

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Dominic DeGrazia

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.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
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Witness: Max McClellan

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_060525_Attachment.xlsx.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia

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

Response:

Please see the KAW_R_PSCDR1_NUM004_Attachment 1_CONFIDENTIAL which is being filed pursuant to a Petition for Confidential Treatment. Please also see KAW_R_PSCDR1_NUM004_Attachment 2.

**KAW_R_PSCDR1_NUM004_060525_Attachment 1_CONFIDENTIAL
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON JUNE 5, 2025**

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: 8/3/2023

Executive Sponsor: Senior Vice President, Chief Accounting Officer

Document Approver: Senior Director of Accounting

Document Owner: Controller, Operations

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 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 or equal to \$10,000 are authorized and approved in accordance with the thresholds established in the Journal Entry Practice; while journal entries below \$10,000 are automatically posted by the system. Automatically posted journal entries are summarized and

reported on a monthly basis, which report includes an analytical review of data to evaluate journal entries for consistency and conformity with expected trends. Automatic 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, for 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, approve, 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 in accordance with the Account Reconciliation Practice, 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 Senior Vice President, Chief Accounting Officer or delegate. Reconciling items that result from the reconciliation are researched, explained, closely monitored and corrected timely.

- Documentation
Account reconciliation supporting documentation includes GL, sub-ledgers, and/or other supporting information. If an 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 Senior Vice President, Chief Accounting Officer 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 Spreadsheet 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 Senior Director of Accounting or delegate.

III. RESPONSIBILITIES

- Senior Vice President, Chief Accounting Officer or Delegate – Responsible for reviewing and approving account reconciliation frequency/categorization and the spreadsheet assessment.
- Senior Director of Accounting – Ensures completeness of period end close.
- 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 and Payroll Accounting 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 Spreadsheet 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.

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.



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 Accounting and Disclosure Practice
	Journal Entry Practice
	Spreadsheet Practice
	Financial Reporting Practice

INTANGIBLE ASSET ACCOUNTING POLICY

Policy Number:

Executive Sponsor: SVP and Chief Accounting Officer

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

Document Approver: Senior Director Accounting

Document Author: Senior Manager Accounting

Effective Date: 07/31/2023

I. PURPOSE

This policy provides the requirements for identifying and accounting for intangible assets. It addresses goodwill, intangibles other than goodwill, and internal-use software, as well as the Accounting Department’s roles and responsibilities.

II. POLICY STATEMENT

This section contains guidance relevant to the recognition of and accounting for intangible assets, 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 two reporting units for goodwill impairment testing are Regulated Business and Military Services Group.

The Company’s annual goodwill impairment test is performed as of November 30, after review and completion of the Company’s annual business plan, and between annual tests 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

Intangibles other than goodwill may be acquired either individually or with a group of other assets. Identifiable 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 shall be amortized using a straight-line depreciation method. An intangible asset with an indefinite useful life shall not be 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 shall 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 is an intangible asset 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 is 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 method over the Company prescribed useful life.

Impairment Testing

Intangibles other than goodwill are tested for impairment utilizing a 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 assessment determines whether it is necessary to perform a quantitative impairment test.

III. RESPONSIBILITIES

Accounting – Responsible for identifying, recording and depreciating intangible assets. Additionally, responsible for performing the goodwill impairment test as well as the impairment test on intangibles other than goodwill.

SVP and Chief Accounting Officer – Responsible for approving an independent valuation firm to assist in impairment testing, reviewing the 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 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

Senior Director Accounting



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: December 21, 2023

Executive Sponsor: SVP, Chief Accounting Officer

Document Approver: Sr. Director of Accounting

Document Owner: Manager of Accounting

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 the 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, and 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 a major part of the remaining economic life of the underlying asset



- 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

Contract Reviewers – 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. If the agreement contains a right-of-use asset, that contract is routed to Accounting for inclusion in the Company's lease accounting software.

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. 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, which 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.



VII. CONTACT INFORMATION; MONITORING

Manager of Accounting

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:



- 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 intervenor 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.



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



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.



- 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.



- 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



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



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



Accounting for Property, Plant & Equipment (aka Capital Assets) Policy

Policy Number: POL-ACCT03

Executive Sponsor: SVP, Chief Accounting Officer

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

Document Approver: Sr. Director of Accounting

Document Author: Sr. Manager of Plant Accounting

Effective Date: December 29, 2023

I. PURPOSE

This policy provides the requirements to conduct accounting for property, plant and equipment (PP&E) from capitalization through retirement. The Company’s PP&E consists primarily of utility plant utilized by the Company’s regulated utilities. This policy addresses timing, key methods, approvals, reporting and roles/responsibilities.

II. POLICY STATEMENT

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

Capitalization

- 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, where applicable. The following three criteria must be met for a cost to qualify for capitalization:

- 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.
- The asset unit has an estimated useful life greater than one year.
- The asset unit can be tracked and accounted for independently in the property records.

Additions to utility plant and replacement of retirement units of utility plant are capitalized and include costs such as materials, contracted services, direct labor, payroll taxes and benefits, indirect items such as engineering and supervision, transportation and allowance for funds used during construction (AFUDC).

Nonutility property consists primarily of buildings and equipment utilized by the Company’s Military Services Group business, other non-regulated entities and for internal operations. Capitalized costs include costs such as materials, contracted services, direct labor, payroll taxes and benefits, indirect costs and capitalized interest, where appropriate. PPE is stated at cost, net of accumulated depreciation.

The cost incurred to acquire and internally develop software for internal use is also capitalized as an asset in accordance with the Accounting for Internal Use Software Practice.

- Allowance for Funds Used During Construction (AFUDC)

AFUDC is a non-cash credit to income with a corresponding charge to utility PP&E that represents the cost of borrowed funds or a return on equity.

The regulated utility records AFUDC to the extent permitted by the PUCs. The portion of AFUDC attributable to borrowed funds is shown as reduction of interest, net in the consolidated Statement of Operations in the financial statements. Any portion of AFUDC attributable to equity funds would be included in Other, Net on the Consolidated Statements of Operations.

AFUDC is recognized as a cost component of a regulated PP&E 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.

- Capitalized Interest

Capitalized interest is recognized as a cost component of a capital asset on Service Company or MBB businesses where applicable. Interest costs incurred on borrowings used to finance Service Company assets under construction are capitalized based on current borrowing rates.

- 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.

Continuing Property Record (CPR)

Asset details and asset values are maintained in the CPR (aka PP&E subledgers). 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 tracking

Assets are assigned to pre-defined locations within the CPR. The location of utility plant assets is recorded and systematically tracked by longitude and latitude within the geographical information system.

- 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.

Capital Leases

A lease is treated as a capital lease if it meets the criteria set forth in Accounting Standards Codification (ASC) 842. Capital Leases are included in PP&E financial statement line on the balance sheet. 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.

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.

Retirement of Assets

- When PP&E/ units of property are replaced, retired, abandoned, disposed of, 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.
- When units of PP&E are removed for the regulated utilities the carrying value is credited against the asset and charged to Accumulated Depreciation. To the extent the Company recovers cost of removal or other retirement costs through rates after the retirement costs are incurred
- 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 a regulatory asset is recorded. In some cases, the Company recovers retirement costs through rates during the life of the associated asset and before the costs are incurred. These amounts result in a regulatory liability being reported based on the amounts previously recovered through customer rates, until the costs to retire those assets are incurred.

Depreciation

The cost of utility plant assets is depreciated using the straight-line average remaining life, group method. The Company's regulated utilities record depreciation in conformity with amounts approved by PUCs, after regulatory review of the information the Company submits to support its estimates of the asset's remaining useful lives. In certain cases, the regulated utilities also use the units of production or straight-line methods. 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.

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

Regulated utility subsidiaries may receive AIAC and CIAC from customers, home builders and real estate developers to fund Construction necessary to extend service to new areas. AIACs are cash payments or infrastructure assignments provided from a third party as part of an agreement and are refundable for limited periods of time as new customers begin to receive service or other contractual obligations are included. AIAC is reflected as liabilities on the balance sheet. Advances that are no longer refundable are reclassified to CIAC. CIACs are permanent collections of plant assets or cash payments for a particular construction project provided from a third party as part of an agreement, representing a permanent infusion of capital or assets, not required to be refunded. For ratemaking purposes, the amount of such contributions generally serves as a rate base reduction since the contributions represent non-investor supplied funds. CIAC and AIAC are generally deducted from rate base and may be depreciated in accordance with jurisdictional regulatory requirements.

Generally, the Company depreciates utility plant funded by contributions and amortizes its contribution balance as a reduction to depreciation expense, producing a result which is functionally equivalent to reducing the original cost of utility plant for the contributions. In accordance with applicable regulatory guidelines, some of the

Company's utility subsidiaries do not amortize contributions, and any contribution received remains on the balance sheet indefinitely.

III. RESPONSIBILITIES

- Accounting and State Operating Units – Responsible for capitalizing, depreciating, and retiring assets.
- State 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 overall compliance with policy and corresponding practices. 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 PP&E/ capital asset accounting is in accordance with GAAP and regulatory requirements.

V. MONITORING

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

VI. WAIVERS

Any deviation, waiver or exception from this policy requires prior written approval of the Document Approver. 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.

VII. NON-COMPLIANCE

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



Appendix – Summary of Policies and Practices Related to Accounting for Property, Plant and Equipment (aka Capital Asset) Policy

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

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia / William A. Lewis

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_060525_Attachment_ CONFIDENTIAL which is being filed pursuant to a Petition for Confidential Treatment.

**KAW_R_PSCDR1_NUM005_060525_Attachment_CONFIDENTIAL FILED
UNDER SEAL PURSUANT TO THE PETITION FOR CONFIDENTIAL
TREATMENT FILED ON JUNE 5, 2025**

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
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 2025 when available. Kentucky-American's response shall include comparisons for the following major expense categories:
- (1) Fuel and Power Expense;
 - (2) Chemical Expense;
 - (3) Management Fee Expense;
 - (4) Customer Accounting Expense;
 - (5) General Office Expense;
 - (6) Miscellaneous Expense; and
 - (7) Maintenance Expense.
- b. Provide, for each yearly account variance that exceeds 5 percent, a detailed explanation for the variance.

Response:

- a. Please see KAW_R_PSCDR1_NUM006_060525_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_060525_Attachment.

Kentucky American Water Company
Comparisons of Major Expense Categories
Water Only

Category	Budget 2020	Actual 2020	Budget 2021	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Actual 2024
Chemicals	2,413,042	1,860,390	2,273,353	2,203,330	2,598,021	3,237,719	4,141,304	4,506,177	4,886,722	4,607,123
Fuel and Power	3,911,400	4,069,902	4,007,439	4,271,633	4,188,366	5,165,490	4,741,925	5,249,869	5,425,860	5,421,049
Service Company Costs	11,430,164	11,999,500	12,223,858	12,533,559	13,305,313	12,020,268	12,464,747	12,064,074	12,281,649	13,297,800
Customer accounting, other	182,299	158,063	135,800	131,713	134,000	121,729	129,000	111,114	567,317	103,899
General Office Expense	1,500,676	1,652,796	1,130,797	1,407,152	1,120,959	1,759,917	1,267,736	1,744,839	1,219,044	1,904,379
Miscellaneous expenses	1,002,000	1,229,032	860,614	993,866	327,057	723,335	158,547	1,238,684	277,512	790,776
Maintenance supplies and services	3,335,258	2,547,212	1,866,174	2,100,523	1,613,002	2,170,956	1,517,200	2,877,543	2,103,820	2,735,693

Kentucky American Water Company
Years 2020-2025
Water Only

Account	Description	2020			2021			2022		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	18,905,168	18,806,343	98,825	19,768,253	19,331,165	437,088	20,293,703	20,359,895	(66,192)
406	Amort UPAA	30,645	33,120	(2,475)	23,284	23,284	-	23,284	-	23,284
407.1	Amort-Ltd Term UP	209,682	206,352	3,330	196,824	216,619	(19,795)	-	216,619	(216,619)
407.2	Amort-Prop Losses	57,080	57,084	(4)	57,080	57,080	-	57,080	57,080	-
407.4	Amort-Reg Asset	6,900	6,900	-	6,900	6,900	-	6,900	6,900	-
408.1	Taxes Oth than Inc-Reg Assess	189,649	201,000	(11,351)	199,552	201,000	(1,448)	177,608	201,000	(23,392)
408.11	Taxes Oth than Inc-Property	7,323,951	6,761,345	562,605	8,076,900	7,272,640	804,260	5,503,260	7,734,552	(2,231,292)
408.12	Taxes Oth than Inc-Payroll	563,026	619,402	(56,376)	562,066	578,054	(15,988)	623,038	585,374	37,664
408.13	Taxes Oth than Inc-Other	9,082	27,000	(17,918)	6,000	25,500	(19,500)	6,027	-	6,027
409.1	Income Taxes-FIT Ope	4,050,889	4,650,689	(599,800)	2,713,291	5,486,433	(2,773,142)	1,375,374	4,573,526	(3,198,152)
409.11	Income Taxes-SIT Ope	939,552	1,171,223	(231,671)	642,025	1,244,277	(602,252)	79,754	995,673	(915,918)
409.2	Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
410.1	Def Inc Tax-FIT	(76,850)	(576,693)	499,842	1,949,267	(135,237)	2,084,504	5,356,346	801,197	4,555,149
410.11	Def Inc Tax-SIT	386,174	203,579	182,595	778,476	261,370	517,106	1,292,066	473,787	818,279
412.11	ITC-Restored	(78,492)	(78,492)	-	(73,191)	(73,188)	(3)	(63,066)	(63,072)	6
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	(27,038)	(90,000)	62,962	-	-	-	-	-	-
420	AFUDC	(1,751,465)	(854,880)	(896,585)	(659,895)	(783,864)	123,969	(562,012)	(760,297)	198,285
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	20,522	106,372	(85,850)	199,332	-	199,332	170,927	86,000	84,927
427.2	Int Exp-Short Term D	443,593	477,381	(33,788)	76,866	53,475	23,390	305,589	7,070	298,519
427.3	Int Exp-LTD	9,896,864	10,246,727	(349,862)	9,318,353	9,356,209	(37,856)	9,764,354	9,746,852	17,502
427.5	Int Exp-Other	468	-	468	829	-	829	310	-	310
428	Amort Debt Expense	210,507	150,268	60,239	349,327	196,987	152,340	361,091	364,797	(3,706)
437	Dividends Declared -	190,575	190,575	-	190,575	190,575	-	190,575	190,575	-
438	Dividends Declared -	17,084,562	16,051,980	1,032,582	15,799,301	17,811,033	(2,011,732)	11,645,715	17,030,367	(5,384,651)
461.1	Metered Sales-Res	(58,306,583)	(56,608,908)	(1,697,675)	(57,543,584)	(56,233,963)	(1,309,621)	(59,564,318)	(57,250,828)	(2,313,489)
461.2	Metered Sales-Com	(24,454,614)	(25,434,199)	979,585	(25,749,971)	(25,876,209)	126,238	(27,599,156)	(26,457,074)	(1,142,082)
461.3	Metered Sales-Ind	(2,506,762)	(2,651,749)	144,987	(2,588,316)	(2,907,633)	319,317	(2,623,038)	(2,758,165)	135,127
461.4	Metered Sales-OPA	(5,951,276)	(6,812,026)	860,751	(6,522,826)	(6,713,224)	190,398	(7,052,019)	(6,534,815)	(517,204)
462.1	Public Fire Revenues	(4,413,681)	(4,409,597)	(4,084)	(4,417,041)	(4,510,235)	93,193	(4,672,658)	(4,558,530)	(114,128)
462.2	Private Fire Revenue	(2,932,472)	(2,920,290)	(12,181)	(3,001,587)	(3,010,642)	9,055	(3,312,433)	(3,151,049)	(161,384)
466	Sales for Resale	(1,109,118)	(1,868,179)	759,061	(1,202,731)	(925,587)	(277,144)	(1,416,642)	(1,126,055)	(290,587)
467	Interdept Sales	(9,478)	-	(9,478)	(2,549)	-	(2,549)	(1,266)	-	(1,266)
470	Forfeited Discounts	(160,529)	(750,283)	589,754	(650,369)	(806,488)	156,119	(780,829)	(827,269)	46,439
471	Misc Service Revenue	(910,399)	(1,446,973)	536,574	(1,050,053)	(1,461,703)	411,651	(1,227,355)	(1,462,675)	235,320
472	Rents from Water Pro	(96,947)	(59,444)	(37,503)	(126,660)	(90,596)	(36,063)	(105,705)	(94,640)	(11,065)
473	Interdept Rents	(154,930)	(154,930)	-	(154,930)	(154,930)	-	(154,930)	(154,930)	-
474	Other Water Revenues	1,112,655	2,186,195	(1,073,541)	577,231	(663,623)	1,240,854	(800,730)	(470,914)	(329,816)
601.1	Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-	-	-	-
601.3	Salaries-Empl Oper W	2,172,739	-	2,172,739	2,284,738	-	2,284,738	2,486,689	-	2,486,689
601.4	Salaries-Empl Maint	307,732	-	307,732	323,647	-	323,647	318,694	-	318,694
601.5	Salaries-Empl Oper T	1,105,291	-	1,105,291	1,032,092	-	1,032,092	1,025,204	-	1,025,204
601.6	Salaries-Empl Maint	880,592	-	880,592	857,581	-	857,581	992,355	-	992,355
601.7	Salaries-Empl CA	858,795	-	858,795	640,718	-	640,718	669,891	-	669,891

		2020			2021			2022		
		Total			Total			Total		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.8	Salaries-Empl AG	2,211,783	7,762,686	(5,550,904)	2,388,177	7,636,048	(5,247,870)	2,883,434	7,804,357	(4,920,923)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	109	-	109	107	-	107	410	-	410
604.5	Empl Pens & Ben Oper	-	-	-	317	-	317	689	-	689
604.7	Empl Pens & Ben CA	2,047	-	2,047	318	-	318	1,000	-	1,000
604.8	Empl Pens & Ben AG	1,035,723	1,661,609	(625,886)	250,194	1,214,450	(964,255)	227,013	738,615	(511,602)
610.1	Purchased Water Oper	350,140	293,722	56,418	366,184	350,702	15,482	377,352	379,200	(1,848)
615.1	Purch Power Oper SS	661,576	-	661,576	681,996	-	681,996	714,671	-	714,671
615.3	Purch Power Oper WT	3,361,852	-	3,361,852	3,553,948	-	3,553,948	4,416,115	-	4,416,115
615.5	Purch Power Oper TD	31,150	-	31,150	22,819	-	22,819	24,569	-	24,569
615.8	Purch Power Oper AG	-	3,911,400	(3,911,400)	-	4,007,439	(4,007,439)	-	4,188,366	(4,188,366)
616.1	Purch Fuel Oper SS	15,324	-	15,324	12,870	-	12,870	10,135	-	10,135
618.3	Chemicals Oper WT	1,860,390	2,413,042	(552,652)	2,203,330	2,273,353	(70,023)	3,237,719	2,598,021	639,698
620.1	M&S Oper SS	8,390	-	8,390	(1,956)	-	(1,956)	1,755	-	1,755
620.2	M&S Maint SS	227	8,000	(7,773)	-	4,000	(4,000)	-	1,500	(1,500)
620.3	M&S Oper WT	70,591	-	70,591	72,164	-	72,164	95,980	-	95,980
620.4	M&S Maint WT	161,861	149,200	12,661	197,410	122,400	75,010	230,107	127,900	102,207
620.5	M&S Oper TD	45,455	(352,300)	397,755	52,092	123,520	(71,428)	155,392	(145,420)	300,812
620.6	M&S Maint TD	142,541	157,712	(15,171)	117,573	220,300	(102,727)	26,097	116,000	(89,902)
620.7	M&S Oper CA	178	(60,000)	60,178	-	-	-	-	-	-
620.8	M&S AG	42,801	693,721	(650,920)	18,541	(308,825)	327,366	(23,875)	(408,000)	384,124
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	3,174	-	3,174	54,122	-	54,122	15,000	-	15,000
631.4	Cont Serv Eng Maint WT	2,778	-	2,778	50,610	-	50,610	5,130	-	5,130
631.5	Cont Serv Eng Oper TD	-	-	-	17,646	-	17,646	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	324,004	(324,004)	-	338,500	(338,500)	-	368,000	(368,000)
632.8	Cont Serv Acct AG	153,817	334,215	(180,398)	167,125	194,655	(27,530)	180,979	364,310	(183,331)
633.8	Cont Serv Legal AG	364,284	242,400	121,884	301,237	285,600	15,637	314,902	170,000	144,902
634.8	Cont Serv Mgmt Fee A	11,999,500	11,430,164	569,336	12,533,559	12,223,858	309,700	12,020,268	13,305,313	(1,285,045)
635.3	Cont Serv Testing Op	7,978	29,004	(21,026)	7,160	25,200	(18,040)	3,964	7,000	(3,036)
636.1	Cont Serv Other Oper	17,339	-	17,339	19,111	-	19,111	26,878	-	26,878
636.2	Cont Serv Other Main	1,548	-	1,548	1,196	-	1,196	4,029	-	4,029
636.3	Cont Serv Other Oper	2,881	-	2,881	62,208	-	62,208	55,944	-	55,944
636.4	Cont Serv Other Main	313,699	-	313,699	174,065	-	174,065	195,708	-	195,708
636.5	Cont Serv Other Oper	138,395	-	138,395	187,508	-	187,508	143,255	-	143,255
636.6	Cont Serv Other Main	35,360	-	35,360	24,007	-	24,007	23,489	-	23,489
636.7	Cont Serv Other CA	6,251	-	6,251	(6,266)	-	(6,266)	-	-	-
636.8	Cont Serv Other AG	184,610	143,248	41,362	134,517	227,100	(92,583)	168,167	114,800	53,367
641.1	Rents-Real Prop Oper SS	6,993	-	6,993	2,066	-	2,066	21,354	-	21,354
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	11,199	-	11,199	10,855	-	10,855	10,818	-	10,818
641.8	Rents-Real Prop AG	7,439	13,800	(6,361)	13,217	12,000	1,217	8,961	20,274	(11,314)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	72	-	72	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	95	-	95

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Account	Description	2020			2021			2022		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
642.8	Rents-Equipment AG	4,925	6,200	(1,275)	4,087	1,500	2,587	2,514	1,500	1,014
650.1	Transportation Oper	64	-	64	-	-	-	-	-	-
650.3	Transportation Oper	2,062	-	2,062	442	-	442	1,767	-	1,767
650.4	Transportation Maint	26	-	26	-	-	-	376	-	376
650.5	Transportation Oper	227	-	227	3,996	-	3,996	28	-	28
650.6	Transportation Maint	-	-	-	391	-	391	899	-	899
650.7	Transportation CA	-	-	-	39	-	39	-	-	-
650.8	Transportation AG	421,923	403,213	18,710	455,308	444,864	10,444	521,011	426,118	94,892
656.8	Ins Vehicle AG	29,593	28,693	901	25,388	28,853	(3,465)	24,589	25,367	(777)
657.8	Ins Gen Liab AG	413,688	475,140	(61,452)	452,465	555,946	(103,482)	665,447	653,216	12,231
658.8	Ins Work Comp AG	68,533	82,174	(13,641)	58,857	73,850	(14,992)	53,588	62,790	(9,202)
659.8	Ins Other AG	380,568	494,758	(114,190)	467,829	411,265	56,563	502,732	503,072	(339)
660.8	Advertising AG	-	11,000	(11,000)	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	432,265	410,184	22,081	432,265	432,265	-	219,886	432,265	(212,379)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	1,131,573	766,716	364,857	353,582	604,110	(250,528)	368,859	613,620	(244,761)
675.1	Misc Exp Oper SS	48,375	-	48,375	91,386	-	91,386	81,749	-	81,749
675.2	Misc Exp Maint SS	-	5,500	(5,500)	-	5,500	(5,500)	-	-	-
675.3	Misc Exp Oper WT	813,943	560,202	253,741	843,480	640,508	202,972	812,004	419,704	392,300
675.4	Misc Exp Maint WT	528,569	88,700	439,869	469,419	77,600	391,819	449,057	34,300	414,757
675.5	Misc Exp Oper TD	381,178	-	381,178	396,579	-	396,579	401,695	-	401,695
675.6	Misc Exp Maint TD	799,928	120,200	679,727	994,431	107,200	887,231	1,092,163	88,200	1,003,963
675.7	Misc Exp CA	190,057	249,507	(59,450)	159,343	181,600	(22,257)	117,177	195,250	(78,074)
675.8	Misc Exp AG	2,406,070	3,258,037	(851,967)	1,438,163	1,755,315	(317,151)	1,479,205	1,842,686	(363,480)
Total		(4,670,921)	(6,447,258)	1,776,337	(6,775,716)	(7,763,844)	988,128	(14,838,072)	(7,190,726)	(7,647,347)

		2023			2024			2025 YTD as of 4/30/25		
		Total			Total			Total		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	21,061,290	21,087,815	(26,525)	27,147,565	27,918,129	(770,564)	9,701,548	10,816,734	(1,115,186)
	406 Amort UPAA	21,029	23,284	(2,255)	14,723	14,723	-	4,908	-	4,908
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	407.2 Amort-Prop Losses	57,080	57,080	-	57,080	57,080	-	19,027	-	19,027
	407.4 Amort-Reg Asset	6,900	6,900	-	15,463	-	15,463	5,414	-	5,414
	408.1 Taxes Oth than Inc-Reg Assess	148,668	201,000	(52,332)	160,421	180,900	(20,479)	59,160	-	59,160
	408.11 Taxes Oth than Inc-Property	10,900,509	6,962,209	3,938,300	8,239,269	9,751,380	(1,512,110)	1,979,637	3,546,580	(1,566,944)
	408.12 Taxes Oth than Inc-Payroll	618,609	607,920	10,689	613,502	620,217	(6,715)	217,156	233,405	(16,249)
	408.13 Taxes Oth than Inc-Other	5,295	16,000	(10,705)	2,570	16,000	(13,430)	(50)	105,512	(105,562)
	409.1 Income Taxes-FIT Ope	(1,769,938)	3,683,870	(5,453,809)	(1,047,917)	4,311,957	(5,359,874)	1,910,270	2,227,107	(316,837)
	409.11 Income Taxes-SIT Ope	(455,454)	759,760	(1,215,214)	(371,134)	917,170	(1,288,304)	77,482	-	77,482
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	7,107,044	1,460,635	5,646,409	7,093,530	3,026,646	4,066,884	369,424	-	369,424
	410.11 Def Inc Tax-SIT	1,538,218	766,251	771,967	1,941,085	1,013,510	927,576	453,520	-	453,520
	412.11 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	1,415	-	1,415	-	-	-
	420 AFUDC	(625,771)	(739,341)	113,570	(1,188,648)	(1,987,295)	798,647	(498,410)	(356,706)	(141,704)
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	227,419	174,575	52,844	151,023	364,575	(213,552)	20,476	55,535	(35,059)
	427.2 Int Exp-Short Term D	808,977	254,642	554,335	434,122	868,774	(434,651)	178,679	-	178,679
	427.3 Int Exp-LTD	10,343,873	10,428,417	(84,544)	11,679,051	11,719,054	(40,003)	4,208,485	4,283,355	(74,871)
	427.5 Int Exp-Other	669	-	669	132,414	-	132,414	(3)	-	(3)
	428 Amort Debt Expense	362,714	336,642	26,072	375,334	382,035	(6,702)	128,753	86,722	42,031
	437 Dividends Declared -	190,575	190,575	-	190,575	190,575	-	63,525	-	63,525
	438 Dividends Declared -	12,786,089	17,311,809	(4,525,720)	15,031,802	17,919,842	(2,888,040)	4,189,946	4,189,807	139
	461.1 Metered Sales-Res	(61,783,228)	(58,797,851)	(2,985,377)	(68,229,521)	(57,216,444)	(11,013,077)	(24,187,405)	(24,149,583)	(37,822)
	461.2 Metered Sales-Com	(29,131,734)	(27,765,928)	(1,365,806)	(32,027,610)	(34,374,805)	2,347,195	(10,947,564)	(11,132,040)	184,476
	461.3 Metered Sales-Ind	(2,758,206)	(2,909,478)	151,272	(2,811,429)	(3,291,192)	479,763	(941,371)	(1,044,606)	103,235
	461.4 Metered Sales-OPA	(7,170,967)	(7,104,022)	(66,945)	(8,067,320)	(6,868,095)	(1,199,225)	(2,654		

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Account	Description	2023			2024			2025 YTD as of 4/30/25		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	2,567,811	-	2,567,811	2,673,718	-	2,673,718	973,723	-	973,723
601.4	Salaries-Empl Maint	324,257	-	324,257	268,782	-	268,782	60,897	-	60,897
601.5	Salaries-Empl Oper T	1,154,688	-	1,154,688	1,160,376	-	1,160,376	383,976	-	383,976
601.6	Salaries-Empl Maint	1,125,259	-	1,125,259	1,087,039	-	1,087,039	452,956	-	452,956
601.7	Salaries-Empl CA	834,639	-	834,639	582,889	-	582,889	141,745	-	141,745
601.8	Salaries-Empl AG	2,794,848	8,382,679	(5,587,832)	2,970,992	8,720,478	(5,749,485)	1,013,285	3,107,837	(2,094,551)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	1,087	-	1,087	1,150	-	1,150	4,052	-	4,052
604.5	Empl Pens & Ben Oper	-	-	-	74	-	74	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	1,519,490	1,240,366	279,124	1,783,900	1,506,976	276,924	632,149	724,502	(92,353)
610.1	Purchased Water Oper	345,520	382,800	(37,280)	335,880	385,800	(49,920)	128,469	126,950	1,519
615.1	Purch Power Oper SS	629,235	-	629,235	616,099	-	616,099	266,297	-	266,297
615.3	Purch Power Oper WT	4,572,467	-	4,572,467	4,782,824	-	4,782,824	1,423,685	-	1,423,685
615.5	Purch Power Oper TD	19,565	-	19,565	17,970	-	17,970	8,788	-	8,788
615.8	Purch Power Oper AG	-	4,741,925	(4,741,925)	-	5,425,860	(5,425,860)	-	1,852,505	(1,852,505)
616.1	Purch Fuel Oper SS	28,602	-	28,602	4,156	-	4,156	11,920	-	11,920
618.3	Chemicals Oper WT	4,506,177	4,141,304	364,873	4,607,123	4,886,722	(279,599)	1,332,925	1,648,055	(315,130)
620.1	M&S Oper SS	1,071	-	1,071	3,853	-	3,853	10,122	-	10,122
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	146,931	-	146,931	61,250	-	61,250	26,090	-	26,090
620.4	M&S Maint WT	371,138	115,900	255,239	355,125	133,000	222,125	111,696	44,590	67,106
620.5	M&S Oper TD	112,240	(127,980)	240,220	83,754	105,520	(21,766)	21,095	113,696	(92,601)
620.6	M&S Maint TD	144,019	109,000	35,019	123,342	83,500	39,842	21,064	(51,511)	72,575
620.7	M&S Oper CA	-	-	-	1	-	1	-	-	-
620.8	M&S AG	26,120	-	26,120	1,868	-	1,868	13,515	-	13,515
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	9,274	-	9,274	8,456	-	8,456	-	-	-
631.4	Cont Serv Eng Maint WT	5,265	-	5,265	10,166	-	10,166	1,220	-	1,220
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	162,619	240,000	(77,381)	-	226,500	(226,500)	8,023	13,709	(5,686)
632.8	Cont Serv Acct AG	209,856	205,357	4,499	278,964	232,992	45,972	68,799	76,633	(7,834)
633.8	Cont Serv Legal AG	344,223	320,000	24,223	314,924	320,000	(5,076)	52,755	126,230	(73,474)
634.8	Cont Serv Mgmt Fee A	12,064,074	12,464,747	(400,672)	13,297,800	12,281,649	1,016,151	4,972,651	4,766,379	206,273
635.3	Cont Serv Testing Op	8,156	7,000	1,156	7,553	5,600	1,953	3,664	2,425	1,239
636.1	Cont Serv Other Oper	5,691	-	5,691	48,252	-	48,252	16,959	-	16,959
636.2	Cont Serv Other Main	2,315	-	2,315	1,720	-	1,720	2,219	-	2,219
636.3	Cont Serv Other Oper	206,974	-	206,974	88,207	-	88,207	32,082	-	32,082
636.4	Cont Serv Other Main	478,424	-	478,424	515,299	-	515,299	160,703	-	160,703
636.5	Cont Serv Other Oper	516,299	-	516,299	769,755	-	769,755	228,512	-	228,512

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Account	Description	2023			2024			2025 YTD as of 4/30/25		
		Total			Total			Total		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	111,158	-	111,158	38,582	-	38,582	15,456	-	15,456
636.7	Cont Serv Other CA	7,532	-	7,532	(7,532)	-	(7,532)	-	-	-
636.8	Cont Serv Other AG	157,876	295,400	(137,524)	166,475	850,550	(684,075)	77,674	218,867	(141,193)
641.1	Rents-Real Prop Oper SS	12,669	-	12,669	23,456	-	23,456	9,743	-	9,743
641.3	Rents-Real Prop Oper	281	-	281	8,914	-	8,914	4,414	-	4,414
641.5	Rents-Real Prop Oper	12,171	-	12,171	14,294	-	14,294	8,415	-	8,415
641.8	Rents-Real Prop AG	3,983	24,500	(20,517)	3,600	24,780	(21,180)	2,700	13,480	(10,780)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	4,344	-	4,344	107	-	107	-	-	-
642.5	Rents-Equipment Oper	8,169	-	8,169	-	-	-	-	-	-
642.8	Rents-Equipment AG	4,174	4,000	174	8,799	4,000	4,799	1,902	1,410	492
650.1	Transportation Oper	-	-	-	19	-	19	-	-	-
650.3	Transportation Oper	4,881	-	4,881	9,439	-	9,439	96	-	96
650.4	Transportation Maint	266	-	266	919	-	919	-	-	-
650.5	Transportation Oper	1,178	-	1,178	546	-	546	-	-	-
650.6	Transportation Maint	-	-	-	39	-	39	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	513,739	560,381	(46,643)	523,138	589,837	(66,698)	169,052	285,265	(116,213)
656.8	Ins Vehicle AG	33,632	28,840	4,792	48,201	36,440	11,761	27,981	18,189	9,792
657.8	Ins Gen Liab AG	931,434	695,302	236,132	991,792	828,190	163,603	304,548	308,810	(4,262)
658.8	Ins Work Comp AG	65,050	39,867	25,183	31,213	66,380	(35,166)	19,281	11,510	7,771
659.8	Ins Other AG	541,696	557,730	(16,035)	633,360	685,319	(51,959)	224,431	262,320	(37,888)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	10,961	10,941	20	550,302	614,125	(63,823)	(5,604)	114,396	(120,000)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	598,721	524,441	74,279	605,964	516,610	89,354	385,193	193,373	191,819
675.1	Misc Exp Oper SS	269,792	-	269,792	354,313	-	354,313	80,942	-	80,942
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	964,470	593,196	371,274	1,145,852	744,594	401,258	402,772	238,296	164,477
675.4	Misc Exp Maint WT	457,213	21,000	436,213	441,226	12,400	428,826	135,268	6,490	128,778
675.5	Misc Exp Oper TD	394,745	-	394,745	379,157	-	379,157	147,083	-	147,083
675.6	Misc Exp Maint TD	1,209,768	168,700	1,041,068	1,193,755	195,600	998,155	383,283	99,559	283,724
675.7	Misc Exp CA	114,143	182,300	(68,157)	108,643	632,567	(523,924)	35,383	59,381	(23,998)
675.8	Misc Exp AG	1,594,316	1,048,263	546,053	1,420,408	1,297,786	122,623	587,177	668,388	(81,210)
Total		(6,618,752)	(7,396,027)	777,275	(8,202,542)	5,491,062	(13,693,605)	(4,870,017)	(3,387,007)	(1,483,010)

Account	Description	2020			2020			2020		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,518,993	1,527,954	(8,961)	1,508,349	1,529,778	(21,429)	1,483,820	1,531,852	(48,032)
406	Amort UPAA	713	2,760	(2,047)	10,528	2,760	7,768	1,940	2,760	(820)
407.1	Amort-Ltd Term UP	16,851	17,196	(345)	16,851	17,196	(345)	19,875	17,196	2,679
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	15,120	16,750	(1,630)	15,120	16,750	(1,630)	15,120	16,750	(1,630)
408.11	Taxes Oth than Inc-Property	549,950	549,156	794	591,617	527,924	63,693	569,515	571,883	(2,368)
408.12	Taxes Oth than Inc-Payroll	61,955	64,330	(2,374)	55,634	51,618	4,016	26,328	50,933	(24,605)
408.13	Taxes Oth than Inc-Other	165	2,250	(2,085)	50	2,250	(2,200)	-	2,250	(2,250)
409.1	Income Taxes-FIT Ope	122,713	736	121,977	104,865	171,254	(66,389)	55,646	281,964	(226,318)
409.11	Income Taxes-SIT Ope	17,812	70,947	(53,135)	13,349	55,017	(41,668)	5,795	63,983	(58,188)
409.2	Income Taxes-Oth Inc	(1,808)	-	(1,808)	(1,588)	-	(1,588)	385	-	385
410.1	Def Inc Tax-FIT	145,763	216,572	(70,809)	145,762	22,857	122,905	153,172	(85,890)	239,062
410.11	Def Inc Tax-SIT	84,353	13,860	70,493	84,353	23,976	60,377	90,551	15,502	75,049
412.11	ITC-Restored	(6,541)	(6,541)	-	(6,541)	(6,541)	-	(6,541)	(6,541)	-
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	(7,500)	7,500	-	(7,500)	7,500	-	(7,500)	7,500
420	AFUDC	(128,374)	(57,356)	(71,018)	(142,199)	(74,521)	(67,677)	(214,064)	(88,003)	(126,061)
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	20,634	8,295	12,340	18,040	6,176	11,865	(6,141)	14,503	(20,644)
427.2	Int Exp-Short Term D	33,522	44,666	(11,144)	32,397	37,536	(5,139)	49,552	32,897	16,655
427.3	Int Exp-LTD	856,533	883,851	(27,318)	856,533	883,851	(27,318)	856,533	883,851	(27,318)
427.5	Int Exp-Other	278	-	278	-	-	-	(278)	-	(278)
428	Amort Debt Expense	10,296	11,661	(1,365)	14,574	11,661	2,913	15,310	11,661	3,649
437	Dividends Declared -	15,881	15,881	-	15,352	15,881	(529)	16,411	15,881	529
438	Dividends Declared -	-	-	-	-	-	-	3,840,108	3,595,982	244,126
461.1	Metered Sales-Res	(4,452,028)	(4,398,859)	(53,170)	(4,161,514)	(4,215,991)	54,478	(4,705,982)	(4,317,664)	(388,318)
461.2	Metered Sales-Com	(1,798,615)	(1,892,597)	93,982	(1,926,542)	(1,790,102)	(136,440)	(1,911,364)	(1,931,192)	19,829
461.3	Metered Sales-Ind	(195,494)	(198,025)	2,531	(268,704)	(186,116)	(82,587)	(177,429)	(202,733)	25,304
461.4	Metered Sales-OPA	(464,046)	(453,130)	(10,916)	(473,418)	(431,411)	(42,008)	(456,623)	(469,055)	12,431
462.1	Public Fire Revenues	(367,636)	(365,347)	(2,289)	(367,636)	(365,347)	(2,289)	(367,734)	(365,347)	(2,386)
462.2	Private Fire Revenue	(243,372)	(240,993)	(2,380)	(243,010)	(241,148)	(1,861)	(243,498)	(240,881)	(2,617)
466	Sales for Resale	(74,864)	(134,632)	59,768	6,237	(127,907)	134,144	(145,086)	(132,181)	(12,905)
467	Interdept Sales	(2,511)	-	(2,511)	(1,699)	-	(1,699)	(430)	-	(430)
470	Forfeited Discounts	(76,392)	(

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Account	Description	2020			2020			2020		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	177,797	-	177,797	158,794	-	158,794	180,073	-	180,073
601.4	Salaries-Empl Maint	27,405	-	27,405	15,012	-	15,012	25,697	-	25,697
601.5	Salaries-Empl Oper T	98,348	-	98,348	115,722	-	115,722	109,289	-	109,289
601.6	Salaries-Empl Maint	59,734	-	59,734	67,618	-	67,618	67,071	-	67,071
601.7	Salaries-Empl CA	62,630	-	62,630	77,577	-	77,577	74,576	-	74,576
601.8	Salaries-Empl AG	290,975	659,736	(368,762)	124,650	574,379	(449,729)	138,305	630,987	(492,682)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	25	-	25	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	110,868	140,491	(29,623)	76,864	132,202	(55,338)	86,069	137,747	(51,678)
610.1	Purchased Water Oper	24,848	24,138	710	31,259	25,168	6,091	32,119	24,702	7,417
615.1	Purch Power Oper SS	56,790	-	56,790	53,059	-	53,059	55,842	-	55,842
615.3	Purch Power Oper WT	238,374	-	238,374	277,441	-	277,441	262,403	-	262,403
615.5	Purch Power Oper TD	5,612	-	5,612	2,661	-	2,661	8,003	-	8,003
615.8	Purch Power Oper AG	-	290,980	(290,980)	-	267,384	(267,384)	-	281,775	(281,775)
616.1	Purch Fuel Oper SS	-	-	-	1,432	-	1,432	-	-	-
618.3	Chemicals Oper WT	124,165	107,028	17,137	97,938	97,830	109	131,726	103,098	28,628
620.1	M&S Oper SS	4,908	-	4,908	-	-	-	294	-	294
620.2	M&S Maint SS	-	667	(667)	189	667	(478)	-	667	(667)
620.3	M&S Oper WT	4,384	-	4,384	7,980	-	7,980	10,201	-	10,201
620.4	M&S Maint WT	13,899	12,433	1,465	15,414	12,433	2,980	6,630	12,433	(5,803)
620.5	M&S Oper TD	7,930	(29,358)	37,288	7,329	(29,358)	36,687	4,649	(29,358)	34,007
620.6	M&S Maint TD	12,829	13,143	(314)	17,768	13,143	4,626	(21,482)	13,143	(34,624)
620.7	M&S Oper CA	178	(5,000)	5,178	-	(5,000)	5,000	-	(5,000)	5,000
620.8	M&S AG	(7,777)	78,867	(86,644)	2,625	78,867	(76,242)	8,501	78,867	(70,366)
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

Account	Description	2020			2020			2020		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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

		2020			2020			2020		
		April			May			June		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,537,185	1,553,766	(16,581)	1,536,401	1,558,323	(21,922)	1,720,710	1,563,173	157,536
	406 Amort UPAA	1,940	2,760	(820)	1,940	2,760	(820)	1,940	2,760	(820)
	407.1 Amort-Ltd Term UP	16,317	17,196	(879)	17,474	17,196	278	17,474	17,196	278
	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	15,120	16,750	(1,630)	15,120	16,750	(1,630)	15,120	16,750	(1,630)
	408.11 Taxes Oth than Inc-Property	570,753	549,988	20,766	570,783	549,961	20,823	871,632	549,988	321,644
	408.12 Taxes Oth than Inc-Payroll	44,244	50,861	(6,617)	46,347	48,739	(2,393)	49,456	50,893	(1,436)
	408.13 Taxes Oth than Inc-Other	-	2,250	(2,250)	-	2,250	(2,250)	-	2,250	(2,250)
	409.1 Income Taxes-FIT Ope	7,844	338,631	(330,787)	159,740	445,543	(285,803)	206,763	512,034	(305,271)
	409.11 Income Taxes-SIT Ope	(9,309)	77,779	(87,088)	28,654	104,574	(75,920)	50,877	129,797	(78,920)
	409.2 Income Taxes-Oth Inc	2,784	-	2,784	(2,917)	-	(2,917)	(1,185)	-	(1,185)
	410.1 Def Inc Tax-FIT	142,776	(86,379)	229,155	141,594	(52,508)	194,103	159,965	(84,360)	244,325
	410.11 Def Inc Tax-SIT	82,074	15,380	66,695	81,778	23,868	57,910	82,580	15,886	66,695
	412.11 ITC-Restored	(6,541)	(6,541)	-	(6,541)	(6,541)	-	(6,541)	(6,541)	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	(7,500)	7,500	-	(7,500)	7,500	(27,038)	(7,500)	(19,538)
	420 AFUDC	(159,005)	(98,397)	(60,608)	(147,722)	(108,422)	(39,301)	(240,832)	(117,040)	(123,792)
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	(30,075)	5,500	(35,575)	31,318	5,500	25,818	47,580	10,500	37,080
	427.2 Int Exp-Short Term D	50,737	54,454	(3,717)	24,145	38,596	(14,451)	94,211	39,062	55,149
	427.3 Int Exp-LTD	856,533	883,851	(27,318)	856,533	895,188	(38,655)	856,533	830,876	25,657
	427.5 Int Exp-Other	-	-	-	-	-	-	(86,957)	-	(86,957)
	428 Amort Debt Expense	14,816	11,661	3,155	15,193	11,845	3,348	16,766	13,111	3,655
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	3,197,478	2,916,443	281,034
	461.1 Metered Sales-Res	(4,376,097)	(4,382,423)	6,326	(4,972,186)	(4,702,850)	(269,336)	(5,274,787)	(4,877,078)	(397,709)
	461.2 Metered Sales-Com	(1,622,861)	(1,977,786)	354,926	(1,651,437)	(2,153,649)	502,212	(2,174,297)	(2,254,125)	79,828
	461.3 Metered Sales-Ind	(54,711)	(206,597)	151,886	(189,928)	(225,157)	35,229	(230,991)	(235,731)	4,741
	461.4 Metered Sales-OPA	(456,200)	(521,992)	65,792	(433,272)	(621,694)	188,421	(482,330)	(666,445)	184,115
	462.1 Public Fire Revenues	(367,734)	(365,347)	(2,386)	(367,734)	(365,347)	(2,386)	(367,734)	(365,347)	(2,386)
	462.2 Private Fire Revenue	(243,551)	(240,881)	(2,670)	(243,213)	(241,148)	(2,064)	(243,919)	(241,869)	(2,049)
	466 Sales for Resale	(67,655)	(135,627)	67,972	(94,348)	(177,359)	83,010	(90,471)	(183,762)	93,291
	467 Interdept Sales	(1,770)	-	(1,770)	(956)	-	(956)	(890)	-	(890)
	470 Forfeited Discounts	314	(59,240)	59,553	(19)	(64,113)	64,094	(321,637)	(67,864)	(253,773)
	471 Misc Service Revenue	(77,493)	(120,383)	42,890	(80,482)	(130,258)	49,776	(27,781)	(136,330)	108,549
	472 Rents from Water Pro	(11,745)	(4,954)	(6,791)	(9,897)	(4,954)	(4,944)	(8,397)	(4,954)	(3,444)
	473 Interdept Rents	(11,270)	(12,911)	1,640	(11,270)	(12,911)	1,640	(11,270)	(12,911)	1,640
	474 Other Water Revenues	181,670	182,828	(1,157)	184,004	182,890	1,115	195,015	181,850	13,165
	601.1 Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
	601.2 Salaries-Empl Maint	-	-	-	-	-	-	-	-	-

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Account	Description	2020			2020			2020		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	198,017	-	198,017	178,307	-	178,307	191,620	-	191,620
601.4	Salaries-Empl Maint	24,645	-	24,645	28,428	-	28,428	25,695	-	25,695
601.5	Salaries-Empl Oper T	85,893	-	85,893	95,516	-	95,516	83,262	-	83,262
601.6	Salaries-Empl Maint	76,729	-	76,729	101,182	-	101,182	81,253	-	81,253
601.7	Salaries-Empl CA	67,076	-	67,076	81,832	-	81,832	71,252	-	71,252
601.8	Salaries-Empl AG	145,727	652,066	(506,339)	126,199	624,399	(498,200)	189,243	653,107	(463,863)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	2,047	-	2,047	-	-	-
604.8	Empl Pens & Ben AG	85,119	141,289	(56,170)	97,795	139,936	(42,140)	94,248	139,773	(45,524)
610.1	Purchased Water Oper	35,337	23,607	11,730	31,885	24,461	7,424	30,692	25,064	5,628
615.1	Purch Power Oper SS	46,886	-	46,886	50,617	-	50,617	55,702	-	55,702
615.3	Purch Power Oper WT	252,017	-	252,017	268,473	-	268,473	291,135	-	291,135
615.5	Purch Power Oper TD	1,230	-	1,230	1,642	-	1,642	1,464	-	1,464
615.8	Purch Power Oper AG	-	296,114	(296,114)	-	337,883	(337,883)	-	365,117	(365,117)
616.1	Purch Fuel Oper SS	5,547	-	5,547	1,281	-	1,281	(1,281)	-	(1,281)
618.3	Chemicals Oper WT	139,814	190,550	(50,736)	186,541	216,249	(29,709)	157,015	253,813	(96,798)
620.1	M&S Oper SS	160	-	160	900	-	900	1,113	-	1,113
620.2	M&S Maint SS	-	667	(667)	-	667	(667)	-	667	(667)
620.3	M&S Oper WT	(8,754)	-	(8,754)	2,959	-	2,959	3,717	-	3,717
620.4	M&S Maint WT	14,494	12,433	2,061	14,347	12,433	1,914	18,006	12,433	5,572
620.5	M&S Oper TD	1,527	(29,358)	30,885	4,057	(29,358)	33,415	2,236	(29,358)	31,595
620.6	M&S Maint TD	46,261	13,143	33,118	2,929	13,143	(10,214)	21,602	13,143	8,459
620.7	M&S Oper CA	-	(5,000)	5,000	-	(5,000)	5,000	-	(5,000)	5,000
620.8	M&S AG	26,723	36,789	(10,065)	446	36,789	(36,342)	6,040	36,789	(30,749)
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

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Account	Description	2020			2020			2020		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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

Account	Description	2020			2020			2020		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,483,183	1,568,361	(85,178)	1,436,530	1,571,607	(135,077)	1,702,593	1,574,738	127,855
406	Amort UPAA	1,940	2,760	(820)	1,940	2,760	(820)	1,940	2,760	(820)
407.1	Amort-Ltd Term UP	17,474	17,196	278	17,474	17,196	278	17,474	17,196	278
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	16,488	16,750	(262)	15,120	16,750	(1,630)	17,857	16,750	1,107
408.11	Taxes Oth than Inc-Property	599,950	549,988	49,962	599,950	565,004	34,946	599,950	578,718	21,232
408.12	Taxes Oth than Inc-Payroll	46,363	53,046	(6,682)	44,746	48,720	(3,973)	41,238	50,176	(8,938)
408.13	Taxes Oth than Inc-Other	-	2,250	(2,250)	-	2,250	(2,250)	-	2,250	(2,250)
409.1	Income Taxes-FIT Ope	445,616	623,344	(177,728)	444,573	592,517	(147,944)	996,061	515,219	480,842
409.11	Income Taxes-SIT Ope	71,872	140,470	(68,598)	181,257	141,410	39,847	271,485	122,037	149,448
409.2	Income Taxes-Oth Inc	(3,291)	-	(3,291)	(2,455)	-	(2,455)	(11,824)	-	(11,824)
410.1	Def Inc Tax-FIT	222,608	(87,995)	310,603	268,854	(58,820)	327,675	(451,266)	(91,574)	(359,692)
410.11	Def Inc Tax-SIT	130,456	14,974	115,482	32,427	22,286	10,141	(92,888)	14,078	(106,965)
412.11	ITC-Restored	(6,541)	(6,541)	-	(6,541)	(6,541)	-	(6,541)	(6,541)	-
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	(7,500)	7,500	-	(7,500)	7,500	-	(7,500)	7,500
420	AFUDC	(159,512)	(51,158)	(108,354)	(157,008)	(52,450)	(104,558)	(195,599)	(54,369)	(141,231)
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	41,282	10,500	30,782	30,572	16,094	14,479	28,629	10,500	18,129
427.2	Int Exp-Short Term D	36,389	38,256	(1,867)	33,909	27,805	6,104	27,646	28,441	(795)
427.3	Int Exp-LTD	856,533	830,876	25,657	856,533	830,876	25,657	778,876	830,876	(52,000)
427.5	Int Exp-Other	(29,623)	-	(29,623)	(29,623)	-	(29,623)	(24,327)	-	(24,327)
428	Amort Debt Expense	16,042	13,111	2,931	16,042	13,111	2,931	18,004	13,111	4,893
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	3,463,934	4,292,548	(828,614)
461.1	Metered Sales-Res	(5,801,654)	(5,096,244)	(705,410)	(5,377,142)	(4,999,040)	(378,102)	(5,159,922)	(4,849,152)	(310,770)
461.2	Metered Sales-Com	(2,405,671)	(2,458,797)	53,126	(2,656,679)	(2,443,932)	(212,748)	(2,341,954)	(2,341,101)	(852)
461.3	Metered Sales-Ind	(261,039)	(246,451)	(14,588)	(285,127)	(263,988)	(21,139)	(240,076)	(251,224)	11,148
461.4	Metered Sales-OPA	(601,503)	(751,077)	149,574	(800,387)	(748,620)	(51,767)	(652,027)	(653,758)	1,731
462.1	Public Fire Revenues	(367,734)	(369,585)	1,852	(367,734)	(369,585)	1,852	(367,734)	(369,585)	1,852
462.2	Private Fire Revenue	(243,919)	(245,404)	1,485	(243,583)	(245,562)	1,978	(244,421)	(245,562)	1,141
466	Sales for Resale	(120,722)	(201,540)	80,818	(144,142)	(185,837)	41,695	(101,614)	(165,578)	63,964
467	Interdept Sales	(121)	-	(121)	(78)	-	(78)	(280)	-	(280)
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Account	Description	2020			2020			2020		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	177,011	-	177,011	182,031	-	182,031	191,817	-	191,817
601.4	Salaries-Empl Maint	29,281	-	29,281	32,468	-	32,468	21,513	-	21,513
601.5	Salaries-Empl Oper T	90,896	-	90,896	86,479	-	86,479	84,111	-	84,111
601.6	Salaries-Empl Maint	73,089	-	73,089	74,786	-	74,786	73,575	-	73,575
601.7	Salaries-Empl CA	76,277	-	76,277	80,109	-	80,109	66,098	-	66,098
601.8	Salaries-Empl AG	200,507	682,071	(481,564)	154,111	624,606	(470,495)	214,754	653,107	(438,353)
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	86,768	137,693	(50,925)	89,409	138,497	(49,089)	90,528	136,892	(46,364)
610.1	Purchased Water Oper	28,371	22,971	5,400	25,991	24,471	1,520	28,020	24,517	3,503
615.1	Purch Power Oper SS	86,535	-	86,535	48,125	-	48,125	47,001	-	47,001
615.3	Purch Power Oper WT	334,533	-	334,533	308,691	-	308,691	333,793	-	333,793
615.5	Purch Power Oper TD	1,302	-	1,302	1,612	-	1,612	1,606	-	1,606
615.8	Purch Power Oper AG	-	383,625	(383,625)	-	379,922	(379,922)	-	354,411	(354,411)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	-	-	-
618.3	Chemicals Oper WT	164,032	264,721	(100,688)	211,073	264,852	(53,779)	167,638	246,131	(78,494)
620.1	M&S Oper SS	(269)	-	(269)	(471)	-	(471)	(321)	-	(321)
620.2	M&S Maint SS	-	667	(667)	-	667	(667)	-	667	(667)
620.3	M&S Oper WT	14,043	-	14,043	2,826	-	2,826	5,920	-	5,920
620.4	M&S Maint WT	12,790	12,433	356	19,599	12,433	7,165	9,008	12,433	(3,425)
620.5	M&S Oper TD	(2,223)	(29,358)	27,135	2,042	(29,358)	31,400	1,838	(29,358)	31,197
620.6	M&S Maint TD	11,786	13,143	(1,357)	3,025	13,143	(10,118)	(6,992)	13,143	(20,135)
620.7	M&S Oper CA	-	(5,000)	5,000	-	(5,000)	5,000	100	(5,000)	5,100
620.8	M&S AG	54	(9,761)	9,816	1,990	(9,761)	11,751	788	(9,761)	10,549
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

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Account	Description	2020			2020			2020		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	#####

Account	Description	2020			2020			2020		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,621,671	1,597,976	23,696	1,627,488	1,601,740	25,748	1,728,245	1,627,075	101,170
406	Amort UPAA	1,940	2,760	(820)	1,940	2,760	(820)	1,940	2,760	(820)
407.1	Amort-Ltd Term UP	17,474	17,196	278	17,474	17,196	278	17,474	17,196	278
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	16,488	16,750	(262)	16,488	16,750	(262)	16,488	16,750	(262)
408.11	Taxes Oth than Inc-Property	599,950	580,221	19,729	599,950	594,192	5,758	599,950	594,323	5,627
408.12	Taxes Oth than Inc-Payroll	53,095	50,095	3,000	42,189	48,251	(6,062)	51,429	51,741	(311)
408.13	Taxes Oth than Inc-Other	8,817	2,250	6,567	-	2,250	(2,250)	50	2,250	(2,200)
409.1	Income Taxes-FIT Ope	706,876	507,837	199,039	218,225	337,614	(119,389)	581,967	323,997	257,970
409.11	Income Taxes-SIT Ope	68,568	117,946	(49,378)	46,580	75,284	(28,704)	192,612	71,979	120,633
409.2	Income Taxes-Oth Inc	(10,069)	-	(10,069)	8,230	-	8,230	23,738	-	23,738
410.1	Def Inc Tax-FIT	(222,017)	(95,804)	(126,213)	93,891	(68,930)	162,821	(877,954)	(103,861)	(774,092)
410.11	Def Inc Tax-SIT	(43,222)	13,017	(56,239)	53,544	19,753	33,791	(199,834)	10,998	(210,832)
412.11	ITC-Restored	(6,541)	(6,541)	-	(6,541)	(6,541)	-	(6,541)	(6,541)	-
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	(7,500)	7,500	-	(7,500)	7,500	-	(7,500)	7,500
420	AFUDC	(60,451)	(55,487)	(4,964)	(64,145)	(48,839)	(15,306)	(82,554)	(48,839)	(33,715)
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	71,156	7,805	63,351	(58,131)	5,500	(63,631)	(174,343)	5,500	(179,843)
427.2	Int Exp-Short Term D	20,281	41,195	(20,914)	19,767	36,993	(17,227)	21,036	57,479	(36,443)
427.3	Int Exp-LTD	755,241	830,876	(75,635)	755,241	830,876	(75,635)	755,241	830,874	(75,633)
427.5	Int Exp-Other	(15,623)	-	(15,623)	(15,579)	-	(15,579)	202,199	-	202,199
428	Amort Debt Expense	23,958	13,111	10,846	28,413	13,111	15,301	21,092	13,111	7,981
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	6,583,042	5,247,007	1,336,035
461.1	Metered Sales-Res	(5,031,074)	(5,112,665)	81,591	(4,522,479)	(4,807,453)	284,975	(4,471,719)	(4,849,490)	377,771
461.2	Metered Sales-Com	(2,292,846)	(2,283,945)	(8,901)	(1,986,236)	(1,984,835)	(1,401)	(1,686,113)	(1,922,138)	236,024
461.3	Metered Sales-Ind	(213,925)	(238,869)	24,944	(200,192)	(205,131)	4,940	(189,147)	(191,726)	2,580
461.4	Metered Sales-OPA	(320,924)	(585,528)	264,604	(383,485)	(467,340)	83,855	(427,060)	(441,976)	14,916
462.1	Public Fire Revenues	(367,734)	(369,585)	1,852	(368,269)	(369,585)	1,316	(368,269)	(369,585)	1,316
462.2	Private Fire Revenue	(246,721)	(245,562)	(1,159)	(246,721)	(245,562)	(1,159)	(246,545)	(245,720)	(825)
466	Sales for Resale	(98,644)	(152,134)	53,490	(82,609)	(134,996)	52,387	(95,200)	(136,626)	41,426
467	Interdept Sales	(300)	-	(300)	(245)	-	(245)	(198)	-	(198)
470										

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Account	Description	2020			2020			2020		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	191,201	-	191,201	168,044	-	168,044	178,027	-	178,027
601.4	Salaries-Empl Maint	34,091	-	34,091	24,709	-	24,709	18,789	-	18,789
601.5	Salaries-Empl Oper T	88,812	-	88,812	88,662	-	88,662	78,301	-	78,301
601.6	Salaries-Empl Maint	79,668	-	79,668	63,359	-	63,359	62,527	-	62,527
601.7	Salaries-Empl CA	81,306	-	81,306	64,506	-	64,506	55,554	-	55,554
601.8	Salaries-Empl AG	157,349	652,066	(494,718)	165,693	631,881	(466,188)	304,271	724,283	(420,012)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	84	-	84	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	86,990	137,838	(50,849)	81,019	137,417	(56,398)	50,046	141,833	(91,787)
610.1	Purchased Water Oper	31,480	25,860	5,620	29,144	24,234	4,910	20,994	24,529	(3,535)
615.1	Purch Power Oper SS	46,872	-	46,872	53,215	-	53,215	60,931	-	60,931
615.3	Purch Power Oper WT	291,954	-	291,954	224,339	-	224,339	278,701	-	278,701
615.5	Purch Power Oper TD	1,545	-	1,545	1,639	-	1,639	2,834	-	2,834
615.8	Purch Power Oper AG	-	340,642	(340,642)	-	297,627	(297,627)	-	315,919	(315,919)
616.1	Purch Fuel Oper SS	-	-	-	7,420	-	7,420	925	-	925
618.3	Chemicals Oper WT	178,686	239,575	(60,889)	118,799	209,586	(90,788)	182,963	219,609	(36,646)
620.1	M&S Oper SS	160	-	160	(335)	-	(335)	2,251	-	2,251
620.2	M&S Maint SS	38	667	(629)	-	667	(667)	-	667	(667)
620.3	M&S Oper WT	22,313	-	22,313	674	-	674	4,328	-	4,328
620.4	M&S Maint WT	15,380	12,433	2,947	9,747	12,433	(2,686)	12,548	12,433	115
620.5	M&S Oper TD	6,632	(29,358)	35,990	4,484	(29,358)	33,842	4,955	(29,358)	34,313
620.6	M&S Maint TD	50,239	13,143	37,096	(3,431)	13,143	(16,573)	8,008	13,143	(5,135)
620.7	M&S Oper CA	-	(5,000)	5,000	(100)	(5,000)	4,900	-	(5,000)	5,000
620.8	M&S AG	1,923	104,355	(102,432)	16	104,355	(104,339)	1,471	167,328	(165,857)
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

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Account	Description	2020			2020			2020		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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

Account	Description	2021			2021			2021		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,605,169	1,588,460	16,710	1,621,523	1,590,439	31,084	1,638,609	1,592,603	46,006
406	Amort UPAA	1,940	1,940	-	1,940	1,940	-	1,940	1,940	-
407.1	Amort-Ltd Term UP	17,474	18,052	(578)	17,474	18,052	(578)	14,259	18,052	(3,793)
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	16,488	16,750	(262)	16,488	16,750	(262)	16,488	16,750	(262)
408.11	Taxes Oth than Inc-Property	599,950	606,050	(6,100)	599,950	606,050	(6,100)	599,950	606,050	(6,100)
408.12	Taxes Oth than Inc-Payroll	53,022	54,555	(1,533)	60,252	48,058	12,194	43,337	49,671	(6,333)
408.13	Taxes Oth than Inc-Other	50	-	50	-	-	-	(10,412)	-	(10,412)
409.1	Income Taxes-FIT Ope	210,877	377,900	(167,023)	205,248	267,018	(61,770)	355,625	346,382	9,243
409.11	Income Taxes-SIT Ope	41,458	83,814	(42,356)	40,092	56,024	(15,932)	108,824	75,915	32,909
409.2	Income Taxes-Oth Inc	(7,225)	-	(7,225)	(969)	-	(969)	(4,966)	-	(4,966)
410.1	Def Inc Tax-FIT	124,977	(20,942)	145,920	38,635	1,888	36,747	(63,014)	(21,997)	(41,017)
410.11	Def Inc Tax-SIT	37,776	19,357	18,420	37,776	25,079	12,698	(27,471)	19,092	(46,563)
412.11	ITC-Restored	(6,541)	(6,099)	(442)	(6,541)	(6,099)	(442)	(5,216)	(6,099)	883
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(73,269)	(64,773)	(8,496)	(74,016)	(66,137)	(7,879)	(79,884)	(68,204)	(11,681)
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	41,104	-	41,104	5,517	-	5,517	20,966	-	20,966
427.2	Int Exp-Short Term D	21,953	8,379	13,575	18,435	7,415	11,020	13,252	6,137	7,115
427.3	Int Exp-LTD	755,241	762,825	(7,583)	755,241	762,825	(7,583)	755,241	762,825	(7,583)
427.5	Int Exp-Other	-	-	-	-	-	-	-	-	-
428	Amort Debt Expense	28,915	15,738	13,176	28,915	15,738	13,176	28,915	15,738	13,176
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	2,680,239	3,846,036	#####
461.1	Metered Sales-Res	(4,540,305)	(4,487,152)	(53,153)	(4,432,383)	(4,158,767)	(273,615)	(4,609,491)	(4,447,916)	(161,575)
461.2	Metered Sales-Com	(1,833,963)	(1,932,185)	98,222	(1,890,812)	(1,809,071)	(81,741)	(1,885,995)	(1,941,221)	55,225
461.3	Metered Sales-Ind	(172,470)	(218,049)	45,579	(205,901)	(207,500)	1,599	(161,032)	(221,841)	60,808
461.4	Metered Sales-OPA	(383,760)	(451,131)	67,371	(372,539)	(428,358)	55,820	(421,906)	(456,070)	34,163
462.1	Public Fire Revenues	(368,269)	(372,139)	3,869	(368,269)	(372,139)	3,869	(368,269)	(372,139)	3,869
462.2	Private Fire Revenue	(247,104)	(246,510)	(594)	(247,385)	(247,004)	(381)	(247,385)	(247,162)	(223)
466	Sales for Resale	(94,888)	(66,806)	(28,082)	(81,649)	(61,131)	(20,518)	(133,676)	(77,810)	(55,866)
467	Interdept Sales	(175)	-	(175)	(169)	-	(169)	(195)	-	(195)
470	Forfeited Discounts	(4,500)	(74,648)	70,147	(50,591)	(61,840)	11,249	(46,484)	(52,883)	6,399
471	Misc Service Revenue	(87,221)	(105,765							

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Account	Description	2021			2021			2021		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	191,744	-	191,744	175,896	-	175,896	222,358	-	222,358
601.4	Salaries-Empl Maint	27,507	-	27,507	30,709	-	30,709	27,300	-	27,300
601.5	Salaries-Empl Oper T	90,178	-	90,178	124,206	-	124,206	106,709	-	106,709
601.6	Salaries-Empl Maint	66,242	-	66,242	85,002	-	85,002	85,406	-	85,406
601.7	Salaries-Empl CA	54,875	-	54,875	59,387	-	59,387	65,175	-	65,175
601.8	Salaries-Empl AG	184,026	607,105	(423,079)	150,846	580,714	(429,868)	174,935	659,885	(484,949)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	317	-	317
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	318	-	318
604.8	Empl Pens & Ben AG	39,350	99,425	(60,075)	37,042	97,802	(60,760)	51,117	102,672	(51,554)
610.1	Purchased Water Oper	45,794	24,349	21,445	34,163	27,812	6,351	34,495	29,641	4,854
615.1	Purch Power Oper SS	63,934	-	63,934	65,262	-	65,262	56,053	-	56,053
615.3	Purch Power Oper WT	276,422	-	276,422	299,877	-	299,877	286,797	-	286,797
615.5	Purch Power Oper TD	3,037	-	3,037	2,622	-	2,622	1,475	-	1,475
615.8	Purch Power Oper AG	-	326,524	(326,524)	-	339,747	(339,747)	-	332,037	(332,037)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	11,151	-	11,151
618.3	Chemicals Oper WT	122,505	130,647	(8,142)	130,212	125,198	5,014	164,711	174,703	(9,992)
620.1	M&S Oper SS	627	-	627	(2,878)	-	(2,878)	-	-	-
620.2	M&S Maint SS	-	333	(333)	-	333	(333)	-	333	(333)
620.3	M&S Oper WT	3,341	-	3,341	3,606	-	3,606	8,608	-	8,608
620.4	M&S Maint WT	7,460	10,158	(2,698)	14,534	10,158	4,376	15,234	10,158	5,076
620.5	M&S Oper TD	2,560	9,968	(7,408)	8,431	11,454	(3,023)	3,181	9,968	(6,787)
620.6	M&S Maint TD	13,535	18,358	(4,823)	7,875	18,358	(10,483)	20,752	18,358	2,394
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	(6,611)	(25,769)	19,158	1,668	(25,769)	27,437	1,996	(25,769)	27,765
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

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
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)

Account	Description	2021			2021			2021		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,614,597	1,595,775	18,822	1,620,538	1,599,147	21,391	1,652,570	1,603,049	49,521
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)	16,402	18,052	(1,650)
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	16,488	16,750	(262)	16,488	16,750	(262)	16,488	16,750	(262)
408.11	Taxes Oth than Inc-Property	697,450	606,050	91,400	697,450	606,050	91,400	697,450	606,050	91,400
408.12	Taxes Oth than Inc-Payroll	45,700	48,124	(2,424)	32,069	46,128	(14,059)	45,716	48,124	(2,408)
408.13	Taxes Oth than Inc-Other	-	-	-	-	-	-	-	-	-
409.1	Income Taxes-FIT Ope	239,050	362,068	(123,018)	461,331	480,676	(19,345)	461,559	542,129	(80,570)
409.11	Income Taxes-SIT Ope	25,258	79,847	(54,589)	110,826	109,573	1,253	140,257	124,975	15,282
409.2	Income Taxes-Oth Inc	(3,346)	-	(3,346)	(5,495)	-	(5,495)	(2,560)	-	(2,560)
410.1	Def Inc Tax-FIT	(31,080)	(19,683)	(11,397)	39,558	11,116	28,442	112,841	(11,513)	124,354
410.11	Def Inc Tax-SIT	68,133	19,672	48,461	27,611	27,391	220	29,961	21,720	8,242
412.11	ITC-Restored	(6,099)	(6,099)	(0)	(6,099)	(6,099)	(0)	(6,099)	(6,099)	(0)
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(71,199)	(71,418)	219	(61,611)	(74,760)	13,149	(93,204)	(77,159)	(16,045)
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	16,719	-	16,719	28,087	-	28,087	15,206	-	15,206
427.2	Int Exp-Short Term D	4,336	7,264	(2,927)	6,067	3,285	2,782	2,208	3,954	(1,745)
427.3	Int Exp-LTD	755,241	762,825	(7,583)	763,457	776,312	(12,856)	790,612	789,800	812
427.5	Int Exp-Other	-	-	-	-	-	-	-	-	-
428	Amort Debt Expense	28,897	15,738	13,158	28,897	16,280	12,616	29,102	16,822	12,280
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	2,868,326	3,406,631	(538,306)
461.1	Metered Sales-Res	(4,262,222)	(4,377,148)	114,925	(5,026,510)	(4,747,044)	(279,465)	(5,198,396)	(4,820,480)	(377,916)
461.2	Metered Sales-Com	(1,950,192)	(1,991,703)	41,510	(2,127,601)	(2,191,570)	63,969	(2,244,877)	(2,253,265)	8,387
461.3	Metered Sales-Ind	(222,463)	(225,596)	3,132	(220,484)	(249,265)	28,781	(288,567)	(262,214)	(26,353)
461.4	Metered Sales-OPA	(495,939)	(522,730)	26,791	(585,250)	(617,247)	31,996	(629,983)	(636,571)	6,588
462.1	Public Fire Revenues	(368,269)	(372,139)	3,869	(368,269)	(372,139)	3,869	(368,269)	(372,139)	3,869
462.2	Private Fire Revenue	(248,055)	(247,319)	(736)	(248,388)	(247,477)	(910)	(248,546)	(248,242)	(304)
466	Sales for Resale	(94,988)	(77,968)	(17,020)	(94,654)	(92,599)	(2,055)	(124,873)	(88,106)	(36,767)
467	Interdept Sales	(294)	-	(294)	(166)	-	(166)	(257)	-	(257)
470	Forfeited Discounts	(48,771)	(57,670)	8,899	(51,028)	(64,097)	13,069	(57,416)	(63,888)	6,472
471	Misc Service Revenue	(77,125)	(112,395)	35,270</						

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Account	Description	2021			2021			2021		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	176,411	-	176,411	184,420	-	184,420	188,431	-	188,431
601.4	Salaries-Empl Maint	26,947	-	26,947	26,384	-	26,384	29,593	-	29,593
601.5	Salaries-Empl Oper T	84,501	-	84,501	77,790	-	77,790	71,394	-	71,394
601.6	Salaries-Empl Maint	70,806	-	70,806	107,362	-	107,362	70,797	-	70,797
601.7	Salaries-Empl CA	50,477	-	50,477	53,743	-	53,743	44,373	-	44,373
601.8	Salaries-Empl AG	199,001	644,342	(445,341)	166,775	617,483	(450,708)	205,949	644,342	(438,393)
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	22,991	101,699	(78,708)	31,114	100,047	(68,933)	24,935	101,699	(76,764)
610.1	Purchased Water Oper	29,788	28,574	1,214	31,829	28,191	3,638	32,169	29,144	3,025
615.1	Purch Power Oper SS	49,181	-	49,181	48,339	-	48,339	53,145	-	53,145
615.3	Purch Power Oper WT	250,298	-	250,298	382,375	-	382,375	264,521	-	264,521
615.5	Purch Power Oper TD	1,552	-	1,552	1,602	-	1,602	1,438	-	1,438
615.8	Purch Power Oper AG	-	299,946	(299,946)	-	309,332	(309,332)	-	253,351	(253,351)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	-	-	-
618.3	Chemicals Oper WT	142,575	232,245	(89,670)	125,239	222,718	(97,479)	220,080	220,725	(645)
620.1	M&S Oper SS	-	-	-	377	-	377	188	-	188
620.2	M&S Maint SS	-	333	(333)	-	333	(333)	-	333	(333)
620.3	M&S Oper WT	5,874	-	5,874	1,062	-	1,062	5,667	-	5,667
620.4	M&S Maint WT	18,071	10,158	7,912	9,212	10,158	(946)	24,982	10,658	14,323
620.5	M&S Oper TD	525	10,568	(10,043)	1,027	9,968	(8,941)	263	9,968	(9,705)
620.6	M&S Maint TD	7,383	18,358	(10,975)	19,012	18,358	654	(14,830)	18,358	(33,188)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	1,841	(25,769)	27,610	3,138	(25,769)	28,907	1,488	(25,769)	27,257
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

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Account	Description	2021			2021			2021		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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)

Account	Description	2021			2021			2021		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,652,678	1,613,077	39,602	1,663,149	1,618,289	44,860	1,667,331	1,623,123	44,209
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)	16,402	18,052	(1,650)
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	606,050	91,400	697,450	606,050	91,400	697,450	606,050	91,400
408.12	Taxes Oth than Inc-Payroll	36,236	48,124	(11,888)	44,316	48,124	(3,807)	48,282	47,602	680
408.13	Taxes Oth than Inc-Other	50	-	50	-	-	-	-	-	-
409.1	Income Taxes-FIT Ope	566,047	640,952	(74,905)	647,800	636,976	10,824	(1,123,928)	612,954	(1,736,882)
409.11	Income Taxes-SIT Ope	142,686	149,742	(7,056)	185,450	148,746	36,704	(318,661)	142,725	(461,386)
409.2	Income Taxes-Oth Inc	(3,775)	-	(3,775)	(1,641)	-	(1,641)	10,350	-	10,350
410.1	Def Inc Tax-FIT	103,226	(14,245)	117,470	109,508	7,201	102,307	1,481,762	(19,418)	1,501,180
410.11	Def Inc Tax-SIT	37,963	21,035	16,928	17,258	26,410	(9,152)	436,170	19,739	416,432
412.11	ITC-Restored	(6,099)	(6,099)	(0)	(6,099)	(6,099)	(0)	(6,099)	(6,099)	(0)
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(18,319)	(61,384)	43,065	(33,499)	(62,953)	29,454	(56,528)	(62,566)	6,038
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	19,793	-	19,793	8,486	-	8,486	25,014	-	25,014
427.2	Int Exp-Short Term D	2,006	3,134	(1,128)	1,691	2,326	(635)	1,309	3,048	(1,739)
427.3	Int Exp-LTD	790,553	789,800	753	790,553	789,800	753	790,553	789,800	753
427.5	Int Exp-Other	-	-	-	-	-	-	-	-	-
428	Amort Debt Expense	29,281	16,822	12,460	29,281	16,822	12,460	29,281	16,822	12,460
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	4,545,434	4,574,383	(28,949)
461.1	Metered Sales-Res	(5,067,097)	(5,168,509)	101,412	(5,712,571)	(5,144,157)	(568,414)	(4,718,081)	(5,023,252)	305,171
461.2	Metered Sales-Com	(2,637,235)	(2,495,978)	(141,257)	(2,461,417)	(2,519,279)	57,863	(2,393,640)	(2,459,472)	65,833
461.3	Metered Sales-Ind	(234,245)	(263,601)	29,356	(278,654)	(283,895)	5,241	(215,006)	(283,659)	68,654
461.4	Metered Sales-OPA	(700,965)	(735,264)	34,299	(765,893)	(732,910)	(32,983)	(669,016)	(681,106)	12,090
462.1	Public Fire Revenues	(368,269)	(379,567)	11,298	(367,831)	(379,567)	11,736	(367,831)	(379,567)	11,736
462.2	Private Fire Revenue	(251,408)	(254,139)	2,731	(251,349)	(254,415)	3,066	(252,311)	(254,415)	2,104
466	Sales for Resale	(88,905)	(94,348)	5,443	(143,405)	(86,109)	(57,296)	(70,104)	(78,687)	8,584
467	Interdept Sales	(219)	-	(219)	(376)	-	(376)	(251)	-	(251)
470	Forfeited Discounts	(60,438)	(73,701)	13,263	(68,497)	(74,290)	5,792	(65,369)	(71,846)	6,477
471	Misc Service Revenue	(101,251								

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Account	Description	2021			2021			2021		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	185,229	-	185,229	200,087	-	200,087	188,371	-	188,371
601.4	Salaries-Empl Maint	26,112	-	26,112	30,660	-	30,660	30,880	-	30,880
601.5	Salaries-Empl Oper T	80,751	-	80,751	88,258	-	88,258	76,226	-	76,226
601.6	Salaries-Empl Maint	60,450	-	60,450	55,415	-	55,415	60,836	-	60,836
601.7	Salaries-Empl CA	49,787	-	49,787	55,360	-	55,360	45,791	-	45,791
601.8	Salaries-Empl AG	193,056	644,342	(451,286)	165,196	644,342	(479,145)	246,373	644,342	(397,969)
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	10,469	101,699	(91,230)	14,761	101,699	(86,938)	21,564	101,699	(80,135)
610.1	Purchased Water Oper	26,105	30,625	(4,520)	24,105	30,488	(6,383)	30,656	30,866	(210)
615.1	Purch Power Oper SS	55,813	-	55,813	64,696	-	64,696	52,347	-	52,347
615.3	Purch Power Oper WT	309,453	-	309,453	247,029	-	247,029	345,517	-	345,517
615.5	Purch Power Oper TD	1,512	-	1,512	1,785	-	1,785	1,380	-	1,380
615.8	Purch Power Oper AG	-	406,617	(406,617)	-	371,268	(371,268)	-	357,779	(357,779)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	-	-	-
618.3	Chemicals Oper WT	213,090	233,537	(20,447)	208,578	235,136	(26,558)	205,888	220,033	(14,145)
620.1	M&S Oper SS	-	-	-	1,094	-	1,094	(1,364)	-	(1,364)
620.2	M&S Maint SS	-	333	(333)	-	333	(333)	-	333	(333)
620.3	M&S Oper WT	(362)	-	(362)	1,606	-	1,606	15,246	-	15,246
620.4	M&S Maint WT	13,634	10,158	3,476	11,183	10,158	1,024	9,554	10,158	(604)
620.5	M&S Oper TD	5,875	9,968	(4,093)	2,679	9,968	(7,290)	17,078	9,968	7,110
620.6	M&S Maint TD	9,051	18,358	(9,307)	43,800	18,358	25,442	51,433	18,358	33,074
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	(455)	(25,769)	25,313	3,348	(25,769)	29,116	2,418	(25,669)	28,087
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

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Account	Description	2021			2021			2021		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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

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Account	Description	2021			2021			2021		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	188,473	-	188,473	191,383	-	191,383	191,934	-	191,934
601.4	Salaries-Empl Maint	20,364	-	20,364	25,982	-	25,982	21,211	-	21,211
601.5	Salaries-Empl Oper T	79,750	-	79,750	69,265	-	69,265	83,064	-	83,064
601.6	Salaries-Empl Maint	67,162	-	67,162	68,519	-	68,519	59,584	-	59,584
601.7	Salaries-Empl CA	52,545	-	52,545	62,467	-	62,467	46,738	-	46,738
601.8	Salaries-Empl AG	198,505	617,483	(418,978)	182,984	652,265	(469,280)	320,530	679,405	(358,874)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	107	-	107	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	10,199	100,047	(89,848)	28,476	102,145	(73,668)	(41,825)	103,816	(145,641)
610.1	Purchased Water Oper	26,120	33,203	(7,083)	25,318	29,565	(4,248)	25,642	28,244	(2,602)
615.1	Purch Power Oper SS	55,930	-	55,930	54,997	-	54,997	62,297	-	62,297
615.3	Purch Power Oper WT	295,665	-	295,665	280,730	-	280,730	315,264	-	315,264
615.5	Purch Power Oper TD	1,431	-	1,431	1,979	-	1,979	3,005	-	3,005
615.8	Purch Power Oper AG	-	345,045	(345,045)	-	372,386	(372,386)	-	293,408	(293,408)
616.1	Purch Fuel Oper SS	-	-	-	1,719	-	1,719	-	-	-
618.3	Chemicals Oper WT	350,269	216,003	134,265	158,661	135,007	23,654	161,522	127,401	34,121
620.1	M&S Oper SS	-	-	-	-	-	-	-	-	-
620.2	M&S Maint SS	-	333	(333)	-	333	(333)	-	333	(333)
620.3	M&S Oper WT	2,931	-	2,931	20,417	-	20,417	4,167	-	4,167
620.4	M&S Maint WT	20,254	10,158	10,096	21,753	10,158	11,595	31,540	10,158	21,382
620.5	M&S Oper TD	3,636	10,668	(7,033)	4,569	9,968	(5,399)	2,268	11,083	(8,815)
620.6	M&S Maint TD	(29,852)	18,358	(48,210)	(7,486)	18,358	(25,845)	(3,101)	18,358	(21,460)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	1,647	(25,669)	27,316	3,390	(25,669)	29,059	4,671	(25,669)	30,340
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

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Account	Description	2021			2021			2021		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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

Account	Description	2022			2022			2022		
		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,					

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Account	Description	2022			2022			2022		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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)
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	(30,667)
632.8	Cont Serv Acct AG	-	36,590	(36,590)	18,480	36,590	(18,110)	27,981	36,590	(8,609)
633.8	Cont Serv Legal AG	13,096	14,167	(1,071)	33,635	14,167	19,468	21,736	14,167	7,570
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	(13,135)
635.3	Cont Serv Testing Op	196	583	(387)	403	583	(180)	1,315	583	732
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	-	4,233
636.4	Cont Serv Other Main	(18,141)	-	(18,141)	22,003	-	22,003	747	-	747
636.5	Cont Serv Other Oper	9,766	-	9,766	41,442	-	41,442	19,641	-	19,641

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Account	Description	2022			2022			2022		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	8,066
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	9,488	-	9,488
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	589	-	589	575	-	575	238	-	238
641.8	Rents-Real Prop AG	236	1,592	(1,356)	446	1,120	(673)	1,882	1,029	853
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	456
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	(14,986)
656.8	Ins Vehicle AG	2,116	2,114	2	1,983	2,114	(131)	2,049	2,114	(65)
657.8	Ins Gen Liab AG	47,307	54,435	(7,128)	61,909	54,435	7,475	54,608	54,435	173
658.8	Ins Work Comp AG	5,136	5,233	(97)	3,871	5,233	(1,362)	4,071	5,233	(1,163)
659.8	Ins Other AG	38,814	41,923	(3,109)	43,931	41,923	2,008	41,393	41,923	(530)
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	(24,884)
675.1	Misc Exp Oper SS	8,091	-	8,091	6,839	-	6,839	6,800	-	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	97,891
675.4	Misc Exp Maint WT	37,213	2,858	34,355	39,273	2,858	36,415	37,157	2,858	34,298
675.5	Misc Exp Oper TD	25,041	-	25,041	35,370	-	35,370	38,962	-	38,962
675.6	Misc Exp Maint TD	85,445	7,350	78,095	72,738	7,350	65,388	83,617	7,350	76,267
675.7	Misc Exp CA	9,953	16,271	(6,318)	10,213	16,271	(6,058)	8,242	16,271	(8,029)
675.8	Misc Exp AG	88,598	153,604	(65,006)	235,821	153,552	82,269	20,592	153,552	(132,959)
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)

		2022			2022			2022		
		April			May			June		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,686,312	1,683,160	3,152	1,694,215	1,689,059	5,156	1,474,983	1,693,656	(218,673)
406	Amort UPAA	1,940	-	1,940	1,940	-	1,940	1,940	-	1,940
407.1	Amort-Ltd Term UP	-	18,052	(18,052)	-	18,052	(18,052)	-	18,052	(18,052)
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	644,496	644,546	(50)	644,496	644,546	(50)	644,496	644,546	(50)
408.12	Taxes Oth than Inc-Payroll	48,019	46,252	1,767	52,841	48,255	4,586	63,602	48,255	15,347
408.13	Taxes Oth than Inc-Other	-	-	-	-	-	-	-	-	-
409.1	Income Taxes-FIT Ope	345,314	359,566	(14,252)	417,858	418,693	(836)	283,737	411,356	(127,619)
409.11	Income Taxes-SIT Ope	41,932	66,289	(24,357)	51,699	98,498	(46,799)	56,659	100,593	(43,934)
409.2	Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
410.1	Def Inc Tax-FIT	61,561	42,009	19,552	68,963	89,771	(20,808)	275,526	89,549	185,977
410.11	Def Inc Tax-SIT	73,374	40,021	33,353	85,925	38,914	47,011	9,348	32,186	(22,838)
412.11	ITC-Restored	(4,757)	(5,256)	499	(5,570)	(5,256)	(314)	(6,052)	(5,256)	(796)
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(36,331)	(58,025)	21,694	(44,879)	(60,727)	15,848	(49,965)	(63,447)	13,481
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	50,777	7,167	43,610	18,204	7,167	11,037	1,598	7,167	(5,568)
427.2	Int Exp-Short Term D	10,305	1,992	8,313	19,754	1,027	18,727	15,153	-	15,153
427.3	Int Exp-LTD	790,553	790,553	(0)	806,623	808,087	(1,464)	828,126	825,414	2,712
427.5	Int Exp-Other	-	-	-	-	-	-	-	-	-
428	Amort Debt Expense	29,252	29,566	(314)	29,486	30,233	(747)	29,950	30,900	(950)
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	3,667,695	3,328,682	339,013
461.1	Metered Sales-Res	(4,319,563)	(4,507,093)	187,530	(5,096,330)	(4,878,820)	(217,510)	(5,249,216)	(4,952,657)	(296,560)
461.2	Metered Sales-Com	(2,090,692)	(2,056,891)	(33,801)	(2,279,676)	(2,264,089)	(15,587)	(2,417,771)	(2,333,902)	(83,869)
461.3	Metered Sales-Ind	(223,927)	(215,286)	(8,641)	(210,731)	(238,641)	27,910	(225,000)	(252,529)	27,529
461.4	Metered Sales-OPA	(518,752)	(513,384)	(5,368)	(605,738)	(607,167)	1,429	(674,737)	(626,919)	(47,818)
462.1	Public Fire Revenues	(367,831)	(379,877)	12,046	(367,831)	(379,877)	12,046	(367,831)	(379,877)	12,046
462.2	Private Fire Revenue	(255,419)	(261,448)	6,029	(257,073)	(261,609)	4,536	(257,420)	(262,389)	4,968
466	Sales for Resale	(67,155)	(93,546)	26,391	(96,128)	(93,781)	(2,347)	(100,026)	(94,006)	(6,019)
467	Interdept Sales	(169)	-	(169)	(90)	-	(90)	(158)	-	(158)
470	Forfeited Discounts	(54,482)	(57,683)	3,201	(64,223)	(64,135)	(88)	(59,401)	(64,036)	4,635
471	Misc Service Revenue	(99,378)	(112,465)	13,087	(99,531)</					

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Account	Description	2022			2022			2022		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	188,186	-	188,186	211,452	-	211,452	210,129	-	210,129
601.4	Salaries-Empl Maint	24,374	-	24,374	32,271	-	32,271	17,095	-	17,095
601.5	Salaries-Empl Oper T	82,002	-	82,002	100,001	-	100,001	69,633	-	69,633
601.6	Salaries-Empl Maint	68,325	-	68,325	110,982	-	110,982	52,787	-	52,787
601.7	Salaries-Empl CA	47,139	-	47,139	68,724	-	68,724	52,003	-	52,003
601.8	Salaries-Empl AG	216,582	630,888	(414,306)	187,495	658,207	(470,712)	366,697	666,241	(299,544)
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	11,712	60,466	(48,754)	48,906	62,208	(13,301)	61,483	62,208	(724)
610.1	Purchased Water Oper	24,794	30,600	(5,806)	33,127	30,600	2,527	31,252	31,600	(348)
615.1	Purch Power Oper SS	57,676	-	57,676	95,289	-	95,289	52,005	-	52,005
615.3	Purch Power Oper WT	274,445	-	274,445	321,946	-	321,946	444,880	-	444,880
615.5	Purch Power Oper TD	1,643	-	1,643	1,994	-	1,994	1,980	-	1,980
615.8	Purch Power Oper AG	-	340,198	(340,198)	-	356,773	(356,773)	-	376,906	(376,906)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	-	-	-
618.3	Chemicals Oper WT	301,079	225,399	75,680	207,507	218,437	(10,931)	279,345	266,206	13,139
620.1	M&S Oper SS	(343)	-	(343)	-	-	-	-	-	-
620.2	M&S Maint SS	-	125	(125)	-	125	(125)	-	125	(125)
620.3	M&S Oper WT	20,552	-	20,552	2,695	-	2,695	4,194	-	4,194
620.4	M&S Maint WT	7,614	10,658	(3,044)	11,924	10,658	1,266	9,398	10,658	(1,261)
620.5	M&S Oper TD	14,443	(12,952)	27,395	1,468	(12,952)	14,419	1,826	(17,952)	19,777
620.6	M&S Maint TD	(131,981)	9,667	(141,647)	(57,206)	9,667	(66,873)	3,638	9,667	(6,029)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	(1,010)	(66,083)	65,074	16,802	(66,083)	82,885	(4,591)	(108,583)	103,992
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

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Account	Description	2022			2022			2022		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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

		2022			2022			2022		
		July			August			September		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,939,765	1,698,102	241,663	1,553,540	1,703,508	(149,968)	1,740,459	1,709,358	31,101
	406 Amort UPAA	1,940	-	1,940	1,940	-	1,940	1,940	-	1,940
	407.1 Amort-Ltd Term UP	-	18,052	(18,052)	-	18,052	(18,052)	-	18,052	(18,052)
	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	4,953	16,750	(11,797)
	408.11 Taxes Oth than Inc-Property	644,496	644,546	(50)	(1,699,126)	644,546	#####	672,728	644,546	28,182
	408.12 Taxes Oth than Inc-Payroll	48,089	46,219	1,870	49,825	49,677	148	52,556	47,173	5,384
	408.13 Taxes Oth than Inc-Other	-	-	-	-	-	-	-	-	-
	409.1 Income Taxes-FIT Ope	383,055	498,339	(115,284)	644,559	476,914	167,646	308,093	431,288	(123,194)
	409.11 Income Taxes-SIT Ope	78,436	134,324	(55,888)	134,380	122,317	12,063	66,212	110,947	(44,734)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	300,371	142,763	157,608	464,455	128,873	335,583	196,814	107,565	89,249
	410.11 Def Inc Tax-SIT	113,465	37,411	76,055	175,448	45,654	129,795	74,449	37,152	37,297
	412.11 ITC-Restored	(7,356)	(5,256)	(2,100)	(11,374)	(5,256)	(6,118)	(4,608)	(5,256)	648
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	-	-	-	-	-	-
	420 AFUDC	(44,237)	(66,096)	21,859	(47,184)	(69,081)	21,896	(58,816)	(72,520)	13,704
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	13,266	7,167	6,099	19,446	7,167	12,279	24,921	7,167	17,755
	427.2 Int Exp-Short Term D	32,078	-	32,078	41,675	-	41,675	39,216	-	39,216
	427.3 Int Exp-LTD	827,899	825,366	2,533	827,899	824,388	3,511	827,899	824,791	3,108
	427.5 Int Exp-Other	-	-	-	-	-	-	-	-	-
	428 Amort Debt Expense	29,955	30,900	(945)	29,955	30,900	(945)	29,955	30,900	(945)
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	4,608,130	4,417,160	190,969
	461.1 Metered Sales-Res	(5,660,614)	(5,203,000)	(457,614)	(5,388,435)	(5,179,693)	(208,742)	(5,071,265)	(5,060,329)	(10,936)
	461.2 Metered Sales-Com	(2,763,401)	(2,530,231)	(233,171)	(2,484,156)	(2,553,923)	69,767	(2,661,074)	(2,491,269)	(169,805)
	461.3 Metered Sales-Ind	(250,909)	(249,077)	(1,832)	(283,060)	(267,257)	(15,803)	(223,834)	(266,948)	43,114
	461.4 Metered Sales-OPA	(824,949)	(709,484)	(115,465)	(740,735)	(700,511)	(40,224)	(641,868)	(661,591)	19,724
	462.1 Public Fire Revenues	(369,536)	(379,877)	10,342	(552,481)	(379,877)	(172,603)	(383,769)	(379,877)	(3,892)
	462.2 Private Fire Revenue	(257,347)	(263,329)	5,982	(475,138)	(263,606)	(211,533)	(207,381)	(263,606)	56,225
	466 Sales for Resale	(184,480)	(94,195)	(90,285)	(212,747)	(93,895)	(118,852)	(106,812)	(94,193)	(12,619)
	467 Interdept Sales	(207)	-	(207)	(155)	-	(155)	-	-	-
	470 Forfeited Discounts	(59,150)	(73,859)	14,708	(79,328)	(74,377)	(4,951)	(62,318)	(72,083)	9,765
	471 Misc Service Revenue	(118,699)	(140,463)	21,764	(131,587)	(154,905)	23,318	(126,012)	(143,932)	17,920
	472 Rents from Water Pro	(8,954)	(6,848)	(2,105)	(8,954)	(8,969)	16	(5,510)	(7,448)	1,938
	473 Interdept Rents	(12,911)	(12,911)	-	(12,911)	(12,911)	-	(12,911)	(12,911)	-
	474 Other Water Revenues	(7,853)	(6,627)	(1,226)	(14,286)	(5,573)	(8,712)	(7,598)	(5,805)	(1,793)
	601.1 Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
	601.2 Salaries-Empl Maint	-	-	-	-	-	-	-	-	-

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Account	Description	2022			2022			2022		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	202,644	-	202,644	214,359	-	214,359	209,215	-	209,215
601.4	Salaries-Empl Maint	30,805	-	30,805	35,719	-	35,719	22,154	-	22,154
601.5	Salaries-Empl Oper T	96,843	-	96,843	85,456	-	85,456	87,001	-	87,001
601.6	Salaries-Empl Maint	82,744	-	82,744	72,729	-	72,729	103,537	-	103,537
601.7	Salaries-Empl CA	46,346	-	46,346	63,291	-	63,291	47,991	-	47,991
601.8	Salaries-Empl AG	228,801	630,888	(402,086)	253,782	685,527	(431,745)	242,497	666,365	(423,868)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	500	-	500	500	-	500	-	-	-
604.8	Empl Pens & Ben AG	22,643	60,466	(37,823)	22,603	63,949	(41,346)	31,685	62,208	(30,523)
610.1	Purchased Water Oper	23,645	31,600	(7,955)	35,221	31,600	3,621	28,473	31,600	(3,127)
615.1	Purch Power Oper SS	49,731	-	49,731	57,379	-	57,379	53,956	-	53,956
615.3	Purch Power Oper WT	360,818	-	360,818	441,633	-	441,633	412,703	-	412,703
615.5	Purch Power Oper TD	1,352	-	1,352	1,907	-	1,907	1,715	-	1,715
615.8	Purch Power Oper AG	-	358,813	(358,813)	-	370,465	(370,465)	-	408,828	(408,828)
616.1	Purch Fuel Oper SS	525	-	525	-	-	-	-	-	-
618.3	Chemicals Oper WT	344,986	263,374	81,612	363,950	299,654	64,296	360,259	250,322	109,937
620.1	M&S Oper SS	-	-	-	-	-	-	46	-	46
620.2	M&S Maint SS	-	125	(125)	-	125	(125)	-	125	(125)
620.3	M&S Oper WT	9,369	-	9,369	25,272	-	25,272	7,852	-	7,852
620.4	M&S Maint WT	24,951	10,658	14,292	50,511	10,658	39,853	16,403	10,658	5,745
620.5	M&S Oper TD	6,049	(17,952)	24,001	38,221	(12,952)	51,173	6,797	(12,952)	19,748
620.6	M&S Maint TD	13,943	9,667	4,276	68,379	9,667	58,712	233,560	9,667	223,893
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	5,430	(108,583)	114,014	(1,016)	(66,083)	65,068	11,706	(66,083)	77,789
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

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Account	Description	2022			2022			2022		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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)	#####	2,511,148	1,994,729	516,419

Account	Description	2022			2022			2022		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	1,711,816	1,718,211	(6,395)	1,719,514	1,723,589	(4,075)	1,729,755	1,728,538	1,217
406	Amort UPAA	1,940	-	1,940	1,940	-	1,940	1,940	-	1,940
407.1	Amort-Ltd Term UP	-	18,052	(18,052)	-	18,052	(18,052)	-	18,052	(18,052)
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	12,831	16,750	(3,919)	12,831	16,750	(3,919)	12,831	16,750	(3,919)
408.11	Taxes Oth than Inc-Property	672,728	644,546	28,182	672,728	644,546	28,182	672,728	644,546	28,182
408.12	Taxes Oth than Inc-Payroll	46,655	45,206	1,448	56,737	47,527	9,210	56,641	46,867	9,774
408.13	Taxes Oth than Inc-Other	-	-	-	5,927	-	5,927	50	-	50
409.1	Income Taxes-FIT Ope	305,966	402,110	(96,144)	274,252	336,393	(62,142)	(1,902,899)	316,880	(2,219,780)
409.11	Income Taxes-SIT Ope	63,291	97,917	(34,625)	59,646	51,261	8,386	(592,724)	58,797	(651,521)
409.2	Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
410.1	Def Inc Tax-FIT	228,977	88,206	140,772	155,401	21,130	134,271	2,769,605	27,788	2,741,818
410.11	Def Inc Tax-SIT	86,496	37,526	48,970	58,703	43,351	15,352	407,366	34,059	373,307
412.11	ITC-Restored	(5,607)	(5,256)	(351)	(3,806)	(5,256)	1,450	(617)	(5,256)	4,639
415	M&J Revenues	-	-	-	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-	-	-	-
420	AFUDC	(65,151)	(66,332)	1,181	(67,781)	(68,890)	1,109	(67,962)	(71,465)	3,503
421	Nonutility Income	-	-	-	-	-	-	-	-	-
426	Misc Nonutility Expe	13,030	7,167	5,863	6,993	7,167	(174)	13,470	7,167	6,303
427.2	Int Exp-Short Term D	64,782	-	64,782	29,309	-	29,309	43,912	410	43,502
427.3	Int Exp-LTD	827,899	825,574	2,325	827,899	825,400	2,499	827,899	825,620	2,279
427.5	Int Exp-Other	-	-	-	310	-	310	-	-	-
428	Amort Debt Expense	33,563	30,900	2,663	30,553	30,900	(347)	30,578	30,900	(321)
437	Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
438	Dividends Declared -	-	-	-	-	-	-	-	5,701,562	(5,701,562)
461.1	Metered Sales-Res	(5,160,950)	(4,873,717)	(287,233)	(5,013,888)	(4,523,592)	(490,296)	(4,827,421)	(4,585,410)	(242,011)
461.2	Metered Sales-Com	(2,421,003)	(2,352,214)	(68,789)	(2,341,053)	(2,029,929)	(311,125)	(2,059,756)	(1,976,118)	(83,638)
461.3	Metered Sales-Ind	(225,019)	(247,579)	22,560	(186,621)	(205,149)	18,528	(207,189)	(197,356)	(9,833)
461.4	Metered Sales-OPA	(595,317)	(546,198)	(49,119)	(500,494)	(438,501)	(61,993)	(552,819)	(416,502)	(136,316)
462.1	Public Fire Revenues	(395,800)	(379,877)	(15,923)	(375,142)	(379,877)	4,735	(388,895)	(379,877)	(9,017)
462.2	Private Fire Revenue	(284,443)	(263,606)	(20,837)	(281,574)	(264,109)	(17,465)	(274,399)	(264,109)	(10,289)
466	Sales for Resale	(145,881)	(93,835)	(52,046)	(32,966)	(93,358)	60,392	(104,971)	(94,139)	(10,831)
467	Interdept Sales	-	-	-	-	-	-	-	-	-
470	Forfeited Discounts	(66,116)	(76,102)	9,985	(65,863)	(66,109)	246	(64,304)	(69,819)	5,515
471	Misc Service Revenue	(97,572)	(116,722)	19,151	(102,240)					

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Water Only

Account	Description	2022			2022			2022		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	222,412	-	222,412	240,686	-	240,686	205,549	-	205,549
601.4	Salaries-Empl Maint	35,751	-	35,751	28,768	-	28,768	28,267	-	28,267
601.5	Salaries-Empl Oper T	86,077	-	86,077	96,961	-	96,961	81,305	-	81,305
601.6	Salaries-Empl Maint	67,195	-	67,195	136,307	-	136,307	101,456	-	101,456
601.7	Salaries-Empl CA	49,909	-	49,909	68,729	-	68,729	44,776	-	44,776
601.8	Salaries-Empl AG	189,269	630,888	(441,619)	190,447	666,096	(475,649)	381,020	674,130	(293,110)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	410	-	410	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	689	-	689	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	17,613	60,466	(42,854)	50,399	62,703	(12,304)	(99,657)	62,703	(162,360)
610.1	Purchased Water Oper	29,120	33,600	(4,480)	25,183	32,600	(7,417)	39,700	31,600	8,100
615.1	Purch Power Oper SS	52,915	-	52,915	41,194	-	41,194	66,105	-	66,105
615.3	Purch Power Oper WT	458,035	-	458,035	407,838	-	407,838	319,459	-	319,459
615.5	Purch Power Oper TD	1,631	-	1,631	1,471	-	1,471	2,813	-	2,813
615.8	Purch Power Oper AG	-	383,717	(383,717)	-	289,580	(289,580)	-	318,828	(318,828)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	65	-	65
618.3	Chemicals Oper WT	304,515	229,792	74,722	241,285	179,731	61,554	278,720	150,237	128,483
620.1	M&S Oper SS	-	-	-	-	-	-	-	-	-
620.2	M&S Maint SS	-	125	(125)	-	125	(125)	-	125	(125)
620.3	M&S Oper WT	3,866	-	3,866	25,463	-	25,463	3,790	-	3,790
620.4	M&S Maint WT	12,764	10,658	2,105	22,906	10,658	12,247	24,971	10,658	14,312
620.5	M&S Oper TD	13,866	(10,452)	24,318	4,062	(10,452)	14,514	10,541	(7,952)	18,493
620.6	M&S Maint TD	(11,962)	9,667	(21,629)	(2,996)	9,667	(12,662)	(45,403)	9,667	(55,070)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	3,964	(44,833)	48,797	6,090	(44,833)	50,924	(5,350)	(23,583)	18,234
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

Account	Description	2022			2022			2022		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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)

		2023			2023			2023		
		January			February			March		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,767,213	1,725,704	41,509	1,767,031	1,726,919	40,112	1,761,790	1,729,336	32,454
	406 Amort UPAA	1,940	1,940	(0)	1,940	1,940	(0)	1,940	1,940	(0)
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	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	12,831	16,446	(3,615)	12,831	16,446	(3,615)	12,831	16,446	(3,615)
	408.11 Taxes Oth than Inc-Property	732,868	580,184	152,684	594,168	580,184	13,984	663,517	580,184	83,333
	408.12 Taxes Oth than Inc-Payroll	71,686	61,930	9,756	68,322	59,213	9,109	42,478	50,392	(7,913)
	408.13 Taxes Oth than Inc-Other	55	8,080	(8,025)	-	-	-	-	-	-
	409.1 Income Taxes-FIT Ope	265,226	220,122	45,104	216,114	145,693	70,421	218,068	173,407	44,661
	409.11 Income Taxes-SIT Ope	55,690	56,900	(1,211)	45,350	31,726	13,624	49,170	13,855	35,316
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	114,545	90,152	24,393	93,631	107,732	(14,101)	174,483	88,770	85,713
	410.11 Def Inc Tax-SIT	56,383	55,943	441	46,089	60,349	(14,260)	7,297	55,596	(48,299)
	412.11 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	-	-	-	-	-	-
	420 AFUDC	(56,157)	(7,946)	(48,212)	(45,739)	(17,636)	(28,104)	(50,904)	(33,657)	(17,247)
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	15,525	11,790	3,735	28,016	14,689	13,326	9,116	17,096	(7,980)
	427.2 Int Exp-Short Term D	57,992	61,409	(3,417)	69,210	56,549	12,662	49,486	57,575	(8,088)
	427.3 Int Exp-LTD	827,899	827,901	(2)	827,899	827,901	(2)	827,899	827,901	(2)
	427.5 Int Exp-Other	-	-	-	80	-	80	-	-	-
	428 Amort Debt Expense	30,566	30,394	172	28,924	30,394	(1,470)	33,490	30,394	3,096
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	3,887,130	3,780,641	106,488
	461.1 Metered Sales-Res	(4,906,897)	(4,685,810)	(221,087)	(4,575,429)	(4,399,669)	(175,760)	(4,835,948)	(4,558,797)	(277,151)
	461.2 Metered Sales-Com	(2,366,050)	(2,075,040)	(291,009)	(2,084,395)	(1,939,940)	(144,454)	(2,269,340)	(2,083,131)	(186,209)
	461.3 Metered Sales-Ind	(180,048)	(212,247)	32,199	(230,373)	(205,201)	(25,172)	(145,234)	(207,711)	62,477
	461.4 Metered Sales-OPA	(497,353)	(476,711)	(20,642)	(495,477)	(449,535)	(45,942)	(517,181)	(485,112)	(32,070)
	462.1 Public Fire Revenues	(402,466)	(384,839)	(17,627)	(390,798)	(384,890)	(5,908)	(389,827)	(384,941)	(4,886)
	462.2 Private Fire Revenue	(273,488)	(264,588)	(8,900)	(280,845)	(264,588)	(16,257)	(302,325)	(264,588)	(37,736)
	466 Sales for Resale	(89,492)	(72,011)	(17,480)	(177,917)	(69,970)	(107,947)	(128,855)	(75,878)	(52,978)
	467 Interdept Sales	-	-	-	-	-	-	-	-	-
	470 Forfeited Discounts	(71,371)	(53,582)	(17,789)	(61,281)	(49,230)	(12,051)	(62,025)	(49,758)	(12,267)
	471 Misc Service Revenue	(88,527)	(114,548)	26,021	(86,735)	(94,259)	7,523	(109,123)	(105,599)	(3,525)
	472 Rents from Water Pro	(8,954)	(4,954)	(4,000)	(8,954)	(4,954)	(4,000)	(16,464)	(4,954)	(11,510)
	473 Interdept Rents	(18,747)	(18,747)	(0)	(18,747)	(18,747)	(0)	(18,747)	(18,747)	(0)
	474 Other Water Revenues	(39,729)	(5,104)	(34,625)	2,897	(5,081)	7,977	(28,718)	(5,400)	(23,318)
	601.1 Salaries-Empl Oper S	-	-	-	-	-	-	-	-	-
	601.2 Salaries-Empl Maint	-	-	-	-	-	-	-	-	-

Account	Description	2023			2023			2023		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	231,266	-	231,266	217,663	-	217,663	238,261	-	238,261
601.4	Salaries-Empl Maint	30,822	-	30,822	29,551	-	29,551	33,964	-	33,964
601.5	Salaries-Empl Oper T	85,280	-	85,280	87,865	-	87,865	100,217	-	100,217
601.6	Salaries-Empl Maint	101,863	-	101,863	106,159	-	106,159	96,782	-	96,782
601.7	Salaries-Empl CA	69,181	-	69,181	73,169	-	73,169	92,974	-	92,974
601.8	Salaries-Empl AG	272,062	678,253	(406,191)	187,341	621,455	(434,114)	265,614	742,138	(476,524)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	212	-	212	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	142,123	110,019	32,104	137,114	97,018	40,095	132,378	101,874	30,504
610.1	Purchased Water Oper	34,868	31,900	2,968	40,848	31,900	8,948	32,276	31,900	376
615.1	Purch Power Oper SS	77,849	-	77,849	51,517	-	51,517	63,541	-	63,541
615.3	Purch Power Oper WT	483,916	-	483,916	254,305	-	254,305	341,654	-	341,654
615.5	Purch Power Oper TD	4,140	-	4,140	1,715	-	1,715	5,174	-	5,174
615.8	Purch Power Oper AG	-	383,608	(383,608)	-	410,988	(410,988)	-	392,062	(392,062)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	26,403	-	26,403
618.3	Chemicals Oper WT	301,700	273,389	28,311	297,129	247,259	49,870	301,535	396,135	(94,600)
620.1	M&S Oper SS	-	-	-	-	-	-	47	-	47
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	11,882	-	11,882	4,039	-	4,039	5,468	-	5,468
620.4	M&S Maint WT	25,683	20,531	5,151	31,399	(11,665)	43,064	7,924	17,087	(9,163)
620.5	M&S Oper TD	1,110	(7,361)	8,471	3,555	(3,416)	6,971	7,671	(14,066)	21,737
620.6	M&S Maint TD	456	14,010	(13,554)	7,550	10,758	(3,208)	(2,068)	10,218	(12,286)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	214	-	214	(541)	-	(541)	4,656	-	4,656
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

Account	Description	2023			2023			2023		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
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	-	-	-	-	-	-	-	-	-
642.3	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)

		2023			2023			2023		
		April			May			June		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,754,533	1,732,691	21,842	1,776,730	1,736,697	40,033	1,772,159	1,746,524	25,634
	406 Amort UPAA	1,940	1,940	(0)	5,393	1,940	3,453	(2,226)	1,940	(4,166)
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	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	12,831	16,446	(3,615)	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	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	49,657	50,018	(360)
	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)	322,415	385,280	(62,865)
	409.11 Income Taxes-SIT Ope	55,723	44,599	11,124	57,529	47,800	9,729	67,942	83,981	(16,039)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	106,978	109,610	(2,633)	138,997	135,927	3,069	221,773	126,306	95,467
	410.11 Def Inc Tax-SIT	30,687	60,819	(30,132)	39,872	67,415	(27,543)	63,617	65,004	(1,386)
	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	(44,250)	(74,175)	29,924
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	13,569	10,611	2,958	13,812	12,810	1,002	13,449	16,361	(2,912)
	427.2 Int Exp-Short Term D	54,693	64,528	(9,834)	71,150	5,601	65,549	77,687	-	77,687
	427.3 Int Exp-LTD	827,899	827,901	(2)	821,696	867,067	(45,371)	818,927	857,412	(38,485)
	427.5 Int Exp-Other	-	-	-	-	-	-	-	-	-
	428 Amort Debt Expense	30,934	31,098	(165)	30,934	31,654	(720)	30,934	32,210	(1,276)
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	3,376,663	3,128,779	247,884
	461.1 Metered Sales-Res	(4,785,544)	(4,550,895)	(234,649)	(5,218,806)	(4,820,117)	(398,688)	(5,514,408)	(5,160,095)	(354,313)
	461.2 Metered Sales-Com	(2,260,689)	(2,137,816)	(122,873)	(2,409,762)	(2,354,586)	(55,176)	(2,514,188)	(2,427,268)	(86,920)
	461.3 Metered Sales-Ind	(214,422)	(222,225)	7,803	(226,240)	(248,593)	22,353	(252,611)	(280,511)	27,900
	461.4 Metered Sales-OPA	(546,611)	(552,479)	5,868	(636,453)	(654,924)	18,471	(710,095)	(676,501)	(33,594)
	462.1 Public Fire Revenues	(373,437)	(384,992)	11,555	(426,455)	(385,043)	(41,412)	(343,832)	(385,094)	41,262
	462.2 Private Fire Revenue	(285,513)	(265,099)	(20,414)	(309,338)	(265,262)	(44,076)	(258,485)	(266,807)	8,322
	466 Sales for Resale	(80,763)	(75,157)	(5,606						

Account	Description	2023			2023			2023		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	212,575	-	212,575	214,811	-	214,811	195,150	-	195,150
601.4	Salaries-Empl Maint	26,500	-	26,500	36,958	-	36,958	27,016	-	27,016
601.5	Salaries-Empl Oper T	79,231	-	79,231	101,425	-	101,425	84,405	-	84,405
601.6	Salaries-Empl Maint	115,469	-	115,469	107,225	-	107,225	70,559	-	70,559
601.7	Salaries-Empl CA	66,046	-	66,046	85,885	-	85,885	61,106	-	61,106
601.8	Salaries-Empl AG	258,710	633,012	(374,302)	207,105	719,861	(512,756)	314,941	739,776	(424,835)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	375	-	375
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	140,457	102,883	37,574
610.1	Purchased Water Oper	16,608	31,900	(15,292)	18,126	31,900	(13,774)	45,436	31,900	13,536
615.1	Purch Power Oper SS	66,442	-	66,442	62,721	-	62,721	34,845	-	34,845
615.3	Purch Power Oper WT	350,130	-	350,130	486,080	-	486,080	379,102	-	379,102
615.5	Purch Power Oper TD	(1,526)	-	(1,526)	1,687	-	1,687	1,217	-	1,217
615.8	Purch Power Oper AG	-	333,101	(333,101)	-	479,634	(479,634)	-	353,833	(353,833)
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	365,733	387,839	(22,106)
620.1	M&S Oper SS	(42)	-	(42)	261	-	261	(266)	-	(266)
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	5,516	-	5,516	7,393	-	7,393	2,566	-	2,566
620.4	M&S Maint WT	23,208	11,917	11,291	36,619	(10,849)	47,467	28,361	26,733	1,629
620.5	M&S Oper TD	3,309	(6,192)	9,501	7,152	(15,707)	22,859	7,838	(8,662)	16,500
620.6	M&S Maint TD	22,374	14,872	7,503	(20,115)	1,106	(21,221)	28,536	12,256	16,280
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	5,562	-	5,562	1,907	-	1,907	(1,446)	-	(1,446)
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	29,900	3,256	26,645
632.8	Cont Serv Acct AG	9,670	-	9,670	16,749	22,817	(6,068)	30,635	22,817	7,818
633.8	Cont Serv Legal AG	34,991	31,967	3,024	41,631	31,754	9,877	65,142	34,347	30,795
634.8	Cont Serv Mgmt Fee A	899,952	944,700	(44,749)	955,834	1,033,982	(78,148)	1,152,509	1,159,089	(6,580)
635.3	Cont Serv Testing Op	-	241	(241)	-	434	(434)	1,749	230	1,519
636.1	Cont Serv Other Oper	-	-	-	300	-	300	448	-	448
636.2	Cont Serv Other Main	-	-	-	284	-	284	-	-	-
636.3	Cont Serv Other Oper	1,772	-	1,772	31,826	-	31,826	4,036	-	4,036
636.4	Cont Serv Other Main	16,278	-	16,278	52,928	-	52,928	26,247	-	26,247
636.5	Cont Serv Other Oper	1,887	-	1,887	12,617	-	12,617	86,342	-	86,342

Account	Description	2023			2023			2023		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	-	-	-	3,348	-	3,348	2,616	-	2,616
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)	(22,929)	32,751	(55,681)
641.1	Rents-Real Prop Oper SS	3,787	-	3,787	(871)	-	(871)	113	-	113
641.3	Rents-Real Prop Oper	-	-	-	281	-	281	-	-	-
641.5	Rents-Real Prop Oper	5,290	-	5,290	-	-	-	627	-	627
641.8	Rents-Real Prop AG	2,495	6,058	(3,563)	595	773	(178)	-	2,148	(2,148)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	5,232	-	5,232	2,616	-	2,616
642.8	Rents-Equipment AG	100	414	(314)	100	608	(508)	464	227	238
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	10	-	10	-	-	-
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	36	-	36	-	-	-	463	-	463
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	56,434	45,308	11,126	30,772	42,719	(11,946)	13,843	43,766	(29,923)
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	67,774	57,942	9,832	67,984	57,942	10,042	68,115	57,942	10,174
658.8	Ins Work Comp AG	5,890	3,321	2,568	5,353	3,321	2,032	5,332	3,321	2,011
659.8	Ins Other AG	45,401	46,478	(1,077)	44,838	46,478	(1,639)	44,838	46,478	(1,639)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	912	912	-	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	54,335	46,016	8,319
675.1	Misc Exp Oper SS	5,804	-	5,804	169,625	-	169,625	(158,247)	-	(158,247)
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	100,018	47,919	52,100	99,339	45,709	53,630	53,809	47,948	5,861
675.4	Misc Exp Maint WT	33,865	1,105	32,760	35,971	1,770	34,201	43,804	1,820	41,984
675.5	Misc Exp Oper TD	54,401	-	54,401	25,343	-	25,343	34,210	-	34,210
675.6	Misc Exp Maint TD	90,090	61,169	28,920	91,294	3,730	87,564	78,034	24,525	53,510
675.7	Misc Exp CA	9,527	14,702	(5,175)	8,845	13,805	(4,960)	7,353	16,739	(9,386)
675.8	Misc Exp AG	94,595	36,901	57,695	131,057	89,319	41,737	131,772	(26,022)	157,794
Total		(1,536,324)	(1,792,377)	256,053	(1,772,628)	(2,052,969)	280,340	1,024,020	714,678	309,342

		2023			2023			2023		
Account	Description	July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,735,094	1,754,784	(19,690)	1,730,512	1,761,952	(31,440)	1,749,852	1,769,231	(19,379)
	406 Amort UPAA	3,966	1,940	2,026	1,227	1,940	(713)	1,227	1,940	(713)
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	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	11,947	17,125	(5,178)	11,947	16,699	(4,752)	11,947	17,125	(5,178)
	408.11 Taxes Oth than Inc-Property	663,517	580,184	83,333	663,517	580,184	83,333	663,517	580,184	83,333
	408.12 Taxes Oth than Inc-Payroll	49,059	47,899	1,160	37,603	51,200	(13,597)	49,467	46,975	2,492
	408.13 Taxes Oth than Inc-Other	15	-	15	-	-	-	-	-	-
	409.1 Income Taxes-FIT Ope	206,470	570,546	(364,077)	371,675	506,208	(134,533)	327,589	417,079	(89,490)
	409.1.1 Income Taxes-SIT Ope	36,839	109,960	(73,121)	71,634	118,096	(46,462)	68,926	107,437	(38,511)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	209,186	137,188	71,998	301,934	144,800	157,135	227,397	111,239	116,157
	410.1.1 Def Inc Tax-SIT	60,007	67,731	(7,724)	86,612	69,639	16,974	65,231	61,228	4,003
	412.1.1 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	-	-	-	-	-	-
	420 AFUDC	(43,676)	(85,031)	41,355	(50,141)	(89,329)	39,188	(55,110)	(86,833)	31,722
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	31,922	11,186	20,736	21,615	15,624	5,991	19,012	12,972	6,041
	427.2 Int Exp-Short Term D	91,463	-	91,463	95,879	-	95,879	51,398	-	51,398
	427.3 Int Exp-LTD	823,654	866,300	(42,646)	824,301	867,959	(43,658)	925,986	910,766	15,221
	427.5 Int Exp-Other	-	-	-	-	-	-	-	-	-
	428 Amort Debt Expense	30,934	32,210	(1,276)	30,934	32,210	(1,276)	24,625	21,520	3,106
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	3,376,663	4,234,155	(857,492)
	461.1 Metered Sales-Res	(5,181,459)	(5,511,485)	330,025	(5,701,865)	(5,439,124)	(262,742)	(5,542,422)	(5,242,570)	(299,852)
	461.2 Metered Sales-Com	(2,518,487)	(2,678,268)	159,781	(2,764,440)	(2,703,715)	(60,725)	(2,736,315)	(2,637,464)	(98,851)
	461.3 Metered Sales-Ind	(267,857)	(273,786)	5,929	(292,335)	(297,870)	5,535	(271,189)	(270,423)	(765)
	461.4 Metered Sales-OPA	(679,694)	(779,912)	100,218	(740,220)	(770,061)	29,841	(716,374)	(726,814)	10,439
	462.1 Public Fire Revenues	(392,978)	(391,786)	(1,192)	(388,795)	(391,838)	3,043	(387,348)	(391,890)	4,541
	462.2 Private Fire Revenue	(269,326)	(272,009)	2,683	(298,449)	(271,724)	(26,725)	(256,351)	(272,243)	15,893
	466 Sales for Resale	(143,203)	(10							

Account	Description	2023			2023			2023		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	193,871	-	193,871	226,119	-	226,119	201,108	-	201,108
601.4	Salaries-Empl Maint	20,798	-	20,798	27,646	-	27,646	17,986	-	17,986
601.5	Salaries-Empl Oper T	104,428	-	104,428	103,253	-	103,253	101,456	-	101,456
601.6	Salaries-Empl Maint	65,817	-	65,817	95,239	-	95,239	79,560	-	79,560
601.7	Salaries-Empl CA	65,872	-	65,872	68,523	-	68,523	54,871	-	54,871
601.8	Salaries-Empl AG	227,253	673,678	(446,425)	72,170	732,561	(660,391)	292,397	710,335	(417,938)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	250	-	250	250	-	250	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	126,174	100,847	25,327	127,651	110,382	17,269	118,772	101,853	16,919
610.1	Purchased Water Oper	31,932	31,900	32	24,724	31,900	(7,176)	23,660	31,900	(8,240)
615.1	Purch Power Oper SS	30,921	-	30,921	43,485	-	43,485	45,400	-	45,400
615.3	Purch Power Oper WT	317,595	-	317,595	383,586	-	383,586	400,727	-	400,727
615.5	Purch Power Oper TD	922	-	922	1,253	-	1,253	1,236	-	1,236
615.8	Purch Power Oper AG	-	406,282	(406,282)	-	346,043	(346,043)	-	449,735	(449,735)
616.1	Purch Fuel Oper SS	313	-	313	100	-	100	1,461	-	1,461
618.3	Chemicals Oper WT	458,362	412,705	45,657	459,011	434,671	24,341	415,281	411,481	3,800
620.1	M&S Oper SS	49	-	49	(49)	-	(49)	1,249	-	1,249
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	13,452	-	13,452	20,998	-	20,998	33,371	-	33,371
620.4	M&S Maint WT	9,656	14,528	(4,872)	29,237	11,253	17,984	71,712	1,881	69,831
620.5	M&S Oper TD	5,870	(20,943)	26,813	9,450	(11,811)	21,260	8,265	(2,091)	10,356
620.6	M&S Maint TD	30,320	7,204	23,117	30,559	13,709	16,850	28,151	6,929	21,222
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	172	-	172	877	-	877	4,243	-	4,243
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	5,195	-	5,195
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	4,105	-	4,105
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	12,346	(12,346)	-	14,920	(14,920)	-	11,282	(11,282)
632.8	Cont Serv Acct AG	15,195	22,817	(7,622)	15,195	-	15,195	16,076	22,817	(6,741)
633.8	Cont Serv Legal AG	(9,960)	16,705	(26,665)	8,264	18,414	(10,151)	26,657	34,527	(7,869)
634.8	Cont Serv Mgmt Fee A	924,908	961,949	(37,041)	985,477	998,551	(13,074)	1,190,931	1,158,684	32,247
635.3	Cont Serv Testing Op	812	732	80	1,973	834	1,139	212	185	27
636.1	Cont Serv Other Oper	-	-	-	-	-	-	148	-	148
636.2	Cont Serv Other Main	-	-	-	-	-	-	-	-	-
636.3	Cont Serv Other Oper	1,701	-	1,701	(523)	-	(523)	2,706	-	2,706
636.4	Cont Serv Other Main	25,915	-	25,915	22,610	-	22,610	10,606	-	10,606
636.5	Cont Serv Other Oper	76,108	-	76,108	62,429	-	62,429	73,406	-	73,406

Account	Description	2023			2023			2023		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	986	-	986	645	-	645	-	-	-
636.7	Cont Serv Other CA	-	-	-	-	-	-	8,082	-	8,082
636.8	Cont Serv Other AG	13,192	19,221	(6,029)	10,414	29,279	(18,865)	6,544	16,512	(9,968)
641.1	Rents-Real Prop Oper SS	3,596	-	3,596	168	-	168	119	-	119
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	100	-	100	1,351	-	1,351	1,347	-	1,347
641.8	Rents-Real Prop AG	-	1,737	(1,737)	-	1,473	(1,473)	-	1,912	(1,912)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	4,344	-	4,344
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	154	437	(283)	100	180	(80)	100	393	(293)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	2,151	-	2,151	16	-	16	897	-	897
650.4	Transportation Maint	15	-	15	-	-	-	17	-	17
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	52,002	50,550	1,452	56,246	44,518	11,728	34,264	47,244	(12,981)
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	68,131	57,942	10,189	69,107	57,942	11,165	68,392	57,942	10,450
658.8	Ins Work Comp AG	4,917	3,321	1,596	3,879	3,321	558	5,405	3,321	2,084
659.8	Ins Other AG	44,838	46,478	(1,639)	44,838	46,478	(1,639)	48,612	46,478	2,134
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	912	912	-	912	912	-	912	912	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	86,633	47,482	39,151	129,040	49,326	79,715	97,404	48,893	48,511
675.1	Misc Exp Oper SS	334,306	-	334,306	(157,415)	-	(157,415)	6,708	-	6,708
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	78,023	55,414	22,609	134,079	47,076	87,003	56,068	48,039	8,029
675.4	Misc Exp Maint WT	38,958	2,345	36,613	35,388	408	34,980	34,426	621	33,805
675.5	Misc Exp Oper TD	34,829	-	34,829	47,619	-	47,619	22,673	-	22,673
675.6	Misc Exp Maint TD	163,402	3,242	160,161	72,427	1,849	70,578	75,350	13,248	62,102
675.7	Misc Exp CA	8,783	14,947	(6,163)	9,636	15,625	(5,989)	12,807	13,501	(694)
675.8	Misc Exp AG	172,914	(12,776)	185,690	(12,564)	64,692	(77,256)	72,625	49,144	23,481
Total		(1,917,023)	(3,209,956)	1,292,933	(3,023,745)	(3,041,324)	17,579	1,054,990	1,691,148	(636,158)

		2023			2023			2023		
Account	Description	October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,735,426	1,780,971	(45,545)	1,748,927	1,803,234	(54,307)	1,762,023	1,819,772	(57,749)
	406 Amort UPAA	1,227	1,940	(713)	1,227	1,940	(713)	1,227	1,940	(713)
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	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	11,947	17,125	(5,178)	11,947	17,125	(5,178)	11,947	17,125	(5,178)
	408.11 Taxes Oth than Inc-Property	663,517	580,184	83,333	663,517	580,184	83,333	3,601,816	580,184	3,021,632
	408.12 Taxes Oth than Inc-Payroll	50,789	49,019	1,770	51,609	49,425	2,184	51,115	46,140	4,975
	408.13 Taxes Oth than Inc-Other	-	7,920	(7,920)	5,225	-	5,225	-	-	-
	409.1 Income Taxes-FIT Ope	167,107	331,088	(163,980)	171,166	220,863	(49,697)	(4,557,584)	148,052	(4,705,636)
	409.11 Income Taxes-SIT Ope	18,647	64,998	(46,351)	28,594	57,621	(29,027)	(1,011,497)	22,786	(1,034,283)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	326,033	169,832	156,200	200,724	115,199	85,525	4,991,365	123,880	4,867,485
	410.11 Def Inc Tax-SIT	93,525	75,913	17,613	57,579	62,220	(4,641)	931,318	64,396	866,923
	412.11 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	-	-	-	-	-	-
	420 AFUDC	(64,684)	(85,891)	21,207	(67,348)	(82,652)	15,304	(59,774)	(71,938)	12,165
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	13,068	8,760	4,308	22,618	13,477	9,142	25,695	29,199	(3,504)
	427.2 Int Exp-Short Term D	37,082	-	37,082	56,665	-	56,665	96,273	8,981	87,291
	427.3 Int Exp-LTD	952,250	925,591	26,659	953,272	925,751	27,521	912,191	895,967	16,224
	427.5 Int Exp-Other	112	-	112	316	-	316	161	-	161
	428 Amort Debt Expense	30,214	21,520	8,694	30,244	21,520	8,725	29,984	21,520	8,464
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	2,145,633	6,168,233	(4,022,600)
	461.1 Metered Sales-Res	(5,595,331)	(5,051,285)	(544,045)	(4,874,824)	(4,695,189)	(179,635)	(5,050,295)	(4,682,815)	(367,481)
	461.2 Metered Sales-Com	(2,726,589)	(2,489,541)	(237,048)	(2,331,963)	(2,147,763)	(184,199)	(2,149,518)	(2,091,397)	(58,121)
	461.3 Metered Sales-Ind	(235,538)	(264,394)	28,856	(215,666)	(221,483)	5,818	(226,693)	(205,034)	(21,660)
	461.4 Metered Sales-OPA	(448,470)	(598,588)	150,119	(654,823)	(478,915)	(175,908)	(528,216)	(454,470)	(73,745)
	462.1 Public Fire Revenues	(388,625)	(391,941)	3,316	(385,055)	(391,993)	6,939	(381,915)	(392,045)	10,130
	462.2 Private Fire Revenue	(318,919)	(272,243)	(46,675)	(286,014)	(272,243)	(13,771)	(279,309)	(273,0	

Account	Description	2023			2023			2023		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	210,659	-	210,659	242,400	-	242,400	183,928	-	183,928
601.4	Salaries-Empl Maint	28,571	-	28,571	25,284	-	25,284	19,160	-	19,160
601.5	Salaries-Empl Oper T	113,496	-	113,496	100,818	-	100,818	92,813	-	92,813
601.6	Salaries-Empl Maint	86,127	-	86,127	109,331	-	109,331	91,128	-	91,128
601.7	Salaries-Empl CA	77,015	-	77,015	65,815	-	65,815	54,182	-	54,182
601.8	Salaries-Empl AG	184,619	703,119	(518,500)	180,916	710,791	(529,875)	331,720	717,701	(385,981)
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	139,612	100,863	38,749	138,544	108,010	30,534	25,989	107,286	(81,297)
610.1	Purchased Water Oper	24,377	31,900	(7,523)	18,040	31,900	(13,860)	34,622	31,900	2,722
615.1	Purch Power Oper SS	53,768	-	53,768	48,826	-	48,826	49,920	-	49,920
615.3	Purch Power Oper WT	413,451	-	413,451	417,870	-	417,870	344,049	-	344,049
615.5	Purch Power Oper TD	1,125	-	1,125	1,129	-	1,129	1,492	-	1,492
615.8	Purch Power Oper AG	-	391,015	(391,015)	-	375,330	(375,330)	-	420,294	(420,294)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	-	-	-
618.3	Chemicals Oper WT	445,027	350,746	94,281	296,812	267,490	29,322	360,218	282,426	77,793
620.1	M&S Oper SS	(178)	-	(178)	1,475	-	1,475	(1,475)	-	(1,475)
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	8,744	-	8,744	25,494	-	25,494	8,010	-	8,010
620.4	M&S Maint WT	32,098	11,902	20,197	19,090	17,902	1,188	56,152	4,680	51,472
620.5	M&S Oper TD	7,608	(14,219)	21,827	31,884	(10,686)	42,570	18,528	(12,826)	31,355
620.6	M&S Maint TD	7,065	11,868	(4,803)	(3,233)	7,639	(10,872)	14,422	(1,569)	15,992
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	830	-	830	3,903	-	3,903	5,745	-	5,745
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	2,629	-	2,629	-	-	-	1,450	-	1,450
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	-	11,743	(11,743)	-	44,121	(44,121)	98,719	61,993	36,726
632.8	Cont Serv Acct AG	15,195	22,817	(7,622)	22,352	22,817	(465)	15,635	-	15,635
633.8	Cont Serv Legal AG	37,869	17,738	20,131	23,150	12,777	10,373	17,628	19,547	(1,919)
634.8	Cont Serv Mgmt Fee A	923,389	994,635	(71,246)	983,024	968,570	14,455	1,113,738	1,123,981	(10,242)
635.3	Cont Serv Testing Op	1,166	425	741	-	313	(313)	212	761	(549)
636.1	Cont Serv Other Oper	1,644	-	1,644	1,332	-	1,332	450	-	450
636.2	Cont Serv Other Main	267	-	267	586	-	586	(284)	-	(284)
636.3	Cont Serv Other Oper	55,464	-	55,464	5,934	-	5,934	71,027	-	71,027
636.4	Cont Serv Other Main	7,648	-	7,648	35,174	-	35,174	205,741	-	205,741
636.5	Cont Serv Other Oper	61,625	-	61,625	63,512	-	63,512	59,646	-	59,646

Kentucky American Water Company
Years 2020-2025
Water Only

Account	Description	2023			2023			2023		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	3,000	-	3,000	85,313	-	85,313	(2,501)	-	(2,501)
636.7	Cont Serv Other CA	(8,082)	-	(8,082)	7,532	-	7,532	-	-	-
636.8	Cont Serv Other AG	12,960	26,174	(13,215)	22,828	31,185	(8,357)	109,240	28,206	81,035
641.1	Rents-Real Prop Oper SS	-	-	-	-	-	-	3,459	-	3,459
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	641	-	641	640	-	640	-	-	-
641.8	Rents-Real Prop AG	-	1,799	(1,799)	-	1,018	(1,018)	-	815	(815)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	144	-	144	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	213	(113)	100	198	(98)	1,924	392	1,531
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	-	-	-	1,300	-	1,300
650.4	Transportation Maint	-	-	-	-	-	-	225	-	225
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	66,510	50,020	16,490	22,004	53,829	(31,825)	35,707	48,289	(12,582)
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	67,977	57,942	10,036	68,329	57,942	10,387	180,662	57,942	122,720
658.8	Ins Work Comp AG	5,235	3,321	1,914	5,621	3,323	2,297	5,466	3,323	2,143
659.8	Ins Other AG	44,422	46,478	(2,056)	44,888	46,478	(1,589)	44,422	46,478	(2,056)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	912	912	-	912	912	-	912	912	-
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	57,461	44,975	12,486	42,759	42,711	48	(7,146)	41,104	(48,250)
675.1	Misc Exp Oper SS	9,868	-	9,868	7,028	-	7,028	28,713	-	28,713
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	81,267	51,629	29,638	85,857	48,781	37,077	81,825	55,949	25,876
675.4	Misc Exp Maint WT	39,591	1,569	38,022	40,418	975	39,443	33,797	3,541	30,255
675.5	Misc Exp Oper TD	33,289	-	33,289	33,414	-	33,414	34,712	-	34,712
675.6	Misc Exp Maint TD	104,853	15,065	89,788	71,354	16,981	54,373	111,887	8,594	103,293
675.7	Misc Exp CA	7,621	20,305	(12,685)	9,508	20,348	(10,840)	10,045	13,158	(3,114)
675.8	Misc Exp AG	242,617	99,072	143,546	125,885	110,610	15,276	444,383	211,849	232,534
Total		(2,293,764)	(2,354,713)	60,949	(1,714,165)	(1,701,062)	(13,103)	4,374,218	4,774,246	(400,028)

		2024			2024			2024		
		January			February			March		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,820,760	1,890,641	(69,882)	1,837,501	2,172,788	(335,287)	1,833,593	2,190,618	(357,025)
	406 Amort UPAA	1,227	1,227	-	1,227	1,227	-	1,227	1,227	-
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	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	11,947	14,802	(2,855)	11,947	14,802	(2,855)	11,947	14,802	(2,855)
	408.11 Taxes Oth than Inc-Property	812,615	812,615	(0)	812,615	812,615	-	812,615	812,615	0
	408.12 Taxes Oth than Inc-Payroll	64,120	59,757	4,364	55,273	57,937	(2,664)	31,108	49,141	(18,033)
	408.13 Taxes Oth than Inc-Other	100	8,080	(7,980)	2,370	-	2,370	-	-	-
	409.1 Income Taxes-FIT Ope	115,879	21,452	94,427	226,507	232,313	(5,806)	141,015	264,890	(123,876)
	409.1.1 Income Taxes-SIT Ope	20,493	(9,987)	30,481	39,776	46,351	(6,575)	32,574	54,016	(21,442)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	204,087	271,554	(67,467)	434,427	258,135	176,292	234,880	255,602	(20,722)
	410.1.1 Def Inc Tax-SIT	56,382	89,305	(32,922)	112,070	85,942	26,128	63,827	85,307	(21,480)
	412.1.1 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	167	-	167	(3,613)	-	(3,613)
	420 AFUDC	(48,308)	(31,984)	(16,324)	(44,701)	(63,590)	18,889	(53,026)	(107,555)	54,529
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	26,494	30,954	(4,460)	1,544	30,435	(28,891)	23,722	30,952	(7,230)
	427.2 Int Exp-Short Term D	109,362	112,034	(2,671)	66,138	125,994	(59,857)	94,717	91,520	3,198
	427.3 Int Exp-LTD	774,794	936,549	(161,754)	918,263	936,549	(18,286)	913,486	936,549	(23,063)
	427.5 Int Exp-Other	-	-	-	-	-	-	-	-	-
	428 Amort Debt Expense	29,977	31,315	(1,338)	29,554	31,315	(1,762)	32,000	31,315	684
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	0	15,881	15,881	(0)
	438 Dividends Declared -	-	-	-	-	-	-	4,518,582	4,479,960	38,622
	461.1 Metered Sales-Res	(5,039,289)	(4,852,473)	(186,816)	(6,046,690)	(4,301,980)	(1,744,710)	(5,890,535)	(4,494,945)	(1,395,590)
	461.2 Metered Sales-Com	(2,323,978)	(2,274,706)	(49,272)	(2,700,353)	(2,548,288)	(152,065)	(2,626,070)	(2,704,396)	78,327
	461.3 Metered Sales-Ind	(156,933)	(207,932)	50,999	(226,165)	(230,247)	4,082	(273,535)	(253,281)	(20,254)
	461.4 Metered Sales-OPA	(450,308)	(472,980)	22,672	(554,074)	(433,152)	(120,922)	(741,572)	(471,049)	(270,523)
	462.1 Public Fire Revenues	(449,289)	(402,992)	(46,297)	(484,040)	(371,045)	(112,995)	(501,759)	(371,045)	(130,714)
	462.2 Private Fire Revenue	(275,152)	(285,303)	10,152	(340,646)	(262,686)	(77,960)	(388,874)	(263,174)	(125,700)

Account	Description	2024			2024			2024		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	235,376	-	235,376	212,061	-	212,061	228,996	-	228,996
601.4	Salaries-Empl Maint	31,095	-	31,095	24,524	-	24,524	29,659	-	29,659
601.5	Salaries-Empl Oper T	94,192	-	94,192	106,447	-	106,447	111,142	-	111,142
601.6	Salaries-Empl Maint	77,307	-	77,307	81,960	-	81,960	71,475	-	71,475
601.7	Salaries-Empl CA	58,522	-	58,522	66,141	-	66,141	66,027	-	66,027
601.8	Salaries-Empl AG	284,967	740,943	(455,977)	177,683	688,518	(510,835)	244,411	728,755	(484,343)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	74	-	74
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	156,548	138,576	17,973	146,601	125,101	21,501	124,993	121,955	3,037
610.1	Purchased Water Oper	26,696	32,150	(5,454)	28,489	32,150	(3,661)	26,875	32,150	(5,275)
615.1	Purch Power Oper SS	73,847	-	73,847	42,063	-	42,063	47,547	-	47,547
615.3	Purch Power Oper WT	389,293	-	389,293	352,916	-	352,916	457,668	-	457,668
615.5	Purch Power Oper TD	1,779	-	1,779	1,952	-	1,952	1,476	-	1,476
615.8	Purch Power Oper AG	-	433,716	(433,716)	-	392,999	(392,999)	-	434,670	(434,670)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	3,918	-	3,918
618.3	Chemicals Oper WT	344,268	321,284	22,984	338,613	319,072	19,541	314,159	411,300	(97,142)
620.1	M&S Oper SS	-	-	-	-	-	-	-	-	-
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	12,319	-	12,319	(2,199)	-	(2,199)	4,620	-	4,620
620.4	M&S Maint WT	44,741	13,185	31,556	39,615	11,249	28,366	25,936	10,535	15,401
620.5	M&S Oper TD	20,204	10,535	9,669	6,850	10,923	(4,073)	5,883	10,258	(4,374)
620.6	M&S Maint TD	11,111	6,801	4,311	75,506	6,987	68,519	(59,547)	6,992	(66,539)
620.7	M&S Oper CA	-	-	-	-	-	-	1	-	1
620.8	M&S AG	11,089	-	11,089	(9,965)	-	(9,965)	(1,714)	-	(1,714)
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	3,999	-	3,999	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	-	-	-	-	-	-	5,616	-	5,616
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	11,883	(11,883)	-	24,050	(24,050)	-	19,947	(19,947)
632.8	Cont Serv Acct AG	-	25,888	(25,888)	31,051	25,888	5,163	23,475	25,888	(2,413)
633.8	Cont Serv Legal AG	17,820	31,717	(13,897)	24,439	29,609	(5,170)	19,776	31,473	(11,697)
634.8	Cont Serv Mgmt Fee A	982,018	977,147	4,871	1,031,027	941,982	89,046	1,217,724	1,088,124	129,600
635.3	Cont Serv Testing Op	424	372	52	222	1,263	(1,041)	2,778	643	2,136
636.1	Cont Serv Other Oper	2,500	-	2,500	4,941	-	4,941	3,450	-	3,450
636.2	Cont Serv Other Main	-	-	-	867	-	867	-	-	-
636.3	Cont Serv Other Oper	4,376	-	4,376	4,082	-	4,082	6,123	-	6,123
636.4	Cont Serv Other Main	11,956	-	11,956	29,518	-	29,518	25,402	-	25,402
636.5	Cont Serv Other Oper	59,115	-	59,115	55,328	-	55,328	7,695	-	7,695

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Account	Description	2024			2024			2024		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	1,236	-	1,236	8,472	-	8,472	244	-	244
636.7	Cont Serv Other CA	-	-	-	(7,532)	-	(7,532)	20	-	20
636.8	Cont Serv Other AG	27,413	23,106	4,307	(5,431)	22,200	(27,631)	71,563	36,447	35,115
641.1	Rents-Real Prop Oper SS	126	-	126	2,490	-	2,490	5,128	-	5,128
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	-	-	-
641.5	Rents-Real Prop Oper	300	-	300	925	-	925	3,795	-	3,795
641.8	Rents-Real Prop AG	-	1,796	(1,796)	-	1,558	(1,558)	3,600	2,843	757
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	354	(254)	100	351	(251)	442	234	208
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	33	-	33	20	-	20	2,549	-	2,549
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	19	-	19
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	44,335	56,302	(11,967)	71,724	37,643	34,081	45,174	46,271	(1,096)
656.8	Ins Vehicle AG	2,803	3,037	(234)	5,231	3,037	2,194	4,017	3,037	980
657.8	Ins Gen Liab AG	67,977	69,016	(1,038)	79,429	69,016	10,414	73,765	69,016	4,749
658.8	Ins Work Comp AG	4,688	5,540	(851)	(2,050)	5,535	(7,585)	2,474	5,535	(3,061)
659.8	Ins Other AG	44,422	57,110	(12,688)	55,590	57,110	(1,520)	49,869	57,110	(7,241)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	912	912	-	912	55,747	(54,835)	912	55,747	(54,835)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	(54,485)	34,355	(88,839)	44,120	39,070	5,051	29,502	41,005	(11,503)
675.1	Misc Exp Oper SS	7,497	-	7,497	4,832	-	4,832	10,823	-	10,823
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	76,761	59,628	17,133	58,223	56,394	1,829	179,367	58,304	121,063
675.4	Misc Exp Maint WT	34,561	585	33,976	34,697	2,483	32,214	32,243	557	31,686
675.5	Misc Exp Oper TD	55,814	-	55,814	30,397	-	30,397	33,642	-	33,642
675.6	Misc Exp Maint TD	69,417	19,536	49,882	101,430	13,871	87,559	60,455	12,462	47,993
675.7	Misc Exp CA	8,761	52,889	(44,128)	8,600	51,202	(42,602)	22,353	51,973	(29,620)
675.8	Misc Exp AG	115,307	153,576	(38,269)	94,997	134,823	(39,827)	48,113	135,320	(87,207)
Total		(1,556,258)	(1,296,931)	(259,327)	(2,717,118)	(573,864)	(2,143,254)	2,954,649	3,849,082	(894,433)

		2024			2024			2024		
		April			May			June		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	1,845,288	2,218,699	(373,410)	3,191,945	2,267,356	924,590	2,293,818	2,322,321	(28,503)
	406 Amort UPAA	1,227	1,227	-	1,227	1,227	-	1,227	1,227	-
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	407.2 Amort-Prop Losses	4,757	4,757	-	4,757	4,757	-	4,757	4,757	-
	407.4 Amort-Reg Asset	575	-	575	3,689	-	3,689	1,353	-	1,353
	408.1 Taxes Oth than Inc-Reg Assess	11,947	14,802	(2,855)	11,947	14,802	(2,855)	11,947	14,802	(2,855)
	408.11 Taxes Oth than Inc-Property	812,615	812,615	(0)	812,615	812,615	-	812,615	812,615	0
	408.12 Taxes Oth than Inc-Payroll	52,744	51,271	1,473	53,520	53,374	146	47,543	46,972	570
	408.13 Taxes Oth than Inc-Other	-	-	-	-	-	-	-	-	-
	409.1 Income Taxes-FIT Ope	182,500	309,309	(126,809)	129,116	391,130	(262,013)	150,087	406,493	(256,405)
	409.11 Income Taxes-SIT Ope	29,948	64,109	(34,161)	22,267	86,072	(63,805)	36,854	88,559	(51,705)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	424,485	286,085	138,400	256,797	294,846	(38,049)	231,919	259,753	(27,835)
	410.11 Def Inc Tax-SIT	103,910	92,946	10,964	66,518	95,142	(28,624)	60,074	86,347	(26,273)
	412.11 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	3,318	-	3,318	1,121	-	1,121
	420 AFUDC	(63,232)	(148,193)	84,961	(61,487)	(179,413)	117,925	(88,366)	(183,714)	95,348
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	(4,847)	29,965	(34,811)	18,925	30,019	(11,094)	12,612	29,965	(17,353)
	427.2 Int Exp-Short Term D	70,987	71,466	(479)	27,108	60,505	(33,397)	29,704	45,624	(15,920)
	427.3 Int Exp-LTD	913,486	936,549	(23,062)	979,804	968,580	11,223	1,012,191	1,000,611	11,580
	427.5 Int Exp-Other	-	-	-	-	-	-	-	-	-
	428 Amort Debt Expense	30,351	31,315	(965)	31,102	31,732	(630)	31,760	32,149	(389)
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	4,518,582	4,479,960	38,622
	461.1 Metered Sales-Res	(6,048,628)	(4,475,905)	(1,572,723)	(6,813,132)	(4,820,069)	(1,993,062)	(6,861,123)	(4,929,929)	(1,931,194)
	461.2 Metered Sales-Com	(2,910,421)	(2,687,322)	(223,100)	(3,225,997)	(2,966,687)	(259,310)	(3,451,055)	(3,056,340)	(394,715)
	461.3 Metered Sales-Ind	(188,649)	(262,627)	73,978	(294,848)	(285,406)	(9,442)	(301,964)	(321,255)	19,290
	461.4 Metered Sales-OPA	(799,736)	(518,362)	(281,374)	(700,138)	(615,656)	(84,482)	(924,486)	(672,137)	(252,349)
	462.1 Public Fire Revenues	(502,250)	(371,045)	(131,204)	(505,507)	(371,045)	(134,462)	(495,057)	(371,045)	(124,012)
	462.2 Private Fire Revenue	(351,410)	(263,330)	(88,080)	(363,742)	(264,651)	(99,091)	(298,389)	(264,651)	(33,738)

Account	Description	2024			2024			2024		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	221,962	-	221,962	223,801	-	223,801	(43,844)	-	(43,844)
601.4	Salaries-Empl Maint	19,788	-	19,788	22,215	-	22,215	17,029	-	17,029
601.5	Salaries-Empl Oper T	93,832	-	93,832	100,410	-	100,410	76,375	-	76,375
601.6	Salaries-Empl Maint	88,077	-	88,077	129,712	-	129,712	73,922	-	73,922
601.7	Salaries-Empl CA	41,397	-	41,397	43,249	-	43,249	35,318	-	35,318
601.8	Salaries-Empl AG	270,529	719,267	(448,737)	217,842	749,002	(531,160)	286,339	699,294	(412,955)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	150	-	150	-	-	-	-	-	-
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	146,913	121,824	25,089	155,200	131,961	23,240	140,268	120,204	20,064
610.1	Purchased Water Oper	23,301	32,150	(8,849)	22,654	32,150	(9,496)	22,972	32,150	(9,178)
615.1	Purch Power Oper SS	14,947	-	14,947	59,231	-	59,231	50,565	-	50,565
615.3	Purch Power Oper WT	372,988	-	372,988	369,117	-	369,117	367,770	-	367,770
615.5	Purch Power Oper TD	1,439	-	1,439	1,336	-	1,336	1,367	-	1,367
615.8	Purch Power Oper AG	-	377,401	(377,401)	-	468,856	(468,856)	-	510,870	(510,870)
616.1	Purch Fuel Oper SS	-	-	-	63	-	63	-	-	-
618.3	Chemicals Oper WT	392,288	357,535	34,753	310,048	424,279	(114,230)	401,386	481,120	(79,734)
620.1	M&S Oper SS	-	-	-	38	-	38	108	-	108
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	2,830	-	2,830	6,770	-	6,770	4,930	-	4,930
620.4	M&S Maint WT	18,721	14,313	4,408	22,546	8,493	14,053	40,726	12,655	28,071
620.5	M&S Oper TD	6,020	8,177	(2,157)	6,132	6,693	(561)	7,497	5,914	1,584
620.6	M&S Maint TD	10,043	7,017	3,026	9,257	7,164	2,094	188	6,872	(6,684)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	9,363	-	9,363	(9,715)	-	(9,715)	1,715	-	1,715
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	4,458	-	4,458
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	-	8,294	(8,294)	-	12,264	(12,264)	-	4,625	(4,625)
632.8	Cont Serv Acct AG	-	-	-	-	25,888	(25,888)	17,177	25,888	(8,711)
633.8	Cont Serv Legal AG	13,142	33,431	(20,289)	107,373	33,421	73,952	(23,712)	36,006	(59,718)
634.8	Cont Serv Mgmt Fee A	958,214	937,111	21,103	984,691	1,057,935	(73,244)	1,392,441	1,394,356	(1,915)
635.3	Cont Serv Testing Op	1,742	193	1,549	222	347	(126)	836	184	653
636.1	Cont Serv Other Oper	26,729	-	26,729	2,029	-	2,029	1,950	-	1,950
636.2	Cont Serv Other Main	284	-	284	-	-	-	-	-	-
636.3	Cont Serv Other Oper	20,417	-	20,417	30,907	-	30,907	3,615	-	3,615
636.4	Cont Serv Other Main	23,987	-	23,987	67,177	-	67,177	30,742	-	30,742
636.5	Cont Serv Other Oper	150,325	-	150,325	21,674	-	21,674	74,411	-	74,411

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Account	Description	2024			2024			2024		
		April			May			June		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	2,696	-	2,696	-	-	-	-	-	-
636.7	Cont Serv Other CA	(20)	-	(20)	-	-	-	-	-	-
636.8	Cont Serv Other AG	15,039	28,392	(13,353)	(3,266)	36,024	(39,290)	7,366	41,026	(33,659)
641.1	Rents-Real Prop Oper SS	(222)	-	(222)	2,520	-	2,520	617	-	617
641.3	Rents-Real Prop Oper	-	-	-	-	-	-	1,500	-	1,500
641.5	Rents-Real Prop Oper	3,163	-	3,163	582	-	582	-	-	-
641.8	Rents-Real Prop AG	-	6,601	(6,601)	-	1,293	(1,293)	-	1,347	(1,347)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	7,466	414	7,052	965	608	357	(134)	227	(361)
650.1	Transportation Oper	19	-	19	-	-	-	-	-	-
650.3	Transportation Oper	50	-	50	47	-	47	272	-	272
650.4	Transportation Maint	-	-	-	908	-	908	-	-	-
650.5	Transportation Oper	45	-	45	300	-	300	-	-	-
650.6	Transportation Maint	-	-	-	20	-	20	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	43,728	47,695	(3,966)	34,858	44,366	(9,509)	24,391	45,145	(20,754)
656.8	Ins Vehicle AG	4,017	3,037	980	4,017	3,037	980	4,017	3,037	980
657.8	Ins Gen Liab AG	74,956	69,016	5,940	73,875	69,016	4,859	83,474	69,016	14,458
658.8	Ins Work Comp AG	3,303	5,535	(2,232)	2,715	5,535	(2,820)	2,185	5,535	(3,350)
659.8	Ins Other AG	49,869	57,110	(7,241)	49,869	57,110	(7,241)	49,869	57,110	(7,241)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	912	55,747	(54,835)	413,785	55,747	358,039	(38,724)	55,747	(94,471)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	64,479	41,116	23,363	50,140	44,573	5,567	95,440	45,972	49,469
675.1	Misc Exp Oper SS	6,695	-	6,695	14,686	-	14,686	7,271	-	7,271
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	126,061	58,516	67,545	65,126	61,312	3,814	104,299	59,947	44,352
675.4	Misc Exp Maint WT	36,172	1,009	35,163	36,725	913	35,811	32,522	1,109	31,414
675.5	Misc Exp Oper TD	27,971	-	27,971	30,340	-	30,340	16,570	-	16,570
675.6	Misc Exp Maint TD	77,247	21,348	55,899	96,723	13,393	83,330	162,174	11,787	150,387
675.7	Misc Exp CA	(6,023)	50,207	(56,231)	8,684	51,731	(43,047)	8,459	51,469	(43,010)
675.8	Misc Exp AG	119,854	103,734	16,121	101,755	114,271	(12,516)	90,018	119,442	(29,424)
Total		(2,438,520)	(920,046)	(1,518,474)	(1,655,083)	(1,169,615)	(485,468)	3,038,224	3,428,911	(390,688)

		2024			2024			2024		
Account	Description	July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	2,260,493	2,379,522	(119,029)	2,251,644	2,434,091	(182,447)	2,261,341	2,488,626	(227,285)
	406 Amort UPAA	1,227	1,227	-	1,227	1,227	-	1,227	1,227	-
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	407.2 Amort-Prop Losses	4,757	4,757	-	4,757	4,757	-	4,757	4,757	-
	407.4 Amort-Reg Asset	1,353	-	1,353	1,353	-	1,353	1,353	-	1,353
	408.1 Taxes Oth than Inc-Reg Assess	11,947	15,412	(3,465)	17,633	15,029	2,604	14,790	15,412	(622)
	408.11 Taxes Oth than Inc-Property	812,615	812,615	0	812,615	812,615	(0)	812,615	812,615	(0)
	408.12 Taxes Oth than Inc-Payroll	51,416	52,524	(1,108)	53,011	50,377	2,634	48,904	48,308	596
	408.13 Taxes Oth than Inc-Other	-	-	-	-	-	-	-	-	-
	409.1 Income Taxes-FIT Ope	192,505	554,693	(362,188)	(354,128)	589,225	(943,353)	(913,351)	575,756	(1,489,107)
	409.11 Income Taxes-SIT Ope	28,023	128,135	(100,112)	(105,200)	136,573	(241,773)	(208,776)	131,922	(340,698)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	514,569	276,594	237,975	418,447	239,444	179,003	1,575,269	192,807	1,382,462
	410.11 Def Inc Tax-SIT	133,289	90,568	42,721	108,390	81,257	27,133	391,203	69,568	321,634
	412.11 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	-	-	-	-	-	-
	420 AFUDC	(80,183)	(201,062)	120,879	(99,826)	(209,899)	110,073	(121,746)	(215,610)	93,865
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	6,653	29,965	(23,311)	24,924	30,335	(5,412)	12,387	30,436	(18,049)
	427.2 Int Exp-Short Term D	-	57,852	(57,852)	-	72,532	(72,532)	-	64,233	(64,233)
	427.3 Int Exp-LTD	1,024,866	1,000,611	24,255	1,011,031	1,000,611	10,419	1,035,270	1,000,611	34,659
	427.5 Int Exp-Other	60,941	-	60,941	71,508	-	71,508	(2)	-	(2)
	428 Amort Debt Expense	31,760	32,149	(389)	31,760	32,149	(389)	31,760	32,149	(389)
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	4,518,582	4,479,960	38,622
	461.1 Metered Sales-Res	(6,599,878)	(5,161,930)	(1,437,948)	(4,245,772)	(5,167,864)	922,092	(2,858,753)	(5,115,328)	2,256,575
	461.2 Metered Sales-Com	(2,948,872)	(3,246,425)	297,553	(2,295,710)	(3,248,533)	952,823	(1,374,669)	(3,205,531)	1,830,862
	461.3 Metered Sales-Ind	(283,824)	(314,156)	30,332	(212,152)	(342,550)	130,398	(141,572)	(303,094)	161,522
	461.4 Metered Sales-OPA	(704,368)	(721,288)	16,920	(719,042)	(734,829)	15,786	(488,783)	(698,130)	209,347
	462.1 Public Fire Revenues	(464,616)	(371,045)	(93,571)	(103,908)	(371,045)	267,137	26,744	(371,045)	397,789
	462.2 Private Fire Revenue	(331,897)	(264,651)	(67,246)	(324,310)	(265,972)	(58,338)	(299,701)	(266,460)	

Account	Description	2024			2024			2024		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	461,639	-	461,639	225,651	-	225,651	215,487	-	215,487
601.4	Salaries-Empl Maint	24,898	-	24,898	20,673	-	20,673	18,797	-	18,797
601.5	Salaries-Empl Oper T	93,808	-	93,808	94,642	-	94,642	94,988	-	94,988
601.6	Salaries-Empl Maint	81,813	-	81,813	137,397	-	137,397	71,220	-	71,220
601.7	Salaries-Empl CA	36,596	-	36,596	44,286	-	44,286	38,631	-	38,631
601.8	Salaries-Empl AG	265,680	749,509	(483,829)	195,922	718,760	(522,838)	296,106	730,160	(434,054)
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	139,451	125,008	14,444	167,698	128,695	39,003	124,972	119,355	5,617
610.1	Purchased Water Oper	31,757	32,150	(393)	32,664	32,150	514	25,929	32,150	(6,221)
615.1	Purch Power Oper SS	58,689	-	58,689	62,397	-	62,397	61,138	-	61,138
615.3	Purch Power Oper WT	500,681	-	500,681	384,446	-	384,446	423,930	-	423,930
615.5	Purch Power Oper TD	777	-	777	1,345	-	1,345	1,188	-	1,188
615.8	Purch Power Oper AG	-	426,837	(426,837)	-	547,742	(547,742)	-	519,894	(519,894)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-	-	-	-
618.3	Chemicals Oper WT	509,006	506,042	2,965	493,440	535,643	(42,203)	376,371	486,706	(110,335)
620.1	M&S Oper SS	34	-	34	-	-	-	(27)	-	(27)
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	5,781	-	5,781	5,414	-	5,414	5,104	-	5,104
620.4	M&S Maint WT	24,950	9,865	15,085	39,331	9,739	29,592	14,082	8,615	5,467
620.5	M&S Oper TD	4,670	8,652	(3,982)	4,938	6,927	(1,989)	10,098	9,899	199
620.6	M&S Maint TD	8,355	6,829	1,525	35,546	7,098	28,448	23,053	6,730	16,323
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	(31,467)	-	(31,467)	(61,382)	-	(61,382)	(63,731)	-	(63,731)
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	-	12,680	(12,680)	-	13,578	(13,578)	-	7,828	(7,828)
632.8	Cont Serv Acct AG	-	25,888	(25,888)	52,622	-	52,622	17,253	25,888	(8,635)
633.8	Cont Serv Legal AG	20,465	17,292	3,173	44,969	20,081	24,888	60,548	34,425	26,123
634.8	Cont Serv Mgmt Fee A	1,033,120	965,280	67,840	1,080,993	935,812	145,181	1,193,558	1,057,351	136,207
635.3	Cont Serv Testing Op	222	585	(364)	222	667	(445)	222	148	73
636.1	Cont Serv Other Oper	1,985	-	1,985	2,830	-	2,830	(1,689)	-	(1,689)
636.2	Cont Serv Other Main	-	-	-	284	-	284	-	-	-
636.3	Cont Serv Other Oper	31,628	-	31,628	(26,601)	-	(26,601)	4,724	-	4,724
636.4	Cont Serv Other Main	83,053	-	83,053	58,449	-	58,449	13,699	-	13,699
636.5	Cont Serv Other Oper	59,319	-	59,319	72,201	-	72,201	62,377	-	62,377

Account	Description	2024			2024			2024		
		July			August			September		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	1,311	-	1,311	3,407	-	3,407	13,856	-	13,856
636.7	Cont Serv Other CA	-	-	-	-	-	-	-	-	-
636.8	Cont Serv Other AG	4,068	24,901	(20,832)	7,980	38,785	(30,805)	7,252	24,916	(17,663)
641.1	Rents-Real Prop Oper SS	66	-	66	732	-	732	276	-	276
641.3	Rents-Real Prop Oper	2,000	-	2,000	1,000	-	1,000	1,103	-	1,103
641.5	Rents-Real Prop Oper	1,937	-	1,937	100	-	100	1,287	-	1,287
641.8	Rents-Real Prop AG	-	1,377	(1,377)	-	1,634	(1,634)	-	2,368	(2,368)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	1,451	-	1,451	(1,451)	-	(1,451)
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	437	(337)	965	180	785	(945)	393	(1,338)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	16	-	16	73	-	73	6,235	-	6,235
650.4	Transportation Maint	-	-	-	-	-	-	11	-	11
650.5	Transportation Oper	201	-	201	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	57,534	53,958	3,576	62,721	46,667	16,054	34,142	48,585	(14,443)
656.8	Ins Vehicle AG	4,017	3,037	980	4,017	3,037	980	4,017	3,037	980
657.8	Ins Gen Liab AG	75,185	69,016	6,169	75,151	69,016	6,135	76,233	69,016	7,217
658.8	Ins Work Comp AG	3,724	5,535	(1,811)	2,950	5,535	(2,585)	2,766	5,535	(2,769)
659.8	Ins Other AG	54,391	57,110	(2,719)	54,310	57,110	(2,800)	54,108	57,110	(3,002)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	28,599	55,747	(27,148)	28,599	55,747	(27,148)	28,599	55,747	(27,148)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	71,975	48,103	23,872	54,365	48,256	6,109	49,790	47,430	2,360
675.1	Misc Exp Oper SS	5,731	-	5,731	15,200	-	15,200	11,094	-	11,094
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	91,393	74,580	16,813	(122,193)	65,186	(187,379)	124,952	61,222	63,730
675.4	Misc Exp Maint WT	60,288	1,217	59,071	34,615	402	34,213	34,409	494	33,916
675.5	Misc Exp Oper TD	30,432	-	30,432	44,633	-	44,633	27,608	-	27,608
675.6	Misc Exp Maint TD	67,609	13,102	54,507	117,869	9,655	108,214	104,651	19,711	84,940
675.7	Misc Exp CA	8,724	51,710	(42,986)	8,196	53,791	(45,594)	10,362	52,084	(41,722)
675.8	Misc Exp AG	135,971	153,486	(17,515)	135,039	128,500	6,539	97,277	113,951	(16,674)
Total		(2,867,261)	(1,660,452)	(1,206,808)	(381,078)	(1,632,866)	1,251,787	1,837,762	3,082,518	(1,244,756)

		2024			2024			2024		
Account	Description	October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	2,293,116	2,506,425	(213,308)	2,324,038	2,517,808	(193,770)	2,934,027	2,529,235	404,792
	406 Amort UPAA	1,227	1,227	-	1,227	1,227	-	1,227	1,227	-
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	407.2 Amort-Prop Losses	4,757	4,757	-	4,757	4,757	-	4,757	4,757	-
	407.4 Amort-Reg Asset	1,353	-	1,353	1,353	-	1,353	1,353	-	1,353
	408.1 Taxes Oth than Inc-Reg Assess	14,790	15,412	(622)	14,790	15,412	(622)	14,790	15,412	(622)
	408.11 Taxes Oth than Inc-Property	812,615	812,615	(0)	812,615	812,615	(0)	(699,495)	812,615	(1,512,110)
	408.12 Taxes Oth than Inc-Payroll	53,849	52,032	1,817	48,176	48,417	(241)	53,838	50,107	3,732
	408.13 Taxes Oth than Inc-Other	-	7,920	(7,920)	-	-	-	100	-	100
	409.1 Income Taxes-FIT Ope	34,779	378,191	(343,411)	(560,038)	293,426	(853,464)	(392,788)	295,079	(687,867)
	409.11 Income Taxes-SIT Ope	(5,075)	80,907	(85,982)	(161,551)	55,743	(217,294)	(100,468)	54,771	(155,239)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	620,258	306,651	313,607	976,873	216,708	760,165	1,201,519	168,468	1,033,051
	410.11 Def Inc Tax-SIT	156,918	98,101	58,817	241,098	75,559	165,540	447,406	63,469	383,938
	412.11 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	-	-	-	422	-	422
	420 AFUDC	(150,220)	(213,568)	63,349	(167,546)	(219,632)	52,086	(210,007)	(213,074)	3,067
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	12,968	29,965	(16,997)	6,294	29,965	(23,670)	9,349	31,622	(22,273)
	427.2 Int Exp-Short Term D	-	53,539	(53,539)	6,349	52,262	(45,913)	29,757	61,212	(31,455)
	427.3 Int Exp-LTD	1,023,886	1,000,611	23,275	1,036,057	1,000,611	35,446	1,035,916	1,000,611	35,305
	427.5 Int Exp-Other	(1)	-	(1)	(24)	-	(24)	(8)	-	(8)
	428 Amort Debt Expense	31,760	32,149	(389)	31,776	32,149	(373)	31,776	32,149	(373)
	437 Dividends Declared -	15,881	15,881	-	15,881	15,881	-	15,881	15,881	-
	438 Dividends Declared -	-	-	-	-	-	-	1,476,056	4,479,960	(3,003,904)
	461.1 Metered Sales-Res	(6,280,683)	(4,882,483)	(1,398,201)	(5,594,274)	(4,462,128)	(1,132,146)	(5,950,763)	(4,551,410)	(1,399,353)
	461.2 Metered Sales-Com	(3,138,565)	(3,016,178)	(122,387)	(2,588,959)	(2,673,314)	84,355	(2,442,960)	(2,747,086)	304,126
	461.3 Metered Sales-Ind	(278,802)	(291,074)	12,272	(218,739)	(249,800)	31,061	(234,245)	(229,769)	(4,476)
	461.4 Metered Sales-OPA	(755,113)	(596,338)	(158,775)	(591,233)	(485,578)	(105,655)	(638,467)	(448,596)	(189,871)
	462.1 Public Fire Revenues	(437,870)	(371,045)	(66,824)	(439,628)	(371,045)	(68,583)	(462,227)	(371,045)	(91,182)
	462.2 Private Fire Revenue	(327,953)	(266,460)	(61,492)	(334,817)	(266,616)	(68,200)	(347,978)	(2	

Account	Description	2024			2024			2024		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	247,492	-	247,492	220,399	-	220,399	224,699	-	224,699
601.4	Salaries-Empl Maint	24,632	-	24,632	18,889	-	18,889	16,583	-	16,583
601.5	Salaries-Empl Oper T	106,222	-	106,222	99,263	-	99,263	89,054	-	89,054
601.6	Salaries-Empl Maint	101,266	-	101,266	91,733	-	91,733	81,157	-	81,157
601.7	Salaries-Empl CA	50,662	-	50,662	53,144	-	53,144	48,916	-	48,916
601.8	Salaries-Empl AG	216,026	743,087	(527,062)	210,389	690,553	(480,165)	305,099	762,629	(457,530)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	-	-	-	-	-	-	1,000	-	1,000
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	153,502	121,094	32,409	134,804	124,240	10,564	192,949	128,965	63,984
610.1	Purchased Water Oper	30,316	32,150	(1,834)	31,468	32,150	(682)	32,759	32,150	609
615.1	Purch Power Oper SS	43,139	-	43,139	54,500	-	54,500	48,036	-	48,036
615.3	Purch Power Oper WT	385,957	-	385,957	344,702	-	344,702	433,354	-	433,354
615.5	Purch Power Oper TD	1,509	-	1,509	1,386	-	1,386	2,416	-	2,416
615.8	Purch Power Oper AG	-	475,552	(475,552)	-	448,801	(448,801)	-	388,521	(388,521)
616.1	Purch Fuel Oper SS	175	-	175	-	-	-	-	-	-
618.3	Chemicals Oper WT	452,871	379,132	73,738	283,220	342,690	(59,470)	391,454	321,919	69,535
620.1	M&S Oper SS	3,216	-	3,216	193	-	193	290	-	290
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	4,128	-	4,128	4,675	-	4,675	6,877	-	6,877
620.4	M&S Maint WT	20,940	9,119	11,821	9,676	13,708	(4,032)	53,861	11,523	42,338
620.5	M&S Oper TD	4,754	9,887	(5,133)	3,944	7,033	(3,089)	2,763	10,622	(7,859)
620.6	M&S Maint TD	(2,274)	6,957	(9,231)	8,333	7,306	1,027	3,770	6,748	(2,978)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	(27,421)	-	(27,421)	193,280	-	193,280	(8,185)	-	(8,185)
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	4,550	-	4,550	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	-	13,315	(13,315)	-	41,740	(41,740)	-	56,297	(56,297)
632.8	Cont Serv Acct AG	85,100	25,888	59,212	35,033	25,888	9,145	17,253	-	17,253
633.8	Cont Serv Legal AG	41,209	16,918	24,291	(22,680)	14,413	(37,093)	11,574	21,214	(9,640)
634.8	Cont Serv Mgmt Fee A	1,015,251	965,295	49,956	1,027,469	905,890	121,579	1,381,292	1,055,366	325,927
635.3	Cont Serv Testing Op	222	340	(118)	-	250	(250)	443	608	(165)
636.1	Cont Serv Other Oper	933	-	933	2,786	-	2,786	(192)	-	(192)
636.2	Cont Serv Other Main	-	-	-	267	-	267	18	-	18
636.3	Cont Serv Other Oper	1,097	-	1,097	2,258	-	2,258	5,580	-	5,580
636.4	Cont Serv Other Main	98,579	-	98,579	31,334	-	31,334	41,404	-	41,404
636.5	Cont Serv Other Oper	69,897	-	69,897	75,748	-	75,748	61,666	-	61,666

Account	Description	2024			2024			2024		
		October			November			December		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	364	-	364	4,202	-	4,202	2,795	-	2,795
636.7	Cont Serv Other CA	-	-	-	-	-	-	-	-	-
636.8	Cont Serv Other AG	36,877	34,620	2,258	(11,519)	37,338	(48,857)	9,133	502,797	(493,664)
641.1	Rents-Real Prop Oper SS	218	-	218	9,092	-	9,092	2,413	-	2,413
641.3	Rents-Real Prop Oper	1,103	-	1,103	1,103	-	1,103	1,103	-	1,103
641.5	Rents-Real Prop Oper	1,545	-	1,545	659	-	659	-	-	-
641.8	Rents-Real Prop AG	-	1,168	(1,168)	-	1,804	(1,804)	-	992	(992)
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	107	-	107	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	(642)	213	(855)	-	198	(198)	384	392	(9)
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	18	-	18	116	-	116	10	-	10
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	33,584	52,781	(19,197)	34,527	59,028	(24,502)	36,420	51,396	(14,976)
656.8	Ins Vehicle AG	4,017	3,037	980	4,017	3,037	980	4,017	3,037	980
657.8	Ins Gen Liab AG	75,262	69,016	6,246	75,378	69,016	6,362	161,107	69,016	92,091
658.8	Ins Work Comp AG	2,724	5,516	(2,792)	2,904	5,522	(2,618)	2,829	5,522	(2,693)
659.8	Ins Other AG	61,080	57,110	3,970	55,724	57,110	(1,386)	54,259	57,110	(2,851)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	28,599	55,747	(27,148)	28,599	55,747	(27,148)	28,599	55,747	(27,148)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	28,741	44,938	(16,197)	46,585	40,653	5,932	125,310	41,139	84,171
675.1	Misc Exp Oper SS	4,462	-	4,462	7,032	-	7,032	258,988	-	258,988
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	95,928	62,712	33,215	255,332	60,390	194,943	90,603	66,403	24,200
675.4	Misc Exp Maint WT	38,926	920	38,006	29,722	617	29,104	36,345	2,094	34,251
675.5	Misc Exp Oper TD	51,091	-	51,091	1,085	-	1,085	29,575	-	29,575
675.6	Misc Exp Maint TD	113,868	19,575	94,293	114,186	18,003	96,184	108,127	23,159	84,968
675.7	Misc Exp CA	7,083	56,820	(49,737)	12,607	55,147	(42,540)	10,837	53,544	(42,707)
675.8	Misc Exp AG	100,975	133,070	(32,096)	116,518	146,634	(30,116)	264,584	(139,022)	403,606
Total		(2,794,756)	(1,134,183)	(1,660,573)	(1,728,870)	(569,864)	(1,159,007)	105,767	4,088,371	(3,982,605)

		2025			2025			2025		
		January			February			March		
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	403 Depreciation Exp	2,404,803	2,681,644	(276,841)	2,406,402	2,695,824	(289,423)	2,428,261	2,708,692	(280,430)
	406 Amort UPAA	1,227	-	1,227	1,227	-	1,227	1,227	-	1,227
	407.1 Amort-Ltd Term UP	-	-	-	-	-	-	-	-	-
	407.2 Amort-Prop Losses	4,757	-	4,757	4,757	-	4,757	4,757	-	4,757
	407.4 Amort-Reg Asset	1,353	-	1,353	1,353	-	1,353	1,353	-	1,353
	408.1 Taxes Oth than Inc-Reg Assess	14,790	-	14,790	14,790	-	14,790	14,790	-	14,790
	408.11 Taxes Oth than Inc-Property	845,237	886,645	(41,409)	731,498	886,645	(155,147)	(442,334)	886,645	(1,328,979)
	408.12 Taxes Oth than Inc-Payroll	64,622	65,155	(532)	149,603	59,782	89,821	(51,822)	53,079	(104,901)
	408.13 Taxes Oth than Inc-Other	-	23,847	(23,847)	-	23,846	(23,846)	(50)	33,973	(34,023)
	409.1 Income Taxes-FIT Ope	284,511	574,907	(290,396)	213,617	520,897	(307,280)	(476,681)	484,687	(961,368)
	409.11 Income Taxes-SIT Ope	58,780	-	58,780	44,195	-	44,195	(168,621)	-	(168,621)
	409.2 Income Taxes-Oth Inc	-	-	-	-	-	-	-	-	-
	410.1 Def Inc Tax-FIT	291,073	-	291,073	217,116	-	217,116	1,250,852	-	1,250,852
	410.11 Def Inc Tax-SIT	96,090	-	96,090	71,675	-	71,675	310,078	-	310,078
	412.11 ITC-Restored	-	-	-	-	-	-	-	-	-
	415 M&J Revenues	-	-	-	-	-	-	-	-	-
	416 M&J Expenses	-	-	-	-	-	-	-	-	-
	420 AFUDC	(247,074)	(76,446)	(170,628)	(184,510)	(91,151)	(93,359)	9,449	(95,038)	104,487
	421 Nonutility Income	-	-	-	-	-	-	-	-	-
	426 Misc Nonutility Expe	(35)	14,261	(14,297)	14,292	13,742	550	(35)	14,260	(14,295)
	427.2 Int Exp-Short Term D	52,822	-	52,822	56,931	-	56,931	47,302	-	47,302
	427.3 Int Exp-LTD	1,037,060	1,052,997	(15,937)	1,035,531	1,042,573	(7,042)	1,056,873	1,087,920	(31,048)
	427.5 Int Exp-Other	(0)	-	(0)	(0)	-	(0)	(1)	-	(1)
	428 Amort Debt Expense	31,776	21,528	10,248	30,080	21,420	8,660	34,609	21,844	12,765
	437 Dividends Declared -	15,881	-	15,881	15,881	-	15,881	15,881	-	15,881
	438 Dividends Declared -	-	-	-	-	-	-	4,189,946	4,189,807	139
	461.1 Metered Sales-Res	(6,454,414)	(6,184,377)	(270,036)	(5,624,493)	(5,791,930)	167,437	(6,092,621)	(6,077,124)	(15,497)
	461.2 Metered Sales-Com	(2,804,322)	(2,783,527)	(20,795)	(2,682,950)	(2,635,253)	(47,697)	(2,791,366)	(2,838,709)	47,343
	461.3 Metered Sales-Ind	(163,773)	(273,336)	109,562	(262,414)	(262,391)	(23)	(248,378)	(273,251)	24,872
	461.4 Metered Sales-OPA	(690,812)	(655,705)	(35,107)	(667,861)	(630,513)	(37,348)	(582,118)	(691,778)	109,660
	462.1 Public Fire Revenues	(481,786)	(521,327)	39,541	(482,610)	(521,327)	38,716	(466,294)	(521,327)	55,033
	462.2 Private Fire Revenue	(346,527)	(318,089)	(28,439)	(328,928)	(317,840)	(11,088)	(380,837)	(318,297)	(62,540)
	466 Sales for Resale	(149,317)	(147,558)							

Account	Description	2025			2025			2025		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	241,299	-	241,299	232,113	-	232,113	273,728	-	273,728
601.4	Salaries-Empl Maint	12,832	-	12,832	19,451	-	19,451	10,927	-	10,927
601.5	Salaries-Empl Oper T	92,676	-	92,676	100,845	-	100,845	99,031	-	99,031
601.6	Salaries-Empl Maint	108,879	-	108,879	97,344	-	97,344	124,501	-	124,501
601.7	Salaries-Empl CA	35,026	-	35,026	34,161	-	34,161	36,746	-	36,746
601.8	Salaries-Empl AG	292,306	816,412	(524,106)	255,120	716,226	(461,106)	209,464	791,395	(581,932)
603.8	Salaries-Dir & Off	-	-	-	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	168,714	192,320	(23,605)	156,191	178,330	(22,139)	155,478	174,423	(18,946)
610.1	Purchased Water Oper	26,586	31,735	(5,149)	39,301	31,735	7,566	30,231	31,740	(1,509)
615.1	Purch Power Oper SS	79,956	-	79,956	49,326	-	49,326	78,379	-	78,379
615.3	Purch Power Oper WT	336,000	-	336,000	328,450	-	328,450	452,575	-	452,575
615.5	Purch Power Oper TD	2,474	-	2,474	2,138	-	2,138	2,525	-	2,525
615.8	Purch Power Oper AG	-	598,906	(598,906)	-	354,355	(354,355)	-	453,798	(453,798)
616.1	Purch Fuel Oper SS	11,920	-	11,920	-	-	-	-	-	-
618.3	Chemicals Oper WT	323,998	433,759	(109,761)	391,323	354,032	37,291	311,025	437,212	(126,187)
620.1	M&S Oper SS	-	-	-	126	-	126	6,828	-	6,828
620.2	M&S Maint SS	-	-	-	-	-	-	-	-	-
620.3	M&S Oper WT	7,511	-	7,511	10,484	-	10,484	5,626	-	5,626
620.4	M&S Maint WT	27,770	14,211	13,559	19,043	11,861	7,181	25,615	7,343	18,272
620.5	M&S Oper TD	8,420	17,990	(9,571)	5,869	29,207	(23,338)	9,647	35,399	(25,753)
620.6	M&S Maint TD	7,987	(17,305)	25,292	9,139	3,162	5,976	5,552	14,736	(9,184)
620.7	M&S Oper CA	-	-	-	-	-	-	-	-	-
620.8	M&S AG	1,786	-	1,786	11,414	-	11,414	8,435	-	8,435
631.1	Cont Serv Eng Oper S	-	-	-	-	-	-	-	-	-
631.3	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
631.4	Cont Serv Eng Maint WT	1,220	-	1,220	-	-	-	-	-	-
631.5	Cont Serv Eng Oper TD	-	-	-	-	-	-	-	-	-
631.6	Cont Serv Eng Maint	-	-	-	-	-	-	-	-	-
631.8	Cont Serv Eng AG	8,023	(80,351)	88,374	-	40,534	(40,534)	-	27,681	(27,681)
632.8	Cont Serv Acct AG	17,253	25,544	(8,291)	17,253	25,544	(8,291)	21,793	25,544	(3,751)
633.8	Cont Serv Legal AG	7,030	31,717	(24,686)	4,259	29,609	(25,349)	24,600	31,473	(6,873)
634.8	Cont Serv Mgmt Fee A	1,196,710	1,133,826	62,884	1,197,745	1,056,770	140,975	1,437,134	1,498,310	(61,176)
635.3	Cont Serv Testing Op	222	287	(66)	222	276	(55)	971	1,769	(797)
636.1	Cont Serv Other Oper	5,168	-	5,168	1,975	-	1,975	7,707	-	7,707
636.2	Cont Serv Other Main	1,067	-	1,067	867	-	867	-	-	-
636.3	Cont Serv Other Oper	6,969	-	6,969	5,893	-	5,893	9,980	-	9,980
636.4	Cont Serv Other Main	49,481	-	49,481	18,220	-	18,220	59,348	-	59,348
636.5	Cont Serv Other Oper	50,170	-	50,170	51,030	-	51,030	53,881	-	53,881

Kentucky American Water Company
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Account	Description	2025			2025			2025		
		January			February			March		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	1,721	-	1,721	9,136	-	9,136	1,483	-	1,483
636.7	Cont Serv Other CA	-	-	-	-	-	-	-	-	-
636.8	Cont Serv Other AG	19,926	40,480	(20,555)	30,101	75,105	(45,004)	14,257	64,231	(49,974)
641.1	Rents-Real Prop Oper SS	2,334	-	2,334	221	-	221	4,749	-	4,749
641.3	Rents-Real Prop Oper	1,103	-	1,103	1,103	-	1,103	1,103	-	1,103
641.5	Rents-Real Prop Oper	300	-	300	1,356	-	1,356	3,897	-	3,897
641.8	Rents-Real Prop AG	-	3,172	(3,172)	-	2,854	(2,854)	2,700	2,097	603
642.1	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-	-	-	-
642.8	Rents-Equipment AG	100	379	(279)	100	344	(244)	1,703	344	1,359
650.1	Transportation Oper	-	-	-	-	-	-	-	-	-
650.3	Transportation Oper	96	-	96	-	-	-	-	-	-
650.4	Transportation Maint	-	-	-	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-	-	-	-
650.8	Transportation AG	22,429	75,160	(52,731)	71,898	80,276	(8,378)	31,403	65,604	(34,200)
656.8	Ins Vehicle AG	4,017	4,547	(530)	4,017	4,547	(530)	12,952	4,547	8,405
657.8	Ins Gen Liab AG	76,310	77,202	(892)	76,122	77,202	(1,080)	74,737	77,202	(2,466)
658.8	Ins Work Comp AG	2,864	2,877	(13)	2,900	2,877	23	9,360	2,877	6,482
659.8	Ins Other AG	54,252	65,580	(11,328)	66,633	65,580	1,053	47,400	65,580	(18,180)
660.8	Advertising AG	-	-	-	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	28,599	28,599	0	28,599	28,599	0	(91,401)	28,599	(120,000)
667.8	Reg Exp-Other AG	-	-	-	-	-	-	-	-	-
670.7	Bad Debt Expense	138,878	55,929	82,949	56,957	29,492	27,465	97,509	64,749	32,760
675.1	Misc Exp Oper SS	35,573	-	35,573	16,325	-	16,325	11,127	-	11,127
675.2	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
675.3	Misc Exp Oper WT	90,698	65,149	25,549	82,215	58,622	23,594	115,042	52,654	62,389
675.4	Misc Exp Maint WT	32,141	3,384	28,757	35,631	2,046	33,585	33,863	906	32,957
675.5	Misc Exp Oper TD	45,465	-	45,465	39,594	-	39,594	27,880	-	27,880
675.6	Misc Exp Maint TD	96,320	21,027	75,293	80,313	13,559	66,754	88,008	33,896	54,112
675.7	Misc Exp CA	7,617	9,886	(2,269)	9,280	13,795	(4,514)	8,792	16,375	(7,582)
675.8	Misc Exp AG	107,657	165,992	(58,335)	133,416	175,013	(41,596)	149,011	183,079	(34,069)
Total		(2,443,321)	(1,988,264)	(455,058)	(1,809,997)	(1,818,628)	8,630	1,374,572	2,532,014	(1,157,443)

Kentucky American Water Company
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Account	Description	2025			2025		
		April			May		
		Actual	Budget	Variance	Actual	Budget	Variance
403	Depreciation Exp	2,462,083	2,730,574	(268,492)	(92,809)	2,752,056	(2,844,865)
406	Amort UPAA	1,227	-	1,227	1,227	-	1,227
407.1	Amort-Ltd Term UP	-	-	-	-	-	-
407.2	Amort-Prop Losses	4,757	-	4,757	4,757	-	4,757
407.4	Amort-Reg Asset	1,353	-	1,353	1,353	-	1,353
408.1	Taxes Oth than Inc-Reg Assess	14,790	-	14,790	14,790	-	14,790
408.11	Taxes Oth than Inc-Property	845,237	886,645	(41,408)	845,237	886,645	(41,408)
408.12	Taxes Oth than Inc-Payroll	54,753	55,390	(638)	23,459	55,388	(31,929)
408.13	Taxes Oth than Inc-Other	-	23,846	(23,846)	-	23,846	(23,846)
409.1	Income Taxes-FIT Ope	1,888,824	646,617	1,242,207	-	815,333	(815,333)
409.11	Income Taxes-SIT Ope	143,129	-	143,129	-	-	-
409.2	Income Taxes-Oth Inc	-	-	-	-	-	-
410.1	Def Inc Tax-FIT	(1,389,618)	-	(1,389,618)	-	-	-
410.11	Def Inc Tax-SIT	(24,323)	-	(24,323)	-	-	-
412.11	ITC-Restored	-	-	-	-	-	-
415	M&J Revenues	-	-	-	-	-	-
416	M&J Expenses	-	-	-	-	-	-
420	AFUDC	(76,275)	(94,071)	17,796	-	(119,080)	119,080
421	Nonutility Income	-	-	-	(60,878)	-	(60,878)
426	Misc Nonutility Expe	6,255	13,272	(7,017)	(35)	13,326	(13,362)
427.2	Int Exp-Short Term D	21,624	-	21,624	-	-	-
427.3	Int Exp-LTD	1,079,021	1,099,865	(20,845)	(2,232,277)	1,104,128	(3,336,404)
427.5	Int Exp-Other	(1)	-	(1)	(1)	-	(1)
428	Amort Debt Expense	32,289	21,930	10,358	2,499	21,958	(19,459)
437	Dividends Declared -	15,881	-	15,881	(31,763)	-	(31,763)
438	Dividends Declared -	-	-	-	-	-	-
461.1	Metered Sales-Res	(6,015,877)	(6,096,152)	80,275	(122,816)	(6,621,422)	6,498,607
461.2	Metered Sales-Com	(2,668,926)	(2,874,551)	205,625	124,759	(3,128,325)	3,253,084
461.3	Metered Sales-Ind	(266,805)	(235,628)	(31,177)	100,532	(265,792)	366,324
461.4	Metered Sales-OPA	(714,072)	(729,500)	15,428	13,209	(862,827)	876,036
462.1	Public Fire Revenues	(469,157)	(521,327)	52,170	(450,865)	(521,327)	70,462
462.2	Private Fire Revenue	(404,083)	(317,555)	(86,528)	(7,612)	(317,035)	309,424
466	Sales for Resale	(133,496)	(142,491)	8,994	(6,413)	(166,361)	159,948
467	Interdept Sales	-	-	-	-	-	-
470	Forfeited Discounts	(54,859)	(50,996)	(3,863)	(40,126)	(62,750)	22,624
471	Misc Service Revenue	(106,482)	(92,138)	(14,343)	(62,486)	(104,381)	41,895
472	Rents from Water Pro	(9,770)	(3,437)	(6,334)	(11,770)	(14,434)	2,664
473	Interdept Rents	(6,821)	(2,103)	(4,718)	-	(2,103)	2,103
474	Other Water Revenues	(11,779)	(8,525)	(3,254)	481	(8,930)	9,411
601.1	Salaries-Empl Oper S	-	-	-	-	-	-
601.2	Salaries-Empl Maint	-	-	-	-	-	-

Kentucky American Water Company
Years 2020-2025
Water Only

Account	Description	2025			2025		
		April			May		
		Actual	Budget	Variance	Actual	Budget	Variance
601.3	Salaries-Empl Oper W	226,583	-	226,583	87,612	-	87,612
601.4	Salaries-Empl Maint	17,688	-	17,688	5,171	-	5,171
601.5	Salaries-Empl Oper T	91,424	-	91,424	30,553	-	30,553
601.6	Salaries-Empl Maint	122,231	-	122,231	70,476	-	70,476
601.7	Salaries-Empl CA	35,812	-	35,812	13,296	-	13,296
601.8	Salaries-Empl AG	256,395	783,803	(527,408)	137,534	783,761	(646,227)
603.8	Salaries-Dir & Off	-	-	-	-	-	-
604.3	Empl Pens & Ben Oper	1,052	-	1,052	1,000	-	1,000
604.5	Empl Pens & Ben Oper	-	-	-	-	-	-
604.7	Empl Pens & Ben CA	-	-	-	-	-	-
604.8	Empl Pens & Ben AG	151,766	179,429	(27,663)	36,657	185,858	(149,201)
610.1	Purchased Water Oper	32,350	31,740	610	23,345	31,740	(8,395)
615.1	Purch Power Oper SS	58,636	-	58,636	15,922	-	15,922
615.3	Purch Power Oper WT	306,660	-	306,660	(86,852)	-	(86,852)
615.5	Purch Power Oper TD	1,651	-	1,651	(397)	-	(397)
615.8	Purch Power Oper AG	-	445,446	(445,446)	-	593,568	(593,568)
616.1	Purch Fuel Oper SS	-	-	-	-	-	-
618.3	Chemicals Oper WT	306,579	423,052	(116,473)	47,406	436,352	(388,946)
620.1	M&S Oper SS	3,167	-	3,167	-	-	-
620.2	M&S Maint SS	-	-	-	-	-	-
620.3	M&S Oper WT	2,470	-	2,470	4,664	-	4,664
620.4	M&S Maint WT	39,268	11,174	28,093	5,739	13,433	(7,693)
620.5	M&S Oper TD	(2,840)	31,100	(33,940)	125,414	23,184	102,230
620.6	M&S Maint TD	(1,614)	(52,104)	50,490	3,349	(29,660)	33,010
620.7	M&S Oper CA	-	-	-	-	-	-
620.8	M&S AG	(8,120)	-	(8,120)	630	-	630
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	-	25,844	(25,844)	-	25,044	(25,044)
632.8	Cont Serv Acct AG	12,500	-	12,500	-	25,544	(25,544)
633.8	Cont Serv Legal AG	16,866	33,431	(16,565)	8,980	33,421	(24,440)
634.8	Cont Serv Mgmt Fee A	1,141,062	1,077,473	63,590	-	1,062,074	(1,062,074)
635.3	Cont Serv Testing Op	2,249	93	2,156	-	295	(295)
636.1	Cont Serv Other Oper	2,110	-	2,110	925	-	925
636.2	Cont Serv Other Main	284	-	284	-	-	-
636.3	Cont Serv Other Oper	9,240	-	9,240	29,518	-	29,518
636.4	Cont Serv Other Main	33,653	-	33,653	86,669	-	86,669
636.5	Cont Serv Other Oper	73,431	-	73,431	72,356	-	72,356

Account	Description	2025			2025		
		April			May		
		Actual	Budget	Variance	Actual	Budget	Variance
636.6	Cont Serv Other Main	3,117	-	3,117	548	-	548
636.7	Cont Serv Other CA	-	-	-	-	-	-
636.8	Cont Serv Other AG	13,391	39,051	(25,660)	45,411	63,857	(18,446)
641.1	Rents-Real Prop Oper SS	2,440	-	2,440	2,036	-	2,036
641.3	Rents-Real Prop Oper	1,103	-	1,103	-	-	-
641.5	Rents-Real Prop Oper	2,861	-	2,861	298	-	298
641.8	Rents-Real Prop AG	-	5,358	(5,358)	-	2,414	(2,414)
642.1	Rents-Equipment Oper	-	-	-	-	-	-
642.3	Rents-Equipment Oper	-	-	-	-	-	-
642.5	Rents-Equipment Oper	-	-	-	-	-	-
642.8	Rents-Equipment AG	-	344	(344)	-	1,390	(1,390)
650.1	Transportation Oper	-	-	-	-	-	-
650.3	Transportation Oper	-	-	-	113	-	113
650.4	Transportation Maint	-	-	-	-	-	-
650.5	Transportation Oper	-	-	-	-	-	-
650.6	Transportation Maint	-	-	-	-	-	-
650.7	Transportation CA	-	-	-	-	-	-
650.8	Transportation AG	43,322	64,226	(20,904)	(134,142)	71,550	(205,692)
656.8	Ins Vehicle AG	6,995	4,547	2,448	6,995	4,547	2,448
657.8	Ins Gen Liab AG	77,379	77,202	176	51,815	77,202	(25,388)
658.8	Ins Work Comp AG	4,157	2,877	1,280	5,828	2,877	2,950
659.8	Ins Other AG	56,146	65,580	(9,433)	56,048	65,580	(9,531)
660.8	Advertising AG	-	-	-	-	-	-
666.8	Reg Exp-Rate Case	28,599	28,599	0	28,599	28,599	0
667.8	Reg Exp-Other AG	-	-	-	-	-	-
670.7	Bad Debt Expense	91,849	43,203	48,646	39,983	74,121	(34,139)
675.1	Misc Exp Oper SS	17,917	-	17,917	1,346	-	1,346
675.2	Misc Exp Maint SS	-	-	-	-	-	-
675.3	Misc Exp Oper WT	114,817	61,872	52,945	(450,344)	69,333	(519,677)
675.4	Misc Exp Maint WT	33,633	154	33,479	33,047	486	32,562
675.5	Misc Exp Oper TD	34,143	-	34,143	19,448	-	19,448
675.6	Misc Exp Maint TD	118,642	31,077	87,565	103,337	9,558	93,779
675.7	Misc Exp CA	9,693	19,326	(9,633)	(9,246)	14,881	(24,126)
675.8	Misc Exp AG	197,093	144,304	52,789	(141,745)	157,538	(299,283)
Total		(1,991,270)	(2,112,130)	120,860	(1,608,204)	(2,693,538)	1,085,335

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%	1
Management revenues	-	-			
Operating revenues	99,902	100,930	(1,029)	-1%	
-					
OPERATIONS & MAINTENANCE EXPENSE					
Purchased water	350	294	(56)	-19%	2
Fuel and power	4,070	3,911	(159)	-4%	
Chemicals	1,860	2,413	553	23%	3
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%	4
Other benefits	589	676	87	13%	5
Total employee related	9,880	10,344	463	4%	
-					
Service Company costs	12,000	11,430	(569)	-5%	
-					
Contracted Services	850	749	(101)	-14%	6
Building maintenance and services	843	715	(128)	-18%	7
Telecommunication expenses	292	235	(57)	-24%	8
Postage, printing and stationery	23	26	3	13%	9
Office supplies and services	435	400	(34)	-9%	10
Advertising & marketing expenses	-	11	11	100%	11
Employee related expense travel & entertainment	60	124	64	51%	12
Miscellaneous expenses	1,229	1,002	(227)	-23%	13
Rents	31	20	(11)	-53%	14
Transportation	424	441	17	4%	
Operating supplies and services	4,187	3,724	(463)	-12%	
-					
Uncollectible Accounts Exp	1,132	767	(365)	-48%	15
Customer accounting other	158	182	24	13%	16
Regulatory Expense	432	410	(22)	-5%	
Insurance other than group	892	1,081	188	17%	17
Maintenance service & supplies	2,547	3,335	788	24%	18
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%	19
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%	20
Other Interest Expense	0	-	(0)	0%	

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

Structure	Actual	Budget	Variance	Var %	
Interest net (Income)/Expense	10,531	10,915	383	4%	
-					
AFUDC Equity Income/(Expense)	(1,205)	(569)	(637)	112%	21
AFUDC Debt Income/(Expense)	(546)	(286)	(260)	91%	22
Amortization of Debt Expense (Income)/Expense	211	150	(60)	-40%	23
-					
Other Net Income/(Expense)	(1,293)	(903)	(390)	43%	24
-					
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%	25
Current Year Retained Earnings	4,679	5,156	(477)	-9%	

- 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%	1
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%	2
Chemicals	2,203	2,273	70	3%	
Waste Disposal	479	538	58	11%	3
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%	4
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%	5
Building maintenance and services	845	680	(165)	-24%	6
Telecommunication expenses	235	259	24	9%	7
Postage, printing and stationery	15	30	15	51%	8
Office supplies and services	228	115	(113)	-98%	9
Advertising & marketing expenses	-	-	0	0%	
Employee related expense travel & entertainment	84	46	(38)	-82%	10
Miscellaneous expenses	994	861	(133)	-15%	11
Rents	30	14	(17)	-124%	12
Transportation	460	445	(15)	-3%	
Operating supplies and services	3,822	3,186	(635)	-20%	
-					
Uncollectible Accounts Exp	354	604	251	41%	13
Customer accounting other	132	136	4	3%	
Regulatory Expense	432	432	0	0%	
Insurance other than group	1,005	1,070	65	6%	14
Maintenance service & supplies	2,101	1,866	(234)	-13%	15
Total operations and maintenance	37,485	36,685	(800)	-2%	
-					
Depreciation	17,223	16,726	(497)	-3%	
Amortization	284	304	20	7%	16
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%	17
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%	18
Other Interest Expense	1	-	(1)	0%	

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

Structure	Actual	Budget	Variance	Var %	
Interest net (Income)/Expense	9,587	9,600	14	0%	
-					
AFUDC Equity Income/(Expense)	(455)	(407)	(48)	12%	19
AFUDC Debt Income/(Expense)	(205)	(376)	172	-46%	20
Amortization of Debt Expense (Income)/Expense	349	197	(152)	-77%	21
-					
Other Net Income/(Expense)	(1,809)	(1,147)	(662)	58%	22
-					
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%	23
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%	24
Current Year Retained Earnings	6,783	6,497	286	4%	

- 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%	1
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%	2
Chemicals	3,238	2,598	(640)	-25%	3
Waste Disposal	449	406	(43)	-11%	4
Total Production Costs	9,230	7,572	(1,658)	-22%	
-					
Salaries and Wages	8,376	7,804	(572)	-7%	5
Pensions	206	243	37	15%	6
Group insurances	1,352	1,555	203	13%	7
Other benefits	738	587	(151)	-26%	8
Total employee related	10,673	10,190	(483)	-5%	
-					
Service Company costs	12,020	13,305	1,285	10%	9
-					
Contracted Services	831	660	(170)	-26%	10
Building maintenance and services	852	667	(185)	-28%	11
Telecommunication expenses	256	254	(2)	-1%	
Postage, printing and stationery	12	20	8	40%	12
Office supplies and services	293	92	(201)	-218%	13
Advertising & marketing expenses	-	-	0	0%	
Employee related expense travel & entertainment	347	88	(259)	-294%	14
Miscellaneous expenses	723	327	(396)	-121%	15
Rents	44	22	(22)	-101%	16
Transportation	524	426	(98)	-23%	17
Operating supplies and services	3,882	2,556	(1,325)	-52%	
-					
Uncollectible Accounts Exp	369	614	245	40%	18
Customer accounting other	122	134	12	9%	19
Regulatory Expense	220	432	212	49%	20
Insurance other than group	1,246	1,244	(2)	0%	
Maintenance service & supplies	2,171	1,613	(558)	-35%	21
Total operations and maintenance	39,932	37,660	(2,272)	-6%	
-					
Depreciation	17,608	17,784	176	1%	
Amortization	87	281	193	69%	22
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%	23
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%	24
Interest on Long Term Debt	9,955	9,940	(15)	0%	
Interest on Short Term Debt	306	7	(299)	-4222%	25
Other Interest Expense	0	-	(0)	0%	

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

Structure	Actual	Budget	Variance	Var %	
Interest net (Income)/Expense	10,261	9,944	(316)	-3%	
-					
AFUDC Equity Income/(Expense)	(350)	(427)	77	-18%	26
AFUDC Debt Income/(Expense)	(212)	(333)	121	-36%	27
Amortization of Debt Expense (Income)/Expense	361	365	4	1%	
-					
Other Net Income/(Expense)	(1,896)	(1,561)	(336)	21%	28
-					
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%	29
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%	30
Current Year Retained Earnings	14,847	6,226	8,621	138%	

- 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

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2023
Water Only

Structure	Actual	Budget	Variance	Var %	
OPERATING REVENUE					
Water revenues	110,770	105,588	5,182	5%	1
Sewer revenues	-	-	0	0%	
Other operating revenues	2,457	2,431	27	1%	
Management revenues	-	-			
Operating revenues	113,227	108,019	5,208	5%	
-					
OPERATIONS & MAINTENANCE EXPENSE					
Purchased water	346	383	37	10%	2
Fuel and power	5,250	4,742	(508)	-11%	3
Chemicals	4,506	4,141	(365)	-9%	4
Waste Disposal	490	560	71	13%	5
Total Production Costs	10,591	9,827	(765)	-8%	
-					
Salaries and Wages	8,802	8,383	(419)	-5%	6
Pensions	107	123	16	13%	7
Group insurances	1,411	1,613	202	13%	8
Other benefits	693	617	(76)	-12%	9
Total employee related	11,013	10,736	(277)	-3%	
-					
Service Company costs	12,064	12,465	401	3%	
-					
Contracted Services	1,584	803	(781)	-97%	10
Building maintenance and services	1,094	778	(316)	-41%	11
Telecommunication expenses	274	220	(53)	-24%	12
Postage, printing and stationery	19	21	2	9%	13
Office supplies and services	231	145	(87)	-60%	14
Advertising & marketing expenses	-	-	0	0%	
Employee related expense travel & entertainment	127	104	(23)	-22%	15
Miscellaneous expenses	1,239	159	(1,080)	-681%	16
Rents	46	28	(17)	-61%	17
Transportation	520	560	40	7%	18
Operating supplies and services	5,133	2,818	(2,315)	-82%	
-					
Uncollectible Accounts Exp	599	524	(74)	-14%	19
Customer accounting other	111	129	18	14%	20
Regulatory Expense	11	11	(0)	0%	
Insurance other than group	1,572	1,322	(250)	-19%	21
Maintenance service & supplies	2,878	1,517	(1,360)	-90%	22
Total operations and maintenance	43,971	39,348	(4,623)	-12%	
-					
Depreciation	18,198	18,274	76	0%	
Amortization	85	87	2	3%	
Removal Costs	2,863	2,814	(49)	-2%	
Depreciation and Amortization	21,146	21,175	29	0%	
-					
General Taxes	11,673	7,787	(3,886)	-50%	23
Loss (gain) on sale of assets	-	-	0	0%	
Impairment Charges	-	-	0	0%	
Total operating expenses, net	76,791	68,310	(8,480)	-12%	
-					
Operating income (loss)	36,437	39,708	(3,272)	-8%	
-					
OTHER INCOME/EXPENSE					
Interest Income	(153)	(175)	(21)	12%	24
Interest on Long Term Debt	10,563	10,794	231	2%	
Interest on Short Term Debt	809	255	(554)	-218%	25
Other Interest Expense	1	-	(1)	0%	

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2023
Water Only

Structure	Actual	Budget	Variance	Var %
Interest net (Income)/Expense	11,219	10,874	(345)	-3%
-				
AFUDC Equity Income/(Expense)	(397)	(461)	63	-14%
AFUDC Debt Income/(Expense)	(228)	(279)	51	-18%
Amortization of Debt Expense (Income)/Expense	363	337	(26)	-8%
-				
Other Net Income/(Expense)	(463)	(938)	475	-51%
-				
Total other Income/(Expense)	10,493	9,533	960	10%
-				
Income (loss) before income taxes	25,944	30,176	(4,232)	-14%
-				
Provision for Income Taxes	6,420	6,671	251	4%
Income (loss) from continuing operations	19,524	23,505	(3,981)	-17%
Income (loss) from discontinued operations net of tax				
-				
Net Income (loss)	19,524	23,505	(3,981)	-17%
Preferred dividend declared			0	0%
Net income attributable to non-controlling interest				
Net income available to common stockholders	19,524	23,505	(3,981)	-17%
Common dividends	12,786	17,312	4,526	26%
Current Year Retained Earnings	6,738	6,193	545	9%

- 1 QIP Balancing Adjustment / QIP 4 Filing
- 2 Decreased purchased water from City of Paris and Jackson County Water Association
- 3 Approx. 50/50 price volume mix
- 4 Approx. 50/50 price volume mix
- 5 Higher contract increases in budget
- 6 Additional Headcount / Increased Overtime
- 7 Reductions to required pension funding
- 8 Vacancies/funding requirement
- 9 Increase in various expenses including 401(k), training, and retiree medical
- 10 Started contracting out locates / KRS2 gravity thickener cleaning / Storm damages
- 11 Office repairs / groundskeeping
- 12 Data line expense / cell phones
- 13 Lower overnight shipping
- 14 Uniforms / Software licenses
- 15 Increased travel / meals
- 16 Non stock parts / Small tools / Lab consumables / Donations / Write-offs
- 17 Records control
- 18 Higher cap rate in actuals
- 19 Allowance reserve true up
- 20 Bank service charges
- 21 General liability / casualty
- 22 Maint. contract services / Hydrant painting / Paving / Backfilling
- 23 Property tax protest true up
- 24 Change in short-term debt levels
- 25 Higher short-term debt balance
- 26 Changes in capital projects
- 27 Changes in capital projects
- 28 Changes in debt levels/timing

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2024
Water Only

Structure	Actual	Budget	Variance	Var %	
OPERATING REVENUE					
Water revenues	122,225	129,792	(7,566)	-6%	1
Sewer revenues	-	-	0	0%	
Other operating revenues	2,220	2,411	(191)	-8%	2
Management revenues	-	-			
Operating revenues	124,445	132,202	(7,757)	-6%	
-					
OPERATIONS & MAINTENANCE EXPENSE					
Purchased water	336	386	50	13%	3
Fuel and power	5,421	5,426	5	0%	
Chemicals	4,607	4,887	280	6%	4
Waste Disposal	708	672	(36)	-5%	5
Total Production Costs	11,072	11,370	298	3%	
-					
Salaries and Wages	8,744	8,720	(23)	0%	
Pensions	103	104	1	1%	
Group insurances	1,585	1,656	71	4%	
Other benefits	729	654	(75)	-11%	6
Total employee related	11,161	11,134	(27)	0%	
-					
Service Company costs	13,298	12,282	(1,016)	-8%	7
-					
Contracted Services	1,672	1,409	(263)	-19%	8
Building maintenance and services	1,160	734	(427)	-58%	9
Telecommunication expenses	351	245	(106)	-43%	10
Postage, printing and stationery	47	15	(32)	-215%	11
Office supplies and services	224	174	(50)	-29%	12
Advertising & marketing expenses	-	-	0	0%	
Employee related expense travel & entertainment	122	51	(71)	-138%	13
Miscellaneous expenses	791	278	(513)	-185%	14
Rents	59	29	(30)	-106%	15
Transportation	534	590	56	9%	16
Operating supplies and services	4,960	3,524	(1,436)	-41%	
-					
Uncollectible Accounts Exp	606	517	(89)	-17%	17
Customer accounting other	104	567	463	82%	18
Regulatory Expense	550	614	64	10%	19
Insurance other than group	1,705	1,616	(88)	-5%	20
Maintenance service & supplies	2,736	2,104	(632)	-30%	21
Total operations and maintenance	46,191	43,728	(2,463)	-6%	
-					
Depreciation	23,895	24,544	649	3%	
Amortization	87	72	(15)	-22%	22
Removal Costs	3,253	3,374	121	4%	
Depreciation and Amortization	27,235	27,990	755	3%	
-					
General Taxes	9,016	10,568	1,553	15%	23
Loss (gain) on sale of assets	-	-	0	0%	
Impairment Charges	-	-	0	0%	
Total operating expenses, net	82,442	82,287	(155)	0%	
-					
Operating income (loss)	42,003	49,916	(7,912)	-16%	
-					
OTHER INCOME/EXPENSE					
Interest Income	(220)	-	220	0%	
Interest on Long Term Debt	12,089	11,910	(180)	-2%	
Interest on Short Term Debt	434	869	435	50%	24
Other Interest Expense	132	-	(132)	0%	

Kentucky American Water Company
Income Statement Fluctuation Analysis
December 31, 2024
Water Only

Structure	Actual	Budget	Variance	Var %	
Interest net (Income)/Expense	12,436	12,778	342	3%	
-					
AFUDC Equity Income/(Expense)	(855)	(1,272)	417	-33%	25
AFUDC Debt Income/(Expense)	(334)	(716)	382	-53%	26
Amortization of Debt Expense (Income)/Expense	375	382	7	2%	
-					
Other Net Income/(Expense)	(404)	(542)	138	-25%	
-					
Total other Income/(Expense)	11,219	10,631	588	6%	
-					
Income (loss) before income taxes	30,785	39,284	(8,500)	-22%	
-					
Provision for Income Taxes	7,616	9,269	1,654	18%	27
Income (loss) from continuing operations	23,169	30,015	(6,846)	-23%	
Income (loss) from discontinued operations net of tax					
-					
Net Income (loss)	23,169	30,015	(6,846)	-23%	
Preferred dividend declared			0	0%	
Net income attributable to non-controlling interest					
Net income available to common stockholders	23,169	30,015	(6,846)	-23%	
Common dividends	15,032	17,920	2,888	16%	28
Current Year Retained Earnings	8,137	12,095	(3,958)	-33%	

- 1 General rate case outcome unfav. offset in part by fav. weather and demand
- 2 Application fees / reconnection fees / etc.
- 3 Decreased purchased water from City of Paris
- 4 Chemical feed process improvement
- 5 Higher accrual based on expected needs
- 6 Training / Tuition Aid / Physical exams / etc.
- 7 Cyber security response / Labor / Inflationary items
- 8 Increased locates / Property tax consulting fees / Office repairs / Storm damage repairs
- 9 Additional security / Groundskeeping
- 10 Data lines (telematics/hotspots)
- 11 Lead Service Line Letters
- 12 Uniforms / Supplies / Software Licenses
- 13 Increased travel / meals
- 14 CWIP Adjustment / Use Tax Reclass
- 15 Records control
- 16 Increased fuel & maintenance costs
- 17 Increased write offs / Reserve
- 18 Budget assumed credit card fees to be rolled into base rates (not approved in Order 2023-00191)
- 19 Budget assumed amortization over 3 yrs. (2 yrs. in Order 2023-00191)
- 20 General liability / casualty
- 21 Incline car maintenance / KRS1 large pump repair / Sewer repairs in Owenton
- 22 Lower meter spend
- 23 Increase driven by results of the 2023-00191 Order
- 24 Lower actual short-term debt balance
- 25 Profiling of capital spend
- 26 Profiling of capital spend
- 27 Driven by changes in P&L
- 28 Driven by performance and operational needs

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia

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_060525_Attachment for rate base and capital structure as of April 2025 and statement of income for the most recent Actual 12-months ended April 2025.

Kentucky American Water Company
Response to Commission Staff's First Request for Information, Question 7
Rate Base
Case No. 2025-00122

Line	Item	Base Period Ending 8/31/25	Actual 4/30/25	Variance of Base Year to Actual	Var %	Explanation of Variance
1	Utility Plant					
2	Utility Plant in Service	\$1,081,847,404	\$1,041,191,061	\$40,656,342	4%	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	56,438	52,676	3,761	7%	
5	Construction Work in Process	0	0	0	0%	Reflects inclusion of North Middletown UPAA in rate base
6	Total Utility Plant	<u>1,081,903,841</u>	<u>1,041,243,737</u>	<u>40,660,104</u>	4%	
7						
8	Accumulated Depreciation					
9	Accumulated Provision for Depreciation	<u>(246,207,463)</u>	<u>(237,036,096)</u>	<u>(9,171,367)</u>	4%	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	<u>835,696,378</u>	<u>804,207,642</u>	<u>31,488,737</u>	4%	
12						
13	Additions:					
14	Working Capital Allowance	4,373,000	N/A		0%	Based on Lead Lag Study
15	Other Working Capital	4,498,367	4,554,990	(56,623)	-1%	Base period reflects a 13 month average of the balances in materials and supplies.
16	Deferred Maintenance/Tank Painting	9,712,993	10,287,133	(574,140)	-6%	Additional expenditures, net of 4 months of amortizations.
17	Deferred Debits	<u>875,227</u>	<u>894,254</u>	<u>(19,027)</u>	-2%	Reflects 4 additional months of amortization
18		<u>19,459,587</u>	<u>15,736,378</u>	<u>3,723,209</u>	24%	
19						
20	Deductions:					
21	Deferred Income Taxes	(119,334,546)	(113,073,781)	(6,260,765)	6%	Increase primarily related CAMT DTA push down, tax repairs and tax depreciation over book depreciation
22	Deferred Investment Tax Credits	(2)	(1)	(1)	239%	
23	Customer Advances	(19,186,438)	(16,658,490)	(2,527,948)	15%	Base period reflects four additional months of customer advances, net of refunds
24	Contributions in Aid of Construction	(77,264,205)	(78,024,351)	760,146	-1%	Base period reflects four additional months of CIAC receipts, net of amortization of CIAC
25	Other Rate Base Elements	<u>(\$52,259)</u>	<u>(\$54,108)</u>	<u>\$1,849</u>	-3%	Base period reflects a 13 month average of the balances in contract retentions and unpaid checks.
26		<u>(215,837,450)</u>	<u>(207,810,731)</u>	<u>(8,026,719)</u>	4%	
27						
28	Total Rate Base	<u><u>\$639,318,516</u></u>	<u><u>\$612,133,289</u></u>	<u><u>\$27,185,227</u></u>	4%	
29						
30						

Kentucky American Water Company
Response to Commission Staff's First Request for Information, Question 7
Income Statement
Case No. 2025-00122

Line	Item	Base Period Ending 8/31/25	Actual 12 Months Ended 4/30/25	Variance of Base Year to Actual	Var %	Explanation of Variance
1	Operating Revenues	\$139,664,647	\$128,357,831	\$11,306,815	9%	Base Period is from annualized revenue at present rates whereas the actuals include revenues at previous, lower rates. Increased QIP in May-August 2025 versus the same months in 2024.
2						
3	Operating Expenses:					
4	Operating and Maintenance	48,743,951	46,983,562	1,760,389	4%	Expected increased production costs and employee related costs.
5	Depreciation & Cost of Removal	29,661,392	29,511,971	149,421	1%	Additional forecasted capital placed into service
6	Amortization	88,045	90,380	(2,335)	-3%	
7	Taxes Other Than Income	9,287,839	7,767,702	1,520,136	20%	Primarily due to Property Tax true-up of 2022 settlement, and legislative changes in classification.
8	State Income Tax	1,911,512	1,641,973	269,539	16%	Due to pretax differences and differences in EADIT amortization between forecast and rate case estimates
9	Federal Income Tax	6,953,553	6,361,528	592,025	9%	Due to pretax differences and differences in EADIT amortization between forecast and rate case estimates
10	Total Expense	<u>\$96,646,292</u>	<u>\$92,357,117</u>	<u>\$4,289,176</u>	<u>5%</u>	
11						
12	Utility Operating Income	<u>43,018,354</u>	<u>36,000,715</u>	<u>7,017,639</u>	<u>19%</u>	
13						
14	Other Income / Net	<u>(55,640)</u>	<u>(336,124)</u>	<u>280,484</u>	<u>-83%</u>	
15						
16	Income Before Deductions	42,962,714	35,664,591	7,298,123	20%	
17						
18	Deductions					
19	Interest on LTD	13,293,792	12,528,993	764,799	6%	\$10m long-term debt issuance in March 2025 (12 mos of interest in Aug 2025 vs 1.5 mos in Apr 2025)
20	Amortization of Debt Expense	377,739	382,206	(4,467)	-1%	\$10m long-term debt issuance in March 2025 (12 mos of amortization in Aug 2025 vs 1.5 mos in Apr 2025)
21	Interest on Bank Debt	290,438	175,545	114,893	65%	Higher Short-term Debt balance offset by lower average interest rate
22	Total Deductions	13,961,969	13,086,744	875,225	7%	
23						
24	Net Income	<u>\$29,000,745</u>	<u>\$22,577,847</u>	<u>\$6,422,898</u>	<u>28%</u>	
25						

Kentucky American Water Company
Response to Commission Staff's First Request for Information, Question 7
CAPITAL STRUCTURE
Case No. 2025-00122

Line	Item	Base Period Ending 8/31/25	Actual 4/30/25	Variance of Base Year to Actual	Variance %	Explanation of Variance
1						
2	Short-Term Debt	\$11,052,854	\$11,010,497	\$42,357	0%	Variance reflects volatility in cash receipts and disbursements
3						
4						
5	Long-Term Debt	292,249,991	292,147,840	102,152	0%	Difference due to four months of debt expense and debt discount amortization
6						
7						
8	Preferred Stock	2,245,654	2,245,526	129	0%	Difference due to four months of preferred stock issuance expense amortization
9						
10						
11	Common Equity	<u>338,216,842</u>	<u>333,921,661</u>	<u>4,295,181</u>	<u>1%</u>	Difference due to change in retained earnings
12						
13	Total Capital	<u>\$643,765,342</u>	<u>\$639,325,523</u>	<u>\$4,439,819</u>	<u>1%</u>	
14						
15						
16	JDITC:	\$0	\$0	\$0	0%	
17						

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia

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_060525_Attachment which includes the trial balance for the base period months of September 2024 through April 2025. May 2025 through August 2025 will be provided when available. Please refer to the response in KAW_R_PSCDR1_NUM006 for the income statement account activity.

NARUC	Account	Account Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25
C3011	10130100	UPIS - Organization	37,450	37,450	37,450	37,450	37,450	37,450	37,450	37,450
C3021	10130200	UPIS - Franchises	70,261	70,261	70,261	70,261	70,261	70,261	70,261	70,261
C3032	10130320	UPIS - Land & Land Rights - Source of Supply	1,084,375	1,084,375	1,141,856	1,141,856	1,141,856	1,141,856	1,141,807	1,141,807
C3032	10130330	UPIS - Land & Land Rights - Pumping	277,216	277,216	277,216	277,216	277,216	277,216	277,216	277,216
C3033	10130340	UPIS - Land & Land Rights - Water Treatment	800,183	800,183	800,183	800,183	800,183	800,183	800,183	800,183
C3034	10130350	UPIS - Land & Land Rights - Transmission & Distrib	7,549,865	7,549,865	7,549,865	7,549,865	7,549,865	7,549,865	7,549,865	7,549,865
C3042	10130410	UPIS - Struct & Imp - Source of Supply	27,098,304	27,107,045	27,055,521	27,450,554	28,202,374	28,193,693	28,198,502	28,194,965
C3042	10130420	UPIS - Struct & Imp - Pumping	9,485,986	9,485,986	9,485,370	9,485,370	9,479,175	9,485,553	9,485,550	9,485,550
C3043	10130430	UPIS - Struct & Imp - Water Treatment	56,594,454	56,594,454	56,485,130	56,886,462	60,062,631	60,062,647	60,053,786	60,053,786
C3044	10130440	UPIS - Struct & Imp - Transmission & Distribution	5,488,888	5,488,888	5,488,888	5,488,888	5,488,888	5,488,888	5,488,888	5,488,888
C3045	10130450	UPIS - Struct & Imp - Admin & General	18,255,374	18,240,853	18,386,508	18,447,146	18,542,682	18,542,682	18,582,310	18,584,014
C3052	10130500	UPIS - Collect & Impounding	819,260	819,260	819,260	819,260	819,260	819,260	819,260	819,260
C3062	10130600	UPIS - Lake & River & Other	1,679,931	1,679,931	1,679,931	1,679,931	1,679,931	1,679,931	1,679,931	1,679,931
C3092	10130900	UPIS - Supply Mains	18,618,475	18,618,475	18,618,475	18,618,475	18,618,475	18,618,475	18,618,195	18,618,195
C3102	10131000	UPIS - Power Generation Equipment	5,678,201	5,678,201	5,678,201	5,678,201	5,678,201	5,678,201	5,678,201	5,678,201
C3112	10131120	UPIS - Pumping Equipment - Electric	22,202,058	22,192,313	22,193,343	22,335,523	22,342,901	22,342,901	22,342,803	22,342,803
C3112	10131130	UPIS - Pumping Equipment - Diesel	349,964	349,964	349,964	349,964	349,964	349,964	349,964	349,964
C3112	10131140	UPIS - Pumping Equipment - Hydraulic	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
C3112	10131152	UPIS - Pumping Equipment - Source of Supply	17,284,112	17,284,112	17,284,112	17,242,415	17,242,415	17,242,415	17,192,986	17,192,986
C3113	10131153	UPIS - Pumping Equipment - Water Treatment	2,706,283	2,706,283	2,706,283	2,706,283	2,706,283	2,706,283	2,706,283	2,706,283
C3114	10131154	UPIS - Pumping Equipment - Transmission & Distrib	2,323,319	2,323,319	2,323,319	2,323,319	2,323,319	2,323,319	2,323,319	2,323,319
C3203	10132010	UPIS - Water Treatment Equipment	73,274,263	73,274,263	73,274,263	73,258,165	73,264,456	73,267,584	73,288,097	73,288,097
C3304	10133000	UPIS - Distribution Reservoirs & Standpipes	19,993,607	19,993,607	19,993,607	19,993,607	19,993,607	19,993,607	19,993,607	19,993,607
C3314	10133100	UPIS - Transmission & Distribution Mains	420,958,080	424,558,326	427,670,551	433,838,570	436,197,226	437,507,351	437,205,354	438,901,714
C3334	10133300	UPIS - Services	72,039,926	72,640,326	73,172,137	73,482,162	73,560,380	73,712,445	73,862,966	74,071,666
C3344	10133410	UPIS - Meters	53,706,933	55,203,035	56,003,081	57,056,432	57,149,808	57,718,153	58,681,133	60,009,868
C3344	10133420	UPIS - Meter Installations	34,618,877	35,033,923	35,243,406					

C3405	10634010	CCNC Office Furniture & Equipment	11,810,581	11,743,963	11,731,527	4,490,055	5,818,815	5,985,761	5,007,870	5,071,496
C3415	10634100	CCNC Transportation Equipment Not Classified	101,744	408,823	132,062	2,689,270	1,418,633	750,794	14,301	(3,969)
C3425	10634200	CCNC Stores Equipment	-	-	-	204,068	204,457	-	-	-
C3435	10634300	CCNC Tools-Shop-Garage Equipment	-	-	-	254,090	264,942	62,563	40,899	40,899
C3445	10634400	CCNC Laboratory Equipment	37,121	37,121	32,979	32,979	32,979	32,979	-	-
C3455	10634500	CCNC Power Operated Equipment	-	-	-	42,138	42,187	-	-	-
C3465	10634600	CCNC Communication Equipment	131,945	316,090	518,518	268,202	218,440	89,334	28,591	93,415
C3475	10634700	CCNC Misc Equipment	15,936	11,304	11,304	11,304	14,169	11,304	-	-
C105	10700000	CWIP	28,589,638	32,977,514	36,245,523	40,463,113	41,364,296	25,884,313	16,971,373	18,304,925
C105	10780110	CWIP - Eng Clearing Dist Overhead	279,109	149,373	113,830	-	515,712	814,572	1,267,954	1,409,129
C105	10780120	CWIP - Eng Clearing Eng Overhead	28	28	28	-	-	-	-	-
C105	10780160	CWIP - Suspended CWIP Reserve	(72,042)	(72,042)	(72,042)	(205,174)	(205,174)	(205,174)	(205,174)	(205,174)
C105	10790000	CWIP - Capital Settlement Clearing	3,046,918	3,383,337	3,573,566	2,665,158	2,453,070	(866,467)	(1,031,971)	(1,374,275)
C1081	10801000	Accum Depreciation - Utility Plant in Service	(332,627,843)	(335,071,071)	(337,543,804)	(340,381,305)	(342,931,860)	(345,490,474)	(348,067,454)	(350,669,902)
C1081	10802000	Accum Depreciation - Salvage/Scrap	(2,326,776)	(2,329,787)	(2,330,642)	(2,344,692)	(2,345,550)	(2,384,216)	(2,386,759)	(2,395,756)
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	119,314,411	119,708,723	120,945,039	121,437,386	122,437,218	122,517,199	124,933,472	125,399,959
C1081	10810000	Accum Depreciation - Reg Asset	(219,162)	(219,737)	(220,312)	(220,887)	(221,462)	(222,037)	(222,612)	(223,187)
C114	11410000	UPAA - Above The Line	268,462	268,462	268,462	268,462	268,462	268,462	268,462	268,462
C115	11415000	UPAA - Above The Line - Accum Amortization	(207,445)	(208,636)	(209,828)	(211,020)	(212,211)	(213,403)	(214,594)	(215,786)
C121	12110000	Non-Utility Property - Land	249,738	249,738	249,738	249,738	249,738	249,738	249,738	249,738
C121	12180000	Non-Utility Property - CWIP	-	-	56,406	56,406	56,406	65,849	65,849	65,849
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	3,070	30	41	32	-	-	-	-
C234	13140103	PNC AWCC-Accounts Payable - Outbound Check	(250,347)	(129,401)	(835,347)	(792,543)	(718,837)	(425,364)	(981,027)	(705,755)
C234	13140202	PNC AWCC-Payroll - Outbound ACH	-	-	-	-	-	(250)	(2,123)	-
C234	13140203	PNC AWCC-Payroll - Outbound Check	-	-	-	-	-	(681)	2,373	-
C234	13140303	PNC AWCC-Customer Refund - Outbound Check	(238,627)	(219,005)	(217,579)	(229,424)	(216,654)	(196,447)	(197,104)	(192,798)
C234	13140604	PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	-	-	-	2,247
C1312	13161200	US Bank KY - Main	703,785	687,376	345,974	429,066	379,656	438,054	720,105	319,988
C1312	13161207	US Bank KY - Customer ACH	-	-	-	-	-	-	-	(1,861)
C1312	13161209	US Bank KY - Credit Card and E-Checks	408,492	276,323	-	197,173	348,765	629,736	510,757	253,782
C1312	13161210	US Bank KY - Firstech Collections	-	-	-	-	-	-	-	4,036
C1312	13161211	US Bank KY - FiServ (aka CheckFree)	29,760	3,514	17,966	1,940	3,216	18,505	8,966	-
C1312	13161212	US Bank KY - Penn Credit	-	-	-	-	194	89	111	-
C1312	13161213	US Bank KY - E-Return - US Bank	32	71	(21)	119	55	90	-	65
C1312	13161214	US Bank KY -Credit Card & Echeck E>Returns	(360)	(5,241)	168	(610)	(3,926)	(2,668)	(57)	(652)
C1312	13161216	US Bank KY - NSF Return Payments	38	274	-	317	832	126	541	119
C1312	13181201	KY- US Bank Outbound Wire	-	-	136	-	-	-	-	40
C1312	13181204	KY- US Bank Inbound Wire and ACH	2,447	8,409	(222)	11,230	4,637	8,804	5,310	4,098
C1312	13181220	US Bank for Kiosk in Owenton, KY	21,472	13,976	10,435	37,020	23,054	15,026	30,780	39,122
C1312	13199004	Cash Clearing - MI's	(241,151)	(242,336)	(242,270)	(236,757)	(236,757)	(228,372)	(231,425)	(233,841)
C1312	13199005	Cash Clearing - ORCOM	(0)	(0)	(0)	(0)	(0)	-	-	-
C1312	13199999	Book Overdraft Cash	730,125	590,742	1,295,196	1,258,723	1,172,248	850,863	1,635,555	1,132,394
C141	14100000	A/R - Customer - CIS Reconciliation	7,934,995	7,451,084	9,434,971	6,955,825	8,584,160	8,381,378	7,473,884	7,220,084
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	922,003	922,003	922,003	820,236	820,236	820,236	803,407	803,407
C141	14100998	A/R - Customer - Payment Clarification	(54,159)	(40)	(27,352)	(35,195)	(995)	(17,382)	(10,650)	(322)
C141	14100999	A/R - Customer - Returns Clarification	950	-	23	-	-	-	-	-
C145	14510000	A/R Assoc Cos - Miscellaneous	-	-	-	954	-	-	-	-
C145	14510100	A/R Assoc Cos - Reconciliation Account	4,746	70	1,164	321,227	32,442	78,912	10,604	93,657
C145	14511001	A/R Assoc Cos - Service Company Bill	134,818	75,962	118,186	197,800	83,964	111,496	162,160	108,814
C146	14574000	N/R Assoc Co's	7,978,691	1,550,543	-	-	-	-	-	-
C142	14610000	Misc A/R - Reconciliation Account	2,264,410	1,683,289	2,233,498	1,844,018	1,753,866	1,860,117	1,722,114	2,110,591
C142	14611000	Misc A/R - Manual	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,125
C142	14611500	Misc A/R - Medicare Subsidy	32,126	33,554	34,982	36,410	37,745	39,079	40,413	26,866
C142	14613000	Misc A/R - Employees	-	-	163	-	106	144	53	12
C143	14300000	Allowance for Uncollectible Accounts	(486,337)	(513,986)	(567,097)	(514,570)	(561,643)	(586,159)	(620,920)	(664,250)
C142	14620000	Misc Rec - Allow for Uncollectible Accts	(125,728)	(125,728)	(125,728)	(125,471)	(125,471)	(125,471)	(130,981)	(130,981)
C173	14400000	Unbilled Utility Revenue	5,877,925	6,088,837	5,473,918	6,731,187	6,742,240	5,684,863	6,069,274	6,830,291

C151	15110000	Inventory - Plant Material	3,301,668	3,474,947	3,545,876	3,508,685	3,628,661	3,643,975	3,574,132	3,740,969
C151	15130000	Inventory - Chemicals	773,678	736,078	765,659	744,565	788,808	684,123	785,544	740,952
C153	15140000	Inventory - Other Materials & Supplies	514,419	372,684	25,271	61,057	22,158	63,117	26,482	66,397
C153	15199995	Inventory - Shippers Edge Freight Clearing	(2,104)	(2,104)	(27,622)	(17,593)	-	-	6,647	6,647
C153	15199999	Inventory - Conversion	25	25	25	25	25	25	25	25
C162	16520000	Prepaid Insurance	347,225	219,325	81,392	98,297	18,061	645,352	527,644	819,088
C162	16530000	Prepaid PUC/PSC Assessment	133,110	118,320	103,530	88,740	73,950	59,160	44,370	29,580
C162	16550000	Prepaid Other	230,160	6	6	451,100	6	6	436,106	6
C162	16550010	Prepaid Other - Global	58,114	60,406	44,794	83,413	80,066	128,050	143,149	136,336
C174	16613000	Reg Asset - Deferred Vacation Pay	192,275	369,044	369,044	99,505	287,243	287,243	201,235	383,879
C1863	18503000	Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	21,276	21,276	21,276	21,276	21,276	21,276	21,276	21,276
C1863	18503500	Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	(54,411)	(54,411)	(54,411)	(54,411)	(54,411)	(54,411)	(54,411)	(54,411)
C1863	18504000	Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	4,384,957	4,389,153	4,395,599	4,181,277	4,195,509	4,206,126	4,179,789	4,179,553
C1863	18505000	Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	452,461	456,546	462,823	448,183	451,750	454,410	456,733	458,091
C1863	18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
C1863	18506000	Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(4,837,418)	(4,845,699)	(4,858,422)	(4,629,460)	(4,647,259)	(4,660,536)	(4,636,522)	(4,637,644)
C181	18661000	Reg Asset - Unamortized Debt Exp	24,270	23,687	23,105	22,522	21,940	21,389	20,759	20,177
C181	18661500	Reg Asset - Unamortized Debt Exp Interco	2,391,098	2,362,436	2,333,773	2,305,111	2,276,448	2,249,451	2,282,714	2,253,261
C181	18662000	Reg Asset - Unamortized Preferred Stock Exp	4,700	4,668	4,635	4,603	4,571	4,539	4,507	4,474
C1862	18610000	Reg Asset - Deferred Programmed Maint	11,086,045	10,969,008	10,859,122	10,745,870	10,633,631	10,516,502	10,401,817	10,287,133
C1861	18620000	Reg Asset - Deferred Rate Case	801,317	767,619	622,932	614,584	586,063	588,455	740,219	778,290
C1862	18680226	Regulatory Asset - Enterprise Solutions	48,084	47,305	46,527	45,748	44,970	44,191	43,413	42,634
C1862	18689900	Reg Asset - Other	927,551	922,794	918,037	913,281	908,524	903,767	899,011	894,254
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	58,488	57,483	56,476	55,466	54,452	53,436	52,465	51,543
C183	18713000	LT Asset - Prelim Survey & Investigation	603,332	715,772	834,953	972,783	1,121,188	1,236,357	1,404,421	1,649,036
C181	18715700	LT Asset - Unamort Debt In - Revolver	121,650	149,929	147,431	144,932	142,433	139,934	137,435	134,936
C1862	18790001	LT Asset- Long Term portion of Prepaid Global	17,528	16,766	16,003	15,241	14,479	13,717	12,955	12,193
C1862	18790002	LT Asset- Long Term portion of Global Prepaid Ins	19	19	19	-	-	-	230	230
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)
C211	20520000	Paid-in Capital - Subs Intercompany	(166,179,077)	(166,179,077)	(166,179,077)	(166,179,077)	(166,179,077)	(166,179,077)	(173,179,077)	(173,179,077)
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	(111,128,281)	(111,128,281)	(111,128,281)	(111,128,281)	(118,871,681)	(118,871,681)	(118,871,681)	(118,871,681)
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	(16,500,000)	(16,500,000)	(16,500,000)	(16,500,000)	(16,500,000)	(16,500,000)	(16,500,000)	(16,500,000)
C221	22110400	LT Debt - Discount Inside	335,651	334,168	332,685	331,203	329,720	328,238	364,881	363,079
C221	22110450	LT Debt - Addtl. Discount Inside	-	-	-	-	-	-	(35,656)	(35,356)
C221	22115000	Bonds - Interco	(268,249,000)	(268,249,000)	(268,249,000)	(268,249,000)	(268,249,000)	(268,249,000)	(278,249,000)	(278,249,000)
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	-	-	(5,973,703)	(10,388,870)	(13,708,846)	(17,714,180)	(3,104,761)	(11,010,497)
C234	23121001	IHC Clearing - Outgoing Payment	(258,010)	(262,537)	379	915	(776,800)	(523,623)	(56,743)	(194,892)
C234	23121006	Book Overdraft Short-Term Debt	258,010	262,537	(379)	(915)	776,800	523,623	56,743	194,892
C231	23410000	A/P - Reconciliation Account	(6,920,226)	(7,121,179)	(5,869,368)	(8,423,639)	(4,406,095)	(2,355,085)	(2,877,119)	(3,217,064)
C233	23410100	A/P Intercompany - Reconciliation Account	(4,340,518)	(4,595,740)	(4,674,415)	(6,816,272)	(5,789,514)	(2,315,008)	(2,441,279)	(2,508,198)
C231	23411001	PCard Distributed-Clearing for Mapped Transactions	(33,168)	(29,383)	(12,513)	(27,371)	(24,842)	(36,258)	(21,826)	(16,366)
C231	23412200	A/P - Contracted Services	(1,974)	(4,073)	-	(3,359)	855	-	-	-
C231	23430000	A/P - Miscellaneous	-	-	-	(2,844)	-	-	(2,814)	(2,701)
C231	23430600	A/P - Workbasket Accrual	(596,625)	(437,508)	(53,766)	(108,354)	(67,228)	(111,142)	(147,184)	(326,367)
C231	23430700	A/P - Pcard Accrual	(33,682)	(26,200)	(24,045)	(16,309)	(36,412)	(40,950)	(29,955)	(3,777)
C231	23431000	A/P - Misc Global	(77,273)	(99,449)	(126,053)	(60,012)	(97,281)	(122,252)	(88,045)	(148,432)
C231	23435000	A/P - Project Cost Accrual	(9,660,699)	(7,696,805)	(7,057,545)	(4,154,891)	(6,924,954)	(4,075,104)	(4,041,500)	(3,421,501)
C231	23436000	A/P-GRIR Capital Services	5,014	8,470	5,013	5,013	-	-	-	-
C233	23510000	A/P Associated Companies	(2,488)	(5,112)	(4,686)	-	(4,608)	(10,867)	(17,125)	(11,054)
C233	23520000	A/P Associated Companies - Service Co Bill	1,252,641	1,404,584	1,216,687	1,251,219	1,598,127	1,581,069	1,466,225	1,693,131
C233	23520001	A/P Associated Companies - Service Co Bill	(1,539,402)	(1,292,649)	(1,369,405)	(1,795,928)	(1,665,033)	(1,577,721)	(1,855,291)	(1,533,706)
C23612	23621000	Accrued FIT - Current Year	422,998	388,219	948,257	(156,177)	(284,511)	(498,128)	10,092	3,582,191
C23612	23622000	Accrued FIT - Prior Years	(67,096)	(67,096)	(67,096)	(67,096)	(223,273)	(223,273)	(223,273)	(4,425,146)
C23612	23631000	Accrued SIT - Current Year	145,693	150,768	312,319	417,482	(58,780)	(102,975)	79,243	(63,886)
C23612	23631500	Accrued SIT - Current Year Unitary Returns	0	0	0	174,810	0	0	0	0
C23612	23632000	Accrued SIT - Prior Years	(217,376)	(217,376)	(217,376)	(217,376)	200,106	200,106	200,106	200,106

C23612	23632500	Accrued SIT - Prior Years - Unitary Returns	217,376	217,376	217,376	(374,921)	(200,111)	(200,111)	(200,111)	(200,111)
C23611	23652100	Accrued Tax - FICA	(92,676)	(106,355)	(82,032)	(95,865)	(114,668)	(122,467)	(63,958)	(76,075)
C23611	23653000	Accrued Tax - Property Tax	(14,097,598)	(14,909,338)	(15,071,567)	(13,674,427)	(14,523,763)	(15,400,818)	(14,379,380)	(15,235,030)
C23611	23654000	Accrued Tax - Use Tax	(25,883)	(23,526)	(14,418)	(255,036)	(216,537)	(148,095)	(78,301)	(22,801)
C2371	23720000	Interest Accrued - LTD	(299,075)	(396,188)	(493,300)	(275,863)	(372,975)	(201,963)	(299,075)	(396,188)
C2371	23730000	Interest Accrued - LTD Interco	(3,917,269)	(1,770,488)	(2,709,770)	(2,438,926)	(3,378,207)	(4,317,488)	(3,940,603)	(1,837,572)
C241	23740000	Interest Accrued - Redeemable Preferred Dividends	(15,881)	(31,763)	(47,644)	(15,881)	(31,763)	(47,644)	(15,881)	(31,763)
C241	24120000	Accrued Vacation Pay	(192,275)	(369,044)	(369,044)	(99,505)	(287,243)	(287,243)	(201,235)	(383,879)
C241	24120200	Accrued Power	(215,220)	(204,198)	(463,544)	(514,939)	(195,691)	(396,128)	(534,014)	(250,838)
C241	24120300	Accrued Legal	(248,399)	(289,608)	(19,666)	(15,626)	(5,998)	(7,852)	(38,149)	(32,000)
C241	24120600	Accrued Wages	(530,775)	(653,374)	(236,827)	(334,929)	(453,984)	(478,454)	(558,081)	(628,046)
C241	24120699	Accrued Wages - Net Adjustments Clearing	(5,607)	(6,230)	(6,853)	(7,476)	(7,476)	23,735	(1,650)	2,100
C241	24121000	Accrued Waste Disposal	(322,995)	(242,156)	(193,492)	(236,492)	(279,492)	(322,492)	(392,038)	(461,585)
C241	24121100	Accrued Retiree Medical	(32,850)	(36,825)	(40,174)	(43,800)	(8,642)	(12,050)	(15,804)	(19,689)
C241	24121200	Accrued DCP - Contribution	(22,146)	(29,109)	(30,785)	(14,358)	(19,634)	(20,730)	(23,459)	(26,599)
C241	24121300	Accrued Health Savings Account	-	-	-	-	(750)	(1,500)	(2,475)	-
C241	24121400	Accrued Bank Fees	(17,168)	(16,556)	(15,893)	(16,312)	(14,510)	(16,252)	(17,685)	(15,545)
C241	24122500	Refund Rates Under Bond	(117)	(202)	(14,124)	-	(58)	-	-	-
C241	24122700	Accrued Employer 401k Match	(16,138)	(20,461)	(21,793)	(10,267)	(14,342)	(19,064)	(16,384)	(19,238)
C241	24123000	Accrued Incentive Plan Cash	(692,881)	(769,867)	(846,854)	(910,533)	(1,001,749)	362,500	(273,649)	(364,865)
C241	24126000	Miscellaneous Deposits Payable	(131,000)	(129,000)	(129,000)	(135,000)	(128,000)	(122,000)	(121,500)	(124,500)
C241	24126200	Accrued Paving	-	-	-	(8,696)	-	-	-	-
C241	24126300	Accrued Litigation	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
C241	24133000	Unclaimed Customer Credits	(116,084)	(30,624)	(31,683)	(41,071)	(45,152)	(50,988)	(62,658)	(67,905)
C241	24133200	Unclaimed A/P Checks	(60,164)	(56,752)	(53,998)	(54,108)	(54,108)	(54,108)	(54,108)	(54,108)
C241	24142006	WH PR - 401k Contributions	-	-	(39,686)	-	-	(8,334)	-	-
C241	24142010	WH PR - Tax Coll Pay FIT	-	-	-	-	-	-	(652)	-
C241	24142012	WH PR - Tax Coll Pay LIT	-	-	-	-	-	-	(92)	-
C241	24142013	WH PR - Tax Coll Pay FICA	-	-	-	-	-	-	(315)	-
C241	24142014	WH PR - ESPP	(12,023)	(23,755)	(41,024)	(11,155)	(21,206)	(31,237)	(10,850)	(21,386)
C241	24142099	WH PR - Miscellaneous	(100)	-	-	-	-	-	-	-
C241	24142100	WH PR - Tax Coll SIT	-	-	-	-	-	-	(159)	-
C241	24150000	Operating Lease Current Liability	(11,783)	(11,419)	(11,355)	(11,290)	(11,326)	(12,361)	(12,396)	(12,432)
C241	24161000	GRIR - Stock E (Materials)	(199,023)	(243,146)	(296,181)	(109,965)	(34,825)	(33,979)	(61,001)	(8,162)
C241	24163000	GRIR - Stock C (Chemicals)	(146,943)	(82,853)	(72,914)	(139,684)	(152,232)	(154,944)	(66,375)	(21,518)
C241	24164000	GRIR - Non-inventory	(1,912,662)	(1,553,018)	(776,720)	(824,987)	(236,927)	(304,348)	(420,919)	(157,973)
C241	24171000	CFO Miscellaneous	-	-	-	-	-	-	(4,344)	(4,356)
C241	24171006	CFO Customer Assistance Pledged	(184)	(202)	(220)	(18)	(36)	(54)	(72)	(90)
C241	24171011	CFO MC/Sewer Revenue/Cash	(13,467)	(13,522)	(13,529)	(13,581)	(13,586)	(13,606)	(13,518)	(14,122)
C241	24172000	CFO Sales Tax	20,571,699	20,951,453	21,212,103	21,470,153	21,680,838	21,987,673	22,299,892	22,550,086
C241	24172100	CFO Sales Tax - from CIS	(20,695,557)	(20,968,148)	(21,232,155)	(21,448,145)	(21,714,346)	(22,007,359)	(22,270,438)	(22,528,501)
C241	24173000	CFO Gross Receipts Tax	28,358,176	29,089,276	29,089,276	29,089,276	29,910,890	29,910,890	29,910,890	30,782,424
C241	24173100	CFO Gross Receipts Tax - from CIS	(29,089,276)	(29,394,898)	(29,679,082)	(29,910,890)	(30,206,222)	(30,506,180)	(30,782,424)	(31,051,077)
C241	24174000	CFO Municipal Tax	32,992,815	33,364,825	33,708,348	34,031,496	34,299,433	34,634,860	34,977,867	35,293,031
C241	24174100	CFO Municipal Tax - from CIS	(33,364,825)	(33,708,349)	(34,031,497)	(34,299,434)	(34,634,861)	(34,977,868)	(35,293,032)	(35,595,376)
C241	24199800	Other Current Liabilities - Tax Sensitive	-	(113,493)	686,198	-	1,001,335	699,042	-	195,425
C241	24199900	Other Current Liabilities - Non-Tax Sensitive	(922,003)	(922,003)	(922,003)	(820,236)	(820,236)	(820,236)	(803,407)	(803,407)
C231	24200000	Cash Book Overdraft	(988,135)	(853,279)	(1,294,817)	(1,257,809)	(1,949,047)	(1,374,486)	(1,692,298)	(1,327,287)
C252	25299900	Advances for Construction - Current	(1,149,612)	(1,149,612)	(1,149,612)	(1,213,550)	(1,213,550)	(1,213,550)	(1,491,707)	(1,491,707)
C252	25211000	Advances for Construction - NT Mains	(8,356,271)	(9,425,723)	(11,043,779)	(11,503,238)	(11,523,555)	(11,421,383)	(10,967,878)	(11,545,982)
C252	25212000	Advances for Construction - NT Extension Deposits	(1,890,247)	(1,758,618)	(1,758,618)	(1,737,337)	(1,720,494)	(1,720,494)	(1,699,073)	(1,699,073)
C252	25213000	Advances for Construction - NT Services	(48,077)	(48,077)	(48,077)	(48,077)	(48,077)	(48,077)	(48,077)	(48,077)
C252	25214000	Advances for Construction - NT Meters	1,034	(8,348)	(8,348)	(8,348)	(15,295)	(15,295)	(15,295)	(15,295)
C252	25215000	Advances for Construction - NT Hydrants	(710,360)	(804,335)	(839,849)	(825,232)	(819,134)	(813,885)	(767,382)	(767,382)
C252	25217000	Advances for Construction - NT WIP	(3,227,105)	(2,105,725)	(1,161,040)	(680,781)	(578,104)	(650,424)	(578,104)	(232,139)
C252	25221000	Advances for Construction - Tax Mains	(1,100,327)	(1,100,327)	(1,091,475)	(1,055,202)	(1,055,202)	(1,037,557)	(1,037,557)	(1,037,557)
C252	25222000	Advances for Construction - Tax Extension Deposits	(159,646)	(159,646)	(159,646)	(159,646)	(159,646)	(159,646)	(159,646)	(159,646)
C252	25223000	Advances for Construction - Tax Services	(17,568)	(17,568)	(17,568)	(17,568)	(17,568)	(17,568)	(17,568)	(17,568)
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	(115,300)	(115,300)	(114,697)	(99,766)	(99,766)	(99,627)	(99,627)	(99,627)

C252	25227000	Advances for Construction - Tax WIP	(193,755)	(193,755)	(193,755)	(193,755)	(142,305)	(74,380)	(74,380)	(22,930)
C252	25241000	Advances for Construction - Tax Mains - FIT	(927,584)	(927,584)	(918,731)	(916,530)	(916,530)	(912,361)	(912,361)	(912,361)
C252	25242000	Advances for Construction - Tax Extension Dep -FIT	(17,157)	(17,157)	(17,157)	(17,157)	(17,157)	(17,157)	(17,157)	(17,157)
C252	25243000	Advances for Construction - Tax Services - FIT	(17,556)	(17,556)	(17,556)	(17,556)	(17,556)	(17,556)	(17,556)	(17,556)
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	(62,311)	(62,311)	(61,708)	(61,379)	(61,379)	(61,305)	(61,305)	(61,305)
C252	25280000	Advances for Construction - Reclassed to Current	1,149,612	1,149,612	1,149,612	1,213,550	1,213,550	1,213,550	1,491,707	1,491,707
C283	25310000	Deferred FIT Liability – Property	(93,974,414)	(94,622,122)	(95,641,173)	(96,856,470)	(96,814,123)	(96,782,535)	(98,094,882)	(92,820,498)
C283	25310100	Deferred FIT Liability - FAS109 Increment	23,747,338	23,703,529	23,660,086	23,979,447	23,926,418	23,886,863	23,874,820	23,858,208
C283	25311000	Deferred FIT Liability – Non Property	1,151,679	1,179,130	1,221,307	1,578,121	1,244,701	995,997	1,118,999	1,436,106
C283	25311100	Deferred FIT Liability - FAS109 Gross Up	8,203,697	8,181,384	8,155,037	8,251,299	8,232,780	8,218,967	8,194,590	8,185,586
C283	25320000	Deferred SIT Liability - Property	(16,473,484)	(16,637,282)	(16,888,951)	(17,105,642)	(17,105,642)	(17,105,642)	(17,414,645)	(17,463,708)
C283	25320100	Deferred SIT Liability - FAS109 Increment	929,512	906,205	870,395	840,593	837,916	835,919	774,638	764,166
C283	25321000	Deferred SIT Liability – Non Property	543,208	550,088	560,659	584,879	488,789	417,114	431,765	505,150
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%	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
C1081	25700000	Reg Liab - Cost of Removal	(10,769,189)	(10,738,616)	(10,598,113)	(10,367,314)	(10,552,258)	(10,204,030)	(9,878,784)	(9,761,483)
C1862	25710000	Reg Liab - Cost of Removal RWIP	659,662	759,685	769,600	558,379	1,457,870	418,529	519,175	616,764
C2531	25621000	Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(34,691,965)	(34,634,511)	(34,576,447)	(34,758,457)	(34,704,853)	(34,664,869)	(34,606,998)	(34,582,950)
C2531	25623000	Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(3,026,000)	(3,002,307)	(2,967,494)	(2,942,343)	(2,939,522)	(2,937,417)	(2,873,574)	(2,862,655)
C2531	25629000	Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	4,837,418	4,845,699	4,858,422	4,629,460	4,647,259	4,660,536	4,636,522	4,637,644
C2531	25689900	Reg Liab - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
C2532	26212000	Accrued Pension Expense	3,243,049	3,215,727	3,299,505	3,272,183	3,239,591	3,318,099	3,285,507	3,252,915
C2532	26221000	Accrued OPEB	5,158,825	5,221,145	5,283,465	5,345,785	5,412,468	5,479,151	5,545,834	5,612,517
C2532	26221500	Accrued OPEB Medicare Subsidy	(146,462)	(147,890)	(149,318)	(150,746)	(152,080)	(153,415)	(154,749)	(156,083)
C224	26300000	Operating Lease Long-Term Liability	(47,121)	(46,285)	(45,445)	(44,603)	(43,758)	(42,909)	(42,058)	(41,204)
C265	26580000	FIN 48 Reserve - Federal	(2,663,094)	(2,663,094)	(2,663,094)	(3,004,168)	(3,004,168)	(3,004,168)	(3,097,214)	(3,097,214)
C265	26581000	FIN 48 Reserve - State	(743,769)	(743,769)	(743,769)	(1,003,400)	(1,003,400)	(1,003,400)	(1,032,722)	(1,032,722)
C2532	26281100	Accrued Defined Contribution SERP	-	-	-	-	-	-	-	13,625
C2532	26281800	Non-Qualified Savings & Def Compensation	-	-	-	-	-	-	-	(13,625)
C271	27111000	CIAC-Non Taxable - Mains	(30,718,377)	(30,849,663)	(31,758,136)	(31,825,468)	(31,814,884)	(31,809,942)	(31,834,691)	(31,984,604)
C271	27112000	CIAC-Non Taxable - Ext Dep	(27,316,859)	(27,448,489)	(27,448,489)	(27,469,770)	(27,486,612)	(27,486,612)	(27,486,612)	(27,466,032)
C271	27113000	CIAC-Non Taxable - Services	(10,796,616)	(10,796,616)	(10,796,616)	(10,796,616)	(10,796,616)	(10,796,616)	(10,796,616)	(10,796,616)
C271	27114000	CIAC-Non Taxable - Meters	(16,442,524)	(16,445,327)	(16,445,327)	(16,445,327)	(16,451,823)	(16,450,991)	(16,450,991)	(16,450,991)
C271	27115000	CIAC-Non Taxable - Hydrants	(3,559,620)	(3,600,127)	(3,674,668)	(3,686,975)	(4,005,366)	(4,019,247)	(4,027,345)	(4,083,366)
C271	27116000	CIAC-Non Taxable - Other	(4,014,260)	(4,014,260)	(4,014,260)	(4,014,260)	(4,014,260)	(4,014,260)	(4,014,260)	(4,014,260)
C271	27117000	CIAC-Non Taxable - WIP	(1,602,079)	(1,461,124)	(591,433)	(535,542)	(226,616)	(322,809)	(374,749)	(557,961)
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	(4,576,103)	(4,582,647)	(4,582,647)	(4,582,647)	(4,582,647)	(4,582,637)	(4,582,637)	(4,582,637)
C271	27122000	CIAC-Taxable - Extension Deposits	(884,553)	(884,553)	(884,553)	(884,553)	(884,553)	(884,553)	(884,553)	(884,553)
C271	27123000	CIAC-Taxable - Services	(21,140,556)	(21,195,490)	(21,250,164)	(21,305,027)	(21,318,130)	(21,318,130)	(21,349,675)	(21,354,059)
C271	27124000	CIAC-Taxable - Meters	(258,701)	(295,787)	(295,787)	(295,787)	(295,787)	(295,787)	(295,787)	(295,787)
C271	27125000	CIAC-Taxable - Hydrants	(856,560)	(856,560)	(856,560)	(856,560)	(856,560)	(856,334)	(856,334)	(856,334)
C271	27126000	CIAC-Taxable - Other	(458,133)	(458,133)	(458,133)	(458,133)	(458,133)	(458,133)	(458,133)	(458,133)
C271	27127000	CIAC-Taxable - WIP	(347,013)	(347,947)	(422,591)	(448,199)	(534,254)	(631,425)	(664,941)	(798,447)
C271	27141000	CIAC-Taxable - Mains FIT	(615,711)	(615,711)	(615,711)	(615,711)	(615,711)	(615,711)	(615,706)	(615,706)
C271	27142000	CIAC-Taxable - Extension Deposits - FIT	(9,607)	(9,607)	(9,607)	(9,607)	(9,607)	(9,607)	(9,607)	(9,607)
C271	27143000	CIAC-Taxable - Services FIT	(2,696,035)	(2,779,451)	(2,815,794)	(2,847,343)	(2,852,510)	(2,852,510)	(2,865,027)	(2,860,642)
C271	27144000	CIAC-Taxable - Meters FIT	(65,448)	(65,448)	(65,448)	(65,448)	(65,448)	(65,448)	(65,448)	(65,448)
C271	27145000	CIAC-Taxable - Hydrants FIT	(111,010)	(111,010)	(111,010)	(111,010)	(111,010)	(110,890)	(110,890)	(110,890)
C271	27146000	CIAC-Taxable - Other FIT	(1,521)	(1,521)	(1,521)	(1,521)	(1,521)	(1,521)	(1,521)	(1,521)
C272	27206000	Accum Amort CIAC - Other	39,599,070	40,030,258	40,461,886	40,658,184	41,091,115	41,524,814	41,958,519	42,392,263

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Dominic DeGrazia

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 filed this case with a total Company capital structure. However, rate base is for the water utility only. As such, net wastewater assets, as well as other assets not included in rate base (such as CWIP, goodwill and non-utility property), are reconciling items in the base year. The remaining net variances are primarily related to working capital and pension and post-retirement benefit assets.

Capital Structure	\$643,765,342
Rate Base	639,318,516
Difference	<u>\$4,446,826</u>
Wastewater Assets	10,920,001
Other Differences, net	(6,473,175)
	<u>4,446,826</u>
Rate Base	\$639,318,516
Reconciling Differences	4,446,826
Capital Structure	<u>\$643,765,342</u>

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Dominic DeGrazia

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.

Regarding 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. 2025-00122						
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	(\$52,259)		(\$52,259)
4						
5		Total		(\$52,259)	\$0	(\$52,259)

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia

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

Response:

Please see KAW_R_PSCDR_NUM011_060525_Attachment.

Kentucky-American Water Company
Case No. 2025-00122
Adjusted Jurisdictional Federal Income Taxes
For the 12 Months Ending August 31, 2025

Data: ☒ Base ☒ 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	51,788,106	-	\$51,788,106	\$25,430,344	63,893,407
2	Reconciling Items (Permanent)					
	Non-Deductible Meals	28,246	-	28,246	-	29,499
	Non-Deductible Penalties and Mandatory Dividends	191,796	-	191,796	-	202,318
3	Interest Charges	13,873,212	-	13,873,212	-	15,106,448
4	Tax Accelerated Depreciation	31,773,679	-	31,773,679	-	35,786,767
5	Book Depreciation	30,879,958	-	30,879,958	-	35,970,376
6	Excess of Tax Over Book Depreciation	893,721	-	893,721	-	(183,609)
7	Other Reconciling Items					
	Reverse Deduction of Amortization of Property Losses	57,080	-	57,080	-	57,080
	Reverse Deduction of Amortization of Property Losses	14,723	-	14,723	-	14,723
	Reverse Deduction of Deferred Maintenance Amortization	1,376,204	-	1,376,204	-	1,362,695
	Deduct Actual Deferred Maintenance Expenditures	(\$1,700,000)	-	(1,700,000)	-	(3,200,000)
	Reverse All CIAC Amortization Credits	(5,965,320)	-	(5,965,320)	-	(6,466,494)
	Reflect Actual Taxable CIAC Received	916,833	-	916,833	-	90,000
	Reflect Repairs Deduction	(24,716,229)	-	(24,716,229)	-	(27,732,589)
	Reverse Book Cost of Removal	4,746,755	-	4,746,755	-	5,492,011
	Reflect Actual Cost of Removal	(7,088,551)	-	(7,088,551)	-	(6,697,054)
8	Total Reconciling Items	<u>(46,905,397)</u>	<u>\$0</u>	<u>(\$46,905,397)</u>	<u>\$0</u>	<u>(\$51,770,651)</u>

Kentucky-American Water Company
Case No. 2025-00122
Adjusted Jurisdictional Federal Income Taxes
For the 12 Months Ending August 31, 2025

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

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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	\$4,882,709	\$0	\$4,882,709	\$25,430,344	\$12,122,756
10	Income Tax Rates:					
11	All Income Taxed at @ 21%					
12	Federal Income Tax Liability	1,025,369	-	1,025,369	5,340,372	2,545,779
13	Investment Tax Credits	-	-	-	-	-
14	Federal Income Taxes - Current	1,025,369	-	1,025,369	5,340,372	2,545,779
15	Deferred Income Taxes	6,601,566	\$0	6,601,566	\$0	\$7,328,965
16	Tax Accelerated Depreciation	31,773,679	-	31,773,679	-	35,786,767
17	Tax Straight-Line Depreciation	30,879,958	-	30,879,958	-	35,970,376
18	Excess of Accelerated Over Straight-Line Depreciation	893,721	-	893,721	-	(183,609)
19	Deferred Income Taxes @ 21%	187,681	-	187,681	-	(38,558)

Kentucky-American Water Company
Case No. 2025-00122
Adjusted Jurisdictional Federal Income Taxes
For the 12 Months Ending August 31, 2025

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

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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	(673,381)	-	(\$673,381)	\$0	(\$984,968)
21	Net Deferred Income Taxes Resulting from Depreciation	(485,700)	-	(485,700)	-	(1,023,526)
22	Investment Tax Credit Deferred	-	-	-	-	-
23	Amortization of Prior Years ITC	-	-	-	-	-
24	Investment Tax Credit - Net	-	-	-	-	-
25	Other Tax Deferrals	-	-	-	-	-
26	Total Deferred Income Taxes	5,928,185	-	5,928,185	-	6,343,996
27	Total Federal Income Taxes	6,953,553	-	6,953,553	5,340,372	8,889,775

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional State Income Taxes
For the 12 Months Ending August 31, 2025

Data: ☒ Base Period ☒ 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	\$51,883,420	-	\$ 51,883,420	\$26,768,784	\$64,372,092
2	Reconciling Items (Permanent)					
	Non-Deductible Meals	28,246	-	28,246	-	29,499
	Non-Deductible Penalties and Mandatory Dividends	191,796	-	191,796	-	202,318
3	Interest Charges	13,873,212	-	13,873,212	-	15,106,448
4	Tax Accelerated Depreciation	34,845,429	-	34,845,429	-	38,814,512
5	Book Depreciation	30,879,958	-	30,879,958	-	35,970,376
6	Excess of Tax Over Book Depreciation	3,965,471	-	3,965,471	-	2,844,136
7	Other Reconciling Items					
	Reverse Deduction of Amortization of Property Losses	57,080	-	57,080	-	57,080
	Reverse Deduction of Amortization of UPAA	14,723	-	14,723	-	14,723
	Reverse Deduction of Deferred Maintenance Amortization	1,376,204	-	1,376,204	-	1,362,695
	Deduct Actual Deferred Maintenance Expenditures	(\$1,700,000)	-	(1,700,000)	-	(3,200,000)
	Reverse All CIAC Amortization Credits	(5,965,320)	-	(5,965,320)	-	(6,466,494)
	Reflect Actual Taxable CIAC Received	916,833	-	916,833	-	90,000
	Reflect Repairs Deduction	(24,716,229)	-	(24,716,229)	-	(27,732,589)
	Reverse Book Cost of Removal	4,746,755	-	4,746,755	-	5,492,011
	Reflect Actual Cost of Removal	(7,088,551)	-	(7,088,551)	-	(6,697,054)
8	Total Reconciling Items	(49,977,147)	-	(49,977,147)	-	(54,798,396)

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional State Income Taxes
For the 12 Months Ending August 31, 2025

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

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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	\$1,906,273	\$0	\$1,906,273	\$26,768,784	\$9,573,696
10	Income Tax Rates:					
11	All Income Taxed @ 5%					
12	State Income Tax Liability	95,314	-	95,314	1,338,439	478,685
13	Investment Tax Credits	-	-	-	-	-
14	State Income Taxes - Current	95,314	-	95,314	1,338,439	478,685
15	Deferred Income Taxes	\$1,816,199	\$0	1,816,199	\$0	\$1,996,188
16	Tax Accelerated Depreciation	34,845,429	-	34,845,429	-	38,814,512
17	Tax Straight-Line Depreciation	30,879,958	-	30,879,958	-	35,970,376
18	Excess of Accelerated Over Straight-Line Depreciation	3,965,471	-	3,965,471	-	2,844,136
19	Deferred Income Taxes @ 5%	198,274	-	198,274	-	142,207

Kentucky-American Water Company
Case No. 2023-00191
Adjusted Jurisdictional State Income Taxes
For the 12 Months Ending August 31, 2025

Data: ☒ Base Period ☒ 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	198,274	-	198,274	-	142,207
22	Other Tax Deferrals	-	-	-	-	-
23	Total Deferred Income Taxes	1,816,199	-	1,816,199	-	1,996,188
24	Total State Income Taxes	1,911,512	-	1,911,512	1,338,439	2,474,873

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Magner

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

Response:

KAWC uses a standardized Capital Program Management (“CPM”) process to manage all its capital investments. KAWC performs comprehensive planning studies (“CPS”), targeted studies, pipeline prioritization modeling, and risk and resiliency assessments to identify and evaluate potential capital needs and develop investment recommendations to ensure that the appropriate projects are being prioritized. An overall strategic process prioritizes capital investment programs and projects based on various key criteria such as regulatory compliance, level of service, system demand, capacity, and safety. These prioritized capital investment programs and projects are then used to formulate the Company’s five-year capital investment plan. Each year, a capital construction plan is developed to implement the projects and programs contained within the capital investment plan, along with other capital investment needs that may arise during the year.

Water main replacement projects specifically are identified and prioritized annually and on a system-wide basis using risk modeling tools that evaluate the likelihood of failure (“LOF”) and consequence of failure (“COF”) of individual pipe segments. The LOF and COF calculations consider factors such as main break history, pipe operating pressure, pipe material and diameter, and potential service impacts to customers.

Funding for the capital investment programs and projects contained within the capital investment plan is allocated based on numerous factors including current and future service needs, the physical condition of existing infrastructure, economic and risk factors, performance characteristics, regulatory compliance, and the potential for cost saving opportunities through coordination with other entities.

The CPM process provides a structured governance framework that includes routine review, consistent controls, and formal approvals to optimize the value of the Company’s capital investments. Key elements of the CPM governance framework are listed below.

- A state Capital Program Management Committee (“CPMC”), which is comprised of KAWC’s President, Vice President, Director of Engineering, and Financial Lead, provides overall oversight of KAWC’s capital program. They assess system needs, risks, and capital improvement costs to prioritize capital investments. They also

approve project spending and delivery and evaluate capital program performance within a full range of governance policies and practices. Having a centralized committee of interdisciplinary members overseeing the capital program ensures that capital expenditure plans are integrated with operating expense plans and provides more effective controls on budgets and individual capital projects.

- Monthly CPMC meetings are held where the committee reviews capital expenditures compared to budgeted levels and provides review and oversight of specific Investment Projects. Adjustments to budget levels and requests to move projects to subsequent stages of the project lifecycle (new project, planning stage, preliminary stage, implementation stage) are presented to and formally approved by the CPMC.
- All projects, including normal recurring items, have dedicated project managers responsible for managing project spend and delivery.
- KAWC's Capital Administrator holds monthly Functional Review Meetings with appropriate operations supervisors, water quality personnel, and project managers to discuss ongoing projects and evaluate their actual capital spend against forecasted spend. Based on these discussions, capital spend can be reforecasted and reallocated where necessary to ensure capital investments align with the capital plan and guidance from the CPMC.

The CPM process drives intentional planning, budgeting, management, and oversight of the Company's capital investments, which ultimately results in KAWC being able to deliver a large number of capital projects and programs effectively and within the overall cost of its plant construction budget.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Magner

13. Provide Kentucky-American's long-term construction planning program and detailed explanations of all current long-term construction plans.

Response:

Please see Mr. Magner's direct testimony, pages 2 through 10, for a description of the Company's long-term construction planning program and process. See Exhibit JM-1 for the Company's forecasted capital investment for water infrastructure.

Pages 15 through 24 of Mr. Magner's direct testimony and the text below provide descriptions of the investment projects included in the Company's forecasted capital investment plan.

- **I12-020059 KRS2 Transfer Switch**: Kentucky River Station No. 2 ("KRS2") is a 20 million gallon per day ("MGD") water treatment plant located on Pool 3 of the Kentucky River. This plant has a historically unreliable power supply that has resulted in frequent power outages. While outages vary in duration, even a small outage can result in hours of downtime for the plant due to its remote location and the time it takes for qualified personnel to respond and switch the plant over to backup power supplied via a generator. This project proposes to install an automatic transfer switch which will significantly reduce downtime at the facility due to power outages, as well as the effort of maintenance staff to respond to these events.
- **I12-020095 Mercer Road Booster Station**: This project will replace the existing below-grade booster pump station with a prefabricated at-grade booster station. The scope of work will include a hydraulic review of the pumping requirements for the booster station, which supports the 2 million gallon Mercer Road elevated storage tank. The project will address safety concerns associated with underground facilities and confined spaces. The reliability and efficiency of the booster station will also be improved.
- **I12-020097 Hall Booster**: This project will replace the existing below-grade booster pump station with a prefabricated at-grade booster station. The project will address safety concerns associated with underground facilities and confined spaces. The reliability and efficiency of the booster station will also be improved.
- **I12-02BXXX KRS1 Sedimentation Basin Installation**: Kentucky River Station No. 1 ("KRS1") is Kentucky American Water's ("KAW") largest water treatment plant with a capacity of 45 MGD. Many of the facilities and process equipment at this site have reached

or exceeded their design life, including the existing Aldrich units. The Aldrich units are a unique technology that combines multiple treatment processes, including sedimentation, into one physical facility. KAW can experience inefficient settling with the Aldrich units, so KAW plans to install traditional gravity filter beds and sedimentation basins to replace the Aldrich units.

- **I12-02DXXX Woodlake Booster:** The Woodlake booster station is a 30 MGD booster pump station that provides the sole connection between the KRS2 water treatment plant and the Central Division of KAW's water system. The variable frequency drives currently located in this facility have reached or are exceeding their design life and are in need of replacement. This project proposes to replace this aging equipment, which will improve operational resilience.
- **I12-30EXXX KRS2 Chlorine Gas Conversion:** KRS2 is the last of KAW's water treatment plants to use chlorine gas to disinfect treated drinking water. It is a priority across all American Water sites to switch to an alternative disinfection approach due to operational and safety concerns associated with chlorine gas. This project proposes to replace the chlorine gas at KRS2 with liquid sodium hypochlorite for disinfection, which is similar to the disinfection process at KAW's other two water treatment plants.
- **I12-02GXXX KRS1 Rapid Mix/Ferric Tank Replacement:** Many of the facilities at KAW's KRS1 water treatment plant have reached or exceeded their design life, including the existing rapid mix unit and ferric chloride chemical feed system. These two elements of the plant are critical for effective water treatment. This project proposes to replace these aging systems and improve operational resilience of KAW's largest water treatment plant.
- **I12-02HXXX JRES Dam Spillway Expansion:** KAW owns and operates the Jacobson Reservoir ("JRES") and dam in Lexington, KY. This reservoir serves as a significant source of supply for KAW's Richmond Road Station water treatment plant. A recent hydraulic analysis determined that the existing emergency spillway for this dam is unable to pass the Probable Maximum Precipitation ("PMP") event without overtopping the existing dam embankment, which is required by current regulations. This project will expand the existing emergency spillway to safely pass the PMP event.
- **I12-02IXXX Hamburg Area Tank/Pressure Improvements:** The Hamburg area of Lexington, KY is experiencing significant growth and straining the capacity of the current distribution system. Based on hydraulic modeling, customers could experience decreased pressures in the future if the system is not reinforced. This project proposes to construct an elevated water tank to improve system resiliency under peak demand conditions and stabilize customer pressures.
- **I12-02LXXX Winchester Road Reinforcement:** The eastern portion of KAW's Central Division in Lexington, KY is experiencing significant growth, which is straining the capacity of the distribution system. This can result in diminished customer pressures during peak demand. This project proposes to upsize approximately 19,000 linear feet of water

main along Winchester Road to improve system capacity and pressures to customers within this portion of the Central Division.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: John Magner

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:

Kentucky American Water notes that a Slippage Factor adjustment is not being sought as part of this case.

- a. Please see KAW_R_PSCDR1_NUM014A_060525_Attachment which provides construction projects that started during the last ten years as requested in Schedule 14a.
- b. Please see KAW_R_PSCDR1_NUM014B_060525_Attachment which calculates the Slippage Factor as requested by Schedule 14b.

Kentucky American Water
Case No. 2025-00122
Construction Projects
As of 2015

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

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

Kentucky American Water

Case No. 2025-00122

Construction Projects

As of 2015

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
	BUDGET PROJECTS												
I12-020010	Leestown Road	\$ (2,903)	\$ -	\$ (2,903)		0.00%			0	Jan-10	Dec-14	Oct-10	May-14
I12-020011	New Circle Rd Main Relocation	\$ 2,450,776	\$ 1,009,593	\$ 1,441,183	242.75%	3.44%			0	Jan-12	Dec-16	Mar-15	May-16
I12-020012	KRS High Service Pumps	\$ 727,565	\$ -	\$ 727,565		0.00%				Jan-16	Dec-17	Feb-15	Oct-16
I12-020017	KRS Valve House Rehabilitation	\$ 964,373	\$ -	\$ 964,373		0.00%			0	Jan-14	May-15	Nov-14	May-17
I12-020056	KRS Valve House 2	\$ 496,064	\$ -	\$ 496,064		0.00%			0	Jun-15	Mar-16	Sep-15	Oct-16
I12-020032	RRS Filter Building Replacemen	\$ 10,539,887	\$ 11,925,000	\$ (1,385,113)	88.38%	40.68%			0	Jan-13	Dec-16	Feb-15	Jun-16
I12-020033	KY 341 Interconnect	\$ 460,667	\$ -	\$ 460,667		0.00%			0	Jan-13	Dec-14	Aug-14	Jan-16
I12-020040	KRS Valve House Rehabilitation Ph 2	\$ -	\$ 1,000,000	\$ (1,000,000)	0.00%	3.41%			0	Jan-16	Apr-17	Nov-16	Jun-17
I12-020043	Athens Boonesboro main Extensor	\$ -	\$ 400,000	\$ (400,000)	0.00%	1.36%			0	Jan-15	Dec-16	May-16	Jun-17
I12-020045	Main Office Roof Replacement	\$ 2,506	\$ -	\$ 2,506		0.00%			0	Aug-14	Nov-14	Aug-14	Dec-14
I12-020046	KRS I Raw Water Intake Actuator Repl	\$ 191,174	\$ -	\$ 191,174		0.00%			0	Sep-14	Feb-15	Sep-14	Aug-16
I12-020047	Field Ops Road Replacement	\$ 18,809	\$ -	\$ 18,809		0.00%	352,752	327,458	25,294	Oct-14	Jan-15	Oct-14	May-15
I12-020048	Security Upgrades Richmond Rd Campus	\$ 31,242	\$ -	\$ 31,242		0.00%			0	Oct-14	Dec-14	Oct-14	Dec-14
I12-020057	Sludge Thickener Drive Upgrade	\$ 521,564	\$ -	\$ 521,564		0.00%			0	Jul-15	Dec-15	Aug-15	Apr-16
I12-020058	KRS2 Intake Pump Replacement	\$ 601,163	\$ -	\$ 601,163		0.00%			0	Aug-15	Apr-16	Aug-15	Oct-16
I12-020059	KRS2 Transfer Switch	\$ 66,400	\$ -	\$ 66,400		0.00%			0	Aug-21	Mar-22	Jan-19	
I12-020060	KRS Reeves Drive	\$ 5,740		\$ 5,740		0.00%			0	Oct-15	May-16	Oct-15	May-16
I12-300003	Northern Division Connection	\$ 49,119		\$ 49,119		0.00%			0	Feb-11	Feb-14	Mar-13	May-14
T12-0102	Business Transformation	\$ (228,820)		\$ (228,820)		0.00%			0	Sep-11	Dec-14	Oct-11	Dec-14
R12-K	ITS Centrally Sponsored	\$ 1,690,479	\$ -	\$ 1,690,479					0	n/a	n/a	n/a	n/a
I12-000001	Acquisitions	\$ -	\$ 1,279,427	\$ (1,279,427)	0.00%	4.36%			0	Jan-14	Dec-14	n/a	n/a
		18,585,805	15,614,020	2,971,785	119.03%								

Kentucky American Water
Case No. 2025-00122
Construction Projects
As of 2016

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 3,525,727	\$ 2,500,000	\$ 1,025,727	141.03%	11.61%							
A	MAINS - NEW	\$ 830,702	\$ 1,265,000	\$ (434,298)	65.67%	5.88%							
B	MAINS - REPLACED/RESTORED	\$ 1,880,999	\$ 3,671,000	\$ (1,790,001)	51.24%	17.05%							
C	MAINS - UNSCHEDULED	\$ 779,897	\$ 335,000	\$ 444,897	232.80%	1.56%							
D	MAINS - RELOCATED	\$ 5,523	\$ 250,000	\$ (244,477)	2.21%	1.16%							
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 185,904	\$ 200,100	\$ (14,196)	92.91%	0.93%							
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 767,220	\$ 352,050	\$ 415,170	217.93%	1.64%							
G	SERVICES AND LATERALS - NEW	\$ 1,116,725	\$ 679,140	\$ 437,585	164.43%	3.15%							
H	SERVICES AND LATERALS - REPLACED	\$ 502,658	\$ 452,500	\$ 50,158	111.08%	2.10%							
I	METERS - NEW	\$ 695,923	\$ 374,220	\$ 321,703	185.97%	1.74%							
J	METERS - REPLACED	\$ 1,007,763	\$ 461,850	\$ 545,913	218.20%	2.15%							
K	ITS EQUIPMENT AND SYSTEMS	\$ 219,957	\$ 213,117	\$ 6,840	103.21%	0.99%							
L	SCADA EQUIPMENT AND SYSTEMS	\$ 207,207	\$ 260,000	\$ (52,793)	79.69%	1.21%							
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 130,648	\$ 112,350	\$ 18,298	116.29%	0.52%							
N	OFFICES AND OPERATIONS CENTERS	\$ 148,055	\$ 225,000	\$ (76,945)	65.80%	1.05%							
O	VEHICLES	\$ 580,252	\$ 660,060	\$ (79,808)	87.91%	3.07%							
P	TOOLS AND EQUIPMENT	\$ 319,784	\$ 283,060	\$ 36,724	112.97%	1.31%							
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 2,377,385	\$ 1,725,500	\$ 651,885	137.78%	8.01%							
R	CAPITALIZED TANK REHABILITATION/PAINTING	\$ (1,522)	\$ -	\$ (1,522)		0.00%							
S	ENGINEERING STUDIES	\$ 347,709	\$ 50,000	\$ 297,709	695.42%	0.23%							
	TOTAL	15,628,515	14,069,947	1,558,568	111.08%								
	ENTER ITEM DV AND SUBTRACT	3,525,727	2,500,000	1,025,727									
	TOTAL ITEM A - S	12,102,788	11,569,947	532,841	104.61%								

Kentucky American Water
Case No. 2025-00122
Construction Projects
As of 2016

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

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

Kentucky American Water
Case No. 2025-00122
Construction Projects
As of 2017

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 2,724,269	\$ 2,500,000	\$ 224,269	108.97%	10.01%							
A	MAINS - NEW	\$ 446,964	\$ 313,500	\$ 133,464	142.57%	1.26%							
B	MAINS - REPLACED/RESTORED	\$ 4,151,683	\$ 6,500,000	\$ (2,348,317)	63.87%	26.03%							
C	MAINS - UNSCHEDULED	\$ 913,898	\$ 335,000	\$ 578,898	272.81%	1.34%							
D	MAINS - RELOCATED	\$ 1,078,724	\$ 375,000	\$ 703,724	287.66%	1.50%							
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 277,571	\$ 200,100	\$ 77,471	138.72%	0.80%							
F	HYDRANTS, VALVES, AND MANHOLES - REPLACED	\$ 610,905	\$ 352,050	\$ 258,855	173.53%	1.41%							
G	SERVICES AND LATERALS - NEW	\$ 1,245,152	\$ 988,540	\$ 256,612	125.96%	3.96%							
H	SERVICES AND LATERALS - REPLACED	\$ 537,742	\$ 452,500	\$ 85,242	118.84%	1.81%							
I	METERS - NEW	\$ 622,520	\$ 374,220	\$ 248,300	166.35%	1.50%							
J	METERS - REPLACED	\$ 1,800,116	\$ 745,725	\$ 1,054,391	241.39%	2.99%							
K	ITS EQUIPMENT AND SYSTEMS	\$ 398,906	\$ 376,547	\$ 22,359	105.94%	1.51%							
L	SCADA EQUIPMENT AND SYSTEMS	\$ 200,440	\$ 250,000	\$ (49,560)	80.18%	1.00%							
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 212,087	\$ 219,083	\$ (6,996)	96.81%	0.88%							
N	OFFICES AND OPERATIONS CENTERS	\$ 136,053	\$ 275,000	\$ (138,947)	49.47%	1.10%							
O	VEHICLES	\$ 678,854	\$ 690,000	\$ (11,146)	98.38%	2.76%							
P	TOOLS AND EQUIPMENT	\$ 137,646	\$ 176,300	\$ (38,654)	78.07%	0.71%							
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 1,557,341	\$ 1,800,000	\$ (242,659)	86.52%	7.21%							
R	CAPITALIZED TANK REHABILITATION/PAINTING	\$ -	\$ -	\$ -	-	0.00%							
S	ENGINEERING STUDIES	\$ 188,786	\$ 50,000	\$ 138,786	377.57%	0.20%							
	TOTAL	17,919,659	16,973,565	946,094	105.57%								
	ENTER ITEM DV AND SUBTRACT	2,724,269	2,500,000	224,269									
	TOTAL ITEM A - S	15,195,390	14,473,565	721,825	104.99%								

Kentucky American Water

Case No. 2025-00122

Construction Projects

As of 2017Type of Filing: X Original ____ Updated ____ Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
BUDGET PROJECTS													
I12-000001	Post Acquisition BD Capex	-	\$ 60,000	\$ (60,000)	0.00%	0.24%							
I12-020017	KRS Valve House Rehabilitation Phase 1	18,206	\$ -	\$ 18,206		0.00%	1,171,531	1,654,085	(482,554)	Jan-14	May-15	Nov-14	May-17
I12-020021	Jacobson - Hays Booster Station	1,405,613	\$ 1,500,000	\$ (94,387)	93.71%	6.01%	1,472,975	1,479,079	(6,104)	Nov-16	Dec-17	Nov-16	Sep-17
I12-020035	KRS1 - Residual Improvements	136,265	\$ -	\$ 136,265		0.00%				Jan-15	Dec-18	Nov-17	Jun-18
I12-020037	KRS1 Chemical Storage & Feed Improvements	505,882	\$ 1,100,000	\$ (594,118)	45.99%	4.41%				Oct-16	Dec-18	Jul-16	Sep-20
I12-020039	Georgetown Bypass and US 25 Area (Delaplain Booster)	694,736	\$ 1,100,000	\$ (405,264)	63.16%	4.41%				Sep-16	May-18	Oct-17	Sep-18
I12-020040	KRS Valve House Rehabilitation (Phase 2)	690,300	\$ -	\$ 690,300		0.00%	899,723	800,047	99,676	Jan-16	Apr-17	Nov-16	Jun-17
I12-020043	Athens Boonesboro Main Extension	1,078,296	\$ -	\$ 1,078,296		0.00%	2,447,364	2,596,698	(149,334)	Jan-15	Dec-16	May-16	Jun-17
I12-020055	New Circle Rd Main Relocation Phase 2	72,441	\$ -	\$ 72,441		0.00%				Jan-16	Aug-19	Jan-16	Oct-19
I12-020064	KRS 1 HS Pump #12	1,241,985	\$ 1,680,000	\$ (438,015)	73.93%	6.73%				Mar-16	Dec-18	Nov-16	Aug-18
I12-020067	RRS Chemical Facility	185,211	\$ -	\$ 185,211		0.00%				Jul-17	Dec-20	Jan-19	Sep-21
I12-020073	KRS1 Raw Water Intake Pump Replacement	602,048	\$ -	\$ 602,048		0.00%	792,413	761,700	30,713	Jul-16	May-17	Nov-16	Apr-17
I12-020074	Athens Boonesboro Main Extension - Phase II	323,463	\$ 1,400,000	\$ (1,076,537)	23.10%	5.61%				Jun-16	Feb-19	Jun-16	Aug-20
I12-020075	Richmond Rd Campus - Road Improvements	459,525	\$ 405,885	\$ 53,640	113.22%	1.63%	510,088	534,194	(24,106)	Mar-17	May-17	Mar-17	Jun-17
I12-020076	KRS1 - Replace Incline Car	230,480	\$ -	\$ 230,480		0.00%				Nov-16	Nov-19	Nov-16	Jul-21
I12-020077	Millersburg - GAC Filter	343,697	\$ -	\$ 343,697		0.00%	797,646	621,781	175,865	Nov-16	Jun-17	Nov-16	Nov-17
I12-020079	Jacobson Pump Station	115,432	\$ -	\$ 115,432		0.00%				Jun-17	Jun-20	Jun-17	Sep-19
I12-020086	RRS WTP Sedimentation Basin Improvement	1,191,412	\$ -	\$ 1,191,412		0.00%	1,410,172	1,375,016	35,156	Oct-17	Dec-17	Jul-17	Dec-17
I12-020090	Brannon Rd Main Relocation	151,559	\$ -	\$ 151,559		0.00%	83,645	1,550,000	(1,466,355)	Mar-17	Oct-17	Mar-17	Dec-17
I12-300008	Owenton Distribution Building	70,211	\$ 750,000	\$ (679,789)	9.36%	3.00%				Jan-17	Nov-20	Jan-17	May-20
		9,516,762	7,995,885	1,520,877	119.02%								

Kentucky American Water
Case No. 2025-00122
Construction Projects
As of 2018

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magnner

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%	

Kentucky American Water

Case No. 2025-00122

Construction Projects

As of 2018

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual Addition	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual In service date
BUDGET PROJECTS													
I12-000001	Post Acquisition BD Capex		\$ 484,543	\$ (484,543)	0.00%	0.00%			0				
I12-000002	Post Acquisition BD Capex (Livingston/ Rockcastle)		\$ 424,543	\$ (424,543)	0.00%	0.00%			0				
I12-020035	KRS1 - Residual Improvements	\$ 477,141								Jan-15	Dec-18	Nov-17	Jun-18
I12-020037	KRS11 Chemical Storage & Feed Improvements	\$ 710,306	\$ 1,500,000	\$ (789,694)	47.35%	0.00%	1,472,084	1,469,884	2,200	Oct-16	Dec-18	Jul-16	Sep-20
I12-020039	Delaplain Booster Station Replacement	\$ 652,467	\$ 800,071	\$ (147,604)	81.55%	0.00%	17,510,297	1,200,000	16,310,297	Sep-16	May-18	Oct-17	Sep-18
I12-020040	KRS Valve House Rehabilitation (Phase 2)	\$ 59,465								Jan-16	Apr-17	Nov-16	Jun-17
I12-020043	Athens Boonesboro Main Extension	\$ 133								Jan-15	Dec-16	May-16	Jun-17
I12-020055	New Circle Phase 2	\$ 25,855	\$ 500,003	\$ (474,148)	5.17%	1.77%			0	Jan-16	Aug-19	Jan-16	Oct-19
I12-020059	KRS2 Transfer Switch	\$ 1,287	\$ 493,701	\$ (492,414)	0.26%	1.75%	99,867	97,475	2,393	Jan-19	Mar-22	Jan-19	
I12-020061	Millersburg Tank and Pump Station	\$ (2,009)		\$ (2,009)		0.00%	969,702	879,577	90,125	Jan-16	Sep-17	Feb-16	Nov-16
I12-020064	KRS1 HS#12	\$ 141,070	\$ 800,069	\$ (658,999)	17.63%	0.00%	1,558,263	1,814,589	(256,326)	Mar-16	Dec-18	Nov-16	Aug-18
I12-020067	RRS Chemical Facility Upgrade/ Chlorine (\$7.5 Mil)	\$ 656,866	\$ -	\$ 656,866		0.00%	19,302,403	10,000,000	9,302,403	Jul-17	Dec-20	Jan-19	Sep-21
I12-020069	KRS1 Valve House #4 Rehabilitation	\$ 955,689								Nov-17	Apr-18	Nov-17	Oct-18
I12-020070	KRS1 Valve House #5 Rehabilitation	\$ 15,000	\$ 1,000,008	\$ (985,008)	1.50%	0.00%	1,415,398	1,182,115	233,283	Jan-18	Feb-19	Dec-18	Oct-19
I12-020074	Athens Boonesboro Main Ext - Phase II	\$ 997,053	\$ 850,000	\$ 147,053	117.30%	0.00%	3,462,366	0	3,462,366	Jun-16	Feb-19	Jun-16	Aug-20
I12-020076	KRS1 - Replace Incline Car	\$ 106,105	\$ 600,003	\$ (493,898)	17.68%	0.00%	4,574,368	279,612	4,294,756	Nov-16	Nov-19	Nov-16	Jul-21
I12-020077	Millersburg - GAC Filter	\$ (15,896)								Nov-16	Mar-18	Nov-16	Nov-17
I12-020078	Millersburg WW Improvements	\$ 90,047								May-19	Sep-19	Feb-17	Jan-22
I12-020079	Jacobson Pump Station Improvements	\$ 49,173	\$ -	\$ 49,173		0.00%	3,615,027	948,409	2,666,618	Jun-17	Jun-20	Jun-17	Sep-19
I12-300008	Owenton Distribution Center	\$ 285,239	\$ 344,080	\$ (58,841)	82.90%	0.00%			0	Jan-17	Nov-20	Jan-17	May-20
I12-020086	KRS1 New Granular Media Filters	\$ 218,759		\$ 218,759		0.00%	1,479,554	129,466	1,350,088	Oct-17	Dec-17	Jul-17	Dec-17
I12-020087	KRS1 Sedimentation Basin/Plate Setter Project	\$ (612)		\$ (612)		0.00%	0	0	0				
I12-020088	Pressure Zone Extension	\$ 1,349,535								Jan-18	Apr-18	Jan-18	May-18
I12-020089	Millersburg WQ & Chemical Feed Improvements	\$ 261,264								Dec-17	Jul-18	Dec-17	Dec-21
I12-020090	Brannon Rd Main Relocation	\$ (612)								Mar-17	Oct-17	Mar-17	Dec-17
I12-020091	KRS1 - Overhead Power Line Relocation	\$ 1,424,403								Jan-18	Sep-18	Jan-18	Nov-18
I12-020092	S Cleveland Rd Water Main Extension	\$ 374,760								Feb-18	Jul-18	Feb-18	Apr-18
I12-020093	RRS Field Ops Paving Improvements	\$ 36,548								Mar-18	Aug-18	Mar-18	Dec-20
I12-020099	KRS1 Pump #13 Replacement	\$ 1,033,808								Jul-18	Apr-19	Jul-18	May-20
I12-330002	Owenton WW Lagoon Liner	\$ 640,723								Apr-18	May-20	Apr-18	Apr-20
		10,543,567	7,797,021	(3,940,461)	135.23%								

Kentucky American Water
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As of 2019

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Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magnner

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. 2025-00122

Construction Projects

As of 2019

Type of Filing: X Original ____ Updated ____ Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual In service date
BUDGET PROJECTS													
I12-020035	KRS I Residuals Improvements	1,543,538		\$ 1,543,538						Jan-15	Dec-18	Nov-17	Jun-18
I12-020037	KRS1 Chemical Storage & Feed Improvements	3,775,978	\$ -	\$ 3,775,978		0.00%	5,331,972	2,476,677	2,855,295	Oct-16	Dec-18	Jul-16	Sep-20
I12-020039	Delaplain Booster Station Replacement	65,874		\$ 65,874						Sep-16	May-18	Oct-17	Sep-18
I12-020040	KRS Valve House Rehabilitation (Phase 2)	3,003		\$ 3,003						Jan-16	Apr-17	Nov-16	Jun-17
I12-020055	New Circle Rd Phase 2	1,595,548	\$ 1,000,001	\$ 595,547	159.55%	2.61%			0	Jan-16	Aug-19	Jan-16	Oct-19
I12-020059	KRS2 Transfer Switch	55,782	\$ -	\$ 55,782		0.00%	122,813	97,475	25,338	Jan-19	Mar-22	Jan-19	
I12-020064	KRS1 HS#12	51,304		\$ 51,304						Mar-16	Dec-18	Nov-16	Aug-18
I12-020067	RRS Chemical Facility Upgrade/ Chlorine	12,117,749	\$ 10,500,001	\$ 1,617,748	115.41%	27.40%	15,609,893	13,382,404	2,227,489	Jul-17	Dec-20	Jan-19	Sep-21
I12-020069	KRS1 Valve House #4 Rehabilitation	80,215		\$ 80,215						Nov-17	Apr-18	Nov-17	Oct-18
I12-020070	KRS1 Valve House #5 Rehab	1,185,288		\$ 1,185,288						Jan-18	Feb-19	Dec-18	Oct-19
I12-020074	Athens Boonesboro Main Ext - Phase II	1,924,451	\$ 200,001	\$ 1,724,450	962.22%	0.52%	3,278,358	2,985,010	293,348	Jun-16	Feb-19	Jun-16	Aug-20
I12-020076	KRS1 - Replace Incline Car	2,043,345	\$ 1,500,007	\$ 543,338	136.22%	3.91%	3,095,819	2,994,695	101,125	Nov-16	Nov-19	Nov-16	Jul-21
I12-020077	Millersburg - GAC Filter	(923)		\$ (923)						Nov-16	Mar-18	Nov-16	Nov-17
I12-020078	Millersburg WW Improvements	34,135	\$ 700,001	\$ (665,866)	4.88%	1.83%	255,545	254,228	1,317	May-19	Sep-19	Feb-17	Jan-22
I12-020079	Jacobson Pump Station Improvements	3,436,394	\$ 2,000,001	\$ 1,436,393	171.82%	5.22%	3,851,861	2,825,074	1,026,788	Jun-17	Jun-20	Jun-17	Sep-19
I12-020089	Millersburg WQ & Chemical Feed Improvements	11,658	\$ -	\$ 11,658		0.00%	320,554	801,838	(481,284)	Dec-17	Jul-18	Dec-17	Dec-21
I12-020090	Brannon Rd Main Relocation	(3,888)		\$ (3,888)						Mar-17	Oct-17	Mar-17	Dec-17
I12-020091	KRS1 - Overhead Power Line Relocation	21,608		\$ 21,608						Jan-18	Sep-18	Jan-18	Nov-18
I12-020094	Cox Street Booster	16,460	\$ -	\$ 16,460		0.00%	16,460	1,237,974	(1,221,514)	May-19	Oct-21	Dec-22	Jan-24
I12-020099	KRS1 Pump #13 Replacement	417,413		\$ 417,413						Jul-18	Apr-19	Jul-18	May-20
I12-300008	Owenton Distribution Garage	1,641,643	\$ 355,490	\$ 1,286,153	461.80%	0.93%	1,997,093	1,364,926	632,167	Jan-17	Nov-20	Jan-17	May-20
I12-300013	Owenton Booster Station	87,356		\$ 87,356		0.00%			0	May-19	Mar-24	May-19	
I12-330002	Owenton WW Lagoon Liner	851,648		\$ 851,648		0.00%			0	Apr-18	May-20	Apr-18	Apr-20
		30,955,579	16,255,502	\$ 14,700,077	190.43%								

Kentucky American Water
Case No. 2025-00122
Construction Projects
As of 2020

Type of Filing: X Original Updated Revised

Workpaper Reference No(s):

Schedule 14a

Witness Responsible:

John Magner

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 - REPLACED	\$ 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. 2025-00122
Construction Projects
As of 2020

Type of Filing: X Original Updated Revised

Workpaper Reference No(s):

Schedule 14a

Witness Responsible:

John Wagner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual In service date
BUDGET PROJECTS													
I12-020035	KRS I Residuals Improvements	(1,394,376)	\$ -	\$ (1,394,376)		0.00%	794,578	4,500,000	(3,705,422)	Jan-15	Dec-18	Nov-17	Jun-18
I12-020037	KRS I Chemical Storage/Feed Improvements	10,927,556	\$ 9,500,001	\$ 1,427,555	115.03%	27.48%	16,259,528	15,500,000	759,528	Oct-16	Dec-18	Jul-16	Sep-20
I12-020039	Delaplain Booster Stations	1,777	\$ -	\$ 1,777		0.00%	1,472,084	1,469,884	2,200	Sep-16	May-18	Oct-17	Sep-18
I12-020055	New Circle Rd Main Relocations	357,369	\$ -	\$ 357,369		0.00%	1,429,025	1,136,740	292,284	Jan-16	Aug-19	Jan-16	Oct-19
I12-020059	KRS2 Transfer Switch Level 1	(22,946)	\$ -	\$ (22,946)		0.00%	99,867	1,375,000	(1,275,133)	Jan-19	Mar-22	Jan-19	
I12-020067	RRS Chemical Facility Upgrade/ Chlorine	3,439,818	\$ 2,000,000	\$ 1,439,818	171.99%	5.79%	19,049,711	19,977,237	(927,526)	Jul-17	Dec-20	Jan-19	Dec-21
I12-020070	KRS1 Valve House #5 Rehab	172,071	\$ -	\$ 172,071		0.00%	1,372,359	1,349,937	22,422	Jan-18	Feb-19	Dec-18	Oct-19
I12-020074	Athens Boonesboro Main Ext	184,008	\$ -	\$ 184,008		0.00%	3,462,366	3,200,000	262,366	May-19	Feb-19	Jun-16	Aug-20
I12-020076	KRS1 - Replace Incline Car	737,854	\$ -	\$ 737,854		0.00%	3,833,674	3,700,000	133,674	Nov-16	Nov-19	Nov-16	Jul-21
I12-020078	Millersburg WWTP Improvements	119,021	\$ -	\$ 119,021		0.00%	374,567	1,894,989	(1,520,422)	May-19	Sep-19	Feb-17	Jan-22
I12-020079	Jacobson Pump Station	(120,849)	\$ -	\$ (120,849)		0.00%	3,482,659	3,500,000	(17,341)	Jun-17	Jun-20	Jun-17	Sep-19
I12-020088	Pressure Zone Extension	-	\$ -	\$ -		0.00%	1,349,535	1,500,000	(150,465)	Jan-18	Apr-18	Jan-18	May-18
I12-020094	Cox Street Booster	65,265	\$ 1,000,000	\$ (934,735)	6.53%	2.89%	81,724	1,237,974	(1,156,250)	May-19	Oct-21	Dec-22	Jan-24
I12-020099	KRS1 Pump #13 Replacement	(3,703)	\$ -	\$ (3,703)		0.00%	1,469,392	1,400,000	69,392	Jul-18	Apr-19	Jul-18	May-20
I12-300008	Owenton Operations Center	539,915	\$ 1,000,001	\$ (460,086)	53.99%	2.89%	2,537,008	2,300,017	236,991	Jan-20	May-20	Jan-17	May-20
I12-300013	Owenton Booster Station (Ellis Tank - in design)	21,471	\$ -	\$ 21,471		0.00%	108,828	1,592,429	(1,483,601)	May-19	Mar-24	May-19	
I12-330002	Owenton WW Lagoon Liner	439,719	\$ -	\$ 439,719		0.00%	3,734,367	3,655,820	78,547	Apr-18	May-20	Apr-18	Apr-20
I12-020105	Athens Boonesboro Main Ext Phase III	611,596	\$ -	\$ 611,596		0.00%	611,596	703,797	(92,201)	Mar-20	May-20	Mar-20	Nov-20
I12-020106	RRStation Hgh Service Pump #6	277,264	\$ -	\$ 277,264		0.00%	277,264	502,944	(225,680)	Feb-21	Jul-21	Mar-21	Apr-22
		16,352,831	13,500,002	2,852,829	121.13%								

As of 2021

Workpaper Reference No(s).: _____

Witness Responsible:

John Magner

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. 2025-00122
Construction Projects
As of 2021

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual In service date
BUDGET PROJECTS													
I12-020035	KRS I Residuals Improvements	57,173	\$ -	\$ 57,173		0.00%	852,935	4,500,000	(3,647,066)	Jan-15	Dec-18	Nov-17	Jun-18
I12-020037	KRS I Chemical Storage/Feed Improvements	825,382	\$ -	\$ 825,382		0.00%	17,087,631	15,839,307	1,248,324	Oct-16	Dec-18	Jul-16	Sep-20
I12-020055	New Circle Rd Main Relocation	29,846	\$ -	\$ 29,846		0.00%	1,458,871	1,136,740	322,131	Jan-16	Aug-19	Jan-16	Oct-19
I12-020067	RRS Chemical Facility Upgrade	175,807	\$ -	\$ 175,807		0.00%	19,233,618	19,977,237	(743,619)	Jul-17	Dec-20	Jan-19	Sep-21
I12-020076	KRSI Replace Incline Car	582,252	\$ -	\$ 582,252		0.00%	4,319,990	4,277,000	42,990	Nov-16	Nov-19	Nov-16	Jul-21
I12-020078	Millersburg WWTP Improvements	1,157	\$ -	\$ 1,157		0.00%	375,724	1,894,989	(1,519,265)	May-19	Sep-19	Feb-17	Jan-22
I12-020079	Jacobson Park Pump Station	5,100	\$ -	\$ 5,100		0.00%	3,606,639	3,500,000	106,639	Jun-17	Jun-20	Jun-17	Sep-19
I12-020094	Cox Street Booster Station	7,187	\$ 1,120,972	\$ (1,113,785)	0.64%	3.68%	88,911	1,237,974	(1,149,063)	May-19	Oct-21	Dec-22	Jan-24
I12-020105	Athens Boonesboro Main Ext- Phase III	378,699	\$ -	\$ 378,699		0.00%	990,295	925,797	64,498	Mar-20	May-20	Mar-20	Nov-20
I12-020106	RRS High Svc Pump #6	276,410	\$ -	\$ 276,410		0.00%	553,674	700,000	(146,326)	Feb-21	Jul-21	May-20	Apr-22
I12-300013	Owenton Booster Station	52,165	\$ -	\$ 52,165		0.00%	52,165	0	52,165	May-19	Mar-24	May-19	
I12-601XXX	Millersburg WWTP	-	\$ 1,738,445	\$ (1,738,445)	0.00%	5.71%	0	0	0	Jan-21	Jul-21		
I12-021XXX	KRS Replace LS Pump Components	-	\$ 339,156	\$ (339,156)	0.00%	1.11%	0	0	0	Feb-21	Aug-21		
I12-300002	Design Northern Divison Connection (Cancelled)	(5,944)		\$ (5,944)		0.00%			0	Apr-18	May-20	Apr-18	Apr-20
		2,385,235	3,198,574	(813,339)	74.57%								

Kentucky American Water
Case No. 2025-00122
Construction Projects

As of 2022

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Magner

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 - REPLAC	\$ 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. 2025-00122

Construction Projects

As of 2022

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Wagner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual In service date
BUDGET PROJECTS													
112-020114	Winchester Road Hydraulic Improvements	-	\$ 222,886	\$ (222,886)	0.00%	0.48%	0	222,886	(222,886)	Aug-23	Dec-23	Aug-23	
112-300013	Owenton Booster Station	-	\$ -	\$ -		0.00%	160,993	1,592,429	(1,431,436)	May-19	Mar-24	May-19	
112-020107	KRS1 Gravity Thickener	334,478	\$ 1,533,811	\$ (1,199,333)	21.81%	3.29%	334,478	3,128,152	(2,793,674)	May-23	Apr-24	Mar-22	Mar-25
112-020109	Ford Hampton Booster Station	11,832	\$ 1,129,977	\$ (1,118,144)	1.05%	2.42%	11,832	1,187,785	(1,175,952)	Jan-22	Sep-22	Dec-22	
112-020083	RRS - UV Facility	261,075	\$ 1,116,369	\$ (855,293)	23.39%	2.39%	261,075	7,724,850	(7,463,775)	Jan-24	Oct-24	Mar-23	May-24
112-020110	Operation Center Storage Improvements	-	\$ 335,404	\$ (335,404)		0.72%	0	505,244	(505,244)	Aug-22	Feb-23		
112-300010	KRS2 - UV Facility	330,053	\$ 689,197	\$ (359,144)	47.89%	1.48%	330,053	2,405,779	(2,075,726)	Jul-23	Oct-23	Mar-23	Dec-23
112-020094	Cox Street Booster Station	344,410	\$ 290,225	\$ 54,185	118.67%	0.62%	433,321	1,237,974	(804,653)	May-19	Oct-21	Dec-22	Jan-24
112-020108	Meter Shop Upgrade	42,645	\$ 335,404	\$ (292,759)	12.71%	0.72%	42,645	575,000	(532,355)	Aug-22	Jun-22	Jul-23	Dec-23
112-020067	RRS Chemical Facility Upgrade	(20,998)	\$ -	\$ (20,998)		0.00%	20,147,466	19,977,237	170,229	Jul-17	Dec-20	Jan-19	Sep-21
112-020106	RRS High Svc Pump #6	138,354	\$ -	\$ 138,354		0.00%	692,028	700,000	(7,972)	Feb-21	Jul-21	Mar-21	Apr-22
112-020076	KRS1 Replace Incline Car	231,945	\$ -	\$ 231,945		0.00%	5,085,534	4,276,245	809,289	Nov-16	Nov-19	Nov-16	Jul-21
112-020001	New WTP On Pool 3 of Kentucky	(975)	\$ -	\$ (975)						May-06	Dec-10	May-06	Sep-10
112-020035	KRS I Residuals Improvements	(15,029)	\$ -	\$ (15,029)						Jan-15	Dec-18	Nov-17	Jun-18
112-020070	KRS1 Valve House #5 Rehab	43,039	\$ -	\$ 43,039						Jan-18	Feb-19	Dec-18	Oct-19
112-020079	Jacobson Pump Station	(2,206)	\$ -	\$ (2,206)						Jun-17	Jun-20	Jun-17	Sep-19
112-020105	Athens Boonesboro Main Ext Phase III	(2,525)	\$ -	\$ (2,525)						Mar-20	May-20	Mar-20	Nov-20
112-300008	Owenton Operations Center	584	\$ -	\$ 584						Jan-17	Nov-20	Jan-17	May-20
112-020088	Pressure Zone Extension	1,303	\$ -	\$ 1,303						Jan-18	Apr-18	Jan-18	May-18
112-330002	Owenton WW Lagoon Liner	46,273	\$ -	\$ 46,273						Apr-18	May-20	Apr-18	Apr-20
		1,744,258	\$ 5,653,271	\$ (3,909,014)	30.85%								

As of 2023

Workpaper Reference No(s).: _____

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 4,465,735	\$ 2,500,000	\$ 1,965,735	178.63%	4.35%
A	MAINS - NEW	\$ 817,015	\$ 748,600	\$ 68,414	109.14%	1.30%
B	MAINS - REPLACED/RESTORED	\$ 806,914	\$ 900,000	\$ (93,085)	89.66%	1.57%
B2	MAINS - REPLACED/RESTORED QIP	\$ 28,063,727	\$ 19,700,000	\$ 8,363,726	142.46%	34.28%
C	MAINS - UNSCHEDULED	\$ 2,126,580	\$ 1,700,001	\$ 426,579	125.09%	2.96%
D	MAINS - RELOCATED	\$ 1,713,678	\$ 2,325,200	\$ (611,522)	73.70%	4.05%
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 172,774	\$ 349,001	\$ (176,227)	49.51%	0.61%
F	HYDRANTS, VALVES, AND MANHOLES - REPLAC	\$ 2,244,846	\$ 2,325,202	\$ (80,356)	96.54%	4.05%
G	SERVICES AND LATERALS - NEW	\$ 1,971,436	\$ 2,205,999	\$ (234,563)	89.37%	3.84%
H	SERVICES AND LATERALS - REPLACED	\$ 733,816	\$ 515,000	\$ 218,816	142.49%	0.90%
I	METERS - NEW	\$ 555,244	\$ 533,000	\$ 22,243	104.17%	0.93%
J	METERS - REPLACED	\$ 5,901,231	\$ 3,190,900	\$ 2,710,330	184.94%	5.55%
K	ITS EQUIPMENT AND SYSTEMS-LOCAL	\$ 403,285	\$ 450,443	\$ (47,158)	89.53%	0.78%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 966,691	\$ 886,000	\$ 80,690	109.11%	1.54%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 350,705	\$ 350,000	\$ 705	100.20%	0.61%
N	OFFICES AND OPERATIONS CENTERS	\$ 515,455	\$ 1,324,000	\$ (808,545)	38.93%	2.30%
O	VEHICLES	\$ 898,035	\$ 885,000	\$ 13,035	101.47%	1.54%
P	TOOLS AND EQUIPMENT	\$ 1,015,213	\$ 729,130	\$ 286,084	139.24%	1.27%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 3,074,322	\$ 3,202,000	\$ (127,677)	96.01%	5.57%
S	ENGINEERING STUDIES	\$ 523,479	\$ 175,000	\$ 348,479	299.13%	0.30%
T12	ENTERPRISE T&I	\$ 3,129,077	\$ 2,996,000	\$ 133,077	104.44%	5.21%
	TOTAL	60,449,257	47,990,475	12,458,782	125.96%	
	ENTER ITEM DV AND SUBTRACT	4,465,735	2,500,000	1,965,735		
	TOTAL ITEM A - S	55,983,521	45,490,475	10,493,046	123.07%	

Kentucky American Water

Case No. 2025-00122

Construction Projects

As of 2023

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Workpaper Reference No(s): _____

Schedule 14a

Witness Responsible:

John Wagner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual In service date
BUDGET PROJECTS													
I12-020114	Winchester Road Hydraulic Improvements	358,078	\$ 577,216	\$ (219,138)	62.04%	1.00%	358,078	222,886	135,192	Aug-23	Dec-23	Aug-23	
I12-300013	Owenton Booster Station	20,020	\$ 787,657	\$ (767,637)	2.54%	1.37%	181,013	1,592,429	(1,411,416)	May-19	Mar-24	May-19	
I12-020107	KRS1 Gravity Thickener	398,215	\$ 2,480,237	\$ (2,082,023)	16.06%	4.32%	732,692	6,821,848	(6,089,156)	May-23	Apr-24	Mar-22	Mar-25
I12-020109	Ford Hampton Booster Station	140,245	\$ 800,000	\$ (659,755)	17.53%	1.39%	152,077	1,187,785	(1,035,707)	Jan-22	Sep-22	Dec-22	
I12-020083	RRS - UV Facility	962,064	\$ 907,512	\$ 54,553	106.01%	1.58%	1,223,140	7,724,850	(6,501,710)	Jan-24	Oct-24	Mar-23	May-24
I12-020110	Operation Center Storage Improvements	-	\$ 167,402	\$ (167,402)	0.00%	0.29%	0	505,244	(505,244)	Aug-22	Feb-23		
I12-300010	KRS2 - UV Facility	3,008,070	\$ 2,054,864	\$ 953,206	146.39%	3.58%	3,338,123	3,750,000	(411,877)	Jul-23	Oct-23	Mar-23	Dec-23
I12-020094	Cox Street Booster Station	1,556,983	\$ 867,460	\$ 689,523	179.49%	1.51%	1,990,304	1,237,974	752,330	May-19	Oct-21	Dec-22	Jan-24
I12-020108	Meter Shop Upgrade	353,223	\$ 349,701	\$ 3,522	101.01%	0.61%	395,867	575,000	(179,133)	Aug-22	Jun-22	Jul-23	Dec-23
I12-020095	Mercer Rd Booster Station	-	\$ 285,266	\$ (285,266)	0.00%	0.50%	0	1,127,063	(1,127,063)	Mar-23	Dec-24		
I12-020076	KRS1 Replace Incline Car	(205)	\$ -	\$ (205)		0.00%	4,582,864	4,276,245	306,619	Nov-16	Nov-19	Nov-16	Jul-21
I12-020111	KRS1 - Removal of the old Incline car	(7,557)	\$ -	\$ (7,557)		0.00%	465,474	475,000	(9,526)	Dec-22	Mar-23	Dec-22	Mar-23
I12-020059	KRS2 Transfer Switch	-	\$ -	\$ -		0.00%	99,867	1,375,000	(1,275,133)	Jan-19	Mar-22	Jan-19	
I12-020078	Millersburg WWTP Improvements	-	\$ 200,000	\$ (200,000)	0.00%	0.35%	375,724	1,894,989	(1,519,265)	May-19	Sep-19	May-17	Dec-20
I12-020112	Rockwell Village WWTP	126,664	\$ -	\$ 126,664		0.00%	126,664	4,903,154	(4,776,489)	Feb-23	Sep-24	Feb-23	
I12-020116	KRS1 Reeves Drives 1 and 2	399,000	\$ -	\$ 399,000		0.00%	399,000	440,000	(41,000)	Oct-23	Jan-24	Dec-23	Dec-23
I12-020113	Millersburg Transmission Main	309,973	\$ -	\$ 309,973		0.00%	309,973	12,100,000	(11,790,027)	Mar-23	Feb-25	Mar-23	Feb-25
I12-020115	Main Office HVAC	332,661	\$ -	\$ 332,661		0.00%	332,661	1,116,445	(783,784)	Oct-23	Jun-24	Dec-23	Dec-24
		7,957,434	9,477,314	(1,519,880)	83.96%								

Kentucky American Water
Case No. 2025-00122
Construction Projects

As of 2024

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Workpaper Reference No(s).: _____

Schedule 14a

Witness Responsible:

John Magner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget
DV	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 6,711,397	\$ 2,500,000	\$ 4,211,397	268.46%	2.77%
A	MAINS - NEW	\$ 719,840	\$ 764,999	\$ (45,159)	94.10%	0.85%
B	MAINS - REPLACED/RESTORED	\$ 2,774,668	\$ 900,250	\$ 1,874,419	308.21%	1.00%
B2	MAINS - REPLACED/RESTORED QIP	\$ 16,006,772	\$ 20,684,950	\$ (4,678,178)	77.38%	22.94%
C	MAINS - UNSCHEDULED	\$ 2,469,340	\$ 1,762,001	\$ 707,339	140.14%	1.95%
D	MAINS - RELOCATED	\$ 1,944,528	\$ 700,000	\$ 1,244,528	277.79%	0.78%
E	HYDRANTS, VALVES, AND MANHOLES - NEW	\$ 406,176	\$ 435,500	\$ (29,325)	93.27%	0.48%
F	HYDRANTS, VALVES, AND MANHOLES - REPLAC	\$ 2,461,537	\$ 2,326,801	\$ 134,736	105.79%	2.58%
G	SERVICES AND LATERALS - NEW	\$ 3,151,914	\$ 3,247,500	\$ (95,586)	97.06%	3.60%
H	SERVICES AND LATERALS - REPLACED	\$ 1,350,492	\$ 1,205,001	\$ 145,491	112.07%	1.34%
I	METERS - NEW	\$ 5,397	\$ 45,500	\$ (40,103)	11.86%	0.05%
J	METERS - REPLACED	\$ 12,525,352	\$ 13,352,672	\$ (827,320)	93.80%	14.81%
K	ITS EQUIPMENT AND SYSTEMS-LOCAL	\$ 464,149	\$ 401,589	\$ 62,559	115.58%	0.45%
L	SCADA EQUIPMENT AND SYSTEMS	\$ 877,354	\$ 1,059,000	\$ (181,646)	82.85%	1.17%
M	SECURITY EQUIPMENT AND SYSTEMS	\$ 639,672	\$ 735,000	\$ (95,328)	87.03%	0.81%
N	OFFICES AND OPERATIONS CENTERS	\$ 386,900	\$ 813,001	\$ (426,101)	47.59%	0.90%
O	VEHICLES	\$ 2,709,032	\$ 1,465,000	\$ 1,244,032	184.92%	1.62%
P	TOOLS AND EQUIPMENT	\$ 2,144,711	\$ 2,151,099	\$ (6,388)	99.70%	2.39%
Q	PROCESS PLANT FACILITIES AND EQUIPMENT	\$ 4,067,809	\$ 3,439,000	\$ 628,809	118.28%	3.81%
S	ENGINEERING STUDIES	\$ (487,459)	\$ 75,000	\$ (562,459)	-649.94%	0.08%
T12	ENTERPRISE T&I	\$ 3,182,358	\$ 3,414,260	\$ (231,903)	93.21%	3.79%
	TOTAL	64,511,939	61,478,123	3,033,816	104.93%	
	ENTER ITEM DV AND SUBTRACT	6,711,397	2,500,000	4,211,397		
	TOTAL ITEM A - S	57,800,542	58,978,123	(1,177,581)	98.00%	

Kentucky American Water

Case No. 2025-00122

Construction Projects

As of 2024

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Schedule 14a

Workpaper Reference No(s): _____

Witness Responsible:

John Wagner

Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual In service date
BUDGET PROJECTS													
112-020114	Winchester Road Hydraulic Improvements	62,054	\$ -	\$ 62,054		0.00%	420,132	427,383	(7,251)	Aug-23	Dec-23	Aug-23	
112-300013	Owenton Booster Station	77,368	\$ 800,000	\$ (722,632)	9.67%	0.89%	258,381	1,592,429	(1,334,049)	May-19	Mar-24	May-19	
112-020107	KRS1 Gravity Thickener	8,862,787	\$ 7,000,000	\$ 1,862,787	126.61%	7.76%	9,821,965	9,950,000	(128,035)	May-23	Apr-24	Mar-22	Mar-25
112-020109	Ford Hampton Booster Station	123,494	\$ 1,416,814	\$ (1,293,320)	8.72%	1.57%	275,571	1,187,785	(912,213)	Jan-22	Sep-22	Dec-22	
112-020083	RRS - UV Facility	2,147,292	\$ 2,056,314	\$ 90,978	104.42%	2.28%	3,557,297	7,724,850	(4,167,553)	Jan-24	Oct-24	Mar-23	May-24
112-020082	KRS1 UV Facility	-	\$ 1,045,351	\$ (1,045,351)	0.00%	1.16%		23,629,425	(23,629,425)	Jun-24	Oct-25	Jan-25	
112-300010	KRS2 - UV Facility	596,806	\$ 164,000	\$ 432,806	363.91%	0.18%	4,007,992	2,405,779	1,602,213	Jul-23	Oct-23	Mar-23	Dec-23
112-020094	Cox Street Booster Station	(207,495)	\$ 200,000	\$ (407,495)	-103.75%	0.22%	2,324,957	2,333,772	(8,815)	May-19	Oct-21	Dec-22	Jan-24
112-020108	Meter Shop Upgrade	23,054	\$ -	\$ 23,054		0.00%	452,297	575,000	(122,703)	Aug-22	Jun-22	Jul-23	Dec-23
112-020095	Mercer Rd Booster Station	-	\$ 1,127,063	\$ (1,127,063)	0.00%	1.25%		1,127,063	(1,127,063)	Mar-23	Dec-24		
112-020102	KRS1 Low Service/Transfer Pump Replacement	349,095	\$ 2,000,000	\$ (1,650,905)	17.45%	2.22%	349,095	3,204,456	(2,855,361)	Jan-24	Apr-26	May-24	
112-020117	New Circle Rd Widening	3,195,254	\$ -	\$ 3,195,254		0.00%	3,210,300	3,285,000	(74,700)	Jun-22	Oct-24	Jun-22	May-25
112-020111	KRS1 - Removal of the old Incline car	(2,546)	\$ -	\$ (2,546)		0.00%	462,928	475,000	(12,072)	Dec-22	Mar-23	Dec-22	Mar-23
112-020001	Const WTP for Pool 3 AS	(1,590)	\$ -	\$ (1,590)		0.00%	65,891,604		65,891,604	May-06	Dec-10	May-06	Sep-10
112-020078	Millersburg WWTP Improvements	-	\$ 800,000	\$ (800,000)	0.00%	0.89%	375,724	1,894,989	(1,519,265)	May-19	Sep-19	May-17	Dec-20
112-020112	Rockwell Village WWTP	(43,041)	\$ -	\$ (43,041)		0.00%	83,623	259,000	(175,377)	Feb-23	Dec-25	Feb-23	
112-020116	KRS1 Reeves Drives 1 and 2	(58,913)	\$ -	\$ (58,913)		0.00%	425,490	440,000	(14,510)	Oct-23	Jan-24	Dec-23	Dec-23
112-020118	Jacobson Reservoir Outlet Improvements	459,813	\$ -	\$ 459,813		0.00%	459,813	2,500,000	(2,040,187)	Jan-25	Dec-25	Oct-24	
112-020105	Athens Boonesboro Main Ext - Phase III	(100,828)	\$ -	\$ (100,828)		0.00%	982,355	925,797	56,558	Mar-20	May-20	Mar-20	Nov-20
112-300014	KRS2 WTP Bank Stabilization	-	\$ -	\$ -		0.00%	0	800,000	(800,000)	Oct-24	Feb-25	Oct-24	
112-020113	Millersburg Transmission Main	19,734,860	\$ 12,100,000	\$ 7,634,860	163.10%	13.42%	20,044,833	12,100,000	7,944,833	Mar-23	Feb-25	Mar-23	Feb-25
112-020115	Main Office HVAC	745,135	\$ -	\$ 745,135		0.00%	1,229,408	1,116,445	112,963	Oct-23	Jun-24	Dec-23	Dec-24
		35,962,599	28,709,543	7,253,056	125.26%								

Kentucky American Water
Case No. 2025-00122
Construction Projects

Schedule 14b

Type of Filing: X Original _____ Updated _____ Revised _____

Workpaper Reference No(s): _____

Witness Responsible:

John Magner

Year	Annual Actual Cost*	Annual Original Budget*	Variance in Dollars	Variance in Percent	Slippage Factor
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%
2023	\$63,940,956	\$54,967,790	\$8,973,166	116.32%	116.324%
2024	\$93,763,141	\$87,687,666	\$6,075,475	106.93%	106.929%
Totals	\$440,844,604	\$377,218,828	\$63,625,775	116.87%	116.867%

* 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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia

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_060525_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. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF MARCH 2023

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: Dominic DeGrazia

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	\$550,628	\$34		\$550,662	100%	\$550,662	NA
3	R12-**A1	Mains - New	403,916	5,965		409,881		409,881	NA
4	R12-**B1	Mains - Replaced / Restored	3,230,684	62,635		3,293,319		3,293,319	NA
5	R12-**C1	Mains - Unscheduled	0	-		0		0	NA
6	R12-**D1	Mains - Relocated	712,860	48,635		761,495		761,495	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	14,385	(0)		14,385		14,385	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	12,854	382		13,236		13,236	NA
9	R12-**G1	Services and Laterals - New	(0)	-		(0)		(0)	NA
10	R12-**H1	Services and Laterals - Replaced	110,319	7,246		117,565		117,565	NA
11	R12-**I1	Meters - New	261	(0)		261		261	NA
12	R12-**J1	Meters - Replaced	(0)	-		(0)		(0)	NA
13	R12-**K1	ITS Equipment and Systems	435,395	26,275		461,670		461,670	NA
14	R12-**L1	SCADA Equipment and Systems	180,869	22,521		203,390		203,390	NA
15	R12-**M1	Security Equipment and Systems	4,403	198		4,601		4,601	NA
16	R12-**N1	Offices and Operations Centers	47,085	452		47,537		47,537	NA
17	R12-**O1	Vehicles	873,838	24,758		898,596		898,596	NA
18	R12-**P1	Tools and Equipment	240,077	5,575		245,652		245,652	NA
19	R12-**Q1	Process Plant Facilities and Equipment	539,721	12,531		552,253		552,253	NA
20	R12-**S1	Engineering Studies	1,227,357	120,407		1,347,764		1,347,764	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,738,965	119,035		1,858,000		1,858,000	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	403,262	10,018		413,280		413,280	11.63%
24	I12-020094	Cox Street Booster Station	429,373	16,066		445,439		445,439	17.85%
25	I12-020107	KRS1 Gravity Thickner	503,463	10,836		514,298		514,298	4.67%
26	I12-020108	Meter Shop Upgrade	41,702	1,491		43,193		43,193	8.96%
27	I12-020109	Ford Hampton Booster Station	60,725	61		60,786		60,786	7.44%
28	I12-020113	Millersburg Transmission Main	16,000	-		16,000		16,000	0.08%
29	I12-300010	KRS2 - UV Facility	608,602	10,633		619,235		619,235	15.39%
30	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	15.99%
31									
32									
33									
34		Total	\$12,622,685	\$530,672	\$0	\$13,153,357		\$13,153,357	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF APRIL 2023

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: Dominic DeGrazia

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	\$459,898	\$34		\$459,932	100%	\$459,932	NA
3	R12-**A1	Mains - New	532,050	7,823		539,873		539,873	NA
4	R12-**B1	Mains - Replaced / Restored	3,011,303	52,019		3,063,322		3,063,322	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	547,670	42,957		590,627		590,627	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	9,496	13		9,508		9,508	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	13,544	452		13,996		13,996	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	110,899	7,998		118,897		118,897	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	468,193	28,658		496,851		496,851	NA
14	R12-**L1	SCADA Equipment and Systems	180,911	23,824		204,735		204,735	NA
15	R12-**M1	Security Equipment and Systems	9,933	247		10,180		10,180	NA
16	R12-**N1	Offices and Operations Centers	51,050	246		51,296		51,296	NA
17	R12-**O1	Vehicles	292,613	6,915		299,528		299,528	NA
18	R12-**P1	Tools and Equipment	267,417	5,679		273,096		273,096	NA
19	R12-**Q1	Process Plant Facilities and Equipment	776,408	16,130		792,538		792,538	NA
20	R12-**S1	Engineering Studies	1,229,927	125,194		1,355,121		1,355,121	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,682,307	77,444		1,759,751		1,759,751	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	398,508	12,098		410,606		410,606	11.55%
24	I12-020094	Cox Street Booster Station	748,419	18,374		766,794		766,794	30.72%
25	I12-020107	KRS1 Gravity Thickner	541,347	13,238		554,585		554,585	5.03%
26	I12-020108	Meter Shop Upgrade	41,702	1,491		43,193		43,193	8.96%
27	I12-020109	Ford Hampton Booster Station	84,390	183		84,573		84,573	10.35%
28	I12-020113	Millersburg Transmission Main	64,000	0		64,000		64,000	0.32%
29	I12-300010	KRS2 - UV Facility	593,599	13,918		607,517		607,517	15.10%
30	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	15.99%
31									
32									
33									
34		Total	\$12,351,526	\$479,851	\$0	\$12,831,378		\$12,831,378	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF MAY 2023

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: Dominic DeGrazia

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	\$648,795	\$34		\$648,828	100%	\$648,828	NA
3	R12-**A1	Mains - New	95,657	4,516		100,173		100,173	NA
4	R12-**B1	Mains - Replaced / Restored	2,966,927	52,590		3,019,517		3,019,517	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	721,124	45,709		766,833		766,833	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	9,481	56		9,537		9,537	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	35,242	590		35,831		35,831	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	277	0		277		277	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	491,239	29,636		520,875		520,875	NA
14	R12-**L1	SCADA Equipment and Systems	200,126	24,364		224,491		224,491	NA
15	R12-**M1	Security Equipment and Systems	5,712	116		5,828		5,828	NA
16	R12-**N1	Offices and Operations Centers	14,824	26		14,850		14,850	NA
17	R12-**O1	Vehicles	365,015	9,688		374,703		374,703	NA
18	R12-**P1	Tools and Equipment	424,283	6,355		430,638		430,638	NA
19	R12-**Q1	Process Plant Facilities and Equipment	647,655	17,109		664,764		664,764	NA
20	R12-**S1	Engineering Studies	1,256,480	130,054		1,386,534		1,386,534	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,530,617	60,261		1,590,878		1,590,878	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	403,508	14,191		417,699		417,699	11.75%
24	I12-020094	Cox Street Booster Station	769,360	21,883		791,243		791,243	31.70%
25	I12-020107	KRS1 Gravity Thickner	549,165	16,391		565,556		565,556	5.13%
26	I12-020108	Meter Shop Upgrade	41,702	1,491		43,193		43,193	8.96%
27	I12-020109	Ford Hampton Booster Station	84,390	307		84,697		84,697	10.37%
28	I12-020113	Millersburg Transmission Main	56,485	121		56,606		56,606	0.28%
29	I12-300010	KRS2 - UV Facility	566,451	17,224		583,675		583,675	14.51%
30	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	15.99%
31									
32									
33									
34		Total	\$12,120,457	\$477,627	\$0	\$12,598,084		\$12,598,084	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF JUNE 2023

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: Dominic DeGrazia

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	\$825,761	\$34		\$825,795	100%	\$825,795	NA
3	R12-**A1	Mains - New	117,237	4,958		122,195		122,195	NA
4	R12-**B1	Mains - Replaced / Restored	1,558,168	31,383		1,589,551		1,589,551	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	823,173	46,323		869,496		869,496	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	6,358	107		6,465		6,465	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	21	0		21		21	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	277	0		277		277	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	525,630	30,790		556,421		556,421	NA
14	R12-**L1	SCADA Equipment and Systems	208,690	24,948		233,638		233,638	NA
15	R12-**M1	Security Equipment and Systems	7,462	159		7,621		7,621	NA
16	R12-**N1	Offices and Operations Centers	1,624	37		1,660		1,660	NA
17	R12-**O1	Vehicles	0	0		0		0	NA
18	R12-**P1	Tools and Equipment	322,880	7,318		330,197		330,197	NA
19	R12-**Q1	Process Plant Facilities and Equipment	1,100,699	19,167		1,119,865		1,119,865	NA
20	R12-**S1	Engineering Studies	1,253,747	133,242		1,386,989		1,386,989	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,748,881	64,405		1,813,287		1,813,287	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	410,412	16,353		426,765		426,765	12.01%
24	I12-020094	Cox Street Booster Station	749,385	25,481		774,867		774,867	31.05%
25	I12-020107	KRS1 Gravity Thickner	573,843	20,015		593,858		593,858	5.39%
26	I12-020108	Meter Shop Upgrade	41,702	1,491		43,193		43,193	8.96%
27	I12-020109	Ford Hampton Booster Station	97,079	480		97,560		97,560	11.94%
28	I12-020113	Millersburg Transmission Main	109,643	362		110,005		110,005	0.54%
29	I12-300010	KRS2 - UV Facility	582,688	20,622		603,310		603,310	15.00%
30	I12-300013	Owenton Booster Station	147,911	13,082		160,993		160,993	15.99%
31									
32									
33									
34		Total	\$11,301,302	\$472,592	\$0	\$11,773,895		\$11,773,895	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 2023

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: Dominic DeGrazia

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	\$1,156,580	\$35		\$1,156,614	100%	\$1,156,614	NA
3	R12-**A1	Mains - New	133,440	5,434		138,874		138,874	NA
4	R12-**B1	Mains - Replaced / Restored	1,515,425	32,305		1,547,730		1,547,730	NA
5	R12-**C1	Mains - Unscheduled	(11,568)	0		-11,568		-11,568	NA
6	R12-**D1	Mains - Relocated	844,985	49,291		894,275		894,275	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	26,225	42		26,267		26,267	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	(14,540)	10		-14,530		-14,530	NA
9	R12-**G1	Services and Laterals - New	(37,576)	0		-37,576		-37,576	NA
10	R12-**H1	Services and Laterals - Replaced	(5,711)	0		-5,711		-5,711	NA
11	R12-**I1	Meters - New	65	0		65		65	NA
12	R12-**J1	Meters - Replaced	-20,855	0		-20,855		-20,855	NA
13	R12-**K1	ITS Equipment and Systems	574,543	32,243		606,786		606,786	NA
14	R12-**L1	SCADA Equipment and Systems	246,426	25,721		272,147		272,147	NA
15	R12-**M1	Security Equipment and Systems	5,863	208		6,070		6,070	NA
16	R12-**N1	Offices and Operations Centers	1,208	47		1,256		1,256	NA
17	R12-**O1	Vehicles	0	0		0		0	NA
18	R12-**P1	Tools and Equipment	155,284	5,399		160,683		160,683	NA
19	R12-**Q1	Process Plant Facilities and Equipment	1,104,846	18,224		1,123,070		1,123,070	NA
20	R12-**S1	Engineering Studies	1,280,667	136,538		1,417,205		1,417,205	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	1,996,011	75,897		2,071,908		2,071,908	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	590,220	19,195		609,415		609,415	17.14%
24	I12-020094	Cox Street Booster Station	769,360	29,102		798,463		798,463	31.99%
25	I12-020107	KRS1 Gravity Thickner	575,516	23,752		599,268		599,268	5.44%
26	I12-020108	Meter Shop Upgrade	41,702	1,491		43,193		43,193	8.96%
27	I12-020109	Ford Hampton Booster Station	97,079	704		97,784		97,784	11.97%
28	I12-020111	KRS1 - Removal of the Old Incline Car"	34,964	2,546		37,510		37,510	8.15%
29	I12-020113	Millersburg Transmission Main	173,687	623		174,310		174,310	0.86%
30	I12-300010	KRS2 - UV Facility	755,561	24,730		780,291		780,291	19.39%
31	I12-300013	Owenton Booster Station	154,411	13,082		167,493		167,493	16.64%
32									
33									
34									
35		Total	\$12,231,849	\$508,453	\$0	\$12,740,303		\$12,740,303	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 2023

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: Dominic DeGrazia

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	\$1,345,110	\$35		\$1,345,145	100%	\$1,345,145	NA
3	R12-**A1	Mains - New	239,304	5,995		245,300		245,300	NA
4	R12-**B1	Mains - Replaced / Restored	2,324,507	33,938		2,358,445		2,358,445	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	913,940	51,302		965,242		965,242	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	10,194	0		10,194		10,194	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	18,390	61		18,451		18,451	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	277	0		277		277	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	570,765	33,461		604,226		604,226	NA
14	R12-**L1	SCADA Equipment and Systems	264,320	26,635		290,954		290,954	NA
15	R12-**M1	Security Equipment and Systems	3,818	97		3,914		3,914	NA
16	R12-**N1	Offices and Operations Centers	215,133	742		215,875		215,875	NA
17	R12-**O1	Vehicles	0	0		0		0	NA
18	R12-**P1	Tools and Equipment	232,911	6,100		239,010		239,010	NA
19	R12-**Q1	Process Plant Facilities and Equipment	777,079	20,283		797,363		797,363	NA
20	R12-**S1	Engineering Studies	1,256,976	139,455		1,396,431		1,396,431	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,215,600	89,175		2,304,774		2,304,774	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	801,459	22,741		824,200		824,200	23.19%
24	I12-020094	Cox Street Booster Station	946,501	33,498		979,998		979,998	39.27%
25	I12-020107	KRS1 Gravity Thickner	575,516	27,603		603,119		603,119	5.47%
26	I12-020108	Meter Shop Upgrade	41,702	1,491		43,193		43,193	8.96%
27	I12-020109	Ford Hampton Booster Station	105,606	1,062		106,667		106,667	13.06%
28	I12-020111	KRS1 - Removal of the Old Incline Car	34,964	2,546		37,510		37,510	8.15%
29	I12-020113	Millersburg Transmission Main	212,327	1,075		213,401		213,401	1.05%
30	I12-300010	KRS2 - UV Facility	1,822,036	29,481		1,851,517		1,851,517	46.02%
31	I12-300013	Owenton Booster Station	158,311	13,082		171,393		171,393	17.03%
32									
33									
34									
35		Total	\$15,174,778	\$551,691	\$0	\$15,726,469		\$15,726,469	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF SEPTEMBER 2023

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: Dominic DeGrazia

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1									
2	D12-**01-P	Projects Funded by Others	\$1,473,118	\$36		\$1,473,154	100%	\$1,473,154	NA
3	R12-**A1	Mains - New	294,327	6,702		301,029		301,029	NA
4	R12-**B1	Mains - Replaced / Restored	2,671,888	36,601		2,708,489		2,708,489	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	869,476	53,680		923,155		923,155	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	11,202	0		11,202		11,202	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	3,878	0		3,878		3,878	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	277	0		277		277	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	376,541	27,594		404,135		404,135	NA
14	R12-**L1	SCADA Equipment and Systems	226,221	25,102		251,323		251,323	NA
15	R12-**M1	Security Equipment and Systems	46,018	257		46,275		46,275	NA
16	R12-**N1	Offices and Operations Centers	225,904	2,126		228,030		228,030	NA
17	R12-**O1	Vehicles	0	0		0		0	NA
18	R12-**P1	Tools and Equipment	221,287	6,460		227,747		227,747	NA
19	R12-**Q1	Process Plant Facilities and Equipment	742,400	17,563		759,963		759,963	NA
20	R12-**S1	Engineering Studies	1,266,896	142,367		1,409,263		1,409,263	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,407,484	97,202		2,504,687		2,504,687	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	1,517,543	27,102		1,544,645		1,544,645	43.45%
24	I12-020094	Cox Street Booster Station	956,383	38,869		995,252		995,252	39.88%
25	I12-020107	KRS1 Gravity Thickner	575,516	31,468		606,984		606,984	5.51%
26	I12-020108	Meter Shop Upgrade	65,413	1,491		66,904		66,904	13.88%
27	I12-020109	Ford Hampton Booster Station	112,720	1,613		114,333		114,333	13.99%
28	I12-020111	KRS1 - Removal of the Old Incline Car	34,964	2,546		37,510		37,510	8.15%
29	I12-020113	Millersburg Transmission Main	237,371	1,883		239,254		239,254	1.18%
30	I12-020114	Winchester Road Hydraulic Improvements	30,387	889		31,276		31,276	
31	I12-300010	KRS2 - UV Facility	2,095,181	36,671		2,131,852		2,131,852	52.99%
32	I12-300013	Owenton Booster Station	163,511	13,082		176,593		176,593	17.54%
33									
34									
35		Total	\$16,713,938	\$583,139	\$0	\$17,297,077		\$17,297,077	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF OCTOBER 2023

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: Dominic DeGrazia

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	\$1,710,140	\$172		\$1,710,312	100%	\$1,710,312	NA
3	R12-**A1	Mains - New	166,319	2,678		168,997		168,997	NA
4	R12-**B1	Mains - Replaced / Restored	1,914,885	26,255		1,941,141		1,941,141	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	845,173	56,854		902,027		902,027	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	13,397	7		13,404		13,404	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	72,591	220		72,811		72,811	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	5,186	0		5,186		5,186	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	348,692	27,645		376,336		376,336	NA
14	R12-**L1	SCADA Equipment and Systems	180,571	25,126		205,698		205,698	NA
15	R12-**M1	Security Equipment and Systems	100,823	729		101,552		101,552	NA
16	R12-**N1	Offices and Operations Centers	300,087	3,518		303,605		303,605	NA
17	R12-**O1	Vehicles	211,465	677		212,141		212,141	NA
18	R12-**P1	Tools and Equipment	158,189	5,443		163,632		163,632	NA
19	R12-**Q1	Process Plant Facilities and Equipment	433,227	11,398		444,626		444,626	NA
20	R12-**S1	Engineering Studies	1,303,835	145,991		1,449,826		1,449,826	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,376,949	102,026		2,478,975		2,478,975	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	1,051,281	32,623		1,083,904		1,083,904	30.49%
24	I12-020094	Cox Street Booster Station	1,113,379	44,675		1,158,054		1,158,054	46.40%
25	I12-020107	KRS1 Gravity Thickner	576,372	35,358		611,730		611,730	5.55%
26	I12-020108	Meter Shop Upgrade	68,339	1,854		70,192		70,192	14.56%
27	I12-020109	Ford Hampton Booster Station	118,636	2,229		120,865		120,865	14.79%
28	I12-020113	Millersburg Transmission Main	251,797	2,883		254,680		254,680	1.26%
29	I12-020114	Winchester Road Hydraulic Improvements	77,675	1,241		78,916		78,916	11.27%
30	I12-300010	KRS2 - UV Facility	3,585,864	50,215		3,636,079		3,636,079	90.37%
31	I12-300013	Owenton Booster Station	166,111	13,082		179,193		179,193	17.80%
32									
33									
34									
35		Total	\$17,239,014	\$604,734	\$0	\$17,843,748		\$17,843,748	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 2023

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: Dominic DeGrazia

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	\$1,799,533	\$557		\$1,800,090	100%	\$1,800,090	NA
3	R12-**A1	Mains - New	182,200	3,274		185,474		185,474	NA
4	R12-**B1	Mains - Replaced / Restored	1,001,130	24,303		1,025,434		1,025,434	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	429,815	18,761		448,576		448,576	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	11,106	0		11,106		11,106	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	72,591	662		73,253		73,253	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	411	0		411		411	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	(2,782)	10,751		7,969		7,969	NA
14	R12-**L1	SCADA Equipment and Systems	73,107	5,346		78,452		78,452	NA
15	R12-**M1	Security Equipment and Systems	3,696	169		3,865		3,865	NA
16	R12-**N1	Offices and Operations Centers	155,724	3,331		159,055		159,055	NA
17	R12-**O1	Vehicles	43,189	0		43,189		43,189	NA
18	R12-**P1	Tools and Equipment	35,737	99		35,836		35,836	NA
19	R12-**Q1	Process Plant Facilities and Equipment	518,512	12,873		531,385		531,385	NA
20	R12-**S1	Engineering Studies	1,317,970	147,079		1,465,048		1,465,048	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,616,536	117,876		2,734,412		2,734,412	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	1,093,560	38,809		1,132,369		1,132,369	31.86%
24	I12-020094	Cox Street Booster Station	1,454,775	51,448		1,506,223		1,506,223	60.35%
25	I12-020107	KRS1 Gravity Thickner	576,477	39,276		615,753		615,753	5.59%
26	I12-020108	Meter Shop Upgrade	78,635	2,303		80,938		80,938	16.79%
27	I12-020109	Ford Hampton Booster Station	124,552	2,849		127,401		127,401	15.59%
28	I12-020113	Millersburg Transmission Main	359,835	3,913		363,748		363,748	1.80%
29	I12-020114	Winchester Road Hydraulic Improvements	231,850	2,241		234,091		234,091	33.44%
30	I12-300010	KRS2 - UV Facility	2,930,274	66,841		2,997,115		2,997,115	74.49%
31	I12-300013	Owenton Booster Station	167,411	13,082		180,493		180,493	17.93%
32									
33									
34									
35		Total	\$15,363,878	\$577,677	\$0	\$15,941,554		\$15,941,554	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 2023

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: Dominic DeGrazia

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	\$1,741,189	\$1,071		\$1,742,260	100%	\$1,742,260	NA
3	R12-**A1	Mains - New	193,325	3,939		197,264		197,264	NA
4	R12-**B1	Mains - Replaced / Restored	1,675,336	26,705		1,702,041		1,702,041	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	950,899	22,879		973,778		973,778	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	8,438	0		8,438		8,438	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	3,878	0		3,878		3,878	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	277	0		277		277	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	(10,521)	10,521		0		0	NA
14	R12-**L1	SCADA Equipment and Systems	13,188	43		13,231		13,231	NA
15	R12-**M1	Security Equipment and Systems	10	0		10		10	NA
16	R12-**N1	Offices and Operations Centers	166,947	542		167,489		167,489	NA
17	R12-**O1	Vehicles	261,341	155		261,497		261,497	NA
18	R12-**P1	Tools and Equipment	519,153	456		519,610		519,610	NA
19	R12-**Q1	Process Plant Facilities and Equipment	482,452	13,516		495,968		495,968	NA
20	R12-**S1	Engineering Studies	1,713,416	150,138		1,863,554		1,863,554	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	372,807	12,760		385,567		385,567	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	1,177,524	45,616		1,223,140		1,223,140	34.41%
24	I12-020094	Cox Street Booster Station	1,930,557	59,747		1,990,304		1,990,304	79.74%
25	I12-020107	KRS1 Gravity Thickner	689,471	43,222		732,692		732,692	6.65%
26	I12-020109	Ford Hampton Booster Station	148,604	3,473		152,077		152,077	18.61%
27	I12-020113	Millersburg Transmission Main	304,669	5,304		309,973		309,973	1.53%
28	I12-020114	Winchester Road Hydraulic Improvements	353,981	4,097		358,078		358,078	51.15%
29	I12-020115	Main Office HVAC	332,096	565		332,661		332,661	27.13%
30	I12-300013	Owenton Booster Station	167,931	13,082		181,013		181,013	17.98%
31									
32									
33									
34									
35		Total	\$13,285,001	\$429,666	\$0	\$13,714,667		\$13,714,667	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF JANUARY 2024

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: Dominic DeGrazia

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	\$1,677,037	\$34		\$1,677,071	100%	\$1,677,071	NA
3	R12-**A1	Mains - New	255,856	4,668		260,524		260,524	NA
4	R12-**B1	Mains - Replaced / Restored	1,559,485	21,245		1,580,730		1,580,730	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	1,253,464	29,566		1,283,030		1,283,030	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	8,438	0		8,438		8,438	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	7,077	0		7,077		7,077	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	277	0		277		277	NA
11	R12-**I1	Meters - New	0	0		0		0	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	9,237	10,583		19,820		19,820	NA
14	R12-**L1	SCADA Equipment and Systems	48,667	127		48,794		48,794	NA
15	R12-**M1	Security Equipment and Systems	6,498	21		6,519		6,519	NA
16	R12-**N1	Offices and Operations Centers	8,073	16		8,089		8,089	NA
17	R12-**O1	Vehicles	48,167	465		48,632		48,632	NA
18	R12-**P1	Tools and Equipment	6,524	0		6,524		6,524	NA
19	R12-**Q1	Process Plant Facilities and Equipment	589,264	14,610		603,874		603,874	NA
20	R12-**S1	Engineering Studies	1,775,136	158,673		1,933,809		1,933,809	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	385,510	15,150		400,660		400,660	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	1,576,111	52,745		1,628,856		1,628,856	45.82%
24	I12-020107	KRS1 Gravity Thickner	798,612	47,580		846,192		846,192	7.68%
25	I12-020109	Ford Hampton Booster Station	148,604	4,100		152,705		152,705	18.69%
26	I12-020111	KRS1 - Removal of the Old Incline Car	0	2,546		2,546		2,546	0.55%
27	I12-020113	Millersburg Transmission Main	346,269	7,028		353,297		353,297	1.74%
28	I12-020114	Winchester Road Hydraulic Improvements	359,020	6,336		365,356		365,356	52.19%
29	I12-020115	Main Office HVAC	501,029	2,230		503,258		503,258	41.04%
30	I12-300013	Owenton Booster Station	171,311	13,082		184,393		184,393	18.32%
31									
32									
33									
34									
35		Total	\$11,627,702	\$402,639	\$0	\$12,030,341		\$12,030,341	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 2024

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: Dominic DeGrazia

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	\$1,792,878	\$34		\$1,792,912	100%	\$1,792,912	NA
3	R12-**A1	Mains - New	225,457	4,686		230,143		230,143	NA
4	R12-**B1	Mains - Replaced / Restored	2,789,677	24,133		2,813,810		2,813,810	NA
5	R12-**C1	Mains - Unscheduled	0	-		0		0	NA
6	R12-**D1	Mains - Relocated	1,725,746	37,758		1,763,504		1,763,504	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	151,805	2,472		154,277		154,277	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	4,195	(1)		4,194		4,194	NA
9	R12-**G1	Services and Laterals - New	(0)	-		(0)		(0)	NA
10	R12-**H1	Services and Laterals - Replaced	377	-		377		377	NA
11	R12-**I1	Meters - New	-	(0)		(0)		(0)	NA
12	R12-**J1	Meters - Replaced	0	-		0		0	NA
13	R12-**K1	ITS Equipment and Systems	55,435	10,789		66,224		66,224	NA
14	R12-**L1	SCADA Equipment and Systems	15,647	221		15,867		15,867	NA
15	R12-**M1	Security Equipment and Systems	128,021	79		128,100		128,100	NA
16	R12-**N1	Offices and Operations Centers	0	(0)		(0)		(0)	NA
17	R12-**O1	Vehicles	55,532	797		56,329		56,329	NA
18	R12-**P1	Tools and Equipment	138,888	39		138,927		138,927	NA
19	R12-**Q1	Process Plant Facilities and Equipment	513,729	15,289		529,018		529,018	NA
20	R12-**S1	Engineering Studies	1,806,213	163,576		1,969,789		1,969,789	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	412,138	17,637		429,776		429,776	NA
22	I12-020059	KRS2 Transfer Switch	88,032	11,835		99,867		99,867	8.24%
23	I12-020083	RRS - UV Facility	2,550,415	59,937		2,610,351		2,610,351	73.44%
24	I12-020107	KRS1 Gravity Thickner	1,199,073	52,780		1,251,853		1,251,853	11.36%
25	I12-020109	Ford Hampton Booster Station	196,708	4,732		201,440		201,440	24.66%
26	I12-020111	KRS1 - Removal of the Old Incline Car	-	2,546		2,546		2,546	0.55%
27	I12-020113	Millersburg Transmission Main	346,269	8,763		355,032		355,032	1.75%
28	I12-020114	Winchester Road Hydraulic Improvements	381,863	8,795		390,658		390,658	55.81%
29	I12-020115	Main Office HVAC	551,029	4,444		555,472		555,472	45.30%
30	I12-300013	Owenton Booster Station	171,311	13,082		184,393		184,393	18.32%
31									
32									
33									
34									
35		Total	\$15,300,439	\$444,423	\$0	\$15,744,862		\$15,744,862	

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: John Magner

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 14a, see KAW_R_PSCDR1_NUM016_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. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF MARCH 2023

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: John Magner

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	550,662	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	409,881	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,293,319	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	761,495	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	14,385	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	13,236	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	117,565	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	261	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(0)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	461,670	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	203,390	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	4,601	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	47,537	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	898,596	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	245,652	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	552,253	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,347,764	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,858,000	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	4%	7,724,850	3,554,594	413,280	11.63%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	445,439	17.85%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	0%	9,950,000	11,017,050	514,298	4.67%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	43,193	8.96%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	60,786	7.44%
28	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	16,000	0.08%
29	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	5%	3,750,000	4,023,357	619,235	15.39%
30	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	160,993	15.99%
31									
32		Total				\$40,588,836	\$44,864,816	\$13,153,357	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 2023

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: John Magner

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	459,932	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	539,873	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,063,322	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	590,627	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	9,508	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	13,996	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	118,897	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(0)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	496,851	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	204,735	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	10,180	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	51,296	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	299,528	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	273,096	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	792,538	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,355,121	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,759,751	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	9%	7,724,850	3,554,594	410,606	11.55%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	766,794	30.72%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	0%	9,950,000	11,017,050	554,585	5.03%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	43,193	8.96%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	84,573	10.35%
28	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	64,000	0.32%
29	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	11%	3,750,000	4,023,357	607,517	15.10%
30	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	160,993	15.99%
31									
32		Total				\$40,588,836	\$44,864,816	\$12,831,378	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF MAY 2023

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: John Magner

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	648,828	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	100,173	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	3,019,517	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	766,833	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	9,537	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	35,831	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	277	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(0)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	520,875	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	224,491	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	5,828	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	14,850	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	374,703	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	430,638	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	664,764	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,386,534	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,590,878	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	14%	7,724,850	3,554,594	417,699	11.75%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	791,243	31.70%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	0%	9,950,000	11,017,050	565,556	5.13%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	43,193	8.96%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	84,697	10.37%
28	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	56,606	0.28%
29	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	17%	3,750,000	4,023,357	583,675	14.51%
30	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	160,993	15.99%
31									
32		Total				\$40,588,836	\$44,864,816	\$12,598,084	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JUNE 2023

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: John Magner

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	825,795	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	122,195	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,589,551	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	869,496	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	6,465	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	21	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	277	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	0	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	556,421	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	233,638	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	7,621	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	1,660	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	(0)	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	330,197	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	1,119,865	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,386,989	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	1,813,287	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	19%	7,724,850	3,554,594	426,765	12.01%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	774,867	31.05%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	0%	9,950,000	11,017,050	593,858	5.39%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	43,193	8.96%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	97,560	11.94%
28	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	110,005	0.54%
29	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	23%	3,750,000	4,023,357	603,310	15.00%
30	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	160,993	15.99%
31									
32		Total				\$40,588,836	\$44,864,816	\$11,773,895	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 2023

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: John Magner

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	1,156,614	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	138,874	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,547,730	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	(11,568)	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	894,275	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	26,267	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	(14,530)	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(37,576)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	(5,711)	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	65	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(20,855)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	606,786	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	272,147	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	6,070	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	1,256	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	(0)	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	160,683	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	1,123,070	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,417,205	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,071,908	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	24%	7,724,850	3,554,594	609,415	17.14%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	798,463	31.99%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	0%	9,950,000	11,017,050	599,268	5.44%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	43,193	8.96%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	97,784	11.97%
28	I12-020111	KRS1 - Removal of the Old Incline Car	Dec-22	Feb-24	55%	475,000	460,363	37,510	8.15%
29	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	174,310	0.86%
30	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	29%	3,750,000	4,023,357	780,291	19.39%
31	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	167,493	16.64%
32									
33		Total				\$41,063,836	\$45,325,179	\$12,740,303	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 2023

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: John Magner

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	1,345,145	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	245,300	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,358,445	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	965,242	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	10,194	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	18,451	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	277	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(0)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	604,226	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	290,954	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,914	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	215,875	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	(0)	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	239,010	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	797,363	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,396,431	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,304,774	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	29%	7,724,850	3,554,594	824,200	23.19%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	979,998	39.27%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	0%	9,950,000	11,017,050	603,119	5.47%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	43,193	8.96%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	106,667	13.06%
28	I12-020111	KRS1 - Removal of the Old Incline Car	Dec-22	Feb-24	62%	475,000	460,363	37,510	8.15%
29	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	213,401	1.05%
30	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	35%	3,750,000	4,023,357	1,851,517	46.02%
31	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	171,393	17.03%
32									
33		Total				\$41,063,836	\$45,325,179	\$15,726,469	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF SEPTEMBER 2023

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: John Magner

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	1,473,154	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	301,029	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,708,489	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	923,155	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	11,202	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	3,878	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	277	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(0)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	404,135	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	251,323	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	46,275	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	228,030	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	(0)	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	227,747	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	759,963	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,409,263	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,504,687	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	34%	7,724,850	3,554,594	1,544,645	43.45%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	995,252	39.88%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	2%	9,950,000	11,017,050	606,984	5.51%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	66,904	13.88%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	114,333	13.99%
28	I12-020111	KRS1 - Removal of the Old Incline Car	Dec-22	Feb-24	69%	475,000	460,363	37,510	8.15%
29	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	239,254	1.18%
30	I12-020114	Winchester Road Hydraulic Improvements		Aug-25	0%	427,383	700,000	31,276	4.47%
31	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	41%	3,750,000	4,023,357	2,131,852	52.99%
32	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	176,593	17.54%
33									
34		Total				\$41,491,219	\$46,025,179	\$17,297,077	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF OCTOBER 2023

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: John Magner

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	1,710,312	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	168,997	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,941,141	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	902,027	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	13,404	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	72,811	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	5,186	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(0)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	376,336	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	205,698	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	101,552	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	303,605	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	212,141	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	163,632	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	444,626	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,449,826	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,478,975	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	39%	7,724,850	3,554,594	1,083,904	30.49%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	1,158,054	46.40%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	7%	9,950,000	11,017,050	611,730	5.55%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	70,192	14.56%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	120,865	14.79%
28	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	254,680	1.26%
29	I12-020114	Winchester Road Hydraulic Improvements		Aug-25	0%	427,383	700,000	78,916	11.27%
30	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	47%	3,750,000	4,023,357	3,636,079	90.37%
31	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	179,193	17.80%
32									
33		Total				\$41,016,219	\$45,564,816	\$17,843,748	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 2023

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: John Magner

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	1,800,090	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	185,474	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,025,434	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	448,576	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	11,106	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	73,253	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	411	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	(0)	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	7,969	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	78,452	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,865	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	159,055	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	43,189	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	35,836	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	531,385	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,465,048	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	2,734,412	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	44%	7,724,850	3,554,594	1,132,369	31.86%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	1,506,223	60.35%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	12%	9,950,000	11,017,050	615,753	5.59%
26	I12-020108	Meter Shop Upgrade	Dec-23	Jun-24	0%	575,000	482,053	80,938	16.79%
27	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	127,401	15.59%
28	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	363,748	1.80%
29	I12-020114	Winchester Road Hydraulic Improvements		Aug-25	0%	427,383	700,000	234,091	33.44%
30	I12-300010	KRS2 - UV Facility	Mar-23	Jul-24	53%	3,750,000	4,023,357	2,997,115	74.49%
31	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	180,493	17.93%
32									
33		Total				\$41,016,219	\$45,564,816	\$15,941,554	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 2023

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: John Magner

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	1,742,260	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	197,264	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,702,041	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	973,778	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	8,438	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	3,878	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	277	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	0	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	0	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	13,231	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	10	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	167,489	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	261,497	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	519,610	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	495,968	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,863,554	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	385,567	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	50%	7,724,850	3,554,594	1,223,140	34.41%
24	I12-020094	Cox Street Booster Station		Jun-25	0%	2,333,772	2,495,846	1,990,304	79.74%
25	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	17%	9,950,000	11,017,050	732,692	6.65%
26	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	152,077	18.61%
27	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	309,973	1.53%
28	I12-020114	Winchester Road Hydraulic Improvements		Aug-25	0%	427,383	700,000	358,078	51.15%
29	I12-020115	Main Office HVAC	Dec-23	Jun-25	3%	1,116,445	1,226,283	332,661	27.13%
30	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	181,013	17.98%
31									
32		Total				\$37,807,664	\$42,285,690	\$13,714,667	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JANUARY 2024

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: John Magner

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	1,677,071	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	260,524	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	1,580,730	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	1,283,030	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	8,438	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	7,077	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	277	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	0	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	19,820	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	48,794	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	6,519	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	8,089	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	48,632	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	6,524	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	603,874	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,933,809	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	400,660	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	55%	7,724,850	3,554,594	1,628,856	45.82%
24	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	22%	9,950,000	11,017,050	846,192	7.68%
25	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	152,705	18.69%
26	I12-020111	KRS1 - Removal of the Old Incline Car	Dec-22	Feb-24	97%	475,000	460,363	2,546	0.55%
27	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	353,297	1.74%
28	I12-020114	Winchester Road Hydraulic Improvements		Aug-25	0%	427,383	700,000	365,356	52.19%
29	I12-020115	Main Office HVAC	Dec-23	Jun-25	8%	1,116,445	1,226,283	503,258	41.04%
30	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	184,393	18.32%
31									
32		Total				\$35,948,892	\$40,250,207	\$12,030,341	

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2025-00122
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF FEBRUARY 2024

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: John Magner

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	1,792,912	N/A
3	R12-**A1	Mains - New	N/A	N/A	N/A	N/A	N/A	230,143	N/A
4	R12-**B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	2,813,810	N/A
5	R12-**C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	0	N/A
6	R12-**D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	1,763,504	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	N/A	N/A	N/A	N/A	N/A	154,277	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	N/A	N/A	N/A	N/A	N/A	4,194	N/A
9	R12-**G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
10	R12-**H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	377	N/A
11	R12-**I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(0)	N/A
12	R12-**J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	0	N/A
13	R12-**K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	66,224	N/A
14	R12-**L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	15,867	N/A
15	R12-**M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	128,100	N/A
16	R12-**N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	(0)	N/A
17	R12-**O1	Vehicles	N/A	N/A	N/A	N/A	N/A	56,329	N/A
18	R12-**P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	138,927	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	N/A	N/A	N/A	N/A	N/A	529,018	N/A
20	R12-**S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	1,969,789	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	N/A	N/A	N/A	N/A	N/A	429,776	N/A
22	I12-020059	KRS2 Transfer Switch		Dec-26	0%	1,375,000	1,211,649	99,867	8.24%
23	I12-020083	RRS - UV Facility	Mar-23	Nov-24	59%	7,724,850	3,554,594	2,610,351	73.44%
24	I12-020107	KRS1 Gravity Thickner	Sep-23	May-25	27%	9,950,000	11,017,050	1,251,853	11.36%
25	I12-020109	Ford Hampton Booster Station		Dec-25	0%	1,187,785	816,983	201,440	24.66%
26	I12-020111	KRS1 - Removal of the Old Incline Car	Dec-22	Feb-24	100%	475,000	460,363	2,546	0.55%
27	I12-020113	Millersburg Transmission Main	Jul-24	Jun-25	0%	12,100,000	20,256,720	355,032	1.75%
28	I12-020114	Winchester Road Hydraulic Improvements		Aug-25	0%	427,383	700,000	390,658	55.81%
29	I12-020115	Main Office HVAC	Dec-23	Jun-25	13%	1,116,445	1,226,283	555,472	45.30%
30	I12-300013	Owenton Booster Station		Dec-25	0%	1,592,429	1,006,566	184,393	18.32%
31									
32		Total				\$35,948,892	\$40,250,207	\$15,744,862	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Dominic DeGrazia

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_051625.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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia

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
 - g. An explanation of the method that Kentucky-American uses to capitalize the lease payment
 - h. The maturity date of the lease
 - i. The case number in which the lease was approved by the Commission, if applicable

Response:

Please see attached KAW_R_PSCDR1_NUM018_060525_Attachment.

Schedule 18

Kentucky-American Water Company
Case No. 2025-00122
Leased Property
(Total Company)
As of April 30, 2025

Identification or Ref Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar* Value of		Explain Method of Capitalization	Maturity Date	Case Number
					Property Involved				
CSX639630	Pipeline Crossing	CSX	Annual	3,795	37,951		Not Capitalized		2023-00191
CSX639630	Pipeline Crossing	CSX	Annual	3,897	38,974		Not Capitalized		2023-00191
SBD009896	Pipeline Crossing	CSX	Annual	349	3,486		Not Capitalized		
CSX639340	Pipeline Crossing	CSX	Annual	291	2,912		Not Capitalized		2023-00191
LN 043097	Pipeline Crossing	CSX	2 Year	100	1,000		Not Capitalized		2023-00191
RJCC028387	Milepost 93-94 Lex Yard	RJC	Annual	291	2,906		Not Capitalized		2023-00191
RJCC61872	8' Water Pipeline	RJC	Annual	884	8,842		Not Capitalized		2023-00191
RJCC065583	Milepost 96-97 Lex Yard	RJC	Annual	680	6,799		Not Capitalized		2023-00191
RJCC065583	Milepost 96-97 Lex Yard	RJC	Annual	689	6,893		Not Capitalized		2023-00191
110864	Lexington Quarry Co	LQR	Annual	3,113	31,129		Not Capitalized		
108958	Lexington Quarry Co	LQR	Annual	3,392	33,922		Not Capitalized		
106512	Lexington Quarry Co	LQR	Annual	3,110	31,098		Not Capitalized		
NS67269	Pipeline Crossing	RMC	Annual	649	6,486		Not Capitalized		2023-00191
NS2609	Pipeline Crossing	RMC	Annual	649	6,486		Not Capitalized		2023-00191
NS164107	Pipeline Crossing	RMC	Annual	647	6,474		Not Capitalized		2023-00191
NS164110	Pipeline Crossing	RMC	Annual	646	6,455		Not Capitalized		2023-00191
NS67269	Pipeline Crossing	RMC	Annual	649	6,486		Not Capitalized		2023-00191
NS5117	Pipeline Crossing	RMC	Annual	646	6,455		Not Capitalized		2023-00191
NS164109	Pipeline Crossing	RMC	Annual	644	6,437		Not Capitalized		2023-00191
NS2609	Pipeline Crossing	RMC	Annual	649	6,486		Not Capitalized		2023-00191
NS164108	Pipeline Crossing	RMC	Annual	644	6,437		Not Capitalized		2023-00191
NS39711	Pipeline Crossing	RMC	Annual	659	6,591		Not Capitalized		2023-00191
NS164107	Pipeline Crossing	RMC	Annual	667	6,668		Not Capitalized		2023-00191
NS6826	Pipeline Crossing	RMC	Annual	660	6,605		Not Capitalized		2023-00191
6765336	Pipeline Crossing	TTI	Annual	300	3,000		Not Capitalized		2023-00191
N19112549	Quadient	Quadient	Quarterly	343	1,370		Not Capitalized	5/31/2025	2023-00191
13005846	Data Storage	Vital Records Control	Monthly	215	2,578		Not Capitalized		2023-00191
13005846	Data Storage	Vital Records Control	Monthly	224	2,688		Not Capitalized		2023-00191
13005846	Data Storage	Vital Records Control	Monthly	204	2,445		Not Capitalized		2023-00191
13005846	Data Storage	Vital Records Control	Monthly	221	2,649		Not Capitalized		2023-00191
13005846	Data Storage	Vital Records Control	Monthly	209	2,504		Not Capitalized		2023-00191
13005846	Data Storage	Vital Records Control	Monthly	209	2,506		Not Capitalized		2023-00191
13005846	Data Storage	Vital Records Control	Monthly	212	2,541		Not Capitalized		2023-00191
13005846	Data Storage	Vital Records Control	Monthly	223	2,681		Not Capitalized		2023-00191
4624226	Data Storage	Vital Records Control	Monthly	1,808	21,692		Not Capitalized		
	Office Space	Bridgeport Properties	Monthly	1,000	12,000		Not Capitalized	6/30/2025	
	Office space	County of Rockcastle	Monthly	300	3,600		Not Capitalized	12/31/2024	
DRL90239	Copier	Canon	Monthly	112	1,341		Not Capitalized		

Note:

CSX, RJC, LQR, RMC, TTI, Vital Records Control, Canon - these are opened ended agreements and do not have maturity dates

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

RMC - Railroad Management Company

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Dominic DeGrazia

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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Dominic DeGrazia

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_060525_Attachment.pdf.

Item n is not applicable to Kentucky American Water.

Support Data

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

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: William A. Lewis

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

Response:

There are no Kentucky-American facilities or contract operations that are not subject to the Commission's regulation.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

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_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.

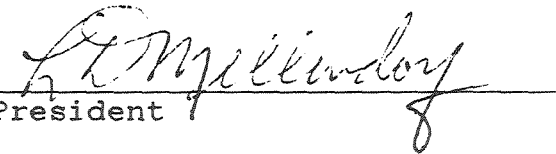
ATTEST:



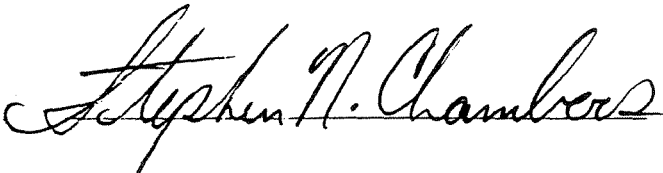
AMERICAN WATER WORKS SERVICE
COMPANY, INC.

By

President



ATTEST:



KENTUCKY-AMERICAN WATER COMPANY

By

President



KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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

Response:

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

KAW_R_PSCDR1_NUM023_Attachment – agreement between Kentucky-American and American Water Works Service Company, Inc. (AWWSC); and

KAW_R_PSCDR1_NUM024_Attachment 1 – financial services agreement between Kentucky-American and American Water Capital Corporation (AWCC); and

KAW_R_PSCDR1_NUM024_Attachment 2 – lease agreement between Kentucky-American and AWWSC; and

KAW_R_PSCDR1_NUM024_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_060525_Attachment.

AWWSC leases office space from the Company for the Service Company employees located at the Company's headquarters at 2300 Richmond Road. 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.

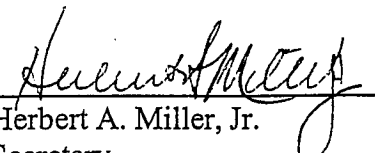
9. Termination. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement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

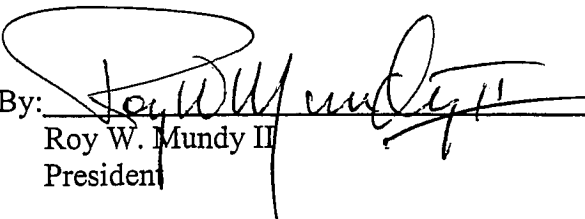
10. Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

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

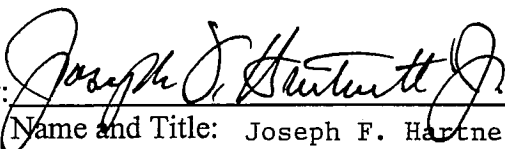
By: 
Herbert A. Miller, Jr.
Secretary

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, LESSEE's agents, employees, invitees or visitors, or of any other LESSEE of the Building.

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

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

10. LESSOR'S Services

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

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

11. LESSEE'S Duties

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

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

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

12. Access to Premises

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

13. Holding Over

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

14. Inflammable or Explosive Materials

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

15. Re-Entry

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

16. Confession of Judgment

[INTENTIONALLY OMITTED]

17. Fire and Casualty

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

18. Payment of Fees

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

19. Insurance

a. Public Liability and Property Damage Insurance. LESSEE shall procure a public liability and property damage insurance policy to protect the LESSOR against loss or damage occasioned by any person or corporation, or to any property of any person or corporation, by, through, or under any act, occasioned by the LESSEE, its agents, or employees, or arising out of or in any way pertaining to the operation of the demised Premises. This policy shall contain minimum limits of \$1,000,000 per person and \$2,000,000 combined single limit per occurrence for personal injuries and \$1,000,000 for property damage. In the event that LESSEE shall fail to obtain said policy or shall fail to renew said policy at any time during the term of this Lease, or extension thereof, the LESSOR shall have the right to obtain said policy and pay the premium therefore, and the amount of said premium so paid is declared to be so much additional rent and payable with the installment of rent next due after such payment.

b. Extended Coverage. In the event that the rates on LESSOR'S fire and extended coverage insurance on the building on the Premises are increased by reason of LESSEE'S use and occupancy of the Premises contrary to the use contemplated under this Lease, the LESSEE agrees to pay the additional premiums caused by these increased rates during the term of this Lease and any extensions of it. LESSEE'S failure to pay these additional premiums shall constitute a failure to pay the rent on the Premises.

c. Fire and Casualty Insurance. LESSEE shall maintain fire and casualty insurance in a company or companies approved by LESSOR in an adequate amount to protect the LESSOR and LESSEE, as their interests may appear, and LESSEE, upon request by LESSOR, shall furnish to LESSOR originals or certificates of these policies. The policies shall be noncancelable except upon ten (10) days' notice to LESSOR.

20. Assignment

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

21. General

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

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

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

ATTEST

By: 

(LESSOR)

KENTUCKY AMERICAN WATER COMPANY

By: 

ATTEST:

By: 

(LESSEE)

AMERICAN WATER WORKS SERVICE COMPANY, INC.

By: 

CERTIFICATE OF LIABILITY INSURANCE

DATE (05/19/2025)

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.	
INSURED AMERICAN WATER WORKS COMPANY, INC. AND IT'S AFFILIATED, SUBSIDIARY, AND ASSOCIATED COMPANIES AND/OR CORPORATIONS AND THE INSURED'S INTEREST IN PARTNERSHIPS AND JOINT VENTURES		INSURERS AFFORDING COVERAGE	NAIC #
		INSURER A: AW INSURANCE LLC – SERIES A	N/A
		INSURER B:	
		INSURER C:	
		INSURER D:	
		INSURER E:	

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADD'L INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS	
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> PRODUCTS LIABILITY GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> LOC	GAW000-25 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2025	01/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS – COMP/OP AGG	\$2,000,000.00
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	GAW000-25 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2025	01/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	\$500,000.00
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY – EA ACCIDENT OTHER THAN AUTO ONLY: <input type="checkbox"/> EA ACC <input type="checkbox"/> 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 ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under SPECIAL PROVISIONS below	GAW000-25 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2025	01/01/2026	<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT E.L. DISEASE – EA EMPLOYEE E.L. DISEASE – POLICY LIMIT	\$500,000.00
A		OTHER OWNERS/CONTRACTORS PROTECTIVE LIABILITY	GAW000-25 (This is a deductible buy down policy issued by the captive insurance company AW Insurance LLC – Series A)	01/01/2025	01/01/2026	\$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 REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

IMPORTANT

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

DISCLAIMER

This Certificate of Insurance does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend for alter the coverage afforded by the policies listed thereon.

CERTIFICATE OF LIABILITY INSURANCE

DATE (01/01/2025)

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.	
INSURED AMERICAN WATER WORKS COMPANY, INC. AND IT'S AFFILIATED, SUBSIDIARY, AND ASSOCIATED COMPANIES AND/OR CORPORATIONS AND THE INSURED'S INTEREST IN PARTNERSHIPS AND JOINT VENTURES		INSURERS AFFORDING COVERAGE INSURER A: AW INSURANCE LLC – SERIES B INSURER B: INSURER C: INSURER D: INSURER E:	NAIC # N/A

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADD'L INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS	
		GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> LOC				EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS – COMP/OP AGG	
		AUTOMOBILE LIABILITY <input 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				COMBINED SINGLE LIMIT (Ea accident) 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: <input type="checkbox"/> EA ACC <input type="checkbox"/> AGG	
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$				EACH OCCURRENCE AGGREGATE	
		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under SPECIAL PROVISIONS below				<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT E.L. DISEASE – EA EMPLOYEE E.L. DISEASE – POLICY LIMIT	
A	OTHER	CERTIFIED ACTS OF TERRORISM COVERAGE (INCLUDING NBCR)	TRIA-2025-0001	01/01/2025	12/31/2026	\$25,000,000 PER OCCURRENCE	

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

CERTIFICATE HOLDER

AW INSURANCE LLC – SERIES B
 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 REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

IMPORTANT

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If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

DISCLAIMER

This Certificate of Insurance does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend for alter the coverage afforded by the policies listed thereon.

CERTIFICATE OF LIABILITY INSURANCE

DATE (04/22/2023)

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.	
INSURED AMERICAN WATER WORKS COMPANY, INC. AND IT'S AFFILIATED, SUBSIDIARY, AND ASSOCIATED COMPANIES AND/OR CORPORATIONS AND THE INSURED'S INTEREST IN PARTNERSHIPS AND JOINT VENTURES		INSURERS AFFORDING COVERAGE	NAIC #
		INSURER A: AW INSURANCE LLC – SERIES B	N/A
		INSURER B:	
		INSURER C:	
		INSURER D:	
		INSURER E:	

COVERAGES

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		GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> LOC				EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS – COMP/OP AGG	
		AUTOMOBILE LIABILITY <input 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				COMBINED SINGLE LIMIT (Ea accident) 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	
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		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under SPECIAL PROVISIONS below				WC STATUTORY LIMITS OTH-ER E.L. EACH ACCIDENT E.L. DISEASE – EA EMPLOYEE E.L. DISEASE – POLICY LIMIT	
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

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

REPRODUCED BY:
 AUTHORIZED REPRESENTATIVE
 Roger Hammer

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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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 KAW_R_PSCDR1_NUM024 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 Michael Adams’ 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
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Witness: Robert Prendergast

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_Attachment 2.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
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 Mr. Lewis' testimony, the Company is focused on improving water efficiency throughout its operations. Below are the material efforts in that regard.

Material and chemical purchasing through Supply Chain: KAWC 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 KAWC to maintain cost effective operations and mitigate the cost of service to our customers.

Outsourcing of utility line locating: In 2023, KAWC entered into an agreement to outsource utility line locating and markout services. Over the past several years, Kentucky's 811 one-call system continues to promote "call before your dig" requirements 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 KAWC. Outsourcing this requirement has allowed KAWC to repurpose existing employee resources used to perform this work to other value-added work.

Pumping cost management: KAWC's Richmond Road Station (RRS) water treatment plant can 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 Kentucky River. KAWC 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: In 2023, American Water implemented a centralized fleet management approach to better leverage best practices, lower costs, and lower administrative requirements across the enterprise. As a subsidiary, KAWC fleet and equipment resources are managed within the enterprise framework. This reduces cost by coordinating KAWC fleet orders with the larger enterprise for better discounts, faster order to delivery times, and helps ensure all fleet orders are delivered with the most current technology, safety and operational standards established by the company. This approach has reduced 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. KAWC 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 continues to improve 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.

American Water Central Lab: KAWC 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 KAWC 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, the benefits of which are passed on to our customers. This centralized capability enables KAWC to minimize staffing levels where appropriate while ensuring access to WQ sampling expertise when needed.

Centralized billing and customer support: KAWC leverages the American Water centralized enterprise billing and customer service process and systems. This process enables KAWC 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 KAWC 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.

Automated digital after-hour employee dispatching: In 2025, KAWC deployed ARCOS, a commercially available automated employee dispatching system. This system uses preprogrammed “call-out” rules that ensure compliance with collective bargaining agreements (CBA) related to how and for what purpose employees are contacted and dispatched to after-hour emergencies. In addition to improved CBA compliance, this system eliminates the manual calling of “call-out” lists, ensures the proper number of crew members are assigned to the emergency work thereby reducing the time necessary for crews to respond to the emergency.

Automated acoustical leak detection: KAWC continues to expand automated leak detection technology throughout our water distribution system. Over the past few years, stationary leak detection equipment installed on valves and hydrants have been deployed that constantly senses and records acoustical traces of possible leaks. Various mobile crew technologies then correlate the acoustical data from the stationary equipment to pinpoint possible non-surfacing leaks for further investigation. This technology mitigates the time to identify new leaks before they increase in size or surface, and helps reduce potential property damage and unaccounted for water.

Fire service line audits: KAWC continues to monitor unapproved fire service line usage. As part of normal meter reading activities, fire service line detector check meters are read and reported. A review of these accounts is performed and when routine usage, not due to testing or fighting fires, is identified, customers are contacted and made aware of the unapproved usage. When unapproved usage continues, KAWC performs a flow meter audit of the fire service connection to validate the flow rate and volume of flow for the customer. This practice has reduced the level of unmetered water loss and helps mitigate faulty fire service systems and unapproved connections to the fire service.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
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Witness: Robert Prendergast

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 KAW_R_PSCDR1_NUM028_Attachment.

FORECAST YEAR

KAW R PSCDRI NUM028 060525																							
2026																							
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	50		50		50		50		50		50		50		50		50		50		50		50
Distribution	86		86		86		86		86		86		86		86		86		86		86		86
Commercial	0		0		0		0		0		0		0		0		0		0		0		0
Admin & General	32		32		32		32		32		32		32		32		32		32		32		32
	168		168		168		168		168		168		168		168		168		168		168		168

BASE YEAR

2024												2025											
September		October		November		December		January		February		March		April		May		June		July		August	
Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	43	46	41	46	40	46	37	46	37	46	40	46	39	46	39	46	46	46	46	46	46	46	46
Distribution	70	73	69	72	69	72	72	72	73	84	75	84	74	84	76	84		84		84		84	84
Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0		0	0
Admin & General	29	31	31	31	30	31	27	31	28	31	27	31	27	31	28	31		31		31		31	31
	142	150	141	149	139	149	136	149	138	162	142	162	140	162	143	162		162		162		162	162

5 YRS' HISTORY

5 YRS' HISTORY		2024																							
		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	46	43	46	44	46	43	46	42	46	41	46	41	46	41	46	43	46	41	46	40	46	37	46
Distribution		71	73	71	73	72	73	72	73	72	73	71	73	71	73	71	73	70	73	69	72	69	72	72	72
Commercial		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Admin & General		31	31	30	31	29	31	29	31	29	31	29	31	29	31	29	31	29	31	31	31	30	31	27	31
		145	150	144	150	145	150	144	150	143	150	141	150	141	150	141	150	142	150	141	149	139	149	136	149

2023																								
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	41	44	41	42	41	42	41	44	41	43	43	43	43	43	43	43	43	43	43	43	43	43	
Distribution	71	64	71	64	72	64	73	64	74	64	74	66	73	66	73	66	73	66	72	66	72	66	71	66
Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Admin & General	39	36	38	36	38	36	37	36	34	36	34	36	33	36	33	36	32	36	31	36	31	36	32	36
	153	141	153	141	152	141	152	141	152	141	151	144	149	144	149	144	148	144	146	144	146	144	146	144

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	42	43	44	42	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	72	70	71	70	
Commercial	8	8	8	8	8	8	8	8	7	8	7	8	7	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	28	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	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	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

**KENTUCKY-AMERICAN WATER COMPANY
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

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

Response:

Please refer to the confidential attachment Exhibit RVM-1 (CONFIDENTIAL) 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_060525_Attachment 1_CONFIDENTIAL
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON JUNE 5, 2025**

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

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 KAW_R_PSCDR1_NUM030_Attachment.
- b. Please see KAW_R_PSCDR1_NUM030_Attachment.

PSC-01-030 Attachment

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2023	Jan	Admin	\$424,857	\$43,468	\$468,326	\$469,842	\$70,074	\$539,916	11%	61%	15%	See note (1)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$39,277	\$3,229	\$42,506	\$56,538	\$18,671	\$75,209	44%	478%	77%	
		Production	\$89,744	\$6,777	\$96,521	\$84,603	\$16,165	\$100,768	-6%	139%	4%	
			553,878	53,474	607,352	610,982	104,910	715,892	10%	96%	18%	
2023	Feb	Admin	\$386,234	\$43,468	\$429,702	\$429,687	\$55,605	\$485,292	11%	28%	13%	See note (1)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$35,706	\$3,229	\$38,935	\$45,964	\$7,153	\$53,117	29%	122%	36%	
		Production	\$81,585	\$6,777	\$88,362	\$79,421	\$9,338	\$88,758	-3%	38%	0%	
			503,526	53,474	557,000	555,071	72,096	627,167	10%	35%	13%	
2023	Mar	Admin	\$444,169	\$43,468	\$487,637	\$485,895	\$64,262	\$550,157	9%	48%	13%	See note (1)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$41,062	\$3,229	\$44,291	\$53,541	\$10,166	\$63,707	30%	215%	44%	
		Production	\$93,823	\$6,777	\$100,600	\$91,747	\$9,144	\$100,891	-2%	35%	0%	
			579,055	53,474	632,529	631,184	83,571	714,755	9%	56%	13%	
2023	Apr	Admin	\$392,574	\$43,794	\$436,367	\$454,482	\$61,662	\$516,143	16%	41%	18%	See note (1)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$35,882	\$3,229	\$39,111	\$56,718	\$11,909	\$68,627	58%	269%	75%	
		Production	\$84,278	\$7,001	\$91,278	\$86,883	\$10,661	\$97,544	3%	52%	7%	
			512,733	54,023	566,756	598,083	84,232	682,315	17%	56%	20%	
2023	May	Admin	\$451,460	\$43,794	\$495,253	\$471,180	\$42,964	\$514,144	4%	-2%	4%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$41,264	\$3,229	\$44,493	\$57,274	\$7,804	\$65,079	39%	142%	46%	
		Production	\$96,919	\$7,001	\$103,920	\$90,631	\$7,338	\$97,969	-6%	5%	-6%	
			589,643	54,023	643,666	619,086	58,106	677,192	5%	8%	5%	
2023	Jun	Admin	\$436,381	\$44,655	\$481,037	\$429,447	\$49,541	\$478,988	-2%	11%	0%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$45,302	\$3,746	\$49,048	\$53,936	\$15,184	\$69,120	19%	305%	41%	
		Production	\$92,705	\$7,001	\$99,706	\$66,040	\$20,101	\$86,141	-29%	187%	-14%	
			574,389	55,402	629,791	549,423	84,826	634,249	-4%	53%	1%	
2023	Jul	Admin	\$416,546	\$44,655	\$461,201	\$396,018	\$39,398	\$435,416	-5%	-12%	-6%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$43,243	\$3,746	\$46,989	\$57,599	\$10,004	\$67,604	33%	167%	44%	
		Production	\$88,491	\$7,001	\$95,492	\$80,027	\$18,776	\$98,803	-10%	168%	3%	
			548,280	55,402	603,683	533,644	68,178	601,822	-3%	23%	0%	

PSC-01-030 Attachment

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2023	Aug	Admin	\$456,217	\$44,655	\$500,873	\$340,207	\$32,164	\$372,371	-25%	-28%	-26%	See note (2)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$47,361	\$3,746	\$51,108	\$67,661	\$4,634	\$72,295	43%	24%	41%	
		Production	\$96,919	\$7,001	\$103,920	\$57,893	\$14,173	\$72,066	-40%	102%	-31%	
			600,498	55,402	655,900	465,761	50,971	516,732	-22%	-8%	-21%	
2023	Sep	Admin	\$416,546	\$44,655	\$461,201	\$409,345	\$30,763	\$440,108	-2%	-31%	-5%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$43,243	\$3,746	\$46,989	\$56,926	\$11,417	\$68,343	32%	205%	45%	
		Production	\$88,491	\$7,001	\$95,492	\$81,226	\$16,548	\$97,774	-8%	136%	2%	
			548,280	55,402	603,683	547,497	58,728	606,225	0%	6%	0%	
2023	Oct	Admin	\$436,381	\$44,655	\$481,037	\$435,192	\$38,017	\$473,209	0%	-15%	-2%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$45,302	\$3,746	\$49,048	\$60,000	\$7,218	\$67,217	32%	93%	37%	
		Production	\$92,705	\$7,001	\$99,706	\$71,233	\$12,612	\$83,845	-23%	80%	-16%	
			574,389	55,402	629,791	566,425	57,846	624,271	-1%	4%	-1%	
2023	Nov	Admin	\$441,834	\$45,517	\$487,351	\$430,163	\$44,992	\$475,155	-3%	-1%	-3%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$46,284	\$3,840	\$50,124	\$72,146	\$6,226	\$78,371	56%	62%	56%	
		Production	\$92,705	\$7,001	\$99,706	\$82,919	\$11,902	\$94,821	-11%	70%	-5%	
			580,822	56,358	637,180	585,227	63,120	648,347	1%	12%	2%	
2023	Dec	Admin	\$421,750	\$45,517	\$467,268	\$415,541	\$74,883	\$490,425	-1%	65%	5%	See note (3)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$44,180	\$3,840	\$48,020	\$61,022	\$22,846	\$83,868	38%	495%	75%	
		Production	\$88,491	\$7,001	\$95,492	\$80,834	\$22,856	\$103,690	-9%	226%	9%	
			554,421	56,358	610,779	557,397	120,585	677,982	1%	114%	11%	
Totals for 2023			\$6,719,914	\$658,196	\$7,378,111	\$6,819,780	\$907,170	\$7,726,950	1%	38%	5%	

PSC-01-030 Attachment

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2024	Jan	Admin	\$449,309	\$44,958	\$494,267	\$462,081	\$45,083	\$507,165	3%	0%	3%	See note (3)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$67,797	\$2,718	\$70,515	\$68,557	\$17,147	\$85,704	1%	531%	22%	
		Production	\$90,782	\$5,422	\$96,204	\$97,369	\$13,467	\$110,836	7%	148%	15%	
			607,889	53,097	660,986	628,007	75,698	703,705	3%	43%	6%	
2024	Feb	Admin	\$413,845	\$45,186	\$459,031	\$408,574	\$27,055	\$435,629	-1%	-40%	-5%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$62,515	\$2,718	\$65,233	\$52,627	\$7,298	\$59,926	-16%	169%	-8%	
		Production	\$84,514	\$5,528	\$90,041	\$82,778	\$12,730	\$95,508	-2%	130%	6%	
			560,874	53,431	614,305	543,979	47,084	591,063	-3%	-12%	-4%	
2024	Mar	Admin	\$413,845	\$45,186	\$459,031	\$411,416	\$46,440	\$457,857	-1%	3%	0%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$62,515	\$2,718	\$65,233	\$53,626	\$9,273	\$62,899	-14%	241%	-4%	
		Production	\$84,514	\$5,528	\$90,041	\$89,060	\$22,658	\$111,719	5%	310%	24%	
			560,874	53,431	614,305	554,103	78,371	632,474	-1%	47%	3%	
2024	Apr	Admin	\$433,552	\$45,692	\$479,244	\$405,819	\$31,987	\$437,806	-6%	-30%	-9%	See note (4)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$65,492	\$2,718	\$68,210	\$105,814	\$7,632	\$113,446	62%	181%	66%	
		Production	\$88,538	\$5,528	\$94,066	\$91,802	\$14,779	\$106,581	4%	167%	13%	
			587,582	53,938	641,520	603,434	54,398	657,833	3%	1%	3%	
2024	May	Admin	\$453,259	\$45,186	\$498,445	\$412,194	\$42,732	\$454,925	-9%	-5%	-9%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$68,469	\$2,718	\$71,187	\$87,965	\$8,053	\$96,018	28%	196%	35%	
		Production	\$92,562	\$5,528	\$98,090	\$89,943	\$19,207	\$109,150	-3%	247%	11%	
			614,290	53,431	667,721	590,102	69,992	660,094	-4%	31%	-1%	
2024	Jun	Admin	\$394,138	\$45,692	\$439,830	\$348,213	\$27,762	\$375,975	-12%	-39%	-15%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$59,538	\$2,718	\$62,256	(\$154,601)	\$13,604	(\$140,997)	-360%	401%	-326%	
		Production	\$80,489	\$5,528	\$86,017	\$84,530	\$12,710	\$97,240	5%	130%	13%	
			534,166	53,938	588,103	278,142	54,076	332,218	-48%	0%	-44%	
2024	Jul	Admin	\$453,259	\$45,692	\$498,951	\$398,775	\$35,349	\$434,124	-12%	-23%	-13%	See note (4)
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$68,469	\$2,718	\$71,187	\$329,946	\$9,399	\$339,345	382%	246%	377%	
		Production	\$92,562	\$5,528	\$98,090	\$96,329	\$17,005	\$113,334	4%	208%	16%	
			614,290	53,938	668,228	825,050	61,753	886,803	34%	14%	33%	

PSC-01-030 Attachment

Year	Period	Employee Group	Monthly Budget Amount			Monthly Actual Amount			Variance			Reason
			Regular	Overtime	Total	Regular	Overtime	Total	Regular	Overtime	Total	
2024	Aug	Admin	\$433,552	\$45,186	\$478,738	\$392,767	\$41,072	\$433,838	-9%	-9%	-9%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$65,492	\$2,718	\$68,210	\$98,308	\$6,194	\$104,503	50%	128%	53%	
		Production	\$88,538	\$5,528	\$94,066	\$90,940	\$16,805	\$107,745	3%	204%	15%	
			587,582	53,431	641,013	582,015	64,071	646,086	-1%	20%	1%	
2024	Sep	Admin	\$413,845	\$45,692	\$459,537	\$373,266	\$37,154	\$410,420	-10%	-19%	-11%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$62,515	\$2,718	\$65,233	\$97,933	\$8,588	\$106,521	57%	216%	63%	
		Production	\$84,514	\$5,528	\$90,041	\$76,410	\$10,117	\$86,527	-10%	83%	-4%	
			560,874	53,938	614,812	547,609	55,860	603,469	-2%	4%	-2%	
2024	Oct	Admin	\$447,938	\$44,752	\$492,689	\$420,894	\$41,120	\$462,014	-6%	-8%	-6%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$68,469	\$2,718	\$71,187	\$102,221	\$4,899	\$107,119	49%	80%	50%	
		Production	\$92,562	\$5,528	\$98,090	\$91,482	\$8,697	\$100,180	-1%	57%	2%	
			608,969	52,997	661,966	614,597	54,716	669,313	1%	3%	1%	
2024	Nov	Admin	\$414,523	\$45,575	\$460,098	\$374,335	\$44,605	\$418,940	-10%	-2%	-9%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$63,280	\$2,786	\$66,066	\$89,396	\$8,406	\$97,803	41%	202%	48%	
		Production	\$84,514	\$5,528	\$90,041	\$79,761	\$20,326	\$100,088	-6%	268%	11%	
			562,317	53,888	616,205	543,493	73,338	616,830	-3%	36%	0%	
2024	Dec	Admin	\$434,262	\$46,198	\$480,460	\$413,176	\$36,298	\$449,474	-5%	-21%	-6%	
		Commercial	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	
		Distribution	\$66,294	\$2,786	\$69,079	\$93,316	\$18,271	\$111,587	41%	556%	62%	
		Production	\$88,538	\$5,528	\$94,066	\$79,721	\$20,056	\$99,777	-10%	263%	6%	
			589,094	54,511	643,605	586,213	74,625	660,838	0%	37%	3%	
Totals for 2024			\$6,988,802	\$643,968	\$7,632,769	\$6,896,744	\$763,981	\$7,660,725	-1%	19%	0%	

Notes for Explanations:

- (1) Beginning in 2023, the effective date of merit increases was moved from April to January; the 2023 budget was finalized before this shift
- (2) Reclass entry to retroactively capitalize YTD labor due to incorrect time charging
- (3) Overtime hours were higher than budget due to a metering swapout project
- (4) Errant JE in June that should not have hit Labor account; corrected in July

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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 2020 through 2024, the base period, and the forecasted period.

Response:

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%
2023	November 1, 2023	Union	3.00%
	January 9, 2023	Non-bargaining	3.27%
2024	November 1, 2024	Union	3.00%
	January 8, 2024	Non-bargaining	3.98%

Base Year

12 Months Ending August 31, 2025

November 1, 2024	Union	3.00%
January 6, 2025	Non-bargaining	3.95%

Forecast Year

12 Months Ending December 31, 2026

November 1, 2025	Union	3.00%
November 1, 2026	Union	3.00%
January 5, 2026	Non-bargaining	3.95%

KENTUCKY-AMERICAN WATER COMPANY
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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 2025. All benefits listed are available to all employees except the section entitled 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
- Health Savings Account
- Carrot Fertility Benefit (Lifetime maximum of 20,000)
- Life Insurance
 - AD&D
 - Travel Accident Insurance (Not administered by Hartford – administered by Chubb)
 - Short Term Disability

Voluntary Supplemental Benefit Plans:

- 401(k) Savings Plan
- Employee Stock Purchase Plan
- Tuition Reimbursement Program
- myWellness Program
- Employee Assistance Program

Other Programs at Employee Expense:

- Commuter Benefits – Transit and Parking
- Flexible Spending Accounts – Healthcare and Dependent Care

- Dependent Life Insurance (Spouse and Children) – at employees’ expense
- 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.

	2020	2021	2022	2023	2024	Base year	Forecast Year
Group Insurance	1,415,015	1,347,172	1,315,244	1,395,801	1,574,670	2,294,383	1,923,171
Pension	122,194	(230,018)	(279,484)	126,302	169,554	190,054	198,279
PBOP	(860,622)	(947,239)	(973,919)	(608,296)	(667,586)	(73,024)	(727,095)
401k	179,688	200,421	216,763	220,892	221,986	194,954	237,813
DCP	252,147	267,974	296,273	307,455	312,515	274,270	366,079
Retiree Medical	23,707	24,331	22,083	22,910	22,888	23,409	28,662
ESPP	24,255	24,464	29,345	30,804	31,932	26,658	37,482
Tuition Aid	16,557	8,937	5,069	12,150	27,079	30,933	14,766
	1,172,941	696,043	631,374	1,508,018	1,693,038	2,961,637	2,079,157

c. **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

Changes Effective in 2024

- Healthcare FSA limit changed to coincide with revised IRS limits
- Savings Plan limits changed to coincide with revised IRS limits
- Premium Rate Changes
- 401(k) vendor change to Empower platform
- Wellness vendor change to Personify Health
- Terminated WinFertility
- RMRA vendor change to Wilson-McShane Corporation (08/01/2024)

Changes Effective in 2025

- Healthcare FSA limit changed to coincide with revised IRS limits
- CDHP deductible amount updated to reflect IRS requirement
- Savings Plan limits changed to coincide with revised IRS limits
- Premium Rate Changes
- Addition of Carrot Fertility Benefit (Lifetime maximum of 20,000)
- Dental Vendor change to Delta Dental

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast / Robert Mustich/ William A. Lewis

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 \$1,081,559 and \$870,248, respectively.

Kentucky-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. Kentucky-American sponsors two goal-based performance plans for eligible employees--American Water's Annual Performance Plan ("APP") and Long Term Performance Plan ("LTPP"). Both plans assess performance holistically using a balanced scorecard approach, incorporating goals focused on safety, people, growth and customers. Additionally, American Water's program designs are consistent with market practices for utilities. These plans are reasonable and necessary to provide competitive compensation to Kentucky-American employees as detailed in the WTW study, attached to witness Robert Mustich's direct testimony as Confidential Exhibit RVM-1. In the absence of the plans, total remuneration will not be aligned with market competitive compensation. By using a combination of base and goal-based performance compensation, Kentucky-American Water satisfies a dual objective of providing competitive, reasonable compensation while motivating employees to achieve goals that will improve performance and efficiency for the benefit of our customers.

The Company's performance compensation plans contain tangible goals that are designed to do several things. First, goal-based performance compensation provides a clear communication of Company goals and targets and recognizes achievement of those goals and targets. The program goals 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.

The financial goals of the performance programs benefit customers in many ways. Achieving financial goals, such as targeted earnings per share (“EPS”), requires continual attention to operating efficiently. That is, unless the utility controls its operating costs, it cannot achieve a targeted EPS. This necessitates employees at all levels of the organization to remain focused on increasing efficiency, decreasing waste, and boosting overall productivity. EPS is guided by various drivers; however, achieving a targeted EPS requires attention to operating efficiency and cost control--that is, unless the utility controls its operating costs, it likely will not achieve a targeted EPS because operational efficiency, cost control practices, and net income are correlative. As a result, the Company controls operating costs to the benefit of customers, because doing so helps mitigate rate increases. Consequently, when financial goals are achieved through efficiency, as is the case for the Company, the interests of customers, employees, and investors are aligned. Achieving the financial goals also helps ensure that the Company can gain access to capital at reasonable rates to the benefit of customers.

In addition, Kentucky American Water’s long-term performance compensation program is particularly intended to reduce attrition at the higher ranks of the organization. Senior management turnover and the loss of expertise can degrade the continuity of strategy and execution, which is why these types of compensation programs are well accepted in the industry. Importantly, the long-term performance compensation program achieves its goals of reducing leadership attrition at a lower cost to customers than simply increasing leadership’s base pay, because employees must remain with the organization to realize the full vesting of their awards over a three-year period. The retention of a highly trained, effective, and productive workforce is in the best interest of our customers.

As Mr. Mustich explains in his testimony, the short-term variable compensation design, long-term variable compensation design, and employee benefits are comparable and are aligned with competitive market practices, based on the multiple market perspectives that were examined. He also concludes that Kentucky American Water’s

Target Total Renumeration – which represents base compensation plus target annual performance compensation, plus long-term performance compensation, plus benefits – is at the low end of competitive market median range.

Please see the direct testimony of Mr. Mustich and Mr. Lewis in further support of the Company's performance compensation plans.

- b. All full-time employees are eligible to participate in the APP as of January 1, 2019. The Vice President Operations, Director of Engineering, and the President of Kentucky American are eligible to participate in the LTPP.
- c. Please see the schedule in KAW_R_PSCDR1_NUM033_060525_Attachment 1_CONFIDENTIAL 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 2.

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Kentucky American Water Company
Performance Pay

		2020 Plan		2021 Plan		2022 Plan		2023 Plan		2024 Plan		Forecast Year Target Amount			
Employee Number	Cost Center	Cost Center Name	Emp Typ	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP	APP	LTPP		
	120114	CORP-Engineering													
	120206	CEN-Field Services													
	120206	CEN-Field Services													
	120252	CEN-Pool III WTP													
	120251	CEN-Richmond Road													
	120251	CEN-Richmond Road													
	120217	CEN-Water Quality													
	120206	CEN-Field Services													
	120105	CORP-Admin & Gen													
	120251	CEN-Richmond Road													
	120206	CEN-Field Services													
	120203	CEN-Cust Service													
	120114	CORP-Engineering													
	120250	CEN-KY River St													
	120251	CEN-Richmond Road													
	120201	CEN-Production													
	120206	CEN-Field Services													
	120251	CEN-Richmond Road													
	120206	CEN-Field Services													
	120201	CEN-Production													
	120206	CEN-Field Services													
	120206	CEN-Field Services													
	120203	CEN-Cust Service													
	120206	CEN-Field Services													
	120306	ERC - Field Services													
	120114	CORP-Engineering													
	120203	CEN-Cust Service													
	120206	CEN-Field Services													
	120206	CEN-Field Services													
	120206	CEN-Field Services													
	120206	CEN-Field Services													
	120206	CEN-Field Services													
	120206	CEN-Field Services													
	120252	CEN-Pool III WTP													
	120216	CEN-Maint Services													
	120114	CORP-Engineering			VP	40,788	0	42,352	1,749	36,732	3,377	26,465	2,635	0	0
	120105	CORP-Admin & Gen													
	120114	CORP-Engineering													
	120252	CEN-Pool III WTP													
	120206	CEN-Field Services													
	120252	CEN-Pool III WTP													
	123006	NOR-Field Services													
	120206	CEN-Field Services													
	123006	NOR-Field Services													
	120252	CEN-Pool III WTP													
	120206	CEN-Field Services													
	120119	CORP-Risk Mgmt													
	120251	CEN-Richmond Road													
	120251	CEN-Richmond Road													
	120206	CEN-Field Services													
120306	ERC - Field Services														
120206	CEN-Field Services														
120206	CEN-Field Services														
120206	CEN-Field Services														
123006	NOR-Field Services														
120251	CEN-Richmond Road														
120251	CEN-Richmond Road														
120114	CORP-Engineering														
120203	CEN-Cust Service														
120252	CEN-Pool III WTP														
120206	CEN-Field Services														
120206	CEN-Field Services														
120206	CEN-Field Services														
120206	CEN-Field Services														
120105	CORP-Admin & Gen														
120114	CORP-Engineering														
120105	CORP-Admin & Gen														
120206	CEN-Field Services														
120201	CEN-Production														
120217	CEN-Water Quality														
120114	CORP-Engineering														
120206	CEN-Field Services														
120206	CEN-Field Services														
120114	CORP-Engineering														
120206	CEN-Field Services														
120121	CORP-Com Relations														
120201	CEN-Production														
120206	CEN-Field Services														
120206	CEN-Field Services														
120251	CEN-Richmond Road														
120217	CEN-Water Quality														
120206	CEN-Field Services														
120206	CEN-Field Services														

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Kentucky American Water Company
Performance Pay History
KAW_R_PSCDR1_NUM033

	2020	2021	2022	2023	2024
Actual APP	\$744,128	\$742,522	\$762,545	\$999,598	\$1,131,746
LTPP	24,085	59,159	38,270	238,716	144,040
Total Performance Pay	768,213	801,681	800,815	1,238,315	1,275,786
Budget APP	\$648,083	\$708,200	\$743,214	\$863,763	\$924,688
LTPP	18,453	33,411	31,898	145,457	163,020
Total Performance Pay	666,537	741,611	775,112	1,009,219	1,087,708
Variance	\$101,676	\$60,070	\$25,703	\$229,095	\$188,077
Variance	13%	7%	3%	19%	15%
Explanation #	1	2	3	4	5

Explanations:

- | | |
|---|--|
| 1 | 2020 Actual Performance Pay was more than Budget due to the Company's performance being above targeted levels. |
| 2 | 2021 Actual Performance Pay was comparable to budget. |
| 3 | 2022 Actual Performance Pay was comparable to budget. |
| 4 | 2023 Actual Performance Pay was more than Budget due to the Company's performance being above targeted levels. |
| 5 | 2024 Actual Performance Pay was more than Budget due to the Company's performance being above targeted levels. |

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

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 2025. The Company will provide this study as soon as it is received. Furthermore, the most recent study available is for the plan year beginning January 1, 2024. 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 2025 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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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 2020 through 2025, the base period and the forecasted period (in gross dollars-not hourly or monthly rates). An Excel spreadsheet version of Schedule 38 will be provided to Kentucky-American, with a copy to all parties of record, by electronic mail.
- a. Regular salary or pay.
 - b. Overtime pay.
 - c. Excess vacation payout.
 - d. Standby/Dispatch pay.
 - e. Bonus and incentive pay.
 - f. Any other forms of incentives (may include stock options or forms of deferred compensation).
 - g. Other amounts paid and reported on the employees' W-2 (specify).
 - h. Healthcare benefit cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - i. Dental benefits cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - j. Vision benefits cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - k. Life insurance cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - l. Accidental death and disability benefits.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - m. Defined Contribution - 401(k) or similar plan cost for employees. Provide the amount paid by employer.
 - n. Defined Benefit Retirement cost for employees.
 - (1) Amount paid by the employer.
 - (2) Amount paid by the employee.
 - o. Cost of any other benefit available to an employee (specify).

Response:

For parts a through m & o: please refer to the confidential attachment KAW_R_PSCDR1_NUM37_060525_Attachment_CONFIDENTIAL 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).

	2020	2021	2022	2023	2024	YTD 4/30/25	Base year	Forecast Year
Pension Expense	272,675	(65,416)	(144,582)	199,991	244,139	47,728	267,181	317,931
Pension Cost Capitalized	(150,481)	(164,602)	(134,902)	(73,689)	(74,585)	(18,854)	(77,127)	(119,652)
Pension Total Cost	122,194	(230,018)	(279,484)	126,302	169,554	28,874	190,054	198,279
OPEB Expense	(813,476)	(903,015)	(941,799)	(588,140)	(647,917)	7,364	(69,647)	(694,432)
OPEB Cost Capitalized	(47,145)	(44,224)	(32,121)	(20,156)	(19,669)	(8,713)	(3,377)	(32,663)
OPEB Total Cost	(860,622)	(947,239)	(973,919)	(608,296)	(667,586)	(1,349)	(73,024)	(727,095)

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**Kentucky-American
Case No. 2025-00122**Kentucky-American Water Company
Salary and Benefit Data by Employee**Schedule 37**Year Forecast 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												
Robert Burton	President	\$307,834	\$0	\$0	\$0	\$292,443	\$0	\$600,277	\$30,031	\$5,486	\$1,219	\$304
William A. Lewis	VP-Operations	244,400	0	0	0	171,080	0	415,480	30,031	5,486	1,219	304
Total Corporate Officers		552,234	0	0	0	463,523	0	1,015,757	60,063	10,973	2,439	609
Jurisdictional Amount		552,234	0	0	0	463,523	0	1,015,757	60,063	10,973	2,439	609
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		\$13,569,981	\$1,576,612	\$0	\$0	\$1,570,278	\$0	\$16,716,871	\$3,366,926	\$585,902	\$2,367,990	\$413,553
Total Jurisdictional Amount		\$13,569,981	\$1,576,612	\$0	\$0	\$1,570,278	\$0	\$16,716,871	\$3,366,926	\$585,902	\$2,367,990	\$413,553

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Kentucky-American**Case No. 2025-00122**

Kentucky-American Water Company

Salary and Benefit Data by Employee

Year

Forecast Period

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																		
Robert Burton	President	\$495	\$0	\$413	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$16,161	\$0	\$0	\$0	\$0	\$48,368	\$5,791
William A. Lewis	VP-Operations	495	0	413	0	48	0	12,709	0	0	0	12,831	0	0	0	0	57,747	5,791
Total Corporate Officers		990	0	826	0	96	0	12,709	0	0	0	28,992	0	0	0	0	106,114	11,581
Jurisdictional Amount		990	0	826	0	96	0	12,709	0	0	0	28,992	0	0	0	0	106,114	11,581
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		\$26,374	\$0	\$37,959	\$0	\$2,833	\$0	\$422,305	\$0	\$37,482	\$0	\$657,520	\$0	\$46,486	\$0	\$0	\$6,965,874	\$999,455
Total Jurisdictional Amount		\$26,374	\$0	\$37,959	\$0	\$2,833	\$0	\$422,305	\$0	\$37,482	\$0	\$657,520	\$0	\$46,486	\$0	\$0	\$6,965,874	\$999,455

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**Kentucky-American
Case No. 2025-00122****Schedule 37**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year Actual 9/1/24 - 4/30/25
Base Period

Please note: Robert Burton was named President effective January 27, 2025

Kathryn Nash/Robert Burton was named President effective January 27, 2020													
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/Robert Burton	President	\$319,542	\$0	\$0	\$0	\$346,966	\$0	\$666,508	\$8,418	\$1,688	\$356	\$94	
William A. Lewis	VP-Operations	192,148	0	0	0	90,723	0	282,872	8,418	1,688	356	94	
Total Corporate Officers		511,690	0	0	0	437,690	0	949,380	16,835	3,376	712	187	
Jurisdictional Amount		511,690	0	0	0	437,690	0	949,380	16,835	3,376	712	187	
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		\$10,485,881	\$1,201,023	\$0	\$0	\$1,633,639	\$0	\$13,320,542	\$790,227	\$149,459	\$33,343	\$9,026	
Total Jurisdictional Amount		\$10,485,881	\$1,201,023	\$0	\$0	\$1,633,639	\$0	\$13,320,542	\$790,227	\$149,459	\$33,343	\$9,026	

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**Kentucky-American
Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year Actual 9/1/24 - 4/30/25
Base Period

Please note: Robert Burton was named President effective

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
Kathryn Nash/Robert Burton	President	\$400	\$0	\$216	\$0	\$0	\$0	\$2,679	\$5,358	\$0	\$0	\$21,793	\$0		\$0	\$9	\$33,870	\$7,140
William A. Lewis	VP-Operations	201	0	133	0	0	0	2,775	8,324	0	0	3,642	0		0	5	15,530	10,106
Total Corporate Officers		601	0	349	0	0	0	5,454	13,682	0	0	25,435	0	0	0	14	49,400	17,246
Jurisdictional Amount		601	0	349	0	0	0	5,454	13,682	0	0	25,435	0	0	0	14	49,400	17,246
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		\$7,706	\$0	\$9,352	\$0	\$51	\$0	\$120,699	\$270,137	\$6,851	\$52,468	\$176,478	\$0	\$39,000	\$0	\$13,486	\$1,197,193	\$481,090
Total Jurisdictional Amount		\$7,706	\$0	\$9,352	\$0	\$51	\$0	\$120,699	\$270,137	\$6,851	\$52,468	\$176,478	\$0	\$39,000	\$0	\$13,486	\$1,197,193	\$481,090

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**Kentucky-American
Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year

YTD 4/30/25

Please note: Robert Burton was named President effective January 27, 2025

Schedule 37

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/Robert Burton	President	\$206,790	\$0	\$0	\$0	\$346,966	\$0	\$553,757	\$8,418	\$1,688	\$356	\$94
William A. Lewis	VP-Operations	97,163	0	0	0	90,723	0	187,886	8,418	1,688	356	94
Total Corporate Officers		206,790	0	0	0	437,690	0	644,480	16,835	3,376	712	187
Jurisdictional Amount		206,790	0	0	0	437,690	0	644,480	16,835	3,376	712	187
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		\$5,013,192	\$640,697	\$0	\$0	\$1,633,639	\$0	\$7,287,527	\$790,227	\$149,459	\$33,343	\$9,026
Total Jurisdictional Amount		\$5,013,192	\$640,697	\$0	\$0	\$1,633,639	\$0	\$7,287,527	\$790,227	\$149,459	\$33,343	\$9,026

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Kentucky-American**Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year

Please note: Robert Burton was named President effective

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
Kathryn Nash/Robert Burton	President	\$400	\$0	\$216	\$0	\$0	\$0	\$2,679	\$5,358	\$0	\$0	\$21,793	\$0		\$0	\$9	\$0	\$7,140
William A. Lewis	VP-Operations	201	0	133	0	0	0	2,775	8,324	0	0	3,642	0		0	5	0	10,106
Total Corporate Officers		601	0	349	0	0	0	5,454	13,682	0	0	25,435	0	0	0	14	0	17,246
Jurisdictional Amount		601	0	349	0	0	0	5,454	13,682	0	0	25,435	0	0	0	14	0	17,246
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		\$7,706	\$0	\$9,352	\$0	\$51	\$0	\$120,699	\$270,137	\$6,851	\$52,468	\$176,478	\$0	\$39,000	\$0	\$13,486	\$0	\$481,090
Total Jurisdictional Amount		\$7,706	\$0	\$9,352	\$0	\$51	\$0	\$120,699	\$270,137	\$6,851	\$52,468	\$176,478	\$0	\$39,000	\$0	\$13,486	\$0	\$481,090

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**Kentucky-American
Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year

2024

Schedule 37

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	\$337,573	\$0	\$0	\$0	\$181,208	\$0	\$518,782	\$24,699	\$4,974	\$1,247	\$303
William A. Lewis	VP-Operations	288,041	0	0	0	76,592	0	364,633	24,699	4,974	1,247	303
Total Corporate Officers		625,615	0	0	0	257,800	0	883,415	49,398	9,947	2,495	607
Jurisdictional Amount		625,615	0	0	0	257,800	0	883,415	49,398	9,947	2,495	607
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		\$15,668,905	\$1,573,904	\$0	\$0	\$1,238,475	\$0	\$18,481,285	\$2,345,775	\$447,573	\$115,552	\$28,435
Total Jurisdictional Amount		\$15,668,905	\$1,573,904	\$0	\$0	\$1,238,475	\$0	\$18,481,285	\$2,345,775	\$447,573	\$115,552	\$28,435

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Kentucky-American**Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year

2024

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
Kathryn Nash	President	\$1,514	\$0	\$864	\$0	\$0	\$0	\$11,606	\$23,000	\$1,182	\$4,036	\$39,746	\$0		\$0	\$33	\$80,892	\$32,313
William A. Lewis	VP-Operations	636	0	432	0	0	0	8,000	23,000	0	0	11,871	0		0	17	46,902	28,277
Total Corporate Officers		2,150	0	1,296	0	0	0	19,606	46,000	1,182	4,036	51,617	0	0	0	50	127,794	60,590
Jurisdictional Amount		2,150	0	1,296	0	0	0	19,606	46,000	1,182	4,036	51,617	0	0	0	50	127,794	60,590
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		\$24,896	\$0	\$29,656	\$0	\$160	\$0	\$363,995	\$804,382	\$30,042	\$161,545	\$525,289	\$0	\$36,600	\$0	\$15,585	\$3,487,550	\$1,441,935
Total Jurisdictional Amount		\$24,896	\$0	\$29,656	\$0	\$160	\$0	\$363,995	\$804,382	\$30,042	\$161,545	\$525,289	\$0	\$36,600	\$0	\$15,585	\$3,487,550	\$1,441,935

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**Kentucky-American
Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year 2023

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

Schedule 37

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	\$319,542	\$0	\$0	\$0	\$144,606	\$0	\$464,148	\$23,082	\$4,693	\$1,225	\$298
William A. Lewis	VP-Operations	302,711	0	0	0	121,271	0	423,982	23,082	4,693	1,225	298
Total Corporate Officers		622,252	0	0	0	265,877	0	888,130	46,164	9,386	2,450	596
Jurisdictional Amount		622,252	0	0	0	265,877	0	888,130	46,164	9,386	2,450	596
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		\$15,543,672	\$1,705,076	\$0	\$0	\$1,163,051	\$0	\$18,411,799	\$2,231,738	\$426,708	\$115,889	\$28,387
Total Jurisdictional Amount		\$15,543,672	\$1,705,076	\$0	\$0	\$1,163,051	\$0	\$18,411,799	\$2,231,738	\$426,708	\$115,889	\$28,387

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Kentucky-American**Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year

2023

Please note: President information prior to Ms. Nash is nc

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
Kathryn Nash	President	\$1,449	\$0	\$921	\$0	\$0	\$0	\$10,218	\$22,500	\$4,463	\$25,000	\$31,162	\$0		\$0	\$33	\$72,554	\$52,491
William A. Lewis	VP-Operations	622	0	461	0	0	0	8,491	22,500	0	0	11,593	0		0	17	45,490	27,491
Total Corporate Officers		2,071	0	1,382	0	0	0	18,710	45,000	4,463	25,000	42,755	0	0	0	50	118,044	79,982
Jurisdictional Amount		2,071	0	1,382	0	0	0	18,710	45,000	4,463	25,000	42,755	0	0	0	50	118,044	79,982
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		\$24,487	\$0	\$30,964	\$0	\$162	\$0	\$353,282	\$797,889	\$32,744	\$185,801	\$504,792	\$0	\$38,400	\$0	\$17,325	\$3,349,783	\$1,438,786
Total Jurisdictional Amount		\$24,487	\$0	\$30,964	\$0	\$162	\$0	\$353,282	\$797,889	\$32,744	\$185,801	\$504,792	\$0	\$38,400	\$0	\$17,325	\$3,349,783	\$1,438,786

CONFIDENTIAL INFORMATION REDACTED

**Kentucky-American
Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year 2022

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

Schedule 37

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	0	0	0	75,002	0	216,389	19,187	4,962	946	231
Total Corporate Officers		367,929	0	0	0	75,002	0	442,931	19,187	4,962	946	231
Jurisdictional Amount		367,929	0	0	0	75,002	0	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

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Kentucky-American**Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year

2022

Please note: President information prior to Ms. Nash is nc

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
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	0	354	0	0	0	5,655	12,975	172	1,147	7,423	0	0	0	0	34,135	19,315
Total Corporate Officers		827	0	620	0	0	0	12,301	26,254	2,332	15,547	16,691	0	0	0	0	52,904	46,994
Jurisdictional Amount		827	0	620	0	0	0	12,301	26,254	2,332	15,547	16,691	0	0	0	0	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

CONFIDENTIAL INFORMATION REDACTED

**Kentucky-American
Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year **2021**

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

Schedule 37

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	0	0	0	101,511	0	268,410	23,526	6,945	1,224	293
Total Corporate Officers		166,899	0	0	0	101,511	0	268,410	23,526	6,945	1,224	293
Jurisdictional Amount		166,899	0	0	0	101,511	0	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

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Kentucky-American**Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year

2021

Please note: President information prior to Ms. Nash is nc

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	486	0	461	0	0	0	6,676	15,021	434	2,893	8,762	0	0	0	0	41,569	25,152
Total Corporate Officers		486	0	461	0	0	0	6,676	15,021	434	2,893	8,762	0	0	0	0	41,569	25,152
Jurisdictional Amount		486	0	461	0	0	0	6,676	15,021	434	2,893	8,762	0	0	0	0	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

CONFIDENTIAL INFORMATION REDACTED

**Kentucky-American
Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year 2020

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

Schedule 37

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	0	0	0	64,873	0	230,221	22,654	6,960	1,103	263
Total Corporate Officers		165,348	0	0	0	64,873	0	230,221	22,654	6,960	1,103	263
Jurisdictional Amount		165,348	0	0	0	64,873	0	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

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Kentucky-American**Case No. 2025-00122**

Kentucky-American Water Company

Case No. 2025-00122

Salary and Benefit Data by Employee

Year 2020

Please note: President information prior to Ms. Nash is nc

Employee Name	Title	LTD/STD		Life Insurance		AD&D		401K		ESPP		Defined Contribution		VEBA		Other Wage, Salary, Benefit	Totals	
		Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee	Kentucky American	Employee		Kentucky American	Employee
Corporate Officers																		
	President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Farrar	VP-Operations	467	0	461	0	0	0	6,614	14,881	430	2,865	8,681	0	0	0	0	40,410	24,969
Total Corporate Officers		467	0	461	0	0	0	6,614	14,881	430	2,865	8,681	0	0	0	0	40,410	24,969
Jurisdictional Amount		467	0	461	0	0	0	6,614	14,881	430	2,865	8,681	0	0	0	0	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

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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 and the contribution rate for the medical/prescription, dental and vision benefit plans for active employees each year. To determine the employee contribution rate, the Company works closely with our benefits consultant, Mercer, on the benchmarking data to assist in the pricing of the employee/employer contribution. The Company also factors in the Union negotiations with The National Benefits Agreement, as there is an obligation to follow the employer cost sharing outlined in the Agreement. When negotiating with the Union, we offer the same pricing arrangement to the non-union population.

The following methodology is utilized to calculate the employee contribution:

- 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 [REDACTED] (in the aggregate) of the annual premiums. Additionally, the 2025 plan includes employee deductibles and co-insurance payments, which also offset the cost of the programs.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

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:
 - o Consumer-Directed Health Plan (CDHP)
 - o Preferred Provider Organization (PPO)

	CDHP		PPO	
Medical	In-Network	Out-of-Network	In-Network	Out-of-Network
American Water Contribution to HSA (single/family)*	\$750/\$1,500		None	
Deductible (single/family)**	\$1,650/\$3,300	\$3,000/\$6,000	\$175/\$350	\$300/\$600
Coinsurance Paid by Company	80%	50%	80%	50%
Coinsurance Paid by You	20%	50%	20%	50%
Annual Out-of-pocket Maximum (single/family) Includes Prescription Costs	\$3,500/\$7,000	\$7,000 per individual	\$2,500/\$5,000	\$5,000 per individual
Prescription Drugs				
Deductible	Combined with Medical		None	
Generic Drugs	20% after deductible		Covered in Full	
Brand Name Drugs	20% after deductible		20%	

Dental – Two Plan Options:

	Dental			
	Basic Plan		Enhanced Plan	
	In-Network	Out-of-Network	In-Network	Out-of-Network
Deductible	\$50/\$100	\$50/\$100	\$50/\$100	\$50/\$100
Calendar Year Maximum	\$1,500 per individual		\$2,500 per individual	
Preventative Care	100% no deductible		100% no deductible	
Basic Services	80%		80%	
Major Services	50%		50%	
Orthodontia (for dependent children up to age 19)	\$1,500 lifetime		\$2,500 lifetime	

Vision – Two Plan Options:

	Vision			
	Basic Plan		Enhanced Plan	
	In-Network	Out-of-Network	In-Network	Out-of-Network
Exam	\$15 copay	no benefit	Covered in full	no benefit
Frequency	24 months		12 months	
Lenses				
Single	\$35 copay	Up to \$25	\$30 copay	Up to \$30
Bifocal, Trifocal, Lenticular	\$50 copay	Up to \$70	\$40 copay	Up to \$80
Frames	\$50 copay, \$200 max	Up to \$120	\$25 copay, \$200 max	Up to \$120
Contact Lenses*	\$100 allowance	Up to \$65	\$200 allowance	Up to \$100

2025 Rates:**Medical - Union - Monthly Rates**

PPO Plan	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			
CDHP	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			

Medical - Non-Union - Monthly Rates

PPO Plan	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			
CDHP	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			

Dental - Union - Monthly Rates

Basic	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			
Enhanced	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			

Dental - Non-Union - Monthly Rates

Basic	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			
Enhanced	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			

Employee +	
Child(ren)	
Family	

Employee +	
Child(ren)	
Family	

Vision - Union - Monthly Rates

Basic	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			

Vision - Non-Union - Monthly Rates

Basic	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			

Enhanced	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			

Enhanced	Total Cost	ER Cost	EE Cost
Employee Only			
Employee + Spouse			
Employee + Child(ren)			
Family			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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 (\$20,000) and Children (\$10,000) (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 (\$20,000) and Children (\$10,000) (employee paid)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

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	\$0.16	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
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* Voluntary Life rates for 2025 are calculated on the age you will be as of December 31, 2025. Coverage is rounded up to the next highest \$1,000.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

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. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

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 KAW_R_PSCDR1_NUM043_060525_Attachment 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 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 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., 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

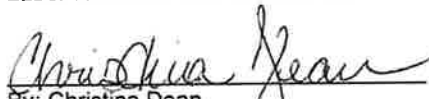

 By: David Farrar
 Vice President of Operations


 By: Justin Sensabaugh
 Senior Manager, Operations


 By: Dorothy Rader
 Manager, Operations

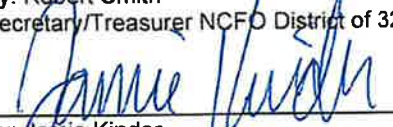

 By: Kurt Kogler
 Human Resources Director



 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 NCFO 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'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 is absent any time during the last four and one-half (4-1/2) hours of their last scheduled work day prior to a holiday(s) or any time during the first four and one-half (4-1/2) hours of their first scheduled work day following the holiday(s) (or the day the holiday(s) is/are observed) when they are scheduled to work, they shall not be paid for the holiday(s) unless they are subpoenaed or entitled to pay under leave of absence for sickness or accident disability, paid jury duty, paid vacations or paid funeral leave.

* When a holiday falls on Saturday or Sunday and is observed by the company on Friday or Monday as the case may be, the holiday bonus will be paid to shift workers for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by

those employees on the Friday or Monday on which the company observes the holiday. An employee required to work on such a holiday shall receive, in addition, one and one-half (1-1/2) times their regular rate of pay for the hours worked up to eight (8) hours per day or forty (40) hours per week and shall be paid double-time for all time worked in excess of eight (8) hours per day on such Holiday. However, employees shall not be paid both daily and weekly overtime for the same hours worked.

Employees who are scheduled to work on such holidays, but who are not required to do so shall be paid eight (8) hours pay for each such holiday at regular hourly rates of pay. On a holiday, the employee working the actual holiday will receive the premium pay for that day.

When any of these holidays falls on Sunday, it will be observed on the Monday after, except when a holiday falls on Sunday and is followed on Monday by another holiday. In this case the holiday will be observed on Sunday and Monday. Also, any holiday that falls on Saturday will be observed on the preceding Friday except when such holiday is preceded by a holiday on Friday, the holidays will be observed on Friday and Saturday.

Each employee with ninety (90) calendar days or more of continuous service covered by provisions of this Section who does not work on the observed holiday is assured of eight (8) hours pay at their regular hourly rate for the holiday.

For employees covered by this Section, the regular hourly rate of pay shall be as follows:

Classifications Production Department	Regular Hourly Rate Effective			
	2.60%	2.65%	2.75%	2.75%
	11/1/2017	11/1/2018	11/1/2019	11/1/2020
Treatment Plant Operator (M-F Shift)	\$28.36	\$29.11	\$29.91	\$30.73
Treatment Plant Operator (Mid-8am)	\$30.01	\$30.81	\$31.66	\$32.53
Treatment Plant Operator (4p-Midnight)	\$29.51	\$30.29	\$31.12	\$31.98
Treatment Plant Operator (Swing)	\$29.63	\$30.42	\$31.26	\$32.12
Maintenance Technician I	\$29.98	\$30.77	\$31.62	\$32.49
Maintenance Technician II	\$28.80	\$29.56	\$30.37	\$31.21
Treatment Plant Operator- Fixed Relief	\$27.95	\$28.69	\$29.48	\$30.29
Treatment Plant Operator - Relief	\$26.95	\$27.66	\$28.42	\$29.20
Treatment Plant Operator Utility (Day)	\$26.68	\$27.39	\$28.14	\$28.91
Treatment Plant Operator Utility (4pm-Mid)	\$27.79	\$28.53	\$29.31	\$30.12
Treatment Plant Operator Utility (Swing)	\$27.62	\$28.35	\$29.13	\$29.93
Treatment Plant Operator Trainee I	\$18.50	\$18.99	\$19.51	\$20.05
Treatment Plant Operator Trainee II	\$23.55	\$24.17	\$24.83	\$25.51

All employees hired into Maintenance 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

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Witness: Robert Prendergast

44. Provide an explanation and diagram for how spreadsheets / workpapers are linked. Include in the response clear and consistent references and descriptions of all linked spreadsheets / workpaper

Response:

Please see KAW_R_PSCDR1_NUM044_Attachment for a diagram of how the files in the Company's response KAW_R_PSCDR1_NUM001 are linked. As the diagram depicts, the "2025 KY Constants_Financial Data" file provides headers and general information to all of the workpapers and base year actual financial data to the O&M expense and tax workpapers. The O&M expense and tax workpapers link back to the constants file providing the 6 months of forecasted base year financial data (4/25-8/25). The constants file links to the "KAWC 2025 Rate Case - Income Statement" file to provide the full base year financial information. The O&M expense, tax, depreciation and revenue workpapers also link to the "KAWC 2025 Rate Case - Income Statement" providing the forecasted test year (FY 2026) financial information. The "KAWC 2025 Rate Case - Income Statement" then links out to the "KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor" to provide the base and forecasted test period income statement information. Several O&M expense workpapers also link to the "KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor" file to provide the forecasted expense levels at Proposed Rates. Finally the "KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8" file and capital structure workpaper link to the "KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor" file provided the Rate Base and Rate of Return information for our Revenue Requirement calculation. The rate base, capital structure, and tax workpapers link into the "KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8" file and provide the source information for the exhibits contained.

KENTUCKY AMERICAN WATER COMPANY RATE CASE MODEL DIAGRAM

