

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Jeffrey Newcomb

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:

See attached zip file containing Excel spreadsheets. The spreadsheets included in the zip file contain links to other spreadsheets within the .zip file. Certain workpapers and calculations contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. Because the confidential spreadsheets are not included in the public .zip file, the references in some public spreadsheets are not intact. The Company is providing a .zip file containing the confidential files to the Commission and intervenors who have signed a confidentiality agreement. The spreadsheets in the confidential .zip file have all links intact.

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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 describe 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.

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Witness: Wesley Selinger

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 the attached Excel file KAW_R_PSCDR1_NUM003_071823_Attachment.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2023-00191

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Jeffrey Newcomb

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

Response:

Please see the KAW_R_PSCDR1_NUM004_071823_Attachment 1_CONFIDENTIAL which is being filed pursuant to a Petition for Confidential Treatment. Please also see KAW_R_PSCDR1_NUM004_071823_Attachment 2.

**KAW_R_PSCDR1_NUM004_071823_Attachment
1_CONFIDENTIAL
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON JULY 18, 2023**

POLICY DOCUMENT



GENERAL ACCOUNTING POLICY

Policy Number: POL-ACCT01

Applicability: American Water Works Company, Inc. and its controlled subsidiaries (together “American Water” or the “Company”)

Effective Date: 1/20/2020

Executive Sponsor: Vice President & Controller

Document Approver: Assistant Controller

Document Owner: Divisional Controller

I. PURPOSE

This policy provides the requirements to conduct general accounting activities including, but not limited to, journal entries, accruals, and account reconciliations in order to ensure the timely and proper recording of transactions resulting in accurate financial statements that comply with Generally Accepted Accounting Principles in the United States (GAAP) and the requirements of the Securities and Exchange Commission (SEC). It addresses timing, key methods, approvals, reporting and roles/responsibilities and support for amounts recorded in the general ledger.

II. POLICY STATEMENT

This section contains guidance relevant to accuracy, timeliness, and approval of journal entries and account reconciliations. Unless otherwise specified, this policy establishes requirements that are to be followed by all employees involved in general accounting activities. More detailed guidance is found in the applicable practices, which are referenced in the Appendix section of this policy.

Journal Entries (JE)

Manual and automated journal entries are recorded to ensure that activity within the business is reflected in the general ledger accounts that comprise the Company’s financial records for the period in accordance with GAAP. Journal entries are used to record estimates, adjustments, reclassifications, and infrequent activity.

- Timing
Journal entries are reviewed, approved, and recorded in accordance with the Company’s month end closing calendar.
- Documentation
Journal entries are supported by accurate and appropriate documentation that support reflects the complexity of the transaction. A journal entry based on confidential information includes supporting documentation that indicates the confidential nature of the information and the name of the person responsible for maintaining the information, while providing for proper protection of such information. Supporting documentation is auditable, well-justified, and centrally located.
- Review and Approval
Journal entries greater than \$5,000 are authorized and approved in accordance with the thresholds established in the Journal Entry Practice; while journal entries below \$5,000 are automatically posted by the system. Automatically posted journal entries are summarized and

reported monthly by each department, which report includes an analytical review of data to evaluate journal entries for consistency and conformity with expected trends. Automatically recurring journal entries are approved prior to being set up in the system and reapproved when there is a change to the entry or at least annually. Documentation of changes to recurring entries shall be retained in order to evidence the related approval.

Accrual Accounting and Prepayments

Revenues and expenses are accrued for goods received and services performed, which transactions have not been recorded in the Company's books and records. These amounts are reflected in the period of activity without regard to the timing of receipt or payment of cash in accordance with GAAP.

Prepayments of expenses are reflected as they are realized during the period of activity.

- Timing
Accruals and prepayments are recorded monthly and submitted timely in accordance with the monthly close calendar.
- Estimates
Accrual estimates are based on the best information available (historical data or other verifiable information) and are made in accordance with applicable accounting guidance.
- Documentation
Accruals and prepayments are supported by accurate and appropriate documentation based on the complexity of the transaction. If an accrual or prepayment is based on confidential information (i.e. legal accruals or bonuses), the supporting documentation should indicate the confidential nature of the information and the name of the person responsible for maintaining the information, while providing for proper protection of such information. Supporting documentation is auditable, well-justified, and centrally located.
- Review and Approval
Accruals and prepayments are reviewed and approved timely based on the Journal Entry Practice.

Account Reconciliations

Account reconciliations ensure accuracy, and validate and support the Company's financial records and are performed in accordance with the Account Reconciliation Practice. Ending balances in the general ledger (GL) are reconciled to sub-ledgers and/or supporting information. Any variance that results from the comparison of the source data to the GL balance is referred to as a reconciling item. The account reconciliations are completed in an account reconciliation application. The application is a software used to prepare, approved, report and store account reconciliations.

- Timing and Frequency
Reconciliations are performed, reviewed and approved in accordance with the approved reconciliation frequency. Account reconciliation frequency and classification are established by management, with consideration of each GL account's relevant risk and materiality with respect to the Company's financial statements. These frequencies and categories are approved by the Vice President & Controller or delegate. Reconciling items that result from the reconciliation are researched, explained, closely monitored and corrected timely.

POLICY DOCUMENT



- Documentation
Account reconciliation supporting documentation includes GL, sub-ledgers, and/or other supporting information. If account reconciliation is based on confidential information, the supporting documentation should indicate the confidential nature of the information and the name of the person responsible for maintaining the information, while providing for proper protection of such information. Supporting documentation is auditable, well-justified, and centrally located.
- Review and Approval
Account reconciliations are reviewed and approved timely. Reviewers evaluate account reconciliations for accuracy and appropriateness of explanations and documentation.

Out of Policy account reconciliations (defined in the Account Reconciliation Practice) are reviewed by appropriate personnel. Material items are brought to the immediate attention of the Vice President & Controller or delegate.

Key Spreadsheets

The use of spreadsheets in the support of financial statement preparation and disclosure should be limited. Spreadsheets are not to be used in place of Company standard accounting or reporting systems. The key control owner maintains an inventory of key spreadsheets that feed information into the Company's accounting systems, reporting systems, or generate information disclosed in the external reporting processes. An assessment is performed annually by the key control owner to determine the key spreadsheets that require restricted access and additional protection. This assessment is approved by the Director of Technical Accounting or delegate.

III. RESPONSIBILITIES

- Vice President & Controller or Delegate – Responsible for reviewing and approving account reconciliation frequency/categorization and the spreadsheet assessment.
- Assistant Controller – Ensures completeness of period end close and Day 4 balance sheet review.
- Accounts Payable Department – Responsible for processing accounts payable in accordance with the monthly closing calendar.
- Functional and Operating Units – Responsible for submitting applicable accruals/deferrals with appropriate supporting documentation.
- Accounting Department – Responsible for timely processing of journal entries, maintenance of journal entry listings and supporting documentation, performing account reconciliations, analyzing period over period balance sheet variances and for preparing subsidiary financial statements and reports.
- Payroll Department – Responsible for preparing and submitting payroll accruals in accordance with the monthly closing calendar.
- Tax Department – Responsible for processing tax provision calculations, payments and returns.
- Key Control Owner – Responsible for maintaining an inventory of key spreadsheets.

IV. DEFINITIONS

Journal Entries – The recording of financial data pertaining to business transactions in a journal such that the debits equal the credits.

Accrual Accounting – Accounting method that records revenues and expenses when they are incurred, regardless of when cash is exchanged.

POLICY DOCUMENT



Account Reconciliations – In accounting, reconciliation is the process of ensuring that two sets of records (usually the balances of two accounts) are in agreement. Account reconciliations ensure that account balances are correct between accounts at the end of a particular accounting period.

V. WAIVERS; MODIFICATIONS

Any deviation, waiver or exception from this policy requires the prior written approval of the Document Approver of this policy. The Document Approver, or her or his designee, is responsible for tracking all requests for waivers, decisions with respect to those requests, and maintaining documentation related to each waiver request. Each individual receiving a waiver is responsible for retaining documentation of the waiver that was granted.

VI. NON-COMPLIANCE

Any employee who violates or circumvents the policy may be subject to disciplinary action up to and including termination.

VII. CONTACT INFORMATION; MONITORING

Account reconciliation status is reviewed monthly by Accounting Department to monitor completeness and exposure, variances, and disposition of unreconciled items.

Financial Statement Close Checklist is reviewed by Accounting Department during closing periods to identify accruals as closing tasks.

Next Review By: 1/20/2023

POLICY DOCUMENT



Appendix – Summary of Practices Related to General Accounting Policy

Policy	Related Practices
General Accounting Policy	Account Reconciliation
	Accruals Practice
	Income Tax Provision Accrual Practice
	Treasury Accruals
	Journal Entry Practice
	Spreadsheet Practice
	Financial Reporting Practice

POLICY DOCUMENT



INTANGIBLE ASSET ACCOUNTING POLICY

Policy Number: POL-FIN02

Executive Sponsor: Vice President & Controller

Applicability: American Water Works Company, Inc., and its controlled subsidiaries (together “American Water” or the “Company”)

Document Approver: Director Technical Accounting and Compliance

Effective Date: September 14, 2020

Document Owner: Manager Technical Accounting

I. PURPOSE

This policy provides the requirements for identifying and accounting for intangible assets. It addresses timing, key methods, approvals, reporting, and roles/responsibilities.

II. POLICY STATEMENT

This section contains guidance relevant to the recognition and accounting treatment of intangible assets, which includes; goodwill, intangible assets (other than goodwill) acquired individually or with a group of other assets and internal-use software.

Items are capitalized/deferred or expensed as incurred as outlined in this policy, and in the case of the Company's regulated operations at the direction of state public utility commissions. More detailed guidance is found in the applicable practices, which are referenced in the Appendix section of this policy.

Goodwill

Goodwill is an intangible asset which represents the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. Goodwill is not amortized, but instead tested for impairment at a reporting unit level. Impairment exists when the carrying amount of goodwill exceeds its implied fair value. The Company's three reporting units for goodwill impairment testing are Regulated Business, Homeowner Services Group and Military Services Group.

The Company's annual goodwill impairment test is performed as of November 30, in conjunction with the completion of the Company's annual business plan, or in an interim period if a triggering event occurs. In performing its annual impairment test, the Company may first assess qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount, including goodwill, to determine if a quantitative assessment is required. The Company also has an unconditional option to bypass the qualitative assessment and proceed directly to performing a quantitative goodwill impairment test. The Company may resume performing the qualitative assessment in any subsequent period. If the results of a quantitative assessment determine that the carrying amount of a reporting unit exceeds its fair value, the Company shall recognize an impairment loss equal to that excess, limited to the total amount of goodwill allocated to that reporting unit.

Intangibles Other Than Goodwill

Intangible assets, other than goodwill, may be acquired either individually or with a group of other assets. Intangible assets acquired in a business combination include, but are not limited to; skilled workforce, customer relationships, trade names, non-compete covenants, patents, copyrights and trademarks. Acquisition costs shall be allocated to individual intangible assets based on their relative fair value.

Costs of internally developing, maintaining or restoring intangible assets that are not specifically identifiable, that have indeterminable lives or that are inherent in the continuing business and related to the Company as a whole, shall be recognized as expense when incurred.

An intangible asset with a finite useful life is amortized using a straight-line depreciation method; an intangible asset with an indefinite useful life is not amortized, but rather periodically tested for impairment. The useful life of an intangible asset to an entity is the period over which the asset is expected to contribute directly or indirectly to cash flows of that entity. The Company will evaluate the remaining useful life of an intangible asset that is being amortized, each reporting period, to determine whether events and circumstances warrant a revision to the remaining period of amortization.

Internal-Use Software

Internal-use software intangible assets are acquired, internally developed or modified solely to meet the Company's needs and for which no substantive plan exists or is being developed to market the software. Internal-use software may include costs for third party, internally developed or hosting arrangement (cloud-based) solutions. In order for hosting arrangements to be capitalized as an intangible asset, the Company must have the contractual right to take possession of the software at any time during the hosting period without significant penalty and it is feasible to either run the software on its own hardware or contract with another party unrelated to the vendor to host the software.

Internal and external costs incurred during the application development stage are capitalized. One-time software license fees and costs to develop or obtain software that allows for access to or conversion of old data by new systems are also capitalized. Internal and external costs incurred during the preliminary project and post-implementation/operation stages are expensed as incurred.

Internal-use software recorded in utility plant is depreciated using a straight-line-average-remaining-life group method as determined by state public utility commissions. Internal-use software recorded in non-utility plant is depreciated using a straight-line depreciation method over the Company-prescribed useful life.

Impairment Testing

Intangible assets, other than goodwill, are tested for impairment utilizing the recoverability test when impairment indicators exist. Prior to performing the recoverability test, the Company may perform a qualitative assessment to determine whether it is more likely than not that an intangible asset is impaired. This test determines whether it is necessary to perform a quantitative impairment test.

III. RESPONSIBILITIES

General Accounting – Responsible for identifying, recording and depreciating intangible assets.

Divisional Controller – Responsible for performing impairment test on intangible assets, other than goodwill.

Technical Accounting – Responsible for performing the annual, and interim as needed, goodwill impairment test.

Vice President & Controller – Responsible for approving an independent valuation firm to assist in impairment testing, reviewing the annual impairment test and impairment charges, if any, and the overall monitoring of compliance with this policy.

IV. DEFINITIONS

Goodwill – An asset representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized.

Hosting Arrangement – In connection with the licensing of software products, an arrangement in which an end user of the software does not take possession of the software; rather, the software application resides on the vendor's or a third party's hardware, and the customer accesses and uses the software on an as-needed basis over the internet or via a dedicated line. In connection with accessing and using software products, an arrangement in which the customer of the software does not currently have possession of the software; rather, the customer accesses and uses the software on an as-needed basis.

Impairment – A condition that exists when the carrying amount of a long-lived asset exceeds its fair value.

Intangible Assets – Assets that lack physical substance.

V. WAIVERS; MODIFICATIONS

Any deviation, waiver or exception from this policy requires the prior written approval of the executive sponsor of this policy, or his or her designee. The executive sponsor, or his or her designee, is responsible for tracking requests for waivers and decisions with respect to those requests, and maintaining documentation related to each waiver request. Each individual receiving a waiver is responsible for retaining documentation of the waiver that was granted.

VI. NON-COMPLIANCE

Any employee who violates or circumvents the policy may be subject to disciplinary action up to and including termination.

VII. CONTACT INFORMATION; MONITORING

Jacqueline Price, Director Technical Accounting and Compliance

POLICY DOCUMENT**Appendix – Summary of Practices Related to**

Policy	Related Practices
Intangible Asset Accounting Policy	Goodwill Accounting Practice
	Accounting For Internal-Use Software Costs Practice



LEASE ACCOUNTING POLICY

Policy Number: POL-ACCT-04

Applicability: American Water Works Company, Inc. and its subsidiaries (the "Company")

Effective Date: March 15, 2020

Executive Sponsor: Vice President & Controller

Document Approver: Assistant Controller

Document Owner: Director Technical Accounting and Compliance

I. PURPOSE

This policy provides the requirements for identifying, and accounting for, operating leases based on the Financial Accounting Standards Board's ("FASB's") right of use model. This policy also provides the accounting requirements for finance leases. A more detailed explanation of this process is included in the corresponding Lease Accounting Practice.

II. POLICY STATEMENT

This policy addresses criteria for recognizing lease assets and lease liabilities and disclosing key information about leasing arrangements in the Company's financial statements, and identifying those responsible for ensuring the consistent and appropriate application of this policy.

Operating Lease

The FASB's right of use model reasons that a lessee, at operating lease commencement date, has a financial obligation to make lease payments to the lessor for its right to use the underlying asset during the lease term. The lessor conveys that right to use the underlying asset at lease commencement, which is the point in time when it makes the underlying asset available for use by the lessee. As such, a lessee should recognize in the statement of financial position a lease liability to make lease payments and a right-of-use asset representing its right to use the underlying asset for a lease term.

Under this model, a right-of-use asset exists in an operating lease or embedded lease arrangement if the following criteria have been met:

- The entire asset or a portion of the asset must be physically distinct
- The right to control the use of the identified asset is for a defined period of time
- The Company has the right to control and direct the use of the identified asset
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset
- The supplier does not have a substantive right to substitute the asset throughout the period of use

Short-term leases, which have a lease term of 12 months or less at commencement date, are not within the scope of the Lease Accounting Policy as the Company elected not to apply the recognition requirements of Accounting Standards Codification 842 – Leases to short-term leases.

Finance Lease

The Company shall classify, an account for, a lease as a financing lease when any of the following criteria have been met at lease commencement:

- The lease transfers ownership of the underlying asset to the lessee by the end of the lease term
- The lease grants the lessee an option to purchase the underlying asset that the lessee is reasonably certain to exercise
- The lease term is for the major part of the remaining economic life of the underlying asset

POLICY DOCUMENT



- The present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments equals or exceeds substantially all of the fair value of the underlying asset
- The underlying asset is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term

III. RESPONSIBILITIES

General Accounting – Identify all right-of-use assets, both new and modified, included in operating leases or embedded in other arrangements when performing the finance review of contracts, and ensure timely processing of lease asset and lease liability journal entries.

Plant Accounting – Make certain all right-of-use assets are loaded into the lease accounting software, ensuring the appropriateness of inputs and the mathematical accuracy of outputs.

Accounting and Reporting – Ensure timely processing of right-of-use asset and lease liability journal entries.

External Reporting – Ensure the accuracy of lease assets and lease liabilities reported on the balance sheet and in the related footnote disclosure in the Company's quarterly and annual reporting to the Securities and Exchange Commission.

IV. DEFINITIONS

Lease – A contract, or part of a contract, that conveys the right to control the use of identified property, plant or equipment (an identified asset) for a period of time in exchange for consideration.

Lease liability – A lessee's obligation to make the lease payments arising from a lease, measured on a discounted basis.

Lease modification – A change to the terms and conditions of a contract that results in a change in the scope of or the consideration for a lease (for example, a change to the terms and conditions of the contract that adds or terminates the right to use one or more underlying assets or shortens the contractual lease term).

Right-of-use asset – An asset that represents a lessee's right to use an underlying asset for the lease term.

Short-term lease – A lease that, at the commencement date, has a lease term of 12 months or less and does not include an option to purchase the underlying asset that the lessee is reasonably certain to exercise.

V. WAIVERS; MODIFICATIONS

Any deviation, waiver or exception from this policy requires the prior written approval of the executive sponsor of this policy, or his or her designee. The executive sponsor, or his or her designee, is responsible for tracking requests for waivers and decisions with respect to those requests, and maintaining documentation related to each waiver request. Each individual receiving a waiver is responsible for retaining documentation of the waiver that was granted.

VI. NON-COMPLIANCE

Any employee who violates or circumvents the policy may be subject to disciplinary action up to and including termination.

POLICY DOCUMENT



VII. CONTACT INFORMATION; MONITORING

Director Technical Accounting and Compliance

Next Review By: 3/1/2023

POLICY DOCUMENT



Appendix – Summary of Practices Related to Lease Accounting Policy

Policy	Related Practices
Lease Accounting	Lease Accounting
	Journal Entry
	Contract Management



REGULATORY ACCOUNTING POLICY

Policy Number: POL-ACCT02

Document Owner: Senior Manager of Accounting

Applicability: American Water Works Company, Inc. and its subsidiaries (the “Company”)

Document Approver: Senior Director of Accounting

Effective Date: November 2, 2022

Executive Sponsor: Chief Accounting Officer

I. PURPOSE

This policy provides the authoritative accounting guidance and principles required for rate regulated utilities. It addresses the actions of a regulator and the responsibilities of the Company.

II. POLICY STATEMENT

The Company’s regulated utilities are subject to regulation by state utility commissions, which requires the effects of rate regulation to be reflected in the Company’s financial statements. Commissions generally authorize revenue at rate levels intended to recover the estimated costs of providing service, plus a return on net investments, or rate base. Due to the timing and other differences in the collection of a regulated utility’s revenue, the authoritative accounting principles under *Accounting Standards Codification 980 – Regulated Operations* (“ASC 980”) allow a cost that would otherwise be charged as an expense by a non-regulated entity to be deferred as a regulatory asset if it is probable that such cost is recoverable through future rates. Also, the principles under ASC 980 require the creation of a regulatory liability for amounts collected in rates to recover costs expected to be incurred in the future, or amounts collected in excess of costs incurred, and are refundable to customers. A rate increase intended to recover future costs would not support deferral.

Rate Orders

The final approved general rate case decisions of a Commission are communicated in a rate order and documented in a general rate case accounting memorandum. Examples of other rate orders may include a regulator’s approval of accounting treatment, long-term financing program and cost of capital, operation and maintenance expense, capital expenditures, taxes, affiliated transactions and relationships, reorganizations, mergers and acquisitions, and dispositions.

Regulatory Assets and Liabilities

Regulatory assets and liabilities recorded on the Company’s balance sheet are accounted for in accordance with ASC 980 and documented in a regulatory authorization form. Regulatory assets and liabilities are typically reflected in the Company’s income statement in the period in which the same amounts are reflected in the rates charged for service.

Determining whether recovery of an incurred cost is probable is a matter of judgment and management should evaluate the preponderance and quality of all evidence available. Different forms of evidence provide varying degrees of support for management’s assertion that a regulatory asset is probable of recovery. . The following types of facts and circumstances provide a very high degree of probability of recovery:

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The regulated utility receives a rate order specifying that the costs will be recovered in the future. The incurred cost has been treated by the regulated utility's regulator as an allowable cost of service item in prior regulatory filings. The incurred cost has been treated as an allowable cost by the same regulator in connection with another entity's filing. It is the regulator's general policy to allow recovery of the incurred cost. The regulated utility has had discussions with the regulator (as well as its primary intervener groups) with respect to recovery of the specific incurred cost and has received assurances that the incurred cost will be treated as an allowable cost for regulatory purposes. A majority of other jurisdictions have treated the specific incurred cost (or similar incurred cost) as an allowable cost and the regulated utility's regulator has not specifically disallowed it. The regulated utility has obtained an opinion from outside legal counsel outlining the basis for the incurred cost being probable of recovery in future rates.

Prior to concluding that recognition of a regulatory asset is appropriate, a regulated utility should also consider other relevant regulatory factors,

When costs benefit customers in several jurisdictions, and because recovery is based on a regulator's action, management should separately consider the probability of recovery in each regulatory jurisdiction. If it cannot support cost recovery across all jurisdictions due to different rate structures or differing fact patterns, a regulatory asset should only be established for jurisdictions that meet the criteria for deferral.

1. RESPONSIBILITIES

Regulatory Accounting

- Ensure proper accounting for rate orders and regulatory assets and liabilities
- Prepare, review, and approve general rate case accounting memorandums
- Prepare, review, and approve regulatory authorization forms

Tax Department

- Notify Rates and Regulatory Services of a change in a tax rate and the impact of recoverability of income taxes through rates
- Prepare, review, and approve tax related regulatory authorization forms

Rates and Regulatory r

- Assist with the preparation and review of general rate case accounting memorandum;
- Review, approve, and maintain regulatory authorization forms; and
- Continually assess the value and validity of all regulatory assets and liabilities, and communicate any changes in carrying value or probable future recovery resulting from the actions of a regulator

III. DEFINITIONS

Regulatory Asset – All or part of an incurred cost which shall be capitalized that would otherwise be charged to expense if both of the following criteria are met:

- a. It is probable (likely to occur) that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for rate-making purposes.
- b. Based on available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs. If the future revenue will be provided through an automatic rate-adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred cost.

A cost that does not meet these asset recognition criteria at the date the cost is incurred shall be recognized as a regulatory asset when it does meet those criteria at a later date.

POLICY DOCUMENT



Regulatory Liability – A liability imposed on a regulated entity as a result of the following usual rate actions of a regulator:

- a. A regulator may require refunds to customers;
- b. A regulator can provide current rates intended to recover costs that are expected to be incurred in the future with the understanding that if those costs are not incurred future rates will be reduced by corresponding amounts; and
- c. A regulator can require that a gain or other reduction of net allowable costs be given to customers over future periods.

IV. WAIVERS; MODIFICATIONS

Any deviation, waiver, or exception from this policy requires the prior written approval of the Executive Sponsor of the policy, or his or her designee. The Executive Sponsor, or his or her designee, is responsible for tracking requests for waivers, decisions with respect to those requests, and maintaining documentation related to each waiver request. Individuals receiving a waiver is responsible for retaining documentation of the waiver that was granted.

V. NON-COMPLIANCE

Any employee who violates or circumvents the policy may be subject to disciplinary action up to and including termination.

VI. CONTACT INFORMATION; MONITORING

Senior Director of Accounting

POLICY DOCUMENT



Appendix – Summary of Practices Related to Regulatory Accounting Policy

Policy	Related Practices
Regulatory Accounting	Regulatory Accounting Practice



REVENUE AND RECEIVABLES POLICY

Policy Number: POL-FIN05

Executive Sponsor: Chief Accounting Officer

Applicability: American Water Works Company, Inc. and its controlled subsidiaries as described below (together “American Water” or the “Company”)

Document Approver: Director of Accounting

Document Owner: Controller

Effective Date: 1/18/2022

I. PURPOSE

This policy provides the requirements to conduct activities related to revenue and accounts receivable (receivables). It addresses timing, key methods, approvals, reporting and roles/responsibilities. The policy highlights the differences between regulated and market-based businesses (MBB), where applicable.

II. POLICY STATEMENT

This section contains guidance relevant to billing, revenue recognition (including unbilled revenue and allowance for doubtful accounts), cash receipts, and cash collections. The Company complies with federal, state, and local regulatory requirements applicable to billing, collecting, and accounting for revenue and receivables. These activities are recorded in accordance with accounting principles generally accepted in the United States (GAAP). Unless otherwise specified, this policy establishes requirements to be followed by all employees involved in revenue and receivables activities. More detailed guidance is found in the applicable practices, which are referenced in the Appendix section of this policy.

Billing

Customer accounts are established after evaluation and approval by the Customer Service Center.

- Billing Amounts and Frequency

For regulated activities, bills are generated at a frequency in accordance with a tariff approved by the state Public Utility Commission (Commission) or other regulatory bodies. Estimated meter reads are permitted under certain conditions based on regulatory and Company requirements, with actual meter reads being obtained in subsequent periods as required. Budget billing plans may be used when appropriate in accordance with regulatory requirements.

For MBB, customers are billed in accordance with contractual terms and conditions.

- Billing Adjustments

Billing adjustments are made to correct billing errors, assess or remove fees, and make other discretionary adjustments. These adjustments are approved in accordance with the Delegation of Authority and posted to the current accounting period.

POLICY DOCUMENT



- Late Payment Charges

Late payment charges are applied as permitted by regulations and contractual provisions.

Revenue Recognition

Qualifying revenues are recognized in accordance with Accounting Standards Codification (“ASC”) Topic 606, Revenue from Contracts With Customers, and all related amendments (collectively, “ASC 606” or the “standard”). Revenue associated with alternative revenue programs and lease contracts are outside the scope of ASC 606 and accounted for under other existing GAAP.

Under ASC 606, a performance obligation is a promise within a contract to transfer a distinct good or service, or a series of distinct goods and services, to a customer. Revenue is recognized when performance obligations are satisfied and the customer obtains control of promised goods or services. The amount of revenue recognized reflects the consideration to which the company expects to be entitled to receive in exchange for goods or services. Under the standard, a contract’s transaction price is allocated to each distinct performance obligation. To determine revenue recognition for arrangements that the company determines are within the scope of ASC 606, the Company performs the following five steps: (i) identifies the contracts with a customer; (ii) identifies the performance obligations within the contract, including whether they are distinct and capable of being distinct in the context of the contract; (iii) determines the transaction price; (iv) allocates the transaction price to the performance obligations in the contract; and (v) recognizes revenue when, or as, the Company satisfies each performance obligation.

- Regulated Businesses Revenue

Revenue is generated primarily from water and wastewater services delivered to customers. These contracts contain a single performance obligation, the delivery of water and wastewater services, as the promise to transfer the individual good or service is not separately identifiable from other promises within the contract and, therefore, is not distinct. Revenues are recognized over time, as services are provided. There are generally no significant financing components or variable consideration. Revenues include amounts billed to customers on a cycle basis, and unbilled amounts calculated based on estimated usage from the date of the meter reading associated with the latest customer bill, to the end of the accounting period. The amounts that the Company has a right to invoice are determined by each customer’s actual usage, an indicator that the invoice amount corresponds directly to the value transferred to the customer.

- Interim Rate Revenue

Certain subsidiaries who have recently filed for new customer rates are authorized by the Commission to bill customers for the service provided under interim rates, which is subject to refund dependent on the amount ultimately authorized in the final rate order. In such cases, the Company conducts a probability-based assessment of the likely outcomes to determine the percentage of billed revenue to be recognized until a final Commission order is issued. A reserve liability is recorded against revenue related to interim rates if the Company determines that it is probable that the Commission will ultimately authorize a lower amount. This treatment is aligned with ASC 606-10-32-10 which requires that an entity recognize a refund liability if the entity receives consideration from a customer and expects to refund some or all of that consideration to the customer.



- Alternative Revenues

Revenue associated with alternative revenue programs is outside the scope of ASC 606 and accounted for under other existing GAAP.

Two of our jurisdictions, California and Illinois, have adopted revenue stabilization mechanisms which permit the Company to collect state Commission authorized revenue for a given period, which is not tied to the volume of water sold during that period, thereby lessening the impact of weather variability. The Company records increases or decreases to revenue for the difference between what it billed to its customers and that which was authorized by the Commission, with an offset to a regulatory asset or liability balancing account.

Alternative revenue is recognized according to ASC 980-605-25-4, which permits recognition of revenue if all of the following conditions are met: (i) The program is established by an order from the utility's regulatory commission that allows for automatic adjustment of future rates. Verification of the adjustment to future rates by the regulator would not preclude the adjustment from being considered automatic. (ii) The amount of additional revenues for the period is objectively determinable and is probable of recovery. (iii) The additional revenues will be collected within 24 months following the end of the annual period in which they are recognized.

- Market-Based Businesses Revenue

The Company's Market-Based Businesses have long-term, fixed fee contracts to operate and maintain water and wastewater facilities with the U.S. government on various military bases and facilities owned by municipal customers. Billing and revenue recognition for the fixed fee revenues occurs ratably over the term of the contract, as customers simultaneously receive and consume the benefits provided by the Company. Additionally, these contracts allow the Company to make capital improvements to underlying infrastructure, which are initiated through separate modifications or amendments to the original contract, whereby stand-alone, fixed pricing is separately stated for each improvement. These capital improvements are separate performance obligations, with revenue recognized over time based on performance completed at the end of each reporting period. Losses on contracts are recognized during the period in which the loss first becomes probable and estimable. Billings are recorded to Accounts Receivable based upon contract terms. Revenues recognized during the period in excess of billings on construction contracts are recorded as unbilled revenues, with billings in excess of revenues recorded as other current liabilities until the recognition criteria are met. Changes in contract performance and related estimated contract profitability may result in revisions to costs and revenues and are recognized in the period in which revisions are determined.

- Contract Balances

Contract assets and contract liabilities are the result of timing differences between revenue recognition, billings, and cash collections. In the Market-Based Businesses, certain contracts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals or upon achievement of contractual milestones. Contract assets are recorded when billing occurs after revenue recognition and are reclassified to accounts receivable when billed and the right to consideration becomes unconditional. Contract liabilities are recorded when the Company receives advances from customers prior to satisfying contractual performance obligations, particularly for construction contracts, and are recognized as revenue when the associated performance obligations are satisfied.

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- Allowance for Doubtful Accounts

The allowance for doubtful accounts is a provision for bad debt expense calculated by state, or line of business (for MBB), as a percentage of open, past due items based on accounts receivable aging. The estimated doubtful percentage is determined periodically by Accounting and approved by the Chief Accounting Officer and/or Designee and the Director of Accounting or delegate. Discretionary adjustments to the reserve for doubtful accounts are approved by the Director of Accounting and/or Designee.

- Unbilled Revenue

Accrued Utility Revenue (AUR) is based on a standard process to estimate the value of utility services rendered from the last meter read, or estimated meter read, to the end of the accounting period (i.e. unbilled revenue). The discretionary adjustments made to AUR are reviewed and approved according to the Journal Entry Practice.

- Payment Receipts

Customer payments are received, safeguarded, properly accounted, and applied to customer accounts timely.

III. RESPONSIBILITIES

- Accounting – Responsible for calculating the regulated doubtful percentage annually by state or operating unit, recording journal entries, and reconciling accounts.
- Revenue Analytics – Responsible for preparing the unbilled revenue calculation.
- Customer Service Relations Center – Responsible for evaluating and approving new customer accounts for regulated operating units.
- Credit and Collection Function – Responsible for reviewing and writing off bankrupt and deceased customers.
- Director of Accounting or Designee – Responsible for approving discretionary adjustments related to the allowance for doubtful accounts. Responsible for reviewing and approving the uncollectable percentages related to the allowance for doubtful accounts on an annual basis.
- CFO, Operations – Responsible for the monitoring of Accrued Revenue, Allowance for Doubtful Accounts, and write-offs.
- Vice President of Customer Service – Responsible for monitoring credit, billing, and collections activities for regulated operating units.

IV. DEFINITIONS

N/A

V. WAIVERS; MODIFICATIONS

Any deviation, waiver or exception from this policy requires the prior written approval of the Executive Sponsor of this policy, or his or her designee. The Executive Sponsor, or his or her designee, is responsible for tracking

POLICY DOCUMENT



requests for waivers, decisions with respect to those requests, and maintaining documentation related to each waiver request. Each individual receiving a waiver is responsible for retaining documentation of the waiver that was granted.

VI. NON-COMPLIANCE

Any employee who violates or circumvents the policy may be subject to disciplinary action up to and including termination.

VII. CONTACT INFORMATION; MONITORING

Controller and Director of Accounting

POLICY DOCUMENT



Appendix A – Summary of Practices Related to Revenue and Receivables Policy

Policy	Related Practices
Revenue and Receivables	Regulated Unbilled Revenue Practice
	Use of Fee Codes in Adjustment Processing Practice
	Regulated Utility Allowance for Doubtful Accounts Practice
	Bill Hold and Release Authorization Practice
	Billing Frequency Conversion Practice
	Billing Exception Resolution Practice
	Billing Integrity Reports Practice
	Investigation of Consecutive Business Zero Consumption Billing Practice
	Investigation of Consecutively Estimated Billing Practice
	Investigation of Inactive Premises with Consumption Practice
	Investigation of Pending High Bills during Regulated Billing and Invoicing Practice
	Premise Technical Master Data Practice
	Regulated Customer Account Billing Timeline Practice
	Regulated Rate Implementation Practice
	Regulated Revenue Bill Correction Practice
	Special Billing Account Authorization Practice
	Use of Office Estimates in Utility Customer Billing Practice
	Regulated Utility Accounts Receivable Write-off Practice
	Set Meter Order Practice
Collection Exemption Practice	
Meter Reading and Investigation of Meter Edit Exceptions Practice	

POLICY DOCUMENT



UTILITY PLANT AND CAPITAL ASSET ACCOUNTING POLICY

Policy Number: POL-ACCT03

Executive Sponsor: Vice President & Controller

Applicability: American Water Works Company, Inc., and its controlled subsidiaries (together “American Water” or the “Company”)

Document Approver: Assistant Controller

Document Author: Plant Manager

Effective Date: 2/10/2020

I. PURPOSE

This policy provides the requirements to conduct utility plant and capital asset accounting from capitalization through retirement. It addresses timing, key methods, approvals, reporting and roles/responsibilities. The policy highlights the differences between regulated and market-based businesses (MBB), where applicable.

II. POLICY STATEMENT

This section contains guidance relevant to ensuring the accurate accounting of utility plant and capital assets in accordance with Generally Accepted Accounting Principles in the United States (GAAP) and National Association of Regulatory Utility Commissioners (NARUC). Unless otherwise specified, this policy establishes requirements that are to be followed by all employees involved in utility plant and capital asset accounting activities. More detailed guidance is found in the applicable practices, which are referenced in the Appendix section of this policy.

This policy is the combination of the Allowance for Funds Used during Construction, Capitalization, Contributions in Aid of Construction (CIAC) and Advances in Aid of Construction (AIAC), Regulated Depreciation and Amortization, and Retirement of Capital Assets policies.

Capitalization

- Construction Work In Progress (CWIP)

CWIP is capitalized as an asset during the construction phase and moved to UPIS (utility plant in service) when the construction project is completed and the asset is put into service. Assets begin depreciating upon being placed in service unless further direction is provided by jurisdictional regulatory authorities.

- Asset Capitalization Requirements

Costs incurred for the addition or replacement of property, plant and equipment (PP&E) are capitalized in accordance with GAAP and jurisdictional regulatory requirements. The following three criteria must be met in order for a cost to qualify for capitalization:

1. The cost is related to the addition or replacement of a component of PP&E listed in the Company's Property Unit Catalog, and for non-utility property meets or exceeds a minimum threshold of \$1,500.
2. The property unit has an estimated useful life greater than one year.
3. The property unit can be tracked and accounted for independently in the property records.

- Capital Leases

A lease is treated as a capital lease if it meets the criteria set forth in Accounting Standards Codification (ASC) 842. Leases that do not meet the specified criteria are recorded as operating leases and reported accordingly. The Accounting group monitors capital leases and creates the capital lease amortization schedule. The Accounting group records the asset and depreciates the asset in accordance with the capital lease amortization schedule.

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- Allowance for Funds Used During Construction (AFUDC)

AFUDC is recognized as a cost component of a capital asset if the asset's inclusion in rate base is probable. Interest costs incurred on borrowings used to finance CWIP are capitalized based on jurisdictional requirements. If it is not probable that inclusion in rate base will occur, AFUDC is not capitalized and interest costs may not be included in capital costs.

AFUDC accrued on CWIP is excluded from rate base while a capital asset is being constructed. The AFUDC accrual concludes when the asset is placed in service, unless regulatory post in-service AFUDC is approved. AFUDC accrual will cease if a capital project is suspended internally based on jurisdictional requirements. Conversely, if a third party causes the capital project to be suspended, the AFUDC accrual may continue. Previously capitalized AFUDC is written-off if a project is cancelled. Refer to the General Accounting Policy for accrual accounting requirements.

Accounting for Income Taxes (ASC 740) is followed for the gross-up of the equity component of AFUDC for income tax purposes when required by regulators.

In special circumstances, post in-service AFUDC debt may be considered for inclusion in rate base and requires the approval of jurisdictional regulatory authorities. Post in-service AFUDC debt is recorded as a regulatory asset, not as a utility plant asset.

- Contributions in Aid of Construction (CIAC) & Advances in Aid of Construction (AIAC)

CIACs are cash payments or infrastructure assignments provided from a third party as part of an agreement, representing a permanent infusion of capital or assets, not required to be refunded. AIACs are cash payments or infrastructure assignments provided from a third party as part of an agreement, required to be refunded in accordance with the agreement. CIAC and AIAC are deducted from rate base and may be depreciated in accordance with jurisdictional regulatory requirements.

Acquiring Assets

Acquired assets that are immediately put into service are capitalized and added to the Continuing Property Record (CPR) upon acquisition. Acquired assets that are not put into service are divested or held for future use. Acquired assets are placed in service in accordance with GAAP (generally fair market value) and/or state regulatory or legislative requirements. For MBB, acquired assets are placed in service at fair market value on the day of acquisition.

Divesting Assets

Divested assets are removed from the CPR. Utility plant assets are written off at book value and non-utility plant assets are written off using net realizable value.

Continuing Property Record (CPR) Maintenance

Asset details and asset values are maintained in the CPR. Accounting maintains the CPR and records depreciation and amortization.

- Reconciliation

The CPR is reconciled to the General Ledger using the approved reconciliation frequency in accordance with the General Accounting Policy.

- Asset Tagging

Non-utility assets are tagged and their location is tracked within the CPR. Utility plant assets are not tagged; however, the location of utility plant assets is recorded and systematically tracked by longitude and latitude within the geographical information system ("GIS").

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Depreciation

Utility plant assets are depreciated using the Group Depreciation Method, Units of Production Method or Straight-Line Method, where applicable. Regulatory authorities approve the depreciation methods and the rates used to depreciate utility plant assets. The Company establishes non-utility plant depreciation methods and rates. Non-utility plant is depreciated using the Straight-Line Method. Changes in the depreciation rates of capital assets are treated as changes in accounting estimates and are reflected over the remaining useful life of the assets.

Retirement of Assets

Capital assets that are disposed, abandoned, replaced, permanently removed from service, destroyed, or no longer function as intended are retired and removed from the CPR in the month the asset is retired. The original cost of utility plant assets is recorded as accumulated depreciation upon retirement. The net book cost of non-utility plant or land assets results in a gain or loss on the asset upon retirement.

Removal costs are recorded in accordance with GAAP and jurisdictional specific requirements. A regulatory asset or liability may be recorded when differences exist between the time the Company incurs removal costs and the time the Company recovers such costs in rates. Operating Units that do not include cost of removal in depreciation rates expense the costs as incurred.

III. RESPONSIBILITIES

- Functional and Operating Units – Responsible for capitalizing, depreciating, and retiring assets.
- Operating Units – Responsible for verifying the details of the assets in the CPR match the physical assets' current state.
- Rates Support – Responsible for obtaining approval for inclusion of asset costs in rate base, and the determination of depreciation methods and rates for utility assets.
- Accounting – Responsible for monitoring capital leases, creating capital lease amortization schedules, maintaining the CPR, performing reconciliations from the CPR to the General Ledger using the approved reconciliation frequency, monitoring the consistent application of capitalization, depreciation, and retirement of assets, and the determination of depreciation methods and rates for non-utility assets.
- Tax – Responsible for ensuring accounting for income taxes (as required by ASC 740) is followed for the gross-up of the equity component of AFUDC for income tax purposes when required by regulators.

IV. STRATEGIC OBJECTIVE

This policy addresses the strategic objectives to ensure capital asset accounting is in accordance with regulatory requirements and GAAP.

V. MONITORING

Consistent application of this policy is monitored and reviewed by Accounting.

VI. WAIVERS

Any deviation, waiver or exception from this practice requires the prior written approval of the Document Approver of this practice. The Document Approver, or her or his designee, is responsible for tracking all requests for waivers, decisions with respect to those requests, and maintaining documentation related to each waiver request. Each individual receiving a waiver is responsible for retaining documentation of the waiver that was granted.

POLICY DOCUMENT



VII. NON-COMPLIANCE

Any employee who violates or circumvents the policy may be subject to disciplinary action up to and including termination.

Next Review By: 2/10/2023



Appendix – Summary of Practices Related to Utility Plant and Capital Asset Accounting

Policy	Related Practices
Utility Plant and Capital Asset Accounting	Regulated Depreciation and Amortization Practice
	Non-Utility Asset Depreciable Lives Practice
	Allowance for Funds Used During Construction Practice
	Capitalization Practice
	Indirect Overhead Capitalization Practice

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Jeffrey Newcomb

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

Response:

Please see the KAW_R_PSCDR1_NUM005_071823_Attachment 1_CONFIDENTIAL which is being filed pursuant to a Petition for Confidential Treatment.

**KAW_R_PSCDR1_NUM005_071823_Attachment
1_CONFIDENTIAL
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON JULY 18, 2023**

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: William A. Lewis

6. a. Provide a comparison of Kentucky-American's monthly operating budgets to the actual results, by account, for the last five calendar years, and for the calendar year 2023 to date. 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 KAW_R_PSCDR1_NUM006_071823_Attachment, which contains schedules for monthly operating budgets for the last 5 years and comparisons for the specified major expense categories.
- b. Please see KAW_R_PSCDR1_NUM006_071823_Attachment.

Kentucky American Water Company
Comparisons of Major Expense Categories
Water Only

Category	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 2021	Budget 2022	Actual 2022
Chemicals	\$1,833,274	\$1,837,798	\$2,233,883	\$1,889,036	\$2,413,042	\$1,860,390	\$2,273,353	\$2,203,330	\$2,598,021	\$3,237,719
Fuel and Power	4,346,391	3,896,724	4,543,521	4,126,493	3,911,400	4,069,902	4,007,439	4,271,633	4,188,366	5,165,490
Service Company Costs	9,396,463	9,805,100	9,863,124	10,397,139	11,430,164	11,999,500	12,223,858	12,533,559	13,305,313	12,020,268
Customer accounting, other	1,113,341	1,233,433	1,325,535	1,317,978	182,299	158,063	135,800	131,713	134,000	121,729
General Office Expense	1,282,589	1,507,029	1,420,539	1,594,829	1,500,676	1,652,796	1,130,797	1,407,152	1,120,959	1,759,917
Miscellaneous expenses	777,018	515,880	391,221	1,165,604	1,002,000	1,229,032	860,614	993,866	327,057	723,335
Maintenance supplies and services	1,928,503	2,004,267	2,142,866	2,277,133	3,335,258	2,547,212	1,866,174	2,100,523	1,613,002	2,170,956

Kentucky American Water Company
 Years 2018-2023
 Water Only

Account	Description	2018			2019			2020		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$16,189,249	\$16,383,779	(\$194,530)	\$17,445,424	\$17,068,109	\$377,315	\$18,905,168	\$18,806,343	\$98,825
406	Amort UPAA	8,561	8,556	5	8,561	8,556	5	30,645	33,120	(2,475)
407.1	Amort-Ltd Term UP	195,744	215,013	(19,269)	202,150	206,352	(4,202)	209,682	206,352	3,330
407.2	Amort-Prop Losses	57,080	57,084	(4)	57,080	57,084	(4)	57,080	57,084	(4)
407.4	Amort-Reg Asset	6,998	6,900	98	6,900	6,900	-	6,900	6,900	-
408.1	Taxes Oth than Inc-Reg Assess	193,470	172,961	20,509	189,031	188,120	911	189,649	201,000	(11,351)
408.11	Taxes Oth than Inc-Property	7,156,004	5,710,595	1,445,409	6,242,704	6,305,021	(62,317)	7,323,951	6,761,345	562,605
408.12	Taxes Oth than Inc-Payroll	529,257	609,779	(80,522)	594,201	604,231	(10,029)	563,026	619,402	(56,376)
408.13	Taxes Oth than Inc-Other	26,936	16,452	10,484	24,433	16,055	8,378	9,082	27,000	(17,918)
409.1	Income Taxes-FIT Ope	5,266,696	9,339,177	(4,072,481)	559,386	6,345,085	(5,785,699)	4,050,889	4,650,689	(599,800)
409.11	Income Taxes-SIT Ope	1,318,892	1,673,882	(354,990)	(110,839)	1,459,735	(1,570,574)	939,552	1,171,223	(231,671)
409.2	Income Taxes-Oth Inc	590,206	-	590,206	(13,402)	-	(13,402)	-	-	-
410.1	Def Inc Tax-FIT	(2,343,998)	1,284,271	(3,628,269)	4,052,940	(1,272,655)	5,325,595	(76,850)	(576,693)	499,842
410.11	Def Inc Tax-SIT	(277,889)	187,118	(465,007)	1,303,687	(179,001)	1,482,688	386,174	203,579	182,595
412.11	ITC-Restored	(78,492)	(78,492)	-	(78,492)	(78,492)	-	(78,492)	(78,492)	-
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	(109,051)	-	(109,051)	(105,814)	-	(105,814)	(27,038)	(90,000)	62,962
420	AFUDC	(1,104,713)	(926,570)	(178,143)	(1,867,974)	(977,139)	(890,835)	(1,751,465)	(854,880)	(896,585)
421	Nonutility Income	(6,072)	-	(6,072)	-	-	-	-	-	-
426	Misc Nonutility Expe	(1,844,603)	(1,103,500)	(741,103)	168,385	106,372	62,013	20,522	106,372	(85,850)
427.2	Int Exp-Short Term D	277,041	196,471	80,569	560,061	263,044	297,017	443,593	477,381	(33,788)
427.3	Int Exp-LTD	12,161,892	12,376,122	(214,229)	12,505,282	11,739,597	765,685	9,896,864	10,246,727	(349,862)
427.5	Int Exp-Other	1,472	-	1,472	1,337	-	1,337	468	-	468
428	Amort Debt Expense	118,504	108,704	9,800	99,217	111,916	(12,699)	210,507	150,268	60,239
437	Dividends Declared -	190,575	-	190,575	190,575	190,575	-	190,575	190,575	-
438	Dividends Declared -	12,147,280	15,254,735	(3,107,455)	14,357,302	14,906,213	(548,911)	17,084,562	16,051,980	1,032,582
461.1	Metered Sales-Res	(50,509,160)	(54,484,275)	3,975,115	(52,892,679)	(53,627,211)	734,532	(58,306,583)	(56,608,908)	(1,697,675)
461.2	Metered Sales-Com	(23,147,486)	(24,065,868)	918,382	(23,955,404)	(23,863,391)	(92,013)	(24,454,614)	(25,434,199)	979,585
461.3	Metered Sales-Ind	(2,932,738)	(2,775,772)	(156,965)	(2,637,535)	(2,634,005)	(3,530)	(2,506,762)	(2,651,749)	144,987
461.4	Metered Sales-OPA	(6,184,170)	(6,606,123)	421,953	(6,286,072)	(6,472,728)	186,656	(5,951,276)	(6,812,026)	860,751
462.1	Public Fire Revenues	(3,927,744)	(4,021,200)	93,456	(3,903,409)	(4,206,479)	303,070	(4,413,681)	(4,409,597)	(4,084)
462.2	Private Fire Revenue	(2,844,953)	(3,009,724)	164,771	(2,798,926)	(2,787,957)	(10,968)	(2,932,472)	(2,920,290)	(12,181)
466	Sales for Resale	(2,007,859)	(2,000,728)	(7,131)	(1,219,162)	(1,983,655)	764,492	(1,109,118)	(1,868,179)	759,061
467	Interdept Sales	(27,409)	-	(27,409)	(26,712)	-	(26,712)	(9,478)	-	(9,478)
470	Forfeited Discounts	(826,586)	(877,455)	50,869	(732,995)	(877,498)	144,503	(160,529)	(750,283)	589,754
471	Misc Service Revenue	(1,474,709)	(1,462,220)	(12,489)	(1,414,974)	(1,494,235)	79,261	(910,399)	(1,446,973)	536,574
472	Rents from Water Pro	(94,189)	(93,219)	(970)	(94,919)	(96,032)	1,113	(96,947)	(59,444)	(37,503)
473	Interdept Rents	(154,930)	(154,930)	-	(135,244)	(154,930)	19,686	(154,930)	(154,930)	-
474	Other Water Revenues	1,944,479	-	1,944,479	(2,160,401)	(83,063)	(2,077,338)	1,112,655	2,186,195	(1,073,541)
601.1	Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-	-	-	-
601.3	Salaries-Empl Oper W	2,351,963	-	2,351,963	2,092,181	-	2,092,181	2,172,739	-	2,172,739
601.4	Salaries-Empl Maint	230,257	-	230,257	238,550	-	238,550	307,732	-	307,732
601.5	Salaries-Empl Oper T	1,170,664	-	1,170,664	1,268,088	-	1,268,088	1,105,291	-	1,105,291
601.6	Salaries-Empl Maint	1,004,833	-	1,004,833	939,612	-	939,612	880,592	-	880,592
601.7	Salaries-Empl CA	559,494	-	559,494	875,248	-	875,248	858,795	-	858,795

Kentucky American Water Company
 Years 2018-2023
 Water Only

Account	Description	2018			2019			2020		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.8	Salaries-Empl AG	1,680,590	7,085,603	(5,405,012)	1,898,695	8,283,397	(6,384,702)	2,211,783	7,762,686	(5,550,904)
603.8	Salaries-Dir & Off	161	-	161	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	2,290	-	2,290	128	-	128	109	-	109
604.5	Empl Pens & Ben Oper	6,782	-	6,782	1,141	-	1,141	-	-	-
604.7	Empl Pens & Ben CA	113	-	113	-	-	-	2,047	-	2,047
604.8	Empl Pens & Ben AG	1,836,401	2,703,983	(867,582)	1,803,215	2,002,447	(199,232)	1,035,723	1,661,609	(625,886)
610.1	Purchased Water Oper	320,892	186,000	134,892	344,687	799,832	(455,145)	350,140	293,722	56,418
615.1	Purch Power Oper SS	638,232	-	638,232	641,911	-	641,911	661,576	-	661,576
615.3	Purch Power Oper WT	3,214,648	-	3,214,648	3,435,912	-	3,435,912	3,361,852	-	3,361,852
615.5	Purch Power Oper TD	26,349	-	26,349	48,717	-	48,717	31,150	-	31,150
615.8	Purch Power Oper AG	-	4,346,391	(4,346,391)	-	4,537,521	(4,537,521)	-	3,911,400	(3,911,400)
616.1	Purch Fuel Oper SS	17,495	-	17,495	(47)	6,000	(6,047)	15,324	-	15,324
618.3	Chemicals Oper WT	1,837,798	1,833,274	4,524	1,889,036	2,233,883	(344,846)	1,860,390	2,413,042	(552,652)
620.1	M&S Oper SS	506	-	506	9,282	-	9,282	8,390	-	8,390
620.2	M&S Maint SS	7,761	18,220	(10,459)	3,452	9,820	(6,368)	227	8,000	(7,773)
620.3	M&S Oper WT	61,551	-	61,551	69,761	-	69,761	70,591	-	70,591
620.4	M&S Maint WT	111,414	138,583	(27,169)	118,975	155,200	(36,225)	161,861	149,200	12,661
620.5	M&S Oper TD	71,237	183,714	(112,477)	58,001	(369,359)	427,360	45,455	(352,300)	397,755
620.6	M&S Maint TD	181,555	166,578	14,977	273,095	156,512	116,583	142,541	157,712	(15,171)
620.7	M&S Oper CA	504	-	504	-	-	-	178	(60,000)	60,178
620.8	M&S AG	57,583	54,951	2,632	126,034	116,294	9,741	42,801	693,721	(650,920)
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	11,564	-	11,564	-	-	-	3,174	-	3,174
631.4	Cont Serv Eng Maint WT	-	-	-	12,986	-	12,986	2,778	-	2,778
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	5,895	248,736	(242,841)	-	308,920	(308,920)	-	324,004	(324,004)
632.8	Cont Serv Acct AG	151,973	126,573	25,400	211,401	160,254	51,147	153,817	334,215	(180,398)
633.8	Cont Serv Legal AG	416,169	158,000	258,169	301,072	298,000	3,072	364,284	242,400	121,884
634.8	Cont Serv Mgmt Fee A	9,805,100	9,396,463	408,638	10,397,139	9,863,124	534,015	11,999,500	11,430,164	569,336
635.3	Cont Serv Testing Op	10,160	28,540	(18,380)	11,584	32,008	(20,424)	7,978	29,004	(21,026)
636.1	Cont Serv Other Oper	20,741	-	20,741	20,168	-	20,168	17,339	-	17,339
636.2	Cont Serv Other Main	30,327	-	30,327	4,541	-	4,541	1,548	-	1,548
636.3	Cont Serv Other Oper	94,690	-	94,690	126,128	-	126,128	2,881	-	2,881
636.4	Cont Serv Other Main	107,021	-	107,021	233,156	-	233,156	313,699	-	313,699
636.5	Cont Serv Other Oper	130,961	-	130,961	133,939	-	133,939	138,395	-	138,395
636.6	Cont Serv Other Main	103,136	-	103,136	62,963	-	62,963	35,360	-	35,360
636.7	Cont Serv Other CA	4,185	-	4,185	(5,819)	-	(5,819)	6,251	-	6,251
636.8	Cont Serv Other AG	199,533	329,536	(130,003)	130,684	409,184	(278,501)	184,610	143,248	41,362
641.1	Rents-Real Prop Oper SS	-	-	-	5,871	-	5,871	6,993	-	6,993
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	10,623	-	10,623	19,306	-	19,306	11,199	-	11,199
641.8	Rents-Real Prop AG	42,415	7,104	35,310	(31,205)	14,400	(45,605)	7,439	13,800	(6,361)
642.1	Rents-Equipment Oper	565	-	565	91	-	91	-	-	-
642.3	Rents-Equipment Oper	7,409	-	7,409	-	-	-	72	-	72
642.5	Rents-Equipment Oper	3,329	-	3,329	-	-	-	-	-	-

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Account	Description	2018			2019			2020		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
642.8	Rents-Equipment AG	1,011	1,200	(189)	1,473	9,000	(7,527)	4,925	6,200	(1,275)
650.1	Transportation Oper	-	-	-	-	-	-	64	-	64
650.3	Transportation Oper	1,353	-	1,353	358	-	358	2,062	-	2,062
650.4	Transportation Maint	646	-	646	57	-	57	26	-	26
650.5	Transportation Oper	61	-	61	154	-	154	227	-	227
650.6	Transportation Maint	114	-	114	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	432,065	340,413	91,652	409,433	403,840	5,594	421,923	403,213	18,710
656.8	Ins Vehicle AG	28,228	31,865	(3,636)	29,190	27,758	1,432	29,593	28,693	901
657.8	Ins Gen Liab AG	479,100	378,492	100,608	455,314	396,810	58,504	413,688	475,140	(61,452)
658.8	Ins Work Comp AG	20,610	120,255	(99,645)	75,036	56,770	18,267	68,533	82,174	(13,641)
659.8	Ins Other AG	124,780	224,723	(99,943)	270,797	241,349	29,448	380,568	494,758	(114,190)
660.8	Advertising AG	6,083	11,052	(4,969)	-	11,000	(11,000)	-	11,000	(11,000)
666.8	Reg Exp-Rate Case	289,377	290,400	(1,023)	455,639	334,258	121,381	432,265	410,184	22,081
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	1,068,154	558,738	509,416	679,978	891,459	(211,481)	1,131,573	766,716	364,857
675.1	Misc Exp Oper SS	91,958	-	91,958	61,842	-	61,842	48,375	-	48,375
675.2	Misc Exp Maint SS	7,854	162	7,692	5,541	4,200	1,341	-	5,500	(5,500)
675.3	Misc Exp Oper WT	719,783	545,710	174,074	671,722	549,333	122,389	813,943	560,202	253,741
675.4	Misc Exp Maint WT	342,852	45,805	297,047	373,254	85,500	287,754	528,569	88,700	439,869
675.5	Misc Exp Oper TD	317,557	-	317,557	321,460	-	321,460	381,178	-	381,178
675.6	Misc Exp Maint TD	672,850	98,144	574,705	762,030	116,600	645,430	799,928	120,200	679,727
675.7	Misc Exp CA	1,316,502	1,132,818	183,684	1,383,997	1,358,678	25,319	190,057	249,507	(59,450)
675.8	Misc Exp AG	1,470,044	2,136,965	(666,922)	2,130,291	2,423,306	(293,015)	2,406,070	3,258,037	(851,967)
Total		(\$7,578,564)	(\$5,129,486)	(\$2,449,079)	(\$6,009,051)	(\$5,278,211)	(\$730,840)	(\$4,670,921)	(\$6,447,258)	\$1,776,337

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Account	Description	2021			2022			YTD May 2023		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$19,768,253	\$19,331,165	\$437,088	\$20,293,703	\$20,359,895	(\$66,192)	8,827,296	8,651,347	175,949
406	Amort UPAA	23,284	23,284	-	23,284	-	23,284	13,154	9,702	3,453
407.1	Amort-Ltd Term UP	196,824	216,619	(19,795)	-	216,619	(216,619)	-	-	-
407.2	Amort-Prop Losses	57,080	57,080	-	57,080	57,080	-	23,783	23,783	-
407.4	Amort-Reg Asset	6,900	6,900	-	6,900	6,900	-	2,875	2,875	-
408.1	Taxes Oth than Inc-Reg Assess	199,552	201,000	(1,448)	177,608	201,000	(23,392)	64,155	82,232	(18,076)
408.11	Taxes Oth than Inc-Property	8,076,900	7,272,640	804,260	5,503,260	7,734,552	(2,231,292)	3,317,588	2,900,920	416,668
408.12	Taxes Oth than Inc-Payroll	562,066	578,054	(15,988)	623,038	585,374	37,664	279,310	267,246	12,064
408.13	Taxes Oth than Inc-Other	6,000	25,500	(19,500)	6,027	-	6,027	55	8,080	(8,025)
409.1	Income Taxes-FIT Ope	2,713,291	5,486,433	(2,773,142)	1,375,374	4,573,526	(3,198,152)	1,221,225	1,104,754	116,470
409.11	Income Taxes-SIT Ope	642,025	1,244,277	(602,252)	79,754	995,673	(915,918)	263,462	194,880	68,581
409.2	Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
410.1	Def Inc Tax-FIT	1,949,267	(135,237)	2,084,504	5,356,346	801,197	4,555,149	628,633	532,192	96,441
410.11	Def Inc Tax-SIT	778,476	261,370	517,106	1,292,066	473,787	818,279	180,329	300,122	(119,793)
412.11	ITC-Restored	(73,191)	(73,188)	(3)	(63,066)	(63,072)	6	-	-	-
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(659,895)	(783,864)	123,969	(562,012)	(760,297)	198,285	(240,788)	(163,492)	(77,295)
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	199,332	-	199,332	170,927	86,000	84,927	80,039	66,997	13,042
427.2	Int Exp-Short Term D	76,866	53,475	23,390	305,589	7,070	298,519	302,532	245,660	56,871
427.3	Int Exp-LTD	9,318,353	9,356,209	(37,856)	9,764,354	9,746,852	17,502	4,133,291	4,178,670	(45,379)
427.5	Int Exp-Other	829	-	829	310	-	310	80	-	80
428	Amort Debt Expense	349,327	196,987	152,340	361,091	364,797	(3,706)	154,846	153,934	912
437	Dividends Declared -	190,575	190,575	-	190,575	190,575	-	79,406	79,406	-
438	Dividends Declared -	15,799,301	17,811,033	(2,011,732)	11,645,715	17,030,367	(5,384,651)	3,887,130	3,780,641	106,488
461.1	Metered Sales-Res	(57,543,584)	(56,233,963)	(1,309,621)	(59,564,318)	(57,250,828)	(2,313,489)	(24,322,624)	(23,015,288)	(1,307,335)
461.2	Metered Sales-Com	(25,749,971)	(25,876,209)	126,238	(27,599,156)	(26,457,074)	(1,142,082)	(11,390,235)	(10,590,513)	(799,722)
461.3	Metered Sales-Ind	(2,588,316)	(2,907,633)	319,317	(2,623,038)	(2,758,165)	135,127	(996,318)	(1,095,978)	99,660
461.4	Metered Sales-OPA	(6,522,826)	(6,713,224)	190,398	(7,052,019)	(6,534,815)	(517,204)	(2,693,076)	(2,618,761)	(74,314)
462.1	Public Fire Revenues	(4,417,041)	(4,510,235)	93,193	(4,672,658)	(4,558,530)	(114,128)	(1,982,983)	(1,924,705)	(58,279)
462.2	Private Fire Revenue	(3,001,587)	(3,010,642)	9,055	(3,312,433)	(3,151,049)	(161,384)	(1,451,509)	(1,324,126)	(127,383)
466	Sales for Resale	(1,202,731)	(925,587)	(277,144)	(1,416,642)	(1,126,055)	(290,587)	(621,774)	(378,008)	(243,766)
467	Interdept Sales	(2,549)	-	(2,549)	(1,266)	-	(1,266)	-	-	-
470	Forfeited Discounts	(650,369)	(806,488)	156,119	(780,829)	(827,269)	46,439	(310,453)	(252,643)	(57,810)
471	Misc Service Revenue	(1,050,053)	(1,461,703)	411,651	(1,227,355)	(1,462,675)	235,320	(503,158)	(530,255)	27,097
472	Rents from Water Pro	(126,660)	(90,596)	(36,063)	(105,705)	(94,640)	(11,065)	(52,278)	(24,768)	(27,510)
473	Interdept Rents	(154,930)	(154,930)	-	(154,930)	(154,930)	-	(93,735)	(93,735)	(0)
474	Other Water Revenues	577,231	(663,623)	1,240,854	(800,730)	(470,914)	(329,816)	(85,862)	(29,288)	(56,574)
601.1	Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-	-	-	-
601.3	Salaries-Empl Oper W	2,284,738	-	2,284,738	2,486,689	-	2,486,689	1,114,576	-	1,114,576
601.4	Salaries-Empl Maint	323,647	-	323,647	318,694	-	318,694	157,795	-	157,795
601.5	Salaries-Empl Oper T	1,032,092	-	1,032,092	1,025,204	-	1,025,204	454,019	-	454,019
601.6	Salaries-Empl Maint	857,581	-	857,581	992,355	-	992,355	527,498	-	527,498
601.7	Salaries-Empl CA	640,718	-	640,718	669,891	-	669,891	387,255	-	387,255

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Account	Description	2021			2022			YTD May 2023		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.8	Salaries-Empl AG	2,388,177	7,636,048	(5,247,870)	2,883,434	7,804,357	(4,920,923)	1,190,832	3,394,718	(2,203,886)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	107	-	107	410	-	410	212	-	212
604.5	Empl Pens & Ben Oper	317	-	317	689	-	689	-	-	-
604.7	Empl Pens & Ben CA	318	-	318	1,000	-	1,000	-	-	-
604.8	Empl Pens & Ben AG	250,194	1,214,450	(964,255)	227,013	738,615	(511,602)	702,291	508,242	194,049
610.1	Purchased Water Oper	366,184	350,702	15,482	377,352	379,200	(1,848)	142,727	159,500	(16,773)
615.1	Purch Power Oper SS	681,996	-	681,996	714,671	-	714,671	322,069	-	322,069
615.3	Purch Power Oper WT	3,553,948	-	3,553,948	4,416,115	-	4,416,115	1,916,086	-	1,916,086
615.5	Purch Power Oper TD	22,819	-	22,819	24,569	-	24,569	11,191	-	11,191
615.8	Purch Power Oper AG	-	4,007,439	(4,007,439)	-	4,188,366	(4,188,366)	-	1,999,394	(1,999,394)
616.1	Purch Fuel Oper SS	12,870	-	12,870	10,135	-	10,135	26,728	-	26,728
618.3	Chemicals Oper WT	2,203,330	2,273,353	(70,023)	3,237,719	2,598,021	639,698	1,705,732	1,593,946	111,785
620.1	M&S Oper SS	(1,956)	-	(1,956)	1,755	-	1,755	266	-	266
620.2	M&S Maint SS	-	4,000	(4,000)	-	1,500	(1,500)	-	-	-
620.3	M&S Oper WT	72,164	-	72,164	95,980	-	95,980	34,297	-	34,297
620.4	M&S Maint WT	197,410	122,400	75,010	230,107	127,900	102,207	124,832	27,022	97,810
620.5	M&S Oper TD	52,092	123,520	(71,428)	155,392	(145,420)	300,812	22,797	(46,742)	69,539
620.6	M&S Maint TD	117,573	220,300	(102,727)	26,097	116,000	(89,902)	8,198	50,964	(42,767)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	18,541	(308,825)	327,366	(23,875)	(408,000)	384,124	11,797	-	11,797
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	54,122	-	54,122	15,000	-	15,000	-	-	-
631.4	Cont Serv Eng Maint WT	50,610	-	50,610	5,130	-	5,130	1,160	-	1,160
631.5	Cont Serv Eng Oper TD	17,646	-	17,646	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	338,500	(338,500)	-	368,000	(368,000)	34,000	80,340	(46,340)
632.8	Cont Serv Acct AG	167,125	194,655	(27,530)	180,979	364,310	(183,331)	79,573	91,270	(11,697)
633.8	Cont Serv Legal AG	301,237	285,600	15,637	314,902	170,000	144,902	175,471	165,945	9,527
634.8	Cont Serv Mgmt Fee A	12,533,559	12,223,858	309,700	12,020,268	13,305,313	(1,285,045)	4,790,098	5,099,289	(309,191)
635.3	Cont Serv Testing Op	7,160	25,200	(18,040)	3,964	7,000	(3,036)	2,032	3,521	(1,489)
636.1	Cont Serv Other Oper	19,111	-	19,111	26,878	-	26,878	1,669	-	1,669
636.2	Cont Serv Other Main	1,196	-	1,196	4,029	-	4,029	1,747	-	1,747
636.3	Cont Serv Other Oper	62,208	-	62,208	55,944	-	55,944	66,629	-	66,629
636.4	Cont Serv Other Main	174,065	-	174,065	195,708	-	195,708	144,482	-	144,482
636.5	Cont Serv Other Oper	187,508	-	187,508	143,255	-	143,255	33,231	-	33,231
636.6	Cont Serv Other Main	24,007	-	24,007	23,489	-	23,489	21,099	-	21,099
636.7	Cont Serv Other CA	(6,266)	-	(6,266)	-	-	-	-	-	-
636.8	Cont Serv Other AG	134,517	227,100	(92,583)	168,167	114,800	53,367	5,628	112,071	(106,443)
641.1	Rents-Real Prop Oper SS	2,066	-	2,066	21,354	-	21,354	5,214	-	5,214
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	281	-	281
641.5	Rents-Real Prop Oper	10,855	-	10,855	10,818	-	10,818	7,465	-	7,465
641.8	Rents-Real Prop AG	13,217	12,000	1,217	8,961	20,274	(11,314)	3,983	13,597	(9,614)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	95	-	95	5,409	-	5,409

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Account	Description	2021			2022			YTD May 2023		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
642.8	Rents-Equipment AG	4,087	1,500	2,587	2,514	1,500	1,014	1,233	1,960	(727)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	442	-	442	1,767	-	1,767	516	-	516
650.4	Transportation Maint	-	-	-	376	-	376	10	-	10
650.5	Transportation Oper	3,996	-	3,996	28	-	28	715	-	715
650.6	Transportation Maint	391	-	391	899	-	899	-	-	-
650.7	Transportation CA	39	-	39	-	-	-	-	-	-
650.8	Transportation AG	455,308	444,864	10,444	521,011	426,118	94,892	233,162	222,165	10,997
656.8	Ins Vehicle AG	25,388	28,853	(3,465)	24,589	25,367	(777)	14,014	12,017	1,997
657.8	Ins Gen Liab AG	452,465	555,946	(103,482)	665,447	653,216	12,231	340,720	289,709	51,011
658.8	Ins Work Comp AG	58,857	73,850	(14,992)	53,588	62,790	(9,202)	29,197	16,615	12,582
659.8	Ins Other AG	467,829	411,265	56,563	502,732	503,072	(339)	224,838	232,388	(7,550)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	432,265	432,265	-	219,886	432,265	(212,379)	4,579	4,559	20
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	353,582	604,110	(250,528)	368,859	613,620	(244,761)	138,234	203,934	(65,700)
675.1	Misc Exp Oper SS	91,386	-	91,386	81,749	-	81,749	198,830	-	198,830
675.2	Misc Exp Maint SS	-	5,500	(5,500)	-	-	-	-	-	-
675.3	Misc Exp Oper WT	843,480	640,508	202,972	812,004	419,704	392,300	393,541	238,360	155,181
675.4	Misc Exp Maint WT	469,419	77,600	391,819	449,057	34,300	414,757	190,831	9,721	181,110
675.5	Misc Exp Oper TD	396,579	-	396,579	401,695	-	401,695	153,998	-	153,998
675.6	Misc Exp Maint TD	994,431	107,200	887,231	1,092,163	88,200	1,003,963	532,461	85,198	447,263
675.7	Misc Exp CA	159,343	181,600	(22,257)	117,177	195,250	(78,074)	48,389	67,676	(19,287)
675.8	Misc Exp AG	1,438,163	1,755,315	(317,151)	1,479,205	1,842,686	(363,480)	416,683	551,694	(135,011)
Total		(\$6,775,716)	(\$7,763,844)	\$988,128	(\$14,838,072)	(\$7,190,726)	(\$7,647,347)	(\$4,123,284)	(\$4,269,045)	\$145,761

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Account	Description	2018			2018			2018		
		January			February			March		
		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	-	673	575	98	575	575	-
408.1	Taxes Oth than Inc-Reg Assess	15,859	14,064	1,795	15,859	14,064	1,795	15,859	14,064	1,795
408.11	Taxes Oth than Inc-Property	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-Payroll	70,591	65,507	5,084	40,767	52,564	(11,796)	27,881	49,830	(21,949)
408.13	Taxes Oth than Inc-Other	75	1,321	(1,246)	-	833	(833)	-	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)	-	(6,541)	(6,541)	-	(6,541)	(6,541)	-
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(77,674)	(33,811)	(43,864)	(79,695)	(46,114)	(33,581)	(87,708)	(59,856)	(27,852)
421	Nonutility Income	-	-	-	(6,072)	-	(6,072)	-	-	-
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	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	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)	-	(12,911)	(12,911)	-	(12,911)	(12,911)	-
474	Other Water Revenues	(4,656)	-	(4,656)	(10,316)	-	(10,316)	(979)	-	(979)
601.1	Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-	-	-	-
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 T	123,867	-	123,867	66,183	-	66,183	94,187	-	94,187
601.6	Salaries-Empl Maint	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	-	-	-	-	-	-	161	-	161
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
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	-	339,464	(339,464)	-	347,161	(347,161)	-	347,057	(347,057)
616.1	Purch Fuel Oper SS	-	-	-	17,495	-	17,495	-	-	-
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	-	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	-	-	-	-	-	-	-	-	-
620.8	M&S AG	6,700	1,836	4,864	7,815	1,836	5,979	(2,705)	1,836	(4,541)

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Account	Description	2018			2018			2018		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	2,385	33,756	(31,371)	206	16,227	(16,021)	-	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	-	-	-
636.2	Cont Serv Other Main	-	-	-	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 Main	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 Main	2,260	-	2,260	-	-	-	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
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	538	-	538	100	-	100	500	-	500
641.8	Rents-Real Prop AG	-	1,265	(1,265)	-	267	(267)	-	282	(282)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	80	85	(6)	229	157	71	80	160	(80)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	669	-	669	-	-	-	306	-	306
650.4	Transportation Maint	14	-	14	14	-	14	137	-	137
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
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)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
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	-	(56)	56	3,581	20	3,561	432	20	412
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)
Total		(\$1,340,454)	(\$1,173,481)	(\$166,973)	(\$1,581,278)	(\$1,334,608)	(\$246,671)	\$934,677	\$3,266,927	(\$2,332,250)

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Account	Description	2018			2018			2018		
		April			May			June		
		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	-	575	575	-	575	575	-
	408.1 Taxes Oth than Inc-Reg Assess	15,859	14,064	1,795	15,859	14,064	1,795	15,859	14,064	1,795
	408.11 Taxes Oth than Inc-Property	527,732	474,281	53,450	408,149	474,281	(66,133)	501,269	474,282	26,987
	408.12 Taxes Oth than Inc-Payroll	44,228	47,776	(3,547)	48,286	51,942	(3,656)	42,323	47,730	(5,406)
	408.13 Taxes Oth than Inc-Other	-	833	(833)	-	2,779	(2,779)	-	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)	-	(6,541)	(6,541)	-	(6,541)	(6,541)	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	(9,629)	-	(9,629)	-	-	-
	420 AFUDC	(97,214)	(71,513)	(25,701)	(92,429)	(82,846)	(9,583)	(92,255)	(97,267)	5,012
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
	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 -	-	-	-	-	-	-	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)	-	(12,911)	(12,911)	-	(12,911)	(12,911)	-
	474 Other Water Revenues	1,426,852	-	1,426,852	420,650	-	420,650	688,668	-	688,668
	601.1 Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
	601.2 Salaries-Empl Maint	-	-	-	-	-	-	-	-	-
	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 T	96,925	-	96,925	106,265	-	106,265	87,331	-	87,331
	601.6 Salaries-Empl Maint	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	-	-	-	-	-	-	-	-	-
	604.3 Empl Pens & Ben Oper	-	-	-	379	-	379	1,177	-	1,177
	604.5 Empl Pens & Ben Oper	-	-	-	828	-	828	853	-	853
	604.7 Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
	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	-	328,459	(328,459)	-	379,935	(379,935)	-	394,201	(394,201)
	616.1 Purch Fuel Oper SS	-	-	-	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	-	-	-	504	-	504	-	-	-
	620.8 M&S AG	5,089	-	5,089	(590)	-	(590)	5,862	-	5,862

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Account	Description	2018			2018			2018		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	2,182	-	2,182	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	3,304	16,564	(13,260)	-	16,376	(16,376)	-	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	-	-	-
636.2	Cont Serv Other Main	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 Main	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 Main	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)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	4,407	-	4,407	511	-	511	231	-	231
641.8	Rents-Real Prop AG	-	567	(567)	-	758	(758)	-	2,893	(2,893)
642.1	Rents-Equipment Oper	565	-	565	-	-	-	-	-	-
642.3	Rents-Equipment Oper	5,740	-	5,740	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	80	80	-	80	80	-	81	159	(79)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	9	-	9	10	-	10	16	-	16
650.4	Transportation Maint	114	-	114	38	-	38	52	-	52
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
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)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
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	-	20	(20)	354	20	334	545	20	525
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)
Total		(\$390,329)	(\$1,404,296)	\$1,013,967	(\$1,903,459)	(\$1,701,636)	(\$201,823)	\$767,189	\$692,541	\$74,647

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Account	Description	2018			2018			2018		
		July		Variance	August		Variance	September		Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
403	Depreciation Exp	\$1,335,341	\$1,359,799	(\$24,458)	\$1,354,618	\$1,366,871	(\$12,253)	\$1,361,152	\$1,378,564	(\$17,412)
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	-	575	575	-	575	575	-
408.1	Taxes Oth than Inc-Reg Assess	16,386	14,762	1,623	16,386	14,762	1,623	16,386	14,762	1,623
408.11	Taxes Oth than Inc-Property	501,272	474,281	26,991	501,272	474,281	26,991	501,272	477,027	24,246
408.12	Taxes Oth than Inc-Payroll	44,395	49,836	(5,441)	47,291	51,957	(4,666)	40,753	45,330	(4,577)
408.13	Taxes Oth than Inc-Other	-	1,539	(1,539)	-	833	(833)	-	2,940	(2,940)
409.1	Income Taxes-FIT Ope	672,762	1,056,110	(383,348)	594,149	992,763	(398,614)	259,365	1,052,269	(792,904)
409.11	Income Taxes-SIT Ope	189,391	191,337	(1,946)	156,495	181,876	(25,381)	108,285	192,990	(84,705)
409.2	Income Taxes-Oth Inc	1,334	-	1,334	(5,502)	(5,502)	6,890	-	6,890	-
410.1	Def Inc Tax-FIT	(101,450)	59,434	(160,884)	(23,643)	128,527	(152,169)	256,445	49,513	206,932
410.11	Def Inc Tax-SIT	(66,974)	6,914	(73,888)	(16,338)	19,515	(35,852)	15,164	5,105	10,059
412.11	ITC-Restored	(6,541)	(6,541)	-	(6,541)	(6,541)	-	(6,541)	(6,541)	-
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	(4,705)	-	(4,705)	-	-	-	(50,644)	-	(50,644)
420	AFUDC	(98,294)	(107,558)	9,263	(98,245)	(105,965)	7,720	(96,756)	(101,852)	5,095
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	(77)	12,208	(12,286)	19,695	12,208	7,486	16,220	12,208	4,012
427.2	Int Exp-Short Term D	21,406	16,910	4,496	40,229	11,169	29,060	25,177	19,878	5,299
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	-	-	-	-	-	-	-	-	-
428	Amort Debt Expense	10,311	9,339	971	10,311	9,339	971	10,311	9,339	971
437	Dividends Declared -	15,881	-	15,881	15,881	-	15,881	15,881	-	15,881
438	Dividends Declared -	-	-	-	-	-	-	3,354,217	3,601,350	(247,134)
461.1	Metered Sales-Res	(4,630,747)	(4,898,290)	267,543	(4,814,190)	(4,911,190)	97,000	(3,992,474)	(4,923,942)	931,469
461.2	Metered Sales-Com	(2,370,804)	(2,263,189)	(107,615)	(2,381,860)	(2,289,817)	(92,042)	(1,998,711)	(2,244,218)	245,506
461.3	Metered Sales-Ind	(324,042)	(223,885)	(100,157)	(231,232)	(264,324)	33,092	(254,141)	(245,999)	(8,141)
461.4	Metered Sales-OPA	(610,569)	(665,797)	55,228	(681,492)	(677,772)	(3,720)	(688,459)	(755,112)	66,653
462.1	Public Fire Revenues	(325,382)	(335,100)	9,718	(335,903)	(335,100)	(803)	(317,394)	(335,100)	17,706
462.2	Private Fire Revenue	(251,893)	(250,810)	(1,082)	(249,547)	(250,810)	1,263	(231,434)	(250,810)	19,377
466	Sales for Resale	(210,162)	(194,569)	(15,593)	(208,821)	(186,896)	(21,924)	(179,361)	(212,906)	33,545
467	Interdept Sales	(3,880)	-	(3,880)	(1,467)	-	(1,467)	(2,080)	-	(2,080)
470	Forfeited Discounts	(88,338)	(67,748)	(20,590)	(72,689)	(67,713)	(4,976)	(67,162)	(67,678)	515
471	Misc Service Revenue	(139,727)	(135,365)	(4,362)	(131,907)	(144,613)	12,706	(161,071)	(131,892)	(29,179)
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)	-	(12,911)	(12,911)	-	(12,911)	(12,911)	-
474	Other Water Revenues	328,628	-	328,628	495,387	-	495,387	(355,084)	-	(355,084)
601.1	Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-	-	-	-
601.3	Salaries-Empl Oper W	210,825	-	210,825	195,108	-	195,108	172,321	-	172,321
601.4	Salaries-Empl Maint	17,059	-	17,059	19,359	-	19,359	11,431	-	11,431
601.5	Salaries-Empl Oper T	87,616	-	87,616	123,541	-	123,541	89,217	-	89,217
601.6	Salaries-Empl Maint	60,876	-	60,876	93,090	-	93,090	64,732	-	64,732
601.7	Salaries-Empl CA	36,903	-	36,903	66,922	-	66,922	44,613	-	44,613
601.8	Salaries-Empl AG	187,050	586,443	(399,393)	143,626	612,848	(469,223)	158,500	565,690	(407,190)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	341	-	341	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	191,003	220,981	(29,978)	186,715	225,651	(38,936)	63,473	222,197	(158,724)
610.1	Purchased Water Oper	27,494	18,000	9,495	32,369	12,000	20,369	32,536	12,000	20,536
615.1	Purch Power Oper SS	49,585	-	49,585	45,723	-	45,723	43,176	-	43,176
615.3	Purch Power Oper WT	298,514	-	298,514	239,206	-	239,206	234,868	-	234,868
615.5	Purch Power Oper TD	1,326	-	1,326	746	-	746	969	-	969
615.8	Purch Power Oper AG	-	364,837	(364,837)	-	421,736	(421,736)	-	413,699	(413,699)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	-	-	-
618.3	Chemicals Oper WT	199,827	197,566	2,261	188,440	204,184	(15,744)	226,929	189,338	37,591
620.1	M&S Oper SS	(527)	-	(527)	968	-	968	(505)	-	(505)
620.2	M&S Maint SS	434	439	(5)	612	1,683	(1,071)	108	2,585	(2,477)
620.3	M&S Oper WT	5,557	-	5,557	3,628	-	3,628	8,449	-	8,449
620.4	M&S Maint WT	10,261	11,549	(1,287)	3,972	11,549	(7,577)	7,274	11,549	(4,275)
620.5	M&S Oper TD	6,590	12,748	(6,158)	6,591	11,549	(4,958)	6,130	19,523	(13,393)
620.6	M&S Maint TD	12,871	13,879	(1,008)	25,697	13,879	11,819	5,011	13,879	(8,868)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	90	-	90	14,216	-	14,216	1,047	7,903	(6,855)

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Account	Description	2018			2018			2018		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	9,382	-	9,382	2,636	-	2,636
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	17,032	(17,032)	-	16,554	(16,554)	-	16,554	(16,554)
632.8	Cont Serv Acct AG	11,982	10,548	1,434	11,982	10,548	1,434	13,149	10,548	2,601
633.8	Cont Serv Legal AG	22,622	13,167	9,455	34,197	13,167	21,031	52,278	13,167	39,112
634.8	Cont Serv Mgmt Fee A	765,350	753,784	11,565	696,901	767,891	(70,990)	947,409	820,768	126,641
635.3	Cont Serv Testing Op	1,075	2,378	(1,304)	338	2,378	(2,040)	453	2,378	(1,926)
636.1	Cont Serv Other Oper	-	-	-	3,760	-	3,760	2,541	-	2,541
636.2	Cont Serv Other Main	588	-	588	3,447	-	3,447	-	-	-
636.3	Cont Serv Other Oper	6,250	-	6,250	9,912	-	9,912	1,912	-	1,912
636.4	Cont Serv Other Main	5,896	-	5,896	6,075	-	6,075	6,663	-	6,663
636.5	Cont Serv Other Oper	7,900	-	7,900	15,947	-	15,947	8,806	-	8,806
636.6	Cont Serv Other Main	5,185	-	5,185	4,599	-	4,599	2,757	-	2,757
636.7	Cont Serv Other CA	1,100	-	1,100	(150)	-	(150)	146	-	146
636.8	Cont Serv Other AG	15,861	18,355	(2,493)	18,048	23,426	(5,378)	17,343	32,816	(15,473)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	500	-	500	999	-	999	1,708	-	1,708
641.8	Rents-Real Prop AG	1,500	(1,052)	2,552	-	267	(267)	-	1,056	(1,056)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	630	-	630
642.5	Rents-Equipment Oper	-	-	-	-	-	-	2,095	-	2,095
642.8	Rents-Equipment AG	81	80	1	81	80	1	81	80	1
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	118	-	118	167	-	167
650.4	Transportation Maint	95	-	95	81	-	81	40	-	40
650.5	Transportation Oper	-	-	-	-	-	-	15	-	15
650.6	Transportation Maint	-	-	-	80	-	80	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	32,123	29,623	2,500	44,621	27,605	17,016	50,907	27,036	23,870
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	39,129	31,541	7,588	39,129	31,541	7,588	42,424	31,541	10,883
658.8	Ins Work Comp AG	1,805	10,021	(8,216)	784	10,021	(9,237)	1,137	10,021	(8,884)
659.8	Ins Other AG	10,356	18,727	(8,371)	10,526	18,727	(8,201)	10,611	18,727	(8,116)
660.8	Advertising AG	144	1,000	(856)	713	750	(37)	2,403	1,000	1,403
666.8	Reg Exp-Rate Case	24,115	24,200	(85)	24,115	24,200	(85)	24,115	24,200	(85)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	63,165	61,707	1,459	97,243	24,653	72,589	101,953	67,581	34,372
675.1	Misc Exp Oper SS	8,537	-	8,537	6,382	-	6,382	6,693	-	6,693
675.2	Misc Exp Maint SS	-	20	(20)	2,314	20	2,295	661	20	641
675.3	Misc Exp Oper WT	60,066	36,532	23,534	74,662	40,468	34,194	41,147	43,681	(2,534)
675.4	Misc Exp Maint WT	31,698	3,817	27,881	21,124	3,817	17,307	30,242	3,817	26,425
675.5	Misc Exp Oper TD	26,803	-	26,803	38,470	-	38,470	23,383	-	23,383
675.6	Misc Exp Maint TD	53,922	8,179	45,744	48,730	8,179	40,551	56,334	8,179	48,155
675.7	Misc Exp CA	110,130	93,738	16,393	117,025	94,228	22,798	106,578	97,794	8,785
675.8	Misc Exp AG	179,028	172,314	6,714	83,838	159,171	(75,333)	156,437	181,665	(25,227)
Total		(\$2,188,437)	(\$2,126,823)	(\$61,613)	(\$2,174,318)	(\$2,146,465)	(\$27,853)	\$1,489,676	\$1,493,624	(\$3,948)

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Account	Description	2018			2018			2018		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	(2,636)	-	(2,636)	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	30,432	(30,432)	-	15,661	(15,661)	-	26,438	(26,438)
632.8	Cont Serv Acct AG	11,982	10,548	1,434	11,982	10,548	1,434	11,982	10,548	1,434
633.8	Cont Serv Legal AG	(2,335)	13,167	(15,502)	45,060	13,167	31,893	(22,604)	13,167	(35,771)
634.8	Cont Serv Mgmt Fee A	818,385	765,886	52,499	796,885	757,862	39,023	931,721	848,834	82,887
635.3	Cont Serv Testing Op	427	2,378	(1,951)	338	2,378	(2,040)	427	2,378	(1,951)
636.1	Cont Serv Other Oper	-	-	-	434	-	434	5,238	-	5,238
636.2	Cont Serv Other Main	6,914	-	6,914	(142)	-	(142)	-	-	-
636.3	Cont Serv Other Oper	22,478	-	22,478	12,205	-	12,205	1,055	-	1,055
636.4	Cont Serv Other Main	8,825	-	8,825	18,037	-	18,037	10,657	-	10,657
636.5	Cont Serv Other Oper	2,538	-	2,538	17,622	-	17,622	1,869	-	1,869
636.6	Cont Serv Other Main	19,149	-	19,149	24,872	-	24,872	14,742	-	14,742
636.7	Cont Serv Other CA	6,597	-	6,597	(6,732)	-	(6,732)	5,823	-	5,823
636.8	Cont Serv Other AG	14,586	41,082	(26,497)	28,925	39,268	(10,343)	22,613	34,622	(12,009)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	515	-	515	615	-	615	-	-	-
641.8	Rents-Real Prop AG	300	267	33	-	267	(267)	40,615	267	40,348
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	530	-	530	609	-	609	(100)	-	(100)
642.5	Rents-Equipment Oper	1,234	-	1,234	-	-	-	-	-	-
642.8	Rents-Equipment AG	(100)	80	(180)	161	80	81	81	80	1
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	10	-	10	49	-	49	-	-	-
650.4	Transportation Maint	25	-	25	-	-	-	36	-	36
650.5	Transportation Oper	30	-	30	16	-	16	-	-	-
650.6	Transportation Maint	-	-	-	34	-	34	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	34,879	36,314	(1,435)	36,030	22,701	13,329	33,199	20,962	12,237
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	39,714	31,541	8,173	36,664	31,541	5,123	47,253	31,541	15,712
658.8	Ins Work Comp AG	591	10,021	(9,430)	1,145	10,021	(8,876)	1,383	10,021	(8,639)
659.8	Ins Other AG	10,152	18,727	(8,574)	10,152	18,727	(8,574)	10,845	18,727	(7,882)
660.8	Advertising AG	(1,804)	1,000	(2,804)	3,050	750	2,300	530	1,052	(522)
666.8	Reg Exp-Rate Case	24,115	24,200	(85)	24,115	24,200	(85)	24,115	24,200	(85)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	28,371	65,765	(37,394)	153,273	30,523	122,749	154,211	42,463	111,748
675.1	Misc Exp Oper SS	6,473	-	6,473	2,269	-	2,269	4,526	-	4,526
675.2	Misc Exp Maint SS	13	20	(7)	(45)	20	(65)	-	20	(20)
675.3	Misc Exp Oper WT	55,545	43,228	12,317	63,704	32,067	31,638	65,662	134,016	(68,353)
675.4	Misc Exp Maint WT	22,764	3,817	18,947	24,046	3,817	20,229	44,686	3,817	40,869
675.5	Misc Exp Oper TD	36,057	-	36,057	31,495	-	31,495	32,445	-	32,445
675.6	Misc Exp Maint TD	64,353	8,179	56,174	65,257	8,179	57,078	60,636	8,179	52,457
675.7	Misc Exp CA	128,778	93,841	34,936	106,003	95,640	10,363	130,337	91,107	39,230
675.8	Misc Exp AG	147,973	168,194	(20,221)	247,933	167,567	80,365	190,486	189,854	632
Total		(\$3,016,576)	(\$2,654,016)	(\$362,560)	(\$734,987)	(\$1,445,072)	\$710,086	\$2,559,731	\$3,403,819	(\$844,087)

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Account	Description	2019			2019			2019		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	25,743	(25,743)	-	25,743	(25,743)	-	25,743	(25,743)
632.8	Cont Serv Acct AG	11,982	13,355	(1,373)	11,982	13,355	(1,373)	33,392	13,355	20,037
633.8	Cont Serv Legal AG	43,154	24,833	18,321	15,981	24,833	(8,852)	50,517	24,833	25,684
634.8	Cont Serv Mgmt Fee A	842,024	817,595	24,429	830,260	746,643	83,617	1,004,102	878,240	125,862
635.3	Cont Serv Testing Op	949	2,584	(1,635)	2,861	2,584	277	884	2,584	(1,700)
636.1	Cont Serv Other Oper	1,894	-	1,894	51	-	51	-	-	-
636.2	Cont Serv Other Main	1,712	-	1,712	685	-	685	-	-	-
636.3	Cont Serv Other Oper	7,931	-	7,931	8,040	-	8,040	15,686	-	15,686
636.4	Cont Serv Other Main	7,671	-	7,671	27,710	-	27,710	10,700	-	10,700
636.5	Cont Serv Other Oper	15,723	-	15,723	16,800	-	16,800	1,265	-	1,265
636.6	Cont Serv Other Main	744	-	744	5,294	-	5,294	16,542	-	16,542
636.7	Cont Serv Other CA	(5,828)	-	(5,828)	(6)	-	(6)	5,706	-	5,706
636.8	Cont Serv Other AG	35,117	40,678	(5,561)	47,276	30,233	17,043	10,067	33,320	(23,253)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	552	-	552	715	-	715	100	-	100
641.8	Rents-Real Prop AG	(1,846)	1,200	(3,046)	18,368	1,200	17,168	(55,636)	1,200	(56,836)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	81	580	(499)	146	729	(583)	81	580	(499)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	22	-	22	31	-	31	24	-	24
650.4	Transportation Maint	36	-	36	21	-	21	-	-	-
650.5	Transportation Oper	26	-	26	108	-	108	10	-	10
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	(1,124)	30,778	(31,902)	33,686	35,837	(2,151)	74,107	53,424	20,683
656.8	Ins Vehicle AG	2,352	2,313	39	2,352	2,313	39	2,593	2,313	280
657.8	Ins Gen Liab AG	39,714	33,067	6,646	40,759	33,067	7,691	55,353	33,067	22,285
658.8	Ins Work Comp AG	4,603	4,731	(128)	4,920	4,731	189	11,918	4,731	7,187
659.8	Ins Other AG	10,298	16,310	(6,011)	10,298	16,310	(6,011)	46,968	16,310	30,658
660.8	Advertising AG	100	1,000	(900)	(52)	750	(802)	1,647	1,000	647
666.8	Reg Exp-Rate Case	24,115	24,115	(0)	24,115	24,115	(0)	24,115	24,115	(0)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	80,349	66,678	13,671	131,248	63,693	67,556	(104,370)	67,113	(171,483)
675.1	Misc Exp Oper SS	5,057	-	5,057	8,191	-	8,191	4,898	-	4,898
675.2	Misc Exp Maint SS	1,066	350	716	1,173	350	823	-	350	(350)
675.3	Misc Exp Oper WT	65,147	45,837	19,309	79,911	44,198	35,713	63,483	43,914	19,568
675.4	Misc Exp Maint WT	21,281	7,125	14,156	35,385	7,125	28,260	21,535	7,125	14,410
675.5	Misc Exp Oper TD	43,975	-	43,975	14,744	-	14,744	23,201	-	23,201
675.6	Misc Exp Maint TD	64,368	9,717	54,652	55,167	9,717	45,450	60,905	9,717	51,189
675.7	Misc Exp CA	128,978	107,940	21,039	124,073	109,333	14,740	124,908	107,426	17,482
675.8	Misc Exp AG	190,182	251,031	(60,849)	230,212	218,379	11,833	155,275	197,757	(42,483)
Total		(\$645,140)	(\$980,923)	\$335,783	(\$696,775)	(\$904,433)	\$207,658	\$2,412,118	\$2,922,527	(\$510,409)

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Account	Description	2019			2019			2019		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	25,743	(25,743)	-	25,743	(25,743)	-	25,743	(25,743)
632.8	Cont Serv Acct AG	14,102	13,355	747	21,125	13,355	7,770	33,237	13,355	19,882
633.8	Cont Serv Legal AG	45,996	24,833	21,162	(26,020)	24,833	(50,854)	30,385	24,833	5,552
634.8	Cont Serv Mgmt Fee A	785,703	801,090	(15,387)	844,389	808,808	35,581	808,502	870,488	(61,986)
635.3	Cont Serv Testing Op	-	2,584	(2,584)	309	2,584	(2,275)	209	2,584	(2,375)
636.1	Cont Serv Other Oper	243	-	243	4,627	-	4,627	1,202	-	1,202
636.2	Cont Serv Other Main	196	-	196	-	-	-	-	-	-
636.3	Cont Serv Other Oper	8,404	-	8,404	8,053	-	8,053	5,327	-	5,327
636.4	Cont Serv Other Main	7,053	-	7,053	7,608	-	7,608	455	-	455
636.5	Cont Serv Other Oper	6,198	-	6,198	1,106	-	1,106	10,531	-	10,531
636.6	Cont Serv Other Main	14,305	-	14,305	10,502	-	10,502	3,017	-	3,017
636.7	Cont Serv Other CA	(5,541)	-	(5,541)	(165)	-	(165)	10,502	-	10,502
636.8	Cont Serv Other AG	19,710	31,518	(11,808)	11,359	34,658	(23,299)	(13,547)	37,647	(51,193)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	12,323	-	12,323	-	-	-	757	-	757
641.8	Rents-Real Prop AG	1,046	1,200	(154)	633	1,200	(567)	1,485	1,200	285
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	168	580	(412)	88	1,700	(1,612)	259	656	(397)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	40	-	40	-	-	-	188	-	188
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	29,402	28,519	883	72,886	26,919	45,967	33,499	25,785	7,714
656.8	Ins Vehicle AG	2,432	2,313	119	2,432	2,313	119	2,432	2,313	119
657.8	Ins Gen Liab AG	45,043	33,067	11,975	44,706	33,067	11,638	45,150	33,067	12,083
658.8	Ins Work Comp AG	6,969	4,731	2,239	6,675	4,731	1,944	5,593	4,731	863
659.8	Ins Other AG	22,521	16,310	6,212	22,521	16,310	6,212	22,521	16,310	6,212
660.8	Advertising AG	1,660	1,000	660	467	750	(283)	187	1,000	(813)
666.8	Reg Exp-Rate Case	24,115	24,115	(0)	24,115	24,115	(0)	24,115	24,115	(0)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	52,098	67,480	(15,382)	49,558	73,256	(23,699)	(1,884)	76,386	(78,271)
675.1	Misc Exp Oper SS	4,299	-	4,299	4,694	-	4,694	5,012	-	5,012
675.2	Misc Exp Maint SS	3,214	350	2,864	88	350	(262)	-	350	(350)
675.3	Misc Exp Oper WT	58,005	44,417	13,588	43,171	46,586	(3,415)	44,382	45,849	(1,467)
675.4	Misc Exp Maint WT	24,355	7,125	17,230	23,296	7,125	16,171	23,679	7,125	16,554
675.5	Misc Exp Oper TD	37,827	-	37,827	28,335	-	28,335	17,769	-	17,769
675.6	Misc Exp Maint TD	62,510	9,717	52,793	59,936	9,717	50,219	62,982	9,717	53,266
675.7	Misc Exp CA	113,975	110,308	3,667	113,683	119,390	(5,707)	104,504	113,398	(8,894)
675.8	Misc Exp AG	77,966	176,832	(98,866)	148,273	181,018	(32,745)	198,354	204,946	(6,591)
Total		(\$1,044,029)	(\$1,073,383)	\$29,354	(\$1,551,509)	(\$1,569,124)	\$17,615	(\$69,823)	\$40,772	(\$110,595)

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Account	Description	2019			2019			2019		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	1,584	-	1,584	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	25,743	(25,743)	-	25,743	(25,743)	-	25,743	(25,743)
632.8	Cont Serv Acct AG	18,146	13,355	4,792	-	13,355	(13,355)	19,791	13,355	6,436
633.8	Cont Serv Legal AG	932	24,833	(23,901)	31,082	24,833	6,249	29,268	24,833	4,435
634.8	Cont Serv Mgmt Fee A	841,800	808,332	33,468	769,943	783,918	(13,975)	841,315	892,681	(51,367)
635.3	Cont Serv Testing Op	1,590	2,584	(994)	549	2,584	(2,035)	340	2,584	(2,244)
636.1	Cont Serv Other Oper	-	-	-	2,049	-	2,049	1,336	-	1,336
636.2	Cont Serv Other Main	-	-	-	-	-	-	848	-	848
636.3	Cont Serv Other Oper	1,447	-	1,447	13,062	-	13,062	3,385	-	3,385
636.4	Cont Serv Other Main	160	-	160	9,322	-	9,322	15,247	-	15,247
636.5	Cont Serv Other Oper	29,431	-	29,431	14,182	-	14,182	364	-	364
636.6	Cont Serv Other Main	2,603	-	2,603	4,154	-	4,154	8,000	-	8,000
636.7	Cont Serv Other CA	(10,502)	-	(10,502)	-	-	-	-	-	-
636.8	Cont Serv Other AG	10,222	32,690	(22,468)	8,788	34,546	(25,757)	(49,625)	38,262	(87,887)
641.1	Rents-Real Prop Oper SS	1,897	-	1,897	938	-	938	1,876	-	1,876
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	615	-	615	1,129	-	1,129	1,957	-	1,957
641.8	Rents-Real Prop AG	290	1,200	(910)	1,092	1,200	(108)	1,076	1,200	(124)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	221	1,058	(837)	103	580	(477)	103	800	(697)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	10	-	10	3	-	3
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	10	-	10	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	28,380	26,697	1,684	31,555	28,400	3,154	41,172	31,073	10,098
656.8	Ins Vehicle AG	2,432	2,313	119	2,432	2,313	119	2,432	2,313	119
657.8	Ins Gen Liab AG	44,899	33,067	11,832	45,007	33,067	11,940	45,277	33,067	12,209
658.8	Ins Work Comp AG	5,558	4,731	827	5,478	4,731	747	6,015	4,731	1,284
659.8	Ins Other AG	22,521	16,310	6,212	22,521	16,310	6,212	22,521	16,310	6,212
660.8	Advertising AG	2,075	1,000	1,075	(31)	750	(781)	5,326	1,000	4,326
666.8	Reg Exp-Rate Case	99,088	24,115	74,973	78,437	51,893	26,544	14,337	28,390	(14,053)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	48,266	84,172	(35,906)	61,947	85,433	(23,486)	87,150	83,454	3,697
675.1	Misc Exp Oper SS	7,724	-	7,724	4,572	-	4,572	2,993	-	2,993
675.2	Misc Exp Maint SS	-	350	(350)	-	350	(350)	-	350	(350)
675.3	Misc Exp Oper WT	12,707	45,765	(33,058)	56,266	47,264	9,001	52,525	45,529	6,996
675.4	Misc Exp Maint WT	38,901	7,125	31,776	38,665	7,125	31,540	35,313	7,125	28,188
675.5	Misc Exp Oper TD	36,129	-	36,129	9,485	-	9,485	24,277	-	24,277
675.6	Misc Exp Maint TD	60,315	9,717	50,598	54,351	9,717	44,635	86,560	9,717	76,844
675.7	Misc Exp CA	108,881	114,615	(5,734)	117,598	114,673	2,925	112,411	115,369	(2,958)
675.8	Misc Exp AG	165,370	192,429	(27,060)	155,304	192,442	(37,138)	156,046	206,795	(50,749)
Total		(\$2,434,993)	(\$2,477,752)	\$42,759	(\$2,945,411)	(\$2,603,230)	(\$342,180)	(\$512,066)	\$936,171	(\$1,448,237)

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Account	Description	2019			2019			2019		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	550	-	550	10,852	-	10,852
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	25,743	(25,743)	-	25,743	(25,743)	-	25,743	(25,743)
632.8	Cont Serv Acct AG	19,791	13,355	6,436	18,135	13,355	4,780	9,719	13,355	(3,636)
633.8	Cont Serv Legal AG	15,931	24,833	(8,903)	1,908	24,833	(22,925)	61,937	24,833	37,103
634.8	Cont Serv Mgmt Fee A	766,178	808,314	(42,136)	916,239	758,447	157,792	1,146,686	888,567	258,119
635.3	Cont Serv Testing Op	877	3,584	(2,707)	468	2,584	(2,116)	2,548	2,584	(36)
636.1	Cont Serv Other Oper	4,015	-	4,015	3,247	-	3,247	1,504	-	1,504
636.2	Cont Serv Other Main	-	-	-	1,100	-	1,100	-	-	-
636.3	Cont Serv Other Oper	2,658	-	2,658	2,023	-	2,023	50,111	-	50,111
636.4	Cont Serv Other Main	12,324	-	12,324	5,957	-	5,957	128,949	-	128,949
636.5	Cont Serv Other Oper	6,006	-	6,006	36	-	36	32,298	-	32,298
636.6	Cont Serv Other Main	(3,991)	-	(3,991)	321	-	321	1,471	-	1,471
636.7	Cont Serv Other CA	9,191	-	9,191	9,537	-	9,537	(18,713)	-	(18,713)
636.8	Cont Serv Other AG	8,050	32,873	(24,823)	20,844	34,319	(13,475)	22,422	28,442	(6,020)
641.1	Rents-Real Prop Oper SS	-	-	-	1,160	-	1,160	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	530	-	530	530	-	530	100	-	100
641.8	Rents-Real Prop AG	1,167	1,200	(33)	574	1,200	(626)	546	1,200	(654)
642.1	Rents-Equipment Oper	-	-	-	91	-	91	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	103	659	(557)	12	580	(568)	111	500	(389)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	40	-	40	-	-	-	-	-	-
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	22,457	49,713	(27,256)	29,180	34,453	(5,273)	14,234	32,240	(18,007)
656.8	Ins Vehicle AG	2,432	2,313	119	2,432	2,313	119	2,432	2,313	119
657.8	Ins Gen Liab AG	44,738	33,067	11,670	45,384	33,067	12,317	(40,715)	33,067	(73,783)
658.8	Ins Work Comp AG	5,754	4,731	1,023	5,933	4,731	1,203	5,620	4,731	889
659.8	Ins Other AG	22,884	16,310	6,575	22,667	61,942	(39,275)	22,552	16,310	6,242
660.8	Advertising AG	12,263	1,000	11,263	5,514	750	4,764	(29,156)	1,000	(30,156)
666.8	Reg Exp-Rate Case	34,636	28,390	6,246	45,437	28,390	17,047	39,017	28,390	10,627
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	24,267	80,215	(55,948)	113,150	72,217	40,934	138,198	71,362	66,836
675.1	Misc Exp Oper SS	4,176	-	4,176	5,060	-	5,060	5,166	-	5,166
675.2	Misc Exp Maint SS	-	350	(350)	-	350	(350)	-	350	(350)
675.3	Misc Exp Oper WT	62,833	48,617	14,216	48,684	45,849	2,834	84,608	45,506	39,103
675.4	Misc Exp Maint WT	41,257	7,125	34,132	35,018	7,125	27,893	34,568	7,125	27,443
675.5	Misc Exp Oper TD	30,838	-	30,838	30,732	-	30,732	24,148	-	24,148
675.6	Misc Exp Maint TD	65,031	9,717	55,315	70,502	9,717	60,786	59,401	9,717	49,684
675.7	Misc Exp CA	110,867	115,581	(4,714)	111,252	115,955	(4,703)	112,868	114,690	(1,823)
675.8	Misc Exp AG	231,197	199,666	31,531	220,157	186,454	33,702	201,956	215,557	(13,601)
Total		(\$2,333,377)	(\$2,178,460)	(\$154,916)	(\$1,488,955)	(\$1,649,659)	\$160,704	\$5,300,907	\$4,259,281	\$1,041,626

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Account	Description	2020			2020			2020		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	27,000	(27,000)	-	27,000	(27,000)	-	27,000	(27,000)
632.8	Cont Serv Acct AG	8,394	35,402	(27,008)	-	35,402	(35,402)	45,834	35,402	10,432
633.8	Cont Serv Legal AG	23,382	20,200	3,182	37,918	20,200	17,718	16,703	20,200	(3,497)
634.8	Cont Serv Mgmt Fee A	1,018,773	938,530	80,244	998,654	866,133	132,521	1,075,861	1,043,560	32,301
635.3	Cont Serv Testing Op	203	2,417	(2,214)	1,840	2,417	(577)	591	2,417	(1,826)
636.1	Cont Serv Other Oper	593	-	593	-	-	-	2,717	-	2,717
636.2	Cont Serv Other Main	-	-	-	884	-	884	-	-	-
636.3	Cont Serv Other Oper	(46,977)	-	(46,977)	3,934	-	3,934	10,583	-	10,583
636.4	Cont Serv Other Main	12,054	-	12,054	31,776	-	31,776	23,186	-	23,186
636.5	Cont Serv Other Oper	2,879	-	2,879	10,806	-	10,806	16,586	-	16,586
636.6	Cont Serv Other Main	-	-	-	12,443	-	12,443	-	-	-
636.7	Cont Serv Other CA	7,217	-	7,217	(7,232)	-	(7,232)	7,763	-	7,763
636.8	Cont Serv Other AG	22,095	12,289	9,806	12,092	12,231	(139)	3,095	11,807	(8,712)
641.1	Rents-Real Prop Oper SS	1,034	-	1,034	60	-	60	1,071	-	1,071
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	661	-	661	530	-	530	3,516	-	3,516
641.8	Rents-Real Prop AG	1,442	1,150	292	598	1,150	(552)	(111)	1,150	(1,261)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	72	-	72
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	519	517	2	261	517	(255)	111	517	(405)
650.1	Transportation Oper	64	-	64	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	-	-	-	-	-	-
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	32	-	32	75	-	75	12	-	12
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	37,777	39,999	(2,222)	25,360	23,960	1,400	55,640	33,907	21,733
656.8	Ins Vehicle AG	2,466	2,391	75	2,466	2,391	75	2,466	2,391	75
657.8	Ins Gen Liab AG	41,096	39,595	1,501	40,873	39,595	1,278	40,442	39,595	847
658.8	Ins Work Comp AG	10,904	6,848	4,056	5,185	6,848	(1,662)	4,880	6,848	(1,968)
659.8	Ins Other AG	31,864	41,230	(9,366)	31,616	41,230	(9,613)	31,531	41,230	(9,698)
660.8	Advertising AG	4,069	917	3,152	(4,069)	917	(4,986)	-	917	(917)
666.8	Reg Exp-Rate Case	37,409	34,182	3,227	34,636	34,182	454	36,022	34,182	1,840
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	23,949	68,199	(44,251)	37,734	54,786	(17,052)	57,320	59,001	(1,682)
675.1	Misc Exp Oper SS	3,712	-	3,712	3,491	-	3,491	4,184	-	4,184
675.2	Misc Exp Maint SS	-	458	(458)	-	458	(458)	-	458	(458)
675.3	Misc Exp Oper WT	57,088	45,373	11,715	48,018	43,795	4,223	59,785	44,931	14,854
675.4	Misc Exp Maint WT	34,612	7,392	27,220	34,091	7,392	26,700	34,228	7,392	26,836
675.5	Misc Exp Oper TD	56,831	-	56,831	26,554	-	26,554	29,480	-	29,480
675.6	Misc Exp Maint TD	66,204	10,017	56,188	60,653	10,017	50,636	56,860	10,017	46,844
675.7	Misc Exp CA	10,977	18,738	(7,761)	16,136	18,322	(2,186)	11,094	16,838	(5,745)
675.8	Misc Exp AG	158,885	229,042	(70,157)	193,249	223,587	(30,338)	164,472	237,496	(73,023)
Total		(\$1,617,307)	(\$1,421,494)	(\$195,814)	(\$1,476,004)	(\$1,412,031)	(\$63,974)	\$2,502,454	\$2,200,185	\$302,270

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Account	Description	2020			2020			2020		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	27,000	(27,000)	-	27,000	(27,000)	-	27,000	(27,000)
632.8	Cont Serv Acct AG	-	12,750	(12,750)	21,640	35,402	(13,762)	1,236	12,750	(11,514)
633.8	Cont Serv Legal AG	54,308	20,200	34,108	48,114	20,200	27,914	41,314	20,200	21,114
634.8	Cont Serv Mgmt Fee A	949,165	914,800	34,365	841,725	894,891	(53,166)	996,476	1,055,020	(58,544)
635.3	Cont Serv Testing Op	1,244	2,417	(1,173)	203	2,417	(2,214)	303	2,417	(2,114)
636.1	Cont Serv Other Oper	712	-	712	246	-	246	3,538	-	3,538
636.2	Cont Serv Other Main	-	-	-	-	-	-	221	-	221
636.3	Cont Serv Other Oper	547	-	547	7,758	-	7,758	2,686	-	2,686
636.4	Cont Serv Other Main	(5,846)	-	(5,846)	7,912	-	7,912	4,030	-	4,030
636.5	Cont Serv Other Oper	18,848	-	18,848	592	-	592	18,776	-	18,776
636.6	Cont Serv Other Main	-	-	-	-	-	-	11,054	-	11,054
636.7	Cont Serv Other CA	(7,722)	-	(7,722)	9,261	-	9,261	(227)	-	(227)
636.8	Cont Serv Other AG	26,570	8,678	17,892	4,787	11,876	(7,090)	2,032	11,654	(9,622)
641.1	Rents-Real Prop Oper SS	1,014	-	1,014	-	-	-	1,071	-	1,071
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	1,060	-	1,060	339	-	339	143	-	143
641.8	Rents-Real Prop AG	699	1,150	(451)	298	1,150	(852)	5,488	1,150	4,338
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	446	517	(71)	585	517	68	100	517	(417)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	535	-	535	6	-	6	23	-	23
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	11	-	11	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	26,191	28,171	(1,980)	44,866	26,891	17,976	17,135	22,195	(5,060)
656.8	Ins Vehicle AG	2,466	2,391	75	2,466	2,391	75	2,466	2,391	75
657.8	Ins Gen Liab AG	40,700	39,595	1,105	41,094	39,595	1,499	40,924	39,595	1,329
658.8	Ins Work Comp AG	5,027	6,848	(1,820)	5,758	6,848	(1,090)	5,266	6,848	(1,581)
659.8	Ins Other AG	31,531	41,230	(9,698)	31,531	41,230	(9,698)	32,009	41,230	(9,221)
660.8	Advertising AG	-	917	(917)	-	917	(917)	-	917	(917)
666.8	Reg Exp-Rate Case	36,022	34,182	1,840	36,022	34,182	1,840	36,022	34,182	1,840
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	37,313	56,491	(19,178)	57,496	63,053	(5,557)	359,631	58,089	301,542
675.1	Misc Exp Oper SS	3,077	-	3,077	4,016	-	4,016	8,317	-	8,317
675.2	Misc Exp Maint SS	-	458	(458)	-	458	(458)	-	458	(458)
675.3	Misc Exp Oper WT	44,065	43,838	227	52,791	47,541	5,249	65,319	47,089	18,230
675.4	Misc Exp Maint WT	66,178	7,392	58,786	77,138	7,392	69,747	40,923	7,392	33,531
675.5	Misc Exp Oper TD	16,821	-	16,821	30,258	-	30,258	44,050	-	44,050
675.6	Misc Exp Maint TD	91,336	10,017	81,319	56,121	10,017	46,105	67,015	10,017	56,998
675.7	Misc Exp CA	27,575	21,960	5,615	14,004	21,073	(7,069)	17,633	21,872	(4,239)
675.8	Misc Exp AG	133,413	255,203	(121,791)	120,123	257,458	(137,335)	151,134	267,752	(116,617)
Total		(\$1,101,942)	(\$1,573,587)	\$471,644	(\$1,685,154)	(\$2,025,116)	\$339,962	\$1,308,380	\$768,204	\$540,176

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Account	Description	2020			2020			2020		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	27,000	(27,000)	-	27,000	(27,000)	-	27,000	(27,000)
632.8	Cont Serv Acct AG	17,625	35,402	(17,777)	6,213	12,750	(6,537)	17,625	35,402	(17,777)
633.8	Cont Serv Legal AG	33,309	20,200	13,109	13,045	20,200	(7,155)	24,962	20,200	4,762
634.8	Cont Serv Mgmt Fee A	1,086,854	933,278	153,576	1,098,615	881,461	217,154	1,077,252	1,051,691	25,561
635.3	Cont Serv Testing Op	775	2,417	(1,642)	1,942	2,417	(475)	1,555	2,417	(862)
636.1	Cont Serv Other Oper	(3,238)	-	(3,238)	2,469	-	2,469	1,448	-	1,448
636.2	Cont Serv Other Main	-	-	-	221	-	221	-	-	-
636.3	Cont Serv Other Oper	483	-	483	3,349	-	3,349	8,675	-	8,675
636.4	Cont Serv Other Main	14,753	-	14,753	20,373	-	20,373	4,288	-	4,288
636.5	Cont Serv Other Oper	9,709	-	9,709	11,521	-	11,521	8,887	-	8,887
636.6	Cont Serv Other Main	7,528	-	7,528	2,120	-	2,120	115	-	115
636.7	Cont Serv Other CA	(9,015)	-	(9,015)	80	-	80	(17)	-	(17)
636.8	Cont Serv Other AG	9,205	13,587	(4,382)	9,738	12,362	(2,624)	27,337	14,633	12,704
641.1	Rents-Real Prop Oper SS	2,553	-	2,553	190	-	190	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	-	-	-	-	-	2,959	-	2,959	-
641.8	Rents-Real Prop AG	(3,332)	1,150	(4,482)	340	1,150	(810)	203	1,150	(947)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	473	517	(44)	142	517	(375)	836	517	320
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	68	-	68	67	-	67	53	-	53
650.4	Transportation Maint	-	-	-	-	-	-	26	-	26
650.5	Transportation Oper	-	-	-	10	-	10	64	-	64
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	37,784	33,509	4,275	25,883	32,218	(6,335)	36,231	38,993	(2,763)
656.8	Ins Vehicle AG	2,466	2,391	75	2,466	2,391	75	2,466	2,391	75
657.8	Ins Gen Liab AG	41,012	39,595	1,417	40,976	39,595	1,380	40,976	39,595	1,380
658.8	Ins Work Comp AG	4,927	6,848	(1,921)	5,556	6,848	(1,292)	5,330	6,848	(1,517)
659.8	Ins Other AG	31,902	41,230	(9,328)	31,717	41,230	(9,513)	31,717	41,230	(9,513)
660.8	Advertising AG	-	917	(917)	-	917	(917)	-	917	(917)
666.8	Reg Exp-Rate Case	36,022	34,182	1,840	36,022	34,182	1,840	36,022	34,182	1,840
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	47,920	61,399	(13,479)	(14,392)	62,582	(76,974)	(46,075)	58,826	(104,901)
675.1	Misc Exp Oper SS	2,897	-	2,897	4,696	-	4,696	3,291	-	3,291
675.2	Misc Exp Maint SS	-	458	(458)	-	458	(458)	-	458	(458)
675.3	Misc Exp Oper WT	70,396	47,387	23,009	68,587	47,222	21,364	71,318	48,117	23,200
675.4	Misc Exp Maint WT	40,839	7,392	33,448	38,236	7,392	30,844	38,816	7,392	31,424
675.5	Misc Exp Oper TD	32,149	-	32,149	27,836	-	27,836	29,212	-	29,212
675.6	Misc Exp Maint TD	62,813	10,017	52,796	55,515	10,017	45,499	59,242	10,017	49,225
675.7	Misc Exp CA	25,243	20,241	5,002	10,734	21,934	(11,200)	12,929	20,959	(8,030)
675.8	Misc Exp AG	149,569	269,617	(120,048)	214,423	271,510	(57,087)	156,766	260,149	(103,384)
Total		(\$3,078,857)	(\$2,582,057)	(\$496,799)	(\$3,241,817)	(\$2,613,832)	(\$627,985)	\$884,079	\$2,146,808	(\$1,262,730)

Kentucky American Water Company
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Account	Description	2020			2020			2020		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	3,174	-	3,174	-	-	-
631.4	Cont Serv Eng Maint WT	2,778	-	2,778	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	27,000	(27,000)	-	27,000	(27,000)	-	27,000	(27,000)
632.8	Cont Serv Acct AG	17,625	35,402	(17,777)	17,625	35,402	(17,777)	-	12,750	(12,750)
633.8	Cont Serv Legal AG	26,088	20,200	5,888	17,816	20,200	(2,384)	27,325	20,200	7,125
634.8	Cont Serv Mgmt Fee A	934,969	909,551	25,418	815,664	878,550	(62,886)	1,105,491	1,062,697	42,794
635.3	Cont Serv Testing Op	(1,149)	2,417	(3,566)	-	2,417	(2,417)	470	2,417	(1,947)
636.1	Cont Serv Other Oper	-	-	-	5,957	-	5,957	2,897	-	2,897
636.2	Cont Serv Other Main	-	-	-	-	-	-	221	-	221
636.3	Cont Serv Other Oper	6,102	-	6,102	19,944	-	19,944	(14,204)	-	(14,204)
636.4	Cont Serv Other Main	8,607	-	8,607	150,522	-	150,522	42,044	-	42,044
636.5	Cont Serv Other Oper	14,642	-	14,642	10,090	-	10,090	15,060	-	15,060
636.6	Cont Serv Other Main	-	-	-	-	-	-	2,101	-	2,101
636.7	Cont Serv Other CA	9,315	-	9,315	(9,438)	-	(9,438)	6,266	-	6,266
636.8	Cont Serv Other AG	32,413	10,996	21,417	15,050	11,712	3,338	20,196	11,422	8,774
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	-	-	-	1,446	-	1,446	546	-	546
641.8	Rents-Real Prop AG	101	1,150	(1,050)	(33)	1,150	(1,183)	1,747	1,150	597
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	689	517	173	200	517	(317)	563	517	47
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	1,288	-	1,288	23	-	23	-	-	-
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	13	-	13	11	-	11
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	59,223	41,294	17,929	11,790	42,117	(30,327)	44,042	39,958	4,084
656.8	Ins Vehicle AG	2,466	2,391	75	2,466	2,391	75	2,466	2,391	75
657.8	Ins Gen Liab AG	40,976	39,595	1,380	40,976	39,595	1,380	(36,355)	39,595	(75,950)
658.8	Ins Work Comp AG	5,334	6,848	(1,514)	5,449	6,848	(1,399)	4,915	6,848	(1,933)
659.8	Ins Other AG	31,717	41,230	(9,513)	31,717	41,230	(9,513)	31,717	41,230	(9,513)
660.8	Advertising AG	-	917	(917)	-	917	(917)	-	917	(917)
666.8	Reg Exp-Rate Case	36,022	34,182	1,840	36,022	34,182	1,840	36,022	34,182	1,840
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	99,645	76,038	23,607	110,980	73,382	37,598	360,053	74,869	285,184
675.1	Misc Exp Oper SS	4,314	-	4,314	3,061	-	3,061	3,318	-	3,318
675.2	Misc Exp Maint SS	-	458	(458)	-	458	(458)	-	458	(458)
675.3	Misc Exp Oper WT	75,376	47,725	27,651	111,822	48,402	63,420	89,379	48,781	40,599
675.4	Misc Exp Maint WT	39,418	7,392	32,026	38,128	7,392	30,736	45,963	7,392	38,571
675.5	Misc Exp Oper TD	31,677	-	31,677	21,915	-	21,915	34,396	-	34,396
675.6	Misc Exp Maint TD	77,151	10,017	67,134	70,169	10,017	60,153	76,848	10,017	66,832
675.7	Misc Exp CA	9,590	20,082	(10,492)	22,011	21,463	549	12,132	26,024	(13,892)
675.8	Misc Exp AG	225,886	269,412	(43,526)	171,651	327,253	(155,602)	566,500	389,560	176,941
Total		(\$1,972,826)	(\$2,261,489)	\$288,663	(\$1,719,027)	(\$1,693,831)	(\$25,196)	\$6,527,100	\$4,020,983	\$2,506,117

Kentucky American Water Company
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Account	Description	2021			2021			2021		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	1,012	-	1,012	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	1,652	-	1,652	4,999	-	4,999	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	28,208	(28,208)	-	28,208	(28,208)	4,630	28,208	(23,578)
632.8	Cont Serv Acct AG	-	24,282	(24,282)	20,389	24,282	(3,893)	36,497	24,282	12,215
633.8	Cont Serv Legal AG	48,558	23,800	24,758	42,329	23,800	18,529	58,607	23,800	34,807
634.8	Cont Serv Mgmt Fee A	1,117,903	1,007,820	110,083	969,698	972,739	(3,041)	1,130,228	1,039,415	90,814
635.3	Cont Serv Testing Op	203	2,100	(1,897)	385	2,100	(1,715)	581	2,100	(1,519)
636.1	Cont Serv Other Oper	-	-	-	1,602	-	1,602	932	-	932
636.2	Cont Serv Other Main	-	-	-	-	-	-	504	-	504
636.3	Cont Serv Other Oper	1,084	-	1,084	(519)	-	(519)	18,948	-	18,948
636.4	Cont Serv Other Main	(26,262)	-	(26,262)	19,130	-	19,130	29,881	-	29,881
636.5	Cont Serv Other Oper	11,037	-	11,037	30,691	-	30,691	20,627	-	20,627
636.6	Cont Serv Other Main	721	-	721	-	-	-	4,782	-	4,782
636.7	Cont Serv Other CA	(6,129)	-	(6,129)	(129)	-	(129)	4,749	-	4,749
636.8	Cont Serv Other AG	4,037	18,922	(14,884)	50,051	18,922	31,129	7,628	18,922	(11,294)
641.1	Rents-Real Prop Oper SS	2,066	-	2,066	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	-	-	-	1,513	-	1,513	100	-	100
641.8	Rents-Real Prop AG	8,182	1,000	7,182	776	1,000	(224)	57	1,000	(943)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	737	125	612	100	125	(25)	473	125	348
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	21	-	21	59	-	59
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	3	-	3	-	-	-	327	-	327
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	30,789	37,072	(6,283)	62,163	37,072	25,091	11,218	37,072	(25,854)
656.8	Ins Vehicle AG	2,466	2,404	62	1,765	2,404	(639)	2,116	2,404	(289)
657.8	Ins Gen Liab AG	40,976	46,329	(5,353)	52,759	46,329	6,430	46,867	46,329	539
658.8	Ins Work Comp AG	5,994	6,154	(161)	4,754	6,154	(1,400)	5,198	6,154	(956)
659.8	Ins Other AG	31,717	34,272	(2,556)	45,734	34,272	11,462	39,474	34,272	5,202
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	36,022	36,022	-	36,022	36,022	-	36,022	36,022	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	138,461	47,310	91,151	50,373	44,240	6,133	58,112	47,110	11,002
675.1	Misc Exp Oper SS	3,335	-	3,335	7,413	-	7,413	8,598	-	8,598
675.2	Misc Exp Maint SS	-	208	(208)	-	208	(208)	-	184	(184)
675.3	Misc Exp Oper WT	77,629	52,948	24,681	76,619	52,948	23,670	51,078	52,948	(1,870)
675.4	Misc Exp Maint WT	38,263	6,467	31,796	52,112	6,467	45,646	45,698	6,467	39,232
675.5	Misc Exp Oper TD	33,750	-	33,750	37,086	-	37,086	32,296	-	32,296
675.6	Misc Exp Maint TD	69,931	8,933	60,998	71,686	8,933	62,752	72,923	8,933	63,990
675.7	Misc Exp CA	15,556	15,130	426	11,418	15,130	(3,712)	12,545	15,130	(2,585)
675.8	Misc Exp AG	118,866	142,687	(23,821)	116,434	141,403	(24,969)	145,703	142,229	3,474
Total		(\$1,274,762)	(\$1,799,237)	\$524,475	(\$1,356,694)	(\$1,461,575)	\$104,881	\$1,333,276	\$2,173,494	(\$840,218)

Kentucky American Water Company
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Account	Description	2021			2021			2021		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	26,515	-	26,515	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	28,208	(28,208)	-	28,208	(28,208)	-	28,208	(28,208)
632.8	Cont Serv Acct AG	1,479	100	1,379	20,321	24,282	(3,961)	17,221	100	17,121
633.8	Cont Serv Legal AG	(29,331)	23,800	(53,131)	33,659	23,800	9,859	62,930	23,800	39,130
634.8	Cont Serv Mgmt Fee A	1,060,228	1,033,027	27,201	960,076	1,012,459	(52,383)	1,114,614	1,032,397	82,217
635.3	Cont Serv Testing Op	-	2,100	(2,100)	425	2,100	(1,675)	-	2,100	(2,100)
636.1	Cont Serv Other Oper	1,363	-	1,363	5,564	-	5,564	1,608	-	1,608
636.2	Cont Serv Other Main	-	-	-	221	-	221	-	-	-
636.3	Cont Serv Other Oper	12,355	-	12,355	6,366	-	6,366	8,628	-	8,628
636.4	Cont Serv Other Main	42,988	-	42,988	16,594	-	16,594	13,201	-	13,201
636.5	Cont Serv Other Oper	6,832	-	6,832	15,503	-	15,503	23,691	-	23,691
636.6	Cont Serv Other Main	94	-	94	2,101	-	2,101	376	-	376
636.7	Cont Serv Other CA	4,310	-	4,310	(20)	-	(20)	(9,027)	-	(9,027)
636.8	Cont Serv Other AG	9,744	18,922	(9,178)	16,316	18,922	(2,605)	1,906	18,922	(17,016)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	4,452	-	4,452	492	-	492	394	-	394
641.8	Rents-Real Prop AG	259	1,000	(741)	17	1,000	(983)	127	1,000	(873)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	125	(25)	838	125	713	100	125	(25)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	44	-	44	78	-	78
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-	11	-	11
650.6	Transportation Maint	212	-	212	-	-	-	159	-	159
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	40,776	37,072	3,704	47,936	37,072	10,864	32,768	37,072	(4,304)
656.8	Ins Vehicle AG	2,116	2,404	(289)	2,116	2,404	(289)	2,116	2,404	(289)
657.8	Ins Gen Liab AG	46,867	46,329	539	47,307	46,329	978	47,307	46,329	978
658.8	Ins Work Comp AG	5,155	6,154	(1,000)	5,370	6,154	(784)	5,111	6,154	(1,043)
659.8	Ins Other AG	38,636	34,272	4,364	38,811	34,272	4,539	38,831	34,272	4,558
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	36,022	36,022	-	36,022	36,022	-	36,022	36,022	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	22,848	47,510	(24,662)	(12,571)	51,910	(64,481)	(90,725)	53,010	(143,735)
675.1	Misc Exp Oper SS	5,493	-	5,493	4,847	-	4,847	5,803	-	5,803
675.2	Misc Exp Maint SS	-	920	(920)	-	208	(208)	-	208	(208)
675.3	Misc Exp Oper WT	153,357	53,131	100,226	65,153	52,948	12,204	85,219	52,948	32,271
675.4	Misc Exp Maint WT	36,847	6,467	30,380	33,248	6,467	26,782	40,071	6,467	33,604
675.5	Misc Exp Oper TD	15,175	-	15,175	38,881	-	38,881	21,640	-	21,640
675.6	Misc Exp Maint TD	102,943	8,933	94,010	84,684	8,933	75,751	82,204	8,933	73,271
675.7	Misc Exp CA	12,246	15,130	(2,884)	4,543	15,130	(10,587)	22,362	15,130	7,232
675.8	Misc Exp AG	97,742	138,638	(40,895)	64,225	137,174	(72,949)	74,778	140,784	(66,006)
Total		(\$1,476,105)	(\$1,738,244)	\$262,139	(\$2,203,734)	(\$2,299,394)	\$95,660	\$374,482	\$967,267	(\$592,785)

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Account	Description	2021			2021			2021		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	10,994	-	10,994	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	28,208	(28,208)	-	28,208	(28,208)	-	28,208	(28,208)
632.8	Cont Serv Acct AG	-	24,282	(24,282)	17,221	100	17,121	17,221	24,282	(7,061)
633.8	Cont Serv Legal AG	(7,160)	23,800	(30,960)	14,796	23,800	(9,004)	27,045	23,800	3,245
634.8	Cont Serv Mgmt Fee A	869,467	1,028,509	(159,041)	955,680	1,029,742	(74,062)	1,287,782	1,027,949	259,834
635.3	Cont Serv Testing Op	413	2,100	(1,687)	677	2,100	(1,423)	196	2,100	(1,904)
636.1	Cont Serv Other Oper	308	-	308	492	-	492	2,383	-	2,383
636.2	Cont Serv Other Main	221	-	221	-	-	-	-	-	-
636.3	Cont Serv Other Oper	1,249	-	1,249	712	-	712	8,299	-	8,299
636.4	Cont Serv Other Main	(32,692)	-	(32,692)	8,291	-	8,291	7,900	-	7,900
636.5	Cont Serv Other Oper	7,724	-	7,724	18,386	-	18,386	1,493	-	1,493
636.6	Cont Serv Other Main	2,101	-	2,101	-	-	-	-	-	-
636.7	Cont Serv Other CA	6,454	-	6,454	(6,473)	-	(6,473)	-	-	-
636.8	Cont Serv Other AG	14,273	18,922	(4,649)	4,604	18,922	(14,317)	6,649	18,922	(12,272)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	-	-	-	546	-	546	-	-	-
641.8	Rents-Real Prop AG	64	1,000	(936)	3,054	1,000	2,054	220	1,000	(780)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	473	125	348	100	125	(25)	496	125	371
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	20	-	20	36	-	36	16	-	16
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	2,334	-	2,334	-	-	-	-	-	-
650.6	Transportation Maint	20	-	20	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	39	-	39
650.8	Transportation AG	38,601	37,072	1,529	30,932	37,072	(6,140)	91,323	37,072	54,251
656.8	Ins Vehicle AG	2,116	2,404	(289)	2,116	2,404	(289)	2,116	2,404	(289)
657.8	Ins Gen Liab AG	46,867	46,329	539	47,752	46,329	1,423	47,307	46,329	978
658.8	Ins Work Comp AG	4,359	6,154	(1,795)	4,409	6,154	(1,745)	4,503	6,154	(1,651)
659.8	Ins Other AG	38,831	34,272	4,558	38,831	34,272	4,558	39,385	34,272	5,112
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	36,022	36,022	-	36,022	36,022	-	36,022	36,022	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	13,100	56,210	(43,110)	51,035	56,390	(5,355)	9,081	54,850	(45,769)
675.1	Misc Exp Oper SS	5,924	-	5,924	11,111	-	11,111	15,302	-	15,302
675.2	Misc Exp Maint SS	-	208	(208)	-	1,834	(1,834)	-	218	(218)
675.3	Misc Exp Oper WT	76,925	52,948	23,977	82,862	53,717	29,145	68,237	54,717	13,520
675.4	Misc Exp Maint WT	39,407	6,467	32,940	36,238	6,467	29,772	36,578	6,467	30,112
675.5	Misc Exp Oper TD	25,349	-	25,349	22,394	-	22,394	62,915	-	62,915
675.6	Misc Exp Maint TD	73,796	8,933	64,863	73,931	8,933	64,998	101,628	8,933	92,695
675.7	Misc Exp CA	15,523	15,130	393	8,405	15,130	(6,725)	14,411	15,130	(719)
675.8	Misc Exp AG	97,863	145,223	(47,360)	120,178	137,514	(17,336)	98,198	138,428	(40,229)
Total		(\$2,852,210)	(\$2,815,436)	(\$36,774)	(\$3,167,788)	(\$2,881,633)	(\$286,155)	\$2,816,842	\$1,886,866	\$929,976

Kentucky American Water Company
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Account	Description	2021			2021			2021		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	53,110	-	53,110	-
631.4	Cont Serv Eng Maint WT	-	-	-	18,395	-	18,395	5,700	-	5,700
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	28,208	(28,208)	-	28,208	(28,208)	(4,630)	28,208	(32,838)
632.8	Cont Serv Acct AG	-	24,282	(24,282)	34,442	24,282	10,160	2,334	100	2,234
633.8	Cont Serv Legal AG	10,706	23,800	(13,094)	20,527	23,800	(3,273)	18,574	23,800	(5,226)
634.8	Cont Serv Mgmt Fee A	936,078	1,002,266	(66,188)	911,041	1,008,878	(97,837)	1,220,765	1,028,659	192,106
635.3	Cont Serv Testing Op	413	2,100	(1,687)	2,240	2,100	140	1,627	2,100	(473)
636.1	Cont Serv Other Oper	4,736	-	4,736	122	-	122	-	-	-
636.2	Cont Serv Other Main	9	-	9	221	-	221	18	-	18
636.3	Cont Serv Other Oper	2,663	-	2,663	2,744	-	2,744	(321)	-	(321)
636.4	Cont Serv Other Main	8,352	-	8,352	10,255	-	10,255	76,427	-	76,427
636.5	Cont Serv Other Oper	8,031	-	8,031	782	-	782	42,712	-	42,712
636.6	Cont Serv Other Main	3,013	-	3,013	10,646	-	10,646	175	-	175
636.7	Cont Serv Other CA	-	-	-	-	-	-	-	-	-
636.8	Cont Serv Other AG	13,313	18,922	(5,608)	3,869	18,922	(15,053)	2,125	18,962	(16,836)
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	-	-	-
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	-	-	-	3,308	-	3,308	50	-	50
641.8	Rents-Real Prop AG	158	1,000	(842)	145	1,000	(855)	158	1,000	(842)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	125	(25)	100	125	(25)	473	125	348
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	94	-	94	-	-	-	74	-	74
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	10	-	10	1,310	-	1,310
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	28,093	37,072	(8,979)	41,962	37,072	4,890	(1,254)	37,072	(38,326)
656.8	Ins Vehicle AG	2,116	2,404	(289)	2,116	2,404	(289)	2,116	2,404	(289)
657.8	Ins Gen Liab AG	47,307	46,329	978	47,307	46,329	978	(66,159)	46,329	(112,488)
658.8	Ins Work Comp AG	4,710	6,154	(1,444)	4,500	6,154	(1,654)	4,795	6,154	(1,359)
659.8	Ins Other AG	38,831	34,272	4,558	38,916	34,272	4,643	39,834	34,272	5,562
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	36,022	36,022	-	36,022	36,022	-	36,022	36,022	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	51,792	52,000	(208)	46,100	46,860	(760)	15,975	46,710	(30,735)
675.1	Misc Exp Oper SS	8,617	-	8,617	6,268	-	6,268	8,674	-	8,674
675.2	Misc Exp Maint SS	-	216	(216)	-	291	(291)	-	794	(794)
675.3	Misc Exp Oper WT	(56,256)	53,717	(109,974)	95,133	54,017	41,116	67,523	53,517	14,005
675.4	Misc Exp Maint WT	36,608	6,467	30,141	37,607	6,467	31,140	36,741	6,467	30,274
675.5	Misc Exp Oper TD	54,437	-	54,437	57,871	-	57,871	(5,214)	-	(5,214)
675.6	Misc Exp Maint TD	107,007	8,933	98,074	82,227	8,933	73,293	71,471	8,933	62,538
675.7	Misc Exp CA	16,417	15,130	1,287	12,143	15,130	(2,987)	13,773	15,170	(1,397)
675.8	Misc Exp AG	88,980	214,060	(125,079)	187,793	136,630	51,163	227,403	140,546	86,856
Total		(\$2,246,765)	(\$2,299,349)	\$52,583	(\$1,480,463)	(\$1,730,770)	\$250,307	\$4,758,205	\$4,234,167	\$524,038

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Account	Description	2022			2022			2022		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	\$1,705,365	\$1,668,999	\$36,366	\$1,664,994	\$1,670,703	(\$5,709)	\$1,672,985	\$1,673,013	(\$28)
406	Amort UPAA	1,940	-	1,940	1,940	-	1,940	1,940	-	1,940
407.1	Amort-Ltd Term UP	16,402	18,052	(1,650)	16,402	18,052	(1,650)	(32,804)	18,052	(50,856)
407.2	Amort-Prop Losses	4,757	4,757	-	4,757	4,757	-	4,757	4,757	-
407.4	Amort-Reg Asset	575	575	-	575	575	-	575	575	-
408.1	Taxes Oth than Inc-Reg Assess	16,770	16,750	20	16,770	16,750	20	16,770	16,750	20
408.11	Taxes Oth than Inc-Property	697,450	644,546	52,904	591,542	644,546	(53,004)	644,496	644,546	(50)
408.12	Taxes Oth than Inc-Payroll	58,784	59,583	(798)	45,642	50,235	(4,593)	43,647	50,125	(6,478)
408.13	Taxes Oth than Inc-Other	50	-	50	-	-	-	-	-	-
409.1	Income Taxes-FIT Ope	233,536	323,969	(90,433)	(40,502)	304,729	(345,231)	122,405	293,288	(170,884)
409.11	Income Taxes-SIT Ope	49,904	66,786	(16,882)	28,628	41,227	(12,599)	41,691	46,719	(5,028)
409.2	Income Taxes-Oth Inc	(2,618)	-	(2,618)	2,092	-	2,092	526	-	526
410.1	Def Inc Tax-FIT	208,995	43,109	165,886	338,370	7,911	330,459	287,307	12,524	274,783
410.11	Def Inc Tax-SIT	141,317	40,730	100,587	43,246	47,015	(3,769)	22,929	39,768	(16,839)
412.11	ITC-Restored	(6,099)	(5,256)	(843)	(6,099)	(5,256)	(843)	(1,122)	(5,256)	4,134
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(9,846)	(53,697)	43,851	(34,509)	(54,332)	19,823	(35,351)	(55,686)	20,335
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	25,689	7,167	18,522	(17,202)	7,167	(24,369)	736	7,167	(6,431)
427.2	Int Exp-Short Term D	17,662	1,475	16,187	(14,389)	929	(15,319)	6,133	1,238	4,896
427.3	Int Exp-LTD	790,553	790,553	(0)	790,553	790,553	(0)	790,553	790,553	(0)
427.5	Int Exp-Other	-	-	-	-	-	-	-	-	-
428	Amort Debt Expense	29,281	29,566	(285)	29,281	29,566	(285)	29,281	29,566	(285)
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	3,369,891	3,582,962	(213,072)
461.1	Metered Sales-Res	(4,545,377)	(4,618,563)	73,186	(4,419,407)	(4,288,399)	(131,009)	(4,811,849)	(4,579,556)	(232,293)
461.2	Metered Sales-Com	(2,085,224)	(1,996,723)	(88,501)	(1,947,757)	(1,867,638)	(80,119)	(2,047,593)	(2,004,148)	(43,445)
461.3	Metered Sales-Ind	(209,387)	(208,513)	(874)	(162,701)	(196,064)	33,364	(214,661)	(213,765)	(897)
461.4	Metered Sales-OPA	(471,888)	(443,915)	(27,973)	(403,983)	(419,037)	15,054	(520,740)	(451,605)	(69,135)
462.1	Public Fire Revenues	(367,880)	(379,877)	11,998	(367,831)	(379,877)	12,046	(367,831)	(379,877)	12,046
462.2	Private Fire Revenue	(253,323)	(260,895)	7,572	(253,947)	(261,172)	7,224	(254,969)	(261,172)	6,203
466	Sales for Resale	(88,972)	(94,032)	5,060	(146,313)	(93,600)	(52,713)	(130,191)	(93,473)	(36,718)
467	Interdept Sales	(111)	-	(111)	(88)	-	(88)	(289)	-	(289)
470	Forfeited Discounts	(75,734)	(77,881)	2,147	(67,306)	(68,611)	1,305	(62,605)	(62,576)	(29)
471	Misc Service Revenue	(82,521)	(105,319)	22,798	(77,128)	(103,834)	26,706	(93,188)	(110,525)	17,338
472	Rents from Water Pro	(8,954)	(6,848)	(2,105)	(10,954)	(6,848)	(4,105)	(8,954)	(6,848)	(2,105)
473	Interdept Rents	(12,911)	(12,911)	-	(12,911)	(12,911)	-	(12,911)	(12,911)	-
474	Other Water Revenues	(718,146)	(71,741)	(646,404)	(8,701)	(71,984)	63,283	(5,268)	(73,644)	68,375
601.1	Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-	-	-	-
601.3	Salaries-Empl Oper W	199,239	-	199,239	171,353	-	171,353	211,465	-	211,465
601.4	Salaries-Empl Maint	20,889	-	20,889	18,145	-	18,145	24,455	-	24,455
601.5	Salaries-Empl Oper T	71,840	-	71,840	75,092	-	75,092	92,993	-	92,993
601.6	Salaries-Empl Maint	53,933	-	53,933	58,885	-	58,885	83,475	-	83,475
601.7	Salaries-Empl CA	46,500	-	46,500	53,562	-	53,562	80,921	-	80,921
601.8	Salaries-Empl AG	250,491	620,206	(369,715)	180,697	593,370	(412,673)	195,655	681,551	(485,896)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	30,150	59,842	(29,692)	6,945	58,130	(51,185)	22,530	63,266	(40,735)
610.1	Purchased Water Oper	27,179	30,600	(3,421)	36,486	30,600	5,886	43,172	32,600	10,572
615.1	Purch Power Oper SS	67,867	-	67,867	59,687	-	59,687	60,868	-	60,868
615.3	Purch Power Oper WT	348,533	-	348,533	301,033	-	301,033	324,791	-	324,791
615.5	Purch Power Oper TD	2,377	-	2,377	2,980	-	2,980	2,706	-	2,706
615.8	Purch Power Oper AG	-	311,930	(311,930)	-	325,554	(325,554)	-	346,775	(346,775)
616.1	Purch Fuel Oper SS	-	-	-	9,545	-	9,545	-	-	-
618.3	Chemicals Oper WT	172,877	156,037	16,840	181,796	136,089	45,707	201,403	222,743	(21,341)
620.1	M&S Oper SS	402	-	402	1,502	-	1,502	148	-	148
620.2	M&S Maint SS	-	125	(125)	-	125	(125)	-	125	(125)
620.3	M&S Oper WT	(9,982)	-	(9,982)	(614)	-	(614)	3,521	-	3,521
620.4	M&S Maint WT	33,625	10,658	22,966	5,655	10,658	(5,004)	9,386	10,658	(1,272)
620.5	M&S Oper TD	13,838	(7,952)	21,790	15,193	(10,452)	25,644	29,089	(10,452)	39,540
620.6	M&S Maint TD	(47,546)	9,667	(57,213)	(9,105)	9,667	(18,771)	12,776	9,667	3,110
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	(1,363)	101,417	(102,780)	2,591	55,167	(52,576)	(57,129)	30,167	(87,295)

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Account	Description	2022			2022			2022		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	15,000	-	15,000	
631.4	Cont Serv Eng Maint WT	1,055	-	1,055	-	-	-	-	-	
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	
631.8	Cont Serv Eng AG	-	30,667	(30,667)	-	30,667	(30,667)	-	30,667	
632.8	Cont Serv Acct AG	-	36,590	(36,590)	18,480	36,590	(18,110)	27,981	36,590	
633.8	Cont Serv Legal AG	13,096	14,167	(1,071)	33,635	14,167	19,468	21,736	14,167	
634.8	Cont Serv Mgmt Fee A	969,026	1,058,958	(89,932)	1,134,658	984,779	149,879	1,309,990	1,323,125	
635.3	Cont Serv Testing Op	196	583	(387)	403	583	(180)	1,315	583	
636.1	Cont Serv Other Oper	536	-	536	-	-	-	-	-	
636.2	Cont Serv Other Main	-	-	-	711	-	711	-	-	
636.3	Cont Serv Other Oper	2,208	-	2,208	2,962	-	2,962	4,233	-	
636.4	Cont Serv Other Main	(18,141)	-	(18,141)	22,003	-	22,003	747	-	
636.5	Cont Serv Other Oper	9,766	-	9,766	41,442	-	41,442	19,641	-	
636.6	Cont Serv Other Main	-	-	-	6,746	-	6,746	-	-	
636.7	Cont Serv Other CA	5,705	-	5,705	(5,705)	-	(5,705)	-	-	
636.8	Cont Serv Other AG	13,608	18,733	(5,126)	1,165	13,233	(12,068)	21,299	13,233	
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	9,488	-	
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	
641.5	Rents-Real Prop Oper	589	-	589	575	-	575	238	-	
641.8	Rents-Real Prop AG	236	1,592	(1,356)	446	1,120	(673)	1,882	1,029	
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	
642.8	Rents-Equipment AG	100	125	(25)	180	125	55	581	125	
650.1	Transportation Oper	-	-	-	-	-	-	-	-	
650.3	Transportation Oper	238	-	238	116	-	116	-	-	
650.4	Transportation Maint	-	-	-	-	-	-	-	-	
650.5	Transportation Oper	-	-	-	-	-	-	-	-	
650.6	Transportation Maint	-	-	-	-	-	-	-	-	
650.7	Transportation CA	-	-	-	-	-	-	-	-	
650.8	Transportation AG	66,761	63,014	3,748	47,503	54,764	(7,260)	39,778	54,764	
656.8	Ins Vehicle AG	2,116	2,114	2	1,983	2,114	(131)	2,049	2,114	
657.8	Ins Gen Liab AG	47,307	54,435	(7,128)	61,909	54,435	7,475	54,608	54,435	
658.8	Ins Work Comp AG	5,136	5,233	(97)	3,871	5,233	(1,362)	4,071	5,233	
659.8	Ins Other AG	38,814	41,923	(3,109)	43,931	41,923	2,008	41,393	41,923	
660.8	Advertising AG	-	-	-	-	-	-	-	-	
666.8	Reg Exp-Rate Case	36,022	36,022	-	36,022	36,022	-	36,022	36,022	
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	
670.7	Bad Debt Expense	(72,031)	48,241	(120,272)	22,786	45,253	(22,467)	23,236	48,120	
675.1	Misc Exp Oper SS	8,091	-	8,091	6,839	-	6,839	6,800	-	
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	
675.3	Misc Exp Oper WT	80,152	36,159	43,994	57,989	33,459	24,530	131,649	33,759	
675.4	Misc Exp Maint WT	37,213	2,858	34,355	39,273	2,858	36,415	37,157	2,858	
675.5	Misc Exp Oper TD	25,041	-	25,041	35,370	-	35,370	38,962	-	
675.6	Misc Exp Maint TD	85,445	7,350	78,095	72,738	7,350	65,388	83,617	7,350	
675.7	Misc Exp CA	9,953	16,271	(6,318)	10,213	16,271	(6,058)	8,242	16,271	
675.8	Misc Exp AG	88,598	153,604	(65,006)	235,821	153,552	82,269	20,592	153,552	
Total		(\$2,186,394)	(\$1,682,506)	(\$503,888)	(\$1,295,559)	(\$1,435,563)	\$140,005	\$1,776,712	\$2,179,460	(\$402,748)

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Account	Description	2022			2022			2022		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	30,667	(30,667)	-	30,667	(30,667)	-	30,667	(30,667)
632.8	Cont Serv Acct AG	1,327	11,667	(10,339)	-	36,590	(36,590)	55,223	36,590	18,633
633.8	Cont Serv Legal AG	25,486	14,167	11,319	21,820	14,167	7,653	9,386	14,167	(4,781)
634.8	Cont Serv Mgmt Fee A	684,151	1,037,852	(353,701)	996,266	1,066,205	(69,939)	1,189,304	1,289,278	(99,974)
635.3	Cont Serv Testing Op	196	583	(387)	196	583	(387)	404	583	(179)
636.1	Cont Serv Other Oper	10,854	-	10,854	7,983	-	7,983	360	-	360
636.2	Cont Serv Other Main	240	-	240	-	-	-	-	-	-
636.3	Cont Serv Other Oper	1,470	-	1,470	7,354	-	7,354	3,709	-	3,709
636.4	Cont Serv Other Main	11,259	-	11,259	4,791	-	4,791	2,509	-	2,509
636.5	Cont Serv Other Oper	(3,136)	-	(3,136)	17,684	-	17,684	19,301	-	19,301
636.6	Cont Serv Other Main	2,276	-	2,276	297	-	297	-	-	-
636.7	Cont Serv Other CA	7,919	-	7,919	(7,919)	-	(7,919)	-	-	-
636.8	Cont Serv Other AG	3,247	7,733	(4,486)	(1,656)	7,733	(9,389)	11,695	(3,267)	14,962
641.1	Rents-Real Prop Oper SS	-	-	-	3,791	-	3,791	1,467	-	1,467
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	-	-	-	1,686	-	1,686	-	-	-
641.8	Rents-Real Prop AG	225	5,595	(5,370)	304	1,542	(1,239)	2,084	1,128	955
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	125	(25)	100	125	(25)	100	125	(25)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	664	-	664	16	-	16	62	-	62
650.4	Transportation Maint	-	-	-	341	-	341	-	-	-
650.5	Transportation Oper	-	-	-	10	-	10	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	34,180	46,507	(12,327)	38,446	46,507	(8,061)	20,988	30,007	(9,019)
656.8	Ins Vehicle AG	2,049	2,114	(65)	2,049	2,114	(65)	2,049	2,114	(65)
657.8	Ins Gen Liab AG	54,586	54,435	151	54,859	54,435	424	54,993	54,435	559
658.8	Ins Work Comp AG	4,775	5,232	(457)	4,654	5,232	(578)	4,193	5,232	(1,038)
659.8	Ins Other AG	41,372	41,923	(550)	41,469	41,923	(453)	41,413	41,923	(510)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	36,022	36,022	-	36,022	36,022	-	36,022	36,022	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	36,310	48,382	(12,072)	42,929	52,556	(9,627)	32,813	53,622	(20,809)
675.1	Misc Exp Oper SS	7,722	-	7,722	2,134	-	2,134	6,864	-	6,864
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	6,800	33,659	(26,859)	57,551	34,159	23,392	82,949	35,459	47,491
675.4	Misc Exp Maint WT	36,608	2,858	33,750	37,237	2,858	34,378	39,938	2,858	37,079
675.5	Misc Exp Oper TD	28,805	-	28,805	24,137	-	24,137	15,467	-	15,467
675.6	Misc Exp Maint TD	84,791	7,350	77,441	70,609	7,350	63,259	101,015	7,350	93,665
675.7	Misc Exp CA	11,372	16,271	(4,899)	9,777	16,271	(6,494)	9,633	16,271	(6,637)
675.8	Misc Exp AG	111,970	153,552	(41,581)	204,224	153,552	50,673	125,693	153,558	(27,865)
Total		(\$1,795,252)	(\$1,801,067)	\$5,815	(\$2,155,949)	(\$2,269,839)	\$113,890	\$1,374,588	\$1,099,796	\$274,792

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Account	Description	2022			2022			2022		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	4,075	-	4,075	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	30,667	(30,667)	-	30,667	(30,667)	-	30,667	(30,667)
632.8	Cont Serv Acct AG	18,407	36,590	(18,183)	2,273	11,667	(9,394)	19,110	36,590	(17,480)
633.8	Cont Serv Legal AG	14,945	14,167	778	27,963	14,167	13,796	49,157	14,167	34,990
634.8	Cont Serv Mgmt Fee A	899,574	1,020,626	(121,052)	882,647	1,054,307	(171,661)	985,250	1,198,022	(212,772)
635.3	Cont Serv Testing Op	206	583	(378)	206	583	(378)	225	583	(359)
636.1	Cont Serv Other Oper	259	-	259	910	-	910	4,810	-	4,810
636.2	Cont Serv Other Main	256	-	256	-	-	-	-	-	-
636.3	Cont Serv Other Oper	16,393	-	16,393	2,812	-	2,812	4,021	-	4,021
636.4	Cont Serv Other Main	29,010	-	29,010	11,436	-	11,436	13,242	-	13,242
636.5	Cont Serv Other Oper	20,177	-	20,177	7,829	-	7,829	1,709	-	1,709
636.6	Cont Serv Other Main	2,426	-	2,426	1,475	-	1,475	-	-	-
636.7	Cont Serv Other CA	98	-	98	48	-	48	7,823	-	7,823
636.8	Cont Serv Other AG	6,408	(3,267)	9,675	10,739	7,733	3,006	21,543	7,733	13,810
641.1	Rents-Real Prop Oper SS	1,206	-	1,206	981	-	981	126	-	126
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	487	-	487	939	-	939	5,456	-	5,456
641.8	Rents-Real Prop AG	464	1,217	(753)	250	1,246	(996)	673	2,786	(2,113)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	66	-	66	-	-	-
642.8	Rents-Equipment AG	(69)	125	(194)	503	125	378	(69)	125	(194)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	103	-	103	246	-	246	-	-	-
650.4	Transportation Maint	-	-	-	-	-	-	35	-	35
650.5	Transportation Oper	18	-	18	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	38,896	30,007	8,889	24,832	46,507	(21,676)	55,934	46,507	9,427
656.8	Ins Vehicle AG	2,049	2,114	(65)	2,049	2,114	(65)	2,049	2,114	(65)
657.8	Ins Gen Liab AG	55,045	54,435	610	55,203	54,435	768	55,286	54,435	852
658.8	Ins Work Comp AG	4,307	5,232	(924)	3,945	5,232	(1,287)	4,657	5,232	(575)
659.8	Ins Other AG	41,372	41,923	(550)	41,593	41,923	(330)	41,372	41,923	(550)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	-	36,022	(36,022)	-	36,022	(36,022)	892	36,022	(35,130)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	57,241	56,784	457	67,913	56,822	11,091	44,624	55,499	(10,875)
675.1	Misc Exp Oper SS	6,764	-	6,764	10,622	-	10,622	6,847	-	6,847
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	26,552	35,259	(8,707)	105,435	34,259	71,176	20,187	35,259	(15,072)
675.4	Misc Exp Maint WT	36,278	2,858	33,420	37,506	2,858	34,647	36,863	2,858	34,005
675.5	Misc Exp Oper TD	30,596	-	30,596	45,563	-	45,563	28,325	-	28,325
675.6	Misc Exp Maint TD	74,795	7,350	67,445	84,525	7,350	77,175	86,479	7,350	79,129
675.7	Misc Exp CA	4,568	16,271	(11,703)	15,507	16,271	(764)	4,281	16,271	(11,990)
675.8	Misc Exp AG	169,045	153,552	15,493	145,551	153,552	(8,001)	36,930	153,559	(116,629)
Total		(\$3,009,805)	(\$2,838,534)	(\$171,271)	(\$4,735,010)	(\$2,709,428)	(\$2,025,582)	\$2,511,148	\$1,994,729	\$516,419

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Account	Description	2022			2022			2022		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	30,667	(30,667)	-	30,667	(30,667)	-	30,667	(30,667)
632.8	Cont Serv Acct AG	-	36,590	(36,590)	38,178	36,590	1,588	-	11,667	(11,667)
633.8	Cont Serv Legal AG	33,423	14,167	19,256	47,180	14,167	33,013	17,076	14,167	2,910
634.8	Cont Serv Mgmt Fee A	924,856	1,009,452	(84,596)	954,647	1,047,959	(93,312)	1,089,898	1,214,749	(124,851)
635.3	Cont Serv Testing Op	206	583	(378)	411	583	(172)	-	583	(583)
636.1	Cont Serv Other Oper	-	-	-	666	-	666	500	-	500
636.2	Cont Serv Other Main	2,808	-	2,808	15	-	15	-	-	-
636.3	Cont Serv Other Oper	7,532	-	7,532	3,276	-	3,276	(26)	-	(26)
636.4	Cont Serv Other Main	48,646	-	48,646	36,086	-	36,086	34,119	-	34,119
636.5	Cont Serv Other Oper	739	-	739	4,411	-	4,411	3,691	-	3,691
636.6	Cont Serv Other Main	2,172	-	2,172	147	-	147	7,950	-	7,950
636.7	Cont Serv Other CA	(7,949)	-	(7,949)	(20)	-	(20)	-	-	-
636.8	Cont Serv Other AG	6,564	13,233	(6,670)	3,880	13,233	(9,353)	69,675	18,733	50,941
641.1	Rents-Real Prop Oper SS	2,209	-	2,209	126	-	126	1,962	-	1,962
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	-	-	-	849	-	849	-	-	-
641.8	Rents-Real Prop AG	1,692	1,005	686	436	1,210	(773)	270	805	(534)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	30	-	-	30
642.8	Rents-Equipment AG	188	125	63	473	125	348	328	125	203
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	54	-	54	155	-	155	114	-	114
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	899	-	-	899
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	61,222	54,757	6,465	72,898	54,763	18,134	19,572	(101,987)	121,559
656.8	Ins Vehicle AG	2,049	2,114	(65)	2,049	2,114	(65)	2,049	2,114	(65)
657.8	Ins Gen Liab AG	54,547	54,435	112	52,995	54,435	(1,440)	64,109	54,435	9,675
658.8	Ins Work Comp AG	4,642	5,232	(590)	4,791	5,233	(442)	4,546	5,233	(688)
659.8	Ins Other AG	46,990	41,923	5,068	41,506	41,923	(416)	41,506	41,923	(416)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	892	36,022	(35,130)	1,038	36,022	(34,985)	932	36,022	(35,091)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	52,480	52,753	(274)	14,842	47,863	(33,020)	45,717	47,727	(2,010)
675.1	Misc Exp Oper SS	10,662	-	10,662	4,571	-	4,571	3,833	-	3,833
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	61,980	38,059	23,921	60,990	35,759	25,232	119,769	34,459	85,310
675.4	Misc Exp Maint WT	38,268	2,858	35,409	37,493	2,858	34,634	35,225	2,858	32,366
675.5	Misc Exp Oper TD	36,780	-	36,780	26,135	-	26,135	66,515	-	66,515
675.6	Misc Exp Maint TD	93,600	7,350	86,250	111,690	7,350	104,340	142,860	7,350	135,510
675.7	Misc Exp CA	16,337	16,271	66	9,144	16,271	(7,127)	8,150	16,271	(8,121)
675.8	Misc Exp AG	73,697	153,552	(79,855)	105,735	153,552	(47,817)	161,349	153,552	7,797
Total		(\$2,283,718)	(\$2,218,823)	(\$64,896)	(\$1,843,093)	(\$1,622,693)	(\$220,400)	(\$1,195,741)	\$4,113,743	(\$5,309,484)

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Account	Description	2023			2023			2023		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	1,160	-	1,160	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	11,030	(11,030)	-	26,351	(26,351)	-	23,709	(23,709)
632.8	Cont Serv Acct AG	19,543	22,817	(3,274)	22,021	22,817	(796)	11,590	22,817	(11,227)
633.8	Cont Serv Legal AG	38,751	33,632	5,119	32,145	34,940	(2,795)	27,954	33,652	(5,698)
634.8	Cont Serv Mgmt Fee A	887,703	1,006,711	(119,008)	953,939	950,929	3,011	1,092,670	1,162,968	(70,298)
635.3	Cont Serv Testing Op	206	465	(259)	-	1,578	(1,578)	1,827	803	1,023
636.1	Cont Serv Other Oper	851	-	851	333	-	333	185	-	185
636.2	Cont Serv Other Main	-	-	-	1,463	-	1,463	-	-	-
636.3	Cont Serv Other Oper	14,615	-	14,615	15,944	-	15,944	2,471	-	2,471
636.4	Cont Serv Other Main	21,040	-	21,040	32,697	-	32,697	21,539	-	21,539
636.5	Cont Serv Other Oper	4,312	-	4,312	6,101	-	6,101	8,314	-	8,314
636.6	Cont Serv Other Main	2,255	-	2,255	13,879	-	13,879	1,616	-	1,616
636.7	Cont Serv Other CA	-	-	-	-	-	-	248	-	248
636.8	Cont Serv Other AG	(56,511)	17,706	(74,217)	4,937	15,918	(10,981)	5,322	31,160	(25,838)
641.1	Rents-Real Prop Oper SS	1,010	-	1,010	1,275	-	1,275	13	-	13
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	300	-	300	1,266	-	1,266	609	-	609
641.8	Rents-Real Prop AG	312	2,728	(2,416)	252	2,112	(1,860)	329	1,926	(1,597)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	177	-	177	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	354	(254)	100	351	(251)	834	234	600
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	423	-	423	14	-	14	69	-	69
650.4	Transportation Maint	10	-	10	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	679	-	679	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	55,748	53,338	2,410	66,656	36,613	30,043	23,552	44,188	(20,636)
656.8	Ins Vehicle AG	2,803	2,403	399	2,803	2,403	399	2,803	2,403	399
657.8	Ins Gen Liab AG	68,096	57,942	10,154	68,542	57,942	10,600	68,325	57,942	10,383
658.8	Ins Work Comp AG	6,916	3,324	3,592	5,778	3,324	2,453	5,261	3,324	1,936
659.8	Ins Other AG	44,829	46,478	(1,648)	44,829	46,478	(1,648)	44,940	46,478	(1,537)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	932	912	20	912	912	-	912	912	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	(26,078)	42,261	(68,339)	35,802	39,527	(3,725)	33,392	39,265	(5,873)
675.1	Misc Exp Oper SS	7,604	-	7,604	6,475	-	6,475	9,323	-	9,323
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	62,165	49,317	12,848	73,903	47,909	25,994	58,116	47,507	10,609
675.4	Misc Exp Maint WT	49,451	1,482	47,970	34,955	4,219	30,735	36,589	1,145	35,444
675.5	Misc Exp Oper TD	35,535	-	35,535	15,940	-	15,940	22,780	-	22,780
675.6	Misc Exp Maint TD	98,186	(54)	98,240	98,668	6,522	92,146	154,223	13,830	140,393
675.7	Misc Exp CA	11,210	15,083	(3,872)	8,710	10,554	(1,845)	10,097	13,532	(3,435)
675.8	Misc Exp AG	(10,162)	135,636	(145,797)	101,116	179,811	(78,695)	100,077	110,028	(9,951)
Total		(\$1,750,692)	(\$1,598,106)	(\$152,586)	(\$1,449,306)	(\$1,327,245)	(\$122,061)	\$2,385,667	\$2,501,651	(\$115,984)

Kentucky American Water Company
 Years 2018-2023
 Water Only

Account	Description	2023			2023		
		April		Variance	May		Variance
		Actual	Budget		Actual	Budget	
403	Depreciation Exp	\$1,754,533	\$1,732,691	\$21,842	\$1,776,730	\$1,736,697	\$40,033
406	Amort UPAA	1,940	1,940	(0)	5,393	1,940	3,453
407.1	Amort-Ltd Term UP	-	-	-	-	-	-
407.2	Amort-Prop Losses	4,757	4,757	-	4,757	4,757	-
407.4	Amort-Reg Asset	575	575	-	575	575	-
408.1	Taxes Oth than Inc-Reg Assess	12,831	16,446	(3,615)	12,831	16,446	(3,615)
408.11	Taxes Oth than Inc-Property	663,517	580,184	83,333	663,517	580,184	83,333
408.12	Taxes Oth than Inc-Payroll	42,897	44,796	(1,899)	53,926	50,915	3,011
408.13	Taxes Oth than Inc-Other	-	-	-	-	-	-
409.1	Income Taxes-FIT Ope	252,754	265,244	(12,490)	269,063	300,288	(31,225)
409.11	Income Taxes-SIT Ope	55,723	44,599	11,124	57,529	47,800	9,729
409.2	Income Taxes-Oth Inc	-	-	-	-	-	-
410.1	Def Inc Tax-FIT	106,978	109,610	(2,633)	138,997	135,927	3,069
410.11	Def Inc Tax-SIT	30,687	60,819	(30,132)	39,872	67,415	(27,543)
412.11	ITC-Restored	-	-	-	-	-	-
415	M&J Revenues	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-
420	AFUDC	(51,538)	(44,233)	(7,305)	(36,449)	(60,021)	23,572
421	Nonutility Income	-	-	-	-	-	-
426	Misc Nonutility Expe	13,569	10,611	2,958	13,812	12,810	1,002
427.2	Int Exp-Short Term D	54,693	64,528	(9,834)	71,150	5,601	65,549
427.3	Int Exp-LTD	827,899	827,901	(2)	821,696	867,067	(45,371)
427.5	Int Exp-Other	-	-	-	-	-	-
428	Amort Debt Expense	30,934	31,098	(165)	30,934	31,654	(720)
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-
461.1	Metered Sales-Res	(4,785,544)	(4,550,895)	(234,649)	(5,218,806)	(4,820,117)	(398,688)
461.2	Metered Sales-Com	(2,260,689)	(2,137,816)	(122,873)	(2,409,762)	(2,354,586)	(55,176)
461.3	Metered Sales-Ind	(214,422)	(222,225)	7,803	(226,240)	(248,593)	22,353
461.4	Metered Sales-OPA	(546,611)	(552,479)	5,868	(636,453)	(654,924)	18,471
462.1	Public Fire Revenues	(373,437)	(384,992)	11,555	(426,455)	(385,043)	(41,412)
462.2	Private Fire Revenue	(285,513)	(265,099)	(20,414)	(309,338)	(265,262)	(44,076)
466	Sales for Resale	(80,763)	(75,157)	(5,606)	(144,746)	(84,992)	(59,755)
467	Interdept Sales	-	-	-	-	-	-
470	Forfeited Discounts	(52,853)	(50,566)	(2,287)	(62,923)	(49,507)	(13,416)
471	Misc Service Revenue	(103,773)	(106,027)	2,254	(114,999)	(109,823)	(5,176)
472	Rents from Water Pro	(3,444)	(4,954)	1,510	(14,464)	(4,954)	(9,510)
473	Interdept Rents	(18,747)	(18,747)	(0)	(18,747)	(18,747)	(0)
474	Other Water Revenues	(6,325)	(6,210)	(115)	(13,987)	(7,493)	(6,494)
601.1	Salaries-Empl Oper S	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-
601.3	Salaries-Empl Oper W	212,575	-	212,575	214,811	-	214,811
601.4	Salaries-Empl Maint	26,500	-	26,500	36,958	-	36,958
601.5	Salaries-Empl Oper T	79,231	-	79,231	101,425	-	101,425
601.6	Salaries-Empl Maint	115,469	-	115,469	107,225	-	107,225
601.7	Salaries-Empl CA	66,046	-	66,046	85,885	-	85,885
601.8	Salaries-Empl AG	258,710	633,012	(374,302)	207,105	719,861	(512,756)
603.8	Salaries-Dir & Off	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	140,305	92,732	47,573	150,372	106,599	43,773
610.1	Purchased Water Oper	16,608	31,900	(15,292)	18,126	31,900	(13,774)
615.1	Purch Power Oper SS	66,442	-	66,442	62,721	-	62,721
615.3	Purch Power Oper WT	350,130	-	350,130	486,080	-	486,080
615.5	Purch Power Oper TD	(1,526)	-	(1,526)	1,687	-	1,687
615.8	Purch Power Oper AG	-	333,101	(333,101)	-	479,634	(479,634)
616.1	Purch Fuel Oper SS	325	-	325	-	-	-
618.3	Chemicals Oper WT	362,748	334,874	27,875	442,620	342,289	100,331
620.1	M&S Oper SS	(42)	-	(42)	261	-	261
620.2	M&S Maint SS	-	-	-	-	-	-
620.3	M&S Oper WT	5,516	-	5,516	7,393	-	7,393
620.4	M&S Maint WT	23,208	11,917	11,291	36,619	(10,849)	47,467
620.5	M&S Oper TD	3,309	(6,192)	9,501	7,152	(15,707)	22,859
620.6	M&S Maint TD	22,374	14,872	7,503	(20,115)	1,106	(21,221)
620.7	M&S Oper CA	-	-	-	-	-	-
620.8	M&S AG	5,562	-	5,562	1,907	-	1,907

Kentucky American Water Company
 Years 2018-2023
 Water Only

Account	Description	2023			2023		
		April			May		
		Actual	Budget	Variance	Actual	Budget	Variance
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	6,692	(6,692)	34,000	12,557	21,443
632.8	Cont Serv Acct AG	9,670	-	9,670	16,749	22,817	(6,068)
633.8	Cont Serv Legal AG	34,991	31,967	3,024	41,631	31,754	9,877
634.8	Cont Serv Mgmt Fee A	899,952	944,700	(44,749)	955,834	1,033,982	(78,148)
635.3	Cont Serv Testing Op	-	241	(241)	-	434	(434)
636.1	Cont Serv Other Oper	-	-	-	300	-	300
636.2	Cont Serv Other Main	-	-	-	284	-	284
636.3	Cont Serv Other Oper	1,772	-	1,772	31,826	-	31,826
636.4	Cont Serv Other Main	16,278	-	16,278	52,928	-	52,928
636.5	Cont Serv Other Oper	1,887	-	1,887	12,617	-	12,617
636.6	Cont Serv Other Main	-	-	-	3,348	-	3,348
636.7	Cont Serv Other CA	-	-	-	(248)	-	(248)
636.8	Cont Serv Other AG	47,416	20,653	26,762	4,464	26,633	(22,169)
641.1	Rents-Real Prop Oper SS	3,787	-	3,787	(871)	-	(871)
641.3	Rents-Real Prop Oper	-	-	-	281	-	281
641.5	Rents-Real Prop Oper	5,290	-	5,290	-	-	-
641.8	Rents-Real Prop AG	2,495	6,058	(3,563)	595	773	(178)
642.1	Rents-Equipment Oper	-	-	-	-	-	-
642.2	Rents-Equipment Oper	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	5,232	-	5,232
642.8	Rents-Equipment AG	100	414	(314)	100	608	(508)
650.1	Transportation Oper	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	10	-	10
650.4	Transportation Maint	-	-	-	-	-	-
650.5	Transportation Oper	36	-	36	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-
650.8	Transportation AG	56,434	45,308	11,126	30,772	42,719	(11,946)
656.8	Ins Vehicle AG	2,803	2,403	399	2,803	2,403	399
657.8	Ins Gen Liab AG	67,774	57,942	9,832	67,984	57,942	10,042
658.8	Ins Work Comp AG	5,890	3,321	2,568	5,353	3,321	2,032
659.8	Ins Other AG	45,401	46,478	(1,077)	44,838	46,478	(1,639)
660.8	Advertising AG	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	912	912	-	912	912	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-
670.7	Bad Debt Expense	32,489	40,242	(7,753)	62,629	42,640	19,990
675.1	Misc Exp Oper SS	5,804	-	5,804	169,625	-	169,625
675.2	Misc Exp Maint SS	-	-	-	-	-	-
675.3	Misc Exp Oper WT	100,018	47,919	52,100	99,339	45,709	53,630
675.4	Misc Exp Maint WT	33,865	1,105	32,760	35,971	1,770	34,201
675.5	Misc Exp Oper TD	54,401	-	54,401	25,343	-	25,343
675.6	Misc Exp Maint TD	90,090	61,169	28,920	91,294	3,730	87,564
675.7	Misc Exp CA	9,527	14,702	(5,175)	8,845	13,805	(4,960)
675.8	Misc Exp AG	94,595	36,901	57,695	131,057	89,319	41,737
Total		(\$1,536,324)	(\$1,792,377)	\$256,053	(\$1,772,628)	(\$2,052,969)	\$280,340

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2018
Water Only

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	89,637	96,964	(7,327)	-8%
Sewer revenues	-	-	0	0%
Other operating revenues	2,560	2,588	(28)	-1%
Management revenues	-	-	-	-
Operating revenues	92,197	99,552	(7,355)	-7%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	321	186	(135)	-73%
Fuel and power	3,897	4,346	450	10%
Chemicals	1,838	1,833	(5)	0%
Waste Disposal	451	437	(14)	-3%
Total Production Costs	6,506	6,802	296	4%
-				
Salaries and Wages	6,998	7,086	88	1%
Pensions	373	583	210	36%
Group insurances	1,413	1,569	156	10%
Other benefits	544	552	9	2%
Total employee related	9,327	9,790	462	5%
-				
Service Company costs	9,805	9,396	(409)	-4%
-				
Contracted Services	1,006	643	(364)	-57%
Building maintenance and services	750	582	(169)	-29%
Telecommunication expenses	278	239	(39)	-16%
Postage, printing and stationery	27	25	(1)	-4%
Office supplies and services	283	308	25	8%
Advertising & marketing expenses	6	11	5	45%
Employee related expense travel & entertainment	169	128	(41)	-32%
Miscellaneous expenses	516	777	261	34%
Rents	65	8	(57)	-687%
Transportation	434	340	(94)	-28%
Operating supplies and services	3,535	3,062	(473)	-15%
-				
Uncollectible Accounts Exp	1,068	559	(509)	-91%
Customer accounting other	1,233	1,113	(120)	-11%
Regulatory Expense	289	290	1	0%
Insurance other than group	653	755	103	14%
Maintenance service & supplies	2,004	1,929	(76)	-4%
Total operations and maintenance	34,421	33,697	(725)	-2%
-				
Depreciation	13,930	14,085	155	1%
Amortization	268	288	19	7%
Removal Costs	2,259	2,299	40	2%
Depreciation and Amortization	16,458	16,671	214	1%
-				
General Taxes	7,906	6,510	(1,396)	-21%
Loss (gain) on sale of assets	(1,960)	(1,210)	750	-62%
Impairment Charges	-	-	0	0%
Total operating expenses, net	56,825	55,668	(1,157)	-2%
-				
Operating income (loss)	35,372	43,884	(8,511)	-19%
-				
OTHER INCOME/EXPENSE				
Interest Income			0	0%
Interest on Long Term Debt	12,352	12,376	24	0%
Interest on Short Term Debt	277	196	(81)	-41%
Other Interest Expense	1	-	(1)	0%
Interest net (Income)/Expense	12,631	12,573	(58)	0%
-				
AFUDC Equity Income/(Expense)	(735)	(646)	(89)	14%
AFUDC Debt Income/(Expense)	(370)	(280)	(90)	32%
Amortization of Debt Expense (Income)/Expense	119	109	(10)	-9%
-				
Other Net Income/(Expense)	(483)	106	(590)	-554%
-				
Total other Income/(Expense)	11,161	11,861	(700)	-6%
-				
Income (loss) before income taxes	24,211	32,022	(7,812)	-24%
-				
Provision for Income Taxes	4,475	12,406	7,931	64%
Income (loss) from continuing operations	19,735	19,617	119	1%
Income (loss) from discontinued operations net of tax	-	-	-	-
-				
Net Income (loss)	19,735	19,617	119	1%
Preferred dividend declared			0	0%
Net income attributable to non-controlling interest				
Net income available to common stockholders	19,735	19,617	119	1%
Common dividends	12,147	15,255	3,107	20%
Current Year Retained Earnings	7,588	4,362	3,226	74%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2018
Water Only

- 1 TCJA tax deferral
- 2 Driven by City of Paris (Millersburg)
- 3 Reduced usage of transfer pumps/Income tax rate reduction
- 4 Cap credits budgeted lower than actual
- 5 Budgeted higher than actuals
- 6 Legal fees/Audit fees
- 7 Groundskeeping/Utilities/Security
- 8 Cellphone expense/iPad activations
- 9 Decrease in credit line fees & software licenses
- 10 Lower advertising expenses
- 11 Relocation fees
- 12 Net adjustment for estimated tax/401(k) entries
- 13 Early termination of Woodcrest lease
- 14 Increased fuel expense
- 15 Increase in write offs
- 16 Call center increase in temporary labor
- 17 Lower property insurance
- 18 Regulatory asset AFUDC amortization
- 19 Property tax true-up
- 20 Land Sale Gain offset by ERWA purchase premium
- 21 Higher STD balance
- 22 Changes in capital projects
- 23 Changes in capital projects
- 24 Increased debt amortization related to changes in debt
- 25 Related to increase in damages
- 26 Favorable TCJA and state tax/Tax entry to true-up TCJA EADIT balances
- 27 Driven by changes in P&L

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2019
Water Only

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	95,880	95,658	222	0%
Sewer revenues	-	-	0	0%
Other operating revenues	2,384	2,623	(239)	-9%
Management revenues	-	-	-	-
Operating revenues	98,264	98,281	(17)	0%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	345	800	455	57%
Fuel and power	4,126	4,544	417	9%
Chemicals	1,889	2,234	345	15%
Waste Disposal	367	436	69	16%
Total Production Costs	6,727	8,013	1,286	16%
-				
Salaries and Wages	7,312	8,283	971	12%
Pensions	278	261	(17)	-7%
Group insurances	1,411	1,571	159	10%
Other benefits	532	588	56	10%
Total employee related	9,534	10,703	1,169	11%
-				
Service Company costs	10,397	9,863	(534)	-5%
-				
Contracted Services	889	899	10	1%
Building maintenance and services	772	675	(98)	-14%
Telecommunication expenses	245	238	(7)	-3%
Postage, printing and stationery	20	31	10	34%
Office supplies and services	374	331	(43)	-13%
Advertising & marketing expenses	-	11	11	100%
Employee related expense travel & entertainment	183	147	(37)	-25%
Miscellaneous expenses	1,166	391	(774)	-198%
Rents	(4)	23	28	119%
Transportation	410	404	(6)	-2%
Operating supplies and services	4,055	3,149	(906)	-29%
-				
Uncollectible Accounts Exp	680	891	211	24%
Customer accounting other	1,318	1,326	8	1%
Regulatory Expense	456	334	(121)	-36%
Insurance other than group	830	723	(108)	-15%
Maintenance service & supplies	2,277	2,143	(134)	-6%
Total operations and maintenance	36,275	37,146	871	2%
-				
Depreciation	15,099	14,750	(349)	-2%
Amortization	275	279	4	2%
Removal Costs	2,347	2,318	(29)	-1%
Depreciation and Amortization	17,720	17,347	(373)	-2%
-				
General Taxes	7,050	7,113	63	1%
Loss (gain) on sale of assets	(0)	-	0	0%
Impairment Charges	-	-	0	0%
Total operating expenses, net	61,045	61,606	561	1%
-				
Operating income (loss)	37,219	36,675	544	1%
-				
OTHER INCOME/EXPENSE				
Interest income			0	0%
Interest on Long Term Debt	12,696	11,930	(766)	-6%
Interest on Short Term Debt	560	263	(297)	-113%
Other Interest Expense	1	-	(1)	0%
Interest net (Income)/Expense	13,257	12,193	(1,064)	-9%
-				
AFUDC Equity Income/(Expense)	(1,273)	(645)	(628)	97%
AFUDC Debt Income/(Expense)	(595)	(332)	(263)	79%
Amortization of Debt Expense (Income)/Expense	99	112	13	11%
-				
Other Net Income/(Expense)	(355)	(311)	(44)	14%
-				
Total other income/(Expense)	11,134	11,017	117	1%
-				
Income (loss) before income taxes	26,085	25,658	427	2%
-				
Provision for Income Taxes	5,713	6,275	561	9%
Income (loss) from continuing operations	20,372	19,383	989	5%
Income (loss) from discontinued operations net of tax	-	-	-	-
-				
Net Income (loss)	20,372	19,383	989	5%
Preferred dividend declared			0	0%
Net income attributable to non-controlling interest				
Net income available to common stockholders	20,372	19,383	989	5%
Common dividends	14,357	14,906	549	4%
Current Year Retained Earnings	6,015	4,477	1,538	34%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2019
Water Only

- 1 Lower reconnect fees/Application fees/Late payment fees
- 2 Lower purchased water from Carroll County and WMU
- 3 Improved plant dispatch efficiency
- 4 Improved plant dispatch efficiency
- 5 True-up RRS accrual
- 6 Cap rate/Vacancy rate
- 7 Higher pension expense vs plan
- 8 Pension capital credits budgeted lower than actual
- 9 Lower tuition aid/Other welfare benefits
- 10 Increased utility expense/Janitorial/Groundskeeping
- 11 Lower overnight shipping
- 12 Uniforms
- 13 Account no longer used
- 14 Relocation fees
- 15 Inventory write-off/Cemetery Relocation expensed
- 16 Early termination of Woodcrest lease
- 17 Blackburn adjustment
- 18 Increased regulatory amortization
- 19 Increased general liability insurance
- 20 Deferred maintenance amortization
- 21 Tax exempt bond refinance/Higher LTD balance
- 22 Higher balance than budgeted
- 23 Changes in capital projects/One-time adjustment for gross-up
- 24 Changes in capital projects
- 25 Lower debt amortization
- 26 Deferred comp investment change
- 27 Driven by changes in P&L

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2020
Water Only

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	98,571	98,519	53	0%
Sewer revenues	-	-	0	0%
Other operating revenues	1,330	2,412	(1,081)	-45%
Management revenues	-	-	-	-
Operating revenues	99,902	100,930	(1,029)	-1%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	350	294	(56)	-19%
Fuel and power	4,070	3,911	(159)	-4%
Chemicals	1,860	2,413	553	23%
Waste Disposal	435	436	1	0%
Total Production Costs	6,716	7,054	339	5%
-				
Salaries and Wages	7,537	7,763	226	3%
Pensions	288	282	(6)	-2%
Group insurances	1,466	1,623	157	10%
Other benefits	589	676	87	13%
Total employee related	9,880	10,344	463	4%
-				
Service Company costs	12,000	11,430	(569)	-5%
-				
Contracted Services	850	749	(101)	-14%
Building maintenance and services	843	715	(128)	-18%
Telecommunication expenses	292	235	(57)	-24%
Postage, printing and stationery	23	26	3	13%
Office supplies and services	435	400	(34)	-9%
Advertising & marketing expenses	-	11	11	100%
Employee related expense travel & entertainment	60	124	64	51%
Miscellaneous expenses	1,229	1,002	(227)	-23%
Rents	31	20	(11)	-53%
Transportation	424	441	17	4%
Operating supplies and services	4,187	3,724	(463)	-12%
-				
Uncollectible Accounts Exp	1,132	767	(365)	-48%
Customer accounting other	158	182	24	13%
Regulatory Expense	432	410	(22)	-5%
Insurance other than group	892	1,081	188	17%
Maintenance service & supplies	2,547	3,335	788	24%
Total operations and maintenance	37,944	38,327	383	1%
-				
Depreciation	16,441	16,324	(116)	-1%
Amortization	304	303	(1)	0%
Removal Costs	2,465	2,482	18	1%
Depreciation and Amortization	19,209	19,110	(100)	-1%
-				
General Taxes	8,086	7,609	(477)	-6%
Loss (gain) on sale of assets	(19)	-	19	0%
Impairment Charges	-	-	0	0%
Total operating expenses, net	65,220	65,045	(175)	0%
-				
Operating income (loss)	34,682	35,885	(1,203)	-3%
-				
OTHER INCOME/EXPENSE				
Interest Income	-	-	0	0%
Interest on Long Term Debt	10,087	10,437	350	3%
Interest on Short Term Debt	444	477	34	7%
Other Interest Expense	0	-	(0)	0%
Interest net (Income)/Expense	10,531	10,915	383	4%
-				
AFUDC Equity Income/(Expense)	(1,205)	(569)	(637)	-112%
AFUDC Debt Income/(Expense)	(546)	(286)	(260)	-91%
Amortization of Debt Expense (Income)/Expense	211	150	(60)	-40%
-				
Other Net Income/(Expense)	(1,293)	(903)	(390)	43%
-				
Total other Income/(Expense)	7,697	9,307	(1,610)	-17%
-				
Income (loss) before income taxes	26,984	26,578	407	2%
-				
Provision for Income Taxes	5,221	5,370	149	3%
Income (loss) from continuing operations	21,763	21,207	556	3%
Income (loss) from discontinued operations net of tax	-	-	-	-
-				
Net Income (loss)	21,763	21,207	556	3%
Preferred dividend declared	-	-	0	0%
Net income attributable to non-controlling interest	-	-	-	-
Net income available to common stockholders	21,763	21,207	556	3%
Common dividends	17,085	16,052	(1,033)	-6%
Current Year Retained Earnings	4,679	5,156	(477)	-9%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2020
Water Only

- 1 Reversal of COVID deferral
- 2 Decreased purchased water from WMU/City of Paris
- 3 Budget profiling for KRS1 chemical building
- 4 Group insurance cap credits budgeted lower than actuals
- 5 Less training/tuition aid than budgeted
- 6 Legal expenses
- 7 Groundskeeping/higher utility expense than budgeted
- 8 Cell phone expenses
- 9 Lower overnight shipping
- 10 Uniforms
- 11 Account no longer used
- 12 Less travel - COVID
- 13 Lobbying expenses/Dues & memberships/Customer education
- 14 Increased lease expense
- 15 Driven by COVID-19 pandemic (no disconnects)
- 16 Lower bill insert/form expense than plan
- 17 Casualty reserve adjustment
- 18 CWIP adjustment
- 19 Property tax protest true-up
- 20 Lower balance/rates
- 21 Changes in capital projects
- 22 Changes in capital projects
- 23 Increased debt amortization
- 24 Other non-operating loss
- 25 Higher dividends than planned

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2021
Water Only

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	100,451	100,841	(390)	0%
Sewer revenues	-	-	0	0%
Other operating revenues	1,989	2,514	(524)	-21%
Management revenues	-	-	-	-
Operating revenues	102,441	103,355	(914)	-1%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	366	351	(15)	-4%
Fuel and power	4,272	4,007	(264)	-7%
Chemicals	2,203	2,273	70	3%
Waste Disposal	479	538	58	11%
Total Production Costs	7,321	7,169	(152)	-2%
-				
Salaries and Wages	7,527	7,636	109	1%
Pensions	278	281	2	1%
Group insurances	1,411	1,511	100	7%
Other benefits	570	570	(0)	0%
Total employee related	9,787	9,998	211	2%
-				
Service Company costs	12,534	12,224	(310)	-3%
-				
Contracted Services	930	737	(194)	-26%
Building maintenance and services	845	680	(165)	-24%
Telecommunication expenses	235	259	24	9%
Postage, printing and stationery	15	30	15	51%
Office supplies and services	228	115	(113)	-98%
Advertising & marketing expenses	-	-	0	0%
Employee related expense travel & entertainment	84	46	(38)	-82%
Miscellaneous expenses	994	861	(133)	-15%
Rents	30	14	(17)	-124%
Transportation	460	445	(15)	-3%
Operating supplies and services	3,822	3,186	(635)	-20%
-				
Uncollectible Accounts Exp	354	604	251	41%
Customer accounting other	132	136	4	3%
Regulatory Expense	432	432	0	0%
Insurance other than group	1,005	1,070	65	6%
Maintenance service & supplies	2,101	1,866	(234)	-13%
Total operations and maintenance	37,485	36,685	(800)	-2%
-				
Depreciation	17,223	16,726	(497)	-3%
Amortization	284	304	20	7%
Removal Costs	2,546	2,605	60	2%
Depreciation and Amortization	20,052	19,635	(417)	-2%
-				
General Taxes	8,845	8,077	(767)	-9%
Loss (gain) on sale of assets	-	-	0	0%
Impairment Charges	-	-	0	0%
Total operating expenses, net	66,382	64,397	(1,984)	-3%
-				
Operating income (loss)	36,059	38,957	(2,898)	-7%
-				
OTHER INCOME/EXPENSE				
Interest Income	-	-	0	0%
Interest on Long Term Debt	9,509	9,547	38	0%
Interest on Short Term Debt	77	53	(23)	-44%
Other Interest Expense	1	-	(1)	0%
Interest net (Income)/Expense	9,587	9,600	14	0%
-				
AFUDC Equity Income/(Expense)	(455)	(407)	(48)	12%
AFUDC Debt Income/(Expense)	(205)	(376)	172	-46%
Amortization of Debt Expense (Income)/Expense	349	197	(152)	-77%
-				
Other Net Income/(Expense)	(1,809)	(1,147)	(662)	58%
-				
Total other Income/(Expense)	7,467	7,866	(399)	-5%
-				
Income (loss) before income taxes	28,592	31,091	(2,499)	-8%
-				
Provision for Income Taxes	6,010	6,784	774	11%
Income (loss) from continuing operations	22,582	24,308	(1,725)	-7%
Income (loss) from discontinued operations net of tax	-	-	-	-
-				
Net Income (loss)	22,582	24,308	(1,725)	-7%
Preferred dividend declared	-	-	0	0%
Net income attributable to non-controlling interest	-	-	-	-
Net income available to common stockholders	22,582	24,308	(1,725)	-7%
Common dividends	15,799	17,811	2,012	11%
Current Year Retained Earnings	6,783	6,497	286	4%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2021
Water Only

- 1 Lower reconnect fees/Application fees/Late payment fees
- 2 Increased pricing/system delivery
- 3 Sludge true up KRS1
- 4 Vacancies/funding requirement
- 5 Maintenance (HVAC/elevator/etc.)/Kiosk security
- 6 Security/utility increases
- 7 Lower telephone line expense than planned
- 8 Decreased overnight shipping
- 9 Software licenses/credit line fees
- 10 Relocation fees
- 11 CWIP adjustment/Director fees/Dues & memberships
- 12 Increased lease expense
- 13 Reserve true-up
- 14 Decrease in worker's comp
- 15 Paving/Intake cleaning/Sludge press repairs
- 16 Lower than plan regulatory asset amortization
- 17 Property tax protest true-up
- 18 Higher balance/rates
- 19 Changes in capital projects
- 20 Changes in capital projects
- 21 Increased debt amortization
- 22 H2O program budgeted in different line/lobbying expenses
- 23 Driven by changes in P&L
- 24 Higher dividends than planned

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2022
Water Only

Structure	Actual	Budget	Variance	Var %
OPERATING REVENUE				
Water revenues	107,042	102,307	4,735	5%
Sewer revenues	-	-	0	0%
Other operating revenues	2,277	2,540	(262)	-10%
Management revenues	-	-	-	-
Operating revenues	109,320	104,847	4,473	4%
-				
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	377	379	2	0%
Fuel and power	5,165	4,188	(977)	-23%
Chemicals	3,238	2,598	(640)	-25%
Waste Disposal	449	406	(43)	-11%
Total Production Costs	9,230	7,572	(1,658)	-22%
-				
Salaries and Wages	8,376	7,804	(572)	-7%
Pensions	206	243	37	15%
Group insurances	1,352	1,555	203	13%
Other benefits	738	587	(151)	-26%
Total employee related	10,673	10,190	(483)	-5%
-				
Service Company costs	12,020	13,305	1,285	10%
-				
Contracted Services	831	660	(170)	-26%
Building maintenance and services	852	667	(185)	-28%
Telecommunication expenses	256	254	(2)	-1%
Postage, printing and stationery	12	20	8	40%
Office supplies and services	293	92	(201)	-218%
Advertising & marketing expenses	-	-	0	0%
Employee related expense travel & entertainment	347	88	(259)	-294%
Miscellaneous expenses	723	327	(396)	-121%
Rents	44	22	(22)	-101%
Transportation	524	426	(98)	-23%
Operating supplies and services	3,882	2,556	(1,325)	-52%
-				
Uncollectible Accounts Exp	369	614	245	40%
Customer accounting other	122	134	12	9%
Regulatory Expense	220	432	212	49%
Insurance other than group	1,246	1,244	(2)	0%
Maintenance service & supplies	2,171	1,613	(558)	-35%
Total operations and maintenance	39,932	37,660	(2,272)	-6%
-				
Depreciation	17,608	17,784	176	1%
Amortization	87	281	193	69%
Removal Costs	2,686	2,576	(110)	-4%
Depreciation and Amortization	20,381	20,640	260	1%
-				
General Taxes	6,310	8,521	2,211	26%
Loss (gain) on sale of assets	-	-	0	0%
Impairment Charges	-	-	0	0%
Total operating expenses, net	66,623	66,822	198	0%
-				
Operating income (loss)	42,696	38,025	4,671	12%
-				
OTHER INCOME/EXPENSE				
Interest Income	-	(3)	(3)	100%
Interest on Long Term Debt	9,955	9,940	(15)	0%
Interest on Short Term Debt	306	7	(299)	-4222%
Other Interest Expense	0	-	(0)	0%
Interest net (Income)/Expense	10,261	9,944	(316)	-3%
-				
AFUDC Equity Income/(Expense)	(350)	(427)	77	-18%
AFUDC Debt Income/(Expense)	(212)	(333)	121	-36%
Amortization of Debt Expense (Income)/Expense	361	365	4	1%
-				
Other Net Income/(Expense)	(1,896)	(1,561)	(336)	21%
-				
Total other income/(Expense)	8,164	7,988	175	2%
-				
Income (loss) before income taxes	34,533	30,037	4,496	15%
-				
Provision for Income Taxes	8,040	6,781	(1,259)	-19%
Income (loss) from continuing operations	26,492	23,256	3,236	14%
Income (loss) from discontinued operations net of tax	-	-	-	-
-				
Net Income (loss)	26,492	23,256	3,236	14%
Preferred dividend declared	-	-	0	0%
Net income attributable to non-controlling interest	-	-	-	-
Net income available to common stockholders	26,492	23,256	3,236	14%
Common dividends	11,646	17,030	5,385	32%
Current Year Retained Earnings	14,847	6,226	8,621	138%

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2022
Water Only

- 1 Lower reconnect fees/Application fees/Late payment fees
- 2 Increased pricing
- 3 Increased pricing/system delivery
- 4 Increased contract pricing
- 5 Union contract changes/increased overtime/headcount transfer from Service Company to Salaries & Wages
- 6 Reductions to required pension funding
- 7 Favorable reserve adjustment
- 8 Increase in various expenses including 401(k), training, and retiree medical
- 9 Labor vacancies/Headcount transfer from Service Company to Salaries & Wages
- 10 Increased legal/lab testing
- 11 Increased groundskeeping/janitorial/security
- 12 Lower overnight shipping
- 13 Increased uniforms/software licenses/general office supplies
- 14 Relocation fees/conferences/travel
- 15 Lab supplies/CWIP reserve adjustment
- 16 Records control
- 17 Increase in fuel pricing and maintenance costs
- 18 Reserve true-up
- 19 Favorable reduction in bank service charges
- 20 2019 rate case amortization ended mid-year 2022 (budgeted for full year)
- 21 Increased expenses including materials stock/SCADA/Generator maintenance
- 22 Plant accounting true-up
- 23 Property tax protest true-up
- 24 No interest income
- 25 Higher balance/rates
- 26 Changes in capital projects
- 27 Changes in capital projects
- 28 H2O program
- 29 Driven by changes in P&L
- 30 Did not declare Q3 dividend

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Wesley Selinger

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 KAW_R_PSCDR1_NUM007_071823_Attachment for rate base and capital structure as of May 2023 and statement of income for the most recent Actual 12-months ended May 2023.

Kentucky American Water Company
Response to Commission Staff's First Request for Information, Question 7
Rate Base
Case No. 2023-00191

Line	Item	Base Period Ending 9/30/23	Actual 5/31/23	Variance of Base Year to Actual	Var %	Explanation of Variance
1	Utility Plant					
2	Utility Plant in Service	\$939,850,668	\$920,113,278	\$19,737,389	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	84,657	80,081	4,575	6%	Reflects inclusion of North Middletown UPAA in rate base
5	Construction Work in Process	14,254,649	12,970,470	1,284,179	10%	Net change in capital expenditure and capital placed into service for the June 2023 through September 2023 period. Refer to W/P-1 and W/P-3
6	Total Utility Plant	954,189,973	933,163,830	21,026,143	2%	
7						
8	Accumulated Depreciation					
9	Accumulated Provision for Depreciation	(230,701,519)	(225,780,273)	(4,921,246)	2%	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	723,488,454	707,383,556	16,104,898	2%	
12						
13	Additions:					
14	Working Capital Allowance	3,067,000	N/A		0%	Based on Lead Lag Study
15	Other Working Capital	5,058,174	5,162,427	(104,253)	-2%	Base period reflects a 13 month average of the balances in materials and supplies.
16	Deferred Maintenance/Tank Painting	11,766,847	11,545,845	221,002	2%	Additional expenditures, net of 4 months of amortizations.
17	Deferred Debits	984,631	1,003,657	(19,026)	-2%	Reflects 4 additional months of amortization
18		20,876,652	17,711,930	3,164,722	18%	
19						
20	Deductions:					
21	Deferred Income Taxes	(102,330,495)	(96,844,127)	(5,486,368)	6%	Increase primarily related to tax repairs and tax depreciation over book depreciation
22	Deferred Investment Tax Credits	(2)	(1)	(1)	239%	
23	Customer Advances	(14,140,171)	(13,684,482)	(455,689)	3%	Base period reflects four additional months of customer advances, net of refunds
24	Contributions in Aid of Construction	(78,761,922)	(77,964,621)	(797,301)	1%	Base period reflects four additional months of CIAC receipts, net of amortization of CIAC
25	Other Rate Base Elements	(\$45,612)	(\$12,603)	(\$33,008)	262%	Base period reflects a 13 month average of the balances in contract retentions and unpaid checks.
26		(195,278,202)	(188,505,834)	(6,772,368)	4%	
27						
28	Total Rate Base	\$549,086,904	\$536,589,652	\$12,497,252	2%	
29						
30						

Kentucky American Water Company
Response to Commission Staff's First Request for Information, Question 7
Income Statement
Case No. 2023-00191

Line	Item	Base Period Ending 9/30/23	Actual 12 Months Ended 5/31/23	Variance of Base Year to Actual	Var %	Explanation of Variance
1	Operating Revenues	\$112,476,773	\$111,355,331	\$1,121,442	1%	Higher revenues due to QIP increase in June-September 2023 versus the same months in 2022.
2						
3	Operating Expenses:					
4	Operating and Maintenance	41,648,501	40,368,149	1,280,352	3%	Expected increased chemicals expense and service company expense
5	Depreciation & Cost of Removal	21,356,111	20,697,128	658,983	3%	Additional forecasted capital placed into service
6	Amortization	87,264	90,717	(3,453)	-4%	
7	Taxes Other Than Income	8,805,354	6,415,727	2,389,627	37%	Property Tax appeal settlement adjustments August 2022 for prior years
8	State Income Tax	1,417,262	1,234,966	182,296	15%	Due to pretax differences and differences in EADIT amortization between forecast and rate case estimates
9	Federal Income Tax	4,859,514	6,498,352	(1,638,838)	-25%	Due to pretax differences and differences in EADIT amortization between forecast and rate case estimates
10	Total Expense	<u>\$78,174,006</u>	<u>\$75,305,038</u>	<u>\$2,868,967</u>	<u>4%</u>	
11						
12	Utility Operating Income	<u>34,302,767</u>	<u>36,050,293</u>	<u>(1,747,525)</u>	<u>-5%</u>	
13						
14	Other Income / Net	<u>731,735</u>	<u>468,733</u>	<u>263,002</u>	<u>56%</u>	Additional AFUDC eligible capital
15						
16	Income Before Deductions	35,034,502	36,519,025	(1,484,523)	-4%	
17						
18	Deductions					
19	Interest on LTD	9,894,652	10,125,588	(230,936)	-2%	\$26m long-term debt Series 0.7% note maturing in September 2023
20	Amortization of Debt Expense	197,607	369,354	(171,747)	-46%	\$26m long-term debt Series 0.7% note maturing in September 2023
21	Interest on Bank Debt	818,755	562,453	256,302	46%	Higher Short-term Debt balance and higher average interest rate
21						
22	Total Deductions	10,911,014	11,057,395	(146,381)	-1%	
23						
24	Net Income	<u>\$24,123,488</u>	<u>\$25,461,630</u>	<u>(\$1,338,142)</u>	<u>-5%</u>	
25						

Kentucky American Water Company
 Response to Commission Staff's First Request for Information, Question 7
CAPITAL STRUCTURE
 Case No. 2023-00191

Line	Item	Base Period Ending 9/30/23	Actual 5/31/23	Variance of Base Year to Actual	Variance %	Explanation of Variance
1						
2	Short-Term Debt	\$48,250,703	\$15,523,370	\$32,727,333	211%	\$26 million increase due to long-term debt Series 0.7% note maturing in September 2023
3						Remaining variance reflects volatility in cash receipts and disbursements
4						
5	Long-Term Debt	216,599,690	242,493,950	-25,894,260	-11%	\$26 million, Series 0.7% note matures in September 2023
6						Additional difference due to four months of debt expense and debt discount amortization
7						
8	Preferred Stock	2,244,914	2,244,785	129	0%	Difference due to four months of preferred stock issuance expense amortization
9						
10						
11	Common Equity	290,493,638	284,555,946	5,937,693	2%	Difference due to change in retained earnings
12						
13	Total Capital	<u>\$557,588,945</u>	<u>\$544,818,051</u>	<u>\$12,770,894</u>	<u>2%</u>	
14						
15						
16	JDITC:	\$1	\$1	\$0	0%	
17						

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Wesley Selinger

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 KAW_R_PSCDR1_NUM008_071823_Attachment which includes the trial balance for the base period months of October 2022 through May 2023. June 2023 through September 2023 will be provided when available.

Please refer to the response in KAW_R_PSCDR1_NUM006 for the income statement account activity.

C3112	10631152	CCNC Pumping Equipment - Source of Supply	666	666	666	666	666	666	666	-
C3113	10631153	CCNC Pumping Equipment - Water Treatment	70,578	71,089	7,499	-	-	-	-	-
C3114	10631154	CCNC Pumping Equipment - Transmssn & Distr	-	-	-	-	-	14,685	-	-
C3203	10632010	CCNC - Water Treatment Equipment - Non-Media	11,606	11,606	64,051	17,750	17,750	634,827	446,259	448,530
C3304	10633000	CCNC - Distribution Reservoirs & Standpipes	333	333	333	333	333	333	333	-
C3314	10633100	CCNC - Transmssn & Distr Mains Not Classified	31,855,068	33,601,939	34,017,225	34,082,018	33,184,630	33,516,395	30,289,282	29,741,606
C3334	10633300	CCNC Services	1,291,659	1,321,329	1,534,603	1,339,053	1,394,134	2,049,262	1,471,421	1,411,952
C3344	10633410	CCNC Meters	312,739	432,336	799,526	569,285	560,474	459,196	633,747	432,362
C3344	10633420	CCNC Meter Installations	286,907	297,501	565,991	357,621	396,510	349,074	343,445	505,630
C3354	10633500	CCNC Hydrants	4,510,385	4,737,842	4,953,396	4,978,207	5,256,895	5,502,823	5,759,884	5,292,724
C3391	10633910	CCNC Other P/E Intangible	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309
C3405	10634010	CCNC Office Furniture & Equipment	6,256,962	6,402,453	8,064,129	7,964,773	7,978,644	8,249,094	8,602,568	8,441,045
C3415	10634100	CCNC Transportation Equipment Not Classified	2,078,595	2,038,891	1,898,005	1,729,035	1,729,035	1,732,748	1,835,675	1,659,934
C3425	10634200	CCNC Stores Equipment	333	333	333	333	333	333	333	-
C3435	10634300	CCNC Tools-Shop-Garage Equipment	329,199	333,729	323,730	302,794	315,267	315,267	313,489	313,156
C3445	10634400	CCNC Laboratory Equipment	9,194	9,194	33,797	33,797	33,797	33,797	33,797	33,464
C3455	10634500	CCNC Power Operated Equipment	11,597	11,597	15,143	140,105	140,105	140,105	11,597	27,782
C3465	10634600	CCNC Communication Equipment	176,149	238,380	296,211	283,162	285,300	288,508	288,660	291,945
C3475	10634700	CCNC Misc Equipment	186,581	191,732	194,381	142,984	132,710	146,521	132,710	132,044
C105	10700000	CWIP	11,807,807	11,537,968	10,758,929	10,339,737	11,638,790	13,284,273	12,962,420	12,729,791
C105	10780110	CWIP - Eng Clearing Dist Overhead	(236,357)	(249,651)	-	121,789	165,871	5,031	209,726	334,216
C105	10780160	CWIP - Suspended CWIP Reserve	(38,550)	(38,550)	(93,537)	(93,537)	(93,537)	(93,537)	(93,537)	(93,537)
C1081	10801000	Accum Depreciation - Utility Plant in Service	(286,569,598)	(288,239,926)	(289,920,747)	(291,634,354)	(293,341,240)	(295,057,687)	(296,757,270)	(298,475,302)
C1081	10802000	Accum Depreciation - Salvage/Scrap	(2,078,132)	(2,078,291)	(2,078,291)	(2,078,291)	(2,078,291)	(2,097,611)	(2,253,856)	(2,253,856)
C1081	10803000	Accum Depreciation - Asset Sale	(2,491)	(2,491)	(2,491)	(2,491)	(2,491)	(2,491)	(2,491)	(2,491)
C1081	10804000	Accum Depreciation - Original Cost	89,718,708	89,960,645	90,448,251	90,767,813	91,017,456	91,914,111	92,337,860	93,328,588
C1081	10810000	Accum Depreciation - Reg Asset	(205,937)	(206,512)	(207,087)	(207,662)	(208,237)	(208,812)	(209,387)	(209,962)
C114	11410000	UPAA - Above The Line	455,951	455,951	455,951	455,951	455,951	455,951	455,951	455,951
C115	11415000	UPAA - Above The Line - Accum Amortization	(293,363)	(294,041)	(294,719)	(295,397)	(296,075)	(296,753)	(297,431)	(465,434)
C121	12110000	Non-Utility Property - Land	249,738	249,738	249,738	249,738	249,738	249,738	249,738	249,738
C1312	13121200	BNYM KY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
C1312	13121208	BNYM KY - Customer Lockbox	-	43	2,081	32	2,230	-	78	68
C234	13140103	PNC AWCC-Accounts Payable - Outbound Check	(250,954)	(433,670)	(386,049)	(3,362,220)	(227,420)	(195,498)	(296,961)	(501,714)
C234	13140202	PNC AWCC-Payroll - Outbound ACH	-	-	3,364	-	(175)	(390)	-	-
C234	13140203	PNC AWCC-Payroll - Outbound Check	-	-	-	-	-	390	-	-
C234	13140303	PNC AWCC-Customer Refund - Outbound Check	(139,670)	(162,997)	(177,378)	(149,405)	(160,768)	(142,646)	(71,190)	(76,653)
C1312	13161200	US Bank KY - Main	681,116	329,145	308,613	646,996	348,910	238,256	328,100	298,366
C1312	13161208	US Bank KY - Customer Lockbox	-	-	-	-	3,453	-	-	15,515
C1312	13161209	US Bank KY - Credit Card and E-Checks	333,897	189,187	198,443	134,277	177,822	164,608	188,640	167,791
C1312	13161211	US Bank KY - FiServ (aka CheckFree)	246,097	90,177	15,878	895	1,566	51,109	9,914	1,685
C1312	13161212	US Bank KY - Penn Credit	835	-	875	-	-	351	241	-
C1312	13161213	US Bank KY - E-Return - US Bank	14	1,572	51,058	-	-	3	-	11,623
C1312	13161214	US Bank KY -Credit Card & Echeck E>Returns	598	(562)	(543)	(107)	(689)	(759)	(731)	(579)
C1312	13161216	US Bank KY - NSF Return Payments	(1,909)	440	130	281	437	25	70	153
C1312	13181201	KY- US Bank Outbound Wire	-	286	-	-	-	56	-	-
C1312	13181204	KY- US Bank Inbound Wire and ACH	6,835	32,993	4,635	10,923	(486)	(1,484)	(2,395)	4,797
C1312	13181220	US Bank for Kiosk in Owenton, KY	12,969	9,570	13,187	12,563	27,617	14,724	9,706	11,419
C1312	13199002	Cash Clearing - Mixed Payments	-	(62,685)	-	-	-	-	(478)	(478)
C1312	13199004	Cash Clearing - MI's	(204,818)	(169,755)	(178,025)	(178,025)	(169,755)	(178,025)	(296,317)	(172,033)
C134	13500000	Petty Cash	617	-	-	-	-	-	-	-
C141	14100000	A/R - Customer - CIS Reconciliation	6,332,567	4,905,320	5,473,032	6,340,560	6,324,292	5,816,444	5,652,176	5,676,308
C141	14100003	A/R - Customer - ECIS	20,892	20,892	20,892	20,892	20,892	20,892	20,892	20,892
C141	14100099	A/R - Customer - Clearing - Credit Rfnd Processing	-	-	997,741	-	-	960,514	-	-
C141	14100998	A/R - Customer - Payment Clarification	(10,528)	-	(766)	-	-	-	-	-
C141	14100999	A/R - Customer - Returns Clarification	306	-	-	-	325	1,232	-	-
C145	14510000	A/R Assoc Cos - Miscellaneous	863	-	2,783,693	-	(700)	602	-	-

C145	14510041	AR Associated Cos - AWI IOTG	125,284	125,284	125,284	117,229	117,229	117,229	117,229	117,229
C145	14510100	A/R Assoc Cos - Reconciliation Account	25,375	92,351	399,838	18,806	172,460	61,464	38,263	20,777
C145	14511001	A/R Assoc Cos - Service Company Bill	98,180	211,935	370,455	89,533	105,363	124,331	76,188	144,036
C142	14610000	Misc A/R - Reconciliation Account	1,510,832	1,344,249	1,541,295	1,654,244	1,471,802	1,531,554	1,808,777	2,166,676
C142	14611000	Misc A/R - Manual	5,029	4,940	5,001	5,033	5,045	4,999	5,002	5,020
C142	14611500	Misc A/R - Medicare Subsidy	43,551	45,339	47,127	48,733	50,339	51,945	27,882	29,488
C142	14613000	Misc A/R - Employees	-	-	20	36	(9)	249	274	249
C143	14300000	Allowance for Uncollectible Accounts	(619,041)	(620,053)	(590,485)	(514,777)	(511,864)	(533,200)	(527,897)	(524,391)
C142	14620000	Misc Rec - Allow for Uncollectible Accts	(136,249)	(136,249)	(155,502)	(155,502)	(155,502)	(155,222)	(155,222)	(155,222)
C173	14400000	Unbilled Utility Revenue	4,434,226	4,832,453	4,933,336	4,889,284	4,673,948	4,706,526	5,775,868	5,650,134
C151	15110000	Inventory - Plant Material	4,626,156	4,464,740	4,307,240	4,454,895	4,725,811	4,649,134	4,225,021	4,374,670
C151	15130000	Inventory - Chemicals	688,966	734,265	816,411	715,897	730,903	723,022	706,846	752,851
C153	15140000	Inventory - Other Materials & Supplies	20,035	93,988	(88,009)	50,370	9,119	42,270	30,581	34,881
C153	15199999	Inventory - Conversion	25	25	25	25	25	25	25	25
C162	16520000	Prepaid Insurance	222,953	117,234	11,651	837,603	714,841	590,342	635,959	538,000
C162	16530000	Prepaid PUC/PSC Assessment	102,649	89,818	76,987	64,155	51,324	38,493	25,662	12,831
C162	16550000	Prepaid Other	80,992	68,348	55,704	43,059	108,784	154,107	68,458	138,546
C162	16550010	Prepaid Other - Global	62,572	59,855	132,302	128,150	142,653	136,070	128,783	116,699
C174	16611000	Reg Asset-OCA tax	-	-	114,878	-	-	197,595	-	-
C1863	18503000	Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	348,678	348,678	22,280	22,280	22,280	22,280	22,280	22,280
C1863	18503500	Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	7,185,200	7,185,200	(55,415)	(55,415)	(55,415)	(55,415)	(55,415)	(55,415)
C1863	18504000	Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	(65,576)	(69,831)	917,174	917,174	917,174	937,597	943,307	950,725
C1863	18504500	Reg Asset-Inc Tax Rec Thru Rates-Other	(120,619)	(120,619)	-	-	-	-	-	-
C1863	18505000	Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	(16,435)	(17,502)	229,868	229,868	229,868	234,987	236,418	238,277
C1863	18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(2,561,349)	(2,561,349)	1,008	1,008	1,008	1,008	1,008	1,008
C1863	18506000	Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	(1,147,042)	-	-	(1,172,584)	-	-
C181	18661000	Reg Asset - Unamortized Debt Exp	40,209	39,436	38,663	37,889	37,160	36,321	35,549	34,776
C181	18661500	Reg Asset - Unamortized Debt Exp Interco	2,233,784	2,206,018	2,178,251	2,150,485	2,124,319	2,094,153	2,066,476	2,038,799
C181	18662000	Reg Asset - Unamortized Preferred Stock Exp	5,440	5,408	5,376	5,344	5,311	5,279	5,247	5,215
C1862	18610000	Reg Asset - Deferred Programmed Maint	11,370,432	11,304,090	11,195,485	11,098,421	11,002,187	10,918,304	10,960,966	11,545,845
C1861	18620000	Reg Asset - Deferred Rate Case	106	3,355	6,573	8,249	44,469	58,149	95,440	265,162
C174	18680101	Reg Asset - Deferred Vacation Pay	356,516	356,516	-	292,127	292,127	-	378,197	378,197
C1862	18680226	Regulatory Asset - Enterprise Solutions	54,312	54,312	54,312	54,312	54,312	54,312	54,312	54,312
C1862	18689900	Reg Asset - Other	1,036,954	1,032,197	1,027,441	1,022,684	1,017,927	1,013,171	1,008,414	1,003,657
C114	12320000	Goodwill - Post 1/1/06 UPAA	576,173	576,173	576,173	576,173	576,173	576,173	576,173	576,173
C1862	18750000	LT Asset - Operating Lease Right-Of-Use Assets	3,967	3,869	3,771	3,673	3,574	3,476	3,377	3,279
C1862	18713000	LT Asset - Prelim Survey & Investigation	35,093	35,093	35,093	35,093	35,093	35,093	35,093	35,093
C181	18715700	LT Asset - Unamort Debt In - Revolver	118,447	116,888	115,652	113,658	111,771	134,867	132,415	129,963
C201	20120000	Common Stock - Subs Intercompany	(36,568,777)	(36,568,777)	(36,568,777)	(36,568,777)	(36,568,777)	(36,568,777)	(36,568,777)	(36,568,777)
C207	20510000	Paid-in Capital - Subs Minority Interest	(6,330)	(6,330)	(6,330)	(6,330)	(6,330)	(6,330)	(6,330)	(6,330)
C211	20520000	Paid-in Capital - Subs Intercompany	(128,544,494)	(128,551,130)	(128,590,144)	(128,590,144)	(128,595,781)	(138,629,350)	(138,629,350)	(138,636,367)
C215	21021000	Retained Earnings at Acquisition Intercompany	(343,498)	(343,498)	(343,498)	(343,498)	(343,498)	(343,498)	(343,498)	(343,498)
C215	21024000	Retained Earnings Since Acquisition	(90,649,543)	(90,649,543)	(90,649,543)	(104,866,049)	(104,866,049)	(104,866,049)	(104,866,049)	(104,866,049)
C215	21025000	Retained Earnings Retro Accounting Adjustments	(173,863)	(173,863)	(173,863)	(173,863)	(173,863)	(173,863)	(173,863)	(173,863)
C221	22110000	Bonds	(23,500,000)	(23,500,000)	(16,500,000)	(23,500,000)	(23,500,000)	(16,500,000)	(23,500,000)	(23,500,000)
C221	22110400	LT Debt - Discount Inside	186,789	186,030	185,271	184,512	183,752	182,993	182,234	181,475
C221	22115000	Bonds - Interco	(221,249,000)	(221,249,000)	(195,249,000)	(221,249,000)	(221,249,000)	(195,249,000)	(221,249,000)	(221,249,000)
C204	21510000	Preferred Stock - Redeemable	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)
C234	23121000	In-House Cash Center Bank	(9,487,248)	(7,215,829)	(13,863,309)	(16,621,343)	(17,944,836)	(9,968,662)	(15,420,623)	(15,617,305)
C234	23121001	IHC Clearing - Outgoing Payment	(66,181)	17,270	1,177	46,134	43,240	(372,141)	4,177	93,935
C221	22210000	Current Portion LTD	-	-	(7,000,000)	-	-	(7,000,000)	-	-
C221	22215000	Current Portion LTD - Interco	-	-	(26,000,000)	-	-	(26,000,000)	-	-
C231	23410000	A/P - Reconciliation Account	(3,468,685)	(3,492,691)	(3,344,852)	(2,750,260)	(2,763,518)	(3,243,410)	(3,683,628)	(3,687,270)
C233	23410100	A/P Intercompany - Reconciliation Account	(619,469)	(107,215)	(415,269)	(506,327)	(208,232)	(136,732)	(578,421)	(447,500)
C231	23411001	PCard Distributed-Clearing for Mapped Transactions	(25,734)	(23,629)	(38,753)	(13,130)	6,848	(35,385)	1,400	(9,604)
C231	23411400	A/P - Gcard Clearing	-	-	44	-	-	-	-	-

C231	23412200	A/P - Contracted Services	-	(1,080)	-	-	-	-	(1,061)	-
C231	23430000	A/P - Miscellaneous	-	(110,000)	(187,090)	-	-	-	-	-
C231	23430600	A/P - Workbasket Accrual	(103,649)	(154,420)	(123,261)	(95,268)	(46,967)	(103,779)	(293,420)	(156,265)
C231	23430700	A/P - Pcard Accrual	(44,512)	(53,288)	(39,017)	(50,377)	(51,935)	(43,461)	(56,825)	(76,055)
C231	23431000	A/P - Misc Global	(202,407)	(228,433)	(170,716)	(166,085)	(245,701)	(313,912)	(245,701)	(257,214)
C231	23435000	A/P - Project Cost Accrual	(4,647,299)	(3,336,131)	(4,676,982)	(2,494,831)	(3,293,763)	(4,493,235)	(6,082,584)	(5,296,762)
C231	23436000	A/P-GRIR Capital Services	(70,698)	(26,144)	(139,308)	(132,360)	(194,835)	(110,616)	(94,521)	(147,850)
C233	23510000	A/P Associated Companies	-	(1,500)	95,479	(1,380)	(4,762)	-	(4,054)	(7,578)
C233	23510041	AP Associated Cos - AWI IOTG	-	-	(8,055)	-	-	-	-	-
C233	23520000	A/P Associated Companies - Service Co Bill	1,308,794	1,310,471	1,417,425	1,564,981	1,182,348	1,214,315	1,456,792	1,260,608
C233	23520001	A/P Associated Companies - Service Co Bill	(1,408,651)	(2,939,831)	(1,935,436)	(1,271,881)	(1,319,678)	(1,581,123)	(1,336,796)	(1,437,269)
C23612	23621000	Accrued FIT - Current Year	617,542	343,290	1,492,365	4,104,117	3,888,003	(1,320,066)	(882,487)	(1,151,550)
C23612	23622000	Accrued FIT - Prior Years	(949,309)	(949,309)	(949,309)	(949,309)	(949,309)	3,420,034	3,420,034	3,420,034
C23612	23631000	Accrued SIT - Current Year	(1,055,962)	(1,115,609)	(522,884)	(578,574)	(623,924)	(145,181)	(200,904)	(258,433)
C23612	23632000	Accrued SIT - Prior Years	(165,682)	(165,682)	(165,682)	(165,682)	(165,682)	(688,566)	(688,566)	(688,566)
C23611	23652100	Accrued Tax - FICA	(88,996)	(101,770)	(80,366)	(93,930)	(99,390)	(53,797)	(59,928)	(74,320)
C23611	23653000	Accrued Tax - Property Tax	(9,062,240)	(8,377,737)	(8,370,468)	(4,348,483)	(4,941,082)	(5,609,499)	(6,229,296)	(6,892,864)
C23611	23654000	Accrued Tax - Use Tax	(18,333)	(15,630)	(25,818)	(18,009)	(21,495)	(22,161)	(19,713)	(73,141)
C2371	23720000	Interest Accrued - LTD	(599,188)	(736,900)	(316,463)	(454,175)	(323,762)	(461,475)	(599,188)	(736,900)
C2371	23730000	Interest Accrued - LTD Interco	(1,141,447)	(1,830,874)	(1,638,481)	(2,327,908)	(3,017,335)	(3,522,013)	(1,125,377)	(1,814,804)
C241	23740000	Interest Accrued - Redeemable Preferred Dividends	(31,763)	(47,644)	(15,881)	(31,763)	(47,644)	(15,881)	(31,763)	(47,644)
C241	24120000	Accrued Vacation Pay	(356,516)	(356,516)	(114,878)	(292,127)	(292,127)	(197,595)	(378,197)	(378,197)
C241	24120200	Accrued Power	(197,796)	(514,468)	(486,637)	(515,211)	(445,487)	(178,556)	(175,644)	(266,623)
C241	24120300	Accrued Legal	(66,113)	(33,355)	(11,400)	(50,151)	(86,945)	(75,900)	(120,776)	(132,300)
C241	24120600	Accrued Wages	(489,116)	(605,046)	(237,152)	(337,163)	(331,035)	(480,456)	(493,830)	(618,888)
C241	24120699	Accrued Wages - Net Adjustments Clearing	(1,900)	(389)	(4,142)	(1,167)	(479)	(958)	(1,437)	(1,916)
C241	24120700	Accrued Insurance	(42,332)	(65,416)	-	-	-	-	-	-
C241	24121000	Accrued Waste Disposal	(160,436)	(162,471)	(136,922)	(166,658)	(196,393)	(226,129)	(255,865)	(285,601)
C241	24121100	Accrued Retiree Medical	(35,473)	(39,174)	(43,200)	(8,427)	(11,767)	(10,800)	(14,159)	(18,022)
C241	24121200	Accrued DCP - Contribution	(20,258)	(24,625)	(29,731)	(32,965)	(13,574)	(19,904)	(20,405)	(26,099)
C241	24121300	Accrued Health Savings Account	(188)	-	-	-	-	-	-	-
C241	24121400	Accrued Bank Fees	(26,088)	(19,336)	(16,432)	(18,569)	(18,734)	(19,040)	(18,863)	(17,777)
C241	24122700	Accrued Employer 401k Match	(14,910)	(18,220)	(21,764)	(23,697)	(9,907)	(14,534)	(14,761)	(18,750)
C241	24123000	Accrued Incentive Plan Cash	(694,759)	(763,924)	(824,961)	(899,542)	(974,124)	(228,651)	(304,868)	(381,085)
C241	24126000	Miscellaneous Deposits Payable	(137,549)	(133,149)	(137,664)	(137,386)	(143,386)	(149,386)	(162,844)	(168,844)
C241	24126200	Accrued Paving	-	-	-	(8,293)	(6,113)	(6,113)	(7,892)	(7,892)
C241	24133000	Unclaimed Customer Credits	(108,093)	(90,653)	(90,662)	(90,668)	(90,675)	(101,886)	(170,212)	(173,119)
C241	24133200	Unclaimed A/P Checks	(54,236)	(54,236)	(54,236)	(54,236)	(54,236)	(13,108)	(12,603)	(12,603)
C241	24142006	WH PR - 401k Contributions	-	-	(37,535)	(37,240)	-	-	-	-
C241	24142014	WH PR - ESPP	(25,191)	(37,953)	(20,259)	(34,174)	(47,717)	(14,032)	(28,016)	(42,100)
C241	24150000	Operating Lease Current Liability	(2,306)	(2,307)	(2,308)	(2,309)	(2,310)	(2,311)	(2,312)	(2,313)
C241	24161000	GRIR - Stock E (Materials)	(77,946)	(198,498)	(59,391)	(72,731)	(22,170)	(85,774)	(22,512)	(33,894)
C241	24163000	GRIR - Stock C (Chemicals)	(69,551)	(104,091)	(76,858)	(102,772)	(65,976)	(13,352)	(104,455)	(102,687)
C241	24164000	GRIR - Non-inventory	(83,366)	(27,875)	(38,273)	(30,158)	(142,435)	(77,470)	(28,007)	(136,555)
C241	24171006	CFO Customer Assistance Pledged	(360)	(379)	(78)	(97)	(116)	(135)	(154)	(173)
C241	24171011	CFO MC/Sewer Revenue/Cash	(9,919)	(9,961)	(9,882)	(10,247)	(10,222)	(10,324)	(10,429)	(10,492)
C241	24172000	CFO Sales Tax	16,002,232	16,208,143	16,352,671	16,501,137	16,677,740	16,830,534	17,002,644	17,081,996
C241	24172100	CFO Sales Tax - from CIS	(16,010,769)	(16,173,495)	(16,322,885)	(16,491,699)	(16,648,900)	(16,813,958)	(16,922,131)	(17,100,466)
C241	24173000	CFO Gross Receipts Tax	22,955,266	22,955,266	22,955,266	23,702,090	23,702,090	23,702,090	24,404,643	24,404,643
C241	24173100	CFO Gross Receipts Tax - from CIS	(23,254,332)	(23,477,159)	(23,702,090)	(23,935,343)	(24,174,167)	(24,404,643)	(24,593,079)	(24,856,861)
C241	24174000	CFO Municipal Tax	26,409,606	26,742,719	26,995,232	27,249,822	27,519,375	27,784,422	28,047,875	28,267,437
C241	24174100	CFO Municipal Tax - from CIS	(26,713,373)	(26,965,468)	(27,219,689)	(27,488,779)	(27,753,486)	(28,016,554)	(28,235,707)	(28,525,672)
C241	24199700	Deferred Revenue - Current Portion	-	-	-	-	(344,358)	(353,757)	-	-
C241	24199800	Other Current Liabilities - Tax Sensitive	(544,176)	234,544	(13,388)	(284,056)	366,545	50,709	(92,676)	262,395
C241	24199900	Other Current Liabilities - Non-Tax Sensitive	-	-	(997,741)	-	-	(960,514)	-	-
C252	25299900	Advances for Construction - Current	(1,126,230)	(1,126,230)	(1,246,857)	(1,246,857)	(1,246,857)	(1,267,916)	(1,267,916)	(1,267,916)

C252	25211000	Advances for Construction - NT Mains	(3,405,926)	(3,434,625)	(3,906,261)	(4,618,625)	(4,618,625)	(4,522,757)	(5,149,265)	(5,285,822)
C252	25212000	Advances for Construction - NT Extension Deposits	(3,551,232)	(3,295,389)	(3,290,122)	(3,290,121)	(3,290,120)	(3,237,718)	(3,237,718)	(3,204,629)
C252	25213000	Advances for Construction - NT Services	(45,955)	(45,955)	(45,955)	(45,955)	(45,955)	(45,955)	(45,955)	(48,077)
C252	25215000	Advances for Construction - NT Hydrants	(299,739)	(331,668)	(404,998)	(404,998)	(404,998)	(412,478)	(482,837)	(507,664)
C252	25217000	Advances for Construction - NT WIP	(1,227,503)	(953,936)	(1,493,628)	(908,373)	(1,189,251)	(1,459,878)	(1,139,989)	(1,451,036)
C252	25221000	Advances for Construction - Tax Mains	(1,531,671)	(1,433,088)	(1,479,943)	(1,471,320)	(1,593,663)	(1,625,546)	(1,458,618)	(1,432,920)
C252	25222000	Advances for Construction - Tax Extension Deposits	(192,576)	(192,576)	(192,576)	(192,576)	(192,576)	(192,576)	(192,576)	(192,576)
C252	25223000	Advances for Construction - Tax Services	(26,077)	(26,077)	(26,077)	(34,667)	(34,667)	(34,667)	(25,871)	(26,158)
C252	25224000	Advances for Construction - Tax Meters	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)
C252	25225000	Advances for Construction - Tax Hydrants	(189,752)	(191,166)	(190,931)	(190,931)	(199,253)	(199,018)	(187,981)	(175,466)
C252	25227000	Advances for Construction - Tax WIP	(998,604)	(1,419,490)	(458,457)	(445,309)	(274,024)	(211,183)	(320,749)	(145,815)
C252	25241000	Advances for Construction - Tax Mains - FIT	(1,235,830)	(1,137,247)	(1,201,827)	(1,186,412)	(1,246,237)	(1,263,805)	(1,140,663)	(1,082,520)
C252	25242000	Advances for Construction - Tax Extension Dep -FIT	(28,571)	(28,571)	(28,571)	(28,571)	(28,571)	(28,571)	(28,571)	(28,571)
C252	25243000	Advances for Construction - Tax Services - FIT	(26,077)	(26,077)	(26,077)	(30,635)	(30,635)	(30,635)	(23,119)	(22,114)
C252	25244000	Advances for Construction - Tax Meters - FIT	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)	(2,418)
C252	25245000	Advances for Construction - Tax Hydrants - FIT	(83,087)	(84,501)	(84,376)	(84,376)	(88,227)	(88,102)	(77,491)	(76,277)
C252	25280000	Advances for Construction - Reclassed to Current	1,126,230	1,126,230	1,246,857	1,246,857	1,246,857	1,267,916	1,267,916	1,267,916
C283	25310000	Deferred FIT Liability – Property	643,900	686,460	(5,114,909)	(5,047,509)	(4,992,415)	(82,789,976)	(82,898,866)	(83,040,347)
C283	25310100	Deferred FIT Liability - FAS109 Increment	(618,321)	(658,446)	(154,236)	(221,637)	(276,730)	23,873,030	23,838,360	23,793,314
C283	25311000	Deferred FIT Liability – Non Property	(49,352,244)	(49,550,204)	(46,177,004)	(46,358,949)	(46,507,674)	72,498	74,410	76,894
C283	25311100	Deferred FIT Liability - FAS109 Gross Up	(202,432)	(215,568)	(130,524)	(152,931)	(171,247)	8,362,031	8,346,371	8,326,024
C283	25320000	Deferred SIT Liability - Property	-	-	(1,249,528)	(1,249,528)	(1,249,528)	(13,762,976)	(13,794,143)	(13,834,638)
C283	25320100	Deferred SIT Liability - FAS109 Increment	9,402	10,012	(238,384)	(238,384)	(238,384)	1,280,093	1,267,656	1,251,497
C283	25321000	Deferred SIT Liability – Non Property	(9,977,465)	(10,036,168)	(9,166,214)	(9,222,597)	(9,268,685)	(47,137)	(46,658)	(46,036)
C2551	25510100	Unamortized ITC - 3%	2	2	2	2	2	2	2	2
C2551	25510200	Unamortized ITC - 4%	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
C2551	25510300	Unamortized ITC - 10%	(4,424)	(618)	(1)	(1)	(1)	(1)	(1)	(1)
C1081	25700000	Reg Liab - Cost of Removal	(18,064,104)	(17,952,566)	(17,730,023)	(17,549,313)	(17,742,758)	(17,564,799)	(17,095,601)	(16,734,971)
C1862	25710000	Reg Liab - Cost of Removal RWIP	327,081	249,172	374,390	182,437	224,872	498,091	737,768	567,290
C2531	25621000	Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(36,231,716)	(36,177,843)	(31,645,281)	(31,559,964)	(31,490,225)	(31,496,901)	(31,455,420)	(31,401,522)
C2531	25621200	Reg Liab-Inc Tax Rec Thru Rates-Exc Def Depr FIT	1	1	-	-	-	-	-	-
C2531	25622000	Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	1	1	-	-	-	-	-	-
C2531	25623000	Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	43,693	46,529	(3,241,432)	(3,236,941)	(3,233,271)	(3,190,838)	(3,176,693)	(3,158,316)
C2531	25623200	Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	(2,063,998)	(2,063,998)	-	-	-	-	-	-
C2531	25624000	Reg Liab-Inc Tax Rec Thru Rates-Other	0	0	-	-	-	-	-	-
C2531	25626000	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	19,496	20,762	-	-	-	-	-	-
C2531	25626100	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	0	0	-	-	-	-	-	-
C2531	25626200	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(20,967)	(20,967)	-	-	-	-	-	-
C2531	25629000	Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	1,147,042	-	-	1,172,584	-	-
C2531	25632400	Reg Liab - Refund to Customers	-	(3)	-	-	(3)	-	-	-
C2531	25689900	Reg Liab - Other	(91,881)	(87,287)	(82,693)	(78,099)	(73,505)	(68,911)	(64,317)	(59,723)
C2532	26212000	Accrued Pension Expense	2,677,031	2,827,656	2,874,541	2,855,411	2,953,281	2,937,505	2,920,468	3,017,506
C2532	26221000	Accrued OPEB	3,623,997	3,714,279	3,804,561	3,860,843	3,917,125	3,973,407	4,029,689	4,085,971
C2532	26221500	Accrued OPEB Medicare Subsidy	(121,139)	(122,927)	(124,715)	(126,321)	(127,927)	(129,533)	(124,158)	(125,764)
C224	26300000	Operating Lease Long-Term Liability	(1,673)	(1,574)	(1,475)	(1,376)	(1,277)	(1,178)	(1,079)	(980)
C265	26580000	FIN 48 Reserve - Federal	(1,428,481)	(1,428,481)	(1,687,807)	(1,687,807)	(1,687,807)	(1,643,386)	(1,643,386)	(1,643,386)
C265	26581000	FIN 48 Reserve - State	(247,697)	(247,697)	(275,489)	(275,489)	(275,489)	(271,570)	(271,570)	(271,570)
C271	27111000	CIAC-Non Taxable - Mains	(27,448,931)	(27,532,154)	(27,745,107)	(27,833,551)	(27,984,749)	(28,143,038)	(28,265,361)	(28,335,222)
C271	27112000	CIAC-Non Taxable - Ext Dep	(25,807,461)	(26,063,304)	(26,063,304)	(26,063,305)	(26,063,306)	(26,063,306)	(26,063,306)	(26,096,395)
C271	27113000	CIAC-Non Taxable - Services	(11,130,007)	(11,130,007)	(11,130,007)	(11,130,007)	(11,130,007)	(11,130,007)	(11,074,377)	(11,074,377)
C271	27114000	CIAC-Non Taxable - Meters	(15,641,647)	(15,641,647)	(15,680,857)	(15,709,603)	(15,799,901)	(15,798,415)	(15,816,959)	(15,852,044)
C271	27115000	CIAC-Non Taxable - Hydrants	(3,181,713)	(3,187,694)	(3,199,445)	(3,242,646)	(3,242,646)	(3,287,972)	(3,288,617)	(3,288,617)
C271	27116000	CIAC-Non Taxable - Other	(3,816,796)	(3,816,796)	(3,816,796)	(3,816,796)	(3,816,796)	(3,816,796)	(3,816,796)	(3,816,796)
C271	27117000	CIAC-Non Taxable - WIP	(607,723)	(633,281)	(479,738)	(351,465)	(172,070)	(309,968)	(287,504)	(240,995)
C271	27118000	CIAC-Non Taxable - Non-Utility Property Property	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)	(249,725)
C271	27121000	CIAC-Taxable - Mains	(4,558,246)	(4,566,291)	(4,565,321)	(4,567,192)	(4,567,192)	(4,567,192)	(4,567,192)	(4,565,466)

C271	27122000	CIAC-Taxable - Extension Deposits	(884,553)	(884,553)	(884,553)	(884,553)	(884,553)	(884,553)	(884,553)
C271	27123000	CIAC-Taxable - Services	(18,318,347)	(18,318,387)	(19,136,274)	(19,195,659)	(19,237,588)	(19,237,588)	(19,262,345)
C271	27124000	CIAC-Taxable - Meters	(248,678)	(248,678)	(248,480)	(250,530)	(250,530)	(250,530)	(250,530)
C271	27125000	CIAC-Taxable - Hydrants	(864,072)	(864,072)	(863,102)	(863,102)	(863,102)	(863,102)	(863,102)
C271	27126000	CIAC-Taxable - Other	(458,133)	(458,133)	(458,133)	(458,133)	(458,133)	(458,133)	(458,133)
C271	27127000	CIAC-Taxable - WIP	(1,275,365)	(1,347,050)	(110,890)	(169,735)	(222,674)	(350,662)	(388,354)
C271	27141000	CIAC-Taxable - Mains FIT	(653,498)	(653,519)	(652,549)	(650,678)	(650,678)	(650,678)	(650,678)
C271	27142000	CIAC-Taxable - Extension Deposits - FIT	(9,607)	(9,607)	(9,607)	(9,607)	(9,607)	(9,607)	(9,607)
C271	27143000	CIAC-Taxable - Services FIT	(1,459,230)	(1,459,230)	(1,881,779)	(1,899,068)	(1,920,511)	(1,920,511)	(1,933,727)
C271	27144000	CIAC-Taxable - Meters FIT	(66,101)	(66,101)	(65,903)	(63,852)	(63,852)	(63,852)	(63,852)
C271	27145000	CIAC-Taxable - Hydrants FIT	(105,947)	(105,947)	(104,976)	(104,976)	(104,976)	(104,976)	(104,976)
C271	27146000	CIAC-Taxable - Other FIT	(1,521)	(1,521)	(1,521)	(1,521)	(1,521)	(1,521)	(1,521)
C272	27206000	Accum Amort CIAC - Other	33,268,495	33,419,879	33,571,706	33,723,940	33,870,655	34,023,620	34,176,782
C272	27210000	Accum Amort CIAC - Tax	5,950,144	6,015,222	6,080,311	6,148,742	6,223,173	6,291,982	6,360,791

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Wesley Selinger

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:

The Company has filed this case with a total Company Capital Structure. However, Rate Base is for the water utility only. Net wastewater assets, as well as other assets not included in Rate Base (such as goodwill and non-utility property), are reconciling items in the base year. The remaining net variances related to working capital and pension and postretirement benefit assets are shown below.

Capital Structure	\$557,588,946
Rate Base	549,086,904
Difference	<u>\$8,502,042</u>
Wastewater Assets	8,963,637
Other Assets Not in Rate Base	825,911
Other Differences, net	(1,287,506)
	<u>8,502,042</u>
Rate Base	\$549,086,904
Reconciling Differences	8,502,042
Capital Structure	<u>\$557,588,946</u>

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Wesley Selinger

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. 2023-00191						
Other Rate Base Elements						
Base and Forecast Period						
Witness Responsible: Dominic Degrazia						
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	(\$45,612)		(\$45,612)
4						
5		Total		(\$45,612)	\$0	(\$45,612)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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 refer to the attachment, which provides the requested information in the format shown in Schedule 11 attached to the Commission Staff's Data Request. This information is also available on Schedules E-1.1 through E-1.4 of Exhibit 37 of the Company's filing.

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional Federal Income Taxes
For the 12 Months Ending September 30, 2023

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

Page 1 of 6

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	40,689,843	-	\$40,689,843	\$23,873,150	55,486,496
2	Reconciling Items (Permanent)					
	Non-Deductible Meals	22,068	-	22,068	-	22,701
	Non-Deductible Penalties and Mandatory Dividends	164,733	-	164,733	-	176,519
3	Interest Charges	12,409,861	-	12,409,861	-	13,121,266
4	Tax Accelerated Depreciation	24,674,951	-	24,674,951	-	27,405,508
5	Book Depreciation	21,264,006	-	21,264,006	-	30,348,187
6	Excess of Tax Over Book Depreciation	3,410,945	-	3,410,945	-	(2,942,679)
7	Other Reconciling Items					
	Reverse Deduction of Amortization of Property Losses	57,080	-	57,080	-	57,080
	Reverse Deduction of Amortization of Property Losses	23,284	-	23,284	-	14,723
	Reverse Deduction of Deferred Maintenance Amortization	1,225,864	-	1,225,864	-	1,416,156
	Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)	-	(1,600,000)	-	(1,400,000)
	Reverse All CIAC Amortization Credits	(2,654,361)	-	(2,654,361)	-	(6,148,930)
	Reflect Actual Taxable CIAC Received	622,554	-	622,554	-	220,208
	Reflect Repairs Deduction	(19,902,823)	-	(19,902,823)	-	(15,539,872)
	Reverse Book Cost of Removal	3,577,847	-	3,577,847	-	4,601,529
	Reflect Actual Cost of Removal	(3,610,509)	-	(3,610,509)	-	(3,407,385)
8	Total Reconciling Items	<u>(37,895,070)</u>	<u>\$0</u>	<u>(\$37,895,070)</u>	<u>\$0</u>	<u>(\$30,165,858)</u>

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional Federal Income Taxes
For the 12 Months Ending September 30, 2023

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

Page 2 of 6

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	\$2,794,774	\$0	\$2,794,774	\$23,873,150	\$25,320,638
10	Income Tax Rates:					
11	All Income Taxed at @ 21%					
12	Federal Income Tax Liability	586,902	-	586,902	5,013,362	5,317,334
13	Investment Tax Credits	-	-	-	-	-
14	Federal Income Taxes - Current	586,902	-	586,902	5,013,362	5,317,334
15	Deferred Income Taxes	5,090,338	\$0	5,090,338	\$0	\$3,408,666
16	Tax Accelerated Depreciation	24,674,951	-	24,674,951	-	27,405,508
17	Tax Straight-Line Depreciation	21,264,006	-	21,264,006	-	30,348,187
18	Excess of Accelerated Over Straight-Line Depreciation	3,410,945	-	3,410,945	-	(2,942,679)
19	Deferred Income Taxes @ 21%	716,298	-	716,298	-	(617,963)

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional Federal Income Taxes
For the 12 Months Ending September 30, 2023

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

Page 3 of 6

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	(795,362)	-	(\$795,362)	\$0	(\$950,616)
21	Net Deferred Income Taxes Resulting from Depreciation	(79,063)	-	(79,063)	-	(1,568,578)
22	Investment Tax Credit Deferred	-	-	-	-	-
23	Amortization of Prior Years ITC	(11,833)	-	(11,833)	-	-
24	Investment Tax Credit - Net	(11,833)	-	(11,833)	-	-
25	Other Tax Deferrals	-	-	-	-	-
26	Total Deferred Income Taxes	4,283,143	-	4,283,143	-	2,458,050
27	Total Federal Income Taxes	4,870,046	-	4,870,046	5,013,362	7,775,384
		-	-	-	-	-

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional State Income Taxes
For the 12 Months Ending September 30, 2023

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

Page 4 of 6

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	\$40,680,405	-	\$ 40,680,405	\$25,129,632	\$56,661,394
2	Reconciling Items (Permanent)					
	Non-Deductible Meals	22,068	-	22,068	-	22,701
	Non-Deductible Penalties and Mandatory Dividends	164,733	-	164,733	-	176,519
3	Interest Charges	12,409,861	-	12,409,861	-	13,121,266
4	Tax Accelerated Depreciation	27,649,053	-	27,649,053	-	30,403,089
5	Book Depreciation	21,264,006	-	21,264,006	-	30,348,187
6	Excess of Tax Over Book Depreciation	6,385,047	-	6,385,047	-	54,901
7	Other Reconciling Items					
	Reverse Deduction of Amortization of Property Losses	57,080	-	57,080	-	57,080
	Reverse Deduction of Amortization of UPAA	23,284	-	23,284	-	14,723
	Reverse Deduction of Deferred Maintenance Amortization	1,225,864	-	1,225,864	-	1,416,156
	Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)	-	(1,600,000)	-	(1,400,000)
	Reverse All CIAC Amortization Credits	(2,654,361)	-	(2,654,361)	-	(6,148,930)
	Reflect Actual Taxable CIAC Received	622,554	-	622,554	-	220,208
	Reflect Repairs Deduction	(19,902,823)	-	(19,902,823)	-	(15,539,872)
	Reverse Book Cost of Removal	3,577,847	-	3,577,847	-	4,601,529
	Reflect Actual Cost of Removal	(3,610,509)	-	(3,610,509)	-	(3,407,385)
8	Total Reconciling Items	(40,869,172)	-	(40,869,172)	-	(33,163,438)

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional State Income Taxes
For the 12 Months Ending September 30, 2023

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

Page 5 of 6

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	(\$188,767)	\$0	(\$188,767)	\$25,129,632	\$23,497,956
10	Income Tax Rates:					
11	All Income Taxed @ 5%					
12	State Income Tax Liability	(9,438)	-	(9,438)	1,256,482	1,174,898
13	Investment Tax Credits	-	-	-	-	-
14	State Income Taxes - Current	(9,438)	-	(9,438)	1,256,482	1,174,898
15	Deferred Income Taxes	\$1,432,306	\$0	1,432,306	\$0	\$1,012,070
16	Tax Accelerated Depreciation	27,649,053	-	27,649,053	-	30,403,089
17	Tax Straight-Line Depreciation	21,264,006	-	21,264,006	-	30,348,187
18	Excess of Accelerated Over Straight-Line Depreciation	6,385,047	-	6,385,047	-	54,901
19	Deferred Income Taxes @ 5%	319,252	-	319,252	-	2,745

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional State Income Taxes
For the 12 Months Ending September 30, 2023

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

Page 6 of 6

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	\$0	\$0	\$0	-	-
21	Net Deferred Income Taxes Resulting from Depreciation	319,252	-	319,252	-	2,745
22	Other Tax Deferrals	-	-	-	-	-
23	Total Deferred Income Taxes	1,432,306	-	1,432,306	-	1,012,070
24	Total State Income Taxes	1,422,867	-	1,422,867	1,256,482	2,186,967
		-	-	-	-	-

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Shelley W. Porter

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

Response:

The Company uses a standardized Capital Program Management (“CPM”) process to manage all of its capital investments. KAWC conducts targeted and comprehensive planning studies, pipeline prioritization modeling for distribution system replacement planning, and risk and resiliency and asset assessments to assess and make investment recommendations and evaluates capital needs on an ongoing basis to assess any changed circumstances and ensure that appropriate projects are being prioritized. Capital investment programs and projects are prioritized within an overall strategic planning process, utilizing drivers associated with various asset investment strategies (such as safety, regulatory compliance, capacity, customer satisfaction, etc.), to formulate a strategic capital investment plan. More detailed design engineering is conducted, and implementation plans are developed for those projects that are contained in the capital investment plan. The Company’s annual capital construction plan is based upon projects and programs contained in the capital investment plan. On an annual basis, main replacement projects are prioritized on a state-wide basis. Numerous factors are considered when determining funding allocations for infrastructure investment, such as current and future service needs, assessments of the physical condition of existing plant, economic and risk factors, performance characteristics, regulatory compliance, and the potential to coordinate with municipalities and other utilities in joint improvement projects.

The CPM governance process provides for formal approvals and consistent controls that optimize the effectiveness of asset investment, including dedicated project managers responsible for managing the stage of the project and overseeing project spending and monthly review meetings to discuss the status of ongoing projects, and ensures that capital investment meets the Company’s strategic goals. By having a good project planning, budget and ongoing review process, KAWC is able to manage a wide variety of projects within the overall cost of its plant construction budget.

The process includes a state Capital Program Management Committee (“CPMC”) assessing system needs, risk, prioritizing capital expenditures, managing the capital program, approving project spending, project delivery and measuring outputs within a full range of governance policies and practices. 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, as projects advance through the authorization thresholds, management and reporting processes.

The CPMC includes KAWC's President, Vice President of Operations, Director of Engineering and Financial Lead. The CPMC meets monthly to review capital expenditures compared to budgeted levels and provides oversight on Investment Projects. All projects, including normal recurring items, have an identified project manager responsible for managing the stages of the project and oversight of the project spending.

As an added level of coordination, the Capital Coordinator holds monthly Functional Review Meetings ("FRM") with the appropriate distribution and operations supervisors, water quality managers and project managers to discuss ongoing projects and emerging trends. The purpose of these discussions is to review projects that are moving forward to the next step of approval, reforecast needs or that require a change. This allows the project manager and operational area supervisors to communicate monthly about the project and helps coordinate projects from initial development through in-service.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Shelley W. Porter

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

Response:

Please see Witness Porter's direct testimony, beginning on page 20 for capital investment projects planned to be placed into service, along with KAWC_DT_Porter_Exhibit_1 for the Company's forecasted capital investment for water infrastructure.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Shelley W. Porter

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 KAW_R_PSCDR1_NUM014A_071823_Attachment which provides construction projects that started during the last ten years as requested in Schedule 14a.
- b. Please see KAW_R_PSCDR1_NUM014B_071823_Attachment which calculates the Slippage Factor as requested by Schedule 14b.

Kentucky American Water
Case No. 2023-00191
Construction Projects

As of 2022

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

Shelley Porter

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 4,500,974	\$ 2,500,000	\$ 2,000,974	180.04%	5.36%
A	MAINS - NEW	\$ 206,758	\$ 750,000	\$ (543,242)	27.57%	1.61%
B	MAINS - REPLACED/RESTORED	\$ 344,812	\$ 900,000	\$ (555,189)	38.31%	1.93%
B2	MAINS - REPLACED/RESTORED QIP	\$ 26,520,289	\$ 19,700,000	\$ 6,820,289	134.62%	42.23%
C	MAINS - UNSCHEDULED	\$ 1,632,871	\$ 981,000	\$ 651,871	166.45%	2.10%
D	MAINS - RELOCATED	\$ 912,348	\$ 1,500,000	\$ (587,652)	60.82%	3.22%
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 320,260	\$ 359,000	\$ (38,739)	89.21%	0.77%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 696,196	\$ 800,000	\$ (103,804)	87.02%	1.72%
G	SERVICES AND LATERALS - NEW	\$ 2,294,385	\$ 961,375	\$ 1,333,010	238.66%	2.06%
H	SERVICES AND LATERALS - REPLACED	\$ 989,718	\$ 619,250	\$ 370,469	159.83%	1.33%
I	METERS - NEW	\$ 90,136	\$ 888,175	\$ (798,039)	10.15%	1.90%
J	METERS - REPLACED	\$ 3,320,774	\$ 3,013,740	\$ 307,033	110.19%	6.46%
K	ITS EQUIPMENT AND SYSTEMS-LOCAL	\$ 599,548	\$ 254,828	\$ 344,720	235.28%	0.55%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 451,673	\$ 784,000	\$ (332,327)	57.61%	1.68%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 492,686	\$ 550,000	\$ (57,314)	89.58%	1.18%
N	OFFICES AND OPERATIONS CENTERS	\$ 696,738	\$ 227,000	\$ 469,739	306.93%	0.49%
O	VEHICLES	\$ 955,457	\$ 760,000	\$ 195,457	125.72%	1.63%
P	TOOLS AND EQUIPMENT	\$ 608,445	\$ 566,500	\$ 41,945	107.40%	1.21%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 2,105,736	\$ 2,028,000	\$ 77,736	103.83%	4.35%
S	ENGINEERING STUDIES	\$ (150,704)	\$ 75,000	\$ (225,704)	-200.94%	0.16%
T12 & K3	ENTERPRISE T&I	\$ 3,141,643	\$ 2,775,500	\$ 366,143	113.19%	5.95%
	TOTAL	50,730,743	40,993,367	9,737,377	123.75%	
	ENTER ITEM DV AND SUBTRACT	4,500,974	2,500,000	2,000,974		
	TOTAL ITEM A - S	46,229,769	38,493,367	7,736,403	120.10%	

Kentucky American Water
Case No. 2023-00191
Construction Projects
As of 2021

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

Shelley Porter

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 4,577,939	\$ 2,500,000	\$ 2,077,939	183.12%	8.20%
A	MAINS - NEW	\$ 337,564	\$ 601,751	\$ (264,186)	56.10%	1.97%
B	MAINS - REPLACED/RESTORED	\$ 1,029,531	\$ 500,000	\$ 529,531	205.91%	1.64%
B2	MAINS - REPLACED/RESTORED QIP	\$ 13,558,051	\$ 10,000,000	\$ 3,558,052	135.58%	32.82%
C	MAINS - UNSCHEDULED	\$ 1,582,704	\$ 981,000	\$ 601,704	161.34%	3.22%
D	MAINS - RELOCATED	\$ 1,010,026	\$ 391,500	\$ 618,526	257.99%	1.28%
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 98,417	\$ 247,150	\$ (148,733)	39.82%	0.81%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACE	\$ 568,833	\$ 481,699	\$ 87,134	118.09%	1.58%
G	SERVICES AND LATERALS - NEW	\$ 2,300,053	\$ 1,079,375	\$ 1,220,678	213.09%	3.54%
H	SERVICES AND LATERALS - REPLACED	\$ 874,517	\$ 534,750	\$ 339,767	163.54%	1.76%
I	METERS - NEW	\$ 581,695	\$ 819,424	\$ (237,729)	70.99%	2.69%
J	METERS - REPLACED	\$ 2,702,518	\$ 1,452,528	\$ 1,249,990	186.06%	4.77%
K	ITS EQUIPMENT AND SYSTEMS-LOCAL	\$ 355,501	\$ 439,376	\$ (83,874)	80.91%	1.44%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 246,329	\$ 490,999	\$ (244,671)	50.17%	1.61%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 253,740	\$ 448,000	\$ (194,260)	56.64%	1.47%
N	OFFICES AND OPERATIONS CENTERS	\$ 110,298	\$ 254,500	\$ (144,202)	43.34%	0.84%
O	VEHICLES	\$ 588,429	\$ 749,999	\$ (161,571)	78.46%	2.46%
P	TOOLS AND EQUIPMENT	\$ 350,498	\$ 291,686	\$ 58,812	120.16%	0.96%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 1,930,763	\$ 813,000	\$ 1,117,763	237.49%	2.67%
Q2	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ -	\$ 687,000	\$ (687,000)	0.00%	2.25%
S	ENGINEERING STUDIES	\$ (334,763)	\$ 75,000	\$ (409,763)	-446.35%	0.25%
T12 & K3	ENTERPRISE T&I	\$ 2,722,102	\$ 3,432,000	\$ (709,898)	79.32%	11.26%
	TOTAL	35,444,746	27,270,738	8,174,008	129.97%	
	ENTER ITEM DV AND SUBTRACT	4,577,939	2,500,000	2,077,939		
	TOTAL ITEM A - S	30,866,807	24,770,738	6,096,069	124.61%	

Kentucky American Water
Case No. 2023-00191
Construction Projects
As of 2020

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

Shelley Porter

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 3,302,620	\$ 2,500,000	\$ 802,620	132.10%	7.23%
A	MAINS - NEW	\$ 200,159	\$ 545,000	\$ (344,841)	36.73%	1.58%
B	MAINS - REPLACED/RESTORED	\$ 2,246,018	\$ 1,000,000	\$ 1,246,018	224.60%	2.89%
B2	MAINS - REPLACED/RESTORED QIP	\$ 1,607,763	\$ 3,000,000	\$ (1,392,237)	53.59%	8.68%
C	MAINS - UNSCHEDULED	\$ 1,465,997	\$ 850,000	\$ 615,997	172.47%	2.46%
D	MAINS - RELOCATED	\$ 1,133,233	\$ 1,000,000	\$ 133,233	113.32%	2.89%
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 439,456	\$ 228,550	\$ 210,906	192.28%	0.66%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACE	\$ 419,482	\$ 498,784	\$ (79,302)	84.10%	1.44%
G	SERVICES AND LATERALS - NEW	\$ 1,397,796	\$ 1,079,105	\$ 318,691	129.53%	3.12%
H	SERVICES AND LATERALS - REPLACED	\$ 790,379	\$ 533,500	\$ 256,879	148.15%	1.54%
I	METERS - NEW	\$ 758,399	\$ 825,125	\$ (66,726)	91.91%	2.39%
J	METERS - REPLACED	\$ 1,453,781	\$ 1,142,919	\$ 310,862	127.20%	3.31%
K	ITS EQUIPMENT AND SYSTEMS-LOCAL	\$ 396,488	\$ 380,424	\$ 16,064	104.22%	1.10%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 296,521	\$ 334,000	\$ (37,479)	88.78%	0.97%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 285,188	\$ 254,000	\$ 31,188	112.28%	0.73%
N	OFFICES AND OPERATIONS CENTERS	\$ 257,125	\$ 150,000	\$ 107,125	171.42%	0.43%
O	VEHICLES	\$ 620,980	\$ 650,000	\$ (29,020)	95.54%	1.88%
P	TOOLS AND EQUIPMENT	\$ 497,431	\$ 388,777	\$ 108,654	127.95%	1.12%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 1,616,693	\$ 2,130,000	\$ (513,307)	75.90%	6.16%
S	ENGINEERING STUDIES	\$ 621,012	\$ 75,000	\$ 546,012	828.02%	0.22%
T12 & K3	ENTERPRISE T&I	\$ 2,324,465	\$ 3,502,019	\$ (1,177,554)	66.37%	10.13%
	TOTAL	22,130,986	21,067,203	1,063,783	105.05%	
	ENTER ITEM DV AND SUBTRACT	3,302,620	2,500,000	802,620		
	TOTAL ITEM A - S	18,828,366	18,567,203	261,163	101.41%	

Kentucky American Water
 Case No. 2023-00191
 Construction Projects
 As of 2019

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

Shelley Porter

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 2,509,572	\$ 2,500,000	\$ 9,572	100.38%	6.52%
A	MAINS - NEW	\$ 704,136	\$ 566,500	\$ 137,636	124.30%	1.48%
B	MAINS - REPLACED/RESTORED	\$ 3,236,285	\$ 875,000	\$ 2,361,285	369.86%	2.28%
B2	MAINS - REPLACED/RESTORED QIP		\$ 3,625,000	\$ (3,625,000)	0.00%	9.46%
C	MAINS - UNSCHEDULED	\$ 1,269,325	\$ 900,000	\$ 369,325	141.04%	2.35%
D	MAINS - RELOCATED	\$ 1,663,439	\$ 987,550	\$ 675,889	168.44%	2.58%
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 143,782	\$ 217,000	\$ (73,218)	66.26%	0.57%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 475,478	\$ 480,960	\$ (5,482)	98.86%	1.25%
G	SERVICES AND LATERALS - NEW	\$ 1,340,568	\$ 1,079,105	\$ 261,463	124.23%	2.82%
H	SERVICES AND LATERALS - REPLACED	\$ 446,613	\$ 532,500	\$ (85,887)	83.87%	1.39%
I	METERS - NEW	\$ 976,681	\$ 800,000	\$ 176,681	122.09%	2.09%
J	METERS - REPLACED	\$ 2,821,821	\$ 1,516,039	\$ 1,305,782	186.13%	3.96%
K	ITS EQUIPMENT AND SYSTEMS-LOCAL	\$ 170,821	\$ 246,769	\$ (75,948)	69.22%	0.64%
K3 & T12	ITS EQUIPMENT AND SYSTEMS-CORPORATE	\$ 3,386,334	\$ 3,390,750	\$ (4,416)	99.87%	8.85%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 385,569	\$ 233,000	\$ 152,569	165.48%	0.61%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 345,887	\$ 458,000	\$ (112,113)	75.52%	1.20%
N	OFFICES AND OPERATIONS CENTERS	\$ 184,938	\$ 150,000	\$ 34,938	123.29%	0.39%
O	VEHICLES	\$ 1,191,243	\$ 680,000	\$ 511,243	175.18%	1.77%
P	TOOLS AND EQUIPMENT	\$ 177,053	\$ 830,100	\$ (653,047)	21.33%	2.17%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 1,705,704	\$ 1,925,100	\$ (219,396)	88.60%	5.02%
S	ENGINEERING STUDIES	\$ 695,777	\$ 75,000	\$ 620,777	927.70%	0.20%
	TOTAL	23,831,026	22,068,373	1,762,653	107.99%	
	ENTER ITEM DV AND SUBTRACT	2,509,572	2,500,000	9,572		
	TOTAL ITEM A - S	21,321,454	19,568,373	1,753,081	108.96%	

Kentucky American Water
 Case No. 2023-00191
 Construction Projects
 As of 2018

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:
Shelley Porter

Item	Description	Annual Actual Addition	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 2,226,043	\$ 2,500,000	\$ (273,957)	89.04%	8.85%
A	MAINS - NEW	\$ 907,722	\$ 521,250	\$ 386,472	174.14%	1.85%
B	MAINS - REPLACED/RESTORED	\$ 3,549,675	\$ 1,000,000	\$ 2,549,675	354.97%	3.54%
B2	MAINS - REPLACED/RESTORED QIP	\$ -	\$ 5,000,000	\$ (5,000,000)	0.00%	17.70%
C	MAINS - UNSCHEDULED	\$ 956,163	\$ 820,000	\$ 136,163	116.61%	2.90%
D	MAINS - RELOCATED	\$ 1,013,964	\$ 400,000	\$ 613,964	253.49%	1.42%
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 375,099	\$ 205,100	\$ 169,999	182.89%	0.73%
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 308,360	\$ 470,200	\$ (161,840)	65.58%	1.66%
G	SERVICES AND LATERALS - NEW	\$ 900,197	\$ 1,037,855	\$ (137,658)	86.74%	3.67%
H	SERVICES AND LATERALS - REPLACED	\$ 473,371	\$ 441,500	\$ 31,871	107.22%	1.56%
I	METERS - NEW	\$ 486,320	\$ 581,250	\$ (94,930)	83.67%	2.06%
J	METERS - REPLACED	\$ 4,072,098	\$ 1,023,835	\$ 3,048,263	397.73%	3.63%
K	ITS EQUIPMENT AND SYSTEMS-LOCAL	\$ 392,538	\$ 304,888	\$ 87,650	128.75%	1.08%
K3	ITS EQUIPMENT AND SYSTEMS-CORPORATE	\$ 3,219,912	\$ 2,246,655	\$ 973,257	143.32%	7.95%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 213,335	\$ 261,200	\$ (47,865)	81.68%	0.92%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 156,962	\$ 150,000	\$ 6,962	104.64%	0.53%
N	OFFICES AND OPERATIONS CENTERS	\$ 238,168	\$ 250,000	\$ (11,832)	95.27%	0.89%
O	VEHICLES	\$ 287,019	\$ 705,000	\$ (417,981)	40.71%	2.50%
P	TOOLS AND EQUIPMENT	\$ 282,086	\$ 477,000	\$ (194,914)	59.14%	1.69%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 1,711,113	\$ 2,000,000	\$ (288,887)	85.56%	7.08%
S	ENGINEERING STUDIES	\$ 205,377	\$ 50,000	\$ 155,377	410.75%	0.18%
	TOTAL	21,975,520	20,445,733	1,529,787	107.48%	
	ENTER ITEM DV AND SUBTRACT	2,226,043	2,500,000	(273,957)		
	TOTAL ITEM A - S	19,749,477	17,945,733	1,803,744	110.05%	

Case No. 2023-00191
Construction Projects

Schedule 14b

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

Witness Responsible:
Shelley Porter

Year	Annual Actual Cost*	Annual Original Budget*	Variance in Dollars	Variance in Percent	Slippage Factor
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	\$19,030,345	\$6,394,844	133.60%	133.603%
2017	\$24,712,152	\$22,469,450	\$2,242,703	109.98%	109.981%
2018	\$30,293,044	\$25,742,754	\$4,550,290	117.68%	117.676%
2019	\$52,277,032	\$35,823,875	\$16,453,157	145.93%	145.928%
2020	\$35,181,198	\$32,067,205	\$3,113,992	109.71%	109.711%
2021	\$33,252,042	\$27,969,311	\$5,282,730	118.89%	118.888%
2022	\$47,974,027	\$44,146,638	\$3,827,389	108.67%	108.670%
Totals	\$332,323,281	\$278,148,699	\$54,174,583	119.48%	119.477%

* Annual Actual Costs and Annual Original Budget exclude DV Funds

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

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are to be taken from Schedule 14a.

Total all projects for a given year

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

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Wesley Selinger

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:

Please see [KAW_R_PSCDR1_NUM015_071823_Attachment](#) 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 COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF OCTOBER 2021

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: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$286,343	\$34		\$286,377	100%	\$286,377	NA
3	R12-**A1	Mains - New	9,613	47		9,660		9,660	NA
4	R12-**B1	Mains - Replaced / Restored	2,854,179	56,168		2,910,347		2,910,347	NA
5	R12-**D1	Mains - Relocated	467,906	12,216		480,122		480,122	NA
6	R12-**E1	Hydrants, Valves, and Manholes - New	10,879	231		11,109		11,109	NA
7	R12-**H1	Services and Laterals - Replaced	43,240	391		43,630		43,630	NA
8	R12-**I1	Meters - New	(22)	4		(18)		(18)	NA
9	R12-**J1	Meters - Replaced	611	-		611		611	NA
10	R12-**K1	ITS Equipment and Systems	319,792	30,306		350,098		350,098	NA
11	R12-**L1	SCADA Equipment and Systems	50,644	618		51,261		51,261	NA
12	R12-**N1	Offices and Operations Centers	71,907	1,417		73,324		73,324	NA
13	R12-**O1	Vehicles	832,010	23,705		855,715		855,715	NA
14	R12-**P1	Tools and Equipment	62,541	1,050		63,591		63,591	NA
15	R12-**Q1	Process Plant Facilities and Equipment	310,079	1,968		312,047		312,047	NA
16	R12-**S1	Engineering Studies	1,434,292	136,633		1,570,925		1,570,925	NA
17	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,026,233	142,531		2,168,764		2,168,764	NA
18	I12-020055	New Circle Rd Main Relocation Phase	12,586	-		12,586		12,586	0.58%
19	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
20	I12-020089	Millersburg Chemical Feed & WQ Impr	293,822	26,733		320,554		320,554	100.00%
21	I12-020094	Cox Street Booster Station	93,574	9,299		102,873		102,873	51.44%
22	I12-020106	RR Station HGH Service Pump #6	409,176	31,200		440,377		440,377	56.63%
23	I12-300013	Owenton Booster Station	156,667	12,057		168,723		168,723	10.81%
24									
25		Total	\$9,834,104	\$498,441	\$0	\$10,332,545		\$10,332,545	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 2021

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: Wes Selinger

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									
2	D12-**01-P	Projects Funded by Others	\$514,337	\$34		\$514,371	100%	\$514,371	NA
3	R12-**A1	Mains - New	70,709	225		70,933		70,933	NA
4	R12-**B1	Mains - Replaced / Restored	4,028,439	60,490		4,088,929		4,088,929	NA
5	R12-**D1	Mains - Relocated	355,526	14,518		370,044		370,044	NA
6	R12-**E1	Hydrants, Valves, and Manholes - New	11,108	269		11,377		11,377	NA
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	4,592	3		4,595		4,595	NA
8	R12-**H1	Services and Laterals - Replaced	23,864	477		24,341		24,341	NA
9	R12-**I1	Meters - New	(22)	4		(18)		(18)	NA
10	R12-**J1	Meters - Replaced	611	-		611		611	NA
11	R12-**K1	ITS Equipment and Systems	323,285	31,681		354,966		354,966	NA
12	R12-**L1	SCADA Equipment and Systems	63,170	911		64,081		64,081	NA
13	R12-**N1	Offices and Operations Centers	108,018	1,736		109,754		109,754	NA
14	R12-**O1	Vehicles	771,574	26,475		798,049		798,049	NA
15	R12-**P1	Tools and Equipment	68,238	1,368		69,606		69,606	NA
16	R12-**Q1	Process Plant Facilities and Equipment	155,736	1,509		157,245		157,245	NA
17	R12-**S1	Engineering Studies	1,439,738	139,265		1,579,004		1,579,004	NA
18	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,159,479	151,157		2,310,635		2,310,635	NA
19	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
20	I12-020089	Millersburg Chemical Feed & WQ Impr	293,822	26,733		320,554		320,554	100.00%
21	I12-020094	Cox Street Booster Station	93,574	9,862		103,436		103,436	51.72%
22	I12-020106	RR Station HGH Service Pump #6	482,196	34,027		516,223		516,223	66.39%
23	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
24									
25		Total	\$11,203,937	\$525,659	\$0	\$11,729,595		\$11,729,595	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 2021

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: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$792,596	\$34		\$792,630	100%	\$792,630	NA
3	R12-**A1	Mains - New	79,815	629		80,444		80,444	NA
4	R12-**B1	Mains - Replaced / Restored	2,877,045	66,099		2,943,144		2,943,144	NA
5	R12-**D1	Mains - Relocated	363,180	16,479		379,659		379,659	NA
6	R12-**E1	Hydrants, Valves, and Manholes - New	9,347	57		9,404		9,404	NA
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	5,366	24		5,390		5,390	NA
8	R12-**H1	Services and Laterals - Replaced	19,294	564		19,858		19,858	NA
9	R12-**I1	Meters - New	(22)	4		(18)		(18)	NA
10	R12-**K1	ITS Equipment and Systems	121,214	20,296		141,510		141,510	NA
11	R12-**L1	SCADA Equipment and Systems	60,953	1,135		62,088		62,088	NA
12	R12-**M1	Security Equipment and Systems	10,605	-		10,605		10,605	NA
13	R12-**N1	Offices and Operations Centers	101,034	2,007		103,041		103,041	NA
14	R12-**O1	Vehicles	429,656	18,331		447,987		447,987	NA
15	R12-**P1	Tools and Equipment	102,275	1,827		104,102		104,102	NA
16	R12-**Q1	Process Plant Facilities and Equipment	238,470	1,431		239,901		239,901	NA
17	R12-**S1	Engineering Studies	1,181,333	99,595		1,280,928		1,280,928	NA
18	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,043,578	59,367		1,102,944		1,102,944	NA
19	I12-020059	KRS2 Transfer Switch	87,976	11,835		99,811		99,811	7.31%
20	I12-020094	Cox Street Booster Station	78,483	10,428		88,911		88,911	44.46%
21	I12-020106	RR Station HGH Service Pump #6	516,799	36,875		553,674		553,674	71.20%
22	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
23									
24		Total	\$8,266,909	\$360,098	\$0	\$8,627,006		\$8,627,006	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF JANUARY 2022

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: Wes Selinger

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									
2	D12-**01-P	Projects Funded by Others	\$947,245	\$34		\$947,279	100%	\$947,279	NA
3	R12-**A1	Mains - New	96,519	1,140		97,660		97,660	NA
4	R12-**B1	Mains - Replaced / Restored	3,069,611	68,871		3,138,482		3,138,482	NA
5	R12-**C1	Mains - Unscheduled	4,140	8		4,148		4,148	NA
6	R12-**D1	Mains - Relocated	381,776	18,781		400,557		400,557	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	1,882	20		1,902		1,902	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	983	-		983		983	NA
9	R12-**G1	Services and Laterals - New	1,051	-		1,051		1,051	NA
10	R12-**H1	Services and Laterals - Replaced	16,433	651		17,085		17,085	NA
11	R12-**I1	Meters - New	8,083	30		8,113		8,113	NA
12	R12-**J1	Meters - Replaced	61,067	196		61,263		61,263	NA
13	R12-**K1	ITS Equipment and Systems	121,648	21,204		142,853		142,853	NA
14	R12-**L1	SCADA Equipment and Systems	22,128	446		22,573		22,573	NA
15	R12-**M1	Security Equipment and Systems	3,949	13		3,962		3,962	NA
16	R12-**N1	Offices and Operations Centers	109,012	2,392		111,404		111,404	NA
17	R12-**O1	Vehicles	429,656	18,484		448,139		448,139	NA
18	R12-**P1	Tools and Equipment	76,679	1,962		78,642		78,642	NA
19	R12-**Q1	Process Plant Facilities and Equipment	197,340	756		198,097		198,097	NA
20	R12-**S1	Engineering Studies	944,801	81,725		1,026,526		1,026,526	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	950,098	61,604		1,011,702		1,011,702	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
23	I12-020094	Cox Street Booster Station	86,021	10,428		96,449		96,449	48.22%
24	I12-020106	RR Station HGH Service Pump #6	486,484	39,776		526,260		526,260	67.68%
25	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
26									
27		Total	\$8,252,551	\$353,439	\$0	\$8,605,990		\$8,605,990	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 2022

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: Wes Selinger

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									
2	D12-**01-P	Projects Funded by Others	\$1,282,119	\$34		\$1,282,153	100%	\$1,282,153	NA
3	R12-**A1	Mains - New	111,236	1,663		112,900		112,900	NA
4	R12-**B1	Mains - Replaced / Restored	4,468,268	82,513		4,550,781		4,550,781	NA
5	R12-**C1	Mains - Unscheduled	7,950	40		7,990		7,990	NA
6	R12-**D1	Mains - Relocated	466,972	21,356		488,328		488,328	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	17,254	22		17,276		17,276	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	682	-		682		682	NA
9	R12-**H1	Services and Laterals - Replaced	16,436	750		17,186		17,186	NA
10	R12-**I1	Meters - New	9,531	85		9,616		9,616	NA
11	R12-**J1	Meters - Replaced	187,653	964		188,617		188,617	NA
12	R12-**K1	ITS Equipment and Systems	125,920	22,133		148,054		148,054	NA
13	R12-**L1	SCADA Equipment and Systems	20,213	569		20,782		20,782	NA
14	R12-**M1	Security Equipment and Systems	6,842	41		6,883		6,883	NA
15	R12-**N1	Offices and Operations Centers	45,851	801		46,651		46,651	NA
16	R12-**O1	Vehicles	429,656	18,637		448,293		448,293	NA
17	R12-**P1	Tools and Equipment	99,719	2,479		102,198		102,198	NA
18	R12-**Q1	Process Plant Facilities and Equipment	40,333	560		40,893		40,893	NA
19	R12-**S1	Engineering Studies	968,246	85,407		1,053,653		1,053,653	NA
20	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,062,640	68,086		1,130,726		1,130,726	NA
21	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
22	I12-020094	Cox Street Booster Station	93,574	10,428		104,002		104,002	52.00%
23	I12-020106	RR Station HGH Service Pump #6	491,667	42,725		534,392		534,392	68.72%
24	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
25									
26		Total	\$10,188,703	\$384,213	\$0	\$10,572,917		\$10,572,917	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF MARCH 2022

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: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$1,283,160	\$34		\$1,283,194	100%	\$1,283,194	NA
3	R12-**A1	Mains - New	58,260	497		58,757		58,757	NA
4	R12-**B1	Mains - Replaced / Restored	3,069,709	46,510		3,116,219		3,116,219	NA
5	R12-**C1	Mains - Unscheduled	13,211	109		13,320		13,320	NA
6	R12-**D1	Mains - Relocated	634,362	24,666		659,028		659,028	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	25,050	67		25,117		25,117	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	895	-		895		895	NA
9	R12-**H1	Services and Laterals - Replaced	27,949	865		28,814		28,814	NA
10	R12-**I1	Meters - New	15,006	153		15,160		15,160	NA
11	R12-**J1	Meters - Replaced	409,867	2,860		412,728		412,728	NA
12	R12-**K1	ITS Equipment and Systems	154,217	21,111		175,328		175,328	NA
13	R12-**L1	SCADA Equipment and Systems	20,213	703		20,916		20,916	NA
14	R12-**M1	Security Equipment and Systems	29,005	143		29,148		29,148	NA
15	R12-**N1	Offices and Operations Centers	108,999	812		109,812		109,812	NA
16	R12-**O1	Vehicles	509,800	19,048		528,847		528,847	NA
17	R12-**P1	Tools and Equipment	167,556	3,209		170,765		170,765	NA
18	R12-**Q1	Process Plant Facilities and Equipment	59,176	641		59,817		59,817	NA
19	R12-**S1	Engineering Studies	993,689	88,090		1,081,779		1,081,779	NA
20	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,258,688	73,491		1,332,179		1,332,179	NA
21	I12-020059	KRS2 Transfer Switch	87,058	11,835		98,893		98,893	7.24%
22	I12-020094	Cox Street Booster Station	93,574	10,428		104,002		104,002	52.00%
23	I12-020106	RR Station HGH Service Pump #6	624,532	45,755		670,286		670,286	86.20%
24	I12-020107	KRS1 Gravity Thickner	37,878	-		37,878		37,878	0.54%
25	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
26									
27		Total	\$9,829,766	\$364,108	\$0	\$10,193,874		\$10,193,874	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF APRIL 2022

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: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$445,683	\$34		\$445,717	100%	\$445,717	NA
3	R12-**A1	Mains - New	63,669	614		64,283		64,283	NA
4	R12-**B1	Mains - Replaced / Restored	4,356,860	53,663		4,410,524		4,410,524	NA
5	R12-**C1	Mains - Unscheduled	10,710	186		10,896		10,896	NA
6	R12-**D1	Mains - Relocated	658,639	28,650		687,289		687,289	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	2,973	9		2,982		2,982	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	3,120	-		3,120		3,120	NA
9	R12-**H1	Services and Laterals - Replaced	74,333	1,133		75,466		75,466	NA
10	R12-**I1	Meters - New	22,385	266		22,651		22,651	NA
11	R12-**J1	Meters - Replaced	796,903	6,785		803,688		803,688	NA
12	R12-**K1	ITS Equipment and Systems	199,566	22,312		221,877		221,877	NA
13	R12-**L1	SCADA Equipment and Systems	27,029	857		27,886		27,886	NA
14	R12-**M1	Security Equipment and Systems	29,005	317		29,322		29,322	NA
15	R12-**N1	Offices and Operations Centers	203,841	1,361		205,202		205,202	NA
16	R12-**O1	Vehicles	91,330	3,168		94,498		94,498	NA
17	R12-**P1	Tools and Equipment	126,827	1,460		128,287		128,287	NA
18	R12-**Q1	Process Plant Facilities and Equipment	166,406	1,129		167,535		167,535	NA
19	R12-**S1	Engineering Studies	960,094	88,637		1,048,731		1,048,731	NA
20	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,578,505	81,614		1,660,119		1,660,119	NA
21	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
22	I12-020094	Cox Street Booster Station	93,574	10,428		104,002		104,002	52.00%
23	I12-020107	KRS1 Gravity Thickner	75,757	-		75,757		75,757	1.08%
24	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
25									
26		Total	\$10,223,149	\$327,541	\$0	\$10,550,691		\$10,550,691	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF MAY 2022

DATA: X PRE-BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

PSCDR1#15

Page 8 of 12

Witness Responsible: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$515,770	\$34		\$515,804	100%	\$515,804	NA
3	R12-**A1	Mains - New	24,289	750		25,038		25,038	NA
4	R12-**B1	Mains - Replaced / Restored	5,583,488	68,743		5,652,231		5,652,231	NA
5	R12-**C1	Mains - Unscheduled	17,585	277		17,862		17,862	NA
6	R12-**D1	Mains - Relocated	941,459	33,538		974,997		974,997	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	5,206	7		5,213		5,213	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	2,698	-		2,698		2,698	NA
9	R12-**H1	Services and Laterals - Replaced	85,421	1,565		86,986		86,986	NA
10	R12-**I1	Meters - New	23,338	415		23,753		23,753	NA
11	R12-**J1	Meters - Replaced	1,271,352	13,446		1,284,798		1,284,798	NA
12	R12-**K1	ITS Equipment and Systems	249,440	23,893		273,332		273,332	NA
13	R12-**L1	SCADA Equipment and Systems	76,793	1,036		77,829		77,829	NA
14	R12-**M1	Security Equipment and Systems	34,574	510		35,083		35,083	NA
15	R12-**N1	Offices and Operations Centers	44,959	1,155		46,113		46,113	NA
16	R12-**O1	Vehicles	177,087	1,652		178,739		178,739	NA
17	R12-**P1	Tools and Equipment	90,178	1,393		91,571		91,571	NA
18	R12-**Q1	Process Plant Facilities and Equipment	252,189	2,138		254,327		254,327	NA
19	R12-**S1	Engineering Studies	962,673	92,399		1,055,072		1,055,072	NA
20	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,900,597	92,223		1,992,820		1,992,820	NA
21	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
22	I12-020083	RRS - UV Facility	53,000	-		53,000		53,000	2.58%
23	I12-020094	Cox Street Booster Station	108,574	10,428		119,002		119,002	59.50%
24	I12-020107	KRS1 Gravity Thickner	114,995	37		115,032		115,032	1.64%
25	I12-020108	Meter Shop Upgrade	3,727	-		3,727		3,727	8.74%
26	I12-300010	KRS2 - UV Facility	43,000	-		43,000		43,000	1.15%
27	I12-300013	Owenton Booster Station	162,232	13,082		175,314		175,314	11.23%
28									
29		Total	\$12,832,654	\$370,555	\$0	\$13,203,209		\$13,203,209	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF JUNE 2022

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: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$320,122	\$34		\$320,156	100%	\$320,156	NA
3	R12-**A1	Mains - New	65,625	945		66,569		66,569	NA
4	R12-**B1	Mains - Replaced / Restored	1,626,139	28,609		1,654,748		1,654,748	NA
5	R12-**C1	Mains - Unscheduled	14,033	379		14,413		14,413	NA
6	R12-**D1	Mains - Relocated	391,438	29,319		420,758		420,758	NA
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	39,802	27		39,829		39,829	NA
8	R12-**H1	Services and Laterals - Replaced	94,804	2,033		96,838		96,838	NA
9	R12-**I1	Meters - New	29,229	586		29,814		29,814	NA
10	R12-**J1	Meters - Replaced	1,672,573	22,864		1,695,437		1,695,437	NA
11	R12-**K1	ITS Equipment and Systems	264,043	25,421		289,463		289,463	NA
12	R12-**L1	SCADA Equipment and Systems	46,334	1,277		47,611		47,611	NA
13	R12-**M1	Security Equipment and Systems	37,781	732		38,513		38,513	NA
14	R12-**N1	Offices and Operations Centers	47,782	1,430		49,212		49,212	NA
15	R12-**O1	Vehicles	380,081	2,758		382,839		382,839	NA
16	R12-**P1	Tools and Equipment	93,193	1,405		94,598		94,598	NA
17	R12-**Q1	Process Plant Facilities and Equipment	376,059	3,568		379,627		379,627	NA
18	R12-**S1	Engineering Studies	980,843	96,265		1,077,108		1,077,108	NA
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,767,670	85,724		1,853,394		1,853,394	NA
20	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
21	I12-020083	RRS - UV Facility	102,981	159		103,140		103,140	5.02%
22	I12-020094	Cox Street Booster Station	118,069	10,428		128,497		128,497	64.25%
23	I12-020107	KRS1 Gravity Thickner	152,873	112		152,985		152,985	2.19%
24	I12-020108	Meter Shop Upgrade	37,268	-		37,268		37,268	87.39%
25	I12-300010	KRS2 - UV Facility	92,555	146		92,700		92,700	2.47%
26	I12-300013	Owenton Booster Station	162,232	13,082		175,314		175,314	11.23%
27									
28		Total	\$9,001,560	\$339,139	\$0	\$9,340,699		\$9,340,699	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 2022

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: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$555,880	\$50,088		\$605,967	100%	\$605,967	NA
3	R12-**A1	Mains - New	325,116	(222,442)		102,674		102,674	NA
4	R12-**B1	Mains - Replaced / Restored	972,011	803,648		1,775,659		1,775,659	NA
5	R12-**C1	Mains - Unscheduled	2,545	(590)		1,955		1,955	NA
6	R12-**D1	Mains - Relocated	229,518	215,160		444,678		444,678	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	(213)	395		182		182	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	36,749	6,363		43,112		43,112	NA
9	R12-**H1	Services and Laterals - Replaced	90,021	33,286		123,307		123,307	NA
10	R12-**I1	Meters - New	200,513	(125,962)		74,551		74,551	NA
11	R12-**J1	Meters - Replaced	1,691,637	129,278		1,820,915		1,820,915	NA
12	R12-**K1	ITS Equipment and Systems	354,019	(28,610)		325,409		325,409	NA
13	R12-**L1	SCADA Equipment and Systems	(59,338)	127,867		68,529		68,529	NA
14	R12-**M1	Security Equipment and Systems	61,280	7,416		68,696		68,696	NA
15	R12-**N1	Offices and Operations Centers	434,235	(379,593)		54,643		54,643	NA
16	R12-**O1	Vehicles	308,830	160,024		468,853		468,853	NA
17	R12-**P1	Tools and Equipment	272,525	(171,413)		101,112		101,112	NA
18	R12-**Q1	Process Plant Facilities and Equipment	449,517	19,514		469,031		469,031	NA
19	R12-**S1	Engineering Studies	1,010,423	83,614		1,094,036		1,094,036	NA
20	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,689,005	480,311		2,169,316		2,169,316	NA
21	I12-020059	KRS2 Transfer Switch	135,916	(36,048)		99,867		99,867	7.31%
22	I12-020083	RRS - UV Facility	123,284	3,903		127,187		127,187	6.19%
23	I12-020094	Cox Street Booster Station	78,301	50,195		128,497		128,497	64.25%
24	I12-020107	KRS1 Gravity Thickner	158,037	13,525		171,562		171,562	2.45%
25	I12-020108	Meter Shop Upgrade	37,268	-		37,268		37,268	87.39%
26	I12-300010	KRS2 - UV Facility	91,145	34,610		125,755		125,755	3.35%
27	I12-300013	Owenton Booster Station	174,925	(13,932)		160,993		160,993	10.31%
28									
29		Total	\$9,423,152	\$1,240,602	\$0	\$10,663,754		\$10,663,754	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 2022

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: **Wes Selinger**

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									
2	D12-**01-P	Projects Funded by Others	\$1,347,805	\$34		\$1,347,838	100%	\$1,347,838	NA
3	R12-**A1	Mains - New	65,888	1,424		67,312		67,312	NA
4	R12-**B1	Mains - Replaced / Restored	2,099,177	29,507		2,128,683		2,128,683	NA
5	R12-**C1	Mains - Unscheduled	1,887	80		1,968		1,968	NA
6	R12-**D1	Mains - Relocated	378,110	31,498		409,608		409,608	NA
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	45,164	169		45,333		45,333	NA
8	R12-**H1	Services and Laterals - Replaced	77,566	2,716		80,281		80,281	NA
9	R12-**I1	Meters - New	75,392	1,402		76,794		76,794	NA
10	R12-**J1	Meters - Replaced	2,382,955	47,342		2,430,296		2,430,296	NA
11	R12-**K1	ITS Equipment and Systems	322,512	10,748		333,260		333,260	NA
12	R12-**L1	SCADA Equipment and Systems	86,003	2,057		88,059		88,059	NA
13	R12-**M1	Security Equipment and Systems	34,382	1,106		35,488		35,488	NA
14	R12-**N1	Offices and Operations Centers	181,886	2,499		184,386		184,386	NA
15	R12-**O1	Vehicles	782,804	6,707		789,511		789,511	NA
16	R12-**P1	Tools and Equipment	106,959	2,454		109,414		109,414	NA
17	R12-**Q1	Process Plant Facilities and Equipment	205,176	2,517		207,693		207,693	NA
18	R12-**S1	Engineering Studies	1,063,874	105,373		1,169,246		1,169,246	NA
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,937,584	85,397		2,022,980		2,022,980	NA
20	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
21	I12-020083	RRS - UV Facility	129,626	1,151		130,777		130,777	6.36%
22	I12-020094	Cox Street Booster Station	118,069	10,428		128,497		128,497	64.25%
23	I12-020107	KRS1 Gravity Thickner	193,808	822		194,630		194,630	2.78%
24	I12-020108	Meter Shop Upgrade	37,268	-		37,268		37,268	87.39%
25	I12-300010	KRS2 - UV Facility	156,323	992		157,315		157,315	4.20%
26	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
27									
28		Total	\$12,066,159	\$371,339	\$0	\$12,437,497		\$12,437,497	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
AS OF SEPTEMBER 2022

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: Wes Selinger

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									
2	D12-**01-P	Projects Funded by Others	\$1,485,494	\$34		\$1,485,528	100%	\$1,485,528	NA
3	R12-**A1	Mains - New	101,668	1,865		103,533		103,533	NA
4	R12-**B1	Mains - Replaced / Restored	1,987,170	32,917		2,020,087		2,020,087	NA
5	R12-**D1	Mains - Relocated	394,312	33,624		427,936		427,936	NA
6	R12-**E1	Hydrants, Valves, and Manholes - New	25,050	80		25,130		25,130	NA
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	46,258	210		46,468		46,468	NA
8	R12-**H1	Services and Laterals - Replaced	87,741	3,246		90,988		90,988	NA
9	R12-**I1	Meters - New	28,727	865		29,591		29,591	NA
10	R12-**J1	Meters - Replaced	71,666	1,479		73,145		73,145	NA
11	R12-**K1	ITS Equipment and Systems	569,399	13,643		583,042		583,042	NA
12	R12-**L1	SCADA Equipment and Systems	134,691	2,607		137,297		137,297	NA
13	R12-**M1	Security Equipment and Systems	41,878	473		42,351		42,351	NA
14	R12-**N1	Offices and Operations Centers	192,213	3,702		195,915		195,915	NA
15	R12-**O1	Vehicles	899,487	10,895		910,382		910,382	NA
16	R12-**P1	Tools and Equipment	56,458	1,100		57,558		57,558	NA
17	R12-**Q1	Process Plant Facilities and Equipment	341,766	3,571		345,337		345,337	NA
18	R12-**S1	Engineering Studies	1,111,775	109,539		1,221,314		1,221,314	NA
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,128,670	98,053		2,226,722		2,226,722	NA
20	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	7.31%
21	I12-020083	RRS - UV Facility	135,703	1,849		137,552		137,552	6.69%
22	I12-020094	Cox Street Booster Station	120,402	11,068		131,470		131,470	65.73%
23	I12-020107	KRS1 Gravity Thickner	212,747	1,584		214,331		214,331	3.06%
24	I12-020108	Meter Shop Upgrade	41,702	134		41,835		41,835	98.10%
25	I12-300010	KRS2 - UV Facility	191,987	1,637		193,624		193,624	5.16%
26	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	10.31%
27									
28		Total	\$10,642,906	\$359,092	\$0	\$11,001,998		\$11,001,998	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Shelley W. Porter

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 KAW_R_PSCDR1_NUM016_071823_Attachment for the 12 months preceding the base period. Please refer to Exhibit 37, Schedule B-4.1, page 1 of 2, detailing the base period and Exhibit 37, Schedule B-4.1, page 2 of 2, detailing the forecasted test year for the Schedule 16 format of the requested information.

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF OCTOBER 2021

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: Shelley Porter

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									
2	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	\$286,377	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	9,660	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,910,347	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	480,122	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	11,109	N/A
7	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	43,630	N/A
8	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(18)	N/A
9	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	611	N/A
10	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	350,098	N/A
11	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	51,261	N/A
12	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	73,324	N/A
13	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	855,715	N/A
14	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	63,591	N/A
15	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	312,047	N/A
16	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,570,925	N/A
17	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,168,764	N/A
18	I12-020055	New Circle Rd Main Relocation Phase	1/4/2016	10/1/2019	100%	1,136,740	1,458,871	12,586	0.58%
19	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
20	I12-020089	Millersburg Chemical Feed & WQ Impr	12/1/2017	12/15/2021	97%	801,838	320,554	320,554	100.00%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	102,873	51.44%
22	I12-020106	RR Station HGH Service Pump #6	3/7/2021	4/19/2022	58%	700,000	777,605	440,377	56.63%
23	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	168,723	10.81%
24									
25		Total				\$6,843,981	\$7,190,737	\$10,332,545	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 2021

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: Shelley Porter

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									
2	D12-**01-P	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	\$514,371	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	70,933	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	4,088,929	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	370,044	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	11,377	N/A
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	4,595	N/A
8	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	24,341	N/A
9	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(18)	N/A
10	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	611	N/A
11	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	354,966	N/A
12	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	64,081	N/A
13	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	109,754	N/A
14	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	798,049	N/A
15	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	69,606	N/A
16	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	157,245	N/A
17	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,579,004	N/A
18	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,310,635	N/A
19	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
20	I12-020089	Millersburg Chemical Feed & WQ Impr	12/1/2017	12/15/2021	99%	801,838	320,554	320,554	100.00%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	103,436	51.72%
22	I12-020106	RR Station HGH Service Pump #6	3/7/2021	4/19/2022	66%	700,000	777,605	516,223	66.39%
23	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
24									
25		Total				\$5,707,241	\$5,731,866	\$11,729,595	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 2021

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: Shelley Porter

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	\$792,630	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	80,444	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,943,144	N/A
4	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	379,659	N/A
5	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	9,404	N/A
6	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	5,390	N/A
7	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	19,858	N/A
8	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(18)	N/A
9	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	141,510	N/A
10	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	62,088	N/A
11	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	10,605	N/A
12	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	103,041	N/A
13	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	447,987	N/A
14	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	104,102	N/A
15	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	239,901	N/A
16	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,280,928	N/A
17	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,102,944	N/A
18	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,811	7.31%
19	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	88,911	44.46%
20	I12-020106	RR Station HGH Service Pump #6	3/7/2021	4/19/2022	73%	700,000	777,605	553,674	71.20%
21	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
22									
23		Total				\$4,905,403	\$5,411,312	\$8,627,006	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JANUARY 2022

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: Shelley Porter

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	\$947,279	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	97,660	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,138,482	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	4,148	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	400,557	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	1,902	N/A
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	983	N/A
8	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	1,051	N/A
9	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	17,085	N/A
10	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	8,113	N/A
11	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	61,263	N/A
12	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	142,853	N/A
13	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	22,573	N/A
14	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,962	N/A
15	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	111,404	N/A
16	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	448,139	N/A
17	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	78,642	N/A
18	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	198,097	N/A
19	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,026,526	N/A
20	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,011,702	N/A
21	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
22	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	96,449	48.22%
23	I12-020106	RR Station HGH Service Pump #6	3/7/2021	4/19/2022	81%	700,000	777,605	526,260	67.68%
24	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
25									
26		Total				\$4,905,403	\$5,411,312	\$8,605,990	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF FEBRUARY 2022

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: Shelley Porter

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	\$1,282,153	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	112,900	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	4,550,781	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	7,990	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	488,328	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	17,276	N/A
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	682	N/A
8	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	17,186	N/A
9	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	9,616	N/A
10	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	188,617	N/A
11	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	148,054	N/A
12	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	20,782	N/A
13	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	6,883	N/A
14	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	46,651	N/A
15	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	448,293	N/A
16	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	102,198	N/A
17	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	40,893	N/A
18	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,053,653	N/A
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,130,726	N/A
20	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	104,002	52.00%
22	I12-020106	RR Station HGH Service Pump #6	3/7/2021	4/19/2022	88%	700,000	777,605	534,392	68.72%
23	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
24									
25		Total				\$4,905,403	\$5,411,312	\$10,572,917	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF MARCH 2022

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: **Shelley Porter**

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	\$1,283,194	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	58,757	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,116,219	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	13,320	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	659,028	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	25,117	N/A
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	895	N/A
8	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	28,814	N/A
9	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	15,160	N/A
10	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	412,728	N/A
11	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	175,328	N/A
12	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	20,916	N/A
13	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	29,148	N/A
14	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	109,812	N/A
15	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	528,847	N/A
16	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	170,765	N/A
17	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	59,817	N/A
18	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,081,779	N/A
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,332,179	N/A
20	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	98,893	7.24%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	104,002	52.00%
22	I12-020106	RR Station HGH Service Pump #6	3/7/2021	4/19/2022	95%	700,000	777,605	670,286	86.20%
23	I12-020107	KRS1 Gravity Thickner		10/30/2024	0%	3,128,152	8,000,000	37,878	0.54%
24	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
25									
26		Total				\$8,033,555	\$13,411,312	\$10,193,874	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 2022

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: **Shelley Porter**

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	\$445,717	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	64,283	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	4,410,524	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	10,896	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	687,289	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	2,982	N/A
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	3,120	N/A
8	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	75,466	N/A
9	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	22,651	N/A
10	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	803,688	N/A
11	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	221,877	N/A
12	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	27,886	N/A
13	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	29,322	N/A
14	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	205,202	N/A
15	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	94,498	N/A
16	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	128,287	N/A
17	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	167,535	N/A
18	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,048,731	N/A
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,660,119	N/A
20	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	104,002	52.00%
22	I12-020107	KRS1 Gravity Thickner		10/30/2024	0%	3,128,152	8,000,000	75,757	1.08%
23	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
24									
25		Total				\$7,333,555	\$12,633,707	\$10,550,691	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF MAY 2022

DATA: X PRE-BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

PSCDR1#16
Page 8 of 12
Witness Responsible: Shelley Porter

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	\$515,804	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	25,038	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	5,652,231	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	17,862	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	974,997	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	5,213	N/A
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	2,698	N/A
8	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	86,986	N/A
9	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	23,753	N/A
10	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,284,798	N/A
11	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	273,332	N/A
12	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	77,829	N/A
13	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	35,083	N/A
14	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	46,113	N/A
15	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	178,739	N/A
16	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	91,571	N/A
17	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	254,327	N/A
18	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,055,072	N/A
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,992,820	N/A
20	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
21	I12-020083	RRS - UV Facility	3/1/2023	5/30/2024	0%	7,724,850	3,500,000	53,000	2.58%
22	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	119,002	59.50%
23	I12-020107	KRS1 Gravity Thickner		10/30/2024	0%	3,128,152	8,000,000	115,032	1.64%
24	I12-020108	Meter Shop Upgrade	7/11/2023	12/30/2023	0%	575,000	575,000	3,727	8.74%
25	I12-300010	KRS2 - UV Facility	3/1/2023	12/30/2023	0%	2,405,779	3,750,000	43,000	1.15%
26	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	175,314	11.23%
27									
28		Total				\$18,039,184	\$20,458,707	\$13,203,209	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JUNE 2022

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: **Shelley Porter**

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	\$320,156	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	66,569	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,654,748	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	14,413	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	420,758	N/A
6	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	39,829	N/A
7	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	96,838	N/A
8	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	29,814	N/A
9	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,695,437	N/A
10	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	289,463	N/A
11	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	47,611	N/A
12	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	38,513	N/A
13	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	49,212	N/A
14	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	382,839	N/A
15	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	94,598	N/A
16	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	379,627	N/A
17	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,077,108	N/A
18	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,853,394	N/A
19	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
20	I12-020083	RRS - UV Facility	3/1/2023	5/30/2024	0%	7,724,850	3,500,000	103,140	5.02%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	128,497	64.25%
22	I12-020107	KRS1 Gravity Thickner		10/30/2024	0%	3,128,152	8,000,000	152,985	2.19%
23	I12-020108	Meter Shop Upgrade	7/11/2023	12/30/2023	0%	575,000	575,000	37,268	87.39%
24	I12-300010	KRS2 - UV Facility	3/1/2023	12/30/2023	0%	2,405,779	3,750,000	92,700	2.47%
25	I12-300013	Owenton Booster Station		12/31/2023	0%	1,592,429	1,560,000	175,314	11.23%
26									
27		Total				\$18,039,184	\$20,458,707	\$9,340,699	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 2022

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: **Shelley Porter**

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	\$605,967	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	102,674	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,775,659	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	1,955	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	444,678	N/A
6	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	182	N/A
7	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	43,112	N/A
8	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	123,307	N/A
9	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	74,551	N/A
10	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,820,915	N/A
11	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	325,409	N/A
12	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	68,529	N/A
13	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	68,696	N/A
14	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	54,643	N/A
15	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	468,853	N/A
16	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	101,112	N/A
17	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	469,031	N/A
18	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,094,036	N/A
19	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,169,316	N/A
20	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
21	I12-020083	RRS - UV Facility	3/1/2023	5/30/2024	0%	7,724,850	3,500,000	127,187	6.19%
22	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	128,497	64.25%
23	I12-020107	KRS1 Gravity Thickner		10/30/2024	0%	3,128,152	8,000,000	171,562	2.45%
24	I12-020108	Meter Shop Upgrade	7/11/2023	12/30/2023	0%	575,000	575,000	37,268	87.39%
25	I12-300010	KRS2 - UV Facility	3/1/2023	12/30/2023	0%	2,405,779	3,750,000	125,755	3.35%
26	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
27									
28		Total				\$18,039,184	\$20,458,707	\$10,663,754	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 2022

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: **Shelley Porter**

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	\$1,347,838	N/A
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	67,312	N/A
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,128,683	N/A
4	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	1,968	N/A
5	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	409,608	N/A
6	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	45,333	N/A
7	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	80,281	N/A
8	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	76,794	N/A
9	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,430,296	N/A
10	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	333,260	N/A
11	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	88,059	N/A
12	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	35,488	N/A
13	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	184,386	N/A
14	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	789,511	N/A
15	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	109,414	N/A
16	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	207,693	N/A
17	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,169,246	N/A
18	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,022,980	N/A
19	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
20	I12-020083	RRS - UV Facility	3/1/2023	5/30/2024	0%	7,724,850	3,500,000	130,777	6.36%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	128,497	64.25%
22	I12-020107	KRS1 Gravity Thickner		10/30/2024	0%	3,128,152	8,000,000	194,630	2.78%
23	I12-020108	Meter Shop Upgrade	7/11/2023	12/30/2023	0%	575,000	575,000	37,268	87.39%
24	I12-300010	KRS2 - UV Facility	3/1/2023	12/30/2023	0%	2,405,779	3,750,000	157,315	4.20%
25	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
26									
27		Total				\$18,039,184	\$20,458,707	\$12,437,497	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF SEPTEMBER 2022

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: Shelley Porter

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	\$1,485,528	NA
2	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	103,533	NA
3	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,020,087	NA
4	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	427,936	NA
5	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	25,130	NA
6	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	46,468	NA
7	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	90,988	NA
8	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	29,591	NA
9	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	73,145	NA
10	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	583,042	NA
11	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	137,297	NA
12	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	42,351	NA
13	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	195,915	NA
14	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	910,382	NA
15	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	57,558	NA
16	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	345,337	NA
17	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,221,314	NA
18	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,226,722	NA
19	I12-020059	KRS2 Transfer Switch		12/31/2026	0%	1,375,000	1,500,000	99,867	7.31%
20	I12-020083	RRS - UV Facility	3/1/2023	5/30/2024	0%	7,724,850	3,500,000	137,552	6.69%
21	I12-020094	Cox Street Booster Station	12/1/2022	12/31/2023	0%	1,237,974	1,573,707	131,470	65.73%
22	I12-020107	KRS1 Gravity Thickner		10/30/2024	0%	3,128,152	8,000,000	214,331	3.06%
23	I12-020108	Meter Shop Upgrade	7/11/2023	12/30/2023	0%	575,000	575,000	41,835	98.10%
24	I12-300010	KRS2 - UV Facility	3/1/2023	12/30/2023	0%	2,405,779	3,750,000	193,624	5.16%
25	I12-300013	Owenton Booster Station		12/31/2024	0%	1,592,429	1,560,000	160,993	10.31%
26									
27		Total				\$18,039,184	\$20,458,707	\$11,001,998	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Wesley Selinger

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_063023.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. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Jeffrey Newcomb

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 KAW_R_PSCDR1_NUM018_071823_Attachment.

Kentucky-American Water Company
Case No. 2023-00191
Leased Property
(Total Company)
As of March 31, 2023

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
CSX639340	Pipeline Crossing	CSX	Annual	\$269	\$2,690	Not Capitalized
CSX639630	Pipeline Crossing	CSX	Annual	3,500	34,998	Not Capitalized
CSX639340	Pipeline Crossing	CSX	Annual	239	2,388	Not Capitalized
LN 043097	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	Annual	255	2,550	Not Capitalized
RJCC61872	8' Water Pipeline	RJC	Annual	776	7,759	Not Capitalized
RJCC065583	Milepost 96-97 Lex Yard	RJC	Annual	642	6,420	Not Capitalized
NS67269	Pipeline Crossing	RMC	Annual	581	5,808	Not Capitalized
NS2609	Pipeline Crossing	RMC	Annual	581	5,808	Not Capitalized
NS5118	Pipeline Crossing	RMC	Annual	587	5,868	Not Capitalized
NS164110	Pipeline Crossing	RMC	Annual	589	5,890	Not Capitalized
NS5117	Pipeline Crossing	RMC	Annual	589	5,890	Not Capitalized
NS164109	Pipeline Crossing	RMC	Annual	590	5,901	Not Capitalized
NS164108	Pipeline Crossing	RMC	Annual	590	5,901	Not Capitalized
NS39711	Pipeline Crossing	RMC	Annual	611	6,106	Not Capitalized
NS164107	Pipeline Crossing	RMC	Annual	624	6,237	Not Capitalized
NS6826	Pipeline Crossing	RMC	Annual	609	6,089	Not Capitalized
1507	Pipeline Crossing	TTI	Annual	300	3,000	Not Capitalized
10124302	Data Storage	Vital Records Control	Monthly	920	11,040	Not Capitalized
13005846	Data Storage	Vital Records Control	Monthly	120	1,439	Not Capitalized
66006028**	Data Storage	Vital Records Control	Monthly	210	2,520	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

**Average monthly bill

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Wesley Selinger

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. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Wesley Selinger

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 13-month average, and the forecasted balance. Also, please refer to workpaper 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 KAW_R_PSCDR1_NUM020_071823_Attachment.

Item n is not applicable to Kentucky American Water.

Kentucky American Water
Case No. 2023-00191
PSC Data Request #1, Item 20
Attachment

	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	13 mo 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	(\$1,909,597)	(\$670,935)	(\$517,176)	(\$479,640)	(\$157,329)	(\$147,496)	(\$302,590)	(\$136,249)	(\$175,503)	(\$88,146)	(\$99,126)	(\$126,967)	(\$136,581)	(\$380,564)
Item p - DR A/P Applicable UPIS (estimated)	(\$193,557)	(\$185,468)	(\$161,174)	(\$152,057)	(\$135,388)	(\$139,419)	(\$100,084)	(\$140,309)	(\$74,845)	(\$98,813)	(\$134,797)	(\$182,478)	(\$158,903)	(\$142,869)
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)	(\$5,538,096)	(\$5,306,661)	(\$4,611,554)	(\$4,350,693)	(\$3,873,767)	(\$3,989,094)	(\$2,863,629)	(\$4,014,573)	(\$2,141,484)	(\$2,827,262)	(\$3,856,851)	(\$5,221,098)	(\$4,546,573)	(\$4,087,795)
A/P Applicable to CWIP wo/AFUDC (estimated)	(\$720,235)	(\$690,137)	(\$599,737)	(\$565,812)	(\$503,787)	(\$518,786)	(\$372,418)	(\$522,099)	(\$278,502)	(\$367,688)	(\$501,587)	(\$679,009)	(\$591,286)	(\$531,622)
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. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: William A. Lewis

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

Response:

- Owenton WWTP and collection system, KY0028312, Owenton, KY
- Rockwell Village WWTP and collection system, KY0076597, Winchester, KY
- Ridgewood WWTP and collection system, KY0074802, Frankfort, KY
- Millersburg WWTP and collection system, KY0020940, Millersburg, KY
- North Middletown WWTP and collection system, KY0031836, North Middletown, KY

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: William A. Lewis

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

Response:

There are none.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: John Watkins

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

Response:

Please see KAW_R_PSCDR1_NUM023_071823_Attachment for a copy of the agreement between the Company 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

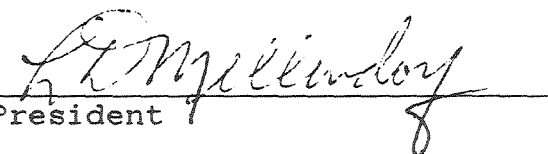
agreement becomes effective. This agreement shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety day's notice in writing; provided, however, that this agreement shall terminate as of the date Water Company or Service Company ceases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

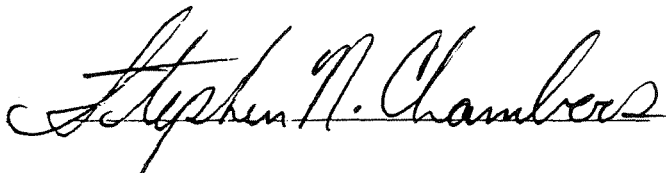
AMERICAN WATER WORKS SERVICE COMPANY, INC.



By 
President

ATTEST:

KENTUCKY-AMERICAN WATER COMPANY



By 
President

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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 regarding affiliate company transactions.

Response:

- a. Please see the following attachments for copies of service agreements or contracts between Kentucky-American and affiliated companies:

KAW_R_PSCDR1_NUM023_071823_Attachment – agreement between Kentucky-American and American Water Works Service Company, Inc. (AWWSC); and

KAW_R_PSCDR1_NUM024_071823_Attachment 1 – financial services agreement between Kentucky-American and American Water Capital Corporation (AWCC); and

KAW_R_PSCDR1_NUM024_071823_Attachment 2 - lease agreement between Kentucky-American and AWWSC; and

KAW_R_PSCDR1_NUM024_071823_Attachment 3 – certificates of insurance for coverage provided by AW Insurance, LLC – Series A and AW Insurance, LLC – Series B (collectively AWI)

- b. **AWCC:**

The determination and allocation of costs for services provided to the Company by AWCC are outlined in Section 2 of the financial services agreement attachment referenced above.

AWWSC:

The services provided to the Company by AWWSC and the payment and pricing terms for those services are described in Article II of the AWWSC agreement provided in the Company's response to data request KAW_R_PSCDR1_NUM023_071823.

AWWSC leases office space from the Company for the Service Company employees located in the Lexington Office. The payment and pricing terms are contained in Section 3 of the lease agreement attachment referenced above.

AWI:

Please see Exhibit 35 of Kentucky-American's Application, Statement, and Notice for the methods used to allocate charges.

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.

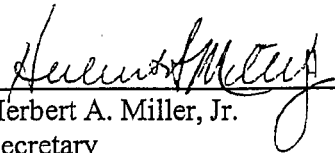
9. Termination. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement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

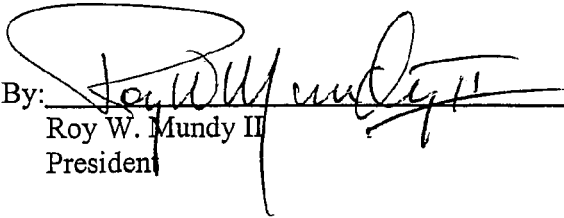
10. Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

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:

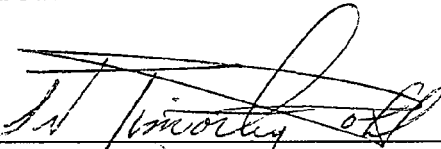
KENTUCKY-AMERICAN WATER COMPANY

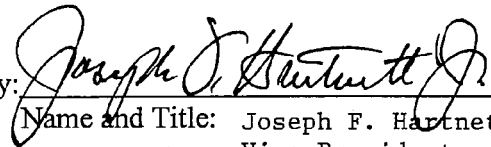
By: 
Herbert A. Miller, Jr.
Secretary

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

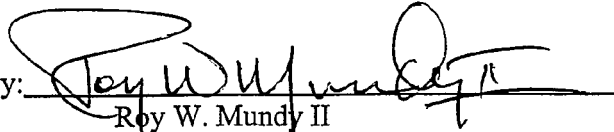
"Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

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 affirmation 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.

ATTEST (LESSOR)
KENTUCKY AMERICAN WATER COMPANY

By: [Signature] By: Keith Cartier

ATTEST: (LESSEE)
AMERICAN WATER WORKS SERVICE COMPANY, INC.

By: [Signature] By: [Signature]

CERTIFICATE OF LIABILITY INSURANCE

DATE (01/01/2023)

PRODUCER MARSH MANAGEMENT SERVICES INC. 463 MOUNTAIN VIEW DRIVE, SUITE 301 COLCHESTER, VT 05446	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.												
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COVERAGES

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A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> PRODUCTS LIABILITY GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> LOC	GAW000-23 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2023	01/01/2024	EACH OCCURRENCE \$2,000,000.00 DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS – COMP/OP AGG								
A		AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	GAW000-23 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2023	01/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$500,000.00 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)								
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY – EA ACCIDENT OTHER THAN AUTO ONLY: EA ACC AGG								
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$				EACH OCCURRENCE AGGREGATE								
A		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under SPECIAL PROVISIONS below N	GAW000-23 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2023	01/01/2024	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 5%;">WC STATUTORY LIMITS</th> <th style="width: 5%;">OTHER</th> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$500,000.00</td> </tr> <tr> <td>E.L. DISEASE – EA EMPLOYEE</td> <td></td> </tr> <tr> <td>E.L. DISEASE – POLICY LIMIT</td> <td></td> </tr> </table>	WC STATUTORY LIMITS	OTHER	E.L. EACH ACCIDENT	\$500,000.00	E.L. DISEASE – EA EMPLOYEE		E.L. DISEASE – POLICY LIMIT	
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A		OTHER OWNERS/CONTRACTORS PROTECTIVE LIABILITY	GAW000-23 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2023	01/01/2024	\$5,000,000 PER OCCURRENCE								

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS

CERTIFICATE HOLDER

AW INSURANCE LLC – SERIES A
 C/O PUGLISI & ASSOCIATES
 850 LIBRARY AVENUE
 SUITE 204
 NEWARK, DE 19711

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL ___30___DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR


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IMPORTANT

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DISCLAIMER

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CERTIFICATE OF LIABILITY INSURANCE

DATE (04/22/2023)

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A	OTHER	EMPLOYEE PRACTICE LIABILITY (DEDUCTIBLE REIMBURSEMENT)	EPL-2023-0001	04/22/2023	04/22/2024	WEST VIRGINIA – \$1,000,000 PER OCCURRENCE/AGGREGATE ALL OTHER – \$500,000 PER OCCURRENCE / AGGREGATE								

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS

CERTIFICATE HOLDER

CANCELLATION

AW INSURANCE LLC – SERIES B
 C/O PUGLISI & ASSOCIATES
 850 LIBRARY AVENUE
 SUITE 204
 NEWARK, DE 19711

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DocuSigned by:

Roger Hammer

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WC STATUTORY LIMITS	OTHE-ER													
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A	OTHER	CERTIFIED ACTS OF TERRORISM COVERAGE (INCLUDING NBCR)	TRIA-2023-0001	01/01/2023	12/31/2023	\$25,000,000 PER OCCURRENCE								

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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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:

- a. Please see the response to Question 24 and please see Exhibit 35 of Kentucky – American’s Application, Statement, and Notice for a detailed description of services rendered to the Company by American Water Works Service Company, Inc. (AWWSC), American Water Capital Corp. (AWCC) and AW Insurance LLC (AWI).
- b. AWWSC provides a variety of value-added services that enable Kentucky-American to fulfill its public utility responsibilities in a more cost-effective manner. These services include customer service, water quality testing, innovation and environmental stewardship, human resources, communications, technology and innovation, finance, accounting, tax, legal, engineering, supply chain, and risk management services. AWWSC provides customer service support to Kentucky-American including but not limited to handling customer calls, billing, and collection activities along with processing service order requests and inquiries. AWWSC employees have expertise in water quality, testing, compliance, and treatment. AWWSC's Information Technology Services provides effective support and solutions that are innovative, flexible, scalable, and secure to meet Kentucky-American’s business needs through standardized technology and processes. AWWSC also provides a variety of financial and accounting services for Kentucky-American, including payroll, human resources data management, utility plant accounting, cash management, general accounting and reporting, accounts payable, tax, and risk management services.

As described in previous cases, Kentucky-American receives these services at or below market cost; please refer to witness Patrick Baryenbruch’s Direct Testimony and study which demonstrates the cost savings compared to the market. AWWSC provides the Company with full-time equivalent (“FTE”) personnel and expertise on a shared basis in many areas critical to the provision of water service that would not be possible to replicate in the local marketplace. Because these services are available to Kentucky-American on a shared basis through AWWSC, it receives the services and expertise in many cases on a partial FTE basis.

AWCC provides Kentucky-American with short-term loans, long-term borrowings, and cash management services. The Company and its customers have benefited from interest savings resulting from pooling the capital requirements of the American Water system subsidiaries through AWCC, 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 has lowered the cost for short-term debt, and AWCC's access to commercial paper market has generated additional savings for the Company.

AWI provides Kentucky-American with insurance and insurance related services, which include (1) funding of payments in the deductible layer of its general liability, automobile liability and workers' compensation commercial insurance policies, (2) Terrorism Risk Insurance Act ("TRIA") insurance coverage and (3) coverage for the deductible layer of a third-party Employee Practices Liability Insurance policy. The services provided by AWI has improved American Water's negotiating position in the commercial insurance market, which has attributed to American Water being able to mitigate proposed increases to deductibles offered by its third-party insurers. Regarding TRIA insurance coverage, AWI is also being used to broaden American Water's coverage under the Federal Government's terrorism backstop program provided pursuant to TRIA coverage for nuclear, biological, chemical and radiological exposures, and American Water would not have access to this broader coverage without AWI because this broader coverage can only be offered by captive insurers. Kentucky-American and its customers have benefited from the services provided by AWI in the form of enhanced insurance coverage and bargaining power.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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; however, the Company does provide workspace for American Water Service Company employees pursuant to the lease agreement provided in KAW_R_PSCDR1_NUM024_071823_Attachment 2.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: William A. Lewis

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:

As discussed in the testimony of Mr. Lewis, the Company is focused on improving water efficiency throughout its operations. Below are several specific examples of its efforts to do so.

Meter reading route efficiency: KAW implemented a review of existing meter reading routes to identify opportunities to improve efficiency of meter reading routes. Expected outcomes include reduced drive times, consolidation of meter premises into logical and geographical routes that improve future management of meter routes, and possible reduction of meter reader resources over time. Further improvements in the process will be possible with the deployment of AMI meter reading technology requested as part of this rate filing.

Material and chemical purchasing through Supply Chain: KAW continues to leverage the American Water enterprise-wide supply chain department. As the largest investor-owned water utility in the United States, American Water's supply chain group leverages the company's size and purchasing power to procure goods and services at a discount. These discounts result in lower costs in the areas of treatment chemicals, pipe, meters, contracted services, fleet and other materials and services that are necessary to deliver quality water and wastewater services to our customers. These discounts help KAW to maintain cost effective operations and mitigate the cost of service to our customers.

Outsourcing of utility line locating: KAW has entered into a short-term contract to outsource utility line locating and markout services to evaluate cost effectiveness. Over the past several years, the State's 811 one-call system continues to promote the requirements of "call before your dig" and our customers are responding to this message. In addition, there has been an increase in construction activity within our operating areas. This has resulted in an increase in the number of locates that must be performed by utilities including KAW. Outsourcing this requirement may allow KAW to repurpose existing employee resources used to perform this work to other value-added work.

Pumping cost management: KAW's Richmond Road Station (RRS) water treatment plant is able to treat water from both the Jacobson Reservoir and the Kentucky River. Due to geographical elevation differences, the cost to pump water from the Reservoir is cheaper

than pumping water directly from the River. KAW continues to manage its pumping strategy to minimize pumping costs when water quality and quantity in the reservoir meets our production requirements. Reduced pumping costs result in lower operating costs that are passed along to our customers.

Centralization of fleet management: American Water has implemented a centralized fleet management approach to better leverage best practices, lower costs, and lower administrative requirements across the enterprise. As a subsidiary, KAW fleet and equipment resources will be managed within the enterprise framework. This will reduce cost by coordinating KAW fleet orders with the larger enterprise for better discounts, faster order to delivery times, and will help ensure all fleet orders are delivered with the most current technology, safety and operational standards established by the company. This approach will also reduce the level of local administration and work duplication across the enterprise.

Digital as-builts by field crews: Accurate GIS mapping of our utility assets is critical to the safe, reliable and compliant operation of our systems. For the mapping system to be accurate, it must be up to date. With the level of construction and routine field operations within our system, relying solely on a dedicated GIS team to update our mapping records limits how often those updates can occur. KAW has provided our field crews the equipment and training to collect GPS coordinates and data, necessary for our GIS mapping updates, immediately as assets are repaired, relocated, or replaced. This is improving the overall accuracy of our mapping and helps to ensure our field crews and engineering teams have accurate records in the field. This results in fewer utility strikes by others, faster response to emergencies, and more accurate and cost-effective capital projects.

Paving coordination and cost sharing with LFUCG: KAW routinely works with LFUCG and other utilities in the planning and implementation of its Qualified Infrastructure Program (QIP). In the case of LFUCG, our largest municipal partner and the location of the majority of our below grade infrastructure, when KAW and LFUCG activities align the parties have been able to share the cost of repaving work, mitigating the cost to our customers. Please see Witness Citron's testimony for additional details on efficiency activities associated with KAW's QIP program.

FSR home based reporting: KAW implemented a home-based reporting practice for Field Service Representatives (FSR). FSRs who meet residency requirements within our operating areas sign-on to our FSR work management system (Work1View) at the beginning of their shift and report to their first customer appointment from their home rather than from our central reporting centers in Lexington and Owenton. This practice has reduced overall drive times for eligible FSRs and increases the number of appointments that can be completed by an FSR during their shift.

American Water Central Lab: KAW utilizes the American Water Central Laboratory located in Belville, IL for required compliance water quality sampling in our Kentucky operations. The central laboratory is staffed and equipped with the required resources KAW and other American Water subsidiaries need to meet most of their compliance water

sampling requirements. The central lab leverages its expertise and sample volume to keep costs low and these savings are passed on to our customers. This centralized capability enables KAW to minimize staffing levels where appropriate while ensuring access to WQ sampling expertise when needed.

Centralized billing and customer support: KAW leverages the American Water centralized enterprise billing and customer service process. This process enables KAW to provide its customers with a central point of contact for customer interactions 24 hours per day for emergencies and benefits from a central group of specialized company employees trained to handle customer needs. Similarly, our enterprise billing department works closely with our customer service team to standardize billing functions and practices to establish enterprise-wide services to our customers. These centralized processes enable KAW to provide consistent customer-based services that benefit from highly trained company employees and enterprise improvements that improve our customer's experience without added local resources at additional cost to our customers.

Digital dispatching of FSR via Work1View: The deployment of the Work1View customer-based work management system has increased visibility to customer-based work requirements in the field and efficient management of our FSR employees. The centralized enterprise customer service team can directly dispatch local FSR resources to address customer requests, the system allows the local management team to balance workload between our FSR employees, and provides visibility to where additional resources may be needed to be deployed to meet customer needs. This system also improves efficiency by allowing individual FSR employees to self-assign unscheduled customer work orders throughout their scheduled shift to better align with the geographical area or route they are working in, both decreasing drive times and allowing more work to be completed during their shift. Lastly, the Work1View system allows our FSR employees and management team to assign work to our field operations work management system when field operations support is required to address a customer work order that requires support above the capabilities of the FSR.

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Witness: John Watkins

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 see the below information.

Forecast Year	2024												2025													
	February		March		April		May		June		July		August		September		October		November		December		January			
	Actual	Budget	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	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
Distribution	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73
Commercial	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Admin & General	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156
Base Year	2022				2023																					
	October		November		December		January		February		March		April		May		June		July		August		September			
	Actual	Budget	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	44	44	43	44	42	44	43	46	44	46	42	46	44	44	44	44	44	44	44	45	44	45	44	45	44	45
Distribution	70	70	72	70	71	70	71	69	71	69	72	69	71	71	71	71	71	71	71	73	71	73	71	73	71	73
Commercial	5	8	5	8	5	8	6	8	6	8	6	8	6	8	6	8	6	8	6	6	6	6	6	6	6	6
Admin & General	31	29	32	29	33	29	33	30	32	30	32	30	32	32	32	32	32	32	32	32	32	32	32	32	32	32
	150	151	152	151	151	151	153	153	153	153	152	153	153	153	153	153	153	153	153	156	153	156	153	156	153	156
5 Years Preceding Base Year	2022																									
	January		February		March		April		May		June		July		August		September		October		November		December			
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
Production	43	44	43	44	44	44	43	44	44	44	45	44	43	44	42	44	44	44	44	44	43	44	42	44		
Distribution	64	70	65	70	66	70	65	70	64	70	67	70	70	70	70	70	70	70	70	70	72	70	71	70		
Commercial	8	8	8	8	8	8	8	8	7	8	7	8	8	8	7	8	7	8	5	8	5	8	5	8		
Admin & General	28	29	28	29	28	29	28	29	34	29	34	29	31	29	30	29	30	29	31	29	32	29	33	29		
	143	151	144	151	146	151	144	151	149	151	153	151	151	151	149	151	151	151	150	151	152	151	151	151		
2021	January		February		March		April		May		June		July		August		September		October		November		December			
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
	Production	41	45	42	45	42	45	42	45	41	45	42	45	43	45	43	45	44	45	44	45	44	45	44	45	
Distribution	67	70	64	70	61	70	61	70	62	70	65	70	63	70	65	70	66	70	67	70	65	70	64	70		
Commercial	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8		
Admin & General	27	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	29	28	29	28	29	28	29	28		
	143	151	142	151	139	151	139	151	139	151	143	151	142	151	144	151	147	151	148	151	146	151	144	151		
2020	January		February		March		April		May		June		July		August		September		October		November		December			
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
	Production	43	44	43	44	44	44	44	44	44	44	43	44	42	44	44	44	44	44	43	44	42	44	41	44	
Distribution	66	73	65	73	67	73	70	73	69	73	68	73	68	73	68	73	68	73	66	73	67	73	67	73		
Commercial	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	9	8	8	8	8	8		
Admin & General	24	25	23	25	24	25	24	25	26	25	28	25	28	25	27	25	27	25	27	25	28	25	27	25		
	141	150	139	150	143	150	146	150	147	150	147	150	146	150	147	150	147	150	145	150	145	150	143	150		
2019	January		February		March		April		May		June		July		August		September		October		November		December			
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
	Production	39	46	41	46	41	46	42	46	42	46	43	46	41	46	42	46	43	46	42	46	42	46	43	46	
Distribution	67	73	69	73	69	73	68	73	65	73	65	73	64	73	61	73	66	73	67	73	66	73	66	73		
Commercial	7	9	8	9	8	9	8	9	8	9	8	9	8	9	8	9	7	9	7	9	8	9	8	9		
Admin & General	24	25	25	25	25	25	24	25	25	25	26	25	25	25	25	25	25	25	25	25	26	25	25	25		
	137	153	143	153	143	153	142	153	140	153	142	153	138	153	136	153	141	153	141	153	141	153	142	153		
2018	January		February		March		April		May		June		July		August		September		October		November		December			
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
	Production	40	42	39	42	41	42	41	42	42	42	43	42	42	42	40	42	40	42	40	42	42	42	42	42	
Distribution	58	62	61	62	59	62	61	62	61	62	62	62	67	62	67	62	67	62	68	62	66	62	69	62		
Commercial	9	12	9	12	8	12	7	12	7	12	7	12	7	12	7	12	7	12	7	12	6	12	6	12		
Admin & General	26	25	26	25	25	25	24	25	24	25	23	25	23	25	24	25	24	25	24	25	24	25	24	25		
	133	141	135	141	133	141	133	141	134	141	135	141	139	141	138	141	138	141	139	141	139	141	139	141		

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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 refer to the confidential attachment Exhibit RVM-1 which was part of the Direct Testimony of witness Robert Mustich filed with the Application. Please also see KAW_R_PSCDR1_NUM029_Attachment 1_CONFIDENTIAL which is being provided pursuant to a Petition for Confidential Treatment.

**KAW_R_PSCDR1_NUM029_071823_Attachment
1_CONFIDENTIAL
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON JULY 18, 2023**

KENTUCKY-AMERICAN WATER COMPANY
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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.

DR 1-030 Attachment

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2021	Jan	Admin	\$80,867	\$307	\$81,174	\$61,130	\$1	\$61,131	-24%	-100%	-25%	See note (2)
		Commercial	29,504	0	\$29,504	19,333	0	19,333	-34%	0%	-34%	
		Distribution	192,251	35,431	\$227,682	176,788	22,658	199,446	-8%	-36%	-12%	
		Production	214,482	22,081	\$236,563	196,966	35,367	232,332	-8%	60%	-2%	
			517,103	57,819	574,922	454,217	58,025	512,242	-12%	0%	-11%	
2021	Feb	Admin	\$80,867	\$307	\$81,174	\$61,889	\$0	\$61,889	-23%	-100%	-24%	
		Commercial	29,504	0	\$29,504	12,291	0	12,291	-58%	0%	-58%	
		Distribution	192,251	35,431	\$227,682	229,441	20,642	250,083	19%	-42%	10%	
		Production	214,482	22,081	\$236,563	200,157	19,105	219,262	-7%	-13%	-7%	
			517,103	57,819	574,922	503,779	39,747	543,525	-3%	-31%	-5%	
2021	Mar	Admin	\$80,867	\$307	\$81,174	\$63,495	\$172	\$63,667	-21%	-44%	-22%	See note (2)
		Commercial	29,504	0	\$29,504	13,535	66	13,601	-54%	0%	-54%	
		Distribution	192,251	35,431	\$227,682	191,101	23,948	215,049	-1%	-32%	-6%	
		Production	214,482	22,081	\$236,563	203,543	19,830	223,373	-5%	-10%	-6%	
			517,103	57,819	574,922	471,675	44,015	515,690	-9%	-24%	-10%	
2021	Apr	Admin	\$80,867	\$307	\$81,174	\$64,202	\$139	\$64,340	-21%	-55%	-21%	See note (2)
		Commercial	29,504	0	\$29,504	12,655	0	12,655	-57%	0%	-57%	
		Distribution	192,251	35,431	\$227,682	171,272	18,785	190,057	-11%	-47%	-17%	
		Production	214,482	22,081	\$236,563	201,788	28,015	229,803	-6%	27%	-3%	
			517,103	57,819	574,922	449,917	46,939	496,856	-13%	-19%	-14%	
2021	May	Admin	\$80,867	\$307	\$81,174	\$66,303	\$0	\$66,303	-18%	-100%	-18%	See note (2)
		Commercial	29,504	0	\$29,504	10,696	0	10,696	-64%	0%	-64%	
		Distribution	192,251	35,431	\$227,682	155,321	14,929	170,249	-19%	-58%	-25%	
		Production	214,482	22,081	\$236,563	202,520	18,262	220,783	-6%	-17%	-7%	
			517,103	57,819	574,922	434,840	33,191	468,032	-16%	-43%	-19%	
2021	Jun	Admin	\$80,867	\$307	\$81,174	\$66,933	\$0	\$66,933	-17%	-100%	-18%	See note (2)
		Commercial	29,504	0	\$29,504	10,402	0	10,402	-65%	0%	-65%	
		Distribution	192,251	35,431	\$227,682	157,919	15,602	173,521	-18%	-56%	-24%	
		Production	214,482	22,081	\$236,563	196,321	28,648	224,969	-8%	30%	-5%	
			517,103	57,819	574,922	431,574	44,251	475,825	-17%	-23%	-17%	
2021	Jul	Admin	\$80,867	\$307	\$81,174	\$89,547	\$32	\$89,579	11%	-89%	10%	See note (1)
		Commercial	29,504	0	\$29,504	15,810	0	15,810	-46%	0%	-46%	
		Distribution	192,251	35,431	\$227,682	237,372	22,241	259,614	23%	-37%	14%	
		Production	214,482	22,081	\$236,563	288,773	50,076	338,849	35%	127%	43%	
			517,103	57,819	574,922	631,503	72,350	703,853	22%	25%	22%	

2021	Aug	Admin	\$80,867	\$307	\$81,174	\$58,696	\$0	\$58,696	-27%	-100%	-28%	See note (2)
		Commercial	29,504	0	\$29,504	10,725	0	10,725	-64%	0%	-64%	
		Distribution	192,251	35,431	\$227,682	161,189	13,019	174,208	-16%	-63%	-23%	
		Production	214,482	22,081	\$236,563	201,313	19,875	221,188	-6%	-10%	-6%	
			517,103	57,819	574,922	431,924	32,893	464,817	-16%	-43%	-19%	
2021	Sep	Admin	\$80,867	\$307	\$81,174	\$60,855	\$0	\$60,855	-25%	-100%	-25%	See note (2)
		Commercial	29,504	0	\$29,504	14,649	0	14,649	-50%	0%	-50%	
		Distribution	192,251	35,431	\$227,682	168,981	13,343	182,324	-12%	-62%	-20%	
		Production	214,482	22,081	\$236,563	204,430	27,286	231,716	-5%	24%	-2%	
			517,103	57,819	574,922	448,916	40,628	489,544	-13%	-30%	-15%	
2021	Oct	Admin	\$80,867	\$307	\$81,174	\$71,292	\$0	\$71,292	-12%	-100%	-12%	See note (2)
		Commercial	29,504	0	\$29,504	10,659	0	10,659	-64%	0%	-64%	
		Distribution	192,251	35,431	\$227,682	155,146	12,486	167,632	-19%	-65%	-26%	
		Production	214,482	22,081	\$236,563	201,471	22,150	223,621	-6%	0%	-5%	
			517,103	57,819	574,922	438,568	34,636	473,204	-15%	-40%	-18%	
2021	Nov	Admin	\$80,867	\$307	\$81,174	\$64,978	\$0	\$64,978	-20%	-100%	-20%	See note (2)
		Commercial	29,504	0	\$29,504	11,516	0	11,516	-61%	0%	-61%	
		Distribution	192,251	35,431	\$227,682	158,432	13,304	171,736	-18%	-62%	-25%	
		Production	214,482	22,081	\$236,563	202,414	23,076	225,490	-6%	5%	-5%	
			517,103	57,819	574,922	437,341	36,379	473,721	-15%	-37%	-18%	
2021	Dec	Admin	\$80,867	\$307	\$81,174	\$99,850	\$3	\$99,853	23%	-99%	23%	See note (1)
		Commercial	29,504	0	\$29,504	18,461	0	18,461	-37%	0%	-37%	
		Distribution	192,251	35,431	\$227,682	271,159	19,022	290,181	41%	-46%	27%	
		Production	214,482	22,081	\$236,563	321,530	53,750	375,281	50%	143%	59%	
			517,103	57,819	574,922	\$711,001	\$72,775	\$783,776	37%	26%	36%	
Totals for 2021			\$6,205,230	\$693,830	\$6,899,061	\$5,845,255	\$555,830	\$6,401,084	-6%	-20%	-7%	

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2022	Jan	Admin	\$85,334	\$2,551	\$87,885	\$66,979	\$36	\$67,015	-22%	-99%	-24%	See note (2)
		Commercial	27,453	163	\$27,616	17,142	0	17,142	-38%	-100%	-38%	
		Distribution	203,905	38,160	\$242,065	194,658	23,319	217,977	-5%	-39%	-10%	
		Production	212,237	16,351	\$228,588	206,921	42,179	249,100	-3%	158%	9%	
			528,929	57,225	586,154	485,700	65,534	551,235	-8%	15%	-6%	
2022	Feb	Admin	\$85,334	\$2,551	\$87,885	\$68,607	\$0	\$68,607	-20%	-100%	-22%	See note (2)
		Commercial	27,453	163	\$27,616	10,428	0	10,428	-62%	-100%	-62%	
		Distribution	203,905	38,160	\$242,065	196,387	18,625	215,011	-4%	-51%	-11%	
		Production	212,237	16,351	\$228,588	195,275	17,176	212,451	-8%	5%	-7%	
			528,929	57,225	586,154	470,696	35,800	506,497	-11%	-37%	-14%	
2022	Mar	Admin	\$85,334	\$2,551	\$87,885	\$66,144	\$11	\$66,155	-22%	-100%	-25%	

		Commercial	27,453	163	\$27,616	12,390	24	12,414	-55%	-85%	-55%	
		Distribution	203,905	38,160	\$242,065	206,691	23,548	230,239	1%	-38%	-5%	
		Production	212,237	16,351	\$228,588	197,749	22,951	220,701	-7%	40%	-3%	
			528,929	57,225	586,154	482,974	46,535	529,509	-9%	-19%	-10%	See note (2)
2022	Apr	Admin	\$85,334	\$2,551	\$87,885	\$68,362	\$0	\$68,362	-20%	-100%	-22%	
		Commercial	27,453	163	\$27,616	11,726	0	11,726	-57%	-100%	-58%	
		Distribution	203,905	38,160	\$242,065	214,149	12,905	227,054	5%	-66%	-6%	
		Production	212,237	16,351	\$228,588	204,435	25,497	229,932	-4%	56%	1%	
			528,929	57,225	586,154	498,672	38,402	537,074	-6%	-33%	-8%	See note (2)
2022	May	Admin	\$85,334	\$2,551	\$87,885	\$79,366	\$97	\$79,463	-7%	-96%	-10%	
		Commercial	27,453	163	\$27,616	13,998	0	13,998	-49%	-100%	-49%	
		Distribution	203,905	38,160	\$242,065	227,954	19,130	247,083	12%	-50%	2%	
		Production	212,237	16,351	\$228,588	205,634	20,671	226,305	-3%	26%	-1%	
			528,929	57,225	586,154	526,951	39,897	566,849	0%	-30%	-3%	
2022	Jun	Admin	\$85,334	\$2,551	\$87,885	\$137,096	\$0	\$137,096	61%	-100%	56%	
		Commercial	27,453	163	\$27,616	15,275	0	15,275	-44%	-100%	-45%	
		Distribution	203,905	38,160	\$242,065	206,057	15,548	221,605	1%	-59%	-8%	
		Production	212,237	16,351	\$228,588	214,686	28,092	242,778	1%	72%	6%	
			528,929	57,225	586,154	573,114	43,640	616,755	8%	-24%	5%	
2022	Jul	Admin	\$85,334	\$2,551	\$87,885	\$135,458	\$0	\$135,458	59%	-100%	54%	
		Commercial	27,453	163	\$27,616	18,701	0	18,701	-32%	-100%	-32%	
		Distribution	203,905	38,160	\$242,065	305,139	30,152	335,292	50%	-21%	39%	
		Production	212,237	16,351	\$228,588	327,615	47,517	375,133	54%	191%	64%	
			528,929	57,225	586,154	786,914	77,670	864,584	49%	36%	48%	See note (1)
2022	Aug	Admin	\$85,334	\$2,551	\$87,885	\$80,971	\$0	\$80,971	-5%	-100%	-8%	
		Commercial	27,453	163	\$27,616	13,672	0	13,672	-50%	-100%	-50%	
		Distribution	203,905	38,160	\$242,065	186,929	23,345	210,274	-8%	-39%	-13%	
		Production	212,237	16,351	\$228,588	208,113	31,907	240,020	-2%	95%	5%	
			528,929	57,225	586,154	489,685	55,252	544,937	-7%	-3%	-7%	See note (2)
2022	Sep	Admin	\$85,334	\$2,551	\$87,885	\$75,404	\$0	\$75,404	-12%	-100%	-14%	
		Commercial	27,453	163	\$27,616	11,771	0	11,771	-57%	-100%	-57%	
		Distribution	203,905	38,160	\$242,065	215,485	22,866	238,351	6%	-40%	-2%	
		Production	212,237	16,351	\$228,588	210,808	29,007	239,815	-1%	77%	5%	
			528,929	57,225	586,154	513,468	51,872	565,341	-3%	-9%	-4%	
2022	Oct	Admin	\$85,334	\$2,551	\$87,885	\$69,984	\$1	\$69,985	-18%	-100%	-20%	
		Commercial	27,453	163	\$27,616	10,110	0	10,110	-63%	-100%	-63%	
		Distribution	203,905	38,160	\$242,065	201,877	21,368	223,245	-1%	-44%	-8%	
		Production	212,237	16,351	\$228,588	222,159	31,765	253,924	5%	94%	11%	
			528,929	57,225	586,154	504,131	53,133	557,264	-5%	-7%	-5%	
2022	Nov	Admin	\$85,334	\$2,551	\$87,885	\$70,742	\$0	\$70,742	-17%	-100%	-20%	

		Commercial	27,453	163	\$27,616	9,387	2	9,389	-66%	-99%	-66%
		Distribution	203,905	38,160	\$242,065	229,833	33,353	263,185	13%	-13%	9%
		Production	212,237	16,351	\$228,588	222,118	32,525	254,644	5%	99%	11%
			528,929	57,225	586,154	532,081	65,880	597,961	1%	15%	2%
2022	Dec	Admin	\$85,334	\$2,551	\$87,885	\$130,990	\$0	\$130,990	54%	-100%	49%
		Commercial	27,453	163	\$27,616	16,350	0	16,350	-40%	-100%	-41%
		Distribution	203,905	38,160	\$242,065	356,906	62,975	419,881	75%	65%	73%
		Production	212,237	16,351	\$228,588	346,768	75,203	421,971	63%	360%	85%
			528,929	57,225	586,154	\$851,014	\$138,179	\$989,193	61%	141%	69%
Totals for 2022			\$6,347,151	\$686,696	\$7,033,847	\$6,715,402	\$711,795	\$7,427,197	6%	4%	6%

See note (1)

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. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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 2018 through 2023 to date, the base period, and the forecasted period.

Response:

2018	November 1, 2018	Union	2.65%
	April 1, 2018	Non-bargaining	2.50%
2019	November 1, 2019	Union	2.75%
	April 1, 2019	Non-bargaining	2.76%
2020	November 1, 2020	Union	2.75%
	April 1, 2020	Non-bargaining	2.72%
2021	November 1, 2021	Union	3.00%
	April 1, 2021	Non-bargaining	3.02%
2022	November 1, 2022	Union	3.00%
	April 1, 2022	Non-bargaining	3.11%
Base Year			
12 Months Ending September 30, 2023			
	November 1, 2022	Union	3.00%
	April 1, 2023	Non-bargaining	3.15%
Forecast Year			
12 Months Ending January 31, 2025			
	November 1, 2023	Union	2.50%
	November 1, 2024	Union	2.50%
	April 1, 2024	Non-bargaining	3.15%

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: John Watkins

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 2023. All benefits listed are available to all employees except the section entitle Executive Employees which is for employees in a pay grade of 60 or higher.

Union and Non-Union Employees:

Group Insurance

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

Voluntary Supplemental Benefit Plans:

- 401(k) Savings Plan
- Employee Stock Purchase Plan
- Tuition Reimbursement Program
- myWellness Program
- Employee Assistance Program
- WINFertility discount 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
- Additional Benefits – Critical Illness, Accident and Hospital Indemnity Insurance

- Pet Insurance

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 (included as part of the 401(k) Plan)

Union Employees:

“OPEB” Pre-65 Retiree Medical – hired prior to 1/1/2006

Retiree Medical Reimbursement Account/VEBA – hired 1/1/2006 or later

Defined Benefit Pension - hired prior to 1/1/2001

Defined Contribution Account- for employees hired 1/1/2001 or later (included as part of the 401(k) Plan)

Executive Employees– Pay Grade 60 & Above:

Non-Qualified Deferred Compensation Plan

Executive Physicals through MDVIP

b.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Base Year</u>	<u>Forecast Year</u>
Group Insurance	\$1,304,929	\$1,349,507	\$1,415,015	\$1,347,172	\$1,315,244	1,412,762.07	\$1,572,674
Pension	492,625	583,526	122,194	(230,018)	(279,484)	30,661	136,903
PBOP	(498,563)	(731,196)	(860,622)	(947,239)	(973,919)	(698,945)	(600,315)
401k	172,227	176,772	179,688	200,421	216,763	226,746	253,471
DCP	214,440	220,283	252,147	267,974	296,273	311,038	351,464
Retiree Medical	19,509	20,938	23,707	24,331	22,083	21,364	28,990
ESPP	15,670	21,241	24,255	24,464	29,345	30,135	30,039
Tuition Aid	20,917	16,981	16,557	8,937	5,069	6,660	10,188
	<u>\$1,741,753</u>	<u>\$1,658,052</u>	<u>\$1,172,941</u>	<u>\$696,043</u>	<u>\$631,374</u>	<u>\$1,340,420</u>	<u>\$1,783,414</u>

c. **Changes Effective in 2019**

- Changes in premium costs for medical/prescription, dental/vision and supplemental life insurance
- Two options available for dental and vision plans to include basic and enhanced plan(s)
- 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
- Increase to the annual contribution to CDHP Health Saving Plan (HSA)
- Medical plan enhancements to include Applied Behavior Analysis (ABA) Treatments for Autism, Transgender Coverage added, Hearing Aid coverage added
- Life insurance coverage increased for eligible retirees
- Post-retirement 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
- Allowance of 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
- Addition of Roth 401(k)
- Voluntary Benefits were implemented to include Critical Illness Insurance, Accident Insurance, Hospital Indemnity Insurance and Pet Insurance

Changes Effective in 2020

- Implemented temporary COVID – 19 benefits as required by the public health emergency.
 - These temporary benefits expired as of the end of the public health emergency on May 11, 2023
 - Bright Horizon Child / Eldercare Benefit
 - Implemented 2020, expired 2022
- Addition of the WINFertility Discount
- Healthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits
- Premium rate changes

Changes Effective in 2021

- Healthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits
- Premium rate changes

Changes Effective in 2022

- Healthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits
- Premium rate changes
- PrudentRx Co-Pay (Manufacturer Coupon) Program implemented for specialty medication to reduce out of pocket cost
- Addition of Hearing Aid coverage for Retirees

Changes Effective in 2023

- Healthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits
- Premium rate changes
- Wellness vendor change to Virgin Pulse
- Pending: 401(k) vendor change to Empower

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins/ Robert Mustich

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 \$966,484 and \$712,961, 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 see the direct testimony of Mr. Mustich and Mr. Lewis in further support of the Company's performance compensation plans.

Please also see the attached confidential 2023APP 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 Operations and the President of Kentucky American are eligible to participate in the LTPP.
- c. Please see the schedule in KAW_R_PSCDR1_NUM033_071823_Confidential_Attachment 4 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 schedule in KAW_R_PSCDR1_NUM033_071823_Attachment 5.



AMERICAN WATER

2023 Annual Performance Plan

(Non-union-represented
employee plan)

WE KEEP LIFE FLOWING®

DISCLAIMER

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

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

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

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- Attachment A – Target APP Award percentages
- Attachment B – FAQs
- Attachment C – Eligibility upon termination
- Attachment D – Company performance thresholds, targets and maximums

CONFIDENTIAL INFORMATION REDACTED

AN AWARD BASED ON AMERICAN WATER'S SUCCESS



American Water is pleased to capture the rewards and benefits offered to employees through weCARE. weCARE is what we call our internal promise to value our people and represents the tremendous role you play in our company.

The Annual Performance Plan (APP) is an important component under the weCare umbrella and provides a cash payment for your contributions to achieving the goals of American Water. APP, a key element of your American Water total rewards, 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 develop to your fullest potential and by providing you the opportunity to benefit further when you and the company achieve or exceed performance goals.

Thank you for your commitment to working safely, creating a culture where our people feel valued, and making a positive difference for our customers and the communities we serve. We all play an essential part in American Water's success. Let's continue to work together to keep life flowing!

DETERMINATION OF ELIGIBILITY AND TARGET AWARD AMOUNTS

Full-time and part-time non-union-represented employees are eligible to participate in the APP. You must be hired on or before [REDACTED], to be eligible to receive an APP award. If you are hired after January 1, 2023, your award will be prorated to reflect days worked in 2023. You must be an active employee on the day APP awards are distributed (in March 2024) to receive an award. You (or your beneficiary) may be eligible for a pro-rated award 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 C in the Appendix for more information on how your eligibility is affected if you leave the company.

Temporary employees, independent contractors, interns, and employees eligible for certain short-term incentive or commission plans are not eligible to participate in APP.

Active employees must complete American Water's annual Code of Ethics certification by the established deadline to be eligible for an award under the plan.

Your target award calculation uses your pay rate, salary level, exemption status, and work schedule in effect throughout the plan year. If you change pay rates or salary levels in 2023, your target award will be prorated to reflect the time you worked at each pay rate and salary level. Your salary level determines your target award, which is a percentage of your annual pay rate.

If you are a non-exempt (hourly) employee, your target award is calculated using your annualized base hourly rate. 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. If you are an exempt (salaried) employee, your target award is calculated using your annual pay rate.

DETERMINATION OF COMPANY PERFORMANCE

The APP is designed to recognize and reward performance against our key performance goals and targets that drive our strategy. Our strategy remains consistent year-over-year because targets focused on growth, safety, people, and customer are core to what we do.

Each year, executive leadership, with the review and approval of the Executive Development and Compensation Committee (“Compensation Committee”) and American Water’s full board of directors, establishes the performance goals and targets for the plan. The performance of each goal determines APP award pool funding, subject to Compensation Committee approval.

For 2023, the APP goals are as follows:

STRATEGY	GOAL	TARGET	WEIGHT
GROWTH	EPS Range	\$4.72-\$4.82	50%
CUSTOMER	Customer Satisfaction	2nd Quartile	15%
SAFETY	OSHA Recordable Injury Rate (ORIR)	0.62 or less	7.5%
	Days Away, Restricted and Transfer (DART) severity rate	0.30 or less	7.5%
ENVIRONMENTAL LEADERSHIP	Drinking Water Compliance Notice of Violation (NOVs)	≤ 6 NOVs	7.5%
	Drinking Water Quality Notice of Violation (NOVs)	≤ 2 NOVs	7.5%
PEOPLE	Women Representation	Increase women representation to 25.0%	2.5%
	Ethnic and Racial Diversity Representation	Increase ethnic & racial diversity to 21.0%	2.5%

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

Growth

We are starting with growth because the execution of our financial plan, including the increased capital plan and growth in the number of customer connections, is the cornerstone of achieving our short- and long-term success. It is how we make critical investments in our systems, investments in our people, and investments to strengthen communities.

Growing our company doesn’t just happen in business development. You drive growth with

every friendly customer interaction or support you provide to our Operations teams. Growth happens when we deliver reliable service at an affordable cost. Growth happens when we choose to work safely every day. Every employee's job at the company can connect to growth in some way, especially when we put customers at the center of every decision we make.

Under the 2023 APP, no awards will be issued if adjusted Earnings Per Share (EPS) is below 90% of the target.

Safety

Nothing matters more than the safety of our employees. We continue to make progress on achieving zero injuries; however, we can never be 'OK' with any employee getting hurt at work. Safety is a critical component of our culture and a priority - at the job site, office, and home. We all must uphold our commitment to working safely. If you see an unsafe work practice/activity, use your Stop Work Authority to raise awareness and help resolve/improve the situation. If you feel unsafe at work or in a work situation, stop. Adjust. Change. Ask for help. We MUST all take personal accountability for a safe workplace.

As in previous years, we will be tracking two targets: a companywide ORIR target and a DART rate target. We measure our 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 the number of injuries that result in days away, restricted duty, or transfers from regular work. No matter the target, our ultimate goal is ZERO injuries. There will be no Safety & People payout if any preventable fatality occurs during the 2023 APP plan year.

People

We continue to make progress in building a workforce that reflects the communities we serve. We believe our People goals will help build greater diversity to drive better organizational outcomes.

Since 2019, we have focused on workforce diversity as a companywide goal with the measure of year-over-year improvement. While we have moved the needle with ethnic & racial diversity and representation of women in the company, we still have a lot of progress to make.

Customer

This year, we will continue to provide water and wastewater solutions for communities in need and welcome new customers to our American Water family. We'll continue to improve our customer experience through empathetic customer service and new technologies and tools. Through technology, supply chain efforts, and other efficiencies, we'll continue to manage our costs and keep bills affordable for our customers.

Our customer goal is to be in the top half of the Customer Satisfaction in the benchmarking survey. Customer Satisfaction Survey payout is based on aggregated weighted individual state results.

Satisfaction also means earning customers' trust. We've set a high bar on drinking water standards in 2023 with no more than six notices of violation (NOVs), of which no more than two can be health-based violations. Here too, we want to get to zero.

Safe, clean, reliable, and affordable water and wastewater services are critical to our customers. We must get water quality right, or nothing else we do matters. We are using technology and research, along with our operations, to lead the industry in water quality.

IMPACT OF BUSINESS PERFORMANCE

We are one team. Our APP payout is measured based on the performance of the entire company. We achieve our company targets and goals together, and our APP continues to reflect that collective effort.

PAYMENT AND TAXATION OF AWARDS

Before trading in the Company's securities, you must review the Insider Trading and Prohibited 2023 APP awards will be paid in the first quarter of 2024. Payment is issued in the same manner as your regular paycheck (direct deposit or check). Your APP is treated as taxable income in the year it is paid. We recommend that you consult a personal tax or financial advisor for guidance on the tax treatment of your APP award.

CONFIDENTIAL INFORMATION REDACTED
APPENDIX – Attachment A

TARGET APP AWARD PERCENTAGES

SALARY LEVEL	APP%
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

APPENDIX – Attachment B**FREQUENTLY ASKED QUESTIONS****What is the plan year for APP?**

The plan year for 2023 APP is Jan. 1, 2023, through Dec. 31, 2023.

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 at its sole discretion at the time of your retirement. Retirement under the APP is defined as the attainment of age [REDACTED] with [REDACTED] of continuous employment as of the last termination date.

When will my 2023 APP award be paid?

You will receive payment in accordance with how you receive your regular paycheck, either by direct deposit or check. Payments are subject to tax and other withholdings.

How will my 2023 APP award be paid?

You will receive payment in accordance with how you receive your regular paycheck, either by direct deposit or check. Payments are subject to tax and other withholdings.

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

If you move between salary levels or salary rate throughout the plan year, your APP target will be prorated to reflect the time in each salary level and salary rate.

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

If you are eligible for an award, your APP will be paid on the same date as all other employees. Any employee on an extended leave of absence covering the entire plan year will not be eligible for an APP award.

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 payment date. You (or your beneficiary) may be eligible for a prorated award, however, in the event of a divestiture, disability, retirement, death or involuntary termination (not for cause or performance) occurring on or after [REDACTED].

APPENDIX – Attachment B

FREQUENTLY ASKED QUESTIONS (continued)

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

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

Why do we now have an Inclusion, Diversity, and Equity goal to the APP?

Tying our workforce diversity to APP is a continuation of our work to be a more inclusive and diverse company. This goal is to close gaps we are experiencing across our workforce in female and ethnic and racially diverse representation, making us a stronger, more inclusive, and higher-performing company.

APPENDIX – Attachment C**ELIGIBILITY UPON TERMINATION****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] of continuous service at the time of termination. If you meet these requirements, have met all your personal performance goals as determined by management in its sole discretion, and retire on or after [REDACTED], your target award will be prorated to reflect days worked in 2023.
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 2023.
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 2023.
Termination and rehire within the plan year	You must be rehired by [REDACTED], to be eligible for APP. If you are rehired by that date, your target award will be prorated to reflect days worked from your rehire date.

CONFIDENTIAL INFORMATION REDACTED
APPENDIX – Attachment D

COMPANY PERFORMANCE THRESHOLDS, TARGETS AND MAXIMUMS FOR 2023 APP

STRATEGY	GOAL	THRESHOLD (MINIMUM)	TARGET	MAXIMUM	WEIGHT
Growth ⁽¹⁾	EPS Range	████████	\$4.72 - \$4.82	████████	50.0%
Customer ⁽²⁾	Customer Satisfaction	████████	2nd Quartile	████████	15.0%
Safety ⁽³⁾	OSHA Recordable Injury Rate (ORIR)	██████	0.62	██████	7.5%
	Days Away, Restricted and Transferred (DART) severity rate	██████	0.30	██████	7.5%
Environmental Leadership	Drinking Water Compliance Notice of Violation (# NOVs)	██████	6	█	7.5%
	Drinking Water Quality Notice of Violation (# NOVs)	██████	2	█	7.5%
People	Women Representation	████████	25.0%	████████	2.5%
	Ethnic & Racial Diversity Representation	████████	21.0%	████████	2.5%

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

(2) Customer Satisfaction payout is based on aggregated weighted individual state results.

(3) There will be no Safety & People payout if a preventable fatality occurs.



AMERICAN WATER

2023 Annual Performance Plan

**(For employees
whose employment is
governed by a Collective
Bargaining Agreement
that provides for
participation)**

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DISCLAIMER

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American Water reserves the right to amend the benefit plans described in this brochure. Employees who participate in this Plan do so under the terms of collective bargaining agreements. The Company recognizes its obligations under those agreements and will negotiate changes to the Plan with the appropriate union representatives as required by the Company's contractual agreements and/or by law.

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AN AWARD BASED ON AMERICAN WATER'S SUCCESS



American Water is pleased to capture the rewards and benefits offered to employees through weCARE. weCARE is what we call our internal promise to value our people and represents the tremendous role you play in our company.

The Annual Performance Plan (APP) is an important component under the weCare umbrella and provides a cash payment for your contributions to achieving the goals of American Water. APP, a key element of your American Water total rewards, promotes the achievement of the company's short-term, strategic business goals.

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

Thank you for your commitment to working safely, creating a culture where our people feel valued, and making a positive difference for our customers and the communities we serve. We all play an essential part in American Water's success. Let's continue to work together to keep life flowing!

DETERMINATION OF ELIGIBILITY AND TARGET AWARD AMOUNTS

You must be an employee whose employment is governed by a collective bargaining agreement that provides for participation in the 2023 APP. You must be hired on or before [REDACTED], to be eligible to receive an APP award. If you are hired after January 1, 2023, your award will be prorated to reflect days worked in 2023. In addition, your target award will be prorated to exclude time for any unpaid suspension during 2023, and any employee on extended leave of absence covering the entire plan year will not be eligible for an APP award. You must be an active employee on the day APP awards are distributed (in March 2024) to receive an award. You (or your beneficiary) may be eligible for a pro-rated award 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 B in the Appendix for more information on how your eligibility is affected if you leave the company.

Employees must complete American Water's annual Code of Ethics training by the established deadline to be eligible for an award.

Temporary employees, independent contractors, interns, and employees with certain short-term incentives or commission plans are not eligible to participate in APP.

DETERMINATION OF COMPANY PERFORMANCE

The APP is designed to recognize and reward performance against our key performance goals and targets that drive our strategy. Our strategy remains consistent year-over-year because targets focused on growth, safety, people, and customer are core to what we do.

Each year, executive leadership, with the review and approval of the Executive Development and Compensation Committee (“Compensation Committee”) and American Water’s full board of directors, establishes the performance goals and targets for the plan. The performance of each goal determines APP award pool funding, subject to Compensation Committee approval.

For 2023, the APP goals are as follows:

STRATEGY	GOAL	TARGET	WEIGHT
GROWTH	EPS Range	\$4.72-\$4.82	50%
CUSTOMER	Customer Satisfaction	2nd Quartile	15%
SAFETY	OSHA Recordable Injury Rate (ORIR)	0.62 or less	7.5%
	Days Away, Restricted and Transfer (DART) severity rate	0.30 or less	7.5%
ENVIRONMENTAL LEADERSHIP	Drinking Water Compliance Notice of Violation (NOVs)	≤ 6 NOVs	7.5%
	Drinking Water Quality Notice of Violation (NOVs)	≤ 2 NOVs	7.5%
PEOPLE	Women Representation	Increase women representation to 25.0%	2.5%
	Ethnic and Racial Diversity Representation	Increase ethnic & racial diversity to 21.0%	2.5%

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

Growth

We are starting with growth because the execution of our financial plan, including the increased capital plan and growth in the number of customer connections, is the cornerstone of achieving our short- and long-term success. It is how we make critical investments in our systems, investments in our people, and investments to strengthen communities.

Growing our company doesn’t just happen in business development. You drive growth with

every friendly customer interaction or support you provide to our Operations teams. Growth happens when we deliver reliable service at an affordable cost. Growth happens when we choose to work safely every day. Every employee's job at the company can connect to growth in some way, especially when we put customers at the center of every decision we make.

Under the 2023 APP, no awards will be issued if adjusted Earnings Per Share (EPS) is below 90% of the target.

Safety

Nothing matters more than the safety of our employees. We continue to make progress on achieving zero injuries; however, we can never be 'OK' with any employee getting hurt at work. Safety is a critical component of our culture and a priority - at the job site, office, and home. We all must uphold our commitment to working safely. If you see an unsafe work practice/activity, use your Stop Work Authority to raise awareness and help resolve/improve the situation. If you feel unsafe at work or in a work situation, stop. Adjust. Change. Ask for help. We MUST all take personal accountability for a safe workplace.

As in previous years, we will be tracking two targets: a companywide ORIR target and a DART rate target. We measure our 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 the number of injuries that result in days away, restricted duty, or transfers from regular work. No matter the target, our ultimate goal is ZERO injuries. There will be no Safety and People payout if any preventable fatality occurs during the 2023 APP plan year.

People

We continue to make progress in building a workforce that reflects the communities we serve and believe our People goals will help develop greater diversity so that we can drive better organizational outcomes.

Since 2019, we have focused on workforce diversity as a companywide goal with the measure of year-over-year improvement. While we have moved the needle with ethnic and racial diversity and representation of women in the company, we still have a lot of progress to make.

Customer

This year, we will continue to provide water and wastewater solutions for communities in need and welcome new customers to our American Water family. We'll continue to improve our customer experience through empathetic customer service and new technologies and tools. Through technology, supply chain efforts, and other efficiencies, we'll continue to manage our costs and keep bills affordable for our customers.

Our customer goal is to be in the top half of the Customer Satisfaction in the benchmarking survey. Customer Satisfaction Survey payout is based on aggregated

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weighted individual state results.

Satisfaction also means earning customers' trust. We've set a high bar on drinking water standards in 2023 with no more than six notices of violation (NOVs), of which no more than two can be health-based violations. Here too, we want to get to zero.

Safe, clean, reliable, and affordable water and wastewater services are critical to our customers. We must get water quality right, or nothing else we do matters. We are using technology and research, along with our operations, to lead the industry in water quality.

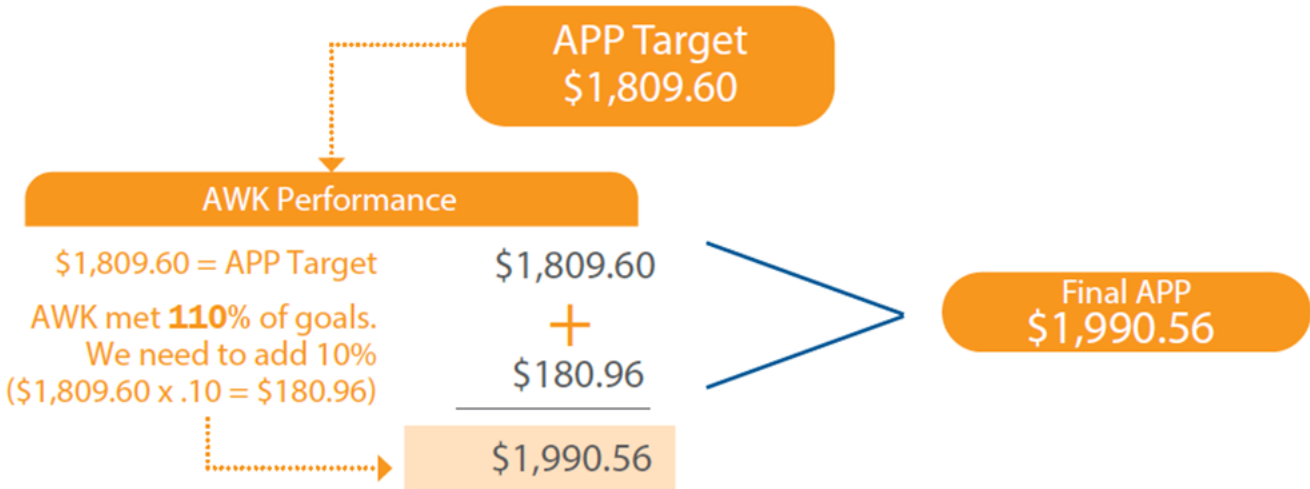
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IMPACT OF BUSINESS PERFORMANCE

As announced in 2022, performance against APP goals is calculated for the entire company. Simply put, we are one team. We achieve our company targets and goals together, and our APP continues to reflect that collective effort.

Sample application of business performance

The example below assumes an employee makes \$29 per hour working full-time for KYAW. To calculate, use \$29/hour x 40 hours per week x 52 weeks in a year = \$60,320 (base hourly rate annualized). Then, take 3% of the annualized total (\$60,320) to determine the baseline APP: \$60,320 x .03 = \$1,809.60 (APP target). In this example, American Water overall performed at 110%. The sample calculations below illustrate how business performance would be applied to the APP target:



PAYMENT AND TAXATION OF AWARDS

2023 APP awards will be paid in the first quarter of 2024. Payment is issued in the same manner as your regular paycheck (direct deposit or check). Your APP is treated as taxable income in the year it is paid. We recommend that you consult a personal tax or financial advisor for guidance on the tax treatment of your APP award.

APPENDIX – Attachment A**FREQUENTLY ASKED QUESTIONS****What is the plan year for APP?**

The plan year for 2023 APP is Jan. 1, 2023, through Dec. 31, 2023.

Am I eligible for APP if I retire?

You are eligible for a prorated award if you retire on or after [REDACTED]. Retirement under the APP is defined as the attainment of age [REDACTED] with [REDACTED] employment as of the last termination date.

When will my 2023 APP award be paid?

You will receive payment in accordance with how you receive your regular paycheck, either by direct deposit or check. Payments are subject to tax and other withholdings.

How will my 2023 APP award be paid?

You will receive payment in accordance with how you receive your regular paycheck, either by direct deposit or check. Payments are subject to tax and other withholdings.

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

Your APP target award will be based on your base hourly rate and full-time or part-time status as of Dec. 31, 2023.

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

If you are eligible, your APP award will be paid on the same date as for other employees. Any employee on an extended leave of absence covering the entire plan year will not be eligible for an APP award. In addition, target awards will be prorated to exclude time for any unpaid suspension periods during 2023.

Will I automatically receive my target APP award ([REDACTED])?

No. Your final APP target award could be higher or lower than [REDACTED] of your base hourly rate annualized, depending on how the overall company performs against 2023 APP goals.

Will I receive an award if the company does not achieve the 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 B**ELIGIBILITY UPON TERMINATION****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] service at the time of termination. If you meet these requirements and you retire on or after [REDACTED], your target award will be prorated to reflect days worked in 2023.
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 2023.
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 2023.
Termination and rehire within the plan year	You must be rehired by [REDACTED], to be eligible for APP. If you are rehired by that date, your target award will be prorated to reflect days worked from your rehire date.

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APPENDIX – Attachment C

COMPANY PERFORMANCE THRESHOLDS, TARGETS AND MAXIMUMS FOR 2023 APP

STRATEGY	GOAL	THRESHOLD (MINIMUM)	TARGET	MAXIMUM	WEIGHT
Growth ⁽¹⁾	EPS Range	████████	\$4.72 - \$4.82	████████	50.0%
Customer ⁽²⁾	Customer Satisfaction	████████	2nd Quartile	████████	15.0%
Safety ⁽³⁾	OSHA Recordable Injury Rate (ORIR)	██████	0.62	██████	7.5%
	Days Away, Restricted and Transferred (DART) severity rate	██████	0.30	██████	7.5%
Environmental Leadership	Drinking Water Compliance Notice of Violation (# NOVs)	██████	6	█	7.5%
	Drinking Water Quality Notice of Violation (# NOVs)	██████	2	█	7.5%
People	Women Representation	████████	25.0%	████████	2.5%
	Ethnic & Racial Diversity Representation	████████	21.0%	████████	2.5%

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

(2) Customer Satisfaction payout is based on aggregated weighted individual state results.

(3) There will be no Safety & People payout if a preventable fatality occurs.



AMERICAN WATER

**2023
Long Term
Performance
Plan**

WE KEEP LIFE FLOWING®

This brochure is intended to provide a summary of your American Water equity awards. All equity award grants are subject to the terms and conditions of the American Water Works Company, Inc. [REDACTED] [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 brochure, the terms of the [REDACTED] 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.

The discussion of certain federal income tax effects in this brochure 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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AN AWARD BASED ON AMERICAN WATER'S SUCCESS



We are pleased to capture the rewards and benefits offered to employees through weCARE – our internal promise to value our people and the tremendous role you play at American Water. Well-being, which includes financial well-being, is a key component of weCARE. We are proud to offer our Long Term Performance Plan (LTPP) to support your financial well-being and provide an equity award for helping American Water achieve its goals.

LTPP includes Restricted Stock Units (RSUs) and a performance-based stock component, awarding 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 with the external market and helps keep American Water competitive with our peers.

ELIGIBILITY AND THE AMOUNT OF YOUR AWARD GRANT

Eligibility is based on salary level and your hire date. Employees in salary level [REDACTED] on or before the grant date (Feb. 14, 2023), 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.

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MANAGING YOUR EQUITY AWARD

E*TRADE keeps records for your American Water equity awards. When you receive an equity award grant, a stock plan account is established with E*TRADE on your behalf. 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 your 2023 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 receive materials from E*TRADE with instructions on how to activate your account. You can also call E*TRADE with your activation code; a representative can step you through the activation process.

Once your account is activated, 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.

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RESTRICTED STOCK UNITS (RSUs)

- ◆ 30 percent of equity award.
- ◆ RSUs vest in three equal installments on Jan. 31, 2024, 2025, and 2026.

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

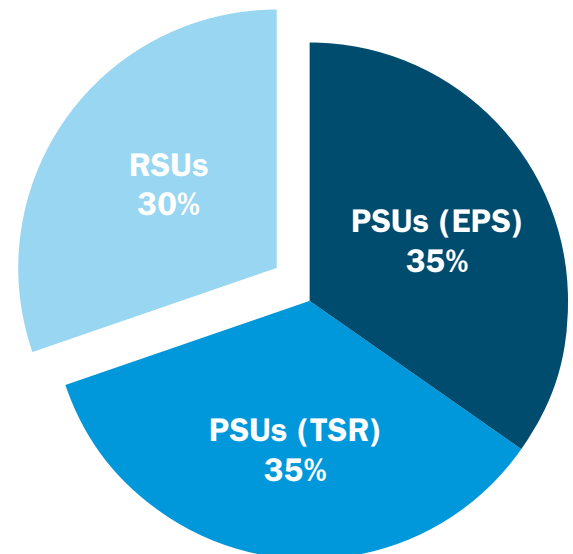
Assume you receive a total grant of 300 RSUs. On Jan. 31 of each year, your grant will vest in three equal installments. American Water will withhold shares to cover your tax-withholding obligation if you did not defer.

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 \$160, you will receive \$10,400 (for 65 shares) from the sale of your shares — minus any taxes or applicable fees.

Vesting

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

Upon vesting, you can hold or sell your stock. You may sell your first installment of RSUs shortly after the vesting date of Jan. 31, 2024, subject to the restrictions listed on page 7. Applicable employment taxes are withheld in shares. If you choose to sell the remaining shares, you will receive the current market price at the time of sale.

**Deferring your RSU award**

You may defer receiving your RSU award (under this grant) until after the scheduled vesting date, provided you make the election by Dec. 31, 2023. You may defer:

- ◆ The second and third tranches of your award.
- ◆ Federal income taxes at the vesting date.
- ◆ To supplement your retirement or other personal goals.

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

You must make your election to defer by Dec. 31, 2023.

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.

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PERFORMANCE STOCK UNITS (PSUs)

A PSU gives you the right to receive one share of American Water stock after the end of the three-year performance period based on Company performance against defined measures.

- ◆ 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
- ◆ Actual awards at the end of the performance period may range from 0 to 200 percent of target based on Company performance. The performance period for the purposes of the 2023 PSU grants is the three-year period beginning Jan. 1, 2023, and ending Dec. 31, 2025.
- ◆ You earn a right to your PSUs in three equal installments (33.3 percent each) on Jan. 31 of 2024, 2025, and 2026. Shares are awarded based on Company performance and paid in 2026.

Vesting

Your shares are not vested and released to you until after the three-year performance period ends. The number of shares that actually vest depends on Company performance against specific measures. See your grant agreements in your E*TRADE account for specific details about your grant and the performance goals. In early 2026, Company performance will be measured, and vested PSUs (if applicable) will be distributed within 70 calendar days of Jan. 31, 2026.

During the performance period, you do not have voting rights and you cannot sell or transfer the units. If dividends are paid during the performance period, you will accrue dividend equivalents in a “notional” personal account until the end of the performance period. You will then be paid in cash for any accrued dividend equivalents shortly after the end of the performance period based on the number of PSUs vested.

After the end of the three-year performance period, you can hold or sell your shares. 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.

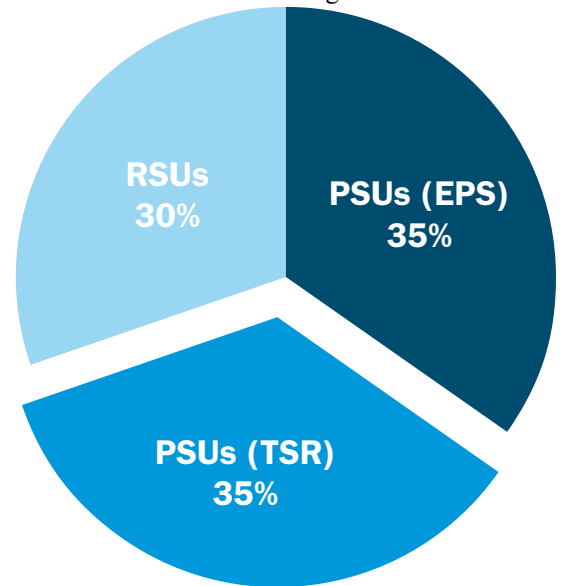
Consult your tax advisor about your tax personal situation.

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PSUs based on relative Total Shareholder Return (TSR)

35 percent of equity award

American Water uses our rank relative to our comparator peer group (APPENDIX – Attachment B) 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. 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 20 trading days that end on Dec. 31, 2022, and Dec. 31, 2025.



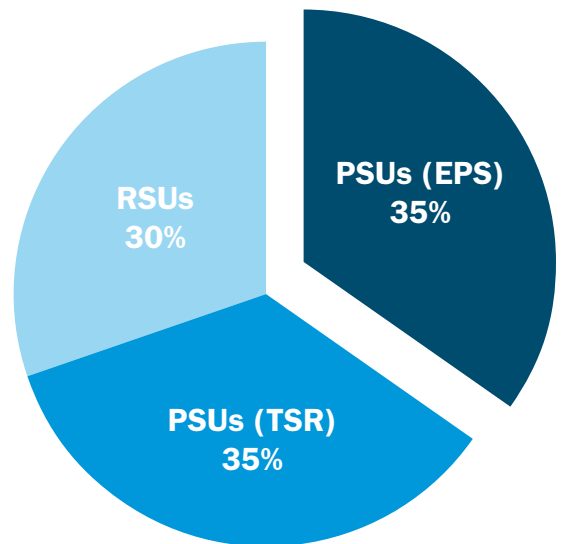
The Company's TSR performance is assessed using a percentile ranking approach. The Compensation Committee has final approval of this award at the end of the three-year performance period.

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 EPS Growth goals.

The Compensation Committee of the Board of Directors has final approval of this award at the end of the three-year performance period.



Deferring PSU awards

You may elect to defer receiving all your awarded shares until after the scheduled distribution date, provided you make the election by Dec. 31, 2023. The deferral date must be at least five years from Jan. 31, 2026. You may choose to defer federal income taxes at the vesting date by making this election. 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 brochure. If you wish to defer, please complete the form and forward to [Compensation](#).

WHAT HAPPENS TO YOUR LTPP IF YOU LEAVE AMERICAN WATER?

If you leave American Water voluntarily (including for retirement) or involuntarily (including for reasons of death and disability), the following treatment applies to your LTPP awards.

RESTRICTED STOCK UNITS

- Own vested shares
- Forfeit unvested units

PERFORMANCE STOCK UNITS

- Earn units in proportional one-year increments based on years of service from grant - will settle at end of three-year performance period based on performance
- Forfeit unvested units

CHANGE OF CONTROL

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

RESTRICTIONS

Before trading in the Company’s securities, you must review the Insider Trading and Prohibited Transactions Policy and the Personal Securities Trading and Preclearance Practice located on the Company intranet under policies and practices. In addition, under the Insider Trading and Prohibited Transactions Policy, certain persons (Section 16 Officers and other restricted individuals) are subject to the affirmative obligation to “pre-clear” any proposed purchase or sale of Company securities with the Chief SEC Counsel. You will receive notification from Legal if you are subject to the pre-clearance process. If you have any questions about the Insider Trading and Prohibited Transactions Policy and pre-clearance process, please contact [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 [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. Once executives have achieved compliance with the SOGs, they must maintain, and not sell below, their SOG compliance level for as long as they are subject to the SOGs.

IF YOU HAVE QUESTIONS ABOUT THE LONG TERM PERFORMANCE PLAN, CONTACT:

[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

E*TRADE

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

APPENDIX – Attachment A

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

Salary Level	LTPP %
[REDACTED]	[REDACTED]

APPENDIX – Attachment B

**2023 Long Term Performance Plan (LTPP)
Comparator Peer Group**

The table contains 15 rows of redacted data, represented by black bars. The bars vary in length, suggesting different values for each row. The redaction covers the entire content of the table.

APPENDIX – Attachment C

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 [REDACTED] 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 vested shares to cover the minimum required withholding for federal (including Social Security and Medicare), state, local, and other tax liabilities. See your [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. In this example, you would have 253 shares remaining from your original 390 shares.

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

PSUs:	\$	62,400 (390 shares x \$160.00 share price)
Taxes:	–	21,920 (137 shares x \$160.00 share price)
Net:	\$	40,480 (253 shares at \$160.00 per share)

253 shares will be posted to your E*TRADE Account. Dividend equivalents are calculated based on the full number of shares vested and taxed at this time. Shares calculated using \$160.00 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 \$180.00, you will receive \$45,540 (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.

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APPENDIX – Attachment D

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 age [REDACTED] of employment or service with the Company.
Performance Period	The three-year period from January 1, 2023, through December 31, 2025.
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 on 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)	$\text{TSR} = \frac{\text{Dividend Adjusted Ending Stock Price} - \text{Dividend Adjusted Initial Stock Price}}{\text{Dividend Adjusted Initial Stock Price}}$
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).

APPENDIX – Attachment E

**2023 LONG TERM PERFORMANCE PLAN
RESTRICTED STOCK UNIT GRANT
SUBSEQUENT DEFERRAL ELECTION FORM**

PART A. TIME OF DISTRIBUTION

Subject to any election contained in Part B below with respect to my death, 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 2023 Long Term Performance Plan (the “2023 LTPP”) and the American Water Works Company, Inc. _____ (the “Plan”) that would have been redeemed by American Water Works Company, Inc. on January 31, 2025, and January 31, 2026 (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 31, 2024, Redemption Date, plus corresponding dividend equivalents, and the election must be made _____ to the first Redemption Date to which this election applies.

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, or pursuant to any election made below with respect to my death prior to the Deferred Date. I also understand and expressly agree that, subject to any such election described below, 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 31, 2025, and January 31, 2026, Redemption Dates under the Grant.

Notwithstanding anything to the contrary set forth herein, if I have checked the box below, I agree that, in the event that my death occurs prior to the Deferred Date, my deferral election shall immediately and automatically terminate as of the date of death, the “Deferred Date” shall automatically become such date, and the Restricted Stock Units subject to this election shall automatically be redeemed, and the corresponding dividend equivalents shall be payable, as of such date.

I hereby acknowledge and agree that I wish to have the Deferred Date accelerated upon my death as provided above.

PARTICIPANT SIGNATURE:

PARTICIPANT DATE

RECEIPT ACKNOWLEDGED:

BY TITLE DATE

Please return completed deferral election form to Camden Corporate Headquarters, Attn: Corporate Compensation, 1 Water Street, Camden, NJ 08102 by December 31, 2023.

CONFIDENTIAL INFORMATION REDACTED
APPENDIX – Attachment F

**2023 LONG TERM PERFORMANCE PLAN
 PERFORMANCE STOCK UNIT GRANT
 SUBSEQUENT DEFERRAL ELECTION FORM**

PART A. TIME OF DISTRIBUTION

Subject to any election contained in Part B below with respect to my death, 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 _____ (the "Plan") that would have been distributed by American Water Works Company, Inc. to me as early as January 31, 2026 (the "Distribution Date"), instead be distributed to me on the deferred date designated below (the "Deferred Date"), which date 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 2023 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 (ELECTIONS MUST BE MADE _____ TO THE DISTRIBUTION DATE)	DEFERRED DATE (MUST BE A CALENDAR YEAR THAT IS _____ THAN THE ORIGINAL DISTRIBUTION DATE)
100%	January 31, 2026	

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, or pursuant to any election made below with respect to my death prior to the Deferred Date. I also understand and expressly agree that, subject to any such election described below, 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 2023 LTPP pursuant to the Grants.

Notwithstanding anything to the contrary set forth herein, if I have checked the box below, I agree that, in the event of my death occurring prior to the Deferred Date, my deferral election shall immediately terminate as of the date of death and the Performance Stock Units subject to this election shall be distributable to my estate as of such date in accordance with the terms and conditions of the relevant award document.

I hereby acknowledge and agree that I wish to have the Deferred Date accelerated upon my death as provided above.

PARTICIPANT SIGNATURE:

 PARTICIPANT

 DATE

RECEIPT ACKNOWLEDGED:

 BY

 TITLE

 DATE

Please return completed deferral election form to Camden Corporate Headquarters, Attn: Corporate Compensation, 1 Water Street, Camden, NJ 08102 by December 31, 2023.

Kentucky American Water Company
Performance Pay

Employee Number	Cost		Emp Typ	2018 Plan		2019 Plan		2020 Plan		2021 Plan		2022 Plan		Forecast Year Target Amount	
	Center	Cost Center Name		APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP
		120114 CORP-Engineering	non-union hrly												
		120105 CORP-Admin & Gen	manager												
		120206 CEN-Field Services	union												
		120201 CEN-Production	non-union hrly												
		120217 CEN-Water Quality	manager												
		120114 CORP-Engineering	director												
		120206 CEN-Field Services	union												
		120206 CEN-Field Services	union												
		120114 CORP-Engineering	salaried												
		120206 CEN-Field Services	union												
		120121 CORP-Com Relations	non-union hrly												
		120201 CEN-Production	union												
		120206 CEN-Field Services	union												
		120206 CEN-Field Services	non-union hrly												
		120251 CEN-Richmond Road	union												
		120217 CEN-Water Quality	non-union hrly												
		120206 CEN-Field Services	union												
		120206 CEN-Field Services	union												
		120251 CEN-Richmond Road	union												
		120206 CEN-Field Services	union												
		120105 CORP-Admin & Gen	VP	-	-	-	1,725	-	4,513	-	45,180	-	34,894	30,275	22,706
		120105 CORP-Admin & Gen	president	-	-	-	-	-	-	-	-	-	-	84,998	113,330
		120251 CEN-Richmond Road	union												
		120206 CEN-Field Services	union												
		120206 CEN-Field Services	union												
		120206 CEN-Field Services	union												
		120206 CEN-Field Services	union												
		120206 CEN-Field Services	union												
		120252 CEN-Pool III WTP	non-union hrly												
		120206 CEN-Field Services	union												
		120114 CORP-Engineering	manager												
		120206 CEN-Field Services	union												
		120250 CEN-KY River St	union												
				\$362,968	\$3,019	\$302,074	\$22,459	\$744,128	\$24,085	\$742,522	\$59,159	\$762,545	\$38,270	\$566,279	\$136,064

Kentucky American Water Company
 Performance Pay History
 KAW_R_PSCDR1_NUM033

	2018	2019	2020	2021	2022
Actual APP	\$362,968	\$302,074	\$744,128	\$742,522	\$762,545
LTPP	3,019	22,459	24,085	59,159	38,270
Total Performance Pay	365,988	324,532	768,212	801,681	800,815
Budget APP	\$477,257	\$564,630	\$648,083	\$708,200	\$743,214
LTPP	15,274	17,404	18,453	33,411	31,898
Total Performance Pay	492,531	582,034	666,537	741,611	775,112
Variance	(\$126,543)	(\$257,502)	\$101,675	\$60,070	\$25,703
Variance	-35%	-79%	13%	7%	3%
Explanation #	1	2	3	4	5

Explanations:

- 1 2018 Actual Performance Pay was less than Budget due to budgeted positions being vacant and the Company's performance being below targeted levels.
- 2 2019 Actual Performance Pay was less than Budget due to budgeted positions being vacant and the Company's performance being below targeted levels.
- 3 2020 Actual Performance Pay was more than Budget due to the Company's performance being above targeted levels.
- 4 2021 Actual Performance Pay was comparable to budget.
- 5 2022 Actual Performance Pay was comparable to budget.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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 (“AWW”) 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. AWW has one OPEB plan.

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 nonunion 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.

Union Pre-65

For union employees hired before January 1, 2001, American Water offers 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 Non-Union 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. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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. Kentucky-American Water anticipates receiving the most recent actuarial study in the 3rd quarter of 2023. The Company will provide this study as soon as it is received. Furthermore, the Company anticipates there will be no difference between that study and the calculations used for rate recovery in the case. Willis Towers Watson's ("WTW") yearly process is to prepare the financial calculations that the Company uses to book the expense each year starting in January (those calculations were used to prepare the revenue requirement in this case). Then WTW prepares the actuarial study which supports the numbers the Company books for the year (starting in January), the study is typically provided in the 3rd quarter of the year.
- b. Please refer to KAWC 2023 Rate Case – Labor and Labor Related Exhibit-Confidential, which is being filed in response to Question No. 1.
- c. Not applicable. The assumptions used in part b are the same as the actuarial study.
- d. A summary of the changes made to the American Water pension and OPEB plans over the last ten years intended to mitigate future costs are shown below:
- Pension
 - Offering of lump sum payments, as of January 1, 2019, in lieu of further benefits to certain participants; in addition, a permanent lump sum feature has been added for active participants retiring from the plan. This is intended to accelerate the distribution of benefits under the plan.
 - Pension plan split on January 1, 2023
 - Split plan into two separate plans, one for active participants and one for inactive plan participants

- Allow for unrecognized losses allocated to inactive plan to be amortized over average future lifetime.
 - The divestiture of operations in New York state (as of January 1, 2022) relieved American Water of responsibility for the retirement benefits associated with employees and former employees in the New York state.
- OPEB
 - Pre-65 Coverage: Placed a limit (or “cap”) on future employer costs reflecting 2018 cost levels for all employees. 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.
 - For Post 65 Medical Coverage, American Water has partnered with Willis Towers Watson’s ViaBenefits to assist Non-Union retirees with the process of obtaining Medicare supplemental coverage through the exchange. They’re able to give access to a wider selection of healthcare plans, which may include lower-cost options.
- e. Future Changes
 - At this time, American Water has not committed to any future changes.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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 2018 through 2023 year to date, 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 the 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:

For parts a through m & o: please refer to the confidential attachment which is being provided pursuant to a Petition for Confidential Protection because a portion of the attachment is confidential.

For part n: please refer to the table below for the company's pension and other post-employment benefits (OPEBs / retiree healthcare).

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	YTD <u>05/31/23</u>	Base Year <u>10/01/22-05/31/23</u>	Forecast <u>Year</u>
Pension Expense	\$365,180	(\$87,060)	\$713,856	\$1,321,236	\$1,263,660	\$68,315	\$384,230	\$136,903
Pension Cost Capitalized	(190,955)	(141,443)	(151,850)	(166,112)	(135,049)	(29,808)	(62,598)	66,237
Pension Total Cost	\$174,225	(\$228,503)	\$562,006	\$1,155,124	\$1,128,611	\$38,507	\$321,632	\$203,140
OPEB Expense	\$894,564	\$1,033,568	\$1,144,014	\$1,254,572	\$1,224,840	\$311,060	\$617,288	(\$600,315)
OPEB Cost Capitalized	(83,559)	(36,007)	(47,564)	(44,589)	(32,150)	(11,804)	(18,439)	12,793
OPEB Total Cost	\$811,005	\$997,561	\$1,096,450	\$1,209,983	\$1,192,690	\$299,256	\$598,849	(\$587,522)

Kentucky-American
Case No. 2023-00191

Schedule 37

Kentucky-American Water Company
 Salary and Benefit Data by Employee

Year Forecast Period

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits																																																																			
									Kentucky American	Employee	Kentucky American	Employee																																																																		
Corporate Officers																																																																														
Kathryn Nash	President	\$286,536	\$0	\$0	\$0	\$200,575	\$0	\$487,111	\$0	\$0	\$0	\$0																																																																		
William A. Lewis	VP-Operations	228,594	-	-	-	80,008	-	308,602	23,082	4,693	1,225	298																																																																		
Total Corporate Officers		515,130	-	-	-	280,583	-	795,713	23,082	4,693	1,225	298																																																																		
Jurisdictional Amount		515,130	-	-	-	280,583	-	795,713	23,082	4,693	1,225	298																																																																		
Directors																																																																														
Total Amount		[REDACTED]																																																																												
Jurisdictional Amount																																																																														
Managers																																																																														
Total Amount													[REDACTED]																																																																	
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Jurisdictional Amount																																																																														
Exempt / Salary																																																																														
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Non-Exempts / Non-Union Hourly																																																																														
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Union																																																																														
Total Amount																																																									[REDACTED]																					
Jurisdictional Amount																																																																														
Totals for All Categories																																																																														
Total Amount																																																																				\$11,611,888	\$1,279,078	\$0	\$0	\$1,106,498	\$0	\$13,997,464	\$2,368,272	\$451,400	\$122,143	\$27,683
Total Jurisdictional Amount																																																																				\$11,611,888	\$1,279,078	\$0	\$0	\$1,106,498	\$0	\$13,997,464	\$2,368,272	\$451,400	\$122,143	\$27,683

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year Forecast Period

Please note: President information prior to Ms. Nash is not included

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																			
Kathryn Nash	President	\$495	\$0	\$413	\$0	\$48	\$0	\$14,900	\$0	\$5,057	\$0	\$15,043	\$0	\$0	\$0	\$0	\$35,956	\$0	
William A. Lewis	VP-Operations	495	-	413	-	48	-	10,973	-	-	-	12,001	-	-	-	-	48,237	4,991	
Total Corporate Officers		990	-	826	-	96	-	25,873	-	5,057	-	27,044	-	-	-	-	84,193	4,991	
Jurisdictional Amount		990	-	826	-	96	-	25,873	-	5,057	-	27,044	-	-	-	-	84,193	4,991	
Directors																			
Total Amount																			
Jurisdictional Amount																			
Managers																			
Total Amount																			
Jurisdictional Amount																			
Supervisors																			
Total Amount																			
Jurisdictional Amount																			
Exempt / Salary																			
Total Amount																			
Jurisdictional Amount																			
Non-Exempts / Non-Union Hourly																			
Total Amount																			
Jurisdictional Amount																			
Union																			
Total Amount																			
Jurisdictional Amount																			
Totals for All Categories																			
Total Amount		\$22,987	\$0	\$32,603	\$0	\$2,430	\$0	\$389,594	\$0	\$30,039	\$0	\$545,594	\$0	\$39,570	\$0	\$0	\$ 3,553,232	\$ 479,083	
Total Jurisdictional Amount		\$22,987	\$0	\$32,603	\$0	\$2,430	\$0	\$389,594	\$0	\$30,039	\$0	\$545,594	\$0	\$39,570	\$0	\$0	\$ 3,553,232	\$ 479,083	

Schedule 37

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Please note: President information prior to Ms. Nash is not included

Actual 10/01/22 to 05/31/23
 Year Base Period

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits																																																																			
									Kentucky American	Employee	Kentucky American	Employee																																																																		
Corporate Officers																																																																														
Kathryn Nash	President	\$178,098	\$0	\$0	\$0	\$144,462	\$0	\$322,560	\$0	\$0	\$0	\$0																																																																		
William A. Lewis	VP-Operations	109,262	-	-	-	121,271	-	230,533	11,511	2,520	613	161																																																																		
Total Corporate Officers		287,360	-	-	-	265,733	-	553,093	11,511	2,520	613	161																																																																		
Jurisdictional Amount		287,360	-	-	-	265,733	-	553,093	11,511	2,520	613	161																																																																		
Directors																																																																														
Total Amount		REDACTED																																																																												
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Non-Exempts / Non-Union Hourly																																																																														
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Jurisdictional Amount																																																																														
Totals for All Categories																																																																														
Total Amount																																																																				\$7,139,636	\$1,149,195	\$0	\$0	\$1,106,044	\$0	\$9,394,875	\$1,513,508	\$316,637	\$79,633	\$20,695
Total Jurisdictional Amount																																																																				\$7,139,636	\$1,149,195	\$0	\$0	\$1,106,044	\$0	\$9,394,875	\$1,513,508	\$316,637	\$79,633	\$20,695

CONFIDENTIAL INFORMATION REDACTED

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year Base Period

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contibution		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																		
Kathryn Nash	President	\$491	\$0	\$301	\$0	\$0	\$0	\$6,293	\$14,485	\$2,612	\$17,412	\$9,350	\$0	\$0	\$0	\$0	\$0	\$31,897
William A. Lewis	VP-Operations	308	-	230	-	-	-	4,370	12,036	-	-	5,736	-	-	-	-	-	14,717
Total Corporate Officers		799	-	531	-	-	-	10,663	26,521	2,612	17,412	15,086	-	-	-	-	-	46,614
Jurisdictional Amount		799	-	531	-	-	-	10,663	26,521	2,612	17,412	15,086	-	-	-	-	-	46,614
Directors																		
Total Amount																		
Jurisdictional Amount																		
Managers																		
Total Amount																		
Jurisdictional Amount																		
Supervisors																		
Total Amount																		
Jurisdictional Amount																		
Exempt / Salary																		
Total Amount																		
Jurisdictional Amount																		
Non-Exempts / Non-Union Hourly																		
Total Amount																		
Jurisdictional Amount																		
Union																		
Total Amount																		
Jurisdictional Amount																		
Totals for All Categories																		
Total Amount		\$16,429	\$0	\$21,074	\$0	\$111	\$0	\$242,675	\$552,066	\$17,992	\$119,947	\$328,187	\$0	\$28,245	\$0	\$0	\$0	\$ 1,009,345
Total Jurisdictional Amount		\$16,429	\$0	\$21,074	\$0	\$111	\$0	\$242,675	\$552,066	\$17,992	\$119,947	\$328,187	\$0	\$28,245	\$0	\$0	\$0	\$ 1,009,345

Schedule 37

**Kentucky-American
Case No. 2023-00191**

Kentucky-American Water Company
Salary and Benefit Data by Employee

Year YTD 05/31/23

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
Kathryn Nash	President	\$105,404	\$0	\$0	\$0	\$144,462	\$0	\$249,866	\$0	\$0	\$0	\$0
William A. Lewis	VP-Operations	84,288	-	-	-	121,271	-	205,559	8,878	1,986	471	126
Total Corporate Officers		189,692	-	-	-	265,733	-	455,425	8,878	1,986	471	126
Jurisdictional Amount		189,692	-	-	-	265,733	-	455,425	8,878	1,986	471	126
Directors												
Total Amount												
Jurisdictional Amount												
Managers												
Total Amount												
Jurisdictional Amount												
Supervisors												
Total Amount												
Jurisdictional Amount												
Exempt / Salary												
Total Amount												
Jurisdictional Amount												
Non-Exempts / Non-Union Hourly												
Total Amount												
Jurisdictional Amount												
Union												
Total Amount												
Jurisdictional Amount												
Totals for All Categories												
Total Amount		\$4,269,532	\$683,789	\$0	\$0	\$1,106,044	\$0	\$6,059,365	\$911,418	\$198,598	\$46,899	\$12,747
Total Jurisdictional Amount		\$4,269,532	\$683,789	\$0	\$0	\$1,106,044	\$0	\$6,059,365	\$911,418	\$198,598	\$46,899	\$12,747

CONFIDENTIAL INFORMATION REDACTED

**Kentucky-American
Case No. 2023-00191**

Kentucky-American Water Company
Salary and Benefit Data by Employee

Please note: President information prior to Ms. Nash is not included

Year YTD 05/31/23

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																			
Kathryn Nash	President	\$291	\$0	\$177	\$0	\$0	\$0	\$3,801	\$9,505	\$1,597	\$10,648	\$5,534	\$0	\$0	\$0	\$0	\$0	\$0	\$20,153
William A. Lewis	VP-Operations	238	-	177	-	-	-	3,372	9,538	-	-	4,425	-	-	-	-	-	-	11,650
Total Corporate Officers		529	-	354	-	-	-	7,173	19,043	1,597	10,648	9,959	-	-	-	-	-	-	31,803
Jurisdictional Amount		529	-	354	-	-	-	7,173	19,043	1,597	10,648	9,959	-	-	-	-	-	-	31,803
Directors																			
Total Amount																			
Jurisdictional Amount																			
Managers																			
Total Amount																			
Jurisdictional Amount																			
Supervisors																			
Total Amount																			
Jurisdictional Amount																			
Exempt / Salary																			
Total Amount																			
Jurisdictional Amount																			
Non-Exempts / Non-Union Hourly																			
Total Amount																			
Jurisdictional Amount																			
Union																			
Total Amount																			
Jurisdictional Amount																			
Totals for All Categories																			
Total Amount		\$9,890	\$0	\$12,605	\$0	\$65	\$0	\$146,584	\$351,254	\$11,278	\$75,194	\$196,187	\$0	\$16,616	\$0	\$0	\$0	\$0	\$ 637,793
Total Jurisdictional Amount		\$9,890	\$0	\$12,605	\$0	\$65	\$0	\$146,584	\$351,254	\$11,278	\$75,194	\$196,187	\$0	\$16,616	\$0	\$0	\$0	\$0	\$ 637,793

Schedule 37

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year

2022

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
Kathryn Nash	President	\$226,542	\$0	\$0	\$0	\$0	\$0	\$226,542	\$0	\$0	\$0	\$0
Rogers / Farrar / Lewis	VP-Operations	141,387	-	-	-	75,002	-	216,389	19,187	4,962	946	231
Total Corporate Officers		367,929	-	-	-	75,002	-	442,931	19,187	4,962	946	231
Jurisdictional Amount		367,929	-	-	-	75,002	-	442,931	19,187	4,962	946	231
Directors												
Total Amount												
Jurisdictional Amount												
Managers												
Total Amount												
Jurisdictional Amount												
Supervisors												
Total Amount												
Jurisdictional Amount												
Exempt / Salary												
Total Amount												
Jurisdictional Amount												
Non-Exempts / Non-Union Hourly												
Total Amount												
Jurisdictional Amount												
Union												
Total Amount												
Jurisdictional Amount												
Totals for All Categories												
Total Amount		\$10,377,004	\$1,353,622	\$0	\$0	\$800,815	\$0	\$12,531,441	\$2,238,373	\$441,335	\$120,482	\$29,450
Total Jurisdictional Amount		\$10,377,004	\$1,353,622	\$0	\$0	\$800,815	\$0	\$12,531,441	\$2,238,373	\$441,335	\$120,482	\$29,450

CONFIDENTIAL INFORMATION REDACTED

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year 2022

Please note: President information prior to Ms. Nash is not included

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																		
Kathryn Nash	President	\$429	\$0	\$266	\$0	\$0	\$0	\$6,646	\$13,279	\$2,160	\$14,400	\$9,268	\$0	\$0	\$0	\$0	\$18,769	\$27,679
Rogers / Farrar / Lewis	VP-Operations	398	-	354	-	-	-	5,655	12,975	172	1,147	7,423	-	-	-	-	34,135	19,315
Total Corporate Officers		827	-	620	-	-	-	12,301	26,254	2,332	15,547	16,691	-	-	-	-	52,904	46,994
Jurisdictional Amount		827	-	620	-	-	-	12,301	26,254	2,332	15,547	16,691	-	-	-	-	52,904	46,994
Directors																		
Total Amount																		
Jurisdictional Amount																		
Managers																		
Total Amount																		
Jurisdictional Amount																		
Supervisors																		
Total Amount																		
Jurisdictional Amount																		
Exempt / Salary																		
Total Amount																		
Jurisdictional Amount																		
Non-Exempts / Non-Union Hourly																		
Total Amount																		
Jurisdictional Amount																		
Union																		
Total Amount																		
Jurisdictional Amount																		
Totals for All Categories																		
Total Amount		\$23,971	\$0	\$30,688	\$0	\$164	\$0	\$348,583	\$754,383	\$24,022	\$160,144	\$471,524	\$0	\$40,547	\$0	\$0	\$ 3,298,354	\$ 1,385,312
Total Jurisdictional Amount		\$23,971	\$0	\$30,688	\$0	\$164	\$0	\$348,583	\$754,383	\$24,022	\$160,144	\$471,524	\$0	\$40,547	\$0	\$0	\$ 3,298,354	\$ 1,385,312

Schedule 37

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year 2021

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	166,899	-	-	-	101,511	-	268,410	23,526	6,945	1,224	293
Total Corporate Officers		166,899	-	-	-	101,511	-	268,410	23,526	6,945	1,224	293
Jurisdictional Amount		166,899	-	-	-	101,511	-	268,410	23,526	6,945	1,224	293
Directors												
Total Amount												
Jurisdictional Amount												
Managers												
Total Amount												
Jurisdictional Amount												
Supervisors												
Total Amount												
Jurisdictional Amount												
Exempt / Salary												
Total Amount												
Jurisdictional Amount												
Non-Exempts / Non-Union Hourly												
Total Amount												
Jurisdictional Amount												
Union												
Total Amount												
Jurisdictional Amount												
Totals for All Categories												
Total Amount		\$8,657,909	\$984,226	\$0	\$0	\$801,681	\$0	\$10,443,816	\$1,963,084	\$400,266	\$106,327	\$27,657
Total Jurisdictional Amount		\$8,657,909	\$984,226	\$0	\$0	\$801,681	\$0	\$10,443,816	\$1,963,084	\$400,266	\$106,327	\$27,657

CONFIDENTIAL INFORMATION REDACTED

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year 2021

Please note: President information prior to Ms. Nash is not included

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																		
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	486	-	461	-	-	-	6,676	15,021	434	2,893	8,762	-	-	-	-	41,569	25,152
Total Corporate Officers		486	-	461	-	-	-	6,676	15,021	434	2,893	8,762	-	-	-	-	41,569	25,152
Jurisdictional Amount		486	-	461	-	-	-	6,676	15,021	434	2,893	8,762	-	-	-	-	41,569	25,152
Directors																		
Total Amount																		
Jurisdictional Amount																		
Managers																		
Total Amount																		
Jurisdictional Amount																		
Supervisors																		
Total Amount																		
Jurisdictional Amount																		
Exempt / Salary																		
Total Amount																		
Jurisdictional Amount																		
Non-Exempts / Non-Union Hourly																		
Total Amount																		
Jurisdictional Amount																		
Union																		
Total Amount																		
Jurisdictional Amount																		
Totals for All Categories																		
Total Amount		\$21,011	\$0	\$26,382	\$0	\$141	\$0	\$288,743	\$734,166	\$22,066	\$147,108	\$381,345	\$0	\$31,568	\$0	\$0	\$ 2,840,667	\$ 1,309,197
Total Jurisdictional Amount		\$21,011	\$0	\$26,382	\$0	\$141	\$0	\$288,743	\$734,166	\$22,066	\$147,108	\$381,345	\$0	\$31,568	\$0	\$0	\$ 2,840,667	\$ 1,309,197

Schedule 37

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year

2020

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	165,348	-	-	-	64,873	-	230,221	22,654	6,960	1,103	263
Total Corporate Officers		165,348	-	-	-	64,873	-	230,221	22,654	6,960	1,103	263
Jurisdictional Amount		165,348	-	-	-	64,873	-	230,221	22,654	6,960	1,103	263
Directors												
Total Amount												
Jurisdictional Amount												
Managers												
Total Amount												
Jurisdictional Amount												
Supervisors												
Total Amount												
Jurisdictional Amount												
Exempt / Salary												
Total Amount												
Jurisdictional Amount												
Non-Exempts / Non-Union Hourly												
Total Amount												
Jurisdictional Amount												
Union												
Total Amount												
Jurisdictional Amount												
Totals for All Categories												
Total Amount		\$9,614,134	\$979,116	\$0	\$0	\$768,212	\$0	\$11,361,462	\$2,125,388	\$390,952	\$108,070	\$25,851
Total Jurisdictional Amount		\$9,614,134	\$979,116	\$0	\$0	\$768,212	\$0	\$11,361,462	\$2,125,388	\$390,952	\$108,070	\$25,851

CONFIDENTIAL INFORMATION REDACTED

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year 2020

Please note: President information prior to Ms. Nash is not included

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																		
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	467	-	461	-	-	-	6,614	14,881	430	2,865	8,681	-	-	-	-	40,410	24,969
Total Corporate Officers		467	-	461	-	-	-	6,614	14,881	430	2,865	8,681	-	-	-	-	40,410	24,969
Jurisdictional Amount		467	-	461	-	-	-	6,614	14,881	430	2,865	8,681	-	-	-	-	40,410	24,969
Directors																		
Total Amount																		
Jurisdictional Amount																		
Managers																		
Total Amount																		
Jurisdictional Amount																		
Supervisors																		
Total Amount																		
Jurisdictional Amount																		
Exempt / Salary																		
Total Amount																		
Jurisdictional Amount																		
Non-Exempts / Non-Union Hourly																		
Total Amount																		
Jurisdictional Amount																		
Union																		
Total Amount																		
Jurisdictional Amount																		
Totals for All Categories																		
Total Amount		\$22,290	\$0	\$27,880	\$0	\$160	\$0	\$304,819	\$714,923	\$19,123	\$127,487	\$400,802	\$0	\$34,192	\$0	\$0	\$ 3,042,724	\$ 1,259,213
Total Jurisdictional Amount		\$22,290	\$0	\$27,880	\$0	\$160	\$0	\$304,819	\$714,923	\$19,123	\$127,487	\$400,802	\$0	\$34,192	\$0	\$0	\$ 3,042,724	\$ 1,259,213

Schedule 37

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year 2019

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	145,371	-	-	-	50,647	-	196,018	18,672	5,131	378	244
Total Corporate Officers		145,371	-	-	-	50,647	-	196,018	18,672	5,131	378	244
Jurisdictional Amount		145,371	-	-	-	50,647	-	196,018	18,672	5,131	378	244
Directors												
Total Amount												
Jurisdictional Amount												
Managers												
Total Amount												
Jurisdictional Amount												
Supervisors												
Total Amount												
Jurisdictional Amount												
Exempt / Salary												
Total Amount												
Jurisdictional Amount												
Non-Exempts / Non-Union Hourly												
Total Amount												
Jurisdictional Amount												
Union												
Total Amount												
Jurisdictional Amount												
Totals for All Categories												
Total Amount		\$8,639,050	\$1,443,345	\$0	\$0	\$324,532	\$0	\$10,406,927	\$1,863,587	\$336,715	\$35,039	\$25,326
Total Jurisdictional Amount		\$8,639,050	\$1,443,345	\$0	\$0	\$324,532	\$0	\$10,406,927	\$1,863,587	\$336,715	\$35,039	\$25,326

CONFIDENTIAL INFORMATION REDACTED

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year 2019

Please note: President information prior to Ms. Nash is not included

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																		
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	424	-	425	-	-	-	5,809	9,498	238	1,586	7,625	-	-	-	-	33,571	16,459
Total Corporate Officers		424	-	425	-	-	-	5,809	9,498	238	1,586	7,625	-	-	-	-	33,571	16,459
Jurisdictional Amount		424	-	425	-	-	-	5,809	9,498	238	1,586	7,625	-	-	-	-	33,571	16,459
Directors																		
Total Amount																		
Jurisdictional Amount																		
Managers																		
Total Amount																		
Jurisdictional Amount																		
Supervisors																		
Total Amount																		
Jurisdictional Amount																		
Exempt / Salary																		
Total Amount																		
Jurisdictional Amount																		
Non-Exempts / Non-Union Hourly																		
Total Amount																		
Jurisdictional Amount																		
Union																		
Total Amount																		
Jurisdictional Amount																		
Totals for All Categories																		
Total Amount		\$20,780	\$0	\$25,820	\$0	\$160	\$0	\$260,120	\$637,889	\$16,340	\$108,938	\$334,529	\$0	\$38,809	\$0	\$0	\$ 2,595,184	\$ 1,108,868
Total Jurisdictional Amount		\$20,780	\$0	\$25,820	\$0	\$160	\$0	\$260,120	\$637,889	\$16,340	\$108,938	\$334,529	\$0	\$38,809	\$0	\$0	\$ 2,595,184	\$ 1,108,868

Schedule 37

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year

2018

Please note: President information prior to Ms. Nash is not included

Employee Name	Title	Regular	Overtime	Excess Vacation Payout	Standby	Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits	
									Kentucky American	Employee	Kentucky American	Employee
Corporate Officers												
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kevin Rogers	VP-Operations	153,672	-	-	-	35,941	-	189,613	16,463	2,995	1,018	-
Total Corporate Officers		153,672	-	-	-	35,941	-	189,613	16,463	2,995	1,018	-
Jurisdictional Amount		153,672	-	-	-	35,941	-	189,613	16,463	2,995	1,018	-
Directors												
Total Amount												
Jurisdictional Amount												
Managers												
Total Amount												
Jurisdictional Amount												
Supervisors												
Total Amount												
Jurisdictional Amount												
Exempt / Salary												
Total Amount												
Jurisdictional Amount												
Non-Exempts / Non-Union Hourly												
Total Amount												
Jurisdictional Amount												
Union												
Total Amount												
Jurisdictional Amount												
Totals for All Categories												
Total Amount		\$8,186,044	\$1,448,139	\$0	\$0	\$365,988	\$0	\$10,000,171	\$1,727,050	\$308,690	\$93,854	\$0
Total Jurisdictional Amount		\$8,186,044	\$1,448,139	\$0	\$0	\$365,988	\$0	\$10,000,171	\$1,727,050	\$308,690	\$93,854	\$0

Kentucky-American

Case No. 2023-00191

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year 2018

Please note: President information prior to Ms. Nash is not included

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																		
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kevin Rogers	VP-Operations	453	-	461	-	-	-	5,454	6,471	-	-	8,068	-	-	-	-	31,917	9,466
Total Corporate Officers		453	-	461	-	-	-	5,454	6,471	-	-	8,068	-	-	-	-	31,917	9,466
Jurisdictional Amount		453	-	461	-	-	-	5,454	6,471	-	-	8,068	-	-	-	-	31,917	9,466
Directors																		
Total Amount																		
Jurisdictional Amount																		
Managers																		
Total Amount																		
Jurisdictional Amount																		
Supervisors																		
Total Amount																		
Jurisdictional Amount																		
Exempt / Salary																		
Total Amount																		
Jurisdictional Amount																		
Non-Exempts / Non-Union Hourly																		
Total Amount																		
Jurisdictional Amount																		
Union																		
Total Amount																		
Jurisdictional Amount																		
Totals for All Categories																		
Total Amount		\$20,081	\$0	\$24,645	\$0	\$153	\$0	\$241,869	\$595,431	\$9,605	\$96,045	\$293,861	\$0	\$25,494	\$0	\$0	\$ 2,436,612	\$ 1,000,166
Total Jurisdictional Amount		\$20,081	\$0	\$24,645	\$0	\$153	\$0	\$241,869	\$595,431	\$9,605	\$96,045	\$293,861	\$0	\$25,494	\$0	\$0	\$ 2,436,612	\$ 1,000,166

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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

Mercer supports American Water in developing pricing for the medical/prescription, dental and vision benefit plans 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.
- The employee and employer medical, prescription drug, dental, and vision premium rates are set annually based on actuarial estimates. These projections are developed using the claims expenses from the most recent twenty-four months, carried forward at expected national health care cost trends and applying factors to the existing data experience, such as claims usage and inflation.
- Currently, employees contribute 16% (in the aggregate) of the annual premiums. Additionally, the 2023 plan includes employee deductibles and co-insurance payments, which also offset the cost of the programs.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF’S FIRST REQUEST FOR INFORMATION**

Witness: John Watkins

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:

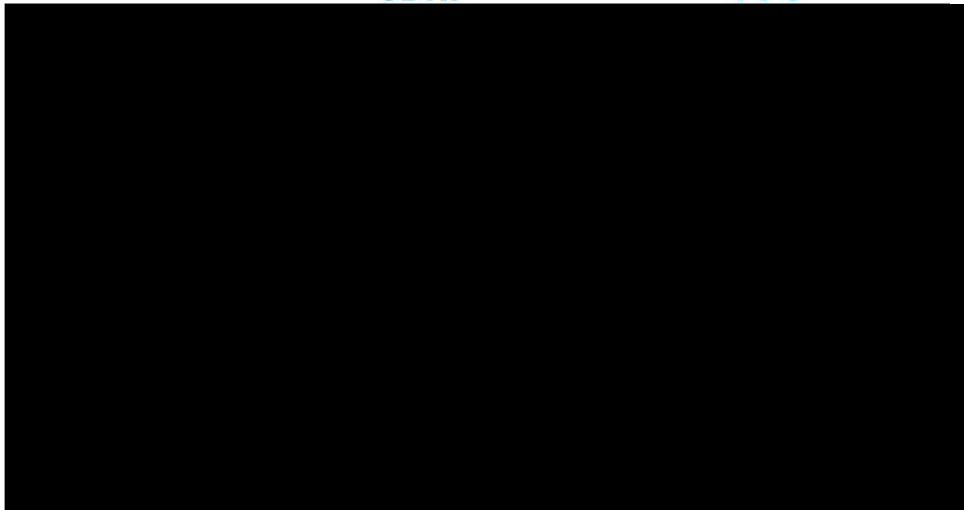
Health care, dental and vision plans are outlined below. They are equally available to all categories of employees, as described below. Certain portions of the response are confidential and provided pursuant to a Petition for Confidential Protection.

Medical/Pharmacy – Two Plan Options:

- See chart below for information on both plan options:
 - Consumer-Directed Health Plan (CDHP)
 - Preferred Provider Organization (PPO)

CDHP

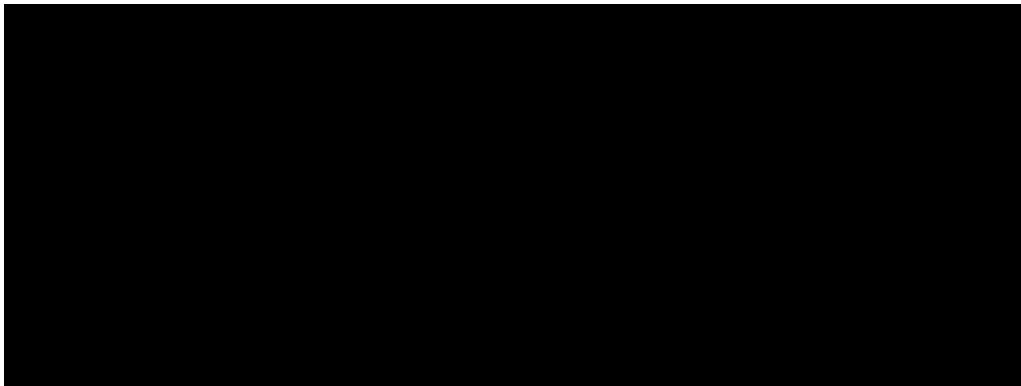
PPO



Dental – Two Plan Options:



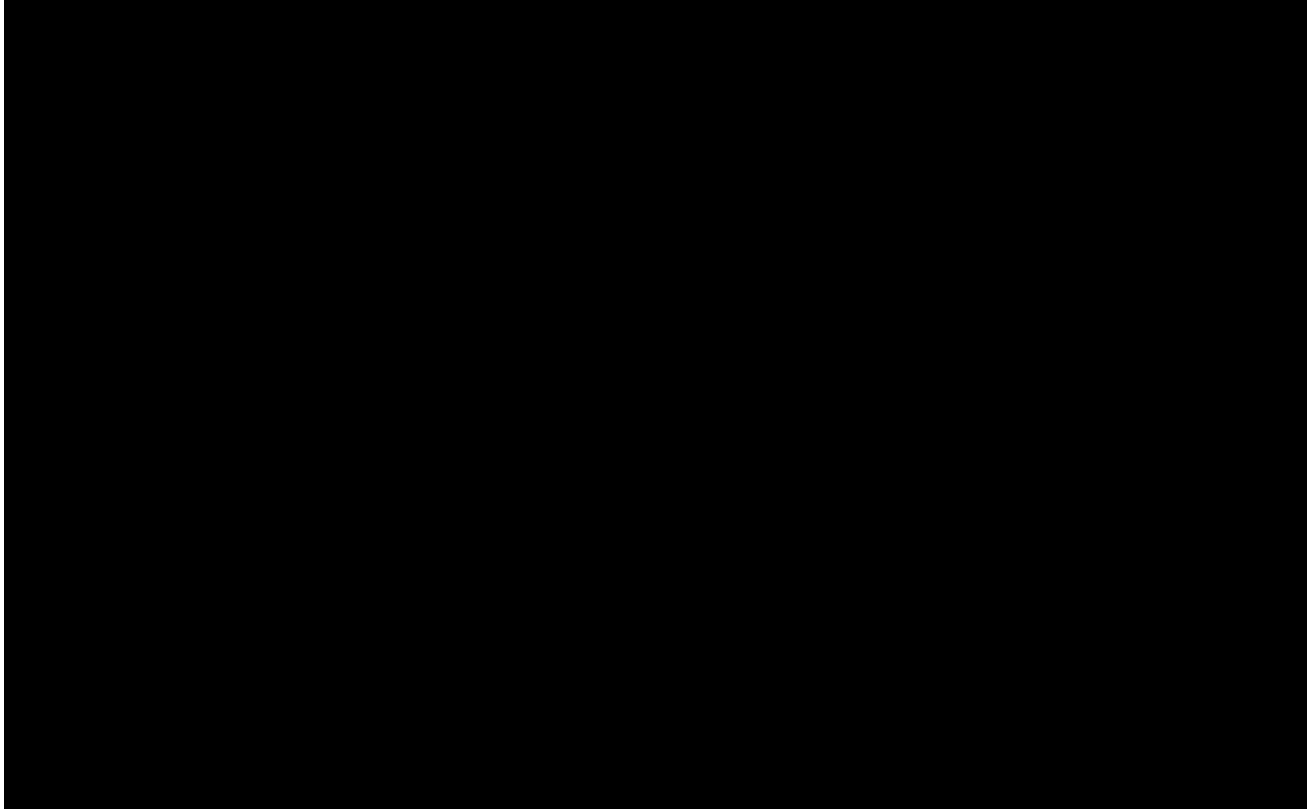
Vision – Two Plan Options:



2023 Rates:

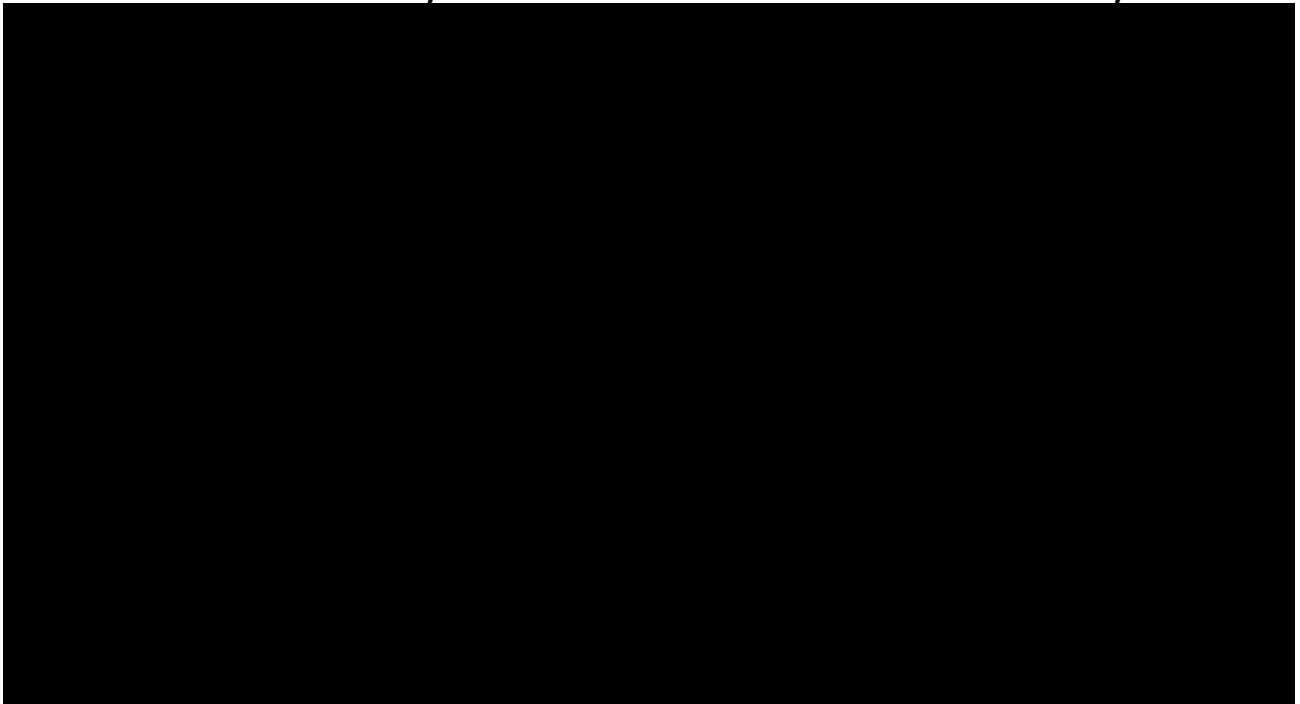
Medical - Union - Monthly Rates

Medical - Non-Union - Monthly Rates



Dental - Union - Monthly Rates

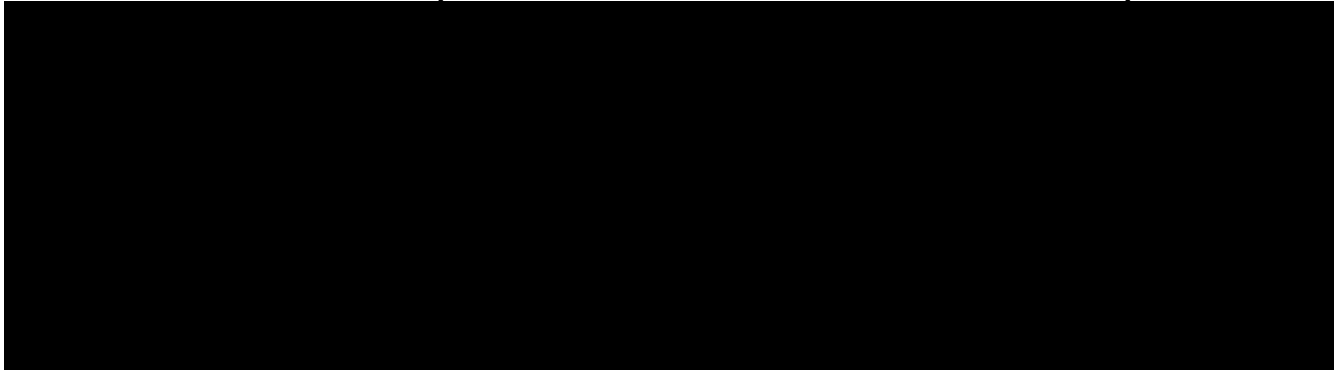
Dental - Non-Union - Monthly Rates





Vision - Union - Monthly Rates

Vision - Non-Union - Monthly Rates



KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

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.

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 times 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)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Watkins

41. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

Response:

The Company pays for Basic Life and AD&D. The employee can choose to purchase coverage or not to purchase coverage for dependent life and voluntary life insurance.

Basic Life and AD&D – Monthly Rates		
Coverage	Rate	Rate Calculation
Basic Life	\$0.172	Monthly Rate Per \$1,000 of Volume
Basic AD&D	\$0.02	Monthly Rate Per \$1,000 of Volume

Dependent Life – Monthly Rates		
Coverage	Rate	Rate Calculation
Spouse	\$5.00	Rate Per Employee per Month
Child(ren)	\$1.20	Rate Per Employee per Month

Voluntary Life – MONTHLY Rate per \$1,000 of Coverage		
From	Through	Cost*
Under Age 30		\$0.066
Age 30	Age 34	\$0.088
Age 35	Age 39	\$0.110
Age 40	Age 44	\$0.132
Age 45	Age 49	\$0.210
Age 50	Age 54	\$0.353
Age 55	Age 59	\$0.651
Age 60	Age 64	\$0.827
Age 65	Age 69	\$1.511
Over Age 70		\$2.437

* Voluntary Life rates for 2023 are calculated on the age you will be as of December 31, 2023. Coverage is rounded up to the next highest \$1,000.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: John Watkins

42. 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 All Employees - 401(k) and Pension

- 401(k) Company Match
 - For employees not eligible for Defined Benefit Pension Plan - 100% on the first 3% of employee contributions / 50% of the next 2% of employee contributions
 - For employees eligible for the Defined Benefit Pension Plan – 50% on the first 5% of employee contributions
- Defined Contribution Plan (DCP)
 - 5.25% of pay contribution made by American Water for employees not eligible for defined benefit pension.
 - Measured on base pay
- 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

Non-Qualified Deferred Compensation Plan

- For Executives with a pay grade of 60 & above
- Amounts vary based upon employee contributions

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2023-00191
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: John Watkins

43. 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:

See attached for the current and the previous union contracts.

**UNION CONTRACT
EFFECTIVE MARCH 2, 2022**

CONTRACT BETWEEN

KENTUCKY - AMERICAN WATER

NATIONAL CONFERENCE OF FIREMEN AND OILERS DISTRICT OF 32BJ SEIU

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AGREEMENT

THIS AGREEMENT executed on March 2, 2022, and effective as of March 2, 2022, by and between KENTUCKY - AMERICAN WATER of Lexington, Kentucky, party of the first part, hereinafter referred to as the "Company," and NCFO DISTRICT OF 32BJ SEIU, 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 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 - Trainee I
 Treatment Plant Operator - Trainee II

Field Operations

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

Crew Leader I
 Crew Leader II
 Utility I
 Utility II
 Utility III
 Utility IV
 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 mini-excavator without calling in a Backhoe Operator.

Whenever a large backhoe is needed, the Crew Leader II must be contacted in accordance with Section 13 and Section 16 of this agreement.

In cases of job bidding or transfer or decrease of employees in any particular department, paragraph 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 also be emailed to the employees covered under this agreement. Shop stewards will communicate that the notice has been posted. Notices shall remain posted for a period of four business days (Monday-Friday), 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.

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.

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.

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 any employee is unable to qualify, they may return to the position from which they came without loss of seniority, even if an extension of the ninety (90) day period has been granted. In such case, the second successful bidder shall be awarded the position. If the second successful bidder fails to qualify under the same terms as above, the job will be reposted.

Voluntary Declining of Bids

- An unqualified successful bidder may voluntarily step down from the new position within the first three (3) calendar weeks of actually performing in the new position and return to their previous position without loss of seniority.
- Except for treatment plant operator positions, a qualified successful bidder who has held the bid position previously may voluntarily step down from the new position within the first seven (7) calendar days of actually performing in the new position without loss of seniority.
- A qualified or unqualified successful bidder for a treatment plant operator position may voluntarily step down from the new position within the first three (3) calendar weeks of actually performing in the new position and return to their previous position without loss of seniority.

It is understood that the ninety (90) day qualification period and the timeframes referenced for the voluntary declining of a bid run concurrently.

When a successful bidder fails to qualify or voluntarily steps down or declines a position as described above, they 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 their position, their seniority reverts back to the date of the awarding of the job.

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 accept a position outside the bargaining unit shall retain their seniority 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 awards. If the employee returns to the bargaining within the 90 days they will return to an open position for which they are qualified or, if no such position exists, to the lowest paying position in the department of their prior bargaining unit position.

SECTION 7. RESPONSIBILITY

The shift operators 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.

If an employee has worked in a temporary position for more than thirty days, they will receive the higher rate of pay for holiday time, vacation, or sick time where that holiday, vacation, or sick time occurs during the temporary transfer.

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 bargaining unit 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 conferences 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.

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.

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.

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.

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.

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 moving party 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. PERSONAL 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	24 hours Personal Floating Holiday
Martin Luther King, Jr. Day	Thanksgiving Day
Good Friday**	Friday after Thanksgiving
Memorial Day	Christmas Eve (December 24th)
Fourth of July	Christmas
Labor Day	

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 fails to work at least 70% of their last scheduled shift prior to a holiday(s), scheduled shift on a holiday (excluding tardiness), or 70% of their first scheduled shift following the holiday(s) (or the day the holiday(s) is/are observed), the employee shall not be paid for the holiday(s) unless they are absent due to a subpoena, paid jury duty, paid vacation, paid funeral leave, pre-approved floating personal holiday, approved Company-paid medical or personal leave (excluding ordinary sick or sick bank time, unless with valid doctor's statement), or unless otherwise required by federal, state, or municipal law. If the employee is off the entire work week on an occupational injury/sickness or Short-term Disability, they will receive Worker's Compensation or Short-term Disability pay in place of Holiday pay

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 premium 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:

Field Operations Classifications	Adjusted Base	3.0% Increase Eff. Date 03/02/2022	3.0% Increase Eff. Date 11/01/2022	2.5% Increase Eff. Date 11/01/2023	2.5% Increase Eff. Date 11/01/2024
Crew Leader I	\$29.31	\$30.19	\$31.09	\$31.87	\$32.67
Crew Leader II	\$30.69	\$31.61	\$32.56	\$33.37	\$34.21
Utility I	\$21.38	\$22.02	\$22.68	\$23.25	\$23.83
Utility II	\$22.54	\$23.22	\$23.91	\$24.51	\$25.12
Utility III	\$24.85	\$25.60	\$26.36	\$27.02	\$27.70
Utility IV	\$27.82	\$28.65	\$29.51	\$30.25	\$31.01
Meter Technician	\$31.19	\$32.13	\$33.09	\$33.92	\$34.76
FSR	\$30.69	\$31.61	\$32.56	\$33.37	\$34.21
Meter Reader	\$27.82	\$28.65	\$29.51	\$30.25	\$31.01

All employees hired or bidding into Field Operations Utility IV or Crew Leader I or II after November 1, 2021, must acquire and maintain a Class A CDL license. The Company may elect to extend probationary period to 120 calendar days if CDL is not obtained to allow for additional testing opportunities.

New hire employees that already have a Distribution Operators license will start at a higher rate based on the level of license.

Effective November 1, 2017, new employees and existing employee wages will 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 7:30 a.m. to 4:00 p.m. or 8:00 a.m. to 4:30 p.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	7:00 a.m.—3:30 p.m.
Monday—Friday	7:30 a.m.—4:00 p.m.
Monday—Friday	12:30 p.m.—9:00 p.m.
Tuesday—Saturday	7:30 a.m.—4:00 p.m.
Sunday—Thursday	7:30 a.m.—4:00 p.m.
Monday—Friday	9:00 a.m.—5:30 p.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) hours in a twenty-four (24) hour period, they shall be required to take an eight (8) hour rest period. This rest period will be excused but unpaid by the Company, unless the rest period overlaps the employee's regularly scheduled work hours. The portion of the rest period falling within the employee's regularly scheduled shift will be paid at the employee's regular rate of pay.

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 fifty cents (\$0.50) per hour for the 4:00 p.m. to 12:00 midnight shift and fifty cents (\$0.50) per hour for the 12:00 midnight to 8:00 a.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 4:30 p.m. till 8:00 a.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

Eight (8) 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 \$30 per day (\$210 per week) on-call pay so long as the on-call person is available for all regularly scheduled shifts and call outs. This rate will increase to \$32 per day (\$224 per week) in year 3 of this agreement. 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 eight (8) 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 eight (8) 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.

If an FSR is scheduled to be on-call and unable to fulfill their duties, the open week will be posted and awarded by equalization in accordance with Section 16. If no one signs the post, the next person on the on-call list will be assigned that week. Daily assignments for overtime can be traded with management approval.

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 \$30 per day (\$210 per week) on-call pay so long as the on-call person is available for all regularly scheduled shifts and call outs. This rate will increase to \$32 per day (\$224 per week) in year 3 of this agreement. 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.

Employees assigned to the crew leader positions and on-call status will be assigned a take-home truck. Company's vehicle policy will apply to take home vehicles. Utility on-call employees will be provided a take-home truck while on-call at the utility rate. If the utility employee has to perform duties associated with the crew leader position, they will be upgraded.

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 holidays, namely;

New Year's Day	Thanksgiving Day
Martin Luther King, Jr. Day	Friday after Thanksgiving
Good Friday*	Christmas Eve (December 24th)
Memorial Day	Christmas Day
Fourth of July	
Labor Day	

when such holidays fall on what are scheduled working days for the employees.

Production employees are also entitled to twenty-four (24) hours Personal Floating Holiday. 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.

If the employee fails to work at least 70% of their last scheduled shift prior to a holiday(s), any time (excluding tardiness) during the scheduled shift on the holiday(s) or at least 70% of the first scheduled shift 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 absent due to a subpoena, paid jury duty, paid vacations, paid funeral leave, pre-approved personal floating holiday, approved Company-paid medical or personal leave (excluding ordinary sick or sick bank time, unless with valid doctor's statement) or unless otherwise required by federal, state, or municipal law. If the employee is off the entire work week on an occupational injury/sickness or Short-term Disability, they will receive Worker's Compensation or Short-term Disability in place of Holiday pay.

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 premium 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 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:

Production Classifications	Adjusted Base	3.0% Increase Eff. Date 03/02/2022	3.0% Increase Eff. Date 11/01/2022	2.5% Increase Eff. Date 11/01/2023	2.5% Increase Eff. Date 11/01/2024
Treatment Plant Operator (1 st Shift)	\$31.23	\$32.17	\$33.13	\$33.96	\$34.81
Treatment Plant Operator (2 nd Shift)	\$32.48	\$33.45	\$34.46	\$35.32	\$36.20
Maintenance Technician I	\$32.99	\$33.98	\$35.00	\$35.87	\$36.77
Maintenance Technician II	\$31.71	\$32.66	\$33.64	\$34.48	\$35.34
Treatment Plant Operator Trainee I	\$20.55	\$21.17	\$21.80	\$22.35	\$22.91
Treatment Plant Operator Trainee II	\$26.01	\$26.79	\$27.59	\$28.28	\$28.99

*a \$0.40 per hour shift premium will be paid to employees assigned to 2nd and 3rd shift schedules for hours worked between midnight and 6 a.m. in addition to base rate

Alternative Schedules

The Company and Union agree to incorporate the Memorandum of Understanding regarding 10 and 12 hour shifts for the production department by reference.

Employees on a four (4) day schedule shall work four (4) days of 10 hours each week. Employees in the Operator 12-hour schedules shall work three (3) twelve-hour days for thirty-six (36) hours each week and will be paid an additional four (4) hours of "top off" pay to equal forty (40) hours. Exception: For full weeks of vacation in a single pay week, employees may receive thirty-six (36) hours or forty (40) hours of vacation pay at their choice, with no additional pay (i.e., no additional four (4) hours of "top off" pay to equal forty hours).

If the employee fails to work at least 70% of their scheduled work shift prior to a holiday(s), any time (excluding tardiness) during the scheduled shift on the holiday(s), or at least 70% of the first scheduled work shift 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 absent due to a subpoena, paid jury duty,

paid vacations, paid funeral leave, pre-approved personal floating holiday, approved Company-paid medical or personal leave (excluding ordinary sick or sick bank time, unless with valid doctor's statement), or unless otherwise required by federal, state, or municipal law. If the employee is off the entire work week on an occupational injury/sickness or Short-term Disability, they will receive Worker's Compensation or Short-term Disability pay in place of Holiday pay.

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 premium 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 working an alternative schedule as described in this section required to work on such a holiday shall receive holiday pay at the straight time hourly rate for all hours regularly scheduled to work on the holiday as well as one and one-half (1-1/2) times their regular rate of pay for their regularly scheduled hours for that day as well as double-time for all time worked in excess of their regularly scheduled hours for such Holiday. However, employees shall not be paid both daily and weekly overtime for the same hours worked.

Employees who are not scheduled to work on such holidays shall be paid eight (8) hours pay for each such holiday at regular hourly rates of pay.

Employees who are scheduled to work on such holiday but are not required to do so shall receive their regular scheduled hours for such holiday at their regularly scheduled rate.

Holiday observation as otherwise outlined in this Section shall apply.

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 position after the traditional bidding process. If a position is not available, the trainee will receive Treatment Plant Operator (1st 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) hours in a twenty-four hour period, they shall be required to take an eight (8) hour rest period. This rest period will be excused but unpaid by the Company, unless the rest period overlaps the employee's regular scheduled work hours. The portion of the rest period falling within the employee's regular schedule shift will be paid at the employee's regular rate of pay.

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.

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. 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. In the event any pay day should fall upon a banking holiday, pay will be issued on the day preceding the holiday.

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 forty (40) hours 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 hours. 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 hours of vacation annually:

Vacation Based on Completed Years of Continuous Service

1 year	80 hours	14 years	152 hours
2 year	88 hours	15 years	160 hours
3 years	96 hours	16 years	160 hours
4 years	104 hours	17 years	168 hours
5 years	120 hours	18 years	168 hours
6 years	120 hours	19 years	176 hours
7 years	128 hours	20 years	176 hours
8 years	128 hours	21 years	184 hours
9 years	136 hours	22 years	184 hours
10 years	136 hours	23 years	192 hours
11 years	144 hours	*24 years	192 hours
12 years	144 hours	*25 years plus	200 hours
13 years	152 hours	*30 years plus	240 hours

*NOTE: Any new hires after November 1, 1998, will no longer be able to earn more than the current allowance of 200 hours of vacation for working 24 or more years of service.

For purposes of the annual vacation allotment, it is understood by the parties that one (1) day of vacation is equal to eight (8) hours (ex. 10 days is equal to 80 hours) and one (1) week of vacation is equal to forty (40) hours for all employees covered under this agreement. It is understood that employees scheduled to work more than eight (8) hours per day will take hours equivalent to their scheduled workday.

Effective January 1, 2008, employees hired during the current vacation year will be entitled to eight hours of vacation for each "Completed Month of Continuous Service" up to 80 hours, provided the employee has successfully completed their probationary period. This vacation must be taken before the end of the calendar year, with the 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 8:00 a.m., and their pay shall be equal to the normal weekly wage plus shift differential. If an employee has worked in a temporary position for more than thirty (30) days, they will receive the higher rate of pay for their vacation time that occurs during the temporary transfer.

The Company will allow employees who have earned up to eighty (80) hours 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 bargaining unit 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 bargaining unit seniority be posted October 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.

In the event an employee vacates their classification in the middle of the year all employees in the classification should be notified of the vacation days available and filled according to bargaining unit seniority.

An employee bidding into different classifications after the vacation schedule has been posted may need to reschedule their vacation unless coverage can be maintained by the Company. 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, at each plant, exclusive of Maintenance Persons, will be permitted to take their vacation at the same time, as long as the 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. 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. Three employees in these classifications may take their vacations at the same time.
5. Field Service Representative. Three employees in this classification may take their vacations at the same time.

Additional vacation requests may be considered but the final right to approve such vacations above and beyond the numbers set out in 1-5 above is reserved to the Company in order to insure the orderly operation of the business.

In the event that a holiday occurs during an employee's vacation, they shall receive eight (8) hours of holiday pay in addition to their vacation pay.

SECTION 20. DEATH IN FAMILY

An employee may take up to five (5) 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., stepparent or child, legal guardian). Employees may also take two (2) days 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**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

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 workdays 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 and be approved by the Company's short-term disability provider if an absence is expected to continue longer than five days. 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. NATIONAL BENEFITS

The Company will provide employee benefits in accordance with the National Benefits Agreement incorporated into the agreement by reference herein. The National Benefits Agreement may be amended, modified, renewed, extended, superseded, or terminated only through the national negotiations process. The Company and the Union agree to be bound by any modification to the National Benefits Agreement made via the national negotiations process. Such benefits are not subject to local negotiations.

SECTION 23. DEPARTMENT HEAD NOT TO PERFORM WORK - EXCEPTION

Except in case of actual emergency, the head of a department or supervisor of employees covered by this Agreement, or department specialists 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 unless necessary and approved. 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 one of the approved Shoe Suppliers 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 (Currently \$159.00) the employee will pay any overage at the time of purchase to the shoe supplier.

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 jobsite if employees are working with or around asbestos cement pipe, underground petroleum tanks, or any chemical storage tank or area. The use of e-cigarettes, vaping pens, and similar devices is also prohibited in Company facilities, vehicles, and outdoor jobsites as described above.

This policy will use the progressive disciplinary steps as outlined in the Company's Workplace Conduct and Behavior Practice.

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.

In the interest of safety as well as enhancing customer service and communications, the parties agree that Management has the right to use monitoring equipment, surveillance equipment, GPS, or similar technology to gather information concerning the operation of Company equipment, as well as data concerning productivity and efficiency, and to use that data at its sole discretion to address productivity concerns; efficiencies, employee behavior, and adherence to Company policies. In the event the Company opts to exercise this right, the Company agrees to install such technology in vehicles and/or equipment of a 2016 or later model year; non-vehicle assets shall not be subject to this restriction.

A notice will be placed on any vehicle equipped with surveillance equipment notifying the operator of such device. No audio/video surveillance will be used inside of any bargaining unit vehicle.

With regards to potential discipline which may arise from the data that is gathered from the use of Trimble units or similar technology, the Company states that with the exception of repeat offenses or misconduct deemed by the Company to be significant, employees will be offered the opportunity to correct their behavior, either through counseling or coaching efforts, prior to discipline being assessed.

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 will all applicable rules for visitors while on the premises of the Company.

SECTION 32. BULLETIN BOARDS

The Employer will provide a bulletin board in a mutually agreed area used by employees in this bargaining unit. Union notices of the following described types will be posted on such bulletin boards after the 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., March 2, 2022, and continue until 12:00 midnight, October 31, 2025. Notwithstanding, any other provision of this contract, the parties agree that either party may, during the sixty (60) calendar period immediately preceding 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



By: David Farrar
Vice President of Operations



By: Justin Sensabaugh
Senior Manager, Operations



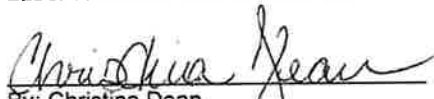
By: Dorothy Rader
Manager, Operations



By: Kurt Kogler
Human Resources Director



By: Lee Ann Belmont
Labor Relations Business Partner



By: Christina Dean
Human Resources Coordinator

NATIONAL CONFERENCE OF FIREMEN AND OILERS DISTRICT OF 32BJ SEIU



By: Robert Smith
Secretary/Treasurer NCFD District of 32BJ SEIU



By: Jamie Kinder
Chief Steward



By: Benjamin Ritzi
Steward



By: Jose Tellez
Steward

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