419
427.2	Int Exp-Short Term D	12,516	16,657	(4,141)	7,969	11,991	(4,022)	12,028	15,550	(3,522)
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	0		0	0		0
428	Amort Debt Expense	9,344	9,339	5	9,054	9,339	(286)	9,835	9,339	496
437	Dividends Declared -	15,881		15,881	15,352		15,352	16,411		16,411
438	Dividends Declared -	0	0	0	0	0	0	1,865,195	4,448,526	(2,583,331)
461.1	Metered Sales-Res	(4,350,503)	(4,160,992)	(189,511)	(4,094,499)	(4,160,787)	66,288	(4,158,665)	(4,160,299)	1,634
461.2	Metered Sales-Com	(1,723,130)	(1,811,476)	88,346	(1,800,200)	(1,808,920)	8,720	(1,813,002)	(1,808,340)	(4,663)
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-OPA	(491,689)	(419,066)	(72,623)	(400,507)	(413,248)	12,741	(441,912)	(411,846)	(30,066)
462.1	Public Fire Revenues	(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)	9,268	(241,542)	(250,810)	9,268	(241,542)	(250,810)	9,268
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	(78,600)	(94,813)	16,213	(71,159)	(84,078)	12,918	(69,116)	(69,650)	534
471	Misc Service Revenue	(101,975)	(112,595)	10,621	(108,535)	(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)	(7,948)	(7,643)	(305)
473	Interdept Rents	(12,911)	(12,911)	0	(12,911)	(12,911)	0	(12,911)	(12,911)	0
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 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		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
604.8	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		264,703	273,265		273,265
615.5	Purch Power Oper TD	1,871		1,871	2,047		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		17,495	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 Oper WT	5,346		5,346	4,704		4,704	982		982
620.4	M&S Maint WT	15,056	11,549	3,507	16,974	11,549	5,425	6,297	11,549	(5,252)
620.5	M&S Oper TD	11,212	11,496	(285)	5,294	13,636	(8,342)	5,285	11,684	(6,399)
620.6	M&S Maint TD	34,189	13,879	20,310	12,061	13,879	(1,817)	37,459	13,879	23,580
620.7	M&S Oper CA	0		0	0		0	0		0
620.8	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

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NARUC	NARUC Description	Jan-18			Feb-18			Mar-18		
		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)

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NARUC	NARUC Description	Apr-18			May-18			Jun-18		
		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)		(180)	853		853	(10,255)		(10,255)
410.1	Def Inc Tax-FIT	158,217	60,344	97,873	22,095	121,171	(99,076)	(1,025,110)	68,371	(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		0	(9,629)		(9,629)	0		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		0	0		0	0		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	0		0	0		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		15,881	15,881		15,881	15,881		15,881
438	Dividends Declared -	0	0	0	0	0	0	2,288,391	2,600,611	(312,220)
461.1	Metered Sales-Res	(4,015,268)	(4,228,598)	213,330	(4,897,571)	(4,621,103)	(276,468)	(4,362,484)	(4,795,156)	432,673
461.2	Metered Sales-Com	(1,917,332)	(1,871,802)	(45,531)	(1,963,461)	(2,037,417)	73,957	(2,180,394)	(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)	(38,387)	(709,142)	(582,486)	(126,655)
462.1	Public Fire Revenues	(322,444)	(335,100)	12,656	(327,060)	(335,100)	8,040	(344,158)	(335,100)	(9,058)
462.2	Private Fire Revenue	(241,542)	(250,810)	9,268	(241,542)	(250,810)	9,268	(254,192)	(250,810)	(3,382)
466	Sales for Resale	(149,910)	(152,886)	2,976	(163,826)	(147,559)	(16,267)	(197,144)	(176,939)	(20,205)
467	Interdept Sales	(1,774)		(1,774)	(2,392)		(2,392)	(3,454)		(3,454)
470	Forfeited Discounts	(60,600)	(67,153)	6,553	(62,719)	(80,646)	17,927	(64,161)	(75,155)	10,994
471	Misc Service Revenue	(120,656)	(104,481)	(16,175)	(130,374)	(134,528)	4,154	(136,530)	(147,407)	10,877
472	Rents from Water Pro	(7,948)	(7,643)	(305)	(9,448)	(9,143)	(305)	(7,948)	(7,643)	(305)
473	Interdept Rents	(12,911)	(12,911)	0	(12,911)	(12,911)	0	(12,911)	(12,911)	0
474	Other Water Revenues	1,426,852		1,426,852	420,650		420,650	688,668		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	(407,805)	141,430	615,628	(474,197)	161,959	561,622	(399,663)
603.8	Salaries-Dir & Off	0		0	0		0	0		0
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		50,702	80,707		80,707	47,106		47,106
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		0	0		0	0		0
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		214	563		563	(717)		(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		7,019	6,879		6,879	7,055		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		0	504		504	0		0
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		0	2,182		2,182	0		0

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NARUC	NARUC Description	Apr-18			May-18			Jun-18		
		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)

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NARUC	NARUC Description	Jul-18			Aug-18		
		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	Taxes Oth than Inc-P	501,272	474,281	26,991	501,272	474,281	26,991
408.12	Taxes Oth than Inc-P	44,395	49,836	(5,441)	47,291	51,957	(4,666)
408.13	Taxes Oth than Inc-O	0	1,539	(1,539)	0	833	(833)
409.1	Income Taxes-FIT Ope	672,762	1,056,110	(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		1,334	(5,502)		(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	(4,630,747)	(4,898,290)	267,543	(4,814,190)	(4,911,190)	97,000
461.2	Metered Sales-Com	(2,370,804)	(2,263,189)	(107,615)	(2,381,860)	(2,289,817)	(92,042)
461.3	Metered Sales-Ind	(324,042)	(223,885)	(100,157)	(231,232)	(264,324)	33,092
461.4	Metered Sales-OPA	(610,569)	(665,797)	55,228	(681,492)	(677,772)	(3,720)
462.1	Public Fire Revenues	(325,382)	(335,100)	9,718	(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		36,903	66,922		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	Empl Pens & Ben Oper	0		0	0		0
604.5	Empl Pens & Ben Oper	341		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		49,585	45,723		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

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NARUC	NARUC Description	Jul-18			Aug-18		
		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)

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NARUC	NARUC Description	Sep-18			Oct-18		
		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		6,890	624,548		624,548
410.1	Def Inc Tax-FIT	256,445	49,513	206,932	225,140	440,054	(214,914)
410.11	Def Inc Tax-SIT	15,164	5,105	10,059	58,268	76,328	(18,060)
412.11	ITC-Restored	(6,541)	(6,541)	0	(6,541)	(6,541)	0
416	M&J Expenses	(50,644)		(50,644)	0		0
420	AFUDC	(96,756)	(101,852)	5,095	(97,476)	(89,497)	(7,979)
421	Nonutility Income	0		0	0		0
426	Misc Nonutility Expe	16,220	12,208	4,012	(2,053,932)	(1,202,792)	(851,140)
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		0	1,472		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)	(4,923,942)	931,469	(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)	515	(73,053)	(67,642)	(5,410)
471	Misc Service Revenue	(161,071)	(131,892)	(29,179)	(123,194)	(113,885)	(9,309)
472	Rents from Water Pro	(7,948)	(7,643)	(305)	(4,954)	(7,643)	2,690
473	Interdept Rents	(12,911)	(12,911)	0	(12,911)	(12,911)	0
474	Other Water Revenues	(355,084)		(355,084)	(344,876)		(344,876)
601.3	Salaries-Empl Oper W	172,321		172,321	218,607		218,607
601.4	Salaries-Empl Maint	11,431		11,431	19,945		19,945
601.5	Salaries-Empl Oper TD	89,217		89,217	101,897		101,897
601.6	Salaries-Empl Maint TD	64,732		64,732	86,089		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		0	0		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		811
620.2	M&S Maint SS	108	2,585	(2,477)	1,651	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)	96	11,549	(11,452)
620.5	M&S Oper TD	6,130	19,523	(13,393)	6,511	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	0		0	0		0
620.8	M&S AG	1,047	7,903	(6,855)	12,871	14,881	(2,010)
631.3	Cont Serv Eng Oper WT	2,636		2,636	(2,636)		(2,636)

Kentucky American Water Company
January - October 2018
Water Only

NARUC	NARUC Description	Sep-18			Oct-18		
		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)

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 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% I
Ins Other Than Group	610	719	(109)	-15%
Customer Accounting	1,617	1,725	(108)	-6%
Rents	32	57	(25)	-44% J
General Office Exp	528	583	(55)	-9%
Miscellaneous	3,065	3,599	(534)	-15% K
Maintenance Expense	1,227	1,197	31	3%
Total Maintenance & Operations Expense	31,341	32,178	(837)	-3%
Depreciation	5,826	7,034	(1,208)	-17% L
Amortization	2,037	2,042	(5)	0%
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	-	-	-	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	-	-	-	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)	(28)	(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	-	1	0%
AFUDC Debt	(1,591)	(1,289)	(303)	23% T
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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2009

- 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 financing
- 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 than 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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2010

	Balance at 12/31/2010	Plan Balance at 12/31/2010	Increase (Decrease)	% Change
Operating Revenues				
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% I
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	-	-	-	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	-	3	0%
AFUDC Equity	2,244	2,165	80	4%
M&J Misc Income	148	-	148	0%
Gain/Loss in Disposition	-	-	-	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)	(1,726)	599	-35% 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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2010

- A Operating Revenues favorable due to the LFUCG new stormwater billing erroneously 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 plan 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 relocation 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 than plan due to implementation of PSC approved new depreciation study (new rates and correction for over-depreciated 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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 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	-	-	-	0%
AFUDC Equity	281	237	44	19% H
M&J Misc Income	19,083	(8)	19,092	-230077% I
Gain/Loss in Disposition	-	-	-	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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2011

- 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 plan 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 than the split used in the plan

- H AFUDC equity variance is offset in AFUDC debt as the actuals were different than 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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2012
Water Only

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%
-				
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%
-				
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)	-3%
Operating supplies and services	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%
-				
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)	0	19	100%
Impairment Charges			0	
Total operating expenses, net	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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2012
Water Only

Structure	Actual	Budget	Variance	Var %	
-					
AFUDC Equity Income/(Expense)	674	429	246	57%	23
AFUDC Debt Income/(Expense)	316	329	(13)	-4%	
Amortization of Debt Expense (Income)/Expense	73	67	(7)	-10%	24
-					
Other Net Income/(Expense)	(98)	(339)	241	-71%	25
-					
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%	26
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%	27
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%	28
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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2013
Water Only

Structure	Actual	Budget	Variance	Var %	
OPERATING REVENUE					
Water revenues	81,509	86,696	(5,187)	-6%	1
Sewer revenues	0	0	0	0%	
Other operating revenues	1,833	2,026	(193)	-10%	2
Management revenues					
Operating revenues	83,342	88,723	(5,380)	-6%	
-					
OPERATIONS & MAINTENANCE EXPENSE					
Purchased water	217	294	77	26%	3
Fuel and power	3,648	3,824	176	5%	
Chemicals	1,736	1,813	77	4%	
Waste Disposal	383	341	(41)	-12%	4
Total Production Costs	5,984	6,273	289	5%	
-					
Salaries and Wages	6,509	7,113	604	8%	5
Pensions	810	1,092	281	26%	6
Group insurances	1,699	1,966	267	14%	7
Other benefits	322	385	63	16%	8
Total employee related	9,340	10,556	1,216	12%	
-					
Service Company costs	9,164	9,596	432	5%	
-					
Contracted Services	800	899	98	11%	9
Building maintenance and services	454	477	23	5%	10
Telecommunication expenses	276	256	(20)	-8%	11
Postage, printing and stationery	24	35	12	33%	12
Office supplies and services	187	373	186	50%	13
Advertising & marketing expenses	6		(6)	100%	14
Employee related expense travel & entertainment	89	192	103	54%	15
Miscellaneous expenses	1,188	1,216	28	2%	
Rents	36	38	2	4%	
Transportation	570	478	(92)	-19%	16
Operating supplies and services	3,631	3,965	334	8%	
-					
Uncollectible Accounts Exp	1,092	568	(525)	-92%	17
Customer accounting other	1,048	1,169	121	10%	18
Regulatory Expense	260	292	31	11%	19
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%	20
Amortization	223	219	(4)	-2%	
Removal Costs	1,599	2,120	522	25%	21
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		
Interest on Long Term Debt	11,905	12,234	329	3%	
Interest on Short Term Debt	46	96	50	52%	22

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2013
Water Only

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%	23
AFUDC Debt Income/(Expense)	363	262	101	28%	24
Amortization of Debt Expense (Income)/Expense	89	77	(12)	-14%	25
-					
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%	26
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 maintenance 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 insurance (\$7.8M vs Plan \$3M)
- 26 Tax effect on items above

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2014
Water Only

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	3,753	3,732	(20)	-1%
Chemicals	1,635	1,597	(38)	-2%
Waste Disposal	278	400	122	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%
-				
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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2014
Water Only

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 maintenance 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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2015
Water Only

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%
-				
Service Company costs	8,326	7,861	(465)	-6%
-				
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%
-				
General Taxes	6,562	5,695	(867)	-15%
Loss (gain) on sale of assets	(33)		33	100%
Impairment Charges			0	
Total operating expenses, net	53,861	51,226	(2,635)	-5%
-				
Operating income (loss)	36,939	37,113	(174)	0%
-				
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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2015
Water Only

Structure	Actual	Budget	Variance	Var %	
Other Interest Expense	272		(272)	100%	23
Interest net (Income)/Expense	12,508	12,210	(298)	-2%	
-					
AFUDC Equity Income/(Expense)	758	710	48	7%	24
AFUDC Debt Income/(Expense)	346	334	12	3%	
Amortization of Debt Expense (Income)/Expense	105	98	(8)	-8%	25
-					
Other Net Income/(Expense)	173	(72)	245	-341%	26
-					
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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2016
Water Only

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% 1
Management revenues				
Operating revenues	94,861	93,237	1,624	2%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	216	182	(34)	-18% 2
Fuel and power	4,169	4,049	(120)	-3%
Chemicals	1,641	1,829	189	10% 3
Waste Disposal	517	320	(197)	-62% 4
Total Production Costs	6,543	6,381	(162)	-3%
-				
Salaries and Wages	6,787	7,291	505	7% 5
Pensions	632	638	7	1%
Group insurances	1,531	1,639	108	7% 6
Other benefits	452	439	(12)	-3%
Total employee related	9,401	10,008	607	6%
-				
Service Company costs	9,130	7,947	(1,183)	-15% 7
-				
Contracted Services	744	760	15	2%
Building maintenance and services	700	588	(112)	-19% 8
Telecommunication expenses	257	251	(6)	-3%
Postage, printing and stationery	28	23	(6)	-26% 9
Office supplies and services	239	283	44	16% 10
Advertising & marketing expenses	13	11	(2)	-18% 11
Employee related expense travel & entertainment	52	162	110	68% 12
Miscellaneous expenses	1,099	1,274	175	14% 13
Rents	8	21	12	60% 14
Transportation	328	425	97	23% 15
Operating supplies and services	3,468	3,797	328	9%
-				
Uncollectible Accounts Exp	921	673	(248)	-37% 16
Customer accounting other	1,125	1,143	17	2%
Regulatory Expense	234	256	22	9% 17
Insurance other than group	663	785	122	16% 18
Maintenance service & supplies	2,371	2,118	(253)	-12% 19
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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2016
Water Only

Structure	Actual	Budget	Variance	Var %	
Interest on Short Term Debt	207	109	(98)	-90%	20
Other Interest Expense	(102)		102		
Interest net (Income)/Expense	12,092	12,638	546	4%	
-					
AFUDC Equity Income/(Expense)	1,069	850	218	26%	21
AFUDC Debt Income/(Expense)	482	388	93	24%	22
Amortization of Debt Expense (Income)/Expense	108	94	(13)	-14%	23
-					
Other Net Income/(Expense)	(151)	(72)	(79)	111%	24
-					
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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2017
Water Only

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%
-				
Service Company costs	9,057	8,323	(734)	-9%
-				
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%
-				
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%
-				
General Taxes	6,119	6,565	446	7%
Loss (gain) on sale of assets	(6,526)	(5,975)	551	-9%
Impairment Charges			0	
Total operating expenses, net	49,344	49,078	(266)	-1%
-				
Operating income (loss)	48,425	48,709	(284)	-1%
-				
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%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2017
Water Only

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%
AFUDC Debt Income/(Expense)	252	145	107	73%
Amortization of Debt Expense (Income)/Expense	111	113	2	2%
-				
Other Net Income/(Expense)	(31)	(107)	76	-71%
-				
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%
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

Line	Item	Base Period Ended 2/28/2019	Actual 10/31/18	Variance of Base Year to Actual	Var %	Explanation of Variance
1	Utility Plant					
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
5	Construction Work in Process	11,883,349	17,144,815	(5,261,467)	-31%	Net change in capital expenditure and capital placed into service for the November 2018 through February 2019 period. Refer to W/P-1 and W/P-3
6	Total Utility Plant	765,939,872	758,005,417	7,934,455	1%	
7						
8	Accumulated Depreciation					
9	Accumulated Provision for Depreciation	(184,346,729)	(178,216,575)	(6,130,154)	3%	Additional depreciation for four months, net of retirements and cost of 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
23	Customer Advances	(12,185,374)	(10,441,413)	(1,743,961)	17%	Base period reflects four additional months of customer advances, net of refunds
24	Contributions in Aid of Construction	(71,499,658)	(\$70,443,795)	(\$1,055,863)	1%	Base period reflects four additional months of CIAC receipts, net of amortization of CIAC
25	Other Rate Base Elements	(\$14,660)	(\$39,851)	\$25,191	-63%	Base period reflects a 24 month average of the balances in contract retentions and unpaid checks.
26		(174,365,511)	(172,604,439)	(1,761,072)	1%	
27						
28	Total Rate Base	\$422,336,312	\$418,930,508	\$3,405,804	1%	
29						
30						

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

Line	Item	Base Period Ended 2/28/2019	Actual 12 Months Ended 10/31/18	Variance of Base Year to Actual	Var %	Explanation of Variance
1	Operating Revenues	\$91,907,987	\$92,950,768	(\$1,042,781)	-1%	Two months of higher revenue in late 2017 without TCJA deferral, 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	<u>\$63,263,822</u>	<u>\$65,056,549</u>	<u>(\$1,792,727)</u>	<u>-3%</u>	
11						
12	Utility Operating Income	<u>28,644,165</u>	<u>27,894,219</u>	<u>749,946</u>	<u>3%</u>	
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	<u>12,718,753</u>	<u>12,688,832</u>	<u>29,921</u>	<u>0%</u>	
23						
24	Net Income	<u>\$18,955,677</u>	<u>\$17,592,435</u>	<u>\$1,363,242</u>	<u>8%</u>	
25						

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

Line	Item	Base Year Ended 2/28/19	Actual 10/31/2018	Variance of Base Year to Actuals Ended 10/31/18	Variance %	Explanation of Variance
1						
2	Short-Term Debt	\$17,105,681	\$14,384,726	\$2,720,955	19%	STD has fluctuating balance, reflecting volatility in cash receipts and disbursements. Also, funding North Middletown acquisition in February 2019.
3						
4						
5	Long-Term Debt	204,313,966	204,288,929	\$25,037	0%	Difference due to four months of debt expense and debt discount amortization, resulting in increase to long-term debt carrying value.
6						
7						
8	Preferred Stock	2,243,111	2,243,015	\$97	0%	Difference due to four months of preferred stock issuance expense amortization, resulting in increase to preferred stock carrying value.
9						
10						
11	Common Equity	<u>206,833,861</u>	<u>207,767,891</u>	<u>-\$934,029</u>	<u>0%</u>	Difference due to change in retained earnings.
12						
13	Total Capital	<u><u>\$430,496,620</u></u>	<u><u>\$428,684,560</u></u>	<u><u>\$1,812,059</u></u>	<u><u>0%</u></u>	
14						
15						
16	JDITC:	\$263,781	\$287,394	-\$23,613	-8%	Difference due to four months of JDITC amortization.
17						

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

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
CASE NO. 2018-00358
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

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.

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

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.

KENTUCKY AMERICAN WATER COMPANY						
Case No. 2018-00358						
Other Rate Base Elements						
Base and Forecast Period						
Witness Responsible: Melissa Schwarzell						
KAW_PSCDR1_NUM010						
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)

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

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: Base Peiod Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): W/P

Page 1 of 6
Witness Responsible: John Wilde
Schedule 11

Line No.	Description	Base Period At Current Rates			Forecast Period At Proposed Rates	
		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	<u>(9,803,516)</u>	<u>\$0</u>	<u>(\$9,803,516)</u>	<u>\$0</u>	<u>(\$6,865,114)</u>

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

Data: Base Peiod Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): W/P

Page 2 of 6
Witness Responsible: John Wilde
Schedule 11

Line No.	Description	Base Period At Current Rates			Forecast Period At Proposed Rates	
		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	Income Tax Rates:					
11	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: Base Peiod Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): W/P

Page 3 of 6
Witness Responsible: John Wilde
Schedule 11

Line No.	Description	Base Period At Current Rates			Forecast Period At Proposed Rates	
		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: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): W/P

Page 4 of 6
Witness Responsible: John Wilde
Schedule 11

Line No.	Description	Base Period At Current Rates			Forecast Period At Proposed Rates	
		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: Base Peiod Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): W/P

Page 5 of 6
Witness Responsible: John Wilde
Schedule 11

Line No.	Description	Base Period At Current Rates			Forecast Period At Proposed Rates	
		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	Income Tax Rates:					
11	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: Base Peiod Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): W/P

Page 6 of 6
Witness Responsible: John Wilde
Schedule 11

Line No.	Description	Base Period At Current Rates			Forecast Period At Proposed Rates	
		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
		-	-	-	-	-

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

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.

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

Witness: Brent E. O'Neill

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

Response:

Please see the attachment.

STRATEGIC CAPITAL EXPENDITURE PLAN								
PROGRAM								
Business Unit	Kentucky							
Revision Date	October 15, 2018							
Description	KY BP 2019-2023 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	A	Mains - New	566,500.00	545,000.00	572,500.00	575,000.00	600,000.00	
Kentucky	B	Mains - Replaced / Restored	4,500,000.00	6,000,000.00	6,000,000.00	7,699,950.00	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	
Kentucky	H	Services and Laterals - Replaced	532,500.00	532,500.00	532,500.00	532,500.00	532,500.00	
Kentucky	I	Meters - New	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	M	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	O	Vehicles	680,000.00	650,000.00	660,000.00	660,000.00	660,000.00	
Kentucky	P	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	17,416,444.00	17,450,186.00	
		Total Recurring Projects with Projects Funded by Others	18,597,523.00	18,498,417.00	18,619,205.00	19,916,444.00	19,950,186.00	
CENTRALLY SPONSORED PROJECTS								
Kentucky	K3	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	I12-020037	KRS1 Chemical Storage & Feed Improvements	11/30/2020	1,227,706.00	5,984,956.00	-	-	-
Kentucky	I12-020055	New Circle Rd Phase 2	8/30/2019	833,325.00	-	-	-	-
Kentucky	I12-020059	KRS2 Transfer Switch	10/30/2021	334,257.00	600,000.00	-	-	-
Kentucky	I12-020067	RRS Chemical Facility Upgrade/ Chlorine	7/31/2019	9,761,231.00	-	-	-	-
Kentucky	I12-020071	KRS1 Valve House Rehabilitation (Phase 5) - Reeves Drives	11/30/2021	1,500,000.00	-	-	-	-
Kentucky	I12-020074	Athens Boonesboro Main Ext - Phase II	6/1/2019	187,156.00	-	-	-	-
Kentucky	I12-020076	KRS1 - Replace Incline Car	6/30/2019	1,021,255.00	-	-	-	-
Kentucky	I12-020079	Jacobson Pump Station Improvements	6/30/2019	1,805,169.00	-	-	-	-
Kentucky	I12-020080	KRS1 Pump 10 and 11 Replacements	9/30/2021	-	2,250,270.00	-	-	-
Kentucky	I12-020081	KRS1 Pump 14 Replacement	6/30/2022	-	-	-	1,500,000.00	-
Kentucky	I12-020082	KRS1 UV Facility	12/31/2023	-	-	-	4,500,000.00	7,000,001.00
Kentucky	I12-020083	RRS UV Facility	12/30/2024	-	-	-	-	500,000.00
Kentucky	I12-020085	PAC Feed System and Pretreatment Basin	5/31/2020	-	-	-	-	-
Kentucky	I12-020089	Millersburg WQ & Chemical Feed Improvements	6/20/2021	-	850,002.00	-	-	-
Kentucky	I12-020093	RRS Field Ops Paving Improvements	7/30/2023	-	-	-	750,000.00	750,001.00
Kentucky	I12-020094	Cox Street Booster	10/30/2020	1,000,000.00	-	-	-	-
Kentucky	I12-300010	KRS2 UV Installation	11/30/2023	-	-	-	-	1,000,000.00
Kentucky	I12-020098	KRS1 Control room/Clearwell/Pumps	12/31/2023	-	-	-	3,500,000.00	4,000,001.00
Kentucky	I12-020095	Mercer Road Booster Station	5/30/2021	333,188.00	666,812.00	-	-	-
Kentucky	I12-020096	Mt Horeb Booster Station	5/30/2023	-	-	-	-	750,000.00
Kentucky	I12-020097	Hall Booster Station	5/30/2022	-	-	-	750,000.00	-
Kentucky	I12-020099	KRS1 Pump 13 Replacement	6/30/2019	200,000.00	-	-	-	-
Kentucky	I12-030001	ERWA Main Interconnection (Post Acquisition)	6/30/2023	355,490.00	250,000.00	500,000.00	750,001.00	1,000,000.00
Kentucky	I12-300008	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	\$ 10,697,312.00	\$ 6,384,797.00	\$ 14,534,526.00	\$ 17,784,528.00
		Services Contributions		\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)
		Other Contributions		\$ (350,000.00)	\$ -	\$ -	\$ -	\$ -
		Developer Contributions		\$ (1,425,000.00)	\$ (1,425,000.00)	\$ (1,500,000.00)	\$ (1,500,000.00)	\$ (1,500,000.00)
		Advances		\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)
		Total Refunds		\$ 1,100,000.00	\$ 1,100,000.00	\$ 1,100,000.00	\$ 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)
		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	\$ 21,911,529.00	\$ 17,819,477.00	\$ 27,266,445.00	\$ 30,550,189.00
		Gross plus Centrally Sponsored ITS		\$ 41,120,220.00	\$ 29,195,729.00	\$ 25,004,002.00	\$ 34,450,970.00	\$ 37,734,714.00
				\$ (4,675,000.00)	\$ (4,325,000.00)	\$ (4,400,000.00)	\$ (4,400,000.00)	\$ (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

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

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.

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

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

Brent O'Neill

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
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 3,525,727	\$ 2,500,000	\$ 1,025,727	141.03%	11.61%							
A	MAINS - NEW	\$ 830,702	\$ 1,265,000	\$ (434,298)	65.67%	5.88%							
B	MAINS - REPLACED/RESTORED	\$ 1,880,999	\$ 3,671,000	\$ (1,790,001)	51.24%	17.05%							
C	MAINS - UNSCHEDULED	\$ 779,897	\$ 335,000	\$ 444,897	232.80%	1.56%							
D	MAINS - RELOCATED	\$ 5,523	\$ 250,000	\$ (244,477)	2.21%	1.16%							
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 185,904	\$ 200,100	\$ (14,196)	92.91%	0.93%							
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 767,220	\$ 352,050	\$ 415,170	217.93%	1.64%							
G	SERVICES AND LATERALS - NEW	\$ 1,116,725	\$ 679,140	\$ 437,585	164.43%	3.15%							
H	SERVICES AND LATERALS - REPLACED	\$ 502,658	\$ 452,500	\$ 50,158	111.08%	2.10%							
I	METERS - NEW	\$ 695,923	\$ 374,220	\$ 321,703	185.97%	1.74%							
J	METERS - REPLACED	\$ 1,007,763	\$ 461,850	\$ 545,913	218.20%	2.15%							
K	ITS EQUIPMENT AND SYSTEMS	\$ 219,957	\$ 213,117	\$ 6,840	103.21%	0.99%							
L	SCADA EQUIPMENT AND SYSTEMS	\$ 207,207	\$ 260,000	\$ (52,793)	79.69%	1.21%							
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 130,648	\$ 112,350	\$ 18,298	116.29%	0.52%							
N	OFFICES AND OPERATIONS CENTERS	\$ 148,055	\$ 225,000	\$ (76,945)	65.80%	1.05%							
O	VEHICLES	\$ 580,252	\$ 660,060	\$ (79,808)	87.91%	3.07%							
P	TOOLS AND EQUIPMENT	\$ 319,784	\$ 283,060	\$ 36,724	112.97%	1.31%							
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 2,377,385	\$ 1,725,500	\$ 651,885	137.78%	8.01%							
R	CAPITALIZED TANK REHABILITATION/PAINTING	\$ (1,522)	\$ -	\$ (1,522)		0.00%							
S	ENGINEERING STUDIES	\$ 347,709	\$ 50,000	\$ 297,709	695.42%	0.23%							
	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 American Water
Case No. 2018-00358
Construction Projects

Schedule 14b

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

Witness Responsible:
Brent O'Neill

Source: Schedule 14a - Construction Projects

Year	Annual Actual Cost*	Annual Original 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)

* Annual Actual Costs and Annual Original Budget exclude DV Funds

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.

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

Witness Responsible: Brent O'Neill

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	D12-**01-P	Projects Funded by Others	400,518			400,518	100%	400,518	NA
2	I12-020021	Jacobson - Hays Booster Station (I12-020053 on SCEP)	1,053,745	14,722		1,068,468		1,068,468	72.2%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	211,273	3,183		214,456		214,456	2.5%
4	I12-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	22,440	0		22,440		22,440	1.4%
5	I12-020040	KRS Valve House Rehabilitation (Phase 2)	706,935	8,806		715,741		715,741	89.5%
6	I12-020043	Athens Boonesboro Main Extension	1,495,060	103,414		1,598,474		1,598,474	61.6%
7	I12-020055	New Circle Rd Main Relocation Phase 2	137,333	3,982		141,315		141,315	11.5%
8	I12-020064	KRS 1 HS Pump #12 (I12-020051 on SCEP)	325,309	8,351		333,660		333,660	18.4%
9	I12-020073	KRS1 Raw Water Intake Pump Replacement	726,420	8,306		734,726		734,726	96.5%
10	I12-020074	Athens Boonesboro Main Extension - Phase II	107,208	232		107,440		107,440	6.2%
11	I12-020075	Richmond Rd Campus - Road Improvements	75,864	1,825		77,689		77,689	14.5%
12	I12-020076	KRS1 - Replace Incline Car	170,552	7,730		178,282		178,282	25.5%
13	I12-020077	Millersburg - GAC Filter	638,710	16,548		655,258		655,258	105.4%
14	I12-300008	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-**O1	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		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(S):

PSCDR1#15
 PAGE 2 OF 12
 Witness Responsible: Brent O'Neill

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete	
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	D12-**01-P	Projects Funded by Others	397,562			397,562	100%	397,562	NA
2	I12-020021	Jacobson - Hays Booster Station	1,053,746	14,722		1,068,468		1,068,468	72.2%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	211,273	3,183		214,456		214,456	2.5%
4	I12-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	22,440	-		22,440		22,440	1.4%
5	I12-020040	KRS Valve House Rehabilitation (Phase 2)	706,935	8,806		715,741		715,741	89.5%
6	I12-020043	Athens Boonesboro Main Extension - Phase II	1,495,060	103,414		1,598,474		1,598,474	61.6%
7	I12-020055	New Circle Rd Main Relocation Phase 2	137,333	3,982		141,315		141,315	11.5%
8	I12-020064	KRS 1 HS Pump #12 (I12-020051 on SCEP)	57,393	8,351		65,744		65,744	3.6%
9	I12-020073	KRS1 Raw Water Intake Pump Replacement	726,420	8,306		734,726		734,726	96.5%
10	I12-020074	Athens Boonesboro Main Extension - Phase II	107,208	232		107,440		107,440	6.2%
11	I12-020075	Richmond Rd Campus - Road Improvements	75,864	1,825		77,689		77,689	14.5%
12	I12-020076	KRS1 - Replace Incline Car	170,552	7,730		178,282		178,282	25.5%
13	I12-020077	Millersburg - GAC Filter	638,710	16,548		655,258		655,258	105.4%
14	I12-300008	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

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	D12-**01-P	Projects Funded by Others	185,770			185,770	100%	185,770	NA
2	I12-020021	Jacobson - Hays Booster Station	1,372,393	21,865		1,394,258		1,394,258	94.3%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	186,273	3,183		189,456		189,456	2.2%
4	I12-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	72,143	231		72,375		72,375	4.6%
5	I12-020040	KRS Valve House Rehabilitation (Phase 2)	860,119	13,596		873,715		873,715	100.0%
6	I12-020043	Athens Boonesboro Main Extension - Phase II	2,143,030	116,399		2,259,429		2,259,429	87.0%
7	I12-020055	New Circle Rd Main Relocation Phase 2	143,066	4,720		147,786		147,786	12.0%
8	I12-020064	KRS 1 HS Pump #12 (I12-020051 on SCEP)	407,708	10,448		418,156		418,156	23.0%
9	I12-020073	KRS1 Raw Water Intake Pump Replacement	791,866			791,866		791,866	104.0%
10	I12-020074	Athens Boonesboro Main Extension - Phase II	42,913	403		43,316		43,316	2.5%
11	I12-020075	Richmond Rd Campus - Road Improvements	416,371	2,723		419,095		419,095	100.0%
12	I12-020076	KRS1 - Replace Incline Car	194,328	8,791		203,120		203,120	29.0%
13	I12-020077	Millersburg - GAC Filter	681,010	20,861		701,872		701,872	112.9%
14	I12-020079	Jacobson Pump Station	38,787	-		38,787		38,787	4.1%
15	I12-300008	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-**O1	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									
33			12,962,937	299,270	0	13,262,207		13,262,207	

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(S):

PSCDR1#15
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 Brent O'Neill

Witness Responsible:

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	D12-**01-P	Projects Funded by Others	313,749			313,749	100%	313,749	NA
2	I12-020037	KRS1 Chemical Storage & Feed Improvements	186,273	4,398		190,672		190,672	2.2%
3	I12-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	72,278	696		72,974		72,974	4.6%
4	I12-020055	New Circle Rd Main Relocation Phase 2	148,066	5,462		153,529		153,529	12.5%
5	I12-020064	KRS 1 HS Pump #12	462,316	12,674		474,989		474,989	26.1%
6	I12-020074	Athens Boonesboro Main Extension - Phase II	42,913	681		43,594		43,594	2.5%
7	I12-020076	KRS1 - Replace Incline Car	200,307	9,976		210,282		210,282	30.0%
8	I12-020077	Millersburg - GAC Filter	691,877	25,202		717,080		717,080	115.3%
9	I12-020079	Jacobson Pump Station	93,837	110		93,947		93,947	9.9%
10	I12-300008	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):

PSCDR1#15
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 Witness Responsible: Brent O'Neill

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs			Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs	Total Costs			
1	D12-***01-P	Projects Funded by Others	483,401			483,401	100%	483,401	NA
2	I12-020037	KRS1 Chemical Storage & Feed Improvements	332,947	20,938		353,885		353,885	4.2%
3	I12-020039	Georgetown Bypass and US 25 Area	112,007	1,291		113,298		113,298	7.2%
4	I12-020055	New Circle Rd Main Relocation Phase 2	126,028	6,344		132,372		132,372	10.8%
5	I12-020064	KRS 1 HS Pump #12	1,332,670	15,029		1,347,698		1,347,698	74.2%
6	I12-020074	Athens Boonesboro Main Extension - Phase II	145,182	1,289		146,471		146,471	8.4%
7	I12-020076	KRS1 - Replace Incline Car	238,024	11,356		249,380		249,380	35.6%
8	I12-020077	Millersburg - GAC Filter	691,877	25,202		717,080		717,080	115.3%
9	I12-020079	Jacobson Pump Station	93,567	380		93,947		134,495	14.2%
10	I12-020086	RRS WTP Sedimentation Basin Improvement	134,488	7		134,495		2,169	0.2%
11	I12-300008	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
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 Witness Responsible: Brent O'Neil

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	D12-***01-P	Projects Funded by Others	266,163			266,162.71	100%	266,163	NA
2	I12-020037	KRS1 Chemical Storage & Feed Improvements	460,510	23,213		483,724		483,724	5.7%
3	I12-020039	Georgetown Bypass and US 25 Area	141,362	2,018		143,380		143,380	9.1%
4	I12-020055	New Circle Rd Main Relocation Phase 2	131,531	7,133		138,664		138,664	11.3%
5	I12-020064	KRS 1 HS Pump #12	764,967	18,464		783,431		783,431	43.1%
6	I12-020067	RRS Chemical Facility	75,350	-		75,350		75,350	0.8%
7	I12-020074	Athens Boonesboro Main Extension - Phase II	167,160	-		167,160		167,160	9.6%
8	I12-020076	KRS1 - Replace Incline Car	229,308	11,356		240,664		240,664	34.4%
9	I12-020077	Millersburg - GAC Filter	693,969	36,411		730,381		730,381	100.0%
10	I12-020079	Jacobson Pump Station	135,510	799		136,308		136,308	14.4%
11	I12-020086	RRS WTP Sedimentation Basin Improvement	542,498	1,576		544,074		544,074	39.6%
12	I12-020090	Brannon Rd Main Relocation	1,177,192	-		1,177,192		1,177,192	77.1%
13	I12-300008	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
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Witness Responsible: Brent O'Neill

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	D12-**01-P	Projects Funded by Others	214,773			214,773	100%	214,773	NA
2	I12-020035	KRS1 - Residual Improvements	1,043,16	-		1,043		1,043	0.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	524,526	25,633		550,159		550,159	6.5%
4	I12-020039	Georgetown Bypass and US 25 Area	149,362	2,750		152,112		152,112	9.7%
5	I12-020055	New Circle Rd Main Relocation Phase 2	136,531	7,963		144,494		144,494	11.8%
6	I12-020064	KRS 1 HS Pump #12	1,148,710	24,213		1,172,924		1,172,924	64.6%
7	I12-020067	RRS Chemical Facility	118,728	124		118,852		118,852	1.2%
8	I12-020074	Athens Boonesboro Main Extension - Phase II	199,013	3,474		202,486		202,486	11.6%
9	I12-020076	KRS1 - Replace Incline Car	244,011	14,411		258,422		258,422	36.9%
10	I12-020077	Millersburg - GAC Filter	794,683	36,411		831,094		831,094	100.0%
11	I12-020079	Jacobson Pump Station	142,149	1,340		143,489		143,489	15.1%
12	I12-020086	RRS WTP Sedimentation Basin Improvement	622,939	5,147		628,086		628,086	45.7%
13	I12-020090	Brannon Rd Main Relocation	1,247,601	-		1,247,601		1,247,601	81.7%
14	I12-300008	Owenton Distribution Building	50,867	1,859		52,725		52,725	7.0%
15	R12-**A1	Mains - New	265,827	5,023		270,851		270,851	NA
16	R12-**B1	Mains - Replaced / Restored	2,437,621	89,310		2,526,931		2,526,931	NA
17	R12-**D1	Mains - Relocated	134,174	12,345		146,519		146,519	NA
18	R12-**E1	Hydrants, Valves, and Manholes-New	78,445	2,332		80,777		80,777	NA
19	R12-**F1	Hydrants, Valves, and Manholes-Rep	2,607	68		2,675		2,675	NA
20	R12-**G1	Services and Laterals - New	425			425		425	NA
21	R12-**H1	Services and Laterals - Replaced	144,935	1,564		146,499		146,499	NA
22	R12-**I1	Meters - New	430			430		430	NA
23	R12-**K1	ITS Equipment and Systems	92,679	2,251		94,929		94,929	NA
24	R12-**L1	SCADA Equipment and Systems	(7,726)	10,714		2,989		2,989	NA
25	R12-**M1	Security Equipment and Systems	3,608	38		3,646		3,646	NA
26	R12-**N1	Offices and Operations Centers	33,368	886		34,254		34,254	NA
27	R12-**O1	Vehicles	76,898	922		77,820		77,820	NA
28	R12-**P1	Tools and Equipment	9,472	836		10,307		10,307	NA
29	R12-**Q1	Process Plant Facilities and Equipment	259,883	16,553		276,437		276,437	NA
30	R12-**S1	Engineering Studies	943,196	16,014		959,211		959,211	NA
31	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
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Witness Responsible: Brent O'Neill

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	D12-**01-P	Projects Funded by Others	295,280			295,280	100%	295,280	NA
2	I12-020035	KRS1 - Residual Improvements	81,820	11		81,831		81,831	9.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	629,952	29,654		659,606		659,606	7.8%
4	I12-020039	Georgetown Bypass and US 25 Area	113,909	3,492		117,402		117,402	7.5%
5	I12-020055	New Circle Rd Main Relocation Phase 2	136,031	8,798		144,829		144,829	11.8%
6	I12-020064	KRS 1 HS Pump #12	1,185,542	31,235		1,216,777		1,216,777	67.0%
7	I12-020067	RRS Chemical Facility	104,837	473		105,310		105,310	1.1%
8	I12-020074	Athens Boonesboro Main Extension - Phase II	276,443	4,951		281,394		281,394	16.2%
9	I12-020076	KRS1 - Replace Incline Car	300,825	16,195		317,019		317,019	45.3%
10	I12-020077	Millersburg - GAC Filter	759,958	41,159		801,116		801,116	100.0%
11	I12-020079	Jacobson Pump Station	103,565	1,957		105,521		105,521	11.1%
12	I12-020086	RRS WTP Sedimentation Basin Improvement	820,528	9,811		830,339		830,339	60.4%
13	I12-020090	Brannon Rd Main Relocation	1,358,022	-		1,358,022		1,358,022	88.9%
14	I12-300008	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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	D12-0201	Projects Funded by Others	371,289	-		371,289	100%	371,289	NA
2	I12-020035	KRS1 - Residual Improvements	136,027	251		136,278		136,278	15.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	463,931	32,699		496,630		496,630	5.8%
4	I12-020039	Georgetown Bypass and US 25 Area	511,557	5,521		517,079		517,079	32.9%
5	I12-020055	New Circle Rd Main Relocation Phase 2	143,372	8,798		152,169		152,169	12.4%
6	I12-020064	KRS 1 HS Pump #12	1,196,815	38,313		1,235,128		1,235,128	68.0%
7	I12-020067	RRS Chemical Facility	132,898	1,093		133,991		133,991	1.3%
8	I12-020074	Athens Boonesboro Main Extension - Phase II	299,123	6,619		305,741		305,741	17.6%
9	I12-020076	KRS1 - Replace Incline Car	310,761	18,202		328,963		328,963	47.0%
10	I12-020079	Jacobson Pump Station	108,565	2,628		111,193		111,193	11.7%
11	I12-020086	RRS WTP Sedimentation Basin Improvement	1,090,567	15,202		1,105,768		1,105,768	80.4%
12	I12-020090	Brannon Rd Main Relocation	1,331,039	44,162		1,375,201		1,375,201	90.0%
13	I12-300008	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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs			Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs	Total Costs			
1	D12-0201	Projects Funded by Others	453,098	-		453,098	100%	453,098	NA
2	I12-020035	KRS1 - Residual Improvements	135,541	724		136,265		136,265	15.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	497,535	35,766		533,302		533,302	6.3%
4	I12-020039	Georgetown Bypass and US 25 Area	685,422	9,314		694,736		694,736	44.1%
5	I12-020055	New Circle Rd Main Relocation Phase 2	133,806	11,335		145,141		145,141	11.8%
6	I12-020064	KRS 1 HS Pump #12	1,236,112	45,888		1,281,999		1,281,999	70.6%
7	I12-020067	RRS Chemical Facility	183,143	2,069		185,211		185,211	1.9%
8	I12-020074	Athens Boonesboro Main Extension - Phase II	338,930	8,356		347,286		347,286	20.0%
9	I12-020076	KRS1 - Replace Incline Car	350,211	20,384		370,595		370,595	52.9%
10	I12-020079	Jacobson Pump Station	112,118	3,314		115,432		115,432	12.2%
11	I12-300008	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									
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):

PSCDR1#15

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Witness Responsible: Brent O'Neill

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs	Total Costs			
1	D12-0201	Projects Funded by Others	434,202	-		434,202	100%	434,202	NA
2	I12-020035	KRS1 - Residual Improvements	237,733	1,283		239,016		239,016	26.5%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements	577,339	38,868		616,207		616,207	7.2%
4	I12-020039	Georgetown Bypass and US 25 Area	679,098	13,701		692,799		692,799	44.0%
5	I12-020055	New Circle Rd Main Relocation Phase 2	130,157	11,335		141,492		141,492	11.5%
6	I12-020064	KRS 1 HS Pump #12	1,237,420	53,986		1,291,405		1,291,405	71.1%
7	I12-020067	RRS Chemical Facility	209,925	3,263		213,188		213,188	2.1%
8	I12-020069	KRS1 Valve House Rehabilitation (Phase 3)	7,128	21		7,149		7,149	0.7%
9	I12-020074	Athens Boonesboro Main Extension - Phase II	358,716	10,174		368,890		368,890	21.2%
10	I12-020076	KRS1 - Replace Incline Car	265,878	22,443		288,321		288,321	41.2%
11	I12-020079	Jacobson Pump Station	142,491	4,026		146,517		146,517	15.4%
12	I12-020091	KRS1 Overhead Power Line Relocation	99,734	320		100,054		100,054	4.8%
13	I12-300008	Owenton Distribution Building	67,596	3,323		70,919		70,919	9.5%
14	R12-***A1	Mains - New	380,397	13,337		393,734		393,734	NA
15	R12-***B1	Mains - Replaced / Restored	1,967,854	152,620		2,120,474		2,120,474	NA
16	R12-***D1	Mains - Relocated	176,491	10,859		187,350		187,350	NA
17	R12-***E1	Hydrants, Valves, and Manholes-New	116,227	4,193		120,420		120,420	NA
18	R12-***F1	Hydrants, Valves, and Manholes-Rep	3,832	88		3,920		3,920	NA
19	R12-***G1	Services and Laterals - New	425			425		425	NA
20	R12-***I1	Meters - New	1,312			1,312		1,312	NA
21	R12-***K1	ITS Equipment and Systems	(531)	3,031		2,500		2,500	NA
22	R12-***L1	SCADA Equipment and Systems	(2,064)	11,280		9,215		9,215	NA
23	R12-***M1	Security Equipment and Systems	3,150	1,165		4,315		4,315	NA
24	R12-***N1	Offices and Operations Centers	109,219	2,698		111,917		111,917	NA
25	R12-***O1	Vehicles	122,304	1,180		123,484		123,484	NA
26	R12-***Q1	Process Plant Facilities and Equipment	229,912	21,031		250,944		250,944	NA
27	R12-***S1	Engineering Studies	711,844	31,878		743,722		743,722	NA
28	R12-***K3	Centrally Sponsored ITS Equipment and Systems	2,721,297	1,523		2,722,820		2,722,820	NA
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(S):

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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
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	I12-020037	KRS1 Chemical Storage & Feed Improvements	591,423	42,684		634,107		634,107	7.5%
4	I12-020039	Georgetown Bypass and US 25 Area	737,522	18,151		755,673		755,673	48.0%
5	I12-020055	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	I12-020067	RRS Chemical Facility	336,286	4,956		341,242		341,242	3.4%
8	I12-020069	KRS1 Valve House Rehabilitation (Phase 3)	156,460	61		156,521		156,521	15.7%
9	I12-020074	Athens Boonesboro Main Extension - Phase II	361,754	12,013		373,766		373,766	21.5%
10	I12-020076	KRS1 - Replace Incline Car	276,912	24,220		301,132		301,132	43.0%
11	I12-020079	Jacobson Pump Station	147,957	4,823		152,780		152,780	16.1%
12	I12-020091	KRS1 Overhead Power Line Relocation	99,861	962		100,823		100,823	4.8%
13	I12-300008	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):

PSCDR1#16
PAGE 1 OF 12

Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020021	Jacobson - Hays Booster Station	11/1/2016	09/1/17	0%	1,479,079	1,479,079	1,068,468	72.2%
3	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
4	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	\$ 214,455.95	2.5%
5	I12-020039	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	I12-020040	KRS Valve House Rehabilitation (Phase 2)	11/1/2016	6/21/2017	64%	800,047	800,047	715,741	89.5%
7	I12-020043	Athens Boonesboro Main Extension	5/1/2016	6/13/2017	82%	1,676,994	2,596,698	1,598,474	61.6%
8	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	141,315	11.5%
9	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	23%	1,680,000	1,816,996	333,660	18.4%
10	I12-020073	KRS1 Raw Water Intake Pump Replacement	11/1/2016	4/30/2017	83%	761,700	761,700	734,726	96.5%
11	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	107,440	6.2%
12	I12-020075	Richmond Rd Campus - Road Improvements	3/15/2017	6/13/2017	17%	534,194	534,194	77,689	14.5%
13	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	178,282	25.5%
14	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	37%	621,781	621,781	655,258	105.4%
15	I12-300008	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									
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

Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020021	Jacobson - Hays Booster Station	11/1/2016	09/1/17	52%	1,479,079	1,479,079	1,068,468	72.2%
3	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
4	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	214,456	2.5%
5	I12-020039	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	I12-020040	KRS Valve House Rehabilitation (Phase 2)	11/1/2016	6/21/2017	68%	800,047	800,047	715,741	89.5%
7	I12-020043	Athens Boonesboro Main Extension	5/1/2016	6/13/2017	84%	1,676,994	2,596,698	1,598,474	61.6%
8	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	141,315	11.5%
9	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	25%	1,680,000	1,816,996	65,744	3.6%
10	I12-020073	KRS1 Raw Water Intake Pump Replacement	11/1/2016	4/30/2017	87%	761,700	761,700	734,726	96.5%
11	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	107,440	6.2%
12	I12-020075	Richmond Rd Campus - Road Improvements	3/15/2017	6/13/2017	26%	534,194	534,194	77,689	14.5%
13	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	178,282	25.5%
14	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	40%	621,781	621,781	655,258	105.4%
15	I12-300008	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									
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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	185,770	N/A
2	I12-020021	Jacobson - Hays Booster Station	11/1/2016	09/1/17	62%	1,479,079	1,479,079	1,394,258	94.3%
3	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
4	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	189,456	2.2%
5	I12-020039	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	I12-020040	KRS Valve House Rehabilitation (Phase 2)	11/1/2016	6/21/2017	81%	800,047	800,047	873,715	109.2%
7	I12-020043	Athens Boonesboro Main Extension	5/1/2016	6/13/2017	91%	1,676,994	2,596,698	2,259,429	87.0%
8	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	147,786	12.0%
9	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	29%	1,680,000	1,816,996	418,156	23.0%
10	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	0	0.0%
11	I12-020073	KRS1 Raw Water Intake Pump Replacement	11/1/2016	4/30/2017	100%	761,700	761,700	791,866	100.0%
12	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	43,316	2.5%
13	I12-020075	Richmond Rd Campus - Road Improvements	3/15/2017	6/13/2017	59%	534,194	534,194	419,095	78.5%
14	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	203,120	29.0%
15	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	48%	621,781	621,781	701,872	112.9%
16	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	38,787	4.1%
17	I12-300008	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-**O1	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):

PSCDR1#16

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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	190,672	2.2%
4	I12-020039	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	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	34%	1,680,000	1,816,996	474,989	26.1%
7	I12-020067	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	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	210,282	30.0%
10	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	57%	621,781	621,781	717,080	115.3%
11	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	93,947	9.9%
12	I12-300008	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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	353,885	4.2%
4	I12-020039	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	I12-020055	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	I12-020067	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	I12-020076	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	I12-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	4%	1,375,016	1,375,016	2,169	0.2%
13	I12-300008	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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Time Elapsed	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	0	0.0%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	483,724	5.7%
4	I12-020039	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	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	138,664	11.3%
6	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	44%	1,680,000	1,816,996	783,431	43.1%
7	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	75,350	0.8%
8	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	167,160	9.6%
9	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	240,664	34.4%
10	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	75%	621,781	621,781	730,381	117.5%
11	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	136,308	14.4%
12	I12-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	23%	1,375,016	1,375,016	544,074	39.6%
13	I12-020090	Brannon Rd Main Relocation	10/1/2017	12/31/2017	0%	1,527,448	1,527,448	1,177,192	77.1%
14	I12-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	53,120	7.1%
15	R12-01-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	444,769	N/A
16	R12-01-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,886,658	N/A
17	R12-01-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	174,544	N/A
18	R12-01-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	74,365	N/A
19	R12-01-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	3,557	N/A
20	R12-01-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	5,476	N/A
21	R12-01-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	135,909	N/A
22	R12-01-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	19,953	N/A
23	R12-01-L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,078	N/A
24	R12-01-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,483	N/A
25	R12-01-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	7,776	N/A
26	R12-01-O1	Vehicles	N/A	N/A	N/A	N/A	N/A	74,138	N/A
27	R12-01-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	10,241	N/A
28	R12-01-Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	207,532	N/A
29	R12-01-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,013,998	N/A
30	R12-01-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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	1,043	0.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	550,159	6.5%
4	I12-020039	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	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	118,852	1.2%
8	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	202,486	11.6%
9	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	258,422	36.9%
10	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	84%	621,781	621,781	831,094	133.7%
11	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	143,489	15.1%
12	I12-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	43%	1,375,016	1,375,016	628,086	45.7%
13	I12-020090	Brannon Rd Main Relocation	10/1/2017	12/31/2017	0%	1,527,448	1,527,448	1,247,601	81.7%
14	I12-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	52,725	7.0%
15	R12-01-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	270,851	N/A
16	R12-01-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,526,931	N/A
17	R12-01-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	146,519	N/A
18	R12-01-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	80,777	N/A
19	R12-01-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	2,675	N/A
20	R12-01-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	425	N/A
21	R12-01-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	146,499	N/A
22	R12-01-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	430	N/A
23	R12-01-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	94,929	N/A
24	R12-01-L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	2,989	N/A
25	R12-01-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,646	N/A
26	R12-01-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	34,254	N/A
27	R12-01-O1	Vehicles	N/A	N/A	N/A	N/A	N/A	77,820	N/A
28	R12-01-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	10,307	N/A
29	R12-01-Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	276,437	N/A
30	R12-01-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	959,211	N/A
31	R12-01-K3	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,263,766	N/A
32									
33									
						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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	0%	4,500,000	900,711	81,831	9.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	659,606	7.8%
4	I12-020039	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	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	144,829	11.8%
6	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	53%	1,680,000	1,816,996	1,216,777	67.0%
7	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	105,310	1.1%
8	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	281,394	16.2%
9	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	317,019	45.3%
10	I12-020077	Millersburg - GAC Filter	11/21/2016	11/1/2017	93%	621,781	621,781	801,116	128.8%
11	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	105,521	11.1%
12	I12-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	62%	1,375,016	1,375,016	830,339	60.4%
13	I12-020090	Brannon Rd Main Relocation	10/1/2017	12/31/2017	7%	1,527,448	1,527,448	1,358,022	88.9%
14	I12-300008	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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	371,289	N/A
2	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	3%	4,500,000	900,711	136,278	15.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	496,630	5.8%
4	I12-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	10/1/2017	9/30/2018	10%	1,469,884	1,573,707	517,079	32.9%
5	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	152,169	12.4%
6	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	58%	1,680,000	1,816,996	1,235,128	68.0%
7	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	133,991	1.3%
8	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	305,741	17.6%
9	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	328,963	47.0%
10	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	111,193	11.7%
11	I12-020086	RRS WTP Sedimentation Basin Improvement	7/1/2017	12/7/2017	81%	1,375,016	1,375,016	1,105,768	80.4%
12	I12-020090	Brannon Rd Main Relocation	10/1/2017	12/31/2017	41%	1,527,448	1,527,448	1,375,201	90.0%
13	I12-300008	Owenton Distribution Building		3/31/2020	0%	750,000	750,000	63,244	8.4%
14	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	357,501	N/A
15	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,196,388	N/A
16	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	3,912	N/A
17	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	84,653	N/A
18	R12-**E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	81,724	N/A
19	R12-**F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	665	N/A
20	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,602	N/A
21	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	16,241	N/A
22	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	160,772	N/A
23	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	103,785	N/A
24	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	6,957	N/A
25	R12-**Q1	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	Centrally Sponsored ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,627,520	N/A
28									
29									
						26,695,042	31,056,960	13,213,379	

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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	15%	4,500,000	900,711	136,265	15.1%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	533,302	6.3%
4	I12-020039	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	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	145,141	11.8%
6	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	63%	1,680,000	1,816,996	1,281,999	70.6%
7	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	185,211	1.9%
8	I12-020074	Athens Boonesboro Main Extension - Phase II		7/31/2019	0%	1,738,100	1,738,100	347,286	20.0%
9	I12-020076	KRS1 - Replace Incline Car		9/30/2019	0%	279,612	700,000	370,595	52.9%
10	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	115,432	12.2%
11	I12-300008	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
24	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):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	28%	4,500,000	900,711	239,016	26.5%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	616,207	7.2%
4	I12-020039	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	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	141,492	11.5%
6	I12-020064	KRS 1 HS Pump #12	11/1/2016	8/1/2018	68%	1,680,000	1,816,996	1,291,405	71.1%
7	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	213,188	2.1%
8	I12-020069	KRS1 Valve House Rehabilitation (Phase 3)	11/1/2017	5/31/2018	32%	1,000,000	1,000,000	7,149	0.7%
9	I12-020074	Athens Boonesboro Main Extension - Phase II	6/15/2016	7/31/2019	50%	1,738,100	1,738,100	368,890	21.2%
10	I12-020076	KRS1 - Replace Incline Car		11/30/2019	0%	279,612	700,000	288,321	41.2%
11	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	146,517	15.4%
12	I12-020091	KRS1 Overhead Power Line Relocation	1/2/2018	9/30/2018	2%	2,100,000	2,100,000	100,054	4.8%
13	I12-300008	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(S):

PSCDR1#16
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Witness Responsible: B.O'Neill

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A			406,670	N/A
2	I12-020035	KRS1 - Residual Improvements	11/1/2017	6/25/2018	42%	4,500,000	900,711	183,590	20.4%
3	I12-020037	KRS1 Chemical Storage & Feed Improvements		3/31/2020	0%	1,200,000	8,500,000	634,107	7.5%
4	I12-020039	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	I12-020055	New Circle Rd Main Relocation Phase 2		8/31/2019	0%	1,226,573	1,226,573	150,348	12.3%
6	I12-020064	KRS1 1 HS Pump #12	11/1/2016	8/1/2018	73%	1,680,000	1,816,996	1,706,916	93.9%
7	I12-020067	RRS Chemical Facility		7/31/2019	0%	10,000,000	10,000,000	341,242	3.4%
8	I12-020069	KRS1 Valve House Rehabilitation (Phase 3)	11/1/2017	5/31/2018	46%	1,000,000	1,000,000	156,521	15.7%
9	I12-020074	Athens Boonesboro Main Extension - Phase II	6/15/2016	7/31/2019	53%	1,738,100	1,738,100	373,766	21.5%
10	I12-020076	KRS1 - Replace Incline Car		11/30/2019	0%	279,612	700,000	301,133	43.0%
11	I12-020079	Jacobson Pump Station		6/30/2019	0%	948,409	948,409	152,780	16.1%
12	I12-020091	KRS1 Overhead Power Line Relocation	1/2/2018	9/30/2018	13%	2,100,000	2,100,000	100,823	4.8%
13	I12-300008	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

- 17.** 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 or Reference Number	Description of Type and Use of Property	Name of Lessor	Frequency of Payment	Amount of Lease Payment	Dollar* Value of Property Involved	Explain Method of Capitalization
N14062451	Postage Meter	Neopost	Monthly	\$81	\$3,867	Not Capitalized
CSX639630	Pipeline Crossing	CSX	Annually	2,400	24,000	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 or Reference Number	Description of Type and Use of Property	Name of Lessor	Frequency of Payment	Amount of Lease Payment	Dollar* Value of Property Involved	Explain Method of 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;
 - l. 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 l (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

	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
Item c - DR 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 (estimated)	(\$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)	(\$1,968,437)	(\$1,567,636)	(\$1,211,195)	(\$1,709,410)	(\$2,053,204)	(\$1,783,883)	(\$1,835,765)	(\$2,628,987)	(\$2,730,420)	(\$2,489,289)	(\$2,787,648)	(\$3,004,732)	(\$2,425,742)	(\$2,168,950)
A/P Applicable to CWIP wo/AFUDC (estimated)	(\$288,723)	(\$229,935)	(\$177,654)	(\$250,730)	(\$301,157)	(\$261,654)	(\$269,264)	(\$385,611)	(\$400,488)	(\$365,120)	(\$408,882)	(\$440,723)	(\$355,799)	(\$318,134)
Item s - DR Current Assets / Current Liabilities	Refer to the Company's lead lag study which analyzes the expense leads and lags in developing working cash.													

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

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

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

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.

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

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:

1. Both Service Company and Water Company are subsidiaries of American Water Works Company, Inc., a Delaware corporation (hereinafter "American").
2. 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:

A. **Accounting:** Service Company shall 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 authorities. It shall advise and assist in the establishment and maintenance of current record keeping techniques; 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.

B. Administration: Service Company shall make qualified 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. They shall make recommendations to Water Company for operating expenditures and for additions to and improvements of property, plant and equipment. They shall keep abreast of economic, regulatory, 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 Water Company. Service Company shall provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Water Company and submit reports thereon.

C. Communications: 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 maintain, in such places and manner as may be required by 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. It shall maintain, or arrange for the maintenance of, records of stockholders of Water Company, prepare or arrange for 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 of 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. Engineering: 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.

F. Financial: Service Company shall assist in the 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 assist in the preparation of necessary papers, documents, 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. Human Resources: 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. Information Systems: 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. Operation: 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 a 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 of insurance coverage. It shall also supervise investigation procedures; review claims; and negotiate and assist in, and evaluate proposals for, settlement at the request of Water Company. It shall assist in the establishment of safety and security programs to avoid or minimize risk and loss.

L. Water Quality: 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.

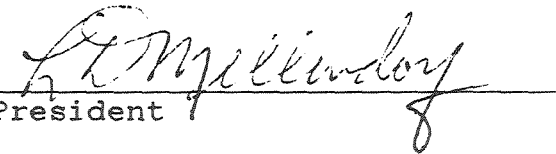
ATTEST:



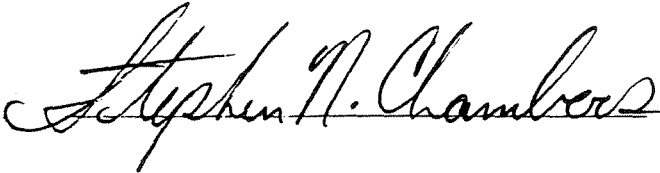
AMERICAN WATER WORKS SERVICE
COMPANY, INC.

By

President



ATTEST:



KENTUCKY-AMERICAN WATER COMPANY

By

President



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

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

24. 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. **American Water Capital Corporation** (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.

American Water Works Service Company (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.

AWI: 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").

B A C K G R O U N D

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:

A G R E E M E N T

1. Services. 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. Statements. 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. Inspection. 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. Notes. 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. Non-Exclusivity. 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. Effectiveness. 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.

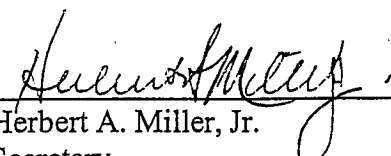
9. Termination. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement 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.

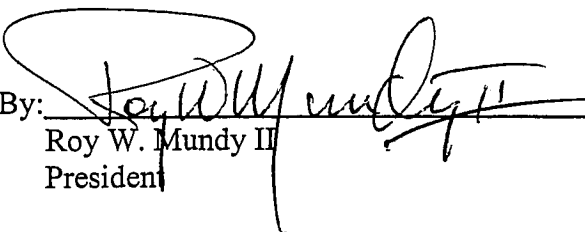
10. Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

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

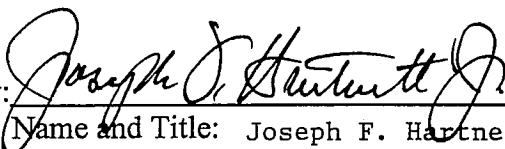
By: 
Herbert A. Miller, Jr.
Secretary

By: 
Roy W. Mundy II
President

ATTEST:

AMERICAN WATER CAPITAL CORP.

By: 
Title: ~~W. Timothy Pohl~~
Vice President and Secretary

By: 
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. Short-Term Loans. 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. Long-Term Borrowings. 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.

3. Cash Management. Cash not required by the Company to pay its daily 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.

EXHIBIT A
PROMISSORY NOTE
FOR SHORT-TERM LOANS

\$ _____, 2000

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 _____ dollars (\$ _____) (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 waives 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.

[BORROWER]

By: _____
Name and Title:

EXHIBIT B
PROMISSORY NOTE
FOR LONG-TERM BORROWINGS

\$ _____, 2000

FOR VALUE RECEIVED, [NAME OF COMPANY], a _____ corporation (herein "Borrower") hereby promises to pay to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at _____ or such other place as Lender may from time to time designate, the principal sum of _____ dollars (\$ _____), together with interest thereon from the date hereof until paid in full. Interest shall be charged on the unpaid outstanding principal balance hereof at a rate per annum equal to the rate paid and to be paid by Lender with respect to the borrowings it made in order to provide funds to Borrower hereunder. Interest on borrowings shall be due and payable in immediately available funds on the same business day on which the Lender must pay interest on the borrowings it made in order to provide funds to the Borrower hereunder. The principal amount hereof shall be due and payable hereunder at such times and in such amounts and in such installments hereunder as the Lender must pay with respect to the borrowings it made in order to provide funds to the Borrower hereunder. Lender has provided Borrower with a copy of the documentation evidencing the borrowings made by Lender in order to provide funds to Borrower hereunder. In the absence of manifest error, such documentation and the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

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 waives 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.

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

[BORROWER]

By: _____
Name and Title:

**PROMISSORY NOTE
FOR SHORT-TERM LOANS**

\$17,872,000.00

June 15, 2000

FOR VALUE RECEIVED, KENTUCKY-AMERICAN WATER 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 dollars (\$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 waives 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

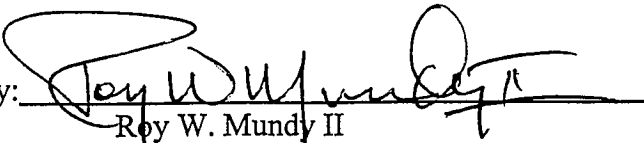
"Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

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

By: _____



Roy W. Mundy II
President

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 then-current 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. Indemnity for Accidents

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 Hundred 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 re-entry; 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. Confession of Judgment
[INTENTIONALLY OMITTED]

17. Fire and Casualty

In case the Premises shall be rendered untenable 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. Fire and Casualty Insurance. 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.

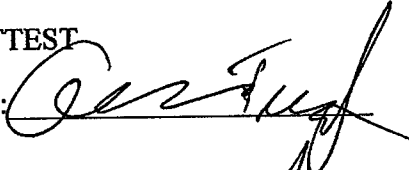
IN WITNESS WHEREOF, the parties by their duly authorized officers have executed this instrument this day and year first above written.

(LESSOR)

KENTUCKY AMERICAN WATER COMPANY

ATTEST

By:



By:



(LESSEE)

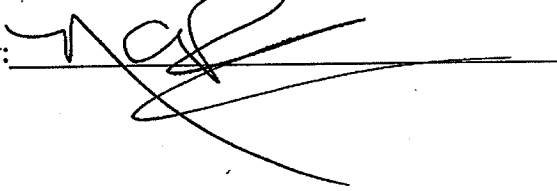
AMERICAN WATER WORKS SERVICE COMPANY, INC.

ATTEST:

By:



By:



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

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.

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

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.

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

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.

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

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

	2019										2020													
	July		August		September		October		November		December		January		February		March		April		May		June	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	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

	2018														2019									
	March (ACT)		April (ACT)		May (ACT)		June (ACT)		July (ACT)		August (ACT)		September (BUD)		October (BUD)		November (BUD)		December (BUD)		January (BUD)		February (BUD)	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	41	42	41	42	42	42	43	42	42	42	40	42	40	42	40	42	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	62	73	73		
Commercial	8	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	6	12	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	25		
	133	141	133	141	134	141	135	141	139	141	138	141	137	141	138	141	138	141	0	141	0	153	0	

5 Years Preceding Base Period

	2017														2018									
	March		April		May		June		July		August		September		October		November		December		January		February	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	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

	2016														2017									
	March		April		May		June		July		August		September		October		November		December		January		February	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	40	43	40	43	43	43	37	43	40	43	41	43	41	43	39	43	40	43	39	43	39	44	39	44
Distribution	61	45	60	45	60	45	60	45	60	45	60	45	60	45	61	45	61	45	60	45	60	50	61	50
Commercial	10	26	10	26	10	26	10	26	10	26	10	26	10	26	9	26	9	26	9	26	9	27	8	27
Admin & General	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

	2015														2016									
	March		April		May		June		July		August		September		October		November		December		January		February	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	40	43	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

	2014																				2015			
	March		April		May		June		July		August		September		October		November		December		January		February	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	41	46	40	46	41	46	40	46	38	46	38	46	39	46	39	46	39	46	39	46	40	43	41	43
Distribution	63	71	63	71	63	71	63	71	63	71	62	71	60	71	61	71	63	71	65	71	56	50	42	50
Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	24	25	24
Admin & General	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

	2013																				2014			
	March		April		May		June		July		August		September		October		November		December		January		February	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	43	46	42	46	42	46	41	46	41	46	41	46	41	46	42	46	41	46	40	46	40	46	41	46
Distribution	63	71	64	71	64	71	65	71	64	71	64	71	64	71	64	71	64	71	64	71	63	71	63	71
Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Admin & General	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

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

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**

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

Witness: James S. Pellock / Kurt Kogler

- 30.** 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.

Kentucky-American
Case No. 2018-00358
Monthly Payroll Variance Analysis
As of December 2017

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): N/A

Schedule 4
 Witness Responsible: James S. Pellock

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
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%	
		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%	
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)

Kentucky-American
Case No. 2018-00358
Monthly Payroll Variance Analysis
As of December 2017

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): N/A

Schedule 4
 Witness Responsible: James S. Pellock

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2016	Jul	Admin	136,837	1,132	137,969	136,605	5,867	142,472	-0.2%	418.3%	3.3%	See note (2)
		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%	
2016	Aug	Admin	149,869	445	150,313	134,156	1,045	135,201	-10.5%	135.0%	-10.1%	See note (2)
		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%	
2016	Sep	Admin	143,353	445	143,797	215,210	4,704	219,913	50.1%	957.9%	52.9%	See note (1)
		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%	
2016	Oct	Admin	136,837	1,132	137,969	143,284	2,496	145,780	4.7%	120.5%	5.7%	See note (2)
		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%	
2016	Nov	Admin	143,353	445	143,797	143,064	1,093	144,157	-0.2%	145.8%	0.2%	See note (2)
		Commercial	118,700	8,991	127,691	39,329	5,030	44,359	0.0%	0.0%	0.0%	
		Distribution	202,563	24,271	226,833	232,625	60,570	293,195	14.8%	149.6%	29.3%	
		Production	215,777	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%	
2016	Dec	Admin	143,353	657	144,010	144,233	4,158	148,391	0.6%	532.6%	3.0%	See note (2)
		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%	
Total 2016			7,984,467	623,315	8,607,782	7,553,306	872,823	8,426,129	-5.4%	40.0%	-2.1%	

Kentucky-American
Case No. 2018-00358
Monthly Payroll Variance Analysis
As of December 2017

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): N/A

Schedule 4
 Witness Responsible: James S. Pellock

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2017	Jan	Admin	131,664	1,437	133,101	140,962	1,765	142,727	7.1%	22.8%	7.2%	See note (2)
		Commercial	125,672	10,131	135,803	36,514	3,425	39,939	-244.2%	-195.8%	-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	244,080	181,014	32,312	213,326	-19.4%	66.8%	-12.6%	
			702,670	53,664	756,334	585,271	76,350	661,621	-16.7%	42.3%	-12.5%	
2017	Feb	Admin	119,694	1,071	120,766	132,712	2,665	135,377	10.9%	148.7%	12.1%	See note (2)
		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%	
2017	Mar	Admin	137,648	681	138,330	252,082	5,725	257,807	83.1%	740.4%	86.4%	See note (1)
		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	320,481	39,747	360,228	36.4%	105.1%	41.7%	
			734,609	52,908	787,517	1,023,728	113,655	1,137,382	39.4%	114.8%	44.4%	
2017	Apr	Admin	122,986	1,477	124,463	144,733	1,976	146,709	17.7%	33.8%	17.9%	See note (2)
		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%	
2017	May	Admin	141,434	711	142,144	144,734	1,283	146,018	2.3%	80.6%	2.7%	See note (2)
		Commercial	132,299	10,142	142,440	42,887	3,062	45,949	-208.5%	-231.2%	-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%	
2017	Jun	Admin	135,285	700	135,985	149,599	2,179	151,778	10.6%	211.2%	11.6%	See note (2)
		Commercial	126,547	10,142	136,688	31,123	4,107	35,230	-306.6%	-146.9%	-288.0%	
		Distribution	222,869	22,892	245,760	234,962	35,596	270,558	5.4%	55.5%	10.1%	
		Production	228,309	19,548	247,857	182,922	23,961	206,883	-19.9%	22.6%	-16.5%	
			713,008	53,282	766,290	598,606	65,843	664,449	-16.0%	23.6%	-13.3%	

Kentucky-American
Case No. 2018-00358
Monthly Payroll Variance Analysis
As of December 2017

Type of Filing: X Original Updated Revised
 Workpaper Reference No(s): N/A

Schedule 4
 Witness Responsible: James S. Pellock

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2017	Jul	Admin	129,135	1,477	130,612	150,840	3,476	154,316	16.8%	135.4%	18.1%	See note (2)
		Commercial	120,795	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%	
2017	Aug	Admin	141,434	906	142,340	149,460	3,253	152,712	5.7%	259.1%	7.3%	See note (2)
		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%	
2017	Sep	Admin	129,135	700	129,835	220,768	3,230	223,998	71.0%	361.5%	72.5%	See note (1)
		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%	
2017	Oct	Admin	135,285	1,477	136,761	138,975	3,904	142,879	2.7%	164.4%	4.5%	See note (2)
		Commercial	126,547	10,142	136,688	30,017	139	30,155	-321.6%	-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%	
2017	Nov	Admin	135,285	711	135,995	137,924	2,439	140,363	2.0%	243.2%	3.2%	See note (2)
		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	249,824	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%	
2017	Dec	Admin	129,135	926	130,061	140,341	6,797	147,138	8.7%	634.2%	13.1%	See note (2)
		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%	
Total 2017			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)

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

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 Ending February 28, 2019			
	November 1, 2019	Union	2.75%
	April 1, 2019	Non-bargaining	2.85%
Forecast Year			
12 Months Ending June 30, 2020			
	April 1, 2020	Non-bargaining	2.90%

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

Witness: James S. Pellock / Kurt Kogler

- 32.** 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 August 2014	12 Mo End August 2015	12 Mo End August 2016	12 Mo End August 2017	12 Mo End August 2018	Base Year	Forecast 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
	<u>\$2,164,596</u>	<u>\$2,383,389</u>	<u>\$2,684,455</u>	<u>\$2,511,885</u>	<u>\$2,473,467</u>	<u>\$2,449,887</u>	<u>\$2,743,379</u>

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 Insurance Healthcare 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-retirees 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

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

Witness: James S. Pellock / Kurt Kogler

33. 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.



AMERICAN WATER

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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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 [REDACTED] 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 [REDACTED] 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 [REDACTED] 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 & PEOPLE	OSHA Recordable Incident Rate	1.46	7.5%
	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 [REDACTED] and support different business units as a result of the transfer will also have different business performance applied.

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

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 [REDACTED] does not automatically translate to a payout of [REDACTED] 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:

	APP Target (A)	Business Performance Modifier (B)	Individual Performance	Individual Performance Modifier (C)	Final APP Award (A*B*C)
[REDACTED]					

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.

For more information on the Annual Performance Plan, please contact [REDACTED] or via email at [REDACTED]

APPENDIX

Attachment A

Target APP award percentages

Non-exempt positions

All non-exempt employees whose employment is not governed by a collective bargaining agreement a [REDACTED] 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%	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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 [REDACTED] who transfer between levels in 2018 will have their targets prorated to reflect time in each salary level and salary rate.

Salary Level		APP%*	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

APPENDIX

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
<p>Significantly Exceeded - Performance significantly exceeded expectations due to exceptionally high quality of work performed in all <i>essential</i> 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.</p>	<p>Role Model - Always or frequently demonstrates this behavior; is recognized as exemplary and frequently teaches others how to do it well.</p>
<p>Achieved - Performance consistently met expectations in all essential areas of responsibility, at times exceeding expectations, and the quality of work overall was very good.</p>	<p>Demonstrated - Demonstrates most aspects of this behavior most of the time.</p>
<p>Underperformed - Performance was consistently below expectations in most <i>essential</i> areas of responsibility, and/or reasonable progress toward critical goals was not made.</p>	<p>Not Demonstrated - Rarely or never demonstrates this behavior.</p>
<p><i>The ratings for performance goals (based on goal weight) accounts for 50% of the overall rating.</i></p>	<p><i>The ratings for values accounts for 50% of the overall rating.</i></p>

APPENDIX

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 after [REDACTED] 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 [REDACTED] with [REDACTED] of employment as of last 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 [REDACTED] 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 [REDACTED]

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.

APPENDIX

Attachment D

Reason for leaving the company	Effect on APP award
Resignation	Not eligible for an award.
Retirement	For APP purposes, retirement eligibility is [REDACTED] years of age with [REDACTED] 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 [REDACTED] 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 [REDACTED] 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 [REDACTED] 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 [REDACTED] your target award will be prorated to reflect days worked from [REDACTED] hire date. You must be rehired by [REDACTED] to be eligible for APP.

APPENDIX

Attachment E

Company performance thresholds, targets and maximums

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

(1) There will be no Safety and People payout if any fatality occurs.

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

my Value Plan



AMERICAN WATER

2018 Long Term Performance Plan

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. [REDACTED] (the "Plan") and the [REDACTED] under which they are issued. In the event of any conflict between the terms of your [REDACTED] the Plan and this booklet, the terms of the [REDACTED] will 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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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
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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.

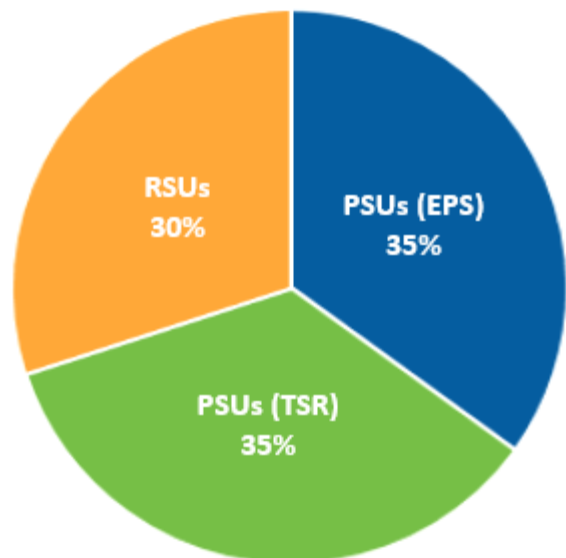
You make a difference. Think about the activities you perform on a day-to-day basis. Your contributions help generate results that lead to success for American Water and rewards for you. As an American Water employee and stockholder, you not only have the ability to influence our day-to-day performance, 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 [REDACTED] 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:

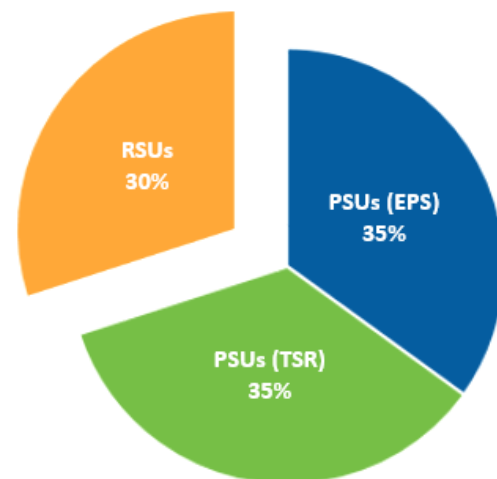
- the second and third tranches of your award
- federal income taxes at the vesting date by making this election to assist you in managing your wealth
- to supplement your retirement or other personal goals.

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.

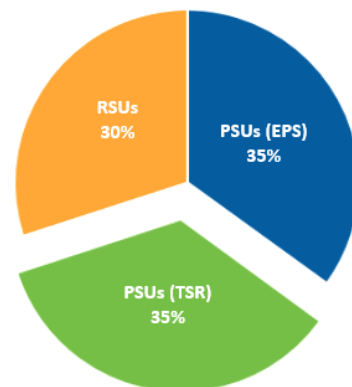
You earn a right to your PSUs in three equal annual installments (33.3 percent each) on January 1 of 2019, 2020 and 2021. However, your shares are not awarded to you until after the three-year performance period ends on January 1, 2021. The number of shares that are actually awarded depends on company 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:

AMERICAN WATER’S TSR RANKING RELATIVE TO COMPATOR GROUP TSR			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 [REDACTED] 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
300	100	January 1, 2019	[REDACTED]	390 (300 x 130%)
	100	January 1, 2020		
	100	January 1, 2021		

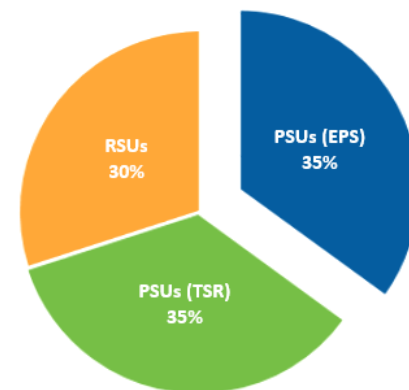
See APPENDIX – Attachment C for the tax treatment when the PSUs are released.

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:



THREE-YEAR ADJUSTED COMPOUNDED EPS ANNUAL GROWTH RATE			PAYOUT RATE

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 [REDACTED] 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
300	100	January 1, 2019	EPS [REDACTED]	210 (300 x 70%)
	100	January 1, 2020		
	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
[REDACTED] Involuntary / Voluntary Termination	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.
	Forfeit unvested units	Forfeit unvested units
[REDACTED] of service (Early 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.
	Forfeit unvested units	Forfeit unvested units
[REDACTED] 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.
	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

[REDACTED]

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 [REDACTED]

For the company’s executives (salary level [REDACTED]), all Equity Awards are subject to the company’s executive [REDACTED] in order to more closely align the interest of our plan participants with those of our stockholders. Under the program, our executive officers are required to [REDACTED]. The [REDACTED]

Salary Grade	Guideline
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

[REDACTED] 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.

If you have questions about the Long Term Performance Plan, contact:



E*TRADE

1-800-838-0908 | www.etrade.com

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

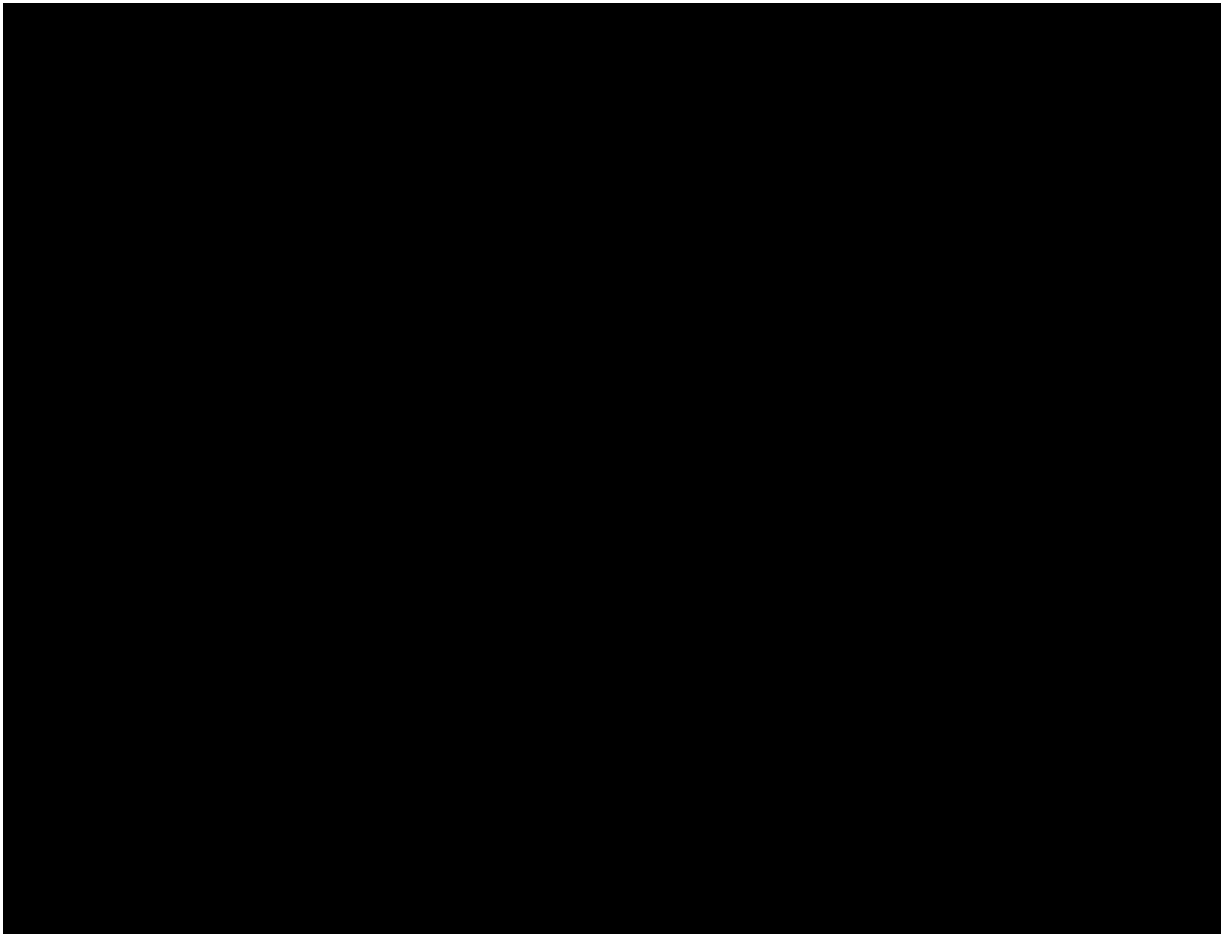
Salary Level	LTPP %
[REDACTED]	[REDACTED]

APPENDIX – Attachment B

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 [REDACTED] 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 [REDACTED] of employment or service with the 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 [REDACTED] of employment or service with the 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.
[REDACTED]	Your American Water Works Company, Inc. [REDACTED]
[REDACTED]	Your American Water Works Company, Inc. [REDACTED]
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)	$TSR = \frac{\text{Dividend Adjusted Ending Stock Price} - \text{Dividend Adjusted Initial Stock Price}}{\text{Dividend Adjusted Initial Stock Price}}$
Vesting	Becoming entitled to all or a portion of an Equity Award.
Vesting period	<ul style="list-style-type: none"> • 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).

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

PART A. TIME OF DISTRIBUTION

I, _____, (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. _____ (the "Plan") 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 that is _____ 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 the election must be made _____ to the first Redemption Date to which this election applies, per Section 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 (which is a date that is _____ than the last Redemption Date), and (ii) I will not be entitled to receive 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

TITLE

DATE

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

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

PART A. TIME OF DISTRIBUTION

I, _____, (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 Company, Inc. _____ (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 Units, and Dividend Equivalents, under the Grants to be Further Deferred (All Must Be Deferred)	Original Distribution Date (Election Must Be Made _____ to the Distribution Date)	Deferred Date (Must be a calendar year that is _____ than the 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 (which is a date that is _____ than the original Distribution Date), and (ii) I will not be entitled to receive 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 _____ the 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:

PARTICIPANT DATE

RECEIPT ACKNOWLEDGED:

BY

TITLE DATE

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



AMERICAN WATER

1025 Laurel Oak Road
Voorhees, NJ 08043

Kentucky American Water Company
Performance Pay

Employee Number	Cost Center	Cost Center Name	Job	Emp Typ	2013 Plan		2014 Plan		2015 Plan		2016 Plan		2017 Plan		2018 Plan (1)		Forecast Year Target Amount	
					APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP
	120105	CORP-Admin & Gen	President Large1 State	Salary	\$32,620	\$57,329												
	120105	CORP-Admin & Gen		Salary			11,128			9,080								
	120114	CORP-Engineering		NU Hrly							4,229		2,924					3,116
	120114	CORP-Engineering		NU Hrly							5,119		2,782					
	120206	CEN-Field Services		Union														1,823
	120121	CORP-Com Relations		Salary	9,586		15,886		15,394		24,814		18,636					18,059
	120105	CORP-Admin & Gen		NU Hrly							5,178		3,888					
	120206	CEN-Field Services		Union														1,823
	120217	CEN-Water Quality		Salary	1,639		3,262		832		4,586		3,321					3,721
	120250	CEN-KY River St		Union														1,857
	120206	CEN-Field Services		Union														1,823
	120206	CEN-Field Services		Union														1,823
	120217	CEN-Water Quality		NU Hrly							4,941		2,925					
	120114	CORP-Engineering		NU Hrly							4,954		3,613					3,501
	120250	CEN-KY River St		Union														1,932
	120206	CEN-Field Services		Union														1,823
	120201	CEN-Production		NU Hrly							4,320		2,539					2,851
	120206	CEN-Field Services		Retiree	4,292		7,260											
	120206	CEN-Field Services		Union														1,854
	120206	CEN-Field Services		NU Hrly							6,249		2,985					3,352
	120114	CORP-Engineering		Salary					3,696		5,633		3,845					8,197
	120114	CORP-Engineering		NU Hrly							4,184		2,486					
	120203	CEN-Cust Service		Salary	4,372		6,371											
	120105	CORP-Admin & Gen		Salary	4,464		6,611		7,175		12,781		8,423					8,987
	120251	CEN-Richmond Road		Union														1,932
	120250	CEN-KY River St		Union														1,746
	120206	CEN-Field Services		NU Hrly							4,132		1,737					2,458
	120251	CEN-Richmond Road		Union														1,857
	120203	CEN-Cust Service		NU Hrly							4,913		3,271					3,511
	120206	CEN-Field Services		Salary	6,172		15,829		17,066		25,119		14,971					16,797
	120250	CEN-KY River St		Salary	4,075		7,823		6,384		12,160		8,261					8,805
	120206	CEN-Field Services		Union														1,823
	123006	NOR-Field Services		NU Hrly							3,412		260					
	120206	CEN-Field Services		Salary	4,225		7,500		1,848									
	120206	CEN-Field Services		Union														1,823
	120201	CEN-Production		NU Hrly							4,316		2,924					3,046
	120206	CEN-Field Services		NU Hrly							4,361		2,653					3,148
	120206	CEN-Field Services		Union														1,823
	120217	CEN-Water Quality		Salary	5,235		8,405				1,281							
	120114	CORP-Engineering		NU Hrly							4,221		2,880					3,077
	120206	CEN-Field Services		Union														1,823
	120206	CEN-Field Services		Union														1,823
	120250	CEN-KY River St		Union														1,940
	120206	CEN-Field Services		Salary							6,967		7,115					7,116
	123005	NOR-Admin & Gen		NU Hrly							2,816		1,987					2,231
	123006	NOR-Field Services		NU Hrly							4,224		2,485					2,810
	120206	CEN-Field Services		Salary									18,360					21,735
	120206	CEN-Field Services		Union														1,823
	120105	CORP-Admin & Gen	VP Operations (Large1)	Salary	39,112	16,612	32,193	16,218										
	120206	CEN-Field Services		Union														1,651
	120114	CORP-Engineering		NU Hrly							3,745		2,575					2,750
	120206	CEN-Field Services		Union														1,651
	123005	NOR-Admin & Gen		Salary					6,599		12,693		12,197					13,101
	120206	CEN-Field Services		Salary					6,550		9,071							
	120201	CEN-Production		Salary					7,233		10,018		7,655					8,181

Kentucky American Water Company
Performance Pay

Employee Number	Cost Center	Cost Center Name	Job	Emp Typ	2013 Plan		2014 Plan		2015 Plan		2016 Plan		2017 Plan		2018 Plan (1)		Forecast Year Target Amount		
					APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP
	120252	CEN-Pool III WTP		NU Hrly								2,923							
	123301	OWNWW-Treatment		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															1,823
	120201	CEN-Production		Salary	9,610			16,968											
	120201	CEN-Production		Union															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															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 Relations		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		Salary								3,771							
	120206	CEN-Field Services		Salary	18,032														
	120206	CEN-Field Services		NU Hrly								4,363		2,201					2,623
	120206	CEN-Field Services		NU Hrly								3,216							
	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															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 & Gen	VP Operations (Large 2)	Salary					27,940			44,820	30,378	32,922	11,056		12,603	32,209	16,105
	120251	CEN-Richmond Road		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															1,739
	120121	CORP-Com Relations		Salary					2,893			9,143		5,965					6,709
	120206	CEN-Field Services		Union															1,739
	120206	CEN-Field Services		Union															1,823
	120252	CEN-Pool III WTP		NU Hrly								5,546		2,727					
	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															
	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							

Kentucky American Water Company
Performance Pay

Employee Number	Cost Center	Cost Center Name	Job	Emp Typ	2013 Plan		2014 Plan		2015 Plan		2016 Plan		2017 Plan		2018 Plan (1)		Forecast Year Target Amount		
					APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	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	
		Acquisition - N.Middleton		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 calendar 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)
Actual	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	-
Budget	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 calendar 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.
- 3 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.
- 4 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 and 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 calculate 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
 - Closure of the plan for certain employees
 - OPEB

- 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.
 - 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.
- l. 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

Case No. 2018-00358

Kentucky-American Water Company

Case No. 2018-00358

Salary and Benefit Data by Employee

Schedule 37

Year Forecasted Period

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									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 Hourly												
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

Kentucky-American

Case No. 2018-00358

Kentucky-American Water Company

Case No. 2018-00358

Salary and Benefit Data by Employee

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution Account		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		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	-	-	-	448	37,254	13,156
Total Corporate Officers		819	-	638	-	49	-	13,394	22,541	1,789	17,886	8,455	-	-	-	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	-	-	-	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	-	-	-	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 Hourly																		
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	\$19,556	\$ 3,141,076	\$ 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
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Kentucky-American Water Company
 Case No. 2018-00358

Schedule 37

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

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									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 Hourly												
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

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky 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 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	\$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
Case No. 2018-00358

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

Schedule 37

Year 2017

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky 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												
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												
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 Hourly												
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

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary,	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
Nick Rowe	President	\$519	\$0	\$315	\$0	\$1	\$0	\$3,933	\$12,420	\$1,725	\$17,250	\$0		\$0		\$0	\$18,621	\$31,926
Kevin Rogers	VP-Operations	441		460		(0)		2,570	2,563	-	-	7,799	-	-	-	-	29,178	5,866
Total Corporate Officers		960	-	775	-	1	-	6,503	14,983	1,725	17,250	7,799	-	-	-	-	47,799	37,792
Jurisdictional Amount		960	-	775	-	1	-	6,503	14,983	1,725	17,250	7,799	-	-	-	-	47,799	37,792
Directors																		
Total Amount		363		408		(0)		5,063	7,321	-	-	6,188	-	-	-	-	26,092	9,916
Jurisdictional Amount		363	-	408	-	(0)	-	5,063	7,321	-	-	6,188	-	-	-	-	26,092	9,916
Managers																		
Total Amount		1,966		2,067		(1)		21,749	61,498	1,614	16,140	17,638	-	-	-	-	145,882	95,767
Jurisdictional Amount		1,966	-	2,067	-	(1)	-	21,749	61,498	1,614	16,140	17,638	-	-	-	-	145,882	95,767
Supervisors																		
Total Amount		2,714		2,750		(1)		25,646	58,536	738	7,377	24,803	-	-	-	-	196,422	92,172
Jurisdictional Amount		2,714	-	2,750	-	(1)	-	25,646	58,536	738	7,377	24,803	-	-	-	-	196,422	92,172
Exempt / Salary																		
Total Amount		1,446		1,426		(0)		12,866	35,094	611	6,113	14,193	-	-	-	-	103,165	54,548
Jurisdictional Amount		1,446	-	1,426	-	(0)	-	12,866	35,094	611	6,113	14,193	-	-	-	-	103,165	54,548
Non-Exempts / Non-Union Hourly																		
Total Amount		8,295		7,829		5		67,392	197,244	3,790	37,895	65,735	-	-	-	-	730,979	341,956
Jurisdictional Amount		8,295	-	7,829	-	5	-	67,392	197,244	3,790	37,895	65,735	-	-	-	-	730,979	341,956
Union																		
Total Amount		4,342		8,938		143		83,584	193,086	2,130	21,304	121,773	-	21,495	-	-	1,103,017	371,052
Jurisdictional Amount		4,342	-	8,938	-	143	-	83,584	193,086	2,130	21,304	121,773	-	21,495	-	-	1,103,017	371,052
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	\$ 1,003,202
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	\$0	\$ 2,353,357	\$ 1,003,202

Kentucky-American
Case No. 2018-00358

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

Schedule 37

Year 2016

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky 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
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 Hourly												
Total Amount		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
Union												
Total Amount		3,358,576	681,976	1,690	5,723	750	-	4,048,715	694,880	143,552	1,265	288
Jurisdictional Amount		3,358,576	681,976	1,690	5,723	750	-	4,048,715	694,880	143,552	1,265	288
Totals for All Categories												
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

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary,	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky 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
Directors																		
Total Amount		83	-	92	-	11	-	-	-	-	-	2,342	-	-	-	-	5,618	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		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 Hourly																		
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	\$ 2,051,209	\$ 907,064

Kentucky-American
Case No. 2018-00358

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

Schedule 37

Year 2015

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky 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 Hourly												
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		\$ 7,300,383	\$ 1,040,324	\$ 28,331	\$ 2,714	\$ 245,146	\$ -	\$ 8,616,898	\$ 1,386,845	\$ 285,864	\$ 40,973	\$ 10,537

Kentucky-American
Case No. 2018-00358

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

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contibution		VEBA		Other Wage, Salary,	Totals		
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky 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																			
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 Hourly																			
Total Amount		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 Categories																			
Total Amount		\$ 8,780	\$ -	\$ 21,567	\$ -	\$ 1,614	\$ -	\$ 187,969	\$ 487,588	\$ 8,429	\$ 84,291	\$ 202,428	\$ -	\$ 14,197	\$ -	\$ -	\$ -	\$ 1,874,588	\$ 780,253
Total Jurisdictional Amount		\$ 8,780	\$ -	\$ 21,567	\$ -	\$ 1,614	\$ -	\$ 187,969	\$ 487,588	\$ 8,429	\$ 84,291	\$ 202,428	\$ -	\$ 14,197	\$ -	\$ -	\$ -	\$ 1,874,588	\$ 780,253

Kentucky-American
Case No. 2018-00358

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

Schedule 37

Year 2014

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky 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 Hourly												
Total Amount		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	\$ 23,617	\$ 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

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary,	Totals		
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky 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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Hourly																			
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		\$ 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
Case No. 2018-00358

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

Schedule 37

Year 2013

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky 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	-	-	-	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 Hourly												
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												
Total Amount		\$ 6,980,861	\$ 847,089	\$ 2,839	\$ 53,165	\$ 249,438	\$ -	\$ 8,133,392	\$ 1,436,148	\$ 302,136	\$ 36,972	\$ 17,876
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

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary,	Totals		
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky 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 Hourly																			
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

PPO Plan	Total 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

PPO Plan	Total 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

Basic	Total 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
Enhanced	Total 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

Basic	Total 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
Enhanced	Total 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

Basic	Total 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

Basic	Total 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	EE Cost
-----------------	--------------	----------------	----------------

Enhanced	Total	ER Cost	EE Cost
-----------------	--------------	----------------	----------------

	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

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)		
From	Through	Aetna Rate per \$1000 of Coverage
under Age 30		0.066
30	34	0.088

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**
 - 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
 - For employees eligible for the Defined Benefit Pension Plan – 50% on the first 5% of contributed employee pay

Defined Contribution Account (DCA) – 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**
 - Non-Union – Hired prior to 1/1/2006
 - Union – Hired prior to 1/1/2001
 - 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

AND

NATIONAL CONFERENCE OF FIREMEN AND OILERS
LOCAL UNION 320

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AGREEMENT

THIS AGREEMENT executed on November 1, 2017 and effective as of the 1st of 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	(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'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

Utility Trainee Classification	Regular Hourly Rate Effective			
	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:

*Class II Distribution Operators License – three (3) year Utility Rate

**Class IV Distribution Operators License - four (4) year Utility Rate

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 II, 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.

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	(2) Personal Floating Holidays*
Good Friday	Thanksgiving Day
Memorial Day	Friday after Thanksgiving
Fourth of July	Christmas Eve (December 24th)
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 Production Department	Regular Hourly Rate Effective			
	2.60% 11/1/2017	2.65% 11/1/2018	2.75% 11/1/2019	2.75% 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 positions 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 portion 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 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.

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	Two weeks
Six months but less than two years	Twenty-eight weeks
Two years but less than five years	One year
Five years and over	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 work by employees during working hours. Union representatives are required to comply with 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 notices have been submitted to the Department Manager or their designee in advance of posting, 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.

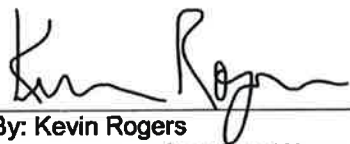
SECTION 34. DURATION OF AGREEMENT

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

CONTRACT**BETWEEN****KENTUCKY-AMERICAN WATER****AND****NATIONAL CONFERENCE OF FIREMEN AND OILERS
LOCAL UNION 320**

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AGREEMENT

THIS AGREEMENT executed on November 1, 2014 and effective as of the 1st of 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 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.

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:

<u>CLASSIFICATIONS</u>	<u>REGULAR HOURLY RATE EFFECTIVE</u>		
	<u>11/1/14</u>	<u>11/1/15</u>	<u>11/1/16</u>
<u>FIELD OPERATIONS DEPARTMENT</u>			
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.

*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.

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.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 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	(2) Personal Floating Holidays*
Good Friday	Thanksgiving Day
Memorial Day	Friday after Thanksgiving
Fourth of July	Christmas Eve (December 24th)
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	<u>REGULAR HOURLY RATE EFFECTIVE</u>		
	<u>11/1/14</u>	<u>11/1/15</u>	<u>11/1/16</u>
<u>PRODUCTION DEPARTMENT</u>			
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.m. -12 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 INSURANCEA. 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:

<u>Length of Service</u>	<u>Maximum Period of Leave of Absence</u>
Up to six months	Two weeks
Six months but less than two years	Twenty-eight weeks
Two years but less than five years	One year
Five years and over	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:

<u>Length of Service</u>	<u>Maximum Number of Weeks in Any "Disability Year" in Which Payment Will Be Made by Company</u>
At least 90 workdays of service	Ten days per calendar year
<ol style="list-style-type: none"> 1. 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 is 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**

By *Cheryl D. Norton*
Cheryl Norton
President

By *Mike Moses*
Mike Moses
Representative Local No. 320

By *Keith Cartier*
Keith Cartier
Vice President Operations

By *David Winer*
David Winer

By *Jarold Jackson*
Jarold Jackson

By *David Dean*
David Dean

By *Amy Caudill*
Amy Caudill

By *Erik Hall*
Erik Hall

By *Mitzi Combs*
Mitzi Combs

By *Larry Horn*
Larry Horn

By *Kevin Kruchinsky*
Kevin Kruchinsky

By *Ed Sturgis*
Ed Sturgis

By *Wayne Mattingly*
Wayne Mattingly