# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 TABLE OF CONTENTS - FILING REQUIREMENTS

Exhibit No.	<u>Description</u>
1	Present Tariffs
2	Proposed Tariffs
3	Comparative Tariff Sheets
4	Certified copy of Articles of Incorporation and Amendments
5	Certificate of Good Standing
6	Certified Copy of Certificate of Assumed Name
7	Customer Notices
8	PSC Notice
9	Rate Base/Capital Reconciliation
10	Testimonies
11	Capital Construction Budget with a 3-Year Forecast
12	Description of Forecast Factors
13	Annual and Monthly Budget for 12 Months Preceding Filing Date, Base Period and Forecasted Period
14	Statement of Attestation
15	Information about Major Construction Projects
16	Information about Other Construction Projects
17	Financial Forecast (for Each 3 Years of Capital Construction Budget) -
	Operating Income Statement
18	Financial Forecast – Balance Sheet
19	Financial Forecast – Cash Flow Statement

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 TABLE OF CONTENTS - FILING REQUIREMENTS

Exhibit No.	<u>Description</u>
20	Financial Forecast – Revenue Requirement
21	Financial Forecast – Employee Level
22	Financial forecast – Labor Cost Changes
23	Financial Forecast – Capital Structure Requirements
24	Financial Forecast – Rate Base
25	Financial Forecast – Water Sales (Gallons)
26	Financial Forecast – Customer Forecast
27	Most Recent Stock or Bond Prospectus
28	Annual Reports to Shareholders, 2023 to 2024
29	Current Chart of Accounts
30	Latest 12 Monthly Managerial Reports
31	Monthly Budget Variance Reports for 12 Months Pre-Base Period and Available,
	for Base Period and Subsequent Months
32	Independent Auditor's Annual Opinion Report and any Written Findings of Material Weaknesses in Internal Controls
33	Summary of Last Depreciation Study
34	List of Software, Programs and Models Used
35	Affiliate, General or Home Office Allocations
36	Cost of Service Study
37	Accounting Schedules
37(A)	Jurisdictional Financial Summary for the Base and Forecasted Period
37(B)	Jurisdictional Rate Base Summary for the Base and Forecasted Periods

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 TABLE OF CONTENTS - FILING REQUIREMENTS

Exhibit No.	<u>Description</u>
37(C)	Jurisdictional Operating Income Summary for Base and Forecasted Period
37(D)	Summary of Jurisdictional Adjustment to Operating Income
37(E)	Jurisdictional Federal and State Income Tax Summary for Base and Forecasted
	Period
37(F)	Organizational Membership Dues, Initiation Fees, Country Club Expenditures,
	Charitable Contributions, Marketing Expenses, Sales Expenses, Advertising
	Expenses, Professional Service Expenses, Civic and Political Activity Expenses,
	Employee Parties and Outings Expenses, Employee Gift Expenses and Rate
	Case Expenses for the Base and Forecasted Periods
37(G)	Payroll Cost Analysis
37(H)	Computation of Gross Revenue Conversion Factor for the Forecasted Period
37(I)	Comparative Income Statements, Revenue Statistics and Sales Statistics for Five
	Most Recent Calendar Years, the Base Period, Forecasted Period and Two
	Calendar Years Beyond the Forecast Period
37(J)	Cost of Capital Summary for Base Period and Forecasted Period
37(K)	Comparative Financial Data and Earning Measures for the Ten Most Recent
	Calendar Years, Base Period and Forecasted Period
37(L)	Narrative Description and Explanation of all Proposed Tariff Changes
37(M)	Revenue Summary for Base Period and Forecasted Period with Detailed Billing
	Analysis for all Customer Classes
37(N)	Typical Bill Comparison Under Present and Proposed Rates for all Customer
	Classes

For electronic version, see KAW\_APP\_TABLE\_OF\_CONTENTS\_051625.pdf.

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 1

# **Description of Filing Requirement:**

Present tariffs - Kentucky American Water

# Response:

Please see attached for copy of Present Tariffs. For electronic version, see KAW\_APP\_EX01\_051625.pdf.

KAW APP EX01 051625 Page 2 of 63

KENTUCKY-AMERICAN WATER COMPANY

**P.S.C. KY NO. 10** 

Original Sheet Nos. 1-28, 30, 32, 34-36, 38-42, 44-48

Second Sheet Nos. 29, 31, 33, 37, 43

Third Sheet No. 49

Cancelling P.S.C KY NO. 9

# KENTUCKY-AMERICAN WATER COMPANY

2300 Richmond Road Lexington, KY 40502

http://www.amwater.com/kyaw

# RATES - CHARGES - RULES - REGULATIONS

FOR FURNISHING

WATER SERVICE

AT

BOURBON, CLARK, FAYETTE, FRANKLIN, GALLATIN, GRANT, HARRISON, JACKSON, JESSAMINE, NICHOLAS, OWEN, SCOTT, WOODFORD, AND ROCKCASTLE **COUNTIES IN KENTUCKY** 

#### FILED WITH THE

### PUBLIC SERVICE COMMISSION

OF

### **KENTUCKY**

**ISSUED: February 28, 2025 EFFECTIVE:** March 31, 2025

ISSUED BY: /s/ Robert Burton

**Robert Burton President** 

2300 Richmond Road, Lexington, KY 40502

**KENTUCKY** Approved: Approv

**Executive Director** 

**EFFECTIVE** 

3/31/2025

# <u>INDEX</u>

# KENTUCKY-AMERICAN WATER COMPANY RULES AND REGULATIONS FOR WATER SERVICE

Rule Number	Rule N	<u>Name</u>	Begins on Page
1.	Definitions Applicable to Rules & Regulations		3
2.	Service & Applications		5
3.	Billing, Abatements & Refunds		7
4.	Disconnecting & Reconnecting Service		9
5.	Complaints		11
6.	Meters Testing & Accuracy		12
7.	Protection of Public Water System		13
8.	Rights & Responsibilities		15
9.	Customer & Company Service Lines		17
10.	Water Main Extensions		18
11.	Public & Private Fire Service Lines		25
12.	Service Classifications & Tariffs/Rate/Fees		29
Service Classification	No. 1 -	Customers in the entire service Territory Of Kentucky American Water Company	29
Service Classification	No. 3 -	Private Fire Service	31
		Tapping Fees	32
Service Classification	No. 4 -	Public and Private Fire Hydrants	33
Service Classification	No. 5 -	Building Construction Purposes	35

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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	Service Classification No. 6 -	Billing of License, Occupational, Franchise Or Other Similar Charges or Taxes including School Taxes	36
		Kentucky River Authority Withdrawal Fee	37
		Reconnection Charge	38
		Insufficient Funds Charge	39
		Service Line Inspection Fee	40
		New Account Set-up -Activation Fee	41
		Late Payment Fee	42
		Loading Stations	43
T)		Service Line Leak Adjustment	44
1)		Sample Bill	45
		Qualified Infrastructure Program Rider	48
	APPENDIX		A-1

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#### 1. DEFINITIONS APPLICABLE TO RULES & REGULATIONS

- 1.1 "Commission" means the Kentucky Public Service Commission.
- 1.2 "Company" shall mean the Kentucky-American Water Company acting through its officers, managers, or other duly authorized employees or agents.
- 1.3 "Customer" shall mean any person, firm, corporation, entity or municipality supplied with water service by Kentucky-American Water Company pursuant to these Rules and Regulations.
- 1.4 "Bona fide prospective customer" shall mean any owner or lessee who is to be the occupant of an existing developed premises having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company, who shall file a signed application for a new street service connection and for water service to such premises to be occupied.
- 1.5 "Residential" Sales to single premise residences, or to multiple premises residences where each premises is served through a single Meter. Sprinkler services added to existing premises coded as residential would also be coded as residential. For premises served through a single Meter with multiple owners, where usage is primary for residential purposes, and the water is billed to a homeowner association such as a condominium complex they will be classified as residential and charged the residential rate.
- "Commercial" Sales to multiple premises residences served through a single Meter or battery of Meters. This would include two (or more) family houses and apartment houses. Sales to private schools, colleges, hospitals, churches and other private educational, cultural, social or religious organizations. Sales to business or manufacturing establishments where the water is not used principally in manufacturing or processing functions. This would include commercial offices of public utilities. Examples under this category are: stores, laundries, cleaners, shoe repair and other service establishments, garages and service stations, office buildings, sales offices or manufacturing or processing establishments, retail florists, theaters, bowling alleys, swim clubs, golf courses, manufacturing or processing establishment where water is used principally for sanitary purposes, barber shops. Water used for irrigation for agricultural purposes would normally be coded as commercial. Sprinkler services added to existing premises coded as commercial or industrial would also be coded as commercial.
- 1.7 "Industrial" Sales to manufacturing of processing establishments where the water is used principally in manufacturing or processing function. This would include public or private utility plants using water for steam generation, power production, etc.

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- 1.8 Other Public Authority or "OPA" Sales to municipal, county, state or federal agencies (other than the sales of water for resale). Examples under this category are: city buildings, public schools, public housing developments, libraries and hospitals, fire stations, county, state and federal buildings and agencies.
- 1.9 Sales for Resale or "Resale" Sales to private or public water utilities where the water is to be resold to customers of the utilities.
- 1.10 "Meter" means a device which measures and records the quantity of water supplied to a Customer.
- 1.11 "Company Service Line" means that portion of the water service line and appurtenances from the main to the Customer Service Line that is paid for and/or owned by the Company.
- 1.12 "Customer Service Line" means that portion of the water service line and appurtenances from the Customer's Premises to the Company Service Line, which is paid for and/or owned by the Customer. When the Meter is outside the Premises, the Customer Service Line is from the Meter pit to the Premises. When the Meter is inside the Premises, the Customer Service Line is from the stop box to the Premises.
- 1.13 "Premises" as contemplated in these Rules, shall mean and include:
  - 1.13.1 A building under one roof and occupied as one business or residence; or
  - 1.13.2 A combination of buildings owned or leased by one party in one common enclosure or a single tract of land not crossed by public streets, roads, or ways, and occupied by one family or business; or
  - 1.13.3 a building owned or leased by one party, having two or more apartments, offices, or suites of offices, and using one or more halls and entrances in common; or
  - 1.13.4 a double house having a solid vertical partition wall or a building erected as a single family residence served through one street service connection and subsequently converted into apartments or offices or a combination of such, and where separate water supply plumbing would not be practicable; or
  - 1.13.5 each residential or business single occupancy unit, served through one street service connection in a building which is not a premise otherwise defined in these Rules.
  - 1.13.6 any other location at which the Company provides metered service to a Customer in

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accordance with these Rules regardless of whether there is a structure or building at that exact location.

- 1.14 "Fire Service Connection" is one to which is attached fixtures from which water is taken only for the extinguishment of fire.
- 1.15 "Public Fire Hydrant" All public fire hydrants contracted for or ordered by Urban County, Municipality, County, State or Federal Agencies or Institutions. These must be located on or immediately adjacent to public right-of-way.
- 1.16 "Private Fire Hydrant" All hydrants contracted for or by private entities on private property for the use of that entity or on private right-of-way. Also for public agencies for hydrants not located on public right-of-way.
- 1.17 "New Private Fire Hydrant Service" is available to areas before such time as a unit of government shall agree to pay public fire protection charges thereon in accordance with Rule 11 herein.
- 1.18 "Private Fire Service" All private and public fire protection service lines with hose connections or sprinkler systems charged by line size.
- 1.19 "Temporary Service Connection" is one which is installed for the temporary use of water, including service to individual mobile homes. Provided: They are located on lots having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company extending for at least one-half of the frontage of the lot on said street or highway.
- 1.20 "Rate" means the Company's Schedules of Rates and Tariffs then in effect.
- 1.21 "Rules" or "Rule" means these Company Rules and Regulations applicable to water service.

### 2. SERVICE & APPLICATIONS

- 2.1 Rules and Regulations Governing Rendering of Service
  - (a) The Rules and Regulations in their entirety as hereinafter set forth or as they may hereafter be altered or amended in a regular and legal manner shall govern the rendering of water service and every Customer will be bound thereby. The Rules and Regulations and Service Classifications contained in this tariff apply in the service territory of Kentucky-American

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Water Company.

(b) Except fire and some special connection services, all service will be rendered on a Meter basis. Residential, commercial, industrial and OPA service are only regularly available for single Premises as "Premises" is defined in these Rules.

# 2.2 Requests for Water Service

- (a) All persons, entities, firms, corporations or OPA's desiring water service, must request service from the Company in a manner prescribed by the Company, setting forth all purposes for which water will be used at the Premises for which service is requested. All information provided by the Customer must be true, accurate and kept up to date.
- (b) Any change in the identity of the Customer at a Premises will require a new request for water service and the Company may, after reasonable notice, discontinue the water supply until such new request has been made and accepted.
- (c) A Customer who has requested service and been accepted by the Company, shall be held liable for all water service furnished to the Premises until such time as the Customer properly notifies the Company to discontinue the service for his/her account at the Premises.
- (d) An activation fee will be charged in accordance with the Company's Tariff.
- (e) No Customer receiving water service from the Company will be permitted to use water for any other purpose than that for which they shall have requested and the Company shall have approved.
- (f) The Company may refuse service to a Customer with an outstanding, unpaid balance due until the Customer pays the balance due.
- 2.3 Special Arrangements for Water Service
  - (a) Water for building or construction purposes must be specially applied for.
  - (b) Connections for private fire service and private fire hydrant service must be specially applied for.
  - (c) Water for transient or temporary purposes must be specially applied for.

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#### 3. BILLING, ABATEMENTS & REFUNDS

#### 3.1 Abatements and Refunds

Abatement shall be made for leaks in service pipes or fixtures belonging to the Customer in accordance to Tariff.

## 3.2 Meter Bill Adjustment

- (a) Whenever a Meter in service is found upon periodic request or complaint test to be more than two percent (2%) fast, additional tests shall be made at once to determine the average error of the Meter. Said tests shall be made in accordance with the Commission's regulation applicable to the type of Meter involved. Meter testing shall be conducted in accordance with the then-applicable Rules.
- (b) Determination of Meter Error for Bill Adjustment Purposes. When upon periodic request or complaint test, a Meter is found to be in error in excess of the limits allowed by the Commission's regulations, three additional tests shall be made; one at 75% of rated maximum capacity; one at 50% of rated maximum capacity; one at 25% of rated maximum capacity. The average Meter error shall be the algebraic average of the errors of the three tests.
- (c) If the result of tests on a Customer's Meter shows an average error greater than two percent (2%) fast, then the Customer's bill, for the period during which the Meter error is known to have existed, shall be recomputed and the account adjusted on the basis of the test. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using the data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of a similar class of customers shall be used for comparison purposes in calculating the time period. (See exception in Section (f) of this Rule).
- (d) If the result of tests on a Customer's Meter shows an average error greater than two percent (2%) slow, then the Customer's bill for the period during which the Meter error is known to have existed, may be recomputed and the account adjusted on the basis of the test. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using the data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of a similar class of customers shall be used for

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comparison purposes in calculating the time period. The Company will limit the period of recovery for under-billing to only the most recent twelve (12) months of under-billing, even if the under-billing occurred for a longer period.

- (e) It shall be understood that when a Meter is found to have an error in excess of two percent (2%) fast or slow the figure for calculating the amount of refund or the amount to be collected by the Company shall be that percentage of error as determined by the test; i.e., it is the duty of the Company to maintain the accuracy of its measuring device as nearly one hundred percent (100%) as is commercially practicable. Therefore, percent error shall be that difference between one hundred percent (100%) and that amount of error as indicated by the test.
- (f) The burden of maintaining measuring equipment so that it will register accurately is upon the Company; therefore, if Meters are found upon test to register fast and if time for periodic test has overrun to the extent that one-half (1/2) of the time elapsed since the last previous test exceeds twelve (12) months, the refund shall be as specified in Section C of this Rule and in addition thereto, a like refund for those months exceeding the periodic test period; provided, however, that the Commission may relieve the utility from this requirement in any particular case in which it is shown that the failure to make the periodic test was due to causes beyond the utility's control.
- 3.3 Terms and Conditions of Billing and Payment
  - (a) All fire service charges shall be payable monthly in arrears.
  - (b) Bills for water service by Meter will be rendered monthly with ending dates as may be determined by the Company.
  - (c) Bills for private fire hydrants shall be payable monthly in advance, except that the charges for private fire hydrant service shall be payable as set forth in Rule 11.
  - (d) Special charges shall be payable upon demand.
  - (e) All bills for water and service are due and payable when rendered and are considered delinquent if not paid in accordance with Tariff and Commission regulations. Failure to pay will render the Customer subject to disconnection and subject to payment of reconnection in Tariff. If any bill for water service is not paid in accordance with Tariff, the service may be discontinued in accordance with Rule 4, Disconnecting & Reconnecting Service.
  - (f) Customers are responsible for furnishing the Company with their correct billing

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(T)

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5/3/2024

addresses (email or postal address). Failure to receive bills will not be considered an

excuse for non-payment nor permit an extension of the date when the account would be considered delinquent.

- (g) All bills will be sent to the billing address (email or postal address) provided when requesting water service unless the Company is notified in writing by the Customer of any change of billing address.
- (h) The Company will not be bound by bills rendered under mistake of fact as to the quantity of service rendered.
- (i) The use of water by the same Customer in different Premises or localities will not be combined.
- (j) If for any reason service is discontinued before the expiration of twenty-five (25) days from commencement of service, a bill for a prorated portion of the minimum service charge for the month will be rendered.
- (k) Residential Customers may elect to participate in a monthly budget billing payment plan. Under such a plan, Customers shall pay a fixed monthly amount determined by the Company based on historical or estimated usage. A Customer may enroll in such a plan at any time by contacting the Company. The Company will issue bills so as to bring each customer's account current once each 12-month period or through a series of levelized adjustments on a monthly basis if usage indicates that the account will not be current upon payment of the last monthly budget amount. If a Customer fails to pay bills as required under the plan, the Company reserves the right to remove the Customer from the plan, restore the customer to regular billing, and require immediate payment of any deficiency.

# 4. DISCONNECTING AND RECONNECTING SERVICE

- 4.1 Discontinuance of Water Service
  - (a) Water service will be discontinued to any Premises on account of temporary vacancy upon request of the Customer, without in any way affecting the agreement in force, and upon payment of all charges due as provided for in the Rates and Rules of the Company.
  - (b) The Company shall discontinue the Customer's service for violation of any Rule or for non-payment of bills upon providing the Customer with at least ten (10) days written notice

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delivered by mail or personally delivered to him/her or a member of his/her household, advising the Customer of what Rule had been violated and for which service will be discontinued if violation continues. However, discontinuance of service shall be effected no less than twenty (20) days after the mailing date of the original bill unless, prior to discontinuance, a residential customer presents to the Company a written certificate, signed by a physician, registered nurse or public health officer, that such discontinuance will aggravate an existing illness or infirmity on the affected premises. In that case, discontinuance may not be effected for thirty (30) days beyond the termination date as calculated above. Where fraudulent use of water is detected, or where the Company's regulating or measuring equipment has been tampered with, or where a dangerous condition is found to exist on the Customer's Premises, service may be shut off without advance notice. Subject to the foregoing provisions, service rendered under any application, contract or agreement may be discontinued by the Company for any of the following reasons:

- i. For willful or indifferent waste of water due to any cause which adversely affects either water service to other Customers or the Company's utility operation.
- ii. For failure to protect from injury or damage the Meter and connections, or for failure to protect and maintain the service pipe or fixtures on the property of the Customer, in a condition satisfactory to the Company.
- iii. For interfering or tampering by the Customer, or others with the knowledge of the Customer, with any Meter, connection, service pipe, curb stop, seal or any other appliance of the Company controlling or regulating the Customer's water supply.
- iv. For failure to provide the Company's employees free and reasonable access to the Premises or for obstructing the way of ingress to the Meter or other appliance of the Company controlling or regulating the Customer's water supply (with at least fifteen (15) days advance written notice).
- v. For non-payment of any account for water supplied, for water service, or for Meter or service maintenance, or for any other fee or charge at the Premise accruing under these Rates and Rules. Discontinuation of service for non-payment on an account shall only be made at the Premise associated with that Account and will not occur for other accounts held by the same Customer that are current in payments unless the Customer has requested multiple accounts or premises be combined for billing purposes.

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- vi. In case of vacancy of the premises.
- vii. For violation of any other Rule or Regulation of the Company or State and Municipal Rules and Regulations applying to the Company's water service.
- (c) In cases where plumbing has been installed prior to adoption of and not in accordance with these Rules, and where water is being taken through a single service pipe to supply two or more Premises, the party making application shall be responsible for all water bills and other legitimate charges. Any violation of the Company Rules with reference to either or any of the said Premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these Rules by shutting off the entire service except that such action will not be taken until the innocent Customer who is not in violation of the Company's Rules, has been given a reasonable notice and opportunity to attach his pipes to a separately controlled curb stop, to be provided by and at the expense of the Company.
- (d) Discontinuing the supply of water to a Premises for any such reason shall not prevent the

Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.

#### 4.2 Renewal of Water Service After Discontinuance

- (a) When water service to a Premises has been terminated for any reason other than temporary vacancy, it will be renewed only after the conditions, circumstances or practices which caused the water service to be discontinued are corrected to the satisfaction of the Company, and upon payment of all charges due and payable by the Customer in accordance with the Rates and Rules.
- (b) No Customer whose service has been turned off shall turn on same, or have same done by anyone other than the Company.

### 4.3 Reconnection Charge

When it has been necessary to discontinue water service to any Premises because of a violation of the Rules or on account of non-payment of any bill, a charge will be made to cover the expense as set forth in the Company's Schedule of Rates and Charges. This charge, together with any arrears that may be due the Company for charges against the Customer, must be paid before the water will be reconnected.

### 5. COMPLAINTS

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# 5.1 Customer Complaints

Any complaint against the service or employees of the Company may be made at the office of the Company or by telephone, mail or email. The Company will handle all Complaints in accordance with regulatory requirements.

# 6. METERS, TESTING AND ACCURACY

#### 6.1 Meters

(T)

- (a) Water will be sold by Meter measurement only.
- (b) All Meters, except private detector devices and/or private service line Meters, will be installed, maintained and replaced by, and at the expense of the Company, but in case of damage to such Meters by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by accident or misuse or purposeful actions) the Customer shall pay to the Company the cost of its repair on presentation of bill therefore.
- (c) The Company reserves the right to determine the kind and size of Meter that shall be placed on any service pipe, and such Meters will be furnished, installed and removed by the Company alone, and shall remain its property.
- (d) Each Premise shall be supplied through an independent Meter setting.
- (e) If more than one Meter setting is installed upon a Customer's Premise, the usage of all Meters on a Premise may be combined for billing purposes if so requested by the Customer. Combined billing will be continued as long as the Premises criteria is met.
- (f) All Meters are accurately tested before installation and are also periodically tested in accordance with the Public Service Commission's regulations. The Company may at any time remove any Meter for periodic tests or for repairs or replacement and may, at its option and expense, test any Meter when the Company has reason to believe that it is registering inaccurately.
- (g) The Company shall make any test of any Meter upon written request of the Customer if the request is not made more frequently than once each twelve (12) months. The Customer shall be given the opportunity to be present at the requested test. The Customer may be billed the actual cost of making the test, but should the said Meter be found, upon said test, to be more than two percent incorrect to the prejudice of the Customer, the fee so charged shall be returned to the Customer.

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ISSUED BY: /s/ Kathryn Nash

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- (h) The Company reserves the right to put seals on any water Meter, or on couplings in and for any premises, and may shut off the supply if such seals are found broken or removed.
- (i) Once any Meter has been placed, any change in location requested by the Customer will be done by the Company, at the expense of the Customer, if the location is acceptable pursuant to 6.1(k).
- (j) Monitoring of Customer usage shall be in compliance with the then-applicable Rules and Regulations. The Company monitors Customer usage on a monthly basis through its collection of usage information. Upon the collection of that information, the Company compares usage for a particular month with a Customer's historical usage. To the extent the current month's usage shows an unusual deviation from historical usage, the Company will notify the Customer and take steps to determine the reason for the unusual deviation.
- (k) Meters may be located either in an outdoor Meter box or vault, at the option of the Company. The location of the Meter must be acceptable to the Company and allow for the Meter to be easily examined, tested, repaired, read, removed or replaced. The Meter box or vault shall be located in a convenient and readily accessible location acceptable to the Company. The Meter box or vault must be constructed to protect the Meter from freezing and damage by vehicular traffic, and its location and design shall prevent, as far as possible, the inflow of surface water. After a Meter is installed by the Company, a Customer shall not tamper with, alter, repair or remove the Meter or allow anyone other than the Company to do so. Any plumbing, piping, grading or structural modification which could result in the relocation of the Meter or impact accessibility must first be approved by the Company.

# 6.2 Accuracy Requirements of Water Meters

- (a) General. All meters used for measuring the quantity of water delivered to a customer shall be in good mechanical condition and shall be adequate in size and design for the type of service which they measure.
- (b) Determination of Accuracy. No new, rebuilt or repaired meter shall be placed in service if it registers outside the parameters established in the then-applicable Rules and Regulations.
- (c) As Found Tests. All meters tested in accordance with the rules for periodic, request or complaint tests, shall be tested in the condition as found in the Customer's service prior to any alteration or adjustment in order to determine the average meter error.

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## 7. PROTECTION OF PUBLIC WATER SYSTEM

- 7.1 Intercepting and Storage Tanks
  - (a) Customer Service Lines shall not be connected to the suction side of pumps, unless approved by the Company. Customers who require a large quantity of water within a short period of time must have intercepting or intermediate storage tanks, pump discharge control valves, or other controls approved by the Company.
  - (b) The inlet connection for the tanks attached directly or indirectly to the Customer Service Line shall discharge at a point no less than two (2) times the diameter of the inlet pipe above the overflow of such tanks and must be approved by the Company.

# 7.2 Check Valves, Flush Valves and Vacuum Breakers

- (a) Customers having boilers or hot water heating systems connected with mains of the Company must have a check valve in the supply pipe to the boilers and hot water heating systems, together with a relief valve at some point between the check valve and heating system. A vacuum valve should be installed, in accordance to applicable plumbing requirements, in the steam line to prevent collapse in case the water supply is interrupted. The Company, however, will not be responsible for accidents or damages resulting from the imperfect action or failure of said valves.
- (b) Flush valve or direct flushing closets should not be installed in Premises where the service pipe supplying such Premises is connected to a main two inches or less in diameter. All flush valves shall be equipped with approved type vacuum breakers.
- 7.3 Plumbing Work Must Be Approved by Company

All plumbing work done in connection with pipe and fixtures connected with the Company's mains shall be submitted for the approval of the Company before such work is covered up. Whenever the Company determines that plumbing work is defective, the Company may require it be corrected before the water will be turned on.

#### 7.4 Cross-Connections

(a) No cross-connection will be permitted unless an acceptable form of protection against contamination by backflow into the water distribution system is provided by a testable backflow prevention assembly. Acceptable forms of protection must comply with all applicable state and local requirements and approved by the Company. The required protective device or system shall be provided, installed and maintained by the Customer in good working condition, at the

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5/3/2024

Customer's expense, and shall be subject to testing and approval of the Company before being placed in service, and at such times thereafter as may be deemed necessary by the Company.

(b) Any cross-connection existing which is in violation of these Rules shall be immediately removed or corrected. Failure of the Customer to do so may result in immediate termination of water service in accordance with Rule 4.

# 8. RIGHTS AND RESPONSIBILITIES

- 8.1 Customers Requiring Uninterrupted Supply
  - (a) The Company will endeavor to give reasonable service but does not guarantee a sufficient or consistent pressure or an absolutely uninterrupted supply of water, and Customers are cautioned to provide sufficient storage of water where an absolutely uninterrupted supply must be assured, such as for steam boilers, domestic hot water systems, gas engines, etc.
  - (b) Fixtures or devices taking a supply of water directly from the service pipes, depending upon the hydraulic pressure of the pipe system of the Company for supplying same under working pressure, will do so at the risk of the parties making such attachments, as the Company will not be responsible for any accidents or damages to which such fixtures or devices are subject.

# 8.2 Interruptions in Water Supply

- (a) The Company reserves the right at any time to shut off the water in the Mains without notice in case of accident or emergency, or for the purpose of making connections, extensions, improvements, alterations, repairs, changes, or for other proper business reasons, and may restrict the use of water to reserve a sufficient supply in its reservoirs for fire protection or other emergencies whenever the public welfare may so require in accordance with Commission Rules. Notwithstanding any other provision in these Rules or any contract or agreement between the Company and any Customer, when, in the judgment of the Company, sufficient supplies of water are not available to the Company, for any reason, to meet all existing and reasonably anticipated demands for service or to preserve and replenish its storage in amounts sufficient to provide fire protection on its system, the Company shall have the right to restrict, limit, curtail or interrupt water service to or water usage by any Customer or Customers.
- (b) The temporary shutting off of water from any Premises for any cause, whether non-payment of bills, leaking pipes, fixtures, etc. shall not cancel a contract for water supply service except at the option of the Company or upon notice from the Customer.

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# 8.3 Liability of Company

- (a) The Company shall not in any way or under any circumstances be held liable or responsible to any person or persons for any loss or damage from any excess or deficiency in the pressure, volume, or supply of water, due to any cause whatsoever. The Company will undertake to use reasonable care and diligence in order to prevent and avoid interruptions and fluctuations in the service, but it cannot and does not guarantee that such will not occur.
- (b) The Company will make every effort to maintain a pressure on the distribution system that is required for reasonable service and is compliant with federal and state requirements, but it does not guarantee to furnish at all times any given quantity for fire uses or for general purposes.
- (c) The Company shall not be responsible for accidents or damages to boilers, hot water tanks, etc., resulting from the discontinuance of service, nor by reason of the breaking of any main, water pipe, fixture or appliance whether owned by the company or Customer, and no person shall be entitled to damages nor have any portion of a payment refunded for any interruption of service. The Company will exercise every care in this matter, and in the event of the necessity of turning off water, every reasonable effort will be made to notify the Customer.
- (d) The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any persons or property against loss or damage by fire, or otherwise. The Company agrees to furnish such supply of water as shall then be available and not other or greater, and it shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water, failure to supply water or pressure, or for any other cause whatsoever.

#### 8.4 Meters

No person shall turn the water on or off at any street valve, Company stop, curb stop or other street connection, or at meter setting or meter vault, or disconnect, remove or bypass any meter without the consent of the Company. The Company has the right to prosecute for any damage resulting from any unauthorized tampering with Company property.

#### 8.4 Electrical Ground

No electric wires shall be grounded on the mains of the Company or on any Company Service Lines or pipes or fixtures of any kind which have a metallic connection with the mains of the Company. The Company has the right to prosecute for any damage resulting violation of this Rule.

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#### 8.5 Limitations on Resale of Water

Water furnished to any customer, except for a customer classified as a "Sales for Resale" customer, is for the customer's use only and such water shall not be resold by the customer to any other person, firm, or corporation on the customer's premises or for use on any other premise. This restriction, however, does not preclude a customer from allocating the Company's billing to the customer to any other person, firm, or corporation provided the sum of such allocations does not exceed the Company's billing.

## 9. CUSTOMER AND COMPANY SERVICE LINES

- 9.1 Company Service Lines
  - (a) Subject to Rule 10 on Main extensions and subject to the terms of any applicable Main extension agreement, the Company will install a Company Service Line provided that it is required for the immediate and continuous supply of water in order to furnish general water service, and that the Premise to be served abuts a street, highway or right-of-way in which a Main is located.
  - (b) The Customer shall install the Customer Service Line to a point approved by an authorized employee of the Company, after which the Company will have the Company Service Line installed from the Main to the Customer Service Line upon payment by the Customer of the tap fee. Where the Company Service Line is already installed, the Customer Service Line shall be connected to the Company Service Line at a point approved by an authorized employee of the Company.
  - (c) The Company Service Line shall be sized, furnished, installed, owned and maintained only by the Company and shall remain under its sole control. Only the Company may make connections to its Mains. Nothing may be attached to the Company Service Line except a Customer Service Line. The connection to the Company Service Line must be made by an authorized employee or agent of the Company, or a licensed plumber.

#### 9.2 Customer Service Lines

- (a) The Company will specify the location of the connection to the Customer Service Line. The Customer Service Line shall be installed, maintained, and/or owned by the Customer, at the Customer's expense and risk. The Customer Service Lines shall be installed in accordance with applicable plumbing requirements.
- (b) Each Premise shall be served by no more than one Customer Service Line unless otherwise approved by the Company. Customer Service Lines supplying the Premises shall not pass through or across any other Premises. No water pipes or plumbing in any Premises shall be extended from

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5/3/2024

there to any other Premises.

When a Customer Service Line is relocated at the Customer's request, or when no associated relocation of the Company's Service Lines or other infrastructure is occurring, the Customer shall be responsible for the cost of such relocation. In instances where a Customer Service Line is required to be relocated due to roadway construction or other causes not within Company control, and the Company's Service Lines or other infrastructure is also being relocated, the Customer shall not be responsible for the cost of such relocation unless the Customer requests a specific location different than that specified by the Company.

A Customer's Service Line which is irregularly located because there was no Main abutting the Premises at the time such Customer Service Line was installed shall, at the Customer's expense, be relocated and connected to a new Company Service Line on the Main abutting the Premises when it becomes necessary for such Customer Service Line to be repaired or replaced.

- (c) A Customer, occupant, owner, or any agent thereof is not authorized to attach the Customer Service Line to Company property or shut the water line on or off. If a Customer, occupant, owner, or any agent thereof does so, and in making an attachment or in shutting off or turning on water does not properly replace the curb box cap or Meter lid, or damages the curb stop, curb box, copper setter, or other property of the Company, repairs shall be made only by the Company, but at the Customer's expense. If a Customer, occupant, owner, or any agent thereof takes any unauthorized action described therein, the Company shall not be liable for any personal and property damage caused to Customer's property.
- (d) The Customer Service Line and all connections and fixtures attached thereto shall be subject to the approval of the Company before water will be turned on. All Premises receiving a supply of water and all Company Service Lines and Meters and appurtenances, including any and all fixtures within the Premises, shall at all reasonable hours be subject to inspection by any duly authorized employee or agent of the Company.
- (e) Only an authorized agent of the Company may turn water on and off in the meter box. In case of emergencies, licensed plumbers may turn water on and off if a shut off valve is not available in the Premise and must notify Company within 24 hours of doing so.

#### 10. WATER MAIN EXTENSIONS

- 10.1 General Main Extensions Rules
  - (a) In estimating the cost of an extension, the estimate shall be based on the diameter of the pipe to be

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5/3/2024

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used, provided, however, the estimated cost to the Customer or Customers shall not be based on a pipe diameter in excess of eight (8) inches, unless actual consumption estimated for the proposed Customer or Customers requires a larger pipe.

- (b) No interest will be paid by the Company on the Applicant's payment or on any balances not refunded. At the expiration of said ten-year period, the refund account will be closed, and no further refunds will be made.
- (c) Extensions made under this Rule shall be and remain the property of the Company.
- (d) The Company reserves the right to further extend its water mains from and beyond the end of each Water Main Extension made under this Rule. The Applicant or the Applicant's agent paying for an extension shall not be entitled to any refund for the connecting of Customers to any further extension of mains installed.
- (e) In determining the length of main extensions to be installed, the main shall be extended to fully cover the frontage of the property, and if the last lot to be served is a corner lot or a lot immediately adjacent to a corner lot, the terminal point of the extension made hereunder shall be located so that the main laid hereunder ties in with the existing main located in the intersecting street; and further provided that if there is no main located in the intersecting street, the terminal point of the extension made hereunder shall be located at the nearest street line of the intersecting street or to the edge of subdivision property, including common area.

#### 10.2 Main Extensions for Other than in New Subdivisions

- (a) For Free Extensions, the Company will, upon written request for Residential service by a prospective Residential Customer or a group of prospective Customers located in the same
  - neighborhood, make free of charge an extension necessary to give service, when the estimated total revenue, for a period of three (3) years from the prospective Customer or Customers is approximately equal to the cost of the extension; provided that the prospects are that the patronage or demand will be of such permanency as to warrant the capital expenditure involved.
- (b) For Extension Above Limit, if the extension required in order to furnish general water service at any point within the corporate limits of the municipality or for any adjacent suburb of the municipality is greater than the cost of the free extension specified herein, such an extension will be made under the following conditions: the Company shall require a deposit of the cost of the extension above the free limit and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end within a period of ten

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5/3/2024

- (10) years from the making of such extension, refund an amount equal to three times the estimated annual revenue of the new Customer, but at no time shall the aggregate refund made to any Customer exceed the original deposit of such Customer.
- (c) The free extension or refund amount shall not be reduced below that applicable to fifty (50) feet of main per Customer. A prospective Customer is one who will connect to such main extension within the refund period after the date the water is turned on in the main; provided further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customer will take water service within the aforementioned refund period.

### 10.3 Main Extensions for New Subdivision

- (a) Definitions
- The term "new subdivision" as used herein shall mean any new subdivision
  of residential and/or commercial lots for which a preliminary or final plat
  has been approved by the local planning and zoning authority, and in which
  the owner thereof has the right, under the rules of said Authority, to construct
  streets, sidewalks, curbs and other improvements.
- ii. The term "lot" as used herein shall mean any plot of ground laid out for building purposes, the front footage of which does not exceed one hundred feet. Should the frontage of any plot exceed one hundred feet, it shall, for the purposes of this Rule be considered as a single lot, if the average footage of all lots in the subdivision does not exceed one hundred feet. If the average frontage of all lots in the subdivision does exceed one hundred feet, the total number of lots in the subdivision shall be determined by dividing the total frontage of all the lots in the subdivision by one hundred feet.
- iii. The term "on site facilities" as used herein shall include only those water mains and related facilities, if any, to be installed by Company and located within the boundaries of the new subdivision or part thereof as said boundaries are depicted on the preliminary (or final, if applicable) plat of such subdivision or part thereof approved by the local planning and zoning authority.
- iv. The term "off-site facilities" as used herein shall include all water mains and related facilities, if any, to be installed by Company and located outside of the boundaries of said new subdivision as said boundaries are depicted on

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5/3/2024

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the preliminary (or final, if applicable) plat of said subdivision as approved by the local planning and zoning authority, in order to deliver an adequate supply of water from existing mains of Company to such new subdivision.

v. The term "current estimated cost" as used herein shall mean that sum determined by Company as the estimated cost of installing one foot of water main, together with that sum determined by Company as the estimated cost of installing each type of appurtenant related facility based upon current materials costs, bids received, and other current project data. Such average cost per foot and such average cost per appurtenant facility shall be deemed to be the "current estimated cost" for such mains and facilities during the twelve month period immediately following such determinations, it being contemplated that the current estimated cost will be revised annually in order to keep same as current as practicable.

- (b) Before water lines will be laid hereunder in any new subdivision, it is understood and agreed that the road surface shall be brought to the established sub-grade; and the developer or builder of such new subdivision shall furnish the Company with a right-of-way agreement suitable in form to the Company, unless the streets of the new subdivision have been dedicated to the public use.
- (c) When an extension of Company's water distribution system into any new subdivision or part thereof as defined herein is requested by the owner of such subdivision, such extension will be made under the terms of a "New Subdivision Extension Deposit Agreement for Off Site Facilities" as hereinafter set forth in the Appendix, and/or a "New Subdivision Extension Deposit

Agreement for On Site Facilities" as hereinafter set forth in the Appendix, which Agreements shall be entered into upon the following basis:

- Company shall have the exclusive right to determine the type, location and size of mains to be installed and of the related facilities required to render adequate service.
- ii. The owner of the new subdivision may elect to develop it in sections or units and to have main extensions made into such sections or units from time to time as the same are ready for development and may elect further to have the entire subdivision considered as a whole for the purpose of making deposits and receiving refunds for off-site facilities under Company Rule No. 10. In such event, owners shall furnish Company with preliminary or final plats of the unit or units thereof to be initially developed, such plats to be

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5/3/2024

approved as hereinafter provided, such plats to be so furnished prior to the making of any extensions into said new Subdivision. As subsequent units of said subdivision are thereafter developed, preliminary or final plats so approved thereof shall be furnished to Company as hereinafter provided. Upon delivery to Company by the owner of such subdivision of four (4) copies of a preliminary or final plat of the subdivision or units thereof, duly approved by the Local planning and zoning authority, which plats shall depict the location and grade of all streets, sidewalks, building plots, building lines and utility easements contained therein, together with evidence of the owner's authority to construct streets, sidewalks, curbs and other improvements therein, Company shall prepare appropriate plans and specifications for the installation of necessary mains and related facilities to render adequate service therein, including where applicable, such off site facilities as deemed necessary and upon delivery to Company by the owner of such subdivision, any other information requested by the Company.

- iii. Separate Extension Deposit Agreements, in the form provided in the Appendix, shall be entered into by the owner of the subdivision and Company for off-site facilities and for each separate unit in which on site facilities are requested, provided, moreover, that the ten (10) year refund period applicable in such agreements shall apply separately to each such transaction.
- iv. When plans and specifications for installation of such mains and related facilities are completed, Company shall determine the presumed cost of construction and installation of such mains and related facilities which presumed cost shall be the aggregate of (1) the total number of feet of each size and grade of main required in such construction multiplied, respectively by Company's current estimated cost for each such size and grade of main, and (2) the total cost of installation of all related facilities required in such construction as determined by Company's current estimated cost for each of such facilities. In absence of actual cost data upon which to prepare a current estimated cost for any particular required related facility or size and grade of main, the presumed cost thereto shall be the best estimate of Company with respect to the cost of such mains or related facilities based on available information with respect to same. In

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5/3/2024

- making such determinations of presumed cost of construction, Company shall separately compute the cost of installation and construction of on-site mains and facilities required and the cost of off-site mains and facilities required.
- v. When such determination of presumed cost of on-site mains and facilities and presumed cost of off-site mains and facilities required has been completed, the sums to be deposited by the owner of such subdivision with Company under the terms of the "New Subdivision Extension Deposit Agreement for On Site Facilities" and the "New Subdivision Extension Deposit Agreement for Off Site Facilities" if applicable, shall be determined by Company and shall be (1) the total presumed cost of all on site mains and related facilities of the new subdivision or any part thereof to be constructed as determined as herein provided, and (2) (a) the presumed cost of ten (10) feet of off-site mains and facilities multiplied by the total number of building plots shown on and included within the whole of said new subdivision or (2) (b) the presumed cost of all required off site facilities, whichever be the smaller sum. The presumed cost per foot of off-site mains and facilities as used in this computation shall be determined by dividing the total presumed cost of all off site mains and related facilities by the total footage of such off site mains. In the event it is necessary to construct off site mains for a distance in feet greater than ten (10) times the number of building plots included within the whole of said subdivision as depicted on the initial submitted plat thereof, such excess off site extension will not be made under the "New Subdivision Extension Deposit Agreement for Off Site Facilities", but shall be made under an Extension Deposit Agreement as provided in the Appendix of these Rules.
- vi. For each Premises served for which a street service connection shall be directly attached to such main extension between its original beginning or original terminus, excluding connections to further extensions or branches thereof, and crediting no more than one such service connection per building plot, Company shall refund to the owner of such subdivision under terms and provisions of New Subdivision Extension Deposit Agreements separately executed each for on-site and off-site improvements, amounts determined as follows:
  - a. For on-site facilities, the quotient obtained by dividing the total presumed cost of all on site mains and related facilities, determined as provided in Section (c) vi above for that part of the new subdivision then to be developed, by the total number of lots,

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5/3/2024

determined as provided in Section (a) ii herein, which will be served by the on-site facilities then to be developed and as shown

on the preliminary or final plat of the part of the subdivision to be developed.

- b. For off-site facilities, the quotient obtained by dividing the deposit for off-site facilities, determined as provided in Section (c) iv above, by the total number of building plots shown on and included within the whole of said subdivision and shown on the preliminary or final plat of the whole subdivision delivered to Company as provided in Section (c) ii above.
- vii. The owner of such subdivision, in consideration of an accelerated development of said subdivision to be obtained through Company's proceeding, on the basis of a preliminary plat, with its plans and specifications, and, at Company's option, with construction of its mains and facilities, shall, as a part of the New Subdivision Extension Deposit Agreements for both Off Site and On Site Facilities, warrant to Company that the location and grade of streets, curbs, sidewalks, building plots, building lines and utility easements as depicted on said preliminary plat will not be altered or changed in any respect in the final plat of said subdivision or part thereof, as finally approved by the local planning and zoning authority and recorded in the Office of the County Clerk. In the event the location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision or part thereof as approved by said Authority or as recorded in the office of said Clerk, whether such changes are made with or without the consent of said subdivider, and in the event such alteration,

amendment or change requires, in the sole judgment of Company, the relocation, removal, replacement, reconstruction, change in site or additions to the mains and related facilities, the subdivider shall indemnify and hold harmless Company of and from any and all damages and costs of such removal, replacement, relocation, reconstruction and any all other expenses or costs relating to Company because of the change of location or grade of streets, curbs, sidewalks, lots, building lines or utility easements in said subdivision or part thereof.

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5/3/2024

(d) Company shall, upon written request of any owner of a new subdivision, with who a contract has been entered into under these Rules, made within thirty (30) days after effective date of these Rules, re-execute such agreements under terms of these Rules.

#### 11. PUBLIC AND PRIVATE FIRE SERVICE

- 11.1 Application for Private Fire Service
  - (a) The extent of the rights of the Customer for private fire service is to receive, but only at times of fire at the Premises served by the private fire service, such supply of water as shall then be available. The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fires, or to protect any persons or property against loss or damage by fire, or otherwise, and it shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water failure to supply water or pressure, or for any other cause whatsoever.
  - (b) The applicant or its agent shall complete an "Application for Special Connection," which is available at the Company's offices. Service connections for water to be taken for the extinguishment of fire shall be made only upon the terms as provided for in the "Application for Special Connection," and then only after such application has been submitted by the Customer and approved in writing by the Company and the applicable Fire Department.
  - (c) A gate valve with post indicator controlling the entire supply shall be placed at the curb or property line of the street in which the main is located or at such other point as may be approved by the Company, and said valve and post indicator shall be furnished, installed and maintained by the Company at the expense of the Customer, and unless otherwise approved by the Company, said valve shall be installed which shall be furnished, installed and maintained by and at the expense of the Customer.
  - (d) The Company will make the connection to its mains at the cost and expense of the Customer, and the service connection from the main to the post indicator valve as described in Section 11.1 (c) will be furnished, installed, owned and maintained by the Company and at the cost and expense of the Customer.
  - (e) The entire private fire service system on the Customer's premises shall be installed by and at the expense of the Customer and shall be subject to the inspection, test and approval of the Company before the service is made effective, and at such time thereafter as may be deemed necessary by the Company.
  - (f) A private fire service connection is furnished for the sole purpose of supplying water for the testing of the system and the extinguishment of fires, and the use of water from such a connection for any other purpose is absolutely forbidden.

(g) Private fire protection service may at any time be furnished at the option of the Company through a line

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

KENTUCKY
PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

EFFECTIVE

5/3/2024

# KAW\_APP\_EX01\_051625 Page 28 of 63 P.S.C. KY NO. 10 Original Sheet No. 26

#### KENTUCKY-AMERICAN WATER COMPANY

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guarded by an approved fire line meter or detector device which shall be furnished and installed by the Company at the expense of the Customer. The meter shall be set in an approved vault or chamber, properly drained and protected, located at a point as near as possible to the curb line, and said vault or chamber shall be constructed and maintained by the Company at the expense of the Customer. The private fire meter or private detector device will be maintained by the Company, but at the expense of the Customer.

- (h) Hydrants and other fixtures connected with a private fire service connection may be sealed by the Company, and such seals shall be broken only in case of fire or as specially permitted by the Company, and the Customer must immediately notify the Company of the breaking of any such seal.
- (i) No pipe or fixtures connected with a private fire service connection served by the Company shall be connected with pipes or fixtures supplied with water from any other source. An industry approved backflow prevention device reviewed by the Company must be installed on private fire service connections and such device must be tested annually thereafter.
- (j) The entire private fire service connection and all parts of it which are located outside of the property line of the Customer and any meter or other indicating or controlling device and all parts and appurtenances thereof no matter where located shall be accessible and available in a safe manner to the Company at all times.
- (k) The Company shall determine the size and location of any connections made to its mains for private fire service.
- (1) The Customer shall furnish an accurate sketch or drawing showing the pipes, valves, hydrants, connections and appurtenances on the premises of the Customer and connected with the mains of the Company and also an accurate sketch of any other water pipe system and fixtures that may exist on the premises.
- (m) Whenever a fire service system is to be tested under the regulations of the fire insurance underwriters, the Customer shall notify the Company of such proposed test, naming the day and hour when same is to be made, so that, if desired, the Company may have an inspector present during the test.
- (n) All applications for private fire protection shall be subject to the written approval of the applicable Fire Department. It is the Customer's responsibility to obtain this approval.
- (o) All subsequent owners of the property containing private fire service, assume all responsibilities under the original Application for Special Connection.

11.2 Terms and Conditions for New Private Fire Hydrant Service

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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#### KENTUCKY-AMERICAN WATER COMPANY

- (a) Applicants and Customers subject to this tariff are also subject to Rule 11.1(a), (b), and (f), which are incorporated by reference as if set forth herein.
- (b) The entire cost for labor, materials and other expenses incurred in installing the private fire hydrant connection, consisting of tapping the main and installing the hydrant branch and hydrant at a convenient point between the curb and property line, will be paid by the Applicant and any work done by the Company in connection therewith will be at the expense and risk of the Applicant.
- (c) Advance payment of three years' private service rate in Service Classification No. 4 for each private fire hydrant by the applicant will be required at the time the contract is signed for private fire hydrant service.
- (d) Water used for extinguishing fires will not be charged. Prompt notice of hydrant use is to be given to the Company in order that the installation may be inspected.
- (e) Except for hydrants owned by private entities as set forth in their contract with the Company, title to the service connection and hydrant shall, upon completion of construction, become vested in the Company, which thereafter shall assume responsibility for maintenance. Regardless of ownership, all parts and appurtenances shall be accessible and available to the Company at all times.
- (f) No private fire hydrant will be installed at a location where the normal flow from the hydrant is less than 500 gallons per minute with a 20 pounds per square inch residual pressure in the main serving the hydrant.
- (g) After expiration of the initial three-year advance payment of the private service rate by the applicant, the applicant will continue to be responsible for charges for this service. The applicant may request the Company's consent to transfer responsibility for the private service rate to an entity in good standing in the state in which the entity was organized. Any such request must be approved by the applicant, the entity to which the responsibility is being transferred, and the Company in order to be effective.
- (h) Failure to pay the private service rate shall be sufficient cause for discontinuance of water service after reasonable notice by the Company.
- (i) The private service rate shall continue in effect until such time as a unit of government shall agree to pay public fire protection charges thereon.

### 11.3 Public Fire Hydrants

(a) No person, except for the legitimate purpose of extinguishing fires or for other purposes herein provided, shall open any fire hydrant without the consent of the Company.

Approved:

(b) During freezing weather, the City or County shall notify the Company after it has opened any hydrant.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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- (c) Any expenses for repairs caused by the negligence of the employees of the municipality or by members of the fire department shall be paid for by the municipality.
- (d) The use of fire hydrants will be restricted to the taking of water for the extinguishing of fires, and water shall not be taken from any fire hydrant for construction purposes, sprinkling streets, flushing trenches, sewers or gutters or for any other use, unless specifically permitted by the Company for the particular time and occasion.
- (e) Inspections and tests of public fire hydrants will be made by the Company at convenient times and reasonable intervals.
- (f) Whenever a change in location, size or type of a fire hydrant is ordered, requested, or made necessary due to change in line or grade of any roadway, curb or walk, said change will be made by the Company at the expense of the municipality or other party ordering, requesting, or making necessary such change.
- (g) In the event that the City or County shall order in writing the installation of additional fire hydrants on existing mains having an internal diameter of six inches or larger, the Company will install such hydrants at its own cost and expense, provided that such mains are of adequate capacity to provide the required fire flows.
- (h) Where pipe line installations are required to carry out a written order of the City or County to install fire hydrants, or where existing mains, in the opinion of the Company, are inadequate to provide required fire flows to such hydrants, and the City or County orders in writing the installation of a water main of adequate size to provide such flows to the hydrant or hydrants so ordered, the Company will install such mains and hydrants at its own cost and expense, provided that the estimated cost of the extension does not exceed the estimated total revenue for a period of three (3) years from such hydrant or hydrants and from prospective Customers who will connect to such main within thirty (30) days after the date that water is turned into the main; and provided, further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customers will take water service at their premises within thirty (30) days after the date that water is turned into the main. If the estimated cost of the proposed extension and hydrants required in order to furnish fire service exceeds three (3) times the Company's estimate of immediate annual revenue, such extensions will be made under the following conditions: the Company may require a deposit in the amount by which the cost of the extension, including the cost of hydrants which might be connected thereto, exceeds three (3) times the annual revenue estimated to be received from the hydrant and prospective Customers and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end with a period of ten (10) years from the making of such extension, refund an amount equal to three (3) times the estimated revenue of the new Customer, but at no time shall the aggregate refund made exceed the original deposit.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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#### 12. SERVICE CLASSIFICATIONS AND TARIFFS/RATES/FEES

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 1

### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

# **Availability of Service**

Available for Residential, Commercial, Industrial, Sales for Resale, Municipal and All Other Public Authority metered service.

#### **Meter Rates**

(I) (I) (I)

(I)

The following shall be the rates for consumption, in addition to the service charges provided for herein;

All Classes

	Rate Per	Rate Per	Rate Per
Customer	1,000 Gallons	100 Gallons	Gallon
<b>Category</b>	All consumption	All Consumption	All Consumption
Residential	\$6.7291	\$0.67291	\$0.0067291
Commercial	6.0875	0.60875	0.0060875
Industrial	5.0324	0.50324	0.0050324
Municipal & Other			
Public Authority	5.6070	0.56070	0.0056070
Sales for Resale	4.9527	0.49527	0.0049527

#### **Service Charges**

All metered general water service customers shall pay a service charge based on the size of meter installed. The service charge will not entitle the customer to any water.

		TITE CIMBBOD
		Service Charge
	Size of Meter	Per Month
(I)	5/8"	\$ 17.55
(I)	3 /4	26.20
(I)	1"	43.60
(I)	1-1 /2"	87.30
(I)	2"	139.70
(I)	3"	261.90
(I)	4"	436.60
(I)	6"	873.00
(I)	8"	1,396.80

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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Linda C. Bridwell Executive Director

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#### RESERVED FOR FUTURE USE

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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Executive Director

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KAW\_APP\_EX01\_051625
Page 33 of 63
P.S.C. KY NO. 10
Second Sheet No. 31
Cancelling Original Sheet No. 31

# **CLASSIFICATION OF SERVICE** SERVICE CLASSIFICATION NO. 3

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

## **Availability of Service**

Available for municipal or private fire connections used exclusively for fire protection purposes.

#### **Rates**

		Rate Per	Rate Per
	Size of Service	<u>Month</u>	<u>Annum</u>
(I)	2" Diameter	\$ 10.25	\$ 123.00
(I)	4" Diameter	41.25	495.00
(I)	6" Diameter	92.80	1,113.60
(I)	8" Diameter	165.00	1,980.00
(I)	10" Diameter	257.85	3,094.20
(I)	12" Diameter	385.90	4,630.80
(I)	14" Diameter	371.80	4,461.60
(I)	16" Diameter	660.20	7,922.40

#### **Special Provisions**

No charge shall be made for water used in extinguishing accidental fires or for Underwriters' tests, and water shall not be drawn from a private fire service connection for any other purpose.

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed in Service Classification No. 1 shall also be charged.

The charges under this provision are in addition to any general water service charges.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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#### **TAPPING FEES**

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

#### **Availability of Service**

Available for residential, commercial, industrial, other public authority and sales for resale customers.

#### **Tapping (Connection) Fees**

#### **Size of Meter Connected**

5/8-Inch	\$1,223.00
1-Inch	2,174.00
2-Inch	4,002.00
Service larger than 2"	Actual Cost

For services greater than 2", a cost-adjustable deposit is required upon application. The tapping fee will be required upon application for all services installed on or after the effective date of this tariff, except in cases where a complete application for service (including plumbing inspection) is on file with the Company prior to the effective date of this tariff.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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KAW\_APP\_EX01\_051625
Page 35 of 63
P.S.C. KY NO. 10
Second Sheet No. 33
Cancelling Original Sheet No. 33

#### **CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 4**

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

#### **Availability of Service**

Available for municipal or private fire connections used exclusively for fire protection purposes.

#### **Rates for Public Fire Service**

Rate Per Month Rate per Annum

For each public fire hydrant contracted for or ordered by Urban County, County, State or Federal Governmental

(I) Agencies or Institutions. \$56.94 \$683.28

#### **Rates for Private Service**

For each private fire hydrant contracted for by Industries

(I) or Private Institutions. \$89.53 \$1,074.36

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition, to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed In Service Classification No. 1 shall also be charged.

The charges under this provision are in addition to any general water service charges.

#### **Special Provisions**

A few hydrants are connected to mains by a "special connection." A "special connection" exists when a customer and the Company entered into a service contract in which the customer agreed to maintain an unmetered water line from a Company main to the customer's service line. If the Company has reason to believe water from a special connection is being used for purposes other than fire protection, including that the connection or line is leaking, the Company may install a meter and charge for usage under this tariff. The Company may require the customer to pay for the meter and its installation if:

(1) the Company gives the customer written notice of the usage problem, requests that the customer correct the problem, and informs the customer that failure to correct the problem within 90 days could

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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Executive Director

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(2) the customer does not substantially correct the problem within 90 days of the written notice, and, (3) the Company thereafter gives three business days' notice, which shall include a cost estimate, that it will install the meter at the customer's expense.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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### CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 5

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

#### **Availability of Service**

Available for Water Used for Construction, Street Washing, Pool Filling, and Similar Purposes.

#### Rates

Where a meter is installed on a fire hydrant or on a temporary service connection for construction, street washing, pool filling, and similar purposes, the minimum payment for water shall be the monthly service charge for general water service, payable in advance based upon the size of the meter installed. If more than one fire hydrant or temporary service connection is used, the service charge is to apply to each such hydrant or temporary service connection so used.

The Company may require an application to be signed and either the service charge paid in advance or, at the option of the Company, a meter deposit made, and the account handled in the same manner as any other metered account. This service charge will not entitle the Customer to any water and all water used shall be billed at the meter rate schedule. In addition to such charges the Customer shall pay all reasonable costs incurred in connection with the installation and removal of the meter.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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## CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 6 BILLING OF LICENSE, OCCUPATION, FRANCHISE OR OTHER SIMILAR CHARGES OR TAXES INCLUDING SCHOOL TAX

#### **Applicable**

Applicable to all customers in the Service Territory of Kentucky-American Water Company.

#### **Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

#### Rates

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, fee or other similar fee, charge or tax now or hereafter imposed upon the Company by local taxing authorities or the Kentucky River—Authority, whether imposed by ordinance, franchise, statute or otherwise, and which fee, tax or charge is based upon Kentucky River water usage or a percentage of the gross receipts, net receipts, or revenues from sales of water or services rendered by the Company to the customer. Where more than one such charge, fee or tax is imposed, the total of such charges, fees or taxes applicable to a Customer may be billed to the customer as a single amount. Charges, fees or taxes herein referred to shall in all instances be billed to customers on the basis of Company rates or usage effective at the time of billing, and on the basis of the tax rate of usage effective at the time billing is made.

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate amount of school tax in any county requiring a utility gross receipts license tax for schools under KRS 160.613.

There shall also be added to the Customer's bill, as a separate item, any fee, tax or charge imposed upon the customer by a municipality or governmental agency, the purpose of which is to allocate among those customers identified by ordinance, franchise, statute, or otherwise, the cost of fire hydrants imposed upon the municipality or governmental agency. Failure to pay this charge shall not constitute grounds for termination of service.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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Linda C. Bridwell
Executive Director

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(I)

**P.S.C. KY NO. 10** Second Sheet No. 37 **Cancelling Original Sheet No. 37** 

#### **CLASSIFICATION OF SERVICE** SERVICE CLASSIFICATION NO. 6

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company supplied water from the Kentucky River.

#### **Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

#### Rates

Kentucky-American Water Company in accordance with the tariff shown in First Sheet No. 36 shall charge a rate of \$0.0316 per 100 gallons.

Except for rate changes imposed by the Kentucky River Authority, which will be put in effect immediately upon notification of such change by the Kentucky River Authority, this fee will be adjusted annually beginning January, 2002 to reflect any over or under collection of Kentucky River Authority fees existing at the time of the adjustment

**ISSUED:** February 28, 2025 **EFFECTIVE:** March 31, 2025

**ISSUED BY:** /s/ Robert Burton

Robert Burton **President** 

2300 Richmond Road, Lexington, KY 40502

**KENTUCKY** 

Approved:
Linda C. Bridwell

**Executive Director** 

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KAW\_APP\_EX01\_051625 Page 40 of 63 P.S.C. KY NO. 10 Original Sheet No. 38

#### **RECONNECTION CHARGE**

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

#### **Availability of Service**

Available for all customers

When it is necessary to discontinue water service to any premises because of a violation of the Company's Rules a Regulations on account of nonpayments of any bill for water service, a charge of Fifty-six Dollars (\$56.00) will be made to cover the expense of turning on the water service.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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**KENTUCKY**PUBLIC SERVICE COMMISSION

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#### **INSUFFICIENT FUNDS CHARGE**

In those instances where a customer renders payment to the Company by check or electronic funds transfer which is not honored upon deposit by the Company, the customer will be charged (\$12.00) to cover the processing costs.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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#### INSPECTION OF SERVICE LINE

#### Applicable:

Applicable to the entire service territory of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3).

#### **Availability of Service:**

Inspection of service lines is available to all customers of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3). The customer shall leave the trench open and the service line uncovered. The service line must be determined to be free from any tee, branch connection, irregularity or defect before service will be initiated.

#### Rate:

The customer shall be charged \$25.00 for each inspection of a service line.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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#### NEW ACCOUNT SET UP ACTIVATION FEE

#### **Applicable**

Applicable to all customers who request a new account or a change in ownership of an existing account.

#### **Availability of Service**

Available for all customers.

#### Rate

An activation fee of Twenty-eight (\$28.00) Dollars shall be charged to set up a new account or change an existing account. The activation fee covers the cost of meter reading and record change.

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Kathryn Nash President

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#### LATE PAYMENT FEE

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

#### **Availability of Service**

Available for all customers.

#### Rates

Kentucky American Water Company shall charge a 5% late fee on all charges that are paid after the due date on the bill. The late payment fee is 5% calculated upon all amounts owed with the exception of any amounts Kentucky-American Water Company collects pursuant to a third-party billing services contract, or on previously assessed late payment fees or other penalty charges. The late payment charge will only be assessed once on any bill for rendered services. Customers who receive a pledge for or notice of low income water assistance from an authorized agency will not be assessed or required to pay a late payment charge for the bill for which the pledge or notice is received.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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KAW\_APP\_EX01\_051625 Page 45 of 63 P.S.C. KY NO. 10

Second Sheet No. 43

Cancelling Original Sheet No. 43

#### **BULK SALES OF WATER THROUGH LOADING STATIONS**

#### **Availability of Service**

This service is available at locations deemed appropriate by Kentucky-American Water Company.

#### Rate

(I) (I) The following rates and charges are prescribed for the customers in the area served by Kentucky-American Water Company.

**Bulk Sales Rate** 

\$0.20000 per 50 gallons

\$0.40000 per 100 gallons

#### **Terms and Conditions of Service**

Service taken under this tariff must be prepaid by the customer.

ISSUED: November 22, 2024 EFFECTIVE: November 6, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated November 6, 2024 Approved:

**KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

**EFFECTIVE** 

11/6/2024

### SERVICE CLASSIFICATION NO. 6 SERVICE LINE LEAK ADJUSTMENT RATE

#### **Applicable**

(T)

(T)

(T)

Applicable to entire Service Territory of Kentucky-American Water Company.

#### **Availability of Service**

Available for Residential, Commercial and OPA customers.

#### Rates

A charge of twenty-five (25) percent of the applicable tariff will be applied to all water usage determined to be the result of a service line leak.

#### **Terms and Conditions**

(T) A service line leak is defined as a leak in the customer service line between the meter and the premises. Service line leak adjustments will be granted to residential, commercial, and OPA customers. The customer must provide a plumber's statement or list of materials showing that the leak has been repaired. After verification of repairs by the Water Company, the bill will be adjusted by comparing the usage during the leak billing period to the average usage for the past six billing periods. A reasonable estimate will be used in cases when six prior periods of information do not exist. The excess usage will be billed at the rate specified above. During the lifetime of a water service line only two leak adjustments will be permitted. Each adjustment may cover a maximum of two billing periods. Before a third adjustment can be considered, the entire water service line from the meter box to the premises must be replaced. Plastic pipe for repair of underground water service lines must be certified to withstand a working pressure

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

of 160 pounds per square inch or greater.

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

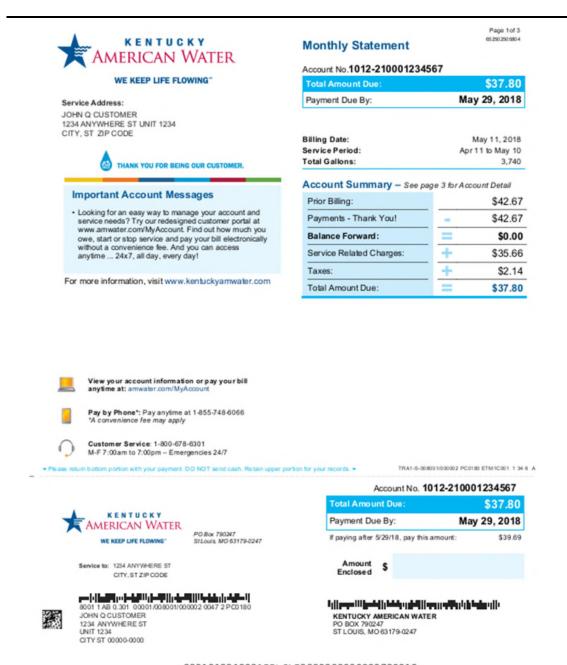
Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

**KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

EFFECTIVE

5/3/2024



0001012210001234567000000000003780013

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell

Executive Director

**5/3/2024** 

KAW APP EX01 051625 Page 48 of 63 **P.S.C. KY NO. 10** Original Sheet No. 46

Page 2 of 3

#### Messages from Kentucky American Water

- \*\*\*\*IMPORTANT WATER QUALITY MESSAGE: 2017 Kentucky American Water annual water quality report is available. This report contains important information about your drinking water. Please go to www.amwater.com/corleasington.pdf, www.amwater.com/corleasington.pdf, www.amwater.com/corle or www.amwater.com/ccr/fordhampton.pdf to view your 2017 annual water quality report or to request a paper copy call 800-678-6301.
- If you would like a copy of our tariff please visit www.kentuckyamwater.com, call 1-800-678-6301, or visit our customer lobby at 2300 Richmond Road in Lexington anytime between 8 a.m. and 4:30 p.m., Monday through Friday.
- · Local Office: 2300 Richmond Road (Lexington).





#### **CUSTOMER SERVICE** 1-800-678-6301

HOURS: M-F, 7am-7pm • Emergencies: 24/7
TTY/TDD FOR THE HEARING IMPAIRED:

#### SERVICES



Go Paperless: Save time. Save money. Sign up for Paperless Billing and Auto Pay on My Account at amwaler comimyaccount. Not registered? Log in and be sure to have your account rumber handy.



Water Quality: We take water quality seriously. When it comes to complying with federal drinking water standards, we consistently score better than the industry average. For a copy of the annual water quality report for your area, visit is tentuckyamwater.com. Under Water Quality, select Water Quality Reports.



H20 Help To Others: This program helps low-income custo who qualify with their water bills. For more information, visit kentuckyamwater.com. Under Customer Service & Billing, select Low Income Program.

#### EXPLANATION OF OTHER TERMS



Payment by Check: Paying by check authorizes American Water to rayment by Gueza. Paying your check electronically to your bank for payment. The transaction will appear on your bank statement. The physical check will not be presented to your financial institution or returned to you.



Estimated Bill: This occurs when we are unable to read the water meter. Your usage from the same billing period the prior year is used to calculate the estimated bill. The next actual meter reading corrects any over or under estimates.



Disputes: If you have questions or complaints about your bill, please call us at 1-800-678-6101 before the due date. If your bill is unusually high, it may indicate that there is a leak in your plunbing. For this on wor to detect leaks and use water wisely, util us online. You'll find helpful tools under the Water information menu. Every drop counts!



Rates: A detailed listing of charges that male up your bill is available upon request by contacting Customer Service or visiting us online at kentuckyamwater.com. Under Customer Service & Billing, select Your Water Rates



Correspondence: Please send written correspondence to PO Box Correspondence, Inside seems in include your name, account number, service address, mailing address and phone number including area code. Please do not send correspondence with your payment, as it may delay processing your payment and correspondence.

#### H2O HELP TO OTHERS PROGRAM - lend a hand to cust I'm adding a one time contribution of \$\_\_ with my payment. . I understand this amount will be added to each bill I'd like to add a recurring contribution to each bill of \$ Other ways to pay your bill Address Change(s) Auto Pay Online In Person With My Account, you can pay your bill anytime, anywhere. Registration is Addres Enroll in Auto Pay, and your bill will be paid on agreements with several authorized time, every time, directly fast and easy. Visit amwater.com/MyAccount payment locations in our service area. Visit our website to find one near you. from your bank account on the due date. No stamps required! Mobile Number billpay (fee may apply) Phone Numbe

**ISSUED:** May 22, 2024 **EFFECTIVE:** May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash **President** 

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

**KENTUCKY** PUBLIC SERVICE COMMISSION

Linda C. Bridwell

**Executive Director** 

**EFFECTIVE** 

5/3/2024

KAW\_APP\_EX01\_051625
Page 49 of 63
P.S.C. KY NO. 10
Original Sheet No. 47



Page 3 of 3

Meter Reading and Usage Summary

Meter No.	MaterType	Size	From Date	To Date	Previous Read	Current Read	Meter Units*	Billing Units**	Water Used in Gallons
079745079N	Regular	5/8"	04/11/2018	05/10/2018	963 (A)	968 (A)	5	37.40	3,740
A = Actual E =	Estimate				*1 Meter un	it = 100 oubic feet or	748 gallons of water	"1Billing Unit =	100 gallons of water

Billed Usage History (graph shown in 100 gallons)

3,740 gallons = usage for this period
3,740 gallons = usage for same period last year



Next Scheduled Read Date: on or about Jun 12, 2018 Account Type: Residential

Average

Average daily use for this period is: 125 gallons

Prior Billing	42.67
Balance from last bill	42.67
Payments	-42.67
Payments as of Apr 24. Thank you!	-42.67
Balance Forward	0.00
Service Related Charges - 04/11/18 to 05	3/10/18
Water Service	35.00
Water Service Charge Water Usage Charge (37.40 x \$0.6019)	12.49 22.51
Other Charges	0.66
KRA Withdrawal Fee (37.40 x \$0.0177)	0.66
Total Service Related Charges	35.66
Taxes	2.14
Franchise Taxes (\$35.66 x 3.000%) School District Tax (\$35.66 x 3.000%)	1.07 1.07
Total Current Period Charges	37.80

#### **Understanding Your Bill**

The information below defines some of the new terms you may find on your bill:

- Service Related Charges: This section includes charges for services related to water, wastewater and fire protection.
- Fees and Adjustments: This section growides details related to additional charges or adjustments for the service period referenced. Fees, when applicable, would include items such as service activation and late payment charges. Additionally, any credit or debits related to billing corrections would be bund in this section.
- Pass Through Charges: Charges in this section, when applicable are separated from other service related charges to provide visibility into what portion of your bill is being remitted to other entities. Payment received for these charges dose not remain with American Water. While we may bill and collect for them, the payments received are passed along to other companies and agencies.
- Billing Units: One billing unit equals 100 gallons of water used. If the meter serving your property measures your water use in cubic feet or a different unit of measure, we convert the usage to gallons to make it easier to
- Average Daily Use: The gallons shown in the water droplet above represent your average daily water use for the current billing period. Tracking the amount of water you use can help you manage your overall water use from month to
- Still have questions? We are here to help. Cur customer service representatives are available M-F, 7 a.m. to 7 p.m. More information on understancing your bill and charges can also be found on our websile. See the link below.

For more information about your charges and rates, please visit: https://amwater.com/kyaw/customer-service-billing/your-water-andwastewater-rates.

TRA1-S-00800 1/000002 PC0180 ETM1C001 1 34 6 /

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

**KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

EFFECTIVE

5/3/2024

#### **QUALIFIED INFRASTRUCTURE PROGRAM RIDER ("QIP RIDER")**

#### APPLICABLE SERVICE AREA

Applicable to the entire Service Territory of Kentucky American Water Company unless otherwise noted.

#### APPLICABILITY OF RIDER

Applicable to Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, Public and Private Fire Service and Hydrant customers.

#### <u>CALCULATION OF QUALIFIED INFRASTRUCTURE PROGRAM RIDER REVENUE</u> REQUIREMENT

The QIP rate base in any forecasted period will be calculated in a manner consistent with 807 KAR 5:001, Section 16(6)(c). The QIP Rider Revenue Requirement includes the following:

- a. QIP-eligible Plant In-Service not included in base water rates minus the associated QIP-related accumulated depreciation and accumulated deferred income taxes, grossed up by applying the gross revenue conversion factor authorized in the Company's latest base water rate case;
- b. Retirement and removal of plant related to QIP-eligible construction;
- c. Return on the net QIP-eligible plant in-service at the overall rate of return on capital authorized in the Company's latest base water rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the QIP-eligible Plant In-Service less retirement and removals;
- e. Property taxes related to the OIP.

#### **QIP ELIGIBLE UTILITY PLANT:**

Distribution Infrastructure – distribution and transmission system structures and improvements, mains and valves installed as replacements for existing facilities; hydrants, distribution tanks; services, meters and meter installations, power generation and pumping equipment installed as replacements for existing facilities; unreimbursed funds related to capital projects to relocate facilities required by governmental infrastructure projects.

Water Treatment Infrastructure – source of supply and water treatment structures, pipe and equipment including sampling equipment, SCADA equipment, power generation and pumping equipment installed as replacements for existing facilities.

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

y 22, 2024 Approved: y 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 **KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

EFFECTIVE

5/3/2024

KAW\_APP\_EX01\_051625 Page 51 of 63 P.S.C. KY NO. 10 Third Sheet No. 49

Cancelling Second Sheet No. 49

#### KENTUCKY-AMERICAN WATER COMPANY

**RATES** 

All customers subject to this QIP Rider receiving water service shall be assessed a monthly QIP Rider charge in addition to the service charge, consumption charge or monthly fee component of their applicable rate schedule that will enable the Company to complete the Qualified Infrastructure Program.

The QIP Rider will be updated annually in a filing that includes the (1) projected costs for each QIP period and (2) a balancing adjustment that trues up the projected program costs and revenues with the actuals for the preceding annual QIP period. The annual filing will be submitted on August 31<sup>st</sup> of every year, to become effective on January 1<sup>st</sup> of the next year. The balancing adjustment will be filed no later than March 31<sup>st</sup> following the end of each 12-month QIP period, to become effective on July 1<sup>st</sup>.

The monthly QIP Rider charges for all respective water service classifications will be calculated as a percentage and applied to all water charges including meter fees, volumetric water sales, fire service fees, and public and private hydrant fees from the Company's most recent base rate case, but excluding any other surcharge or add-on taxes. The percentage is calculated by dividing the QIP revenue requirement by the water revenues authorized in the Company's most recent rate case and multiplying the resulting QIP period by the number of days the QIP percentage will be in effect, divided by 365 days (366 days in a leap year). It will be listed as a separate line item on the customer bill. The QIP percentage shall be calculated on an annual prospective basis. The QIP Rider charge effective on and after the effective date is:

(I) 11.06%

ISSUED: January 9, 2025 EFFECTIVE: January 1, 2025

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2024-00272 dated Dec. 26, 2024 KENTUCKY

Approved: Linda C. Bridwell
Executive Director

1 P. British

EFFECTIVE

1/1/2025

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

#### **APPENDIX**

Form of New Subdivision Extension Deposit Agreement	for Off Site Facilities:
THIS AGREEMENT, entered into this _day of	g its office at 2300 Richmond Road,
WITNESSETH:	
THAT, WHEREAS, SUBDIVIDER is the present owner of service area of COMPANY, which tract is now being developed by thereof (hereinafter called the subdivision), and	
WHEREAS, the Commissi final plat of said proposed subdivision, upon which plat the location plots, building lines and utility easements are depicted, a copy of wh hereof, marked Exhibit "B" for identification, and	and grade of streets, curbs, sidewalks, building
WHEREAS, SUBDIVIDER desires the extension of the off on the site of said subdivision as hereinafter described,	site water mains and facilities of COMPANY
NOW, THEREFORE, in consideration of the premises and thereinafter set forth, it is hereby agreed by and between the parties h	
<b>FIRST:</b> COMPANY contracts and agrees to lay the water r shown in red on the plat attached hereto and made a part hereof, mar main(s) and facilities, if any, are described and located as follows:	
<b>SECOND:</b> It is expressly understood and agreed that if CO	MPANY shall be delayed or prevented from
ISSUED: May 22, 2024 App EFFECTIVE: May 3, 2024	proved:
ISSUED BY: /s/ Kathryn Nash Kathryn Nash President 2300 Richmond Road, Lexington, KY 40502  Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024	RENTUCKY PUBLIC SERVICE COMMISSION  Linda C. Bridwell Executive Director  Andre G. Andwell
	EFFECTIVE

ISSUED BY: /s/ Kathryn Nash

**President** 

Kathryn Nash

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

2300 Richmond Road, Lexington, KY 40502

KAW\_APP\_EX01\_051625
Page 53 of 63
P.S.C. KY NO. 10
Original Sheet No. A-2

**KENTUCKY** 

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

**Executive Director** 

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

installing the water main(s) and other related facilities, if any, hereinabove described because of its failure to secure pipe or other construction materials, or for any other causes beyond its control, such failure or delay in performance shall be excused; provided, however, if such failure or delay in performance shall extend for a period of more than ninety (90) days from date of deposit, SUBDIVIDER shall have the right to cancel and terminate this agreement on thirty (30) days' written notice to COMPANY, and thereafter both parties shall be relieved of all duties

and obligations arising hereunder. But this right to cancel and terminate by SUBDIVIDER shall not be invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

is prepared and able to go forward with the work provided in Paragraph FIRST hereof, the sum of

THIRD: SUBDIVIDER hereby agrees to deposit with COMPANY, upon notice from COMPANY that it

ISSUED: EFFECTIVE:	May 22, 2024 May 3, 2024	Approved:	
not exceed the		t with COMPANY, provided, however, that the interest, and that all or any part of the deposit no operty of COMPANY.	
beginning and o	original termini (not inclu	the mains constructed on the site of such subdivi- uding, however, connections to further extension ction per building plot) and for which a bona fide	s or branches thereof, and
	lepicted on the plat attach	, for each premises served with ned hereto and marked Exhibit "B" for identification.	tion) for which a street service
made by SUBL		s of Paragraph THIRD above, being the sum of	in soid subdivision (se soid
period of ten (1	0) years from the actual of	date of deposit, an amount equal to	
		same are hereafter recorded in the office of the Ovenant, COMPANY hereby agrees to refund to	
		otal ofbuilding plots.	
and/or commer	cial building plots to be c	resents to and covenants with COMPANY that the developed within the whole of said subdivision, a	as shown on the plat
•	nder, because of a variance uch main(s) and related f	ce between the presumed cost mentioned herein a facilities, if any.	and the actual cost of
and Regulation	s. No adjustment in depo	any, as determined under Section C(4) of Rule 10 osit will be made, either by way of adding to or r	educing the deposit
<u> </u>	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, which sum is the presumed co	ost of installation of said

KAW\_APP\_EX01\_051625
Page 54 of 63
P.S.C. KY NO. 10
Original Sheet No. A-3

#### KENTUCKY-AMERICAN WATER COMPANY

FIFTH: SUBDIVIDER may request refunds under Paragraph FOURTH, once in each calendar quarter
furnishing COMPANY, at such time, a listing of premises claimed to be additional premises; however, failure o
the part of SUBDIVIDER to make such request shall not constitute a waiver of any rights hereunder or relieve
COMPANY of the obligation to make refunds with reasonable promptness.

SIXTH: SUBDIVIDER will furnish to COMPANY immediately upon recordation thereof in the office of the \_\_\_\_\_\_ County Court five (5) copies of the final plat of said subdivision or units thereof as approved by the \_\_\_\_\_\_ Commission.

**SEVENTH:** The ownership of the water main(s) laid hereunder shall at all times be in COMPANY, its successors and assigns.

**EIGHTH:** This Agreement shall be valid and binding on COMPANY only when executed by its President.

**NINTH:** This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties.

**TENTH:** Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail to COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at

**ELEVENTH:** This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with said Rules and Regulations, which are hereby incorporated herein by reference.

Executed by the parties hereto in duplicate this the day and year first above written.

ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

1 / Kal.

KENTUCKY

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

**Executive Director** 

5/3/2024

WITNESS:	KENTUCKY AMERICAN WATER	
	By:	Pirector of Engineering)
	(D	Date)  DEPOSITOR(S):
	Phone	#:
WITNESS:		
	By:	(Signature)
		(Print or type name)
		(Frmi or type name)

**Approved:** 

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 **KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

EFFECTIVE

5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

**Executive Director** 

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**President** 

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

2300 Richmond Road, Lexington, KY 40502

(Title/Position)

Form of New Subdivision Extension Deposit Agreement for On Site Facilities:
THIS AGREEMENT, entered into this day of _, 20, by and between KENTUCKY AMERICAN WATER, a Kentucky corporation, having its office at 2300 Richmond Road, Lexington, Kentucky, hereinafter called "COMPANY" and, hereinafter called "SUBDIVIDER",
WITNESSETH:
THAT, WHEREAS, SUBDIVIDER is the present owner of a certain tract of land located within the service area of COMPANY, which tract is now being developed by SUBDIVIDER as a new subdivision or unit thereof (hereinafter called the subdivision), and
WHEREAS, the has heretofore approved a preliminary or final plat of said proposed subdivision, upon which plat the location and grade of streets, curbs, sidewalks, building plots, building lines and utility easements are depicted, a copy of which plat is annexed hereto and made a part hereof, marked Exhibit 'A' for identification, and
WHEREAS, SUBDIVIDER desires the extension of the water mains and facilities of COMPANY on the site of said subdivision as hereinafter described,
ICCLIED. Mars 22, 2024
ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024
ISSUED BY: /s/ Kathryn Nash Kathryn Nash KENTUCKY

## KAW\_APP\_EX01\_051625 Page 57 of 63 P.S.C. KY NO. 10 Original Sheet No. A-6

Linda C. Bridwell

**Executive Director** 

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

#### KENTUCKY-AMERICAN WATER COMPANY

NOW, THEREFORE, in consideration of the premises and the mutual covenants of the parties hereto as hereinafter set forth, it is hereby agreed by and between the parties hereto as follows, to-wit:

**FIRST:** COMPANY contracts and agrees to lay the water main(s) and other related facilities, if any, as shown in red on the plat attached hereto and made a part hereof, marked Exhibit 'A' for identification, which main(s) and facilities, if any, are described and located as follows:

**SECOND:** It is expressly understood and agreed that if COMPANY shall be delayed or prevented from installing the water main(s) and other related facilities, if any, hereinabove described because of its failure to secure pipe or other construction materials, or for any other cause beyond its control, such failure or delay in performance shall be excused; provided, however, if such failure or delay in performance shall extend for a period of more than ninety (90) days from date of deposit, SUBDIVIDER shall have the right to cancel and terminate this agreement on thirty (30) days' written notice to COMPANY, and thereafter both parties shall be relieved of all duties and obligations arising hereunder. But this right to cancel and terminate by SUBDIVIDER shall not be invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

THIRD: SUBDIVIDER hereby agrees to deposit with COMPANY, upon notice from COMPANY, that it is prepared and able to go forward with the work provided in Paragraph FIRST hereof, the sum of, which sum is the presumed cost of installation of said on-site mains and related facilities, if any, as determined under Section C(4) of Rule 10.3 of COMPANY'S Rules and Regulations. No adjustment in deposit will be made, either by way of adding to or reducing the deposit required hereunder, because if a variance between the presumed cost mentioned herein and the actual cost of installation of such main(s) and related facilities, if any.		
<b>FOURTH:</b> SUBDIVIDER represents to and covenant and/or commercial building plots to be developed within said set Exhibit "A", being a total of building 10.3 of COMPANY's Rules and Regulations, is equal to final plat of said subdivision as the same is hereafter recorded Upon such representation and covenant, COMPANY hereby a	subdivision, as shown on the plat attached hereto as ing plots which, according to Section A(2) of Rule lots, will not be decreased in the lin the office of the Clerk of the Fayette County Court.	
ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024	Approved:	
ISSUED BY:/s/ Kathryn Nash Kathryn Nash President	KENTUCKY PUBLIC SERVICE COMMISSION	

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

KAW\_APP\_EX01\_051625
Page 58 of 63
P.S.C. KY NO. 10
Original Sheet No. A-7

of ten (10) years from the actual date of deposit, an amount equal to	of the total deposit made by
SUBDIVIDER under the terms of Paragraph THIRD above, being the sum	
, for each	premises served within said subdivision
(as said subdivision is depicted on Exhibit "A" attached hereto) for which a s	treet service connection shall be directly
attached to the main extension herein provided between its original beginning	g and original terminus (not including,
however, connections to further extensions or branches thereof, and being lin	nited to one such service connection per
building plot) and for which a bona fide residential or commercial customer l	has executed a service contract with
COMPANY, provided, however, that the total amount returned shall not exce	eed the original deposit, without interest,
and that all or any part of the deposit not refunded within said ten (10) year p	eriod shall become the property of
COMPANY.	

**FIFTH:** SUBDIVIDER may request refunds under Paragraph FOURTH, once in each calendar quarter, furnishing COMPANY, at such time, a listing of premises claimed to be additional premises; however, failure on the part of SUBDIVIDER to make such request shall not constitute a waiver of any rights hereunder or relieve COMPANY of the obligation to make refunds with reasonable promptness.

**SIXTH:** As a material consideration for COMPANY'S agreement to design and construct all or some portion of the main(s) and related facilities, if any, described on Exhibit "A" and in Paragraph FIRST hereof on the basis of a preliminary plat of said subdivision, without withholding or delaying such action until a final plat thereof has been approved by the Planning and Zoning Commission and recorded in the office of the Clerk of the Fayette County Court, SUBDIVIDER represents to COMPANY and covenants with COMPANY that the location and grade of streets, sidewalks, curbs, building plots, building lines and utility easements as depicted on the preliminary plat attached hereto as Exhibit "A" will not be altered or changed in any respect in the final plat of said subdivision, as finally approved by the Lexington-Fayette County Planning and Zoning Commission and as recorded in the office of the Clerk of the Fayette County Court. In the event the location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision as approved by said Commission or as recorded in the office of said Clerk, whether such changes are made with or without the consent of SUBDIVIDER, or in the event a final plat is not approved or recorded, and in event such alteration, amendment, change, failure of approval or of recording requires, in the sole judgment of COMPANY, the relocation, removal, replacement, reconstruction, change in size or addition to the main(s) and related facilities to be constructed by COMPANY pursuant to the Agreement, SUBDIVIDER will immediately, upon demand from COMPANY, pay to COMPANY the actual cost to COMPANY of making such relocations, removals, replacements, changes in sizes and additions to such main(s) and related facilities, if any, so required in the sole judgment of COMPANY, as a result of such changes in location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements. No part of the sums payable to COMPANY by SUBDIVIDER under the terms and provisions of

ISSUED: May 22, 2024

Approved:

EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 KENTUCKY
PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

FFFECTIVE

5/3/2024

KAW\_APP\_EX01\_051625
Page 59 of 63
P.S.C. KY NO. 10
Original Sheet No. A-8

this Paragraph SIXTH shall be subject to refund to SUBDIVIDER. In event SUBDIVIDER fails to pay to COMPANY such sums as may be demanded by COMPANY under provisions of this Paragraph SIXTH within ten (10) days from such demand, COMPANY shall have the right, in addition to and not in limitation of all other remedies, which right shall be superior to the rights of any intervening assignee or creditor of SUBDIVIDER, to apply refunds coming due under Paragraph FOURTH of the Agreement to the reduction and extinguishment of the debt of SUBDIVIDER to COMPANY under terms of this Paragraph SIXTH.

**SEVENTH:** By execution of this Agreement, SUBDIVIDER grants unto COMPANY, its successors and assigns, the permanent right and privilege to lay and construct its main(s) and related facilities, if any, on, over and through the lands of SUBDIVIDER at the locations depicted on Exhibit "A" and described in Paragraph FIRST above, together with the right to enter upon the adjacent lands of SUBDIVIDER for the purpose of installing,

construction, repairing, renewing, replacing and inspecting such main(s) and related facilities, if any.

EIGHTH:	SUBDIVIDER will furnish to COMPANY immediately upon recordation thereof in the office
of the Clerk of	five (5) copies of the final plat of said subdivision as approved by the
	<u> </u>

**NINTH:** The ownership of the water main(s) laid hereunder shall at all times be in COMPANY, its successors and assigns.

**TENTH:** This Agreement shall be valid and binding on COMPANY only when executed by its Director of Engineering.

**ELEVENTH:** This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties.

**TWELFTH:** Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail to COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at \_\_\_\_\_\_.

**THIRTEENTH:** This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with said Rules and Regulations, which are hereby incorporated herein by reference.

ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 **KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

EFFECTIVE

5/3/2024

KAW\_APP\_EX01\_051625
Page 60 of 63
P.S.C. KY NO. 10
Original Sheet No. A-9

SSUED: EFFECTIVE:	May 22, 2024 May 3, 2024	Approved:
		(Title/Position)
		(Print or type name)
		By:(Signature)
WITNESS:		Rv·
		Email:
		Fax #:
		Phone #:
		SUBDIVIDER:
		SUBDIVIDER:
		(Date)
		By: (Director of Engineering)
		By:
WITNESS:		KENTUCKY AMERICAN WATER
WITNESS:		KENTUCKY AMERICAN WATER
Executed by the	parties hereto in duplica	te this the day and year first above written.

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 **KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

**EFFECTIVE** 

5/3/2024

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

#### APPLICATION FOR SPECIAL CONNECTION

	Account No.	
	Contract No.	
	WBS Element No.	
This Application, made in duplicate thisday of _, 20	,	
hereinafter called the "APPLICANT", to KENTUCKY AMERICAN WATER, a Kentucky corporate Kentucky, 40502, hereinafter called the 'WATER COMPANY."  The APPLICANT, upon the terms and conditions hereinafter set forth, hereby applicance consisting of the right to connect a service pipe to a attach to said service pipe the following fixtures and	ies to the WATER COMPANY	
One (1)inch fire service toline, post indicator and valve with all related fittings to supply a sprinkler scovering approximately square feet of	ystem of approximately	inch service sprinkler heads,
all of which fixtures and openings to be located within or upon the premise of the APPLICAI WATER COMPANY is located.	NT abutting the street on whic	h the said main of the
In consideration for which privilege the APPLICANT agrees to be bound by all the WATER COMPANY for private fire protection service at the schedule of rates in effect from to The further terms and conditions upon which this Application may be accepted by FIRST: That this Application and the acceptance thereof by the WATER COMPAI department having jurisdiction of the premises to be served.	time to time during the rendition the WATER COMPANY are a	n of such service. as follows:
SECOND: That the entire service system on APPLICANT's premises shall be subjections and the WATER COMPANY by its representatives, shall have the right to enter time for the purpose of making such reasonable inspections as it may deem necessary, and of this Application.  THIRD: That all pipes and appurtenances shall be constructed and maintaine	r the premises of the APPLICA I to insure compliance with the	NT at any reasonable eterms and conditions
APPLICANT.  FOURTH: That a fire line meter or detector device, approved by both the WATER (	j	•
on the service at a location approved by the WATER COMPANY. Such meter or device shall expense of the APPLICANT, but subject to the inspection and approval of the WATER COMP device, shall be furnished, installed and maintained by the WATER COMPANY at its cost an  FIFTH: That a gate valve with the post indicator controlling the entire supply shall which	PANY. The bypass meter only, and expense.	used with the detector
the main is located or at such other point as may be approved by the WATER COMPANY, and at the expense of the APPLICANT, and unless otherwise approved by the WATER COMPANY, and the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and unless otherwise approved by the WATER COMPANY, and at the expense of the AFPLICANT, and at the expen	MPANY, said valve shall be ins	
ISSUED: May 22, 2024 Approv EFFECTIVE: May 3, 2024	ved:	
ISSUED BY: /s/ Kathryn Nash	VENTU	OKY
Kathryn Nash President	KENTU PUBLIC SERVICE	
2300 Richmond Road, Lexington, KY 40502	<b>Linda C. B</b> Executive [	
Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024	Thide 6. 9	Budwell

KAW APP EX01 051625 Page 62 of 63 **P.S.C. KY NO. 10** Original Sheet No. A-11

SIXTH: That all hydrants and other fixtures connected to any private fire protection service system shall be kept closed and sealed, and not

opened or used except during times of fire or testing. Upon extinguishment of each fire or following each test, the APPLICANT shall immediately close such fixtures and notify the WATER COMPANY so that they may be sealed. Whenever a private fire protection service system is to be tested, the APPLICANT shall notify the WATER COMPANY at least two business days in advance of such proposed test, requesting approval of the method, day and hour on which it is to be made.

SEVENTH: That no antifreeze or any other substance not specifically approved by the Environmental Protection Agency as nondetrimental

to the public water supply, shall be introduced into sprinkling systems or into any pipe, fixture, appurtenance or other portion of the APPLICANT's private fire protection service system.

EIGHTH: That the APPLICANT understands and agrees that the extent of the rights of the APPLICANT under this Application is to

times of fire on said premises, such supply of water as shall then be available and no other or greater quantity. The APPLICANT further acknowledges and agrees the WATER COMPANY shall not be considered in any way or manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any persons or property against loss or damage by fire, or otherwise, and the WATER COMPANY shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water, failure to supply water or pressure, or for any other cause whatsoever.

NINTH: That this Application does not contemplate uses of fixtures other than those shown on Exhibit A. Any waste of water or use of water

through this connection for purposes other than testing or the extinguishment of fire, shall be deemed a violation of the terms and conditions of this Application and of the rules, regulations and conditions of service of the WATER COMPANY.

TENTH: That if private fire hydrants are included as part of this Application, they shall be painted any color other than that adopted by the WATER COMPANY for public fire hydrants.

ELEVENTH: That the APPLICANT shall furnish, attach and make a part hereof marked Exhibit A, three (3) complete sets of drawings showing the pipes, pumps, valves, hydrants, sprinkler systems, hose outlets and connections, standpipes, tanks and other openings and appurtenances contemplated in this Application. Such drawings, which shall be stamped "Approved" by the Insurance Services Office or other comparable agency approved by the WATER COMPANY, must also show all other water supply systems and pipelines and appurtenances which are proposed or which may exist on the premises to be served.

TWELFTH: That no pipe, fixture or appurtenance connected with the private fire protection service served by this Application shall be connected with any pipe, fixture or appurtenance supplied with water from any other source, unless specifically approved in writing by the WATER

THIRTEENTH: That the APPLICANT agrees to obtain in writing in advance the approval of the WATER COMPANY for any change, alteration, addition or deletion contemplated in the pipes, fixtures, openings and appurtenances and uses herein specified. Notwithstanding the approval of the WATER COMPANY, APPLICANT agrees that, except for those facilities which the WATER COMPANY had specifically agreed to provide and maintain, APPLICANT is and will be solely responsible for the design, adequacy, function and maintenance of its private fire protection service system referred to in this Application.

FOURTEENTH: That the WATER COMPANY has the right to discontinue or disconnect the service pipe herein applied for, and to terminate service under this Application, after due written notice to the APPLICANT, for failure to pay any bill when due, for failure to supply information to WATER COMPANY about the service system when so requested in writing, for leakage within APPLICANT's system, for violation of any of the terms and conditions of this Application, or for any violation of its rules, regulations and conditions of service; and the WATER COMPANY also has the right to shut off all or any part of its facilities by the WATER COMPANY(1) if a condition dangerous or hazardous to life, physical safety or property exists. (2) upon order by any court, the Public Service Commission or other duly authorized public authority. (3) if fraudulent or unauthorized use of water by APPLICANT is detected, or if the WATER COMPANY's regulating or measuring equipment has been tampered with by the APPLICANT.

FIFTEENTH: That upon acceptance of this Application by the WATER COMPANY and the completion of the installation of the service applied for, this Application shall be in full force and effect as a contract and shall continue as such until cancelled by written notice given thirty (30) days in advance by the APPLICANT to the WATER COMPANY, except as otherwise provided in numbered paragraph (14) above.

SIXTEENTH: The acceptance of this Application by the WATER COMPANY must be executed by its Director of Engineering before same becomes effective.

ISSUED: May 22, 2024 **EFFECTIVE:** May 3, 2024

Approved:

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash **President** 

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

**KENTUCKY** PUBLIC SERVICE COMMISSION

> Linda C. Bridwell **Executive Director**

KAW\_APP\_EX01\_051625
Page 63 of 63
P.S.C. KY NO. 10
Original Sheet No. A-12

**SEVENTEENTH:** If ownership of the property served by the service applied for herein changes, notice thereof shall be given to the WATER COMPANY within thirty (30) days and the new owner shall be identified by name, address and proper person to contact.

**EIGHTEENTH:** That the APPLICANT or his agent is responsible for payment of the deposit for the estimated cost of construction to WATER COMPANY. To the extent there is any refund to be made at the end of the project after all costs are accrued, such refund will be paid to the APPLICANT by check made payable to the APPLICANT. To the extent that any amount is owed to WATER COMPANY at the end of the project after all costs are accrued, payment of such amounts is the responsibility of the APPLICANT. To the extent the APPLICANT owes any of the refunded amount to the contractors, APPLICANT agrees it is responsible for these amounts owed and that WATER COMPANY has no responsibility in that regard.

N WITNESS WHEREOF, the APPLICANT has hereunto signed the	day and year:	
	-	
Witness Signature	Signature and Title of APPLICANT	or Duly Authorized Representative
APPROVED this day of	. 20	
Witness Signature	Chief of Fire Department	
County/City of		
WATER COMPANY hereby accepts the foregoing Application this _	day of	, 20
Witness Signature Director of	of Engineering	 Date
ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024	Approved:	

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 **KENTUCKY**PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

**EFFECTIVE** 

5/3/2024

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 2

#### **Description of Filing Requirement:**

Proposed tariffs - Kentucky American Water

#### Response:

Please see attached for copy of Proposed Tariffs.

For electronic version, see KAW\_APP\_EX02\_051625.pdf.

Original Sheet Nos. 1-49 Cancelling P.S.C KY NO. 10

KENTUCKY-AMERICAN WATER COMPANY

2300 Richmond Road Lexington, KY 40502

http://www.amwater.com/kyaw

\_\_\_\_\_

#### RATES - CHARGES - RULES - REGULATIONS

FOR FURNISHING

#### WATER SERVICE

ΑT

BOURBON, CLARK, FAYETTE, FRANKLIN, GALLATIN, GRANT, HARRISON, JACKSON, JESSAMINE, NICHOLAS, OWEN, SCOTT, WOODFORD, AND ROCKCASTLE COUNTIES IN KENTUCKY

FILED WITH THE

PUBLIC SERVICE COMMISSION

OF

**KENTUCKY** 

ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

2300 Richmond Road, Lexington, KY 40502

Approved:

#### **INDEX**

#### KENTUCKY-AMERICAN WATER COMPANY RULES AND REGULATIONS FOR WATER SERVICE

Rule Number	Rule N	<u>Vame</u>	Begins on Page
1.	Defini	tions Applicable to Rules & Regulations	3
2.	Service	e & Applications	5
3.	Billing	Billing, Abatements & Refunds	
4.	Discor	Disconnecting & Reconnecting Service	
5.	Compl	aints	11
6.	Meters	Meters Testing & Accuracy	
7.	Protect	tion of Public Water System	13
8.	Rights	& Responsibilities	15
9.	Custor	ner & Company Service Lines	17
10.	Water	Main Extensions	18
11.	Public	& Private Fire Service Lines	25
12.	Service	e Classifications & Tariffs/Rate/Fees	29
Service Classification	No. 1 -	Customers in the entire service Territory Of Kentucky American Water Company	29
Service Classification	No. 3 -	Private Fire Service	31
		Tapping Fees	32
Service Classification	No. 4 -	Public and Private Fire Hydrants	33
Service Classification	No. 5 -	Building Construction Purposes	35

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

Service Classification No. 6 -		Billing of License, Occupational, Franchise Or Other Similar Charges or Taxes including School Taxes	36
		Kentucky River Authority Withdrawal Fee	37
		Reconnection Charge	38
		Insufficient Funds Charge	39
		Service Line Inspection Fee	40
		New Account Set-up –Activation Fee	41
		Late Payment Fee	42
		Loading Stations	43
		Service Line Leak Adjustment	44
		Sample Bill	45
		Qualified Infrastructure Program Rider	48
	APPENDIX		A-1

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

**Robert Burton President** 

#### 1. DEFINITIONS APPLICABLE TO RULES & REGULATIONS

- 1.1 "Commission" means the Kentucky Public Service Commission.
- 1.2 "Company" shall mean the Kentucky-American Water Company acting through its officers, managers, or other duly authorized employees or agents.
- 1.3 "Customer" shall mean any person, firm, corporation, entity or municipality supplied with water service by Kentucky-American Water Company pursuant to these Rules and Regulations.
- 1.4 "Bona fide prospective customer" shall mean any owner or lessee who is to be the occupant of an existing developed premises having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company, who shall file a signed application for a new street service connection and for water service to such premises to be occupied.
- 1.5 "Residential" Sales to single premise residences, or to multiple premises residences where each premises is served through a single Meter. Sprinkler services added to existing premises coded as residential would also be coded as residential. For premises served through a single Meter with multiple owners, where usage is primary for residential purposes, and the water is billed to a homeowner association such as a condominium complex they will be classified as residential and charged the residential rate.
- "Commercial" Sales to multiple premises residences served through a single Meter or battery of Meters. This would include two (or more) family houses and apartment houses. Sales to private schools, colleges, hospitals, churches and other private educational, cultural, social or religious organizations. Sales to business or manufacturing establishments where the water is not used principally in manufacturing or processing functions. This would include commercial offices of public utilities. Examples under this category are: stores, laundries, cleaners, shoe repair and other service establishments, garages and service stations, office buildings, sales offices or manufacturing or processing establishments, retail florists, theaters, bowling alleys, swim clubs, golf courses, manufacturing or processing establishment where water is used principally for sanitary purposes, barber shops. Water used for irrigation for agricultural purposes would normally be coded as commercial. Sprinkler services added to existing premises coded as commercial or industrial would also be coded as commercial.
- 1.7 "Industrial" Sales to manufacturing of processing establishments where the water is used principally in manufacturing or processing function. This would include public or private utility plants using water for steam generation, power production, etc.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

KAW\_APP\_EX02\_051625 Page 6 of 63 P.S.C. KY NO. 11 Original Sheet No. 4

#### KENTUCKY-AMERICAN WATER COMPANY

- 1.8 Other Public Authority or "OPA" Sales to municipal, county, state or federal agencies (other than the sales of water for resale). Examples under this category are: city buildings, public schools, public housing developments, libraries and hospitals, fire stations, county, state and federal buildings and agencies.
- 1.9 Sales for Resale or "Resale" Sales to private or public water utilities where the water is to be resold to customers of the utilities.
- 1.10 "Meter" means a device which measures and records the quantity of water supplied to a Customer.
- 1.11 "Company Service Line" means that portion of the water service line and appurtenances from the main to the Customer Service Line that is paid for and/or owned by the Company.
- 1.12 "Customer Service Line" means that portion of the water service line and appurtenances from the Customer's Premises to the Company Service Line, which is paid for and/or owned by the Customer. When the Meter is outside the Premises, the Customer Service Line is from the Meter pit to the Premises. When the Meter is inside the Premises, the Customer Service Line is from the stop box to the Premises.
- 1.13 "Premises" as contemplated in these Rules, shall mean and include:
  - 1.13.1 A building under one roof and occupied as one business or residence; or
  - 1.13.2 A combination of buildings owned or leased by one party in one common enclosure or a single tract of land not crossed by public streets, roads, or ways, and occupied by one family or business; or
  - 1.13.3 a building owned or leased by one party, having two or more apartments, offices, or suites of offices, and using one or more halls and entrances in common; or
  - 1.13.4 a double house having a solid vertical partition wall or a building erected as a single family residence served through one street service connection and subsequently converted into apartments or offices or a combination of such, and where separate water supply plumbing would not be practicable; or
  - 1.13.5 each residential or business single occupancy unit, served through one street service connection in a building which is not a premise otherwise defined in these Rules.
  - 1.13.6 any other location at which the Company provides metered service to a Customer in

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

# KAW\_APP\_EX02\_051625 Page 7 of 63 P.S.C. KY NO. 11 Original Sheet No. 5

#### KENTUCKY-AMERICAN WATER COMPANY

accordance with these Rules regardless of whether there is a structure or building at that exact location.

- 1.14 "Fire Service Connection" is one to which is attached fixtures from which water is taken only for the extinguishment of fire.
- 1.15 "Public Fire Hydrant" All public fire hydrants contracted for or ordered by Urban County, Municipality, County, State or Federal Agencies or Institutions. These must be located on or immediately adjacent to public right-of-way.
- 1.16 "Private Fire Hydrant" All hydrants contracted for or by private entities on private property for the use of that entity or on private right-of-way. Also for public agencies for hydrants not located on public right-of-way.
- 1.17 "New Private Fire Hydrant Service" is available to areas before such time as a unit of government shall agree to pay public fire protection charges thereon in accordance with Rule 11 herein.
- 1.18 "Private Fire Service" All private and public fire protection service lines with hose connections or sprinkler systems charged by line size.
- 1.19 "Temporary Service Connection" is one which is installed for the temporary use of water, including service to individual mobile homes. Provided: They are located on lots having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company extending for at least one-half of the frontage of the lot on said street or highway.
- 1.20 "Rate" means the Company's Schedules of Rates and Tariffs then in effect.
- 1.21 "Rules" or "Rule" means these Company Rules and Regulations applicable to water service.

### 2. SERVICE & APPLICATIONS

- 2.1 Rules and Regulations Governing Rendering of Service
  - (a) The Rules and Regulations in their entirety as hereinafter set forth or as they may hereafter be altered or amended in a regular and legal manner shall govern the rendering of water service and every Customer will be bound thereby. The Rules and Regulations and Service Classifications contained in this tariff apply in the service territory of Kentucky-American

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

# KAW\_APP\_EX02\_051625 Page 8 of 63 P.S.C. KY NO. 11 Original Sheet No. 6

#### KENTUCKY-AMERICAN WATER COMPANY

Water Company.

(b) Except fire and some special connection services, all service will be rendered on a Meter basis. Residential, commercial, industrial and OPA service are only regularly available for single Premises as "Premises" is defined in these Rules.

#### 2.2 Requests for Water Service

- (a) All persons, entities, firms, corporations or OPA's desiring water service, must request service from the Company in a manner prescribed by the Company, setting forth all purposes for which water will be used at the Premises for which service is requested. All information provided by the Customer must be true, accurate and kept up to date.
- (b) Any change in the identity of the Customer at a Premises will require a new request for water service and the Company may, after reasonable notice, discontinue the water supply until such new request has been made and accepted.
- (c) A Customer who has requested service and been accepted by the Company, shall be held liable for all water service furnished to the Premises until such time as the Customer properly notifies the Company to discontinue the service for his/her account at the Premises.
- (d) An activation fee will be charged in accordance with the Company's Tariff.
- (e) No Customer receiving water service from the Company will be permitted to use water for any other purpose than that for which they shall have requested and the Company shall have approved.
- (f) The Company may refuse service to a Customer with an outstanding, unpaid balance due until the Customer pays the balance due.

# 2.3 Special Arrangements for Water Service

- (a) Water for building or construction purposes must be specially applied for.
- (b) Connections for private fire service and private fire hydrant service must be specially applied for.
- (c) Water for transient or temporary purposes must be specially applied for.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

# 3. BILLING, ABATEMENTS & REFUNDS

#### 3.1 Abatements and Refunds

Abatement shall be made for leaks in service pipes or fixtures belonging to the Customer in accordance to Tariff.

# 3.2 Meter Bill Adjustment

- (a) Whenever a Meter in service is found upon periodic request or complaint test to be more than two percent (2%) fast, additional tests shall be made at once to determine the average error of the Meter. Said tests shall be made in accordance with the Commission's regulation applicable to the type of Meter involved. Meter testing shall be conducted in accordance with the then-applicable Rules.
- (b) Determination of Meter Error for Bill Adjustment Purposes. When upon periodic request or complaint test, a Meter is found to be in error in excess of the limits allowed by the Commission's regulations, three additional tests shall be made; one at 75% of rated maximum capacity; one at 50% of rated maximum capacity one at 25% of rated maximum capacity. The average Meter error shall be the algebraic average of the errors of the three tests.
- (c) If the result of tests on a Customer's Meter shows an average error greater than two percent (2%) fast, then the Customer's bill, for the period during which the Meter error is known to have existed, shall be recomputed and the account adjusted on the basis of the test. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using the data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of a similar class of customers shall be used for comparison purposes in calculating the time period. (See exception in Section (f) of this Rule).
- (d) If the result of tests on a Customer's Meter shows an average error greater than two percent (2%) slow, then the Customer's bill for the period during which the Meter error is known to have existed, may be recomputed and the account adjusted on the basis of the test. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using the data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of a similar class of customers shall be used for

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

comparison purposes in calculating the time period. The Company will limit the period of recovery for under-billing to only the most recent twelve (12) months of under-billing, even if the under-billing occurred for a longer period.

- (e) It shall be understood that when a Meter is found to have an error in excess of two percent (2%) fast or slow the figure for calculating the amount of refund or the amount to be collected by the Company shall be that percentage of error as determined by the test; i.e., it is the duty of the Company to maintain the accuracy of its measuring device as nearly one hundred percent (100%) as is commercially practicable. Therefore, percent error shall be that difference between one hundred percent (100%) and that amount of error as indicated by the test.
- (f) The burden of maintaining measuring equipment so that it will register accurately is upon the Company; therefore, if Meters are found upon test to register fast and if time for periodic test has overrun to the extent that one-half (1/2) of the time elapsed since the last previous test exceeds twelve (12) months, the refund shall be as specified in Section C of this Rule and in addition thereto, a like refund for those months exceeding the periodic test period; provided, however, that the Commission may relieve the utility from this requirement in any particular case in which it is shown that the failure to make the periodic test was due to causes beyond the utility's control.
- 3.3 Terms and Conditions of Billing and Payment
  - (a) All fire service charges shall be payable monthly in arrears.
  - (b) Bills for water service by Meter will be rendered monthly with ending dates as may be determined by the Company.
  - (c) Bills for private fire hydrants shall be payable monthly in advance, except that the charges for private fire hydrant service shall be payable as set forth in Rule 11.
  - (d) Special charges shall be payable upon demand.
  - (e) All bills for water and service are due and payable when rendered and are considered delinquent if not paid in accordance with Tariff and Commission regulations. Failure to pay will render the Customer subject to disconnection and subject to payment of reconnection in Tariff. If any bill for water service is not paid in accordance with Tariff, the service may be discontinued in accordance with Rule 4, Disconnecting & Reconnecting Service.

(f) Customers are responsible for furnishing the Company with their correct billing

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

addresses (email or postal address). Failure to receive bills will not be considered an

excuse for non-payment nor permit an extension of the date when the account would be considered delinquent.

- (g) All bills will be sent to the billing address (email or postal address) provided when requesting water service unless the Company is notified in writing by the Customer of any change of billing address.
- (h) The Company will not be bound by bills rendered under mistake of fact as to the quantity of service rendered.
- (i) The use of water by the same Customer in different Premises or localities will not be combined.
- (j) If for any reason service is discontinued before the expiration of twenty-five (25) days from commencement of service, a bill for a prorated portion of the minimum service charge for the month will be rendered.
- (k) Residential Customers may elect to participate in a monthly budget billing payment plan. Under such a plan, Customers shall pay a fixed monthly amount determined by the Company based on historical or estimated usage. A Customer may enroll in such a plan at any time by contacting the Company. The Company will issue bills so as to bring each customer's account current once each 12-month period or through a series of levelized adjustments on a monthly basis if usage indicates that the account will not be current upon payment of the last monthly budget amount. If a Customer fails to pay bills as required under the plan, the Company reserves the right to remove the Customer from the plan, restore the customer to regular billing, and require immediate payment of any deficiency.

# 4. <u>DISCONNECTING AND RECONNECTING SERVICE</u>

- 4.1 Discontinuance of Water Service
  - (a) Water service will be discontinued to any Premises on account of temporary vacancy upon request of the Customer, without in any way affecting the agreement in force, and upon payment of all charges due as provided for in the Rates and Rules of the Company.
  - (b) The Company shall discontinue the Customer's service for violation of any Rule or for non-payment of bills upon providing the Customer with at least ten (10) days written notice

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Robert Burton President

# KAW\_APP\_EX02\_051625 Page 12 of 63 P.S.C. KY NO. 11 Original Sheet No. 10

#### KENTUCKY-AMERICAN WATER COMPANY

delivered by mail or personally delivered to him/her or a member of his/her household, advising the Customer of what Rule had been violated and for which service will be discontinued if violation continues. However, discontinuance of service shall be effected no less than twenty (20) days after the mailing date of the original bill unless, prior to discontinuance, a residential customer presents to the Company a written certificate, signed by a physician, registered nurse or public health officer, that such discontinuance will aggravate an existing illness or infirmity on the affected premises. In that case, discontinuance may not be effected for thirty (30) days beyond the termination date as calculated above. Where fraudulent use of water is detected, or where the Company's regulating or measuring equipment has been tampered with, or where a dangerous condition is found to exist on the Customer's Premises, service may be shut off without advance notice. Subject to the foregoing provisions, service rendered under any application, contract or agreement may be discontinued by the Company for any of the following reasons:

- i. For willful or indifferent waste of water due to any cause which adversely affects either water service to other Customers or the Company's utility operation.
- ii. For failure to protect from injury or damage the Meter and connections, or for failure to protect and maintain the service pipe or fixtures on the property of the Customer, in a condition satisfactory to the Company.
- iii. For interfering or tampering by the Customer, or others with the knowledge of the Customer, with any Meter, connection, service pipe, curb stop, seal or any other appliance of the Company controlling or regulating the Customer's water supply.
- iv. For failure to provide the Company's employees free and reasonable access to the Premises or for obstructing the way of ingress to the Meter or other appliance of the Company controlling or regulating the Customer's water supply (with at least fifteen (15) days advance written notice).
- v. For non-payment of any account for water supplied, for water service, or for Meter or service maintenance, or for any other fee or charge at the Premise accruing under these Rates and Rules. Discontinuation of service for non-payment on an account shall only be made at the Premise associated with that Account and will not occur for other accounts held by the same Customer that are current in payments unless the Customer has requested multiple accounts or premises be combined for billing purposes.

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ISSUED BY: /s/ Robert Burton

Robert Burton President

- vi. In case of vacancy of the premises.
- vii. For violation of any other Rule or Regulation of the Company or State and Municipal Rules and Regulations applying to the Company's water service.
- (c) In cases where plumbing has been installed prior to adoption of and not in accordance with these Rules, and where water is being taken through a single service pipe to supply two or more Premises, the party making application shall be responsible for all water bills and other legitimate charges. Any violation of the Company Rules with reference to either or any of the said Premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these Rules by shutting off the entire service except that such action will not be taken until the innocent Customer who is not in violation of the Company's Rules, has been given a reasonable notice and opportunity to attach his pipes to a separately controlled curb stop, to be provided by and at the expense of the Company.
- (d) Discontinuing the supply of water to a Premises for any such reason shall not prevent the

Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.

#### 4.2 Renewal of Water Service After Discontinuance

- (a) When water service to a Premises has been terminated for any reason other than temporary vacancy, it will be renewed only after the conditions, circumstances or practices which caused the water service to be discontinued are corrected to the satisfaction of the Company, and upon payment of all charges due and payable by the Customer in accordance with the Rates and Rules.
- (b) No Customer whose service has been turned off shall turn on same, or have same done by anyone other than the Company.

#### 4.3 Reconnection Charge

When it has been necessary to discontinue water service to any Premises because of a violation of the Rules or on account of non-payment of any bill, a charge will be made to cover the expense as set forth in the Company's Schedule of Rates and Charges. This charge, together with any arrears that may be due the Company for charges against the Customer, must be paid before the water will be reconnected.

#### 5. COMPLAINTS

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Robert Burton President

# 5.1 Customer Complaints

Any complaint against the service or employees of the Company may be made at the office of the Company or by telephone, mail or email. The Company will handle all Complaints in accordance with regulatory requirements.

# 6. METERS, TESTING AND ACCURACY

#### 6.1 Meters

- (a) Water will be sold by Meter measurement only.
- (b) All Meters, except private detector devices and/or private service line Meters, will be installed, maintained and replaced by, and at the expense of the Company, but in case of damage to such Meters by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by accident or misuse or purposeful actions) the Customer shall pay to the Company the cost of its repair on presentation of bill therefore.
- (c) The Company reserves the right to determine the kind and size of Meter that shall be placed on any service pipe, and such Meters will be furnished, installed and removed by the Company alone, and shall remain its property.
- (d) Each Premise shall be supplied through an independent Meter setting.
- (e) If more than one Meter setting is installed upon a Customer's Premise, the usage of all Meters on a Premise may be combined for billing purposes if so requested by the Customer. Combined billing will be continued as long as the Premises criteria is met.
- (f) All Meters are accurately tested before installation and are also periodically tested in accordance with the Public Service Commission's regulations. The Company may at any time remove any Meter for periodic tests or for repairs or replacement and may, at its option and expense, test any Meter when the Company has reason to believe that it is registering inaccurately.
- (g) The Company shall make any test of any Meter upon written request of the Customer if the request is not made more frequently than once each twelve (12) months. The Customer shall be given the opportunity to be present at the requested test. The Customer may be billed the actual cost of making the test, but should the said Meter be found, upon said test, to be more than two percent incorrect to the prejudice of the Customer, the fee so charged shall be returned to the Customer.

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ISSUED BY: /s/ Robert Burton

Robert Burton President

# KAW\_APP\_EX02\_051625 Page 15 of 63 P.S.C. KY NO. 11 Original Sheet No. 13

#### KENTUCKY-AMERICAN WATER COMPANY

- (h) The Company reserves the right to put seals on any water Meter, or on couplings in and for any premises, and may shut off the supply if such seals are found broken or removed.
- (i) Once any Meter has been placed, any change in location requested by the Customer will be done by the Company, at the expense of the Customer, if the location is acceptable pursuant to 6.1(k).
- (j) Monitoring of Customer usage shall be in compliance with the then-applicable Rules and Regulations. The Company monitors Customer usage on a monthly basis through its collection of usage information. Upon the collection of that information, the Company compares usage for a particular month with a Customer's historical usage. To the extent the current month's usage shows an unusual deviation from historical usage, the Company will notify the Customer and take steps to determine the reason for the unusual deviation.
- (k) Meters may be located either in an outdoor Meter box or vault, at the option of the Company. The location of the Meter must be acceptable to the Company and allow for the Meter to be easily examined, tested, repaired, read, removed or replaced. The Meter box or vault shall be located in a convenient and readily accessible location acceptable to the Company. The Meter box or vault must be constructed to protect the Meter from freezing and damage by vehicular traffic, and its location and design shall prevent, as far as possible, the inflow of surface water. After a Meter is installed by the Company, a Customer shall not tamper with, alter, repair or remove the Meter or allow anyone other than the Company to do so. Any plumbing, piping, grading or structural modification which could result in the relocation of the Meter or impact accessibility must first be approved by the Company.

# 6.2 Accuracy Requirements of Water Meters

- (a) General. All meters used for measuring the quantity of water delivered to a customer shall be in good mechanical condition and shall be adequate in size and design for the type of service which they measure.
- (b) Determination of Accuracy. No new, rebuilt or repaired meter shall be placed in service if it registers outside the parameters established in the then-applicable Rules and Regulations.
- (c) As Found Tests. All meters tested in accordance with the rules for periodic, request or complaint tests, shall be tested in the condition as found in the Customer's service prior to any alteration or adjustment in order to determine the average meter error.

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Robert Burton President

#### 7. PROTECTION OF PUBLIC WATER SYSTEM

- 7.1 Intercepting and Storage Tanks
  - (a) Customer Service Lines shall not be connected to the suction side of pumps, unless approved by the Company. Customers who require a large quantity of water within a short period of time must have intercepting or intermediate storage tanks, pump discharge control valves, or other controls approved by the Company.
  - (b) The inlet connection for the tanks attached directly or indirectly to the Customer Service Line shall discharge at a point no less than two (2) times the diameter of the inlet pipe above the overflow of such tanks and must be approved by the Company.

# 7.2 Check Valves, Flush Valves and Vacuum Breakers

- (a) Customers having boilers or hot water heating systems connected with mains of the Company must have a check valve in the supply pipe to the boilers and hot water heating systems, together with a relief valve at some point between the check valve and heating system. A vacuum valve should be installed, in accordance to applicable plumbing requirements, in the steam line to prevent collapse in case the water supply is interrupted. The Company, however, will not be responsible for accidents or damages resulting from the imperfect action or failure of said valves.
- (b) Flush valve or direct flushing closets should not be installed in Premises where the service pipe supplying such Premises is connected to a main two inches or less in diameter. All flush valves shall be equipped with approved type vacuum breakers.

# 7.3 Plumbing Work Must Be Approved by Company

All plumbing work done in connection with pipe and fixtures connected with the Company's mains shall be submitted for the approval of the Company before such work is covered up. Whenever the Company determines that plumbing work is defective, the Company may require it be corrected before the water will be turned on.

#### 7.4 Cross-Connections

(a) No cross-connection will be permitted unless an acceptable form of protection against contamination by backflow into the water distribution system is provided by a testable backflow prevention assembly. Acceptable forms of protection must comply with all applicable state and local requirements and approved by the Company. The required protective device or system shall be provided, installed and maintained by the Customer in good working condition, at the

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Robert Burton President

# KAW\_APP\_EX02\_051625 Page 17 of 63 P.S.C. KY NO. 11 Original Sheet No. 15

#### KENTUCKY-AMERICAN WATER COMPANY

Customer's expense, and shall be subject to testing and approval of the Company before being placed in service, and at such times thereafter as may be deemed necessary by the Company.

(b) Any cross-connection existing which is in violation of these Rules shall be immediately removed or corrected. Failure of the Customer to do so may result in immediate termination of water service in accordance with Rule 4.

### 8. RIGHTS AND RESPONSIBILITIES

- 8.1 Customers Requiring Uninterrupted Supply
  - (a) The Company will endeavor to give reasonable service but does not guarantee a sufficient or consistent pressure or an absolutely uninterrupted supply of water, and Customers are cautioned to provide sufficient storage of water where an absolutely uninterrupted supply must be assured, such as for steam boilers, domestic hot water systems, gas engines, etc.
  - (b) Fixtures or devices taking a supply of water directly from the service pipes, depending upon the hydraulic pressure of the pipe system of the Company for supplying same under working pressure, will do so at the risk of the parties making such attachments, as the Company will not be responsible for any accidents or damages to which such fixtures or devices are subject.

### 8.2 Interruptions in Water Supply

- (a) The Company reserves the right at any time to shut off the water in the Mains without notice in case of accident or emergency, or for the purpose of making connections, extensions, improvements, alterations, repairs, changes, or for other proper business reasons, and may restrict the use of water to reserve a sufficient supply in its reservoirs for fire protection or other emergencies whenever the public welfare may so require in accordance with Commission Rules. Notwithstanding any other provision in these Rules or any contract or agreement between the Company and any Customer, when, in the judgment of the Company, sufficient supplies of water are not available to the Company, for any reason, to meet all existing and reasonably anticipated demands for service or to preserve and replenish its storage in amounts sufficient to provide fire protection on its system, the Company shall have the right to restrict, limit, curtail or interrupt water service to or water usage by any Customer or Customers.
- (b) The temporary shutting off of water from any Premises for any cause, whether non-payment of bills, leaking pipes, fixtures, etc. shall not cancel a contract for water supply service except at the option of the Company or upon notice from the Customer.

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ISSUED BY: /s/ Robert Burton

Robert Burton President

# 8.3 Liability of Company

- (a) The Company shall not in any way or under any circumstances be held liable or responsible to any person or persons for any loss or damage from any excess or deficiency in the pressure, volume, or supply of water, due to any cause whatsoever. The Company will undertake to use reasonable care and diligence in order to prevent and avoid interruptions and fluctuations in the service, but it cannot and does not guarantee that such will not occur.
- (b) The Company will make every effort to maintain a pressure on the distribution system that is required for reasonable service and is compliant with federal and state requirements, but it does not guarantee to furnish at all times any given quantity for fire uses or for general purposes.
- (c) The Company shall not be responsible for accidents or damages to boilers, hot water tanks, etc., resulting from the discontinuance of service, nor by reason of the breaking of any main, water pipe, fixture or appliance whether owned by the company or Customer, and no person shall be entitled to damages nor have any portion of a payment refunded for any interruption of service. The Company will exercise every care in this matter, and in the event of the necessity of turning off water, every reasonable effort will be made to notify the Customer.
- (d) The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any persons or property against loss or damage by fire, or otherwise. The Company agrees to furnish such supply of water as shall then be available and not other or greater, and it shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water, failure to supply water or pressure, or for any other cause whatsoever.

#### 8.4 Meters

No person shall turn the water on or off at any street valve, Company stop, curb stop or other street connection, or at meter setting or meter vault, or disconnect, remove or bypass any meter without the consent of the Company. The Company has the right to prosecute for any damage resulting from any unauthorized tampering with Company property.

#### 8.4 Electrical Ground

No electric wires shall be grounded on the mains of the Company or on any Company Service Lines or pipes or fixtures of any kind which have a metallic connection with the mains of the Company. The Company has the right to prosecute for any damage resulting violation of this Rule.

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Robert Burton President

#### 8.5 Limitations on Resale of Water

Water furnished to any customer, except for a customer classified as a "Sales for Resale" customer, is for the customer's use only and such water shall not be resold by the customer to any other person, firm, or corporation on the customer's premises or for use on any other premise. This restriction, however, does not preclude a customer from allocating the Company's billing to the customer to any other person, firm, or corporation provided the sum of such allocations does not exceed the Company's billing.

#### 9. CUSTOMER AND COMPANY SERVICE LINES

- 9.1 Company Service Lines
  - (a) Subject to Rule 10 on Main extensions and subject to the terms of any applicable Main extension agreement, the Company will install a Company Service Line provided that it is required for the immediate and continuous supply of water in order to furnish general water service, and that the Premise to be served abuts a street, highway or right-of-way in which a Main is located.
  - (b) The Customer shall install the Customer Service Line to a point approved by an authorized employee of the Company, after which the Company will have the Company Service Line installed from the Main to the Customer Service Line upon payment by the Customer of the tap fee. Where the Company Service Line is already installed, the Customer Service Line shall be connected to the Company Service Line at a point approved by an authorized employee of the Company.
  - (c) The Company Service Line shall be sized, furnished, installed, owned and maintained only by the Company and shall remain under its sole control. Only the Company may make connections to its Mains. Nothing may be attached to the Company Service Line except a Customer Service Line. The connection to the Company Service Line must be made by an authorized employee or agent of the Company, or a licensed plumber.

#### 9.2 Customer Service Lines

- (a) The Company will specify the location of the connection to the Customer Service Line. The Customer Service Line shall be installed, maintained, and/or owned by the Customer, at the Customer's expense and risk. The Customer Service Lines shall be installed in accordance with applicable plumbing requirements.
- (b) Each Premise shall be served by no more than one Customer Service Line unless otherwise approved by the Company. Customer Service Lines supplying the Premises shall not pass through or across any other Premises. No water pipes or plumbing in any Premises shall be extended from

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# KAW\_APP\_EX02\_051625 Page 20 of 63 P.S.C. KY NO. 11 Original Sheet No. 18

#### KENTUCKY-AMERICAN WATER COMPANY

there to any other Premises.

When a Customer Service Line is relocated at the Customer's request, or when no associated relocation of the Company's Service Lines or other infrastructure is occurring, the Customer shall be responsible for the cost of such relocation. In instances where a Customer Service Line is required to be relocated due to roadway construction or other causes not within Company control, and the Company's Service Lines or other infrastructure is also being relocated, the Customer shall not be responsible for the cost of such relocation unless the Customer requests a specific location different than that specified by the Company.

A Customer's Service Line which is irregularly located because there was no Main abutting the Premises at the time such Customer Service Line was installed shall, at the Customer's expense, be relocated and connected to a new Company Service Line on the Main abutting the Premises when it becomes necessary for such Customer Service Line to be repaired or replaced.

- (c) A Customer, occupant, owner, or any agent thereof is not authorized to attach the Customer Service Line to Company property or shut the water line on or off. If a Customer, occupant, owner, or any agent thereof does so, and in making an attachment or in shutting off or turning on water does not properly replace the curb box cap or Meter lid, or damages the curb stop, curb box, copper setter, or other property of the Company, repairs shall be made only by the Company, but at the Customer's expense. If a Customer, occupant, owner, or any agent thereof takes any unauthorized action described therein, the Company shall not be liable for any personal and property damage caused to Customer's property.
- (d) The Customer Service Line and all connections and fixtures attached thereto shall be subject to the approval of the Company before water will be turned on. All Premises receiving a supply of water and all Company Service Lines and Meters and appurtenances, including any and all fixtures within the Premises, shall at all reasonable hours be subject to inspection by any duly authorized employee or agent of the Company.
- (e) Only an authorized agent of the Company may turn water on and off in the meter box. In case of emergencies, licensed plumbers may turn water on and off if a shut off valve is not available in the Premise and must notify Company within 24 hours of doing so.

#### 10. WATER MAIN EXTENSIONS

- 10.1 General Main Extensions Rules
  - (a) In estimating the cost of an extension, the estimate shall be based on the diameter of the pipe to be

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Robert Burton President

# KAW\_APP\_EX02\_051625 Page 21 of 63 P.S.C. KY NO. 11 Original Sheet No. 19

#### KENTUCKY-AMERICAN WATER COMPANY

used, provided, however, the estimated cost to the Customer or Customers shall not be based on a pipe diameter in excess of eight (8) inches, unless actual consumption estimated for the proposed Customer or Customers requires a larger pipe.

- (b) No interest will be paid by the Company on the Applicant's payment or on any balances not refunded. At the expiration of said ten-year period, the refund account will be closed, and no further refunds will be made.
- (c) Extensions made under this Rule shall be and remain the property of the Company.
- (d) The Company reserves the right to further extend its water mains from and beyond the end of each Water Main Extension made under this Rule. The Applicant or the Applicant's agent paying for an extension shall not be entitled to any refund for the connecting of Customers to any further extension of mains installed.
- (e) In determining the length of main extensions to be installed, the main shall be extended to fully cover the frontage of the property, and if the last lot to be served is a corner lot or a lot immediately adjacent to a corner lot, the terminal point of the extension made hereunder shall be located so that the main laid hereunder ties in with the existing main located in the intersecting street; and further provided that if there is no main located in the intersecting street, the terminal point of the extension made hereunder shall be located at the nearest street line of the intersecting street or to the edge of subdivision property, including common area.

#### 10.2 Main Extensions for Other than in New Subdivisions

- (a) For Free Extensions, the Company will, upon written request for Residential service by a prospective Residential Customer or a group of prospective Customers located in the same
  - neighborhood, make free of charge an extension necessary to give service, when the estimated total revenue, for a period of three (3) years from the prospective Customer or Customers is approximately equal to the cost of the extension; provided that the prospects are that the patronage or demand will be of such permanency as to warrant the capital expenditure involved.
- (b) For Extension Above Limit, if the extension required in order to furnish general water service at any point within the corporate limits of the municipality or for any adjacent suburb of the municipality is greater than the cost of the free extension specified herein, such an extension will be made under the following conditions: the Company shall require a deposit of the cost of the extension above the free limit and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end within a period of ten

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ISSUED BY: /s/ Robert Burton

Robert Burton President

- (10) years from the making of such extension, refund an amount equal to three times the estimated annual revenue of the new Customer, but at no time shall the aggregate refund made to any Customer exceed the original deposit of such Customer.
- (c) The free extension or refund amount shall not be reduced below that applicable to fifty (50) feet of main per Customer. A prospective Customer is one who will connect to such main extension within the refund period after the date the water is turned on in the main; provided further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customer will take water service within the aforementioned refund period.

#### 10.3 Main Extensions for New Subdivision

- (a) Definitions
- The term "new subdivision" as used herein shall mean any new subdivision
  of residential and/or commercial lots for which a preliminary or final plat
  has been approved by the local planning and zoning authority, and in which
  the owner thereof has the right, under the rules of said Authority, to construct
  streets, sidewalks, curbs and other improvements.
- ii. The term "lot" as used herein shall mean any plot of ground laid out for building purposes, the front footage of which does not exceed one hundred feet. Should the frontage of any plot exceed one hundred feet, it shall, for the purposes of this Rule be considered as a single lot, if the average footage of all lots in the subdivision does not exceed one hundred feet. If the average frontage of all lots in the subdivision does exceed one hundred feet, the total number of lots in the subdivision shall be determined by dividing the total frontage of all the lots in the subdivision by one hundred feet.
- iii. The term "on site facilities" as used herein shall include only those water mains and related facilities, if any, to be installed by Company and located within the boundaries of the new subdivision or part thereof as said boundaries are depicted on the preliminary (or final, if applicable) plat of such subdivision or part thereof approved by the local planning and zoning authority.
- iv. The term "off-site facilities" as used herein shall include all water mains and related facilities, if any, to be installed by Company and located outside of the boundaries of said new subdivision as said boundaries are depicted on

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Robert Burton President

June 16, 2025

the preliminary (or final, if applicable) plat of said subdivision as approved by the local planning and zoning authority, in order to deliver an adequate supply of water from existing mains of Company to such new subdivision.

- v. The term "current estimated cost" as used herein shall mean that sum determined by Company as the estimated cost of installing one foot of water main, together with that sum determined by Company as the estimated cost of installing each type of appurtenant related facility based upon current materials costs, bids received, and other current project data. Such average cost per foot and such average cost per appurtenant facility shall be deemed to be the "current estimated cost" for such mains and facilities during the twelve month period immediately following such determinations, it being contemplated that the current estimated cost will be revised annually in order to keep same as current as practicable.
- (b) Before water lines will be laid hereunder in any new subdivision, it is understood and agreed that the road surface shall be brought to the established sub-grade; and the developer or builder of such new subdivision shall furnish the Company with a right-of-way agreement suitable in form to the Company, unless the streets of the new subdivision have been dedicated to the public use.
- (c) When an extension of Company's water distribution system into any new subdivision or part thereof as defined herein is requested by the owner of such subdivision, such extension will be made under the terms of a "New Subdivision Extension Deposit Agreement for Off Site Facilities" as hereinafter set forth in the Appendix, and/or a "New Subdivision Extension Deposit

Agreement for On Site Facilities" as hereinafter set forth in the Appendix, which Agreements shall be entered into upon the following basis:

- Company shall have the exclusive right to determine the type, location and size of mains to be installed and of the related facilities required to render adequate service.
- ii. The owner of the new subdivision may elect to develop it in sections or units and to have main extensions made into such sections or units from time to time as the same are ready for development and may elect further to have the entire subdivision considered as a whole for the purpose of making deposits and receiving refunds for off-site facilities under Company Rule No. 10. In such event, owners shall furnish Company with preliminary or final plats of the unit or units thereof to be initially developed, such plats to be

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ISSUED BY: /s/ Robert Burton

Robert Burton President

approved as hereinafter provided, such plats to be so furnished prior to the making of any extensions into said new Subdivision. As subsequent units of said subdivision are thereafter developed, preliminary or final plats so approved thereof shall be furnished to Company as hereinafter provided. Upon delivery to Company by the owner of such subdivision of four (4) copies of a preliminary or final plat of the subdivision or units thereof, duly approved by the Local planning and zoning authority, which plats shall depict the location and grade of all streets, sidewalks, building plots, building lines and utility easements contained therein, together with evidence of the owner's authority to construct streets, sidewalks, curbs and other improvements therein, Company shall prepare appropriate plans and specifications for the installation of necessary mains and related facilities to render adequate service therein, including where applicable, such off site facilities as deemed necessary and upon delivery to Company by the owner of such subdivision, any other information requested by the Company.

- iii. Separate Extension Deposit Agreements, in the form provided in the Appendix, shall be entered into by the owner of the subdivision and Company for off-site facilities and for each separate unit in which on site facilities are requested, provided, moreover, that the ten (10) year refund period applicable in such agreements shall apply separately to each such transaction.
- iv. When plans and specifications for installation of such mains and related facilities are completed, Company shall determine the presumed cost of construction and installation of such mains and related facilities which presumed cost shall be the aggregate of (1) the total number of feet of each size and grade of main required in such construction multiplied, respectively by Company's current estimated cost for each such size and grade of main, and (2) the total cost of installation of all related facilities required in such construction as determined by Company's current estimated cost for each of such facilities. In absence of actual cost data upon which to prepare a current estimated cost for any particular required related facility or size and grade of main, the presumed cost thereto shall be the best estimate of Company with respect to the cost of such mains or related facilities based on available information with respect to same. In

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

making such determinations of presumed cost of construction, Company shall separately compute the cost of installation and construction of on-site mains and facilities required and the cost of off-site mains and facilities required.

- v. When such determination of presumed cost of on-site mains and facilities and presumed cost of off-site mains and facilities required has been completed, the sums to be deposited by the owner of such subdivision with Company under the terms of the "New Subdivision Extension Deposit Agreement for On Site Facilities" and the "New Subdivision Extension Deposit Agreement for Off Site Facilities" if applicable, shall be determined by Company and shall be (1) the total presumed cost of all on site mains and related facilities of the new subdivision or any part thereof to be constructed as determined as herein provided, and (2) (a) the presumed cost of ten (10) feet of off-site mains and facilities multiplied by the total number of building plots shown on and included within the whole of said new subdivision or (2) (b) the presumed cost of all required off site facilities, whichever be the smaller sum. The presumed cost per foot of off-site mains and facilities as used in this computation shall be determined by dividing the total presumed cost of all off site mains and related facilities by the total footage of such off site mains. In the event it is necessary to construct off site mains for a distance in feet greater than ten (10) times the number of building plots included within the whole of said subdivision as depicted on the initial submitted plat thereof, such excess off site extension will not be made under the "New Subdivision Extension Deposit Agreement for Off Site Facilities", but shall be made under an Extension Deposit Agreement as provided in the Appendix of these Rules.
- vi. For each Premises served for which a street service connection shall be directly attached to such main extension between its original beginning or original terminus, excluding connections to further extensions or branches thereof, and crediting no more than one such service connection per building plot, Company shall refund to the owner of such subdivision under terms and provisions of New Subdivision Extension Deposit Agreements separately executed each for on-site and off-site improvements, amounts determined as follows:
  - a. For on-site facilities, the quotient obtained by dividing the total presumed cost of all on site mains and related facilities, determined as provided in Section (c) vi above for that part of the new subdivision then to be developed, by the total number of lots,

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Robert Burton President

determined as provided in Section (a) ii herein, which will be served by the on-site facilities then to be developed and as shown

on the preliminary or final plat of the part of the subdivision to be developed.

- b. For off-site facilities, the quotient obtained by dividing the deposit for off-site facilities, determined as provided in Section (c) iv above, by the total number of building plots shown on and included within the whole of said subdivision and shown on the preliminary or final plat of the whole subdivision delivered to Company as provided in Section (c) ii above.
- vii. The owner of such subdivision, in consideration of an accelerated development of said subdivision to be obtained through Company's proceeding, on the basis of a preliminary plat, with its plans and specifications, and, at Company's option, with construction of its mains and facilities, shall, as a part of the New Subdivision Extension Deposit Agreements for both Off Site and On Site Facilities, warrant to Company that the location and grade of streets, curbs, sidewalks, building plots, building lines and utility easements as depicted on said preliminary plat will not be altered or changed in any respect in the final plat of said subdivision or part thereof, as finally approved by the local planning and zoning authority and recorded in the Office of the County Clerk. In the event the location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision or part thereof as approved by said Authority or as recorded in the office of said Clerk, whether such changes are made with or without the consent of said subdivider, and in the event such alteration,

amendment or change requires, in the sole judgment of Company, the relocation, removal, replacement, reconstruction, change in site or additions to the mains and related facilities, the subdivider shall indemnify and hold harmless Company of and from any and all damages and costs of such removal, replacement, relocation, reconstruction and any all other expenses or costs relating to Company because of the change of location or grade of streets, curbs, sidewalks, lots, building lines or utility easements in said subdivision or part thereof.

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Robert Burton President

KAW\_APP\_EX02\_051625 Page 27 of 63 P.S.C. KY NO. 11 Original Sheet No. 25

(d) Company shall, upon written request of any owner of a new subdivision, with who a contract has been entered into under these Rules, made within thirty (30) days after effective date of these Rules, re-execute such agreements under terms of these Rules.

#### 11. PUBLIC AND PRIVATE FIRE SERVICE

- 11.1 Application for Private Fire Service
  - (a) The extent of the rights of the Customer for private fire service is to receive, but only at times of fire at the Premises served by the private fire service, such supply of water as shall then be available. The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fires, or to protect any persons or property against loss or damage by fire, or otherwise, and it shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water failure to supply water or pressure, or for any other cause whatsoever.
  - (b) The applicant or its agent shall complete an "Application for Special Connection," which is available at the Company's offices. Service connections for water to be taken for the extinguishment of fire shall be made only upon the terms as provided for in the "Application for Special Connection," and then only after such application has been submitted by the Customer and approved in writing by the Company and the applicable Fire Department.
  - (c) A gate valve with post indicator controlling the entire supply shall be placed at the curb or property line of the street in which the main is located or at such other point as may be approved by the Company, and said valve and post indicator shall be furnished, installed and maintained by the Company at the expense of the Customer, and unless otherwise approved by the Company, said valve shall be installed which shall be furnished, installed and maintained by and at the expense of the Customer.
  - (d) The Company will make the connection to its mains at the cost and expense of the Customer, and the service connection from the main to the post indicator valve as described in Section 11.1 (c) will be furnished, installed, owned and maintained by the Company and at the cost and expense of the Customer.
  - (e) The entire private fire service system on the Customer's premises shall be installed by and at the expense of the Customer and shall be subject to the inspection, test and approval of the Company before the service is made effective, and at such time thereafter as may be deemed necessary by the Company.
  - (f) A private fire service connection is furnished for the sole purpose of supplying water for the testing of the system and the extinguishment of fires, and the use of water from such a connection for any other purpose is absolutely forbidden.

(g) Private fire protection service may at any time be furnished at the option of the Company through a line

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# KAW\_APP\_EX02\_051625 Page 28 of 63 P.S.C. KY NO. 11 Original Sheet No. 26

#### KENTUCKY-AMERICAN WATER COMPANY

guarded by an approved fire line meter or detector device which shall be furnished and installed by the Company at the expense of the Customer. The meter shall be set in an approved vault or chamber, properly drained and protected, located at a point as near as possible to the curb line, and said vault or chamber shall be constructed and maintained by the Company at the expense of the Customer. The private fire meter or private detector device will be maintained by the Company, but at the expense of the Customer.

- (h) Hydrants and other fixtures connected with a private fire service connection may be sealed by the Company, and such seals shall be broken only in case of fire or as specially permitted by the Company, and the Customer must immediately notify the Company of the breaking of any such seal.
- (i) No pipe or fixtures connected with a private fire service connection served by the Company shall be connected with pipes or fixtures supplied with water from any other source. An industry approved backflow prevention device reviewed by the Company must be installed on private fire service connections and such device must be tested annually thereafter.
- (j) The entire private fire service connection and all parts of it which are located outside of the property line of the Customer and any meter or other indicating or controlling device and all parts and appurtenances thereof no matter where located shall be accessible and available in a safe manner to the Company at all times.
- (k) The Company shall determine the size and location of any connections made to its mains for private fire service.
- (1) The Customer shall furnish an accurate sketch or drawing showing the pipes, valves, hydrants, connections and appurtenances on the premises of the Customer and connected with the mains of the Company and also an accurate sketch of any other water pipe system and fixtures that may exist on the premises.
- (m) Whenever a fire service system is to be tested under the regulations of the fire insurance underwriters, the Customer shall notify the Company of such proposed test, naming the day and hour when same is to be made, so that, if desired, the Company may have an inspector present during the test.
- (n) All applications for private fire protection shall be subject to the written approval of the applicable Fire Department. It is the Customer's responsibility to obtain this approval.
- (o) All subsequent owners of the property containing private fire service, assume all responsibilities under the original Application for Special Connection.

11.2 Terms and Conditions for New Private Fire Hydrant Service

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Robert Burton President

# KAW\_APP\_EX02\_051625 Page 29 of 63 P.S.C. KY NO. 11 Original Sheet No. 27

#### KENTUCKY-AMERICAN WATER COMPANY

- (a) Applicants and Customers subject to this tariff are also subject to Rule 11.1(a), (b), and (f), which are incorporated by reference as if set forth herein.
- (b) The entire cost for labor, materials and other expenses incurred in installing the private fire hydrant connection, consisting of tapping the main and installing the hydrant branch and hydrant at a convenient point between the curb and property line, will be paid by the Applicant and any work done by the Company in connection therewith will be at the expense and risk of the Applicant.
- (c) Advance payment of three years' private service rate in Service Classification No. 4 for each private fire hydrant by the applicant will be required at the time the contract is signed for private fire hydrant service.
- (d) Water used for extinguishing fires will not be charged. Prompt notice of hydrant use is to be given to the Company in order that the installation may be inspected.
- (e) Except for hydrants owned by private entities as set forth in their contract with the Company, title to the service connection and hydrant shall, upon completion of construction, become vested in the Company, which thereafter shall assume responsibility for maintenance. Regardless of ownership, all parts and appurtenances shall be accessible and available to the Company at all times.
- (f) No private fire hydrant will be installed at a location where the normal flow from the hydrant is less than 500 gallons per minute with a 20 pounds per square inch residual pressure in the main serving the hydrant.
- (g) After expiration of the initial three-year advance payment of the private service rate by the applicant, the applicant will continue to be responsible for charges for this service. The applicant may request the Company's consent to transfer responsibility for the private service rate to an entity in good standing in the state in which the entity was organized. Any such request must be approved by the applicant, the entity to which the responsibility is being transferred, and the Company in order to be effective.
- (h) Failure to pay the private service rate shall be sufficient cause for discontinuance of water service after reasonable notice by the Company.
- (i) The private service rate shall continue in effect until such time as a unit of government shall agree to pay public fire protection charges thereon.

#### 11.3 Public Fire Hydrants

- (a) No person, except for the legitimate purpose of extinguishing fires or for other purposes herein provided, shall open any fire hydrant without the consent of the Company.
- (b) During freezing weather, the City or County shall notify the Company after it has opened any hydrant.

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Robert Burton President

# KAW\_APP\_EX02\_051625 Page 30 of 63 P.S.C. KY NO. 11 Original Sheet No. 28

#### KENTUCKY-AMERICAN WATER COMPANY

- (c) Any expenses for repairs caused by the negligence of the employees of the municipality or by members of the fire department shall be paid for by the municipality.
- (d) The use of fire hydrants will be restricted to the taking of water for the extinguishing of fires, and water shall not be taken from any fire hydrant for construction purposes, sprinkling streets, flushing trenches, sewers or gutters or for any other use, unless specifically permitted by the Company for the particular time and occasion.
- (e) Inspections and tests of public fire hydrants will be made by the Company at convenient times and reasonable intervals.
- (f) Whenever a change in location, size or type of a fire hydrant is ordered, requested, or made necessary due to change in line or grade of any roadway, curb or walk, said change will be made by the Company at the expense of the municipality or other party ordering, requesting, or making necessary such change.
- (g) In the event that the City or County shall order in writing the installation of additional fire hydrants on existing mains having an internal diameter of six inches or larger, the Company will install such hydrants at its own cost and expense, provided that such mains are of adequate capacity to provide the required fire flows.
- (h) Where pipe line installations are required to carry out a written order of the City or County to install fire hydrants, or where existing mains, in the opinion of the Company, are inadequate to provide required fire flows to such hydrants, and the City or County orders in writing the installation of a water main of adequate size to provide such flows to the hydrant or hydrants so ordered, the Company will install such mains and hydrants at its own cost and expense, provided that the estimated cost of the extension does not exceed the estimated total revenue for a period of three (3) years from such hydrant or hydrants and from prospective Customers who will connect to such main within thirty (30) days after the date that water is turned into the main; and provided, further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customers will take water service at their premises within thirty (30) days after the date that water is turned into the main. If the estimated cost of the proposed extension and hydrants required in order to furnish fire service exceeds three (3) times the Company's estimate of immediate annual revenue, such extensions will be made under the following conditions: the Company may require a deposit in the amount by which the cost of the extension, including the cost of hydrants which might be connected thereto, exceeds three (3) times the annual revenue estimated to be received from the hydrant and prospective Customers and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end with a period of ten (10) years from the making of such extension, refund an amount equal to three (3) times the estimated revenue of the new Customer, but at no time shall the aggregate refund made exceed the original deposit.

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Robert Burton President

# 12. <u>SERVICE CLASSIFICATIONS AND TARIFFS/RATES/FEES</u>

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 1

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

### **Availability of Service**

Available for Residential, Commercial, Industrial, Sales for Resale, Municipal and All Other Public Authority metered service.

#### **Meter Rates**

(I) (I) (I)

(I)

The following shall be the rates for consumption, in addition to the service charges provided for herein;

All Classes

	Rate Per	Rate Per	Rate Per
Customer	1,000 Gallons	100 Gallons	Gallon
<b>Category</b>	All consumption	All Consumption	All Consumption
Residential	\$9.4567	\$0.94567	\$0.0094567
Commercial	8.1129	0.81129	0.0081129
Industrial	6.8779	0.68779	0.0068779
Municipal & Other			
Public Authority	7.8187	0.78187	0.0078187
Sales for Resale	6.9266	0.69266	0.0069266

#### **Service Charges**

All metered general water service customers shall pay a service charge based on the size of meter installed. The service charge will not entitle the customer to any water.

		Service Charge	
	Size of Meter	Per Month	
(I)	5/8"	\$ 19.45	
(I)	3 /4	29.00	
(I)	1"	48.30	
(I)	1-1 /2"	96.80	
(I)	2"	154.80	
(I)	3"	290.30	
(I)	4"	483.90	
(I)	6"	967.50	
$\stackrel{\smile}{\Pi}$	8"	1,548.00	

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KAW\_APP\_EX02\_051625 Page 32 of 63 P.S.C. KY NO. 11 Original Sheet No. 30

# RESERVED FOR FUTURE USE

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**Robert Burton President** 

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 3

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

# **Availability of Service**

Available for municipal or private fire connections used exclusively for fire protection purposes.

#### Rates

		Rate Per	Rate Per
	Size of Service	<u>Month</u>	<u>Annum</u>
(I)	2" Diameter	\$ 13.85	\$ 166.20
(I)	4" Diameter	56.00	672.00
(I)	6" Diameter	125.70	1,508.40
(I)	8" Diameter	223.00	2,676.00
(I)	10" Diameter	348.90	4,186.80
(I)	12" Diameter	521.40	6,256.80
(I)	14" Diameter	502.40	6,028.80
(I)	16" Diameter	892.30	10,707.60

# **Special Provisions**

No charge shall be made for water used in extinguishing accidental fires or for Underwriters' tests, and water shall not be drawn from a private fire service connection for any other purpose.

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed in Service Classification No. 1 shall also be charged.

The charges under this provision are in addition to any general water service charges.

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Robert Burton President

#### **TAPPING FEES**

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

# **Availability of Service**

Available for residential, commercial, industrial, other public authority and sales for resale customers.

# **Tapping (Connection) Fees**

# **Size of Meter Connected**

5/8-Inch	\$1,223.00
1-Inch	2,174.00
2-Inch	4,002.00
Service larger than 2"	Actual Cost

For services greater than 2", a cost-adjustable deposit is required upon application. The tapping fee will be required upon application for all services installed on or after the effective date of this tariff, except in cases where a complete application for service (including plumbing inspection) is on file with the Company prior to the effective date of this tariff.

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# <u>CLASSIFICATION OF SERVICE</u> <u>SERVICE CLASSIFICATION NO. 4</u>

#### **Applicable**

(I)

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

# **Availability of Service**

Available for municipal or private fire connections used exclusively for fire protection purposes.

### **Rates for Public Fire Service**

	Rate Per Month	Rate per Annum
For each public fire hydrant		
contracted for or ordered by		
Urban County, County, State		
or Federal Governmental		
Agencies or Institutions.	\$76.90	\$922.80

#### **Rates for Private Service**

For each private fire hydrant contracted for by Industries

(I) or Private Institutions. \$121.00 \$1,452.00

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition, to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed In Service Classification No. 1 shall also be charged.

The charges under this provision are in addition to any general water service charges.

# **Special Provisions**

A few hydrants are connected to mains by a "special connection." A "special connection" exists when a customer and the Company entered into a service contract in which the customer agreed to maintain an unmetered water line from a Company main to the customer's service line. If the Company has reason to believe water from a special connection is being used for purposes other than fire protection, including that the connection or line is leaking, the Company may install a meter and charge for usage under this tariff. The Company may require the customer to pay for the meter and its installation if:

(1) the Company gives the customer written notice of the usage problem, requests that the customer correct the problem, and informs the customer that failure to correct the problem within 90 days could result in liability of the customer for the cost of installing a meter to monitor usage,

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KAW\_APP\_EX02\_051625 Page 36 of 63 P.S.C. KY NO. 11 Original Sheet No. 34

(2) the customer does not substantially correct the problem within 90 days of the written notice, and,	
(3) the Company thereafter gives three business days' notice, which shall include a cost estimate, that	it
will install the meter at the customer's expense.	

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# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 5

### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

#### **Availability of Service**

Available for Water Used for Construction, Street Washing, Pool Filling, and Similar Purposes.

# Rates

Where a meter is installed on a fire hydrant or on a temporary service connection for construction, street washing, pool filling, and similar purposes, the minimum payment for water shall be the monthly service charge for general water service, payable in advance based upon the size of the meter installed. If more than one fire hydrant or temporary service connection is used, the service charge is to apply to each such hydrant or temporary service connection so used.

The Company may require an application to be signed and either the service charge paid in advance or, at the option of the Company, a meter deposit made, and the account handled in the same manner as any other metered account. This service charge will not entitle the Customer to any water and all water used shall be billed at the meter rate schedule. In addition to such charges the Customer shall pay all reasonable costs incurred in connection with the installation and removal of the meter.

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# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 6 BILLING OF LICENSE, OCCUPATION, FRANCHISE OR OTHER SIMILAR CHARGES OR TAXES INCLUDING SCHOOL TAX

#### **Applicable**

Applicable to all customers in the Service Territory of Kentucky-American Water Company.

# **Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

#### Rates

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, fee or other similar fee, charge or tax now or hereafter imposed upon the Company by local taxing authorities or the Kentucky River Authority, whether imposed by ordinance, franchise, statute or otherwise, and which fee, tax or charge is based upon Kentucky River water usage or a percentage of the gross receipts, net receipts, or revenues from sales of water or services rendered by the Company to the customer. Where more than one such charge, fee or tax is imposed, the total of such charges, fees or taxes applicable to a Customer may be billed to the customer as a single amount. Charges, fees or taxes herein referred to shall in all instances be billed to customers on the basis of Company rates or usage effective at the time of billing, and on the basis of the tax rate of usage effective at the time billing is made.

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate amount of school tax in any county requiring a utility gross receipts license tax for schools under KRS 160.613.

There shall also be added to the Customer's bill, as a separate item, any fee, tax or charge imposed upon the customer by a municipality or governmental agency, the purpose of which is to allocate among those customers identified by ordinance, franchise, statute, or otherwise, the cost of fire hydrants imposed upon the municipality or governmental agency. Failure to pay this charge shall not constitute grounds for termination of service.

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# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 6

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company supplied water from the Kentucky River.

# **Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

### Rates

Kentucky-American Water Company in accordance with the tariff shown in First Sheet No. 36 shall charge a rate of \$0.0316 per 100 gallons.

Except for rate changes imposed by the Kentucky River Authority, which will be put in effect immediately upon notification of such change by the Kentucky River Authority, this fee will be adjusted annually beginning January, 2002 to reflect any over or under collection of Kentucky River Authority fees existing at the time of the adjustment

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KAW\_APP\_EX02\_051625 Page 40 of 63 P.S.C. KY NO. 11 Original Sheet No. 38

# **RECONNECTION CHARGE**

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

# **Availability of Service**

Available for all customers

When it is necessary to discontinue water service to any premises because of a violation of the Company's Rules a Regulations on account of nonpayments of any bill for water service, a charge of Fifty-six Dollars (\$56.00) will be made to cover the expense of turning on the water service.

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# **INSUFFICIENT FUNDS CHARGE**

In those instances where a customer renders payment to the Company by check or electronic funds transfer which is not honored upon deposit by the Company, the customer will be charged (\$12.00) to cover the processing costs.

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**Robert Burton President** 

# **INSPECTION OF SERVICE LINE**

# Applicable:

Applicable to the entire service territory of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3).

#### **Availability of Service:**

Inspection of service lines is available to all customers of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3). The customer shall leave the trench open and the service line uncovered. The service line must be determined to be free from any tee, branch connection, irregularity or defect before service will be initiated.

#### Rate:

The customer shall be charged \$25.00 for each inspection of a service line.

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## NEW ACCOUNT SET UP ACTIVATION FEE

## **Applicable**

Applicable to all customers who request a new account or a change in ownership of an existing account.

## **Availability of Service**

Available for all customers.

## Rate

An activation fee of Twenty-eight (\$28.00) Dollars shall be charged to set up a new account or change an existing account. The activation fee covers the cost of meter reading and record change.

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Robert Burton President

## **LATE PAYMENT FEE**

## **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

## **Availability of Service**

Available for all customers.

## Rates

Kentucky American Water Company shall charge a 5% late fee on all charges that are paid after the due date on the bill. The late payment fee is 5% calculated upon all amounts owed with the exception of any amounts Kentucky-American Water Company collects pursuant to a third-party billing services contract, or on previously assessed late payment fees or other penalty charges. The late payment charge will only be assessed once on any bill for rendered services. Customers who receive a pledge for or notice of low income water assistance from an authorized agency will not be assessed or required to pay a late payment charge for the bill for which the pledge or notice is received.

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Robert Burton President

## **BULK SALES OF WATER THROUGH LOADING STATIONS**

## **Availability of Service**

This service is available at locations deemed appropriate by Kentucky-American Water Company.

## Rate

The following rates and charges are prescribed for the customers in the area served by Kentucky-American Water Company.

(I) Bulk Sales Rate

\$0.30868 per 50 gallons

\$0.61736 per 100 gallons

## **Terms and Conditions of Service**

Service taken under this tariff must be prepaid by the customer.

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## SERVICE CLASSIFICATION NO. 6 SERVICE LINE LEAK ADJUSTMENT RATE

## **Applicable**

Applicable to entire Service Territory of Kentucky-American Water Company.

## **Availability of Service**

Available for Residential, Commercial and OPA customers.

#### Rates

A charge of twenty-five (25) percent of the applicable tariff will be applied to all water usage determined to be the result of a service line leak.

## **Terms and Conditions**

A service line leak is defined as a leak in the customer service line between the meter and the premises. Service line leak adjustments will be granted to residential, commercial, and OPA customers. The customer must provide a plumber's statement or list of materials showing that the leak has been repaired. After verification of repairs by the Water Company, the bill will be adjusted by comparing the usage during the leak billing period to the average usage for the past six billing periods. A reasonable estimate will be used in cases when six prior periods of information do not exist. The excess usage will be billed at the rate specified above. During the lifetime of a water service line only two leak adjustments will be permitted. Each adjustment may cover a maximum of two billing periods. Before a third adjustment can be considered, the entire water service line from the meter box to the premises must be replaced. Plastic pipe for repair of underground water service lines must be certified to withstand a working pressure of 160 pounds per square inch or greater.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President



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ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

Original Sheet No. 46

#### KENTUCKY-AMERICAN WATER COMPANY

Messages from Kentucky American Water

- \*\*\*IMPORTANT WATER QUALITY MESSAGE: 2017 Kentucky American Water annual water quality report is available. This report contains important information about your drinking water. Please go to www.amwater.com/cor/leoinglon.pdf., www.amwater.com/cor/owenton.pdf or www.amwater.com/cor/fordhampton.pdf to view your 2017 annual water quality report or to request a paper copy call 800-678-6301.
- If you would like a copy of our tastff please visit www.kentuckyamwater.com, call 1-800-678-6301, or visit our customer lobby at 2300 Richmond Road in Lexington anytime between 8 a.m. and 4:30 p.m., Monday through Friday.
- · Local Office: 2300 Richmond Road (Lexington).





#### **CUSTOMER SERVICE** 1-800-678-6301

HOURS: M-F, 7am-7pm • Emergencies: 24/7
TTY/TDD FOR THE HEARING IMPAIRED:

#### SERVICES



Go Paperless: Save time. Save money. Sign up for Paperless Billing and Auto Pay on My Account at amwaler.com/myaccount. Not registered? Log in and be sure to have your account rumber handy.



Water Quality: We take water quality seriously. When it comes to complying with federal drinking water standards, we consistently score better than the industry average. For a copy of the annual water quality report for your area, visit is tentuckyamwater.com. Under Water Quality, select Water Quality.



H20 Help To Others: This program helps low-income customers who qualify with their water bills. For more information, visit kentuckyamwater.com, Under Customer Service & Billing, select Low Income Program.

#### EXPLANATION OF OTHER TERMS



Payment by Check: Paying by check authorizes American Water to and the information from your cheek electronically to your bank for payment. The transaction will appear on your bank statement. The physical check will not be presented to your financial institution or returned to you.



Estimated Bill: This occurs when we are unable to read the water neter. Your usage from the same billing period the prior year is used to calculate the estimated bill. The next actual meter reading corrects any over or under estimates.



Disputes: If you have questions or complaints about your bill, please call us at 1-800-678-6301 before the due date. If your bill is unusually high, it may indicate that there is a leak in your plunbing. For this on two to detect leaks and use water wisely, usit us online. You'll find helpful tools under the Water information menu. Every drop counts!



Rates: A detailed listing of charges that male up your bill is available upon request by contacting Customer Service or visiting us online at kentuckyamwater.com. Under Customer Service & Billing, select Your Water Rates



Correspondence: Please send written correspondence to PO Box 578, Alten, IL 62002-678. Be sure to include your name, account number, service address, maling address and phose number including area code. Please do not send correspondence with your payment, as it may delay processing your payment and correspondence.

I'd like to add a recurring contribu	tion to each bill of \$	I unde	erstand this amount will be	added to each bill.
Address Change(s)	Oth	er ways to p	ay your bill	
Name		Auto Pay	Online	In Person
Address	Enrol	time and money. I in Auto Pay, and bill will be paid on	With My Account, you can pay your bill anytime, anywhere. Registration is	We have agreements with several authorized
City Zip Co	de from on the	every time, directly your bank account e due date. No os required!	fast and easy. Visit amwater.com/MyAccount or pay without registration at www.amwater.com/	payment locations in ourservice area. Visit our website to find one near you.
Phone Number	bile Number		bilpay (fee may apply)	

**ISSUED:** May 16, 2025 **EFFECTIVE:** June 16, 2025 Approved:

ISSUED BY: /s/ Robert Burton

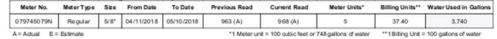
**Robert Burton President** 

**P.S.C. KY NO. 11** Original Sheet No. 47

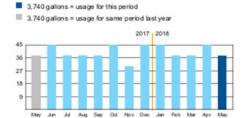


Page 3 of 3 65 250 250 590 4





Billed Usage History (graph shown in 100 gallons)



Next Scheduled Read Date: on orabout Jun 12, 2018 Account Type: Residential

Average daily use for this period is:

125 gallons

#### Account Detail

**Total Amount Due** 

Total Current Period Charges	37.80
Franchise Taxes (\$35.66 x 3.000%) School District Tax (\$35.66 x 3.000%)	1.07 1.07
<b>₹</b> Taxes	2.14
Total Service Related Charges	35.66
KRA Withdrawal Fee (37.40 x \$0.0177)	0.0
Other Charges	0.6
Water Service Charge Water Usage Charge (37.40 x \$0.6019)	12.4 22.5
Water Service	35.0
Service Related Charges - 04/11/18 to 05/	10/18
Balance Forward	0.0
Payments as of Apr 24. Thank you!	-42.6
Payments	-42.6
Balance from last bill	42.6
Prior Billing	42.6

### Understanding Your Bill

The information below defines some of the new terms you may find on your bill:

- Service Related Charges: This section includes charges for services related to water, wastewater and fire protection.
- Fees and Adjustments: This section grovides details related to additional charges or adjustments for the service period referenced. Fees, when applicable, would include items such as service activation and late payment charges. Additionally, any credit or debits related to billing corrections would be found in this section.
- · Pass Through Charges: Charges in this section, when Pass inreugh charges: Charges in his section, what applicable are separated from other service related charges to provide visibility into what portion of your bill is being remitted to other entities. Payment received for these charges dose not remain with American Water. While we may bill and collect for them, the payments received are passed along to other companies and agencies.
- Billing Units: One billing unit equals 100 gallens of water used. If the meter serving your property measures your water use in cubic feet or a different unit of measure, we convert the usage to gallons to make it easier to
- Average Daily Use: The gallons shown in the water droplet above represent your awarage daily water use for the current billing period. Tracking the amount of water you use can help you manage your overall water use from month to
- Still have questions? We are here to help. Our customer service representatives are available M-F, 7 a.m. to 7 p.m. More information on understanding year bill and charges can also be found on our websile. See the link below.

For more information about your charges and rates, please visit: https://amwater.com/kyaw/oustomer-service-billing/your-water-and-wastewater-rates.

TRA1-S-00800 N0000002 PC0180 ETM1C001 1 34 6 A

**ISSUED:** May 16, 2025 **EFFECTIVE:** June 16, 2025

ISSUED BY: /s/ Robert Burton

**Robert Burton President** 

2300 Richmond Road, Lexington, KY 40502

Approved:

\$37.80

## **QUALIFIED INFRASTRUCTURE PROGRAM RIDER ("QIP RIDER")**

## **APPLICABLE SERVICE AREA**

Applicable to the entire Service Territory of Kentucky American Water Company unless otherwise noted.

## **APPLICABILITY OF RIDER**

Applicable to Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, Public and Private Fire Service and Hydrant customers.

# <u>CALCULATION OF QUALIFIED INFRASTRUCTURE PROGRAM RIDER REVENUE</u> REQUIREMENT

The QIP rate base in any forecasted period will be calculated in a manner consistent with 807 KAR 5:001, Section 16(6)(c). The QIP Rider Revenue Requirement includes the following:

- a. QIP-eligible Plant In-Service not included in base water rates minus the associated QIP-related accumulated depreciation and accumulated deferred income taxes, grossed up by applying the gross revenue conversion factor authorized in the Company's latest base water rate case;
- b. Retirement and removal of plant related to QIP-eligible construction;
- c. Return on the net QIP-eligible plant in-service at the overall rate of return on capital authorized in the Company's latest base water rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the QIP-eligible Plant In-Service less retirement and removals;
- e. Property taxes related to the OIP.

## **QIP ELIGIBLE UTILITY PLANT:**

Distribution Infrastructure – distribution and transmission system structures and improvements, mains and valves installed as replacements for existing facilities; hydrants, distribution tanks; services, meters and meter installations, power generation and pumping equipment installed as replacements for existing facilities; unreimbursed funds related to capital projects to relocate facilities required by governmental infrastructure projects.

Water Treatment Infrastructure – source of supply and water treatment structures, pipe and equipment including sampling equipment, SCADA equipment, power generation and pumping equipment installed as replacements for existing facilities.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

## **RATES**

All customers subject to this QIP Rider receiving water service shall be assessed a monthly QIP Rider charge in addition to the service charge, consumption charge or monthly fee component of their applicable rate schedule that will enable the Company to complete the Qualified Infrastructure Program.

The QIP Rider will be updated annually in a filing that includes the (1) projected costs for each QIP period and (2) a balancing adjustment that trues up the projected program costs and revenues with the actuals for the preceding annual QIP period. The annual filing will be submitted at least 120 days prior to the commencement of the QIP period, which will commence on September 1 each year and run through August 31 of the subsequent year.

The monthly QIP Rider charges for all respective water service classifications will be calculated as a percentage and applied to all water charges including meter fees, volumetric water sales, fire service fees, and public and private hydrant fees from the Company's most recent base rate case, but excluding any other surcharge or add-on taxes. The percentage is calculated by dividing the QIP revenue requirement by the water revenues authorized in the Company's most recent rate case and multiplying the resulting QIP period by the number of days the QIP percentage will be in effect, divided by 365 days (366 days in a leap year). It will be listed as a separate line item on the customer bill. The QIP percentage shall be calculated on an annual prospective basis. The QIP Rider charge effective on and after the effective date is:

(R) 0.0%

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

## **APPENDIX**

Form of New Subdivisi	ion Extension Deposit Agreement for	Off Site Facilities:
	ntered into this _day of TER, a Kentucky corporation, having it or called "COMPANY", and	
WITNESSETH:		
		ertain tract of land located within the BDIVIDER as a new subdivision or unit
final plat of said proposed subdi-	vision, upon which plat the location and assements are depicted, a copy of which	has heretofore approved a preliminary or d grade of streets, curbs, sidewalks, building plat is annexed hereto and made a part
WHEREAS, SUBDIVII on the site of said subdivision as		e water mains and facilities of COMPANY
	n consideration of the premises and the agreed by and between the parties here	mutual covenants of the parties hereto as to as follows, to-wit:
shown in red on the plat attached	ontracts and agrees to lay the water main d hereto and made a part hereof, marked e described and located as follows:	n(s) and other related facilities, if any, as d Exhibit "B" for identification, which
<b>SECOND:</b> It is express	sly understood and agreed that if COMP	PANY shall be delayed or prevented from
ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025		ved:
ISSUED BY:/s/ Robert Burton President	<u>on</u>	

Robert Burton President

2300 Richmond Road, Lexington, KY 40502

KAW\_APP\_EX02\_051625
Page 53 of 63
P.S.C. KY NO. 11
Original Sheet No. A-2

installing the water main(s) and other related facilities, if any, hereinabove described because of its failure to secure pipe or other construction materials, or for any other causes beyond its control, such failure or delay in performance shall be excused; provided, however, if such failure or delay in performance shall extend for a period of more than ninety (90) days from date of deposit, SUBDIVIDER shall have the right to cancel and terminate this agreement on thirty (30) days' written notice to COMPANY, and thereafter both parties shall be relieved of all duties

and obligations arising hereunder. But this right to cancel and terminate by SUBDIVIDER shall not be invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

THIRD: SUBDIVIDER hereby agrees to deposit with COMPANY, upon notice from COMPANY that it

ISSUED BY:	/s/ Robert Burton	
ISSUED: EFFECTIVE:	May 16, 2025 June 16, 2025	Approved:
being limited t customer has e not exceed the	o one such service connection xecuted a service contract w	ng, however, connections to further extensions or branches thereof, and in per building plot) and for which a bona fide residential or commercial ith COMPANY, provided, however, that the total amount returned shall erest, and that all or any part of the deposit not refunded within said erty of COMPANY.
connection sha	ll be directly attached to the	hereto and marked Exhibit "B" for identification) for which a street service mains constructed on the site of such subdivision between their original
made by SUBI	DIVIDER under the terms of	Paragraph THIRD above, being the sum of , for each premises served within said subdivision (as said
period of ten (	10) years from the actual dat	e of deposit, an amount equal to of the total deposit
		ne are hereafter recorded in the office of the Clerk of the Fayette County nant, COMPANY hereby agrees to refund to SUBDIVIDER during the
and/or commentate attached hereto	rcial building plots to be devo	ents to and covenants with COMPANY that the number of residential eloped within the whole of said subdivision, as shown on the plat l ofbuilding plots, will not be decreased in
	nder, because of a variance back main(s) and related factors	between the presumed cost mentioned herein and the actual cost of lities, if any.
and Regulation	s. No adjustment in deposit	will be made, either by way of adding to or reducing the deposit
off site main(s	and related facilities if any	, which sum is the presumed cost of installation of said as determined under Section C(4) of Rule 10.3 of COMPANY'S Rules
is prepared and	l able to go forward with the	work provided in Paragraph FIRST hereof, the sum of

KAW\_APP\_EX02\_051625
Page 54 of 63
P.S.C. KY NO. 11
Original Sheet No. A-3

## KENTUCKY-AMERICAN WATER COMPANY

<b>FIFTH:</b> SUBDIVIDER may request refunds under Paragraph FOURTH, once in each calendar quarter, furnishing COMPANY, at such time, a listing of premises claimed to be additional premises; however, failure on the part of SUBDIVIDER to make such request shall not constitute a waiver of any rights hereunder or relieve COMPANY of the obligation to make refunds with reasonable promptness.
<b>SIXTH:</b> SUBDIVIDER will furnish to COMPANY immediately upon recordation thereof in the office of the County Court five (5) copies of the final plat of said subdivision or units thereof as approved by the Commission.
<b>SEVENTH:</b> The ownership of the water main(s) laid hereunder shall at all times be in COMPANY, its successors and assigns.
<b>EIGHTH:</b> This Agreement shall be valid and binding on COMPANY only when executed by its President.
<b>NINTH:</b> This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties.
<b>TENTH:</b> Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail to COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at
<b>ELEVENTH:</b> This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with said Rules and Regulations, which are hereby incorporated herein by reference.
Executed by the parties hereto in duplicate this the day and year first above written.
ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025
ISSUED BY: _/s/ Robert Burton Robert Burton President 2300 Richmond Road, Lexington, KY 40502

WITNESS:		KENTUCKY AMERICAN WATER
		Rv:
		By:
		(Date)
		<b>DEPOSITOR(S):</b>
		Phone #:
		Fax #:
WITNESS:		Email:
WIII LIBB.		
	By:	
		(Signature)
		(Print or type name)
		(Title/Position)
		(1 ute/1 osuton)
	_	
ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025		Approved:
SSUED BY: /s/ Robert Burton		
<b>Robert Burton</b>		
President		

Form of New Subdivision Extension Deposi	it Agreement for On Site Facilities:
THIS AGREEMENT, entered into this day	y of _, 20, by and between KENTUCKY AMERICAN at 2300 Richmond Road, Lexington, Kentucky, hereinafter
WITNESSETH:	
•	resent owner of a certain tract of land located within the g developed by SUBDIVIDER as a new subdivision or unit
plat of said proposed subdivision, upon which plat the	has heretofore approved a preliminary or final ne location and grade of streets, curbs, sidewalks, building ed, a copy of which plat is annexed hereto and made a part
WHEREAS, SUBDIVIDER desires the extensite of said subdivision as hereinafter described,	ension of the water mains and facilities of COMPANY on the
NOW, THEREFORE, in consideration of the hereinafter set forth, it is hereby agreed by and between	e premises and the mutual covenants of the parties hereto as een the parties hereto as follows, to-wit:
	o lay the water main(s) and other related facilities, if any, as part hereof, marked Exhibit 'A' for identification, which ed as follows:
installing the water main(s) and other related facilities secure pipe or other construction materials, or for an performance shall be excused; provided, however, if of more than ninety (90) days from date of deposit, agreement on thirty (30) days' written notice to COM	greed that if COMPANY shall be delayed or prevented from es, if any, hereinabove described because of its failure to by other cause beyond its control, such failure or delay in such failure or delay in performance shall extend for a period SUBDIVIDER shall have the right to cancel and terminate this MPANY, and thereafter both parties shall be relieved of all ght to cancel and terminate by SUBDIVIDER shall not be
ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025	Approved:
ISSUED BY: /s/ Robert Burton Robert Burton President 2300 Richmond Road, Lexington, K	Y 40502

KAW\_APP\_EX02\_051625
Page 57 of 63
P.S.C. KY NO. 11
Original Sheet No. A-6

invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

	•	
ISSUED: EFFECTIVE:	May 16, 2025 June 16, 2025	Approved:
portion of the m	ain(s) and related facilities	tion for COMPANY'S agreement to design and construct all or some s, if any, described on Exhibit "A" and in Paragraph FIRST hereof on the sion, without withholding or delaying such action until a final plat thereof
furnishing COM the part of SUB	IPANY, at such time, a list DIVIDER to make such re	uest refunds under Paragraph FOURTH, once in each calendar quarter, ting of premises claimed to be additional premises; however, failure on equest shall not constitute a waiver of any rights hereunder or relieve unds with reasonable promptness.
(as said subdivise attached to the relation however, conner building plot) are COMPANY, pr	sion is depicted on Exhibit main extension herein prov ctions to further extensions and for which a bona fide re ovided, however, that the t	the third of the sum for each premises served within said subdivision to "A" attached hereto) for which a street service connection shall be directly yided between its original beginning and original terminus (not including, so or branches thereof, and being limited to one such service connection per esidential or commercial customer has executed a service contract with total amount returned shall not exceed the original deposit, without interest, refunded within said ten (10) year period shall become the property of
and/or commerce Exhibit "A", being 10.3 of COMPA final plat of said Upon such represent ten (10) years	rial building plots to be deving a total of	sents to and covenants with COMPANY that the number of residential veloped within said subdivision, as shown on the plat attached hereto as building plots which, according to Section A(2) of Rule ons, is equal to lots, will not be decreased in the is hereafter recorded in the office of the Clerk of the Fayette County Court. COMPANY hereby agrees to refund to SUBDIVIDER, during the period eposit, an amount equal to of the total deposit made by
No adjustment i of a variance be related facilities	n deposit will be made, eit tween the presumed cost n , if any.	d under Section C(4) of Rule 10.3 of COMPANY'S Rules and Regulations. ther by way of adding to or reducing the deposit required hereunder, because nentioned herein and the actual cost of installation of such main(s) and
is prepared and	able to go forward with the	grees to deposit with COMPANY, upon notice from COMPANY, that it e work provided in Paragraph FIRST hereof, the sum of, which sum is the presumed cost of installation of said on-site mains

KAW\_APP\_EX02\_051625
Page 58 of 63
P.S.C. KY NO. 11
Original Sheet No. A-7

has been approved by the Planning and Zoning Commission and recorded in the office of the Clerk of the Favette County Court, SUBDIVIDER represents to COMPANY and covenants with COMPANY that the location and grade of streets, sidewalks, curbs, building plots, building lines and utility easements as depicted on the preliminary plat attached hereto as Exhibit "A" will not be altered or changed in any respect in the final plat of said subdivision, as finally approved by the Lexington-Fayette County Planning and Zoning Commission and as recorded in the office of the Clerk of the Fayette County Court. In the event the location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision as approved by said Commission or as recorded in the office of said Clerk, whether such changes are made with or without the consent of SUBDIVIDER, or in the event a final plat is not approved or recorded, and in event such alteration, amendment, change, failure of approval or of recording requires, in the sole judgment of COMPANY, the relocation, removal, replacement, reconstruction, change in size or addition to the main(s) and related facilities to be constructed by COMPANY pursuant to the Agreement, SUBDIVIDER will immediately, upon demand from COMPANY, pay to COMPANY the actual cost to COMPANY of making such relocations, removals, replacements, changes in sizes and additions to such main(s) and related facilities, if any, so required in the sole judgment of COMPANY, as a result of such changes in location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements. No part of the sums payable to COMPANY by SUBDIVIDER under the terms and provisions of this Paragraph SIXTH shall be subject to refund to SUBDIVIDER. In event SUBDIVIDER fails to pay to COMPANY such sums as may be demanded by COMPANY under provisions of this Paragraph SIXTH within ten (10) days from such demand, COMPANY shall have the right, in addition to and not in limitation of all other remedies, which right shall be superior to the rights of any intervening assignee or creditor of SUBDIVIDER, to apply refunds coming due under Paragraph FOURTH of the Agreement to the reduction and extinguishment of the debt of SUBDIVIDER to COMPANY under terms of this Paragraph SIXTH.

**SEVENTH:** By execution of this Agreement, SUBDIVIDER grants unto COMPANY, its successors and assigns, the permanent right and privilege to lay and construct its main(s) and related facilities, if any, on, over and through the lands of SUBDIVIDER at the locations depicted on Exhibit "A" and described in Paragraph FIRST above, together with the right to enter upon the adjacent lands of SUBDIVIDER for the purpose of installing,

construction, repairing, renewing, replacing and inspecting such main(s) and related facilities, if any.

ISSUED: EFFECTIVE:	May 16, 2025	Approved:
NINTI successors and		of the water main(s) laid hereunder shall at all times be in COMPANY, its
	<b>IH:</b> SUBDIVIDEI 	R will furnish to COMPANY immediately upon recordation thereof in the office five (5) copies of the final plat of said subdivision as approved by the

ISSUED BY: /s/ Robert Burton

Robert Burton President

**President** 

2300 Richmond Road, Lexington, KY 40502

KAW\_APP\_EX02\_051625
Page 59 of 63
P.S.C. KY NO. 11
Original Sheet No. A-8

**TENTH:** This Agreement shall be valid and binding on COMPANY only when executed by its Director of Engineering.

**ELEVENTH:** This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties.

**TWELFTH:** Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail to COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at \_\_\_\_\_\_.

**THIRTEENTH:** This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with said Rules and Regulations, which are hereby incorporated herein by reference.

Executed by the parties hereto in duplicate this the day and year first above written.

WITNESS:	KENTUCKY AMERICAN WATER	
	By:(Director of Engineering)	
	(Director of Engineering)  (Date)	
	SUBDIVIDER:	
	Phone #:	
	Fax #:	
ISSUED: May 16, 2025	Approved:	<u> </u>
EFFECTIVE: June 16, 2025  ISSUED BY: /s/ Robert Burton  Robert Burton		

KAW\_APP\_EX02\_051625
Page 60 of 63
P.S.C. KY NO. 11
Original Sheet No. A-9

WITNESS:		
	By:	
	(Signature)	
	(Print or type name)	
	(Title/Position)	

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

KAW\_APP\_EX02\_051625
Page 61 of 63
P.S.C. KY NO. 11
Original Sheet No. A-10

## **APPLICATION FOR SPECIAL CONNECTION**

	A (N	
	Account No.	
	Contract No.	
	WBS Element No.	
This Application, made in duplicate thisday of _, 20		
hereinafter called the "APPLICANT", to KENTUCKY AMERICAN WATER, a Kentucky Kentucky, 40502, hereinafter called the 'WATER COMPANY."  The APPLICANT, upon the terms and conditions hereinafter set forth, hereby consisting of the right to connect a service pipe to a attach to said service pipe the following fixtures and	applies to the WATER COMPANY  public water main openings:	for a private service, on in Lexington and
One (1)inch fire service to line, post indicator and valve with all related fittings to supply a sprink covering approximately square feet of	ler system of approximately	inch service sprinkler heads,
all of which fixtures and openings to be located within or upon the premise of the APPL WATER COMPANY is located.	LICANT abutting the street on which	h the said main of the
In consideration for which privilege the APPLICANT agrees to be bound by al WATER COMPANY for private fire protection service at the schedule of rates in effect from the further terms and conditions upon which this Application may be accepted FIRST: That this Application and the acceptance thereof by the WATER COI department having jurisdiction of the premises to be served.  SECOND: That the entire service system on APPLICANT's premises shall be served.	rom time to time during the rendition of by the WATER COMPANY are a MPANY may be subject to the prior	n of such service. s follows: approval of the fire
COMPANY, and the WATER COMPANY by its representatives, shall have the right to e time for the purpose of making such reasonable inspections as it may deem necessary of this Application.	enter the premises of the APPLICA, and to insure compliance with the	NT at any reasonable terms and conditions
THIRD: That all pipes and appurtenances shall be constructed and main APPLICANT. FOURTH: That a fire line meter or detector device, approved by both the WAT on	Ç	•
the service at a location approved by the WATER COMPANY. Such meter or device sexpense of the APPLICANT, but subject to the inspection and approval of the WATER Company device, shall be furnished, installed and maintained by the WATER COMPANY at its company in the state of the service of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY at its company in the service of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY at its company in the service of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. Such meter or device sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. Such meters or device sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. Such meters or device sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT, but subject to the inspection and approval of the WATER COMPANY. The sexpenses of the APPLICANT is a sexpense of th	OMPANY. The bypass meter only, ost and expense.	used with the detector
the main is located or at such other point as may be approved by the WATER COMPA and at the expense of the APPLICANT, and unless otherwise approved by the WATER vault which shall also be furnished, installed and maintained by and at the expense of the state of the control of	COMPANY, said valve shall be ins	
ISSUED: May 16, 2025 App EFFECTIVE: June 16, 2025	proved:	
ISSUED BY: /s/ Robert Burton Robert Burton		
KODERI BURION President		

KAW\_APP\_EX02\_051625 Page 62 of 63 P.S.C. KY NO. 11 Original Sheet No. A-11

**SIXTH:** That all hydrants and other fixtures connected to any private fire protection service system shall be kept closed and sealed, and not

opened or used except during times of fire or testing. Upon extinguishment of each fire or following each test, the APPLICANT shall immediately close such fixtures and notify the WATER COMPANY so that they may be sealed. Whenever a private fire protection service system is to be tested, the APPLICANT shall notify the WATER COMPANY at least two business days in advance of such proposed test, requesting approval of the method, day and hour on which it is to be made.

SEVENTH: That no antifreeze or any other substance not specifically approved by the Environmental Protection Agency as non-detrimental

to the public water supply, shall be introduced into sprinkling systems or into any pipe, fixture, appurtenance or other portion of the APPLICANT's private fire protection service system.

**EIGHTH:** That the APPLICANT understands and agrees that the extent of the rights of the APPLICANT under this Application is to receive, at

times of fire on said premises, such supply of water as shall then be available and no other or greater quantity. The APPLICANT further acknowledges and agrees the WATER COMPANY shall not be considered in any way or manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any persons or property against loss or damage by fire, or otherwise, and the WATER COMPANY shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water, failure to supply water or pressure, or for any other cause whatsoever.

NINTH: That this Application does not contemplate uses of fixtures other than those shown on Exhibit A. Any waste of water or use of water

through this connection for purposes other than testing or the extinguishment of fire, shall be deemed a violation of the terms and conditions of this Application and of the rules, regulations and conditions of service of the WATER COMPANY.

**TENTH:** That if private fire hydrants are included as part of this Application, they shall be painted any color other than that adopted by the WATER COMPANY for public fire hydrants.

**ELEVENTH:** That the APPLICANT shall furnish, attach and make a part hereof marked Exhibit A, three (3) complete sets of drawings showing the pipes, pumps, valves, hydrants, sprinkler systems, hose outlets and connections, standpipes, tanks and other openings and appurtenances contemplated in this Application. Such drawings, which shall be stamped "Approved" by the Insurance Services Office or other comparable agency approved by the WATER COMPANY, must also show all other water supply systems and pipelines and appurtenances which are proposed or which may exist on the premises to be served.

**TWELFTH:** That no pipe, fixture or appurtenance connected with the private fire protection service served by this Application shall be connected with any pipe, fixture or appurtenance supplied with water from any other source, unless specifically approved in writing by the WATER COMPANY.

**THIRTEENTH:** That the APPLICANT agrees to obtain in writing in advance the approval of the WATER COMPANY for any change, alteration, addition or deletion contemplated in the pipes, fixtures, openings and appurtenances and uses herein specified. Notwithstanding the approval of the WATER COMPANY, APPLICANT agrees that, except for those facilities which the WATER COMPANY had specifically agreed to provide and maintain, APPLICANT is and will be solely responsible for the design, adequacy, function and maintenance of its private fire protection service system referred to in this Application.

**FOURTEENTH:** That the WATER COMPANY has the right to discontinue or disconnect the service pipe herein applied for, and to terminate service under this Application, after due written notice to the APPLICANT, for failure to pay any bill when due, for failure to supply information to WATER COMPANY about the service system when so requested in writing, for leakage within APPLICANT's system, for violation of any of the terms and conditions of this Application, or for any violation of its rules, regulations and conditions of service; and the WATER COMPANY also has the right to shut off all or any part of its facilities by the WATER COMPANY(1) if a condition dangerous or hazardous to life, physical safety or property exists, (2) upon order by any court, the Public Service Commission or other duly authorized public authority, (3) if fraudulent or unauthorized use of water by APPLICANT is detected, or if the WATER COMPANY's regulating or measuring equipment has been tampered with by the APPLICANT.

**FIFTEENTH:** That upon acceptance of this Application by the WATER COMPANY and the completion of the installation of the service applied for, this Application shall be in full force and effect as a contract and shall continue as such until cancelled by written notice given thirty (30) days in advance by the APPLICANT to the WATER COMPANY, except as otherwise provided in numbered paragraph (14) above.

**SIXTEENTH:** The acceptance of this Application by the WATER COMPANY must be executed by its Director of Engineering before same becomes effective.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

**Robert Burton President** 

KAW\_APP\_EX02\_051625
Page 63 of 63
P.S.C. KY NO. 11
Original Sheet No. A-12

**SEVENTEENTH:** If ownership of the property served by the service applied for herein changes, notice thereof shall be given to the WATER COMPANY within thirty (30) days and the new owner shall be identified by name, address and proper person to contact.

**EIGHTEENTH:** That the APPLICANT or his agent is responsible for payment of the deposit for the estimated cost of construction to WATER COMPANY. To the extent there is any refund to be made at the end of the project after all costs are accrued, such refund will be paid to the APPLICANT by check made payable to the APPLICANT. To the extent that any amount is owed to WATER COMPANY at the end of the project after all costs are accrued, payment of such amounts is the responsibility of the APPLICANT. To the extent the APPLICANT owes any of the refunded amount to the contractors, APPLICANT agrees it is responsible for these amounts owed and that WATER COMPANY has no responsibility in that regard.

IN WITNESS WHEREC	<b>PF</b> , the APPLICANT has hereunto s	signed the day an	d year:		
				-	
Witness Signature			Signature and Title of A	APPLICANT or Duly	Authorized Representative
APPROVED this	day of			, 20	
Witness Signature			Chief of Fire De	epartment	
County/City of					-
WATER COMPANY he	reby accepts the foregoing Applicat	ation this	day of		
Witness Signature		Director of Engir	neering		Date
ISSUED: EFFECTIVE:	May 16, 2025 June 16, 2025		Approved:		

ISSUED BY: /s/ Robert Burton

Robert Burton President

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 3

## **Description of Filing Requirement:**

Comparison of Present and Proposed Tariffs in comparative form on the same sheet side by side.

## Response:

Please see attached.

For electronic version, see KAW\_APP\_EX03\_051625.pdf.

P.S.C. KY NO. 10

Original Sheet Nos. 1-28, 30, 32, 34-36, 38-42, 44-48 Second Sheet Nos. 29, 31, 33, 37, 43

Second Sheet 1408. 29, 31, 33, 37, 40

Third Sheet No. 49

Cancelling P.S.C KY NO. 9

KENTUCKY-AMERICAN WATER COMPANY

2300 Richmond Road Lexington, KY 40502

http://www.amwater.com/kyaw

RATES - CHARGES - RULES - REGULATIONS

FOR FURNISHING

WATER SERVICE

AT

BOURBON, CLARK, FAYETTE, FRANKLIN, GALLATIN, GRANT, HARRISON, JACKSON, JESSAMINE, NICHOLAS, OWEN, SCOTT, WOODFORD, AND ROCKCASTLE COUNTIES IN KENTUCKY

FILED WITH THE

PUBLIC SERVICE COMMISSION

OF

KENTUCKY

ISSUED: February 28, 2025 EFFECTIVE: March 31, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

2300 Richmond Road, Lexington, KY 40502

KENTUCKY
PUBLIC SERVICE COMMISSION
Approved:
Linda C. Bridwell

Executive Director

3/31/2025

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

## KAW\_APP\_EX03\_051625 Page 2 of 63

KENTUCKY-AMERICAN WATER COMPANY	P.S.C. KY NO. 1
	Original Sheet Nos. 1-4 Cancelling P.S.C KY NO. J
KENTUCKY-AMERICAN WATER (	COMPANY
2300 Richmond Road Lexington, KY 40502	
http://www.amwater.com/kyaw	
RATES – CHARGES – RULES – REGUL	ATIONS
FOR FURNISHING	
WATER SERVICE	
AT	
BOURBON, CLARK, FAYETTE, FRANKLIN, GALLATI JACKSON, JESSAMINE, NICHOLAS, OWEN, SCOTT, WOOI COUNTIES IN KENTUCKY	
FILED WITH THE	
PUBLIC SERVICE COMMISSIO	N
OF	
KENTUCKY	

Robert Burton

2300 Richmond Road, Lexington, KY 40502

President

#### P.S.C. KY NO. 10 Original Sheet No. 1

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 1

#### **INDEX**

#### KENTUCKY-AMERICAN WATER COMPANY RULES AND REGULATIONS FOR WATER SERVICE

Rule Number	Rule Name	Begins on Page
1.	Definitions Applicable to Rules & Regulations	3
2.	Service & Applications	5
3.	Billing, Abatements & Refunds	7
4.	Disconnecting & Reconnecting Service	9
5.	Complaints	11
6.	Meters Testing & Accuracy	12
7.	Protection of Public Water System	13
8.	Rights & Responsibilities	15
9.	Customer & Company Service Lines	17
10.	Water Main Extensions	
11.	Public & Private Fire Service Lines	
12.	Service Classifications & Tariffs/Rate/Fees	
Service Classification	n No. 1 - Customers in the entire service Territory Of Kentucky American Water Company	29
Service Classification	n No. 3 - Private Fire Service	31
	Tapping Fees	32
Service Classification	n No. 4 - Public and Private Fire Hydrants	33
Service Classification	n No. 5 - Building Construction Purposes	35

ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Andre C. Andrewell

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

#### **INDEX**

#### KENTUCKY-AMERICAN WATER COMPANY RULES AND REGULATIONS FOR WATER SERVICE

Rule	Number Rule 1	<u>Name</u>	Begins on Page
1.	Defin	itions Applicable to Rules & Regulations	3
2.	Servio	ce & Applications	5
3.	Billin	g, Abatements & Refunds	7
4.	Disco	nnecting & Reconnecting Service	9
5.	Comp	plaints	11
6.	Meter	rs Testing & Accuracy	12
7.	Protec	ction of Public Water System	13
8.	Rights	s & Responsibilities	15
9.	Custo	mer & Company Service Lines	17
10.	Water	Main Extensions	18
11.	Public	c & Private Fire Service Lines	25
12.	Service	ce Classifications & Tariffs/Rate/Fees	29
	Service Classification No. 1 -	Customers in the entire service Territory Of Kentucky American Water Company	29
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		Tapping Fees	32
	Service Classification No. 4 -	Public and Private Fire Hydrants	33
	Service Classification No. 5 -	Building Construction Purposes	35

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton

President

#### P.S.C. KY NO. 10 Original Sheet No. 2

	Service Classification No. 6 -	Billing of License, Occupational, Franchise Or Other Similar Charges or Taxes including School Taxes	36
		Kentucky River Authority Withdrawal Fee	37
		Reconnection Charge	38
		Insufficient Funds Charge	39
		Service Line Inspection Fee	40
		New Account Set-up -Activation Fee	41
		Late Payment Fee	42
		Loading Stations	43
(T)		Service Line Leak Adjustment	44
		Sample Bill	45
		Qualified Infrastructure Program Rider	48

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

APPENDIX

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Andre G. Andrell

Approved:

A-1

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

## KAW\_APP\_EX03\_051625 Page 4 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 2

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	Service Line Inspection Fee	40
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	Late Payment Fee	42
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	Service Line Leak Adjustment	44
	Sample Bill	45
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APPENDIX		A-1

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton
Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. 3

#### 1. DEFINITIONS APPLICABLE TO RULES & REGULATIONS

- 1.1 "Commission" means the Kentucky Public Service Commission.
- 1.2 "Company" shall mean the Kentucky-American Water Company acting through its officers, managers, or other duly authorized employees or agents.
- 1.3 "Customer" shall mean any person, firm, corporation, entity or municipality supplied with water service by Kentucky-American Water Company pursuant to these Rules and Regulations.
- 1.4 "Bona fide prospective customer" shall mean any owner or lessee who is to be the occupant of an existing developed premises having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company, who shall file a signed application for a new street service connection and for water service to such premises to be occupied.
- 1.5 "Residential" Sales to single premise residences, or to multiple premises residences where each premises is served through a single Meter. Sprinkler services added to existing premises coded as residential would also be coded as residential. For premises served through a single Meter with multiple owners, where usage is primary for residential purposes, and the water is billed to a homeowner association such as a condominium complex they will be classified as residential and charged the residential rate.
- 1.6 "Commercial" Sales to multiple premises residences served through a single Meter or battery of Meters. This would include two (or more) family houses and apartment houses. Sales to private schools, colleges, hospitals, churches and other private educational, cultural, social or religious organizations. Sales to business or manufacturing establishments where the water is not used principally in manufacturing or processing functions. This would include commercial offices of public utilities. Examples under this category are: stores, laundries, cleaners, shoe repair and other service establishments, garages and service stations, office buildings, sales offices or manufacturing or processing establishments, retail florists, theaters, bowling alleys, swim clubs, golf courses, manufacturing or processing establishment where water is used principally for sanitary purposes, barber shops. Water used for irrigation for agricultural purposes would normally be coded as commercial. Sprinkler services added to existing premises coded as commercial or industrial would also be coded as commercial.
- 1.7 "Industrial" Sales to manufacturing of processing establishments where the water is used principally in manufacturing or processing function. This would include public or private utility plants using water for steam generation, power production, etc.

ISSUED: May 22, 2024 Approved:

**EFFECTIVE:** May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

## KAW\_APP\_EX03\_051625 Page 5 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 3

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ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. 4

- 1.8 Other Public Authority or "OPA" Sales to municipal, county, state or federal agencies (other than the sales of water for resale). Examples under this category are: city buildings, public schools, public housing developments, libraries and hospitals, fire stations, county, state and federal buildings and agencies.
- 1.9 Sales for Resale or "Resale" Sales to private or public water utilities where the water is to be resold to customers of the utilities.
- 1.10 "Meter" means a device which measures and records the quantity of water supplied to a Customer.
- 1.11 "Company Service Line" means that portion of the water service line and appurtenances from the main to the Customer Service Line that is paid for and/or owned by the Company.
- 1.12 "Customer Service Line" means that portion of the water service line and appurtenances from the Customer's Premises to the Company Service Line, which is paid for and/or owned by the Customer. When the Meter is outside the Premises, the Customer Service Line is from the Meter pit to the Premises. When the Meter is inside the Premises, the Customer Service Line is from the stop box to the Premises.
- 1.13 "Premises" as contemplated in these Rules, shall mean and include:
  - 1.13.1 A building under one roof and occupied as one business or residence; or
  - 1.13.2 A combination of buildings owned or leased by one party in one common enclosure or a single tract of land not crossed by public streets, roads, or ways, and occupied by one family or business; or
  - 1.13.3 a building owned or leased by one party, having two or more apartments, offices, or suites of offices, and using one or more halls and entrances in common; or
  - 1.13.4 a double house having a solid vertical partition wall or a building erected as a single family residence served through one street service connection and subsequently converted into apartments or offices or a combination of such, and where separate water supply plumbing would not be practicable; or
  - 1.13.5 each residential or business single occupancy unit, served through one street service connection in a building which is not a premise otherwise defined in these Rules.
  - 1.13.6 any other location at which the Company provides metered service to a Customer in

ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

## KAW\_APP\_EX03\_051625 Page 6 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 4

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ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 5

accordance with these Rules regardless of whether there is a structure or building at that exact location.

- 1.14 "Fire Service Connection" is one to which is attached fixtures from which water is taken only for the extinguishment of fire.
- 1.15 "Public Fire Hydrant" All public fire hydrants contracted for or ordered by Urban County, Municipality, County, State or Federal Agencies or Institutions. These must be located on or immediately adjacent to public right-of-way.
- 1.16 "Private Fire Hydrant" All hydrants contracted for or by private entities on private property for the use of that entity or on private right-of-way. Also for public agencies for hydrants not located on public right-of-way.
- 1.17 "New Private Fire Hydrant Service" is available to areas before such time as a unit of government shall agree to pay public fire protection charges thereon in accordance with Rule 11 herein.
- 1.18 "Private Fire Service" All private and public fire protection service lines with hose connections or sprinkler systems charged by line size.
- 1.19 "Temporary Service Connection" is one which is installed for the temporary use of water, including service to individual mobile homes. Provided: They are located on lots having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company extending for at least one-half of the frontage of the lot on said street or highway.
- 1.20 "Rate" means the Company's Schedules of Rates and Tariffs then in effect.
- 1.21 "Rules" or "Rule" means these Company Rules and Regulations applicable to water service.

#### 2. SERVICE & APPLICATIONS

2.1 Rules and Regulations Governing Rendering of Service

(a) The Rules and Regulations in their entirety as hereinafter set forth or as they may hereafter be altered or amended in a regular and legal manner shall govern the rendering of water service and every Customer will be bound thereby. The Rules and Regulations and Service Classifications contained in this tariff apply in the service territory of Kentucky-American

ISSUED: May 22, 2024 Approved:

EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Andle C. Andwell

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

## KAW\_APP\_EX03\_051625 Page 7 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 5

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- 1.21 "Rules" or "Rule" means these Company Rules and Regulations applicable to water service.

#### 2. SERVICE & APPLICATIONS

- 2.1 Rules and Regulations Governing Rendering of Service
  - (a) The Rules and Regulations in their entirety as hereinafter set forth or as they may hereafter be altered or amended in a regular and legal manner shall govern the rendering of water service and every Customer will be bound thereby. The Rules and Regulations and Service Classifications contained in this tariff apply in the service territory of Kentucky-American

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 6

Water Company.

(b) Except fire and some special connection services, all service will be rendered on a Meter basis. Residential, commercial, industrial and OPA service are only regularly available for single Premises as "Premises" is defined in these Rules.

#### 2.2 Requests for Water Service

- (a) All persons, entities, firms, corporations or OPA's desiring water service, must request service from the Company in a manner prescribed by the Company, setting forth all purposes for which water will be used at the Premises for which service is requested. All information provided by the Customer must be true, accurate and kept up to date.
- (b) Any change in the identity of the Customer at a Premises will require a new request for water service and the Company may, after reasonable notice, discontinue the water supply until such new request has been made and accepted.
- (c) A Customer who has requested service and been accepted by the Company, shall be held liable for all water service furnished to the Premises until such time as the Customer properly notifies the Company to discontinue the service for his/her account at the Premises.
- (d) An activation fee will be charged in accordance with the Company's Tariff.
- (e) No Customer receiving water service from the Company will be permitted to use water for any other purpose than that for which they shall have requested and the Company shall have approved.
- (f) The Company may refuse service to a Customer with an outstanding, unpaid balance due until the Customer pays the balance due.

#### 2.3 Special Arrangements for Water Service

- (a) Water for building or construction purposes must be specially applied for.
- (b) Connections for private fire service and private fire hydrant service must be specially applied for.
- (c) Water for transient or temporary purposes must be specially applied for.

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ISSUED BY: \_/s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

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## KAW\_APP\_EX03\_051625 Page 8 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 6

Water Company.

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ISSUED BY: /s/ Robert Burton

Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. 7

#### 3. BILLING, ABATEMENTS & REFUNDS

#### 3.1 Abatements and Refunds

Abatement shall be made for leaks in service pipes or fixtures belonging to the Customer in accordance to Tariff

#### 3.2 Meter Bill Adjustment

- (a) Whenever a Meter in service is found upon periodic request or complaint test to be more than two percent (2%) fast, additional tests shall be made at once to determine the average error of the Meter. Said tests shall be made in accordance with the Commission's regulation applicable to the type of Meter involved. Meter testing shall be conducted in accordance with the then-applicable Rules.
- (b) Determination of Meter Error for Bill Adjustment Purposes. When upon periodic request or complaint test, a Meter is found to be in error in excess of the limits allowed by the Commission's regulations, three additional tests shall be made; one at 75% of rated maximum capacity; one at 50% of rated maximum capacity; one at 25% of rated maximum capacity. The average Meter error shall be the algebraic average of the errors of the three tests.
- (c) If the result of tests on a Customer's Meter shows an average error greater than two percent (2%) fast, then the Customer's bill, for the period during which the Meter error is known to have existed, shall be recomputed and the account adjusted on the basis of the test. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using the data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of a similar class of customers shall be used for comparison purposes in calculating the time period. (See exception in Section (f) of this Rule).
- (d) If the result of tests on a Customer's Meter shows an average error greater than two percent (2%) slow, then the Customer's bill for the period during which the Meter error is known to have existed, may be recomputed and the account adjusted on the basis of the test. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using the data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of a similar class of customers shall be used for

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Kathryn Nash President

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PURSUANT TO 807 KAR S:011 SECTION 9 (1)

## KAW\_APP\_EX03\_051625 Page 9 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 7

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 8

comparison purposes in calculating the time period. The Company will limit the period of recovery for under-billing to only the most recent twelve (12) months of under-billing, even if the under-billing occurred for a longer period.

- (e) It shall be understood that when a Meter is found to have an error in excess of two percent (2%) fast or slow the figure for calculating the amount of refund or the amount to be collected by the Company shall be that percentage of error as determined by the test; i.e., it is the duty of the Company to maintain the accuracy of its measuring device as nearly one hundred percent (100%) as is commercially practicable. Therefore, percent error shall be that difference between one hundred percent (100%) and that amount of error as indicated by the test.
- (f) The burden of maintaining measuring equipment so that it will register accurately is upon the Company; therefore, if Meters are found upon test to register fast and if time for periodic test has overrun to the extent that one-half (1/2) of the time elapsed since the last previous test exceeds twelve (12) months, the refund shall be as specified in Section C of this Rule and in addition thereto, a like refund for those months exceeding the periodic test period; provided, however, that the Commission may relieve the utility from this requirement in any particular case in which it is shown that the failure to make the periodic test was due to causes beyond the utility's control.
- 3.3 Terms and Conditions of Billing and Payment
  - (a) All fire service charges shall be payable monthly in arrears.
  - (b) Bills for water service by Meter will be rendered monthly with ending dates as may be determined by the Company.
  - (c) Bills for private fire hydrants shall be payable monthly in advance, except that the charges for private fire hydrant service shall be payable as set forth in Rule 11.
  - (d) Special charges shall be payable upon demand.
  - (e) All bills for water and service are due and payable when rendered and are considered delinquent if not paid in accordance with Tariff and Commission regulations. Failure to pay will render the Customer subject to disconnection and subject to payment of reconnection in Tariff. If any bill for water service is not paid in accordance with Tariff, the service may be discontinued in accordance with Rule 4, Disconnecting & Reconnecting Service.
  - (f) Customers are responsible for furnishing the Company with their correct billing

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Kathryn Nash President

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

KAW\_APP\_EX03\_051625 Page 10 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 8

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 9

addresses (email or postal address). Failure to receive bills will not be considered an

- excuse for non-payment nor permit an extension of the date when the account would be considered delinquent.
- (g) All bills will be sent to the billing address (email or postal address) provided when requesting water service unless the Company is notified in writing by the Customer of any change of billing address.
- (h) The Company will not be bound by bills rendered under mistake of fact as to the quantity of service rendered.
- The use of water by the same Customer in different Premises or localities will not be combined
- (j) If for any reason service is discontinued before the expiration of twenty-five (25) days from commencement of service, a bill for a prorated portion of the minimum service charge for the month will be rendered.
- (k) Residential Customers may elect to participate in a monthly budget billing payment plan. Under such a plan, Customers shall pay a fixed monthly amount determined by the Company based on historical or estimated usage. A Customer may enroll in such a plan at any time by contacting the Company. The Company will issue bills so as to bring each customer's account current once each 12-month period or through a series of levelized adjustments on a monthly basis if usage indicates that the account will not be current upon payment of the last monthly budget amount. If a Customer fails to pay bills as required under the plan, the Company reserves the right to remove the Customer from the plan, restore the customer to regular billing, and require immediate payment of any deficiency.

#### 4. DISCONNECTING AND RECONNECTING SERVICE

- 4.1 Discontinuance of Water Service
  - (a) Water service will be discontinued to any Premises on account of temporary vacancy upon request of the Customer, without in any way affecting the agreement in force, and upon payment of all charges due as provided for in the Rates and Rules of the Company.
  - (b) The Company shall discontinue the Customer's service for violation of any Rule or for non-payment of bills upon providing the Customer with at least ten (10) days written notice

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## KAW\_APP\_EX03\_051625 Page 11 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 10

delivered by mail or personally delivered to him/her or a member of his/her household, advising the Customer of what Rule had been violated and for which service will be discontinued if violation continues. However, discontinuance of service shall be effected no less than twenty (20) days after the mailing date of the original bill unless, prior to discontinuance, a residential customer presents to the Company a written certificate, signed by a physician, registered nurse or public health officer, that such discontinuance will aggravate an existing illness or infirmity on the affected premises. In that case, discontinuance may not be effected for thirty (30) days beyond the termination date as calculated above. Where fraudulent use of water is detected, or where the Company's regulating or measuring equipment has been tampered with, or where a dangerous condition is found to exist on the Customer's Premises, service may be shut off without advance notice. Subject to the foregoing provisions, service rendered under any application, contract or agreement may be discontinued by the Company for any of the following reasons:

- For willful or indifferent waste of water due to any cause which adversely affects either water service to other Customers or the Company's utility operation.
- ii. For failure to protect from injury or damage the Meter and connections, or for failure to protect and maintain the service pipe or fixtures on the property of the Customer, in a condition satisfactory to the Company.
- iii. For interfering or tampering by the Customer, or others with the knowledge of the Customer, with any Meter, connection, service pipe, curb stop, seal or any other appliance of the Company controlling or regulating the Customer's water supply.
- iv. For failure to provide the Company's employees free and reasonable access to the Premises or for obstructing the way of ingress to the Meter or other appliance of the Company controlling or regulating the Customer's water supply (with at least fifteen (15) days advance written notice).
- v. For non-payment of any account for water supplied, for water service, or for Meter or service maintenance, or for any other fee or charge at the Premise accruing under these Rates and Rules. Discontinuation of service for non-payment on an account shall only be made at the Premise associated with that Account and will not occur for other accounts held by the same Customer that are current in payments unless the Customer has requested multiple accounts or premises be combined for billing purposes.

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## KAW\_APP\_EX03\_051625 Page 12 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 11

- vi. In case of vacancy of the premises.
- vii. For violation of any other Rule or Regulation of the Company or State and Municipal Rules and Regulations applying to the Company's water service.
- (c) In cases where plumbing has been installed prior to adoption of and not in accordance with these Rules, and where water is being taken through a single service pipe to supply two or more Premises, the party making application shall be responsible for all water bills and other legitimate charges. Any violation of the Company Rules with reference to either or any of the said Premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these Rules by shutting off the entire service except that such action will not be taken until the innocent Customer who is not in violation of the Company's Rules, has been given a reasonable notice and opportunity to attach his pipes to a separately controlled curb stop, to be provided by and at the expense of the Company.
- (d) Discontinuing the supply of water to a Premises for any such reason shall not prevent the

Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.

#### 4.2 Renewal of Water Service After Discontinuance

- (a) When water service to a Premises has been terminated for any reason other than temporary vacancy, it will be renewed only after the conditions, circumstances or practices which caused the water service to be discontinued are corrected to the satisfaction of the Company, and upon payment of all charges due and payable by the Customer in accordance with the Rates and Rules.
- (b) No Customer whose service has been turned off shall turn on same, or have same done by anyone other than the Company.

#### 4.3 Reconnection Charge

When it has been necessary to discontinue water service to any Premises because of a violation of the Rules or on account of non-payment of any bill, a charge will be made to cover the expense as set forth in the Company's Schedule of Rates and Charges. This charge, together with any arrears that may be due the Company for charges against the Customer, must be paid before the water will be reconnected.

#### 5. COMPLAINTS

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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## KAW\_APP\_EX03\_051625 Page 13 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

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ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 12

#### 5.1 Customer Complaints

Any complaint against the service or employees of the Company may be made at the office of the Company or by telephone, mail or email. The Company will handle all Complaints in accordance with regulatory requirements.

#### 6. METERS, TESTING AND ACCURACY

#### 6.1 Meters

(T)

- (a) Water will be sold by Meter measurement only.
- (b) All Meters, except private detector devices and/or private service line Meters, will be installed, maintained and replaced by, and at the expense of the Company, but in case of damage to such Meters by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by accident or misuse or purposeful actions) the Customer shall pay to the Company the cost of its repair on presentation of bill therefore.
- (c) The Company reserves the right to determine the kind and size of Meter that shall be placed on any service pipe, and such Meters will be furnished, installed and removed by the Company alone, and shall remain its property.
- (d) Each Premise shall be supplied through an independent Meter setting.
- (e) If more than one Meter setting is installed upon a Customer's Premise, the usage of all Meters on a Premise may be combined for billing purposes if so requested by the Customer. Combined billing will be continued as long as the Premises criteria is met.
- (f) All Meters are accurately tested before installation and are also periodically tested in accordance with the Public Service Commission's regulations. The Company may at any time remove any Meter for periodic tests or for repairs or replacement and may, at its option and expense, test any Meter when the Company has reason to believe that it is registering inaccurately.
- (g) The Company shall make any test of any Meter upon written request of the Customer if the request is not made more frequently than once each twelve (12) months. The Customer shall be given the opportunity to be present at the requested test. The Customer may be billed the actual cost of making the test, but should the said Meter be found, upon said test, to be more than two percent incorrect to the prejudice of the Customer, the fee so charged shall be returned to the Customer.

Approved:

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

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KAW\_APP\_EX03\_051625 Page 14 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

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Any complaint against the service or employees of the Company may be made at the office of the Company or by telephone, mail or email. The Company will handle all Complaints in accordance with regulatory requirements.

#### 6. METERS, TESTING AND ACCURACY

#### 6.1 Meters

- (a) Water will be sold by Meter measurement only.
- (b) All Meters, except private detector devices and/or private service line Meters, will be installed, maintained and replaced by, and at the expense of the Company, but in case of damage to such Meters by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by accident or misuse or purposeful actions) the Customer shall pay to the Company the cost of its repair on presentation of bill therefore.
- (c) The Company reserves the right to determine the kind and size of Meter that shall be placed on any service pipe, and such Meters will be furnished, installed and removed by the Company alone, and shall remain its property.
- (d) Each Premise shall be supplied through an independent Meter setting.
- (e) If more than one Meter setting is installed upon a Customer's Premise, the usage of all Meters on a Premise may be combined for billing purposes if so requested by the Customer. Combined billing will be continued as long as the Premises criteria is met.
- (f) All Meters are accurately tested before installation and are also periodically tested in accordance with the Public Service Commission's regulations. The Company may at any time remove any Meter for periodic tests or for repairs or replacement and may, at its option and expense, test any Meter when the Company has reason to believe that it is registering inaccurately.
- (g) The Company shall make any test of any Meter upon written request of the Customer if the request is not made more frequently than once each twelve (12) months. The Customer shall be given the opportunity to be present at the requested test. The Customer may be billed the actual cost of making the test, but should the said Meter be found, upon said test, to be more than two percent incorrect to the prejudice of the Customer, the fee so charged shall be returned to the Customer.

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EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. 13

- (h) The Company reserves the right to put seals on any water Meter, or on couplings in and for any premises, and may shut off the supply if such seals are found broken or removed.
- Once any Meter has been placed, any change in location requested by the Customer will be done
  by the Company, at the expense of the Customer, if the location is acceptable pursuant to 6.1(k).
- (j) Monitoring of Customer usage shall be in compliance with the then-applicable Rules and Regulations. The Company monitors Customer usage on a monthly basis through its collection of usage information. Upon the collection of that information, the Company compares usage for a particular month with a Customer's historical usage. To the extent the current month's usage shows an unusual deviation from historical usage, the Company will notify the Customer and take steps to determine the reason for the unusual deviation.
- (k) Meters may be located either in an outdoor Meter box or vault, at the option of the Company. The location of the Meter must be acceptable to the Company and allow for the Meter to be easily examined, tested, repaired, read, removed or replaced. The Meter box or vault shall be located in a convenient and readily accessible location acceptable to the Company. The Meter box or vault must be constructed to protect the Meter from freezing and damage by vehicular traffic, and its location and design shall prevent, as far as possible, the inflow of surface water. After a Meter is installed by the Company, a Customer shall not tamper with, alter, repair or remove the Meter or allow anyone other than the Company to do so. Any plumbing, piping, grading or structural modification which could result in the relocation of the Meter or impact accessibility must first be approved by the Company.

#### 6.2 Accuracy Requirements of Water Meters

- (a) General. All meters used for measuring the quantity of water delivered to a customer shall be in good mechanical condition and shall be adequate in size and design for the type of service which they measure.
- (b) Determination of Accuracy. No new, rebuilt or repaired meter shall be placed in service if it registers outside the parameters established in the then-applicable Rules and Regulations.
- (c) As Found Tests. All meters tested in accordance with the rules for periodic, request or complaint tests, shall be tested in the condition as found in the Customer's service prior to any alteration or adjustment in order to determine the average meter error.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

## KAW\_APP\_EX03\_051625 Page 15 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 13

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ISSUED: May 16, 2025 Approved:

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ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 14

# 7. PROTECTION OF PUBLIC WATER SYSTEM

- 7.1 Intercepting and Storage Tanks
  - (a) Customer Service Lines shall not be connected to the suction side of pumps, unless approved by the Company. Customers who require a large quantity of water within a short period of time must have intercepting or intermediate storage tanks, pump discharge control valves, or other controls approved by the Company.
  - (b) The inlet connection for the tanks attached directly or indirectly to the Customer Service Line shall discharge at a point no less than two (2) times the diameter of the inlet pipe above the overflow of such tanks and must be approved by the Company.
- 7.2 Check Valves, Flush Valves and Vacuum Breakers
  - (a) Customers having boilers or hot water heating systems connected with mains of the Company must have a check valve in the supply pipe to the boilers and hot water heating systems, together with a relief valve at some point between the check valve and heating system. A vacuum valve should be installed, in accordance to applicable plumbing requirements, in the steam line to prevent collapse in case the water supply is interrupted. The Company, however, will not be responsible for accidents or damages resulting from the imperfect action or failure of said valves.
  - (b) Flush valve or direct flushing closets should not be installed in Premises where the service pipe supplying such Premises is connected to a main two inches or less in diameter. All flush valves shall be equipped with approved type vacuum breakers.
- 7.3 Plumbing Work Must Be Approved by Company

All plumbing work done in connection with pipe and fixtures connected with the Company's mains shall be submitted for the approval of the Company before such work is covered up. Whenever the Company determines that plumbing work is defective, the Company may require it be corrected before the water will be turned on.

## 7.4 Cross-Connections

(a) No cross-connection will be permitted unless an acceptable form of protection against contamination by backflow into the water distribution system is provided by a testable backflow prevention assembly. Acceptable forms of protection must comply with all applicable state and local requirements and approved by the Company. The required protective device or system shall be provided, installed and maintained by the Customer in good working condition, at the

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Kathryn Nash President

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SSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 15

Customer's expense, and shall be subject to testing and approval of the Company before being placed in service, and at such times thereafter as may be deemed necessary by the Company.

(b) Any cross-connection existing which is in violation of these Rules shall be immediately removed or corrected. Failure of the Customer to do so may result in immediate termination of water service in accordance with Rule 4.

## 8. RIGHTS AND RESPONSIBILITIES

- 8.1 Customers Requiring Uninterrupted Supply
  - (a) The Company will endeavor to give reasonable service but does not guarantee a sufficient or consistent pressure or an absolutely uninterrupted supply of water, and Customers are cautioned to provide sufficient storage of water where an absolutely uninterrupted supply must be assured, such as for steam boilers, domestic hot water systems, gas engines, etc.
  - (b) Fixtures or devices taking a supply of water directly from the service pipes, depending upon the hydraulic pressure of the pipe system of the Company for supplying same under working pressure, will do so at the risk of the parties making such attachments, as the Company will not be responsible for any accidents or damages to which such fixtures or devices are subject.

#### 8.2 Interruptions in Water Supply

- (a) The Company reserves the right at any time to shut off the water in the Mains without notice in case of accident or emergency, or for the purpose of making connections, extensions, improvements, alterations, repairs, changes, or for other proper business reasons, and may restrict the use of water to reserve a sufficient supply in its reservoirs for fire protection or other emergencies whenever the public welfare may so require in accordance with Commission Rules. Notwithstanding any other provision in these Rules or any contract or agreement between the Company and any Customer, when, in the judgment of the Company, sufficient supplies of water are not available to the Company, for any reason, to meet all existing and reasonably anticipated demands for service or to preserve and replenish its storage in amounts sufficient to provide fire protection on its system, the Company shall have the right to restrict, limit, curtail or interrupt water service to or water usage by any Customer or Customers.
- (b) The temporary shutting off of water from any Premises for any cause, whether non-payment of bills, leaking pipes, fixtures, etc. shall not cancel a contract for water supply service except at the option of the Company or upon notice from the Customer.

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 17 of 63

## KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 15

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ISSUED:	May 16, 2025	Annroved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. 16

#### 8.3 Liability of Company

- (a) The Company shall not in any way or under any circumstances be held liable or responsible to any person or persons for any loss or damage from any excess or deficiency in the pressure, volume, or supply of water, due to any cause whatsoever. The Company will undertake to use reasonable care and diligence in order to prevent and avoid interruptions and fluctuations in the service, but it cannot and does not guarantee that such will not occur.
- (b) The Company will make every effort to maintain a pressure on the distribution system that is required for reasonable service and is compliant with federal and state requirements, but it does not guarantee to furnish at all times any given quantity for fire uses or for general purposes.
- (c) The Company shall not be responsible for accidents or damages to boilers, hot water tanks, etc., resulting from the discontinuance of service, nor by reason of the breaking of any main, water pipe, fixture or appliance whether owned by the company or Customer, and no person shall be entitled to damages nor have any portion of a payment refunded for any interruption of service. The Company will exercise every care in this matter, and in the event of the necessity of turning off water, every reasonable effort will be made to notify the Customer.
- (d) The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any persons or property against loss or damage by fire, or otherwise. The Company agrees to furnish such supply of water as shall then be available and not other or greater, and it shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water, failure to supply water or pressure, or for any other cause whatsoever.

#### 8.4 Meters

No person shall turn the water on or off at any street valve, Company stop, curb stop or other street connection, or at meter setting or meter vault, or disconnect, remove or bypass any meter without the consent of the Company. The Company has the right to prosecute for any damage resulting from any unauthorized tampering with Company property.

#### 8.4 Electrical Ground

No electric wires shall be grounded on the mains of the Company or on any Company Service Lines or pipes or fixtures of any kind which have a metallic connection with the mains of the Company. The Company has the right to prosecute for any damage resulting violation of this Rule.

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

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5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

Adduction

EFFECTIVE

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 18 of 63

# KENTUCKY-AMERICAN WATER COMPANY

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ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 17

#### 8.5 Limitations on Resale of Water

Water furnished to any customer, except for a customer classified as a "Sales for Resale" customer, is for the customer's use only and such water shall not be resold by the customer to any other person, firm, or corporation on the customer's premises or for use on any other premise. This restriction, however, does not preclude a customer from allocating the Company's billing to the customer to any other person, firm, or corporation provided the sum of such allocations does not exceed the Company's billing.

#### 9. CUSTOMER AND COMPANY SERVICE LINES

# 9.1 Company Service Lines

- (a) Subject to Rule 10 on Main extensions and subject to the terms of any applicable Main extension agreement, the Company will install a Company Service Line provided that it is required for the immediate and continuous supply of water in order to furnish general water service, and that the Premise to be served abuts a street, highway or right-of-way in which a Main is located.
- (b) The Customer shall install the Customer Service Line to a point approved by an authorized employee of the Company, after which the Company will have the Company Service Line installed from the Main to the Customer Service Line upon payment by the Customer of the tap fee. Where the Company Service Line is already installed, the Customer Service Line shall be connected to the Company Service Line at a point approved by an authorized employee of the Company.
- (c) The Company Service Line shall be sized, furnished, installed, owned and maintained only by the Company and shall remain under its sole control. Only the Company may make connections to its Mains. Nothing may be attached to the Company Service Line except a Customer Service Line. The connection to the Company Service Line must be made by an authorized employee or agent of the Company, or a licensed plumber.

#### 9.2 Customer Service Lines

- (a) The Company will specify the location of the connection to the Customer Service Line. The Customer Service Line shall be installed, maintained, and/or owned by the Customer, at the Customer's expense and risk. The Customer Service Lines shall be installed in accordance with applicable plumbing requirements.
- (b) Each Premise shall be served by no more than one Customer Service Line unless otherwise approved by the Company. Customer Service Lines supplying the Premises shall not pass through or across any other Premises. No water pipes or plumbing in any Premises shall be extended from

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Adduction Director

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# KAW\_APP\_EX03\_051625 Page 19 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

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ISSUED BY: /s/ Robert Burton

Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. 18

there to any other Premises.

When a Customer Service Line is relocated at the Customer's request, or when no associated relocation of the Company's Service Lines or other infrastructure is occurring, the Customer shall be responsible for the cost of such relocation. In instances where a Customer Service Line is required to be relocated due to roadway construction or other causes not within Company control, and the Company's Service Lines or other infrastructure is also being relocated, the Customer shall not be responsible for the cost of such relocation unless the Customer requests a specific location different than that specified by the Company.

A Customer's Service Line which is irregularly located because there was no Main abutting the Premises at the time such Customer Service Line was installed shall, at the Customer's expense, be relocated and connected to a new Company Service Line on the Main abutting the Premises when it becomes necessary for such Customer Service Line to be repaired or replaced.

- (c) A Customer, occupant, owner, or any agent thereof is not authorized to attach the Customer Service Line to Company property or shut the water line on or off. If a Customer, occupant, owner, or any agent thereof does so, and in making an attachment or in shutting off or turning on water does not properly replace the curb box cap or Meter lid, or damages the curb stop, curb box, copper setter, or other property of the Company, repairs shall be made only by the Company, but at the Customer's expense. If a Customer, occupant, owner, or any agent thereof takes any unauthorized action described therein, the Company shall not be liable for any personal and property damage caused to Customer's property.
- (d) The Customer Service Line and all connections and fixtures attached thereto shall be subject to the approval of the Company before water will be turned on. All Premises receiving a supply of water and all Company Service Lines and Meters and appurtenances, including any and all fixtures within the Premises, shall at all reasonable hours be subject to inspection by any duly authorized employee or agent of the Company.
- (e) Only an authorized agent of the Company may turn water on and off in the meter box. In case of emergencies, licensed plumbers may turn water on and off if a shut off valve is not available in the Premise and must notify Company within 24 hours of doing so.

#### 10. WATER MAIN EXTENSIONS

10.1 General Main Extensions Rules

(a) In estimating the cost of an extension, the estimate shall be based on the diameter of the pipe to be

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ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

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PUBLIC SERVICE COMMISSION

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# KAW\_APP\_EX03\_051625 Page 20 of 63

# KENTUCKY-AMERICAN WATER COMPANY

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- (c) A Customer, occupant, owner, or any agent thereof is not authorized to attach the Customer Service Line to Company property or shut the water line on or off. If a Customer, occupant, owner, or any agent thereof does so, and in making an attachment or in shutting off or turning on water does not properly replace the curb box cap or Meter lid, or damages the curb stop, curb box, copper setter, or other property of the Company, repairs shall be made only by the Company, but at the Customer's expense. If a Customer, occupant, owner, or any agent thereof takes any unauthorized action described therein, the Company shall not be liable for any personal and property damage caused to Customer's property.
- (d) The Customer Service Line and all connections and fixtures attached thereto shall be subject to the approval of the Company before water will be turned on. All Premises receiving a supply of water and all Company Service Lines and Meters and appurtenances, including any and all fixtures within the Premises, shall at all reasonable hours be subject to inspection by any duly authorized employee or agent of the Company.
- (e) Only an authorized agent of the Company may turn water on and off in the meter box. In case of emergencies, licensed plumbers may turn water on and off if a shut off valve is not available in the Premise and must notify Company within 24 hours of doing so.

#### 10. WATER MAIN EXTENSIONS

10.1 General Main Extensions Rules

(a) In estimating the cost of an extension, the estimate shall be based on the diameter of the pipe to be

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 19

used, provided, however, the estimated cost to the Customer or Customers shall not be based on a pipe diameter in excess of eight (8) inches, unless actual consumption estimated for the proposed Customer or Customers requires a larger pipe.

- (b) No interest will be paid by the Company on the Applicant's payment or on any balances not refunded. At the expiration of said ten-year period, the refund account will be closed, and no further refunds will be made.
- (c) Extensions made under this Rule shall be and remain the property of the Company.
- (d) The Company reserves the right to further extend its water mains from and beyond the end of each Water Main Extension made under this Rule. The Applicant or the Applicant's agent paying for an extension shall not be entitled to any refund for the connecting of Customers to any further extension of mains installed.
- (e) In determining the length of main extensions to be installed, the main shall be extended to fully cover the frontage of the property, and if the last lot to be served is a corner lot or a lot immediately adjacent to a corner lot, the terminal point of the extension made hereunder shall be located so that the main laid hereunder ties in with the existing main located in the intersecting street; and further provided that if there is no main located in the intersecting street, the terminal point of the extension made hereunder shall be located at the nearest street line of the intersecting street or to the edge of subdivision property, including common area.

#### 10.2 Main Extensions for Other than in New Subdivisions

- (a) For Free Extensions, the Company will, upon written request for Residential service by a prospective Residential Customer or a group of prospective Customers located in the same
  - neighborhood, make free of charge an extension necessary to give service, when the estimated total revenue, for a period of three (3) years from the prospective Customer or Customers is approximately equal to the cost of the extension; provided that the prospects are that the patronage or demand will be of such permanency as to warrant the capital expenditure involved.
- (b) For Extension Above Limit, if the extension required in order to furnish general water service at any point within the corporate limits of the municipality or for any adjacent suburb of the municipality is greater than the cost of the free extension specified herein, such an extension will be made under the following conditions: the Company shall require a deposit of the cost of the extension above the free limit and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end within a period of ten

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Kathryn Nash President

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# KAW\_APP\_EX03\_051625 Page 21 of 63

## KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 19

used, provided, however, the estimated cost to the Customer or Customers shall not be based on a pipe diameter in excess of eight (8) inches, unless actual consumption estimated for the proposed Customer or Customers requires a larger pipe.

- (b) No interest will be paid by the Company on the Applicant's payment or on any balances not refunded. At the expiration of said ten-year period, the refund account will be closed, and no further refunds will be made.
- (c) Extensions made under this Rule shall be and remain the property of the Company.
- (d) The Company reserves the right to further extend its water mains from and beyond the end of each Water Main Extension made under this Rule. The Applicant or the Applicant's agent paying for an extension shall not be entitled to any refund for the connecting of Customers to any further extension of mains installed.
- (e) In determining the length of main extensions to be installed, the main shall be extended to fully cover the frontage of the property, and if the last lot to be served is a corner lot or a lot immediately adjacent to a corner lot, the terminal point of the extension made hereunder shall be located so that the main laid hereunder ties in with the existing main located in the intersecting street; and further provided that if there is no main located in the intersecting street, the terminal point of the extension made hereunder shall be located at the nearest street line of the intersecting street or to the edge of subdivision property, including common area.

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- (b) For Extension Above Limit, if the extension required in order to furnish general water service at any point within the corporate limits of the municipality or for any adjacent suburb of the municipality is greater than the cost of the free extension specified herein, such an extension will be made under the following conditions: the Company shall require a deposit of the cost of the extension above the free limit and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end within a period of ten

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Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. 20

- (10) years from the making of such extension, refund an amount equal to three times the estimated annual revenue of the new Customer, but at no time shall the aggregate refund made to any Customer exceed the original deposit of such Customer.
- (c) The free extension or refund amount shall not be reduced below that applicable to fifty (50) feet of main per Customer. A prospective Customer is one who will connect to such main extension within the refund period after the date the water is turned on in the main; provided further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customer will take water service within the aforementioned refund period.

#### 10.3 Main Extensions for New Subdivision

# (a) Definitions

- The term "new subdivision" as used herein shall mean any new subdivision
  of residential and/or commercial lots for which a preliminary or final plat
  has been approved by the local planning and zoning authority, and in which
  the owner thereof has the right, under the rules of said Authority, to construct
  streets, sidewalks, curbs and other improvements.
- ii. The term "lot" as used herein shall mean any plot of ground laid out for building purposes, the front footage of which does not exceed one hundred feet. Should the frontage of any plot exceed one hundred feet, it shall, for the purposes of this Rule be considered as a single lot, if the average footage of all lots in the subdivision does not exceed one hundred feet. If the average frontage of all lots in the subdivision does exceed one hundred feet, the total number of lots in the subdivision shall be determined by dividing the total frontage of all the lots in the subdivision by one hundred feet.
- iii. The term "on site facilities" as used herein shall include only those water mains and related facilities, if any, to be installed by Company and located within the boundaries of the new subdivision or part thereof as said boundaries are depicted on the preliminary (or final, if applicable) plat of such subdivision or part thereof approved by the local planning and zoning authority.
- iv. The term "off-site facilities" as used herein shall include all water mains and related facilities, if any, to be installed by Company and located outside of the boundaries of said new subdivision as said boundaries are depicted on

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Kathryn Nash President

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Linda C. Bridwell
Executive Director

Linda C. Andwell
EFFECTIVE

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 22 of 63

## KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 20

- (10) years from the making of such extension, refund an amount equal to three times the estimated annual revenue of the new Customer, but at no time shall the aggregate refund made to any Customer exceed the original deposit of such Customer.
- (c) The free extension or refund amount shall not be reduced below that applicable to fifty (50) feet of main per Customer. A prospective Customer is one who will connect to such main extension within the refund period after the date the water is turned on in the main; provided further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customer will take water service within the aforementioned refund period.

#### 10.3 Main Extensions for New Subdivision

# (a) Definitions

- i. The term "new subdivision" as used herein shall mean any new subdivision of residential and/or commercial lots for which a preliminary or final plat has been approved by the local planning and zoning authority, and in which the owner thereof has the right, under the rules of said Authority, to construct streets, sidewalks, curbs and other improvements.
- ii. The term "lot" as used herein shall mean any plot of ground laid out for building purposes, the front footage of which does not exceed one hundred feet. Should the frontage of any plot exceed one hundred feet, it shall, for the purposes of this Rule be considered as a single lot, if the average footage of all lots in the subdivision does not exceed one hundred feet. If the average frontage of all lots in the subdivision does exceed one hundred feet, the total number of lots in the subdivision shall be determined by dividing the total frontage of all the lots in the subdivision by one hundred feet.
- iii. The term "on site facilities" as used herein shall include only those water mains and related facilities, if any, to be installed by Company and located within the boundaries of the new subdivision or part thereof as said boundaries are depicted on the preliminary (or final, if applicable) plat of such subdivision or part thereof approved by the local planning and zoning authority.
- iv. The term "off-site facilities" as used herein shall include all water mains and related facilities, if any, to be installed by Company and located outside of the boundaries of said new subdivision as said boundaries are depicted on

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ISSUED BY: /s/ Robert Burton

Robert Burton President

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P.S.C. KY NO. 10 Original Sheet No. 21

the preliminary (or final, if applicable) plat of said subdivision as approved by the local planning and zoning authority, in order to deliver an adequate supply of water from existing mains of Company to such new subdivision.

- v. The term "current estimated cost" as used herein shall mean that sum determined by Company as the estimated cost of installing one foot of water main, together with that sum determined by Company as the estimated cost of installing each type of appurtenant related facility based upon current materials costs, bids received, and other current project data. Such average cost per foot and such average cost per appurtenant facility shall be deemed to be the "current estimated cost" for such mains and facilities during the twelve month period immediately following such determinations, it being contemplated that the current estimated cost will be revised annually in order to keep same as current as practicable.
- (b) Before water lines will be laid hereunder in any new subdivision, it is understood and agreed that the road surface shall be brought to the established sub-grade; and the developer or builder of such new subdivision shall furnish the Company with a right-of-way agreement suitable in form to the Company, unless the streets of the new subdivision have been dedicated to the public use.
- (c) When an extension of Company's water distribution system into any new subdivision or part thereof as defined herein is requested by the owner of such subdivision, such extension will be made under the terms of a "New Subdivision Extension Deposit Agreement for Off Site Facilities" as hereinafter set forth in the Appendix, and/or a "New Subdivision Extension Deposit

Agreement for On Site Facilities" as hereinafter set forth in the Appendix, which Agreements shall be entered into upon the following basis:

- Company shall have the exclusive right to determine the type, location and size of mains to be installed and of the related facilities required to render adequate service.
- ii. The owner of the new subdivision may elect to develop it in sections or units and to have main extensions made into such sections or units from time to time as the same are ready for development and may elect further to have the entire subdivision considered as a whole for the purpose of making deposits and receiving refunds for off-site facilities under Company Rule No. 10. In such event, owners shall furnish Company with preliminary or final plats of the unit or units thereof to be initially developed, such plats to be

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Kathryn Nash President

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PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 23 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 21

the preliminary (or final, if applicable) plat of said subdivision as approved by the local planning and zoning authority, in order to deliver an adequate supply of water from existing mains of Company to such new subdivision.

- v. The term "current estimated cost" as used herein shall mean that sum determined by Company as the estimated cost of installing one foot of water main, together with that sum determined by Company as the estimated cost of installing each type of appurtenant related facility based upon current materials costs, bids received, and other current project data. Such average cost per foot and such average cost per appurtenant facilities shall be deemed to be the "current estimated cost" for such mains and facilities during the twelve month period immediately following such determinations, it being contemplated that the current estimated cost will be revised annually in order to keep same as current as practicable.
- (b) Before water lines will be laid hereunder in any new subdivision, it is understood and agreed that the road surface shall be brought to the established sub-grade; and the developer or builder of such new subdivision shall furnish the Company with a right-of-way agreement suitable in form to the Company, unless the streets of the new subdivision have been dedicated to the public use.
- (c) When an extension of Company's water distribution system into any new subdivision or part thereof as defined herein is requested by the owner of such subdivision, such extension will be made under the terms of a "New Subdivision Extension Deposit Agreement for Off Site Facilities" as hereinafter set forth in the Appendix, and/or a "New Subdivision Extension Deposit

Agreement for On Site Facilities" as hereinafter set forth in the Appendix, which Agreements shall be entered into upon the following basis:

- Company shall have the exclusive right to determine the type, location and size of mains to be installed and of the related facilities required to render adequate service.
- ii. The owner of the new subdivision may elect to develop it in sections or units and to have main extensions made into such sections or units from time to time as the same are ready for development and may elect further to have the entire subdivision considered as a whole for the purpose of making deposits and receiving refunds for off-site facilities under Company Rule No. 10. In such event, owners shall furnish Company with preliminary or final plats of the unit or units thereof to be initially developed, such plats to be

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 22

approved as hereinafter provided, such plats to be so furnished prior to the making of any extensions into said new Subdivision. As subsequent units of said subdivision are thereafter developed, preliminary or final plats so approved thereof shall be furnished to Company as hereinafter provided. Upon delivery to Company by the owner of such subdivision of four (4) copies of a preliminary or final plat of the subdivision or units thereof, duly approved by the Local planning and zoning authority, which plats shall depict the location and grade of all streets, sidewalks, building plots, building lines and utility easements contained therein, together with evidence of the owner's authority to construct streets, sidewalks, curbs and other improvements therein, Company shall prepare appropriate plans and specifications for the installation of necessary mains and related facilities to render adequate service therein, including where applicable, such off site facilities as deemed necessary and upon delivery to Company by the owner of such subdivision, any other information requested by the Company.

- iii. Separate Extension Deposit Agreements, in the form provided in the Appendix, shall be entered into by the owner of the subdivision and Company for off-site facilities and for each separate unit in which on site facilities are requested, provided, moreover, that the ten (10) year refund period applicable in such agreements shall apply separately to each such transaction.
- iv. When plans and specifications for installation of such mains and related facilities are completed, Company shall determine the presumed cost of construction and installation of such mains and related facilities which presumed cost shall be the aggregate of (1) the total number of feet of each size and grade of main required in such construction multiplied, respectively by Company's current estimated cost for each such size and grade of main, and (2) the total cost of installation of all related facilities required in such construction as determined by Company's current estimated cost for each of such facilities. In absence of actual cost data upon which to prepare a current estimated cost for any particular required related facility or size and grade of main, the presumed cost thereto shall be the best estimate of Company with respect to the cost of such mains or related facilities based on available information with respect to same. In

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Kathryn Nash President

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Linda C. Bridwell

Executive Director

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 24 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 22

approved as hereinafter provided, such plats to be so furnished prior to the making of any extensions into said new Subdivision. As subsequent units of said subdivision are thereafter developed, preliminary or final plats so approved thereof shall be furnished to Company as hereinafter provided. Upon delivery to Company by the owner of such subdivision of four (4) copies of a preliminary or final plat of the subdivision or units thereof, duly approved by the Local planning and zoning authority, which plats shall depict the location and grade of all streets, sidewalks, building plots, building lines and utility easements contained therein, together with evidence of the owner's authority to construct streets, sidewalks, curbs and other improvements therein, Company shall prepare appropriate plans and specifications for the installation of necessary mains and related facilities to render adequate service therein, including where applicable, such off site facilities as deemed necessary and upon delivery to Company by the owner of such subdivision, any other information requested by the Company.

- iii. Separate Extension Deposit Agreements, in the form provided in the Appendix, shall be entered into by the owner of the subdivision and Company for off-site facilities and for each separate unit in which on site facilities are requested, provided, moreover, that the ten (10) year refund period applicable in such agreements shall apply separately to each such transaction.
- iv. When plans and specifications for installation of such mains and related facilities are completed, Company shall determine the presumed cost of construction and installation of such mains and related facilities which presumed cost shall be the aggregate of (1) the total number of feet of each size and grade of main required in such construction multiplied, respectively by Company's current estimated cost for each such size and grade of main, and (2) the total cost of installation of all related facilities required in such construction as determined by Company's current estimated cost for each of such facilities. In absence of actual cost data upon which to prepare a current estimated cost for any particular required related facility or size and grade of main, the presumed cost thereto shall be the best estimate of Company with respect to the cost of such mains or related facilities based on available information with respect to same. In

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 23

- making such determinations of presumed cost of construction, Company shall separately compute the cost of installation and construction of on-site mains and facilities required and the cost of off-site mains and facilities required.
- v. When such determination of presumed cost of on-site mains and facilities and presumed cost of off-site mains and facilities required has been completed, the sums to be deposited by the owner of such subdivision with Company under the terms of the "New Subdivision Extension Deposit Agreement for On Site Facilities" and the "New Subdivision Extension Deposit Agreement for Off Site Facilities" if applicable, shall be determined by Company and shall be (1) the total presumed cost of all on site mains and related facilities of the new subdivision or any part thereof to be constructed as determined as herein provided, and (2) (a) the presumed cost of ten (10) feet of off-site mains and facilities multiplied by the total number of building plots shown on and included within the whole of said new subdivision or (2) (b) the presumed cost of all required off site facilities, whichever be the smaller sum. The presumed cost per foot of off-site mains and facilities as used in this computation shall be determined by dividing the total presumed cost of all off site mains and related facilities by the total footage of such off site mains. In the event it is necessary to construct off site mains for a distance in feet greater than ten (10) times the number of building plots included within the whole of said subdivision as depicted on the initial submitted plat thereof, such excess off site extension will not be made under the "New Subdivision Extension Deposit Agreement for Off Site Facilities", but shall be made under an Extension Deposit Agreement as provided in the Appendix of these Rules.
- vi. For each Premises served for which a street service connection shall be directly attached to such main extension between its original beginning or original terminus, excluding connections to further extensions or branches thereof, and crediting no more than one such service connection per building plot, Company shall refund to the owner of such subdivision under terms and provisions of New Subdivision Extension Deposit Agreements separately executed each for on-site and off-site improvements, amounts determined as follows:
  - For on-site facilities, the quotient obtained by dividing the total
    presumed cost of all on site mains and related facilities,
    determined as provided in Section (c) vi above for that part of the
    new subdivision then to be developed, by the total number of lots,

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Kathryn Nash President

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# KAW\_APP\_EX03\_051625 Page 25 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 23

making such determinations of presumed cost of construction, Company shall separately compute the cost of installation and construction of on-site mains and facilities required and the cost of off-site mains and facilities required.

- v. When such determination of presumed cost of on-site mains and facilities and presumed cost of off-site mains and facilities required has been completed, the sums to be deposited by the owner of such subdivision with Company under the terms of the "New Subdivision Extension Deposit Agreement for On Site Facilities" and the "New Subdivision Extension Deposit Agreement for Off Site Facilities" if applicable, shall be determined by Company and shall be (1) the total presumed cost of all on site mains and related facilities of the new subdivision or any part thereof to be constructed as determined as herein provided, and (2) (a) the presumed cost of ten (10) feet of off-site mains and facilities multiplied by the total number of building plots shown on and included within the whole of said new subdivision or (2) (b) the presumed cost of all required off site facilities, whichever be the smaller sum. The presumed cost per foot of off-site mains and facilities as used in this computation shall be determined by dividing the total presumed cost of all off site mains and related facilities by the total footage of such off site mains. In the event it is necessary to construct off site mains for a distance in feet greater than ten (10) times the number of building plots included within the whole of said subdivision as depicted on the initial submitted plat thereof, such excess off site extension will not be made under the "New Subdivision Extension Deposit Agreement for Off Site Facilities", but shall be made under an Extension Deposit Agreement as provided in the Appendix of these Rules.
- vi. For each Premises served for which a street service connection shall be directly attached to such main extension between its original beginning or original terminus, excluding connections to further extensions or branches thereof, and crediting no more than one such service connection per building plot, Company shall refund to the owner of such subdivision under terms and provisions of New Subdivision Extension Deposit Agreements separately executed each for on-site and off-site improvements, amounts determined as follows:
  - a. For on-site facilities, the quotient obtained by dividing the total
    presumed cost of all on site mains and related facilities,
    determined as provided in Section (c) vi above for that part of the
    new subdivision then to be developed, by the total number of lots,

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 24

determined as provided in Section (a) ii herein, which will be served by the on-site facilities then to be developed and as shown

on the preliminary or final plat of the part of the subdivision to be developed.

- b. For off-site facilities, the quotient obtained by dividing the deposit for off-site facilities, determined as provided in Section (c) iv above, by the total number of building plots shown on and included within the whole of said subdivision and shown on the preliminary or final plat of the whole subdivision delivered to Company as provided in Section (c) ii above.
- vii. The owner of such subdivision, in consideration of an accelerated development of said subdivision to be obtained through Company's proceeding, on the basis of a preliminary plat, with its plans and specifications, and, at Company's option, with construction of its mains and facilities, shall, as a part of the New Subdivision Extension Deposit Agreements for both Off Site and On Site Facilities, warrant to Company that the location and grade of streets, curbs, sidewalks, building plots, building lines and utility easements as depicted on said preliminary plat will not be altered or changed in any respect in the final plat of said subdivision or part thereof, as finally approved by the local planning and zoning authority and recorded in the Office of the County Clerk. In the event the location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision or part thereof as approved by said Authority or as recorded in the office of said Clerk, whether such changes are made with or without the consent of said subdivider, and in the event such alteration,

amendment or change requires, in the sole judgment of Company, the relocation, removal, replacement, reconstruction, change in site or additions to the mains and related facilities, the subdivider shall indemnify and hold harmless Company of and from any and all damages and costs of such removal, replacement, relocation, reconstruction and any all other expenses or costs relating to Company because of the change of location or grade of streets, curbs, sidewalks, lots, building lines or utility easements in said subdivision or part thereof.

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Kathryn Nash President

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Executive Director

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 26 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 24

determined as provided in Section (a) ii herein, which will be served by the on-site facilities then to be developed and as shown

on the preliminary or final plat of the part of the subdivision to be developed.

- b. For off-site facilities, the quotient obtained by dividing the deposit for off-site facilities, determined as provided in Section (c) iv above, by the total number of building plots shown on and included within the whole of said subdivision and shown on the preliminary or final plat of the whole subdivision delivered to Company as provided in Section (c) ii above.
- vii. The owner of such subdivision, in consideration of an accelerated development of said subdivision to be obtained through Company's proceeding, on the basis of a preliminary plat, with its plans and specifications, and, at Company's option, with construction of its mains and facilities, shall, as a part of the New Subdivision Extension Deposit Agreements for both Off Site and On Site Facilities, warrant to Company that the location and grade of streets, curbs, sidewalks, building plots, building lines and utility easements as depicted on said preliminary plat will not be altered or changed in any respect in the final plat of said subdivision or part thereof, as finally approved by the local planning and zoning authority and recorded in the Office of the County Clerk. In the event the location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision or part thereof as approved by said Authority or as recorded in the office of said Clerk, whether such changes are made with or without the consent of said subdivider, and in the event such alteration,

amendment or change requires, in the sole judgment of Company, the relocation, removal, replacement, reconstruction, change in site or additions to the mains and related facilities, the subdivider shall indemnify and hold harmless Company of and from any and all damages and costs of such removal, replacement, relocation, reconstruction and any all other expenses or costs relating to Company because of the change of location or grade of streets, curbs, sidewalks, lots, building lines or utility easements in said subdivision or part thereof.

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Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 25

(d) Company shall, upon written request of any owner of a new subdivision, with who a contract has been entered into under these Rules, made within thirty (30) days after effective date of these Rules, re-execute such agreements under terms of these Rules.

#### 11. PUBLIC AND PRIVATE FIRE SERVICE

- 11.1 Application for Private Fire Service
  - (a) The extent of the rights of the Customer for private fire service is to receive, but only at times of fire at the Premises served by the private fire service, such supply of water as shall then be available. The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fires, or to protect any persons or property against loss or damage by fire, or otherwise, and it shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water failure to supply water or pressure, or for any other cause whatsoever.
  - (b) The applicant or its agent shall complete an "Application for Special Connection," which is available at the Company's offices. Service connections for water to be taken for the extinguishment of fire shall be made only upon the terms as provided for in the "Application for Special Connection," and then only after such application has been submitted by the Customer and approved in writing by the Company and the applicable Fire Department.
  - (c) A gate valve with post indicator controlling the entire supply shall be placed at the curb or property line of the street in which the main is located or at such other point as may be approved by the Company, and said valve and post indicator shall be furnished, installed and maintained by the Company at the expense of the Customer, and unless otherwise approved by the Company, said valve shall be installed which shall be furnished, installed and maintained by and at the expense of the Customer.
  - (d) The Company will make the connection to its mains at the cost and expense of the Customer, and the service connection from the main to the post indicator valve as described in Section 11.1 (c) will be furnished, installed, owned and maintained by the Company and at the cost and expense of the Customer.
  - (e) The entire private fire service system on the Customer's premises shall be installed by and at the expense of the Customer and shall be subject to the inspection, test and approval of the Company before the service is made effective, and at such time thereafter as may be deemed necessary by the Company.
  - (f) A private fire service connection is furnished for the sole purpose of supplying water for the testing of the system and the extinguishment of fires, and the use of water from such a connection for any other purpose is absolutely forbidden.
  - (g) Private fire protection service may at any time be furnished at the option of the Company through a line

ISSUED: May 22, 2024 Approved:

EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash Kathryn Nash

President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Adduction Director

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 27 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 25

(d) Company shall, upon written request of any owner of a new subdivision, with who a contract has been entered into under these Rules, made within thirty (30) days after effective date of these Rules, re-execute such agreements under terms of these Rules.

#### 11. PUBLIC AND PRIVATE FIRE SERVICE

- 11.1 Application for Private Fire Service
  - (a) The extent of the rights of the Customer for private fire service is to receive, but only at times of fire at the Premises served by the private fire service, such supply of water as shall then be available. The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fires, or to protect any persons or property against loss or damage by fire, or otherwise, and it shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water failure to supply water or pressure, or for any other cause whatsoever.
  - (b) The applicant or its agent shall complete an "Application for Special Connection," which is available at the Company's offices. Service connections for water to be taken for the extinguishment of fire shall be made only upon the terms as provided for in the "Application for Special Connection," and then only after such application has been submitted by the Customer and approved in writing by the Company and the applicable Fire Department.
  - (c) A gate valve with post indicator controlling the entire supply shall be placed at the curb or property line of the street in which the main is located or at such other point as may be approved by the Company, and said valve and post indicator shall be furnished, installed and maintained by the Company at the expense of the Customer, and unless otherwise approved by the Company, said valve shall be installed which shall be furnished, installed and maintained by and at the expense of the Customer.
  - (d) The Company will make the connection to its mains at the cost and expense of the Customer, and the service connection from the main to the post indicator valve as described in Section 11.1 (c) will be furnished, installed, owned and maintained by the Company and at the cost and expense of the Customer.
  - (e) The entire private fire service system on the Customer's premises shall be installed by and at the expense of the Customer and shall be subject to the inspection, test and approval of the Company before the service is made effective, and at such time thereafter as may be deemed necessary by the Company.
  - (f) A private fire service connection is furnished for the sole purpose of supplying water for the testing of the system and the extinguishment of fires, and the use of water from such a connection for any other purpose is absolutely forbidden.
  - (g) Private fire protection service may at any time be furnished at the option of the Company through a line

ISSUED: May 16, 2025 Approved:

ISSUED BY: /s/ Robert Burton

EFFECTIVE:

Robert Burton President

June 16, 2025

(T)

P.S.C. KY NO. 10 Original Sheet No. 26

guarded by an approved fire line meter or detector device which shall be furnished and installed by the Company at the expense of the Customer. The meter shall be set in an approved vault or chamber, properly drained and protected, located at a point as near as possible to the curb line, and said vault or chamber shall be constructed and maintained by the Company at the expense of the Customer. The private fire meter or private detector device will be maintained by the Company, but at the expense of the

- (h) Hydrants and other fixtures connected with a private fire service connection may be sealed by the Company, and such seals shall be broken only in case of fire or as specially permitted by the Company, and the Customer must immediately notify the Company of the breaking of any such seal.
- (i) No pipe or fixtures connected with a private fire service connection served by the Company shall be connected with pipes or fixtures supplied with water from any other source. An industry approved backflow prevention device reviewed by the Company must be installed on private fire service connections and such device must be tested annually thereafter.
- (j) The entire private fire service connection and all parts of it which are located outside of the property line of the Customer and any meter or other indicating or controlling device and all parts and appurtenances thereof no matter where located shall be accessible and available in a safe manner to the Company at all times.
- (k) The Company shall determine the size and location of any connections made to its mains for private fire service.
- (1) The Customer shall furnish an accurate sketch or drawing showing the pipes, valves, hydrants, connections and appurtenances on the premises of the Customer and connected with the mains of the Company and also an accurate sketch of any other water pipe system and fixtures that may exist on the premises.
- (m) Whenever a fire service system is to be tested under the regulations of the fire insurance underwriters, the Customer shall notify the Company of such proposed test, naming the day and hour when same is to be made, so that, if desired, the Company may have an inspector present during the test.
- (n) All applications for private fire protection shall be subject to the written approval of the applicable Fire Department. It is the Customer's responsibility to obtain this approval.
- (o) All subsequent owners of the property containing private fire service, assume all responsibilities under the original Application for Special Connection.

11.2 Terms and Conditions for New Private Fire Hydrant Service

ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024

ISSUED BY: \_/s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR \$:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 28 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 26

guarded by an approved fire line meter or detector device which shall be furnished and installed by the Company at the expense of the Customer. The meter shall be set in an approved vault or chamber, properly drained and protected, located at a point as near as possible to the curb line, and said vault or chamber shall be constructed and maintained by the Company at the expense of the Customer. The private fire meter or private detector device will be maintained by the Company, but at the expense of the Customer

- (h) Hydrants and other fixtures connected with a private fire service connection may be sealed by the Company, and such seals shall be broken only in case of fire or as specially permitted by the Company, and the Customer must immediately notify the Company of the breaking of any such seal.
- (i) No pipe or fixtures connected with a private fire service connection served by the Company shall be connected with pipes or fixtures supplied with water from any other source. An industry approved backflow prevention device reviewed by the Company must be installed on private fire service connections and such device must be tested annually thereafter.
- (j) The entire private fire service connection and all parts of it which are located outside of the property line of the Customer and any meter or other indicating or controlling device and all parts and appurtenances thereof no matter where located shall be accessible and available in a safe manner to the Company at all times
- (k) The Company shall determine the size and location of any connections made to its mains for private fire service.
- (1) The Customer shall furnish an accurate sketch or drawing showing the pipes, valves, hydrants, connections and appurtenances on the premises of the Customer and connected with the mains of the Company and also an accurate sketch of any other water pipe system and fixtures that may exist on the premises.
- (m) Whenever a fire service system is to be tested under the regulations of the fire insurance underwriters, the Customer shall notify the Company of such proposed test, naming the day and hour when same is to be made, so that, if desired, the Company may have an inspector present during the test.
- (n) All applications for private fire protection shall be subject to the written approval of the applicable Fire Department. It is the Customer's responsibility to obtain this approval.
- (o) All subsequent owners of the property containing private fire service, assume all responsibilities under the original Application for Special Connection.
- 11.2 Terms and Conditions for New Private Fire Hydrant Service

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 27

- (a) Applicants and Customers subject to this tariff are also subject to Rule 11.1(a), (b), and (f), which are incorporated by reference as if set forth herein.
- (b) The entire cost for labor, materials and other expenses incurred in installing the private fire hydrant connection, consisting of tapping the main and installing the hydrant branch and hydrant at a convenient point between the curb and property line, will be paid by the Applicant and any work done by the Company in connection therewith will be at the expense and risk of the Applicant.
- (c) Advance payment of three years' private service rate in Service Classification No. 4 for each private fire hydrant by the applicant will be required at the time the contract is signed for private fire hydrant service.
- (d) Water used for extinguishing fires will not be charged. Prompt notice of hydrant use is to be given to the Company in order that the installation may be inspected.
- (e) Except for hydrants owned by private entities as set forth in their contract with the Company, title to the service connection and hydrant shall, upon completion of construction, become vested in the Company, which thereafter shall assume responsibility for maintenance. Regardless of ownership, all parts and appurtenances shall be accessible and available to the Company at all times.
- (f) No private fire hydrant will be installed at a location where the normal flow from the hydrant is less than 500 gallons per minute with a 20 pounds per square inch residual pressure in the main serving the hydrant.
- (g) After expiration of the initial three-year advance payment of the private service rate by the applicant, the applicant will continue to be responsible for charges for this service. The applicant may request the Company's consent to transfer responsibility for the private service rate to an entity in good standing in the state in which the entity was organized. Any such request must be approved by the applicant, the entity to which the responsibility is being transferred, and the Company in order to be effective.
- (h) Failure to pay the private service rate shall be sufficient cause for discontinuance of water service after reasonable notice by the Company.
- The private service rate shall continue in effect until such time as a unit of government shall agree to pay public fire protection charges thereon.

## 11.3 Public Fire Hydrants

(a) No person, except for the legitimate purpose of extinguishing fires or for other purposes herein provided, shall open any fire hydrant without the consent of the Company.

(b) During freezing weather, the City or County shall notify the Company after it has opened any hydrant.

ISSUED: May 22, 2024 Approved:

EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 29 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 27

- (a) Applicants and Customers subject to this tariff are also subject to Rule 11.1(a), (b), and (f), which are incorporated by reference as if set forth herein.
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- (c) Advance payment of three years' private service rate in Service Classification No. 4 for each private fire hydrant by the applicant will be required at the time the contract is signed for private fire hydrant service.
- (d) Water used for extinguishing fires will not be charged. Prompt notice of hydrant use is to be given to the Company in order that the installation may be inspected.
- (e) Except for hydrants owned by private entities as set forth in their contract with the Company, title to the service connection and hydrant shall, upon completion of construction, become vested in the Company, which thereafter shall assume responsibility for maintenance. Regardless of ownership, all parts and appurtenances shall be accessible and available to the Company at all times.
- (f) No private fire hydrant will be installed at a location where the normal flow from the hydrant is less than 500 gallons per minute with a 20 pounds per square inch residual pressure in the main serving the hydrant.
- (g) After expiration of the initial three-year advance payment of the private service rate by the applicant, the applicant will continue to be responsible for charges for this service. The applicant may request the Company's consent to transfer responsibility for the private service rate to an entity in good standing in the state in which the entity was organized. Any such request must be approved by the applicant, the entity to which the responsibility is being transferred, and the Company in order to be effective.
- (h) Failure to pay the private service rate shall be sufficient cause for discontinuance of water service after reasonable notice by the Company.
- The private service rate shall continue in effect until such time as a unit of government shall agree to pay public fire protection charges thereon.

## 11.3 Public Fire Hydrants

- (a) No person, except for the legitimate purpose of extinguishing fires or for other purposes herein provided, shall open any fire hydrant without the consent of the Company.
- (b) During freezing weather, the City or County shall notify the Company after it has opened any hydrant.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 28

- (c) Any expenses for repairs caused by the negligence of the employees of the municipality or by members of the fire department shall be paid for by the municipality.
- (d) The use of fire hydrants will be restricted to the taking of water for the extinguishing of fires, and water shall not be taken from any fire hydrant for construction purposes, sprinkling streets, flushing trenches, sewers or gutters or for any other use, unless specifically permitted by the Company for the particular time and occasion.
- (e) Inspections and tests of public fire hydrants will be made by the Company at convenient times and reasonable intervals.
- (f) Whenever a change in location, size or type of a fire hydrant is ordered, requested, or made necessary due to change in line or grade of any roadway, curb or walk, said change will be made by the Company at the expense of the municipality or other party ordering, requesting, or making necessary such change.
- (g) In the event that the City or County shall order in writing the installation of additional fire hydrants on existing mains having an internal diameter of six inches or larger, the Company will install such hydrants at its own cost and expense, provided that such mains are of adequate capacity to provide the required fire flows
- (h) Where pipe line installations are required to carry out a written order of the City or County to install fire hydrants, or where existing mains, in the opinion of the Company, are inadequate to provide required fire flows to such hydrants, and the City or County orders in writing the installation of a water main of adequate size to provide such flows to the hydrant or hydrants so ordered, the Company will install such mains and hydrants at its own cost and expense, provided that the estimated cost of the extension does not exceed the estimated total revenue for a period of three (3) years from such hydrant or hydrants and from prospective Customers who will connect to such main within thirty (30) days after the date that water is turned into the main; and provided, further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customers will take water service at their premises within thirty (30) days after the date that water is turned into the main. If the estimated cost of the proposed extension and hydrants required in order to furnish fire service exceeds three (3) times the Company's estimate of immediate annual revenue, such extensions will be made under the following conditions: the Company may require a deposit in the amount by which the cost of the extension, including the cost of hydrants which might be connected thereto, exceeds three (3) times the annual revenue estimated to be received from the hydrant and prospective Customers and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end with a period of ten (10) years from the making of such extension, refund an amount equal to three (3) times the estimated revenue of the new Customer, but at no time shall the aggregate refund made exceed the original deposit.

ISSUED: May 22, 2024 Approved:

EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 30 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 28

- (c) Any expenses for repairs caused by the negligence of the employees of the municipality or by members of the fire department shall be paid for by the municipality.
- (d) The use of fire hydrants will be restricted to the taking of water for the extinguishing of fires, and water shall not be taken from any fire hydrant for construction purposes, sprinkling streets, flushing trenches, sewers or gutters or for any other use, unless specifically permitted by the Company for the particular time and occasion.
- (e) Inspections and tests of public fire hydrants will be made by the Company at convenient times and reasonable intervals.
- (f) Whenever a change in location, size or type of a fire hydrant is ordered, requested, or made necessary due to change in line or grade of any roadway, curb or walk, said change will be made by the Company at the expense of the municipality or other party ordering, requesting, or making necessary such change.
- (g) In the event that the City or County shall order in writing the installation of additional fire hydrants on existing mains having an internal diameter of six inches or larger, the Company will install such hydrants at its own cost and expense, provided that such mains are of adequate capacity to provide the required fire flows
- (h) Where pipe line installations are required to carry out a written order of the City or County to install fire hydrants, or where existing mains, in the opinion of the Company, are inadequate to provide required fire flows to such hydrants, and the City or County orders in writing the installation of a water main of adequate size to provide such flows to the hydrant or hydrants so ordered, the Company will install such mains and hydrants at its own cost and expense, provided that the estimated cost of the extension does not exceed the estimated total revenue for a period of three (3) years from such hydrant or hydrants and from prospective Customers who will connect to such main within thirty (30) days after the date that water is turned into the main; and provided, further, that there is delivered to the Company a written guarantee by a financially responsible person or firm that such prospective Customers will take water service at their premises within thirty (30) days after the date that water is turned into the main. If the estimated cost of the proposed extension and hydrants required in order to furnish fire service exceeds three (3) times the Company's estimate of immediate annual revenue, such extensions will be made under the following conditions: the Company may require a deposit in the amount by which the cost of the extension, including the cost of hydrants which might be connected thereto, exceeds three (3) times the annual revenue estimated to be received from the hydrant and prospective Customers and will, in such case, for each additional Customer directly connected to the extension between its original beginning and original end with a period of ten (10) years from the making of such extension, refund an amount equal to three (3) times the estimated revenue of the new Customer, but at no time shall the aggregate refund made exceed the original deposit.

ISSUED: May 16, 2025 Approved:

ISSUED BY: /s/ Robert Burton

EFFECTIVE:

Robert Burton President

June 16, 2025

P.S.C. KY NO. 10

Second Sheet No. 29

Cancelling Original Sheet No. 29

#### 2. SERVICE CLASSIFICATIONS AND TARIFFS/RATES/FEES

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 1

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

#### **Availability of Service**

Available for Residential, Commercial, Industrial, Sales for Resale, Municipal and All Other Public Authority metered service.

## Meter Rates

(I)

(I) (I)

(I) (I) (I) (I)

(I) (I) The following shall be the rates for consumption, in addition to the service charges provided for herein;

	Rate Per	Rate Per	Rate Per
Customer	1,000 Gallons	100 Gallons	Gallon
Category	All consumption	All Consumption	All Consumption
Residential	\$6.7291	\$0.67291	\$0.0067291
Commercial	6.0875	0.60875	0.0060875
Industrial	5.0324	0.50324	0.0050324
Municipal & Other			
Public Authority	5.6070	0.56070	0.0056070
Sales for Resale	4.9527	0.49527	0.0049527

# Service Charges

All metered general water service customers shall pay a service charge based on the size of meter installed. The service charge will not entitle the customer to any water.

All Classes

	All Classes	
	Service Charge	
Size of Meter	Per Month	
5/8"	\$ 17.55	
3 /4	26.20	
1"	43.60	
1-1 /2"	87.30	
2"	139.70	
3"	261.90	
4"	436.60	
6"	873.00	
8"	1.396.80	

ISSUED: November 22, 2024 EFFECTIVE: November 6, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated November 6, 2024 Approved:

KENTUCKY PUBLIC SERVICE COMMISSION

> Linda C. Bridwell Executive Director

EFFECTIVE 11/6/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 31 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 29

#### 2. SERVICE CLASSIFICATIONS AND TARIFFS/RATES/FEES

#### CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 1

#### Applicable

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

#### Availability of Service

Available for Residential, Commercial, Industrial, Sales for Resale, Municipal and All Other Public Authority metered service.

# Meter Rates

(I) (I) (I)

(I)

The following shall be the rates for consumption, in addition to the service charges provided for herein;

	Kate Per	Kate Per	Kate Per
Customer	1,000 Gallons	100 Gallons	Gallon
Category	All consumption	All Consumption	All Consumption
Residential	\$9.4567	\$0.94567	\$0.0094567
Commercial	8.1129	0.81129	0.0081129
Industrial	6.8779	0.68779	0.0068779
Municipal & Other			
Public Authority	7.8187	0.78187	0.0078187
Sales for Resale	6.9266	0.69266	0.0069266

#### Service Charge

All metered general water service customers shall pay a service charge based on the size of meter installed. The service charge will not entitle the customer to any water.

		All Classes
		Service Charge
	Size of Meter	Per Month
(I)	5/8"	\$ 19.45
(I)	3 /4	29.00
(I)	1"	48.30
(I)	1-1 /2"	96.80
(I)	2"	154.80
(I)	3"	290.30
(I)	4"	483.90
(I)	6"	967.50
(I)	8"	1,548.00

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

RESERVED FOR FUTURE USE

KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 10 Original Sheet No. 30 KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 30

RESERVED FOR FUTURE USE

ISSUED: May 22, 2024 EFFECTIVE: February 6, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

KENTUCKY PUBLIC SERVICE COMMISSION

Linda C. Bridwell

5/3/2024 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) ISSUED: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton
Robert Burton

President

2300 Richmond Road, Lexington, KY 40502

May 16, 2025

Approved:

P.S.C. KY NO. 10 Second Sheet No. 31 Cancelling Original Sheet No. 31

### CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 3

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

#### Availability of Service

Available for municipal or private fire connections used exclusively for fire protection purposes.

#### Rates

		Rate Per	Rate Per
	Size of Service	Month	<u>Annum</u>
(I)	2" Diameter	\$ 10.25	\$ 123.00
(I)	4" Diameter	41.25	495.00
(I)	6" Diameter	92.80	1,113.60
(I)	8" Diameter	165.00	1,980.00
(I)	10" Diameter	257.85	3,094.20
(I)	12" Diameter	385.90	4,630.80
(I)	14" Diameter	371.80	4,461.60
(I)	16" Diameter	660.20	7,922.40

# Special Provisions

No charge shall be made for water used in extinguishing accidental fires or for Underwriters' tests, and water shall not be drawn from a private fire service connection for any other purpose.

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed in Service Classification No. 1 shall also be charged.

The charges under this provision are in addition to any general water service charges.

ISSUED: November 22, 2024 EFFECTIVE: November 6, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service
Commission in Case No. 2023-00191 dated November 6, 2024

Approved:

KENTUCKY PUBLIC SERVICE COMMISSION

Linda C. Bridwell

de C. Gradwell

11/6/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 33 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 31

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 3

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

# **Availability of Service**

Available for municipal or private fire connections used exclusively for fire protection purposes.

#### Rates

		Rate Per	Rate Per
_	Size of Service	<u>Month</u>	<u>Annum</u>
(I)	2" Diameter	\$ 13.85	\$ 166.20
(I)	4" Diameter	56.00	672.00
(I)	6" Diameter	125.70	1,508.40
(I)	8" Diameter	223.00	2,676.00
(I)	10" Diameter	348.90	4,186.80
(I)	12" Diameter	521.40	6,256.80
(I)	14" Diameter	502.40	6,028.80
(I)	16" Diameter	892.30	10,707.60

# **Special Provisions**

No charge shall be made for water used in extinguishing accidental fires or for Underwriters' tests, and water shall not be drawn from a private fire service connection for any other purpose.

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed in Service Classification No. 1 shall also be charged.

The charges under this provision are in addition to any general water service charges.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 32

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 32

# TAPPING FEES

## **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

## **Availability of Service**

Available for residential, commercial, industrial, other public authority and sales for resale customers.

# Tapping (Connection) Fees

#### Size of Meter Connected

 5/8-Inch
 \$1,223.00

 1-Inch
 2,174.00

 2-Inch
 4,002.00

 Service larger than 2"
 Actual Cost

For services greater than 2", a cost-adjustable deposit is required upon application. The tapping fee will be required upon application for all services installed on or after the effective date of this tariff, except in cases where a complete application for service (including plumbing inspection) is on file with the Company prior to the effective date of this tariff.

ISSUED: May 22, 2024 EFFECTIVE: February 6, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

KENTUCKY
PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# TAPPING FEES

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

KAW APP EX03 051625

Page 34 of 63

# Availability of Service

Available for residential, commercial, industrial, other public authority and sales for resale customers.

# **Tapping (Connection) Fees**

# Size of Meter Connected

 5/8-Inch
 \$1,223.00

 1-Inch
 2,174.00

 2-Inch
 4,002.00

 Service larger than 2"
 Actual Cost

For services greater than 2", a cost-adjustable deposit is required upon application. The tapping fee will be required upon application for all services installed on or after the effective date of this tariff, except in cases where a complete application for service (including plumbing inspection) is on file with the Company prior to the effective date of this tariff.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Second Sheet No. 33 Cancelling Original Sheet No. 33

### CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 4

# **Applicable**

(I)

(I)

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

Available for municipal or private fire connections used exclusively for fire protection purposes.

|--|

Rate Per Month Rate per Annum For each public fire hydrant contracted for or ordered by Urban County, County, State or Federal Governmental Agencies or Institutions. \$56.94

**Rates for Private Service** 

For each private fire hydrant contracted for by Industries

or Private Institutions. \$89.53 \$1.074.36

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition, to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed In Service Classification No. 1 shall also be charged.

\$683.28

The charges under this provision are in addition to any general water service charges.

#### Special Provisions

A few hydrants are connected to mains by a "special connection." A "special connection" exists when a customer and the Company entered into a service contract in which the customer agreed to maintain an unmetered water line from a Company main to the customer's service line. If the Company has reason to believe water from a special connection is being used for purposes other than fire protection, including that the connection or line is leaking, the Company may install a meter and charge for usage under this tariff. The Company may require the customer to pay for the meter and its installation if:

(1) the Company gives the customer written notice of the usage problem, requests that the customer correct the problem, and informs the customer that failure to correct the problem within 90 days could

ISSUED: November 22, 2024 EFFECTIVE: November 6, 2024

ISSUED BY: /s/ Kathryn Nash Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated November 6, 2024 Approved:

KENTUCKY PUBLIC SERVICE COMMISSION

> Linda C. Bridwell **Executive Director**

11/6/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 35 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 33

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 4

#### **Applicable**

(I)

(I)

Applicable to the entire Service Territory of Kentucky-American Water Company unless otherwise noted.

Available for municipal or private fire connections used exclusively for fire protection purposes.

#### **Rates for Public Fire Service**

Rates for Public Fire Service		
<u> </u>	Rate Per Montl	n Rate per Annun
For each public fire hydrant		
contracted for or ordered by		
Urban County, County, State		
or Federal Governmental		
Agencies or Institutions.	\$76.90	\$922.80

# **Rates for Private Service**

For each private fire hydrant contracted for by Industries

or Private Institutions. \$121.00

Fire service connections are furnished for the sole purpose of supplying water for the extinguishment of fires. If the Company has reason to believe water is being used for other purposes, including that the connection or line is leaking, the Company may install a meter to monitor usage, and, in addition, to the rates for fire protection listed above, all usage shall be billed at the Commercial rate in Service Classification No. 1. The applicable Service Charge listed In Service Classification No. 1 shall also be charged.

The charges under this provision are in addition to any general water service charges.

#### Special Provisions

A few hydrants are connected to mains by a "special connection." A "special connection" exists when a customer and the Company entered into a service contract in which the customer agreed to maintain an unmetered water line from a Company main to the customer's service line. If the Company has reason to believe water from a special connection is being used for purposes other than fire protection, including that the connection or line is leaking, the Company may install a meter and charge for usage under this tariff. The Company may require the customer to pay for the meter and its installation if:

(1) the Company gives the customer written notice of the usage problem, requests that the customer correct the problem, and informs the customer that failure to correct the problem within 90 days could result in liability of the customer for the cost of installing a meter to monitor usage,

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 34 KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 34

(2) the customer does not substantially correct the problem within 90 days of the written notice, and,

(3) the Company thereafter gives three business days' notice, which shall include a cost estimate, that it will install the meter at the customer's expense.

(2) the customer does not substantially correct the problem within 90 days of the written notice, and,

KAW\_APP\_EX03\_051625

Page 36 of 63

(3) the Company thereafter gives three business days' notice, which shall include a cost estimate, that it will install the meter at the customer's expense.

Approved:

ISSUED: May 22, 2024 EFFECTIVE: February 6, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

KENTUCKY
PUBLIC SERVICE COMMISSION

Linda C. Bridwell

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 35

# CLASSIFICATION OF SERVICE

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

SERVICE CLASSIFICATION NO. 5

# **Availability of Service**

Available for Water Used for Construction, Street Washing, Pool Filling, and Similar Purposes.

# Rates

Where a meter is installed on a fire hydrant or on a temporary service connection for construction, street washing, pool filling, and similar purposes, the minimum payment for water shall be the monthly service charge for general water service, payable in advance based upon the size of the meter installed. If more than one fire hydrant or temporary service connection is used, the service charge is to apply to each such hydrant or temporary service connection so used.

The Company may require an application to be signed and either the service charge paid in advance or, at the option of the Company, a meter deposit made, and the account handled in the same manner as any other metered account. This service charge will not entitle the Customer to any water and all water used shall be billed at the meter rate schedule. In addition to such charges the Customer shall pay all reasonable costs incurred in connection with the installation and removal of the meter.

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director

Le C. Andwell

EFFECTIVE

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

KAW\_APP\_EX03\_051625 Page 37 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 35

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 5

#### Applicable

Applicable to the entire Service Territory of Kentucky-American Water Company.

# Availability of Service

Available for Water Used for Construction, Street Washing, Pool Filling, and Similar Purposes.

#### Rates

Where a meter is installed on a fire hydrant or on a temporary service connection for construction, street washing, pool filling, and similar purposes, the minimum payment for water shall be the monthly service charge for general water service, payable in advance based upon the size of the meter installed. If more than one fire hydrant or temporary service connection is used, the service charge is to apply to each such hydrant or temporary service connection so used.

The Company may require an application to be signed and either the service charge paid in advance or, at the option of the Company, a meter deposit made, and the account handled in the same manner as any other metered account. This service charge will not entitle the Customer to any water and all water used shall be billed at the meter rate schedule. In addition to such charges the Customer shall pay all reasonable costs incurred in connection with the installation and removal of the meter.

ISSUED: May 16, 2025 Approved:

ISSUED BY: \_/s/ Robert Burton

June 16, 2025

EFFECTIVE:

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 36

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 6 BILLING OF LICENSE, OCCUPATION, FRANCHISE OR OTHER SIMILAR CHARGES OR TAXES INCLUDING SCHOOL TAX

## **Applicable**

Applicable to all customers in the Service Territory of Kentucky-American Water Company.

## **Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

# Rates

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, fee or other similar fee, charge or tax now or hereafter imposed upon the Company by local taxing authorities or the Kentucky River Authority, whether imposed by ordinance, franchise, statute or otherwise, and which fee, tax or charge is based upon Kentucky River water usage or a percentage of the gross receipts, net receipts, or revenues from sales of water or services rendered by the Company to the customer. Where more than one such charge, fee or tax is imposed, the total of such charges, fees or taxes applicable to a Customer may be billed to the customer as a single amount. Charges, fees or taxes herein referred to shall in all instances be billed to customers on the basis of Company rates or usage effective at the time of billing, and on the basis of the tax rate of usage effective at the time billing is made.

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate amount of school tax in any county requiring a utility gross receipts license tax for schools under KRS 160.613.

There shall also be added to the Customer's bill, as a separate item, any fee, tax or charge imposed upon the customer by a municipality or governmental agency, the purpose of which is to allocate among those customers identified by ordinance, franchise, statute, or otherwise, the cost of fire hydrants imposed upon the municipality or governmental agency. Failure to pay this charge shall not constitute grounds for termination of service.

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 Approved:

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Evacutiva Director

Le G. Andwell

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

KAW\_APP\_EX03\_051625 Page 38 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 36

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 6 BILLING OF LICENSE, OCCUPATION, FRANCHISE OR OTHER SIMILAR CHARGES OR TAXES INCLUDING SCHOOL TAX

#### Applicable

Applicable to all customers in the Service Territory of Kentucky-American Water Company.

#### Availability of Service

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

# Rates

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, fee or other similar fee, charge or tax now or hereafter imposed upon the Company by local taxing authorities or the Kentucky River Authority, whether imposed by ordinance, franchise, statute or otherwise, and which fee, tax or charge is based upon Kentucky River water usage or a percentage of the gross receipts, net receipts, or revenues from sales of water or services rendered by the Company to the customer. Where more than one such charge, fee or tax is imposed, the total of such charges, fees or taxes applicable to a Customer may be billed to the customer as a single amount. Charges, fees or taxes herein referred to shall in all instances be billed to customers on the basis of Company rates or usage effective at the time of billing, and on the basis of the tax rate of usage effective at the time billing is made.

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate amount of school tax in any county requiring a utility gross receipts license tax for schools under KRS 160.613.

There shall also be added to the Customer's bill, as a separate item, any fee, tax or charge imposed upon the customer by a municipality or governmental agency, the purpose of which is to allocate among those customers identified by ordinance, franchise, statute, or otherwise, the cost of fire hydrants imposed upon the municipality or governmental agency. Failure to pay this charge shall not constitute grounds for termination of service.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Second Sheet No. 37 Cancelling Original Sheet No. 37

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 6

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company supplied water from the Kentucky River.

# **Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

## Rates

Kentucky-American Water Company in accordance with the tariff shown in First Sheet No. 36 shall charge a rate of \$0.0316 per 100 gallons.

Except for rate changes imposed by the Kentucky River Authority, which will be put in effect immediately upon notification of such change by the Kentucky River Authority, this fee will be adjusted annually beginning January, 2002 to reflect any over or under collection of Kentucky River Authority fees existing at the time of the adjustment

ISSUED: February 28, 2025 EFFECTIVE: March 31, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

2300 Richmond Road, Lexington, KY 40502

KENTUCKY
PUBLIC SERVICE COMMISSION
Approved:
Linda C. Bridwell
Executive Director

3/31/2025

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 39 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 37

# CLASSIFICATION OF SERVICE SERVICE CLASSIFICATION NO. 6

## **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company supplied water from the Kentucky River.

# **Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers.

#### Rates

(I)

Kentucky-American Water Company in accordance with the tariff shown in First Sheet No. 36 shall charge a rate of \$0.0316 per 100 gallons.

Except for rate changes imposed by the Kentucky River Authority, which will be put in effect immediately upon notification of such change by the Kentucky River Authority, this fee will be adjusted annually beginning January, 2002 to reflect any over or under collection of Kentucky River Authority fees existing at the time of the adjustment

ISSUED: May 16, 2025 Approved:

ISSUED BY: /s/ Robert Burton

EFFECTIVE:

Robert Burton President

June 16, 2025

KAW\_APP\_EX03\_051625 Page 40 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 10 Original Sheet No. 38

## RECONNECTION CHARGE

# **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

#### **Availability of Service**

Available for all customers

When it is necessary to discontinue water service to any premises because of a violation of the Company's Rules a Regulations on account of nonpayments of any bill for water service, a charge of Fifty-six Dollars (\$56.00) will be made to cover the expense of turning on the water service.

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Linda C. Andusell
EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 38

## RECONNECTION CHARGE

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

# **Availability of Service**

Available for all customers

When it is necessary to discontinue water service to any premises because of a violation of the Company's Rules a Regulations on account of nonpayments of any bill for water service, a charge of

Fifty-six Dollars (\$56.00) will be made to cover the expense of turning on the water service.

ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: \_/s/ Robert Burton

Robert Burton

President 2300 Richmond Road, Lexington, KY 40502

KAW\_APP\_EX03\_051625 Page 41 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 10 Original Sheet No. 39

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 39

#### INSUFFICIENT FUNDS CHARGE

In those instances where a customer renders payment to the Company by check or electronic funds transfer which is not honored upon deposit by the Company, the customer will be charged (\$12.00) to cover the processing costs.

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Linda C. Bridwell
Executive Director

FEFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Approved:

# INSUFFICIENT FUNDS CHARGE

In those instances where a customer renders payment to the Company by check or electronic funds transfer which is not honored upon deposit by the Company, the customer will be charged (\$12.00) to cover the processing costs.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 40

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 40

KAW APP EX03 051625

Page 42 of 63

## INSPECTION OF SERVICE LINE

# Applicable:

Applicable to the entire service territory of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3).

# **Availability of Service:**

Inspection of service lines is available to all customers of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3). The customer shall leave the trench open and the service line uncovered. The service line must be determined to be free from any tee, branch connection, irregularity or defect before service will be initiated.

Approved:

# Rate:

The customer shall be charged \$25.00 for each inspection of a service line.

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

#### INSPECTION OF SERVICE LINE

# Applicable:

Applicable to the entire service territory of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3).

#### **Availability of Service:**

Inspection of service lines is available to all customers of Kentucky-American Water Company where neither the Kentucky Department of Housing, Building and Construction or local government conducts an inspection of service lines comparable to that required of water utilities by 807 KAR 5:066 Section 9(3). The customer shall leave the trench open and the service line uncovered. The service line must be determined to be free from any tee, branch connection, irregularity or defect before service will be initiated.

#### Rate

The customer shall be charged \$25.00 for each inspection of a service line.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 41

# NEW ACCOUNT SET UP ACTIVATION FEE

# **Applicable**

Applicable to all customers who request a new account or a change in ownership of an existing account.

# **Availability of Service**

Available for all customers.

# Rate

An activation fee of Twenty-eight (\$28.00) Dollars shall be charged to set up a new account or change an existing account. The activation fee covers the cost of meter reading and record change.

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 43 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 41

# NEW ACCOUNT SET UP ACTIVATION FEE

# **Applicable**

Applicable to all customers who request a new account or a change in ownership of an existing account.

# Availability of Service

Available for all customers.

# Rate

An activation fee of Twenty-eight (\$28.00) Dollars shall be charged to set up a new account or change an existing account. The activation fee covers the cost of meter reading and record change.

ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 42

## KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 42

# LATE PAYMENT FEE

#### **Applicable**

Applicable to the entire Service Territory of Kentucky-American Water Company.

# **Availability of Service**

Available for all customers.

#### Rates

Kentucky American Water Company shall charge a 5% late fee on all charges that are paid after the due date on the bill. The late payment fee is 5% calculated upon all amounts owed with the exception of any amounts Kentucky-American Water Company collects pursuant to a third-party billing services contract, or on previously assessed late payment fees or other penalty charges. The late payment charge will only be assessed once on any bill for rendered services. Customers who receive a pledge for or notice of low income water assistance from an authorized agency will not be assessed or required to pay a late payment charge for the bill for which the pledge or notice is received.

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# LATE PAYMENT FEE

KAW APP EX03 051625

Page 44 of 63

#### Applicable

Applicable to the entire Service Territory of Kentucky-American Water Company.

# Availability of Service

Available for all customers.

# Rates

Kentucky American Water Company shall charge a 5% late fee on all charges that are paid after the due date on the bill. The late payment fee is 5% calculated upon all amounts owed with the exception of any amounts Kentucky-American Water Company collects pursuant to a third-party billing services contract, or on previously assessed late payment fees or other penalty charges. The late payment charge will only be assessed once on any bill for rendered services. Customers who receive a pledge for or notice of low income water assistance from an authorized agency will not be assessed or required to pay a late payment charge for the bill for which the pledge or notice is received.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

KAW\_APP\_EX03\_051625 Page 45 of 63

P.S.C. KY NO. 10

Second Sheet No. 43

Cancelling Original Sheet No. 43

# BULK SALES OF WATER THROUGH LOADING STATIONS

# **Availability of Service**

This service is available at locations deemed appropriate by Kentucky-American Water Company.

## Rate

(I)

The following rates and charges are prescribed for the customers in the area served by Kentucky-American Water Company.

Bulk Sales Rate

\$0.20000 per 50 gallons

\$0.40000 per 100 gallons

# **Terms and Conditions of Service**

Service taken under this tariff must be prepaid by the customer.

ISSUED: November 22, 2024 EFFECTIVE: November 6, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated November 6, 2024 Approved:

PUBLIC SERVICE COMMISSION

Linda C. Bridwell Executive Director

11/6/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 43

# BULK SALES OF WATER THROUGH LOADING STATIONS

## Availability of Service

This service is available at locations deemed appropriate by Kentucky-American Water Company.

## Rate

The following rates and charges are prescribed for the customers in the area served by Kentucky-American Water Company.

(I) Bulk Sales Rate

\$0.30868 per 50 gallons

\$0.61736 per 100 gallons

# Terms and Conditions of Service

Service taken under this tariff must be prepaid by the customer.

ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 44

# SERVICE CLASSIFICATION NO. 6 SERVICE LINE LEAK ADJUSTMENT RATE

# **Applicable**

Applicable to entire Service Territory of Kentucky-American Water Company.

# Availability of Service

Available for Residential, Commercial and OPA customers.

# Rates

A charge of twenty-five (25) percent of the applicable tariff will be applied to all water usage determined to be the result of a service line leak.

# Terms and Conditions

(T) A service line leak is defined as a leak in the customer service line between the meter and the premises. Service line leak adjustments will be granted to residential, commercial, and OPA customers. The customer must provide a plumber's statement or list of materials showing that the leak has been repaired. After verification of repairs by the Water Company, the bill will be adjusted by comparing the usage during the leak billing period to the average usage for the past six billing periods. A reasonable estimate will be used in cases when six prior periods of information do not exist. The excess usage will be billed at the rate specified above. During the lifetime of a water service line only two leak adjustments will be permitted. Each adjustment may cover a maximum of two billing periods. Before a third adjustment can be considered, the entire water service line from the meter box to the premises must be replaced. Plastic pipe for repair of underground water service lines must be certified to withstand a working pressure of 160 pounds per square inch or greater.

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Linda C. Andusell
Executive Director

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

KAW\_APP\_EX03\_051625 Page 46 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 44

# SERVICE CLASSIFICATION NO. 6 SERVICE LINE LEAK ADJUSTMENT RATE

#### Applicable

Applicable to entire Service Territory of Kentucky-American Water Company.

## Availability of Service

Available for Residential, Commercial and OPA customers.

#### Rates

A charge of twenty-five (25) percent of the applicable tariff will be applied to all water usage determined to be the result of a service line leak.

# **Terms and Conditions**

A service line leak is defined as a leak in the customer service line between the meter and the premises. Service line leak adjustments will be granted to residential, commercial, and OPA customers. The customer must provide a plumber's statement or list of materials showing that the leak has been repaired. After verification of repairs by the Water Company, the bill will be adjusted by comparing the usage during the leak billing period to the average usage for the past six billing periods. A reasonable estimate will be used in cases when six prior periods of information do not exist. The excess usage will be billed at the rate specified above. During the lifetime of a water service line only two leak adjustments will be permitted. Each adjustment may cover a maximum of two billing periods. Before a third adjustment can be considered, the entire water service line from the meter box to the premises must be replaced. Plastic pipe for repair of underground water service lines must be certified to withstand a working pressure of 160 pounds per square inch or greater.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

# P.S.C. KY NO. 10 Original Sheet No. 45



0001012210001234567000000000003780013

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

KENTUCKY PUBLIC SERVICE COMMISSION Linda C. Bridwell **Executive Director** 5/3/2024 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW APP EX03 051625 Page 47 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 45



ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025

Approved:

ISSUED BY: /s/ Robert Burton

Robert Burton President

# P.S.C. KY NO. 10 Original Sheet No. 46

Message is from Kentucky American Water  "MISCPRATY VINTED CALLUTY MESSAGE. 2017 Veneubry. Water amust water quadry report is evaluate. This report composition from the report composition from an about your driving water. Pease age to low water amust experience of the report of the report of the report of the view or amust comfort conformation of 10 view you 2017 and water quality report or to request a paper copy call 500 478-6301 and water quality report or to request a paper copy call 500-678-6301 and water Amust Colorant water water. So you would like a copy of our tail fight fease with www. hartuckyamwater.com., call 1-600-678-6301, or visit our cust bobby at 2010 Reformed Read in Listington anytime between 8 a 4,500 p.m., Montally though Friday.  Local Office: 2300 Richmond Road § Lexington).	WATER SAVING TIP
CUSTOMER SERVICE  1-800-678-4301  HOURS MF.7am.7m = Enterprocies 347  TYTYDO FOR THE HEARING IMPAIRED: 111 (and Been reference Customer Service tumber listed above)  SERVICES  SIRVE GOVERNMENT OF THE SAME MORE SERVICES  SIRVE GOVERNMENT OF THE SAME MORE SERVICES  What Guality (We take valler glanly servicus) When I commodified to the same services have your above the same services and the same services are serviced to the same services and the same services are serviced to the same services and the same services are serviced to the same service	Count, Not  Seputies: 1'you have question or complaints about your bill, please analogy as a set 1 30 00 70 4001 before the date set. If your bill a university is to the property of the set of the the your to dated lasks and use valer week; you'ld us deline. You'll find replied tools under the Water information errore. Every drop countil  States: A detailed listing of churges that make up your bill a available analogical control of the set of the set of the set of the set of the Analogical countil or countil or countil or countil or views the controlling Customer Service & Billing, select Your Yorke Dates.  Correspondence: Please send written correspondence to PO Box correspondence Please send written correspondence to PO Box correspondence Please send written correspondence to PO Box correspondence Please send written correspondence.  If you have the send of
H2O HELP TO OTHERS PROGRAM - lend a hand to c    I'm adding a one time contribution of \$	with my payment.
Address Change(s)	Other ways to pay your bill  Auto Pay  Online  In Person
Name	
Address   City   State   Zip Code	Save time and money  Entroll in Mad Pay, and pay your bill ampliane, anyour bill will be past on time, every firm, description for the development of the development
Phote Number  E-mail Address	

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 KENTUCKY PUBLIC SERVICE COMMISSION Linda C. Bridwell 5/3/2024 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 48 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 46

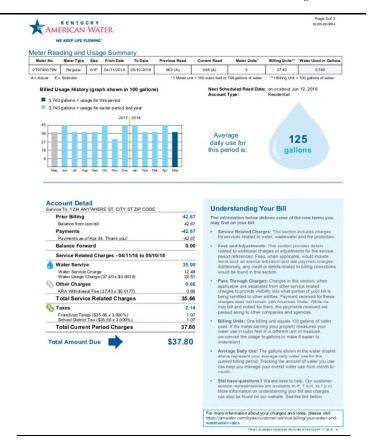
	contains to for execution pdf 17 annual 18-6301. Support of the contains the contai	WATER SAVING TIP - I was nousehold baks and save p to 20 gallons f water a day.		
CUSTOMER SERVICE  1-800-678-4301  HOURS: MF, 7am-7ym - Emergencies 3  TYTYDO FOR THE HEARING IMPAIRE  11 (and Been informace Customine Service  Similar of Application of Service  For Service  Services  Serv	perfess perfess proportion proportion perfess perfess proportion perfess perfess perfess proportion perfess pe	Count Not Septimes: 19 on Invarequestions or complicates about your bill, please in Invarious In		
H20HELP TO OTHERS PROGRAM - land a har   fm adding a one time contribution of \$_ fm adding a one time contribution to each address Change(s)	with my payment his bill of \$	onderstand this amount will be pay your bill by Online  With My Account, you can be pay your bill anytime, an anywhere. Registration is city fast and oany. Vinst	In Person We have agreements with several authorized payment locations in our service area.	

ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

# P.S.C. KY NO. 10 Original Sheet No. 47



Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

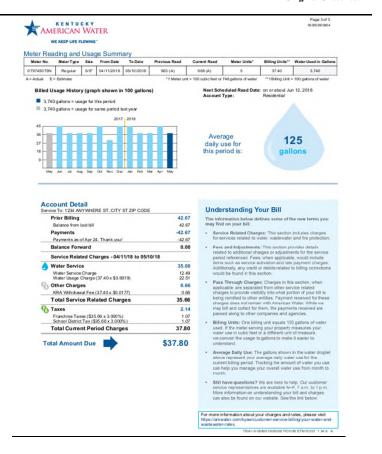
2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE
5/3/2024
PURSUANT TO 807 KAR \$5.011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 49 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 47



ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. 48

# **QUALIFIED INFRASTRUCTURE PROGRAM RIDER ("QIP RIDER")**

# APPLICABLE SERVICE AREA

Applicable to the entire Service Territory of Kentucky American Water Company unless otherwise noted.

## APPLICABILITY OF RIDER

(T)

Applicable to Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, Public and Private Fire Service and Hydrant customers.

# CALCULATION OF QUALIFIED INFRASTRUCTURE PROGRAM RIDER REVENUE REQUIREMENT

The QIP rate base in any forecasted period will be calculated in a manner consistent with 807 KAR 5:001, Section 16(6)(c). The QIP Rider Revenue Requirement includes the following:

- a. QIP-eligible Plant In-Service not included in base water rates minus the associated QIP-related accumulated depreciation and accumulated deferred income taxes, grossed up by applying the gross revenue conversion factor authorized in the Company's latest base water rate case;
- b. Retirement and removal of plant related to QIP-eligible construction;
- c. Return on the net OIP-eligible plant in-service at the overall rate of return on capital authorized in the Company's latest base water rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the QIP-eligible Plant In-Service less retirement and removals;
- e. Property taxes related to the QIP.

# **OIP ELIGIBLE UTILITY PLANT:**

Distribution Infrastructure - distribution and transmission system structures and improvements, mains and valves installed as replacements for existing facilities; hydrants, distribution tanks; services, meters and meter installations, power generation and pumping equipment installed as replacements for existing facilities: unreimbursed funds related to capital projects to relocate facilities required by governmental infrastructure projects.

Water Treatment Infrastructure - source of supply and water treatment structures, pipe and equipment including sampling equipment, SCADA equipment, power generation and pumping equipment installed as replacements for existing facilities.

ISSUED: May 22, 2024 EFFECTIVE:

Approved: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

KENTUCKY PUBLIC SERVICE COMMISSION Linda C. Bridwell 5/3/2024 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

KAW\_APP\_EX03\_051625 Page 50 of 63

# KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 48

# **OUALIFIED INFRASTRUCTURE PROGRAM RIDER ("OIP RIDER")**

# APPLICABLE SERVICE AREA

Applicable to the entire Service Territory of Kentucky American Water Company unless otherwise

## APPLICABILITY OF RIDER

Applicable to Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, Public and Private Fire Service and Hydrant customers.

# CALCULATION OF QUALIFIED INFRASTRUCTURE PROGRAM RIDER REVENUE REQUIREMENT

The QIP rate base in any forecasted period will be calculated in a manner consistent with 807 KAR 5:001, Section 16(6)(c). The QIP Rider Revenue Requirement includes the following:

- a. QIP-eligible Plant In-Service not included in base water rates minus the associated QIP-related accumulated depreciation and accumulated deferred income taxes, grossed up by applying the gross revenue conversion factor authorized in the Company's latest base water rate case;
- b. Retirement and removal of plant related to QIP-eligible construction;
- c. Return on the net OIP-eligible plant in-service at the overall rate of return on capital authorized in the Company's latest base water rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the QIP-eligible Plant In-Service less retirement and removals;
- e. Property taxes related to the QIP.

#### **OIP ELIGIBLE UTILITY PLANT:**

Distribution Infrastructure - distribution and transmission system structures and improvements, mains and valves installed as replacements for existing facilities; hydrants, distribution tanks; services, meters and meter installations, power generation and pumping equipment installed as replacements for existing facilities: unreimbursed funds related to capital projects to relocate facilities required by governmental infrastructure projects.

Water Treatment Infrastructure - source of supply and water treatment structures, pipe and equipment including sampling equipment, SCADA equipment, power generation and pumping equipment installed as replacements for existing facilities.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Third Sheet No. 49 Cancelling Second Sheet No. 49

# RATES

All customers subject to this QIP Rider receiving water service shall be assessed a monthly QIP Rider charge in addition to the service charge, consumption charge or monthly fee component of their applicable rate schedule that will enable the Company to complete the Qualified Infrastructure Program.

The QIP Rider will be updated annually in a filing that includes the (1) projected costs for each QIP period and (2) a balancing adjustment that trues up the projected program costs and revenues with the actuals for the preceding annual QIP period. The annual filing will be submitted on August  $31^{st}$  of every year, to become effective on January  $1^{st}$  of the next year. The balancing adjustment will be filed no later than March  $31^{st}$  following the end of each 12-month QIP period, to become effective on July  $1^{st}$ .

The monthly QIP Rider charges for all respective water service classifications will be calculated as a percentage and applied to all water charges including meter fees, volumetric water sales, fire service fees, and public and private hydrant fees from the Company's most recent base rate case, but excluding any other surcharge or add-on taxes. The percentage is calculated by dividing the QIP revenue requirement by the water revenues authorized in the Company's most recent rate case and multiplying the resulting QIP period by the number of days the QIP percentage will be in effect, divided by 365 days (366 days in a leap year). It will be listed as a separate line item on the customer bill. The QIP percentage shall be calculated on an annual prospective basis. The QIP Rider charge effective on and after the effective date is:

(I) 11.06%

ISSUED: January 9, 2025 EFFECTIVE: January 1, 2025

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2024-00272 dated Dec. 26, 2024 KENTUCKY
PUBLIC SERVICE COMMISSION

Approved: Linda C Bridwell

Linda C. Bridwell
Executive Director

le G. Andwell

**1/1/2025**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 51 of 63

## KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. 49

# RATES

All customers subject to this QIP Rider receiving water service shall be assessed a monthly QIP Rider charge in addition to the service charge, consumption charge or monthly fee component of their applicable rate schedule that will enable the Company to complete the Oualified Infrastructure Program.

The QIP Rider will be updated annually in a filing that includes the (1) projected costs for each QIP period and (2) a balancing adjustment that trues up the projected program costs and revenues with the actuals for the preceding annual QIP period. The annual filing will be submitted at least 120 days prior to the commencement of the QIP period, which will commence on September 1 each year and run through August 31 of the subsequent year.

The monthly QIP Rider charges for all respective water service classifications will be calculated as a percentage and applied to all water charges including meter fees, volumetric water sales, fire service fees, and public and private hydrant fees from the Company's most recent base rate case, but excluding any other surcharge or add-on taxes. The percentage is calculated by dividing the QIP revenue requirement by the water revenues authorized in the Company's most recent rate case and multiplying the resulting QIP period by the number of days the QIP percentage will be in effect, divided by 365 days (366 days in a leap year). It will be listed as a separate line item on the customer bill. The QIP percentage shall be calculated on an annual prospective basis. The QIP Rider charge effective on and after the effective date is:

(R) 0.0%

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. A-1

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

<u>APPENDIX</u>		
Form of New Subdivision Extension Deposit Agreem	ent for Off Site Facilities:	
THIS AGREEMENT, entered into this _day of	naving its office at 2300 Richmond Road,	
WITNESSETH:		
THAT, WHEREAS, SUBDIVIDER is the present owner service area of COMPANY, which tract is now being developed thereof (hereinafter called the subdivision), and		
WHEREAS, theCommon final plat of said proposed subdivision, upon which plat the local plots, building lines and utility easements are depicted, a copy of hereof, marked Exhibit "B" for identification, and	tion and grade of streets, curbs, sidewalks, building	
WHEREAS, SUBDIVIDER desires the extension of the on the site of said subdivision as hereinafter described,	off site water mains and facilities of COMPANY	
NOW, THEREFORE, in consideration of the premises a hereinafter set forth, it is hereby agreed by and between the part		
FIRST: COMPANY contracts and agrees to lay the wa shown in red on the plat attached hereto and made a part hereof, main(s) and facilities, if any, are described and located as follow	marked Exhibit "B" for identification, which	
SECOND: It is expressly understood and agreed that it	COMPANY shall be delayed or prevented from	
ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024	Approved:	
ISSUED BY: /s/ Kathryn Nash		
Kathryn Nash President	KENTUCKY PUBLIC SERVICE COMMISSION	
2300 Richmond Road, Lexington, KY 40502	Linda C. Bridwell Executive Director	
Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024	Thide C. Bridwell	
	EEEEOTIVE	

# KAW\_APP\_EX03\_051625 Page 52 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-1

	AP	PENDIX	
Form of New Subdivis	ion Extension Deposit A	Agreement for Off Sit	e Facilities:
THIS AGREEMENT, e KENTUCKY AMERICAN WA Lexington, Kentucky, hereinafte called "SUBDIVIDER",	antered into this _day of _ TER, a Kentucky corporer called "COMPANY",	ration, having its office	by and between at 2300 Richmond Road, hereinafter
WITNESSETH:			
	ich tract is now being de		ract of land located within the DER as a new subdivision or unit
final plat of said proposed subdi	ivision, upon which plat t easements are depicted, a	the location and grade	etofore approved a preliminary or of streets, curbs, sidewalks, buildin, annexed hereto and made a part
WHEREAS, SUBDIVI on the site of said subdivision as		n of the off site water	mains and facilities of COMPANY
NOW, THEREFORE, i hereinafter set forth, it is hereby			covenants of the parties hereto as llows, to-wit:
FIRST: COMPANY c shown in red on the plat attache main(s) and facilities, if any, are	d hereto and made a part	hereof, marked Exhib	d other related facilities, if any, as it "B" for identification, which
<b>SECOND:</b> It is expres	sly understood and agree	d that if COMPANY s	hall be delayed or prevented from
ISSUED: May 16, 2025 EFFECTIVE: June 16, 202.		Approved:	
ISSUED BY: /s/ Robert Burton President		5502	

P.S.C. KY NO. 10 Original Sheet No. A-2

installing the water main(s) and other related facilities, if any, hereinabove described because of its failure to secure pipe or other construction materials, or for any other causes beyond its control, such failure or delay in performance shall be excused; provided, however, if such failure or delay in performance shall extend for a period of more than ninety (90) days from date of deposit, SUBDIVIDER shall have the right to cancel and terminate this agreement on thirty (30) days' written notice to COMPANY, and thereafter both parties shall be relieved of all duties

and obligations arising hereunder. But this right to cancel and terminate by SUBDIVIDER shall not be invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

THIRD: SUBDIVIDER hereby agrees to deposit with COMPANY, upon notice from COMPANY that it is prepared and able to go forward with the work provided in Paragraph FIRST hereof, the sum of , which sum is the presumed cost of installation of said off site main(s) and related facilities, if any, as determined under Section C(4) of Rule 10.3 of COMPANY'S Rules and Regulations. No adjustment in deposit will be made, either by way of adding to or reducing the deposit required hereunder, because of a variance between the presumed cost mentioned herein and the actual cost of installation of such main(s) and related facilities, if any. FOURTH: SUBDIVIDER represents to and covenants with COMPANY that the number of residential and/or commercial building plots to be developed within the whole of said subdivision, as shown on the plat attached hereto as Exhibit "B", being a total of building plots, will not be decreased in the final plats of said subdivision as the same are hereafter recorded in the office of the Clerk of the Fayette County Court. Upon such representation and covenant, COMPANY hereby agrees to refund to SUBDIVIDER during the period of ten (10) years from the actual date of deposit, an amount equal to made by SUBDIVIDER under the terms of Paragraph THIRD above, being the sum of , for each premises served within said subdivision (as said subdivision is depicted on the plat attached hereto and marked Exhibit "B" for identification) for which a street service connection shall be directly attached to the mains constructed on the site of such subdivision between their original beginning and original termini (not including, however, connections to further extensions or branches thereof, and being limited to one such service connection per building plot) and for which a bona fide residential or commercial customer has executed a service contract with COMPANY, provided, however, that the total amount returned shall not exceed the original deposit, without interest, and that all or any part of the deposit not refunded within said

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ten (10) year period shall become the property of COMPANY.

EFFECTIVE. Way 3, 2024

ISSUED BY: /s/ Kathryn Nash
Kathryn Nash
President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 53 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-2

installing the water main(s) and other related facilities, if any, hereinabove described because of its failure to secure pipe or other construction materials, or for any other causes beyond its control, such failure or delay in performance shall be excused; provided, however, if such failure or delay in performance shall extend for a period of more than ninety (90) days from date of deposit, SUBDIVIDER shall have the right to cancel and terminate this agreement on thirty (30) days' written notice to COMPANY, and thereafter both parties shall be relieved of all duties

and obligations arising hereunder. But this right to cancel and terminate by SUBDIVIDER shall not be invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

THIRD: SUBDIVIDER hereby agrees to deposit with COMPANY, upon notice from COMPANY that it is prepared and able to go forward with the work provided in Paragraph FIRST hereof, the sum of , which sum is the presumed cost of installation of said off site main(s) and related facilities, if any, as determined under Section C(4) of Rule 10.3 of COMPANY'S Rules and Regulations. No adjustment in deposit will be made, either by way of adding to or reducing the deposit required hereunder, because of a variance between the presumed cost mentioned herein and the actual cost of installation of such main(s) and related facilities, if any. FOURTH: SUBDIVIDER represents to and covenants with COMPANY that the number of residential and/or commercial building plots to be developed within the whole of said subdivision, as shown on the plat attached hereto as Exhibit "B", being a total of building plots, will not be decreased in the final plats of said subdivision as the same are hereafter recorded in the office of the Clerk of the Fayette County Court. Upon such representation and covenant, COMPANY hereby agrees to refund to SUBDIVIDER during the period of ten (10) years from the actual date of deposit, an amount equal to made by SUBDIVIDER under the terms of Paragraph THIRD above, being the sum of , for each premises served within said subdivision (as said subdivision is depicted on the plat attached hereto and marked Exhibit "B" for identification) for which a street service connection shall be directly attached to the mains constructed on the site of such subdivision between their original beginning and original termini (not including, however, connections to further extensions or branches thereof, and being limited to one such service connection per building plot) and for which a bona fide residential or commercial customer has executed a service contract with COMPANY, provided, however, that the total amount returned shall not exceed the original deposit, without interest, and that all or any part of the deposit not refunded within said ten (10) year period shall become the property of COMPANY.

ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

Commission in Case No. 2023-00191 dated May 3, 2024

P.S.C. KY NO. 10 Original Sheet No. A-3

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FIFTH: SUBDIVIDER may request refunds under Paragraph FOURTH, once in each calendar quarter, furnishing COMPANY, at such time, a listing of premises claimed to be additional premises; however, failure on the part of SUBDIVIDER to make such request shall not constitute a waiver of any rights hereunder or relieve COMPANY of the obligation to make refunds with reasonable promptness. SIXTH: SUBDIVIDER will furnish to COMPANY immediately upon recordation thereof in the office of County Court five (5) copies of the final plat of said subdivision or units thereof as the approved by the Commission. SEVENTH: The ownership of the water main(s) laid hereunder shall at all times be in COMPANY, its successors and assigns. EIGHTH: This Agreement shall be valid and binding on COMPANY only when executed by its President. NINTH: This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties. **TENTH:** Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail to COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at ELEVENTH: This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with said Rules and Regulations, which are hereby incorporated herein by reference. Executed by the parties hereto in duplicate this the day and year first above written. ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024 ISSUED BY: /s/ Kathryn Nash KENTUCKY Kathryn Nash PUBLIC SERVICE COMMISSION President Linda C. Bridwell 2300 Richmond Road, Lexington, KY 40502 Issued by authority of an Order of the Public Service

KAW\_APP\_EX03\_051625 Page 54 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

Robert Burton

2300 Richmond Road, Lexington, KY 40502

President

P.S.C. KY NO. 11 Original Sheet No. A-3

EFFECTIVE: June 16, 2025  (SSUED BY: /c/ Robert Burton	
ISSUED: May 16, 2025 Approved:	
Executed by the parties hereto in duplicate this the day and year first above written.	
<b>ELEVENTH:</b> This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with s Rules and Regulations, which are hereby incorporated herein by reference.	aid
TENTH: Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail to COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at	
<b>NINTH:</b> This Agreement shall be binding upon the heirs, executors, administrators, successors and assig of the respective parties.	ns
EIGHTH: This Agreement shall be valid and binding on COMPANY only when executed by its Preside	nt.
<b>SEVENTH:</b> The ownership of the water main(s) laid hereunder shall at all times be in COMPANY, its successors and assigns.	
approved by theCommission.	
<b>SIXTH:</b> SUBDIVIDER will furnish to COMPANY immediately upon recordation thereof in the office of the County Court five (5) copies of the final plat of said subdivision or units thereof as	f
the part of SUBDIVIDER to make such request shall not constitute a waiver of any rights hereunder or relieve COMPANY of the obligation to make refunds with reasonable promptness.	
<b>FIFTH:</b> SUBDIVIDER may request refunds under Paragraph FOURTH, once in each calendar quarter, furnishing COMPANY, at such time, a listing of premises claimed to be additional premises; however, failure on	

#### P.S.C. KY NO. 10 Original Sheet No. A-4

WITNESS:		KENTUCKY AMERICAN WATER		
		By: (Director of Engineering)		
		(Date)		
		DEPOSITOR(S):		
		Phone #:		
		Fax #:		
WITNESS:		Email:		
	By:	(Signature)		
		(Signature)		
		(Print or type name)		

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 RENTUCKY
PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Linda C. Bridwell
Executive Director

FFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 55 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-4

WITNESS:			KENTUCKY AMERICAN WATER	
			By: (Director of Engineering)	
			(Birector of Engineering)	
			(Date)	
			<b>DEPOSITOR(S):</b>	
			Phone #:	
			Fax #:	
WITNESS:			Email:	
		. By:	(Signature)	
			(Print or type name)	
			(Title/Position)	
SSUED: EFFECTIVE:	May 16, 2025 June 16, 2025		Approved:	

ISSUED BY: /s/ Robert Burton

Robert Burton

President

P.S.C. KY NO. 10 Original Sheet No. A-5

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

(Title/Posit	(Title/Position)				
Form of New Subdivision Extension Deposit Agreement fo	r On Site Facilities:				
•					
THIS AGREEMENT, entered into thisday of _, 20, by WATER, a Kentucky corporation, having its office at 2300 Richmor called "COMPANY" and, hereinafter ca	nd Road, Lexington, Kentucky, hereinafter				
WITNESSETH:					
THAT, WHEREAS, SUBDIVIDER is the present owner of service area of COMPANY, which tract is now being developed by thereof (hereinafter called the subdivision), and					
WHEREAS, theh plat of said proposed subdivision, upon which plat the location and g plots, building lines and utility easements are depicted, a copy of whereof, marked Exhibit 'A' for identification, and					
WHEREAS, SUBDIVIDER desires the extension of the wat site of said subdivision as hereinafter described,	ter mains and facilities of COMPANY on the				
ISSUED: May 22, 2024 App EFFECTIVE: May 3, 2024	proved:				
EFFECTIVE: May 3, 2024					
ISSUED BY: /s/ Kathryn Nash Kathryn Nash	KENTUCKY				
President	PUBLIC SERVICE COMMISSION  Linda C. Bridwell				
2300 Richmond Road, Lexington, KY 40502  Issued by authority of an Order of the Public Service	Executive Director				
Commission in Case No. 2023-00191 dated May 3, 2024	L. P. B. Well				

# KAW\_APP\_EX03\_051625 Page 56 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-5

Form of New Subdivision Extension Depo	osit Agreement for On Site Facilities:
	day of _, 20, by and between KENTUCKY AMERICAN e at 2300 Richmond Road, Lexington, Kentucky, hereinafter, hereinafter called "SUBDIVIDER",
WITNESSETH:	
	e present owner of a certain tract of land located within the eing developed by SUBDIVIDER as a new subdivision or unit
plat of said proposed subdivision, upon which plat	has heretofore approved a preliminary or final the location and grade of streets, curbs, sidewalks, building cted, a copy of which plat is annexed hereto and made a part
WHEREAS, SUBDIVIDER desires the exsite of said subdivision as hereinafter described,	xtension of the water mains and facilities of COMPANY on the
NOW, THEREFORE, in consideration of hereinafter set forth, it is hereby agreed by and bet	the premises and the mutual covenants of the parties hereto as tween the parties hereto as follows, to-wit:
	s to lay the water main(s) and other related facilities, if any, as a part hereof, marked Exhibit 'A' for identification, which cated as follows:
installing the water main(s) and other related facil secure pipe or other construction materials, or for performance shall be excused; provided, however, of more than ninety (90) days from date of deposit agreement on thirty (30) days' written notice to CC	I agreed that if COMPANY shall be delayed or prevented from ities, if any, hereinabove described because of its failure to any other cause beyond its control, such failure or delay in if such failure or delay in performance shall extend for a period t, SUBDIVIDER shall have the right to cancel and terminate this DMPANY, and thereafter both parties shall be relieved of all right to cancel and terminate by SUBDIVIDER shall not be
ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025	Approved:
ISSUED BY: /s/ Robert Burton Robert Burton President 2300 Richmond Road, Lexington,	KY 40502

P.S.C. KY NO. 10 Original Sheet No. A-6

NOW, THEREFORE, in consideration of the premises and the mutual covenants of the parties hereto as hereinafter set forth, it is hereby agreed by and between the parties hereto as follows, to-wit:

**FIRST:** COMPANY contracts and agrees to lay the water main(s) and other related facilities, if any, as shown in red on the plat attached hereto and made a part hereof, marked Exhibit 'A' for identification, which main(s) and facilities, if any, are described and located as follows:

SECOND: It is expressly understood and agreed that if COMPANY shall be delayed or prevented from installing the water main(s) and other related facilities, if any, hereinabove described because of its failure to secure pipe or other construction materials, or for any other cause beyond its control, such failure or delay in performance shall be excused; provided, however, if such failure or delay in performance shall extend for a period of more than ninety (90) days from date of deposit, SUBDIVIDER shall have the right to cancel and terminate this agreement on thirty (30) days' written notice to COMPANY, and thereafter both parties shall be relieved of all duties and obligations arising hereunder. But this right to cancel and terminate by SUBDIVIDER shall not be invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

THIRD: SUBDIVIDER hereby agrees to deposit with COMPANY, upon notice from COMPANY, that it is prepared and able to go forward with the work provided in Paragraph FIRST hereof, the sum of \_\_\_\_\_\_\_\_, which sum is the presumed cost of installation of said on-site mains and related facilities, if any, as determined under Section C(4) of Rule 10.3 of COMPANY'S Rules and Regulations. No adjustment in deposit will be made, either by way of adding to or reducing the deposit required hereunder, because of a variance between the presumed cost mentioned herein and the actual cost of installation of such main(s) and related facilities, if any.

FOURTH: SUBDIVIDER represents to and covenants with COMPANY that the number of residential

Approved:

ISSUED: May 22, 2024 EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash
Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 EFFECTIVE

5/3/2024

PUBLIC SERVICE COMMISSION

Linda C. Bridwell

Executive Director

EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 57 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

ISSUED:

May 16, 2025

2300 Richmond Road, Lexington, KY 40502

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

President

Robert Burton

P.S.C. KY NO. 11 Original Sheet No. A-6

invoked if COMPANY has received the construction material and SUBDIVIDER has made the deposit as hereinafter required, in which event COMPANY shall have the obligation to prosecute the work diligently to its completion.

THIRD: SUBDIVIDER hereby agrees to deposit with COMPANY, upon notice from COMPANY, that it is prepared and able to go forward with the work provided in Paragraph FIRST hereof, the sum of, which sum is the presumed cost of installation of said on-site mains and related facilities, if any, as determined under Section C(4) of Rule 10.3 of COMPANY'S Rules and Regulations.
No adjustment in deposit will be made, either by way of adding to or reducing the deposit required hereunder, becaus of a variance between the presumed cost mentioned herein and the actual cost of installation of such main(s) and related facilities, if any.
FOURTH: SUBDIVIDER represents to and covenants with COMPANY that the number of residential and/or commercial building plots to be developed within said subdivision, as shown on the plat attached hereto as Exhibit "A", being a total of
(as said subdivision is depicted on Exhibit "A" attached hereto) for which a street service connection shall be directly attached to the main extension herein provided between its original beginning and original terminus (not including, however, connections to further extensions or branches thereof, and being limited to one such service connection per building plot) and for which a bona fide residential or commercial customer has executed a service contract with COMPANY, provided, however, that the total amount returned shall not exceed the original deposit, without interest, and that all or any part of the deposit not refunded within said ten (10) year period shall become the property of COMPANY.
FIFTH: SUBDIVIDER may request refunds under Paragraph FOURTH, once in each calendar quarter, furnishing COMPANY, at such time, a listing of premises claimed to be additional premises; however, failure on the part of SUBDIVIDER to make such request shall not constitute a waiver of any rights hereunder or relieve COMPANY of the obligation to make refunds with reasonable promptness.
<b>SIXTH:</b> As a material consideration for COMPANY'S agreement to design and construct all or some portion of the main(s) and related facilities, if any, described on Exhibit "A" and in Paragraph FIRST hereof on the basis of a preliminary plat of said subdivision, without withholding or delaying such action until a final plat thereof

Approved:

P.S.C. KY NO. 10 Original Sheet No. A-7

of ten (10) years from the actual date of deposit, an amount equal to of the total deposit made by
SUBDIVIDER under the terms of Paragraph THIRD above, being the sum
, for each premises served within said subdivision
(as said subdivision is depicted on Exhibit "A" attached hereto) for which a street service connection shall be directly
attached to the main extension herein provided between its original beginning and original terminus (not including,
however, connections to further extensions or branches thereof, and being limited to one such service connection per
building plot) and for which a bona fide residential or commercial customer has executed a service contract with
COMPANY, provided, however, that the total amount returned shall not exceed the original deposit, without interes
and that all or any part of the deposit not refunded within said ten (10) year period shall become the property of
COMPANY.

FIFTH: SUBDIVIDER may request refunds under Paragraph FOURTH, once in each calendar quarter, furnishing COMPANY, at such time, a listing of premises claimed to be additional premises; however, failure on the part of SUBDIVIDER to make such request shall not constitute a waiver of any rights hereunder or relieve COMPANY of the obligation to make refunds with reasonable promptness.

SIXTH: As a material consideration for COMPANY'S agreement to design and construct all or some portion of the main(s) and related facilities, if any, described on Exhibit "A" and in Paragraph FIRST hereof on the basis of a preliminary plat of said subdivision, without withholding or delaying such action until a final plat thereof has been approved by the Planning and Zoning Commission and recorded in the office of the Clerk of the Fayette County Court, SUBDIVIDER represents to COMPANY and covenants with COMPANY that the location and grade of streets, sidewalks, curbs, building plots, building lines and utility easements as depicted on the preliminary plat attached hereto as Exhibit "A" will not be altered or changed in any respect in the final plat of said subdivision, as finally approved by the Lexington-Favette County Planning and Zoning Commission and as recorded in the office of the Clerk of the Favette County Court. In the event the location or grade of streets, sidewalks, curbs, building plots. building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision as approved by said Commission or as recorded in the office of said Clerk, whether such changes are made with or without the consent of SUBDIVIDER, or in the event a final plat is not approved or recorded, and in event such alteration, amendment, change, failure of approval or of recording requires, in the sole judgment of COMPANY, the relocation, removal, replacement, reconstruction, change in size or addition to the main(s) and related facilities to be constructed by COMPANY pursuant to the Agreement, SUBDIVIDER will immediately, upon demand from COMPANY, pay to COMPANY the actual cost to COMPANY of making such relocations, removals, replacements, changes in sizes and additions to such main(s) and related facilities, if any, so required in the sole judgment of COMPANY, as a result of such changes in location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements. No part of the sums payable to COMPANY by SUBDIVIDER under the terms and provisions of

ISSUED: May 22, 2024 Approved:

EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash Kathryn Nash

> President 2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

KENTUCKY PUBLIC SERVICE COMMISSION Linda C. Bridwell 5/3/2024 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 58 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-7

has been approved by the Planning and Zoning Commission and recorded in the office of the Clerk of the Favette County Court, SUBDIVIDER represents to COMPANY and covenants with COMPANY that the location and grade of streets, sidewalks, curbs, building plots, building lines and utility easements as depicted on the preliminary plat attached hereto as Exhibit "A" will not be altered or changed in any respect in the final plat of said subdivision, as finally approved by the Lexington-Fayette County Planning and Zoning Commission and as recorded in the office of the Clerk of the Fayette County Court. In the event the location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements be altered, amended or changed in the final plat or in an amended plat of said subdivision as approved by said Commission or as recorded in the office of said Clerk, whether such changes are made with or without the consent of SUBDIVIDER, or in the event a final plat is not approved or recorded, and in event such alteration, amendment, change, failure of approval or of recording requires, in the sole judgment of COMPANY, the relocation, removal, replacement, reconstruction, change in size or addition to the main(s) and related facilities to be constructed by COMPANY pursuant to the Agreement, SUBDIVIDER will immediately, upon demand from COMPANY, pay to COMPANY the actual cost to COMPANY of making such relocations, removals, replacements. changes in sizes and additions to such main(s) and related facilities, if any, so required in the sole judgment of COMPANY, as a result of such changes in location or grade of streets, sidewalks, curbs, building plots, building lines or utility easements. No part of the sums payable to COMPANY by SUBDIVIDER under the terms and provisions of this Paragraph SIXTH shall be subject to refund to SUBDIVIDER. In event SUBDIVIDER fails to pay to COMPANY such sums as may be demanded by COMPANY under provisions of this Paragraph SIXTH within ten (10) days from such demand, COMPANY shall have the right, in addition to and not in limitation of all other remedies, which right shall be superior to the rights of any intervening assignee or creditor of SUBDIVIDER, to apply refunds coming due under Paragraph FOURTH of the Agreement to the reduction and extinguishment of the debt of SUBDIVIDER to COMPANY under terms of this Paragraph SIXTH.

SEVENTH: By execution of this Agreement, SUBDIVIDER grants unto COMPANY, its successors and assigns, the permanent right and privilege to lay and construct its main(s) and related facilities, if any, on, over and through the lands of SUBDIVIDER at the locations depicted on Exhibit "A" and described in Paragraph FIRST above, together with the right to enter upon the adjacent lands of SUBDIVIDER for the purpose of installing,

construction, repairing, re	enewing, replacing and inspecting such main(s) and related facilities, if any.
EIGHTH: SUB of the Clerk of	DIVIDER will furnish to COMPANY immediately upon recordation thereof in the office five (5) copies of the final plat of said subdivision as approved by the
<b>NINTH:</b> The ow successors and assigns.	vnership of the water main(s) laid hereunder shall at all times be in COMPANY, its

ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. A-8

this Paragraph SIXTH shall be subject to refund to SUBDIVIDER. In event SUBDIVIDER fails to pay to COMPANY such sums as may be demanded by COMPANY under provisions of this Paragraph SIXTH within ten (10) days from such demand, COMPANY shall have the right, in addition to and not in limitation of all other remedies, which right shall be superior to the rights of any intervening assignee or creditor of SUBDIVIDER, to apply refunds coming due under Paragraph FOURTH of the Agreement to the reduction and extinguishment of the debt of SUBDIVIDER to COMPANY under terms of this Paragraph SIXTH.

SEVENTU. By avacution of this Agreement SUPDIVIDED grants unto COMPANY its successors and

assigns, the permanent right and privilege to lay and construct its main(s) and related facilities, if any, on, over and through the lands of SUBDIVIDER at the locations depicted on Exhibit "A" and described in Paragraph FIRST above, together with the right to enter upon the adjacent lands of SUBDIVIDER for the purpose of installing,
construction, repairing, renewing, replacing and inspecting such main(s) and related facilities, if any.
EIGHTH: SUBDIVIDER will furnish to COMPANY immediately upon recordation thereof in the office of the Clerk of five (5) copies of the final plat of said subdivision as approved by the
<b>NINTH:</b> The ownership of the water main(s) laid hereunder shall at all times be in COMPANY, its successors and assigns.
<b>TENTH:</b> This Agreement shall be valid and binding on COMPANY only when executed by its Director of Engineering.
<b>ELEVENTH:</b> This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties.
TWELFTH: Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at
<b>THIRTEENTH:</b> This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with said Rules and Regulations, which are hereby incorporated herein by reference.

ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024

KENTUCKY PUBLIC SERVICE COMMISSION Linda C. Bridwell 5/3/2024 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW APP EX03 051625 Page 59 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-8

TENTH: This Agreement shall be valid and binding on COMPANY only when executed by its Director of Engineering. ELEVENTH: This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties. TWELFTH: Any notice given hereunder shall be deemed sufficient if in writing and sent by registered mail to COMPANY at 2300 Richmond Road, Lexington, Kentucky and to SUBDIVIDER at \_\_\_\_ THIRTEENTH: This Agreement is entered into pursuant to the legally established Rules and Regulations of COMPANY and the words, phrases and terms hereof are to be understood and interpreted in conformity with said Rules and Regulations, which are hereby incorporated herein by reference. Executed by the parties hereto in duplicate this the day and year first above written. WITNESS: KENTUCKY AMERICAN WATER (Director of Engineering) (Date) SUBDIVIDER: ISSUED: May 16, 2025 Approved: EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

Executed by the parties hereto in duplicate this the day and year first above written.

P.S.C. KY NO. 10 Original Sheet No. A-9

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

WITNESS:	KENTUCKY AMERI	ICAN WATER
	By:	
	(Director of	Engineering)
	(Date)	
	SUBDIVIDER:	
	·	
	Email:	
WITNESS:		
	By:(Signature)	
		(Print or type name)
	(Title/Position)	
SSUED: May 22, 2024 EFFECTIVE: May 3, 2024	Аррі	roved:
SSUED BY: /s/ Kathryn Nash Kathryn Nash	1	KENTUCKY
President 2300 Richmond Road, Lexington, KY 40502		PUBLIC SERVICE COMMISSION  Linda C. Bridwell
ssued by authority of an Order of the Commission in Case No. 2023-00191	Public Service	Executive Director

KAW\_APP\_EX03\_051625 Page 60 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

President

2300 Richmond Road, Lexington, KY 40502

P.S.C. KY NO. 11 Original Sheet No. A-9

WITNESS:			
		By:	
		(Signature)	
		(Print or type name)	
		(Title/Position)	
ecuen.	M16 2025	A	-
ISSUED: EFFECTIVE:	May 16, 2025 June 16, 2025	Approved:	
	/s/ Robert Burton obert Burton	<del></del>	

P.S.C. KY NO. 10 Original Sheet No. A-10

**5/3/2024**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

#### **APPLICATION FOR SPECIAL CONNECTION**

=		
	Account No.	
	Contract No.	
	WBS Element No.	
		1
This Application, made in duplicate thisday of _, 20 , by		-
hereinafter called the "APPLICANT", to KENTUCKY AMERICAN WATER, a Kentucky Kentucky, 40502, hereinafter called the "WATER COMPANY."  The APPLICANT, upon the terms and conditions hereinafter set forth, hereby consisting of the right to connect a service pipe to a attach to said service pipe the following fixtures and	applies to the WATER COMPANY	=
One (1)inch fire service to line, post indicator and valve with all related fittings to supply a sprinkl covering approximately square feet of	ler system of approximately	inch service sprinkler heads,
all of which fixtures and openings to be located within or upon the premise of the APPL WATER COMPANY is located.	ICANT abutting the street on which	h the said main of the
In consideration for which privilege the APPLICANT agrees to be bound by al WATER COMPANY for private fire protection service at the schedule of rates in effect if The further terms and conditions upon which this Application may be accepte FIRST: That this Application and the acceptance thereof by the WATER COI	rom time to time during the rendition d by the WATER COMPANY are a	n of such service. s follows:
department having jurisdiction of the premises to be served.  SECOND: That the entire service system on APPLICANT's premises shall be:  COMPANY, and the WATER COMPANY by its representatives, shall have the right to a time for the purpose of making such reasonable inspections as it may deem necessary,	enter the premises of the APPLICA	NT at any reasonable
of this Application.  THIRD: That all pipes and appurtenances shall be constructed and main APPLICANT.  FOURTH: That a fire line meter or detector device, approved by both the WAT on	-	•
the service at a location approved by the WATER COMPANY. Such meter or device expense of the APPLICANT, but subject to the inspection and approval of the WATER Cd device, shall be furnished, installed and maintained by the WATER COMPANY at its co FIFTH: That a gate valve with the post indicator controlling the entire supply	OMPANY. The bypass meter only, st and expense.	used with the detector
which the main is located or at such other point as may be approved by the WATER COMPA and at the expense of the APPLICANT, and unless otherwise approved by the WATER vault which shall also be furnished, installed and maintained by and at the expense of the company of the com	COMPANY, said valve shall be ins	
ISSUED: May 22, 2024 App	proved:	
EFFECTIVE: May 3, 2024		
ISSUED BY: /s/ Kathryn Nash		
Kathryn Nash	KENTU	CKY
·	PUBLIC SERVICE	
President	Linda C. B	ridwoll
2300 Richmond Road, Lexington, KY 40502	Executive I	
Issued by authority of an Order of the Public Service	Lxeculive	ZII GOLOI
Commission in Case No. 2023-00191 dated May 3, 2024	100	1.

KAW\_APP\_EX03\_051625 Page 61 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-10

		CONNE	

ISSUED BY: /s/ Robert Burton Robert Burton President			
ISSUED: May 16, 2025 EFFECTIVE: June 16, 2025	Approved	:	
which the main is located or at such other point as may be appror and at the expense of the APPLICANT, and unless otherwis vault which shall also be furnished, installed and maintained	se approved by the WATER COMPA	NY, said valve shall be insta	
the service at a location approved by the WATER COMPAI expense of the APPLICANT, but subject to the inspection and device, shall be furnished, installed and maintained by the V FIFTH: That a gate valve with the post indicator of the control of th	d approval of the WATER COMPAN' VATER COMPANY at its cost and ex	<ol> <li>The bypass meter only, use pense.</li> </ol>	sed with the detector
THIRD: That all pipes and appurtenances shal APPLICANT. FOURTH: That a fire line meter or detector device on		-	•
department having jurisdiction of the premises to be served. SECOND: That the entire service system on APPI COMPANY, and the WATER COMPANY by its representati time for the purpose of making such reasonable inspections of this Application.	LICANT's premises shall be subject to ives, shall have the right to enter the	premises of the APPLICAN	T at any reasonable
In consideration for which privilege the APPLICAN WATER COMPANY for private fire protection service at the The further terms and conditions upon which this FIRST: That this Application and the acceptance	schedule of rates in effect from time Application may be accepted by the thereof by the WATER COMPANY	to time during the rendition WATER COMPANY are as	of such service. follows:
all of which fixtures and openings to be located within or up WATER COMPANY is located.	•	-	
One (1)inch fire service to line, post indicator and valve with all related to covering approximately square feet		em of approximately	inch service sprinkler heads,
hereinafter called the "APPLICANT", to KENTUCKY AMER Kentucky, 40502, hereinafter called the WATER COMPAN" The APPLICANT, upon the terms and conditions he consisting of the right to connect a service pipe to a attach to said service pipe the following fixtures and	Y."	o the WATER COMPANY f	
This Application, made in duplicate this, by		,	
		WBS Element No.	
		Contract No.	
		Account No.	

P.S.C. KY NO. 10 Original Sheet No. A-11

SIXTH: That all hydrants and other fixtures connected to any private fire protection service system shall be kept closed and sealed, and not

opened or used except during times of fire or testing. Upon extinguishment of each fire or following each test, the APPLICANT shall immediately close such fixtures and notify the WATER COMPANY so that they may be sealed. Whenever a private fire protection service system is to be tested, the APPLICANT shall notify the WATER COMPANY at least two business days in advance of such proposed test, requesting approval of the method, day and hour on which it is to be made.

SEVENTH: That no antifreeze or any other substance not specifically approved by the Environmental Protection Agency as nondetrimental

to the public water supply, shall be introduced into sprinkling systems or into any pipe, fixture, appurtenance or other portion of the APPLICANT's private fire protection service system.

EIGHTH: That the APPLICANT understands and agrees that the extent of the rights of the APPLICANT under this Application is to receive at

times of fire on said premises, such supply of water as shall then be available and no other or greater quantity. The APPLICANT further acknowledges and agrees the WATER COMPANY shall not be considered in any way or manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any persons or property against loss or damage by fire, or otherwise, and the WATER COMPANY shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water, failure to supply water or pressure, or for any other cause whatsoever.

NINTH: That this Application does not contemplate uses of fixtures other than those shown on Exhibit A. Any waste of water or use of water

through this connection for purposes other than testing or the extinguishment of fire, shall be deemed a violation of the terms and conditions of this Application and of the rules, regulations and conditions of service of the WATER COMPANY.

TENTH: That if private fire hydrants are included as part of this Application, they shall be painted any color other than that adopted by the WATER COMPANY for public fire hydrants.

ELEVENTH: That the APPLICANT shall furnish, attach and make a part hereof marked Exhibit A, three (3) complete sets of drawings showing the pipes, pumps, valves, hydrants, sprinkler systems, hose outlets and connections, standpipes, tanks and other openings and appurtenances contemplated in this Application. Such drawings, which shall be stamped "Approved" by the Insurance Services Office or other comparable agency approved by the WATER COMPANY, must also show all other water supply systems and pipelines and appurtenances which are proposed or which may exist on the premises to be served.

TWELFTH: That no pipe, fixture or appurtenance connected with the private fire protection service served by this Application shall be connected with any pipe, fixture or appurtenance supplied with water from any other source, unless specifically approved in writing by the WATER COMPANY

THIRTEENTH: That the APPLICANT agrees to obtain in writing in advance the approval of the WATER COMPANY for any change, alteration, addition or deletion contemplated in the pipes, fixtures, openings and appurtenances and uses herein specified. Notwithstanding the approval of the WATER COMPANY, APPLICANT agrees that, except for those facilities which the WATER COMPANY had specifically agreed to provide and maintain, APPLICANT is and will be solely responsible for the design, adequacy, function and maintenance of its private fire protection service system referred to in this Application.

FOURTEENTH: That the WATER COMPANY has the right to discontinue or disconnect the service pipe herein applied for, and to terminate service under this Application, after due written notice to the APPLICANT, for failure to pay any bill when due, for failure to supply information to WATER COMPANY about the service system when so requested in writing, for leakage within PPLICANT's system, for violation of any of the terms and conditions of this Application, or for any violation of its rules, regulations and conditions of service; and the WATER COMPANY also has the right to shut off all or any part of its facilities by the WATER COMPANY(1) if a condition dangerous or hazardous to life, physical safety or property exists, (2) upon order by any court, the Public Service Commission or other duly authorized public authority, (3) if fraudulent or unauthorized use of water by APPLICANT is detected, or if the WATER COMPANY's regulating or measuring equipment has been tampered with by the APPLICANT.

FIFTEENTH: That upon acceptance of this Application by the WATER COMPANY and the completion of the installation of the service applied for, this Application shall be in full force and effect as a contract and shall continue as such until cancelled by written notice given thirty (30) days in advance by the APPLICANT to the WATER COMPANY, except as otherwise provided in numbered paragraph (14) above.

SIXTEENTH: The acceptance of this Application by the WATER COMPANY must be executed by its Director of Engineering before same becomes effective.

ISSUED: May 22, 2024 Approved: EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 62 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-11

SIXTH: That all hydrants and other fixtures connected to any private fire protection service system shall be kept closed and sealed, and not

opened or used except during times of fire or testing. Upon extinguishment of each fire or following each test, the APPLICANT shall immediately close such fixtures and notify the WATER COMPANY so that they may be sealed. Whenever a private fire protection service system is to be tested, the APPLICANT shall notify the WATER COMPANY at least two business days in advance of such proposed test, requesting approval of the method, day and hour on which it is to be made.

SEVENTH: That no antifreeze or any other substance not specifically approved by the Environmental Protection Agency as nondetrimental

to the public water supply, shall be introduced into sprinkling systems or into any pipe, fixture, appurtenance or other portion of the APPLICANT's private fire protection service system.

EIGHTH: That the APPLICANT understands and agrees that the extent of the rights of the APPLICANT under this Application is to receive, at

times of fire on said premises, such supply of water as shall then be available and no other or greater quantity. The APPLICANT further acknowledges and agrees the WATER COMPANY shall not be considered in any way or manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any persons or property against loss or damage by fire, or otherwise, and the WATER COMPANY shall be free and exempt from any and all claims for damages on account of any injury to property or persons by reason of fire, water, failure to supply water or pressure, or for any other cause whatsoever.

NINTH: That this Application does not contemplate uses of fixtures other than those shown on Exhibit A. Any waste of water or use of water

through this connection for purposes other than testing or the extinguishment of fire, shall be deemed a violation of the terms and conditions of this Application and of the rules, regulations and conditions of service of the WATER COMPANY.

**TENTH:** That if private fire hydrants are included as part of this Application, they shall be painted any color other than that adopted by the WATER COMPANY for public fire hydrants.

ELEVENTH: That the APPLICANT shall furnish, attach and make a part hereof marked Exhibit A, three (3) complete sets of drawings showing the pipes, pumps, valves, hydrants, sprinkler systems, hose outlets and connections, standpipes, tanks and other openings and appurtenances contemplated in this Application. Such drawings, which shall be stamped "Approved" by the Insurance Services Office or other comparable agency approved by the WATER COMPANY, must also show all other water supply systems and pipelines and appurtenances which are proposed or which may exist on the premises to be served.

TWELFTH: That no pipe, fixture or appurtenance connected with the private fire protection service served by this Application shall be connected with any pipe, fixture or appurtenance supplied with water from any other source, unless specifically approved in writing by the WATER COMPANY

THIRTEENTH: That the APPLICANT agrees to obtain in writing in advance the approval of the WATER COMPANY for any change, alteration, addition or deletion contemplated in the pipes, fixtures, openings and appurtenances and uses herein specified. Notwithstanding the approval of the WATER COMPANY, APPLICANT agrees that, except for those facilities which the WATER COMPANY had specifically agreed to provide and maintain, APPLICANT is and will be solely responsible for the design, adequacy, function and maintenance of its private fire protection service system referred to in this Application.

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SIXTEENTH: The acceptance of this Application by the WATER COMPANY must be executed by its Director of Engineering before same becomes effective.

ISSUED: May 16, 2025 Approved:

EFFECTIVE: June 16, 2025

ISSUED BY: /s/ Robert Burton

Robert Burton President

P.S.C. KY NO. 10 Original Sheet No. A-12

SEVENTEENTH: If ownership of the property served by the service applied for herein changes, notice thereof shall be given to the WATER COMPANY within thirty (30) days and the new owner shall be identified by name, address and proper person to contact.

EIGHTEENTH: That the APPLICANT or his agent is responsible for payment of the deposit for the estimated cost of construction to WATER COMPANY. To the extent there is any refund to be made at the end of the project after all costs are accrued, such refund will be paid to the APPLICANT by check made payable to the APPLICANT. To the extent that any amount is sowed to WATER COMPANY at the end of the project after all costs are accrued, payment of such amounts is the responsibility of the APPLICANT. To the extent the APPLICANT owes any of the refunded amount to the contractors, APPLICANT agrees it is responsible for these amounts owed and that WATER COMPANY has no responsibility in that readerd.

IN WITNESS WHEREOF, the APPLICANT has he	reunto signed the d		
Witness Signature		Signature and Title of APPLIC	CANT or Duly Authorized Representative
APPROVED this da	y of	,	20
Vitness Signature		Chief of Fire Departme	
County/City of			
WATER COMPANY hereby accepts the foregoing	Application this	day of	, 20
Witness Signature	Director of	Engineering	Date
ISSUED: May 22, 2024		Approved:	

EFFECTIVE: May 3, 2024

ISSUED BY: /s/ Kathryn Nash

Kathryn Nash President

2300 Richmond Road, Lexington, KY 40502

Issued by authority of an Order of the Public Service Commission in Case No. 2023-00191 dated May 3, 2024 PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director

Linda C. Fridwell
Executive Director

Linda C. Fridwell
EFFECTIVE

5/3/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# KAW\_APP\_EX03\_051625 Page 63 of 63

#### KENTUCKY-AMERICAN WATER COMPANY

P.S.C. KY NO. 11 Original Sheet No. A-12

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ISSUED: May 16, 2025 Approved:

ISSUED BY: /s/ Robert Burton

EFFECTIVE: June 16, 2025

Robert Burton President

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 4

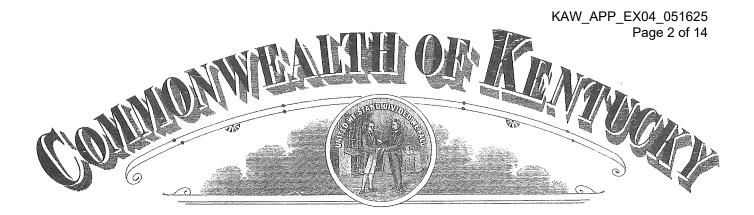
# **Description of Filing Requirement:**

Certified copy of the Company's Articles of Incorporation with all Amendments.

# Response:

See attached.

For electronic version, see KAW APP EX04 051625.pdf.



# Michael G. Adams Secretary of State

# Certificate

I, Michael G. Adams, Secretary of State for the Commonwealth of Kentucky, do hereby certify that the foregoing writing has been carefully compared by me with the original thereof, now in my official custody as Secretary of State and remaining on file in my office, and found to be a true and correct copy of

AMENDED AND RESTATED ARTICLES OF INCORPORATION OF KENTUCKY-AMERICAN WATER COMPANY FILED DECEMBER 6, 2013.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 28th day of April, 2025.

E STORE TARTOR SHOW

Michael G. Adams Secretary of State

Commonwealth of Kentucky

Michael G. aldams

kdcoleman/0027327 - Certificate ID: 333381

0027327.09

amcray AMD

Alison Lundergan Grimes Kentucky Secretary of State Received and Filed: 12/6/2013 2:22 PM Fee Receipt: \$80.00

# AMENDED AND RESTATED ARTICLES OF INCORPORATION OF

# KENTUCKY-AMERICAN WATER COMPANY

The undersigned, Kentucky-American Water Company (the "Corporation"), hereby restates and amends in its entirety its Articles of Incorporation, as amended and duly adopted on November 22, 2013 pursuant to KRS 271B.10-030 by the affirmative vote of the shareholders of the Corporation entitled to vote. These Amended and Restated Articles of Incorporation shall be effective on the date approved by the Kentucky Secretary of State.

#### ARTICLE I

The name of the corporation is Kentucky-American Water Company (the "Corporation").

#### **ARTICLE II**

The registered agent of the Corporation is CT Corporation System, 306 W. Main Street, Suite 512, Frankfort, KY 40601. The Principal Office is 2300 Richmond Road, Lexington, KY 40502.

#### **ARTICLE III**

#### Current Article Language:

The capital stock which the Corporation shall be authorized to have is: Two million one hundred fifty thousand (2,150,000) shares consisting of 150,000 shares of Preference Stock, with a par value of \$100 each, for an aggregate par value of Fifteen Million dollars (\$15,000,000), and 2,000,000 shares of Common Stock, having no par value.

#### ARTICLE IV

The preferences, qualifications, limitations, restrictions, and the special and relative rights in respect of the shares of the Corporation's Preference and Common Stock are as follows:

#### PREFERENCE STOCK

- (1) The shares of Preference Stock may be divided into and issued in series from time to time, as herein provided. All shares of reference Stock of all series, whether now or hereafter created, shall be of equal rank and all shares of any particular series of Preference Stock shall be identical except as to the date or dates from which dividends on such shares shall be cumulative, as provided by subdivision (2) of this Preference Stock section of Article Four of the Corporation's Amended and Restated Articles of Incorporation. The shares of Preference Stock of different series, subject to any applicable provisions of law, may vary as to the following relative rights and preferences, and restrictions and qualifications thereof, which shall be fixed by the Corporation's Board of Directors, in the case of each series, at any time prior to the issuance of any shares thereof, in the manner provided in this subdivision (1):
  - (a) the distinctive designation of such series and the number of shares which shall constitute such series;
  - (b) the annual dividend rate on shares of such series, and the date or dates from which dividends on shares of such series shall be cumulative (hereinafter

- sometimes called the Date of Cumulation);
- (c) the price or prices at which, and the terms and conditions on which, the shares of such series may be redeemed by the Corporation (hereinafter sometimes called the Redemption Prices);
- (d) the amount or amounts payable upon the shares of such series in the event of voluntary liquidation, dissolution or winding up to the affairs of the Corporation (hereinafter sometimes called the Voluntary Liquidation Price);
- (e) whether or not the shares of such series shall be entitle to the benefit of a Sinking Fund to be applied to the purchase or redemption of shares of such series, and if so entitled, the amount of such fund and the manner of its application, including the price or prices at which the shares of such series may be redeemed or purchased through the application of such fund;
- (f) whether or not the shares of such series shall be made convertible into shares of any other class or of any other series of the same or any other class or classes of stock of the Corporation, and if made so convertible the conversion price or prices, and the adjustments thereof, if any, at which such conversion may be made, and any other terms and conditions of such conversion;
- (g) any other preferences, and relative, participating, option or other special rights qualifications, limitations or restrictions thereof so far as they are not inconsistent with the provision of Article Four of the Corporation's Amended and Restated Articles of Incorporation and to the full extent now or hereafter permitted by the laws of Kentucky.

Shares of Preference Stock shall be issued only as fully-paid and non-assessable shares.

#### (2) Dividends.

(a) Out of any funds of the Corporation legally available therefor remaining after Accrued Dividends to the end of the then current quarterly dividend period -tipon the Preferred Stock of all series then outstanding shall have been paid or declared and a sum sufficient for the payment thereof set apart for such payment, and after the Corporation shall have complied with any Sinking Fund provisions with respect of any and all amount then or theretofore required to be set aside or applied in respect of any Sinking Funds for any series of Preferred Stock, then and not otherwise the holders of Preference Stock of each series shall, subject to the provisions of this Article Four of the Corporation's Amended and Restated Articles of Incorporation and the terms of any resolution of the Corporation's Board of Directors establishing and designating any series of the Preferred Stock and fixing and determining the relative rights and preferences thereof, be entitle to receive, when and as declared by the Board of Directors, dividends in cash at the rate per annum for such series fixed in accordance with subdivision (1) of this Preference Stock section of this Article Four, and no more, payable on the first days of January, April, July and October in each year (the quarterly period ending on the first day of such months, respectively, being herein designated as Dividend Periods), in each case from the Date of Cumulation of the particular shares of such series; provided that the initial dividend with respect to any particular shares of any series shall be payable on such of such dates as next succeeds the expiration of 30 days after the date of issue of the first shares of such series to be issued. unless otherwise determined by the Board of Directors in any resolution establishing and designating any series of Preference Stock and fixing and determining the relative rights and preferences thereof. Such dividends shall be cumulative in the case of all particular shares of each particular series as follows: (i) as to shares issued on or prior to the record date of the first dividend on shares of such series, the Date of Cumulation shall be as fixed for this purpose as provided in subdivision (1) above; (ii) as to shares issued during the period commencing the day after the record date for a dividend on shares of such series and terminating on the ensuing date of payment for such dividend, the Date of Cumulation shall be said date of payment; and (iii) as to shares issued any other time, the Date of Cumulation shall be the date of payment next preceding the date of issue of such shares, except if any shares are issued on a quarterly dividend payment date, the Date of Cumulation shall be such date. In addition (whether or not in any Dividend Period or Periods there shall be funds of the Corporation legally available for the payment of such dividends), if at any time accrued dividends upon the outstanding Preference Stock of all series to the end of the then current Dividend Period shall not have been paid or declared and a sum sufficient for the payment thereof set apart for such payment, the amount of the deficiency shall be fully paid, but without interest, or dividends in such amount declared on each such series and a sum sufficient for the payment thereof set apart for such payment, before any sum or sums shall be set aside for or applied to the purchase, redemption, Sinking Fund or other acquisition of Preference Stock of any series and before any dividend shall be declared or paid upon or set apart for or any other distribution shall be orders or made in respect of, Subordinate Stock and before any shares of Subordinate Stock shall be purchased, redeemed, or otherwise acquired by the Corporation.

- (b) No dividends shall be declared or paid on any particular series of Preference Stock to the exclusion of any other series thereof and all dividends declared on the Preference Stock of the respective series outstanding shall be declared pro rate, so that the amount of the dividend declared on any particular series of the Preference stock shall be in the proportion that the annual dividend requirements of the shares of such series bear to the total annual dividend requirements of the Preference Stock of all series at the time outstanding.
- (3) Preference on Liguidation. In the event of any liquidation or dissolution or winding up of the Corporation, voluntary or involuntary, after there shall have been paid or set aside in cash for the holders of the Preferred Stock of all series then outstanding the full preferential amounts to which they are entitled under the provisions of Article Four of the Corporation Amended and Restated Articles of Incorporation, the holders of the Preference Stock of each series shall be entitle to receive, out of the Corporations available for distribution to its stockholders, before any distribution of assets shall be made to the holders of Subordinate Stock, (i) if such liquidation, dissolution or winding up shall be involuntary, the sum of \$100 per share plus Accrued Dividends thereon to the Date of Final Distribution to the holders of the Preference Stock, and (ii) if such liquidation, dissolution or winding up shall be voluntary, the Voluntary Liquidation Price to the holders of the Preference Stock; and the holders of the Subordinate Stock shall be entitled, to the exclusion of the holders of the Preference Stock of any and all series, to share in all the assets of the Corporation then remaining as hereinafter provided. If upon any liquidation or dissolution or winding up of the Corporation the net assets of the Corporation shall be insufficient to pay the holders of all outstanding shares of the Preference Stock the full amounts to which they respectively shall be entitled, the holders of shares of Preference Stock of all series shall share ratably in any distribution

of assets according to the respective amounts which would be payable in respect to the shares held by them upon such distribution of all amounts payable on or with respect to the Preference Stock of all series were paid in full. Neither the merger nor consolidation of the Corporation into or with any other corporation, nor the merger or consolidation of any other corporation into or with the Corporation, nor a sale, transfer or lease of all or part of the assets of the Corporation, shall be deemed to be a liquidation, dissolution or winding up of the Corporation.

(4) Sinking Fund. Out of any funds of the Corporation legally available therefor remaining after Accrued Dividends to the end of the then current dividend period upon the Preferred Stock and the current Dividend Period upon the Preference Stock of all series then outstanding shall have been paid or declared and a sum sufficient for the payment thereof set apart for such payment, and after there have been set aside any sums with respect to any Sinking Funds for any series of Preferred Stock, and before any dividends shall be declared or paid upon or set apart for, or any other distribution shall be ordered or made in respect of. Subordinate Stock and before any dividends shall be declared or paid upon or set apart for, or any other distribution shall be ordered or made in respect of Subordinate Stock and before any shares of Subordinate Stock shall be purchased, redeemed or otherwise acquired by the Corporation, the Corporation shall set aside, in respect of each series of Preference Stock any shares which shall at the time be outstanding and in respect of which a Sinking Fund for the purchase or redemption thereof has been provided in accordance with this Preference Stock section of this Article Four, the sum or sums then or theretofore required to be set aside as a Sinking Fund, to be applied in the manner specified in the provisions creating such fund.

#### (5) Redemption.

(a) The Preference Stock, of all or any series, or any part thereof, at any time outstanding may, subject to any applicable restrictions with respect to the redemption of shares ranking junior to the Preferred Stock as to dividends or assets, be redeemed by the Corporation, at is election expressed by resolution of the Board of Directors, at any time or from time to time (which time, when fixed in each case and specified in the notice of redemption, is hereinafter called the Redemption Date), upon not less than 30 days previous notice to the holders of records of the Preference Stock to be redeemed, given by mail in such manner as may be prescribed by resolution of the Board of Directors (but not inadvertent failure to give such notice or any defect in the notice or giving thereof shall affect the validity of the proceedings for such redemption), at the Redemption Price then applicable to the Preference Stock to be redeemed, plus Accrued Dividends thereon to the redemption date; provided, however, that less than all the Preference Stock of all series there outstanding may be redeemed only after Accrued Dividends to the end of the then current Dividend Period upon the Preference Stock of all series than outstanding (other than the shares to be redeemed) shall have been paid or declared and a sum sufficient for the payment thereof set apart for such payment, and all Sinking Fund payment requirements with respect to the Preference Stock have been met. If less than all the outstanding Preference Stock of any series is to be redeemed, the selection of shares for redemption may be made either by lot or pro rate in such manner as may be prescribed by resolution of the Board of Directors. The Corporation may, if it shall so elect, deposit the amount of the Redemption Price plus such Accrued Dividends for the account of the holders of Preference Stock entitle thereto with a bank or trust corporation doing business in the Commonwealth of Kentucky, and having capital and surplus of at least \$5,000,000, at any time prior to the Redemption Date (the date of such deposit being hereinafter in this subdivision (5) referred to as the Date of Deposit).

(b) Notice of the Corporation's election to make such deposit including the Date of Deposit and the name and address of the bank or trust corporation with which the deposit has been or will be made, shall be included in the notice of redemption. On and after the Date of Deposit (unless default shall be made by the Corporation in providing moneys for the payment of the Redemption Price, plus such Accrued Dividend, pursuant to the notice of redemption), all dividends on the Preference Stock so called for redemption shall cease to accrue, and, notwithstanding that any certificate for shares of Preference Stock so called for redemption shall not have been surrendered for cancellation, the shares represented thereby shall no longer be deemed outstanding and all rights of the holders thereof as stockholders of the Corporation shall cease and terminate, except the right to receive the Redemption Price, plus such accrued Dividends, as hereinafter provided and except any conversion rights not theretofore expired. Such conversion rights, however, in any event shall cease and terminate upon the Redemption Date or upon any earlier date duly fixed for the termination of such rights. At any time on or after the Redemption Date, or if the Corporation shall elect to deposit their moneys for such redemption as herein provided, then at any time on or after the Date of Deposit, which time shall be specified by the Corporation in the notice of redemption but shall not be later than the Redemption Date, the respective holders of record of the Preference Stock to be redeemed shall be entitled to receive the Redemption Price, plus such Accrued Dividends, upon actual delivery to the Corporation or, in the event of such deposit, to the bank or trust corporation with which such deposit shall be made, or certificates for the shares to be redeemed, such certificates, if required, to be properly stamped for transfer and duly endorsed in blank. Any moneys so deposited which shall remain unclaimed by the holders of such Preference Stock at the end of two years after the Redemption Date shall be paid by such bank or trust corporation to the Corporation; provided, however, that all moneys so deposited which shall not be required for such redemption because of the exercise of any right of conversion shall be returned to the Corporation forthwith. Any interest accrued on moneys so deposited shall be paid to the Corporation from time to time.

#### (4) Restrictions on Certain Corporate Action; Other Voting Rights.

- (a) So long as any shares of Preference Stock are outstanding, the consent of the holders of at least two-thirds, of the Preference Stock at the time outstanding, given in person or by proxy, either in writing without a meeting (if permitted by law) or by vote at any meeting called for the purpose, shall be necessary for effecting or validating any amendment, alteration or repeal of the Amended and Restated Articles of Incorporation, or By-laws of the Corporation which would:
  - (i) alter or change the preferences, special rights, or powers given to the Preference Stock so as to affect them adversely, or
  - (ii) increase the authorized number of, or increase or decrease the authorized number of shares of Preferred Stock, or
  - (iii) create any new class of stock ranking on a parity with or having preference over the Preference Stock as to dividends or assets, or create any obligating or security of the Corporation convertible into

or exchangeable for shares of stock of any class having such preference over the Preference Stock; provided, however, that if such amendment, alteration or repeal affects adversely the preferences. Special rights or powers given one or more but not all series of Preference Stock at the time outstanding, only the consent of the holders of at least two-thirds of all series so affected, voting together, shall be required; and provided, further that the amendment of the Amended and Restated Articles of Incorporation to create, or increase or decrease the authorized number of shares of, any Subordinate Stock or any obligation or security of the Corporation convertible into any such stock shall not be deemed to affect adversely the preferences, special rights or powers of the Preference Stock.

(b) If and whenever the dividends on the Preference Stock, regardless of series, shall be in arrears and such arrears shall aggregate an amount equal to or in excess of eight (8) quarterly dividends upon such stock, the number of directors then constituting the Board of Directors shall be increased by one and the holders of the Preference Stock, voting separately as a class, shall be entitled, at any annuals meeting of the stockholder or at a special meeting of the holders of the Preference Stock called as hereinafter provided, to elect the additional directors. Whenever all arrears in dividends on the Preference Stock then outstanding shall have been paid and dividends thereon for the current quarterly Dividend Period shall have been paid or declared and set aside for payment, then the rights of the holders of the Preference Stock to elect such additional director shall cease, but subject to the same provisions for the vesting of such voting rights in the case of any similar future arrearages in dividends, and the term of office of the person elected as a director by the holders of the Preference Stock shall be reduced accordingly.

At any time after such voting power shall have been vested in the Preference Stock, the Secretary of the Corporation may, and upon written request of the holders of record of ten percent (10%) or more in amount of the Preference stock then outstanding, addressed to him at the principal office of the Corporation, shall, call a special meeting of the holders of the Preference Stock for the selection of the one director to be elected by them as herein provided, to be held within thirty (30) days after such call and at the place and upon the notice provided by law or by the By-laws of the Corporation for the holding of meetings of stockholders. If any such special meeting required to be called as above provide shall not be called by the Secretary within twenty (20) days after receipt of any such request, then the holders of record of ten percent (10%) or more in amount of the Preference Stock then outstanding may designate in writing one of their number to call such meeting, and the person so designated may call such meeting to be held at the place and upon the notice above provided, and for that propose shall have access to the stock books of the Corporation. If any such special meeting shall be called as above provided and if the holders of at least a majority of the Preference Stock then outstanding shall be present or represented by proxy at such meeting or any adjournment thereof, then the holders of at least a majority of the Preference Stock present or so represented at such meeting shall be entitle to elect the additional director above provided for. The director elected at any such special meeting

shall hold office until the nest annual meeting of the stockholders, unless his term of office shall sooner terminate as provided hereinabove. In case any vacancy shall occur with respect to the director elected by the holders of the Preference Stock, such directorship shall remain vacant unless the holders of record of ten percent (10%) or more of the Preference Stock shall request in writing a special meeting of said holder to fill said vacancy pursuant to the terms of this subdivision 6(b) at which meeting said vacancy will be so filled.

At any annual meeting of stockholders, the holders of at least a majority of the Preference Stock then outstanding, present or represented by proxy, shall constitute a quorum for the purpose of election of such additional director and the holders of at least a majority of the Preference Stock present or so represented at such meeting shall be entitle to elect the additional director above provided for.

- (c) Except when required by law and as provided in subdivision 6(a)(i) hereof, whenever two or more series of Preference Stock are outstanding, no particular series of Preference Stock shall be entitled to vote or consent as a separate series shall be deemed to constitute but one class for any purpose for which a vote or consent of the stockholders by classes may now or hereafter be required.
- (d) Holders of Preference Stock shall not be entitled to receive notice of any meeting of stockholders at which they are not entitled to vote or consent, except as otherwise required by law.

#### (5) No Subscription or Preemptive Rights.

- (a) No holder of the Preference Stock shall, as such holder, have any right to purchase or subscribe for (i) any stock of any class, or any warrant or warrants, option or options or other instrument or instruments that shall confer upon the holder or holders that of the right to subscribe for or purchase or receive from the Corporation any stock of any class or classes which the Corporation may issue or sell, whether or not such stock shall be convertible into or exchangeable for any other stock of the Corporation of any class or classes and whether or not such stock shall be unissued shares authorized by the Amended and Restated Articles of Incorporation or by any amendment thereto or shares of stock of the Corporation acquired by it after the issue thereof, or (ii) any obligation which the Corporation may issue or sell that shall be convertible into or exchangeable for any shares of stock of the Corporation of any class or classes, or to which shall be attached or appurtenant any warrant or warrants, option or options or other instrument or instruments that shall confer upon the holder or holders of such obligation the right to subscribe for or purchase or receive from the Corporation any shares of its stock of any class or classes.
  - (b) Upon any issue for money or other consideration of any stock of the Corporation that may be authorized from time to time no holder of stock, irrespective of the kind of such stock, shall have any preemptive or other right to subscribe for, purchase or receive any proportionate or other share of the stock so issued, but the Board of Directors may dispose of all or any portion of such stock as and when it may determine free of any such rights, whether by

offering the same to stockholders or by sale or other disposition as said Board may deem advisable.

#### (8) Definitions.

- (a) The term "Subordinate Stock" as used in this Preference Stock section of this Article Four shall be deemed to mean all stock of any class of the Corporation ranking junior to the Preference Stock as to dividends or assets;
- (b) The term "Sinking Fund" shall mean any fund or requirement for the periodic retirement of shares;
- (c) The term "Accrued Dividends", with respect to any share of any series of Preferred and Preference Stock, shall mean an amount computed at the annual dividend rate for the series of which the particular share is a part, from the date on which dividends on such share become cumulative (called the "Date of Cumulation" with respect to the Preference Stock" to and including the date to which such dividends are to be accrued, less the aggregate amount of all dividends theretofore paid thereon;
- (d) The term "Date of Final Distribution" shall mean the date on which distribution or payment in liquidation is actually made to the holders of Preference Stock; but if written notice of the terms and manner of distribution or payment shall have been mailed to the holders of Preference Stock by the Corporation (or by a receiver, trustee or other liquidator of the Corporation) at least five days prior to the date on which such distribution or payment shall be made available to such holders against surrender of their certificates, then the term "Date of Final Distribution" shall mean the date on which such distribution or payment has been made available to such holders against surrender of their certificates.

#### COMMON STOCK

- (1) <u>Dividends.</u> Out of any assets of the Corporation legally available therefor remaining after Accrued Dividends to the end of the then current dividend period upon the Preferred Stock and Preference Stock of all series then outstanding shall have been paid or declared and the sum sufficient for the payment thereof set apart for such payment, and after setting aside the sum or sums there or theretofore required to be set aside as a Sinking Fund provided for any one or more series of the Preferred Stock and Preference Stock, then and not otherwise the holders of Common Stock shall, subject to the provisions of this Article Four of the Corporation's Amended and Restated Articles of Incorporation and of the terms of any resolution of the Board of Directors establishing and designating any series of the Preferred Stock or Preference Stock and fixing and determining the relative rights and preferences thereof, be entitled to receive such dividends as may from time to time be declared by the Board of Directors.
- (2) <u>Liquidation</u>. In the event of any liquidation, dissolution or winding up of the Corporation, after there shall have been paid or set aside in case for the holders of the Preferred Stock and Preference Stock the full preferential amounts to which they are entitled under the provisions of this Article Four of the Corporation's Amended and Restated Articles of Incorporation, the holders of the Common Stock shall be entitled to receive pro rata all of the remaining assets of the Corporation available for distribution to its stockholders.
- (3) <u>Voting Rights; Cumulative Voting.</u> At all meetings of the stockholders, every registered holder of Common Stock shall be entitled to vote and shall have one vote for each share standing in his name on the books of the Corporation on any record date fixed for such

purpose or, if no such date be fixed, on the date of such meeting; provided that (so long as the laws of Kentucky shall so require) in all elections for directors, such stockholder shall have the right to cast as many votes in the aggregate as he shall be entitled to vote hereunder multiplied by the number of directors to be elected at such election, and he may cast the whole number of votes for one candidate, or distribute such votes among two or more candidates.

#### ARTICLE V

8.47% SERIES PREFERENCE STOCK

45,000 shares, with a par value of \$100 per share (herein sometimes referred to as the "8.47% Series")

The rights and preferences, and restrictions and qualification thereof, of the 8.47% Series, in addition to those set forth with respect to the Preference Stock in Article Four of the Charter and Articles of Incorporation of the Corporation, as amended (the Amended and Restated Articles of Incorporation as so amended being referred to as the "Amended and Restated Articles of Incorporation"), are hereby fixed as follows:

- (a) The annual dividend rate payable on shares of the 8.47% Series shall be 8.47% of the par value of said shares, and no more, and the Date of Cumulation (as defined in Article Four of the Amended and Restated Articles of Incorporation) on all shares of the 8.47% Series issued prior to the record date for the first dividend shall be the date of issuance.
- (b) (i) The shares of the 8.47% Series shall not be redeemable prior to December 1, 2001 at the option of the Corporation.
  - (ii) The shares of the 8.47% Series may be redeemed at any time, or from time to time, on or after December 1, 2001 at the option of the Corporation, in whole or in part, upon payment of a redemption price equal to the sum of (1) \$100 per share plus (2) Accrued Dividends (as defined in Article Four of the Amended and Restated Articles of Incorporation) thereon to the date of redemption plus (3) a premium equal to the Make-Whole Premium (hereinafter defined).

The Make-Whole Premium shall be determined five (5) business days prior to the date fixed for redemption. Notice of the Make-Whole Premium, if any, together with the calculations, in reasonable detail, used to determine any such premium shall be given to each holder of the 8.47% Series on the day it is determined, by telecopy or other same-day communication.

"Make-Whole Premium" shall mean, in connection with any redemption, the excess, if any, of (i) the aggregate present value as of the date of such redemption of the par value of the shares of the 8.47% Series being redeemed and the amount of dividends (exclusive of dividends accumulated tot the date of redemption) that would have been payable in respect of such shares if such redemption had not been made (assuming all such shares would otherwise be redeemed on December 1, 2036), said present value to be determined by discounting such amount at the Reinvestment Rate (thereinafter defined) from the respective dates on which such amounts would have been payable, over (ii) 100% of the par value of the outstanding shares of the 8.47% Series being redeemed if the Reinvestment Rate is quail to or higher than 8.47%, the Make-Whole

Premium shall be zero.

"Reinvestment Rate" shall mean the sum of (i) 0.4% plus (ii) the arithmetic mean of the yields under the respective headings "This Week" and "Last Week" published in the Statistical Release (hereinafter defined) under the caption "Treasury Constant Maturities" for the maturity date of December 1, 2036. If no maturity exactly corresponds to such date, yields for the two published maturities most closely corresponding to such date shall be calculated pursuant to the immediately preceding sentence and the Reinvestment Rate shall be interpolated or extrapolated from such yields on a straight-line basis, rounding in each of such relevant periods to the nearest month. For the purposes of calculating the Reinvestment Rate, the most recent Statistical Release published prior to the date of determination of the premium hereunder shall be used.

"Statistical Release" shall mean the statistical release designated "H.15(519)" or any successor publication which is published weekly by the Federal Reserve System and which establishes yields on actively traded United States Government Securities adjusted to constant maturities or, if such statistical release is not published at the time of any determination hereunder, then such other reasonably comparable index which shall be designated by the holders of not less than 66-2/3% of the outstanding shares of the 8.47% Series.

- (iii) In addition to the option to redeem granted to the Corporation in clause (ii) of this subparagraph (b), at any time during the period of twelve (12) consecutive calendar months beginning on December 2, 2001 and ending November 30, 2012 both date inclusive, and during each like period of twelve (12) consecutive calendar months thereafter so long as any shares of the 8.47% Series remain outstanding, the Corporation may at its option redeem up to and including, but not exceeding, four thousand five hundred (4,500) shares of the 8.47% Series at a redemption price equal to the sum of (1) \$100 per share plus (2) Accrued Dividends thereon to the date of redemption; provided, however, that the option of the Corporation to redeem up to and including, but not exceeding, four thousand five hundred (4,500) shares of the 8.47% Series during each such twelve (12) consecutive calendar month period at such redemption price shall not be cumulative and any shares redeemed during such period in excess thereto shall be redeemed at the redemption price specified in clause (ii) of this subparagraph (b).
- (iv) If less than all outstanding shares of the 8.47% Series shall be redeemed at any time or times pursuant to the provisions of either clause (ii) or clause (iii) of this subparagraph (b), the shares to be redeemed shall be selected on a pro rata basis as nearly as practicable, in full shares only, according to the number of outstanding shares of the 8.47% Series held by each holder thereof.
- (v) The Voluntary Liquidation Price (as defined in Article Four of the Amended and Restated Articles of Incorporation) for shares of the 8.47% Series shall be the sum of (1) \$100 per share plus (2) Accrued Dividends to the date of redemption.
- (vi) All then outstanding shares of the 8.47% Series shall be redeemed by the Corporation on December 1, 2036 at a redemption price equal to the sum of (1) \$100 per share plus (2) Accrued Dividends thereon to the date of redemption; from and after December 1, 2036 and until the first to occur of (a) the date on which all such shares have been redeemed or (b) the date of Deposit (as defined in subdivision (5) of Article

Four of the Amended and Restated Articles of Incorporation) for the redemption of all such shares (assuming that proper notice of redemption and deposit of moneys has been made by the Corporation in compliance with Article Four of the Amended and Restated Articles of Incorporation), no dividend shall be paid or declared (except dividends payable solely in the Common Stock of the Corporation), nor shall any other distribution be made, on any Subordinate Stock (as defined in Article Four of the Articles of Incorporation) of the Corporation, nor shall any shares of Subordinated Stock be purchased or otherwise acquired for value by the Corporation.

- (c) There shall not be any sinking, purchase or analogous fund for the redemption of the shares of the 8.47% Series.
- (d) The holders of shares of the 8.47% Series shall have no rights of conversion, exchange or participation, nor any other preferences, or relative, participating, option or other special rights, qualifications, limitations or restrictions other than those specified therein and in the Articles of Incorporation, as amended.

#### **ARTICLE VI**

The duration of the Corporation is perpetual.

#### ARTICLE VII

The Corporation is formed for the following purposes:

To purchase, erect and maintain water and wastewater works and to supply water for public and private purposes;

To supply water and wastewater services for public and private purposes in the State of Kentucky as it deems appropriate for its purposes;

To purchase, lease, take or otherwise acquire and own, use, hold, sell, exchange, convey, lease, mortgage, work, improve, develop, subdivide, cultivate and otherwise handle, dispose of and deal in real estate, real property and any interest or right therein and to contract for and engage the services of other parties for the purpose of carrying on the same;

To perform all functions, reasonably attendant to implementing those purposes, to do anything necessary and proper for the accomplishment of those objects or necessary or incidental to the attainment of the purposes of the Corporation, and to exercise any powers which are granted to Corporations organized under The Business Corporation Law of Kentucky, as amended from time to time;

These are objects and purposes of the Corporation, and are not a limit, restraint or restriction in any manner on its powers.

### **ARTICLE VIII**

The business of the Corporation shall be transacted within such counties within the State of Kentucky.

## **ARTICLE IX**

The business of the Corporation shall be managed under the direction of a board of directors. Except as otherwise set forth in these Amended and Restated Articles of Incorporation, the number of directors shall be such as from time to time fixed by or in the manner provided in the By-laws, and such number may be altered from time to time in the manner provided in the By-laws or by amendment thereof adopted by the Board of Directors.

Kentucky-American Water Company

Cristy Wheeled Secretary

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 5

# **Description of Filing Requirement:**

Certificate of Good Standing

# Response:

Please see attached for Certificate of Good Standing.

For electronic version, see KAW\_APP\_EX05\_051625.pdf

# Commonwealth of Kentucky Michael G. Adams, Secretary of State

Michael G. Adams Secretary of State P. O. Box 718 Frankfort, KY 40602-0718 (502) 564-3490 http://www.sos.ky.gov

## **Certificate of Existence**

Authentication number: 333125

Visit <a href="https://web.sos.ky.gov/ftshow/certvalidate.aspx">https://web.sos.ky.gov/ftshow/certvalidate.aspx</a> to authenticate this certificate.

I, Michael G. Adams, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

# KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 271B, whose date of incorporation is September 15, 1927 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 23<sup>rd</sup> day of April, 2025, in the 233<sup>rd</sup> year of the Commonwealth.



Michael G. Adams

Secretary of State
Commonwealth of Kentucky
333125/0027327

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 6

# Description of Filing Requirement:

Certified copy of a Certificate of Assumed Name

# Response:

Please see attached.

For electronic version, see KAW\_APP\_EX06\_051625.pdf.



Commonwealth of Kentucky
Office of the Secretary of State

Michael G. Adams
Secretary of State
Suite 156, State Capitol
Frankfort, KY 40602

(502) 564-3490 Fax (502) 564-5687

# **Records Request Receipt**

MOLLY VAN OVER KENTUCKY-AMERICAN WATER COMPANY 2300 RICHMOND ROAD LEXINGTON KY 40502 Records Request ID: 141327

Customer ID: 65628

Date: Monday, April 28, 2025

Total Amount: \$23.50

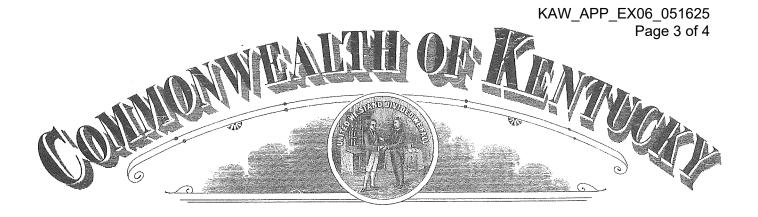
Total Amount Paid (to Records): \$23.50 Corporate Records Balance: \$0.00

Payments Received:

Amount: \$23.50, Method: Credit card

All charges have been paid in full. The documents requested are listed below.

KENTUCKY-AMERICAN WATER COMPANY (0027327.09.99998)  Document	Pages/Quantity	Cost
Certified Copies (\$10.00 plus \$0.50 per page after 5 pages)	12 pages	\$13.50
Non-Corporate Documents		
Non-Corporate Documents  Document	Pages/Quantity	Cost



# Michael G. Adams Secretary of State

### **Certificate**

I, Michael G. Adams, Secretary of State for the Commonwealth of Kentucky, do hereby certify that the foregoing writing has been carefully compared by me with the original thereof, now in my official custody as Secretary of State and remaining on file in my office, and found to be a true and correct copy of

CERTIFICATE OF ASSUMED NAME OF KENTUCKY AMERICAN WATER FILED WITH KENTUCKY-AMERICAN WATER COMPANY FILED JUNE 20, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 28th day of April, 2025.

EL STORETARIO: SI

Michael G. Adams

Secretary of State

Commonwealth of Kentucky

Michael G. aldam

kdcoleman - Certificate ID: 333382

26659309

# Commonwealth of Kentucky Michael G. Adams, Secretary of St. KY Secretary of State

0027327 Michael G. Adams Received and Filed 6/20/2023 3:15:46 PM

Fee receipt: \$20.00

Michael G. Adams Secretary of State P. O. Box 718 Frankfort, KY 40602-0718 (502) 564-3490 http://www.sos.ky.gov

# Certificate of Renewal of **Assumed Name**

RAN

Pursuant to the provisions of KRS 365.015(4), the undersigned hereby applies to renew an assumed name, and for that purpose, submits the following statements:

This certifies that the assumed name of the business entity is: 1.

# KENTUCKY AMERICAN WATER

The assumed name is being renewed by: 2.

## KENTUCKY-AMERICAN WATER COMPANY

The business entity is organized and existing in the state or country of 4.

KY.

The mailing address of the business entity is: 4.

#### 2300 RICHMOND RD., LEXINGTON KY 40502

I declare under penalty of perjury under the laws of the state of Kentucky that the foregoing is true 5. and correct.

> Molly M. Van Over 6/20/2023

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 7

Please see attached.

For electronic version, see KAW\_APP\_EX07\_051625.pdf.

35% Increase

#### NOTICE

Kentucky-American Water Company ("Kentucky American Water") expects to file on May 16, 2025, an application with the Kentucky Public Service Commission proposing to increase annual water service revenues by approximately 19.9%, net of Qualified Infrastructure Program ("QIP") revenues. The proposed annual revenue increases by customer classification are: Residential -\$13,942,464 (18.8%); Commercial - \$6,636,729 (18.8%); Industrial - \$827,944 (24.9%); Other Public Authority - \$2,236,971 (24.9%); Sales for Resale - \$468,544 (24.9%); Private Fire Service and Hydrants - \$1,209,793 (24.9%); Public Fire Hydrants - \$1,415,542 (24.9%); Miscellaneous ("Bulk Sales of Water through Loading Stations") - \$18,564 (12.8%). The proposed effective date of rates is for service rendered on and after June 16, 2025. Kentucky American Water has requested proposed rates be implemented to all customer classifications as shown below:

#### **Average Monthly Bills:**

	<u>Monthly Usage</u>	<u>Current</u>	Proposed Average	<u>\$ Change</u>	<u>% Increase</u>
		Average Bill	<u>Bill</u>		
Residential (5/8")	3,942 gallons	\$47.67	\$56.73	\$9.06	19%
Commercial (5/8")	36,304 gallons	257.97	313.98	56.01	22%
Industrial (2")	1,705,505 gallons	9,432.49	11,885.09	2,452.60	26%
Other Public Authority (2")	128,172 gallons	928.23	1,156.94	228.71	25%
Sales for Resale (6")	1,934,938 gallons	11,307.30	14,370.04	3,062.74	27%
Miscellaneous (1")	12,346 gallons	100.55	124.52	23.97	24%
Private Fire Hydrant	N/A	96.82	121.00	24.18	25%
Public Fire Hydrant	N/A	61.57	76.90	15.33	25%
Private Fire Line (6")	N/A	100.35	125.70	25.35	25%

#### **Proposed Rate Increase for all customers:**

Monthly Service Charge by Meter Size:

Meter Size	<u>Present</u>	<u>Proposed</u>	<u>Change</u>	% Increase
	<u>Rate</u>	<u>Rate</u>		
5/8"	\$ 17.55	\$ 19.45	\$ 1.90	11%
3/4"	26.20	29.00	2.80	11%
1"	43.60	48.30	4.70	11%
1 ½"	87.30	96.80	9.50	11%
2"	139.70	154.80	15.10	11%
3"	261.90	290.30	28.40	11%
4"	436.60	483.90	47.30	11%
6"	873.00	967.50	94.50	11%
8"	1,396.80	1,548.00	151.20	11%

#### Consumption Charges:

Consumption Charges.							
	<u>Cu</u>	rrent Rate	<u>Propos</u>	sed Rate	\$ Cha	nge	% Increase
	Per 1000	Per 100	Per 1000	Per 100	Per 1000	Per 100	
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	
Residential	\$6.7291	\$0.67291	\$9.4567	\$0.94567	\$2.7276	\$0.27276	41%
Commercial	6.0875	0.60875	8.1129	0.81129	2.0254	0.20254	33%
Industrial	5.0324	0.50324	6.8779	0.68779	1.8455	0.18455	37%
Other Public Authority	5.6070	0.56070	7.8187	0.78187	2.2117	0.22117	39%
Sales for Resale	4.9527	0.49527	6.9266	0.69266	1.9739	0.19739	40%
	Per 100	Per 50	Per 100	Per 50	Per 100	Per 50	
Miscellaneous	<u>Gallons</u> \$0.40000	<u>Gallons</u> \$0.20000	<u>Gallons</u> \$0.61736	<u>Gallons</u> \$0.30868	<u>Gallons</u> \$0.21736	<u>Gallons</u> \$0.10868	54%
Fire Protection:							

Private Fire Line Size	<b>Current Monthly Rate</b>	Proposed Monthly Rate	\$ Change	% Increase
2"	\$ 10.25	\$ 13.85	\$ 3.60	35%
4"	41.25	56.00	14.75	36%
6"	92.80	125.70	32.90	35%
8"	165.00	223.00	58.00	35%
10"	257.85	348.90	91.05	35%
12"	385.90	521.40	135.50	35%
14"	371.80	502.40	130.60	35%
16"	660.20	892.30	232.10	35%
Private Fire Hydrant	89.53	121.00	31.47	35% Increa

Public Fire Hydrant 56.94 76.90 19.96 35% Increase

Kentucky American Water is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates. The average monthly bills shown in this notice include the QIP surcharge in the current average bills and a \$0 amount for the QIP surcharge in the proposed average bills.

This application may be examined at the offices of Kentucky American Water located at 2300 Richmond Road in Lexington, Kentucky.

This application may also be examined at the offices of the Public Service Commission located at 211 Sower Boulevard in Frankfort, Kentucky, Monday through Friday from 8:00 am – 4:30 pm or on the Commission's website at http://psc.ky.gov.

Comments regarding this application may be submitted by mail to the Public Service Commission, Post Office Box 615, Frankfort KY 40602; or through its website at <a href="http://psc.ky.gov">http://psc.ky.gov</a>.

The rates contained in this notice are the rates proposed by Kentucky American Water but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Any person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, which establishes the grounds for the request including the status and interest of the party.

If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the providing of this notice, the Public Service Commission may take final action on the application.

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 8

	EXHIBIT NO. 8
Description of Filing Requirem	ent:

# Response:

**PSC Notice** 

Please see attached.

For electronic version, see KAW\_APP\_EX08\_051625.pdf.



LINDSEY W. INGRAM III

DIRECT DIAL: (859) 231-3982 DIRECT FAX: (859) 246-3672 L.Ingram@skofirm.com

300 WEST VINE STREET SUITE 2100 LEXINGTON, KY 40507-1801 MAIN: (859) 231-3000 FAX: (859) 253-1093

April 16, 2025

#### **ELECTRONICALLY SUBMITTED**

Linda C. Bridwell Executive Director Kentucky Public Service Commission 211 Sower Blvd Frankfort, KY 40601 RECEIVED APR 16 2025

PUBLIC SERVICE COMMISSION

Re: Adjustment of Water Rates of Kentucky American Water

Dear Ms. Bridwell:

In conformity with 807 KAR 5:001, Section 16(2), this letter is to provide notice to the Public Service Commission of the Commonwealth of Kentucky of the intention of Kentucky American Water to file an Application for an increase in its water rates no earlier than 30 days from the date of this letter. The rate application will be supported by a fully forecasted test period. Enclosed please find a Notice of Election of Use of Electronic Filing Procedures. Please acknowledge receipt of this notice and assign a case number to the Application to be filed.

I hereby certify that this electronic filing is a true and accurate copy of the original documents in paper medium; that the electronic filing has been transmitted to the Commission on April 16, 2025; and that no party has been excused from participation by electronic means.

Very truly yours,

Lindsey W. Ingram III

**Enclosure** 

KAW APP\_EX08\_051625

Notice of Election to Use Electronic Filing Procedures Page 3 of 6
Revised June 2014

KAW\_APP\_EX08\_051625

#### NOTICE OF ELECTION OF USE OF ELECTRONIC FILING PROCEDURES

(Complete All Shaded Areas and Check Applicable Boxes)

In acc	cord	ance with 807 KAR 5:001, Section 8	, Kentucky American W	ater give	s notic	ce of its
			nt of its water rates	with the Public Service		
no la	ter t	han 30-60 days from April 16, 2025 ar	nd to use the electroni	c filing procedures set forth in tha	t regu	lation.
K	entu	cky American Water	further states that	at:		
					Yes	No
1	I+	requests that the Public Service	Commission assign a	case number to the intended	x	No
٠.		plication and advise it of that numb	•		^	
_	•		•			
2.		or its authorized representatives ha	•		X	
	are	e authorized to make electronic filin	gs with the Public Ser	vice Commission;		
3.	Ne	either it nor its authorized repre	sentatives have regi	istered with the Public Service		х
		ommission for authorization to make				
	da	ys before the date of its filing of its	application for rate ad	justment;		
4.	lt c	or its authorized agents possess the	facilities to receive ele	ectronic transmissions:	х	
5.		e following persons are authorized rvice of Public Service Commission				
		iblic Service Commission Staff:	i orders and any piec	adings filed by any party of the		
		Name		Electronic Mail Address		
		Dominic DeGrazia	dominic.d	egrazia@amwater.com		
		David Pippen	david.pip	pen@amwater.com		
		Molly Van Over	molly.var	nover@amwater.com		
		Lindsey Ingram	l Ingram	n@skofirm.com		
6.	lt s	and its authorized representatives I	· ·		V	
0.		r electronic filing set forth in 807 K		<del>-</del>	Х	
		less the Public Service Commission	-			
			Signed /s	s/ Lindsey Ingram		
			Name:	Lindsey Ingram		
			Title:	Counsel for Kentucky American Wa	ater	
			Address:	SKO, 300 West Vine Street, Suite 2	100	
				Lexington, KY 40507		

Telephone Number:

859-231-3982

From: Lindsey W. Ingram III

Sent: Wednesday, April 16, 2025 9:04 AM

**To:** PSC Executive Director

Cc: Horne, John G (KYOAG); Angela Goad (Angela.Goad@ky.gov); David Barberie

(dbarberi@lexingtonky.gov); Dominic DeGrazia (Dominic.DeGrazia@amwater.com);

David Pippen (David.Pippen@amwater.com); Molly Van Over

(Molly.VanOver@amwater.com); Mary Ellen Wimberly; Monica H. Braun; Bridwell, Linda

C (PSC)

**Subject:** KAW Water Rate Case

Attachments: KAW Notice of Election.pdf; KAW\_LTR\_041625.pdf

Ms. Bridwell:

Attached please find KAW's Notice of Intent to file a water rate case. Thank you.



#### Lindsey W. Ingram III

Member

L.Ingram@skofirm.com Direct: 859.231.3982 Mobile: 859.221.0997 Main: 859.231.3000

Stoll Keenon Ogden PLLC 300 W. Vine St., Suite 2100 Lexington, KY 40507

#### Louisville | Lexington | Indianapolis | Evansville | Frankfort | Jeffersonville

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If you are a client of this firm, we respectfully remind you that to avoid waiver of the attorney-client privilege, you should not send, forward, or show this e-mail or attachments to anyone else. Thank you.

#### NOTICE OF ELECTION OF USE OF ELECTRONIC FILING PROCEDURES

(Complete All Shaded Areas and Check Applicable Boxes)

In ac	cord	ance with 807 KAR 5:001, Section 8,	Kentucky Ar	merican Wa	ter	give	es notic	ce of its
		file an application for an adjustment of				the Public Service		
no la	ter t	han 30-60 days from April 16, 2025 and 1	to use the	electronic	filing procedu	res set forth in tha	t regu	lation.
	/ t	alas Amaniana Martan	fourth on	-1-1 111	-			
r	centu	cky American Water	turtner	states that	:			
							Yes	No
1.	lt	requests that the Public Service Cor	mmission	assign a d	case number	to the intended	x	
		plication and advise it of that number		•				
2.		or its authorized representatives have	•				X	
	are	e authorized to make electronic filings	with the P	ublic Servi	ce Commissio	on;		
3.	Ne	either it nor its authorized represe	ntatives h	ave regis	tered with th	e Public Service		х
		ommission for authorization to make e		•		later than seven		
	da	ys before the date of its filing of its app	plication fo	or rate adju	ıstment;			
4.	lt d	or its authorized agents possess the fac	cilities to re	eceive elec	tronic transmi	ssions;	х	
5.	Th	e following persons are authorized to	make filin	nas on its l	pehalf and to i	eceive electronic		
0.		rvice of Public Service Commission of		•				
	Pι	blic Service Commission Staff:				, , ,		
		Name			Electronic Ma			
		Dominic DeGrazia		dominic.de	grazia@amwate	r.com		
		David Pippen		david.pipp	en@amwater.co	m		
		Molly Van Over		molly.vano	over@amwater.c	om		
		Lindsey Ingram		L.Ingram@	®skofirm.com			
6.	lt a	and its authorized representatives liste	ed above h	ave read a	and understand	d the procedures	х	
		r electronic filing set forth in 807 KAR		•	comply with t	hose procedures		
	un	less the Public Service Commission dir	ects other	wise.				
			Sigr	od /s/	Lindsey Ingram			
				Name:	Lindsey Ingrar	n		
				Title:	, ,	··· entucky American Wa	ater	
						st Vine Street, Suite 2		
				Address:	Lexington, KY		- 100	
				<b>.</b>				
				Telephone	Number: 8	359-231-3982		



LINDSEY W. INGRAM III

DIRECT DIAL: (859) 231-3982 DIRECT FAX: (859) 246-3672 L.Ingram@skofirm.com

300 WEST VINE STREET SUITE 2100 LEXINGTON, KY 40507-1801 MAIN: (859) 231-3000 FAX: (859) 253-1093

April 16, 2025

#### **ELECTRONICALLY SUBMITTED**

Linda C. Bridwell Executive Director Kentucky Public Service Commission 211 Sower Blvd Frankfort, KY 40601

Re: Adjustment of Water Rates of Kentucky American Water

Dear Ms. Bridwell:

In conformity with 807 KAR 5:001, Section 16(2), this letter is to provide notice to the Public Service Commission of the Commonwealth of Kentucky of the intention of Kentucky American Water to file an Application for an increase in its water rates no earlier than 30 days from the date of this letter. The rate application will be supported by a fully forecasted test period. Enclosed please find a Notice of Election of Use of Electronic Filing Procedures. Please acknowledge receipt of this notice and assign a case number to the Application to be filed.

I hereby certify that this electronic filing is a true and accurate copy of the original documents in paper medium; that the electronic filing has been transmitted to the Commission on April 16, 2025; and that no party has been excused from participation by electronic means.

Very truly yours,

Lindsey W. Ingram III

Enclosure

#### **Description of Filing Requirement:**

Reconciliation of Rate Base and Capital used to determine its Revenue Requirements.

#### Response:

	Forecast
13-Month Average Capital Structure	\$682,731,646
13-Month Average Rate Base	674,394,979
Difference	\$8,336,668
	D!#
	Differences
Wastewater Assets	
UPIS	\$16,842,682
CWIP	403,782
Accum Reserve	(7,447,999)
Accum COR	2,630,290
CIAC	(1,508,754)
	10,920,001
Other Differences, net	(\$2,583,334)
T-1-1 D:#	40.005.550
Total Difference	\$8,336,668
Rate Base	\$674,394,979
Reconciling Differences	8,336,668
Capital Structure	\$682,731,646

For electronic version, see KAW\_APP\_EX09\_051625.pdf.

#### **Description of Filing Requirement:**

Prepared testimony of each witness the utility proposes to use to support its application, including testimony from the utility's Chief Officer in charge of Kentucky Operations.

#### Response:

All Testimony is included under separate cover.

For electronic version, refer to the files below:

FILE NAME	DESCRIPTION
DT_Adams_KY2025GRC.pdf	Michael Adams, Direct Testimony
DT_Ather_KY2025GRC.pdf	Deba F. Ather, Direct Testimony
DT_Bulkley_KY2025GRC.pdf	Ann E. Bulkley, Direct Testimony
DT_Burton_KY2025GRC.pdf	Robert Burton, Direct Testimony
DT_Chao_KY2025GRC.pdf	Michi Chao, Direct Testimony
DT_DeGrazia_KY2025GRC.pdf	Dominic DeGrazia, Direct Testimony
DT_Gonzalez_KY2025GRC.pdf	Jennifer Gonzalez, Direct Testimony
DT_Lewis_KY2025GRC.pdf	William A. Lewis, Direct Testimony
DT_Magner_KY2025GRC.pdf	John Magner, Direct Testimony
DT_McClellan_KY2025GRC.pdf	Max McClellan, Direct Testimony
DT_Mustich_KY2025GRC.pdf	Robert V. Mustich, Direct Testimony
DT_Prendergast_KY2025GRC.pdf	Robert Prendergast, Direct Testimony
DT_Schlessman_KY2025GRC.pdf	Linda Schlessman, Direct Testimony
DT_Walker_KY2025GRC.pdf	Harold Walker, III, Direct Testimony

For electronic version of this document, see KAW\_APP\_EX10\_051625.pdf

#### **Description of Filing Requirement:**

Capital construction budget with 3-year forecast

#### Response:

Please see attached.

For electronic version, see KAW\_APP\_EX11\_05162025.pdf.

### KENTUCKY AMERICAN WATER CASE NO. 2025-00122 PROPOSED CONSTRUCTION EXPENDITURES

#### **Description**

Description		<u>2026</u>	<u>2027</u>	2028
D12-**01-P	Projects Funded by Others	4,500,000	4,500,000	4,500,000
	Normal Recurring Construction	64,692,766	67,090,119	62,897,313
R12-**T12	ITS Equipment and Systems - Enterprise Solutions	6,221,401	7,458,160	6,996,000
Current Investme	nt Projects			
112-020059	KRS2 Transfer Switch	904,000	-	-
112-020082	KRS1 UV Facility	9,000,000	-	-
112-020095	Mercer Rd Booster Station	250,000	1,400,000	-
112-020097	Hall Booster	283,120	800,000	-
112-020102	KRS1 Low Service Pump No. 3/ Transfer Pump No.9	3,009,001	-	-
I12-02AXXX	KRS 1 Screw Press	6,000,000	1,000,000	-
I12-02BXXX	KRS1 Sedimentation Basin Installation	-	-	2,000,000
112-020118	Jacobson Reservoir Outlet Improvements	200,000	-	-
I12-02CXXX	Rockwell Road Reinforcement	-	-	-
112-020094	Cox Street Booster Station	-	-	-
112-300013	Owenton Booster Station	-	-	-
112-300014	KRS2 WTP Bank Stabilization	-	-	-
I12-02DXXX	Woodlake Booster	-	1,196,550	1,500,000
I12-30EXXX	KRS 2 Chlorine Gas Conversion	300,000	6,000,000	-
I12-02GXXX	KRS 1 Rapid Mix/ Ferric Tank Replacement			3,000,000
I12-02HXXX	JRES Dam Spillway Expansion	-	1,000,000	4,000,000
112-02IXXX	Hamburg Area Tank/ Pressure Improvements	500,000	500,000	5,000,000
I12-02LXXX	Winchester Road Reinforcement	500,000	39,835	4,960,165
	Total	96,360,289	90,984,663	94,853,478

#### **Description of Filing Requirement:**

Description of Forecast Factors used in preparing Kentucky-American Water's Forecasted Period is incorporated in each witness's prefiled testimony.

#### Response:

Description of Forecast Factors used in preparing Kentucky-American Water's Forecasted Period is incorporated in each witness's prefiled testimony.

For electronic version, see KAW\_APP\_EX12\_051625.pdf for this document and refer to KAW\_APP\_EX10\_051625.pdf for each witness's prefiled testimony.

#### **Description of Filing Requirement:**

Annual and monthly budget for the twelve month preceding the filing date, the base period and the forecasted period.

#### Response:

Please see attached for the annual and monthly budgets for the 12 months preceding the filing date, the base period, and the forecast period.

For electronic version, see KAW\_APP\_EX13\_051625.pdf for this document.

### Kentucky-American Water Company Case No. 2025-00122 Budget for the 12 Months Preceding the Filing Date May 2024 - April 2025, Water Business Units Only

			Jun-24	Jul-24				Nov-24		Jan-25				Total
P02	Line Description  Water revenues - residential	May-24 \$6,168,615	\$6,309,013	\$6,605,500	\$6,613,099	Sep-24 \$6,545,963	Oct-24 \$6,248,394	\$5,711,198	Dec-24 \$5,825,294	\$6,184,377	Feb-25 \$5,791,930	Mar-25 \$6,077,124	Apr-25 \$6,096,152	\$74,176,659
P02	Water revenues - residential  Water revenues - commercial	2,966,687	3,056,340	3,246,425	3,248,533	3,205,531	3,016,178	2,673,314	2,747,086	2,783,527	2,635,253	2,838,709	2,874,551	35,292,133
P04	Water revenues - industrial	285,406	321,255	314,156	342,550	303,094	291,074	249,800	229,769	273,336	262,391	273,251	235,628	3,381,710
P05	Water revenues - public fire	475,858	475,858	475,858	475,858	475,858	475,858	475,858	475,858	521,327	521,327	521,327	521,327	5,892,175
P06	Water revenues - private fire	339,410	339,410	339,410	341,104	341,730	341,730	341,930	341,730	318,089	317,840	318,297	317,555	3,998,234
P07	Water revenues - public authority	789,567	862,002	925,038	942,403	895,339	764,792	622,744	575,316	655,705	630,513	691,778	729,500	9,084,697
P08	Water revenues - sales for resale	154,452	166,980	160,039	140,439	130,507	132,121	119,865	122,759	147,558	138,967	143,061	142,491	1,699,238
P09	Water revenues - other	17,828	18,409	19,480	20,197	18,761	19,880	17,418	17,202	7,931	7,539	8,175	8,525	181,346
P11	Other revenues	190,835	186,365	204,932	235,741	203,662	183,317	185,137	194,453	157,958	147,052	175,170	148,033	2,212,654
	Total Revenues	11,388,658	11,735,634	12,290,838	12,359,924	12,120,445	11,473,343	10,397,265	10,529,468	11,049,808	10,452,810	11,046,892	11,073,760	135,918,846
P13	Purchased water	32,150	32,150	32,150	32,150	32,150	32,150	32,150	32,150	31,735	31,735	31,740	31,740	384,150
P14	Fuel and power	468,856	510,870	426,837	547,742	519,894	475,552	448,801	388,521	598,906	354,355	453,798	445,446	5,639,578
P15	Chemicals	424,279	481,120	506,042	535,643	486,706	379,132	342,690	321,919	433,759	354,032	437,212	423,052	5,125,586
P16	Waste disposal	59,103	55,499	62,455	61,610	56,682	53,294	55,109	53,653	56,945	50,235	55,259	55,319	675,163
P17	Salaries and wages	749,002	699,294	749,509	718,760	730,160	743,087	690,553	762,629	816,412	716,226	791,396	783,803	8,950,832
P18	Pension expense	8,642	8,642	8,642	8,642	8,642	8,613	8,622	8,622	7,690	7,690	7,690	7,690	99,828
P19	OPEB expense	1,588	1,588	1,588	1,588	1,588	1,583	1,584	1,584	1,222	1,222	1,222	1,222	17,580
P20	Group insurance expense	136,330	135,415	135,415	135,415	135,415	133,987	133,987	133,987	155,595	143,895	143,895	143,866	1,667,201
P21	Other benefits	60,944	50,102	54,905	58,593	49,252	52,454	55,590	60,315	64,971	62,681	58,774	63,809	692,391
P22	Service Company Costs	1,057,935	1,394,356	965,280	935,812	1,057,351	965,295	905,890	1,055,366	1,133,826	1,056,770	1,498,310	1,077,473	13,103,663
P23	Contracted services	95,679	103,104	68,666	59,533	85,377	77,766	77,890	524,619	98,029	130,534	124,562	72,575	1,518,333
P24	Building Maintenance and Services	47,623	56,834	77,536	64,477	48,516	59,371	76,667	64,919	66,354	77,851	69,078	58,888	768,114
P25	Telecommunication expenses	19,197	18,829	18,836	20,840	21,174	18,835	18,562	38,393	30,078	30,078	30,078	30,078	294,981
P26 P27	Postage, printing and stationary	1,170	1,024 15.719	1,414 16.349	1,473	847 17.466	1,867 21.535	1,100 19.661	888	4,768 20.666	3,631 25,427	3,752 27,344	4,191 29,843	26,124 211.938
P27 P28	Office supplies and services	15,636 0	15,719	16,349	19,128 0	17,466	21,535	19,661	(16,836) 0	.,	25,427	27,344	-,-	211,938
P29	Advertising & marketing expenses Employee related expense travel & ent	2,625	2,804	4,364	4,395	3,873	4,019	4,010	8,644	0 3,731	10,148	10,669	0 4,892	64,174
P30	Miscellaneous expenses	39,166	35,827	57,495	33,035	36,543	51,808	42,646	(208,855)	64,454	67,639	80,764	61,795	362,317
P31	Rents	1.901	1,573	1,814	1,814	2,761	1,381	2.002	1,384	3,551	3,197	2,440	5,702	29,520
P32	Transportation	44,366	45,145	53,958	46,667	48,585	52,781	59,028	51,396	75,160	80,276	65,604	64,226	687,192
P33	Uncollectible accounts expense	44,573	45,972	48,103	48,256	47,430	44,938	40,653	41,139	55,929	29,492	64,749	43,203	554,438
P34	Customer accounting, other	47,276	47,276	47,276	47,276	47,276	47,276	47,276	47,276	8,250	8,250	8,250	8,250	411,211
P35	Regulatory expense	55,747	55,747	55,747	55,747	55.747	55,747	55,747	55,747	28,599	28,599	28,599	28,599	560,369
P36	Insurance other than group	134,697	134,697	134,697	134,697	134,697	134,679	134,684	134,684	150,207	150,207	150,207	150,207	1,678,362
P37	Maintenance supplies and services	154,759	158,661	165,051	161,296	166,810	173,025	204,202	247,572	61,671	191,474	202,264	136,428	2,023,213
	Total O&M	3,703,245	4,092,248	3,694,129	3,734,590	3,794,944	3,590,175	3,459,103	3,809,716	3,972,509	3,615,646	4,347,657	3,732,296	45,546,259
P40	Depreciation	1,995,854	2,043,720	2,093,650	2,141,476	2,189,246	2,204,808	2,215,144	2,225,676	2,322,789	2,335,030	2,346,411	2,364,372	26,478,175
P41	Amortization	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	7,379	7,379	7,379	7,379	77,384
P42	Removal costs, net	271,502	278,600	285,872	292,615	299,380	301,617	302,664	303,559	317,767	319,789	321,358	325,117	3,619,839
P43	Current federal income taxes - operating	391,130	406,493	554,693	589,225	575,756	378,191	293,426	295,079	574,907	520,897	484,687	646,617	5,711,100
P44	Current state income taxes - operating	86,072	88,559	128,135	136,573	131,922	80,907	55,743	54,771	0	0	0	0	762,682
P45	Deferred federal income tax expense	294,846	259,753	276,594	239,444	192,807	306,651	216,708	168,468	0	0	0	0	1,955,270
P46	Deferred state income tax expense	95,142	86,347	90,568	81,257	69,568	98,101	75,559	63,469	0	0	0	0	660,011
P47	Amortization of investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	0
P48	General taxes	880,791	874,389	880,551	878,021	876,336	887,979	876,444	878,134	975,647	970,273	973,697	965,882	10,918,142
	Total Other Operating Expenses	4,021,321	4,043,845	4,316,046	4,364,595	4,340,998	4,264,236	4,041,672	3,995,138	4,198,489	4,153,367	4,133,531	4,309,366	50,182,603
	Utility Operating Income	3,664,092	3,599,541	4,280,662	4,260,739	3,984,503	3,618,932	2,896,490	2,724,614	2,878,810	2,683,797	2,565,703	3,032,099	40,189,984
P49	Gain/Loss on sale of assets	0	0	0	0	0	0	0	0	0	0	0	0	0
P51	Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0
P52	Allowance for funds used during construction	(114,815)	(117,567)	(128,669)	(134,325)	(137,979)	(136,673)	(140,553)	(136,356)	(47,595)	(56,755)	(59,176)	(58,573)	(1,269,036)
P55	Miscellaneous Amortization	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	0	0	0	0	(283)
P56	Other miscellaneous deductions	(45,489)	(45,543)	(45,543)	(45,172)	(45,072)	(45,543)	(45,543)	(43,886)	(22,897)	(23,416)	(22,899)	(23,886)	(454,890)
P59	Interest on long-term debt	984,461	1,016,493	1,016,493	1,016,493	1,016,493	1,016,493	1,016,493	1,016,493	1,052,997	1,042,573	1,087,920	1,099,865	12,383,265
P60	Interest on short-term debt	60,505	45,624	57,852	72,532	64,233	53,539	52,262	61,212	106,904	109,678	80,771	39,717	804,829
P62	Allowance for borrowed funds used during cons	(64,598)	(66,147)	(72,393)	(75,575)	(77,631)	(76,896)	(79,079)	(76,718)	(28,851)	(34,396)	(35,862)	(35,498)	(723,643)
P63	Amortization of debt expense	31,732	32,149	32,149	32,149	32,149	32,149	32,149	32,149	21,528	21,420	21,844	21,930	343,495
P65	Common Dividends	0	4,479,960	0	0	4,479,960	0	0	4,479,960	0	0	4,189,807	0	17,629,689
	Other Net Deductions	851,761	5,344,934	859,852	866,067	5,332,117	843,034	835,693	5,332,819	1,082,085	1,059,103	5,262,405	1,043,556	28,713,425
	Net Income	2,812,331	(1,745,393)	3,420,810	3,394,673	(1,347,614)	2,775,899	2,060,798	(2,608,204)	1,796,725	1,624,694	(2,696,702)	1,988,543	11,476,559

Excel Reference:

Rate Base/[KAWC 2025 Rate Case - Capital-Depr Exp.xlsx]Exh 13 SCEP

### Kentucky American Water Case No. 2025-00122 Budgeted Construction Expenditures, Adjusted with Known and Measurable Changes, Water Business Units Only For the Twelve Months Preceding Filing

Recurring															
Project	Project #	<u>Description</u>	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total
DV	D12-**01-P	Projects Funded by Others	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$375,000	\$375,000	\$375,000	\$375,000	\$3,166,667
Α	R12-**A1	Mains - New	\$37,948	65,361	64,543	127,493	127,886	128,286	128,286	49,871	0	0	0	51,409	781,084
В	R12-**B1	Mains - Replaced / Restored	1,577,850	1,716,024	2,667,727	2,352,669	2,527,410	3,388,320	1,507,498	388,012	2,040,768	2,163,243	2,168,097	2,720,944	25,218,562
С	R12-**C1	Mains - Unscheduled	59,913	57,985	55,923	56,223	86,250	177,020	188,858	354,069	277,168	135,127	106,243	144,623	1,699,401
D	R12-**D1	Mains - Relocated	82,843	120,322	120,801	83,801	83,564	45,330	24,960	18,958	1,500	1,500	48,729	159,475	791,781
E	R12-**E1	Hydrants, Valves, and Manholes - New	55,130	59,768	59,800	55,300	41,813	37,936	5,330	4,192	3,573	4,854	37,476	54,279	419,450
F	R12-**F1	Hydrants, Valves, and Manholes - Replaced	165,434	186,636	287,640	288,411	286,162	285,137	311,351	206,740	49,299	51,975	56,459	166,876	2,342,120
G	R12-**G1	Services and Laterals - New	375,157	376,889	347,322	345,023	277,891	235,182	197,250	104,331	201,835	170,110	273,663	276,094	3,180,747
Н	R12-**H1	Services and Laterals - Replaced	112,419	112,701	112,726	112,726	87,622	59,283	46,811	280,620	75,825	92,433	124,941	124,941	1,343,050
1	R12-**I1	Meters - New	4,587	7,103	7,119	4,619	4,603	4,587	1,064	798	906	1,012	4,539	4,561	45,495
J	R12-**J1	Meters - Replaced	2,225,589	2,225,590	2,225,188	341,694	15,988	1,998	0	0	594,406	711,577	1,196,637	1,199,810	10,738,477
K	R12-**K1	ITS Equipment and Systems	40,679	55,852	55,961	40,961	38,852	28,679	17,532	13,152	42,772	55,625	55,923	55,999	501,989
L	R12-**L1	SCADA Equipment and Systems	176	166,309	1,059	1,059	158,258	353,251	133,077	57,958	0	0	27,163	163	898,474
M	R12-**M1	Security Equipment and Systems	76,147	76,333	76,442	59,333	49,160	46,974	35,323	28,471	26,670	44,452	46,705	58,896	624,906
N	R12-**N1	Offices and Operations Centers	75,666	23,224	23,269	129,109	129,785	128,448	158,627	81,331	50,320	5,856	77,639	18,104	901,379
0	R12-**O1	Vehicles	76,923	151,923	152,403	77,403	157,435	241,308	261,679	53,524	0	0	50,303	35,515	1,258,415
Р	R12-**P1	Tools and Equipment	94,621	94,788	94,788	94,788	384,684	386,530	388,376	224,879	22,643	103,301	33,453	33,514	1,956,365
Q	R12-**Q1	Tools and Equipment	456,905	464,608	341,128	340,360	336,385	332,892	328,828	323,078	61,975	68,956	79,853	113,626	3,248,595
S	R12-**S1	Tools and Equipment	6,523	6,523	6,523	6,523	6,523	6,523	6,523	3,370	5,737	6,075	6,107	6,310	73,260
		Subtotal:	\$5,732,843	\$6,176,272	\$6,908,695	\$4,725,828	\$5,008,604	\$6,096,016	\$3,949,707	\$2,401,689	\$3,830,399	\$3,991,095	\$4,768,929	\$5,600,139	\$59,190,215
Solutions Project T	<u>Project #</u> R12-**T12	<u>Description</u> ITS Equipment and Systems - Enterprise Solutions	249,667	249,667	249,667	249,667	249,667	249,667	249,667	249,663	329,616	431,279	546,397	705,256	\$4,009,878 0
		Subtotal:	\$249,667	\$249,667	\$249,667	\$249,667	\$249,667	\$249,667	\$249,667	\$249,663	\$329,616	\$431,279	\$546,397	\$705,256	\$4,009,878
Investment															
Project	Project #	Description:													
IP	112-020059	KRS2 Transfer Switch	0	0	0	0	0	0	0	0	704	709	713	718	2,844
IP	112-020082	KRS1 UV Facility	0	0	71,745	149,469	150,427	223,137	224,567	226,006	145,343	145,343	145,343	145,343	1,626,721
IP	112-020095	Mercer Rd Booster Station	113,571	114,299	104,959	19,254	19,254	26,131	126,529	104,776	0	0	1.5,5.5	0	628,773
IP	112-020102	KRS1 Low Service Pump No. 3/ Transfer Pump No.9	173,458	163,532	164,580	164,777	12,493	12,574	12,654	12,735	1,006,794	220,050	0	0	1,943,648
IP	112-020102	KRS 1 Screw Press	0	0	0	0	0	0	0	0	55,190	55,542	111,087	148,224	370,043
IP	112-020118	Jacobson Reservoir Outlet Improvements	0	0	0	0	0	0	0	0	137,531	138,853	139,743	2,667	418,794
IP	I12-02cxxx	Rockwell Road Reinforcement	0	0	0	0	0	0	0	0	137,531	138,853	0	50,000	326,385
IP	112-020094	Cox Street Booster Station	0	0	0	0	0	0	0	0	0	0	50,000	50,000	100,000
IP	112-020107	KRS1 Gravity Thickner	622,689	626,679	630,695	634,737	638,804	642,898	647,018	488,287	0	0	0	0	4,931,807
IP	112-020109	Ford Hampton Booster Station	201,924	203,218	193,483	194,723	119,710	10,447	. 0	. 0	0	0	0	0	923,505
IP	112-020113	Millersburg Transmission Main	1,072,857	1,134,921	1,142,194	1,094,325	1,046,149	997,665	1,004,058	820,543	0	0	0	0	8,312,712
IP	112-300013	Owenton Booster Station	221,920	223,342	224,773	100,730	6,104	6,143	6,182	6,222	0	0	225,000	20,000	1,040,416
IP	112-300014	KRS2 WTP Bank Stabilization	0	0	0	0	0	0	0	0	0	0	300,000	300,000	600,000
IP	112-020083	RRS - UV Facility	350,117	296,302	0	0	0	0	0	0	0	0	0	0	646,418
		Subtotal:	2,756,535	\$2,762,293	\$2,532,430	\$2,358,015	\$1,992,942	\$1,918,994	\$2,021,008	\$1,658,569	\$1,483,094	\$699,350	\$971,886	\$716,951	\$21,872,067
		<del>-</del>													
		TOTAL WATER SCEP:	\$8,739,046	\$9,188,231	\$9,690,792	\$7,333,510	\$7,251,213	\$8,264,677	\$6,220,382	\$4,309,920	\$5,643,108	\$5,121,724	\$6,287,212	\$7,022,346	\$85,072,161

### Kentucky-American Water Company Case No. 2025-00122 Budget for the Base Year September 2024 - August 2025, Water Business Units Only

P02	Line Description  Water revenues - residential	Sep-24 \$6,545,963	Oct-24 \$6,248,394	Nov-24 \$5,711,198	Dec-24 \$5,825,294	Jan-25 \$6,184,377	Feb-25 \$5,791,930	Mar-25 \$6,077,124	Apr-25 \$6,096,152	May-25 \$6,621,422	Jun-25 \$6,829,640	Jul-25 \$6,974,710	Aug-25 \$6,987,095	Total \$75,893,300
P02	Water revenues - residential	3,205,531	3,016,178	2,673,314	2,747,086	2,783,527	2,635,253	2,838,709	2,874,551	3,128,325	3,231,275	3,374,160	3,473,794	35,981,703
P04	Water revenues - industrial	303,094	291,074	249,800	2,747,066	273,336	262,391	273,251	235,628	265,792	322,547	348,216	363,035	3,417,932
P05	Water revenues - mudstriat Water revenues - public fire	475,858	475,858	475,858	475,858	521,327	521,327	521,327	521,327	521,327	521,327	521,327	521,327	6,074,048
P06	Water revenues - private fire	341,730	341,730	341,930	341,730	318,089	317,840	318,297	317,555	317,035	316,232	316,521	315,436	3,904,125
P07	Water revenues - public authority	895,339	764,792	622,744	575,316	655,705	630,513	691,778	729,500	862,827	943,886	989,647	980,594	9,342,638
P08	Water revenues - sales for resale	130,507	132,121	119,865	122,759	147,558	138,967	143,061	142,491	166,361	184,990	191,806	178,478	1,798,962
P09	Water revenues - other	18,761	19,880	17,418	17,202	7,931	7,539	8,175	8,525	8,930	9,050	9,307	10,164	142,883
P11	Other revenues	203,662	183,317	185,137	194,453	157,958	147,052	175,170	148,033	182,953	179,904	178,621	188,618	2,124,877
	Total Revenues	12,120,445	11,473,343	10,397,265	10,529,468	11,049,808	10,452,810	11,046,892	11,073,760	12,074,972	12,538,851	12,904,315	13,018,539	138,680,469
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			** .**		,,-	, , , , , ,	**	,,.	, , , , ,	.,.	
P13	Purchased water	32,150	32,150	32,150	32,150	31,735	31,735	31,740	31,740	31,740	31,740	17,740	17,740	354,510
P14	Fuel and power	519,894	475,552	448,801	388,521	598,906	354,355	453,798	445,446	593,568	461,007	418,313	467,930	5,626,091
P15	Chemicals	486,706	379,132	342,690	321,919	433,759	354,032	437,212	423,052	436,352	513,115	524,454	563,197	5,215,620
P16	Waste disposal	56,682	53,294	55,109	53,653	56,945	50,235	55,259	55,319	63,223	68,338	69,077	69,704	706,838
P17	Salaries and wages	730,160	743,087	690,553	762,629	816,412	716,226	791,396	783,803	783,761	792,702	817,206	750,328	9,178,264
P18	Pension expense	8,642	8,613	8,622	8,622	7,690	7,690	7,690	7,690	7,690	7,690	7,690	7,690	96,021
P19	OPEB expense	1,588	1,583	1,584	1,584	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	16,115
P20	Group insurance expense	135,415	133,987	133,987	133,987	155,595	143,895	143,895	143,866	143,866	143,866	143,866	143,866	1,700,089
P21	Other benefits	49,252	52,454	55,590	60,315	64,971	62,681	58,774	63,809	70,238	65,027	67,087	67,276	737,477
P22	Service Company Costs	1,057,351	965,295	905,890	1,055,366	1,133,826	1,056,770	1,498,310	1,077,473	1,062,074	1,272,403	1,099,198	1,026,890	13,210,845
P23	Contracted services	85,377	77,766	77,890	524,619	98,029	130,534	124,562	72,575	123,117	184,665	153,417	102,996	1,755,546
P24	Building Maintenance and Services	48,516	59,371	76,667	64,919	66,354	77,851	69,078	58,888	60,469	54,632	60,263	76,379	773,387
P25	Telecommunication expenses	21,174	18,835	18,562	38,393	30,078	30,078	30,078	30,078	30,078	30,078	30,078	30,078	337,591
P26	Postage, printing and stationary	847	1,867	1,100	888	4,768	3,631	3,752	4,191	4,432	4,294	4,824	5,426	40,017
P27	Office supplies and services	17,466	21,535	19,661	(16,836)	20,666	25,427	27,344	29,843	25,941	26,088	26,919	27,798	251,853
P28	Advertising & marketing expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
P29	Employee related expense travel & ent	3,873	4,019	4,010	8,644	3,731	10,148	10,669	4,892	10,616	11,386	5,465	10,681	88,135
P30	Miscellaneous expenses	36,543	51,808	42,646	(208,855)	64,454	67,639	80,764	61,795	60,281	64,360	74,831	111,590	507,856
P31	Rents	2,761	1,381	2,002	1,384	3,551	3,197	2,440	5,702	3,804	2,981	2,012	2,875	34,091
P32	Transportation	48,585	52,781	59,028	51,396	75,160	80,276	65,604	64,226	71,550	77,326	57,651	46,909	750,491
P33	Uncollectible accounts expense	47,430	44,938	40,653	41,139	55,929	29,492	64,749	43,203	74,121	50,775	52,404	54,553	599,388
P34	Customer accounting, other	47,276	47,276	47,276	47,276	8,250	8,250	8,250	8,250	8,250	8,250	8,256	8,250	255,111
P35	Regulatory expense	55,747	55,747	55,747	55,747	28,599	28,599	28,599	28,599	28,599	28,599	28,599	28,599	451,779
P36 P37	Insurance other than group	134,697 166,810	134,679 173,025	134,684 204,202	134,684 247,572	150,207 61,671	150,207 191,474	150,207 202,264	150,207 136,428	150,207 137,441	150,207 191,361	150,207 128,842	150,207 256,221	1,740,400 2,097,312
P3/	Maintenance supplies and services		3,590,175	3,459,103	3,809,716	3,972,509	3,615,646	4,347,657	3,732,296	3,982,641	4,242,113	3,949,621	4,028,406	46,524,828
	Total O&M	3,794,944	3,390,175	3,439,103	3,009,710	3,972,509	3,013,040	4,347,637	3,732,290	3,962,041	4,242,113	3,949,621	4,020,400	40,324,020
P40	Depreciation	2,189,246	2,204,808	2,215,144	2,225,676	2,322,789	2,335,030	2,346,411	2,364,372	2,383,024	2,403,003	2,431,750	2,466,091	27,887,342
P41	Amortization	5.984	5,984	5.984	5.984	7,379	7,379	7,379	7,379	7,379	7,379	7,379	7,379	82,966
P42	Removal costs, net	299,380	301,617	302,664	303,559	317,767	319,789	321,358	325,117	327,857	330,627	335,726	339,128	3,824,589
P43	Current federal income taxes - operating	575,756	378,191	293,426	295,079	574,907	520,897	484,687	646,617	815,333	857,822	992,755	999,710	7,435,180
P44	Current state income taxes - operating	131,922	80,907	55,743	54,771	0	0	0	0	0	0	0	0	323,343
P45	Deferred federal income tax expense	192,807	306,651	216,708	168,468	0	0	0	0	Ö	0	0	0	884,633
P46	Deferred state income tax expense	69,568	98,101	75,559	63,469	0	0	0	0	0	0	0	0	306,696
P47	Amortization of investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	0
P48	General taxes	876,336	887,979	876,444	878,134	975,647	970,273	973,697	965,882	965,880	963,526	967,510	962,712	11,264,017
	Total Other Operating Expenses	4,340,998	4,264,236	4,041,672	3,995,138	4,198,489	4,153,367	4,133,531	4,309,366	4,499,473	4,562,357	4,735,119	4,775,020	52,008,765
	Utility Operating Income	3,984,503	3,618,932	2,896,490	2,724,614	2,878,810	2,683,797	2,565,703	3,032,099	3,592,858	3,734,380	4,219,575	4,215,114	40,146,876
P49	Gain/Loss on sale of assets	0	0	0	0	0	0	0	0	0	0	0	0	0
P51	Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0
P52	Allowance for funds used during construction	(137,979)	(136,673)	(140,553)	(136,356)	(47,595)	(56,755)	(59,176)	(58,573)	(74,152)	(77,183)	(70,273)	(85,593)	(1,080,860)
P55	Miscellaneous Amortization	(35)	(35)	(35)	(35)	0	0	0	0	0	0	0	0	(142)
P56	Other miscellaneous deductions	(45,072)	(45,543)	(45,543)	(43,886)	(22,897)	(23,416)	(22,899)	(23,886)	(23,832)	(23,886)	(23,886)	(23,516)	(368,264)
P59	Interest on long-term debt	1,016,493	1,016,493	1,016,493	1,016,493	1,052,997	1,042,573	1,087,920	1,099,865	1,104,128	1,099,865	1,104,128	1,101,997	12,759,443
P60	Interest on short-term debt	64,233	53,539	52,262	61,212	106,904	109,678	80,771	39,717	34,840	44,152	59,336	60,454	767,097
P62	Allowance for borrowed funds used during cons	(77,631)	(76,896)	(79,079)	(76,718)	(28,851)	(34,396)	(35,862)	(35,498)	(44,929)	(46,764)	(42,581)	(51,856)	(631,060)
P63	Amortization of debt expense	32,149	32,149	32,149	32,149	21,528	21,420	21,844	21,930	21,958	21,930	21,958	21,944	303,108
P65	Common Dividends	4,479,960	0	0	4,479,960	0	0	4,189,807	0	0	4,189,807	0	0	17,339,535
	Other Net Deductions	5,332,117	843,034	835,693	5,332,819	1,082,085	1,059,103	5,262,405	1,043,556	1,018,013	5,207,922	1,048,681	1,023,430	29,088,856
	Not Income	(1 247 044)	2775 000	2.062.700	(2 600 004)	1 700 705	1 604 004	(0.600.700)	1 000 540	0 574 045	(4.470.544)	2 170 00 1	2 101 004	11 050 010
	Net Income	(1,347,614)	2,775,899	2,060,798	(2,608,204)	1,796,725	1,624,694	(2,696,702)	1,988,543	2,574,845	(1,473,541)	3,170,894	3,191,684	11,058,019

Rate Base/[KAWC 2025 Rate Case - Capital-Depr Exp.xlsx]Exh 13 SCEP
Excel Reference:

#### Kentucky American Water Case No. 2025-00122

Budgeted Construction Expenditures, Adjusted with Known and Measurable Changes, Water Business Units Only For the Base Year Ending August 31, 2025

Recurring															
Project DV	Project # D12-**01-P	<u>Description</u> Projects Funded by Others	\$208,333	Oct-24 \$208,333	Nov-24 \$208,333	Dec-24 \$208,333	<u>Jan-25</u> \$375,000	Feb-25 \$375,000	Mar-25 \$375,000	Apr-25 \$375,000	May-25 \$375,000	<u>Jun-25</u> \$375,000	<u>Jul-25</u> \$375,000	Aug-25 \$375,000	<u>Total</u> \$3,833,333
A	R12-**A1	Mains - New	127,886	128,286	128,286	49,871	,373,000 0	,373,000 0	,373,000 0	51,409	53,027	60,537	95,816	122,598	817,716
В	R12-**B1	Mains - Replaced / Restored	2,527,410	3,388,320	1,507,498	388,012	2,040,768	2,163,243	2,168,097	2,720,944	3,405,542	3,743,537	3,649,760	3,308,760	31,011,890
c	R12-**C1	Mains - Unscheduled	86,250	177,020	188,858	354,069	277,168	135,127	106,243	144,623	103,741	70,487	70,365	68,310	1,782,259
D	R12-**D1	Mains - Relocated	83,564	45,330	24,960	18,958	1,500	1,500	48,729	159,475	201,287	353,010	353,010	201,287	1,492,610
E	R12-**E1	Hydrants, Valves, and Manholes - New	41,813	37,936	5,330	4,192	3,573	4,854	37,476	54,279	55,078	59,709	59,739	55,239	419,217
F	R12-**F1	Hydrants, Valves, and Manholes - Replaced	286,162	285,137	311,351	206,740	49,299	51,975	56,459	166,876	170,429	241,627	373,233	373,233	2,572,521
G	R12-**G1	Services and Laterals - New	277,891	235,182	197,250	104,331	201,835	170,110	273,663	276,094	375,217	375,822	376,414	339,291	3,203,101
Н	R12-**H1	Services and Laterals - Replaced	87,622	59,283	46,811	280,620	75,825	92,433	124,941	124,941	156,084	156,084	156,084	156,084	1,516,813
1	R12-**I1	Meters - New	4,603	4,587	1,064	798	906	1,012	4,539	4,561	4,582	7,097	7,112	4,612	45,471
J	R12-**J1	Meters - Replaced	15,988	1,998	0	0	594,406	711,577	1,196,637	1,199,810	1,203,031	1,430,359	1,431,574	1,205,461	8,990,841
K	R12-**K1	ITS Equipment and Systems	38,852	28,679	17,532	13,152	42,772	55,625	55,923	55,999	76,120	96,362	86,544	57,127	624,688
L	R12-**L1	SCADA Equipment and Systems	158,258	353,251	133,077	57,958	0	0	27,163	163	163	165,747	997	997	897,776
M	R12-**M1	Security Equipment and Systems	49,160	46,974	35,323	28,471	26,670	44,452	46,705	58,896	76,084	76,259	76,362	59,259	624,615
N	R12-**N1	Offices and Operations Centers	129,785	128,448	158,627	81,331	50,320	5,856	77,639	18,104	18,177	17,818	17,818	17,818	721,741
0	R12-**01	Vehicles	157,435	241,308	261,679	53,524	0	0	50,303	35,515	116,211	151,816	152,512	117,512	1,337,815
P	R12-**P1	Tools and Equipment	384,684	386,530	388,376	224,879	22,643	103,301	33,453	33,514	33,090	33,090	33,090	33,090	1,709,741
Q	R12-**Q1	Process Plant Facilities and Equipment	336,385 6.523	332,892 6.523	328,828	323,078 3.370	61,975	68,956 6.075	79,853	113,626	416,544	795,044	796,710	420,060 6.321	4,073,953
S	R12-**S1	Engineering Studies Subtotal:	\$5,008,604	\$6,096,016	6,523 \$3,949,707	\$2,401,689	5,737 \$3,830,399	\$3,991,095	6,107 \$4,768,929	6,310 \$5,600,139	7,016 \$6,846,422	7,021 \$8,216,426	7,025 <b>\$8,119,167</b>	\$6,922,059	74,551 \$65,750,653
		Subtotai.	33,008,004	30,030,010	33,343,707	32,401,083	<b>33,030,3</b> 33	33,331,033	34,708,323	33,000,133	30,040,422	30,210,420	30,113,107	30,322,033	303,730,033
Enterprise															
Solutions															
Project	Project #	Description													
T	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	249,667	249,667	249,667	249,663	329,616	431,279	546,397	705,256	729,295	750,334	527,694	460,045	\$5,478,579
															0
		Subtotal:	\$249,667	\$249,667	\$249,667	\$249,663	\$329,616	\$431,279	\$546,397	\$705,256	\$729,295	\$750,334	\$527,694	\$460,045	\$5,478,579
Investment		- · · ·													
Project	Project #	Description:					5	5	740	8 <b>710</b>	9	10	711	12	5 TC4
IP IP	I12-020059 I12-020082	KRS2 Transfer Switch KRS1 UV Facility	0 150,427	0 223,137	0 224,567	0 226,006	704 145,343	709 145,343	713 145,343	718 145,343	722 145,343	727 145,343	732 29,446	736	5,761 1,755,084
IP IP	112-020082	Mercer Rd Booster Station	19,254	26,131	126,529	104,776	145,343	145,343	145,343	145,343	145,343	145,343	29,446	29,446 0	276,690
IP	112-020093	KRS1 Low Service Pump No. 3/ Transfer Pump No.9	12,493	12,574	12,654	12,735	1,006,794	220,050	0	0	0	0	0	0	1,277,301
IP	112-020102	KRS 1 Screw Press	12,433	12,574	12,034	12,733	55,190	55,542	111,087	148,224	223,126	224,556	225,995	28,764	1,072,485
IP	112-020118	Jacobson Reservoir Outlet Improvements	0	0	0	0	137,531	138,853	139,743	2,667	2,684	2,701	223,473	335,283	982,936
IP	112-02cxxx	Rockwell Road Reinforcement	0	0	0	0	137,531	138,853	133,743	50,000	50,000	2,701	223,473	335,283	937,842
IP	112-020094	Cox Street Booster Station	0	0	0	0	0	0	50,000	50,000	40.000	2,701	0	0	140,000
IP	112-020107	KRS1 Gravity Thickner	638.804	642,898	647.018	488.287	0	0	0	0	0	0	0	0	2,417,008
IP	112-020109	Ford Hampton Booster Station	119,710	10,447	0	0	0	0	0	0	0	0	0	0	130,157
IP	112-020113	Millersburg Transmission Main	1,046,149	997,665	1,004,058	820,543	0	0	0	0	0	0	0	0	3,868,415
IP	112-300013	Owenton Booster Station	6,104	6,143	6,182	6,222	0	0	225,000	20,000	0	0	180,000	50,000	499,651
IP	112-300014	KRS2 WTP Bank Stabilization	0	0	0	0	0	0	300,000	300,000	0	0	0	0	600,000
		Subtotal:	\$1,992,942	\$1,918,994	\$2,021,008	\$1,658,569	\$1,483,094	\$699,350	\$971,886	\$716,951	\$461,875	\$376,028	\$883,120	\$779,513	\$13,963,329
		_													
		TOTAL WATER SCEP:	\$7,251,213	\$8,264,677	\$6,220,382	\$4,309,920	\$5,643,108	\$5,121,724	\$6,287,212	\$7,022,346	\$8,037,592	\$9,342,788	\$9,529,981	\$8,161,617	\$85,192,560

#### Kentucky-American Water Company Case No. 2025-00122

Budget for the Forecast Year January 2026 - December 2026, Adjusted to Remove Rate Case Results, Water Business Units Only

Line	Line Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
P02	Water revenues - residential	\$6,095,607	\$5,665,727	\$5,983,003	\$6,002,594	\$6,575,016	\$6,806,973	\$6,977,730	\$6,983,727	\$6,797,774	\$6,547,426	\$6,007,596	\$6,074,317	\$76,517,488
P03	Water revenues - commercial	2,772,644	2,600,332	2,815,369	2,845,702	3,100,008	3,213,907	3,364,341	3,454,363	3,365,709	3,235,400	2,847,499	2,770,272	36,385,546
P04	Water revenues - industrial	271,795	258,434	271,418	236,822	261,825	315,124	340,102	353,946	315,560	288,791	258,841	220,208	3,392,865
P05	Water revenues - public fire	822,512	812,486	821,759	821,837	834,727	840,145	845,186	845,340	840,340	832,240	817,520	815,582	9,949,674
P06	Water revenues - private fire	-	-	-	-	-	-	-	-	-	-	-	-	0
P07	Water revenues - public authority	663,966	635,194	690,107	725,210	852,797	930,244	969,232	964,115	906,635	843,466	706,414	645,479	9,532,860
P08	Water revenues - sales for resale	162,876	120,374	142,631	143,734	168,511	179,455	186,722	174,805	169,278	139,393	117,040	116,833	1,821,652
P09	Water revenues - other	6,248	6,198	6,450	6,704	7,075	7,223	7,480	7,495	7,365	8,099	6,273	6,076	82,685
P11	Other revenues	178,216 \$10,973,863	178,216	178,216	178,216	178,216	178,216	178,216	178,216	178,216	178,216	178,216	178,216	2,138,588 \$139,821,358
	Total Revenues	\$10,973,863	\$10,276,961	\$10,908,953	\$10,960,819	\$11,978,174	\$12,471,287	\$12,869,008	\$12,962,006	\$12,580,875	\$12,073,031	\$10,939,397	\$10,826,982	\$139,821,338
P13	Purchased water	\$31,570	\$32,051	\$32,439	\$32,663	\$32,651	\$31,985	\$18,625	\$18,630	\$18,882	\$18,363	\$17,880	\$17,536	\$303,274
P14	Fuel and power	613,002	373,435	481,940	473,931	629,228	480,894	455,320	508,803	518,801	552,920	538,647	451,312	6,078,233
P15	Chemicals	444,672	368,869	460,474	448,969	462,769	532,751	567,108	608,996	502,510	517,362	335,686	261,565	5,511,730
P16	Waste disposal	62,101	56,271	62,077	62,567	70,675	74,388	78,276	78,955	75,454	72,133	61,917	60,598	815,414
P17	Salaries and wages	870,859	766,063	844,660	841,356	842,621	853,479	877,378	807,507	900,719	891,114	794,979	949,021	10,239,755
P18	Pension expense	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807	141,680
P19	OPEB expense	1,758	1,758	1,758	1,758	1,758	1,758	1,758	1,758	1,758	1,758	1,758	1,758	21,097
P20	Group insurance expense	155,603	155,603	155,603	155,603	155,603	155,603	155,603	155,603	159,375	159,375	159,375	159,375	1,882,319
P21	Other benefits	63,292	61,646	57,240	62,571	69,293	64,170	65,909	66,352	63,038	60,822	65,725	71,567	771,624
P22 P23	Service Company Costs Contracted services	1,147,916	1,075,353	1,299,583	1,098,607	1,085,501	1,315,950	1,126,346	1,054,006	1,274,161 185,169	1,119,656	1,016,792	1,288,416	13,902,287
P23 P24	Building Maintenance and Services	117,985 70,143	148,153 81,982	141,438 73,108	82,611 64,233	139,599 67,054	204,715 61,038	171,178 65,800	121,191 82,184	67,670	149,279 78,153	150,454 76,118	213,592 118,865	1,825,364 906,350
P25	Telecommunication expenses	31,193	31,193	31,193	31,193	31,193	31,193	31,193	31,193	31,193	31,193	31,193	31,193	374,313
P26	Postage, printing and stationary	4.911	3,740	3,864	4.317	4.565	4,423	4.968	5,588	3,704	4.110	3,861	3,535	51,585
P27	Office supplies and services	21,387	26,198	28,216	30,853	26,900	26,960	27,819	28,916	30,872	36,912	34,001	37,921	356,955
P28	Advertising & marketing expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
P29	Employee related expense travel & ent	3,843	10,452	10,989	5,039	10,990	11,728	5,629	11,002	13,248	8,084	13,266	15,232	119,503
P30	Miscellaneous expenses	73,832	72,456	84,011	63,716	62,867	67,408	83,238	122,697	85,409	28,361	102,976	86,141	933,110
P31	Rents	3,658	3,293	2,514	5,873	3,918	3,071	2,072	2,961	4,447	2,353	3,684	1,856	39,699
P32	Transportation	77,119	82,410	66,923	65,583	72,925	78,840	58,639	53,678	94,331	59,774	77,368	65,889	853,479
P33	Uncollectible accounts expense	42,993	40,551	42,765	42,947	46,512	48,239	49,633	49,958	48,623	46,844	42,872	42,478	544,416
P34	Customer accounting, other	8,417	8,417	8,417	8,417	8,417	8,417	8,423	8,417	8,417	8,417	8,417	8,417	101,006
P35	Regulatory expense	28,599	28,599	28,599	28,599	28,599	28,599	28,599	28,599	28,599	28,599	28,599	28,599	343,188
P36	Insurance other than group	163,158	163,158	163,158	163,158	163,158	163,158	163,158	163,158	163,158	163,158	163,158	163,158	1,957,898
P37	Maintenance supplies and services	67,356	203,269	212,608	117,083	148,357	202,800	150,415	267,991	343,471	193,563	208,776	397,809	2,513,497
	Total O&M	\$4,117,173	\$3,806,727	\$4,305,384	\$3,903,452	\$4,176,957	\$4,463,373	\$4,208,892	\$4,289,948	\$4,634,815	\$4,244,108	\$3,949,308	\$4,487,638	\$50,587,775
P40	Depreciation	\$2,531,095	\$2,537,412	\$2,546,089	\$2,546,639	\$2,560,072	\$2,575,748	\$2,602,383	\$2,621,830	\$2,659,111	\$2,674,475	\$2,705,503	\$2,722,213	\$31,282,570
P41	Amortization	7,379	7,379	7,379	7,379	7,379	7,379	7,379	7,379	7,379	7,379	7,379	7,379	88,547
P42	Removal costs, net	351,921	352,856	354,028	356,012	357,917	360,173	365,321	368,202	373,751	378,007	382,071	383,933	4,384,192
P43	Current federal income taxes - operating	433,984	351,724	373,554	494,929	680,137	724,347	864,514	865,123	670,942	625,018	417,190	241,155	6,742,616
P48	General taxes	1,043,591	1,037,900	1,052,536	1,042,223	1,043,585	1,044,714	1,046,253	1,043,238	1,047,017	1,045,926	1,035,818	1,046,882	12,529,683
	Total Other Operating Expenses	\$4,367,969	\$4,287,270	\$4,333,586	\$4,447,182	\$4,649,090	\$4,712,361	\$4,885,850	\$4,905,772	\$4,758,201	\$4,730,805	\$4,547,961	\$4,401,562	\$55,027,609
	Utility Operating Income	\$2,488,720	\$2,182,964	\$2,269,982	\$2,610,185	\$3,152,128	\$3,295,553	\$3,774,266	\$3,766,287	\$3,187,860	\$3,098,118	\$2,442,129	\$1,937,783	\$34,205,975
P49	Gain/Loss on sale of assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P51	Interest Income	0	0	133	430	784	486	0	0	0	0	0	0	1,834
P52	Allowance for funds used during construction	(37,200)	(46,416)	(53,895)	(69,205)	(97,261)	(106,865)	(108,781)	(115,997)	(97,030)	(79,199)	(75,794)	(63,408)	(951,051)
P55	Miscellaneous Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
P56	Other miscellaneous deductions	(16,541)	(17,060)	(16,543)	(17,530)	(17,476)	(17,530)	(17,530)	(17,160)	(17,060)	(17,530)	(17,530)	(15,873)	(205,365)
P59	Interest on long-term debt	1,150,997	1,134,040	1,210,450	1,233,857	1,238,120	1,205,159	1,180,724	1,178,592	1,218,957	1,265,715	1,261,453	1,265,715	14,543,779
P60	Interest on short-term debt	73,615	60,079	23,853	0	0	34,344	71,433	74,914	51,501	33,752	39,570	61,526	524,586
P62	Allowance for borrowed funds used during cons	(22,522)	(28,102)	(32,630)	(41,899)	(58,885)	(64,699)	(65,859)	(70,228)	(58,745)	(47,949)	(45,888)	(38,389)	(575,794)
P63	Amortization of debt expense	22,361	22,198	22,889	23,076	23,104	19,048	15,048	15,034	15,385	15,778	15,750	15,778	225,448
P65	Common Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Net Deductions	\$1,170,709	\$1,124,738	\$1,154,256	\$1,128,729	\$1,088,386	\$1,069,943	\$1,075,035	\$1,065,157	\$1,113,009	\$1,170,566	\$1,177,560	\$1,225,349	\$13,563,436
	Net Income	\$1,318,011	\$1,058,226	\$1,115,726	\$1,481,456	\$2,063,742	\$2,225,610	\$2,699,231	\$2,701,130	\$2,074,851	\$1,927,552	\$1,264,569	\$712,434	\$20,642,539

Excel Reference:

Rate Base/[KAWC 2025 Rate Case - Capital-Depr Exp.xlsx]Exh 13 SCEP

#### Kentucky American Water Case No. 2025-00122

#### Budgeted Construction Expenditures, Adjusted with Known and Measurable Changes, Water Business Units Only For the Twelve Months Preceding the End of the Forecast Period

Recurring															
<u>Project</u>	Project #	<u>Description</u>	<u>Jan-26</u>	Feb-26	Mar-26	Apr-26	May-26	Jun-26	<u>Jul-26</u>	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
DV	D12-**01-P	Projects Funded by Others	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$4,500,000
Α	R12-**A1	Mains - New	0	0	0	110,834	112,590	113,264	113,270	140,517	140,681	140,845	140,845	99,152	1,112,000
В	R12-**B1	Mains - Replaced / Restored	691,532	695,337	699,142	4,146,457	4,159,788	4,184,156	3,302,078	3,297,288	3,292,460	3,569,602	3,336,202	302,184	31,676,226
С	R12-**C1	Mains - Unscheduled	354,489	229,796	229,696	75,354	72,892	70,757	68,903	73,791	227,518	250,370	230,395	439,920	2,323,881
D	R12-**D1	Mains - Relocated	18,404	19,516	51,703	162,895	163,679	296,041	296,766	165,864	118,416	57,449	35,097	22,284	1,408,113
E	R12-**E1	Hydrants, Valves, and Manholes - New	3,571	4,851	37,476	54,279	55,078	59,709	59,739	55,239	41,759	37,889	5,301	4,610	419,500
F	R12-**F1	Hydrants, Valves, and Manholes - Replaced	49,286	51,948	56,923	167,373	171,456	243,179	375,128	376,061	372,887	371,553	502,177	272,631	3,010,604
G	R12-**G1	Services and Laterals - New	201,764	170,030	273,663	346,518	375,238	384,291	383,503	345,820	337,136	265,429	265,954	108,652	3,458,000
Н	R12-**H1	Services and Laterals - Replaced	75,805	92,388	125,713	125,939	157,233	157,377	157,520	157,520	125,061	93,326	76,797	227,952	1,572,630
J	R12-**J1	Meters - Replaced	498,090	605,230	1,008,206	1,008,206	1,121,856	1,129,992	1,121,969	1,121,856	895,856	895,206	871,069	260,889	10,538,425
K	R12-**K1	ITS Equipment and Systems	18,109	28,278	28,448	32,533	32,557	47,672	47,763	34,051	33,967	28,572	28,540	9,972	370,463
L	R12-**L1	SCADA Equipment and Systems	0	0	0	0	0	229,129	1,379	1,379	229,129	229,954	229,871	205,660	1,126,500
M	R12-**M1	Security Equipment and Systems	26,660	44,427	46,705	58,896	76,084	76,259	76,362	59,259	49,096	46,920	35,278	29,053	625,000
N	R12-**N1	Offices and Operations Centers	50,303	5,836	45,608	45,578	45,817	45,817	45,817	45,817	45,817	45,817	24,569	78,202	525,000
0	R12-**O1	Vehicles	0	0	150,908	76,362	76,816	76,362	76,362	76,362	146,786	147,210	188,580	39,252	1,055,000
Р	R12-**P1	Tools and Equipment	28,169	78,139	78,608	109,089	109,271	109,452	109,452	109,452	69,210	68,968	56,854	72,692	999,356
Q	R12-**Q1	Process Plant Facilities and Equipment	74,631	87,043	93,048	130,719	427,990	813,117	814,788	439,833	431,538	431,492	427,023	175,848	4,347,070
S	R12-**S1	Engineering Studies	10,463	8,514	8,565	8,553	8,553	8,553	8,553	8,553	8,553	8,703	9,560	27,880	125,000
		Subtotal:	\$2,476,276	\$2,496,333	\$3,309,413	\$7,034,585	\$7,541,899	\$8,420,127	\$7,434,351	\$6,883,662	\$6,940,869	\$7,064,306	\$6,839,112	\$2,751,833	\$69,192,766
Enterprise															
Solutions															
Project	Project #	<u>Description</u>													
Т	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	411,434	351,951	631,279	554,889	558,533	554,889	537,983	523,795	523,795	523,795	523,795	525,261	\$6,221,401
		Subtotal:	\$411,434	\$351,951	\$631,279	\$554,889	\$558,533	\$554,889	\$537,983	\$523,795	\$523,795	\$523,795	\$523,795	\$525,261	\$6,221,401
		- Cantolain	V 122, 10 1	<b>4001,001</b>	V002,275	<b>455</b> 1,005	4550,555	<b>433.,003</b>	4557,555	4020,700	4525,755	4020,700	4525,755	<b>4020,201</b>	ψο, <u>222</u> , 102
Investment															
Project	Project #	Desription:													
IP	112-020059	KRS2 Transfer Switch	22,737	193,929	388,230	197,454	93,809	7,841	0	0	0	0	0	0	904,000
IP	112-020082	KRS1 UV Facility	220,828	110,470	331,186	331,186	1,379,588	1,379,588	1,379,588	1,214,051	1,210,275	1,320,300	110,025	12,914	9,000,000
IP	112-020095	Mercer Rd Booster Station	20,818	77,377	77,845	61,357	2,262	1,451	1,460	1,468	1,477	1,486	1,495	1,504	250,000
IP	112-020097	Hall Booster	0	0	0	0	0	0	0	0	, 0	93,755	94,322	95,043	283,120
IP	112-020102	KRS1 Low Service Pump No. 3/ Transfer Pump No.9	2,209,501	799,500	0	0	0	0	0	0	0	0	0	0	3,009,001
IP	I12-02axxx	KRS 1 Screw Press	275,896	277,566	555,141	594,920	1,113,893	458,488	461,264	464,056	466,865	469,692	440,100	422,120	6,000,000
IP	112-020118	Jacobson Reservoir Outlet Improvements	110,025	89,975	. 0	0	0	0	. 0	. 0	. 0	0	0	. 0	200,000
IP	I12-30exxx	KRS 2 Chlorine Gas Conversion	33,107	33,308	33,509	33,712	33,916	34,122	27,707	30,082	24,880	12,056	1,794	1,805	300,000
IP	I12-02ixxx	Hamburg Area Tank/ Pressure Improvements	165,537	166,539	141,489	2,867	2,884	2,902	2,919	2,937	2,955	2,973	2,991	3,009	500,000
IP	I12-02lxxx	Winchester Road Reinforcement	165,537	166,539	139,728	2,856	2,873	2,891	2,908	2,926	2,944	2,962	2,979	4,856	500,000
		Subtotal:	\$3,223,987	\$1,915,204	\$1,667,128	\$1,224,352	\$2,629,225	\$1,887,282	\$1,875,845	\$1,715,520	\$1,709,396	\$1,903,223	\$653,707	\$541,251	\$20,946,121
			, . ,		. , ,	. , ,	. ,,	. , , ,-	. , ,	. , .,	. ,,	. ,,		,	,,
		TOTAL WATER SCEP:	\$6,111,697	\$4,763,488	\$5,607,821	\$8,813,826	\$10,729,657	\$10,862,298	\$9,848,180	\$9,122,977	\$9,174,060	\$9,491,325	\$8,016,614	\$3,818,345	\$96,360,289

#### **Description of Filing Requirement:**

Statement of Attestation signed by Kentucky-American Water Company's Chief Officer in charge of Kentucky Operations.

#### Response:

Please see attached.

For electronic version, see KAW\_APP \_EX14\_051625.pdf.

#### **PUBLIC SERVICE COMMISSION**

#### KENTUCKY-AMERICAN WATER COMPANY

#### CASE NO. 2025-00122

Comes Robert Burton, President of Kentucky-American Water Company, and as required by 807 KAR 5:001, Section 16(7)(e), does hereby attest as follows:

- 1. That the forecast utilized by Kentucky-American Water Company in Case No. 2025-00122 is, in my opinion, reasonable, reliable, made in good faith and all basic assumptions used in the forecast have been identified and justified;
- 2. That the forecast utilized by Kentucky-American Water Company in Case No. 2025-00122 contains the same assumptions and methodologies as in the forecast prepared for use by management, except for the differences that have been identified and explained in the filing requirements and schedules thereto; and
- 3. That productivity and efficiency gains are included in the forecast.

Robert Burton

Date:

Subscribed and sworn to before me, a Notary Public in and before said County

Notary Public

and State, this 12 day of May, 2025.

My Commission Expires:

KYN19273

7 25 28

#### **Description of Filing Requirement:**

Information regarding major construction projects which constitute 5% or more of the annual construction budget.

#### Response:

Please see attached.

For electronic version, see KAW\_APP\_EX15\_05162025.pdf.

### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 MAJOR CONSTRUCTION PROJECTS COMPRISING 5% OR MORE OF THE ANNUAL BUDGET

Investment Project		Actual or Estimated Start Up	Estimated Completion	_	Estima	ited Co	osts Inclusive of	AFUD	<u> </u>	 Estima	ted Co	sts Exclusive of	AFUD	с	to	s incurred Date *	Costs Incurred to Date * Exclusive of	
Number	Project Description	Date	Date		2026		2027		2028	2026		2027		2028		AFUDC		AFUDC
112-020082	KRS1 UV Facility	3/1/2026	11/30/2026	\$	9,000,000	\$	-	\$	-	\$ 8,981,778	\$	-	\$	-	\$	70,073	\$	69,781
I12-02AXXX	KRS 1 Screw Press	3/1/2026	12/31/2026	\$	6,000,000	\$	1,000,000	\$	-	\$ 5,863,354	\$	1,000,000	\$	-	\$	-	\$	-
I12-30EXXX	KRS 2 Chlorine Gas Conversion	1/1/2027	10/30/2027	\$	300,000	\$	6,000,000	\$	-	\$ 287,821	\$	5,810,991	\$	-	\$	-	\$	-
112-02IXXX	Hamburg Area Tank/Pressure Improvements	3/1/2028	10/30/2028	\$	500,000	\$	500,000	\$	5,000,000	\$ 471,945	\$	439,712	\$	4,835,785	\$	-	\$	-
I12-02LXXX	Winchester Road Reinforcement	3/1/2028	10/30/2028	\$	500,000	\$	39,835	\$	4,960,165	\$ 472,034	\$	5,682	\$	4,821,979	\$	-	\$	-

<sup>\*</sup> Represents project costs as of 3/31/2025

#### **Description of Filing Requirement:**

Information regarding major construction projects which constitute less than 5% of the annual construction budget.

#### Response:

Please see attached.

For electronic version, see KAW\_APP\_EX16\_05162025.pdf.

### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 MAJOR CONSTRUCTION PROJECTS COMPRISING 5% OR LESS OF THE ANNUAL BUDGET

Investment Project		Actual or Estimated Start Up	Estimated Completion		ed Costs Inclusive			d Costs Exclusive		Costs incurred to Date * Inclusive of	Costs Incurred to Date * Exclusive of
Number	Project Description	Date	Date	2026	2027	2028	2026	2027	2028	AFUDC	AFUDC
Various	Aggregate of all Construction Costs incurred under 5% of the Annual Construction Budget	Various	Various	\$4,646,122	\$4,396,550	\$10,500,000	\$4,608,136	\$4,287,644	\$10,059,908	\$ 1,070,381.79	\$ 994,807.09

<sup>\*</sup> Represents project costs as of 03/31/2025

#### **Description of Filing Requirement:**

Financial Forecast (for 2026-2028) Operating Income Statements

#### Response:

Please see attached.

For electronic version, see KAW\_APP\_EX17\_051625.pdf.

### KENTUCKY-AMERICAN WATER COMPANY PROJECTED ANNUAL INCOME STATEMENT

	2026	2027	2028
Operating Revenues	\$136,559,853	\$138,165,665	\$137,369,326
Operating Expenses			
Operation & Maintenance	51,026,925	54,059,886	55,988,299
Depreciation and Amortization	35,067,695	41,028,337	41,028,337
General Taxes	12,861,924	14,020,688	14,834,616
Loss (gain) on Sale of Assets	0	0	0
Income Taxes	4,685,837	2,965,248	1,736,962
Total Operating Expenses	103,642,381	112,074,159	113,588,215
Utility Operating Income	32,917,472	26,091,506	23,781,111
Other Income	0	663	1,220
Total Income	32,917,472	26,092,169	23,782,331
Income Deductions	339,115	287,335	303,723
Income Before Interest	32,578,357	25,804,834	23,478,608
Interest Charges	15,735,010	15,915,759	17,685,855
Net Income	\$16,843,347	\$9,889,075	\$5,792,753
Preferred Dividends	0	0	0
Net Income to Common	\$16,843,347	\$9,889,075	\$5,792,753
Common Dividends	\$10,106,008	\$5,933,445	\$3,475,652
Balance for Retained Earnings	\$6,737,339	\$3,955,630	\$2,317,101
Payout Ratio	60%	60%	60%
Return on Common Equity - 12/31	4.6%	2.5%	1.4%
Common Equity - 12/31	\$369,937,925	\$393,385,104	\$412,339,634

Note: Forecast does not include projection of current rate case

#### **Description of Filing Requirement:**

Financial forecast - balance sheet (2026-2028)

#### Response:

Projected End-of-Year Balance Sheet

(\$000)	2026	2027	2028
Fixed Assets	\$923,380	\$967,399	\$1,004,060
Non-Utility Property	316	316	316
Current Assets	23,497	23,891	24,382
Deferred Debits	13,594	13,557	12,347
TOTAL ASSETS	\$960,786	\$1,005,163	\$1,041,106
Total Capital	\$697,639	\$743,632	\$779,601
Current Liabilities	34,587	23,200	13,323
Deferred Credits	228,560	238,331	248,182
TOTAL CAPITAL & LIABILITIES	\$960,786	\$1,005,163	\$1,041,106

For electronic version, see KAW\_APP\_EX18\_051625.pdf.

#### **Description of Filing Requirement:**

Financial forecast - cash flow statements (2026-2028)

#### Response:

Please see attached. The forecast does not include projection of the current rate case.

For electronic version, see KAW\_APP\_EX19\_051625.pdf.

#### KENTUCKY-AMERICAN WATER COMPANY STATEMENT OF CASH FLOWS (000'S OMITTED)

	2026	2027	2028
Net Income	\$16,843	\$10,015	\$1,048
Depreciation & amortization	35,068	40,865	47,195
Provision for Deferred Income Tax	6,560	6,130	3,693
AFUDC Equity	0	0	0
Pension and non-pension post retirement	(761)	(590)	(602)
Other, net	3,430	10,270	(809)
Changes in assets and liabilities	13,518	4,858	16,521
Net Cash from Operations	\$74,658	\$71,548	\$67,046
Cash Flow from Investing Activities			
Capital expenditures	(\$96,360)	(\$90,985)	(\$94,853)
AFUDC Equity	0	0	0
Removal costs from property, plant and equipment retirements	(8,199)	(6,506)	(6,871)
Net Cash from Investing	(\$104,559)	(\$97,491)	(\$101,725)
Cash Flow from Financing Activities			
Proceeds from long-term debt	\$37,000	\$30,000	\$52,000
Repayment of long-term debt	(19,000)	(7,500)	(35,000)
Net borrowings (repayments) under short-term debt agreements	(1,298)	(6,923)	6,153
Advances and contributions for construction net of refunds	6,675	6,675	6,675
Capital Contribution	17,000	10,000	6,000
Debt issuance costs	(370)	(300)	(520)
Dividends paid	(10,106)	(6,009)	(629)
Net Cash from Financing	\$29,901	\$25,943	\$34,679
Cash Generated During the Year	\$0	\$0	\$0
Beginning Cash Balance	0	0	0
Ending Cash Balance	\$0	\$0	\$0

#### **Description of Filing Requirement:**

Financial forecast - revenue requirement (2026-2028)

#### Response:

Please refer to Exhibit No. 17 for Revenue Requirements. Also see Exhibit 37C for the revenue requirement for the forecasted test-year ended December 2026.

For electronic version, see KAW\_APP\_EX20\_051625.pdf for this document, KAW\_APP\_EX17\_051625.pdf for Revenue Requirements, and KAW\_APP\_EX37C\_051625.pdf for Exhibit 37C.

#### **Description of Filing Requirement:**

Financial forecast - employee level (2026-2028)

#### Response:

Year End Number of Employees: <u>2026</u> <u>2027</u> <u>2028</u>

168 168 168

For electronic version, see KAW\_APP\_EX21\_051625.pdf.

#### **Description of Filing Requirement:**

Financial Forecast (for 2026-2028) Labor Cost Changes

#### Response:

Total Labor Cost Changes	<u>2026</u>	<u>2027</u>	<u>2028</u>
O&M Capital	\$ 9,528,061 \$ 7,161,892	\$ 9,904,419 \$ 7,359,689	\$ 10,295,644 \$ 7,650,397
Total	\$16,689,953	\$17,264,108	\$ 17,946,041

For electronic version, see KAW\_APP\_EX22\_051625.pdf.

#### **Description of Filing Requirement:**

Financial forecast - capital structure requirements (2026-2028)

#### Response:

Please see attached.

For electronic version, see KAW\_APP\_EX23\_051625.pdf.

### Kentucky-American Water Company Exhibit 23 FINANCING PROJECTIONS (\$000)

#### **Increments of New Capital**

Calendar Year	Cal	lend	lar Y	'ear
---------------	-----	------	-------	------

2026
2027
2028

Short-Term Debt	Long-Term Debt	Preferred	Common
(1,298)	37,000	0	17,000
(6,923)	30,000	0	10,000
6,153	52,000	0	6,000

#### **Total Capitalization**

As of December 31,

2026
2027
2028

Short-Term Debt	Long-Term Debt	Preferred	Common
16,413	323,220	2,246	369,938
9,490	345,871	2,247	393,385
15,642	362,783	2,247	412,340

#### **Capitalization Ratios**

As of December 31,

2026
2027
2027
2028

Bank Loans	Debt	Preferred	Common
2.31%	45.41%	0.31%	51.97%
1.26%	46.06%	0.30%	52.38%
1.97%	45.75%	0.28%	52.00%

#### **Description of Filing Requirement:**

Financial forecast (For 2026-2028) Rate base

#### Response:

12/31/2026 Rate Base \$712,787,292 12/31/2027 Rate Base \$748,452,159 12/31/2028 Rate Base \$778,647,390

For electronic version, see KAW\_APP\_EX24\_051625.pdf

#### **Description of Filing Requirement:**

Financial Forecast (2026-2028) Water Sales (Gallons)

#### Response:

Water Sales (000 Gallons)	2026	2027	2028
Residential	6,053,426	6,068,896	6,084,046
Commercial	4,216,701	4,254,179	4,291,657
Industrial	573,050	573,050	573,050
Municipal & OPA	1,255,062	1,255,062	1,255,062
Sales for Resale	371,508	371,508	371,508
Miscellaneous & Fire	15,880	15,880	15,880
Total	12,485,626	12,538,574	12,591,202

For electronic version, see KAW\_APP\_EX25\_051625.pdf.

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 26

## **Description of Filing Requirement:**

Financial Forecast (for 2026-2028) Customer Forecast

## Response:

Average Customer Count	2026	2027	2028
Residential	127,964	128,954	129,943
Commercial	9,676	9,762	9,848
Industrial	28	28	28
Municipal & OPA	816	816	816
Sale for Resale	16	16	16
Miscellaneous & Fire	2,703	2,738	2,772
Total	141,203	142,313	143,424

For electronic version, see KAW\_APP\_EX26\_051625.pdf.

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 27

### **Description of Filing Requirement:**

Most recent stock or bond prospectus

## Response:

Please see attached for a copy of the Prospectus.

For electronic version, see KAW APP EX27 051625.pdf.

Prospectus Supplement to Prospectus dated February 20, 2024



#### \$800,000,000 5.250% Senior Notes due 2035

This is an offering by American Water Capital Corp., which is referred to as AWCC or the issuer, of its 5.250% Senior Notes due 2035, which are referred to as the notes. The issuer will pay interest semi-annually in arrears on the notes on March 1 and September 1 of each year, beginning on September 1, 2025. The notes will mature on March 1, 2035. However, the issuer may at any time and from time to time redeem all or a portion of the notes, in each case at the applicable redemption prices set forth in this prospectus supplement under "Description of the Notes—Optional Redemption by the Issuer." The notes will be issued only in registered form and in denominations of \$1,000 and integral multiples of \$1,000 in excess thereof.

The notes will be unsecured, will rank equal in right of payment with the issuer's existing and future senior debt and will rank senior in right of payment to the issuer's future subordinated debt. The notes will rank effectively junior in right of payment to all of the issuer's future secured indebtedness to the extent of the value of the assets securing such indebtedness. The notes will have the benefit of a support agreement from American Water Works Company, Inc., the issuer's parent company. The notes will not be guaranteed by any of American Water Works Company, Inc. 's subsidiaries. The issuer is a finance subsidiary whose activities are limited to borrowing funds and issuing its debt securities, and lending proceeds from those financing activities under loan agreements with American Water Works Company, Inc. and subsidiaries comprising its regulated utility operations.

Investing in these notes involves risks. See "Risk Factors" beginning on page S-6 of this prospectus supplement to read about factors you should consider before buying these notes.

Neither the Securities and Exchange Commission nor any state securities commission or other regulatory body has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus supplement or the accompanying prospectus. Any representation to the contrary is a criminal offense.

	Price to	Underwriting	Proceeds to
	Public(1)	<u>Discount</u>	AWCC
Per note	99.615%	0.650%	98.965%
Total	\$796,920,000	\$ 5,200,000	\$791,720,000

(1) Plus accrued interest from February 27, 2025, if settlement occurs after that date.

The underwriters expect to deliver the notes in book-entry form only through the facilities of The Depository Trust Company for the accounts of its participants, including Clearstream Banking, *société anonyme*, and Euroclear Bank SA/NV, as operator of the Euroclear system, against payment in New York, New York on or about February 27, 2025.

Joint Book-Running Managers

BofA Securities
J.P. Morgan
Truist Securities

PNC Capital Markets LLC
Mizuho
US Bancorp

RBC Capital Markets
TD Securities
Wells Fargo Securities

Senior Co-Managers

**Huntington Capital Markets** 

**Regions Securities LLC** 

Scotiabank

Co-Managers

**BNY Capital Markets** 

Siebert Williams Shank

Junior Co-Managers

Academy Securities CAVU Securities Roberts & Ryan

KAW\_APP\_EX27\_051625 Page 4 of 77

### TABLE OF CONTENTS

	Page
ABOUT THIS PROSPECTUS SUPPLEMENT	S-ii
WHERE YOU CAN FIND MORE INFORMATION	S-iii
FORWARD-LOOKING STATEMENTS	S-v
PROSPECTUS SUPPLEMENT SUMMARY	S-1
RISK FACTORS	S-6
USE OF PROCEEDS	S-8
DESCRIPTION OF THE NOTES	S-9
CERTAIN UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS	S-14
UNDERWRITING	S-19
Conflicts of Interest	S-20
LEGAL MATTERS	S-26
EXPERTS	S-26
PROSPECTUS	
RISK FACTORS	i
ABOUT THIS PROSPECTUS	1
FORWARD-LOOKING STATEMENTS	2
AMERICAN WATER WORKS COMPANY, INC.	3
AMERICAN WATER CAPITAL CORP.	3
<u>USE OF PROCEEDS</u>	4
SELLING SECURITY HOLDERS	4
DESCRIPTION OF CAPITAL STOCK	5
DESCRIPTION OF AWCC DEBT SECURITIES AND AMERICAN WATER SUPPORT AGREEMENT	10
DESCRIPTION OF DEPOSITARY SHARES	24
DESCRIPTION OF STOCK PURCHASE CONTRACTS AND STOCK PURCHASE UNITS	27
DESCRIPTION OF SUBSCRIPTION RIGHTS	28
DESCRIPTION OF WARRANTS	30
PLAN OF DISTRIBUTION	31
LEGAL MATTERS	33
EXPERTS	34
WHEEL VOLLCAN FIND MODE INFORMATION	3/1

#### ABOUT THIS PROSPECTUS SUPPLEMENT

All references in this prospectus supplement to "American Water" and the "Company" refer to American Water Works Company, Inc. and its consolidated subsidiaries taken together as a whole, except in the sections entitled "Where You Can Find More Information," "Use of Proceeds," "Description of the Notes," "Underwriting," and "Legal Matters," where such terms shall refer to American Water Works Company, Inc. and not to any of its subsidiaries, in each case unless the context otherwise requires. All references in this prospectus supplement to the "support provider" refer to American Water Works Company, Inc., without its subsidiaries, unless the context otherwise requires. All references in this prospectus supplement to "AWCC" or the "issuer" refer to American Water Capital Corp.

This document is in two parts. The first part is this prospectus supplement, which describes the specific terms of this offering and certain other matters. The second part, the accompanying prospectus, gives more general information about the issuer, American Water and their securities. Generally, the reference to "this prospectus," is to both parts of this document combined. To the extent information in this prospectus supplement conflicts with information in the accompanying prospectus, you should rely on the information in this prospectus supplement.

Neither AWCC nor American Water Works Company, Inc. is making an offer or sale of these securities in any jurisdiction where the offer or sale is not permitted. You should assume that the information in this prospectus supplement or in the accompanying prospectus is accurate only as of the date on the front cover of those documents and any information incorporated by reference is only accurate as of the date of the document incorporated by reference. American Water's business, financial condition, results of operations and prospects may have changed since the date of such information.

"American Water" and its logos are trademarks of American Water Works Company, Inc. Other service marks, trademarks and trade names referred to in this prospectus are the property of their respective owners.

#### WHERE YOU CAN FIND MORE INFORMATION

American Water files annual, quarterly and current reports, proxy statements and other information with the Securities and Exchange Commission, which is referred to as the SEC. These SEC filings are available to the public over the Internet at the SEC's website at <a href="http://www.sec.gov">http://www.sec.gov</a> and American Water's website at <a href="https://amwater.com">https://amwater.com</a>. The information contained on or accessible from American Water's website does not constitute a part of this prospectus and is not incorporated by reference herein.

American Water and the issuer have filed a registration statement on Form S-3 under the Securities Act of 1933, as amended, which is referred to as the Securities Act, with the SEC to register the securities offered by this prospectus supplement. This prospectus is a part of the registration statement, but does not contain all the information contained in the registration statement because certain parts of the registration statement are omitted in accordance with the rules and regulations of the SEC. The registration statement and the documents filed as exhibits to the registration statement are available to the public over the Internet at the SEC's website and American Water's website, each as described above.

American Water is "incorporating by reference" into this prospectus specific documents that it files with the SEC, which means that important information can be disclosed to you by referring you to those documents that are considered part of this prospectus. Information that American Water files subsequently with the SEC will automatically update and supersede this information. American Water incorporates by reference the documents listed below, and any future documents that it files with the SEC under Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, which is referred to as the Exchange Act, until the offering of the securities covered by this prospectus has been completed or terminated.

American Water is "incorporating by reference" into this prospectus the following documents filed with the SEC (excluding any portions of such documents that have been "furnished" but not "filed" for purposes of the Exchange Act):

#### **Filings**

Annual Report on Form 10-K

The portions of the Definitive Proxy Statement on Schedule 14A for American Water's 2024 Annual Meeting of Shareholders that are incorporated by reference into American Water's Annual Report on Form 10-K for the year ended December 31, 2023

Current Report on Form 8-K

#### **Period Covered or Date Filed**

Year ended December 31, 2024

Filed on March 26, 2024 Filed on February 24, 2025

American Water will provide to each person, including any beneficial owner, to whom this prospectus is delivered, upon written or oral request and without charge, a copy of the documents referred to above that have been incorporated in this prospectus by reference. You can request copies of such documents if you call or write American Water at the following address or telephone number: American Water Works Company, Inc., 1 Water Street, Camden, New Jersey, 08102-1658, Attention: General Counsel, (856) 955-4001.

This prospectus contains summaries of certain agreements that American Water has filed as exhibits to various SEC filings, as well as certain agreements that American Water and the issuer will enter into in connection with this offering. The descriptions of these agreements contained in this prospectus or information incorporated by reference herein do not purport to be complete and are subject to, or qualified in their entirety by reference to, the definitive agreements. You can obtain copies of the definitive agreements without charge to you by making a written or oral request to American Water as described above.

American Water and the issuer are only responsible for the information contained or incorporated by reference in this prospectus supplement and the accompanying prospectus or contained in any free writing prospectus prepared by or on behalf of American Water and the issuer. Neither American Water nor the issuer

KAW\_APP\_EX27\_051625

has authorized anyone to provide you with information other than that contained or incorporated by reference in this prospectus supplement or in the accompanying prospectus, and American Water and the issuer take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained herein, or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein, modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified and superseded, to constitute a part of this prospectus.

#### FORWARD-LOOKING STATEMENTS

American Water has made statements under "Risk Factors" and in other sections of this prospectus and in the documents incorporated by reference herein that are forward-looking statements within the meaning of Section 27A of the Securities Act, Section 21E of the Exchange Act, and the Private Securities Litigation Reform Act of 1995. In some cases, these forward-looking statements can be identified by words with prospective meanings such as "intend," "plan," "estimate," "believe," "anticipate," "expect," "project," "project," "propose," "assume," "forecast," "likely," "uncertain," "outlook," "future," "pending," "goal," "objective," "potential," "continue," "seek to," "may," "can," "should," "will" and "could" or the negative of such terms or other variations or similar expressions. Forward-looking statements may relate to, among other things: American Water's future financial performance, liquidity and cash flows; the timing and amount of rate and revenue adjustments, including through general rate case filings, filings for infrastructure surcharges and other governmental agency authorizations and proceedings, and filings to address regulatory lag; American Water's ability to execute its current and long-term business, operational, capital expenditures and growth plans and strategies; the timing and outcome of pending or future acquisition activity, and the ability to achieve organic customer growth; the ability of American Water's California subsidiary to obtain adequate alternative water supplies in lieu of diversions from the Carmel River; the amount, allocation and timing of projected capital expenditures and related funding requirements; American Water's ability to repay or refinance debt; the future impacts of increased or increasing financing costs, inflation and interest rates; American Water's ability to finance current and projected operations, capital expenditure needs and growth initiatives by accessing the debt and equity capital markets and sources of short-term liquidity; the outcome and impact on American Water of governmental and regulatory investigations, class action lawsuits, and other litigation and legal proceedings, and related potential fines, penalties and other sanctions; the ability to meet or exceed American Water's stated environmental and sustainability goals, including its greenhouse gas emission reduction, water delivery efficiency and water system resiliency goals; the ability to complete, and the timing and efficacy of, the design, development, implementation and improvement of technology and other strategic initiatives; American Water's ability to comply with new and changing environmental regulations; the ability to capitalize on existing or future utility privatization opportunities; trends in the water and wastewater industries in which American Water operates, including macro trends with respect to American Water's efforts and projects related to customer, technology and work efficiency and execution; regulatory, legislative, tax policy or legal developments; and impacts that future significant tax legislation may have on American Water and on its business, results of operations, cash flows and liquidity.

Forward-looking statements are predictions based on American Water's current expectations and assumptions regarding future events. They are not guarantees or assurances of any outcomes, financial results, levels of activity, performance or achievements, and investors are cautioned not to place undue reliance upon them. These forward-looking statements are subject to a number of estimates, assumptions, known and unknown risks, uncertainties and other factors. American Water's actual results may vary materially from those discussed in the forward-looking statements included in this prospectus and in the documents incorporated by reference herein. Factors that could cause actual results to differ from those discussed in forward-looking statements include, but are not limited to, the factors discussed under "Risk Factors" in this prospectus supplement, and the following important factors:

- the decisions of governmental and regulatory bodies, including decisions to raise or lower customer rates;
- the timeliness and outcome of regulatory commissions' and other authorities' actions concerning rates, capital structure, authorized return on equity, capital investment, system acquisitions and dispositions, taxes, permitting, water supply and management, and other decisions;
- changes in customer demand for, and patterns of use of, water and energy, such as may result from conservation efforts, or otherwise;

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- limitations on the availability of American Water's water supplies or sources of water, or restrictions on its use thereof, resulting from allocation rights, governmental or regulatory requirements and restrictions, drought, overuse or other factors;
- a loss of one or more large industrial or commercial customers due to adverse economic conditions, or other factors;
- present and future proposed changes in laws, governmental regulations and policies, including with respect to the environment (such as, for example, potential improvements to existing Federal regulations with respect to lead and copper service lines and galvanized steel pipe), health and safety, data and consumer privacy, security and protection, water quality and water quality accountability, contaminants of emerging concern (including without limitation per- and polyfluoroalkyl substances (collectively, "PFAS")), public utility and tax regulations and policies, and impacts resulting from U.S., state and local elections and changes in federal, state and local executive administrations;
- American Water's ability to collect, distribute, use, secure and store consumer data in compliance with current or future governmental laws, regulations and policies with respect to data and consumer privacy, security and protection;
- weather conditions and events, climate variability patterns, and natural disasters, including drought or abnormally high rainfall, prolonged
  and abnormal ice or freezing conditions, strong winds, coastal and intercoastal flooding, pandemics and epidemics, earthquakes,
  landslides, hurricanes, tornadoes, wildfires, electrical storms, sinkholes and solar flares;
- the outcome of litigation and similar governmental and regulatory proceedings, investigations or actions;
- the risks associated with American Water's aging infrastructure, and its ability to appropriately improve the resiliency of or maintain, update, redesign and/or replace, current or future infrastructure and systems, including its technology and other assets, and manage the expansion of its businesses;
- exposure or infiltration of American Water's technology and critical infrastructure systems, including the disclosure of sensitive, personal
  or confidential information contained therein, through physical or cyber attacks or other means, and impacts from required or voluntary
  public and other disclosures, as well as civil class action and other litigation or legal, regulatory or administrative proceedings, related
  thereto;
- American Water's ability to obtain permits and other approvals for projects and construction, update, redesign and/or replacement of various water and wastewater facilities;
- changes in American Water's capital requirements;
- American Water's ability to control operating expenses and to achieve operating efficiencies, and American Water's ability to create, maintain and promote initiatives and programs that support the affordability of American Water's regulated utility services;
- the intentional or unintentional actions of a third party, including contamination of American Water's water supplies or the water provided to its customers:
- American Water's ability to obtain and have delivered adequate and cost-effective supplies of pipe, equipment (including personal
  protective equipment), chemicals, power and other fuel, water and other raw materials, and to address or mitigate supply chain constraints
  that may result in delays or shortages in, as well as increased costs of, supplies, products and materials that are critical to or used in
  American Water's business operations;
- American Water's ability to successfully meet its operational growth projections, either individually or in the aggregate, and capitalize on growth opportunities, including, among other things, with respect to:
  - · acquiring, closing and successfully integrating regulated operations;

- Page 10 of 77 American Water's Military Services Group ("MSG") entering into new military installation contracts, price redeterminations, and other agreements and contracts, with the U.S. government; and
- realizing anticipated benefits and synergies from new acquisitions;
- risks and uncertainties following the completion of the sale of American Water's Homeowner Services Group ("HOS"), including:
  - American Water's ability to receive amounts due, payable and owing to American Water under the amended secured seller note when due: and
  - the ability of American Water to redeploy successfully and timely the net proceeds of this transaction into American Water's Regulated Businesses;
- risks and uncertainties associated with contracting with the U.S. government, including ongoing compliance with applicable government procurement, security and cybersecurity regulations;
- cost overruns relating to improvements in or the expansion of American Water's operations;
- American Water's ability to successfully develop and implement new technologies and to protect related intellectual property;
- American Water's ability to maintain safe work sites;
- American Water's exposure to liabilities related to environmental laws and regulations, including those enacted or adopted and under consideration, and the substances related thereto, including without limitation copper, lead and galvanized steel, PFAS and other contaminants of emerging concern, and similar matters resulting from, among other things, water and wastewater service provided to customers:
- the ability of energy providers, state governments and other third parties to achieve or fulfill their greenhouse gas emission reduction goals, including without limitation through stated renewable portfolio standards and carbon transition plans;
- changes in general economic, political, business and financial market conditions;
- access to sufficient debt and/or equity capital on satisfactory terms and as needed to support operations and capital expenditures;
- fluctuations in inflation or interest rates, and American Water's ability to address or mitigate the impacts thereof;
- the ability to comply with affirmative or negative covenants in the current or future indebtedness of American Water or any of its subsidiaries, or the issuance of new or modified credit ratings or outlooks by credit rating agencies with respect to American Water or any of its subsidiaries (or any current or future indebtedness thereof), which could increase financing costs or funding requirements and affect American Water's or its subsidiaries' ability to issue, repay or redeem debt, pay dividends or make distributions;
- fluctuations in the value of, or assumptions and estimates related to, its benefit plan assets and liabilities, including with respect to its pension and other post-retirement benefit plans, that could increase expenses and plan funding requirements;
- changes in federal or state general, income and other tax laws, including (i) future significant tax legislation or regulations (including without limitation impacts related to the Corporate Alternative Minimum Tax, and (ii) the availability of, or American Water's compliance with, the terms of applicable tax credits and tax abatement programs;
- migration of customers into or out of American Water's service territories and changes in water and energy consumption resulting therefrom:

the use by municipalities of the power of eminent domain or other authority to condemn the systems of one or more of American Water's utility subsidiaries, including without limitation litigation and other proceedings with respect to the water system assets of American Water's California subsidiary located in Monterey, California, or the assertion by private landowners of similar rights against such utility subsidiaries;

- any difficulty or inability to obtain insurance for American Water, its inability to obtain insurance at acceptable rates and on acceptable terms and conditions, or its inability to obtain reimbursement under existing or future insurance programs and coverages for any losses sustained:
- the incurrence of impairment charges, changes in fair value and other adjustments related to American Water's goodwill or the value of its other assets;
- labor actions, including work stoppages and strikes;
- American Water's ability to retain and attract highly qualified and skilled employees and talent;
- civil disturbances or unrest, or terrorist threats or acts, or public apprehension about future disturbances, unrest, or terrorist threats or acts;
   and
- the impact of new, and changes to existing, accounting standards.

These forward-looking statements are qualified by, and should be read together with, the risks and uncertainties set forth above and the risk factors discussed under "Risk Factors" beginning on page S-6 of this prospectus supplement and the risk factors and other statements contained in the documents incorporated by reference in this prospectus and investors should refer to such risks, uncertainties, risk factors and other statements in evaluating such forward-looking statements. Any forward-looking statements made by American Water speak only as of the date of such statements. Except as required by the federal securities laws, American Water does not have any obligation, and American Water specifically disclaims any undertaking or intention, to publicly update or revise any forward-looking statements, whether as a result of new information, future events, changed circumstances or otherwise. New factors emerge from time to time, and it is not possible for American Water to predict all such factors. Furthermore, it may not be possible to assess the impact of any such factor on American Water's businesses, either viewed independently or together, or the extent to which any factor, or combination of factors, may cause results to differ materially from those contained in any forward-looking statement. The foregoing factors should not be construed as exhaustive.

#### PROSPECTUS SUPPLEMENT SUMMARY

This summary highlights information contained elsewhere in this prospectus or in the documents incorporated by reference herein. It may not contain all the information that is important to you. You should carefully read this prospectus and the documents incorporated by reference herein in their entirety before making an investment decision.

#### The Company

American Water Works Company, Inc. is the largest and most geographically diverse, publicly-traded water and wastewater utility company in the United States, as measured by both operating revenues and population served. As a holding company, American Water conducts substantially all of its business through its subsidiaries. American Water employs approximately 6,700 professionals who provide drinking water, wastewater and other related services to over 14 million people in 24 states. In 2024 and 2023, American Water generated \$4,684 million and \$4,234 million, respectively, in total consolidated operating revenues and \$1,051 million and \$944 million, respectively, in net income attributable to common shareholders.

American Water conducts the majority of its business through a reportable segment that is referred to in this prospectus as the Regulated Businesses, which includes utilities that are regulated by public utilities commissions and that provide water and wastewater services to residential, commercial, industrial, public authority, fire service and sale for resale customers, and sales to public authorities and other utilities and community water systems under bulk contracts for the supply of water or the treatment of wastewater for their own customers. American Water also operates other businesses, including MSG, that provide water and wastewater services to the U.S. government on military installations, as well as municipalities. The businesses included in Other are not subject to public utility commission regulation and the services provided generally do not require significant capital investment by American Water. Individually, these other businesses do not meet the criteria of a reportable segment in accordance with generally accepted accounting principles in the United States. In this prospectus, Other refers to these businesses, together with corporate costs that are not allocated to the Company's Regulated Businesses, interest income related to the secured seller promissory note from the sale of HOS, income from assets not associated with the Regulated Businesses, eliminations of inter-segment transactions and fair value adjustments related to acquisitions that have not been allocated to the Regulated Businesses segment.

For 2024, American Water's Regulated Businesses segment generated \$4,296 million in operating revenues, which accounted for 92% of American Water's total consolidated operating revenues. For the same period, Other generated \$388 million in operating revenues, which accounted for 8% of American Water's total consolidated operating revenues.

#### American Water Capital Corp.

American Water's financing activities include, among other things, the issuance of long-term and short-term debt, primarily through AWCC, its wholly owned finance subsidiary. AWCC has no significant assets or operations other than as associated with these financing activities. AWCC loans all of the net proceeds of its long-term debt financings to American Water's operating subsidiaries in its Regulated Businesses segment, as well as to American Water. AWCC also provides liquidity to the Regulated Businesses segment and American Water through AWCC's revolving credit facility and commercial paper program. AWCC may also perform other ancillary services directly related to these financing activities, including cash management activities and hedging of interest-rate and other market risk exposures associated with its indebtedness. The proceeds of all of AWCC's long-term debt have been loaned to subsidiaries in American Water's Regulated Businesses segment or to American Water, which debt is evidenced by promissory notes issued to AWCC by such subsidiaries or American Water, as applicable. As of December 31, 2024, American Water had a total of \$14,037 million in total

Page 13 of 7

debt, including (i) \$13,158 million in total long-term debt, of which the current portion was \$637 million, and (ii) at AWCC, \$879 million in commercial paper borrowings net of discount. As of December 31, 2024, AWCC additionally had \$82 million of outstanding letters of credit under its revolving credit facility.

#### **Executive Offices**

American Water and AWCC are each corporations incorporated under the laws of Delaware. Their principal executive offices are located at 1 Water Street, Camden, New Jersey 08102-1658 and the telephone number is (856) 955-4001. American Water's website address is <a href="https://amwater.com">https://amwater.com</a>. The information contained on or accessible from American Water's website does not constitute a part of this prospectus and is not incorporated by reference herein.

Page 14 of 7

#### The Offering

The summary below describes the principal terms of the notes. Certain of the terms and conditions described below are subject to important limitations and exceptions. A more detailed description of the terms and conditions of the notes is contained under the headings "Description of the Notes" in this prospectus supplement and "Description of AWCC Debt Securities and American Water Support Agreement" in the accompanying prospectus.

Issuer American Water Capital Corp.

Securities Offered \$800,000,000 aggregate principal amount of 5.250% Senior Notes due 2035.

Maturity Date The notes will mature on March 1, 2035.

Interest Payment Dates The issuer will pay interest on the notes semi-annually in arrears on each March 1 and

September 1, beginning on September 1, 2025, to the holders of the notes as of the day that is 15 calendar days (whether or not a business day) prior to the relevant interest payment

date and, if applicable, upon redemption.

Support Agreement The notes will have the benefit of a support agreement dated June 22, 2000 and amended as

of July 26, 2000 from the support provider, referred to as the support agreement, pursuant to which the support provider has agreed to pay to any debt investor or lender of the issuer any principal or interest owed by the issuer to such debt investor or lender that the issuer

fails to pay on a timely basis.

Optional Redemption

Prior to December 1, 2034 (three months prior to their maturity date) (the "Par Call Date"), the issuer may redeem the notes at its option, in whole or in part, at any time and from time to time, at a redemption price (expressed as a percentage of principal amount and rounded

to three decimal places) equal to the greater of:

(a) the sum of the present values of the remaining scheduled payments of principal
and interest thereon discounted to the date of redemption (assuming the notes
matured on the Par Call Date) on a semi-annual basis (assuming a 360-day year
consisting of twelve 30-day months) at the Treasury Rate (as defined below) plus

15 basis points less (b) interest accrued to the date of redemption; and

• 100% of the principal amount of the notes to be redeemed;

plus, in either case, accrued and unpaid interest thereon to that date of redemption.

On or after the Par Call Date, the issuer may redeem the notes at its option, in whole or in part, at any time and from time to time, at a redemption price equal to 100% of the principal amount of the notes being redeemed plus accrued and unpaid interest thereon to the date of redemption.

S-3

Ranking

The notes will be the issuer's unsecured senior obligations and will:

- rank equal in right of payment with all of the issuer's existing and future unsecured obligations that are not, by their terms, expressly subordinated in right of payment to the notes;
- rank senior in right of payment to all of the issuer's future obligations that are, by their terms, expressly subordinated in right of payment to the notes; and
- rank effectively junior in right of payment to all of the issuer's future secured indebtedness to the extent of the value of the assets securing such indebtedness.

Similarly, obligations of the support provider under the support agreement will be unsecured senior obligations of the support provider and will:

- rank equal in right of payment with all of the support provider's existing and future unsecured obligations that are not, by their terms, expressly subordinated in right of payment to such obligations;
- rank senior in right of payment to all of the support provider's future obligations that
  are, by their terms, expressly subordinated in right of payment to such obligations; and
- rank (i) effectively junior in right of payment to all of the support provider's future secured indebtedness to the extent of the value of the assets securing such indebtedness and (ii) structurally junior in right of payment to any liabilities of the support provider's subsidiaries.

As of December 31, 2024:

- · the issuer had no secured indebtedness;
- the issuer had \$12,853 million of senior indebtedness, including (i) \$11,786 million of senior notes, (ii) \$187 million of tax-exempt indebtedness, and (iii) \$880 million of commercial paper, and no subordinated indebtedness;
- the support provider had no indebtedness other than (i) its obligations under the support agreement with respect to the issuer's indebtedness and (ii) its borrowings from AWCC; and
- the subsidiaries of the support provider (other than the issuer) had \$1,220 million of indebtedness and similar obligations.

The indenture governing the notes contains certain covenants that, among other things, limit the support provider's ability and the ability of its subsidiaries to:

- · create or assume liens; and
- · enter into sale and leaseback transactions.

Certain Covenants

Page 16 of 7

These limitations are subject to a number of significant exceptions. See "Description of AWCC Debt Securities and American Water Support Agreement—Certain Covenants" in the accompanying prospectus.

Use of Proceeds

The issuer estimates that the proceeds from this offering, net of the underwriting discounts and offering expenses, will be approximately \$790.1 million.

The issuer intends to use the net proceeds from this offering:

- to lend funds to the support provider and its subsidiaries in the Regulated Businesses segment;
- to repay at maturity \$525.0 million aggregate principal amount of the issuer's 3.400%
   Senior Notes, which are due March 1, 2025;
- to repay commercial paper obligations of the issuer; and
- for general corporate purposes.

See "Use of Proceeds."

Risk Factors

Investing in the notes involves risks. See "Risk Factors" beginning on page S-6 of this prospectus supplement for a discussion of factors that you should refer to and carefully consider before deciding to invest in these notes.

Governing Law

The indenture and the notes are governed by, and construed in accordance with, the laws of the State of New York.

Conflicts of Interest

Certain of the underwriters and their affiliates may hold a portion of the indebtedness or commercial paper that the issuer intends to repay using the net proceeds from this offering. In such event, it is possible that one or more of the underwriters or their affiliates could receive at least 5% of the net proceeds from the offering and, in that case, such underwriter would be deemed to have a conflict of interest under Rule 5121 of the Financial Industry Regulatory Authority, Inc., which is referred to as FINRA. In the event of any such conflict of interest, such underwriter would be required to conduct the distribution of the notes in accordance with FINRA Rule 5121. If the distribution is conducted in accordance with FINRA Rule 5121, such underwriter would not be permitted to confirm a sale to an account over which it exercises discretionary authority without first receiving specific written approval from the account holder.

#### RISK FACTORS

An investment in the notes involves risks. This prospectus does not describe all of these risks. You should carefully consider the risks described below and the risks described in Part I, Item 1A., "Risk Factors," in American Water's Annual Report on Form 10-K for the year ended December 31, 2024, as updated in subsequently filed reports with the SEC, which risk factors and subsequently filed reports are incorporated by reference herein, as well as the other information included or incorporated by reference in this prospectus, before making an investment decision. American Water's business, financial condition or results of operations could be materially adversely affected by any of these risks.

The issuer's ability to service its debt and the support provider's ability to make payments pursuant to its obligations under the support agreement depend on the performance of the support provider's operating subsidiaries and their continued ability to make distributions to the support provider or repayments to the issuer. There can be no assurance that the support provider or the issuer will continue to receive such distributions or repayments or, if they are received, that they will be in amounts similar to past distributions or repayments.

The notes are being issued by AWCC, the support provider's finance subsidiary. The issuer has no significant assets, other than the support provider's obligations and those of certain of American Water's subsidiaries in its Regulated Businesses segment, to repay certain intercompany loans made to them by AWCC. The support provider has entered into a support agreement with the issuer, which serves as the functional equivalent of a full and unconditional guarantee by the support provider. Under the terms of the support agreement, if the issuer is unable to make timely payment of any interest or principal or premium, if any, on the notes, the support provider has agreed to provide to the issuer, at the issuer's request or at the request of any holder of the notes, funds to make such payment in full. Because the support provider is a holding company and substantially all of its operations are conducted through its subsidiaries other than the issuer, the support provider's ability to fulfill its obligations under the support agreement will be dependent upon its receipt of sufficient cash distributions from its operating subsidiaries. Furthermore, the issuer's ability to make interest and principal payments on the notes will be dependent upon its receipt of sufficient payments of principal and interest owed pursuant to the terms of its intercompany loans to the support provider and certain of its subsidiaries in the Regulated Businesses segment and from the issuer's ability to issue indebtedness or otherwise obtain loans in the future. The distributions the support provider receives from its operating subsidiaries and the repayments the issuer receives from the support provider and such subsidiaries in the Regulated Businesses segment might not be adequate to permit the support provider to make required payments of interest and principal pursuant to the support agreement or the issuer to make required payments under the notes, as applicable, on a timely basis, or at all.

The support provider's obligations under the support agreement are effectively subordinated to all of the obligations of its subsidiaries other than the issuer.

The support provider has entered into a support agreement with the issuer. The notes are not guaranteed by any of the support provider's subsidiaries and are the obligations only of the issuer, and of the support provider, by virtue of the support agreement. The support provider is a holding company that derives substantially all of its income from its operating subsidiaries, and the issuer is a finance subsidiary with no significant operations of its own, other than related to making loans to the support provider and its subsidiaries in its Regulated Businesses segment. The support provider's operating subsidiaries are separate and distinct legal entities and, other than the issuer, have no obligation to make any payments on the notes, or to make any funds available for such payment, other than through their repayment obligations under intercompany loans, if any, with the issuer. Therefore, the support provider's obligations under the support agreement will be effectively subordinated to all indebtedness and other liabilities, including trade payables, lease commitments and monies borrowed, or other indebtedness incurred or issued by American Water's subsidiaries other than the issuer.

The notes do not restrict the support provider's or its subsidiaries' ability to incur additional indebtedness, which could adversely affect the support provider's ability to pay its obligations under the notes arising by virtue of the support agreement.

Although the terms of the notes restrict the support provider's ability and the ability of its subsidiaries to incur certain liens and to enter into certain sale and leaseback transactions, the incurrence of other indebtedness or other liabilities by any of the support provider's subsidiaries is not specifically prohibited in connection with the notes and could adversely affect the support provider's ability to pay any obligations to holders of the notes arising out of its obligations under the support agreement. As of December 31, 2024, total indebtedness and similar obligations of the support provider's subsidiaries other than the issuer were \$1,220 million, consisting of (i) \$761 million in private activity bonds and government funded debt, all but \$8.2 million of which is collateralized, (ii) \$456 million in mortgage bonds, and (iii) \$3 million in redeemable preferred stock. American Water anticipates that from time to time its subsidiaries will incur additional debt and other liabilities. Any debt incurred by the support provider's subsidiaries other than the issuer will be effectively senior to the support provider's obligations under the support agreement.

Other than as described under "Description of AWCC Debt Securities and American Water Support Agreement—Support Agreement" in the accompanying prospectus, neither the issuer nor the support provider is required in connection with the notes to meet any financial tests that measure their working capital, interest coverage or fixed charges in order to maintain compliance with the terms of the notes.

#### If there is no active trading market for the notes you may not be able to resell them.

If there is no active trading market for the notes, you may not be able to resell the notes at their fair market value or at all.

The liquidity of any market for the notes will depend upon various factors, including:

- the number of holders of the notes;
- the interest of securities dealers in making a market for the notes;
- American Water's financial performance or prospects; and
- the prospects for companies in American Water's industry generally.

Accordingly, neither American Water nor the issuer can assure you that a market or liquidity will develop for the notes.

#### USE OF PROCEEDS

The issuer estimates that it will receive net proceeds from this offering, after deducting the underwriting discounts and estimated offering expenses, of approximately \$790.1 million.

The issuer intends to use the net proceeds from this offering:

- to lend funds to the support provider and its subsidiaries in the Regulated Businesses segment;
- to repay at maturity \$525.0 million aggregate principal amount of the issuer's 3.400% Senior Notes, which are due March 1, 2025;
- to repay commercial paper obligations of the issuer; and
- · for general corporate purposes.

On February 21, 2025, the issuer had \$985 million in aggregate principal amount of commercial paper outstanding, with a weighted-average maturity of 8.55 days and a weighted-average interest rate of 4.52%.

#### **DESCRIPTION OF THE NOTES**

The following description is a summary of the material provisions of the indenture. It does not restate such agreement in its entirety. You are urged to read the indenture because it, and not this description, defines your rights as holders of the notes. The indenture was filed as an exhibit to the registration statement of which this prospectus forms a part.

The notes will be a separate, new series of debt securities, as described under the heading "Description of AWCC Debt Securities and American Water Support Agreement" in the accompanying prospectus. Please read the following information concerning the notes in conjunction with the statements under "Description of AWCC Debt Securities and American Water Support Agreement" in the accompanying prospectus, which the following information supplements and, in the event of any inconsistencies, supersedes.

Unless the context otherwise requires, solely for purposes of this Description of the Notes, "American Water" or the "Company" refers to American Water Works Company, Inc. and not to any of its subsidiaries.

#### General

The notes will be issued under the indenture, dated as of December 4, 2009, between the issuer and Computershare Trust Company, N.A., as successor to Wells Fargo Bank, National Association, as indenture trustee, referred to as the indenture.

The aggregate principal amount of notes offered by this prospectus supplement is \$800,000,000.

The notes will have the benefit of a support agreement from American Water described in this prospectus.

The notes will be the issuer's unsecured senior obligations and will:

- rank equal in right of payment with all of the issuer's existing and future unsecured obligations that are not, by their terms, expressly subordinated in right of payment to the notes;
- rank senior in right of payment to all of the issuer's future obligations that are, by their terms, expressly subordinated in right of payment
  to the notes; and
- rank effectively junior in right of payment to all of the issuer's future secured indebtedness to the extent of the value of the assets securing such indebtedness.

Similarly, American Water's obligations as support provider under the support agreement will be unsecured senior obligations of American Water and will:

- rank equal in right of payment with all of American Water's existing and future unsecured obligations that are not, by their terms, expressly subordinated in right of payment to such obligations;
- rank senior in right of payment to all of American Water's future obligations that are, by their terms, expressly subordinated in right of payment to such obligations; and
- rank (i) effectively junior in right of payment to all of American Water's future secured indebtedness to the extent of the value of the assets securing such indebtedness and (ii) structurally junior in right of payment to any liabilities of American Water's subsidiaries.

The notes will not be subject to a sinking fund provision.

The indenture trustee will initially be the security registrar and the paying agent for the notes. The notes initially will be issued in registered global form and will be in denominations of \$1,000 and integral multiples of \$1,000 in excess thereof, without coupons, and may be transferred or exchanged, without service charge but upon

payment of any taxes or other governmental charges payable in connection with the transfer or exchange, at the office described below. Payments of notes issued as a global security will be made to the depositary or a successor depositary. A beneficial interest in a global note may only be exchanged for a note in certain circumstances. See "Description of AWCC Debt Securities and American Water Support Agreement—Book-Entry, Delivery and Form—Exchanges of Global Securities for Certificated Debt Securities" in the accompanying prospectus and "—Book-Entry Only Issuance" in this prospectus supplement. Principal and interest with respect to certificated notes will be payable thereon, the transfer of the notes will be registrable and notes will be exchangeable for notes of a like aggregate principal amount in denominations of \$1,000, and integral multiples of \$1,000 in excess thereof, at the office or agency maintained by the issuer. The issuer has initially designated the corporate trust office of the indenture trustee as that office. However, at the issuer's option, payment of interest may be made by check mailed to the address of the holder entitled to payment or by wire transfer to an account appropriately designated by the holder entitled to payment.

The indenture does not limit American Water's ability or the ability of the issuer to issue or incur other unsecured debt or issue preferred stock.

#### Principal, Maturity and Interest

The initial aggregate principal amount of the notes is \$800,000,000. The notes mature on March 1, 2035.

The notes will bear interest at 5.250% per annum from February 27, 2025. The issuer will pay interest on the notes semi-annually in arrears on each March 1 and September 1, beginning on September 1, 2025, to the holders of the notes as of the day that is 15 calendar days (whether or not a business day) prior to the relevant interest payment date and, if applicable, upon redemption.

#### Computation of Interest

The amount of interest payable on the notes for any period will be computed on the basis of a 360-day year consisting of twelve 30-day months. In the event that any date on which principal or interest is payable on the notes is not a business day, then payment of the principal or interest payable on such date will be made on the next day that is a business day (and without any interest or other payment in respect of any such delay).

#### **Optional Redemption by the Issuer**

Prior to the Par Call Date, the issuer may redeem the notes at its option, in whole or in part, at any time and from time to time, at a redemption price (expressed as a percentage of principal amount and rounded to three decimal places) equal to the greater of:

- (a) the sum of the present values of the remaining scheduled payments of principal and interest thereon discounted to the date of redemption (assuming the notes matured on the Par Call Date) on a semi-annual basis (assuming a 360-day year consisting of twelve 30-day months) at the Treasury Rate plus 15 basis points less (b) interest accrued to the date of redemption; and
- 100% of the principal amount of the notes to be redeemed;

plus, in either case, accrued and unpaid interest thereon to that date of redemption.

On or after the Par Call Date, the issuer may redeem the notes at its option, in whole or in part, at any time and from time to time, at a redemption price equal to 100% of the principal amount of the notes being redeemed plus accrued and unpaid interest thereon to the date of redemption.

#### Treasury Rate

"Treasury Rate" means, with respect to any date of redemption for the notes, the yield determined by the issuer in accordance with the following two paragraphs.

The Treasury Rate shall be determined by the issuer after 4:15 p.m., New York City time (or after such time as yields on U.S. government securities are posted daily by the Board of Governors of the Federal Reserve System), on the third business day preceding the date of redemption based upon the yield or yields for the most recent day that appear after such time on such day in the most recent statistical release published by the Board of Governors of the Federal Reserve System designated as "Selected Interest Rates (Daily) - H.15" (or any successor designation or publication) ("H.15") under the caption "U.S. government securities—Treasury constant maturities—Nominal" (or any successor caption or heading) ("H.15 TCM"). In determining the Treasury Rate, the issuer shall select, as applicable:

- (1) the yield for the Treasury constant maturity on H.15 exactly equal to the period from the date of redemption to the Par Call Date (the "Remaining Life"); or
- (2) if there is no such Treasury constant maturity on H.15 exactly equal to the Remaining Life, the two yields—one yield corresponding to the Treasury constant maturity on H.15 immediately shorter than and one yield corresponding to the Treasury constant maturity on H.15 immediately longer than the Remaining Life—and shall interpolate to the Par Call Date on a straight-line basis (using the actual number of days) using such yields and rounding the result to three decimal places; or
- (3) if there is no such Treasury constant maturity on H.15 shorter than or longer than the Remaining Life, the yield for the single Treasury constant maturity on H.15 closest to the Remaining Life.

For purposes of this paragraph, the applicable Treasury constant maturity or maturities on H.15 shall be deemed to have a maturity date equal to the relevant number of months or years, as applicable, of such Treasury constant maturity from the date of redemption.

If on the third business day preceding the date of redemption H.15 TCM is no longer published, the issuer shall calculate the Treasury Rate based on the rate per annum equal to the semi-annual equivalent yield to maturity at 11:00 a.m., New York City time, on the second business day preceding such date of redemption of the United States Treasury security maturing on, or with a maturity that is closest to, the Par Call Date. If there is no United States Treasury security maturing on the Par Call Date, but there are two or more United States Treasury securities with a maturity date equally distant from the Par Call Date, one with a maturity date preceding the Par Call Date and one with a maturity date following the Par Call Date, the issuer shall select the United States Treasury security with a maturity date preceding the Par Call Date. If there are two or more United States Treasury securities maturing on the Par Call Date, or two or more United States Treasury securities meeting the criteria of the preceding sentence, the issuer shall select from among these two or more United States Treasury securities the United States Treasury security that is trading closest to par based upon the average of the bid and asked prices for such United States Treasury securities at 11:00 a.m., New York City time. In determining the Treasury Rate in accordance with the terms of this paragraph, the semi-annual yield to maturity of the applicable United States Treasury security shall be based upon the average of the bid and asked prices (expressed as a percentage of principal amount) at 11:00 a.m., New York City time, of such United States Treasury security, and rounded to three decimal places.

The issuer's actions and determinations in determining the redemption price shall be conclusive and binding for all purposes, absent manifest error.

#### Notice and Selection

Notices of redemption will be mailed by first class mail and, so long as the notes are held by The Depository Trust Company ("DTC"), given in accordance with the policies and procedures of DTC, at least 30 but not more than 60 days before a date of redemption, except that redemption notices may be sent more than 60 days prior to a date of redemption if the notice is issued in connection with a satisfaction and discharge of the indenture. Notices of redemption may not be conditional.

If any note is to be redeemed in part only, the notice of redemption that relates to that note will state the portion of the principal amount and the CUSIP number of that note that is to be redeemed. A new note in principal amount equal to the unredeemed portion of the original note will be issued in the name of the holder of notes upon cancellation of the original note (or through book-entry transfer). The notes called for redemption become due on the date fixed for redemption.

If less than all of the notes are to be redeemed in connection with any redemption, the indenture trustee will select notes (or portions of notes) for redemption as follows:

- if the notes are listed on any national securities exchange, in compliance with the requirements of the principal national securities exchange on which the notes are listed; or
- if the notes are not listed on any national securities exchange, on a pro rata basis, by lot or in such manner as the indenture trustee shall
  deem appropriate and fair; however, as long as the notes are represented by global notes registered in the name of DTC, or its nominee,
  beneficial interests in such global notes will be selected for redemption by DTC in accordance with the applicable policies and procedures
  of DTC.

The unredeemed portion of the principal amount of any note shall be in a denomination of at least \$1,000 or integral multiples of \$1,000.

Unless the issuer defaults in the payment of the redemption price, on or after the date fixed for redemption interest will cease to accrue on the notes or portion of the notes redeemed.

#### Assumption

American Water may directly assume the due and punctual payment of the principal of, premium, if any, and interest on all debt securities issued under the indenture, including the notes, and the performance of every covenant of the indenture on the part of the issuer to be performed or observed. Upon any such assumption, American Water will succeed to and be substituted for and may exercise every right and power of the issuer under the indenture with the same effect as if it had been named as the issuer in the indenture and the issuer will be released from its liability as obligor on such debt securities, including the notes. No such assumption shall be permitted unless American Water has delivered to the indenture trustee an officers' certificate of American Water and an opinion of counsel for American Water, each stating that such assumption and supplemental indenture comply with this covenant and that all conditions precedent in the indenture relating to such transaction have been complied with.

#### **Book-Entry Only Issuance**

The notes will trade through DTC. The notes will be represented by one or more global securities and registered in the name of Cede & Co., DTC's nominee. Upon issuance of the notes, DTC or its nominee will credit, on its book-entry registration and transfer system, the principal amount of the notes represented by such global securities to the accounts of institutions that have an account with DTC or its participants. The accounts to be credited shall be designated by the underwriters. Ownership of beneficial interests in the global securities will be limited to participants or persons that may hold interests through participants. The global securities will be deposited with the indenture trustee as custodian for DTC.

Holders of notes may elect to hold interests in a global security through DTC, Clearstream Banking, *société anonyme* ("Clearstream, Luxembourg"), or Euroclear Bank SA/NV, as operator of the Euroclear System ("Euroclear"), directly if they are participants in such systems, or indirectly through organizations which are participants in such systems.

Clearstream, Luxembourg and Euroclear will hold interests on behalf of their participants through customers' securities accounts in Clearstream, Luxembourg's and Euroclear's names on the books of their respective depositaries, which in turn will hold such interests in customers' securities accounts in the depositaries' names on DTC's books.

For a description of DTC and its book-entry system, see "Description of AWCC Debt Securities and American Water Support Agreement—Book-Tentry, Delivery and Form—Depository Procedures" in the accompanying prospectus.

Purchases of global securities under the DTC system must be made by or through direct participants, which will receive a credit for the global securities on DTC's records. The ownership interest of each actual purchaser of each security ("Beneficial Owner") is in turn to be recorded on the direct and indirect participants' records and Clearstream, Luxembourg and Euroclear will credit on their book-entry registration and transfer systems the number of notes sold to certain non-U.S. persons to the account of institutions that have accounts with Euroclear, Clearstream, Luxembourg or their respective nominee participants. Beneficial Owners will not receive written confirmation from DTC of their purchase, but Beneficial Owners are expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the direct participant or indirect participant through which the Beneficial Owner entered into the transaction.

Title to book-entry interests in the notes will pass by book-entry registration of the transfer within the records of Clearstream, Luxembourg, Euroclear or DTC, as the case may be, in accordance with their respective procedures. Book-entry interests in the notes may be transferred within Clearstream, Luxembourg and Euroclear and between Clearstream, Luxembourg and Euroclear in accordance with procedures established for these purposes by Clearstream, Luxembourg and Euroclear. Book-entry interests in the notes may be transferred within DTC in accordance with procedures established for this purpose by DTC. Transfers of book-entry interests in the notes among Clearstream, Luxembourg, Euroclear and DTC may be effected in accordance with procedures established for this purpose by Clearstream, Luxembourg, Euroclear and DTC.

Cross-market transfers between persons holding directly or indirectly through DTC on the one hand, and directly or indirectly through Clearstream, Luxembourg participants or Euroclear participants, on the other, will be effected through DTC in accordance with DTC's rules; however, such cross-market transactions will require delivery of instructions to the relevant European international clearing system by the counterparty in such system in accordance with its rules and procedures and within the established deadlines of such system.

Due to time-zone differences, credits of the notes received in Clearstream, Luxembourg or Euroclear as a result of a transaction with a DTC participant will be made during subsequent securities settlement processing and dated the business day following the DTC settlement date. Such credits or any transactions in such notes settled during such processing will be reported to the relevant Clearstream, Luxembourg participant or Euroclear participant on such business day. Cash received in Clearstream, Luxembourg or Euroclear as a result of sales of the notes by or through a Clearstream, Luxembourg participant or a Euroclear participant to a DTC participant will be received with value on the DTC settlement date, but will be available in the relevant Clearstream, Luxembourg or Euroclear cash account only as of the business day following settlement in DTC.

Although DTC, Clearstream, Luxembourg and Euroclear have agreed to the foregoing procedures in order to facilitate transfers of the notes among participants of DTC, Clearstream, Luxembourg and Euroclear, they are under no obligation to perform or continue to perform such procedures and such procedures may be changed or discontinued at any time.

The information in this section and in the accompanying prospectus under "Description of AWCC Debt Securities and American Water Support Agreement—Book-Entry, Delivery and Form" concerning DTC and DTC's book-entry system, Clearstream, Luxembourg and Euroclear has been obtained from sources that the issuer and the support provider believe to be reliable, but none of the issuer, the support provider or the underwriters take any responsibility for the accuracy of this information.

#### CERTAIN UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS

The following discussion is a summary of certain U.S. federal income tax consequences relevant to the purchase, ownership and disposition of the notes by the beneficial owners thereof, which are referred to as Holders. This discussion is limited to the tax consequences to the initial Holders of notes who purchase the notes at the initial offering price and does not address the tax consequences to subsequent purchasers of notes. This summary does not purport to be a complete analysis of all of the potential U.S. federal income tax consequences relating to the purchase, ownership and disposition of the notes, nor does this summary describe any state, local, federal estate, gift or non-U.S. tax consequences. There can be no assurance that the Internal Revenue Service (the "IRS") will take a similar view of the tax consequences described herein. Furthermore, this discussion does not address all aspects of taxation that might be relevant to particular purchasers in light of their individual circumstances. For instance, this discussion does not address the alternative minimum tax provisions of the Code (as defined below) or special rules applicable to certain categories of purchasers (including dealers in securities or foreign currencies, traders in securities that elect to use a mark-to-market method of accounting for the securities holdings, insurance companies, real estate investment trusts, regulated investment companies, financial institutions, tax-exempt entities, persons required to report income with respect to a note no later than such income is reported on an "applicable financial statement" under Section 451 of the Internal Revenue Code of 1986, as amended (the "Code"), U.S. Holders (as defined below) whose functional currency is not the U.S. dollar and, except to the extent discussed below, Non-U.S. Holders (as defined below)) or to purchasers who acquire or sell the notes as part of a wash sale for tax purposes or hold the notes as part of a hedge, straddle, conversion or constructive sale transaction or

This discussion is based on the provisions of the Code, the Treasury Regulations promulgated thereunder, and administrative and judicial interpretations thereof, all as in effect as of the date hereof and all of which are subject to change (possibly with retroactive effect). The discussion below assumes that Holders hold the notes as capital assets within the meaning of Section 1221 of the Code.

If a partnership, or an entity treated as a partnership for U.S. federal income tax purposes, holds any notes, the tax treatment of such entity and each partner will generally depend on the status of the partner and the activities of the partnership. Partnerships and their partners should consult their tax advisors regarding the tax consequences of owning the notes.

Prospective Holders are urged to consult their tax advisors as to the specific tax consequences of a purchase of the notes in light of their particular tax situation, including the application and effect of the Code, as well as state, local and foreign income and other tax laws.

#### Tax Consequences to U.S. Holders

The following summary is a general description of certain U.S. federal income tax consequences applicable to a "U.S. Holder." For the purpose of this discussion, "U.S. Holder" means a Holder of a note that is for U.S. federal income tax purposes (i) a citizen or resident of the United States, (ii) a corporation, or other entity treated as a corporation for U.S. federal income tax purposes, created or organized in or under the laws of the United States or of any political subdivision thereof (including the District of Columbia), (iii) an estate, the income of which is subject to U.S. federal income taxation regardless of its source, or (iv) a trust, if (A) the administration of the trust is subject to the primary supervision of a court within the United States and one or more U.S. persons has the authority to control all substantial decisions of the trust, or (B) has a valid election in place under applicable U.S. Treasury Regulations to be treated as a U.S. person.

As described above in "Description of the Notes—Optional Redemption by the Issuer," the issuer may make payments upon a redemption in excess of the principal amount of the notes. The issuer has determined the likelihood is remote that it will redeem notes in circumstances in which the redemption price (not taking into account accrued and unpaid interest) payable to holders would exceed 100% of the principal amount of the notes

to be redeemed. Our determination regarding such likelihood is not binding on the IRS. However, our determination is binding on you, unless you explicitly disclose to the IRS on your federal income tax return for the year during which you acquire the notes that you are taking a different position. Given the issuer's determination, the issuer does not intend to treat the notes as contingent payment debt instruments for U.S. federal income tax purposes. If the IRS or a court were to take a contrary position, the notes could be subject to U.S. federal income tax rules governing contingent payment debt instruments, in which case the amount and timing of income inclusions with respect to the notes and the character of income recognized on a sale, exchange or redemption of a note, could differ materially and adversely from what is described below. The remainder of this discussion assumes that the notes will not be subject to the contingent payment debt instrument rules. This assumption is made solely for U.S. federal income tax purposes and is not an indication of the issuer's intention to call or not to call the notes at any time.

#### Payments of Stated Interest

Generally, stated interest paid on a note will be taxable to a U.S. Holder as ordinary interest income at the time the interest accrues or is received in accordance with the U.S. Holder's method of accounting for U.S. federal income tax purposes.

#### Sale, Exchange, Redemption or Retirement of the Notes

In general, upon the sale, exchange, redemption or retirement of a note, a U.S. Holder will recognize capital gain or loss equal to the difference between the amount realized on such sale, exchange, redemption, retirement (not including any amount attributable to accrued but unpaid interest) and such U.S. Holder's adjusted tax basis in the note. To the extent attributable to accrued but unpaid interest, the amount recognized by the U.S. Holder will be treated as a payment of interest. See "—Payments of Stated Interest" above. A U.S. Holder's adjusted tax basis in a note generally will equal the cost of the note to such U.S. Holder. The capital gain or loss will be long-term if a U.S. Holder's holding period is more than one year at the time of sale, exchange, redemption, retirement or other disposition and will be short-term if a U.S. Holder's holding period is one year or less. Long-term capital gains of individuals are generally eligible for reduced rates of taxation. The deductibility of capital losses is subject to limitations.

If an assumption described above in "Description of the Notes—Assumption" occurs, it may be treated as a "deemed exchange" of a note for a new note of the assuming corporation for U.S. federal income tax purposes. If the assumption is treated as a deemed exchange, then the consequences in the preceding paragraph would apply. Prospective Holders are urged to consult their tax advisors regarding the tax consequences of such an assumption.

Under certain circumstances described in "Description of AWCC Debt Securities and American Water Support Agreement—Discharge" in the accompanying prospectus, the issuer will be discharged from any and all obligations in respect of the notes. Such discharge may be treated as a taxable exchange for U.S. federal income tax purposes. U.S. Holders should consult their own tax advisors regarding the U.S. federal, state, and local tax consequences of such a discharge.

#### Medicare Tax

Certain U.S. Holders that are individuals, estates or trusts will be subject to a 3.8% tax on all or a portion of their "net investment income," which may include all or a portion of their interest income and net gains from the disposition of the notes. Each U.S. Holder that is an individual, estate or trust should consult its tax advisors regarding the applicability of this Medicare tax to its income and gains in respect of its investment in the bonds.

#### Tax Consequences to Non-U.S. Holders

The following summary is a general description of certain U.S. federal income tax consequences to a "Non-U.S. Holder." A "Non-U.S. Holder." means, for purposes of this discussion, a Holder (other than a

partnership, or other entity treated as a partnership for U.S. federal income tax purposes) that is not a U.S. Holder. Special rules may apply to certain Non-U.S. Holders such as "controlled foreign corporations," "passive foreign investment companies" and certain U.S. individuals that are expatriates and such Non-U.S. Holders should consult their tax advisors.

#### Stated Interest

Subject to the discussions below under "—Backup Withholding and Information Reporting" and "—Withholdable Payments to Foreign Financial Entities" and assuming that a Non-U.S. Holder's interest income on a note is not effectively connected with the conduct by such Non-U.S. Holder of a trade or business in the United States, payments of interest on a note by the issuer or any paying agent to a Non-U.S. Holder will not be subject to U.S. federal income tax or withholding tax, provided that the Non-U.S. Holder:

- does not own, actually or constructively, 10% or more of the total combined voting power of all classes of the issuer's stock entitled to
  vote;
- is not, for U.S. federal income tax purposes, a controlled foreign corporation related, directly or indirectly, to the issuer through stock ownership;
- is not a bank receiving interest "on an extension of credit made pursuant to a loan agreement entered into in the ordinary course of its trade or business" within the meaning of Section 881(c)(3)(A) of the Code; and
- either (1) meets the certification requirements under Code Section 871(h) or 881(c) and Treasury Regulations thereunder (summarized below) in an applicable statement or (2) is a securities clearing organization, bank, or other financial institution that holds customers' securities in the ordinary course of its trade or business and holds the securities on behalf of the Non-U.S. Holder and certifies under penalties of perjury that such a statement has been received from the Non-U.S. Holder and furnishes a copy to the applicable withholding agent.

Payments of interest on a note that do not satisfy all of the foregoing requirements are generally subject to U.S. federal income tax and withholding tax at a flat rate of 30% (or a lower applicable treaty rate, provided certain certification requirements are met).

Except to the extent otherwise provided under an applicable tax treaty, a Non-U.S. Holder generally will be subject to U.S. federal income tax in the same manner as a U.S. Holder with respect to interest that is effectively connected with a U.S. trade or business conducted by the Non-U.S. Holder. Effectively connected interest income received by a corporate Non-U.S. Holder may also, under certain circumstances, be subject to an additional "branch profits tax" at a 30% rate, or, if applicable, a lower treaty rate. Such effectively connected interest income will not be subject to withholding tax if the Non-U.S. Holder delivers an IRS Form W-8ECI to the payor.

Under Code Sections 871(h) and 881(c) and the underlying U.S. Treasury Regulations, in order to obtain the exemption from withholding tax described above, the Non-U.S. Holder of a note must provide its name and address, and certify, under penalties of perjury, to the applicable withholding agent that such Holder is a Non-U.S. Holder. Such certification may be made on IRS Form W-8BEN or W-8BEN-E as applicable. In general, a certificate described in this paragraph is effective only with respect to payments of interest made to the certifying Non-U.S. Holder after issuance of the certificate in the calendar year of its issuance and the three immediately succeeding calendar years (or, if earlier, until a change in circumstances makes any of the information in the form incorrect).

#### Repayment of Principal and Realized Gain

Subject to the discussions below under "—Backup Withholding and Information Reporting," a Non-U.S. Holder of a note will not be subject to U.S. federal withholding tax on the receipt of payments of principal on the

Page 28 of 77 note, and a Non-U.S. Holder will not be subject to U.S. federal income tax on any gain realized on the sale, exchange, redemption, retirement of other disposition of such note (other than amounts attributable to accrued but unpaid interest, which will be treated as described under "—Tax Consequences to Non-U.S. Holders—Stated Interest" above), or receipt of principal, unless:

- such Non-U.S. Holder is a nonresident alien individual who is present in the United States for 183 or more days in the taxable year of disposition and certain other conditions are met;
- the Non-U.S. Holder is required to pay tax pursuant to the provisions of U.S. tax law applicable to certain U.S. expatriates; or
- the gain is effectively connected with the conduct of a U.S. trade or business of and, if a tax treaty so provides, is attributable to a U.S. permanent establishment of, the Non-U.S. Holder.

#### **Backup Withholding and Information Reporting**

Under current U.S. federal income tax law, backup withholding and information reporting requirements apply to certain payments of principal and interest made to, and to the proceeds of sale before maturity by, certain U.S. Holders.

In the case of a non-corporate U.S. Holder, information reporting requirements will apply to payments of principal or interest made by the issuer or any paying agent thereof on a note. The payor will be required to withhold backup withholding tax at the current rate of 24% with respect to certain "reportable payments," including interest on or principal (and premium, if any) of a note and the gross proceeds from a disposition of a note if:

- a U.S. Holder fails to furnish its Taxpayer Identification Number ("TIN") (which, for an individual, is his or her Social Security number) to the payor in the manner required;
- a U.S. Holder furnishes an incorrect TIN and the payor is so notified by the IRS;
- in the case of an interest payment, the payor is notified by the IRS that such U.S. Holder has failed to properly report payments of interest or dividends; or
- in the case of an interest payment, a U.S. Holder fails to certify under penalties of perjury that it has furnished a correct TIN, is a U.S. person, and has not been notified by the IRS that it is subject to backup withholding for failure to report interest or dividend payments.

Backup withholding and information reporting do not apply with respect to payments made to certain exempt recipients, which currently include entities treated as corporations for U.S. federal income tax purposes provided their exemptions from backup withholding are properly established.

In the case of a Non-U.S. Holder, under currently applicable Treasury Regulations, backup withholding and information reporting will not apply to payments of principal or interest made by the issuer or any paying agent thereof on a note (absent actual knowledge or reason to know that the Holder is actually a U.S. Holder) if such Non-U.S. Holder has provided the required certification under penalties of perjury that it is not a U.S. Holder or has otherwise established an exemption. However, the issuer and other payors are required to report payments of interest on a Non-U.S. Holder's notes on IRS Form 1042-S even if the payments are not otherwise subject to information reporting requirements. If such Holder provides the required certification, such Holder may nevertheless be subject to withholding of U.S. federal income tax as described above under "—Tax Consequences to Non-U.S. Holders—Stated Interest." The rules regarding withholding, backup withholding and information reporting for Non-U.S. Holders are complex, may vary depending on a Non-U.S. Holder's particular situation and are subject to change. In addition, special rules apply to certain types of Non-U.S. Holders, including partnerships, trusts and other entities treated as pass-through entities for U.S. federal income tax purposes. Non-U.S. Holders of notes should accordingly consult their tax advisors regarding the application of information reporting and backup withholding in their particular situations, the availability of an exemption therefrom, and the procedure for obtaining such an exemption if applicable.

Backup withholding is not an additional tax; any amounts withheld from a payment to a Holder under the backup withholding rules will be allowed as a credit against such Holder's U.S. federal income tax liability and may entitle such Holder to a refund, provided that certain required information is furnished to the IRS.

#### Withholdable Payments to Foreign Financial Entities

The Foreign Account Tax Compliance provisions of the Hiring Incentives to Restore Employment Act (commonly referred to as "FATCA") generally impose a U.S. federal withholding tax of 30% on any interest on the notes paid (i) to a "foreign financial institution" (as defined in the Code) unless such foreign financial institution agrees to verify, report and disclose its U.S. accountholders and meets certain other requirements, or (ii) to a "non-financial foreign entity" (as defined in the Code) unless such entity certifies that it does not have any "substantial United States owners" (as defined in the Code) or provides the name, address and taxpayer identification number of each substantial United States owner and meets certain other requirements. Foreign financial institutions located in jurisdictions that have intergovernmental agreements with the United States may be subject to different rules. If payment of this withholding tax is made, Non-U.S. Holders that are otherwise eligible for an exemption from, or reduction of, U.S. federal withholding taxes with respect to such interest will be required to seek a credit or refund from the IRS to obtain the benefit of such exemption or reduction. However, even if a beneficial owner of a note is entitled to have any such withholding refunded, the required procedures could be cumbersome and significantly delay the Holder's receipt of any amounts withheld. Holders should consult their tax advisors regarding the potential application of these withholding rules to their investment in the notes.

The U.S. federal income tax discussion set forth above is included for general information only and may not be applicable depending upon a Holder's particular situation. Holders should consult their tax advisors regarding the tax consequences to them of the purchase, ownership and disposition of notes, including the tax consequences under state, local, foreign and other tax laws.

#### UNDERWRITING

Subject to the terms and conditions set forth in an underwriting agreement dated the date of this prospectus supplement between the issuer, American Water and the underwriters named below, for whom BofA Securities, Inc., PNC Capital Markets LLC and RBC Capital Markets, LLC are acting as representatives, the issuer has agreed to sell to each of the underwriters, and each of the underwriters has severally agreed to purchase from the issuer, the principal amount of notes set forth opposite its name below:

Underwriter	Principal Amount
BofA Securities, Inc.	\$ 164,000,000
PNC Capital Markets LLC	142,000,000
RBC Capital Markets, LLC	142,000,000
J.P. Morgan Securities LLC	48,000,000
Mizuho Securities USA LLC	48,000,000
TD Securities (USA) LLC	48,000,000
Truist Securities, Inc.	48,000,000
U.S. Bancorp Investments, Inc.	48,000,000
Wells Fargo Securities, LLC	48,000,000
Huntington Securities, Inc.	14,000,000
Regions Securities LLC	14,000,000
Scotia Capital (USA) Inc.	14,000,000
BNY Mellon Capital Markets, LLC	8,000,000
Siebert Williams Shank & Co., LLC	8,000,000
Academy Securities, Inc.	2,000,000
CAVU Securities LLC	2,000,000
Roberts & Ryan, Inc.	2,000,000
Total	\$ 800,000,000

The offering of the notes by the underwriters is subject to receipt and acceptance and subject to the underwriters' right to reject any order in whole or in part. The underwriting agreement provides that the underwriters are obligated to purchase all of the notes in the offering if any are purchased.

The underwriters have advised the issuer and American Water that they propose initially to offer the notes at the price to public set forth on the cover of this prospectus supplement, and to certain dealers at such price less a concession not in excess of 0.400% of the principal amount of the notes. The underwriters may allow, and such dealers may reallow, a concession not in excess of 0.250% of the principal amount of the notes to certain other dealers. If all notes are not sold at the price to public set forth on the cover page of this prospectus supplement, the offering price and other selling terms for the notes may be changed by the underwriters.

American Water estimates that the total expenses of the offering, including registration, printing fees and legal and accounting expenses but excluding the underwriting discounts, will be approximately \$1.6 million.

The issuer and the support provider have agreed to indemnify the underwriters against liabilities relating to this offering, including liabilities under the Securities Act, or contribute to payments that the underwriters may be required to make in that respect.

The notes are a new issue of securities with no established trading market. The issuer does not intend to apply for listing of the notes on any securities exchange or on any automated dealer quotation system. American Water and the issuer have been advised by the underwriters that they presently intend to make a market in the notes as permitted by applicable laws and regulations. The underwriters are not obligated, however, to make a

Page 31 of market in the notes and any such market making may be discontinued without notice at any time at the sole discretion of the underwriters. Accordingly, no assurance can be given as to the liquidity of, or trading market for, the notes.

In connection with the offering, the underwriters may engage in stabilizing transactions, over-allotment transactions, covering transactions and penalty bids in accordance with Regulation M under the Exchange Act.

- Stabilizing transactions permit bids to purchase the underlying security so long as the stabilizing bids do not exceed a specified maximum.
- Over-allotment involves sales by the underwriters of notes in excess of the principal amount of notes the underwriters are obligated to purchase, which creates a short position.
- The underwriters may bid for and purchase notes in the open market.
- Penalty bids permit the underwriters to reclaim a selling concession from a dealer when the notes originally sold by the underwriters are purchased in a stabilizing covering transaction to cover short positions.

These stabilizing transactions, covering transactions and penalty bids may have the effect of raising or maintaining the market price of the notes or preventing or retarding a decline in the market price of the notes. As a result, the price of the notes may be higher than the price that might otherwise exist in the open market. These transactions may be discontinued at any time without notice.

#### **Conflicts of Interest**

The underwriters and their affiliates have engaged, and may in the future engage, in transactions with, and from time to time have performed services for, the issuer, the support provider and the support provider's affiliates in the ordinary course of business, for which they have received and will receive customary compensation. Affiliates of certain of the underwriters are also lenders under the issuer's revolving credit facility and/or serve as the paying agent and/or dealers under the issuer's commercial paper program.

Certain of the underwriters and their affiliates may hold a portion of the indebtedness or commercial paper that the issuer intends to repay using the net proceeds from this offering. In such event, it is possible that one or more of the underwriters or their affiliates could receive at least 5% of the net proceeds from the offering, and, in that case, such underwriter would be deemed to have a conflict of interest under FINRA Rule 5121. In the event of any such conflict of interest, such underwriter would be required to conduct the distribution of the notes in accordance with FINRA Rule 5121. If the distribution is conducted in accordance with FINRA Rule 5121, such underwriter would not be permitted to confirm a sale to an account over which it exercises discretionary authority without first receiving specific written approval from the account holder.

In addition, in the ordinary course of their business activities, the underwriters and their affiliates may make or hold a broad array of investments and actively trade debt and equity securities (or related derivative securities) and financial instruments (including bank loans) for their own account and for the accounts of their customers. Such investments and securities activities may involve securities and/or instruments of the issuer, the support provider or the support provider's affiliates. If any of the underwriters or their affiliates have a lending relationship with the issuer, the support provider or the support provider's affiliates, certain of those underwriters or their affiliates routinely hedge, and certain other of those underwriters or their affiliates may hedge, their credit exposure to the issuer, the support provider or the support provider's affiliates consistent with their customary risk management policies. Typically, these underwriters and their affiliates would hedge such exposure by entering into transactions which consist of either the purchase of credit default swaps or the creation of short positions in securities of the issuer, the support provider or the support provider's affiliates, including potentially the notes offered hereby. Any such credit default swaps or short positions could adversely affect future trading prices of the notes offered hereby. The underwriters and their affiliates may also make investment

Page 32 of 77

recommendations and/or publish or express independent research views in respect of such securities or financial instruments and may hold, or recommend to clients that they acquire, long and/or short positions in such securities and instruments.

#### **Selling Restrictions**

No action has been taken in any jurisdiction (except in the United States) that would permit a public offering of the notes, or the possession, circulation or distribution of this prospectus or any other material relating to American Water or the notes in any jurisdiction where action for that purpose is required. Accordingly, the notes may not be offered or sold, directly or indirectly, and neither this prospectus nor any other offering material or advertisements in connection with the notes may be distributed or published, in or from any country or jurisdiction except in compliance with any applicable rules and regulations of any such country or jurisdiction.

#### Australia

No placement document, prospectus, product disclosure statement or other disclosure document has been lodged with the Australian Securities and Investments Commission ("ASIC"), in relation to the offering. This prospectus does not constitute a prospectus, product disclosure statement or other disclosure document under the Corporations Act 2001 (the "Corporations Act"), and does not purport to include the information required for a prospectus, product disclosure statement or other disclosure document under the Corporations Act.

Any offer in Australia of the notes may only be made to persons (the "Exempt Investors") who are "sophisticated investors" (within the meaning of section 708(8) of the Corporations Act), "professional investors" (within the meaning of section 708(11) of the Corporations Act) or otherwise pursuant to one or more exemptions contained in section 708 of the Corporations Act so that it is lawful to offer the notes without disclosure to investors under Chapter 6D of the Corporations Act.

The notes applied for by Exempt Investors in Australia must not be offered for sale in Australia in the period of 12 months after the date of allotment under the offering, except in circumstances where disclosure to investors under Chapter 6D of the Corporations Act would not be required pursuant to an exemption under section 708 of the Corporations Act or otherwise or where the offer is pursuant to a disclosure document which complies with Chapter 6D of the Corporations Act. Any person acquiring notes must observe such Australian on-sale restrictions.

This prospectus contains general information only and does not take account of the investment objectives, financial situation or particular needs of any particular person. It does not contain any securities recommendations or financial product advice. Before making an investment decision, investors need to consider whether the information in this prospectus is appropriate to their needs, objectives and circumstances, and, if necessary, seek expert advice on those matters.

#### Canada

The notes may be sold in Canada only to purchasers purchasing, or deemed to be purchasing, as principal that are accredited investors, as defined in National Instrument 45-106 Prospectus Exemptions or subsection 73.3(1) of the Securities Act (Ontario), and are permitted clients, as defined in National Instrument 31-103 Registration Requirements, Exemptions and Ongoing Registrant Obligations. Any resale of the notes must be made in accordance with an exemption from, or in a transaction not subject to, the prospectus requirements of applicable securities laws.

Securities legislation in certain provinces or territories of Canada may provide a purchaser with remedies for rescission or damages if this prospectus supplement and the accompanying prospectus (including any amendment thereto) contains a misrepresentation, provided that the remedies for rescission or damages are exercised by the

Page 33 of 77 purchaser within the time limit prescribed by the securities legislation of the purchaser's province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for particulars of these rights or consult with a legal advisor.

Pursuant to section 3A.3 (or, in the case of securities issued or guaranteed by the government of a non-Canadian jurisdiction, section 3A.4) of National Instrument 33-105 Underwriting Conflicts ("NI 33-105"), the underwriters are not required to comply with the disclosure requirements of NI 33-105 regarding underwriter conflicts of interest in connection with this offering.

#### European Economic Area

Prohibition of Sales to European Economic Area Retail Investors

The notes are not intended to be offered, sold or otherwise made available to and should not be offered, sold or otherwise made available to any retail investor in the European Economic Area ("EEA"). For these purposes, a retail investor means a person who is one (or more) of: (i) a retail client as defined in point (11) of Article 4(1) of Directive 2014/65/EU (as amended, "MiFID II"); or (ii) a customer within the meaning of Directive (EU) 2016/97 (as amended, the "Insurance Distribution Directive"), where that customer would not qualify as a professional client as defined in point (10) of Article 4(1) of MiFID II; or (iii) not a qualified investor as defined in Regulation (EU) No. 2017/1129 (as amended, the "EU Prospectus Regulation"). Consequently, no key information document required by Regulation (EU) No 1286/2014 (as amended, the "PRIIPs Regulation") for offering or selling the notes or otherwise making them available to retail investors in the EEA has been prepared and therefore offering or selling the notes or otherwise making them available to any retail investor in the EEA may be unlawful under the PRIIPs Regulation.

#### United Kingdom

Prohibition of Sales to United Kingdom Retail Investors

The notes are not intended to be offered, sold or otherwise made available to and should not be offered, sold or otherwise made available to any retail investor in the United Kingdom (the "UK"). For these purposes, a "retail investor" means a person who is one (or more) of: (i) a retail client, as defined in point (8) of Article 2 of Regulation (EU) No 2017/565 as it forms part of UK domestic law by virtue of the European Union (Withdrawal) Act 2018 (as amended, the "EUWA"); (ii) a customer within the meaning of the provisions of the Financial Services and Markets Act 2000 (the "FSMA") and any rules or regulations made under the FSMA to implement Directive (EU) 2016/97, where that customer would not qualify as a professional client, as defined in point (8) of Article 2(1) of Regulation (EU) No 600/2014 as it forms part of UK domestic law by virtue of the EUWA; or (iii) not a qualified investor as defined in Article 2 of Regulation (EU) 2017/1129 as it forms part of UK domestic law by virtue of the EUWA. Consequently, no key information document required by Regulation (EU) No 1286/2014 as it forms part of UK domestic law by virtue of the EUWA (the "UK PRIIPs Regulation") for offering or selling the notes or otherwise making them available to retail investors in the UK has been prepared and therefore offering or selling the notes or otherwise making them available to any retail investor in the UK may be unlawful under the UK PRIIPs Regulation.

#### Other Regulatory Restrictions

In the UK, this offering document is only being distributed to and is only directed at persons (i) who fall within Article 19(5) ("investment professionals") of the Financial Services and Markets Act 2000 (Financial Promotion) Order 2005 as amended (the "Financial Promotion Order") or (ii) who fall within Article 49(2)(a) to (d) ("high net worth companies, unincorporated associations etc.") of the Financial Promotion Order (all such persons together being referred to as "relevant persons").

In the UK, any investment or investment activity to which this offering document relates, including the notes, is available only to relevant persons and will be engaged in only with relevant persons. In the UK, this offering document must not be acted on or relied on by persons who are not relevant persons.

Each underwriter has represented and agreed that:

- it has only communicated or caused to be communicated and will only communicate or cause to be communicated an invitation or inducement to engage in investment activity (within the meaning of Section 21 of the FSMA) received by it in connection with the issue or sale of the notes in circumstances in which Section 21(1) of the FSMA does not apply to American Water; and
- it has complied and will comply with all applicable provisions of the FSMA with respect to anything done by it in relation to the notes in, from or otherwise involving the UK.

#### Hong Kong

The notes have not been offered or sold and will not be offered or sold in Hong Kong, by means of any document, other than (a) to "professional investors" as defined in the Securities and Futures Ordinance (Cap. 571) of Hong Kong and any rules made under that Ordinance; or (b) in other circumstances which do not result in the document being a "prospectus" as defined in the Companies Ordinance (Cap. 32) of Hong Kong or which do not constitute an offer to the public within the meaning of that Ordinance. No advertisement, invitation or document relating to the notes has been or may be issued or has been or may be in the possession of any person for the purposes of issue, whether in Hong Kong or elsewhere, which is directed at, or the contents of which are likely to be accessed or read by, the public of Hong Kong (except if permitted to do so under the securities laws of Hong Kong) other than with respect to notes which are or are intended to be disposed of only to persons outside Hong Kong or only to "professional investors" as defined in the Securities and Futures Ordinance and any rules made under that Ordinance.

#### Japan

The notes have not been and will not be registered under the Financial Instruments and Exchange Law of Japan (Law No. 25 of 1948, as amended) and, accordingly, will not be offered or sold, directly or indirectly, in Japan, or for the benefit of any Japanese Person or to others for re-offering or resale, directly or indirectly, in Japan or to any Japanese Person, except in compliance with all applicable laws, regulations and ministerial guidelines promulgated by relevant Japanese governmental or regulatory authorities in effect at the relevant time. For the purposes of this paragraph, "Japanese Person" shall mean any person resident in Japan, including any corporation or other entity organized under the laws of Japan.

#### Singapore

This prospectus has not been registered as a prospectus with the Monetary Authority of Singapore. Accordingly, the notes were not offered or sold or caused to be made the subject of an invitation for subscription or purchase and will not be offered or sold or caused to be made the subject of an invitation for subscription or purchase, and this prospectus or any other document or material in connection with the offer or sale, or invitation for subscription or purchase, of the notes, has not been circulated or distributed, nor will it be circulated or distributed, whether directly or indirectly, to any person in Singapore other than (i) to an institutional investor (as defined in Section 4A of the Securities and Futures Act (Chapter 289) of Singapore, as modified or amended from time to time (the "SFA")) pursuant to Section 274 of the SFA, (ii) to a relevant person (as defined in Section 275(2) of the SFA) pursuant to Section 275(1) of the SFA, or any person pursuant to Section 275(1A) of the SFA, and in accordance with the conditions specified in Section 275 of the SFA, or (iii) otherwise pursuant to, and in accordance with the conditions of, any other applicable provision of the SFA.

Where the notes are subscribed or purchased under Section 275 of the SFA by a relevant person which is:

- (a) a corporation (which is not an accredited investor (as defined in Section 4A of the SFA)) the sole business of which is to hold investments and the entire share capital of which is owned by one or more individuals, each of whom is an accredited investor; or
- (b) a trust (where the trustee is not an accredited investor) whose sole purpose is to hold investments and each beneficiary of the trust is an individual who is an accredited investor,

securities or securities-based derivatives contracts (each term as defined in Section 2(1) of the SFA) of that corporation or the beneficiaries' rights and interest (howsoever described) in that trust shall not be transferred within six months after that corporation or that trust has acquired the notes pursuant to an offer made under Section 275 of the SFA except:

- (a) to an institutional investor or to a relevant person, or to any person arising from an offer referred to in Section 275(1A) or Section 276(4)(i)(B) of the SFA;
- (b) where no consideration is or will be given for the transfer;
- (c) where the transfer is by operation of law; or
- (d) as specified in Section 276(7) of the SFA.

#### Switzerland

The notes may not be publicly offered in Switzerland and will not be listed on the SIX Swiss Exchange ("SIX") or on any other stock exchange or regulated trading facility in Switzerland. This document has been prepared without regard to the disclosure standards for issuance prospectuses under art. 652a or art. 1156 of the Swiss Code of Obligations or the disclosure standards for listing prospectuses under art. 27 ff. of the SIX Listing Rules or the listing rules of any other stock exchange or regulated trading facility in Switzerland. Neither this document nor any other offering or marketing material relating to the notes or the offering may be publicly distributed or otherwise made publicly available in Switzerland.

Neither this document nor any other offering or marketing material relating to the offering, American Water, or the notes have been or will be filed with or approved by any Swiss regulatory authority. In particular, this document will not be filed with, and the offer of notes will not be supervised by, the Swiss Financial Market Supervisory Authority ("FINMA"), and the offer of notes has not been and will not be authorized under the Swiss Federal Act on Collective Investment Schemes ("CISA"). The investor protection afforded to acquirers of interests in collective investment schemes under the CISA does not extend to acquirers of notes.

#### Taiwan

The notes have not been, and will not be, registered with the Financial Supervisory Commission of Taiwan, the Republic of China ("Taiwan") pursuant to applicable securities laws and regulations. No person or entity in Taiwan is authorized to distribute or otherwise intermediate the offering of the notes or the provision of information relating to the offering of the notes, including, but not limited to, this prospectus supplement and the accompanying prospectus. The notes may be made available for purchase outside Taiwan by investors residing in Taiwan (either directly or through properly licensed Taiwan intermediaries acting on behalf of such investors), but may not be issued, offered or sold in Taiwan.

#### **Dubai Financial Centre**

This prospectus supplement relates to an Exempt Offer in accordance with the Offered Securities Rules of the Dubai Financial Services Authority ("DFSA"). This prospectus supplement is intended for distribution only to persons of a type specified in the Offered Securities Rules of the DFSA. It must not be delivered to, or relied on by, any other person. The DFSA has no responsibility for reviewing or verifying any documents in connection with Exempt Offers. The DFSA has not approved this prospectus supplement nor taken steps to verify the information set forth herein and has no responsibility for the prospectus supplement. The notes to which this prospectus supplement relates may be illiquid and/or subject to restrictions on their resale. Prospective purchasers of the notes offered should conduct their own due diligence on the notes. If you do not understand the contents of this prospectus supplement, you should consult an authorized financial advisor.

Page 36 of 77

#### Settlement

It is expected that delivery of the notes will be made on or about the date specified on the cover page of this prospectus supplement, which will be the third business day (T+3) following the date of this prospectus supplement. Under Rule 15c6-1 of the Exchange Act, trades in the secondary market generally are required to settle in one business day (T+1), unless the parties to any such trade expressly agree otherwise. Accordingly, by virtue of the fact that the initial delivery of the notes will not be made on a T+1 basis, investors who wish to trade the notes prior to the business day before a final settlement may be required to specify an alternative settlement cycle at the time of any such trade to prevent a failed settlement and should consult their own advisors.

#### LEGAL MATTERS

Certain legal matters in connection with this offering, including the validity of the notes, will be passed upon for AWCC and American Water by Morgan, Lewis & Bockius LLP, New York, New York. Certain legal matters in connection with this offering will be passed upon for AWCC and American Water by Jeffrey M. Taylor, Secretary of AWCC and Vice President, Chief SEC Counsel and Secretary of American Water. The validity of the notes will be passed upon for the underwriters by Sullivan & Cromwell LLP, New York, New York. As of February 21, 2025, Mr. Taylor owned 1,953 shares of American Water's common stock, 2,797 unvested performance stock units (at target), and 847 unvested restricted stock units.

#### **EXPERTS**

The consolidated financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this prospectus supplement by reference to American Water Works Company, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2024 have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

# American Water Works Company, Inc.

Common Stock
Preferred Stock
Support Agreement
Depositary Shares
Stock Purchase Contracts
Stock Purchase Units
Subscription Rights
Warrants

# American Water Capital Corp.

# **Debt Securities**

The securities covered by this prospectus may be sold by American Water Works Company, Inc., or American Water, from time to time, independently or together with American Water Capital Corp., or AWCC, a wholly-owned subsidiary of American Water Works Company, Inc. Any debt securities issued by AWCC will have the benefit of a support agreement from American Water. In addition, selling security holders who may be named in a prospectus supplement may offer and sell from time to time securities in such amounts as set forth in such prospectus supplement. We may, and any selling security holder may, offer the securities independently or together in any combination for sale directly to purchasers or through underwriters, dealers or agents to be designated at a future date. We may, and any selling security holder may, offer and sell these securities in amounts, at prices and on terms determined at the time of the offering. Unless otherwise set forth in a prospectus supplement, we will not receive any proceeds from the sale of securities by any selling security holders.

When we offer securities, a prospectus supplement will describe the specific terms of the specific issue of securities. Prospectus supplements may also add, update or change the information in this prospectus. You should carefully read this prospectus and the prospectus supplement relating to the specific issue of securities, together with the documents incorporated by reference, before you decide to invest in any of these securities.

American Water Works Company, Inc. common stock is listed on the New York Stock Exchange under the symbol "AWK." The mailing address of our principal executive offices is 1 Water Street, Camden, New Jersey 08102-1658, and the telephone number is (856) 955-4001.

Investing in these securities involves certain risks. See "Risk Factors" on page i of this prospectus. You should carefully review the risks and uncertainties described under the heading "Risk Factors" contained in this prospectus and any risk factors set forth in each applicable prospectus supplement and any related free writing prospectus, and under similar headings in the other documents incorporated by reference into this prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

The securities may be offered and sold to or through underwriters, dealers, agents or other third parties as designated from time to time, or directly to one or more other purchasers or through a combination of such methods on a continuous or delayed basis. See "Plan of Distribution" on page 31. If any underwriters, dealers or agents are involved in the sale of any of the securities, their names, and any applicable purchase price, fee, commission or discount arrangements between or among them, will be set forth, or will be calculable from the information set forth, in the applicable prospectus supplement.

The date of this prospectus is February 20, 2024.

#### RISK FACTORS

An investment in our securities involves risk. Before you invest in securities issued by us, you should carefully consider the risks involved. Accordingly, you should carefully consider:

- the information contained in or incorporated by reference into this prospectus;
- the information contained in or incorporated by reference into any prospectus supplement relating to specific offerings of securities;
- the risks described in American Water's Annual Report on Form 10-K for its most recent fiscal year and in any Quarterly Report on Form 10-Q which American Water has filed since its most recent Annual Report on Form 10-K, each of which is incorporated by reference into this prospectus; and
- other risks and other information that may be contained in, or incorporated by reference from, other filings we make with the SEC, including in any prospectus supplement relating to specific offerings of securities.

The discussion of risks related to our business contained in or incorporated by reference into this prospectus or into any prospectus supplement comprises material risks of which American Water or AWCC is aware. If any of the events or developments described actually occurs, our business, financial condition or results of operations would likely suffer.

You should also be aware that new risks may emerge in the future at any time, and we cannot predict such risks or estimate the extent to which they may affect our business, financial condition or results of operations. The prospectus supplement applicable to each type or series of securities we offer may contain a discussion of additional risks applicable to an investment in us and the particular type of securities we are offering under that prospectus supplement.

KAW\_APP\_EX27\_051625 Page 40 of 77

# TABLE OF CONTENTS

RISK FACTORS	i
ABOUT THIS PROSPECTUS	1
FORWARD-LOOKING STATEMENTS	2
AMERICAN WATER WORKS COMPANY, INC.	3
AMERICAN WATER CAPITAL CORP.	3
USE OF PROCEEDS	4
SELLING SECURITY HOLDERS	4
DESCRIPTION OF CAPITAL STOCK	5
DESCRIPTION OF AWCC DEBT SECURITIES AND AMERICAN WATER SUPPORT AGREEMENT	10
DESCRIPTION OF DEPOSITARY SHARES	24
DESCRIPTION OF STOCK PURCHASE CONTRACTS AND STOCK PURCHASE UNITS	27
DESCRIPTION OF SUBSCRIPTION RIGHTS	28
DESCRIPTION OF WARRANTS	30
PLAN OF DISTRIBUTION	31
LEGAL MATTERS	33
<u>EXPERTS</u>	34
WHERE YOU CAN FIND MORE INFORMATION	34

#### ABOUT THIS PROSPECTUS

This prospectus is part of a registration statement that American Water and AWCC filed with the Securities and Exchange Commission, or the SEC, using a "shelf" registration process. Under this shelf registration process, we, or certain of our security holders, may sell the securities described in this prospectus in one or more offerings from time to time. Each time we, or, under certain circumstances, certain of our security holders, sell securities under this shelf registration, we will provide a prospectus supplement that will contain specific information about the terms of the offering. The prospectus supplement may also add to, modify or supersede the information contained in this prospectus. You should read both this prospectus and the applicable prospectus supplement together with the additional information referred to under "Where You Can Find More Information." If there is any inconsistency between the information in the prospectus supplement, you should rely on the information in the prospectus supplement.

The prospectus supplement will describe: the terms of the securities offered, any initial public offering price, any price paid to us for the securities, the net proceeds to us, if any, the manner of distribution and any underwriting compensation and the other specific material terms related to the offering of the applicable securities. For more detail on the terms of the securities, you should read the exhibits filed with or incorporated by reference in our registration statement of which this prospectus forms a part.

The term "American Water" refers to American Water Works Company, Inc. The term "AWCC" refers to American Water Capital Corp. All references in this prospectus to "we," "our" and "us" generally refer to:

- American Water, specifically with respect to securities issued by American Water;
- American Water and AWCC, specifically with respect to debt securities issued by AWCC;
- · American Water or American Water and AWCC, together, as the context requires, in the section entitled "Plan of Distribution"; and
- American Water and its consolidated subsidiaries in the sections entitled "Forward-Looking Statements," "Risk Factors" and "American Water Works Company, Inc.," and otherwise in descriptions of American Water's operations.

References to "securities" include any security that we or our security holders might sell under this prospectus or any prospectus supplement.

This prospectus contains summaries of certain provisions contained in some of the documents described herein. Please refer to the actual documents for complete information. All of the summaries are qualified in their entirety by reference to the actual documents. Copies of the documents referred to herein have been filed, or will be filed or incorporated by reference as exhibits to the registration statement of which this prospectus is a part, and you may obtain copies of those documents as described under "Where You Can Find More Information."

We have not authorized anyone to provide you with information other than that contained or incorporated by reference in this prospectus or any accompanying prospectus supplement or in any related free writing prospectus filed by us with the SEC. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. The distribution of this prospectus and sale of these securities in certain jurisdictions may be restricted by law. You should inform yourself about and observe any such restrictions. We are not making an offer to sell these securities in any jurisdiction where the offer or sale is not permitted. You should assume that the information appearing in this prospectus is accurate as of the date on the front cover of this prospectus only and any information we have incorporated by reference is only accurate as of the date of the document incorporated by reference. Our business, financial condition, results of operations and prospects may have changed since that date.

#### FORWARD-LOOKING STATEMENTS

This prospectus and any prospectus supplement, the documents incorporated by reference or any other written or oral statements made by or on behalf of us may include statements that reflect current views with respect to future events. These statements are "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933, as amended, which is referred to as the "Securities Act," Section 21E of the Securities Exchange Act of 1934, as amended, which is referred to as the "Exchange Act," and the Private Securities Litigation Reform Act of 1995. In some cases, these forward-looking statements can be identified by words with prospective meanings such as "intend," "plan," "estimate," "believe," "anticipate," "expect," "project," "project," "propose," "assume," "forecast," "likely," "uncertain," "outlook," "future," "pending," "goal," "objective," "potential," "continue," "seek to," "may," "can," "should," "will" and "could" or the negative of such terms or other variations or similar expressions.

Forward-looking statements are predictions based on our current expectations and assumptions regarding future events. Accordingly, these forward-looking statements are qualified by, and should be read together with, the risk factors and other cautionary statements contained in American Water's Annual Report on Form 10-K for the year ended December 31, 2023, and its other filings with the SEC, which are incorporated by reference into this prospectus, and you should refer to such risks, uncertainties and risk factors in evaluating such forward-looking statements. Any forward-looking statements we make speak only as of the date of the document in which they are contained. Except as required by the federal securities laws, we do not have any obligation, and we specifically disclaim any undertaking or intention, to publicly update or revise any forward-looking statements, whether as a result of new information, future events, changed circumstances or otherwise. New factors emerge from time to time, and it is not possible for us to predict all such factors. Furthermore, it may not be possible to assess the impact of any such factor on our businesses, either viewed independently or together, or the extent to which any factor, or combination of factors, may cause results to differ materially from those contained in any forward-looking statement. The foregoing factors should not be construed as exhaustive.

#### AMERICAN WATER WORKS COMPANY, INC.

We are the largest and most geographically diverse, publicly-traded water and wastewater utility company in the United States, as measured by both operating revenues and population served. As a holding company, American Water conducts substantially all of its business operations through its subsidiaries. We employ approximately 6,500 employees to provide an estimated 14 million people with drinking water, wastewater and other water-related services in 24 states.

American Water's primary business involves the ownership of utilities that provide water and wastewater services to residential, commercial, industrial, public authority, fire service and sale for resale customers, collectively referred to in this prospectus as the Regulated Businesses. Services provided by the Regulated Businesses are subject to regulation by multiple state utility commissions or other entities engaged in utility regulation, collectively referred to as public utility commissions ("PUCs"). American Water also operates other businesses that provide water and wastewater services to the U.S. government on military installations, as well as municipalities. Individually, these businesses do not meet the criteria of a reportable segment in accordance with generally accepted accounting principles in the United States ("GAAP"), and are collectively referred to in this prospectus as Other. As used in this prospectus, Other also includes (i) corporate costs that are not allocated to the Company's Regulated Businesses segment, (ii) interest income related to a secured seller promissory note, as amended, representing a portion of the consideration for the December 2021 sale of American Water's Homeowner Services Group ("HOS"), (iii) income from assets not associated with the Regulated Businesses, (iv) eliminations of inter-segment transactions and (v) fair value adjustments related to acquisitions that have not been allocated to the Regulated Businesses.

American Water's principal executive offices are located at 1 Water Street, Camden, New Jersey 08102-1658 and its telephone number is (856) 955-4001.

#### AMERICAN WATER CAPITAL CORP.

American Water's financing activities include, among other things, the issuance of long-term and short-term debt, primarily through AWCC, its wholly owned finance subsidiary. AWCC has no significant assets or operations other than as associated with these financing activities. AWCC loans all of the net proceeds of its long-term debt financings to American Water's operating subsidiaries in its Regulated Businesses segment, as well as to American Water. AWCC also provides liquidity to the Regulated Businesses segment and American Water through AWCC's revolving credit facility and commercial paper program. AWCC may also perform, provide or assist in providing other ancillary services directly related to these financing activities, including cash management activities and hedging of interest-rate and other market risk exposures associated with its indebtedness. The proceeds of all of AWCC's long-term debt have been loaned to subsidiaries in American Water's Regulated Businesses segment and American Water, which debt is evidenced by promissory notes issued to AWCC by such subsidiaries and American Water, as applicable.

AWCC's principal executive offices are located at 1 Water Street, Camden, New Jersey 08102-1658 and its telephone number is (856) 955-4001.

#### USE OF PROCEEDS

Unless otherwise set forth in a prospectus supplement, the net proceeds from the sale of AWCC debt securities will be used to repay certain of AWCC's outstanding indebtedness or loaned to American Water and/or the subsidiaries in its Regulated Businesses segment, and American Water and/or such subsidiaries may use the proceeds of such loans, and American Water may use the net proceeds from the sale of securities issued by American Water, for the following purposes:

- the repayment of, or the funding of sinking fund payments with respect to, long-term or short-term indebtedness incurred by American Water or one or more subsidiaries in American Water's Regulated Businesses segment;
- the repurchase of capital stock of American Water or one or more subsidiaries in its Regulated Businesses segment;
- acquisitions; and/or
- general corporate purposes, including without limitation for working capital, operation and maintenance expenses, infrastructure improvements and other capital expenditures.

Unless otherwise set forth in a prospectus supplement, we will not receive any proceeds from any sales of securities by any selling security holder who may be named in a prospectus supplement.

#### SELLING SECURITY HOLDERS

We may register securities covered by this prospectus for re-offer and resale by any selling security holder who may be named in a prospectus supplement. We may add secondary sales of securities by any selling security holder by filing a prospectus supplement with the SEC. We may register these securities to permit selling security holders to resell their securities when they deem appropriate. A selling security holder may resell all, a portion or none of their securities at any time and from time to time. We may register reoffers and resales of those securities through an underwriter or other plan of distribution as set forth in a prospectus supplement. See "Plan of Distribution."

Selling security holders may also sell, transfer or otherwise dispose of some or all of their securities in transactions exempt from the registration requirements of the Securities Act. We may pay all expenses incurred with respect to the registration of the securities owned by the selling security holders, other than underwriting fees, discounts or commissions, which will be borne by the selling security holders. A prospectus supplement may name the selling security holders and specify the amount of securities to be registered and sold and any other terms of the securities that may be sold by a selling security holder. The applicable prospectus supplement will also disclose whether any of the selling security holders has held any position or office with, has been employed by or otherwise has had a material relationship with us during the three years prior to the date of the applicable prospectus supplement.

#### DESCRIPTION OF CAPITAL STOCK

The following description of American Water's common stock and preferred stock is not intended to be complete. For more information regarding the common stock and preferred stock that may be offered by this prospectus, please refer to American Water's restated certificate of incorporation, which is referred to below as American Water's "certificate of incorporation," and American Water's amended and restated bylaws, which is referred to below as American Water's "bylaws." The certificate of incorporation and bylaws are incorporated by reference as exhibits to the registration statement of which this prospectus is a part. The terms of these securities also may be affected by the General Corporation Law of the State of Delaware, which is referred to below as the DGCL.

#### General

American Water's authorized capital stock consists of 500,000,000 shares of common stock, par value \$0.01 per share, and 50,000,000 shares of preferred stock. As of February 6, 2024, there were 194,755,320 shares of common stock outstanding and no shares of preferred stock outstanding.

#### **Common Stock**

#### Voting Rights

Other than with respect to director elections, except as otherwise required by law, all matters to be voted on by American Water's shareholders must be approved by a majority of the shares present in person or proxy at such meeting and entitled to vote on the subject matter. With respect to uncontested director elections, American Water's bylaws require that in order to be elected, a director nominee must receive a majority of the votes cast (for this purpose, a majority of the votes cast means that the number of shares voted "for" a director nominee must exceed the number of votes cast "against" that nominee). For contested director elections where the number of nominees exceeds the number of directors to be elected, American Water's bylaws require that the directors shall be elected by the vote of a plurality of the shares represented in person or by proxy at any such meeting and entitled to vote on the election of directors.

#### Dividends

Holders of common stock will share equally in any dividend declared by American Water's board of directors, subject to the rights of the holders of any outstanding preferred stock.

# Liquidation Rights

In the event of any voluntary or involuntary liquidation, dissolution or winding up of American Water's affairs, holders of American Water's common stock would be entitled, after payment of the liquidation preference to all holders of any outstanding preferred stock, to share ratably in American Water's assets that are legally available for distribution to shareholders after payment of liabilities. American Water must pay the applicable distribution to any holders of its preferred stock before it may pay distributions to the holders of its common stock.

#### Other Rights

American Water's shareholders have no preemptive or other rights to subscribe for additional shares.

#### Preferred Stock

American Water's board of directors may authorize the issuance of preferred stock from time to time in one or more series, without shareholder approval. Subject to the limits imposed by the DGCL, the board of directors

is authorized to fix for any series of preferred stock the number of shares of such series and the voting powers (if any), designation, preferences and relative, participating, optional or other special rights, and qualifications, limitations or restrictions of such series. American Water's board of directors is also authorized to increase or decrease the number of shares of any series, but not below the number of shares of that series then outstanding, without any further vote or action by American Water's shareholders.

American Water's board of directors may authorize the issuance of preferred stock with voting or conversion rights that affect adversely the voting power or other rights of American Water's common shareholders. The issuance of preferred stock, while providing flexibility in connection with possible acquisitions and other corporate purposes, could have the effect of delaying, deferring or preventing a change in control, causing the market price of shares of American Water's common stock to decline, or impairing the voting and other rights of the holders of American Water's common stock. Any restriction on the repurchase or redemption of shares of preferred stock while dividends on such shares are in arrears shall be set forth in the applicable prospectus supplement. You should read both this prospectus and the applicable prospectus supplement together with the additional information referred to under "Where You Can Find More Information."

For any series of preferred stock that American Water may issue, American Water's board of directors will determine and the prospectus supplement relating to such series will describe:

- the number of shares constituting such series and the distinctive designation of the series;
- the dividend rate on the shares of the series, the conditions and dates upon which dividends thereon shall be payable, the extent, if any, to which dividends thereon shall be cumulative, and the relative rights of preference, if any, of payment of dividends thereon;
- whether or not the shares of the series are redeemable and, if redeemable, the time or times during which they shall be redeemable and the
  amount per share payable on redemption thereof, which amount may, but need not, vary according to the time and circumstances of such
  redemption;
- the amount payable in respect of the shares of the series, in the event of any liquidation, dissolution or winding up of American Water, which amount may, but need not, vary according to the time or circumstances of such action, and the relative rights of preference, if any, of payment of such amount;
- any requirement as to a sinking fund for the shares of the series, or any requirement as to the redemption, purchase or other retirement by American Water of the shares of the series;
- whether or not the shares of the series will have priority over or be on a parity with or be junior to the shares of any other series or class of stock in any respect, or will be entitled to the benefit of limitations restricting the issuance of shares of any other series or class of stock, restricting the payment of dividends on or the making of other distributions in respect of shares of any other series or class of stock ranking junior to the shares of the series as to dividends or assets, or restricting the purchase or redemption of the shares of any such junior series or class, and the terms of any such restriction;
- the right, if any, to exchange or convert shares of the series into other securities or property, and the rate or basis, time, manner and condition of exchange or conversion;
- the voting rights, if any, to which the holders of shares of the series shall be entitled in addition to the voting rights provided by law; and
- any other term, condition or provision with respect to the series not inconsistent with the provisions of American Water's certificate of
  incorporation or any resolution adopted by the board of directors pursuant thereto.

# Certain Anti-Takeover Provisions of American Water's Certificate of Incorporation and Bylaws, and the DGCL

The following provisions of American Water's certificate of incorporation and bylaws could deter, delay or prevent a third party from acquiring American Water, even if doing so would benefit American Water's shareholders.

# **Undesignated Preferred Stock**

The ability to authorize undesignated preferred stock makes it possible for American Water's board of directors to authorize the issuance of preferred stock with super voting, special approval, dividend or other rights or preferences on a discriminatory basis that could impede the success of any attempt to acquire American Water. These and other provisions may have the effect of deferring, delaying or discouraging hostile takeovers, or changes in control or management of American Water.

# Requirements for Advance Notification of Shareholder Meetings, Nominations and Proposals

American Water's bylaws provide that special meetings of shareholders may be called only upon the request of the majority of the members of American Water's board of directors, upon request of American Water's Board Chair, or by American Water's Secretary upon request of shareholders holding at least 15% of American Water's outstanding common stock. American Water's bylaws prohibit the conduct of any business at a special meeting other than as specified in the notice for such meeting.

American Water's bylaws establish advance notice procedures with respect to shareholder proposals for annual meetings and the nomination of candidates for election as directors, other than nominations made by or at the direction of American Water's board of directors or a committee of the board of directors. A shareholder who wishes to bring a matter before a meeting or submit candidates for nomination as directors must comply with American Water's advance notice requirements and provide American Water with certain information and, if applicable under the bylaws, provide to American Water certain agreements and undertakings. Additionally, vacancies and newly created directorships may be filled only by a vote of a majority of the members of American Water's board of directors then in office, even though less than a quorum, or by shareholders. These provisions may defer, delay or discourage a potential acquiror from conducting a solicitation of proxies to elect the acquiror's own slate of directors or otherwise attempting to obtain control of American Water.

# Shareholder Action by Written Consent

As permitted by Section 228 of the DGCL, American Water's certificate of incorporation states that any action required or permitted to be taken by American Water's shareholders must be effected at a duly called annual or special meeting of American Water's shareholders and may not be effected by consent in writing by such shareholders.

#### Approval of Acquisition of Control by Public Utility Commission

A significant number of American Water's regulated subsidiaries are subject to economic regulation by state public utility commissions. Some of these states have enacted laws that require regulatory approval for the acquisition of "control" of any regulated utility. In those states, obtaining "control" of the parent or any other company that controls a regulated utility also requires prior regulatory approval. The threshold for a change in control is a fact-specific inquiry that varies by state. For example, in some states, a presumption of control will arise when an acquiring party acquires more than 9.9% of the voting securities of the regulated utility or the controlling entity. In addition to ownership, other states may analyze the degree of influence or control an acquiror may exert over American Water. Any person acquiring American Water's common stock in an offering or in any other purchase of American Water's common stock in an amount sufficient to trigger a change in control under state law would need the prior approval of the applicable state public utility commission.

### Certain Other Provisions of American Water's Certificate of Incorporation and Bylaws and the DGCL

#### **Board of Directors**

American Water's certificate of incorporation provides that the number of directors is fixed in the manner provided in American Water's bylaws. American Water's bylaws provide that the number of directors will be fixed from time to time by American Water's board of directors.

#### **Business Combinations Under the DGCL**

American Water is subject to Section 203 of the DGCL, which prohibits a publicly held Delaware corporation from engaging in a "business combination" with an "interested stockholder" for a period of three years after the time the shareholder became an "interested stockholder," subject to certain exceptions, including if, prior to such time, the board of directors approved the business combination or the transaction which resulted in the shareholder becoming an "interested stockholder." "Business combinations" include mergers, asset sales and other transactions resulting in a financial benefit to the "interested stockholder." Subject to various exceptions, an "interested stockholder" is a person who, together with his or her affiliates and associates, owns, or within the prior three years did own, 15% or more of the corporation's outstanding voting stock. These restrictions generally prohibit or delay the accomplishment of mergers or other takeover or change-in-control attempts that are not approved by a company's board of directors.

# Limitations of Liability and Indemnification of Directors and Officers

The DGCL authorizes corporations to limit or eliminate the personal liability of directors and officers to corporations and their shareholders for monetary damages for breaches of directors' fiduciary duties. American Water's certificate of incorporation includes a provision that eliminates the personal liability of directors (but not officers) for monetary damages for actions taken as a director to the fullest extent authorized by the DGCL. The DGCL does not permit exculpation for liability:

- · for breach of the duty of loyalty;
- for acts or omissions not in good faith or involving intentional misconduct or knowing violation of law;
- under Section 174 of the DGCL (relating to unlawful dividends or stock repurchases); or
- for transactions from which the director derived an improper personal benefit.

American Water's certificate of incorporation and bylaws provide that American Water will indemnify its directors and officers to the fullest extent permitted by law. American Water's bylaws also expressly authorize American Water to carry directors' and officers' insurance providing indemnification for American Water's directors, officers and certain employees and agents for certain liabilities.

The limitation of liability and indemnification provisions in American Water's certificate of incorporation and bylaws may discourage shareholders from bringing a lawsuit against American Water's directors for breach of their fiduciary duty. These provisions may also have the effect of reducing the likelihood of derivative litigation against American Water's directors and officers, even though such an action, if successful, might otherwise benefit American Water and its shareholders. In addition, your investment in American Water's common stock may be adversely affected to the extent American Water pays the costs of settlement and damage awards against directors and officers in accordance with these indemnification provisions.

# Proxy Access

American Water's bylaws permit an eligible shareholder or group of shareholders to include up to a specified number of director nominees in American Water's proxy materials for an annual meeting of shareholders. To qualify, the shareholders (or group of up to 20 shareholders) must have continuously owned for

at least three years 3% or more of American Water's outstanding common stock. The maximum number of shareholder nominees permitted under this proxy access provision is the greater of (i) two or (ii) 20% of the total number of directors on American Water's board of directors as of the last day on which a proxy access notice may be submitted, rounded down to the nearest whole number.

# **Transfer Agent and Registrar**

Equiniti Trust Company, LLC serves as the registrar and transfer agent for American Water's common stock.

# **New York Stock Exchange Symbol**

American Water's common stock is listed on the New York Stock Exchange under the trading symbol "AWK."

#### DESCRIPTION OF AWCC DEBT SECURITIES AND AMERICAN WATER SUPPORT AGREEMENT

The following description of the terms of the debt securities sets forth certain general terms and provisions of the debt securities to which any prospectus supplement may relate. The particular terms of the debt securities offered by any prospectus supplement will be described in the prospectus supplement relating to those debt securities. Accordingly, for a description of the terms of a particular issue of debt securities, reference must be made to both the prospectus supplement relating thereto and to the following description.

AWCC may issue debt securities from time to time in one or more series. The debt securities will be general obligations of AWCC. Any debt securities issued by AWCC will have the benefit of a support agreement from American Water. In the event that any series of debt securities will be subordinated to other indebtedness that AWCC has outstanding or may incur, the terms of the subordination will be set forth in the prospectus supplement relating to the subordinated debt securities. Each series of debt securities offered by this prospectus will be issued under an indenture dated as of December 4, 2009, between AWCC and Computershare Trust Company, N.A., as successor to Wells Fargo Bank, National Association, as trustee, as the same may be amended or supplemented from time to time. The indenture and the form of supplemental indenture or other instrument establishing the debt securities of a particular series are filed as exhibits to, or will be subsequently incorporated by reference into, the registration statement of which this prospectus is a part. There is no requirement under the indenture that future issuances of AWCC's debt securities be issued exclusively under the indenture, and we will be free to employ other indentures or documentation, containing provisions different from those included in the indenture or applicable to one or more issuances of debt securities in connection with future issuances of other debt securities.

The following discussion of certain provisions of the indenture is a summary only and should not be considered a complete description of the terms and provisions of the indenture. Accordingly, the following discussion is qualified in its entirety by reference to the provisions of the indenture, including the definition of certain terms used below.

#### General

The debt securities represent direct, unsecured, general obligations of AWCC and:

- may rank equally with other unsubordinated debt or may be subordinated to other debt AWCC has or may incur;
- may be issued in one or more series with the same or various maturities;
- may be issued at a price of 100% of their principal amount or at a premium or discount;
- may be issued in registered or bearer form and certificated or uncertificated form;
- may be represented by one or more global securities registered in the name of a designated depositary's nominee; and
- will have the benefit of a support agreement, dated June 22, 2000, and amended on July 26, 2000, between AWCC and American Water, which is referred to as the "support agreement."

The aggregate principal amount of debt securities that AWCC may authenticate and deliver under the indenture is unlimited. The debt securities may be issued in one or more series as may be authorized from time to time. We will include some or all of the following information about a particular series of debt securities in a prospectus supplement relating to that particular series of debt securities:

- (1) the title of the debt securities of the series (which shall distinguish the debt securities of that particular series from the debt securities of any other series);
- (2) the price or prices of the debt securities of the series;

- (3) any limit upon the aggregate principal amount of the debt securities of the series which may be authenticated and delivered under the indenture (except for debt securities authenticated and delivered upon registration of transfer of, or in exchange for, or in lieu of, other debt securities of the series and except for any debt securities which are deemed never to have been authenticated and delivered);
- (4) the person to whom any interest on a debt security of the series shall be payable, if other than the person in whose name that debt security (or one or more predecessor securities) is registered at the close of business on the regular record date for such interest;
- (5) the date or dates on which the principal and premium of any debt securities of the series are payable;
- (6) the rate or rates (which may be fixed or variable) at which any debt securities of the series shall bear interest (if any), or the method of determining such rate or rates, the date or dates from which any such interest shall accrue, the interest payment dates on which any such interest shall be payable, and the regular record date for any such interest payable on any interest payment date;
- (7) the period or periods within which, the price or prices at which and the terms and conditions upon which any debt securities of the series may be redeemed, in whole or in part, at the option of AWCC (including without limitation the number of basis points specified for such series for purposes of determining any make-whole amount in respect thereof, and any reference treasury dealers for such series) and, if other than by a board resolution, the manner in which any election by AWCC to redeem the debt securities shall be evidenced:
- (8) the obligation, if any, of AWCC to redeem or purchase any debt securities of the series at the option of the holder thereof, or at the option of any other person, and the period or periods within which, the price or prices at which and the terms and conditions upon which any debt securities of the series shall be redeemed or purchased, in whole or in part, pursuant to such obligation;
- (9) if other than the currency of the United States of America, the currency, currencies or currency units in which the principal of or any premium or interest on any debt securities of the series shall be payable and the manner of determining the equivalent thereof in the currency of the United States of America for any purpose, and such other or additional provisions (including, without limitation, in respect of defeasance and covenant defeasance) as shall be necessary and desirable in connection therewith;
- if other than the entire principal amount thereof, the portion of the principal amount of any debt securities of the series which shall be payable upon declaration of acceleration of the maturity thereof;
- if the principal amount payable at the stated maturity of any debt securities of the series will not be determinable as of any one or more dates prior to the stated maturity, the amount which shall be deemed to be the principal amount of such debt securities as of any such date for any purpose thereunder or hereunder, including the principal amount thereof which shall be due and payable upon any maturity other than the stated maturity or which shall be deemed to be outstanding as of any date prior to the stated maturity (or, in any such case, the manner in which such amount deemed to be the principal amount shall be determined);
- if applicable, that any debt securities of the series shall be issuable in whole or in part in the form of one or more debt securities in registered, global form without interest coupons, which are referred to as "global securities," and, in such case, the respective depositaries for such global securities, the form of any legend or legends which shall be borne by any such global security, whether such global securities shall be in the form of registered securities, restricted securities or Regulation S securities and any circumstances in which any such global security may be exchanged in whole or in part for debt securities registered, and any transfer of such global security in whole or in part may be registered, in the name or names of persons other than the depositary for such global security or a nominee thereof;

- the terms, if any, upon which the debt securities of the series may be convertible into or exchanged for AWCC's other debt securities of other securities of any kind and the terms and conditions upon which such conversion or exchange shall be effected, including the initial conversion or exchange price or rate, the conversion or exchange period and any other additional provisions;
- if other than denominations of \$1,000 and any integral multiple thereof, the denominations in which the debt securities of the series shall be issuable;
- if the amount of principal, premium or interest with respect to the debt securities of the series may be determined with reference to an index or pursuant to a formula, the manner in which such amounts will be determined;
- (16) any changes or additions to the provisions of the indenture dealing with defeasance;
- (17) the terms, if any, of the transfer, mortgage, pledge or assignment as security for the debt securities of the series of any properties, assets, moneys, proceeds, securities or other collateral, including whether certain provisions of the Trust Indenture Act of 1939, as amended, or the "Trust Indenture Act", are applicable and any corresponding changes to provisions of the indenture as then in effect;
- (18) any addition to or change in the events of default with respect to any debt securities of the series and any change in the right of the trustee or the holders of such series of debt securities to declare the principal, premium and interest, if any, on such series of debt securities due and payable;
- (19) any trustee, authenticating agent, paying agent, transfer agent or registrar;
- (20) the applicability of, and any addition to or change in, the covenants and definitions set forth in the indenture which applies to the debt securities;
- (21) the subordination, if any, of the debt securities of the series pursuant to the indenture and any changes or additions to the provisions of the indenture relating to subordination;
- (22) with regard to debt securities of the series that do not bear interest, the dates for certain required reports to the trustee;
- (23) any material U.S. federal income tax consequences applicable to the debt securities; and
- (24) any other terms of the series.

All debt securities of one series need not be issued at the same time, and a series may be re-opened for issuances of additional debt securities of such series. This means that AWCC may from time to time, without notice to, or without the consent of any existing holders of the previously-issued debt securities of a particular series, create and issue additional debt securities of such series. Such additional debt securities will have the same terms as the previously-issued debt securities of such series in all respects except for the issue date and, if applicable, the initial interest payment date. The additional debt securities will be consolidated and form a single series with the previously-issued debt securities of such series.

# **Support Agreement**

AWCC's indebtedness (including debt securities) has the benefit of the support agreement. The support agreement, which, under the circumstances described below, is the functional equivalent of a guarantee, provides, among other things, that:

- American Water owns, and during the term of the support agreement shall continue to own, all of the voting stock of AWCC free and clear
  of any lien, security interest or other charge or encumbrance;
- American Water will provide to AWCC, at its request or the request of any lender (including any holder of debt securities), funds in the form of cash or liquid assets (as equity or, if American Water and AWCC agree, as a loan subordinated to any and all indebtedness, whether or not that indebtedness is outstanding at the time of the loan) as required if AWCC is unable to make timely payment of interest, principal or premium, if any, on any indebtedness issued by it;

- American Water will cause AWCC to have at all times a positive tangible net worth (total assets less liabilities less intangible assets), as
  determined in accordance with GAAP; and
- if AWCC fails or refuses to take timely action to enforce certain rights under the support agreement or if AWCC defaults in the timely payment of interest, principal or premium, if any, owed to a lender (including any holder of debt securities) when due, that lender may proceed directly against American Water to enforce such rights or to obtain payment of the defaulted interest, principal or premium, if any, owed to that lender.

No amendment to the support agreement that adversely affects the rights of any lender (including any holder of debt securities) and no termination of the support agreement will be effective until such time as all indebtedness of AWCC shall have been irrevocably paid in full and all commitments for indebtedness have been terminated, unless the lenders (including holders of debt securities or the trustee acting on behalf of debt security holders) holding all of the aggregate principal amount of debt outstanding and (to the extent not outstanding) committed to consent in writing thereto. Notwithstanding the foregoing sentence, any amendment to the support agreement for the purposes of (i) increasing the minimum net worth as provided in the support agreement, (ii) establishing or increasing a minimum interest coverage ratio, (iii) establishing or reducing a maximum amount of debt leverage, (iv) increasing the aggregate principal amount of debt outstanding whose holders are required to consent to the termination or amendment of the support agreement, or (v) any combination of clauses (i), (ii), (iii) and (iv) of this sentence, shall be effective without the consent of any lender (including any holder of debt securities or trustee acting on behalf of such holder). In addition, nothing in the prior two sentences shall derogate from, or override, any provision in an instrument, indenture, agreement or other document pursuant to which indebtedness is or will be issued that requires the written consent of the holders of a specified amount or percentage of that indebtedness to consent to an amendment or termination of the support agreement.

#### **Certain Covenants**

Unless otherwise provided in the prospectus supplement for a particular series of debt securities, the indenture, as supplemented for a particular series of debt securities, will contain the following covenants for the benefit of the holders of such series of debt securities, which will be applicable (unless waived or amended) so long as any of the debt securities of such series are outstanding:

#### Restrictions on Liens

AWCC will not, and will not allow American Water, as the support provider, or any of its subsidiaries, as defined below, to, create, incur, issue or assume any liens, as defined below, on American Water's or its subsidiaries' respective property to secure debt, as defined below, where the debt secured by those liens would exceed an amount equal to 15% of our consolidated tangible total assets, as defined below (calculated to exclude debt secured by permitted liens). This restriction does not apply to the following permitted liens:

- (a) liens existing, or created pursuant to the terms of agreements existing, on the date of the indenture;
- (b) liens consisting of (i) pledges or deposits in the ordinary course of business to secure obligations under workmen's compensation laws or similar legislation, (ii) deposits in the ordinary course of business to secure or in lieu of surety, appeal or customs bonds to which AWCC, American Water or any of its subsidiaries is a party, (iii) liens created by or resulting from any litigation or legal proceeding which is currently being contested in good faith by appropriate proceedings diligently conducted, (iv) pledges or deposits in the ordinary course of business to secure performance in connection with bids, tenders or contracts (other than contracts for the payment of money) or (v) materialmen's, mechanics', carriers', workmen's repairmen's or other like liens incurred in the ordinary course of business for sums not yet due or currently being contested in good faith by appropriate proceedings diligently conducted;
- (c) liens created to secure tax-exempt debt, in connection with the financing or refinancing of the purchase, lease or construction of properties;

- Page 54 of 77 any lien on any asset of any person existing at the time the person is merged or consolidated with or into, or such asset is accuired by (d) AWCC, American Water or any of its subsidiaries and not created in contemplation of such event;
- (e) liens created to secure sales of accounts receivable and other receivables;
- (f) licenses of intellectual property granted by AWCC, American Water or any of its subsidiaries in the ordinary course of business and not interfering in any material respect with the ordinary conduct of business;
- liens of landlords arising under real property leases to the extent those liens arise in the ordinary course of business and do not secure any (g) past due obligation for the payment of money;
- (h) any interest or title of a lessor or sublessor under any lease permitted by the indenture;
- (i) liens securing debt which has neither been assumed by AWCC, American Water or any of its subsidiaries nor upon which AWCC, American Water or any of its subsidiaries customarily pay interest charges, existing upon real property, or rights in or relating thereto, which real property or rights were acquired for right-of-way purposes;
- (j) zoning laws and ordinances;
- (k) any leases required to be capitalized on a balance sheet of the lessee in accordance with GAAP;
- (1) easements, rights-of-way, restrictions, conditions and other similar encumbrances, minor defects or irregularities of title, and alleys, streets and highways, which in the aggregate do not materially impair the usefulness of the mortgaged property in the present business of AWCC, American Water or any of its subsidiaries;
- leases of the properties of AWCC, American Water or any of its subsidiaries, in each case entered into in the ordinary course of business (m) and that do not, individually or in the aggregate, (i) interfere in any material respect with the ordinary course of business or (ii) materially impair the value of the property subject thereto;
- (n) liens arising out of conditional sale, title retention, consignment or similar arrangements for the sale of goods entered into by AWCC, American Water or any of its subsidiaries in the ordinary course of business in accordance with the past practices of AWCC, American Water or such subsidiary;
- bankers' liens, right of setoff and other similar liens (including deposits required by interest rate swap agreements) existing solely with respect to cash and cash equivalents on deposit in one or more accounts maintained by AWCC, American Water or any of its subsidiaries, in each case granted in the ordinary course of business in favor of the financial institutions with which such accounts are maintained, securing amounts owing to such financial institutions with respect to cash management and operating account arrangements, including those involving pooled accounts and netting arrangements; provided that, unless such liens are non-consensual and arise by operation of law, in no case shall any such liens secure (either directly or indirectly) the repayment of any debt;
- liens for taxes, assessments or governmental charges or levies not yet delinquent and which may subsequently be paid without interest or (p) penalties and liens for taxes, assessments or governmental charges or levies which are being contested in good faith by appropriate proceedings for which reserves have been established to the extent required by GAAP;
- any lien on any property of AWCC, American Water or any of its subsidiaries securing obligations not exceeding in the aggregate (q) \$100 million outstanding any time;
- liens on any property, acquired, constructed or improved by AWCC, American Water or any of its subsidiaries after the date of the (r) indenture, and any improvements thereon, accessions thereto or other property acquired or constructed for use in connection therewith or related thereto, which are created or assumed prior to or contemporaneously with, or within 180 days after, such acquisition or completion

of such construction or improvement, or within one year thereafter pursuant to a firm commitment for financing arranged with a lender or investor within such 180-day period, to secure or provide for the payment of all or any part of the purchase price of such property or the cost of such construction or improvement incurred after the date of the indenture or liens on any property existing at the time of acquisition thereof; *provided*, that the liens shall not extend to any property theretofore owned by AWCC, American Water or any of its subsidiaries other than, in the case of any such construction or improvement, (i) unimproved real property on which the property so constructed or the improvement is located, (ii) other property (or improvement thereon) which is an improvement to or is acquired or constructed for use in connection therewith or related thereto, (iii) any right and interest under any agreement or other documents relating to the property being so constructed or improved or such other property and (iv) the stock of any subsidiary of American Water created or maintained for the primary purpose of owning the property so constructed or improved;

- (s) liens on property securing debt if, prior to or concurrently with the issuance, assumption or guarantee of such debt, the debt securities (together with, if AWCC shall so determine, (i) any other debt of or guaranteed by AWCC ranking equally with the debt securities or (ii) any debt of American Water or any of its subsidiaries then existing or thereafter created) are secured by such property equally and ratably with (or prior to) such debt (for so long as such debt is secured by such liens);
- (t) liens securing the debt securities;
- (u) liens securing debt owed to AWCC, American Water or any of its subsidiaries; and
- (v) liens created for the sole purpose of refinancing, extending, renewing or replacing in whole or in part debt or other obligations secured by any lien referred to in the foregoing subsections (a) through (t); provided, however, that the principal amount of debt or obligations secured thereby shall not exceed the principal amount of debt or obligations so secured at the time of such refinancing, extension, renewal or replacement plus the amount of any premiums required to be paid thereon and reasonable fees and expenses associated therewith and that such refinancing, extension, renewal or replacement, as the case may be, shall be limited to all or a part of the property that secured the lien or mortgage so refinanced, extended, renewed or replaced (and any improvements on such property).

"Debt" means, for any person (without duplication), all (i) indebtedness for borrowed money, (ii) obligations evidenced by bonds, debentures, notes or other similar instruments, (iii) obligations to pay the deferred purchase price of property or service (other than trade payables not overdue by more than 90 days incurred in the ordinary course of business and long term water purchase contracts), (iv) obligations under capital leases, (v) indebtedness of the type referred to in clauses (i) through (iv) above secured by (or for which the holder of such indebtedness has an existing right, contingent or otherwise, to be secured by), any lien or encumbrance on, or security interest in, property (including, without limitation, accounts and contract rights) owned by such person, even though such person has not assumed or become liable for the payment of such indebtedness, and (vi) all obligations of such person for indebtedness or obligations of others of the kinds referred to in clauses (i) through (iv) above under direct or indirect guarantees, excluding, in all cases, (i) advances for construction and contributions in aid of construction as set forth on the consolidated balance sheet of American Water and its subsidiaries, (ii) reimbursement obligations (contingent or otherwise) in respect of outstanding letters of credit and (iii) attributable debt in respect of sale and leaseback transactions, as defined below.

"Lien" means any mortgage, lien, pledge, charge, security interest or other encumbrance, or any interest or title of any vendor, lessor, lender or other secured party to or of such person under any conditional sale or other title retention agreement or capital lease, upon or with respect to any property or asset of such person.

"Subsidiary" means a corporation more than 50% of the outstanding voting stock of which is owned, directly or indirectly, by American Water or by one or more other subsidiaries, or by American Water and one or more other subsidiaries.

#### Restrictions on Sales and Leasebacks

AWCC will not, and will not allow American Water or any of its subsidiaries to, enter into any sale and leaseback transaction without effectively providing that the debt securities will be secured equally and ratably with or prior to the sale and leaseback transaction, unless:

- the aggregate amount of the attributable debt of AWCC, American Water and its subsidiaries in respect of sale and leaseback transactions then outstanding would not exceed an amount equal to 15% of consolidated tangible total assets, as defined below, or
- AWCC, American Water or any of its subsidiaries, within 12 months of the sale and leaseback transaction, retire an amount of secured debt which is not subordinate to the debt securities in an amount equal to the greater of (1) the net proceeds of the sale or transfer of the property or other assets that are the subject of the sale and leaseback transaction or (2) the fair market value of the property leased.

A "sale and leaseback transaction" is an arrangement between AWCC, American Water or any of its subsidiaries and a bank, insurance company or other lender or investor where AWCC, American Water or any of its subsidiaries leases property for an initial term of three years or more that was or will be sold by AWCC, American Water, or such subsidiary to that lender or investor for a sale price of \$1 million or its equivalent or more.

"Attributable debt" means the lesser of (1) the fair market value of the asset subject to the sale and leaseback transaction and (2) the present value, determined in accordance with GAAP (discounted at a rate equal to the rate of interest implicit in such transaction), of the obligations of the lessee for the net rental payments (excluding amounts on account of maintenance and repairs, insurance, taxes, assessments and similar charges and contingent rents) during the term of the lease.

"Consolidated tangible total assets" means, as at any applicable time of determination, consolidated total assets less, without duplication, all intangible assets such as goodwill, trademarks, trade names, patents and unamortized debt discount and expense carried as an asset, in each case as set forth in American Water's most recent consolidated balance sheet.

"Consolidated total assets" means, as at any applicable time of determination, the consolidated total assets of American Water and its subsidiaries as set forth in American Water's most recent consolidated financial statements.

#### Merger, Consolidation or Sale of Assets

Neither AWCC nor American Water will consolidate with or merge into any other person or convey, transfer or lease its properties and assets substantially as an entirety to any person, unless:

- (i) the successor formed by a consolidation or the survivor of a merger or the person that acquires by conveyance, transfer or lease all or substantially all of the assets of AWCC or American Water as an entirety, as the case may be, is a person organized and existing under the laws of the United States or any State thereof (including the District of Columbia), and expressly assumes, in the case of AWCC, the due and punctual payment of the principal of and any premium and interest on all the debt securities and the performance or observance of every covenant of the indenture on the part of AWCC to be performed or observed, and, in the case of American Water, all the obligations under the support agreement to be performed or observed, and such person shall have caused to be delivered to the trustee an officers' certificate and an opinion of counsel to the effect that such consolidation, merger, conveyance, transfer or lease complies with this covenant; and
- (ii) immediately before and immediately after giving effect to such transaction, no event of default, and no event which, after notice or lapse of time or both, would become an event of default, has occurred and is continuing.

KAW APP EX27 051625

Page 57 of 77

Upon any consolidation by AWCC or American Water with or merger by AWCC or American Water into any other person or any conveyance, transfer or lease of either AWCC's or American Water's properties and assets substantially as an entirety in accordance with this covenant, the successor person formed by such consolidation or into which it is merged or to which such conveyance, transfer or lease is made will succeed to, and be substituted for, and may exercise every right and power of, AWCC or American Water, as applicable, under the indenture and the support agreement with the same effect as if such successor person had been named as AWCC or American Water, as applicable, therein, and thereafter, except in the case of a lease, the predecessor person will be relieved of all obligations and covenants, in the case of AWCC under the indenture, the debt securities and, in the case of American Water, under the support agreement.

# Support Agreement

American Water may not (a) cancel or terminate the support agreement or (b) amend or otherwise modify the terms of the support agreement, except in accordance with the support agreement. See "Support Agreement."

#### **Subordination**

A series of debt securities may be subordinated, which are referred to as "subordinated debt securities," to senior indebtedness (as would be defined in the applicable prospectus supplement) to the extent set forth in the prospectus supplement relating thereto. To the extent American Water conducts its operations through subsidiaries, the holders of debt securities (whether or not subordinated debt securities) will be structurally subordinated to the creditors of American Water's subsidiaries with respect to American Water's obligations under the support agreement, except to the extent such subsidiary is a guarantor of such series of debt securities.

#### **Events of Default**

Each of the following constitutes an event of default under the indenture with respect to any series of debt securities:

- (1) default for 30 days in the payment when due of interest on any debt security of that series;
- (2) default in the payment when due of the principal of, or premium, if any, on any debt security of that series;
- (3) default in the deposit of any sinking fund payment, when and as due by the terms of debt securities of that series;
- (4) failure by AWCC or American Water to comply with the provisions described under the caption "—Certain Covenants—Merger, Consolidation or Sale of Assets";
- (5) default in the performance, or breach by AWCC or American Water, as applicable, of any other covenant or warranty in the indenture or the support agreement for 60 days after (i) AWCC and American Water receive written notice of such default or breach from the trustee or (ii) AWCC, American Water and the trustee receive written notice of such default or breach from the holders of at least 25% in principal amount of the debt securities of that series; provided, however, that except with respect to defaults under or breaches of the covenant described under "—Certain Covenants—Restrictions on Liens," holders of a series of debt securities will be deemed to have agreed to an extension of such 60-day period to 120 days so long as corrective action is initiated by AWCC or American Water within such 60-day period unless such corrective action is no longer being diligently pursued;
- (6) default under any mortgage, indenture or instrument under which there may be issued or by which there may be secured or evidenced any indebtedness for money borrowed by AWCC or American Water (or the payment of which is guaranteed by AWCC or American Water), if that default is caused by a failure to pay principal at its stated maturity after giving effect to any applicable grace

KAW APP EX27 051625

Page 58 of 77

period, or results in the acceleration of such indebtedness prior to its stated maturity and, in each case, the principal amount of any such indebtedness, together with the principal amount of any other indebtedness under which there has been a payment default after stated maturity or the maturity of which has been so accelerated, aggregates \$100 million or more;

- (7) failure by AWCC or American Water to pay final judgments aggregating (to the extent not paid or insured) in excess of \$100 million, which judgments are not, within 60 days after entry thereof, bonded, discharged or stayed pending appeal, or are not discharged within 60 days after the expiration of such stay;
- (8) except as permitted by the indenture, the support agreement shall cease for any reason to be in full force or effect or American Water, or any person acting on behalf of American Water, shall deny or disaffirm American Water's obligations under the support agreement; and
- (9) certain events of bankruptcy or insolvency described in the indenture with respect to AWCC or American Water.

Any addition to or changes in the foregoing events of default may be described in the prospectus supplement for a particular series of debt securities.

In the case of an event of default arising from certain events of bankruptcy or insolvency, with respect to AWCC or American Water, all outstanding debt securities of such series will become due and payable immediately without further action or notice. If any other event of default occurs and is continuing, the trustee or the holders of at least 25% in aggregate principal amount of the outstanding debt securities of such series may declare the principal amount of all the securities of that series to be due and payable immediately. After any such acceleration, but before a judgment or decree based on acceleration is obtained by the trustee, the holders of a majority in aggregate principal amount of the outstanding debt securities of such series may, under certain circumstances, rescind and annul such acceleration and waive such event of default if all events of default, other than the nonpayment of accelerated principal have been cured or waived as provided for in the indenture.

Holders of debt securities of a series may not enforce the indenture or such debt securities except as provided in the indenture. Subject to certain limitations, holders of a majority in principal amount of the then outstanding debt securities of a series may direct the trustee in its exercise of any trust or power. The trustee may withhold from holders of a series of debt securities notice of any continuing default if it determines that withholding notice is in their interest, except a default relating to the payment of principal or interest.

Subject to the provisions of the indenture relating to the duties of the trustee, in case an event of default shall occur and be continuing, the trustee will be under no obligation to exercise any of its rights or powers under the indenture at the request or direction of any of the holders of a series of debt securities, unless such holders shall have offered to the trustee reasonable indemnity or security against any loss, liability or expense. Subject to such provisions for indemnification of the trustee, the holders of a majority in principal amount of a series of debt securities then outstanding will have the right to direct the time, method and place of conducting any proceeding for any remedy available to the trustee or exercising any trust or power conferred on the trustee with respect to such series of outstanding debt securities.

The holders of a majority in aggregate principal amount of debt securities of a series then outstanding may, on behalf of the holders of all debt securities of such series, waive any past default and its consequences under the indenture except a default in the payment of interest on, or the principal of, debt securities of such series (other than the non-payment of principal of or interest on debt securities of such series that became due solely because of the acceleration of debt securities of such series) or a covenant or provision of the indenture that cannot be modified or amended without the consent of each holder of each debt security of such series affected.

AWCC is required to deliver to the trustee within 90 days after the end of each fiscal year a statement regarding compliance with the indenture during that fiscal year. Promptly (and in any event within 5 business

Dogo 50 of 73

days) upon a responsible officer, as defined below, of AWCC becoming aware of any default or event of default, AWCC is required to deliver to the trustee a statement specifying that default.

"Responsible officer" means the chief executive officer, chief operating officer, general counsel, any senior financial officer and any other officer of AWCC with responsibility for the administration of the indenture.

"Senior financial officer" means the chief financial officer, principal accounting officer, treasurer or controller of AWCC.

#### **Modification or Waiver**

Except as provided below, AWCC and the trustee may supplement and amend the indenture with the consent of the holders of not less than a majority in principal amount of the outstanding debt securities. The consent of the holder of each outstanding debt security affected is required to:

- · change the stated maturity of the principal of, or any installment of interest on, the debt securities;
- reduce the principal amount or the rate of interest on, or any premium payable upon the redemption of, the debt securities;
- change the place or currency of payment of principal of, interest on, or premium, if any, on, the debt securities;
- impair the right to institute suit for the enforcement of any such payment on or after the stated maturity of the debt securities or any redemption date for the debt securities;
- reduce the percentage of outstanding debt securities necessary to modify or amend the indenture or to consent to any waiver under the indenture;
- modify provisions related to waivers of past defaults or waivers of certain covenants, other than to increase the percentage of outstanding debt securities necessary for such waivers; or
- modify any of the above requirements.

AWCC and the trustee may supplement and amend the indenture without the consent of any holder for the following purposes:

- to evidence the succession of another entity to AWCC as obligor under the indenture and the debt securities;
- to add to the covenants of AWCC, American Water or a subsidiary of American Water for the benefit of the holders of the debt securities or to surrender any right or power conferred upon AWCC, American Water or any subsidiary of American Water;
- to provide for uncertificated debt securities in addition to or in place of certificated debt securities (provided that the uncertificated debt securities are issued in registered form for purposes of Section 163(f) of the Internal Revenue Code, or in a manner such that the uncertificated debt securities are described in Section 163(f)(2)(B) of the Internal Revenue Code);
- to secure the debt securities or add guarantees with respect to the debt securities;
- to establish the form or terms of debt securities as permitted by the indenture;
- to provide for the acceptance of appointment by a successor trustee;
- to cure any ambiguity, defect or inconsistency in the indenture or to make any other change that does not adversely affect the rights of any holder of the debt securities;
- to effect the assumption of the indenture by American Water; or

Page 60 of 7

to comply with any requirement of the SEC in connection with the qualification of the indenture under the Trust Indenture Act.

The consent of the holders of the debt securities is not necessary under the indenture to approve the particular form of any proposed amendment or supplemental indenture. It is sufficient if such consent approves the substance of the proposed amendment or supplemental indenture.

#### **Prescription Period**

Any money that AWCC deposits with the trustee or any paying agent for the payment of principal, premium, if any, or interest on any debt security that remains unclaimed for two years after the date upon which the principal, premium, if any, and interest are due and payable will be repaid to AWCC upon AWCC's request unless otherwise required by mandatory provisions of any applicable unclaimed property law. After that time, unless otherwise required by mandatory provisions of any unclaimed property law, the holder of any debt security will be able to seek any payment to which that holder may be entitled only from AWCC.

# No Personal Liability of Directors, Officers, Employees and Shareholders

No director, officer, employee, incorporator or shareholder of AWCC or American Water, will have any liability for any obligations of AWCC or American Water under the debt securities, the indenture or the support agreement, or for any claim based on, in respect of, or by reason of, such obligations or their creation. Each holder of a debt security by accepting such debt security waives and releases all such liability. The waiver and release are part of the consideration for issuance of the debt securities. The waiver may not be effective to waive liabilities under the Securities Act and it is the view of the SEC that such waiver is against public policy.

#### **Defeasance**

At any time, AWCC may terminate all its obligations under debt securities of a series and the indenture with respect to such debt securities, which is referred to as "legal defeasance," except for certain obligations, including those respecting the defeasance trust and obligations to register the transfer or exchange of debt securities of such series, to replace mutilated, destroyed, lost or stolen debt securities of such series and to maintain a registrar and paying agent in respect of the debt securities of such series.

In addition, at any time AWCC may terminate its obligations under certain specified covenants with respect to a series of debt securities.

AWCC may exercise its legal defeasance option with respect to a series of debt securities notwithstanding its prior exercise of its covenant defeasance option with respect to such series of debt securities. If AWCC exercises its legal defeasance option with respect to a series of debt securities, payment of the debt securities of such series may not be accelerated because of an event of default with respect thereto. If AWCC exercises its covenant defeasance option with respect to a series of debt securities, payment of the debt securities of such series may not be accelerated because of a default related to the specified covenants.

In order to exercise either defeasance option with respect to debt securities of a series, AWCC must irrevocably deposit in trust, which is referred to as the "defeasance trust," with the trustee money or U.S. government obligations, or both, in an amount deemed sufficient in the opinion of a nationally recognized firm of independent public accountants for the payment of principal and premium, if any, and interest on such debt securities to maturity, and must comply with certain other conditions, including delivery to the trustee of an opinion of counsel to the effect that holders of the debt securities of such series will not recognize gain or loss for U.S. federal income tax purposes as a result of such deposit and defeasance and will be subject to U.S. federal income tax on the same amounts, in the same manner and at the same times as would have been the case if such deposit and defeasance had not occurred (and, in the case of legal defeasance only, such opinion of counsel must be based on a ruling of the Internal Revenue Service or change in applicable U.S. federal income tax law).

#### Discharge

When (i) AWCC delivers to the trustee all outstanding debt securities of a series (other than any debt securities replaced because of mutilation, loss, destruction or wrongful taking) for cancellation or (ii) all outstanding debt securities of such series have become due and payable, or are by their terms due and payable within one year whether at maturity or are to be called for redemption within one year under arrangements reasonably satisfactory to the trustee, and in the case of clause (ii) AWCC irrevocably deposits with the trustee funds sufficient to pay at maturity or upon redemption all outstanding debt securities of such series, including interest thereon, and if in either case AWCC pays all other sums related to the applicable series of debt securities payable under the indenture by AWCC, then the indenture shall, subject to certain surviving provisions, cease to be of further effect with respect to such series. The trustee shall acknowledge satisfaction and discharge of the indenture with respect to the applicable series of debt securities on request of AWCC accompanied by an officers' certificate and an opinion of counsel of AWCC.

#### **Governing Law**

The indenture and the debt securities will be governed by, and construed in accordance with, the laws of the State of New York, without regard to conflicts of laws principles thereof.

### **Book-Entry, Delivery and Form**

Except as set forth in the applicable prospectus supplement, each series of debt securities will be issued in registered, global form and will be represented by one or more global securities. Upon issuance, each of the global securities will be deposited with the trustee as custodian for The Depository Trust Company, which is referred to as "DTC," in New York, New York, and registered in the name of DTC or its nominee, in each case for credit to an account of a direct or indirect participant in DTC as described below.

Except as set forth below, the global securities may be transferred, in whole and not in part, only to another nominee of DTC or to a successor of DTC or its nominee. Beneficial interests in the global securities may not be exchanged for definitive debt securities in registered certificated form, which is referred to as "certificated debt securities," except in the limited circumstances described below. See "—Exchanges of Global Securities for Certificated Debt Securities." Except in the limited circumstances described below, owners of beneficial interests in the global securities will not be entitled to receive physical delivery of the debt securities in certificated form.

Transfers of beneficial interests in the global securities will be subject to the applicable rules and procedures of DTC and its direct or indirect participants, which may change from time to time.

#### Exchanges of Global Securities for Certificated Debt Securities

A beneficial interest in a global security may not be exchanged for a debt security in certificated form unless (i) DTC (x) notifies AWCC that it is unwilling or unable to continue as depository for such global security or (y) has ceased to be a clearing agency registered under the Exchange Act, or (ii) there shall have occurred and be continuing an event of default with respect to the debt securities. In all cases, certificated debt securities delivered in exchange for any global security or beneficial interests therein will be registered in the names, and issued in approved denominations, requested by or on behalf of DTC (in accordance with its customary procedures).

# **Depository Procedures**

The following description of the operations and procedures of DTC is provided solely as a matter of convenience. These operations and procedures are solely within the control of the respective settlement systems and are subject to changes by them from time to time. American Water, AWCC and the trustee take no responsibility for these operations and procedures and urge investors to contact the system or their participants directly to discuss these matters.

Upon the issuance of the global securities, DTC will credit, on its internal system, the respective principal amount of the individual beneficial interests represented by such global securities to the accounts with DTC, which are referred to as "participants," or persons who hold interests through participants. Ownership or beneficial interests in the global securities will be shown on, and the transfer of that ownership will be effected only through, records maintained by DTC or its nominee (with respect to interests of participants) and the records of participants (with respect to interest of persons other than participants).

As long as DTC, or its nominee, is the registered holder of a global security, DTC or such nominee, as the case may be, will be considered the sole owner and holder of the debt securities represented by such global security for all purposes under the indenture and the debt securities. Except in the limited circumstances described above under "—Exchanges of Global Securities for Certificated Debt Securities," owners of beneficial interests in a global security will not be entitled to have portions of such global security registered in their names, will not receive or be entitled to receive physical delivery of debt securities in definitive form and will not be considered the owners or holders of the global security (or any debt securities presented thereby) under the indenture or the debt securities. In addition, no beneficial owner of an interest in a global security will be able to transfer that interest except in accordance with DTC's applicable procedures, in addition to those under the indenture referred to herein.

Investors may hold their interests in the global securities directly through DTC, if they are participants in such system, or indirectly through organizations which are participants in such system. All interests in a global security may be subject to the procedures and requirements of DTC.

The laws of some jurisdictions may require that certain persons take physical delivery in definitive form of securities that they own. Consequently, the ability to transfer beneficial interests in a global security to such persons may be limited to that extent. Because DTC can act only on behalf of participants, which in turn act on behalf of indirect participants and certain banks, the ability of a person having beneficial interests in a global security to pledge such interests to persons or entities that do not participate in the DTC system, or otherwise take action in respect of such interests, may be affected by the lack of a physical certificate evidencing such interests.

Payments of the principal of and interest on global securities will be made to DTC or its nominee as the registered holder thereof. Neither AWCC, the trustee nor any of their respective agents will have any responsibility or liability for any aspect of the records relating to or payments made on account of beneficial ownership interests in the global securities or for maintaining, supervising or reviewing any records relating to such beneficial ownership interests.

AWCC expects that DTC or its nominee, upon receipt of any payment of principal or interest in respect of a global security representing any debt securities held by it or its nominee, will immediately credit participants' accounts with payment in amounts proportionate to their respective beneficial interests in the principal amount of such debt securities as shown on the records of DTC or its nominee. AWCC also expects that payments by participants to owners of beneficial interests in such global securities held through such participants will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers registered in "street name." Such payments will be the responsibility of such participants.

Transfers between participants in DTC will be effected in accordance with DTC's procedures.

DTC has advised AWCC that DTC will take any action permitted to be taken by a holder of debt securities (including the presentation of debt securities for exchange as described below) only at the direction of one or more participants to whose account with DTC interests in the global securities are credited and only in respect of such portion of the aggregate principal amount of the debt securities as to which such participant or participants has or have given such direction. However, if there is an event of default under the debt securities, DTC reserves the right to exchange the global securities for legended debt securities in certificated form, and to distribute such debt securities to its participants.

#### DTC has advised AWCC that DTC is:

- a limited purpose trust company organized under the New York Banking Law,
- a "banking organization" within the meaning of the New York Banking Law,
- a member of the Federal Reserve System,
- a "clearing corporation" within the meaning of the New York Uniform Commercial Code, as amended, and
- a "clearing agency" registered pursuant to the provisions of Section 17A of the Exchange Act.

DTC was created to hold securities for its participants and facilitate the clearance and settlement of securities transactions between participants through electronic book-entry changes in accounts of its participants, thereby eliminating the need for physical transfer and delivery of certificates. Participants include securities brokers and dealers, banks, trust companies and clearing corporations and may include certain other organizations. DTC is partially owned by some of these participants or their representatives. Indirect access to the DTC system is available to other entities such as banks, brokers, dealers and trust companies that clear through or maintain a custodial relationship with a participant, either directly or indirectly, which we refer to as indirect participants.

Although DTC has agreed to the foregoing procedures in order to facilitate transfers of beneficial ownership interests in the global securities among participants of DTC, it is under no obligation to perform or continue to perform such procedures, and such procedures may be discontinued at any time. None of AWCC, the trustee nor any of their respective agents will have any responsibility for the performance by DTC or its participants or indirect participants of its respective obligations under the rules and procedures governing its operations, including maintaining, supervising or reviewing the records relating to, or payments made on account of, beneficial ownership interests in global securities.

#### Settlement and Payment

AWCC will make payments in respect of the debt securities represented by the global securities (including principal, premium, if any, and interest) by wire transfer of immediately available funds to the accounts specified by the global security holder. AWCC will make all payments of principal, interest and premium, if any, with respect to certificated debt securities by wire transfer of immediately available funds to the accounts specified by the holders of the certificated debt securities or, if no such account is specified, by mailing a check to each such holder's registered address.

#### DESCRIPTION OF DEPOSITARY SHARES

The following summary of certain provisions of the depositary shares does not purport to be complete and is subject to, and qualified in its entirety by reference to, the provisions of the depositary agreement that will be filed with the SEC in connection with the offering of such depositary shares.

American Water may offer fractional shares of preferred stock, rather than full shares of preferred stock. If American Water decides to offer fractional shares of preferred stock, American Water will issue receipts for depositary shares. Each depositary share will represent a fraction of a share of a particular series of preferred stock, and the prospectus supplement will indicate that fraction. The shares of preferred stock represented by depositary shares will be deposited under a depositary agreement between American Water and a depositary that is a bank or trust company that meets certain requirements and is selected by American Water. The depositary will be specified in the applicable prospectus supplement. Each owner of a depositary share will be entitled to all of the rights and preferences of the preferred stock represented by the depositary share. The depositary shares will be evidenced by depositary receipts issued pursuant to the depositary agreement. Depositary receipts will be distributed to those persons purchasing the fractional shares of preferred stock in accordance with the terms of the offering.

American Water has summarized selected provisions of the depositary agreement and the depositary receipts, but the summary is qualified in its entirety by reference to the provisions of the depositary agreement and the depositary receipts. The particular terms of any series of depositary shares will be described in the applicable prospectus supplement. If so indicated in the prospectus supplement, the terms of any such series may differ from the terms set forth below.

#### **Dividends and Other Distributions**

The depositary will distribute all cash dividends or other cash distributions received by it in respect of the preferred stock to the record holders of depositary shares relating to such preferred shares in proportion to the numbers of depositary shares held on the relevant record date. The amount made available for distribution will be reduced by any amounts withheld by the depositary or American Water on account of taxes.

In the event of a distribution other than in cash, the depositary will distribute securities or property received by it to the record holders of depositary shares in proportion to the numbers of depositary shares held on the relevant record date, unless the depositary determines that it is not feasible to make such distribution. In that case, the depositary may make the distribution by such method as it deems equitable and practicable. One such possible method is for the depositary to sell the securities or property and then distribute the net proceeds from the sale as provided in the case of a cash distribution.

# Withdrawal of Shares

Upon surrender of depositary receipts representing any number of whole shares at the depositary's office, unless the related depositary shares previously have been called for redemption, the holder of the depositary shares evidenced by the depositary receipts will be entitled to delivery of the number of whole shares of the related series of preferred stock and all money and other property, if any, underlying such depositary shares. However, once such an exchange is made, the preferred stock cannot thereafter be redeposited in exchange for depositary shares. Holders of depositary shares will be entitled to receive whole shares of the related series of preferred stock on the basis set forth in the applicable prospectus supplement. If the depositary receipts delivered by the holder evidence a number of depositary shares representing more than the number of whole shares of preferred stock of the related series to be withdrawn, the depositary will deliver to the holder at the same time a new depositary receipt evidencing the excess number of depositary shares.

# **Redemption of Depositary Shares**

Whenever American Water redeems shares of the preferred stock, the depositary will redeem a number of depositary shares representing the same number of shares of preferred stock so redeemed. If fewer than all of the depositary shares are to be redeemed, the depositary shares to be redeemed will be selected by lot, pro-rata or by any other equitable method as the depositary may determine.

#### **Voting of Underlying Shares**

Upon receipt of notice of any meeting at which the holders of the preferred stock of any series are entitled to vote, the depositary will mail the information contained in the notice of the meeting to the record holders of the depositary shares relating to that series of preferred shares. Each record holder of the depositary shares on the record date will be entitled to instruct the depositary as to the exercise of the voting rights represented by the number of shares of preferred stock underlying the holder's depositary shares. The depositary will endeavor, to the extent it is practical to do so, to vote the number of whole shares of preferred stock underlying such depositary shares in accordance with such instructions. American Water will agree to take all action that the depositary may deem reasonably necessary in order to enable the depositary to do so. To the extent the depositary does not receive specific instructions from the holders of depositary shares relating to such preferred shares, it will abstain from voting such shares of preferred stock.

# **Amendment and Termination of Depositary Agreement**

The form of depositary receipt evidencing the depositary shares and any provision of the applicable depositary agreement may at any time be amended by agreement between American Water and the depositary. American Water may, with the consent of the depositary, amend the depositary agreement from time to time in any manner that American Water desires. However, if the amendment would materially and adversely alter the rights of the existing holders of depositary shares, the amendment would need to be approved by the holders of at least a majority of the depositary shares then outstanding.

The depositary agreement may be terminated by American Water or the depositary if:

- all outstanding depositary shares have been redeemed; or
- there has been a final distribution in respect of the shares of preferred stock of the applicable series in connection with American Water's liquidation, dissolution or winding up and such distribution has been made to the holders of depositary receipts.

# Resignation and Removal of Depositary

The depositary may resign at any time by delivering to us notice of its election to do so. American Water may remove a depositary at any time. Any resignation or removal will take effect upon the appointment of a successor depositary and its acceptance of appointment.

# **Charges of Depositary**

American Water will pay all transfer and other taxes and governmental charges arising solely from the existence of any depositary arrangements. American Water will pay all charges of each depositary in connection with the initial deposit of the preferred shares of any series, the initial issuance of the depositary shares, any redemption of such preferred shares and any withdrawals of such preferred shares by holders of depositary shares. Holders of depositary shares will be required to pay any other transfer taxes.

#### **Notices**

Each depositary will forward to the holders of the applicable depositary shares all notices, reports and communications from American Water which are delivered to such depositary and which are required to be furnished to the holders of the preferred shares.

Page 66 of 77

# Limitation of Liability

The depositary agreement will contain provisions that limit American Water's liability and the liability of the depositary to the holders of depositary shares. Both the depositary and American Water will also be entitled to an indemnity from the holders of the depositary shares prior to bringing, or defending against, any legal proceeding. American Water or any depositary may rely upon written advice of counsel or accountants, or information provided by persons presenting preferred shares for deposit, holders of depositary shares or other persons believed by American Water to be competent and on documents believed by American Water or them to be genuine.

#### DESCRIPTION OF STOCK PURCHASE CONTRACTS AND STOCK PURCHASE UNITS

The following summary of certain provisions of the stock purchase contracts and stock purchase units does not purport to be complete and is subject to, and qualified in its entirety by reference to, the provisions of the stock purchase contract or stock purchase unit, as applicable, that will be filed with the SEC in connection with the offering of such securities.

American Water may issue stock purchase contracts, including contracts obligating holders to purchase from American Water, and obligating American Water to sell to the holders, a specified number of shares of common stock or other securities at a future date or dates, which are referred to as "stock purchase contracts." The price per share of the securities and the number of shares of the securities may be fixed at the time the stock purchase contracts are issued or may be determined by reference to a specific formula set forth in the stock purchase contracts. The stock purchase contracts may be issued separately or as part of units consisting of a stock purchase contract and debt securities, preferred securities, warrants or debt obligations of third parties, including U.S. treasury securities, securing the holders' obligations to purchase the securities under the stock purchase contracts, which are referred to as "stock purchase units." The stock purchase contracts may require holders to secure their obligations under the stock purchase contracts in a specified manner. The stock purchase contracts also may require American Water to make periodic payments to the holders of the stock purchase units or vice versa, and those payments may be unsecured or refunded on some basis.

The applicable prospectus supplement will describe the terms of the stock purchase contracts or stock purchase units. The description in the prospectus supplement will not necessarily be complete, and reference will be made to the stock purchase contracts, and, if applicable, collateral or depositary arrangements, relating to the stock purchase contracts or stock purchase units, which will be filed with the SEC each time American Water issues stock purchase contracts or stock purchase units. Material U.S. federal income tax considerations applicable to the stock purchase units and the stock purchase contracts will also be discussed in the applicable prospectus supplement.

#### DESCRIPTION OF SUBSCRIPTION RIGHTS

The following summary of certain provisions of the subscription rights does not purport to be complete and is subject to, and qualified in its entirety by reference to, the provisions of the certificate evidencing the subscription rights that will be filed with the SEC in connection with the offering of such subscription rights.

#### General

American Water may issue subscription rights to purchase common stock, preferred stock, depositary shares or warrants to purchase preferred stock, common stock or depositary shares. Subscription rights may be issued independently or together with any other offered security and may or may not be transferable by the person purchasing or receiving the subscription rights. In connection with any subscription rights offering to American Water's shareholders, American Water may enter into a standby underwriting arrangement with one or more underwriters pursuant to which such underwriters will purchase any offered securities remaining unsubscribed for after such subscription rights offering. In connection with a subscription rights offering to American Water's shareholders, American Water will distribute certificates evidencing the subscription rights and a prospectus supplement to American Water's shareholders on or about the record date that American Water sets for receiving subscription rights in such subscription rights offering.

The applicable prospectus supplement will describe the following terms of subscription rights in respect of which this prospectus is being delivered:

- the title of such subscription rights;
- the securities for which such subscription rights are exercisable;
- the exercise price for such subscription rights;
- any provisions for changes to or adjustments in the exercise price for such subscription rights;
- the number of such subscription rights each shareholder will be entitled to receive, on a per share basis;
- the extent to which such subscription rights are transferable;
- if applicable, a discussion of the material U.S. federal income tax considerations applicable to the issuance or exercise of such subscription rights;
- the date on which the right to exercise such subscription rights shall commence, and the date on which such rights shall expire (subject to any extension);
- the extent to which such subscription rights include an over-subscription privilege with respect to unsubscribed securities;
- if applicable, the material terms of any standby underwriting or other purchase arrangement that American Water may enter into in connection with the subscription rights offering; and
- any other terms of such subscription rights, including terms, procedures and limitations relating to the exchange and exercise of such subscription rights.

# **Exercise of Subscription Rights**

Each subscription right will entitle the holder of the subscription right to purchase for cash such amount of shares of preferred stock, depositary shares, common stock, warrants or any combination thereof, at such exercise price as shall in each case be set forth in, or be determinable as set forth in, the prospectus supplement relating to the subscription rights offered thereby. Subscription rights may be exercised at any time up to the close of business on the expiration date for such subscription rights set forth in the prospectus supplement. After the close of business on the expiration date, all unexercised subscription rights will become void.

KAW\_APP\_EX27\_051625

Page 69 of 77
Subscription rights may be exercised as set forth in the prospectus supplement relating to the subscription rights offered thereby. Upon receipt of payment and the subscription rights certificate properly completed and duly executed at the corporate trust office of the subscription rights agent or any other office indicated in the prospectus supplement, American Water will forward, as soon as practicable, the shares of preferred stock or common stock, depositary shares or warrants purchasable upon such exercise. American Water may determine to offer any unsubscribed offered securities directly to persons other than shareholders, to or through agents, underwriters or dealers or through a combination of such methods, including pursuant to standby underwriting arrangements, as set forth in the applicable prospectus supplement.

#### DESCRIPTION OF WARRANTS

The following summary of certain provisions of the warrants does not purport to be complete and is subject to, and qualified in its entirety by reference to, the provisions of the warrant agreement that will be filed with the SEC in connection with the offering of such warrants.

#### General

American Water may issue warrants for the purchase of debt securities, preferred stock, depositary shares or common stock. Warrants may be issued independently or together with debt securities, preferred stock, depositary shares or common stock offered by any prospectus supplement and may be attached to or separate from any such offered securities. Each series of warrants will be issued under a separate warrant agreement to be entered into between American Water and a bank or trust company, as warrant agent. The warrant agent will act solely as American Water's agent in connection with the warrants and will not assume any obligation or relationship of agency or trust for or with any holders or beneficial owners of warrants.

#### **Debt Warrants**

The prospectus supplement relating to a particular issue of debt warrants will describe the terms of such debt warrants, including the following:

- the title of such debt warrants;
- the offering price for such debt warrants, if any;
- the aggregate number of such debt warrants;
- the designation and terms of the debt securities purchasable upon exercise of such debt warrants;
- if applicable, the designation and terms of the debt securities with which such debt warrants are issued and the number of such debt warrants issued with each such debt security;
- if applicable, the date from and after which such debt warrants and any debt securities issued therewith will be separately transferable;
- the principal amount of debt securities purchasable upon exercise of a debt warrant and the price at which such principal amount of debt securities may be purchased upon exercise (which price may be payable in cash, securities, or other property);
- the date on which the right to exercise such debt warrants shall commence and the date on which such right shall expire;
- if applicable, the minimum or maximum amount of such debt warrants that may be exercised at any one time;
- whether the debt warrants represented by the debt warrant certificates or debt securities that may be issued upon exercise of the debt warrants will be issued in registered or bearer form;
- information with respect to book-entry procedures, if any;
- the currency or currency units in which the offering price, if any, and the exercise price are payable;
- if applicable, a discussion of material U.S. federal income tax considerations;
- the antidilution provisions of such debt warrants, if any;
- the redemption or call provisions, if any, applicable to such debt warrants;
- any provisions for changes to or adjustments in the exercise price for the debt warrants; and

any additional terms of such debt warrants, including terms, procedures, and limitations relating to the exchange and exercise of such debt warrants.

#### **Stock Warrants**

The prospectus supplement relating to any particular issue of warrants for preferred stock, depositary shares or common stock will describe the terms of such warrants, including the following:

- the title of such warrants;
- the offering price for such warrants, if any;
- the aggregate number of such warrants;
- the designation and terms of the preferred stock, depositary shares or common stock purchasable upon exercise of such warrants;
- if applicable, the designation and terms of the offered securities with which such warrants are issued and the number of such warrants issued with each such offered security;
- if applicable, the date from and after which such warrants and any offered securities issued therewith will be separately transferable;
- the number of shares of preferred or common stock, or the number of depositary shares, purchasable upon exercise of a warrant, and the price at which such shares may be purchased upon exercise;
- the date on which the right to exercise such warrants shall commence and the date on which such right shall expire;
- if applicable, the minimum or maximum amount of such warrants that may be exercised at any one time;
- the currency or currency units in which the offering price, if any, and the exercise price are payable;
- if applicable, a discussion of material U.S. federal income tax considerations;
- the antidilution provisions of such warrants, if any;
- the redemption or call provisions, if any, applicable to such warrants;
- any provisions for changes to or adjustments in the exercise price for the stock warrants; and
- any additional terms of such warrants, including terms, procedures and limitations relating to the exchange and exercise of such warrants.

#### PLAN OF DISTRIBUTION

We and any selling security holder may offer and sell the securities covered by this prospectus from time to time, in one or more transactions, at market prices prevailing at the time of sale, at prices related to market prices, at a fixed price or prices subject to change, at varying prices determined at the time of sale or at negotiated prices, by a variety of methods, including the following:

- through agents;
- to or through underwriters;
- through brokers or dealers;
- directly by us or any selling security holders to purchasers, including through a specific bidding, auction or other process; or
- through a combination of any of these foregoing methods of sale.

Registration of the securities covered by this prospectus does not mean that those securities necessarily will be offered or sold.

In effecting sales, brokers or dealers engaged by us may arrange for other brokers or dealers to participate. Broker-dealer transactions may include:

- purchases of the securities by a broker-dealer as principal and resales of the securities by the broker-dealer for its account pursuant to this
  prospectus;
- ordinary brokerage transactions; or
- transactions in which the broker-dealer solicits purchasers.

In addition, we and any selling security holder may sell any securities covered by this prospectus in private transactions or under Rule 144 of the Securities Act rather than pursuant to this prospectus.

In connection with the sale of securities covered by this prospectus, broker-dealers may receive commissions or other compensation from us in the form of commissions, discounts or concessions. Broker-dealers may also receive compensation from purchasers of the securities for whom they act as agents or to whom they sell as principals or both. Compensation as to a particular broker-dealer may be in excess of customary commissions or in amounts to be negotiated. In connection with any underwritten offering, underwriters may receive compensation in the form of discounts, concessions or commissions from us or from purchasers of the securities for whom they act as agents. Underwriters may sell the securities to or through dealers, and such dealers may receive compensation in the form of discounts, concessions or commissions from the underwriters and/or commissions from the purchasers for whom they may act as agents. Any underwriters, broker-dealers, agents or other persons acting on our behalf that participate in the distribution of the securities may be deemed to be "underwriters" within the meaning of the Securities Act, and any profit on the sale of the securities by them and any discounts, commissions or concessions received by any of those underwriters, broker-dealers, agents or other persons may be deemed to be underwriting discounts and commissions under the Securities Act.

In connection with the distribution of the securities covered by this prospectus or otherwise, we or any selling security holder may enter into hedging transactions with broker-dealers or other financial institutions. In connection with such transactions, broker-dealers or other financial institutions may engage in short sales of our securities in the course of hedging the positions they assume with us or any selling security holder. We or any selling security holder may also sell securities short and deliver the securities offered by this prospectus to close out short positions. We or any selling security holder may also enter into option or other transactions with broker-dealers or other financial institutions, which require the delivery to such broker-dealer or other financial institution of securities offered by this prospectus, which securities such broker-dealer or other financial institution may resell pursuant to this prospectus, as supplemented or amended to reflect such transaction. We or any selling security holder may also from time to time pledge our securities pursuant to the margin provisions of customer agreements with brokers. Upon a default, the broker may offer and sell such pledged securities from time to time pursuant to this prospectus, as supplemented or amended to reflect such transaction.

At any time a particular offer of the securities covered by this prospectus is made, a prospectus supplement, or, if required, a revised prospectus, will be distributed which will set forth the aggregate amount of securities covered by this prospectus being offered and the terms of the offering, including the name or names of any underwriters, dealers, brokers or agents, any discounts, commissions, concessions and other items constituting compensation from us and any discounts, commissions or concessions allowed or reallowed or paid to dealers. Such prospectus supplement, and, if necessary, a post-effective amendment to the registration statement of which this prospectus is a part, will be filed with the SEC to reflect the disclosure of additional information with respect to the distribution of the securities covered by this prospectus. In order to comply with the securities laws of certain states, if applicable, the securities sold under this prospectus may only be sold through registered or licensed broker-dealers. In addition, in some states the securities may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from registration or qualification requirements is available and is complied with.

We may solicit offers to purchase directly. Offers to purchase securities also may be solicited by agents designated by us from time to time. Any such agent involved in the offer or sale of the securities in respect of which this prospectus is delivered will be named, and any commissions payable by us to such agent will be set forth, in the applicable prospectus supplement. Unless otherwise indicated in such prospectus supplement, any such agent will be acting on a reasonable best efforts basis for the period of its appointment. Any such agent may be deemed to be an underwriter, as that term is defined in the Securities Act, of the securities so offered and sold.

American Water may offer its equity securities into an existing trading market on the terms described in the applicable prospectus supplement. Underwriters, dealers and agents who may participate in any at-the-market offerings will be described in the prospectus supplement relating thereto.

Securities may also be offered and sold, if so indicated in the applicable prospectus supplement, in connection with a remarketing upon their purchase, in accordance with a redemption or repayment pursuant to their terms, or otherwise, by one or more firms acting as principals for their own accounts or as agents, which are referred to as "remarketing firms." Any remarketing firm will be identified and the terms of its agreement, if any, with us and its compensation will be described in the applicable prospectus supplement. Remarketing firms may be deemed to be underwriters, as that term is defined in the Securities Act, in connection with the securities remarketed thereby.

If so indicated in the applicable prospectus supplement, we may authorize agents, dealers or underwriters to solicit offers by certain institutions to purchase securities from us at the public offering price set forth in the applicable prospectus supplement pursuant to delayed delivery contracts providing for payment and delivery on the date or dates stated in the applicable prospectus supplement. Such delayed delivery contracts will be subject to only those conditions set forth in the applicable prospectus supplement. A commission indicated in the applicable prospectus supplement will be paid to underwriters and agents soliciting purchases of securities pursuant to delayed delivery contracts accepted by us.

In connection with an underwritten offering, we and any selling security holder would execute an underwriting agreement with an underwriter or underwriters. Unless otherwise indicated in the revised prospectus or applicable prospectus supplement, such underwriting agreement would provide that the obligations of the underwriter or underwriters are subject to certain conditions precedent, and that the underwriter or underwriters with respect to a sale of the covered securities will be obligated to purchase all of the covered securities, if any such securities are purchased. We or any selling security holder may grant to the underwriter or underwriters an option to purchase additional securities at the public offering price, less any underwriting discount, as may be set forth in the revised prospectus or applicable prospectus supplement. If we or any selling security holder grants any such option, the terms of that option will be set forth in the revised prospectus or applicable prospectus supplement.

Underwriters, agents, brokers or dealers may be entitled, pursuant to relevant agreements entered into with us, to indemnification by us or any selling security holder against certain civil liabilities, including liabilities under the Securities Act that may arise from any untrue statement or alleged untrue statement of a material fact, or any omission or alleged omission to state a material fact in this prospectus, any supplement or amendment hereto, or in the registration statement of which this prospectus forms a part, or to contribution with respect to payments which the underwriters, agents, brokers or dealers may be required to make.

#### LEGAL MATTERS

The validity of the securities offered in this prospectus and any related prospectus supplement and certain legal matters will be passed upon for us by Morgan, Lewis & Bockius LLP, New York, New York, and/or counsel named in the applicable prospectus supplement. If the securities are being distributed in an underwritten offering, certain legal matters will be passed upon for the underwriters by counsel identified in the related prospectus supplement.

#### **EXPERTS**

The consolidated financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this prospectus by reference to the <u>Annual Report on Form 10-K for the year ended December 31, 2023</u>, have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

#### WHERE YOU CAN FIND MORE INFORMATION

American Water files annual, quarterly and current reports, proxy statements and other information with the SEC. These SEC filings are available to the public via the Internet at the SEC's website at <a href="https://www.sec.gov">https://www.sec.gov</a> and our website at <a href="https://amwater.com">https://amwater.com</a>. American Water's Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q and Current Reports on Form 8-K, and any amendments to such reports, that are filed with or furnished to the SEC, are also made available on American Water's Investor Relations website, <a href="https://ir.amwater.com">https://ir.amwater.com</a>, as soon as reasonably practicable after such reports are filed with or furnished to the SEC. The information contained on or accessible from our website does not constitute a part of this prospectus and is not incorporated by reference herein.

American Water is "incorporating by reference" into this prospectus specific documents that it files with the SEC, which means that important information can be disclosed to you by referring you to those documents that are considered part of this prospectus. Information that American Water files subsequently with the SEC will automatically update and supersede this information. American Water incorporates by reference the documents listed below, and any future documents that it files with the SEC under Section 13(a), 13(c), 14 or 15(d) of the Exchange Act, until the termination of the offerings of all of the securities covered by this prospectus. This prospectus is part of a registration statement filed with the SEC.

American Water is incorporating by reference into this prospectus the following documents filed with the SEC (excluding any portions of such documents that have been "furnished" but not "filed" for purposes of the Exchange Act):

Filings	Period Covered or Date Filed
Annual Report on Form 10-K	Year ended December 31, 2023, as filed with the SEC on February 14, 2024
Current Reports on Form 8-K (other than the portions not deemed to be filed)	Filed on <u>January 16, 2024</u> , <u>January 19, 2024</u> , <u>January 25, 2024</u> , <u>February 5, 2024</u> , and <u>February 15, 2024</u>
Amendment No. 1 to Registration Statement on Form 8-A/A for a description of American Water's common stock, par value \$0.01 per share	Filed on May 1, 2018, including any amendments or reports filed to update such description (including Exhibit 4.24 to American Water's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on February 14, 2024)

American Water will provide to each person, including any beneficial owner, to whom this prospectus is delivered, upon written or oral request and without charge, a copy of the documents referred to above that have been incorporated in this prospectus by reference. You can request copies of such documents if you call or write to American Water at the following address or telephone number: American Water Works Company, Inc., 1 Water Street, Camden, New Jersey 08102-1658, Attention: Secretary, (856) 955-4001, or such other address and telephone number as may be provided in a prospectus supplement.

KAW APP EX27 051625

This prospectus, any accompanying prospectus supplement or information incorporated by reference herein or therein, contains summaries of certain agreements that we have filed as exhibits to various SEC filings, as well as certain agreements that we will enter into in connection with the offering of securities covered by any particular accompanying prospectus supplement. The descriptions of these agreements contained in this prospectus, any accompanying prospectus supplement or information incorporated by reference herein or therein do not purport to be complete and are subject to, and qualified in their entirety by reference to, the definitive agreements. Copies of the definitive agreements will be made available without charge to you by making a written or oral request to us.

We have not authorized anyone to provide you with information other than that contained or incorporated by reference in this prospectus or any accompanying prospectus supplement or in any related free writing prospectus filed by us with the SEC. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. You should not assume that the information appearing in this prospectus is accurate as of any date other than the date on the front cover of this prospectus.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained herein, in any other subsequently filed document which also is or is deemed to be incorporated by reference herein or in any accompanying prospectus supplement, modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified and superseded, to constitute a part of this prospectus.



# American Water Capital Corp.

\$800,000,	000 5.250% Senior Notes due 2035
Prospectu	s Supplement dated February 24, 2025
J.	Joint Book-Running Managers

BofA Securities
PNC Capital Markets LLC
RBC Capital Markets
J.P. Morgan
Mizuho
TD Securities
Truist Securities
US Bancorp
Wells Fargo Securities

Senior Co-Managers

Huntington Capital Markets Regions Securities LLC Scotiabank

Co-Managers

**BNY Capital Markets Siebert Williams Shank** 

Junior Co-Managers

Academy Securities CAVU Securities Roberts & Ryan

#### **Calculation of Filing Fee Tables (1)**

Form 424(b)(2) (Form Type)

#### American Water Capital Corp. American Water Works Company, Inc. (2)

(Exact Name of Registrant as Specified in its Charter)

#### **Table 1: Newly Registered Securities and Carry Forward Securities**

	Security type	Security class title	Fee calculation or carry forward rule	Amount registered Nev	Proposed maximum offering price per unit wly Regist	Maximum aggregate offering price ered Securities	Fee rate	Amount of registration fee	Carry forward form type	Carry forward file number	Carry forward initial effective date	Filing fee previously paid in connection with unsold securities to be carried forward
		American			,8							
		Water										
		Capital Corp.										
		5.250%										
		Senior										
Fees to Be		Notes due	Rule									
Paid	Debt	2035	457(r)	\$800,000,000	99.615%	\$796,920,000	0.00015310	\$122,008.45				
1 414	Dear	American	137(1)	Ψ000,000,000	77.01370	Ψ170,720,000	0.00013310	Ψ122,000.13				
		Water										
		Works										
		Company,										
		Inc.	Rule									
		Support	457(n)									
	Other	Agreement		_	_	_	_	_				
Fees			. ,									
Previously												
Paid	_	_	_	_	_	_						
				C	arry Forw	ard Securities						l
Carry					•							
Forward												
Securities	_	_		_		_		_	_	_	_	
			Total Off	ering Amount		\$796,920,000		\$122,008.45				
				reviously Paid								
				tal Fee Offsets								
				Net Fee Due				\$122,008.45				

<sup>(1)</sup> These "Calculation of Filing Fee Tables" shall be deemed to update the "Calculation of Filing Fee Tables" exhibit (Exhibit 107.1) in Registration Statement Nos. 333-277166-01 and 333-277166, which was filed with the Securities and Exchange Commission on February 20, 2024. The prospectus supplement to which this exhibit is attached is a final prospectus for the related offering.

<sup>(2)</sup> The American Water Works Company, Inc. Support Agreement is being offered as a component of the American Water Capital Corp. Senior Notes for no additional consideration; therefore, no additional fee is payable pursuant to Rule 457(n) under the Securities Act of 1933, as amended.

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 29

## **Description of Filing Requirement:**

Current chart of accounts

### Response:

Please see attached.

For electronic version, refer to KAW\_APP\_EX29\_051625.pdf.

# Kentucky-American Water Company Chart of Accounts

GL Account	GL Account Description	NARUC96	NARUC96 Account Description
10130100	UPIS - Organization	C3011	Organization
10130200	UPIS - Franchises	C3021	Franchises
10130320	UPIS - Land & Land Rights - Source of Supply	C3032	Land & Land Rights S
10130322	UPIS - Land & Land Rights - Source of Supply ROW	C3032	Land & Land Rights S
10130330	UPIS - Land & Land Rights - Pumping	C3032	Land & Land Rights S
10130332	UPIS - Land & Land Rights - Pumping ROW	C3032	Land & Land Rights S
10130340	UPIS - Land & Land Rights - Water Treatment	C3033	Land & Land Rights W
10130342	UPIS - Land & Land Rights - Water Treatment ROW	C3033	Land & Land Rights W
10130350	UPIS - Land & Land Rights - Transmission & Distrib	C3034	Land & Land Rights T
10130352	UPIS - Land & Land Rights - T&D ROW	C3034	Land & Land Rights T
10130360	UPIS - Land & Land Rights - Admin & General	C3035	Land & Land Rights A
10130362	UPIS - Land & Land Rights - Admin & General ROW	C3035	Land & Land Rights A
10130410	UPIS - Struct & Imp - Source of Supply	C3042	Struct & Improve SS
10130420	UPIS - Struct & Imp - Pumping	C3042	Struct & Improve SS
10130430	UPIS - Struct & Imp - Water Treatment	C3043	Struct & Improve WT
10130440	UPIS - Struct & Imp - Transmission & Distribution	C3044	Struct & Improve TD
10130450	UPIS - Struct & Imp - Admin & General	C3045	Struct & Improve AG
10130500	UPIS - Collect & Impounding	C3052	Collecting & Impound
10130600	UPIS - Lake & River & Other	C3062	Lake, River & Other
10130700	UPIS - Wells & Springs	C3072	Wells & Springs
10130800	UPIS - Infiltration Galleries	C3082	Infiltration Galleri
10130900	UPIS - Supply Mains	C3092	Supply Mains
10131000	UPIS - Power Generation Equipment	C3102	Power Generation Equ
10131020	UPIS - Boiler Plant Equipment	C3112	Pumping Equipment SS
10131110	UPIS - Pumping Equipment - Steam	C3112	Pumping Equipment SS
10131120	UPIS - Pumping Equipment - Electric	C3112	Pumping Equipment SS
10131130	UPIS - Pumping Equipment - Diesel	C3112	Pumping Equipment SS
10131140	UPIS - Pumping Equipment - Hydraulic	C3112	Pumping Equipment SS
10131150	UPIS - Pumping Equipment - Other	C3112	Pumping Equipment SS
10131152	UPIS - Pumping Equipment - Source of Supply	C3112	Pumping Equipment SS
10131153	UPIS - Pumping Equipment - Water Treatment	C3112	Pumping Equipment WT
10131154	UPIS - Pumping Equipment - Transmission & Distrib	C3114	Pumping Equipment TD
10132010	UPIS - Water Treatment Equipment	C3203	Water Treatment Equi
10133000	UPIS - Distribution Reservoirs & Standpipes	C3304	Dist Reservoirs & St
10133100	UPIS - Transmission & Distribution Mains	C3314	TD Mains
10133200	UPIS - Fire Mains	C3314	TD Mains
10133300	UPIS - Services	C3334	Services
10133410	UPIS - Meters	C3344	Meters & Meter Insta
10133420	UPIS - Meter Installations	C3344	Meters & Meter Insta
10133500	UPIS - Hydrants	C3354	Hydrants
10133600	UPIS - Backflow Prevention	C3364	Backflow Prevention
10133910	UPIS - Other P/E - Intangible	C3391	Other Plant & Equip
10133920	UPIS - Other P/E - Source of Supply	C3392	Other Plant & Equip
10133930	UPIS - Other P/E - Water Treatment	C3393	Other Plant & Equip
10133950	UPIS - Other P/E - Transmission & Distribution	C3394	Other Plant & Equip
10134010	UPIS - Office Furniture & Equipment	C3405	Office Furniture & E
10134100	UPIS - Transportation Equipment	C3415	Transportation Equip
10134200	UPIS - Stores Equipment	C3425	Stores Equipment
10134300	UPIS - Tools-Shop-Garage Equipment	C3435	Tools, Shop, Garage
10134400	UPIS - Laboratory Equipment	C3445	Laboratory Equipment
10134500	UPIS - Power Operated Equipment	C3455	Power Operated Equip
10134600	UPIS - Communication Equipment	C3455	Communication Equip
10134700	UPIS - Misc Equipment	C3405 C3475	Miscellaneous Equip
10134700	UPIS - Other Tangible Property	C3475	Other Tangible Plant
10135100	UPIS - WW Organization	C3483	WW Organization
10135200	UPIS - WW Grganization UPIS - WW Franchises	C3511 C3521	WW Franchises
10135200	UPIS - WW Other Intangible	C3521 C3521	WW Franchises WW Franchises
10135320	UPIS - WW Other Intaligible UPIS - WW Land & Land Rights - Coll	C3521 C3532	WW Land & Ld Rights
10135320	UPIS - Land & Land Rights - Coll ROW	C3532	WW Land & Ld Rights WW Land & Ld Rights
10100022	OF 13 - Latin & Latin Rights - Coll ROW	C3332	VV VV Land & Lu Nights

10135330	UPIS - WW Land & Land Rights - SPP	C3533	WW Land & Ld Rights
10135332	UPIS - Land & Land Rights - Pumping ROW	C3533	WW Land & Ld Rights
10135340	UPIS - WW Land & Land Rights - TDP	C3534	WW Land & Ld Rights
10135342	UPIS - Land & Land Rights - TDP ROW	C3534	WW Land & Ld Rights
	<u> </u>		· ·
10135350	UPIS - WW Land & Land Rights - General	C3537	WW Land & Ld Rights
10135352	UPIS - Land & Land Rights - General ROW	C3537	WW Land & Ld Rights
10135420	UPIS - WW Struct & Imp - Coll	C3542	WW Struct & Imp Coll
10135430	UPIS - WW Struct & Imp - SPP	C3543	WW Struct & Imp SPP
10135440	UPIS - WW Struct & Imp - TDP	C3544	WW Struct & Imp TDP
10135450	UPIS - WW Struct & Imp - General	C3547	WW Struct & Imp Gen
10135520	UPIS - WW Pwr Gen Equipment - Col	C3552	WW Pwr Gen Equip Col
10135530	UPIS - WW Pwr Gen Equipment - SPP	C3553	WW Pwr Gen Equip SPP
	UPIS - WW Pwr Gen Equipment - TDP	C3554	WW Pwr Gen Equip TDP
10135540			· ·
10135550	UPIS - WW Pwr Gen Equipment - RWT	C3555	WW Pwr Gen Equip RWT
10135560	UPIS - WW Pwr Gen Equipment - RWD	C3556	WW Pwr Gen Equip RWD
10136000	UPIS - WW Collection Sewers	C3602	WW Collection Sewers
10136110	UPIS - WW Collecting Mains	C3612	WW Collection Sewers
10136200	UPIS - WW Special Coll Struct	C3622	WW Special Coll Stru
10136300	UPIS - WW Services Sewer	C3632	WW Services Sewer
10136400	UPIS - WW Flow Measuring Device	C3642	WW Flow Measuring De
10136500	UPIS - WW Flow Measuring Install	C3652	WW Flow Measuring In
	<del>-</del>		=
10137000	UPIS - WW Receiving Wells	C3703	WW Receiving Wells
10137110	UPIS - WW Pump Equipment - Elect	C3713	WW Pumping Equipment
10137120	UPIS - WW Pump Equipment - Oth Pwr	C3713	WW Pumping Equipment
10138000	UPIS - WW - Transmission & D244Distribution Equip	C3804	WW TD Equipment
10138100	UPIS - WW Plant Sewers	C3814	WW Plant Sewers
10138200	UPIS - WW Outfall Sewer Line	C3824	WW Outfall Sewer Lin
10138910	UPIS - WW Oth Plant & Misc Equipment	C3891	WW Oth Plt&Misc Eq I
10138920	UPIS - WW Oth Plant & Misc Equipment - Coll	C3892	WW Oth Plt&Misc Eq C
10138930	• •		•
	UPIS - WW Oth Plant & Misc Equipment - SPP	C3893	WW Oth Plt&Misc Eq S
10138940	UPIS - WW Oth Plant & Misc Equipment - TDP	C3894	WW Oth Plt&Misc Eq T
10139000	UPIS - WW Office Furniture	C3907	WW Office Furniture
10139100	UPIS - WW Transportation Equipment	C3917	WW Transportation Eq
10139200	UPIS - WW Stores Equipment	C3927	WW Stores Equip
10139300	UPIS - WW Tool Shop & Garage	C3937	WW Tools,Shop,Garage
10139400	UPIS - WW Laboratory Equipment	C3947	WW Laboratory Equipm
10139500	UPIS - WW Power Operated Equipment	C3957	WW Power Operated Eq
10139600	UPIS - WW Communication Equipment	C3967	WW Communications Eq
10139700	UPIS - WW Misc Equipment	C3977	WW Misc Equipment
			• •
10139800	UPIS - WW Other Tangible PI	C3987	WW Other Tangible Pr
10190000	Reg Asset-AFUDC-Debt	C101	UP In Service
10230100	Leased - Organization	C3011	Organization
10230320	Leased - Land & Land Rights - Source of Supply	C3032	Land & Land Rights S
10230330	Leased - Land & Land Rights - Pumping	C3032	Land & Land Rights S
10230340	Leased - Land & Land Rights - Water Treatment	C3033	Land & Land Rights W
10230350	Leased - Land & Land Rights - Transmission & Distr	C3034	Land & Land Rights T
10230360	Leased - Land & Land Rights - Admin & General	C3035	Land & Land Rights A
10230410	Leased - Struct & Imp - Source of Supply	C3042	Struct & Improve SS
			•
10230420	Leased - Struct & Imp - Pumping	C3042	Struct & Improve SS
10230430	Leased - Struct & Imp - Water Treatment	C3043	Struct & Improve WT
10230440	Leased - Struct & Imp - Transmission & Distrib	C3044	Struct & Improve TD
10230450	Leased - Struct & Imp - Admin & General	C3045	Struct & Improve AG
10230500	Leased - Collect & Impounding	C3052	Collecting & Impound
10230600	Leased - Lake - River & Other	C3062	Lake, River & Other
10230900	Leased - Supply Mains	C3092	Supply Mains
10231000	Leased - Power Generation Equipment	C3102	Power Generation Equ
10231120	Leased - Pump Equipment Electric	C3112	Pumping Equipment SS
10232010	Leased - WT Equipment	C3203	Water Treatment Equi
10233000	Leased - Distribution Reservoirs & Standpipes	C3304	Dist Reservoirs & St
10233100	Leased - TD Mains	C3314	TD Mains
10233300	Leased - Services	C3334	Services
10233410	Leased - Meters	C3344	Meters & Meter Insta
10233420	Leased - Meter Installations	C3344	Meters & Meter Insta
10233500	Leased - Hydrants	C3354	Hydrants
10233300	Ecasca Tryatants	C3337	riyaranıs

10233950	Leased - Other P/E - Transmission & Distribution	C3394	Other Plant & Equip
10234010	Leased - Office Furniture & Equipment	C3405	Office Furniture & E
10234100	Leased - Transportation Equipment	C3415	Transportation Equip
10234200	Leased - Stores Equipment	C3425	Stores Equipment
10234300	Leased - Tools-Shop-Garage Equipment	C3435	Tools, Shop, Garage
10234400	Leased - Laboratory Equipment	C3445	Laboratory Equipment
10234500	Leased - Power Operated Equipment	C3455	Power Operated Equip
10234600	Leased - Comm Equipment Not Class	C3465	Communication Equip
10234700	Leased - Misc Equipment	C3475	Miscellaneous Equip
10300000	Property Held Future	C103	Prop Held for Future
10400000	Utility Plant Purchased or Sold	C104	UP Purchased or Sold
10630100	CCNC Organization	C3011	Organization
10630200	CCNC Franchises	C3021	Franchises
10630320	CCNC Tranchises  CCNC Land & Land Rights - Source of Supply	C3021	Land & Land Rights S
		C3032	
10630322	CCNC Land & Land Rights - Source of Supply ROW		Land & Land Rights S
10630330	CCNC Land & Land Rights - Pumping	C3032	Land & Land Rights S
10630332	CCNC Land & Land Rights - Pumping ROW	C3032	Land & Land Rights S
10630340	CCNC Land & Land Rights - Water Treatment	C3033	Land & Land Rights W
10630342	CCNC Land & Land Rights - Water Treatment ROW	C3033	Land & Land Rights W
10630350	CCNC Land & Land Rights - Transmssn & Distr	C3034	Land & Land Rights T
10630352	CCNC Land & Land Rights - T&D ROW	C3034	Land & Land Rights T
10630360	CCNC Land & Land Rights - Adm & Gen	C3035	Land & Land Rights A
10630362	CCNC Land & Land Rights - Admin & General ROW	C3035	Land & Land Rights A
10630410	CCNC Struct & Imp - Source of Supply	C3042	Struct & Improve SS
10630420	CCNC Struct & Imp - Pumping	C3042	Struct & Improve SS
10630430	CCNC Struct & Imp - Water Treatment	C3043	Struct & Improve WT
10630440	CCNC Struct & Imp - Transmission & Distribution	C3044	Struct & Improve TD
10630450	CCNC Struct & Imp - Admin & General	C3045	Struct & Improve AG
10630500	CCNC Collect & Impounding	C3052	Collecting & Impound
10630600	CCNC Lake - River & Other	C3062	Lake, River & Other
10630700	CCNC Wells & Springs	C3072	Wells & Springs
10630800	CCNC Infiltration Galleries	C3082	Infiltration Galleri
10630900	CCNC Supply Mains	C3092	Supply Mains
10631000	CCNC Power Generation Equipment	C3102	Power Generation Equ
10631020	CCNC Boiler Plant Equipment	C3112	Pumping Equipment SS
10631110	CCNC Pumping Equipment - Steam	C3112	Pumping Equipment SS
10631110	CCNC Pumping Equipment - Electric	C3112	Pumping Equipment SS
10631130	CCNC Pumping Equipment - Diesel	C3112	
10631140			Pumping Equipment SS
	CCNC Pumping Equipment - Hydraulic	C3112	Pumping Equipment SS
10631150	CCNC Pumping Equipment - Other	C3112	Pumping Equipment SS
10631152	CCNC Pumping Equipment - Source of Supply	C3112	Pumping Equipment SS
10631153	CCNC Pumping Equipment - Water Treatment	C3113	Pumping Equipment WT
10631154	CCNC Pumping Equipment - Transmssn & Distr	C3114	Pumping Equipment TD
10632010	CCNC - Water Treatment Equipment - Non-Media	C3203	Water Treatment Equi
10633000	CCNC - Distribution Reservoirs & Standpipes	C3304	Dist Reservoirs & St
10633100	CCNC - Transmssn & Distr Mains Not Classified	C3314	TD Mains
10633200	CCNC Fire Mains	C3314	TD Mains
10633300	CCNC Services	C3334	Services
10633410	CCNC Meters	C3344	Meters & Meter Insta
10633420	CCNC Meter Installations	C3344	Meters & Meter Insta
10633500	CCNC Hydrants	C3354	Hydrants
10633600	CCNC Backflow Prevention	C3364	<b>Backflow Prevention</b>
10633910	CCNC Other P/E Intangible	C3391	Other Plant & Equip
10633920	CCNC Other P/E - Source of Supply	C3392	Other Plant & Equip
10633930	CCNC Other P/E - Water Treatment	C3393	Other Plant & Equip
10633950	CCNC Other P/E - Transmission & Distribution	C3394	Other Plant & Equip
10634010	CCNC Office Furniture & Equipment	C3405	Office Furniture & E
10634100	CCNC Transportation Equipment Not Classified	C3415	Transportation Equip
10634200	CCNC Stores Equipment	C3425	Stores Equipment
10634300	CCNC Tools-Shop-Garage Equipment	C3435	Tools, Shop, Garage
	- · · · · · · · · · · · · · · · · · · ·		
10634400	CCNC Power Operated Equipment	C3445	Laboratory Equipment
10634500	CCNC Power Operated Equipment	C3455	Power Operated Equip
10634600	CCNC Miss Equipment	C3465	Communication Equip
10634700	CCNC Misc Equipment	C3475	Miscellaneous Equip

10634800	CCNC Other Tangible Property	C3485	Other Tangible Plant
10635320	CCNC WW Land & Land Rights - Coll	C3532	WW Land & Ld Rights
10635322	CCNC Land & Land Rights - Coll ROW	C3532	WW Land & Ld Rights
10635330	CCNC WW Land & Land Rights - SPP	C3533	WW Land & Ld Rights
10635332	CCNC Land & Land Rights - Pumping ROW	C3533	WW Land & Ld Rights
10635340	CCNC WW Land & Land Rights - TDP	C3534	WW Land & Ld Rights
10635342	CCNC Land & Land Rights - TDP ROW	C3534	WW Land & Ld Rights
10635350	CCNC WW Land & Land Rights - Gen	C3537	WW Land & Ld Rights
10635352	CCNC Land & Land Rights - General ROW	C3537	WW Land & Ld Rights
10635420	CCNC WW Struct & Imp - Coll	C3542	WW Struct & Imp Coll
10635430	CCNC WW Struct & Imp - SPP	C3542	WW Struct & Imp SPP
10635440	CCNC WW Struct & Imp - 311	C3544	WW Struct & Imp TDP
10635450	CCNC WW Struct & Imp - TDF	C3544 C3547	WW Struct & Imp Tor
10635430	·		
	CCNC WW Power Gen Equipment - Col	C3552	WW Pwr Gen Equip Col
10635530	CCNC WW Power Gen Equipment - SPP	C3553	WW Pwr Gen Equip SPP
10635540	CCNC WW Power Gen Equipment - TDP	C3554	WW Pwr Gen Equip TDP
10635550	CCNC WW Power Gen Equipment - RWT	C3555	WW Pwr Gen Equip RWT
10635560	CCNC WW Power Gen Equipment - RWD	C3556	WW Pwr Gen Equip RWD
10636000	CCNC WW Collection Sewers	C3602	WW Collection Sewers
10636110	CCNC WW Collecting Mains	C3612	WW Collection Sewers
10636200	CCNC WW Special Coll Stru	C3622	WW Special Coll Stru
10636300	CCNC WW Services Sewer	C3632	WW Services Sewer
10636400	CCNC WW Flow Measuring De	C3642	WW Flow Measuring De
10636500	CCNC WW Flow Measuring In	C3652	WW Flow Measuring In
10637000	CCNC WW Receiving Wells	C3703	WW Receiving Wells
10637110	CCNC WW Pump Equipment - Elect	C3713	WW Pumping Equipment
10637120	CCNC WW Pump Equipment - Oth Pwr	C3713	WW Pumping Equipment
10638000	CCNC WW TD Equipment	C3804	WW TD Equipment
10638100	CCNC WW Plant Sewers	C3814	WW Plant Sewers
10638200	CCNC WW Outfall Sewer Line	C3824	WW Outfall Sewer Lin
10638910	CCNC WW Oth Plant & Misc Equipment	C3891	WW Oth Plt&Misc Eq I
10638920	CCNC WW Oth Plant & Misc Eq - Coll	C3892	WW Oth Plt&Misc Eq C
10638930	CCNC WW Oth Plant & Misc Eq - SPP	C3893	WW Oth Plt&Misc Eq S
10638940	CCNC WW Oth Plant & Misc Eq - TDP	C3894	WW Oth Plt&Misc Eq T
10639000	CCNC WW Office Furniture	C3907	WW Office Furniture
10639100	CCNC WW Transportation Equipment	C3917	WW Transportation Eq
10639200	CCNC WW Stores Equipment	C3927	WW Stores Equip
10639300	CCNC WW Tool Shop & Garage Equip	C3937	WW Tools,Shop,Garage
10639400	CCNC WW Laboratory Equipment	C3947	WW Laboratory Equipm
10639500	CCNC WW Power Operated Equip	C3947 C3957	WW Power Operated Eq
10639600	CCNC WW Communication Equip	C3967	WW Communications Eq
10639700	CCNC WW Misc Equipment	C3977	WW Misc Equipment
10639800	CCNC WW Other Tangible Pl	C3987	WW Other Tangible Pr
10700000	CWIP	C105	CWIP
10780000	CWIP - Workbasket Accrual	C105	CWIP
10780100	CWIP - Backhoe Clearing	C105	CWIP
10780110	CWIP - Eng Clearing Dist Overhead	C105	CWIP
10780120	CWIP - Eng Clearing Eng Overhead	C105	CWIP
10780130	CWIP - Management Study - AMR	C105	CWIP
10780140	CWIP - Management Study - Pipe	C105	CWIP
10780150	CWIP - Interdistrict Clearing	C105	CWIP
10780160	CWIP - Suspended CWIP Reserve	C105	CWIP
10780170	CWIP-T&I Indirect OH Clearing	C105	CWIP
10790000	CWIP - Capital Settlement Clearing	C105	CWIP
10801000	Accum Depreciation - Utility Plant in Service	C1081	Accu Depr-UP in Serv
10802000	Accum Depreciation - Salvage/Scrap	C1081	Accu Depr-UP in Serv
10803000	Accum Depreciation - Asset Sale	C1081	Accu Depr-UP in Serv
10804000	Accum Depreciation - Original Cost	C1081	Accu Depr-UP in Serv
10810000	Accum Depreciation - Reg Asset	C1081	Accu Depr-UP in Serv
10820000	Accum Depreciation - Utility Plant Leased to Othrs	C1082	Accu Depr-UP Leased
10830000	Accum Depreciation - Property Held for Future Use	C1082	Accu Depr-Future Use
10840000	Accum Amortization - Utility Plant in Service	C1083	Accu Amort-UP in Ser
10850000	Accum Amortization - Utility Plant Capital Lease	C1101 C1101	Accu Amort-UP in Ser
10860000	Accum Depreciation - Regulatory Acquisition Adjs	C1101 C1101	Accu Amort-UP in Ser
1000000	Accum Depreciation - negulatory Acquisition Aujs	C1101	ACCU AMOLE OF III SEL

11410000	UPAA - Above The Line	C114	UPAA
11410000 11415000	UPAA - Above The Line UPAA - Above The Line - Accum Amortization	C114 C115	Accu Amort-UPAA
11420000	UPAA - Above The Line Depreciation	C114	UPAA
11425000	UPAA - Above The Line Depr - Accum Depreciation	C115	Accu Amort-UPAA
11430000	UPAA - Neg Post 1/1/06	C114	UPAA
11435000	UPAA - Neg Post 1/1/06 - Accum Amortization	C115	Accu Amort-UPAA
11441000	Regulatory Acquisition Adjustment - Water	C114	UPAA
11442000	Regulatory Acquisition Adjustment - Waste Water	C114	UPAA
12110000	Non-Utility Property - Land	C121	Nonutility Property
12120000	Non-Utility Property - Buildings	C121	Nonutility Property
12130003	Non-Utility Property - Capital Lease 3yr	C121	Nonutility Property
12130004	Non-Utility Property - Capital Lease 4yr	C121	Nonutility Property
12130005	Non-Utility Property - Capital Lease 5yr	C121	Nonutility Property
12130007 12130010	Non-Utility Property - Capital Lease 7yr Non-Utility Property - Capital Lease 10yr	C121 C121	Nonutility Property Nonutility Property
12130015	Non-Utility Property - Capital Lease 15yr	C121	Nonutility Property
12140000	Non-Utility Property - Leasehold Improvement	C121	Nonutility Property
12150000	Non-Utility Property - Other 10 Yr	C121	Nonutility Property
12150010	Non-Utility Property - Other 5yr	C121	Nonutility Property
12150020	Non-Utility Property - Other 7yr	C121	Nonutility Property
12150030	Non-Utility Property - Other 4 Yr	C121	Nonutility Property
12150040	Non-Utility Property - Other Hardware	C121	Nonutility Property
12150050	Non-Utility Property - Other Software	C121	Nonutility Property
12150080	Non-Utility Property - Other Enterprise	C121	Nonutility Property
12180000	Non-Utility Property - CWIP	C121	Nonutility Property
12200000	Non-Utility Property - Accum Depreciation	C122	Accu Depr/Amort NUP
12210000	Non-Utility Property - Accum Amortization Cap Lse	C122	Accu Depr/Amort NUP
12310000	Goodwill	C123	Investment in Assoc
12320000	Goodwill - Post 1/1/06 UPAA	C114	UPAA
12400000	Investments - Outside	C125	Other Investments
12401000 12401100	Investment in Joint Venture	C125 C125	Other Investments Other Investments
12410000	Investment in Group Share Joint Venture Investment in Assoc Co's	C123	Investment in Assoc
12420000	Investment in Assoc Co's Preferred Stock	C123	Investment in Assoc
12510000	Intangibles - Finite Life	C123	Investment in Assoc
12515000	Intangibles - Finite Life - Accum Amort	C123	Investment in Assoc
13112000	PNC AWK - Main	C1312	Cash in Bank
13112001	PNC AWK - Outbound Wire	C1312	Cash in Bank
13112002	PNC AWK - Outbound ACH	C1312	Cash in Bank
13112003	PNC AWK - Outbound Check	C1312	Cash in Bank
13112004	PNC AWK - Inbound Wires & ACH	C1312	Cash in Bank
13112017	PNC AWK - Misc Debits/Credits	C1312	Cash in Bank
13112100	PNC AWR - Main	C1312	Cash in Bank
13112101	PNC AWR - Outbound Wire	C1312	Cash in Bank
13112102	PNC AWR - Outbound ACH	C1312	Cash in Bank
13112103	PNC AWR - Outbound Check PNC AWR - Inbound Wires & ACH	C1312	Cash in Bank Cash in Bank
13112104 13112116	PNC AWR - Inbound wires & ACH  PNC AWR - NSF Return Payments	C1312 C1312	Cash in Bank
13112117	PNC AWR - Misc Debits/Credits	C1312	Cash in Bank
13112400	PNC Pennvest - Main	C1312	Cash in Bank
13112401	PNC Pennvest - Outbound Wire	C1312	Cash in Bank
13112402	PNC Pennvest - Outbound ACH	C1312	Cash in Bank
13112404	PNC Pennvest - Inbound Wires & ACH	C1312	Cash in Bank
13112417	PNC Pennvest - Misc Debits/Credits	C1312	Cash in Bank
13112500	PNC Investment IL - Main	C1312	Cash in Bank
13112501	PNC Investment IL - Outbound Wire	C1312	Cash in Bank
13112502	PNC Investment IL - Outbound ACH	C1312	Cash in Bank
13112504	PNC Investment IL - Inbound Wires & ACH	C1312	Cash in Bank
13112517	PNC Investment IL - Misc Debits/Credits	C1312	Cash in Bank
13112700	PNC VA - Main	C1312	Cash in Bank
13112701	PNC VA - Main - Outbound Wire	C1312	Cash in Bank
13112702 13112717	PNC VA - Main - Outbound ACH PNC VA - Main - Misc Debits/Credits	C1312 C1312	Cash in Bank Cash in Bank
13112717	PNC WV Green Metering - Main	C1312 C1312	Cash in Bank
10112000	THE TO GIVE GIVE WELLENING WIGHT	01012	Cush in bulk

13112801	PNC WV Green Metering - Outbound Wire	C1312	Cash in Bank
13112802	PNC WV Green Metering - Outbound ACH	C1312	Cash in Bank
13112804	PNC WV Green Metering - Inbound Wires & ACH	C1312	Cash in Bank
13112817	PNC WV Green Metering - Misc Debits/Credits	C1312	Cash in Bank
13115100	PNC ETown Corporate - Main	C1312	Cash in Bank
13115101	PNC ETown Corporate - Outbound Wire	C1312	Cash in Bank
13115102	PNC ETown Corporate - Outbound ACH	C1312	Cash in Bank
13115103	PNC ETown Corporate - Outbound Check	C1312	Cash in Bank
13115104	PNC ETown Corporate - Inbound Wires & ACH	C1312	Cash in Bank
13115116	PNC ETown Corporate - NSF Return Payments PNC ETown Corporate - Misc Debits/Credits	C1312	Cash in Bank Cash in Bank
13115117 13115700	PNC ETOWN Corporate - Misc Debits/ Credits  PNC ETown Properties - Main	C1312 C1312	Cash in Bank
13115700	PNC ETown Properties - Outbound Wire	C1312	Cash in Bank
13115702	PNC ETown Properties - Outbound ACH	C1312	Cash in Bank
13115703	PNC ETown Properties - Outbound Check	C1312	Cash in Bank
13115704	PNC ETown Properties - Inbound Wires & ACH	C1312	Cash in Bank
13115716	PNC ETown Properties - NSF Return Payments	C1312	Cash in Bank
13115717	PNC ETown Properties - Misc Debits/Credits	C1312	Cash in Bank
13118000	PNC Laurel Oak Properties - Main	C1312	Cash in Bank
13118001	PNC Laurel Oak Properties - Outbound Wire	C1312	Cash in Bank
13118002	PNC Laurel Oak Properties - Outbound ACH	C1312	Cash in Bank
13118003	PNC Laurel Oak Properties - Outbound Check	C1312	Cash in Bank
13118004	PNC Laurel Oak Properties - Inbound Wires & ACH	C1312	Cash in Bank
13118016	PNC Laurel Oak Properties - NSF Return Payments	C1312	Cash in Bank
13118017	PNC Laurel Oak Properties - Misc Debits/Credits	C1312	Cash in Bank
13118500	PNC ACUS Corp/Ashbrook - Main (Closed early 2012)	C1312	Cash in Bank
13119000	PNC Thames Water Holding Inc - Main	C1312	Cash in Bank
13119001	PNC Thames Water Holding Inc - Outbound Wire	C1312	Cash in Bank
13119002	PNC Thames Water Holding Inc - Outbound ACH	C1312	Cash in Bank
13119003	PNC Thames Water Holding Inc - Outbound Check	C1312	Cash in Bank
13119004	PNC Thames Water Holding Inc - Inbound Wires & ACH	C1312	Cash in Bank
13119016	PNC Thames Water Holding Inc - NSF Return Payments	C1312	Cash in Bank
13119017	PNC Thames Water Holding Inc - Misc Debits/Credits	C1312	Cash in Bank
13119100	PNC TWNA - Main	C1312	Cash in Bank
13119101	PNC TWNA - Outbound Wire	C1312	Cash in Bank
13119102	PNC TWNA - Outbound ACH	C1312	Cash in Bank
13119103	PNC TWNA - Outbound Check PNC TWNA - Inbound Wires & ACH	C1312	Cash in Bank
13119104	PNC TWNA - Indound Wires & ACH PNC TWNA - NSF Return Payments	C1312	Cash in Bank Cash in Bank
13119116 13119117	PNC TWNA - NSF Return Payments  PNC TWNA - Misc Debits/Credits	C1312 C1312	Cash in Bank
13120000	BNYM - Concentration	C1312	Cash in Bank
13120000	BNYM-Conc - Outbound Wire	C1312	Cash in Bank
13120001	BNYM-Conc - Inbound Wires & ACH	C1312	Cash in Bank
13120005	BNYM-Conc - ZBA Activity	C1312	Cash in Bank
13120006	BNYM-Conc - Customer Direct Debit	C1312	Cash in Bank
13120007	BNYM-Conc - Customer ACH	C1312	Cash in Bank
13120008	BNYM-Conc - Customer Lockbox	C1312	Cash in Bank
13120009	BNYM-Conc - Online Resources Credit Corp	C1312	Cash in Bank
13120010	BNYM-Conc - First Tech	C1312	Cash in Bank
13120011	BNYM-Conc - FiServ (fka CheckFree)	C1312	Cash in Bank
13120012	BNYM-Conc - Penn Credit	C1312	Cash in Bank
13120013	BNYM-Conc - E-Return - Mellon	C1312	Cash in Bank
13120014	BNYM-Conc - E-Return - Online Resource Ck Conv	C1312	Cash in Bank
13120015	BNYM-Conc - Customer Accts Receiv Ck Conversion	C1312	Cash in Bank
13120016	BNYM-Conc - NSF Return Payments	C1312	Cash in Bank
13120017	BNYM-Conc - Misc Debits/Credits	C1312	Cash in Bank
13120100	BNYM Pass thru-IL	C1312	Cash in Bank
13120101	BNYM Pass thru-IL - Outbound Wire	C1312	Cash in Bank
13120104	BNYM Pass thru-IL - Inbound Wires & ACH	C1312	Cash in Bank
13120106	BNYM Pass thru-IL - Customer Direct Debit	C1312	Cash in Bank
13120107	BNYM Pass thru-IL - Customer ACH	C1312	Cash in Bank
13120108	BNYM Pass thru-IL - Customer Lockbox	C1312	Cash in Bank
13120109	BNYM Pass thru-IL - Online Resources Credit Corp	C1312	Cash in Bank
13120110	BNYM Pass thru-IL - First Tech	C1312	Cash in Bank

13120111	BNYM Pass thru-IL - FiServ (fka CheckFree)	C1312	Cash in Bank
13120112	BNYM Pass thru-IL - Penn Credit	C1312	Cash in Bank
13120113	BNYM Pass thru-IL - E-Return - Mellon	C1312	Cash in Bank
13120114	BNYM Pass thru-IL - E-Return - Online Rsrc Ck Conv	C1312	Cash in Bank
13120115	BNYM Pass thru-IL - Customer A/R Ck Conversion	C1312	Cash in Bank
13120116	BNYM Pass thru-IL - NSF Return Payments	C1312	Cash in Bank
13120117	BNYM Pass thru-IL - Misc Debits/Credits	C1312	Cash in Bank
13120200	BNYM Pass thru-NJ	C1312	Cash in Bank
13120201	BNYM Pass thru-NJ - Outbound Wire	C1312	Cash in Bank
13120204	BNYM Pass thru-NJ - Inbound Wires & ACH	C1312	Cash in Bank
13120206	BNYM Pass thru-NJ - Customer Direct Debit	C1312	Cash in Bank
13120207	BNYM Pass thru-NJ - Customer ACH	C1312	Cash in Bank
13120208	BNYM Pass thru-NJ - Customer Lockbox	C1312	Cash in Bank
13120209	BNYM Pass thru-NJ - Online Resources Credit Corp	C1312	Cash in Bank
13120211	BNYM Pass thru-NJ - FiServ (fka CheckFree)	C1312	Cash in Bank
13120212	BNYM Pass thru-NJ - Penn Credit	C1312	Cash in Bank
13120213	BNYM Pass thru-NJ - E-Return - Mellon	C1312	Cash in Bank
13120214	BNYM Pass thru-NJ - E-Return - Online Rsrc Ck Conv	C1312	Cash in Bank
13120215	BNYM Pass thru NJ - Customer A/R Ck Conversion	C1312	Cash in Bank
13120216 13120217	BNYM Pass thru-NJ - NSF Return Payments	C1312	Cash in Bank
	BNYM Pass thru-NJ - Misc Debits/Credits BNYM Pass thru-NE	C1312	Cash in Bank
13120300		C1312	Cash in Bank Cash in Bank
13120301	BNYM Pass thru-NE - Outbound Wire BNYM Pass thru-NE - Inbound Wires & ACH	C1312 C1312	Cash in Bank
13120304	BNYM Pass thru-NE - Customer Direct Debit	C1312	
13120306 13120307	BNYM Pass thru-NE - Customer Direct Debit  BNYM Pass thru-NE - Customer ACH	C1312	Cash in Bank Cash in Bank
13120307	BNYM Pass thru-NE - Customer ACH BNYM Pass thru-NE - Customer Lockbox	C1312	Cash in Bank
13120308	BNYM Pass thru-NE - Online Resources Credit Corp	C1312	Cash in Bank
13120309	BNYM Pass thru-NE - First Tech	C1312	Cash in Bank
13120310	BNYM Pass thru-NE - Fisery (fka CheckFree)	C1312	Cash in Bank
13120311	BNYM Pass thru-NE - Penn Credit	C1312	Cash in Bank
13120312	BNYM Pass thru-NE - E-Return - Mellon	C1312	Cash in Bank
13120313	BNYM Pass thru-NE - E-Return - Online Rsrc Ck Conv	C1312	Cash in Bank
13120315	BNYM Pass thru-NE - Customer A/R Ck Conversion	C1312	Cash in Bank
13120316	BNYM Pass thru-NE - NSF Return Payments	C1312	Cash in Bank
13120317	BNYM Pass thru-NE - Misc Debits/Credits	C1312	Cash in Bank
13120400	BNYM Pass thru-CA	C1312	Cash in Bank
13120401	BNYM Pass thru-CA - Outbound Wire	C1312	Cash in Bank
13120404	BNYM Pass thru-CA - Inbound Wires & ACH	C1312	Cash in Bank
13120406	BNYM Pass thru-CA - Customer Direct Debit	C1312	Cash in Bank
13120407	BNYM Pass thru-CA - Customer ACH	C1312	Cash in Bank
13120408	BNYM Pass thru-CA - Customer Lockbox	C1312	Cash in Bank
13120409	BNYM Pass thru-CA - Online Resources Credit Corp	C1312	Cash in Bank
13120411	BNYM Pass thru-CA - FiServ (fka CheckFree)	C1312	Cash in Bank
13120412	BNYM Pass thru-CA - Penn Credit	C1312	Cash in Bank
13120413	BNYM Pass thru-CA - E-Return - Mellon	C1312	Cash in Bank
13120414	BNYM Pass thru-CA - E-Return - Online Rsrc Ck Conv	C1312	Cash in Bank
13120415	BNYM Pass thru-CA - Customer A/R Ck Conversion	C1312	Cash in Bank
13120416	BNYM Pass thru-CA - NSF Return Payments	C1312	Cash in Bank
13120417	BNYM Pass thru-CA - Misc Debits/Credits	C1312	Cash in Bank
13121000	BNYM IN	C1312	Cash in Bank
13121001	BNYM IN - Outbound Wire	C1312	Cash in Bank
13121004	BNYM IN - Inbound Wires & ACH	C1312	Cash in Bank
13121006	BNYM IN - Customer Direct Debit	C1312	Cash in Bank
13121007	BNYM IN - Customer ACH	C1312	Cash in Bank
13121008	BNYM IN - Customer Lockbox	C1312	Cash in Bank
13121009	BNYM IN - Credit Card and E-Checks	C1312	Cash in Bank
13121010	BNYM IN - First Tech	C1312	Cash in Bank
13121012	BNYM IN - Penn Credit - 3rd Party Collections	C1312	Cash in Bank
13121013	BNYM IN - E-Return - Mellon	C1312	Cash in Bank
13121014	BNYM IN -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13121015	BNYM IN - Customer A/R Ck Conversion	C1312	Cash in Bank
13121016	BNYM IN - NSF Return Payments	C1312	Cash in Bank
13121017	BNYM IN - Misc Debits/Credits	C1312	Cash in Bank

13121018	BNYM IN - Client Services - 3rd Party Collections	C1312	Cash in Bank
13121100	BNYM IA	C1312	Cash in Bank
13121101	BNYM IA - Outbound Wire	C1312	Cash in Bank
13121104	BNYM IA - Inbound Wires & ACH	C1312	Cash in Bank
13121106	BNYM IA - Customer Direct Debit	C1312	Cash in Bank
13121107	BNYM IA - Customer ACH	C1312	Cash in Bank
13121108	BNYM IA - Customer Lockbox	C1312	Cash in Bank
13121109	BNYM IA - Credit Card and E-Checks	C1312	Cash in Bank
13121110	BNYM IA - Firstech Collections	C1312	Cash in Bank
13121111	BNYM IA - FiServ (fka CheckFree)	C1312	Cash in Bank
13121112	BNYM IA - Penn Credit	C1312	Cash in Bank
13121113 13121114	BNYM IA - E-Return - Mellon	C1312	Cash in Bank
13121114	BNYM IA -Credit Card & Echeck E-Returns BNYM IA - Customer A/R Ck Conversion	C1312 C1312	Cash in Bank Cash in Bank
13121116	BNYM IA - NSF Return Payments	C1312	Cash in Bank
13121117	BNYM IA - Misc Debits/Credits	C1312	Cash in Bank
13121117	BNYM IA - Client Services - 3rd Party Collections	C1312	Cash in Bank
13121110	BNYM KY	C1312	Cash in Bank
13121201	BNYM KY - Outbound Wire	C1312	Cash in Bank
13121204	BNYM KY - Inbound Wires & ACH	C1312	Cash in Bank
13121206	BNYM KY - Customer Direct Debit	C1312	Cash in Bank
13121207	BNYM KY - Customer ACH	C1312	Cash in Bank
13121208	BNYM KY - Customer Lockbox	C1312	Cash in Bank
13121209	BNYM KY - Credit Card and E-Checks	C1312	Cash in Bank
13121211	BNYM KY - FiServ (fka CheckFree)	C1312	Cash in Bank
13121212	BNYM KY - Penn Credit	C1312	Cash in Bank
13121213	BNYM KY - E-Return - Mellon	C1312	Cash in Bank
13121214	BNYM KY -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13121215	BNYM KY - Customer A/R Ck Conversion	C1312	Cash in Bank
13121216	BNYM KY - NSF Return Payments	C1312	Cash in Bank
13121217	BNYM KY - Misc Debits/Credits	C1312	Cash in Bank
13121218	BNYM KY - Client Services - 3rd Party Collections	C1312	Cash in Bank
13121300	BNYM MD	C1312	Cash in Bank
13121301	BNYM MD - Outbound Wire	C1312	Cash in Bank
13121304	BNYM MD - Inbound Wires & ACH	C1312	Cash in Bank
13121306	BNYM MD - Customer Direct Debit	C1312	Cash in Bank
13121307	BNYM MD - Customer ACH	C1312	Cash in Bank
13121308	BNYM MD - Customer Lockbox	C1312	Cash in Bank
13121309	BNYM MD - Credit Card and E-Checks	C1312	Cash in Bank
13121311	BNYM MD - FiServ (fka CheckFree)	C1312	Cash in Bank
13121312	BNYM MD - Penn Credit	C1312	Cash in Bank
13121313	BNYM MD - E-Return - Mellon	C1312	Cash in Bank
13121314	BNYM MD -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13121315	BNYM MD - Customer A/R Ck Conversion	C1312	Cash in Bank
13121316	BNYM MD - NSF Return Payments	C1312	Cash in Bank
13121317	BNYM MD - Misc Debits/Credits	C1312	Cash in Bank
13121318	BNYM MD - Client Services - 3rd Party Collections	C1312	Cash in Bank
13121500	BNYM CA - Main	C1312	Cash in Bank
13121501	BNYM CA Inhound Wire	C1312	Cash in Bank
13121504 13121506	BNYM CA - Inbound Wires & ACH BNYM CA - Customer Direct Debit	C1312 C1312	Cash in Bank Cash in Bank
13121507	BNYM CA - Customer ACH	C1312	Cash in Bank
13121507	BNYM CA - Customer Lockbox	C1312	Cash in Bank
13121509	BNYM CA - Customer Edokadox  BNYM CA - Credit Card and E-Checks	C1312	Cash in Bank
13121505	BNYM CA - Fisery (fka CheckFree)	C1312	Cash in Bank
13121511	BNYM CA - Penn Credit	C1312	Cash in Bank
13121512	BNYM CA - E-Return - Mellon	C1312	Cash in Bank
13121514	BNYM CA - Credit Card & Echeck E-Returns	C1312	Cash in Bank
13121515	BNYM CA - Customer A/R Ck Conversion	C1312	Cash in Bank
13121516	BNYM CA - NSF Return Payments	C1312	Cash in Bank
13121517	BNYM CA - Misc Debits/Credits	C1312	Cash in Bank
13121518	BNYM CA - Client Services - 3rd Party Collections	C1312	Cash in Bank
13121700	BNYM MO	C1312	Cash in Bank
13121701	BNYM MO - Outbound Wire	C1312	Cash in Bank

13121704	BNYM MO - Inbound Wires & ACH	C1312	Cash in Bank
13121706	BNYM MO - Customer Direct Debit	C1312	Cash in Bank
13121707	BNYM MO - Customer ACH	C1312	Cash in Bank
13121708	BNYM MO - Customer Lockbox	C1312	Cash in Bank
13121709	BNYM MO - Credit Card and E-Checks	C1312	Cash in Bank
13121710	BNYM MO - First Tech	C1312	Cash in Bank
13121712	BNYM MO - Penn Credit	C1312	Cash in Bank
13121713	BNYM MO - E-Return - Mellon BNYM MO -Credit Card & Echeck E-Returns	C1312 C1312	Cash in Bank
13121714 13121715	BNYM MO - Customer A/R Ck Conversion	C1312 C1312	Cash in Bank Cash in Bank
13121716	BNYM MO - NSF Return Payments	C1312	Cash in Bank
13121717	BNYM MO - Misc Debits/Credits	C1312	Cash in Bank
13121718	BNYM MO - Client Services - 3rd Party Collections	C1312	Cash in Bank
13121800	BNYM NJ	C1312	Cash in Bank
13121801	BNYM NJ - Outbound Wire	C1312	Cash in Bank
13121804	BNYM NJ - Inbound Wires & ACH	C1312	Cash in Bank
13121806	BNYM NJ - Customer Direct Debit	C1312	Cash in Bank
13121807	BNYM NJ - Customer ACH	C1312	Cash in Bank
13121808	BNYM NJ - Customer Lockbox	C1312	Cash in Bank
13121809	BNYM NJ - Credit Card and E-Checks	C1312	Cash in Bank
13121811	BNYM NJ - FiServ (fka CheckFree)	C1312	Cash in Bank
13121812	BNYM NJ - Penn Credit	C1312	Cash in Bank
13121813	BNYM NJ - E-Return - Mellon	C1312	Cash in Bank
13121814	BNYM NJ - Credit Card & Echeck E-Returns	C1312	Cash in Bank
13121815	BNYM NJ - Customer A/R Ck Conversion	C1312	Cash in Bank
13121816	BNYM NJ - NSF Return Payments	C1312	Cash in Bank
13121817 13121818	BNYM NJ - Misc Debits/Credits BNYM NJ - Client Services - 3rd Party Collections	C1312 C1312	Cash in Bank Cash in Bank
13121900	BNYM NM	C1312	Cash in Bank
13121907	BNYM NM - Customer ACH	C1312	Cash in Bank
13121908	BNYM NM - Customer Lockbox	C1312	Cash in Bank
13121916	BNYM NM - NSF Return Payments	C1312	Cash in Bank
13121917	BNYM NM - Misc Debits/Credits	C1312	Cash in Bank
13122200	BNYM OH	C1312	Cash in Bank
13122207	BNYM OH - Customer ACH	C1312	Cash in Bank
13122208	BNYM OH - Customer Lockbox	C1312	Cash in Bank
13122216	BNYM OH - NSF Return Payments	C1312	Cash in Bank
13122217	BNYM OH - Misc Debits/Credits	C1312	Cash in Bank
13122300	BNYM AZ	C1312	Cash in Bank
13122307	BNYM AZ - Customer ACH	C1312	Cash in Bank
13122308	BNYM AZ - Customer Lockbox	C1312	Cash in Bank
13122316	BNYM AZ - NSF Return Payments BNYM AZ - Misc Debits/Credits	C1312	Cash in Bank Cash in Bank
13122317 13122400	BNYM PA	C1312 C1312	Cash in Bank
13122401	BNYM PA - Outbound Wire	C1312	Cash in Bank
13122404	BNYM PA - Inbound Wires & ACH	C1312	Cash in Bank
13122406	BNYM PA - Customer Direct Debit	C1312	Cash in Bank
13122407	BNYM PA - Customer ACH	C1312	Cash in Bank
13122408	BNYM PA - Customer Lockbox	C1312	Cash in Bank
13122409	BNYM PA - Credit Card and E-Checks	C1312	Cash in Bank
13122411	BNYM PA - FiServ (fka CheckFree)	C1312	Cash in Bank
13122412	BNYM PA - Penn Credit	C1312	Cash in Bank
13122413	BNYM PA - E-Return - Mellon	C1312	Cash in Bank
13122414	BNYM PA -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13122415	BNYM PA - Customer A/R Ck Conversion	C1312	Cash in Bank
13122416	BNYM PA - NSF Return Payments	C1312	Cash in Bank
13122417	BNYM PA - Misc Debits/Credits BNYM PA - Client Services - 3rd Party Collections	C1312	Cash in Bank
13122418 13122500	BNYM IL - Main	C1312 C1312	Cash in Bank Cash in Bank
13122501	BNYM IL - Outbound Wire	C1312	Cash in Bank
13122501	BNYM IL - Inbound Wires & ACH	C1312	Cash in Bank
13122506	BNYM IL - Customer Direct Debit	C1312	Cash in Bank
13122507	BNYM IL - Customer ACH	C1312	Cash in Bank
13122508	BNYM IL - Customer Lockbox	C1312	Cash in Bank

13122509	BNYM IL - Credit Card and E-Checks	C1312	Cash in Bank
13122510	BNYM IL - First Tech	C1312	Cash in Bank
13122511	BNYM IL - FiServ (fka CheckFree)	C1312	Cash in Bank
13122512	BNYM IL - Penn Credit	C1312	Cash in Bank
13122513	BNYM IL - E-Return - Mellon	C1312	Cash in Bank
13122514	BNYM IL -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13122515	BNYM IL - Customer A/R Ck Conversion	C1312	Cash in Bank
13122516	BNYM IL - NSF Return Payments	C1312	Cash in Bank
13122517	BNYM IL - Misc Debits/Credits	C1312	Cash in Bank
13122518	BNYM IL - Client Services - 3rd Party Collections	C1312	Cash in Bank
13122600	BNYM TN	C1312	Cash in Bank
13122601	BNYM TN - Outbound Wire	C1312	Cash in Bank
13122604 13122606	BNYM TN - Inbound Wires & ACH BNYM TN - Customer Direct Debit	C1312 C1312	Cash in Bank Cash in Bank
13122607	BNYM TN - Customer ACH	C1312	Cash in Bank
13122608	BNYM TN - Customer Lockbox	C1312	Cash in Bank
13122609	BNYM TN - Credit Card and E-Checks	C1312	Cash in Bank
13122610	BNYM TN - Firstech Collections	C1312	Cash in Bank
13122611	BNYM TN - FiServ (fka CheckFree)	C1312	Cash in Bank
13122612	BNYM TN - Penn Credit	C1312	Cash in Bank
13122613	BNYM TN - E-Return - Mellon	C1312	Cash in Bank
13122614	BNYM TN - Credit Card & Echeck E-Returns	C1312	Cash in Bank
13122615	BNYM TN - Customer A/R Ck Conversion	C1312	Cash in Bank
13122616	BNYM TN - NSF Return Payments	C1312	Cash in Bank
13122617	BNYM TN - Misc Debits/Credits	C1312	Cash in Bank
13122618	BNYM TN - Client Services - 3rd Party Collections	C1312	Cash in Bank
13122700	BNYM VA	C1312	Cash in Bank
13122701	BNYM VA - Outbound Wire	C1312	Cash in Bank
13122704	BNYM VA - Inbound Wires & ACH	C1312	Cash in Bank
13122706	BNYM VA - Customer Direct Debit	C1312	Cash in Bank
13122707	BNYM VA - Customer ACH	C1312	Cash in Bank
13122708	BNYM VA - Customer Lockbox	C1312	Cash in Bank
13122709	BNYM VA - Credit Card and E-Checks	C1312	Cash in Bank
13122711	BNYM VA - FiServ (fka CheckFree)	C1312	Cash in Bank
13122712	BNYM VA - Penn Credit	C1312	Cash in Bank
13122713	BNYM VA - E-Return - Mellon	C1312	Cash in Bank
13122714	BNYM VA -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13122715	BNYM VA - Customer A/R Ck Conversion	C1312	Cash in Bank
13122716	BNYM VA - NSF Return Payments	C1312	Cash in Bank
13122717	BNYM VA - Misc Debits/Credits	C1312	Cash in Bank
13122718	BNYM VA - Client Services - 3rd Party Collections	C1312	Cash in Bank
13122800	BNYM WV	C1312	Cash in Bank
13122801	BNYM WV - Outbound Wire	C1312	Cash in Bank
13122804 13122806	BNYM WV - Inbound Wires & ACH BNYM WV - Customer Direct Debit	C1312 C1312	Cash in Bank Cash in Bank
13122807	BNYM WV - Customer ACH	C1312	Cash in Bank
13122808	BNYM WV - Customer Lockbox	C1312	Cash in Bank
13122809	BNYM WV - Credit Card and E-Checks	C1312	Cash in Bank
13122811	BNYM WV - FiServ (fka CheckFree)	C1312	Cash in Bank
13122812	BNYM WV - Penn Credit	C1312	Cash in Bank
13122813	BNYM WV - E-Return - Mellon	C1312	Cash in Bank
13122814	BNYM WV -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13122815	BNYM WV - Customer A/R Ck Conversion	C1312	Cash in Bank
13122816	BNYM WV - NSF Return Payments	C1312	Cash in Bank
13122817	BNYM WV - Misc Debits/Credits	C1312	Cash in Bank
13122818	BNYM WV - Client Services - 3rd Party Collections	C1312	Cash in Bank
13123000	BNYM HI	C1312	Cash in Bank
13123001	BNYM HI - Outbound Wire	C1312	Cash in Bank
13123004	BNYM HI - Inbound Wires & ACH	C1312	Cash in Bank
13123006	BNYM HI - Customer Direct Debit	C1312	Cash in Bank
13123007	BNYM HI - Customer ACH	C1312	Cash in Bank
13123008	BNYM HI - Customer Lockbox	C1312	Cash in Bank
13123009	BNYM HI - Credit Card and E-Checks	C1312	Cash in Bank
13123010	BNYM HI - First Tech	C1312	Cash in Bank

13123011	BNYM HI - FiServ (fka CheckFree)	C1312	Cash in Bank
13123012	BNYM HI - Penn Credit	C1312	Cash in Bank
13123013	BNYM HI - E-Return - Mellon	C1312	Cash in Bank
13123014 13123015	BNYM HI - Credit Card & Echeck E-Returns BNYM HI - Customer A/R Ck Conversion	C1312 C1312	Cash in Bank Cash in Bank
13123016	BNYM HI - NSF Return Payments	C1312	Cash in Bank
13123017	BNYM HI - Misc Debits/Credits	C1312	Cash in Bank
13123018	BNYM HI - Client Services - 3rd Party Collections	C1312	Cash in Bank
13123800	BNYM NY	C1312	Cash in Bank
13123801	BNYM NY - Outbound Wire	C1312	Cash in Bank
13123804	BNYM NY - Inbound Wires & ACH	C1312	Cash in Bank
13123806	BNYM NY - Customer Direct Debit	C1312	Cash in Bank
13123807	BNYM NY - Customer ACH	C1312	Cash in Bank
13123808	BNYM NY - Customer Lockbox	C1312	Cash in Bank
13123809	BNYM NY - Credit Card and E-Checks	C1312	Cash in Bank
13123810	BNYM NY - First Tech	C1312 C1312	Cash in Bank
13123811 13123812	BNYM NY - FiServ (fka CheckFree) BNYM NY - Penn Credit	C1312	Cash in Bank Cash in Bank
13123813	BNYM NY - F-Return - Mellon	C1312	Cash in Bank
13123814	BNYM NY -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13123815	BNYM NY - Customer A/R Ck Conversion	C1312	Cash in Bank
13123816	BNYM NY - NSF Return Payments	C1312	Cash in Bank
13123817	BNYM NY - Misc Debits/Credits	C1312	Cash in Bank
13123818	BNYM NY - Client Services - 3rd Party Collections	C1312	Cash in Bank
13125200	BNYM EWC	C1312	Cash in Bank
13125201	BNYM EWC - Outbound Wire	C1312	Cash in Bank
13125204	BNYM EWC - Inbound Wires & ACH	C1312	Cash in Bank
13125206	BNYM EWC - Customer Direct Debit	C1312	Cash in Bank
13125208	BNYM EWC - Customer Lockbox	C1312	Cash in Bank
13125209	BNYM EWC - Online Resources Credit Corp	C1312	Cash in Bank
13125210	BNYM EWC - First Tech	C1312 C1312	Cash in Bank Cash in Bank
13125211 13125212	BNYM EWC - FiServ (fka CheckFree) BNYM EWC - Penn Credit	C1312	Cash in Bank
13125212	BNYM EWC - F-EHIT Credit BNYM EWC - E-Return - Mellon	C1312	Cash in Bank
13125214	BNYM EWC - E-Return - Online Resource Ck Conv	C1312	Cash in Bank
13125215	BNYM EWC - Customer A/R Ck Conversion	C1312	Cash in Bank
13125216	BNYM EWC - NSF Return Payments	C1312	Cash in Bank
13125217	BNYM EWC - Misc Debits/Credits	C1312	Cash in Bank
13125300	BNYM MH	C1312	Cash in Bank
13125301	BNYM MH - Outbound Wire	C1312	Cash in Bank
13125306	BNYM MH - Customer Direct Debit	C1312	Cash in Bank
13125308	BNYM MH - Customer Lockbox	C1312	Cash in Bank
13125309	BNYM MH - Online Resources Credit Corp	C1312	Cash in Bank
13125310	BNYM MH - First Tech	C1312	Cash in Bank
13125311 13125312	BNYM MH - FiServ (fka CheckFree) BNYM MH - Penn Credit	C1312 C1312	Cash in Bank Cash in Bank
13125312	BNYM MH - E-Return - Mellon	C1312	Cash in Bank
13125314	BNYM MH - E-Return - Online Resource Ck Conv	C1312	Cash in Bank
13125315	BNYM MH - Customer A/R Ck Conversion	C1312	Cash in Bank
13125316	BNYM MH - NSF - Return Payments	C1312	Cash in Bank
13125317	BNYM MH - Misc Debits/Credits	C1312	Cash in Bank
13140000	PNC AWCC-Concentration	C234	N/P Assoc Co
13140001	PNC AWCC-Concentration - Outbound Wire	C234	N/P Assoc Co
13140002	PNC AWCC-Concentration - Outbound ACH	C234	N/P Assoc Co
13140004	PNC AWCC-Concentration - Inbound Wires & ACH	C234	N/P Assoc Co
13140005	PNC AWCC-Concentration - ZBA Activity	C234	N/P Assoc Co
13140012	PNC AWCC-Concentration - Penn Credit	C234	N/P Assoc Co
13140017	PNC AWCC-Accounts Payable	C234	N/P Assoc Co
13140100 13140102	PNC AWCC-Accounts Payable PNC AWCC-Accounts Payable - Outbound ACH	C234 C234	N/P Assoc Co N/P Assoc Co
13140102	PNC AWCC-Accounts Payable - Outbound ACH PNC AWCC-Accounts Payable - Outbound Check	C234 C234	N/P Assoc Co
13140103	PNC AWCC-Accounts Payable - Outbound Wires & ACH	C234	N/P Assoc Co
13140105	PNC AWCC-Accounts Payable - ZBA Activity	C234	N/P Assoc Co
13140117	PNC AWCC-Accounts Payable - Misc Debits/Credits	C234	N/P Assoc Co
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13140200	PNC AWCC-Payroll	C234	N/P Assoc Co
13140202	PNC AWCC-Payroll - Outbound ACH	C234	N/P Assoc Co
13140203	PNC AWCC-Payroll - Outbound Check	C234	N/P Assoc Co
13140204	PNC AWCC-Payroll - Inbound Wires & ACH	C234	N/P Assoc Co
13140205	PNC AWCC-Payroll - ZBA Activity	C234	N/P Assoc Co
13140217	PNC AWCC-Payroll - Misc Debits/Credits	C234	N/P Assoc Co
13140300	PNC AWCC-Customer Refund	C234	N/P Assoc Co
13140303	PNC AWCC-Customer Refund - Outbound Check PNC AWCC-Customer Refund - Inbound Wires & ACH	C234 C234	N/P Assoc Co
13140304 13140305		C234 C234	N/P Assoc Co N/P Assoc Co
13140317	PNC AWCC-Customer Refund - ZBA Activity PNC AWCC-Customer Refund - Misc Debits/Credits	C234	N/P Assoc Co
13140400	PNC AWCC-Customer Relation - Misc Debits/ Credits	C234	N/P Assoc Co
13140401	PNC AWCC-Commercial Paper - Outbound Wire	C234	N/P Assoc Co
13140402	PNC AWCC-Commercial Paper - Outbound ACH	C234	N/P Assoc Co
13140404	PNC AWCC-Commercial Paper - Inbound Wires & ACH	C234	N/P Assoc Co
13140417	PNC AWCC-Commercial Paper - Misc Debits/Credits	C234	N/P Assoc Co
13140500	PNC AWCC- Credit Line	C234	N/P Assoc Co
13140501	PNC AWCC- Credit Line - Outbound Wire	C234	N/P Assoc Co
13140502	PNC AWCC- Credit Line - Outbound ACH	C234	N/P Assoc Co
13140504	PNC AWCC- Credit Line - Inbound Wires & ACH	C234	N/P Assoc Co
13140517	PNC AWCC- Credit Line - Misc Debits/Credits	C234	N/P Assoc Co
13140600	PNC AWCC-Misc Items Lockbox	C234	N/P Assoc Co
13140601	PNC AWCC-Misc Items Lockbox - Outbound Wire	C234	N/P Assoc Co
13140602	PNC AWCC-Misc Items Lockbox - Outbound ACH	C234	N/P Assoc Co
13140604	PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	C234	N/P Assoc Co
13140617	PNC AWCC-Misc Items Lockbox - Misc Debits/Credits	C234	N/P Assoc Co
13140700	PNC AWCC-AP Vendor Payment	C234	N/P Assoc Co
13140701	PNC AWCC-AP Vendor Payment - Outbound Wire	C234	N/P Assoc Co
13140702	PNC AWCC-AP Vendor Payment - Oubound ACH	C1312 C234	Cash in Bank
13140704 13140705	PNC AWCC-AP Vendor Payment - Inbound Wires & ACH PNC AWCC-AP Vendor Payment - ZBA Activity	C234 C234	N/P Assoc Co N/P Assoc Co
13161200	US Bank KY - Main	C1312	Cash in Bank
13161201	KY- US Bank Outbound and ACH	C1312	Cash in Bank
13161204	KY- US Bank Inbound Wire and ACH	C1312	Cash in Bank
13161206	US Bank KY - Customer Direct Debit	C1312	Cash in Bank
13161207	US Bank KY - Customer ACH	C1312	Cash in Bank
13161208	US Bank KY - Customer Lockbox	C1312	Cash in Bank
13161209	US Bank KY - Credit Card and E-Checks	C1312	Cash in Bank
13161210	US Bank KY - Firstech Collections	C1312	Cash in Bank
13161211	US Bank KY - FiServ (aka CheckFree)	C1312	Cash in Bank
13161212	US Bank KY - Penn Credit	C1312	Cash in Bank
13161213	US Bank KY - E-Return - US Bank	C1312	Cash in Bank
13161214	US Bank KY -Credit Card & Echeck E-Returns	C1312	Cash in Bank
13161215	US Bank KY - Customer A/R Ck Conversion	C1312	Cash in Bank
13161216	US Bank KY - NSF Return Payments	C1312	Cash in Bank
13161217	US Bank KY - Misc Debits/Credits	C1312	Cash in Bank
13161218	US Bank KY - Client Services-3rd Party Collections USBANK Concentration Account	C1312	Cash in Bank
13164600 13164699	USBANK Concentration Account	C1312 C1312	Cash in Bank Cash in Bank
13180100	Suntrust TN	C1312	Cash in Bank
13180100	Suntrust TN - Outbound Wire	C1312	Cash in Bank
13180106	Suntrust TN - Customer Direct Debit	C1312	Cash in Bank
13180108	Suntrust TN - Customer Lockbox	C1312	Cash in Bank
13180109	Suntrust TN - Online Resources Credit Corp	C1312	Cash in Bank
13180111	Suntrust TN - FiServ (fka CheckFree)	C1312	Cash in Bank
13180112	Suntrust TN - Penn Credit	C1312	Cash in Bank
13180113	Suntrust TN - E-Return - Mellon	C1312	Cash in Bank
13180114	Suntrust TN - E-Return - Online Resource Ck Conv	C1312	Cash in Bank
13180115	Suntrust TN - Customer A/R Ck Conversion	C1312	Cash in Bank
13180116	Suntrust TN - NSF - Return Payments	C1312	Cash in Bank
13180117	Suntrust TN - Misc Debits/Credits	C1312	Cash in Bank
13180200	River Valley: Incredible Bank	C1312	Cash in Bank
13180201	River Valley MI - Outbound Wire	C1312	Cash in Bank
13180202	River Valley MI - Outbound ACH	C1312	Cash in Bank

13180208	River Valley MI - Customer Lockbox	C1312	Cash in Bank
13180216	River Valley MI - NSF Return Payments	C1312	Cash in Bank
13180217	River Valley MI - Misc Debits/Credits	C1312	Cash in Bank
13180300	First Hawaiian HI	C1312	Cash in Bank
13180301	First Hawaiian HI - Outbound Wire	C1312	Cash in Bank
13180302	First Hawaiian HI - Outbound ACH	C1312	Cash in Bank
13180308	First Hawaiian HI - Customer Lockbox	C1312	Cash in Bank
13180316	First Hawaiian HI - NSF Return Payments	C1312	Cash in Bank
13180317	First Hawaiian HI - Misc Debits/Credits	C1312	Cash in Bank
13180400	Union First VA	C1312	Cash in Bank
13180401	Union First VA - Outbound Wire	C1312	Cash in Bank
13180402	Union First VA - Outbound ACH	C1312	Cash in Bank
13180408	Union First VA - Customer Lockbox	C1312	Cash in Bank
13180417	Union First VA - Misc Debits/Credits	C1312	Cash in Bank
13181201	KY- US Bank Outbound Wire	C1312	Cash in Bank
13181202	KY- US Bank Outbound ACH	C1312	Cash in Bank
13181204	KY- US Bank Inbound Wire and ACH	C1312	Cash in Bank
13181211	Community Trust Bank KY - FiServ (aka CheckFree)	C1312	Cash in Bank
13181220	US Bank for Kiosk in Owenton, KY	C1312	Cash in Bank
13181800	TD Bank - Gift Card Incentive	C1312	Cash in Bank
13182400	PNC Conveyance Fee Escrow - Main	C1312	Cash in Bank
13182401	PNC Conveyance Fee Escrow - Outbound Wire	C1312	Cash in Bank
13182417	PNC Conveyance Fee Escrow - Misc Debits/Credits	C1312	Cash in Bank
13182500	Busey Bank IL-Collections for Bollingbrook	C1312	Cash in Bank
13182516	Busey Bank IL-NSF Return Payments-Bollingbrook	C1312	Cash in Bank
13182600	First Volunteer Bank, Whitwell, TN	C1312	Cash in Bank
13182820	PNC for Kiosk in Charleston, WV	C1312	Cash in Bank
13199001	Cash Clearing - NSF Check	C1312	Cash in Bank
13199002	Cash Clearing - Mixed Payments	C1312	Cash in Bank
13199003	Cash Clearing - Misc Debits/Credits	C1312	Cash in Bank
13199004	Cash Clearing - MI's	C1312	Cash in Bank
13199005	Cash Clearing - ORCOM	C1312	Cash in Bank
13199006	Cash Clearing - Intercompany	C1312	Cash in Bank
13199999	Cash Conversion History	C1312	Cash in Bank
13500000	Petty Cash	C134	Working Funds
13600000	Temp Investments - under 90 days	C135	Temp Cash Investment
13700000	Temp Investments - over 90 days	C135	Temp Cash Investment
13800000	Funds Restricted for Construction - Current	C1312	Cash in Bank
14100000	A/R - Customer - CIS Reconciliation	C141	Customer Accts Recei
14100001	A/R - Customer - Non-Regulated	C141	Customer Accts Recei
14100002	A/R - Customer - Unallocated	C141	Customer Accts Recei
14100003	A/R - Customer - ECIS	C141	Customer Accts Recei
14100010	A/R - Customer - Miscellaneous - PAW Other	C141	Customer Accts Recei
14100020	A/R - Customer - Pittsburgh	C141	Customer Accts Recei
14100099	A/R - Customer - Clearing - Credit Rfnd Processing	C141	Customer Accts Recei
14100998	A/R - Customer - Payment Clarification	C141	Customer Accts Recei
14100999	A/R - Customer - Returns Clarification	C141	Customer Accts Recei
14300000	Allowance for Uncollectible Accounts	C143	Accu Provision for U
14300001	Allowance for Uncollectible Accounts Non-Regulated	C143	Accu Provision for U
14399999	Allowance for Uncollectable Accts - CIS Conversion	C143	Accu Provision for U
14400000	Unbilled Utility Revenue	C173	Accrued Utility Reve
14400001	Unbilled Utility Revenue Non-Regulated	C173	Accrued Utility Reve
14510000	A/R Assoc Cos - Miscellaneous	C145	A/R from Assoc Co
14510041	AR Associated Cos - AWI IOTG	C145	A/R from Assoc Co
14510100	A/R Assoc Cos - Reconciliation Account	C145	A/R from Assoc Co
14510600	Intercompany System Clearing -CIS Only	C145	A/R from Assoc Co
14510999	A/R Assoc Cos - Settlement Clearing	C145	A/R from Assoc Co
14511000	A/R Assoc Cos - Service Company Bill	C145	A/R from Assoc Co
14511001	A/R Assoc Cos - Service Company Bill	C145	A/R from Assoc Co
14511031	A/R Assoc Cos - Service Settlement AWE	C145	A/R from Assoc Co
14511039	A/R Assoc Cos - Service Settlement New York Aqua	C145	A/R from Assoc Co
14511054	A/R Assoc Cos - Service Settlement Edison	C145	A/R from Assoc Co
14511055	A/R Assoc Cos - Service Settlement Liberty	C145	A/R from Assoc Co
14511056	A/R Assoc Cos - Service Settlement E'Town Services	C145	A/R from Assoc Co

14511070	A/R Assoc Cos - SC AIW	C145	A/R from Assoc Co
14511076	A/R Assoc Cos - One Water Street LLC	C145	A/R from Assoc Co
14511077	A/R Assoc Cos - AW Intellectual Properties	C145	A/R from Assoc Co
14511081	A/R Assoc Cos - Service Settlement AWE HOS	C145	A/R from Assoc Co
14511082	A/R Assoc Cos - Service Settlement AWE Pivotal	C145	A/R from Assoc Co
14511083	A/R Assoc Cos - Service Settlement AWE MSG	C145	A/R from Assoc Co
14511084	A/R Assoc Cos - Service Settlement AWE CSG	C145	A/R from Assoc Co
14512000	A/R Assoc Cos - Payroll Tax	C145	A/R from Assoc Co
14512500	A/R Assoc Cos - Payroll Disbursements	C145	A/R from Assoc Co
14571000	A/R Assoc Cos - Dividend Receivable	C171	Accrued Int/Div Rece
14572000	A/R Assoc Cos - Interest Receivable	C171	Accrued Int/Div Rece
14573000	A/R Assoc Cos - Dividend Equivalents	C145	A/R from Assoc Co
14574000	N/R Assoc Co's	C146	N/R from Assoc Co
14575000	Capital Lease Rec Assoc Cos	C145	A/R from Assoc Co
14575500	Unearned Capital Lease Rec Assoc Cos	C145	A/R from Assoc Co
14576000	N/R Term Loan - Assoc Cos	C146	N/R from Assoc Co
14610000	Misc A/R - Reconciliation Account	C142 C142	Other Accounts Recei Other Accounts Recei
14610099	Misc A/R - Conversion Misc A/R - Manual	C142 C142	Other Accounts Recei
14611000 14611200	Misc A/R - Retro Insurance	C142	Other Accounts Recei
14611300	Misc A/R - Liability Insurance	C142	Other Accounts Recei
14611500	Misc A/R - Medicare Subsidy	C142	Other Accounts Recei
14612500	Misc A/R - OPEB Trust	C142	Other Accounts Recei
14613000	Misc A/R - Employees	C142	Other Accounts Recei
14613100	Misc A/R - Employees Payroll	C142	Other Accounts Recei
14619999	Misc A/R - Miscellaneous Invoice Lockbox Clearing	C142	Other Accounts Recei
14620000	Misc Rec - Allow for Uncollectible Accts	C142	Other Accounts Recei
14640000	Notes Receivable	C144	Notes Receivable
14670000	Accrued Interest & Dividend Receivable	C171	Accrued Int/Div Rece
14690000	Current Portion LT Receivable	C142	Other Accounts Recei
14810000	Income Tax Receivable - SIT	C142	Other Accounts Recei
14820000	Income Tax Receivable - FIT	C142	Other Accounts Recei
15110000	Inventory - Plant Material	C151	Plant Material & Sup
15120000	Inventory - Fuel	C151	Plant Material & Sup
15130000	Inventory - Chemicals	C151	Plant Material & Sup
15140000	Inventory - Other Materials & Supplies	C153	Other Material & Sup
15199995	Inventory - Shippers Edge Freight Clearing	C153	Other Material & Sup
15199997	Inventory - Price Difference	C153	Other Material & Sup
15199998	Inventory - Consignment Clearing	C153	Other Material & Sup
15199999	Inventory - Conversion	C153	Other Material & Sup
16410000	Other Special Deposits	C133	Other Special Deposi
16420000	Other Current Assets	C174	Misc Current & Accr
16421000	Current Portion Tax Credits Receivable	C174	Misc Current & Accr
16422000	Other Current Assets - OPEB Repurpose	C174	Misc Current & Accr
16430000	Assets Held For Sale	C174	Misc Current & Accr
16440000	Deferred Acquisition Costs	C133	Other Special Deposi
16510000	Prepaid Taxes	C162	Prepayments
16510001	Prepaid Taxes - CIS-San Diego License/Franch Tax	C162	Prepayments
16510002	Transaction Tax Refund Receivable	C162	Prepayments
16520000	Prepaid Insurance	C162	Prepayments
16525000	Prepaid Insurance - Intercompany	C162	Prepayments
16530000	Prepaid PUC/PSC Assessment	C162	Prepayments
16540000	Prepaid Audit Fees	C162	Prepayments
16550000	Prepaid Other	C162	Prepayments
16550010	Prepaid Other - Global	C162	Prepayments
16611000	Reg Asset OCA pop tax	C174	Misc Current & Accr
16612000	Reg Asset - Deferred Vacation Pay	C174	Misc Current & Accr
16613000	Reg Asset - Deferred Vacation Pay	C174	Misc Current & Accr
17420000	Income Tax Receivable - Federal - Current Portion	C174	Misc Current & Accr
17430000 18503000	Income Tax Receivable - State - Current Portion	C174	Misc Current & Accr
18503000 18503500	Reg Asset-Inc Tax Rec Thru Rates-AFIDC Equity CWIP	C1863 C1863	Regulatory Assets
18504000	Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	C1863	Regulatory Assets Regulatory Assets
18504500	Reg Asset-Inc Tax Rec Thru Rates-Other	C1863	Regulatory Assets
2000 1000		C1000	richaidtoi y Assets

18505000	Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	C1863	Regulatory Assets
18505100	Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	C1863	Regulatory Assets
18505500	Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	C1863	Regulatory Assets
18506000	Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	C1863	Regulatory Assets
18610000	Reg Asset - Deferred Programmed Maint	C1862	Other Deferred Debit
18620000	Reg Asset - Deferred Rate Case	C1861	Deferred Rate Case
18631000	Reg Asset - Deferred OPEB	C1862	Other Deferred Debit
18632000	Reg Asset - Deferred OPEB Service Co	C1862	Other Deferred Debit
18641000	Reg Asset - Deferred Pension	C1862	Other Deferred Debit
18642000	Reg Asset - Deferred Pension Service Co	C1862	Other Deferred Debit
18650000	Reg Asset - Purchase Prem Rec Thru Rates	C1862	Other Deferred Debit
18661000	Reg Asset - Unamortized Debt Exp	C1802	Unamort Debt Expense
18661500	Reg Asset - Unamortized Debt Exp	C181	Unamort Debt Expense
18662000	Reg Asset - Unamortized Debt Exp Interco	C181	Unamort Debt Expense
18680000		C101 C1081	•
	Reg Asset - Cost of Removal	C1061 C1862	Accu Depr-UP in Serv
18680100	Reg Asset - Cost of Removal - RWIP		Other Deferred Debit
18680101	Reg Asset - Deferred Vacation Pay	C174	Misc Current & Accr
18680102	Reg Asset - Deferred Cust Service Proj	C183	Prelim Survey & Inve
18680103	Reg Asset - Deferred Financial Services Proj	C183	Prelim Survey & Inve
18680111	Reg Asset - Sick Bank	C1862	Other Deferred Debit
18680113	Reg Asset - Deferred Purchased Water	C1862	Other Deferred Debit
18680126	Reg Asset - FAS112 Costs	C1862	Other Deferred Debit
18680127	Reg Asset - Treatment Plant	C1862	Other Deferred Debit
18680131	Reg Asset - Depreciation Study	C1862	Other Deferred Debit
18680132	Reg Asset - Cost of Service Study	C1862	Other Deferred Debit
18680134	Reg Asset - Post In-Service AFUDC	C1862	Other Deferred Debit
18680135	Reg Asset - Post In-Service Depreciation	C1862	Other Deferred Debit
18680136	Reg Asset - Environmental Remediation	C1862	Other Deferred Debit
18680137	Reg Asset - Rental Costs	C1862	Other Deferred Debit
18680140	Carmel River Mitigatigation Balancing Account	C1862	Other Deferred Debit
18680141	Reg Asset - Oper Energy Efficiency	C1862	Other Deferred Debit
18680142	Reg Asset - Cease & Desist Order	C1862	Other Deferred Debit
18680143	Reg Asset - Cease & Desist Penalty	C1862	Other Deferred Debit
18680144	Reg Asset - Waste Disposal	C1862	Other Deferred Debit
18680145	Reg Asset - Revenue Stabilization	C1862	Other Deferred Debit
18680146	Reg Asset - Public Safety Power Shut-Off Memo Acct	C1861	Deferred Rate Case
18680147	Reg Asset - Low Income Customer Data Sharing	C1862	Other Deferred Debit
18680150	Reg Asset- Low Income Balancing	C1862	Other Deferred Debit
18680151	Reg Asset - Phase 1 ASR	C1862	Other Deferred Debit
18680152	Reg Asset - Seaside ASR	C1862	Other Deferred Debit
18680153	Reg Asset - Patton Well	C1862	Other Deferred Debit
18680154	Reg Asset - Management Study	C1862	Other Deferred Debit
18680160	Reg Asset - Santa Rosa Groundwater Survey	C1862	Other Deferred Debit
18680162	Reg Asset - Santa Rosa Groundwater Survey	C1862	Other Deferred Debit
18680163	Reg Asset - DSIC Surcharge	C1862	Other Deferred Debit
18680164	Reg Asset - Low Income Program Costs	C1862	Other Deferred Debit
18680165	Reg Asset - Interim Rates	C1862	Other Deferred Debit
18680166	_		Other Deferred Debit
	Reg Asset - Water Revenue Adjustment Mechanism	C1862	
18680167	Reg Asset - San Clemente Dam AFUDC	C1862	Other Deferred Debit
18680168	Reg Asset - Conservation Surcharge	C1862	Other Deferred Debit
18680169	Reg Asset - Engineering Study	C1862	Other Deferred Debit
18680170	Reg Asset - San Clemente Dam Removal Costs	C1862	Other Deferred Debit
18680171	Sand City Desal Plant Pur Wtr Bal Acct	C1862	Other Deferred Debit
18680172	Reg Asset -Leak Adjustments	C1862	Other Deferred Debit
18680191	Reg Asset - PSTAC Balancing Account	C1862	Other Deferred Debit
18680192	Reg Asset - Additional Security Costs	C1862	Other Deferred Debit
18680194	Reg Asset - Conservation Balancing Acct	C1862	Other Deferred Debit
18680195	Reg Asset - Purch Power & Water Balancing Acct	C1862	Other Deferred Debit
18680196	Reg Asset - Carmel River Dam	C1862	Other Deferred Debit
18680197	Reg Asset - Coastal Water Project Surcharge	C1862	Other Deferred Debit
18680198	Reg Asset - Seaside GW Basin	C1862	Other Deferred Debit
18680199	Reg Asset - Endangered Species Act	C1862	Other Deferred Debit
18680200	Reg Asset - Authorized Balancing Account	C1862	Other Deferred Debit
18680207	Reg Asset - EPA Risk and Resiliency Assessment	C1862	Other Deferred Debit
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18680208	Reg Asset - Drought Memorandum	C1862	Other Deferred Debit
18680210	Reg Asset - Water Action Plan - Memo Acct	C1862	Other Deferred Debit
18680211	Reg Asset - Conservation/Rationing	C1862	Other Deferred Debit
18680216	Reg Asset - Comprehensive Tax Study	C1862	Other Deferred Debit
18680218	Regulatory Asset - "Make-Whole Premium"	C1862	Other Deferred Debit
18680223	Reg Asset - Credit Card Pilot Program Memo Account	C1862	Other Deferred Debit
18680224	Group Insurance Balancing Account	C1862	Other Deferred Debit
18680226	Regulatory Asset - Enterprise Solutions	C1862	Other Deferred Debit
18680228	Reg Asset - Pandemic Costs	C1861	Deferred Rate Case
18680229	SEI Deferred Costs	C1861	Deferred Rate Case
18680230	Tax Tracker	C1861	Deferred Rate Case
18680295	Reg Asset - EITF	C1862	Other Deferred Debit
18680333	Reg Asset - Cust Lead Svc Line Replacements	C1862	Other Deferred Debit
18680395	Reg Asset - Sacrament VCMRRAMA	C1862	Other Deferred Debit
18689900	Reg Asset - Other	C1862	Other Deferred Debit
18711000	LT Asset - Preliminary Financing Exp	C1862	Other Deferred Debit
18711500	LT Asset - Debt Issuance Cost	C1862	Other Deferred Debit
18712000	LT Asset - SERP Trust	C1862	Other Deferred Debit
18712500	LT Asset - Deferred Comp Trust	C1862	Other Deferred Debit
18713000	LT Asset - Prelim Survey & Investigation	C1832	Prelim Survey & Inve
18714200	· -	C183	· ·
	Income Tax Receivable - Federal - Long Term		Prelim Survey & Inve
18714300	Income Tax Receivable - State - Long Term	C183	Prelim Survey & Inve
18715000	LT Asset - Unamortized Debt Exp Non-Reg	C181	Unamort Debt Expense
18715500	LT Asset - Unamort Debt Exp Non-Reg Interco	C181	Unamort Debt Expense
18715700	LT Asset - Unamort Debt In - Revolver	C181	Unamort Debt Expense
18717000	LT Asset - Deferred Transaction Costs	C1862	Other Deferred Debit
18720000	LT Asset - Swap Contract	C1862	Other Deferred Debit
18740000	LT Asset - Receivable	C1862	Other Deferred Debit
18741000	LT Asset - Intercompany Notes	C1862	Other Deferred Debit
18742000	LT Asset - Intercompany Capital Lease	C1862	Other Deferred Debit
18742100	LT Asset - Intercompany Capital Lease Income	C1862	Other Deferred Debit
18743000	LT Asset - Tax Credits Receivable	C1862	Other Deferred Debit
18750000	LT Asset - Operating Lease Right-Of-Use Assets	C1862	Other Deferred Debit
18790000	LT Asset - Other	C1862	Other Deferred Debit
18790001	LT Asset- Long Term portion of Prepaid Global	C1862	Other Deferred Debit
18790002	LT Asset- Long Term portion of Global Prepaid Ins	C1862	Other Deferred Debit
18791000	LT Asset - OPEB	C1862	Other Deferred Debit
18792000	LT Asset - OPEB Repurpose	C1862	Other Deferred Debit
18800000	Funds Restricted for Construction - LT	C1862	Other Deferred Debit
18800100	LT Asset - Funds Restricted for Construction - SRF	C1862	Other Deferred Debit
20110000	Common Stock - Subs Minority Interest	C201	Common Stk Issued
20120000	Common Stock - Subs Intercompany	C201	Common Stk Issued
20130000	Common Stock - AWK	C201	Common Stk Issued
20510000	Paid-in Capital - Subs Minority Interest	C207	Premium on Capital S
20520000	Paid-in Capital - Subs Intercompany	C211	Other Paid In Capita
20530000	Paid-in Capital - AWK Misc	C207	Premium on Capital S
20530100	Paid-in Capital - AWK Restricted Stock	C211	Other Paid In Capita
20530200	·		•
	Paid-in Capital - AWK Options	C211	Other Paid In Capita
20530300	Paid-in Capital - AWK RSU's	C211	Other Paid In Capita
20530400	Paid-in Capital - AWK Treasury Stock	C211	Other Paid In Capita
20530500	Paid-in Capital - AWK ESPP	C211	Other Paid In Capita
20530600	Paid-in Capital - AWK DRIP	C211	Other Paid In Capita
20530650	Paid-in Capital - DWAC Fees	C211	Other Paid In Capita
20530700	Paid-in Capital - Tax Windfall	C211	Other Paid In Capita
20540000	Paid-in Capital - AWK Capital Stock Expense	C211	Other Paid In Capita
21021000	Retained Earnings at Acquisition Intercompany	C215	Unappropriated R/E
21024000	Retained Earnings Since Acquisition	C215	Unappropriated R/E
21025000	Retained Earnings Retro Accounting Adjustments	C215	Unappropriated R/E
21026000	Retained Earnings Profit Sharing Intercompany	C215	Unappropriated R/E
21200000	Treasury stock	C216	Reacquired Capital S
21300000	Accumulated Comprehensive Income	C216	Reacquired Capital S
21300010	Accumulated Comprehensive Income - Tax	C216	Reacquired Capital S
21300200	Accumulated Comprehensive Income - Pension	C216	Reacquired Capital S
21300210	Accumulated Comprehensive Income - Pension - Tax	C216	Reacquired Capital S
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21300300	Accumulated Comprehensive Income - Hedge	C216	Reacquired Capital S
21300305	Accumulated Comprehensive Income - Hedge - Interco	C216	Reacquired Capital S
21300310	Accumulated Comprehensive Income - Hedge - Tax	C216	Reacquired Capital S
21300315	Accumulated Comprehensive Income-Hedge Interco-Tax	C216	Reacquired Capital S
21410000	Preferred Stock - w/o Mandatory Redemptn Requirmts	C205	Preferred Stk Subscr
21420000	Preferred Stock - w/o Mand Redemptn Requirmts I/C	C205	Preferred Stk Subscr
21510000	Preferred Stock - Redeemable	C204	Preferred Stk Issued
21510100	Preferred Stock - Redeemable FV Uplift	C204	Preferred Stk Issued
21550000	Curr Portion - Redeemable Preferred Stock	C204	Preferred Stk Issued
22110000	Bonds	C221	Bonds
22110100	Bonds - FV Uplift	C221	Bonds
22110200	Bonds - FV Hedge	C221	Bonds
22110400	LT Debt - Discount Inside	C221	Bonds
22110450	LT Debt - Addtl. Discount Inside	C221	Bonds
22110500	AWTR-LT Debt Premium-Outside	C221	Bonds
22110600	Unamortized Debt Expense - Non-Reg	C221	Bonds
22115000	Bonds - Interco	C221	Bonds
22130000	Capital Lease	C224	Other LTD
22135000	Capital Lease - Interco	C224	Other LTD
22210000	Current Portion LTD	C221	Bonds
22215000	Current Portion LTD - Interco	C221	Bonds
22230000	Current Portion Capital Lease	C224	Other LTD
22235000	Current Portion Capital Lease Interco	C224	Other LTD
23110000	N/P Commercial Paper	C232	Notes Payable
23110500	N/P Commercial Paper Discount N/P Assoc Cos	C232	Notes Payable N/P Assoc Co
23120000 23121000	In-House Cash Center Bank	C234 C234	N/P Assoc Co
23121000		C234 C234	N/P Assoc Co
23121001	IHC Clearing - Outgoing Payment	C234 C234	N/P Assoc Co
23121002	IHC Clearing - Incoming Payment In-House Cash Center - Payment Clearing	C234	N/P Assoc Co
23121003	In-House Cash Center - Payment Clearing In-House Cash Center - Clearing Account	C234	N/P Assoc Co
23121004	IHC Clearing - Intermediate	C234	N/P Assoc Co
23121005	IHC Clearing - Other	C234	N/P Assoc Co
23129000	N/P Assoc Cos - Loan Clearing	C234	N/P Assoc Co
23130000	N/P Revolving Credit Line	C232	Notes Payable
23140000	N/P Term Loans	C232	Notes Payable
23140005	N/P Term Loans - Intercompany	C232	Notes Payable
23410000	A/P - Reconciliation Account	C231	Accounts Payable
23410100	A/P Intercompany - Reconciliation Account	C233	A/P Assoc Co
23410999	A/P - Conversion	C231	Accounts Payable
23411000	A/P - Pcard	C231	Accounts Payable
23411001	PCard Distributed-Clearing for Mapped Transactions	C231	Accounts Payable
23411400	A/P - Gcard Clearing	C231	Accounts Payable
23411500	A/P - Pcard Clearing	C231	Accounts Payable
23412000	A/P Clearing	C231	Accounts Payable
23412200	A/P - Contracted Services	C231	Accounts Payable
23412500	A/P - Phone Bills	C231	Accounts Payable
23420000	A/P - Contract Retentions	C231	Accounts Payable
23430000	A/P - Miscellaneous	C231	Accounts Payable
23430600	A/P - Workbasket Accrual	C231	Accounts Payable
23430700	A/P - Pcard Accrual	C231	Accounts Payable
23430900	A/P - PNC Loan Clearing	C231	Accounts Payable
23431000	A/P - Misc Global	C231	Accounts Payable
23435000	A/P - Project Cost Accrual	C231	Accounts Payable
23436000	A/P-GRIR Capital Services	C231	Accounts Payable
23439000	A/P - Income Taxes Withheld	C231	Accounts Payable
23510000	A/P Associated Companies	C233	A/P Assoc Co
23510041	AP Associated Cos - AWI IOTG	C233	A/P Assoc Co
23510500	A/P Associated Companies - Dividend Equivalents	C233	A/P Assoc Co
23510600	Intercompany System Clearing -CIS Only	C233	A/P Assoc Co
23520000	A/P Associated Companies - Service Co Bill	C233	A/P Assoc Co
23520001 23530000	A/P Associated Companies - Service Co Bill CFO - WLPP Interco	C233 C233	A/P Assoc Co A/P Assoc Co
23530100	CFO - SLPP Interco	C233	A/P Assoc Co
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23530200	CFO - InHome Interco	C233	A/P Assoc Co
23530300	CFO - WLPP/SLPP Interco	C233	A/P Assoc Co
23530400	CFO - WLPP/SLPP/InHome Interco	C233	A/P Assoc Co
23530500	CFO - Leak Detection Protection Plan Interco	C233	A/P Assoc Co
23530600	CFO - Water Heater Protection Plan Interco	C233	A/P Assoc Co
23540000	CFO - WLPP Receivable Interco	C233	A/P Assoc Co
23540001	CFO - WLPP Receivable Interco - CIS Reconciliation	C233	A/P Assoc Co
23540100	CFO - SLPP Receivable Interco	C233	A/P Assoc Co
23540101	CFO - SLPP Receivable Interco - CIS Reconciliation	C233	A/P Assoc Co
23540200	CFO - InHome Receivable Interco	C233	A/P Assoc Co
23540201	CFO - InHome Receivable I/C - CIS Reconciliation	C233	A/P Assoc Co
23540300	CFO - WLPP/SLPP Receivable Interco	C233	A/P Assoc Co
23540301	CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	C233	A/P Assoc Co
23540400	CFO - WLPP/SLPP/InHome Receivable Interco	C233	A/P Assoc Co
23540401	CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	C233	A/P Assoc Co
23540501	CFO - Leak Detection PP Interco-CIS Reconciliation CFO - Water Heater PP Interco - CIS Reconciliation	C233 C233	A/P Assoc Co
23540601 23599999		C233	A/P Assoc Co
23621000	Intercompany System Clearing Accrued FIT - Current Year	C233 C23612	A/P Assoc Co Accr Taxes-Income Ta
23621500	Accrued FIT - Current Year Unitary Returns	C23612 C23612	Accr Taxes-Income Ta
23622000	Accrued FIT - Prior Years	C23612 C23612	Accr Taxes-Income Ta
23622500	Accrued FIT - Prior Years Unitary Returns	C23612	Accr Taxes-Income Ta
23631000	Accrued SIT - Current Year	C23612	Accr Taxes-Income Ta
23631500	Accrued SIT - Current Year Unitary Returns	C23612	Accr Taxes-Income Ta
23632000	Accrued SIT - Prior Years	C23612	Accr Taxes-Income Ta
23632500	Accrued SIT - Prior Years - Unitary Returns	C23612	Accr Taxes-Income Ta
23651000	Accrued Tax - Gross Income & Receipts	C23611	Accr Taxes-Other tha
23651100	Accrued Tax - Gross Income & Receipts-IncTax	C23611	Accr Taxes-Other tha
23652000	Accrued Tax - FUTA	C23611	Accr Taxes-Other tha
23652100	Accrued Tax - FICA	C23611	Accr Taxes-Other tha
23652200	Accrued Tax - SUTA	C23611	Accr Taxes-Other tha
23652300	Accrued Tax - Payroll Tax Clearing	C23611	Accr Taxes-Other tha
23652400	Accrued Tax - Local	C23611	Accr Taxes-Other tha
23653000	Accrued Tax - Property Tax	C23611	Accr Taxes-Other tha
23654000	Accrued Tax - Use Tax	C23611	Accr Taxes-Other tha
23654100	Accrued Tax - Franchise Tax	C23611	Accr Taxes-Other tha
23654110	Accrued Tax - Franchise Tax - Income Tax	C23611	Accr Taxes-Other tha
23654200	Accrued Tax - PURTA	C23611	Accr Taxes-Other tha
23654300	Accrued Tax - Capital Stock	C23611	Accr Taxes-Other tha
23654310	Accrued Tax - Capital Stock - Income Tax	C23611	Accr Taxes-Other tha
23659000	Accrued Tax - Other	C23611	Accr Taxes-Other tha
23720000	Interest Accrued - LTD	C2371	Accr Interest-LTD
23730000	Interest Accrued - LTD Interco	C2371	Accr Interest-LTD
23740000	Interest Accrued - Redeemable Preferred Dividends	C241	Misc Current & Accr
23750000	Interest Accrued - Other	C2372	Accr Interest-Other
24120000	Accrued Vacation Pay	C241	Misc Current & Accr
24120100	Accrued Water Purchases	C241	Misc Current & Accr
24120200	Accrued Power	C241	Misc Current & Accr
24120300	Accrued Legal	C241	Misc Current & Accr
24120600	Accrued Wages	C241	Misc Current & Accr
24120699	Accrued Wages - Net Adjustments Clearing	C241	Misc Current & Accr
24120700	Accrued Insurance	C241	Misc Current & Accr
24120710	Accrued Insurance Retro Adjustment	C241	Misc Current & Accr
24120720	Accrued Insurance Unfunded	C241	Misc Current & Accr
24120800	Accrued Rents	C241	Misc Current & Accr
24121000 24121100	Accrued Waste Disposal	C241	Misc Current & Accr
24121100	Accrued DCP - Contribution	C241 C241	Misc Current & Accr
24121200 24121300	Accrued DCP - Contribution Accrued Health Savings Account	C241 C241	Misc Current & Accr Misc Current & Accr
24121400	Accrued Health Savings Account Accrued Bank Fees	C241 C241	Misc Current & Accr
24121400 24121500	Accrued Bank Fees Accrued Credit Lines Fees	C241 C241	Misc Current & Accr
24121800	Accrued Severance	C241 C241	Misc Current & Accr
24121900	Accrued Healthy Solution	C241 C241	Misc Current & Accr
24122500	Refund Rates Under Bond	C241	Misc Current & Accr
		U1	Sarrent & Acci

24122600	Accrued Safety Incentive	C241	Misc Current & Accr
24122700	Accrued Employer 401k Match	C241	Misc Current & Accr
24122800	Accr'd Pref'd Dividnds w/o Mand Redmptn Requiremts	C241	Misc Current & Accr
24122850	Pref'd Div Declared w/o Mand Redemptn Requiremts	C238	Accrued Dividends
24122900 24123000	Common Dividends Declared Accrued Incentive Plan Cash	C238 C241	Accrued Dividends Misc Current & Accr
24123100	Accrued Construction Costs	C241 C241	Misc Current & Accr
24126000	Miscellaneous Deposits Payable	C241	Misc Current & Accr
24126200	Accrued Paving	C241	Misc Current & Accr
24126300	Accrued Litigation	C241	Misc Current & Accr
24126400	Customer Deposits	C235	Customer Deposits
24126500	Accrued Audit Fees	C241	Misc Current & Accr
24129000	Accrued NOAA Settlement - Current Portion	C241	Misc Current & Accr
24133000	Unclaimed Customer Credits	C241	Misc Current & Accr
24133200	Unclaimed A/P Checks	C241	Misc Current & Accr
24133300	Unclaimed Wages	C241	Misc Current & Accr
24142001	WH PR - Union Dues	C241	Misc Current & Accr
24142002	WH PR - Charity Contributions	C241	Misc Current & Accr
24142003	WH PR - Federal Political Action Committee Contr	C241	Misc Current & Accr
24142005	WH PR - Flex Spending	C241	Misc Current & Accr
24142006	WH PR - 401k Contributions	C241	Misc Current & Accr
24142008	WH PR - Garnishments	C241	Misc Current & Accr
24142009	WH PR - Life Insurance	C241	Misc Current & Accr
24142010	WH PR - Tax Coll Pay FIT	C241	Misc Current & Accr
24142011	WH PR - Tax Coll Pay SUI	C241	Misc Current & Accr
24142012	WH PR - Tax Coll Pay LIT	C241	Misc Current & Accr
24142013	WH PR - Tax Coll Pay FICA WH PR - ESPP	C241 C241	Misc Current & Accr Misc Current & Accr
24142014 24142099	WH PR - Miscellaneous	C241 C241	Misc Current & Accr
24142100	WH PR - Tax Coll SIT	C241 C241	Misc Current & Accr
24150000	Operating Lease Current Liability	C241 C241	Misc Current & Accr
24161000	GRIR - Stock E (Materials)	C241	Misc Current & Accr
24162000	GRIR - Stock D (Fuel)	C241	Misc Current & Accr
24163000	GRIR - Stock C (Chemicals)	C241	Misc Current & Accr
24164000	GRIR - Non-inventory	C241	Misc Current & Accr
24165000	GRIR - Freight	C241	Misc Current & Accr
24166000	GRIR-Capital Expenditure Accruals Reclass	C241	Misc Current & Accr
24169999	GRIR - Conversion	C241	Misc Current & Accr
24171000	CFO Miscellaneous	C241	Misc Current & Accr
24171001	CFO Customer Assistance	C241	Misc Current & Accr
24171005	CFO Customer Assistance Non Pledged	C241	Misc Current & Accr
24171006	CFO Customer Assistance Pledged	C241	Misc Current & Accr
24171009	CFO Primacy fees	C241	Misc Current & Accr
24171011	CFO MC/Sewer Revenue/Cash	C241	Misc Current & Accr
24171012	CFO MC/Sewer A/R	C241	Misc Current & Accr
24171013	CFO MC/Sewer Adjustment CFO MC/Sewer ChgOff	C241	Misc Current & Accr Misc Current & Accr
24171014 24172000	CFO Sales Tax	C241 C241	Misc Current & Accr
24172000	CFO Sales Tax CFO Sales Tax AZ	C241 C241	Misc Current & Accr
24172001	CFO Sales Tax AZ  CFO Sales Tax CA Chula Vista	C241 C241	Misc Current & Accr
24172003	CFO Sales Tax CA Sacramento	C241	Misc Current & Accr
24172004	CFO Sales Tax CA San Marino	C241	Misc Current & Accr
24172005	CFO Sales Tax FL	C241	Misc Current & Accr
24172006	CFO Sales Tax IL Belleville	C241	Misc Current & Accr
24172007	CFO Sales Tax IL Alton	C241	Misc Current & Accr
24172008	CFO Sales Tax IL Chicago	C241	Misc Current & Accr
24172009	CFO Sales Tax IN	C241	Misc Current & Accr
24172010	CFO Sales Tax KY	C241	Misc Current & Accr
24172011	CFO Sales Tax MO	C241	Misc Current & Accr
24172012	CFO Sales Tax NJ	C241	Misc Current & Accr
24172013	CFO Sales Tax PA	C241	Misc Current & Accr
24172014	CFO Sales Tax TN	C241	Misc Current & Accr
24172015	CFO Sales Tax WV	C241	Misc Current & Accr
24172016	CFO Sales Tax NY	C241	Misc Current & Accr

24172017	CFO Sales Tax Texas	C241	Misc Current & Accr
24172100	CFO Sales Tax - from CIS	C241	Misc Current & Accr
24173000	CFO Gross Receipts Tax	C241	Misc Current & Accr
24173100	CFO Gross Receipts Tax - from CIS	C241	Misc Current & Accr
24174000	CFO Municipal Tax	C241	Misc Current & Accr
24174100	CFO Municipal Tax - from CIS	C241	Misc Current & Accr
24175100	CFO PUC Surcharge - from CIS	C241	Misc Current & Accr
24175200	CFO Surcharge - State Revolving Fund - from CIS	C241	Misc Current & Accr
24176000	Transaction Tax Audit Reserve	C241	Misc Current & Accr
24199100	Reg Liab-OCL taxable	C241	Misc Current & Accr
24199200	Reg Liab-OCL non tax	C241	Misc Current & Accr
24199500	Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	C2531	Regulatory Liabiliti
24199600	Liabilities Held For Sale	C241	Misc Current & Accr
24199700	Deferred Revenue - Current Portion	C241	Misc Current & Accr
24199701	Deferred Revenue - Current Portion - Intercompany	C241	Misc Current & Accr
24199800	Other Current Liabilities - Tax Sensitive	C241	Misc Current & Accr
24199900	Other Current Liabilities - Non-Tax Sensitive	C241	Misc Current & Accr
24200000	Cash Book Overdraft	C231	Accounts Payable
25211000	Advances for Construction - NT Mains	C252	Advances for Constru
25212000	Advances for Construction - NT Extension Deposits	C252	Advances for Constru
25213000	Advances for Construction - NT Services	C252	Advances for Constru
25214000	Advances for Construction - NT Meters	C252	Advances for Constru
25215000	Advances for Construction - NT Hydrants	C252	Advances for Constru
25216000	Advances for Construction - NT Other	C252	Advances for Constru
25217000	Advances for Construction - NT WIP	C252	Advances for Constru
25221000	Advances for Construction - Tax Mains	C252	Advances for Constru
25222000	Advances for Construction - Tax Extension Deposits	C252	Advances for Constru
25223000	Advances for Construction - Tax Services	C252	Advances for Constru
25224000	Advances for Construction - Tax Meters	C252	Advances for Constru
25225000	Advances for Construction - Tax Hydrants	C252	Advances for Constru
25226000	Advances for Construction - Tax Other	C252	Advances for Constru
25227000	Advances for Construction - Tax WIP	C252	Advances for Constru
25230000	Advances for Construction - Tax SIT	C252	Advances for Constru
25241000	Advances for Construction - Tax Mains - FIT	C252	Advances for Constru
25242000	Advances for Construction - Tax Extension Dep -FIT	C252	Advances for Constru
25243000	Advances for Construction - Tax Services - FIT	C252	Advances for Constru
25244000	Advances for Construction - Tax Meters - FIT	C252	Advances for Constru
25245000	Advances for Construction - Tax Hydrants - FIT	C252	Advances for Constru
25246000	Advances for Construction - Tax Other - FIT	C252	Advances for Constru
25280000	Advances for Construction - Reclassed to Current	C252	Advances for Constru
25299900	Advances for Construction - Current	C252	Advances for Constru
25310000	Deferred FIT Liability – Property	C283	Accu Def Inc Tax-Oth
25310100	Deferred FIT Liability - FAS109 Increment	C283	Accu Def Inc Tax-Oth
25311000	Deferred FIT Liability – Non Property	C283	Accu Def Inc Tax-Oth
25311100	Deferred FIT Liability - FAS109 Gross Up	C283	Accu Def Inc Tax-Oth
25311500	Deferred FIT Liability - Unitary Returns	C283	Accu Def Inc Tax-Oth
25319000	Deferred FIT Asset - Long Term	C1901	Accu Def FIT
25320000	Deferred SIT Liability - Property	C283	Accu Def Inc Tax-Oth
25320100	Deferred SIT Liability - FAS109 Increment	C283	Accu Def Inc Tax-Oth
25321000	Deferred SIT Liability – Non Property	C283	Accu Def Inc Tax-Oth
25321100	Deferred SIT Liability - FAS109 Gross Up	C283	Accu Def Inc Tax-Oth
25321500	Deferred SIT Liability - Unitary Returns	C283	Accu Def Inc Tax-Oth
25329000	Deferred SIT Asset - Long Term	C1902	Accu Def SIT
25340000	Deferred FIT Liability - Current	C23612	Accr Taxes-Income Ta
25349000	Deferred FIT Asset - Current	C174	Misc Current & Accr
25350000	Deferred SIT Liability - Current	C23612	Accr Taxes-Income Ta
25359000	Deferred SIT Asset - Current	C174	Misc Current & Accr
25510100	Unamortized ITC - 3%	C2551	Accu Def ITC-Utility
25510200	Unamortized ITC - 4%	C231	Accu Def ITC-Utility
25510300	Unamortized ITC - 10%	C2551	Accu Def ITC-Utility
25510400	Unamortized ITC - 6%	C2551	Accu Def ITC-Utility
25510500	Unamortized ITC - State	C2551	Accu Def ITC-Utility
25621000	Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	C2531	Regulatory Liabiliti
25621100	Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	C2531	Regulatory Liabiliti

25621200	Reg Liab-Inc Tax Rec Thru Rates-Exc Def Depr FIT	C2531	Regulatory Liabiliti
25622000	Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	C2531	Regulatory Liabiliti
25623000	Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	C2531	Regulatory Liabiliti
25623100	Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC SIT	C2531	Regulatory Liabiliti
25623200	Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	C2531	Regulatory Liabiliti
25624000	Reg Liab-Inc Tax Rec Thru Rates-Other	C2531	Regulatory Liabiliti
25624100	Reg Liab-Inc Tax Rec Thru Rates-Other-CA Tax Bal	C2531	Regulatory Liabiliti
25626000	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	C2531	Regulatory Liabiliti
25626100	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	C2531	Regulatory Liabiliti
25626200	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	C2531	Regulatory Liabiliti
25626300	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 6%	C2531	Regulatory Liabiliti
25626500	Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up SIT	C2531	Regulatory Liabiliti
25629000	Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	C2531	Regulatory Liabiliti
25632000	Reg Liab - Revenue Stabilization	C2531 C2531	Regulatory Liabiliti Regulatory Liabiliti
25632100 25632300	Reg Liab - Property Tax Stabilization		
25632400	Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	C2531 C2531	Regulatory Liabiliti
25632500	Reg Liab - Refund to Customers Reg Liab - Conservation Surcharge	C2531 C2531	Regulatory Liabiliti Regulatory Liabiliti
25632600	Reg Liab - Conservation Surcharge  Reg Liab - Purchased Sewer Stabilization	C2531	Regulatory Liabiliti
25632700	Reg Liab - Purchased Water Stabilization	C2531	Regulatory Liabiliti
25632800	Reg Liab - Property Tax Settlement	C2531	Regulatory Liabiliti
25632900	Reg Liab - PBOP Tracker	C2531	Regulatory Liabiliti
25633000	Reg Liab - Pension Tracker	C2531	Regulatory Liabiliti
25633100	Reg Liab - Tank Painting Tracker	C2531	Regulatory Liabiliti
25633200	Reg Liab - Service Company Pension	C2531	Regulatory Liabiliti
25633300	Reg Liab - PBOP	C2531	Regulatory Liabiliti
25633400	Reg Liab - Pension Internal Reserve	C2531	Regulatory Liabiliti
25633500	Reg Liab - Gain on Debt	C2531	Regulatory Liabiliti
25633700	Reg Liab - Gain on Acquisition	C2531	Regulatory Liabiliti
25633800	Reg Liab - Accrued Rate Case Expense	C2531	Regulatory Liabiliti
25634100	Reg Liab - Property Sales in Suspense	C2531	Regulatory Liabiliti
25634300	Reg Liab - Litigation Proceeds	C2531	Regulatory Liabiliti
25634400	Reg Liab - CA Aerojet Project	C2531	Regulatory Liabiliti
25634500	Reg Liab - MTBE Settlement	C2531	Regulatory Liabiliti
25634600	Reg Liab - Atrazine Settlement	C2531	Regulatory Liabiliti
25634700	Reg Liab - Interim Rates	C2531	Regulatory Liabiliti
25634800	Reg Liab - Def Revenue CIAC FIT	C2531	Regulatory Liabiliti
25634900	Reg Liab - Cost of Capital Reserve	C2531	Regulatory Liabiliti
25635000	RL- Aluminum Sulfate	C2531	Regulatory Liabiliti
25635500	Reg Liab - Refund of COR	C2531	Regulatory Liabiliti
25636000	Reg Liab - Pandemic Costs	C2531	Regulatory Liabiliti
25680163	DSIC Surcharge Overcollection	C2531	Regulatory Liabiliti
25689900	Reg Liab - Other	C2531	Regulatory Liabiliti
25700000	Reg Liab - Cost of Removal	C1081	Accu Depr-UP in Serv
25710000	Reg Liab - Cost of Removal RWIP	C1862	Other Deferred Debit
26212000	Accrued Pension Expense	C2532	Other Deferred Liabi
26214000	Accrued Pension Expense ERP (SERP)	C2532	Other Deferred Liabi
26215000	Accrued Pension Expense ERP (SRP)	C2532	Other Deferred Liabi
26216000	Accrued Pension Exp ERP (Special Contract)	C2532	Other Deferred Liabi
26221000	Accrued OPEB	C2532	Other Deferred Liabi
26221100	Accrued OPEB NEI	C2532	Other Deferred Liabi
26221500	Accrued OPEB Medicare Subsidy	C2532	Other Deferred Liabi
26233000	Deferred Revenue - CIAC	C2532	Other Deferred Liabi
26233100	Deferred Revenue - CIAC FIT	C2532	Other Deferred Liabi
26233200	Deferred Revenue - CIAC SIT	C2532	Other Deferred Liabi
26233300	Deferred Revenue - CAC	C2532	Other Deferred Liabi
26233800	Deferred Revenue - Tax Gross-Up AIC Deferred Revenue - Tax Gross-Up AIC FIT/SIT	C2532 C2532	Other Deferred Liabi
26233900 26234000	Deferred Revenue - Tax Gross-Up AIC FIT/SIT  Deferred Revenue - Tax Gross-Up AIC SIT	C2532 C2532	Other Deferred Liabi Other Deferred Liabi
	Deferred Revenue	C2532 C2532	Other Deferred Liabi
26237100 26237500	MPWMD Surcharge Collected for Others	C2532 C2532	Other Deferred Liabi
26281100	Accrued Defined Contribution SERP	C2532 C2532	Other Deferred Liabi
26281150	Accrued NOAA Settlement	C2532 C2532	Other Deferred Liabi
26281200	Accrued 401k Restoration	C2532 C2532	Other Deferred Liabi
20201200	ACCIDENT TO THE NEST OF BUILDING	C2332	Other Deferred Liabl

26281250	Accrued Asset Retirement Obligation Liability	C2532	Other Deferred Liabi
26281300	Deferred FAS 112 Costs	C2532	Other Deferred Liabi
26281350	Swap Contract FV Liability	C2532	Other Deferred Liabi
26281400	Extension Deposits in Suspense	C2532	Other Deferred Liabi
26281450	Advance Pay & Deposits	C2532	Other Deferred Liabi
26281500	Accrued Dividend Equivalents	C2532	Other Deferred Liabi
26281600	Property Sales in Suspense	C2532	Other Deferred Liabi
26281700	Deferred Compensation (prior 1/1/08)	C2532	Other Deferred Liabi
26281800	Non-Qualified Savings & Def Compensation	C2532	Other Deferred Liabi
26281900	Accrued Sick Bank	C2532	Other Deferred Liabi
26281990	Long Term Liability Acquisition Offset	C2532	Other Deferred Liabi
26281997	Surcharge Clearing- WV B&O Tax (CIS)	C2532	Other Deferred Liabi
26281998	DCN-Deferred Credit Other - Not Tax Sensitive	C2532	Other Deferred Liabi
26281999	Accrued Long Term Liability - Other	C2532	Other Deferred Liabi
26282000	-	C2532	Other Deferred Liabi
	Accrued Long Term Liability - Other Interco		
26300000	Operating Lease Long-Term Liability	C224	Other LTD
26400000	Misc Operating Reserve	C2532	Other Deferred Liabi
26580000	FIN 48 Reserve - Federal	C265	Misc Operating Revenues
26580100	FIN 48 Reserve Penalty & Interest - Federal	C265	Misc Operating Revenues
26581000	FIN 48 Reserve - State	C265	Misc Operating Revenues
26581100	FIN 48 Reserve Penalty & Interest - State	C265	Misc Operating Revenues
27111000	CIAC-Non Taxable - Mains	C271	CIAC
27112000	CIAC-Non Taxable - Ext Dep	C271	CIAC
27113000	CIAC-Non Taxable - Services	C271	CIAC
27114000	CIAC-Non Taxable - Meters	C271	CIAC
27115000	CIAC-Non Taxable - Hydrants	C271	CIAC
27116000	CIAC-Non Taxable - Other	C271	CIAC
27116001	CIAC-Non Taxable - Other Spec Fac Fee	C271	CIAC
27116002	CIAC-Non Taxable - Other Terra Cotta	C271	CIAC
27116010	CIAC-Non Taxable - Other Gov Gmt Contamn Proceed	C271	CIAC
27116020	CIAC-Non Taxable - Other Gov Loan Contamn Proceed	C271	CIAC
27116030	CIAC-Non Taxable - Other Damg Awd Contamn Proceed	C271	CIAC
27116040	CIAC-Non Taxable - Other Settlmnt Contamn Proceed	C271	CIAC
27116051	CIAC-Non Taxable - Other Gvt Ord Contmn Pvt Funds	C271	CIAC
27116052	CIAC-Non Taxable - Other Gvt Ord Contmn Pub Funds	C271	CIAC
27116060	CIAC-Non Taxable - Other Insurance Contmn Proceed	C271	CIAC
27117000	CIAC-Non Taxable - WIP	C271	CIAC
27118000	CIAC-Non Taxable - Non-Utility Property Property	C271	CIAC
27121000	CIAC-Taxable - Mains	C271	CIAC
27122000	CIAC-Taxable - Extension Deposits	C271	CIAC
27123000	CIAC-Taxable - Services	C271	CIAC
27124000	CIAC-Taxable - Services  CIAC-Taxable - Meters	C271	CIAC
	CIAC-Taxable - Meters CIAC-Taxable - Hydrants	C271	CIAC
27125000	CIAC-Taxable - Hydrants CIAC-Taxable - Other	C271	CIAC
27126000	CIAC-Taxable - Other CIAC-Taxable - Other Settlmnt Contamn Proceed	C271	
27126040		C271	CIAC
27127000	CIAC-Tayable - WIP		CIAC
27131000	CIAC-Taxable - Mains SIT	C271	CIAC
27133000	CIAC-Taxable - Services SIT	C271	CIAC
27135000	CIAC-Taxable - Hydrants SIT	C271	CIAC
27136000	CIAC-Taxable - Other SIT	C271	CIAC
27137000	CIAC-Taxable - WIP SIT	C271	CIAC
27141000	CIAC-Taxable - Mains FIT	C271	CIAC
27142000	CIAC-Taxable - Extension Deposits - FIT	C271	CIAC
27143000	CIAC-Taxable - Services FIT	C271	CIAC
27144000	CIAC-Taxable - Meters FIT	C271	CIAC
27145000	CIAC-Taxable - Hydrants FIT	C271	CIAC
27146000	CIAC-Taxable - Other FIT	C271	CIAC
27201000	Accum Amort CIAC - Mains	C272	Accu Amort-CIAC
27203000	Accum Amort CIAC - Services	C272	Accu Amort-CIAC
27204000	Accum Amort CIAC - Meters	C272	Accu Amort-CIAC
27205000	Accum Amort CIAC - Hydrants	C272	Accu Amort-CIAC
27206000	Accum Amort CIAC - Other	C272	Accu Amort-CIAC
27210000	Accum Amort CIAC - Tax	C272	Accu Amort-CIAC
2999999	999 Line JE Clearing	C241	Misc Current & Accr
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40111000	Residential Sales Billed	C4611	Metered Sales-Res
40111001	Residential Sales Billed - Discount	C4611	Metered Sales-Res
40111100	Residential Sales Billed Surcharge	C4611	Metered Sales-Res
40111101	Residential Sales Billed Surcharge - SRF	C4611	Metered Sales-Res
40111102	Residential Sales Billed Surcharge - LOAN payments	C4611	Metered Sales-Res
40111199	Residential Sales Billed Surcharge - Clearing	C4611	Metered Sales-Res
40111200	Residential Sales Billed DSIC	C4611	Metered Sales-Res
40111201	Residential Sales Billed Other Investment Surch	C4611	Metered Sales-Res
40111300	Residential Sales Billed Unmetered	C460	Unmetered Water Sale
40111400	Residential Sales Billed Non-Rev Stabil Mechanism	C4611	Metered Sales-Res
40112000	Residential Sales Unbilled	C4611	Metered Sales-Res
40121000	Commercial Sales Billed	C4612	Metered Sales-Com
40121100	Commercial Sales Billed Surcharge	C4612	Metered Sales-Com
40121101	Commercial Sales Billed Surcharge - SRF	C4612	Metered Sales-Com
40121102	Commercial Sales Billed Surcharge - LOAN payments	C4612	Metered Sales-Com
40121200	Commercial Sales Billed DSIC	C4612	Metered Sales-Com
40121201	Commercial Sales Billed Other Investment Surch	C4612	Metered Sales-Com
40121300	Commercial Sales Billed Unmetered	C460	Unmetered Water Sale
40121400	Commercial Sales Billed Non-Rev Stabil Mechanism	C4612	Metered Sales-Com
40122000	Commercial Sales Unbilled	C4612	Metered Sales-Com
40131000	Industrial Sales Billed	C4613	Metered Sales-Ind
40131100	Industrial Sales Billed Surcharge	C4613	Metered Sales-Ind
40131101	Industrial Sales Billed Surcharge - SRF	C4613	Metered Sales-Ind
40131102	Industrial Sales Billed Surcharge - LOAN payments	C4613	Metered Sales-Ind
40131200	Industrial Sales Billed DSIC	C4613	Metered Sales-Ind
40131201	Industial Sales Billed Other Investment Surch	C4613	Metered Sales-Ind
40131400	Industrial Sales Billed Non-Rev Stabil Mechanism	C4613	Metered Sales-Ind
40132000	Industiral Sales Unbilled	C4613	Metered Sales-Ind
40138000	Accrued Revenue Stabilization	C4611	Metered Sales-Res
40138200	Accrued Property Tax Rev Stblztn	C4611	Metered Sales-Res
40141000	Public Fire Billed	C4621	Public Fire Revenues
40141100	Public Fire Billed Surcharge	C4621	Public Fire Revenues
40141101	Public Fire Billed Surcharge - SRF	C4621	Public Fire Revenues
40141102	Public Fire Billed Surcharge - LOAN payments	C4621	Public Fire Revenues
40141200	Public Fire Billed DSIC	C4621	Public Fire Revenues
40141201	Public Fire Billed Other Investment Surch	C4621	Public Fire Revenues
40141400	Public Fire Billed Non-Rev Stabil Mechanism	C4621	Public Fire Revenues
40142000	Public Fire Unbilled	C4621	Public Fire Revenues
40145000	Private Fire Billed	C4622	Private Fire Revenue
40145100	Private Fire Billed Surcharge	C4622	Private Fire Revenue
40145101	Private Fire Billed Surcharge - SRF	C4622	Private Fire Revenue
40145102	Private Fire Billed Surcharge - LOAN payments	C4622	Private Fire Revenue
40145200	Private Fire Billed DSIC	C4622	Private Fire Revenue
40145201	Private Fire Billed Other Investment Such	C4622	Private Fire Revenue
40145400	Private Fire Billed Non-Rev Stabil Mechanism	C4622	Private Fire Revenue
40146000	Private Fire Unbilled	C4622	Private Fire Revenue
40151000	Public Authority Billed	C4614	Metered Sales-OPA
40151100	Public Authority Billed Surcharge	C4614	Metered Sales-OPA
40151101	Public Authority Billed Surcharge - SRF	C4614	Metered Sales-OPA
40151102	Public Authority Billed Surcharge - LOAN payments	C4614	Metered Sales-OPA
40151200	Public Authority Billed DSIC	C4614	Metered Sales-OPA
40151201	Public Authority Billed Other Investment Such	C4621	Public Fire Revenues
40151400	Public Authority Billed Non-Rev Stabil Mechanism	C4614	Metered Sales-OPA
40152000	Public Authority Unbilled	C4614	Metered Sales-OPA
40161000	Sales for Resale Billed	C466	Sales for Resale
40161050	Sales for Resale Billed Interco	C467	Interdept Sales
40161100	Sales for Resale Billed Surcharge	C466	Sales for Resale
40161200	Sales for Resale Billed DSIC	C466	Sales for Resale
40161201	Sales for Resale Billed Other Investment Surch	C466	Sales for Resale
40161250	Sales for Resale Billed DSIC Interco	C466	Sales for Resale
40161251	Sales for Resale Billed Other Investment Surch I/C	C466	Sales for Resale
40161400	Sales for Resale Billed Non-Rev Stabil Mechanism	C466	Sales for Resale
40162000	Sales for Resale Unbilled	C466	Sales for Resale
40171000	Misc Sales Billed	C474	Other Water Revenues
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40171100	Misc Sales Billed Surcharge	C474	Other Water Revenues
40171101	Miscellaneous Sales Billed Surcharge - SRF	C474	Other Water Revenues
40171102	Miscellaneous Sales Billed Surcharge - LOAN pymnts	C474	Other Water Revenues
40171200	Misc Sales Billed DSIC	C5221	WW Residential Reven
40171201	Misc Sales Billed Other Investment Surch	C5221	WW Residential Reven
40171300	Misc Sales Billed Unmetered	C474	Other Water Revenues
40171400	Misc Sales Billed Non-Rev Stabil Mechanism	C474	Other Water Revenues
40172000	Misc Sales Unbilled	C474	Other Water Revenues
40175100	Misc Sales ORCOM Errors	C474	Other Water Revenues
40180100	Other Water Revenue - Temp Service	C471	Misc Service Revenue
40180200	Other Water Revenue - Conservation	C472	Rents from Water Pro
40180300	Other Water Revenue - Amort Def CIAC	C474	Other Water Revenues
40189900	Other Water Revenue	C474	Other Water Revenues
40189999	Other Water Revenue - Leak Adjustment	C474	Other Water Revenues
40211000	Domestic WW Service Billed	C5221	WW Residential Reven
40211000	Domestic WW Service Billed Bimonthly	C5221	WW Residential Reven
40211001	Domestic WW Service Billed Surcharge	C5221	WW Residential Reven
40211100	Domestic WW Service Billed Sticharge  Domestic WW Service Billed DSIC	C5221	WW Residential Reven
40211200	Domestic WW Service Billed Other Investment Surch	C5221	WW Residential Reven
40211201	Domestic WW Service Billed Other Investment Surch	C5221	WW Residential Reven
40211400	Domestic WW Service Billed Cock  Domestic WW Service Billed Non-RevStabil Mechanism	C5221	WW Residential Reven
40211400	Domestic WW Service Unbilled		WW Residential Reven
		C5221	
40221000	Commerical WW Service Billed	C5222	WW Commercial Revenu
40221100	Commerical WW Service Billed Surcharge	C5222	WW Commercial Revenu
40221200	Commercial WW Service Billed DSIC	C5221	WW Residential Reven
40221201	Commercial WW Service Billed Other Investment Sur	C5221	WW Residential Reven
40221300	Commerical WW Service Billed CGCR	C5222	WW Commercial Revenu
40221400	Commercial WW ServiceBilled Non-RevStabilMechanism	C5221	WW Residential Reven
40222000	Commercial WW Service Unbilled	C5222	WW Commercial Revenu
40231000	Industrial WW Service Billed	C5223	WW Industrial Revenu
40231100	Industrial WW Service Billed Surcharge	C5223	WW Industrial Revenu
40231200	Industrial WW Service Billed DSIC	C5221	WW Residential Reven
40231201	Industrial WW Service Billed Other Investment Sur	C5221	WW Residential Reven
40231300	Industrial WW Service Billed CGCR	C5223	WW Industrial Revenu
40231400	Industrial WW ServiceBilled Non-RevStabilMechanism	C5221	WW Residential Reven
40232000	Industrial WW Service Unbilled	C5223	WW Industrial Revenu
40238000	Accrued Revenue Stabilization WW	C4611	Metered Sales-Res
40251000	Public Authority WW Service Billed	C5224	WW Pub Auth Revenues
40251100	Public Authority WW Service Billed Surcharge	C5224	WW Pub Auth Revenues
40251200	Public Authority WW Service Billed DSIC	C5221	WW Residential Reven
40251201	Public Authority WW Serv Billed Other Invest Surch	C5221	WW Residential Reven
40251300	Public Authority WW Service Billed CGCR	C5224	WW Pub Auth Revenues
40251400	Public AuthorityWW ServiceBilled Non-RevStabilMech	C5221	WW Residential Reven
40252000	Public Authority WW Service Unbilled	C5224	WW Pub Auth Revenues
40261200	Sale for Resale WW Service Billed DSIC	C5221	WW Residential Reven
40261400	Sales for Resale WW Billed Non-Rev StabilMechanism	C5221	WW Residential Reven
40271000	Misc WW Service Billed	C5224	WW Pub Auth Revenues
40271100	Misc WW Service Billed Surcharge	C5224	WW Pub Auth Revenues
40271200	Misc Sales WW Service Billed DSIC	C5221	WW Residential Reven
40271201	Misc Sales WW Service Billed Other Investment Sur	C5221	WW Residential Reven
40271300	Misc WW Service Billed CGCR	C5224	WW Pub Auth Revenues
40271400	Misc WW Service Billed Non-RevStabil Mechanism	C5221	WW Residential Reven
40272000	Misc WW Service Unbilled	C5224	WW Pub Auth Revenues
40280000	Other Revenue WW - Guaranteed	C536	WW Other Revenues
40289900	Other WW Revenue	C536	WW Other Revenues
40290000	Other Revenue WW - Intercompany	C536	WW Other Revenues
40300100	Other Revenue - Interco	C469	Guaranteed Revenues
40310000	Other Revenue - Guaranteed	C469	Guaranteed Revenues
40310100	Other Revenue - Late Payment Charge	C470	Forfeited Discounts
40310200	Other Revenue - Rent	C472	Rents from Water Pro
40310250	Other Revenue - Rent Interco	C473	Interdept Rents
40310300	Other Revenue - Collection for Others	C471	Misc Service Revenue
40310400	Other Revenue - NSF Check Charge	C471	Misc Service Revenue
40310500	Other Revenue - Application/Initiation Fee	C471	Misc Service Revenue
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40310600	Other Revenue - Usage Data	C471	Misc Service Revenue
40310700	Other Revenue - Reconnection Fee	C471	Misc Service Revenue
40310800	Other Revenue - Frozen Meter	C471	Misc Service Revenue
40310900	Other Revenue - CFO - CA PUC Surcharge	C471	Misc Service Revenue
40311600	Other Revenue - Storage Fees	C472	Rents from Water Pro
40313000	Other Revenue - After Hrs Charge	C471	Misc Service Revenue
40319900	Other Revenue - Misc Service	C471	Misc Service Revenue
40351100	Other Revenue WW - Late Payment Charge	C532	WW Forfeited Discoun
40359900	Other Revenue WW - Misc Service	C536	WW Other Revenues
40399999	Leak Adjustment Revenue	C469	Guaranteed Revenues
4099999	Revenue Conversion - CIS	C536	WW Other Revenues
45000000	Service Company Revenue OPEX Interco	C471	Misc Service Revenue
45000001	Service Company Revenue CAPEX Interco	C471	Misc Service Revenue
45000002	Servco Company Revenue Market Based COs Interco	C471	Misc Service Revenue
50100000	Labor Natural Account	C6018	Salaries-Empl AG
50100001	Labor Expense Accrual	C6018	Salaries-Empl AG
50100001	Labor Expense - Intercompany	C6018	Salaries-Empl AG
50101100	Labor Oper Source of Supply	C6018	•
50101100		C6011	Salaries-Empl Oper S
	Labor Oper Source of Supply - Super & Eng		Salaries-Empl Oper S
50101200	Labor Oper Pumping	C6011	Salaries-Empl Oper S
50101205	Labor Oper Pumping - Super & Eng	C6011	Salaries-Empl Oper S
50101210	Labor Oper Pumping - Power Prod	C6011	Salaries-Empl Oper S
50101215	Labor Oper Pumping - Pump	C6011	Salaries-Empl Oper S
50101300	Labor Oper Water Treatment	C6013	Salaries-Empl Oper W
50101305	Labor Oper Water Treatment - Super & Eng	C6013	Salaries-Empl Oper W
50101400	Labor Oper Transmission & Distribution	C6015	Salaries-Empl Oper T
50101405	Labor Oper Trans & Distr - Super & Eng	C6015	Salaries-Empl Oper T
50101410	Labor Oper Trans & Distr - Storage Facility	C6015	Salaries-Empl Oper T
50101415	Labor Oper Trans & Distr - Lines	C6015	Salaries-Empl Oper T
50101420	Labor Oper Trans & Distr - Meter	C6015	Salaries-Empl Oper T
50101425	Labor Oper Trans & Distr - Meter Install	C6015	Salaries-Empl Oper T
50101500	Labor Oper Customer Accounting	C6017	Salaries-Empl CA
50101505	Labor Oper Customer Acctg - Super & Eng	C6017	Salaries-Empl CA
50101510	Labor Oper Customer Acctg - Meter Read	C6017	Salaries-Empl CA
50101515	Labor Oper Customer Acctg - Cust Rec & Coll	C6017	Salaries-Empl CA
50101520	Labor Oper Customer Acctg - Cust Serv & Info	C6017	Salaries-Empl CA
50101600	Labor Oper Admin & General	C6018	Salaries-Empl AG
50101601	Labor Oper Adm & Gen - Director & Officer	C6038	Salaries-Off/Dir AG
50102100	Labor Maint Source of Supply	C6012	Salaries-Empl Maint
50102105	Labor Maint Source of Supply - Super & Eng	C6012	Salaries-Empl Maint
50102110	Labor Maint Source of Supply - Struct &Imp	C6012	Salaries-Empl Maint
50102115	Labor Maint Source of Supply - Coll & Imp	C6012	Salaries-Empl Maint
50102120	Labor Maint Source of Supply - Lake	C6012	Salaries-Empl Maint
50102125	Labor Maint Source of Supply - Wells	C6012	Salaries-Empl Maint
50102130	Labor Maint Src of Supply-Infilt Galleries	C6012	Salaries-Empl Maint
50102135	Labor Maint Src of Supply-Supply Mains	C6012	Salaries-Empl Maint
50102200	Labor Maint Pumping	C6012	Salaries-Empl Maint
50102205	Labor Maint Pumping - Super & Eng	C6012	Salaries-Empl Maint
50102203	Labor Maint Pumping - Struct & Imp	C6012	Salaries-Empl Maint
	Labor Maint Pumping - Struct & Imp		Salaries-Empl Maint
50102215		C6012	•
50102300	Labor Maint Water Treatment	C6014	Salaries-Empl Maint
50102305	Labor Maint Water Treatment - Super & Eng	C6014	Salaries-Empl Maint
50102310	Labor Maint Water Treatment - Struct & Imp	C6014	Salaries-Empl Maint
50102315	Labor Maint Water Treatment - Equipment	C6014	Salaries-Empl Maint
50102400	Labor Maint Transmission & Distribution	C6016	Salaries-Empl Maint
50102405	Labor Maint Transmssn & Distr - Super & Eng	C6016	Salaries-Empl Maint
50102410	Labor Maint Transmssn & Distr - Struct & Imp	C6016	Salaries-Empl Maint
50102415	Labor Maint Transmssn & Distr - Dist Res	C6016	Salaries-Empl Maint
50102420	Labor Maint Transmssn & Distr - Mains	C6016	Salaries-Empl Maint
50102425	Labor Maint Transmssn & Distr - Fire Mains	C6016	Salaries-Empl Maint
50102430	Labor Maint Transmssn & Distr - Service	C6016	Salaries-Empl Maint
50102435	Labor Maint Transmssn & Distr - Meter	C6016	Salaries-Empl Maint
50102440	Labor Maint Transmssn & Distr - Hydrants	C6016	Salaries-Empl Maint
50102600	Labor Maint Admin & General	C6018	Salaries-Empl AG
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50109900	Labor Capitalized Credits	C6018	Salaries-Empl AG
50110000	Labor Non-scheduled Overtime - Natural Account	C6018	Salaries-Empl AG
50111100	Labor Oper Non-scheduled Overtime- SS	C6011	Salaries-Empl Oper S
50111105	Labor Oper Non-scheduled Overtime- SS Super & Eng	C6011	Salaries-Empl Oper S
50111200	Labor Oper Non-scheduled Overtime- P	C6011	Salaries-Empl Oper S
50111205	Labor Oper Non-scheduled Overtime- P Super & Eng	C6011	Salaries-Empl Oper S
50111210	Labor Oper Non-scheduled Overtime- P Power Prod	C6011	Salaries-Empl Oper S
50111215	Labor Oper Non-scheduled Overtime- P Pump	C6011	Salaries-Empl Oper S
50111300	Labor Oper Non-scheduled Overtime- WT	C6013	Salaries-Empl Oper W
50111305	Labor Oper Non-scheduled Overtime- WT Super & Eng	C6013	Salaries-Empl Oper W
50111400	Labor Oper Non-scheduled Overtime- TD	C6015	Salaries-Empl Oper T
50111405	Labor Oper Non-scheduled Overtime- TD Super & Eng	C6015	Salaries-Empl Oper T
50111410	Labor Oper Non-scheduled OT-TD Storage Facility	C6015	Salaries-Empl Oper T
50111415	Labor Oper Non-scheduled Overtime- TD Lines	C6015	Salaries-Empl Oper T
50111420	Labor Oper Non-scheduled Overtime- TD Meter	C6015	Salaries-Empl Oper T
50111425	Labor Oper Non-scheduled OT-TD Meter Install	C6015	Salaries-Empl Oper T
50111500	Labor Oper Non-scheduled Overtime- CA	C6017	Salaries-Empl CA
50111505	Labor Oper Non-scheduled Overtime- CA Super & Eng	C6017	Salaries-Empl CA
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	C6017	Salaries-Empl CA
50111515	Labor Oper Non-scheduled OT - CA Cust Rec & Coll	C6017	Salaries-Empl CA
50111520	Labor Oper Non-scheduled OT - CA Cust Serv & Info	C6017	Salaries-Empl CA
50111600	Labor Oper Non-scheduled Overtime- AG	C6018	Salaries-Empl AG
50112100	Labor Maint Non-scheduled Overtime- SS	C6012	Salaries-Empl Maint
50112105	Labor Maint Non-scheduled Overtime- SS Super & Eng	C6012	Salaries-Empl Maint
50112110	Labor Maint Non-scheduled OT - SS Struct & Imp	C6012	Salaries-Empl Maint
50112115	Labor Maint Non-scheduled Overtime- SS Coll & Imp	C6012	Salaries-Empl Maint
50112120	Labor Maint Non-scheduled Overtime- SS Lake	C6012	Salaries-Empl Maint
50112125	Labor Maint Non-scheduled Overtime- SS Wells	C6012	Salaries-Empl Maint
50112130	Labor Maint Non-scheduled OT - SS Infilt Gallery	C6012	Salaries-Empl Maint
50112135	Labor Maint Non-scheduled OT - SS Supply Mains	C6012	Salaries-Empl Maint
50112200	Labor Maint Non-scheduled Overtime- P	C6012	Salaries-Empl Maint
50112205	Labor Maint Non-scheduled Overtime - P Super & Eng	C6012	Salaries-Empl Maint
50112210	Labor Maint Non-scheduled Overtime- P Struct & Imp	C6012	Salaries-Empl Maint
50112215	Labor Maint Non-scheduled Overtime - P Power Prod	C6012	Salaries-Empl Maint
50112300	Labor Maint Non-scheduled Overtime - WT	C6014	Salaries-Empl Maint
50112305	Labor Maint Non-scheduled Overtime- WT  Labor Maint Non-scheduled Overtime- WT Super & Eng	C6014	Salaries-Empl Maint
50112310	Labor Maint Non-scheduled OT - WT Struct & Imp	C6014	Salaries-Empl Maint
50112315	Labor Maint Non-scheduled Overtime- WT Equipment	C6014	Salaries-Empl Maint
50112400	Labor Maint Non-scheduled Overtime- TD	C6014	Salaries-Empl Maint
50112400	Labor Maint Non-scheduled Overtime- TD Super & Eng	C6016	Salaries-Empl Maint
50112403	Labor Maint Non-scheduled OV - TD Struct & Imp	C6016	Salaries-Empl Maint
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50112415	Labor Maint Non-scheduled Overtime - TD Dist Res	C6016	Salaries-Empl Maint
50112420	Labor Maint Non-scheduled Overtime- TD Mains Labor Maint Non-scheduled Overtime- TD Fire Main	C6016	Salaries-Empl Maint
50112425 50112430	Labor Maint Non-scheduled Overtime- TD Fire Main	C6016	Salaries-Empl Maint
	Labor Maint Non-scheduled Overtime- TD Service  Labor Maint Non-scheduled Overtime- TD Meter	C6016	Salaries-Empl Maint
50112435		C6016	Salaries-Empl Maint
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	C6016	Salaries-Empl Maint
50112600	Labor Maint Non-scheduled Overtime- AG	C6018	Salaries-Empl AG
50119900	Labor Non-scheduled Overtime- Capitalized Credits	C6018	Salaries-Empl AG
50120000	Labor Overtime - Natural Account	C6018	Salaries-Empl AG
50121100	Labor Oper Scheduled Overtime-SS	C6011	Salaries-Empl Oper S
50121105	Labor Oper Scheduled Overtime-SS Super & Eng	C6011	Salaries-Empl Oper S
50121200	Labor Oper Scheduled Overtime-P	C6011	Salaries-Empl Oper S
50121205	Labor Oper Scheduled Overtime-P Super & Eng	C6011	Salaries-Empl Oper S
50121210	Labor Oper Scheduled Overtime-P Power Prod	C6011	Salaries-Empl Oper S
50121215	Labor Oper Scheduled Overtime-P Pump	C6011	Salaries-Empl Oper S
50121300	Labor Oper Scheduled Overtime-WT	C6013	Salaries-Empl Oper W
50121305	Labor Oper Scheduled Overtime-WT Super & Eng	C6013	Salaries-Empl Oper W
50121400	Labor Oper Scheduled Overtime-TD	C6015	Salaries-Empl Oper T
50121405	Labor Oper Scheduled Overtime-TD Super & Eng	C6015	Salaries-Empl Oper T
50121410	Labor Oper Scheduled Overtime-TD Storage Facility	C6015	Salaries-Empl Oper T
50121415	Labor Oper Scheduled Overtime-TD Lines	C6015	Salaries-Empl Oper T
50121420	Labor Oper Scheduled Overtime-TD Meter	C6015	Salaries-Empl Oper T
50121425	Labor Oper Scheduled Overtime-TD Meter Install	C6015	Salaries-Empl Oper T

50121500	Labor Oper Scheduled Overtime-CA	C6017	Salaries-Empl CA
50121505	Labor Oper Scheduled Overtime-CA Super & Eng	C6017	Salaries-Empl CA
50121510	Labor Oper Scheduled Overtime-CA Merer Read	C6017	Salaries-Empl CA
50121515	Labor Oper Scheduled Overtime-CA Cust Rec & Coll	C6017	Salaries-Empl CA
50121520	Labor Oper Scheduled Overtime-CA Cust Serv & Info	C6017	Salaries-Empl CA
50121600	Labor Oper Scheduled Overtime-AG	C6018	Salaries-Empl AG
50122100	Labor Maint Scheduled Overtime-SS	C6012	Salaries-Empl Maint
50122105	Labor Maint Scheduled Overtime-SS Super & Eng	C6012	Salaries-Empl Maint
50122110	Labor Maint Scheduled Overtime-SS Struct & Imp	C6012	Salaries-Empl Maint
50122115	Labor Maint Scheduled Overtime-SS Coll & Imp	C6012	Salaries-Empl Maint
50122120	Labor Maint Scheduled Overtime-SS Lake	C6012	Salaries-Empl Maint
50122125	Labor Maint Scheduled Overtime-SS Wells	C6012	Salaries-Empl Maint
50122130	Labor Maint Scheduled Overtime-SS Infilt Gallery	C6012	Salaries-Empl Maint
50122135	Labor Maint Scheduled Overtime-SS Supply Main	C6012	Salaries-Empl Maint
50122200	Labor Maint Scheduled Overtime-P	C6012	Salaries-Empl Maint
50122205	Labor Maint Scheduled Overtime-P Super & Eng	C6012	Salaries-Empl Maint
50122210	Labor Maint Scheduled Overtime-P Struct & Imp	C6012	Salaries-Empl Maint
50122215	Labor Maint Scheduled Overtime-P Power Prod	C6012	Salaries-Empl Maint
50122300	Labor Maint Scheduled Overtime-WT	C6014	Salaries-Empl Maint
50122305	Labor Maint Scheduled Overtime-WT Super & Eng	C6014	Salaries-Empl Maint
50122310	Labor Maint Scheduled Overtime-WT Struct & Imp	C6014	Salaries-Empl Maint
50122315	Labor Maint Scheduled Overtime-WT Equipment	C6014	Salaries-Empl Maint
50122400	Labor Maint Scheduled Overtime-WT Equipment  Labor Maint Scheduled Overtime-TD	C6016	Salaries-Empl Maint
50122400	Labor Maint Scheduled Overtime-TD Super & Eng	C6016	Salaries-Empl Maint
	Labor Maint Scheduled Overtime-TD Struct & Imp		•
50122410	•	C6016	Salaries-Empl Maint
50122415	Labor Maint Scheduled Overtime-TD Dist Res	C6016	Salaries-Empl Maint
50122420	Labor Maint Scheduled Overtime-TD Mains	C6016	Salaries-Empl Maint
50122425	Labor Maint Scheduled Overtime-TD Fire Main	C6016	Salaries-Empl Maint
50122430	Labor Maint Scheduled Overtime-TD Service	C6016	Salaries-Empl Maint
50122435	Labor Maint Scheduled Overtime-TD Meter	C6016	Salaries-Empl Maint
50122440	Labor Maint Scheduled Overtime-TD Hydrant	C6016	Salaries-Empl Maint
50122600	Labor Maint Scheduled Overtime-AG	C6018	Salaries-Empl AG
50129900	Labor Scheduled Overtime- Capitalized Credits	C6018	Salaries-Empl AG
50171000	Annual Performance Plan	C6018	Salaries-Empl AG
50171100	Annual Performance Plan Cap Credits	C6018	Salaries-Empl AG
50171600	Compensation Exp - Options	C6018	Salaries-Empl AG
50171800	Compensation Expense - RSU/PSU	C6018	Salaries-Empl AG
50185000	Severance	C6018	Salaries-Empl AG
50421000	401k Expense	C6048	Empl Pens & Ben AG
50421100	401k Expense Cap Credits	C6048	Empl Pens & Ben AG
50422000	Defined Compensation Plan Expense	C6048	Empl Pens & Ben AG
50422100	Defined Comp Plan Exp Cap Credits	C6048	Empl Pens & Ben AG
50423000	Employee Stock Purchase Plan Expense	C6048	Empl Pens & Ben AG
50424000	DC Restoration Expense	C6048	Empl Pens & Ben AG
50425000	401k Restoration Expense	C6048	Empl Pens & Ben AG
50426000	Retiree Medical Expense	C6048	Empl Pens & Ben AG
50426100	Retiree Medical Expense Cap Credits	C6048	Empl Pens & Ben AG
50427000	FAS 112 Amortization	C6048	Empl Pens & Ben AG
50450000	Other Welfare - Natural Account	C6048	Empl Pens & Ben AG
50450011	Other Welfare - Source of Supply	C6041	Empl Pens & Ben Oper
50450012	Other Welfare - Pumping	C6041	Empl Pens & Ben Oper
50450013	Other Welfare - Water Treatment	C6043	Empl Pens & Ben Oper
50450014	Other Welfare - Transm & Distrib	C6045	Empl Pens & Ben Oper
50450015	Other Welfare - Customer Accounting	C6047	Empl Pens & Ben CA
50450016	Other Welfare - Admin & General	C6048	Empl Pens & Ben AG
50451000	Employee Awards	C6048	Empl Pens & Ben AG
50452000	Employee Physical Exams	C6048	Empl Pens & Ben AG
50454000	Safety Incentive Awards	C6048	Empl Pens & Ben AG
50456000	Tuition Aid	C6048	Empl Pens & Ben AG
50457000	Training	C6048	Empl Pens & Ben AG
50458000	Referral Bonus	C6048	Empl Pens & Ben AG
50510000	PBOP Expense	C6048	Empl Pens & Ben AG
50510100	PBOP Capitalized Credits	C6048	Empl Pens & Ben AG
50550000	Group Insurance Expense	C6048	Empl Pens & Ben AG
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50550100	Group Insurance Capitalized Credits	C6048	Empl Pens & Ben AG
50560000	Health Savings Account Expense	C6048	Empl Pens & Ben AG
50610000	Pension Expense	C6048	Empl Pens & Ben AG
50610100	Pension Capitalized Credits	C6048	Empl Pens & Ben AG
50620000	Pension Expense - SRP	C6048	Empl Pens & Ben AG
50630000	Pension Expense - SERP	C6048	Empl Pens & Ben AG
51010000	Purchased Water	C6101	Purchased Water Oper
51010500	PWAC Differential	C6758	Misc Exp AG
51015000	Purchased Water Interco	C6101	Purchased Water Oper
51020000	Diversion Rights	C6101 C6753	Purchased Water Oper
51110000 51110500	Waste Disposal PSTAC Differential	C6758	Misc Exp Oper WT Misc Exp AG
51110600	PSTAC Amortization	C6758	Misc Exp AG
51115000	Waste Disposal Interco	C6753	Misc Exp Oper WT
51120000	Amort Waste Disposal	C6753	Misc Exp Oper WT
51510000	Purchased Power - Natural Account	C6158	Purch Power Oper AG
51510011	Purchased Power - Source of Supply	C6151	Purch Power Oper SS
51510012	Purchased Power - Pumping	C6151	Purch Power Oper SS
51510013	Purchased Power - Water Treatment	C6153	Purch Power Oper WT
51510014	Purchased Power - Transmission & Distribution	C6155	Purch Power Oper TD
51510015	Purchased Power - Customer Accounting	C6157	Purch Power Oper CA
51510016	Purchased Power - Admin & General	C6158	Purch Power Oper AG
51510500	Purchased Power Balancing Account	C6151	Purch Power Oper SS
51520000	Fuel for Power Production	C6161	Purch Fuel Oper SS
51800000	Chemicals	C6183	Chemicals Oper WT
51850000	Chemicals Carbon Interco	C6183	Chemicals Oper WT
52000000	M & S (O&M) - Natural Account	C6205	M&S Oper TD
52001100	M & S Oper - Source of Supply	C6201	M&S Oper SS
52001200	M & S Oper - Pumping	C6201	M&S Oper SS
52001300	M & S Oper - Water Treatment	C6203	M&S Oper WT
52001400	M & S Oper - Transmission & Distribution	C6205	M&S Oper TD
52001500	M & S Oper - Customer Accounting	C6207	M&S CA
52001600	M & S Oper - Admin & General	C6208	M&S AG
52500000	Misc Exp (O&M) - Natural Acct	C6758	Misc Exp AG
52501100	Misc Oper - Source of Supply	C6751	Misc Exp Oper SS
52501200	Misc Oper - Pumping	C6751	Misc Exp Oper SS
52501300	Misc Oper - Water Treatment	C6753	Misc Exp Oper WT
52501400	Misc Oper - Transmission & Distribution	C6755	Misc Exp Oper TD
52501410	Misc Oper - Transmission & Distribution Storage	C6755	Misc Exp Oper TD
52501415	Misc Oper - Transmission & Distribution Mains	C6755	Misc Exp Oper TD
52501420	Misc Oper - Transmission & Distribution Meters	C6755	Misc Exp Oper TD
52501425	Misc Oper - Transmssn & Distr Meter Install	C6755	Misc Exp Oper TD
52501500	Misc Oper - Customer Accounting	C6757	Misc Exp CA
52501510	Misc Oper - Customer Accounting Mtr Read	C6757	Misc Exp CA
52501515	Misc Oper - Customer Accounting Cust Rec	C6757	Misc Exp CA
52501520	Misc Oper - Customer Accounting Cust Serv	C6757	Misc Exp CA
52501600	Misc Oper - Admin & General	C6758	Misc Exp AG
52001601	Shipper's Edge Freight w/o Inventory	C6758	Misc Exp AG
52503000 E3E10000	Advertising  Rapk Sorvice Charges Natural Assount	C6608	Advertising AG
52510000 52510015	Bank Service Charges - Natural Account Bank Service Charges - Customer Accounting	C6758 C6757	Misc Exp AG
52510015 52510016	Bank Service Charges - Customer Accounting  Bank Service Charges - Admin & General	C6757 C6758	Misc Exp CA Misc Exp AG
52512500	Books & Publications	C6758	Misc Exp AG
52513200	Business Development	C6758	Misc Exp AG
52514000	Charitable Contribution Deductible	C6758	Misc Exp AG
52514100	Charitable Contribution Deductible  Charitable Contribution Nondeductible	C6758	Misc Exp AG
52514500	Charitable Contribution Nondeductible  Charitable Donations - Health/Education/Environmnt	C6758	Misc Exp AG
52514600	Charitable Donations - Community	C6758	Misc Exp AG
52514700	Community Partnerships	C6758	Misc Exp AG
52514800	Community Commercial Initiatives	C6758	Misc Exp AG
52514900	Customer Education	C6758	Misc Exp AG
52514901	Customer Education Communication - Reg	C6758	Misc Exp AG
52514902	Customer Education Communication - Third Party	C6758	Misc Exp AG
52514903	Customer Education Communication - Issues	C6758	Misc Exp AG
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52514904	Customer Education Communication - Conservation	C6758	Misc Exp AG
52514905	Customer Education Communication - Printed	C6758	Misc Exp AG
52514906	Customer Education - Bill Inserts	C6758	Misc Exp AG
52514907	Customer Education - Press Releases	C6758	Misc Exp AG
52514908	Customer Education - Media Editorial	C6758	Misc Exp AG
52514909	Customer Education - Video & Photo	C6758	Misc Exp AG
52514910	Customer Education - Online Development/Production	C6758	Misc Exp AG
52515000	Community Relations - Events	C6758	Misc Exp AG
52515001	Community Relations - Specialty	C6758	Misc Exp AG
52520000	Collection Agencies	C6757	Misc Exp CA
52522000	Community Relations	C6758	Misc Exp AG
52524000	Co Dues/Membership Deductible	C6758	Misc Exp AG
52524100	Co Dues/Membership Nondeductible	C6758	Misc Exp AG
52525000	Condemnation Costs	C6758	Misc Exp AG
52525500	Conservation Expense	C6758	Misc Exp AG
52526000	Credit Line Fees	C6758	Misc Exp AG
52526100	Credit Line Fees Interco	C6758	Misc Exp AG
52527000	Directors Fees	C6758	Misc Exp AG
52527100	Directors Expenses	C6758	Misc Exp AG
52532000	Electricity - Natural Account	C6758	Misc Exp AG
52532011	Electricity - Source of Supply	C6751	Misc Exp Oper SS
52532013	Electricity - Water Treatment	C6753	Misc Exp Oper WT
52532014	Electricity - Transmission & Distribution	C6755	Misc Exp Oper TD
52532015	Electricity - Customer Accounting	C6757	Misc Exp CA
52532016	Electricity - Admin & General	C6758	Misc Exp AG
52534000	Employee Expenses	C6758	Misc Exp AG
52534200	Conferences & Registration	C6758	Misc Exp AG
52535000	Meals Nep Pedustible	C6758	Misc Exp AG
52535100	Meals Non-Deductible	C6758	Misc Exp AG
52540000 52542000	Amort Bus Services Proj Exp	C6758 C6758	Misc Exp AG
52542015	Forms - Natural Account Forms - Customer Accounting	C6757	Misc Exp AG Misc Exp CA
52542016	Forms - Admin & General	C6758	Misc Exp CA
52546000	Grounds Keeping - Natural Account	C6758	Misc Exp AG
52546011	Grounds Keeping - Natural Account	C6751	Misc Exp Ad
52546013	Grounds Keeping - Water Treatment	C6753	Misc Exp Oper WT
52546014	Grounds Keeping - Transmission & Distribution	C6755	Misc Exp Oper TD
52546016	Grounds Keeping - Admin & General	C6758	Misc Exp AG
52548000	Heating Oil/Gas - Natural Account	C6758	Misc Exp AG
52548011	Heating Oil/Gas - Source of Supply	C6751	Misc Exp Oper SS
52548013	Heating Oil/Gas - Water Treatment	C6753	Misc Exp Oper WT
52548014	Heating Oil/Gas - Transmission & Distribution	C6755	Misc Exp Oper TD
52548015	Heating Oil/Gas - Customer Accounting	C6757	Misc Exp CA
52548016	Heating Oil/Gas - Admin & General	C6758	Misc Exp AG
52548100	Hiring Costs	C6758	Misc Exp AG
52549000	Injuries and Damages	C6758	Misc Exp AG
52549500	Inventory Physical Write-off Scrap	C6758	Misc Exp AG
52550000	Janitorial - Natural Account	C6758	Misc Exp AG
52550012	Janitorial - Pumping	C6751	Misc Exp Oper SS
52550013	Janitorial - Water Treatment	C6753	Misc Exp Oper WT
52550014	Janitorial - Transmission & Distribution	C6755	Misc Exp Oper TD
52550015	Janitorial - Customer Accounting	C6757	Misc Exp CA
52550016	Janitorial - Admin & General	C6758	Misc Exp AG
52554500	Lab Supplies	C6753	Misc Exp Oper WT
52556000	Lobbying Expenses	C6758	Misc Exp AG
52556500	Low Income Pay Program	C6758	Misc Exp AG
52562000	Office & Admin Supplies - Natural Account	C6758	Misc Exp AG
52562011	Office & Admin Supplies - Source of Supply	C6751	Misc Exp Oper SS
52562013	Office & Admin Supplies - Water Treatment	C6753	Misc Exp Oper WT
52562014	Office & Admin Supplies - Transmssn & Distr	C6755	Misc Exp Oper TD
52562015	Office & Admin Supplies - Customer Accounting	C6757	Misc Exp CA
52562016	Office & Admin Supplies - Admin & General	C6758	Misc Exp AG
52562500	Overnight Shipping - Natural Account	C6758	Misc Exp AG
52562511	Overnight Shipping - Source of Supply	C6751	Misc Exp Oper SS

52562513	Overnight Shipping - Water Treatment	C6753	Misc Exp Oper WT
52562514	Overnight Shipping - Transmission & Distribution	C6755	Misc Exp Oper TD
52562515	Overnight Shipping - Customer Accounting	C6757	Misc Exp CA
52562516	Overnight Shipping - Admin & General	C6758	Misc Exp AG
52564000	Penalties Nondeductible	C6758	Misc Exp AG
52566000	Postage - Natural Account	C6758	Misc Exp AG
52566015	Postage - Customer Accounting	C6757	Misc Exp CA
52566016	Postage - Admin & General	C6758	Misc Exp AG
52566700	Printing	C6758	Misc Exp AG
52567000	Relocation Expenses	C6758	Misc Exp AG
52568000	Research & Development	C6758	Misc Exp AG
52571000	Security Service - Natural Account	C6758	Misc Exp AG
52571011	Security Service - Source of Supply	C6751 C6753	Misc Exp Oper SS
52571013 52571014	Security Service - Water Treatment	C6755	Misc Exp Oper WT
52571014 52571015	Security Service - Transmission & Distribution	C6757	Misc Exp Oper TD
52571015 52571016	Security Service - Customer Accounting	C6757 C6758	Misc Exp CA Misc Exp AG
52571010	Security Service - Admin & General Add'l Security Costs	C6758	Misc Exp AG
52571500	Software Licenses	C6758	Misc Exp AG
52572000	Telemetering - Source of Supply	C6751	Misc Exp Oper SS
52574000	Telephone - Natural Account	C6751	Misc Exp Oper 33
52574011	Telephone - Source of Supply	C6751	Misc Exp Oper SS
52574013	Telephone - Water Treatment	C6753	Misc Exp Oper WT
52574014	Telephone - Transmission & Distribution	C6755	Misc Exp Oper TD
52574015	Telephone - Customer Accounting	C6757	Misc Exp CA
52574016	Telephone - Admin & General	C6758	Misc Exp AG
52574100	Cell Phone - Natural Account	C6758	Misc Exp AG
52574111	Cell Phone - Source of Supply	C6751	Misc Exp Oper SS
52574113	Cell Phone - Water Treatment	C6753	Misc Exp Oper WT
52574114	Cell Phone - Transmission & Distribution	C6755	Misc Exp Oper TD
52574115	Cell Phone - Customer Accounting	C6757	Misc Exp CA
52574116	Cell Phone - Admin & General	C6758	Misc Exp AG
52574200	Data Lines - Admin & General	C6758	Misc Exp AG
52574300	Wireless - Service First - Natural Account	C6758	Misc Exp AG
52574314	Wireless - Service First-Transmission&Distribution	C6755	Misc Exp Oper TD
52574315	Wireless - Service First - Customer Accounting	C6757	Misc Exp CA
52574316	Wireless - Service First - Admin & General	C6758	Misc Exp AG
52577500	Trade Shows	C6758	Misc Exp AG
52578000	Trash Removal - Natural Account	C6758	Misc Exp AG
52578011	Trash Removal - Source of Supply	C6751	Misc Exp Oper SS
52578013	Trash Removal - Water Treatment	C6753	Misc Exp Oper WT
52578014	Trash Removal - Transmission & Distribution	C6755	Misc Exp Oper TD
52578015	Trash Removal - Customer Accounting	C6757	Misc Exp CA
52578016	Trash Removal - Admin & General	C6758	Misc Exp AG
52579000	Trustee Fees	C6758	Misc Exp AG
52582000	Uniforms - Natural Account	C6757	Misc Exp CA
52582011	Uniforms - Source of Supply	C6751	Misc Exp Oper SS
52582012	Uniforms - Pumping	C6753	Misc Exp Oper WT
52582013	Uniforms - Water Treatment	C6753	Misc Exp Oper WT
52582014	Uniforms - Transmission & Distribution	C6755	Misc Exp Oper TD
52582015	Uniforms - Customer Accounting	C6757	Misc Exp CA
52582016	Uniforms - Admin & General	C6757	Misc Exp CA
52583000	Water & WW - Natural Account	C6758	Misc Exp AG
52583011	Water & WW - Source of Supply	C6751	Misc Exp Oper SS
52583013	Water & WW - Water Treatment	C6753	Misc Exp Oper WT
52583014	Water & WW - Transmission & Distribution	C6755	Misc Exp Oper TD
52583016 52585000	Water & WW - Admin & General	C6758	Misc Exp AG
52585000 52585100	Discounts Available Discounts Lost	C6758 C6758	Misc Exp AG
52585100 52586000	PO Small Price Differences - within tolerance		Misc Exp AG
52586000	EV MORE PROPERTIES - WILLIAM PORTAGE	C6758	Misc Exp AG
52500000			Misc Evn AC
52599800 52801000	PCard Undistributed	C6758	Misc Exp AG
52801000	PCard Undistributed Capital Purchases Clearing	C6758 C6758	Misc Exp AG
	PCard Undistributed	C6758	•

52801500	Dev Funded Const Clearing	C6758	Misc Exp AG
52801700	T&I Indirect OH Clearing	C6758	Misc Exp AG
52805000	Budget COR Clearing	C6758	Misc Exp AG
52805100	Indirect Overhead RWIP Clearing	C6758	Misc Exp AG
53110000	Contract Svc-Eng - Natural Account	C6318	Cont Serv Eng AG
53110011	Contract Svc-Eng - Source of Supply	C6311	Cont Serv Eng Oper S
53110013	Contract Svc-Eng - Water Treatment	C6313	Cont Serv Eng Oper W
53110014	Contract Svc-Eng - Transmission & Distribution	C6315	Cont Serv Eng Oper T
53110015	Contract Svc-Eng - Customer Accounting	C6317	Cont Serv Eng CA
53110016	Contract Svc-Eng - Admin & General	C6318	Cont Serv Eng AG
53150000	Contract Svc-Other - Natural Account	C6368	Cont Serv Other AG
53150011	Contract Svc-Other - Source of Supply	C6361	Cont Serv Other Oper
53150013	Contract Svc-Other - Water Treatment	C6363	Cont Serv Other Oper
53150014	Contract Svc-Other - Transmission & Distribution	C6365	Cont Serv Other Oper
53150015	Contract Svc-Other - Customer Accounting	C6367	Cont Serv Other CA
53150016	Contract Svc-Other - Admin & General	C6368	Cont Serv Other AG
53151000	Contract Svc-Temp Empl - Natural Account	C6368	Cont Serv Other AG
53151011	Contract Svc-Temp Empl - Source of Supply	C6361	Cont Serv Other Oper
53151013	Contract Svc-Temp Empl - Water Treatment	C6363	Cont Serv Other Oper
53151014	Contract Svc-Temp Empl - Transmssn & Distr	C6365	Cont Serv Other Oper
53151015	Contract Svc-Temp Empl - Customer Accounting	C6367	Cont Serv Other CA
53151015	Contract Svc-Temp Empl - Admin & General	C6368	Cont Serv Other AG
53152000	· · ·	C6353	
	Contract Svc-Lab Testing - Water Treatment		Cont Serv Testing Op Cont Serv Acct AG
53153000	Contract Services - Accounting	C6328	
53154000	Contract Services - Audit Fees	C6328	Cont Serv Acct AG
53155000	Contract Services - Legal	C6338	Cont Serv Legal AG
53156000	Contract Services - Litigation	C6338	Cont Serv Legal AG
53157000	Contract Services - Outplacement	C6758	Misc Exp AG
53158000	Contract Services - BT Related Incr Ext Costs	C6368	Cont Serv Other AG
53159000	Contract Services - Centrally Sponsored Projects	C6338	Cont Serv Legal AG
53159100	Contract Services - Hardware Services	C6338	Cont Serv Legal AG
53185000	Contract Services - Interco	C6368	Cont Serv Other AG
53401000	AWWSC Services - Labor OPEX	C6348	Cont Serv Mgmt Fee A
53401100	AWWSC Services - Pension OPEX	C6348	Cont Serv Mgmt Fee A
53401200	AWWSC Services - Group Insurance OPEX	C6348	Cont Serv Mgmt Fee A
53401300	AWWSC Services - Other Benefits OPEX	C6348	Cont Serv Mgmt Fee A
53401400	AWWSC Services - Contracted Services OPEX	C6348	Cont Serv Mgmt Fee A
53401500	AWWSC Services - Office Supplies OPEX	C6348	Cont Serv Mgmt Fee A
53401700	AWWSC Services - Rents OPEX	C6348	Cont Serv Mgmt Fee A
53401800	AWWSC Services Customer Accounting OPEX	C6348	Cont Serv Mgmt Fee A
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	C6348	Cont Serv Mgmt Fee A
53402100	AWWSC Services - Other O&M Expense OPEX	C6348	Cont Serv Mgmt Fee A
53402200	AWWSC Services - Depr & Amort OPEX	C6348	Cont Serv Mgmt Fee A
53402300	AWWSC Services - General Taxes OPEX	C6348	Cont Serv Mgmt Fee A
53402400	AWWSC Services - Net Interest OPEX	C6348	Cont Serv Mgmt Fee A
53402500	AWWSC Services - Other Inc & Ded OPEX	C6348	Cont Serv Mgmt Fee A
53402600	AWWSC Services - Income Taxes OPEX	C6348	Cont Serv Mgmt Fee A
53409999	AWWSC Services - Conversion	C6348	Cont Serv Mgmt Fee A
53481000	AWWSC Services - Labor CAPX	C6348	Cont Serv Mgmt Fee A
53481100	AWWSC Services - Pension CAPX	C6348	Cont Serv Mgmt Fee A
53481200	AWWSC Services - Group Insurance CAPX	C6348	Cont Serv Mgmt Fee A
53481300	AWWSC Services - Other Benefits CAPX	C6348	Cont Serv Mgmt Fee A
53481400	AWWSC Services - Contracted Services CAPX	C6348	Cont Serv Mgmt Fee A
53481500	AWWSC Services - Office Supplies CAPX	C6348	Cont Serv Mgmt Fee A
53481700	AWWSC Services - Rents CAPX	C6348	Cont Serv Mgmt Fee A
53481800	AWWSC Services Customer Accounting CAPX	C6348	Cont Serv Mgmt Fee A
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	C6348	Cont Serv Mgmt Fee A
53482100	AWWSC Services - Other O&M Expense CAPX	C6348	Cont Serv Mgmt Fee A
53482200	AWWSC Services - Depr & Amort CAPX	C6348	Cont Serv Mgmt Fee A
53482300	AWWSC Services - General Taxes CAPX	C6348	Cont Serv Mgmt Fee A
	AWWSC Services - General Taxes CAPX  AWWSC Services - Net Interest CAPX		•
53482400		C6348	Cont Serv Mgmt Fee A
53482500	AWWSC Services - Other Inc & Ded CAPX	C6348	Cont Serv Mgmt Fee A
53482600 E4110000	AWWSC Services - Income Taxes CAPX  Ponts Real Property Natural Assount	C6348	Cont Serv Mgmt Fee A
54110000	Rents-Real Property - Natural Account	C6418	Rents-Real Prop AG

54110011	Rents-Real Property - Source of Supply	C6411	Rents-Real Prop Oper
54110012	Rents-Real Property - Pumping	C6411	Rents-Real Prop Oper
54110013	Rents-Real Property - Water Treatment	C6413	Rents-Real Prop Oper
54110014	Rents-Real Property - Transmission & Distribution	C6415	Rents-Real Prop Oper
54110015	Rents-Real Property - Customer Accounting	C6417	Rents-Real Prop CA
54110016	Rents-Real Property - Admin & General	C6418	Rents-Real Prop AG
54115000	Rents-Real Property Interco	C6418	Rents-Real Prop AG
54140000	Rents-Equipment - Natural Account	C6428	Rents-Equipment AG
54140011	Rents-Equipment - Source of Supply	C6421	Rents-Equipment Oper
54140012	Rents-Equipment - Pumping	C6421	Rents-Equipment Oper
54140013	Rents-Equipment - Water Treatment	C6423	Rents-Equipment Oper
54140014	Rents-Equipment - Transmission & Distribution	C6425	Rents-Equipment Oper
54140015	Rents-Equipment - Customer Accounting	C6427	Rents-Equipment CA
54140016	Rents-Equipment - Admin & General	C6428	Rents-Equipment AG
54145000	Rents-Equipment Intercompany	C6418	Rents-Real Prop AG
55000000	Transportation (O&M) - Natural Account	C6508	Transportation AG
55000011	Transportation (Odin) - Natural Account	C6501	Transportation Oper
55000011		C6501	Transportation Oper
55000012	Transportation Oper - Pumping	C6503	•
	Transportation Oper - Water Treatment		Transportation Oper
55000014	Transportation Oper - Transmission & Distribution	C6505	Transportation Oper
55000015	Transportation Oper - Customer Accounting	C6507	Transportation CA
55000016	Transportation Oper - Admin & General	C6508	Transportation AG
55000021	Transportation Maint - Source of Supply	C6502	Transportation Maint
55000022	Transportation Maint - Pumping	C6502	Transportation Maint
55000023	Transportation Maint - Water Treatment	C6504	Transportation Maint
55000024	Transportation Maint - Transmission & Distribution	C6506	Transportation Maint
55000026	Transportation Maint - Admin & General	C6508	Transportation AG
55000100	Transportation Capitalized Credits	C6508	Transportation AG
55010100	Transportation Lease Costs	C6508	Transportation AG
55010200	Transportation Lease Fuel	C6508	Transportation AG
55010300	Transportation Lease Maint	C6508	Transportation AG
55010400	Transportation - Employee Reimbursement to Company	C6508	Transportation AG
55010500	Transportation - Reimburse Employee Personal Use	C6508	Transportation AG
55020000	Fuel - Physical Inventory Write-off Scrap	C6508	Transportation AG
55110000	Insurance Vehicle	C6568	Ins Vehicle AG
55115000	Insurance Vehicle - Intercompany	C6568	Ins Vehicle AG
55710000	Insurance General Liabilty	C6578	Ins Gen Liab AG
55711000	Insurance Casualty Reserve	C6578	Ins Gen Liab AG
55715000	Insurance General Liabilty - Intercompany	C6578	Ins Gen Liab AG
55720000	Insurance Workers Compensation	C6588	Ins Work Comp AG
55720100	Insurance WC Capitalized Credits	C6588	Ins Work Comp AG
55725000	Insurance Workers Compensation - Intercompany	C6588	Ins Work Comp AG
55730000	Insurance Other	C6598	Ins Other AG
55735000	Insurance Other - Intercompany	C6598	Ins Other AG
55740000	Insurance Property	C6598	Ins Other AG
55745000	Insurance Property - Intercompany	C6598	Ins Other AG
56610000	Regulatory Exp - Amortization	C6668	Reg Exp-Rate Case
56611000	Regulatory Exp - Not Authorized	C6668	Reg Exp-Rate Case
56620000	Regulatory Exp - Amort Depreciation Study	C6678	= :
			Reg Exp-Other AG
56630000	Regulatory Exp - Amort Management Study	C6678	Reg Exp-Other AG
56670000	Regulatory Exp - Other	C6678	Reg Exp-Other AG
57010000	Uncollectible Accounts Exp - Natural Account	C6707	Bad Debt Expense
57010015	Uncollectible Accounts Exp - Customer Accounting	C6707	Bad Debt Expense
57010016	Uncollectible Accounts Exp - Admin & General	C6707	Bad Debt Expense
57010100	Uncollectible Accounts Exp - Individual Value Adj	C6707	Bad Debt Expense
57010199	Uncollectible Expense - Leak Adjustments	C6707	Bad Debt Expense
58001000	Impairment - Goodwill	C6758	Misc Exp AG
58001500	Impairment - Intangibles	C6758	Misc Exp AG
58002000	Impairment - Plant Property & Equipment	C6758	Misc Exp AG
59011000	Gains/Losses Non-Utility Property Disposals	C426	Misc Nonutility Expe
59011500	Gains/Losses Non-Utility Property Sales	C426	Misc Nonutility Expe
59021000	Gains/Losses Utility Property Sales	C426	Misc Nonutility Expe
59022000	Gains/Losses Acquisition of Asset	C426	Misc Nonutility Expe
62002100	M&S Maint - Source of Supply	C6202	M&S Maint SS

62002200	M&S Maint - Pumping	C6202	M&S Maint SS
62002300	M&S Maint - Water Treatment	C6204	M&S Maint WT
62002400	M&S Maint - Transmission & Distribution	C6206	M&S Maint TD
62002600	M&S Maint - Admin & General	C6208	M&S AG
62502100	Misc Maint - Source of Supply	C6752	Misc Exp Maint SS
62502110	Misc Maint - Source of Supply Struct & Imp	C6752	Misc Exp Maint SS
62502115	Misc Maint - Source of Supply Coll & Imp	C6752	Misc Exp Maint SS
62502120	Misc Maint - Source of Supply Lake	C6752	Misc Exp Maint SS
62502125	Misc Maint - Source of Supply Wells	C6752	Misc Exp Maint SS
62502130	Misc Maint - Source of Supply Infil Gallery	C6752	Misc Exp Maint SS
62502135	Misc Maint - Source of Supply Supply Mains	C6752	Misc Exp Maint SS
62502200	Misc Maint - Pumping	C6752	Misc Exp Maint SS
62502210	Misc Maint - Pumping - Struct & Imp	C6752	Misc Exp Maint SS
62502215	Misc Maint - Pumping - Power Production	C6752	Misc Exp Maint SS
62502300	Misc Maint - Water Treatment	C6754	Misc Exp Maint WT
62502310	Misc Maint - Water Treatment - Struct & Imp	C6754	Misc Exp Maint WT
62502315	Misc Maint - Water Treatment - Equipment	C6754	Misc Exp Maint WT
62502400	Misc Maint - Transmission & Distribution	C6756	Misc Exp Maint TD
62502410	Misc Maint - Transmission & Distr - Struct & Imp	C6756	Misc Exp Maint TD
62502415	Misc Maint - Transmission & Distrib - Dist Res	C6756	Misc Exp Maint TD
62502420	Misc Maint - Transmission & Distribution - Mains	C6756	Misc Exp Maint TD
62502425	Misc Maint - Transmission & Distrib - Fire Main	C6756	Misc Exp Maint TD
62502430	Misc Maint - Transmission & Distribution - Service	C6756	Misc Exp Maint TD
		C6756	•
62502435	Misc Maint - Transmission & Distribution - Meters		Misc Exp Maint TD
62502440	Misc Maint - Transmission & Distribution - Hydrant	C6756	Misc Exp Maint TD
62502600	Misc Maint - Admin & General	C6758	Misc Exp AG
62510000	Amort Def Maint - Natural Account	C6756	Misc Exp Maint TD
62512100	Amort Def Maint - Source of Supply	C6752	Misc Exp Maint SS
62512200	Amort Def Maint - Pumping	C6752	Misc Exp Maint SS
62512300	Amort Def Maint - Water Treatment	C6754	Misc Exp Maint WT
62512400	Amort Def Maint - Transmission & Distribution	C6756	Misc Exp Maint TD
62520700	Misc Maint Paving/Backfill	C6756	Misc Exp Maint TD
62520800	Misc Maint Permits - Natural Account	C6756	Misc Exp Maint TD
62520821	Misc Maint Permits - Source of Supply	C6756	Misc Exp Maint TD
62520824	Misc Maint Permits - Transmission & Distribution	C6756	Misc Exp Maint TD
63110021	Contract Svc-Eng Maint - Source of Supply	C6312	Cont Serv Eng Maint
63110022	Contract Svc-Eng Maint - Pumping	C6312	Cont Serv Eng Maint
63110023	Contract Svc-Eng Maint - Water Treatment	C6314	Cont Serv Eng Maint
63110024	Contract Svc-Eng Maint - Transmission & Distr	C6316	Cont Serv Eng Maint
63110026	Contract Svc-Eng Maint - Admin & General	C6318	Cont Serv Eng AG
63150021	Contract Svc-Other Maint - Source of Supply	C6362	Cont Serv Other Main
63150022	Contract Svc-Other Maint - Pumping	C6363	Cont Serv Other Oper
63150023	Contract Svc-Other Maint - Water Treatment	C6364	Cont Serv Other Main
63150024	Contract Svc-Other Maint - Transmission & Distr	C6366	Cont Serv Other Main
63150026	Contract Svc-Other Maint - Admin & General	C6368	Cont Serv Other AG
68011000	Depreciation Exp - UPIS General	C403	Depreciation Exp
68011100	Depreciation Expense - Vehicles	C403	Depreciation Exp
68011110	Depreciation Expense -Capitalized Credits	C403	Depreciation Exp
68011200	Depreciation Exp - Non-Utility Property	C403	Depreciation Exp
68011500	Depreciation Exp - Amort Def Depreciation	C403	Depreciation Exp
68012000	Depreciation Exp - Amort CIAC Tax	C403	Depreciation Exp
68012500	Depreciation Exp - Amort CIAC Nontax	C403	Depreciation Exp
68013000	Depreciation Exp - UPAA FAS141	C403	Depreciation Exp
68013500	Depreciation Exp - Neg UPAA	C403	Depreciation Exp
68014000 68351000	Depreciation Exp - Regulatory Acq Adj	C403	Depreciation Exp
68251000	Amortization - Ltd Term Plant	C4071	Amort-Ltd Term UP
68252000	Amortization - Capital Leases	C4071	Amort-Ltd Term UP
68253000	Amortization - Post In-Service AFUDC	C4071	Amort-Ltd Term UP
68254000	Amortization - Reg Asset AFUDC	C4071	Amort-Ltd Term UP
68255000	Amortization - UPAA	C406	Amort UPAA
68256000	Amortization - Intangible Finite Life	C406	Amort UPAA
68257000	Amortization - Property Losses	C4072	Amort-Prop Losses
68258000	Amortization - Reg Asset	C4074	Amort-Reg Asset
68259000	Amortization - Other UP	C4073	Amort-Other UP

68311000	Removal Costs - ARO/Net Neg Salvage	C403	Donrociation Evn
68312000	Removal Costs - Net Negative Salvage CIAC Tax	C403	Depreciation Exp Depreciation Exp
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	C403	Depreciation Exp
68520000	Property Taxes	C40811	Taxes Oth than Inc-P
68520100	Tax Discounts	C40811	Taxes Oth than Inc-P
68529000	Property Tax Non-Utility Property	C40820	Taxes Oth than Inc-O
68532000	FUTA	C40812	Taxes Oth than Inc-P
68532100	FUTA Cap Credits	C40812	Taxes Oth than Inc-P
68533000	FICA	C40812	Taxes Oth than Inc-P
68533100	FICA Cap Credits	C40812	Taxes Oth than Inc-P
68535000	SUTA	C40812	Taxes Oth than Inc-P
68535100	SUTA Cap Credits	C40812	Taxes Oth than Inc-P
68536000	ER Local Tax	C40812	Taxes Oth than Inc-P
68536100	Local Cap Credit	C40812	Taxes Oth than Inc-P
68541000	Capital Stock Tax	C40813	Taxes Oth than Inc-O
68542000	Enviromental Tax	C40813	Taxes Oth than Inc-O
68543000	Other Taxes and Licenses	C40813	Taxes Oth than Inc-O
68544000	Gross Receipts Tax	C40813	Taxes Oth than Inc-O
68545000	Utility Reg Assessment	C40810	Taxes Oth than Inc-R
69011000	FIT - Current	C40910	Income Taxes-FIT Ope
69011400	FIT - Current - Unitary Returns	C40910	Income Taxes-FIT Ope
69012000	FIT - Prior Year Adjustment	C40910	Income Taxes-FIT Ope
69012400	FIT - Prior Year - Unitary Returns	C40910	Income Taxes-FIT Ope
69012500	FIT - Acquisition Adjustment	C40910	Income Taxes-FIT Ope
69013100 69013200	FIT - Income Tax Interest	C40910 C40910	Income Taxes-FIT Ope
69013200	FIT - Income Tax Penalty SIT - Current	C40910 C40911	Income Taxes-FIT Ope
69021400	SIT - Current - Unitary Returns	C40911	Income Taxes-SIT Ope Income Taxes-SIT Ope
69022000	SIT - Prior Year Adjustment	C40911	Income Taxes-SIT Ope
69022400	SIT - Prior Year - Unitary Returns	C40911	Income Taxes-SIT Ope
69022500	SIT - Acquisition Adjustment	C40911	Income Taxes-SIT Ope
69023100	SIT - Income Tax Interest	C40910	Income Taxes-FIT Ope
69023200	SIT - Income Tax Penalty	C40910	Income Taxes-FIT Ope
69031000	FIT - Other Income & Deductions Current Year	C40920	Income Taxes-Oth Inc
69031500	FIT - Reduction Acquisition Adjustment	C40920	Income Taxes-Oth Inc
69041000	SIT - Other Income & Deductions Current Year	C40920	Income Taxes-Oth Inc
69041500	SIT - Reduction Acquisition Adjustment	C40920	Income Taxes-Oth Inc
69061000	Deferred FIT - Current Year	C41010	Def Inc Tax-FIT
69061400	Deferred FIT - Current Year - Unitary Returns	C41010	Def Inc Tax-FIT
69062000	Deferred FIT - Prior Year Adjustment	C41010	Def Inc Tax-FIT
69062400	Deferred FIT - Prior Year - Unitary Returns	C41010	Def Inc Tax-FIT
69063000	Deferred FIT - Reg Asset/Liability	C41010	Def Inc Tax-FIT
69065000	Deferred FIT - Other	C41010	Def Inc Tax-FIT
69071000	Deferred SIT - Current Year	C41011	Def Inc Tax-SIT
69071400	Deferred SIT - Current Year - Unitary Returns	C41011	Def Inc Tax-SIT
69072000	Deferred SIT - Prior Year Adjustment	C41011	Def Inc Tax-SIT
69072400	Deferred SIT - Prior Year - Unitary Returns	C41011	Def Inc Tax-SIT
69073000	Deferred SIT - Reg Asset/Liability	C41011	Def Inc Tax-SIT
69073500	Deferred SIT - Other	C41011	Def Inc Tax-SIT
69522000	Investment Tax Credits Restored - 3%	C41211	ITC-Restored
69523000	Investment Tax Credits Restored - 4%	C41211	ITC-Restored
69524000	Investment Tax Credits Restored - 10%	C41211	ITC-Restored
69525000	Investment Tax Credits Restored - 6%	C41211	ITC-Restored
69550000	Investment Tax Credits Restored SIT	C41211	ITC-Restored
70510000 71010000	AFUDC - Equity Dividend Income	C420 C419	AFUDC Interest & Dividend
71010000 71015000	Dividend Income  C/S Interco	C419 C419	Interest & Dividend
71015000 71030000	Dividend Income C/S Interco	C419 C419	Interest & Dividend
71511000	M&J Revenues	C415	M&J Revenues
71511000	M&J Revenues Intercompany	C415	M&J Revenues
71511500 71511510	M&J Rev WLPP Billing Intercompany	C415	M&J Revenues
71521000	M&J Expenses	C415	M&J Expenses
71521500	M&J Expenses Intercompany	C416	M&J Expenses
71611000	Misc Nonutility Revenue	C421	Nonutility Income
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71611100	Misc Nonutility Rev Rents	C421	Nonutility Income
71611510	Misc Nonutility Revenue Intercompany	C421	Nonutility Income
71611520	Misc Nonutility Rev Debt Exp Intercompany	C421	Nonutility Income
71611530	Misc Nonutility Rev Credit Line Intercompany	C421	Nonutility Income
71611540	Misc Nonutility Rev Rent Intercompany	C421	Nonutility Income
71621000	Misc Nonutility Expense	C426	Misc Nonutility Expe
71630000	Misc Nonutility JV Profit/Loss	C426	Misc Nonutility Expe
71711000	Gains/Losses SERP Inv (Suppl Exec Retiremnt Plan)	C426	Misc Nonutility Expe
71712000	Gains/Losses Other Non-Operating	C426	Misc Nonutility Expe
71713000	Gains/Losses Deferred Comp Trust	C426	Misc Nonutility Expe
71810000	Other Non-service Pension Benefit Cost	C6048	Empl Pens & Ben AG
71820000	Other Non-service PBOP Benefit Cost	C6048	Empl Pens & Ben AG
72801000	Adv Receipt Services Clearing	C421	Nonutility Income
72801100	Adv Receipt Non-Services Clearing	C421	Nonutility Income
72801200	Adv Refund Services Clearing	C421	Nonutility Income
72801300	Adv Refund Non-Services Clearing	C421	Nonutility Income
72802000	CIAC Receipt Services Clearing	C421	Nonutility Income
72802100	CIAC Receipt Non-Services Clearing	C421	Nonutility Income
72803000	Salvage/Scrap Receipt Clearing	C421	Nonutility Income
72803100	Property Sale Receipt Clearing	C421	Nonutility Income
75510000	Amortize UPAA	C426	Misc Nonutility Expe
75520000	Amortize Preferred Stock Expense	C426	Misc Nonutility Expe
75810000	Donations Deductible	C426	Misc Nonutility Expe
75811000	Donations Deduct Customer Assist	C426	Misc Nonutility Expe
75815000	Donations Non-deductible	C426	Misc Nonutility Expe
75820000	Other Income Deductions	C426	Misc Nonutility Expe
75840000	Lobbying Expenses	C426	Misc Nonutility Expe
75841000	Political Contributiions	C426	Misc Nonutility Expe
81010000	Interest Long Term Debt	C4273	Int Exp-LTD
81015000	Interest Long Term Debt Intercompany	C4273	Int Exp-LTD
81016000	Interest expense-LTD debt discount amort inside	C4273	Int Exp-LTD
81017000	Early Debt Retirement Loss - External	C4273	Int Exp-LTD
81017100	Early Debt Retirement Gain - Intercompany	C4273	Int Exp-LTD
81017200	Early Debt Retirement Loss - Intercompany	C4273	Int Exp-LTD
81020000	Dividends Declared P/S w/ Mand Redemptn Requiremts	C437	Dividends Declared -
81030000	Interest Capital Lease	C4273	Int Exp-LTD
81035000	Interest Capital Lease Intercompany	C4273	Int Exp-LTD
04.05.0000	Interest LTD Gain/Loss Hedge SWAP	C4273	Int Exp-LTD
81050000		C42/3	
81050000 81050100	Interest LTD Gain/Loss Hedge Debt	C4273	Int Exp-LTD
			Int Exp-LTD Int Exp-LTD
81050100	Interest LTD Gain/Loss Hedge Debt	C4273	· ·
81050100 81050300	Interest LTD Gain/Loss Hedge Debt Gain on Hedge	C4273 C4273	Int Exp-LTD
81050100 81050300 81050305	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge	C4273 C4273 C4273	Int Exp-LTD Int Exp-LTD
81050100 81050300 81050305 81050400	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany	C4273 C4273 C4273 C4273	Int Exp-LTD Int Exp-LTD Int Exp-LTD
81050100 81050300 81050305 81050400 81050405	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany	C4273 C4273 C4273 C4273 C4273	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD
81050100 81050300 81050305 81050400 81050405 81055200	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany	C4273 C4273 C4273 C4273 C4273 C4273	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD
81050100 81050300 81050305 81050400 81050405 81055200 81310000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt	C4273 C4273 C4273 C4273 C4273 C4273 C4272	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing	C4273 C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315100 81500000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other	C4273 C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315100 81500000 81810000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income	C4273 C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315000 81315100 81500000 81810000 81815000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest income-LTD intercompany	C4273 C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315000 81315100 81500000 81810000 81815000 81815000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest Income-LTD intercompany Interest Income - STD Intercompany	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C4273	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315000 81315100 81500000 81810000 81815000 81815000 81815000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest Income Interest Income - STD Intercompany Interest Income - LTD debt discount amort	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C4273 C4273	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315000 81315100 81500000 81810000 81815000 81815000 81815000 81815000 81815100	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest income-LTD intercompany Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C4273 C4273 C4273	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315000 81315100 81500000 81810000 81815000 81815000 81815000 81815100 81816000 81817000 82010000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest income-LTD intercompany Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C4273 C4273 C4273 C4273 C4273 C4273	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense
81050100 81050300 81050305 81050400 81055200 81310000 81315100 81315100 81500000 81810000 81815000 81815100 81815000 81817000 82010000 82015000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest income-LTD intercompany Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp Amortize Debt Disc & Exp Intercompany	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C4273 C4273 C4273 C4273 C4273 C4273 C4273 C428 C428	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense Amort Debt Expense
81050100 81050300 81050305 81050400 81055200 81310000 81315100 81315100 81500000 81815000 81815000 81815000 81815000 81817000 82010000 82015000 82016000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest income-LTD intercompany Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp Amortize Debt Disc & Exp Intercompany Amortize Debt Exp Inside-Revolving Credit Line	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C4273 C4273 C4273 C4273 C4273 C4273 C428 C428	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense Amort Debt Expense
81050100 81050300 81050305 81050400 81055200 81310000 81315100 81315100 81500000 81815000 81815000 81815000 81817000 81817000 82010000 82015000 82016000 82020000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest Income-LTD intercompany Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp Amortize Debt Disc & Exp Intercompany Amortize Debt Exp Inside-Revolving Credit Line Amort P/S Exp w/ Mandatory Redemptn Requiremts	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C419 C4273 C4273 C4273 C4273 C4273 C428 C428 C428	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense Amort Debt Expense Amort Debt Expense
81050100 81050300 81050305 81050400 81055200 81310000 81315100 81315100 81500000 81815000 81815000 81815100 81816000 81817000 82010000 82015000 82016000 85000000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest Income Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp Amortize Debt Disc & Exp Intercompany Amortize Debt Exp Inside-Revolving Credit Line Amort P/S Exp w/ Mandatory Redemptn Requiremts AFUDC Debt	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C419 C4273 C4273 C4273 C4273 C428 C428 C428 C428	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315100 81500000 81810000 81815000 81815000 81815000 81817000 82010000 82015000 82016000 85000000 86021000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest Income Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp Amortize Debt Disc & Exp Intercompany Amortize Debt Exp Inside-Revolving Credit Line Amort P/S Exp w/ Mandatory Redemptn Requiremts AFUDC Debt Dividend Declared Common Stock	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C419 C4273 C4273 C4273 C4273 C4278 C428 C428 C428 C428 C428 C428 C420 C438	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense AFUDC Dividends Declared
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315100 81315100 81500000 81815000 81815000 81815000 81817000 82010000 82015000 82016000 85000000 86021500	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest Income Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp Amortize Debt Disc & Exp Intercompany Amortize Debt Exp Inside-Revolving Credit Line Amort P/S Exp w/ Mandatory Redemptn Requiremts AFUDC Debt Dividend Declared Common Stock Dividend Declared Common Stock	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C4273 C4273 C4273 C4273 C4278 C428 C428 C428 C428 C428 C428 C428 C42	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense AFUDC Dividends Declared - Dividends Declared -
81050100 81050300 81050305 81050400 81050405 81055200 81310000 81315100 81315100 81500000 81815000 81815000 81815000 81817000 82010000 82015000 82016000 82020000 85000000 86021500 86031000	Interest LTD Gain/Loss Hedge Debt Gain on Hedge Gain on Hedge Intercompany Loss on Hedge Loss on Hedge Loss on Hedge Intercompany Interest LTD Gain/Loss Hedge Intercompany Interest Short Term Debt Interest Short Term Debt Intercompany In-House Cash Center Interest Inc/Exp Clearing Interest Other Interest Income Interest Income Interest Income - STD Intercompany Interest Income - LTD debt discount amort AWTR Interest Income - LTD debt premium amort Amortize Debt Disc & Exp Amortize Debt Disc & Exp Intercompany Amortize Debt Exp Inside-Revolving Credit Line Amort P/S Exp w/ Mandatory Redemptn Requiremts AFUDC Debt Dividend Declared Common Stock Dividend Declared Common Stock Intercompany Dividend Declared Preferred Stock	C4273 C4273 C4273 C4273 C4273 C4273 C4272 C4272 C4272 C4275 C419 C419 C419 C4273 C4273 C4273 C4273 C428 C428 C428 C428 C428 C428 C438 C438 C437	Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-LTD Int Exp-Short Term D Int Exp-Short Term D Int Exp-Short Term D Int Exp-Other Interest & Dividend Interest & Dividend Int Exp-LTD Int Exp-LTD Int Exp-LTD Amort Debt Expense Dividends Declared - Dividends Declared - Dividends Declared -
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88107000	Capital Movements - CWIP	C6758	Misc Exp AG
88108020	Capital Movements - UP - A/D - Salvage	C6758	Misc Exp AG
88121000	Capital Movements - Non-Utility Property	C6758	Misc Exp AG
88121800	Capital Movements - Non-Utility Property - CWIP	C6758	Misc Exp AG
88186800	Capital Movements - Reg Asset Cost of Removal	C6758	Misc Exp AG
88186801	Capital Movements - Reg Asset Cost of Removal RWIP	C6758	Misc Exp AG
88252100	Capital Movements - ADV NT	C6758	Misc Exp AG
88252170	Capital Movements - ADV NT WIP	C6758	Misc Exp AG
88252200	Capital Movements - ADV Tax	C6758	Misc Exp AG
88252270	Capital Movements - ADV Tax WIP	C6758	Misc Exp AG
88257000	Capital Movements - Cost of Removal	C6758	Misc Exp AG
88257100	Capital Movements - RWIP	C6758	Misc Exp AG
88271100	Capital Movements - CIAC NT	C6758	Misc Exp AG
88271170	Capital Movements - CIAC NT WIP	C6758	Misc Exp AG
88271200	Capital Movements - CIAC Tax	C6758	Misc Exp AG
88271270	Capital Movements - CIAC Tax WIP	C6758	Misc Exp AG
88900000	Capital Movements - Settlement	C6758	Misc Exp AG

## KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 30

### **Description of Filing Requirement:**

The latest twelve months of the monthly managerial reports providing financial results of operations in comparison to the forecast.

#### Response:

Please see attached documents which include the twelve monthly financial results of operations in comparison to forecast/ budget reports for the twelve months ended March 2025.

For electronic version, refer to KAW\_APP\_EX30\_051625.pdf.



AMERICAN WATER	Statement of Income - Mar		
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)
OPERATING REVENUES			
Water revenues	10,758	10,872	(113)
Sewer revenues	123	108	15
Other operating revenues	202	176	27
Operating revenues	11,084	11,156	(72)
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>			
Purchased water	30	32	2
Fuel and Power	551	469	(82)
Chemicals	311	439	128
Waste disposal	974	61 <b>1,001</b>	(21) <b>27</b>
Total production costs		•	
Salaries & Wages	771	791	21
Pensions	7 144	8	1
Group insurances	58	145 59	1
Other benefits	979	1,003	24
Total employee related		1,498	
Service Company costs	1,437	•	61
Contracted services	148	138	(10)
Building maintenance and services	93 27	71	(22)
Telecommunication expenses	1	30 4	3 2
Postage printing and stationery Office supplies & expenses	22	27	5
Advertising & marketing expenses	-	-	-
Employee related expense travel & entertainment	25	11	(15)
Miscellaneous expenses	78	82	4
Rents	14	2	(12)
Transportation	33	67	34
Operating supplies & services	442	432	(9)
Uncollectible Accounts Exp	98	65	(33)
Customer accounting other	9	8	(0)
Regulatory expense	(91)	29	120
Insurance other than group	145	150	6
Maintenance service & supplies	230	206	(23)
Total operation and maintenance	4,222	4,393	171
Depreciation	2,186	2,346	161
Amortization	8	7	(1)
Removal costs	298	321	23
Depreciation and Amortization	2,492	2,675	183
General taxes	(478)	974	1,452
Loss (gain) on sale of assets	-	-	-
Impairment charges  Total operating expenses net	6,235	8,042	1,806
Operating income (loss)	4,849	3,114	1,735
	4,040	0,114	1,700
OTHER INCOME (EXPENSES)	(1,120)	(1,169)	49
Interest net Nonoperating benefit costs, net	48	37	11
Allowance for other funds used during construction	(37)	59	(96)
Allowance for borrowed funds used during construction	26	36	(9)
Amortization of debt expense	(35)	(22)	(13)
Other Net	0	(14)	14
Total other income (expenses)	(1,117)	(1,073)	(44)
Income (loss) before income taxes	3,732	2,042	1,690
• •	916	485	(431)
Provision for income taxes			
Net income (loss)	2,816	1,557	1,259



AMERICAN WATER	Statement of Income - Feb		
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)
OPERATING REVENUES			
Water revenues	10,251	10,306	(55)
Sewer revenues	117	98	18
Other operating revenues	192	148	44
Operating revenues	10,560	10,552	7
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>			
Purchased water	39	32	(8)
Fuel and Power	393	368	(25)
Chemicals	391 53	356 56	(35)
Waste disposal  Total production costs	877	811	( <b>65</b> )
·	754	716	, ,
Salaries & Wages	754	716	(38)
Pensions	134	145	11
Group insurances Other benefits	70	63	(7)
Total employee related	966	932	(33)
Service Company costs	1,198	1,057	(141)
	124	•	20
Contracted services	80	144 80	
Building maintenance and services	22	30	(1) 9
Telecommunication expenses  Postage printing and stationery	1	4	2
Office supplies & expenses	30	25	(4)
Advertising & marketing expenses	-	-	-
Employee related expense travel & entertainment	7	10	3
Miscellaneous expenses	117	71	(46)
Rents	3	3	0
Transportation	73	82	9
Operating supplies & services	457	449	(8)
Uncollectible Accounts Exp	57	29	(27)
Customer accounting other	9	8	(1)
Regulatory expense	29	29	(0)
Insurance other than group	150	150	0
Maintenance service & supplies	193	197	5 (074)
Total operation and maintenance	3,935	3,664	(271)
Depreciation	2,167	2,335	168
Amortization	8	7	(1)
Removal costs	294 <b>2,470</b>	320 <b>2,662</b>	26 <b>193</b>
Depreciation and Amortization	•	•	
General taxes	897	970	73
Loss (gain) on sale of assets Impairment charges	-	-	-
Total operating expenses net	7,301	7,296	(5)
Operating income (loss)	3,258	3,256	2
OTHER INCOME (EXPENSES)		•	
Interest net	(1,108)	(1,152)	44
Nonoperating benefit costs, net	48	37	11
Allowance for other funds used during construction	130	57	73
Allowance for borrowed funds used during construction	55	34	21
Amortization of debt expense	(30)	(21)	(9)
Other Net	(14)	(14)	(1)
Total other income (expenses)	(919)	(1,059)	140
Income (loss) before income taxes	2,339	2,197	142
Provision for income taxes	547	521	(26)
Net income (loss)	1,792	1,676	116
not modific (toda)		_,	



AMERICAN WATER	Statement of Income - Jan		
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)
OPERATING REVENUES			
Water revenues	11,108	10,892	216
Sewer revenues	105	104	1
Other operating revenues	194	159	35
Operating revenues	11,407	11,155	252
OPERATIONS & MAINTENANCE EXPENSE			_
Purchased water	27	32	5
Fuel and Power	448	613	165
Chemicals	324 63	436 62	112
Waste disposal  Total production costs	862	1,143	(1) <b>281</b>
		•	
Salaries & Wages	796 7	816	21
Pensions	, 153	8 157	0 4
Group insurances Other benefits	63	65	2
Total employee related	1,019	1,046	27
• •	1,197	1,134	
Service Company costs	•	•	(63)
Contracted services	132	115	(17)
Building maintenance and services	116 25	68 30	(48) 5
Telecommunication expenses	3	5	2
Postage printing and stationery Office supplies & expenses	30	21	(10)
Advertising & marketing expenses	-	-	-
Employee related expense travel & entertainment	10	4	(6)
Miscellaneous expenses	70	66	(4)
Rents	4	4	(0)
Transportation	26	77	51
Operating supplies & services	415	389	(26)
Uncollectible Accounts Exp	139	56	(83)
Customer accounting other	7	8	1
Regulatory expense	29	29	(0)
Insurance other than group	137	150	13
Maintenance service & supplies	232	65	(166)
Total operation and maintenance	4,037	4,020	(17)
Depreciation	2,167	2,323	155
Amortization	8	7	(1)
Removal costs	292 <b>2,467</b>	318 <b>2,648</b>	26 <b>181</b>
Depreciation and Amortization	•	•	
General taxes	926	976	50
Loss (gain) on sale of assets	-	-	-
Impairment charges  Total operating expenses net	7,430	7,644	214
Operating income (loss)	3,978	3,511	466
	0,070	0,011	-100
OTHER INCOME (EXPENSES) Interest net	(1,106)	(1,160)	54
Nonoperating benefit costs, net	48	37	11
Allowance for other funds used during construction	179	48	132
Allowance for borrowed funds used during construction	68	29	40
Amortization of debt expense	(32)	(22)	(10)
Other Net	0	(14)	14
Total other income (expenses)	(842)	(1,082)	240
Income (loss) before income taxes	3,136	2,429	707
Provision for income taxes	730	575	(156)
	2,405	1,854	551
Net income (loss)	2,405	1,054	551



AMERICAN WATER	Statement of Income - Dec 20		
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)
OPERATING REVENUES			_
Water revenues	10,245	10,335	(90)
Sewer revenues	123	102	21
Other operating revenues	179	195	(16)
Operating revenues	10,547	10,632	(85)
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>			
Purchased water	33	32	(1)
Fuel and Power	500	402	(98)
Chemicals	391	323	(68)
Waste disposal	64	61	(3)
Total production costs	988	819	(169)
Salaries & Wages	777	763	(15)
Pensions	9	9	(0)
Group insurances	168	136	(33)
Other benefits	74	61	(13)
Total employee related	1,028	967	(61)
Service Company costs	1,381	1,055	(326)
Contracted services	130	535	405
Building maintenance and services	337	65	(272)
Telecommunication expenses	37	39	2
Postage printing and stationery	0	1	1
Office supplies & expenses	22	(17)	(39)
Advertising & marketing expenses	-	-	-
Employee related expense travel & entertainment	21	9	(12)
Miscellaneous expenses	168	(208)	(376)
Rents	4	1	(3)
Transportation	38	52	14
Operating supplies & services	757	477	(280)
Uncollectible Accounts Exp	125	41	(84)
Customer accounting other	10	47	37
Regulatory expense	29	56	27
Insurance other than group	222 258	135	(88)
Maintenance service & supplies	4,800	254 <b>3,851</b>	(5) ( <b>949</b> )
Total operation and maintenance	•	•	• •
Depreciation	2,560	2,269	(291)
Amortization	8 300	7 304	(1)
Removal costs	2,867	2,579	(288)
Depreciation and Amortization	-	•	
General taxes	(630)	878	1,508
Loss (gain) on sale of assets	-	-	-
Impairment charges  Total operating expenses net	7,037	7,308	271
Operating income (loss)	3,510	3,324	186
	3,020	5,52.	
OTHER INCOME (EXPENSES)	(1,082)	(1,078)	(4)
Interest net Nonoperating benefit costs, net	53	76	(23)
Allowance for other funds used during construction	153	137	16
Allowance for borrowed funds used during construction	59	77	(19)
Amortization of debt expense	(32)	(32)	0
Other Net	(10)	(32)	22
Total other income (expenses)	(859)	(851)	(7)
, , ,			
Income (loss) before income taxes	<b>2,651</b>	2,473	<b>179</b>
Provision for income taxes	1,156	582	(574)
Net income (loss)	1,496	1,891	(395)



AMERICAN WATER	Statement of Income - Nov 2		
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)
OPERATING REVENUES			_
Water revenues	9,964	10,212	(248)
Sewer revenues	88	103	(15)
Other operating revenues	101	186	(85)
Operating revenues	10,153	10,501	(348)
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>			
Purchased water	31	32	1
Fuel and Power	413	465	52
Chemicals	283	344	61
Waste disposal	246	59	(187)
Total production costs	974	901	(73)
Salaries & Wages	708	691	(18)
Pensions	9	9	(1)
Group insurances	128	136	8
Other benefits	56	56	(0)
Total employee related	901	890	(11)
Service Company costs	1,027	906	(122)
Contracted services	96	87	(8)
Building maintenance and services	49	79	30
Telecommunication expenses	28	19	(9)
Postage printing and stationery	2	1	(1)
Office supplies & expenses	24	20	(5)
Advertising & marketing expenses			-
Employee related expense travel & entertainment	7	4	(3)
Miscellaneous expenses	163	43	(120)
Rents	11 37	2 60	(9) 23
Transportation	417	315	(102)
Operating supplies & services			
Uncollectible Accounts Exp	47 12	41	(6)
Customer accounting other	29	47 56	35 27
Regulatory expense	138	135	(3)
Insurance other than group  Maintenance service & supplies	211	207	(4)
Total operation and maintenance	3,755	3,497	(258)
·	2,092	2,258	166
Depreciation Amortization	2,092	2,238 7	(1)
Removal costs	288	303	15
Depreciation and Amortization	2,388	2,568	180
	877	876	
General taxes	-	-	(0)
Loss (gain) on sale of assets Impairment charges	_	_	_
Total operating expenses net	7,020	6,941	(78)
Operating income (loss)	3,133	3,560	(427)
OTHER INCOME (EXPENSES)			
Interest net	(1,058)	(1,069)	10
Nonoperating benefit costs, net	53	76	(23)
Allowance for other funds used during construction	123	142	(18)
Allowance for borrowed funds used during construction	47	80	(32)
Amortization of debt expense	(32)	(32)	0
Other Net	(6)	(30)	24
Total other income (expenses)	(874)	(834)	(39)
Income (loss) before income taxes	2,260	2,726	(466)
Provision for income taxes	496	641	145
	1,763	2,085	(321)
Net income (loss)	1,703	2,000	(321)



AMERICAN WATER	Statement of Income - Oct 2024				
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)		
OPERATING REVENUES			_		
Water revenues	11,414	11,290	124		
Sewer revenues	126	105	21		
Other operating revenues	126	184	(58)		
Operating revenues	11,666	11,579	87		
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>					
Purchased water	30	32	2		
Fuel and Power	445	486	41		
Chemicals	453	381	(73)		
Waste disposal	73	58	(16)		
Total production costs	1,002	956	(46)		
Salaries & Wages	764	743	(21)		
Pensions	9	9	(1)		
Group insurances	143	136	(7)		
Other benefits	61	52	(9)		
Total employee related	977	940	(37)		
Service Company costs	1,015	965	(50)		
Contracted services	254	88	(166)		
Building maintenance and services	90	61	(29)		
Telecommunication expenses	22	19	(3)		
Postage printing and stationery	2	2	(0)		
Office supplies & expenses	14	22	8		
Advertising & marketing expenses	10	- 4	- (6)		
Employee related expense travel & entertainment	81	53	(6) (29)		
Miscellaneous expenses Rents	2	1	(1)		
Transportation	37	53	16		
Operating supplies & services	513	302	(211)		
Uncollectible Accounts Exp	29	45	16		
Customer accounting other	7	47	40		
Regulatory expense	29	56	27		
Insurance other than group	143	135	(8)		
Maintenance service & supplies	287	176	(112)		
Total operation and maintenance	4,003	3,622	(381)		
Depreciation	2,064	2,248	184		
Amortization	8	7	(1)		
Removal costs	285	302	17		
Depreciation and Amortization	2,358	2,556	199		
General taxes	883	888	5		
Loss (gain) on sale of assets	-	-	-		
Impairment charges	-	-	-		
Total operating expenses net	7,243	7,066	(176)		
Operating income (loss)	4,424	4,513	(89)		
OTHER INCOME (EXPENSES)	(4.040)	(4.070)	00		
Interest net	(1,040)	(1,070)	30		
Nonoperating benefit costs, net	53	76 128	(23)		
Allowance for other funds used during construction	112 43	138 77	(26)		
Allowance for borrowed funds used during construction	(32)	(32)	(35)		
Amortization of debt expense Other Net	(87)	(32)	(57)		
	(952)	(842)	(110)		
Total other income (expenses)					
Income (loss) before income taxes	<b>3,472</b>	3,671	( <b>199</b> )		
Provision for income taxes	807	864	57		
Net income (loss)	2,665	2,807	(142)		



AMERICAN WATER	Statement of Income - Sep 2024				
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)		
OPERATING REVENUES			_		
Water revenues	11,257	11,917	(660)		
Sewer revenues	114	102	12		
Other operating revenues	163	204	(41)		
Operating revenues	11,534	12,223	(689)		
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>					
Purchased water	26	32	6		
Fuel and Power	498	537	39		
Chemicals	376	488	112		
Waste disposal	64	64	0		
Total production costs	964	1,121	157		
Salaries & Wages	750	730	(20)		
Pensions	9	9	(0)		
Group insurances	121	137	16		
Other benefits	52	49	(3)		
Total employee related	932	925	(7)		
Service Company costs	1,194	1,057	(136)		
Contracted services	180	96	(83)		
Building maintenance and services	125	49	(76)		
Telecommunication expenses	23	21	(2)		
Postage printing and stationery	1	1	(0)		
Office supplies & expenses	3	18	15		
Advertising & marketing expenses Employee related expense travel & entertainment	28	4	(24)		
Miscellaneous expenses	5	38	33		
Rents	0	3	2		
Transportation	42	49	7		
Operating supplies & services	407	278	(128)		
Uncollectible Accounts Exp	49	47	(2)		
Customer accounting other	10	47	38		
Regulatory expense	29	56	27		
Insurance other than group	137	135	(2)		
Maintenance service & supplies	205	168	(37)		
Total operation and maintenance	3,926	3,835	(91)		
Depreciation	2,035	2,232	197		
Amortization	8	7	(1)		
Removal costs	281	299	19		
Depreciation and Amortization	2,324	2,539	214		
General taxes	877	876	(1)		
Loss (gain) on sale of assets	-	-	-		
Impairment charges	7,127	7,250	123		
Total operating expenses net	-	•			
Operating income (loss)	4,407	4,973	(567)		
OTHER INCOME (EXPENSES)	(1.051)	(1.001)	30		
Interest net	(1,051) 53	(1,081) 76	(23)		
Nonoperating benefit costs, net Allowance for other funds used during construction	91	139	(48)		
Allowance for borrowed funds used during construction	35	78	(43)		
Amortization of debt expense	(32)	(32)	0		
Other Net	(12)	(30)	18		
Total other income (expenses)	(917)	(851)	(67)		
· · · · ·	3,490	4,123	(633)		
Income (loss) before income taxes	844	970	126		
Provision for income taxes					
Net income (loss)	2,645	3,153	(507)		



AMERICAN WATER	Statement of Income - Aug 2024					
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)			
OPERATING REVENUES						
Water revenues	8,173	12,124	(3,951)			
Sewer revenues	78	81	(3)			
Other operating revenues	175	237	(61)			
Operating revenues	8,427	12,442	(4,015)			
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>						
Purchased water	33	32	(1)			
Fuel and Power	461	561	100			
Chemicals	505	537	33			
Waste disposal	(183)	66	249			
Total production costs	815	1,196	381			
Salaries & Wages	736	719	(17)			
Pensions	9	9	(1)			
Group insurances	138 79	137 59	(1)			
Other benefits	963	923	(21)			
Total employee related			(40)			
Service Company costs	1,081	936	(145)			
Contracted services	171	69	(103)			
Building maintenance and services	123	66	(57)			
Telecommunication expenses	32	21	(11)			
Postage printing and stationery	1	1	0			
Office supplies & expenses	46	19	(27)			
Advertising & marketing expenses Employee related expense travel & entertainment	13	4	(8)			
Miscellaneous expenses	23	33	11			
Rents	4	2	(2)			
Transportation	61	47	(14)			
Operating supplies & services	474	263	(211)			
Uncollectible Accounts Exp	55	48	(7)			
Customer accounting other	8	47	39			
Regulatory expense	29	56	27			
Insurance other than group	137	135	(2)			
Maintenance service & supplies	297	164	(133)			
Total operation and maintenance	3,858	3,768	(90)			
Depreciation	2,027	2,185	157			
Amortization	8	7	(1)			
Removal costs	279	293	13			
Depreciation and Amortization	2,314	2,484	170			
General taxes	885	878	(7)			
Loss (gain) on sale of assets	-	-	-			
Impairment charges	7,057	7,130	73			
Total operating expenses net	1,370	5,312				
Operating income (loss)	1,370	5,312	(3,942)			
OTHER INCOME (EXPENSES)	(965)	(1,089)	124			
Interest net Nonoperating benefit costs, net	53	(1,089)	(23)			
Allowance for other funds used during construction	74	135	(61)			
Allowance for borrowed funds used during construction	28	76	(48)			
Amortization of debt expense	(32)	(32)	0			
Other Net	(25)	(30)	5			
Total other income (expenses)	(866)	(865)	(2)			
Income (loss) before income taxes	503	4,447	(3,944)			
` '	68	1,046	979			
Provision for income taxes		•				
Net income (loss)	436	3,401	(2,965)			



Potential Revenues         MID Declaration         MID Buddet         Potential (248)           Water revenues         11,838         12,086         (248)           Sewer revenues         104         81         22           Other operating revenues         257         206         51           Opperating revenues         12,199         12,373         (174)           Purp Carland Frevenues         32         32         0           Purp Carland Frevenues         50         30         0           Purp Carland Frevenues         50         50         0           Chemical Sudges         50         50         0         0           Static School William Saltines         1176         1,05         1,03         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	AMERICAN WATER	Statement of Income - Jul 2024				
Valer revenues	\$ in '000s					
Sewer revenues         104         81         22           Other operating revenues         257         206         51           Operating revenues         12,199         12,373         (174)           OPERATIONS & MaiNTENANCE EXPENSE           Purchased water         32         32         0           Fuel and Power         573         449         (124)           Chemicals         509         509         509         (0)           Waste disposal         63         67         4           Total production costs         1,176         1,056         (120)           Salaries & Wages         979         750         (229)           Pensions         12         9         (3           Group Insurances         133         137         4           Other benefits         52         55         (228)           Pensions         1,033         965         (88)           Group Insurances         1,033         965         (88)           Contracted services         1,176         950         (228)           Service Company costs         1,033         965         (88)           Contacted services         1,14         8	OPERATING REVENUES			_		
Other operating revenues         257         206         51           Operating revenues         12,199         12,373         (174)           OPERATIONS & MAINTENANCE EXPENSE         Purchased water         32         32         0           Fuel and Power         573         449         (1224)           Chemicals         509         509         (00           Waste disposal         63         67         4           Total production costs         1,176         1,056         (120)           Salaries & Wages         979         750         (2229)           Pensions         12         9         (3)           Group insurances         133         137         4           Other benefits         52         55         3           Total camployee related         1,176         950         (228)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         14         80         2           Contracted services         15         19         4           Vestage printing and stationery         32         1 <th< td=""><td>Water revenues</td><td>11,838</td><td>12,086</td><td>(248)</td></th<>	Water revenues	11,838	12,086	(248)		
Operating revenues         12,199         12,373         (174)           OPERATIONS & MAINTENANCE EXPENSE         Purchased water         32         32         0           Fuel and Power         573         449         (124)           Chemicals         509         509         600         (0)           Waste disposal         63         67         4           Total production costs         1,176         1,056         (120)           Salaries & Wages         979         750         (229)           Pensions         12         9         750         (229)           Pensions         123         137         4           Other benefits         52         55         3           Total employee related         1,176         950         (228)           Service Company costs         1,033         965         (288)           Contracted services         1,	Sewer revenues					
OPERATIONS & MAINTENANCE EXPENSE         32         32         0           Fuel and Power         573         449         (124)           Chemicals         509         509         (0)           Waste disposal         63         67         4           Total production costs         1,176         1,056         (229)           Salaries & Wages         979         750         (229)           Pensions         12         9         (3)           Group insurances         133         137         4           Other benefits         52         55         3           Total employee related         1,176         950         (226)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Contracted services         141         81         (61)           Building maintenance and services         15         16         22           Contracted services         15         16         22           Pervice Company costs         1,033         965         688           Contracted services         1,033         965         268           Contrac	Other operating revenues					
Fuel and Power	Operating revenues	12,199	12,373	(174)		
Fuel and Power	<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>					
Chemicals         509         509         (0)           Waste disposal         63         67         4           Total production costs         1,176         1,056         (120)           Salaries & Wages         979         750         (229)           Pensions         12         9         (3)           Group insurances         133         137         4           Other benefits         52         55         3           Total employee related         1,176         950         (225)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         14         81         (61)           Building maintenance and services         78         80         2           Contracted services         141         81         (61)           Building maintenance and services         15         19         4           Contracted services         15         19         4           Contracted services         15         16         2           Advertising & marketing expenses         15         16         2						
Waste disposal         63         67         4           Total production costs         1,176         1,056         (120)           Salaries & Wages         979         750         (229)           Pensions         12         9         (3)           Group insurances         133         137         4           Other benefits         52         55         3           Total employee related         1,176         950         (226)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         78         80         2           Itelecommunication expenses         15         19         4           Optage printing and stationery         32         1         (31)           Office supplies & expenses         15         19         4           Valversing & marketing expenses         15         19         4           Miscellaneous expenses         51         59         7           Employee related expense travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59 <th< td=""><td></td><td></td><td></td><td>, ,</td></th<>				, ,		
Total production costs						
Salaries & Wages         979         750         (229)           Pensions         12         9         (3)           Group insurances         133         137         4           Other benefits         52         55         3           Total emptoyee related         1,176         950         (228)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         78         80         2           Elecommunication expenses         15         19         4           Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         16         2           Advertising & marketing expenses         -         -         -           Employee related expenses travel & entertainment         6         4         (1)           Miscellaneous expenses         15         16         2           Advertising & marketing expenses         51         59         7           Rents         4         2         (2)           Rents         4         2         (2)	•					
Pensions         12         9         (3)           Group insurances         133         137         4           Other benefits         52         55         3           Total employee related         1,176         950         (226)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         78         80         2           Telecommunication expenses         15         19         4           Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         19         4           Advertising & marketing expenses         -         -         -           Employee related expense travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Employee related expense travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Employee related expense travel & entertainment         6         4         (2)           Operating supplies & services <td></td> <td>•</td> <td></td> <td>` '</td>		•		` '		
Group insurances         133         137         4           Other benefits         52         55         3           Total employee related         1,176         950         (228)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         78         80         2           Telecommunication expenses         15         19         4           Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         16         2           Advertising & marketing expenses         15         16         2           Employee related expenses travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Employee related expenses travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         54         (5)           Meritaing Supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24) <th< td=""><td><del>-</del></td><td></td><td></td><td>, ,</td></th<>	<del>-</del>			, ,		
Other benefits         52         55         3           Total employee related         1,176         950         (226)           Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         78         80         2           Telecommunication expenses         15         19         4           Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         16         2           Advertising & marketing expenses         -         -         -           Employee related expense travel & entertainment         6         4         (11)           Misscellaneous expenses         51         59         7           Employee related expense travel & entertainment         6         4         (1)           Misscellaneous expenses         51         59         7           Rents         4         2         (2)           Captain         34         2         (2)           Tenst         4         2         (2)           Choperating supplies & services         402         316						
Total employee related	•					
Service Company costs         1,033         965         (68)           Contracted services         141         81         (61)           Building maintenance and services         78         80         2           Telecommunication expenses         15         19         4           Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         16         2           Advertising & marketing expenses         -         -         -           Employee related expenses travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Rents         4         2         2         2           Rents         4         2         2         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39         66         27           Insurance other than group         137         135         (3)         (3)         (48)         (48)         (42)         (428)         (48)         <						
Contracted services         141         81         (61)           Building maintenance and services         78         80         2           Telecommunication expenses         15         19         4           Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         16         2           Advertising & marketing expenses         -         -         -           Employee related expense travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Rents         4         2         (2)           Transportation         59         54         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Uncollectible Accounts Exp         72<	• •	•				
Building maintenance and services         78         80         2           Telecommunication expenses         15         19         4           Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         16         2           Advertising & marketing expenses         -         -         -           Employee related expense travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Rents         4         2         (2)           Transportation         59         54         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         (24)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         (24)           Uncollectible Accounts Exp         72         48         (24)           Unsurer         8         47         (24)           Insurance other than group         137		•				
Telecommunication expenses   15   19   4     Postage printing and stationery   32   1   (31)     Office supplies & expenses   15   16   2     Advertising & marketing expenses   -				, ,		
Postage printing and stationery         32         1         (31)           Office supplies & expenses         15         16         2           Advertising & marketing expenses         -         -         -           Employee related expense travel & entertainment         6         4         (11)           Miscellaneous expenses         51         59         7           Rents         4         2         (2)           Transportation         59         54         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         2,323         2,429         106           General taxes         877         88	_					
Office supplies & expenses         15         16         2           Advertising & marketing expenses         -         -         -           Employee related expense travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Rents         4         2         (2)           Transportation         59         54         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         87         7	·					
Advertising & marketing expenses Employee related expense travel & entertainment  Employee related expense travel & entertainment  Employee related expense travel & entertainment  Employee related expenses  51 59 7  Rents  44 2 (2)  Transportation  59 54 (5)  Operating supplies & services  Uncollectible Accounts Exp  Customer accounting other  8 47 39  Regulatory expense  29 56 27  Insurance other than group  137 135 (3)  Maintenance service & supplies  254 169 (86)  Total operation and maintenance  4,288 3,743 (545)  Depreciation  Amortization  8 7 (1)  Amortization  8 7 (1)  Amortization  2,036 2,137 101  Amortization  Amortization  Employee related expenses net  7,488 7,053 (435)  Operating expenses net  7,488 7,053 (435)  Operating income (loss)  Allowance for other funds used during construction  Amortization of debt expense  (1,041) (1,074) 34  Nonoperating benefit costs, net  (23) (23) (20) (20)  Other Net  (7) (30) 23  Total other income (expenses)  (944) (858) (86)  Income (loss) before income taxes  (944) (858) (86)  Income (loss) before income taxes						
Employee related expense travel & entertainment         6         4         (1)           Miscellaneous expenses         51         59         7           Rents         4         2         (2)           Transportation         59         54         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -		-	-	-		
Miscellaneous expenses         51         59         7           Rents         4         2         (2)           Transportation         59         54         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435) <td>g .</td> <td>6</td> <td>4</td> <td>(1)</td>	g .	6	4	(1)		
Rents         4         2         (2)           Transportation         59         54         (5)           Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435) <td></td> <td>51</td> <td>59</td> <td></td>		51	59			
Operating supplies & services         402         316         (85)           Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (10 <td< td=""><td>•</td><td>4</td><td>2</td><td>(2)</td></td<>	•	4	2	(2)		
Uncollectible Accounts Exp         72         48         (24)           Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53	Transportation	59	54	(5)		
Customer accounting other         8         47         39           Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (1         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used durin	Operating supplies & services	402	316	(85)		
Regulatory expense         29         56         27           Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         1         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         23         73         (50)           Almortiza	Uncollectible Accounts Exp	72	48	(24)		
Insurance other than group         137         135         (3)           Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23           Allowance for other funds used during construction         60         130         (70           Allowance for borrowed funds used during construction         23         73         (55)	Customer accounting other	8	47	39		
Maintenance service & supplies         254         169         (86)           Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         (32)         0 <td>Regulatory expense</td> <td></td> <td></td> <td></td>	Regulatory expense					
Total operation and maintenance         4,288         3,743         (545)           Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         (32)         0           Other Net         (7)         (30)         23         73	_ · · · · · · · · · · · · · · · · · · ·					
Depreciation         2,036         2,137         101           Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss)	* *					
Amortization         8         7         (1)           Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (6	Total operation and maintenance	4,288	3,743	(545)		
Removal costs         279         286         7           Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         -         -         -         -           Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)	·					
Depreciation and Amortization         2,323         2,429         106           General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182	Amortization			(1)		
General taxes         877         881         4           Loss (gain) on sale of assets         -         -         -           Impairment charges         -         -         -           Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182				100		
Loss (gain) on sale of assets	•	•	•			
Impairment charges         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182		877	881	4		
Total operating expenses net         7,488         7,053         (435)           Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182	·- ·	-	-	-		
Operating income (loss)         4,711         5,321         (610)           OTHER INCOME (EXPENSES)         Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182		7 /99	7 053	(435)		
OTHER INCOME (EXPENSES)           Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182		•	•			
Interest net         (1,041)         (1,074)         34           Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182	Operating income (loss)	4,711	5,321	(610)		
Nonoperating benefit costs, net         53         76         (23)           Allowance for other funds used during construction         60         130         (70)           Allowance for borrowed funds used during construction         23         73         (50)           Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182		(4.044)	(4.074)	0.4		
Allowance for other funds used during construction       60       130       (70)         Allowance for other funds used during construction       23       73       (50)         Amortization of debt expense       (32)       (32)       0         Other Net       (7)       (30)       23         Total other income (expenses)       (944)       (858)       (86)         Income (loss) before income taxes       3,767       4,462       (696)         Provision for income taxes       868       1,050       182						
Allowance for borrowed funds used during construction       23       73       (50)         Amortization of debt expense       (32)       (32)       0         Other Net       (7)       (30)       23         Total other income (expenses)       (944)       (858)       (86)         Income (loss) before income taxes       3,767       4,462       (696)         Provision for income taxes       868       1,050       182	· -					
Amortization of debt expense         (32)         (32)         0           Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182	<u> </u>					
Other Net         (7)         (30)         23           Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182						
Total other income (expenses)         (944)         (858)         (86)           Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182	•					
Income (loss) before income taxes         3,767         4,462         (696)           Provision for income taxes         868         1,050         182						
Provision for income taxes 868 1,050 182	, , ,					
Total and the same takes	• •	•	•			
Net income (loss) 2,898 3,412 (514)	Provision for income taxes	868	1,050	182		
	Net income (loss)	2,898	3,412	(514)		



AMERICAN WATER	Statement of Income - Jun 2024					
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)			
OPERATING REVENUES						
Water revenues	9,566	11,549	(1,983)			
Sewer revenues	91	80	11			
Other operating revenues	224	187	36			
Operating revenues	9,881	11,817	(1,936)			
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>						
Purchased water	23	32	9			
Fuel and Power	430	524	94			
Chemicals	401 56	483 63	82 7			
Waste disposal	910	1,102	192			
Total production costs		•				
Salaries & Wages	460	699	240			
Pensions	(6) 117	9 137	15 20			
Group insurances Other benefits	63	50	(13)			
Total employee related	633	895	262			
			2			
Service Company costs	1,392	1,394				
Contracted services	105	109	4			
Building maintenance and services	91 29	57 19	(34)			
Telecommunication expenses  Postage printing and stationery	1	19	(11) (0)			
Office supplies & expenses	11	16	5			
Advertising & marketing expenses	-	-	-			
Employee related expense travel & entertainment	8	3	(5)			
Miscellaneous expenses	52	37	(15)			
Rents	2	2	(0)			
Transportation	26	46	20			
Operating supplies & services	325	290	(35)			
Uncollectible Accounts Exp	95	46	(49)			
Customer accounting other	9	47	38			
Regulatory expense	(39)	56	94			
Insurance other than group	140	135	(5)			
Maintenance service & supplies	269	167	(102)			
Total operation and maintenance	3,735	4,132	396			
Depreciation	2,067	2,087	20			
Amortization	8	7	(1)			
Removal costs	281 <b>2,356</b>	279 <b>2,372</b>	(2) <b>16</b>			
Depreciation and Amortization	•	•				
General taxes	873	874	1			
Loss (gain) on sale of assets	-	-	-			
Impairment charges Total operating expenses net	6,964	7,378	414			
Operating income (loss)	2,916	4,438	(1,522)			
	2,010	4,400	(1,022)			
OTHER INCOME (EXPENSES) Interest net	(1,096)	(1,062)	(34)			
Nonoperating benefit costs, net	28	76	(47)			
Allowance for other funds used during construction	89	119	(29)			
Allowance for borrowed funds used during construction	2	67	(64)			
Amortization of debt expense	(32)	(32)	0			
Other Net	(14)	(30)	16			
Total other income (expenses)	(1,022)	(863)	(158)			
Income (loss) before income taxes	1,894	3,575	(1,680)			
Provision for income taxes	479	841	362			
Net income (loss)	1,415	2,734	(1,318)			



AMERICAN WATER	Statement of Income - May 2024					
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)			
OPERATING REVENUES						
Water revenues	10,878	11,198	(320)			
Sewer revenues	85	81	3			
Other operating revenues	238	192	46			
Operating revenues	11,201	11,471	(270)			
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>						
Purchased water	23	32	9			
Fuel and Power	447	485	38			
Chemicals	311	426	116			
Waste disposal	60	63	4			
Total production costs	840	1,006	167			
Salaries & Wages	757	749	(8)			
Pensions	10	9	(1)			
Group insurances	136	138	2			
Other benefits	74	61	(13)			
Total employee related	977	957	(21)			
Service Company costs	985	1,058	73			
Contracted services	186	105	(81)			
Building maintenance and services	76	48	(28)			
Telecommunication expenses	34	19	(15)			
Postage printing and stationery	2	1	(0)			
Office supplies & expenses	14	16	2			
Advertising & marketing expenses	-	-	-			
Employee related expense travel & entertainment	2	3	1			
Miscellaneous expenses	30 4	39 2	10			
Rents	38	45	(2) 7			
Transportation Operating supplies & services	385	278	(107)			
	50	45				
Uncollectible Accounts Exp	8	47	(6) 39			
Customer accounting other Regulatory expense	414	56	(358)			
Insurance other than group	131	135	4			
Maintenance service & supplies	244	156	(89)			
Total operation and maintenance	4,033	3,737	(296)			
Depreciation	2,989	2,039	(950)			
Amortization	10	7	(4)			
Removal costs	257	272	14			
Depreciation and Amortization	3,257	2,317	(940)			
General taxes	880	881	1			
Loss (gain) on sale of assets	-	-	-			
Impairment charges	-	-	-			
Total operating expenses net	8,170	6,935	(1,235)			
Operating income (loss)	3,031	4,536	(1,505)			
OTHER INCOME (EXPENSES)						
Interest net	(1,054)	(1,045)	(9)			
Nonoperating benefit costs, net	57	76	(18)			
Allowance for other funds used during construction	40	116	(76)			
Allowance for borrowed funds used during construction	24	65	(41)			
Amortization of debt expense	(31)	(32)	1			
Other Net	(22)	(30)	8			
Total other income (expenses)	(986)	(850)	(135)			
Income (loss) before income taxes	2,045	3,685	(1,640)			
Provision for income taxes	475	867	392			
Net income (loss)	1,571	2,818	(1,248)			
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AMERICAN WATER	Statement of Income - Apr 2024					
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)			
OPERATING REVENUES						
Water revenues	10,246	10,328	(82)			
Sewer revenues	89	76	13			
Other operating revenues	213	181	32			
Operating revenues	10,548	10,585	(37)			
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>			_			
Purchased water	23	32	9			
Fuel and Power	403 438	388	(15)			
Chemicals	438 56	360 58	(78) 3			
Waste disposal  Total production costs	920	838	(81)			
	746	719	(26)			
Salaries & Wages Pensions	12	719	(3)			
Group insurances	138	137	(1)			
Other benefits	59	52	(8)			
Total employee related	955	917	(38)			
Service Company costs	958	937	(21)			
	257	70	(187)			
Contracted services	257 84	70 51	(33)			
Building maintenance and services Telecommunication expenses	22	17	(55)			
Postage printing and stationery	1	2	1			
Office supplies & expenses	15	14	(1)			
Advertising & marketing expenses	-	-	- '			
Employee related expense travel & entertainment	9	4	(6)			
Miscellaneous expenses	100	27	(72)			
Rents	10	7	(3)			
Transportation	45	48	3			
Operating supplies & services	544	240	(304)			
Uncollectible Accounts Exp	64	41	(23)			
Customer accounting other	9	47	38			
Regulatory expense	1	56	55			
Insurance other than group	132	135	3			
Maintenance service & supplies	3,767	169 <b>3,379</b>	(16)			
Total operation and maintenance	•	ŕ	(388)			
Depreciation	1,647	1,996	350			
Amortization	7 252	7 265	(1) 13			
Removal costs  Depreciation and Amortization	1,906	2,269	362			
•	878	879	1			
General taxes Loss (gain) on sale of assets	-	-	-			
Impairment charges	-	-	-			
Total operating expenses net	6,552	6,527	(25)			
Operating income (loss)	3,996	4,058	(62)			
OTHER INCOME (EXPENSES)						
Interest net	(1,000)	(1,024)	24			
Nonoperating benefit costs, net	57	76	(18)			
Allowance for other funds used during construction	40	96	(55)			
Allowance for borrowed funds used during construction	24	54	(30)			
Amortization of debt expense	(30)	(31)	1			
Other Net	5	(30)	35			
Total other income (expenses)	(904)	(860)	(44)			
Income (loss) before income taxes	3,092	3,198	(106)			
Provision for income taxes	741	752	12			
Net income (loss)	2,351	2,445	(94)			

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 31

### **Description of Filing Requirement:**

Monthly budget variance reports for 12 months pre-base period, with narrative, and as available, for base period and subsequent months.

#### Response:

Please see attached documents monthly budget variance reports for period September 2023 through March 2025.

For the electronic version, see KAW APP EX31 051625.pdf.



Statement of Income - Sep 2023

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	10,047	9,639	408	Increased demand / QIP Balancing Adjustment 3/2/23
Sewer revenues	80	88	(7)	
Other operating revenues	220	191	29	
Operating revenues	10,347	9,918	429	•
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	24	32	8	
Fuel and Power	460	462	2	
Chemicals	424	413	(11)	
Waste disposal	49	51	2	_
Total production costs	957	959	2	
Salaries & Wages	764	717	(46)	
Pensions	9	10	1	
Group insurances	125	136	11	
Other benefits	47	50	2	<u>-</u>
Total employee related	945	913	(32)	
Service Company costs	1,191	1,159	(32)	
Contracted services	154	86	, ,	Line locates
Building maintenance and services	65	54	(11)	
Telecommunication expenses	27	18	(9)	
Postage printing and stationery	1	1	0	
Office supplies & expenses	19	12	(6)	
Advertising & marketing expenses	- (0)	-	-	
Employee related expense travel & entertainment	(3) 71	14	17	Profiling in budget
Miscellaneous expenses	6	(0) 2	(4)	
Rents	37	48	11	
Transportation	376	236	(141)	-
Operating supplies & services	97	49	(49)	
Uncollectible Accounts Exp	12	9	(49)	
Customer accounting other Regulatory expense	1	1	0	
Insurance other than group	125	110	(15)	
Maintenance service & supplies	233	99	, ,	Expense timing
Total operation and maintenance	3,939	3,535	(404)	
Depreciation	1,553	1,573	20	
Amortization	7	. 8	1	
Removal costs	243	238	(5)	
Depreciation and Amortization	1,803	1,819	16	
General taxes	726	645	(81)	Budget assumes NBV % based on historical property tax protest outcomes
Loss (gain) on sale of assets	-	-	-	
Impairment charges	-	-	-	-
Total operating expenses net	6,468	5,998	(470)	
Operating income (loss)	3,879	3,920	(41)	
OTHER INCOME (EXPENSES)				
Interest net	(993)	(927)	(67)	
Nonoperating benefit costs, net	58	93	(35)	
Allowance for other funds used during construction	36	54	(18)	
Allowance for borrowed funds used during construction	22	33	(11)	
Amortization of debt expense	(25)	(22)	(3)	
Other Net	(19)	(13)	(6)	=
Total other income (expenses)	(921)	(782)	(140)	
Income (loss) before income taxes	2,958	3,138	(180)	
Provision for income taxes	689	697	8	_
Net income (loss)	2,269	2,441	(172)	 <del> </del>



Statement	of Income -	Oct 2023
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\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	9,862	9,166	696	Increased demand / QIP Balancing Adjustment 3/2/23
Sewer revenues	104	89	15	
Other operating revenues	204	220	(15)	
Operating revenues	10,170	9,475	695	=
OPERATIONS & MAINTENANCE EXPENSE  Durch pand water	24	32	8	
Purchased water Fuel and Power	480	404		Underaccrual in prior month
Chemicals	446	353		Add'l treatments at reservior due to WQ
Waste disposal	44	51	8	
Total production costs	995	840	(154)	
	717	710		
Salaries & Wages	9	10	(7) 1	
Pensions Crayn incurrences	134	136	2	
Group insurances	60	49	(12)	
Other benefits  Total ampleyed related	921	905	(16)	
Total employee related	923	995	71	
Service Company costs				
Contracted services	206	77		Line locates / legal fees / groundskeeping
Building maintenance and services	91	66	(25)	
Telecommunication expenses	31	15	(16)	
Postage printing and stationery	1 16	2 17	1 0	
Office supplies & expenses	10	17	U	
Advertising & marketing expenses	- 5	1	(3)	
Employee related expense travel & entertainment	206	25		) Town Branch donation / hydrant painting
Miscellaneous expenses Rents	1	2	(101)	
Transportation	69	51	(17)	
Operating supplies & services	626	258	(368)	
	57	45	(12)	
Uncollectible Accounts Exp Customer accounting other	7	11	3	
Regulatory expense	1	1	0	
Insurance other than group	121	110	(10)	
Maintenance service & supplies	199	142	(57)	
Total operation and maintenance	3,850	3,307	(543)	
	1,537	1,583	45	
Depreciation Amortization	7	8	1	
Removal costs	244	240	(5)	
Depreciation and Amortization	1,789	1,830	42	
•	727	655		Budget assumes NBV % based on historical property tax protest outcomes
General taxes	-	-	(70)	budget assumes NEV 70 bused on instancer property tax protest outcomes
Loss (gain) on sale of assets Impairment charges	_	_	_	
Total operating expenses net	6,366	5,792	(574)	
Operating expenses net Operating income (loss)	3,804	3,683	121	
	0,004	0,000	121	
OTHER INCOME (EXPENSES)	(940)	(0.41)	2	
Interest net	(940) 58	(941)	(35)	
Nonoperating benefit costs, net	42	93 54	(11)	
Allowance for other funds used during construction	26	32	(7)	
Allowance for borrowed funds used during construction	(30)	(22)	(9)	
Amortization of debt expense Other Net	(13)	(9)	(4)	
				_
Total other income (expenses)	(857)	(793)	(64)	
Income (loss) before income taxes	2,946	2,890	57	
Provision for income taxes	605	642	37	_
Net income (loss)	2,341	2,248	93	_
• •	_			<u>=</u>



Statement of Income - Nov 2023

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	- Budget Variance Explanation
OPERATING REVENUES				
Water revenues	9,004	8,296	708	Increased demand / QIP Balancing Adjustment 3/2/23
Sewer revenues	80	87	(7)	
Other operating revenues	207	211	(4)	
Operating revenues	9,291	8,595	696	•
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	18	32	14	
Fuel and Power	482	388	(95)	Underaccrual in prior month
Chemicals	305	269	(35)	
Waste disposal	38	51	13	_
Total production costs	843	740	(103)	
Salaries & Wages	742	718	(24)	
Pensions	10	10	1	
Group insurances	131	136	5	
Other benefits	61	56	(5)	
Total employee related	943	920	(23)	
Service Company costs	983	969	(14)	
Contracted services	173	76	(96)	Line locates / CWIP write off / legal fees
Building maintenance and services	106	70	(36)	
Telecommunication expenses	36	15	(22)	
Postage printing and stationery	1	3	2	
Office supplies & expenses	24	15	(9)	
Advertising & marketing expenses	-		- (=)	
Employee related expense travel & entertainment	12	7	(5)	
Miscellaneous expenses	92	25	(67)	
Rents	1 26	1 55	0 29	
Transportation	471	267	(204)	-
Operating supplies & services	43	43		
Uncollectible Accounts Exp	9	13	(0) 3	
Customer accounting other	1	13	0	
Regulatory expense Insurance other than group	122	110	(12)	
Maintenance service & supplies	273	179	, ,	Hydrant painting
Total operation and maintenance	3,688	3,241	(447)	
Depreciation	1,550	1,602	52	
Amortization	7	8	1	
Removal costs	246	242	(3)	
Depreciation and Amortization	1,803	1,853	50	
General taxes	734	647	(86)	Budget assumes NBV % based on historical property tax protest outcomes
Loss (gain) on sale of assets	-	-	- '	
Impairment charges	-	-	-	
Total operating expenses net	6,224	5,741	(483)	
Operating income (loss)	3,067	2,854	213	
OTHER INCOME (EXPENSES)				
Interest net	(987)	(942)	(45)	
Nonoperating benefit costs, net	58	93	(35)	
Allowance for other funds used during construction	44	51	(7)	
Allowance for borrowed funds used during construction	27	31	(4)	
Amortization of debt expense	(30)	(22)	(9)	
Other Net	(23)	(13)	(9)	<u>-</u>
Total other income (expenses)	(911)	(801)	(110)	
Income (loss) before income taxes	2,156	2,053	104	
Provision for income taxes	458	456	(2)	
Net income (loss)	1,698	1,597	101	_
				=



### Statement of Income - Dec 2023 MTD Actuals MTD Budget Fay / (Linfay)

	Stateme	nt of Income -	Dec 2023	
\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	- Budget Variance Explanation
OPERATING REVENUES				
Water revenues	8,747	8,189	558	Increased demand / QIP Balancing Adjustment 3/2/23
Sewer revenues	108	90	18	, , , , , , , , , , , , , , , , , , ,
Other operating revenues	230	218	12	
Operating revenues	9,085	8,497	587	
· -				
OPERATIONS & MAINTENANCE EXPENSE Purchased water	35	32	(2)	
Fuel and Power	412	434	22	
Chemicals	361	284		) Underaccrual in prior month
Waste disposal	43	51	8	,
Total production costs	851	801	(50)	<u>-</u>
•	793	725	(68)	Increased overtime
Salaries & Wages Pensions	10	10	(08)	) increased overtime
Group insurances	7	136		End of year true-up
Other benefits	73	55	(17)	
Total employee related	882	926	44	
	1,114	1,124	10	
Service Company costs				A Live Level of CIMID and the off AME of the organization of the control of the c
Contracted services	364	59		Line locates / CWIP write off / Wind storm damage repairs
Building maintenance and services	289 27	79 60	(210)	) Office repairs / maintenance
Telecommunication expenses	1	1	1	
Postage printing and stationery  Office supplies & expenses	25	19	(6)	
Office supplies & expenses	-	-	- (0)	
Advertising & marketing expenses Employee related expense travel & entertainment	13	14	2	
Miscellaneous expenses	281	41		Full Strides Ahead Donation / Chamber Building Fund Pledge
Rents	5	1	(4)	
Transportation	37	50	12	
Operating supplies & services	1,042	324	(719)	<u>-</u>
Uncollectible Accounts Exp	(7)	41	48	
Customer accounting other	10	9	(1)	
Regulatory expense	1	1	O O	
Insurance other than group	234	110	(123)	End of year true-up
Maintenance service & supplies	469	224	(245)	Blacktop repairs / Plant painting / Lock out tag out / Small tools
Total operation and maintenance	4,595	3,560	(1,035)	<u>-</u>
Depreciation	1,563	1,618	54	
Amortization	7	8	1	
Removal costs	246	243	(2)	
Depreciation and Amortization	1,816	1,869	53	=
General taxes	3,666	644	(3.022)	Property tax protest remained unsettled by end of year; no true-up made
Loss (gain) on sale of assets	-	-	-	,
Impairment charges	-	-	-	
Total operating expenses net	10,078	6,073	(4,005)	
Operating income (loss)	(994)	2,424	(3,417)	
· - · ·	( ,	,	( )	
OTHER INCOME (EXPENSES) Interest net	(1,004)	(921)	(84)	) Primarily driven by STD
Nonoperating benefit costs, net	58	93	(35)	
Allowance for other funds used during construction	39	45	(6)	
Allowance for borrowed funds used during construction	23	27	(4)	
Amortization of debt expense	(30)	(22)		
Other Net	(26)	(29)		
Total other income (expenses)	(941)	(807)	(134)	<u>-</u>
····				
Income (loss) before income taxes	(1,934)	1,617	(3,551)	
Provision for income taxes	354	359	6	
Net income (loss)	(2,288)	1,258	(3,546)	<u></u>



Statement of Income - Jan 2024

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	<ul> <li>Budget Variance Explanation</li> </ul>
OPERATING REVENUES			, ,	<u> </u>
Water revenues	8,842	8,638	204	Increased demand / Increased fire services
Sewer revenues	85	81		
Other operating revenues	201	218	(16)	
Operating revenues	9,128	8,937	192	
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	27	32	5	
Fuel and Power	481	446		
Chemicals	345	323	, ,	
Waste disposal	45	58	13	
Total production costs	898	859	(39)	
Salaries & Wages	800	741	(59)	
Pensions	9	9	(1)	
Group insurances	153	152		
Other benefits	57	53		
Total employee related	1,019	955	(64)	
Service Company costs	982	977	(5)	
Contracted services	150	88	(62)	Line locates profiling
Building maintenance and services	67	63		•
Telecommunication expenses	37	18	(19)	
Postage printing and stationery	1	1	1	
Office supplies & expenses	24	18	(6)	
Advertising & marketing expenses	-	-	-	
Employee related expense travel & entertainment	1	4	2	
Miscellaneous expenses	123	67	, ,	
Rents	1	2		
Transportation	47	57		
Operating supplies & services	450	319	• •	
Uncollectible Accounts Exp	(54)			Allowance reserve adjustment
Customer accounting other	8	47	39	
Regulatory expense	1 120	1 135	0 15	
Insurance other than group	205	173	(32)	
Maintenance service & supplies	3,629	3,501		
Total operation and maintenance				
Depreciation	1,626 7	1,683 6		
Amortization	249	251	(1) 2	
Removal costs	1,882	1,940	57	
Depreciation and Amortization	890	895	5	
General taxes Loss (gain) on sale of assets	-	-	-	
Impairment charges	-	-	-	
Total operating expenses net	6,401	6,335	(66)	
Operating income (loss)	2,727	2,601	126	
OTHER INCOME (EXPENSES)				
Interest net	(1,025)	(1,064	) 39	
Nonoperating benefit costs, net	58	76	(18)	
Allowance for other funds used during construction	30	21	10	
Allowance for borrowed funds used during construction	18	12		
Amortization of debt expense	(30)			
Other Net	(26)			-
Total other income (expenses)	(975)	(1,019)	) 44	
Income (loss) before income taxes	1,752	1,582		
Provision for income taxes	397	372	(25)	<u></u>
Net income (loss)	1,355	1,210	145	=



Statement of Income - Feb 2024

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\$ in '000s	MTD Actuals N	1TD Budget Fa	ıv / (Unfav)	Budget Variance Explanation	
OPERATING REVENUES					
Water revenues	10,510	9,814	697	Interim rates implemented	
Sewer revenues	90	77	13		
Other operating revenues	192	239	(47)		
Operating revenues	10,792	10,129	663	_	
OPERATIONS & MAINTENANCE EXPENSE	28	32	4		
Purchased water Fuel and Power	411	405	(6)		
Chemicals	339	321	(18)		
Waste disposal	37	56	20		
Total production costs	815	814	(1)	-	
·					
Salaries & Wages	684	689	5		
Pensions	14	9	(5)		
Group insurances	135 60	137 55	2 (5)		
Other benefits	893	889			
Total employee related			(4)		
Service Company costs	1,031	942	(89)	Profiling	
Contracted services	154	85	(69)	Line locates profiling	
Building maintenance and services	55	68	13		
Telecommunication expenses	32	17	(14)	1	
Postage printing and stationery	1	1	(0)		
Office supplies & expenses	20	16	(3)		
Advertising & marketing expenses	-	-	-		
Employee related expense travel & entertainment	7	5	(2)		
Miscellaneous expenses	28	44	16		
Rents	4	2	(2)		
Transportation	77	38	(39)		
Operating supplies & services	376	276	(101)		
Uncollectible Accounts Exp	44	39	(5)		
Customer accounting other	8	47	39		
Regulatory expense	1	56	55	Lower actuals due to pending rate case order	
Insurance other than group	138	135	(4)		
Maintenance service & supplies	293	176	(117)	Capital that will be reversed out in Mar / Paving	
Total operation and maintenance	3,600	3,374	(226)		
Depreciation	1,641	1,956	315	Lower rates due to pending rate case order	
Amortization	7	7	(0)		
Removal costs	251	260	9		
Depreciation and Amortization	1,899	2,223	324		
General taxes	883	885	2		
Loss (gain) on sale of assets	-	-	_		
Impairment charges	-	-	-		
Total operating expenses net	6,382	6,482	100	-	
Operating income (loss)	4,411	3,647	764		
• • •	.,	<b>5,5</b>			
OTHER INCOME (EXPENSES)	(1,000)	(1,078)	70	Primarily driven by STD	
Interest net Nonoperating benefit costs, net	(1,000)	76	(18)		
	28	41	(13)		
Allowance for other funds used during construction Allowance for borrowed funds used during construction	17	23	(6)		
Amortization of debt expense	(30)	(31)	2		
Other Net	(2)	(30)	29		
				-	
Total other income (expenses)	(929)	(1,001)	72		
Income (loss) before income taxes	3,482	2,647	835		
Provision for income taxes	813	623	(190)		
Net income (loss)	2,669	2,024	645	-	
	,				



Statement	of Incomo	Mar 2024
Statement	of income.	· Mar 70174

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	9,290	10,301	(1,010)	Pending rate case order - reserve liability booked for Feb-Mar
Sewer revenues	86	80	7	
Other operating revenues	162	182	(20)	_
Operating revenues	9,539	10,563	(1,024)	
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	27	32	5	
Fuel and Power	528	446		Underaccrual in prior month
Chemicals	314	413		Entry to fix system issue to be booked in Apr
Waste disposal	164	62	. ,	Underaccrual in prior month
Total production costs	1,033	953	(80)	
Salaries & Wages	767	729	(39)	
Pensions	10	9	(1)	
Group insurances	122	137	15	
Other benefits	56	52	(4)	
Total employee related	955	926	(28)	
Service Company costs	1,218	1,088	-	Profiling
Contracted services	175	102		Line locates profiling / Office maintenance
Building maintenance and services	63	57	(5)	
Telecommunication expenses	47	19	(28)	
Postage printing and stationery	2 17	1 17	(1) 0	
Office supplies & expenses Advertising & marketing expenses	-	-	-	
Employee related expense travel & entertainment	10	5	(5)	
Miscellaneous expenses	(7)	53	60	
Rents	13	3	(10)	
Transportation	51	47	(4)	_
Operating supplies & services	370	304	(66)	
Uncollectible Accounts Exp	30	41	12	
Customer accounting other	7	47	40	
Regulatory expense	1	56	55	Lower actuals due to pending rate case order
Insurance other than group	130	135	5	December of a middle and an Action of the Colonian Colonian
Maintenance service & supplies	96	170		Reversal of capital booked to O&M in Feb
Total operation and maintenance	3,839	3,719	(119)	
Depreciation	1,636	1,972		Lower rates due to pending rate case order
Amortization	7 251	7 262	(1) 10	
Removal costs  Depreciation and Amortization	1,895	2,241	345	-
·	857	877	20	
General taxes Loss (gain) on sale of assets	-	-	-	
Impairment charges	-	-	_	
Total operating expenses net	6,591	6,836	246	-
Operating income (loss)	2,948	3,726	(778)	
OTHER INCOME (EXPENSES)	_,	-,	()	
Interest net	(1,024)	(1,044)	20	
Nonoperating benefit costs, net	57	76	(18)	
Allowance for other funds used during construction	34	70	(36)	
Allowance for borrowed funds used during construction	20	39	(19)	
Amortization of debt expense	(32)	(31)	(1)	
Other Net	(20)	(31)	11	_
Total other income (expenses)	(965)	(922)	(43)	
Income (loss) before income taxes	1,983	2,804	(821)	
Provision for income taxes	472	660	188	
Net income (loss)	1,511	2,144	(634)	-
Het medine (1033)		-,	(554)	=



\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	10,246	10,328	(82)	Pending rate case order - reserve liability booked
Sewer revenues	89	76	13	
Other operating revenues	213	181	32	_
Operating revenues	10,548	10,585	(37)	<u> </u>
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	23	32	9	
Fuel and Power	403	388	(15)	
Chemicals	438	360		Adjustment to correct Feb
Waste disposal	56	58	3	
Total production costs	920	838	(81)	
Salaries & Wages	746	719	(26)	
Pensions	12	9	(3)	
Group insurances	138	137	(1)	
Other benefits	59	52	(8)	
Total employee related	955	917	(38)	
Service Company costs	958	937	(21)	
Contracted services	257	70	` '	Line locates profiling
Building maintenance and services	84	51	(33)	
Telecommunication expenses	22	17	(5)	
Postage printing and stationery	1 15	2 14	1 (1)	
Office supplies & expenses Advertising & marketing expenses	-	-	(1)	
Employee related expense travel & entertainment	9	4	(6)	
Miscellaneous expenses	100	27		Inventory write off
Rents	10	7	(3)	·
Transportation	45	48	3	_
Operating supplies & services	544	240	(304)	<u> </u>
Uncollectible Accounts Exp	64	41	(23)	
Customer accounting other	9	47	38	
Regulatory expense	1	56	55	Lower actuals due to pending rate case order
Insurance other than group	132	135	3	
Maintenance service & supplies	184	169	(16)	
Total operation and maintenance	3,767	3,379	(388)	
Depreciation	1,647	1,996		Lower rates due to pending rate case order
Amortization	7 252	7 265	(1) 13	
Removal costs	1,906	2,269	362	
Depreciation and Amortization	•	•		
General taxes	878	879	1	
Loss (gain) on sale of assets Impairment charges	-	-	-	
Total operating expenses net	6,552	6,527	(25)	<del>-</del>
Operating income (loss)	3,996	4,058	(62)	
	3,222	.,	(0-)	•
OTHER INCOME (EXPENSES) Interest net	(1,000)	(1,024)	24	
Nonoperating benefit costs, net	57	76	(18)	
Allowance for other funds used during construction	40	96	(55)	
Allowance for borrowed funds used during construction	24	54	(30)	
Amortization of debt expense	(30)	(31)	1	
Other Net	5	(30)	35	_
Total other income (expenses)	(904)	(860)	(44)	
Income (loss) before income taxes	3,092	3,198	(106)	
Provision for income taxes	741	752	12	
Net income (loss)	2,351	2,445	(94)	-
itet moonie (toss)		_,	(8-1)	, =



\$ in '000s		nt of income - i		- Parland Markey - Francisco Mark
\$ III 000S	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	10,878	11,198		Pending rehearing related to rate case order - reserve liability booked
Sewer revenues	85	81	3	
Other operating revenues	238	192	46	_
Operating revenues	11,201	11,471	(270)	
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	23	32	9	
Fuel and Power	447	485	38	
Chemicals	311	426		Primarily driven by pricing
Waste disposal	60	63	4	_
Total production costs	840	1,006	167	
Salaries & Wages	757	749	(8)	
Pensions	10	9	(1)	
Group insurances	136	138	2	
Other benefits	74	61	(13)	
Total employee related	977	957	(21)	
Service Company costs	985	1,058	73	
Contracted services	186	105	(81)	Line locates profiling / Rate case rehearing fees
Building maintenance and services	76	48	(28)	
Telecommunication expenses	34	19	(15)	
Postage printing and stationery	2	1	(0)	
Office supplies & expenses	14	16	2	
Advertising & marketing expenses	-	-		
Employee related expense travel & entertainment	2	3	1	
Miscellaneous expenses	30 4	39 2	10	
Rents	38	45	(2) 7	
Transportation	385	278	(107)	-
Operating supplies & services				
Uncollectible Accounts Exp	50	45 47	(6) 39	
Customer accounting other	8 414	56		Pata case ardered 5/2 adjustments: write offs + amertization at 26 months (vs. 24 budgeted)
Regulatory expense	131	135	(338)	Rate case ordered 5/3 adjustments: write offs + amortization at 26 months (vs 24 budgeted)
Insurance other than group  Maintenance service & supplies	244	156		Incline car maintenance / Parkers Mill repairs
Total operation and maintenance	4,033	3,737	(296)	
•	2,989	2,039		True-up based on 5/3 rate case order
Depreciation Amortization	10	2,039	(4)	·
Removal costs	257	272	14	
Depreciation and Amortization	3,257	2,317	(940)	<del>-</del>
General taxes	880	881	1	
Loss (gain) on sale of assets	-	-	-	
Impairment charges	-	-	-	
Total operating expenses net	8,170	6,935	(1,235)	
Operating income (loss)	3,031	4,536	(1,505)	
OTHER INCOME (EXPENSES)				
Interest net	(1,054)	(1,045)	(9)	
Nonoperating benefit costs, net	57	76	(18)	
Allowance for other funds used during construction	40	116	(76)	
Allowance for borrowed funds used during construction	24	65	(41)	
Amortization of debt expense	(31)	(32)	1	
Other Net	(22)	(30)	8	_
Total other income (expenses)	(986)	(850)	(135)	
Income (loss) before income taxes	2,045	3,685	(1,640)	
Provision for income taxes	475	867	392	-
Net income (loss)	1,571	2,818	(1,248)	
			<u> </u>	=



#### Statement of Income - Jun 2024

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	9,566	11,549	(1,983)	Revenue reserve true-up to 5/3 ordered rates (based on 6/27 order)
Sewer revenues	91	80	11	
Other operating revenues	224	187	36	
Operating revenues	9,881	11,817	(1,936)	<u></u>
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	23	32	9	
Fuel and Power	430	524	94	Overaccrual in prior month
Chemicals	401	483	82	Primarily driven by pricing
Waste disposal	56	63	7	
Total production costs	910	1,102	192	
Salaries & Wages	460	699	240	Booking error - to be reclassed in Jul
Pensions	(6)	9	15	
Group insurances	117	137	20	
Other benefits	63	50	(13)	
Total employee related	633	895	262	
Service Company costs	1,392	1,394	2	
Contracted services	105	109	4	
Building maintenance and services	91	57	(34)	
Telecommunication expenses	29	19	(11)	
Postage printing and stationery	1	1	(0)	
Office supplies & expenses	11	16	5	
Advertising & marketing expenses	- 8	3	(5)	
Employee related expense travel & entertainment Miscellaneous expenses	52	37	(15)	
Rents	2	2	(0)	
Transportation	26	46	20	
Operating supplies & services	325	290	(35)	<u></u>
Uncollectible Accounts Exp	95	46	(49)	
Customer accounting other	9	47	38	
Regulatory expense	(39)	56	94	
Insurance other than group	140	135	(5)	
Maintenance service & supplies	269	167		Tank painting / Maintenance contract service repairs
Total operation and maintenance	3,735	4,132	396	
Depreciation	2,067	2,087	20	
Amortization	8	7	(1)	
Removal costs	281	279	(2)	
Depreciation and Amortization	2,356	2,372	16	
General taxes	873	874	1	
Loss (gain) on sale of assets	-	-	-	
Impairment charges  Total operating expenses net	6,964	7,378	414	-
Operating income (loss)	2,916	4,438	(1,522)	
	2,010	4,400	(1,022)	
OTHER INCOME (EXPENSES) Interest net	(1,096)	(1,062)	(34)	
Nonoperating benefit costs, net	28	76	(47)	
Allowance for other funds used during construction	89	119	(29)	
Allowance for borrowed funds used during construction	2	67	(64)	
Amortization of debt expense	(32)	(32)	0	
Other Net	(14)	(30)	16	_
Total other income (expenses)	(1,022)	(863)	(158)	
Income (loss) before income taxes	1,894	3,575	(1,680)	
Provision for income taxes	479	841	362	_
Net income (loss)	1,415	2,734	(1,318)	<u>-</u> <u>)</u>
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Statement of Income - Jul 2024

\$ in '000s		1TD Budget Fa	v / (Unfav)	Budget Variance Explanation
<i>ψ III</i> 0000	MID Actuals 1	TID Buuget Fa	v / (Olliav)	Buuget Valiance Explanation
OPERATING REVENUES	44.000	40.000	(0.40)	
Water revenues	11,838	12,086	, ,	Phase 1 & 2 customer refunds / Increased demand
Sewer revenues	104 257	81 206	22 51	
Other operating revenues	12,199	12,373	(174)	,
Operating revenues	12,199	12,373	(1/4)	
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	32	32	0	
Fuel and Power	573	449		Underaccrual in prior month
Chemicals	509 63	509 67	(0) 4	
Waste disposal			(120)	,
Total production costs	1,176	1,056		
Salaries & Wages	979	750		Adjustment of booking error from Jun
Pensions	12	9	(3)	
Group insurances	133	137	4	
Other benefits	52	55	3	1
Total employee related	1,176	950	(226)	
Service Company costs	1,033	965	(68)	
Contracted services	141	81	(61)	Line locates profiling
Building maintenance and services	78	80	2	
Telecommunication expenses	15	19	4	
Postage printing and stationery	32	1	(31)	
Office supplies & expenses	15	16	2	
Advertising & marketing expenses	-	- ,	- (4)	
Employee related expense travel & entertainment	6	4	(1)	
Miscellaneous expenses	51 4	59 2	7	
Rents	59	54	(2) (5)	
Transportation Operating supplies & services	402	316	(85)	ı
Uncollectible Accounts Exp	72 8	48 47	(24) 39	
Customer accounting other	29	56	27	
Regulatory expense Insurance other than group	137	135	(3)	
Maintenance service & supplies	254	169		Deferred maint. True-up / Incline car repairs
Total operation and maintenance	4,288	3,743	(545)	,
·	2,036	2,137		In-service timing
Depreciation Amortization	2,030	2,137 7	(1)	m-service uning
Removal costs	279	286	7	
Depreciation and Amortization	2,323	2,429	106	
·	877	881	4	
General taxes	6//	-	4	
Loss (gain) on sale of assets Impairment charges	<u>-</u>	-	_	
Total operating expenses net	7,488	7,053	(435)	
	4,711	5,321	(610)	
Operating income (loss)	4,/11	5,321	(010)	
OTHER INCOME (EXPENSES)	(4.044)	(4.074)	0.4	
Interest net	(1,041) 53	(1,074) 76	34 (23)	
Nonoperating benefit costs, net	60	130		In-service timing
Allowance for other funds used during construction Allowance for borrowed funds used during construction	23	73	, ,	In-service timing
Amortization of debt expense	(32)	(32)	0	
Other Net	(7)	(30)	23	
		(858)	(86)	•
Total other income (expenses)	(944)			
Income (loss) before income taxes	3,767	4,462	(696)	
Provision for income taxes	868	1,050	182	
Net income (loss)	2,898	3,412	(514)	
				•



Statement	of Income	- Viid 2024
Statement	or income	- Aug 2024

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\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation	
OPERATING REVENUES					
Water revenues	8,173	12,124	(3,951)	Phase 3 customer refunds	
Sewer revenues	78	81	(3)		
Other operating revenues	175	237	(61)		
Operating revenues	8,427	12,442	(4,015)		
OPERATIONS & MAINTENANCE EXPENSE	33	32	(1)		
Purchased water	461	561	(1)	Overaccrual in prior month	
Fuel and Power	505	537	33	Overacerdat in prior month	
Chemicals Wests disposal	(183)	66		JE error - to be fixed in Sep	
Waste disposal	815	1,196	381	The entities to be liked in Sep	
Total production costs		•			
Salaries & Wages	736	719	(17)		
Pensions	9	9	(1)		
Group insurances	138	137	(1)		
Other benefits	79	59	(21)		
Total employee related	963	923	(40)		
Service Company costs	1,081	936	(145)		
Contracted services	171	69	(103)	Audit fee true-up / Line locates profiling	
Building maintenance and services	123	66	(57)		
Telecommunication expenses	32	21	(11)		
Postage printing and stationery	1	1	0		
Office supplies & expenses	46	19	(27)		
Advertising & marketing expenses	-	-	-		
Employee related expense travel & entertainment	13	4	(8)		
Miscellaneous expenses	23	33	11		
Rents	4	2	(2)		
Transportation	61	47	(14)		
Operating supplies & services	474	263	(211)		
Uncollectible Accounts Exp	55	48	(7)		
Customer accounting other	8	47	39		
Regulatory expense	29	56	27		
Insurance other than group	137	135	(2)		
Maintenance service & supplies	297	164	(133)	Paving / Maint. Contract labor repairs	
Total operation and maintenance	3,858	3,768	(90)	•	
Depreciation	2,027	2,185		In-service timing	
Amortization	8	2,103	(1)		
	279	293	13		
Removal costs		2,484	170	•	
Depreciation and Amortization	2,314				
General taxes	885	878	(7)		
Loss (gain) on sale of assets	-	-	-		
Impairment charges	7,057	7,130	73	-	
Total operating expenses net	-	•			
Operating income (loss)	1,370	5,312	(3,942)		
OTHER INCOME (EXPENSES)					
Interest net	(965)	(1,089)		Primarily driven by STD balance	
Nonoperating benefit costs, net	53	76	(23)		
Allowance for other funds used during construction	74	135		In-service timing	
Allowance for borrowed funds used during construction	28	76		In-service timing	
Amortization of debt expense	(32)	(32)	0		
Other Net	(25)	(30)	5	-	
Total other income (expenses)	(866)	(865)	(2)		
Income (loss) before income taxes	503	4,447	(3,944)		
Provision for income taxes	68	1,046	979		
Net income (loss)	436	3,401	(2,965)	-	
Net Illicollie (1033)		0,401	(2,000)	=	



Statement of Income - Sep 2024

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	11,257	11,917	(660)	Unfav. rate case outcome / Increased demand
Sewer revenues	114	102	12	
Other operating revenues	163	204	(41)	
Operating revenues	11,534	12,223	(689)	
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	26	32	6	
Fuel and Power	498	537	39	
Chemicals	376	488		Primarily driven by pricing
Waste disposal	64	64	0	-
Total production costs	964	1,121	157	
Salaries & Wages	750	730	(20)	
Pensions	9	9	(0)	
Group insurances	121 52	137 49	16	
Other benefits	932	925	(3) ( <b>7</b> )	
Total employee related				
Service Company costs	1,194	1,057	(136)	
Contracted services	180	96	, ,	Legal fees / Line locates profiling
Building maintenance and services	125 23	49 21		Groundskeeping / Hurricane damage repairs
Telecommunication expenses	23	1	(2) (0)	
Postage printing and stationery Office supplies & expenses	3	18	15	
Advertising & marketing expenses	-	-	-	
Employee related expense travel & entertainment	28	4	(24)	
Miscellaneous expenses	5	38	33	
Rents	0	3	2	
Transportation	42	49	7	_
Operating supplies & services	407	278	(128)	
Uncollectible Accounts Exp	49	47	(2)	
Customer accounting other	10	47	38	
Regulatory expense	29	56	27	
Insurance other than group	137 205	135 168	(2)	
Maintenance service & supplies	3,926	3,835	(37) <b>(91)</b>	
Total operation and maintenance		-		
Depreciation	2,035	2,232 7		In-service timing
Amortization Removal costs	8 281	299	(1) 19	
Depreciation and Amortization	2,324	2,539	214	_
•	877	876	(1)	
General taxes Loss (gain) on sale of assets	-	-	(1)	
Impairment charges	-	-	-	
Total operating expenses net	7,127	7,250	123	-
Operating income (loss)	4,407	4,973	(567)	
OTHER INCOME (EXPENSES)				
Interest net	(1,051)	(1,081)	30	
Nonoperating benefit costs, net	53	76	(23)	
Allowance for other funds used during construction	91	139	(48)	
Allowance for borrowed funds used during construction	35	78	(43)	
Amortization of debt expense	(32)	(32)	0	
Other Net	(12)	(30)	18	_
Total other income (expenses)	(917)		(67)	
Income (loss) before income taxes	3,490	4,123	(633)	
Provision for income taxes	844	970	126	-
Net income (loss)	2,645	3,153	(507)	_
				-



Staten	nent of	Income	- Oct	2024

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	11,414	11,290	124	Unfav. rate case outcome / Increased demand
Sewer revenues	126	105	21	
Other operating revenues	126	184	(58)	
Operating revenues	11,666	11,579	87	
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>				
Purchased water	30	32	2	
Fuel and Power	445	486	41	
Chemicals	453 73	381 58		Add'l treatments at reservior due to WQ
Waste disposal  Total production costs	1,002	956	(16) (46)	
•	•			
Salaries & Wages	764 9	743 9	(21) (1)	
Pensions Group insurances	143	136	(7)	
Other benefits	61	52	(9)	
Total employee related	977	940	(37)	
Service Company costs	1,015	965	(50)	
Contracted services	254	88	(166)	Property tax protest fees / Legal fees / Line locates profiling
Building maintenance and services	90	61	(29)	
Telecommunication expenses	22	19	(3)	
Postage printing and stationery	2	2	(0)	
Office supplies & expenses	14	22	8	
Advertising & marketing expenses	-		-	
Employee related expense travel & entertainment	10	4	(6)	
Miscellaneous expenses	81 2	53 1	(29)	
Rents	37	53	(1) 16	
Transportation Operating supplies & services	513	302	(211)	-
	29	45	16	
Uncollectible Accounts Exp Customer accounting other	7	47	40	
Regulatory expense	29	56	27	
Insurance other than group	143	135	(8)	
Maintenance service & supplies	287	176	(112)	Production maintenance / Painting / Incline car maintenance
Total operation and maintenance	4,003	3,622	(381)	
Depreciation	2,064	2,248	184	In-service timing
Amortization	8	7	(1)	
Removal costs	285	302	17	_
Depreciation and Amortization	2,358	2,556	199	
General taxes	883	888	5	
Loss (gain) on sale of assets	-	-	-	
Impairment charges	7,243	7,066	(176)	-
Total operating expenses net		•		
Operating income (loss)	4,424	4,513	(89)	
OTHER INCOME (EXPENSES) Interest net	(1,040)	(1,070)	30	
Nonoperating benefit costs, net	53	76	(23)	
Allowance for other funds used during construction	112	138	(26)	
Allowance for borrowed funds used during construction	43	77	(35)	
Amortization of debt expense	(32)	(32)		
Other Net	(87)	(30)	(57)	<u>-</u>
Total other income (expenses)	(952)	(842)	(110)	
Income (loss) before income taxes	3,472	3,671	(199)	
Provision for income taxes	807	864	57	_
Net income (loss)	2,665	2,807	(142)	-
• •				<b>=</b>



Statement of Income - Nov 2024

'000s MTD Actuals MTD Budget Fav / (Unfav)		Budget Variance Explanation		
<i>ψ III</i> 0000	MID Actuals 1	IID Buuget Fa	v / (Olliav)	buuget variance explanation
OPERATING REVENUES	0.004	10.010	(0.40)	Hafey 44/00 and an / Incorporate demand
Water revenues	9,964	10,212	, ,	Unfav. 11/06 order / Increased demand
Sewer revenues Other exercises revenues	88 101	103 186	(15) (85)	
Other operating revenues	10,153	10,501	(348)	
Operating revenues	10,133	10,301	(340)	
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	31	32	1	
Fuel and Power	413	465	52	
Chemicals	283 246	344 59	61 (187)	Accrual true-up
Waste disposal  Total production costs	974	901	(73)	Accidant nuc up
·				
Salaries & Wages	708	691	(18)	
Pensions	9	9 136	(1) 8	
Group insurances	128 56	136 56	(0)	
Other benefits	901	890	(11)	
Total employee related				Driven by orber convity event
Service Company costs	1,027	906		Driven by cyber security event
Contracted services	96	87	(8)	
Building maintenance and services	49	79	30	
Telecommunication expenses	28	19	(9)	
Postage printing and stationery	2	1 20	(1)	
Office supplies & expenses	24	20	(5)	
Advertising & marketing expenses Employee related expense travel & entertainment	- 7	4	(3)	
Miscellaneous expenses	163	43		True-up driven by system inputs on scrap
Rents	11	2	(9)	That ap anven by byotem inpute on botap
Transportation	37	60	23	
Operating supplies & services	417	315	(102)	
Uncollectible Accounts Exp	47	41	(6)	
Customer accounting other	12	47	35	
Regulatory expense	29	56	27	
Insurance other than group	138	135	(3)	
Maintenance service & supplies	211	207	(4)	
Total operation and maintenance	3,755	3,497	(258)	
Depreciation	2,092	2,258	166	In-service timing
Amortization	8	7	(1)	•
Removal costs	288	303	15	
Depreciation and Amortization	2,388	2,568	180	
General taxes	877	876	(0)	
Loss (gain) on sale of assets	-	-	-	
Impairment charges	-	-	-	
Total operating expenses net	7,020	6,941	(78)	
Operating income (loss)	3,133	3,560	(427)	
OTHER INCOME (EXPENSES)				
Interest net	(1,058)	(1,069)	10	
Nonoperating benefit costs, net	53	76	(23)	
Allowance for other funds used during construction	123	142	(18)	
Allowance for borrowed funds used during construction	47	80	(32)	
Amortization of debt expense	(32)	(32)	0	
Other Net	(6)	(30)	24	
Total other income (expenses)	(874)	(834)	(39)	
Income (loss) before income taxes	2,260	2,726	(466)	
Provision for income taxes	496	641	145	
Net income (loss)	1,763	2,085	(321)	
Het modine (1033)		_,,,,,	(021)	



Statement of Income - Dec 2024

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
OPERATING REVENUES				
Water revenues	10,245	10,335	(90)	Unfav. rate case outcome / Increased demand / Accrual
Sewer revenues	123	102	21	
Other operating revenues	179	195	(16)	_
Operating revenues	10,547	10,632	(85)	
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	33	32	(1)	
Fuel and Power	500	402	(98)	Transfer pump used
Chemicals	391	323	(68)	
Waste disposal	64	61	(3)	
Total production costs	988	819	(169)	
Salaries & Wages	777	763	(15)	
Pensions	9	9	(0)	
Group insurances	168 74	136 61	(33)	
Other benefits	1,028	967	(13) ( <b>61</b> )	
Total employee related	-		` '	
Service Company costs	1,381	1,055		Driven by cyber security event
Contracted services	130	535		Profiling of line locates
Building maintenance and services	337 37	65 39	(2/2)	Add'l security (personnel related)
Telecommunication expenses	0	1	1	
Postage printing and stationery Office supplies & expenses	22	(17)	(39)	
Advertising & marketing expenses	-	-	-	
Employee related expense travel & entertainment	21	9	(12)	
Miscellaneous expenses	168	(208)	(376)	NAWC fees / CWIP adjustment / Use tax reclass
Rents	4	1	(3)	
Transportation	38	52	14	-
Operating supplies & services	757	477	(280)	
Uncollectible Accounts Exp	125	41	(84)	Late fees paused in Oct/Nov due to cyber security event
Customer accounting other	10	47	37	
Regulatory expense	29	56	27	_
Insurance other than group	222	135		Reserve true-up
Maintenance service & supplies	258	254	(5)	<u>.</u>
Total operation and maintenance	4,800	3,851	(949)	
Depreciation	2,560	2,269	, ,	Reserve balance true-up
Amortization	8 300	7 304	(1) 4	
Removal costs  Depreciation and Amortization	2,867	2,579	(288)	•
•	(630)	878	• •	2022 property tax protest settlement
General taxes Loss (gain) on sale of assets	(030)	-	1,506	2022 property tax protest settlement
Impairment charges	-	-	-	
Total operating expenses net	7,037	7,308	271	•
Operating income (loss)	3,510	3,324	186	
OTHER INCOME (EXPENSES)	•	•		
Interest net	(1,082)	(1,078)	(4)	
Nonoperating benefit costs, net	53	76	(23)	
Allowance for other funds used during construction	153	137	16	
Allowance for borrowed funds used during construction	59	77	(19)	
Amortization of debt expense	(32)	(32)	0	
Other Net	(10)	(32)	22	•
Total other income (expenses)	(859)	(851)	(7)	
Income (loss) before income taxes	2,651	2,473	179	
Provision for income taxes	1,156	582	(574)	_
Net income (loss)	1,496	1,891	(395)	-
,				



	Stateme	nt of Income	an 2025	_
S in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	Budget Variance Explanation
PERATING REVENUES				
/ater revenues	11,108	10,892	216	Underaccrual of prior month
ewer revenues	105	104	1	
other operating revenues	194	159	35	_
perating revenues	11,407	11,155	252	
PERATIONS & MAINTENANCE EXPENSE				
urchased water	27	32	5	
uel and Power	448	613	165	Overaccrual of prior month
hemicals	324	436	112	•
/aste disposal	63	62	(1)	<u></u>
otal production costs	862	1,143	281	
alaries & Wages	796	816	21	
ensions	7	8	0	
roup insurances	153	157	4	
ther benefits	63	65	2	_
otal employee related	1,019	1,046	27	
ervice Company costs	1,197	1,134	(63)	
ontracted services	132	115	(17)	
uilding maintenance and services	116	68	(48)	
elecommunication expenses	25	30	5	
ostage printing and stationery	3	5	2	
ffice supplies & expenses	30	21	(10)	
dvertising & marketing expenses	-	-	-	
mployee related expense travel & entertainment	10	4	(6)	
liscellaneous expenses	70	66	(4)	
ents	4	4	(0)	
ransportation	26	77	51	-
perating supplies & services	415	389	(26)	
ncollectible Accounts Exp	139	56		Annual reserve rate update
ustomer accounting other	7	8	1	
egulatory expense	29	29	(0)	
surance other than group	137	150	13	Pudget profiling / Millorehung pump mediat / PDC week water pump
laintenance service & supplies	4,037	65 <b>4,020</b>		Budget profiling / Millersburg pump maint / RRS wash water pum
otal operation and maintenance	•	•	(17)	
epreciation 	2,167 8	2,323 7		Driven by lower meter spend
mortization	292	318	(1) 26	
emoval costs	2,467	2,648	181	-
epreciation and Amortization	•	·		
eneral taxes	926	976	50	
oss (gain) on sale of assets	-	-	-	
npairment charges otal operating expenses net	7,430	7,644	214	-
perating expenses her perating income (loss)	3,978	3,511	466	
OTHER INCOME (EXPENSES)	2,370	5,522	100	
nterest net	(1,106)	(1,160)	54	
lonoperating benefit costs, net	48	37	11	
llowance for other funds used during construction	179	48		In-service timing
When the few harvested funds used during construction	69	20	40	· ·

68

(32)

0

(842)

730

3,136

2,405

Allowance for borrowed funds used during construction

Amortization of debt expense

Total other income (expenses)

Income (loss) before income taxes
Provision for income taxes

Other Net

Net income (loss)

29

(22)

(14)

(1,082)

2,429

1,854

575

40

(10)

14

240

707

(156)

551



Statement of Income - Feb 2025

\$ in '000s	MTD Actuals	MTD Budget	Fav / (Unfav)	– Budget Variance Explanation
OPERATING REVENUES				
Water revenues	10,251	10,306	(55)	Unfav. Rates / Fav. Demand
Sewer revenues	117	98	18	
Other operating revenues	192	148	44	_
Operating revenues	10,560	10,552	7	_
OPERATIONS & MAINTENANCE EXPENSE				
Purchased water	39	32	(8)	
Fuel and Power	393	368	(25)	
Chemicals	391	356	, ,	Underaccrual in prior month / Timing of reservoir treatments
Waste disposal	53	56	3	•
Total production costs	877	811	(65)	
Salaries & Wages	754	716	(38)	
Pensions	7	8	1	
Group insurances	134 70	145 63	11 (7)	
Other benefits	966	932	(33)	
Total employee related				
Service Company costs	1,198	1,057		Transfers from affiliates to SC / Cybersecurity event response
Contracted services	124	144	20	
Building maintenance and services	80	80 30	(1)	
Telecommunication expenses	22 1	4	9	
Postage printing and stationery  Office supplies & expenses	30	25	(4)	
Office supplies & expenses Advertising & marketing expenses	-	-	(4)	
Employee related expense travel & entertainment	7	10	3	
Miscellaneous expenses	117	71	(46)	
Rents	3	3	0	
Transportation	73	82	9	_
Operating supplies & services	457	449	(8)	Ī
Uncollectible Accounts Exp	57	29	(27)	
Customer accounting other	9	8	(1)	
Regulatory expense	29	29	(0)	
Insurance other than group	150	150	0	
Maintenance service & supplies	193	197	5	-
Total operation and maintenance	3,935	3,664	(271)	
Depreciation	2,167	2,335		Driven by lower meter spend
Amortization	8	7	(1)	
Removal costs	294	320	26	_
Depreciation and Amortization	2,470	2,662	193	
General taxes	897	970	73	
Loss (gain) on sale of assets	-	-	-	
Impairment charges	7,301	7,296	(5)	-
Total operating expenses net	3,258	3,256	2	
Operating income (loss)	3,236	3,230	2	
OTHER INCOME (EXPENSES)	(1,108)	/1 150\	44	
Interest net	(1,106)	(1,152) 37	44 11	
Nonoperating benefit costs, net Allowance for other funds used during construction	130	57	73	
Allowance for borrowed funds used during construction	55	34	21	
Amortization of debt expense	(30)	(21)		
Other Net	(14)	(14)		
Total other income (expenses)	(919)	(1,059)	140	-
Income (loss) before income taxes	2,339	2,197	142	
Provision for income taxes	547	521	(26)	
Net income (loss)	1,792	1,676	116	
Net Hicolife (1022)	1,752	1,070	110	=



Stat	emer	nt of li	ncome -	Mar	2025

\$ in '000s		1TD Budget Fa	v / (Unfav)	- Budget Variance Explanation
	PHD Actuats 1	IID Buuget Ta	v / (Omav)	budget variance explanation
OPERATING REVENUES	10.750	10.070	(112)	Unfoy Potos / Foy Domand
Water revenues	10,758 123	10,872 108	(113)	Unfav. Rates / Fav. Demand
Sewer revenues Other operating revenues	202	176	27	
Operating revenues	11,084	11,156	(72)	-
	,	,	(,	
OPERATIONS & MAINTENANCE EXPENSE	30	32	2	
Purchased water Fuel and Power	551	469	(82)	Underaccrual in prior month
Chemicals	311	439	, ,	Timing of reservoir treatments
Waste disposal	82	61	(21)	=
Total production costs	974	1,001	27	•
Salaries & Wages	771	791	21	
Pensions	7	8	1	
Group insurances	144	145	1	
Other benefits	58	59	1	_
Total employee related	979	1,003	24	•
Service Company costs	1,437	1,498	61	
Contracted services	148	138	(10)	
Building maintenance and services	93	71	(22)	
Telecommunication expenses	27	30	3	
Postage printing and stationery	1	4	2	
Office supplies & expenses	22	27	5	
Advertising & marketing expenses	-	-	-	
Employee related expense travel & entertainment	25	11	(15)	
Miscellaneous expenses	78	82	(12)	
Rents	14 33	2 67	(12) 34	
Transportation Operating supplies & services	442	432	(9)	•
	98			
Uncollectible Accounts Exp	9	65 8	(33) (0)	
Customer accounting other Regulatory expense	(91)	29	120	
Insurance other than group	145	150	6	The second control of
Maintenance service & supplies	230	206	(23)	
Total operation and maintenance	4,222	4,393	171	<u>-</u>
Depreciation	2,186	2,346	161	Driven by lower meter spend
Amortization	8	7	(1)	
Removal costs	298	321	23	_
Depreciation and Amortization	2,492	2,675	183	
General taxes	(478)	974	1,452	2023 Property Tax true up related to change in legislation
Loss (gain) on sale of assets	-	-	-	
Impairment charges	-	-	-	_
Total operating expenses net	6,235	8,042	1,806	
Operating income (loss)	4,849	3,114	1,735	
OTHER INCOME (EXPENSES)				
Interest net	(1,120)	(1,169)	49	
Nonoperating benefit costs, net	48	37	11	
Allowance for other funds used during construction	(37)	59 36		In-service timing
Allowance for borrowed funds used during construction	26	36	(9)	
Amortization of debt expense Other Net	(35) 0	(22) (14)	(13) 14	
				<u>-</u>
Total other income (expenses)	(1,117)	(1,073)	(44)	
Income (loss) before income taxes	3,732	2,042	1,690	
Provision for income taxes	916	485	(431)	•
Net income (loss)	2,816	1,557	1,259	•

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 32

#### **Description of Filing Requirement:**

Independents auditor's annual opinion report and any written findings of material weaknesses in internal controls

#### Response:

See attached.

For electronic version, see KAW\_APP\_EX32\_051625

#### Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders of American Water Works Company, Inc.

#### Opinions on the Financial Statements and Internal Control over Financial Reporting

We have audited the accompanying consolidated balance sheets of American Water Works Company, Inc. and its subsidiaries (the "Company") as of December 31, 2024 and 2023, and the related consolidated statements of operations, of comprehensive income, of changes in shareholders' equity and of cash flows for each of the three years in the period ended December 31, 2024, including the related notes (collectively referred to as the "consolidated financial statements"). We also have audited the Company's internal control over financial reporting as of December 31, 2024, based on criteria established in *Internal Control—Integrated Framework* (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024 in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2024, based on criteria established in *Internal Control—Integrated Framework* (2013) issued by the COSO.

#### **Basis for Opinions**

The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control over Financial Reporting appearing under Item 9A. Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects.

Our audits of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

#### Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in

accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

#### Accounting for the Effects of Rate Regulation

As described in Notes 2 and 3 to the consolidated financial statements, the Company's consolidated regulatory assets and liabilities balances were \$1,169 million and \$1,416 million, respectively, as of December 31, 2024. The Company's regulated utilities are subject to regulation by multiple state utility commissions and the Company follows authoritative accounting principles required for rate regulated utilities, which requires the effects of rate regulation to be reflected in the Company's consolidated financial statements. As disclosed by management, for each regulatory jurisdiction where the Company conducts business, the Company assesses, at the end of each reporting period, whether the regulatory assets continue to meet the criteria for probable future recovery and regulatory liabilities continue to meet the criteria for probable future settlement. This assessment includes consideration of factors such as changes in regulatory environments, recent rate orders (including recent rate orders on recovery of a specific or similar incurred cost to other regulated entities in the same jurisdiction) and the status of any pending or potential legislation.

The principal considerations for our determination that performing procedures relating to accounting for the effects of rate regulation is a critical audit matter are the significant judgment by management in accounting for regulatory assets and liabilities relative to whether regulatory assets continue to meet the criteria for probable future recovery and regulatory liabilities continue to meet the criteria for probable future settlement as a result of changes in regulatory environments, recent rate orders, and the status of any pending or potential legislation. This in turn led to a high degree of auditor judgment, subjectivity, and effort in performing audit procedures and evaluating audit evidence obtained relating to management's judgments.

Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the consolidated financial statements. These procedures included testing the effectiveness of controls relating to the Company's regulatory accounting process, including controls over management's assessment and consideration of factors related to the probability of future recovery or settlement. These procedures also included, among others, evaluating the reasonableness of management's judgments regarding the probability of recovery and settlement based on the Company's correspondence with regulators,

status of regulatory proceedings, past practices, and other relevant information; evaluating the related accounting and disclosure implications; and evaluating regulatory asset and liability balances based on provisions and formulas outlined in rate orders and other correspondence with the Company's regulators.

/s/ PricewaterhouseCoopers LLP Philadelphia, Pennsylvania February 19, 2025

We have served as the Company's auditor since 1948.

### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 33

#### **Description of Filing Requirement:**

Summary of the last depreciation study

#### Response:

The last depreciation study was prepared by Concentric Energy Advisors and was sponsored by Larry Kennedy in Case No. 2023-00191.

For electronic version, see KAW APP EX33 051625.pdf

#### **AMERICAN WATER WORKS - KENTUCKY**

TOTAL SYSTEM
TABLE 1 SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND
ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN WATER PLANT
BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

TOTAL LIFE AND NET SALVAGE

ACCOUNT	DESCRIPTION	Truncation Date	Estimated Survivor Curve	Investment Percentage	Net Salvage Percent	Surviving Original Cost as of 12/31/2022	Booked Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate	Composite Remaining Life
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
STRUCTURES A	AND IMPROVEMENTS										
304.100	Supply		45-R2.5	2.86%	-15%	\$25,467,744	\$4,717,053	\$24,570,853	\$690,508	2.71%	35.7
304.200	Pumping		65-R1.5	1.09%	-15%	\$9,695,868	\$3,489,639	\$7,660,610	\$151,206	1.56%	49.7
304.300	Treatment		65-R1.5	6.16%	-15%	\$54,843,989	\$8,936,044	\$54,134,544	\$953,089	1.74%	56.7
304.400	Transmission and Distribution		40-R3	0.62%	-5%	\$5,479,277	-\$145,529	\$5,898,770	\$167,744	3.06%	36.6
304.500	General		25-R2	1.07%	-5%	\$9,570,767	\$1,817,313	\$8,231,993	\$461,328	4.82%	18.1
304.600 304.700	Office Buildings		60-R2 55-R3	0.63%	-15% 0%	\$5,594,695 \$1,681,682	\$2,294,281 \$547,045	\$4,139,619 \$1,134,637	\$102,918 \$32,024	1.84%	39.9 35.6
304.800	Store, Shop and Garage Miscellaneous		25-S0.5	0.17%	0%	\$1,182,482	\$390,853	\$791,629	\$65,618	5.55%	12.9
	RES AND IMPROVEMENTS		25-30.5	0.13/6	0/6	\$113,516,506	\$22,046,698	\$106,562,654	\$2,624,435	2.31%	12.7
TOTAL STRUCTU	ALS AND IMI ROYLINGING					\$110,510,500	Q22,040,070	Ţ100,30 <u>2,</u> 034	<b>42,024,403</b>	2.01/0	
305.000	Collecting and Impounding Reservoirs		75-R2	0.09%	0%	\$819,260	\$332,925	\$486,335	\$10,728	1.31%	45.2
306.000	Lake, River and Other Intakes		55-\$1.5	0.19%	-10%	\$1,680,525	\$649,489	\$1,199,088	\$29,547	1.76%	39.6
309.000	Supply Mains		80-R3	2.08%	-10%	\$18,567,234	\$5,870,114	\$14,553,843	\$230,594	1.24%	61.6
310.000	Power Generation Equipment		35-R4	0.64%	-5%	\$5,678,375	\$1,542,584	\$4,419,710	\$183,442	3.23%	24.6
PUMPING EQL	IIPMENT										
311.200	Electric		40-\$0.5	2.44%	-20%	\$21,764,805	\$3,025,410	\$23,092,356	\$799,426	3.67%	30.4
311.300	Diesel		40-\$0.5	0.04%	-20%	\$349,964	\$159,488	\$260,469	\$14,622	4.18%	18.9
311.400	Hydraulic		40-S0.5	0.00%	-20%	\$1,015	\$4,098	-\$2,880	\$0	0.00%	26.7
311.520	SOS and Pumping		40-S0.5	1.94%	-20%	\$17,284,728	\$3,964,891	\$16,776,782	\$542,302	3.14%	31.0
311.530	Water Treatment		40-S0.5	0.30%	-20%	\$2,676,856	\$110,334	\$3,101,894	\$84,465	3.16%	36.7
311.540	Transmission and Distribution		40-S0.5	0.26%	-20%	\$2,320,748	-\$1,757	\$2,786,655	\$79,504	3.43%	35.1
TOTAL PUMPING	EQUIPMENT					\$44,398,115	\$7,262,462	\$46,018,156	\$1,520,319	3.42%	
PURIFICATION	I CYCTEAA										
320.100	Water Treatment Equipment - Non-Media		50-R2	7.95%	-15%	\$70,780,487	\$13,555,741	\$67,841,819	\$1,734,874	2.45%	40.0
320.200	Water Treatment Equipment - Filter Media		10-S3	0.09%	-10%	\$806,774	\$622,386	\$265,065	\$78,760	9.76%	3.3
TOTAL PURIFICA						\$71,587,262	\$14,178,128	\$68,106,884	\$1,813,635	2.53%	
	8118		(0.0)	0.007	1.50	¢1 777 007	*454017	<b>\$1.500.400</b>	<b>\$07.001</b>	0.107	40.1
330.000 330.100	Dist Reservoirs & Standpipes		60-R4 60-R4	0.20% 1.60%	-15% -15%	\$1,777,826 \$14,209,580	\$454,017 \$5,921,206	\$1,590,483 \$10,419,811	\$37,831 \$262,826	2.13% 1.85%	42.1 39.2
330.200	Elevated Tanks & Standpipes Ground Level Tanks		60-R4	0.33%	-15%	\$2,912,613	\$5,721,206 \$566,484	\$2,783,022	\$57,849	1.99%	48.1
330.400	Clearwell		60-R4	0.12%	-15%	\$1,096,316	\$284,313	\$976,450	\$20,538	1.87%	47.5
TOTAL ACCOUN			00 K4	0.12/0	13/0	\$19,996,335	\$7,226,020	\$15,769,766	\$379,044	1.90%	47.5
						, ,, ,, ,,	1.7	, ,, ,, ,,	, , .		
331.001	TD Mains		90-R4	44.69%	-20%	\$398,094,728	\$78,809,643	\$398,904,031	\$5,424,097	1.36%	73.9
TOTAL MAINS						\$398,094,728	\$78,809,643	\$398,904,031	\$5,424,097	1.36%	
333.000	Services		55-R4	7.15%	-65%	\$63,714,885	\$32,499,686	\$72,629,874	\$1,886,111	2.96%	38.4
000.000	Somes		00 10 1	7.10,0	00,0	400,7 1 1,000	402,177,000	ψ/ 2,027,07 T	ψ1,000,111	2.70,0	00.1
METERS											
334.100	Meters		10-R3	3.05%	-15%	\$27,125,504	\$3,506,116	\$27,688,214	\$6,520,637	24.04%	5.1
334.110	Meters Bronze Case		10-R3	0.27%	-15%	\$2,428,792	\$955,952	\$1,837,159	\$582,972	24.00%	3.2
334.120	Meters Plastic Case		10-R3	0.05%	-15%	\$476,069	-\$365,031	\$912,511	\$282,625	59.37%	3.7
334.130	Meters Other		10-R3	0.75%	-15%	\$6,675,822	\$2,298,558	\$5,378,638	\$1,759,460	26.36%	3.1
334.131	Meter Reading Units		10-R3	0.08%	-15%	\$727,628	\$211,295	\$625,477	\$151,523	20.82%	4.7
TOTAL METERS						\$37,433,816	\$6,606,890	\$36,441,998	\$9,297,216	24.84%	
334.200	Meter Installations		60-R3	3.54%	-20%	\$31,548,029	\$11,955,688	\$25,901,947	\$568,127	1.80%	44.0
334.300	Meter Vaults		60-\$0.5	0.41%	-20%	\$3,656,371	-\$36,739	\$4,424,384	\$79,250	2.17%	56.1
335.000	Hydrants		65-R4	3.61%	-40%	\$32,146,686	\$5,626,185	\$39,379,176	\$764,930	2.38%	53.2
339.600	Other P/E-CPS		10-SQ	0.11%	0%	\$970,385	\$479,155	\$491,230	\$95,448	9.84%	4.9
OFFICE FILENIT	TURE AND EQUIPMENT										
340.100	Office Furniture & Equip		20-SQ	0.06%	0%	\$557,267	\$206,023	\$351,244	\$34,685	6.22%	10.9
340.200	Comp & Periph Equip		10-SQ	0.00%	0%	\$35,493	\$23,662	\$11,831	\$1,820	5.13%	6.5
340.210	Mainframe		5-SQ	0.00%	0%	\$9,824	\$347	\$9,477	\$3,159	32.16%	3.0
340.220	Personal Computers		5-SQ	0.05%	0%	\$414,258	-\$69,674	\$483,932	\$138,331	33.39%	3.7
								,			

#### **AMERICAN WATER WORKS - KENTUCKY**

TOTAL SYSTEM
TABLE 1 SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND
ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN WATER PLANT
BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

TOTAL LIFE AND NET SALVAGE

ACCOUNT	DESCRIPTION	Truncation Date	Estimated Survivor Curve	Investment Percentage	Net Salvage Percent	Surviving Original Cost as of 12/31/2022	Booked Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate	Composite Remaining Life
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
340.230	Other		5-SQ	0.10%	0%	\$905,695	\$366,210	\$539,485	\$153,559	16.95%	3
340.300	Computer Software		5-SQ	1.54%	0%	\$13,685,313	\$5,497,027	\$8,188,286	\$2,353,894	17.20%	3.
40.315	Computer Software Spec Depr Rat		10-SQ	0.76%	0%	\$6,790,117	\$6,086,656	\$703,461	\$234,487	3.45%	3.
40.325	Computer Software Customized		15-SQ	0.21%	0%	\$1,853,514	\$1,766,959	\$86,555	\$7,527	0.41%	11.
40.330	Computer Software Other		15-SQ	0.02%	0%	\$192,916	\$69,132	\$123,785	\$10,443	5.41%	11.
340.500	Other Office Equipment		15-SQ	0.01%	0%	\$44,539	\$11,560	\$32,979	\$2,579	5.79%	12.
	URNITURE AND EQUIPMENT			212.72	-,-	\$24,488,937	\$13,957,903	\$10,531,034	\$2,940,484	12.01%	
RANSPORTA	ION EQUIPMENT										
341.100	Light Duty Trucks		5-L2.5	0.56%	25%	\$4,952,111	\$2,625,179	\$1,088,905	\$350,516	7.08%	3.
41.200	Heavy Duty Trucks		15-L2	0.34%	15%	\$2,984,415	\$1,451,659	\$1,085,094	\$118,131	3.96%	8.
41.300	Autos		5-\$2.5	0.02%	20%	\$148,138	\$69,113	\$49,397	\$10,977	7.41%	3.
41.400	Other		5-L2.5	0.17%	25%	\$1,490,074	\$1,179,351	-\$61,795	\$0	0.00%	1.
OTAL TRANSPO	RTATION EQUIPMENT					\$9,574,738	\$5,325,301	\$2,223,396	\$479,624	5.01%	
OTHER GENER	ΔΙ ΡΙΔΝΤ										
42.000	Stores Equipment		25-SQ	0.01%	0%	\$76,931	\$16,355	\$60,576	\$3,730	4.85%	16.
43.000	Tools, Shop, and Garage Equipment		20-SQ	0.31%	0%	\$2,774,065	\$1,083,759	\$1,690,306	\$159,400	5.75%	11.
344.000	Laboratory Equipment		10-SQ	0.06%	0%	\$552,659	-\$244,808	\$797,466	\$159,762	28.91%	5.
345.000	Power Operated Equipment		25-R2.5	0.16%	10%	\$1,441,279	\$1,068,812	\$228,339	\$15,498	1.08%	10.
346.100	Communication Equipment - Non-Telephone		15-SQ	0.15%	0%	\$1,341,086	\$251,412	\$1,089,673	\$96,534	7.20%	11.
346.190	Remote Control and Instrumentation		15-SQ	0.40%	0%	\$3,597,237	\$2,036,952	\$1,560,284	\$332,103	9.23%	5.
346.200	Communication Equipment - Telephone		15-SQ	0.02%	0%	\$182,811	\$103,218	\$79,594	\$12,623	6.91%	6.
347.000	Miscellaneous Equipment		20-SQ	0.32%	0%	\$2,859,551	\$871,129	\$1,988,422	\$192,198	6.72%	12.
348.000	Other Tangible Property		20-SQ	0.00%	0%	\$12,907	\$12,907	\$0	\$0	0.00%	16.
OTAL OTHER G	ENERAL PLANT					\$12,838,526	\$5,444,545	\$7,494,660	\$971,848	7.57%	
Total Depre	iable Plant					\$890,710,712	\$219,776,675	\$855,538,167	\$29,298,878	3.29%	
Non Deprec	iable Plant										
301.000	Organization					\$37,450					
802.000	Franchises and Consents					\$70,261					
303.200	Land and Land Rights - Source of Supply					\$1,119,836					
03.300	Land and Land Rights - Pumping					\$277,216					
03.400	Land and Land Rights - Water Treatment					\$800,183					
03.500	Land and Land Rights - Transmission and Distribution					\$7,549,865					
otal Non De	preciable Plant					\$9,854,811					

AMERICAN WATER WORKS - KENTUCKY

TOTAL SYSTEM

TABLE 1 SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND

ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN WATER FLANT
BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

LIFE

ACCOUNT	DESCRIPTION	Truncation Date	Estimated Survivor Curve	Investment Percentage	Net Salvage Percent	Surviving Original Cost as of 12/31/2022	Booked Reserve	Future Accruels	Annual Accrual Amount	Annual Accrual Rate	Composite Remaining Life
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
RUCTURES A	ND IMPROVEMENTS										
04.100	Supply		45-R2.5 65-R1.5	2.86%	0%	\$25,467,744 \$9,695,868	\$4,860,798 \$2,990.670	\$20,606,946	\$577,741	2.27%	35.7 49.7
104.200	Pumping Treatment		65-R1.5	6.16%	0%	\$54,843,989	\$9,904,826	\$6,705,198 \$44,939,163	\$132,514 \$787,236	1.44%	49./ 56.7
04.400	Transmission and Distribution		40-R3	0.62%	0%	\$5,479,277	\$365,525	\$5,113,752	\$140,824	2.57%	36.6
04.500	General		25-R2	1.07%	0%	\$9,570,767	\$1,646,970	\$7,923,797	\$444,475	4.64%	18.1
04.600	Office Buildings		60-R2 55-R3	0.63%	0%	\$5,594,695 \$1,681,682	\$2,146,519 \$554.332	\$3,448,176 \$1,127,350	\$84,827 \$31,793	1.52%	39.9 35.6
04.800	Store, Shop and Garage Miscellaneous		25-S0.5	0.19%	0%	\$1,182,482	\$358,309	\$1,127,350	\$68,897	5.83%	12.9
	ES AND IMPROVEMENTS		20 00.0	0.10/0	0,0	\$113,516,506	\$22,827,949	\$90,688,557	\$2,268,307	2.00%	12.7
05.000	Collecting and Impounding Reservoirs		75-R2	0.09%	0%	\$819,260	\$337,584	\$481,676	\$10,616	1.30%	45.2
106.000	Lake, River and Other Intakes		55-\$1.5	0.19%	0%	\$1,680,525	\$732,927	\$947,598	\$22,759	1.35%	39.6
09.000	Supply Mains		80-R3 35-R4	2.08% 0.64%	0%	\$18,567,234	\$5,402,447	\$13,164,787	\$208,368	1.12%	61.6
10.000	Power Generation Equipment		33-84	0.64%	0%	\$5,678,375	\$1,610,285	\$4,068,090	\$166,397	2.93%	24.6
UMPING EQU			10.00.5	0.4477	077	601.744.005	40.017.550	#10.447.0F0	* ****	0.007	00.4
11.200 11.300	Electric  Diesel		40-S0.5 40-S0.5	2.44% 0.04%	0% 0%	\$21,764,805 \$349,964	\$3,317,552 \$118,476	\$18,447,253 \$231,488	\$630,209 \$13,144	2.90%	30.4 18.9
11.400	Hydraulic		40-S0.5	0.00%	0%	\$1,015	\$186	\$829	\$31	3.05%	26.7
11.520	SOS and Pumping		40-S0.5	1.94%	0%	\$17,284,728	\$3,604,741	\$13,679,987	\$441,879	2.56%	31.0
11.530	Water Treatment		40-S0.5 40-S0.5	0.30%	0%	\$2,676,856	\$196,571	\$2,480,285	\$67,528	2.52%	36.7
11.540 OTAL PUMPING	Transmission and Distribution EQUIPMENT		40-30.3	0.20%	0%	\$2,320,748 \$44,398,115	\$149,396 \$7,386,922	\$2,171,352 \$37,011,193	\$61,873 \$1,214,664	2.67% 2.74%	35.1
URIFICATION 20.100	Water Treatment Equipment - Non-Media		50-R2	7.95%	0%	\$70,780,487	\$12,337,094	\$58,443,393	\$1,487,099	2.10%	40.0
20.200	Water Treatment Equipment - Filter Media		10-S3	0.09%	0%	\$806,774	\$806,774	\$0	\$0	0.00%	3.3
OTAL PURIFICA	TION SYSTEM					\$71,587,262	\$13,143,868	\$58,443,394	\$1,487,099	2.08%	
30.000	Dist Reservoirs & Standpipes		60-R4	0.20%	0%	\$1,777,826	\$423,258	\$1,354,568	\$32,216	1.81%	42.1
30.100	Elevated Tanks & Standpipes		60-R4	1.60%	0%	\$14,209,580	\$5,517,559	\$8,692,021	\$214,660	1.51%	39.2
30.200	Ground Level Tanks		60-R4	0.33%	0%	\$2,912,613	\$585,240	\$2,327,373	\$48,369	1.66%	48.1
30.400	Clearwell		60-R4	0.12%	0%	\$1,096,316	\$284,247	\$812,069 \$13,186,031	\$17,080	1.56%	47.5
OTAL ACCOUN	1330					\$19,996,335	\$6,810,304	\$13,186,031	\$312,325	1.56%	
31.001	TD Mains		90-R4	44.69%	0%	\$398,094,728	\$76,565,936	\$321,528,792	\$4,328,396	1.09%	73.9
OTAL MAINS						\$398,094,728	\$76,565,936	\$321,528,792	\$4,328,396	1.09%	
33.000	Services		55-R4	7.15%	0%	\$63,714,885	\$16,263,371	\$47,451,514	\$1,269,033	1.99%	38.4
NETERS											
34.100	Meters		10-R3	3.05%	0%	\$27,125,504	\$4,328,832	\$22,796,672	\$3,163,720	11.66%	5.1
34.110	Meters Bronze Case		10-R3	0.27%	0%	\$2,428,792	\$910,513	\$1,518,279	\$425,343	17.51%	3.2
34.120 34.130	Meters Plastic Case Meters Other		10-R3 10-R3	0.05%	0% 0%	\$476,069 \$6,675,822	\$15,024 \$2,320,088	\$461,045 \$4,355,734	\$129,602 \$1,404,601	27.22% 21.04%	3.7
34.131	Meter Reading Units		10-R3	0.08%	0%	\$727,628	\$181,484	\$546,144	\$94,198	12.95%	4.7
OTAL METERS	·					\$37,433,816	\$7,755,941	\$29,677,875	\$5,217,464	13.94%	
34.200	Meter Installations		60-R3	3.54%	0%	\$31,548,029	\$11,955,688	\$19,592,341	\$444,861	1.41%	44.0
34.300	Meter Vaults		60-\$0.5	0.41%	0%	\$3,656,371	-\$36,739	\$3.693.110	\$59,188	1.62%	56.1
35.000	Hydrants		65-R4	3.61%	0%	\$32,146,686	\$5,626,185	\$26,520,501	\$520,687	1.62%	53.2
39.600	Other P/E-CPS		10-SQ	0.11%	0%	\$970,385	\$479,155	\$491,230	\$95,449	9.84%	4.9
OFFICE FURNIT	URE AND EQUIPMENT										
140.100	Office Furniture & Equip		20-SQ	0.06%	0%	\$557,267	\$250,578	\$306,689	\$28,304	5.08%	10.9
40.200	Comp & Periph Equip		10-SQ 5-SQ	0.00%	0%	\$35,493	\$23,662	\$11,831	\$1,820	5.13%	6.5
40.210	Mainframe Personal Computers		5-SQ 5-SQ	0.05%	0%	\$9,824 \$414,258	\$9,824 \$232,810	\$0 \$181,448	\$0 \$42,289	0.00%	3.0
40.230	Other		5-SQ	0.10%	0%	\$905.695	\$458,063	\$447.632	\$124.695	13.77%	3.4
40.300	Computer Software		5-SQ	1.54%	0%	\$13,685,313	\$5,501,121	\$8,184,193	\$2,352,577	17.19%	3.4
40.315	Computer Software Spec Depr Rat		10-SQ	0.76%	0%	\$6,790,117	\$6,086,656	\$703,461	\$234,487	3.45%	3.0
40.325 40.330	Computer Software Customized Computer Software Other		15-SQ 15-SQ	0.21%	0%	\$1,853,514 \$192,916	\$1,766,959 \$69,132	\$86,555 \$123,785	\$7,527 \$10,443	0.41% 5.41%	11.1
40.500	Other Office Equipment		15-SQ	0.01%	0%	\$44,539	\$14,547	\$29,992	\$2,342	5.26%	12.8
	IRNITURE AND EQUIPMENT					\$24,488,937	\$14,413,351	\$10,075,586	\$2,804,484	11.45%	
RANSPORTATI	ON EQUIPMENT										
41.100	Light Duty Trucks		5-L2.5	0.56%	25%	\$4,952,111	\$3,143,833	\$570,250	\$178,336	3.60%	3.1
41.200	Heavy Duty Trucks		15-L2	0.34%	15%	\$2,984,415	\$1,639,311	\$897,442	\$93,061	3.12%	8.7
41.300	Autos		5-\$2.5	0.02%	20%	\$148,138	\$69,841	\$48,669	\$10,815	7.30%	3.5
41.400 OTAL TRANSPO	Other RTATION EQUIPMENT		5-L2.5	0.17%	25%	\$1,490,074 \$9,574,738	\$1,183,103	-\$65,548 \$1,516,361	\$282,212	0.00% 2.95%	1.0
THER GENERA 42,000	AL PLANT Stores Equipment		25-SQ	0.01%	0%	\$76.931	\$16.355	\$60.576	\$3,730	4.85%	16.6
43.000	Tools, Shop, and Garage Equipment		20-SQ	0.31%	0%	\$2,774,065	\$1,086,467	\$1,687,598	\$158,946	5.73%	11.3
44.000	Laboratory Equipment		10-SQ	0.06%	0%	\$552,659	\$20,933	\$797,466	\$100,940	18.26%	5.8
45.000	Power Operated Equipment		25-R2.5	0.16%	10%	\$1,441,279	\$1,138,759	\$158,393	\$8,897	0.62%	10.9
46.100 46.190	Communication Equipment - Non-Telephone  Remote Control and Instrumentation		15-SQ 15-SQ	0.15%	0% 0%	\$1,341,086 \$3,597,237	\$266,773 \$2,223,129	\$1,074,313 \$1,374,108	\$94,206 \$284,317	7.02% 7.90%	11.7 5.0
46.200	Communication Equipment - Telephone		15-SQ	0.02%	0%	\$182,811	\$103,218	\$79,594	\$12,624	6.91%	6.2
47.000	Miscellaneous Equipment		20-SQ	0.32%	0%	\$2,859,551	\$1,032,946	\$1,826,605	\$158,374	5.54%	12.2
48.000 OTAL OTHER GE	Other Tangible Property		20-SQ	0.00%	0%	\$12,907 \$12,838,526	\$12,907 \$5,901,486	\$0 \$7,058,651	\$0	0.00% 6.40%	16.5
otal Depreci	able Plant					\$890,710,712	\$203,212,747	\$685,597,288	\$21,534,343	2.42%	
Non Deprecia											
101.000	Organization					\$37,450					
02.000	Franchises and Consents  Land and Land Rights - Source of Supply					\$70,261 \$1,119,836					
03.200	Land and Land Rights - Source of Supply  Land and Land Rights - Pumpina					\$1,119,836 \$277,216					
03.400	Land and Land Rights - Water Treatment					\$800,183					
03.500	Land and Land Rights - Transmission and Distribution					\$7,549,865					
otal Non De	oreciable Plant					\$9,854,811					
OTAL PLANT						\$900,565,524					
						Ç. 30,000,024					

AMERICAN WATER WORKS - KENTUCKY
TOTAL SYSTEM
TABLE 1 SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND
ACCRUBE DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN WATER PLANT
BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022
COR

ACCOUNT (1)	DESCRIPTION	Truncation Date	Estimated Survivor Curve	Investment Percentage	Net Salvage Percent	Surviving Original Cost as of 12/31/2022	Booked Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate	Composite Remaining Life
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
STRUCTURES AN	ND IMPROVEMENTS										
304.100 304.200	Supply		45-R2.5 65-R1.5	2.86%	-15% -15%	\$25,467,744	-\$143,745	\$29,431,651 \$10,651,280	\$112,767	0.44%	35.7
304.200	Pumping Treatment		65-R1.5	6.16%	-15%	\$9,695,868 \$54,843,989	\$498,969 -\$968,782	\$64,039,370	\$18,692 \$165,853	0.19%	49.7 56.7
304.400	Transmission and Distribution		40-R3	0.62%	-5%	\$5,479,277	-\$511,054	\$6,264,295	\$26,920	0.49%	36.6
304.500	General		25-R2	1.07%	-5%	\$9,570,767	\$170,343	\$9,878,963	\$16,853	0.18%	18.1
304.600 304.700	Office Buildings		60-R2 55-R3	0.63%	-15% 0%	\$5,594,695 \$1,681,682	\$147,762 -\$7.287	\$6,286,138 \$1,688,969	\$18,091 \$231	0.32%	39.9
304.700	Store, Shop and Garage Miscellaneous		25-S0.5	0.19%	0%	\$1,182,482	-\$/,28/ \$32,544	\$1,149,938	-\$3,279	-0.28%	12.9
	ES AND IMPROVEMENTS		20 00.0	0.10/0	0,0	\$113,516,506	-\$781,251	\$129,390,603	\$359,407	0.32%	12.7
305.000 306.000	Callecting and Impounding Reservoirs  Lake, River and Other Intakes		75-R2 55-S1.5	0.09%	0% -10%	\$819,260 \$1,680,525	-\$4,659 -\$83,438	\$823,919 \$1,932,015	\$112 \$6,788	0.01%	45.2 39.6
309.000	Supply Mains		80-R3	2.08%	-10%	\$18,567,234	\$467,667	\$19,956,290	\$22,226	0.12%	61.6
310.000	Power Generation Equipment		35-R4	0.64%	-5%	\$5,678,375	-\$67,701	\$6,029,995	\$17,045	0.30%	24.6
PUMPING EQUI	DUPNY										
311.200	Electric		40-S0.5	2.44%	-20%	\$21,764,805	-\$292.142	\$26,409,908	\$169,217	0.78%	30.4
311.300	Diesel		40-S0.5	0.04%	-20%	\$349,964	\$41,012	\$378,945	\$1,478	0.42%	18.9
311.400	Hydraulic		40-S0.5	0.00%	-20%	\$1,015	\$3,912	-\$2,694	-\$31	-3.05%	26.7
311.520 311.530	SOS and Pumping Water Treatment		40-S0.5 40-S0.5	1.94% 0.30%	-20% -20%	\$17,284,728 \$2,676,856	\$360,150 -\$86,238	\$20,381,523 \$3,298,465	\$100,423	0.58% 0.63%	31.0 36.7
311.540	Transmission and Distribution		40-S0.5	0.26%	-20%	\$2,320,748	-\$151,153	\$2,936,051	\$16,937 \$17,631	0.76%	35.1
TOTAL PUMPING						\$44,398,115	-\$124,460	\$53,404,892	\$305,686	0.69%	
PURIFICATION : 320.100	SYSTEM  Water Treatment Equipment - Non-Media		50-R2	7.95%	-15%	\$70,780,487	\$1,218,647	\$80,178,913	\$247,775	0.35%	40.0
320.200	Water Treatment Equipment - Filter Media		10-S3	0.09%	-10%	\$806,774	-\$184,388	\$1,071,839	\$78,760	9.76%	3.3
OTAL PURIFICATI						\$71,587,262	\$1,034,260	\$81,250,752	\$326,536	0.46%	
	6110		10 = 1	0.000			***	***************************************	** **		
330.000 330.100	Dist Reservoirs & Standpipes Elevated Tanks & Standpipes		60-R4 60-R4	0.20%	-15% -15%	\$1,777,826 \$14,209,580	\$30,759 \$403,647	\$2,013,741 \$15,937,370	\$5,615 \$48,166	0.32% 0.34%	42.1 39.2
330.100	Ground Level Tanks		60-R4	0.33%	-15%	\$2,912,613	-\$18,756	\$3,368,262	\$9,480	0.33%	48.1
330.400	Clearwell		60-R4	0.12%	-15%	\$1,096,316	\$66	\$1,260,697	\$3,458	0.32%	47.5
TOTAL ACCOUNT	1330					\$19,996,335	\$415,716	\$22,580,070	\$66,719	0.33%	
331.001	TD Mains		90-R4	44.69%	-20%	\$398,094,728	\$2,243,707	\$475,469,967	\$1,095,701	0.28%	73.9
TOTAL MAINS	ID World		70-104	44.07/6	-20/6	\$398,094,728	\$2,243,707	\$475,469,967	\$1,095,701	0.28%	75.7
						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	,		
333.000	Services		55-R4	7.15%	-65%	\$63,714,885	\$16,236,315	\$88,893,245	\$617,078	0.97%	38.4
METERS											
334.100	Meters		10-R3	3.05%	-15%	\$27,125,504	-\$822.716	\$32.017.046	\$3.356.917	12.38%	5.1
334.110	Meters Bronze Case		10-R3	0.27%	-15%	\$2,428,792	\$45,439	\$2,747,672	\$157,629	6.49%	3.2
334.120	Meters Plastic Case		10-R3	0.05%	-15%	\$476,069	-\$380,055	\$927,535	\$153,023	32.14%	3.7
334.130	Meters Other		10-R3	0.75%	-15%	\$6,675,822	-\$21,530	\$7,698,726	\$354,859	5.32%	3.1
334.131 TOTAL METERS	Meter Reading Units		10-R3	0.08%	-15%	\$727,628 \$37,433,816	\$29,811 -\$1,149,051	\$806,961 \$44,197,939	\$57,325 \$4,079,752	7.88% 10.90%	4.7
IOIAL MEIERS						307,433,010	-51,147,031	Ç44,177,737	Ş4,077,73 <u>2</u>	10.70/6	
334.200	Meter Installations		60-R3	3.54%	-20%	\$31,548,029	\$0	\$37,857,634	\$123,266	0.39%	44.0
334.300	Meter Vaults		60-\$0.5	0.41%	-20%	\$3,656,371	\$0	\$4,387,645	\$20,062	0.55%	56.1
335.000 339.600	Hydrants Other P/E-CPS		65-R4 10-SQ	3.61% 0.11%	-40% 0%	\$32,146,686 \$970,385	\$0 \$0	\$45,005,360 \$970,385	\$244,243 -\$1	0.76%	53.2
007.000	Onar je di s		10.00	0.1170	0,0	4770,000	40	ψ// 0,000	Ψ'	0.00)0	4.7
	URE AND EQUIPMENT										
340.100	Office Furniture & Equip		20-SQ	0.06%	0%	\$557,267	-\$44,555	\$601,822	\$6,381	1.14%	10.9
340.200 340.210	Comp & Periph Equip Mainframe		10-SQ 5-SQ	0.00%	0% 0%	\$35,493 \$9,824	\$0 -\$9,477	\$35,493 \$19,300	\$0 \$3.159	0.00% 32.16%	6.5
340.220	Personal Computers		5-SQ	0.05%	0%	\$414,258	-\$302,484	\$716,742	\$96,042	23.18%	3.7
340.230	Other		5-SQ	0.10%	0%	\$905,695	-\$91,853	\$997,548	\$28,864	3.19%	3.4
340.300	Computer Software		5-SQ	1.54%	0%	\$13,685,313	-\$4,094	\$13,689,407	\$1,317	0.01%	3.4
340.315 340.325	Computer Software Spec Depr Rat		10-SQ 15-SQ	0.76% 0.21%	0% 0%	\$6,790,117 \$1.853.514	\$0 \$0	\$6,790,117 \$1.853.514	\$0 \$0	0.00%	3.0
340.330	Computer Software Customized Computer Software Other					\$1,000,014					
				0.02%	0%	\$192.916	\$0		50		
	Other Office Equipment		15-SQ 15-SQ	0.02%	0% 0%	\$192,916 \$44,539	\$0 -\$2,987	\$192,916 \$47,526	\$0 \$237	0.00%	
340.500	Other Office Equipment RNITURE AND EQUIPMENT		15-SQ 15-SQ	0.02%	0% 0%					0.00%	
340.500 TOTAL OFFICE FU	RNITURE AND EQUIPMENT					\$44,539	-\$2,987	\$47,526	\$237	0.00% 0.53%	
340.500 TOTAL OFFICE FUI TRANSPORTATIO	RNITURE AND EQUIPMENT ON EQUIPMENT		15-SQ	0.01%	0%	\$44,539 \$24,488,937	-\$2,987 -\$455,449	\$47,526 \$24,944,386	\$237 \$136,000	0.00% 0.53% <b>0.56</b> %	12.8
340.500 FOTAL OFFICE FUI FRANSPORTATION 341.100	RNITURE AND EQUIPMENT				0% 0% 0%	\$44,539	-\$2,987	\$47,526	\$237	0.00% 0.53%	12.8 3.1 8.7
340.500 TOTAL OFFICE FUI TRANSPORTATION 341.100 341.200 341.300	INNIURE AND EQUIPMENT  Uight Duty, Trucks Heavy Duty frucks Autos		5-L2.5 15-L2 5-S2.5	0.01% 0.56% 0.34% 0.02%	0% 0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728	\$47,526 \$24,944,386 \$5,470,765 \$3,172,068 \$148,866	\$237 \$136,000 \$172,180 \$25,070 \$162	0.00% 0.53% <b>0.56%</b> 3.48% 0.84% 0.11%	3.1 8.7 3.5
340.500 TOTAL OFFICE FUI TRANSPORTATIO 341.100 341.200 341.300 341.400	INNIUE AND SOUPMENT  ON EQUIPMENT  Light Duty laucis  Heavy Duty laucis  Autos  Other		15-SQ 5-L2.5 15-L2	0.01% 0.56% 0.34%	0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728 -\$3,752	\$47,526 \$24,944,386 \$5,470,765 \$3,172,068 \$148,866 \$1,493,826	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0	0.00% 0.53% <b>0.56%</b> 3.48% 0.84% 0.11% 0.00%	3.1 8.7 3.5
340.500 TOTAL OFFICE FUI TRANSPORTATION 341.100 341.200 341.300 341.400	INNIURE AND EQUIPMENT  Uight Duty, Trucks Heavy Duty frucks Autos		5-L2.5 15-L2 5-S2.5	0.01% 0.56% 0.34% 0.02%	0% 0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728	\$47,526 \$24,944,386 \$5,470,765 \$3,172,068 \$148,866	\$237 \$136,000 \$172,180 \$25,070 \$162	0.00% 0.53% <b>0.56%</b> 3.48% 0.84% 0.11%	3.1 8.7 3.5 1.0
340.500 TOTAL OFFICE FUI TRANSPORTATIO 341.100 341.200 341.300 341.400	ON EQUIPMENT Light Duly Rucks Heavy Duly Rucks Autos Other TIANION EQUIPMENT		5-L2.5 15-L2 5-S2.5	0.01% 0.56% 0.34% 0.02%	0% 0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728 -\$3,752	\$47,526 \$24,944,386 \$5,470,765 \$3,172,068 \$148,866 \$1,493,826	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0	0.00% 0.53% <b>0.56%</b> 3.48% 0.84% 0.11% 0.00%	3.1 8.7 3.5 1.0
340.500 TOTAL OFFICE FU TRANSPORTATIO 341.100 341.300 341.400 TOTAL TRANSPOR OTHER GENERA 342.000	INNIUSE AND SOUPMENT  ON SOUPMENT  LIGHT Duty Tructs  Heavy Duty Tructs  Aufos  Other  TRIANON SOUPMENT  AL PLANT  Stores Equipment		15-SQ 5-12-5 15-12 5-52-5 5-12-5	0.56% 0.34% 0.02% 0.17%	0% 0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$9,574,738	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$7,728 -\$3,752 \$0	\$47,526 \$24,944,386 \$5,470,765 \$3,172,068 \$148,866 \$1,493,826 \$10,285,525	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412	0.00% 0.55% 0.56% 3.48% 0.84% 0.11% 0.00% 2.06%	3.1 8.7 3.5 1.0
340.500 TOTAL OFFICE FU TRANSPORTATIO 341.100 341.300 341.400 TOTAL TRANSPOR OTHER GENERA 342.000 343.000	INDIVE AND SOUPMENT  Uight Duly linchs Heavy Duly linchs Autos  Cother  TRAINON EQUIPMENT  Stores Equipment Tools, Shop, and Garage Equipment		5-12.5 15-12 5-82.5 5-12.5 25-SQ 20-SQ	0.56% 0.34% 0.02% 0.17% 0.01% 0.01%	0% 0% 0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$9,574,738	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728 -\$3,752 \$0 \$0 -\$2,708	\$47,526 \$24,944,386 \$5,470,765 \$3,172,088 \$148,866 \$1,493,826 \$10,285,525	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412	0.00% 0.53% 0.56% 3.46% 0.84% 0.11% 0.00% 2.06%	3.1 8.7 3.5 1.0
340.500  IOTAL OFFICE FU  IRANSPORTATIO 341.100 341.200 341.400  IOTAL TRANSPOR  DIOTAL TRANSPOR  342.000 343.000 344.000	INDUSE AND SOUPMENT  Uight Duty flucis Heavy Duty flucis Autos Other  ALTERNO SEQUEMENT  AL PLANT  Tools, Shop, and Garage Equipment Lobordory Equipment		5-12.5 15-12 5-52.5 5-12.5 25-5Q 20-5Q 10-5Q	0.56% 0.34% 0.02% 0.17% 0.01% 0.01%	0% 0% 0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$9,574,738 \$7,6,931 \$2,774,065 \$552,659	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728 -\$3,752 -\$0 -\$2,708 -\$2,708 -\$25,741	\$47,526 \$24,944,386 \$5,470,765 \$3,172,068 \$148,866 \$1,493,826 \$10,285,525 \$76,931 \$2,276,773 \$797,466	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822	0.00% 0.55% 0.56% 3.46% 0.84% 0.11% 0.00% 2.06% 0.00% 0.00%	12.8 3.1 8.7 3.5 1.0 16.6 11.3
340.500 TOTAL OFFICE FU TRANSPORTATIO 341.100 341.200 341.400 TOTAL TRANSPOR OTHER GENERA 342.000 344.000 344.000 344.000 345.000	INDIVER AND SOUPMENT  ON COUPMENT  Light Duty loucks  Heavy Duty loucks  Autos  Other  TRAINON EQUIPMENT  AL FLANT  Stores Equipment  Tools, Shop, and Garage Equipment  Laboratory Equipment		5-12.5 15-12 5-82.5 5-12.5 25-SQ 20-SQ	0.56% 0.34% 0.02% 0.17% 0.01% 0.01%	0% 0% 0% 0% 0%	\$44,552 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$9,574,738 \$76,931 \$2,774,065 \$552,659 \$1,441,279	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728 -\$3,752 \$0 \$0 -\$2,708	\$47,526 \$24,944,386 \$5,470,765 \$3,172,068 \$1,48,866 \$1,473,826 \$10,285,525 \$76,931 \$2,776,773 \$797,466 \$1,511,226	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412	0.00% 0.53% 0.56% 3.48% 0.14% 0.11% 0.00% 2.06% 0.02% 10.64% 0.46%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9
340.500 TOTAL OFFICE FU TRANSPORTATIO 341.100 341.300 341.400 TOTAL TRANSPOR OTHER GENERA 342.000 344.000 344.000 345.000 346.100 346.190	INDUSE AND SOUPMENT  Uight Duty flucis Heavy Duty flucis Autos Other  ALTERNO SEQUEMENT  AL PLANT  Tools, Shop, and Garage Equipment Lobordory Equipment		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ	0.01%  0.56%  0.34%  0.02%  0.17%  0.01%  0.31%  0.06%  0.16%  0.15%  0.40%	0% 0% 0% 0% 0% 0% 0% 0%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$1,490,074 \$5,574,738 \$76,931 \$2,774,065 \$5,552,659 \$1,441,279 \$1,341,086 \$3,597,237	\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$3,752 -\$0 -\$2,708 -\$2,708 -\$265,741 -\$69,947	\$47,526 \$24,744,386 \$5,470,745 \$3,172,086 \$148,866 \$1,493,825 \$10,285,225 \$76,931 \$2,776,773 \$77,466 \$1,511,226 \$1,356,446 \$3,3783,413	\$237 \$136.000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,601	0.00% 0.55% 0.56% 3.46% 0.84% 0.00% 2.06% 0.00% 0.00% 0.00% 0.00% 0.00%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9 11.7 5.0
340.500 TOTAL OFFICE FU  FRANSPORTATIV 341.100 341.200 341.300 341.400 TOTAL TRANSPOR  OTHER GENERA 342.000 344.000 345.000 346.000 346.100 346.190 346.200	INDUSE AND SOUPMENT  Uight Duly flucis Heavy Duly flucis Autos Other  INTARON EQUIPMENT  AN PLANT  Stores Equipment Todis, Shop, and Gorage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment - Non-Telephone Remate Control and Instrumentation Communication Equipment - Non-Telephone Remate Control and Instrumentation Communication Equipment - Non-Telephone Remate Control and Instrumentation		15-SQ 5-12-5 15-12 5-52-5 5-12-5 25-SQ 20-SQ 10-SQ 25-R2-5 15-SQ 15-SQ 15-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.16% 0.40% 0.40%		\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$7,574,738 \$76,731 \$2,774,045 \$5,574,738 \$1,441,279 \$1,341,	-\$2,987 -\$455,449 -\$518,654 -\$187,652 -\$728 -\$3,752 -\$0 -\$2,708 -\$225,741 -\$18,177 -\$15,361 -\$186,177 -\$0	\$47,526 \$24,744,386 \$5,470,765 \$3,172,068 \$148,866 \$1,493,826 \$10,285,525 \$76,733 \$7767,466 \$1,511,226 \$1,356,446 \$3,763,413 \$182,281	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,601 \$2,328 \$47,786	0.00% 0.55% 0.56% 0.66% 0.00% 0.00% 0.00% 0.00% 0.02% 0.46% 0.46% 0.46% 0.13%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9 11.7 5.0
340.500 TOTAL OFFICE FU TRANSPORTATIK 341.100 341.300 341.300 TOTAL TRANSPOR TOTAL TRANSPOR 342.000 343.000 344.000 345.000 346.100 346.100 346.200 347.000	INDUSE AND SOUPMENT  Uight Duly Rucks Heavy Duly Rucks Autos Other  TATANON Equirment  Josis, Shep, and Garage Equipment  Lobardory Equipment  Power Operated Equipment  Communication Equipment - Non-Telephone Remote Contion and Instrumentation  Communication Equipment		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,932.11 \$4,952.11 \$2,994,415 \$148,138 \$1,490,074 \$5,574,738 \$2,774,065 \$552,659 \$1,441,279 \$1,341,066 \$3,597,237 \$182,811 \$2,859,551	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$3.752 -\$3.752 -\$2.708 -\$2.708 -\$2.55.741 -\$69.947 -\$15.361 -\$18.177	\$47,526 \$24,744,386 \$3,172,069 \$148,866 \$1,473,825 \$10,285,525 \$777,466 \$1,511,226 \$1,356,446 \$3,786,446 \$4,78	\$237 \$136,000 \$172,180 \$25,070 \$0 \$197,412 \$0 \$454 \$58,822 \$6,601 \$2,328 \$47,786 \$1 \$33,827	0.00% 0.55% 0.56% 3.46% 0.84% 0.11% 0.00% 2.06% 0.02% 10.44% 0.46% 0.17% 3.33% 0.00%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9 11.7 5.0 6.2 12.2
340.500 IOTAL OFFICE FU  IRRANSPORTATI 341.100 341.200 341.300 341.300 341.400 IOTAL TRANSPOR  OTHER GENERA 342.000 343.000 344.000 345.000 346.100 346.100 346.200 346.200 346.200 346.200 346.200 346.200 346.200	INDUSE AND SOUPMENT  Uight Duly flucis Heavy Duly flucis Autos Other  TATANON EQUIPMENT  A PLANT  Sores Equipment Toois, Shop, and Grange Equipment Laboratory Equipment Flower Operated Equipment Communication Equipment - Non-Telephone Remake Control and Instrumentation Communication Equipment - Hephone Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Other Insighte Property		15-SQ 5-12-5 15-12 5-52-5 5-12-5 25-SQ 20-SQ 10-SQ 25-R2-5 15-SQ 15-SQ 15-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.16% 0.40% 0.40%		\$44,539 \$24,488,937 \$4,952,111 \$2,994,415 \$148,138 \$1,490,074 \$9,574,738 \$76,931 \$2,774,501 \$2,774,501 \$3,597,237 \$1,341,086 \$3,597,237 \$1,342,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 \$0 \$2.708 -\$2.708 -\$2.708 -\$2.65.741 -\$69.947 -\$15.361 -\$16.817 \$0	\$47,526 \$24,744,386 \$5,470,765 \$3,172,068 \$148,866 \$1,473,826 \$10,285,525 \$76,731 \$777,466 \$1,511,226 \$1,326,446 \$3,728,413 \$182,281 \$3,021,368 \$12,201,368	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,601 \$2,328 \$47,786 \$33,824 \$33,824	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.46% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9 11.7 5.0 6.2 12.2
340.500 TOTAL OFFICE FULL  TERANSPORTATI 341.100 341.200 341.300 341.300 341.400 TOTAL TRANSPOR  TOTAL TRANSPOR  344.000 346.100 346.190 346.190 346.200 347.000 348.000 348.000 348.000 348.000	INDUSE AND SOUPMENT  Uight Duly flucis Heavy Duly flucis Autics Other  ITARION EQUIPMENT  A FLANT  Stores Equipment Tooks Shop, and Grange Equipment Laboratory Equipment Tooks Shop, and Grange Equipment Control Equipment Power Operated Equipment Communication Equipment - Non-Telephone Remote Control and Instrumentation Communication Equipment - Hephone Miscellaneous Equipment Other Inagliel Property NEAL FLANT		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,937 \$4,952,111 \$2,994,415 \$148,138 \$1,490,074 \$9,574,738 \$76,931 \$2,774,045 \$352,659 \$1,341,086 \$3,397,237 \$182,819,551 \$12,838,551 \$12,838,551	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 -\$0 \$0 -\$2.708 -\$2.708 -\$2.5741 -\$69.947 -\$163.177 -\$163.	\$47,526 \$24,744,386 \$5,470,765 \$3,172,065 \$1,473,825 \$10,285,525 \$16,93,825 \$76,931 \$2,776,773 \$797,466 \$1,515,125 \$1,356,446 \$3,783,413 \$10,21,365 \$1,201,365 \$1,201,355	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,660 \$2,328 \$47,786 \$33,824 \$0 \$149,814	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9 11.7 5.0 6.2 12.2
340.500 TOTAL OFFICE FU TRANSPORTATIO 341.100 341.300 341.400 TOTAL TRANSPOR OTHER GENERA 342.000	INDUSE AND SOUPMENT  Uight Duly flucis Heavy Duly flucis Autics Other  ITARION EQUIPMENT  A FLANT  Stores Equipment Tooks Shop, and Grange Equipment Laboratory Equipment Tooks Shop, and Grange Equipment Control Equipment Power Operated Equipment Communication Equipment - Non-Telephone Remote Control and Instrumentation Communication Equipment - Hephone Miscellaneous Equipment Other Inagliel Property NEAL FLANT		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,937 \$4,952,111 \$2,994,415 \$148,138 \$1,490,074 \$9,574,738 \$76,931 \$2,774,501 \$2,774,501 \$3,597,237 \$1,341,086 \$3,597,237 \$1,342,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131 \$1,220,131	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 \$0 \$2.708 -\$2.708 -\$2.708 -\$2.65.741 -\$69.947 -\$15.361 -\$16.817 \$0	\$47,526 \$24,744,386 \$5,470,765 \$3,172,068 \$148,866 \$1,473,826 \$10,285,525 \$76,731 \$777,466 \$1,511,226 \$1,326,446 \$3,728,413 \$182,281 \$3,021,368 \$12,201,368	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,601 \$2,328 \$47,786 \$33,824 \$33,824	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.46% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9 11.7 5.0 6.2 12.2
340.500 OF THE AMERICAN CONTROL OF THE AMERICAN CONTRO	INDUSE AND SOUPMENT  Uight Duty Tructs Heavy Duty Tructs Heavy Duty Tructs Autos Other  ALPIANT  Stores Equipment Tools, Shop, and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Non-Relephone Remate Control and Instrumentation Communication Equipment Heavy Communication Equipment House Remate Control and Instrumentation Communication Equipment Other Tongbile Property  MERALFLANT  LIGHT TO THE TONGBILE T		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$7,574,738 \$2,774,065 \$552,639 \$1,341,086 \$3,597,237 \$1,341,086 \$3,597,237 \$1,240,73	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 -\$0 \$0 -\$2.708 -\$2.708 -\$2.5741 -\$69.947 -\$163.177 -\$163.	\$47,526 \$24,744,386 \$5,470,765 \$3,172,065 \$1,473,825 \$10,285,525 \$16,93,825 \$76,931 \$2,776,773 \$797,466 \$1,515,125 \$1,356,446 \$3,783,413 \$10,21,365 \$1,201,365 \$1,201,355	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,660 \$2,328 \$47,786 \$33,824 \$0 \$149,814	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 11.0 11.3 5.8 10.5 11.7 5.0 6.2
340.500 TOTAL OFFICE FUL  TRANSPORTATIV  341.100  341.200  341.200  341.400  TOTAL TRANSPOR  DOTAL TRANSPOR  342.000  343.000  344.000  344.000  345.000  346.100  346.100  346.101  34	INDUSE AND SOUPMENT  Dight Duty Trucks Heavy Duty Trucks Autos Other  TATARON ROUMENT  AL PLANT  Stores Equipment Tools, Shop, and Carage Equipment Loboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Office Trucks Communication Equipment Office Trucks Communication Equipment Office Trucks Wise All PLANT  Lobe Plant Object Plant Opgarization		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$7,574,738 \$2,774,065 \$552,659 \$1,441,096 \$1,341,096 \$1,397,237 \$12,838,626 \$1,2907 \$1,2907 \$1,2838,626 \$2,007,107,12	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 -\$0 \$0 -\$2.708 -\$2.708 -\$2.5741 -\$69.947 -\$163.177 -\$163.	\$47,526 \$24,744,386 \$5,470,765 \$3,172,065 \$1,473,825 \$10,285,525 \$16,93,825 \$76,931 \$2,776,773 \$797,466 \$1,515,125 \$1,356,446 \$3,783,413 \$10,21,365 \$1,201,365 \$1,201,355	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,660 \$2,328 \$47,786 \$33,824 \$0 \$149,814	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 11.0 11.3 5.8 10.5 11.7 5.0 6.2
340.500 OTAL OFFICE FU  RANSPORTATIV  1841.100 1341.200 1341.200 1341.400 OTAL TERNSPOR  1041.400 1341.300 1341.400 1341.300 1343.000 1343	INDUSE AND SOUPMENT  Light Duty Tructs Heavy Duty Tructs Heavy Duty Tructs Autos Other Stores Equipment Tools, Shop, and Garage Equipment Loboratory Equipment Tools, Shop, and Garage Equipment Loboratory Equipment Power Operated Equipment Communication Equipment - Non-Relephone Remote Control and Instrumentation Communication Equipment - Telephone Miscellaneous Equipment Other Inaglishe Property NIESAL FLANT Lobble Plant Dipprization Franchises and Consents		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,937 \$4,952,111 \$2,994,415 \$148,138 \$1,490,074 \$9,574,738 \$76,931 \$2,774,045 \$35,597,237 \$1,341,096 \$3,597,237 \$1,22,859,551 \$12,838,526 \$12,839,551 \$12,937 \$12,838,526 \$12,839,551 \$12,937 \$12,838,526 \$12,839,551 \$12,937 \$12,838,526 \$12,937 \$12,838,526 \$12,937 \$12,838,526 \$12,937 \$12,838,526 \$13,937 \$12,838,526 \$13,937 \$13,838,538 \$13,937 \$13,838,538 \$13,937 \$13,838,538 \$13,937 \$13,838,538 \$13,937 \$13,838 \$1	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 -\$0 \$0 -\$2.708 -\$2.708 -\$2.5741 -\$69.947 -\$163.177 -\$163.	\$47,526 \$24,744,386 \$5,470,765 \$3,172,065 \$1,473,825 \$10,285,525 \$16,93,825 \$76,931 \$2,776,773 \$797,466 \$1,515,125 \$1,356,446 \$3,783,413 \$10,21,365 \$1,201,365 \$1,201,355	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,660 \$2,328 \$47,786 \$33,824 \$0 \$149,814	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 11.0 11.3 5.8 10.5 11.7 5.0 6.2
1440.500 TOTAL OFFICE FUL  TRANSPORTATIN  141.100 141.200 141.200 141.200 141.200 141.400 TOTAL TRANSPOR  00THER GENERA  142.000 143.000 144.000 144.000 145.000 146.0	INDUSE AND SOUPMENT  Dight Duty Trucks Heavy Duty Trucks Autos Other  TATARON FOURMENT  AN FAINT  Stores Equipment Tools, Shop, and Carage Equipment Loboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Office Trucks Communication Equipment Office Trucks Communication Equipment Office Trucks Remaile Control and Instrumentation Other Inargible Property  MEAL ILANI  Lobe Plant  Other Inargible Property  Lobe Plant  Other Inargible Trucks  Lobe Plant  Lobe		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$7,574,738 \$2,774,065 \$525,659 \$1,441,279 \$1,341,086 \$3,597,237 \$182,811 \$2,859,555 \$12,907 \$12,838,526 \$90,710,712	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 -\$0 \$0 -\$2.708 -\$2.708 -\$2.5741 -\$69.947 -\$163.177 -\$163.	\$47,526 \$24,744,386 \$5,470,765 \$3,172,065 \$1,473,825 \$10,285,525 \$16,93,825 \$76,931 \$2,776,773 \$797,466 \$1,515,125 \$1,356,446 \$3,783,413 \$10,21,365 \$1,201,365 \$1,201,355	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,660 \$2,328 \$47,786 \$33,824 \$0 \$149,814	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 11.0 11.3 5.8 10.5 11.7 5.0 6.2
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340.500 TOTAL OFFICE FU  TOTAL TEAMSPORT  TOTAL TOTAL TEAMSPORT  TOTAL TOTAL OTHER GET  TOTAL TOTAL TOTAL TOTAL OTHER GET  TOTAL TOTAL TOTAL OTHER GET  TOTAL TOTA	INDUSE AND SOUPMENT  ON EQUIFMENT  Light Duty Trucks Heavy Duty Trucks Autos Other  INTAINON EQUIFMENT  AN FAINT  Stores Equipment Sous, Stopp, and Garage Equipment Loboratory Equipment Power Operated Equipment Communication Equipment - Non-Telephone Remale Control and Instrument-Instrument Other Inargible Property INSERT LIGHT  INSERT		15-SQ 5-12.5 15-12 5-52.5 5-12.5 25-SQ 20-SQ 10-SQ 25-R2.5 15-SQ 15-SQ 20-SQ 20-SQ	0.01%  0.56% 0.34% 0.02% 0.17%  0.01% 0.31% 0.06% 0.16% 0.15% 0.02% 0.02% 0.02%	の% の% の% の% の% の% の% の% の% の%	\$44,539 \$24,488,937 \$4,952,111 \$2,984,415 \$148,138 \$1,490,074 \$7,574,738 \$2,774,065 \$552,659 \$1,441,279 \$1,341,086 \$3,597,237 \$182,811 \$2,859,551 \$12,907 \$12,838,556 \$70,261 \$1,119,838,556 \$70,261 \$1,119,838,556 \$77,216	\$2.987 -\$455.449 -\$518.654 -\$187.652 -\$728 -\$3.752 -\$0 \$0 -\$2.708 -\$2.708 -\$2.5741 -\$69.947 -\$163.177 -\$163.	\$47,526 \$24,744,386 \$5,470,765 \$3,172,065 \$1,473,825 \$10,285,525 \$16,93,825 \$76,931 \$2,776,773 \$797,466 \$1,515,125 \$1,356,446 \$3,783,413 \$10,21,365 \$1,201,365 \$1,201,355	\$237 \$136,000 \$172,180 \$25,070 \$162 \$0 \$197,412 \$0 \$454 \$58,822 \$6,660 \$2,328 \$47,786 \$33,824 \$0 \$149,814	0.00% 0.55% 0.56% 0.56% 0.84% 0.00% 0.00% 0.00% 0.00% 0.02% 10.64% 0.17% 1.33% 0.00%	12.8 3.1 8.7 3.5 1.0 16.6 11.3 5.8 10.9 11.7 5.0

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 34

#### **Description of Filing Requirement:**

List of software, program and models used

### Response:

Please see attached.

For electronic version, refer to KAW\_APP\_EX34\_051625

A list of all commercially available or in-house developed computer software, programs and models used in the development of the schedules and workpapers associated with the filing of the utility's application are listed below.

#### SOFTWARE DESCRIPTION

Microsoft Office MS Office is a suite of personal computer applications

designed to integrate with each other and provide a similar interface to the data maintained within each application. Applications included in the MS Office suite are MS Excel, MS Access, and MS Word. MS Office is manufactured by Microsoft Corporation.

MS Excel was used by the Company to formulate

their budget and rate case model information and was used to complete the computation of water utilization projections and the cost of service allocation study.

MS Excel is an electronic spreadsheet application

manufactured by Microsoft Corporation.

MS Access was used by the Company to manage,

organize, and control large amounts of data that can be formatted into a data base file. MS Access is an

electronic data base management system manufactured by Microsoft Corporation.

MS Word was used to prepare testimony and other

miscellaneous schedules. MS Word is an electronic

word processing application manufactured by

Microsoft Corporation.

Adobe Acrobat Acrobat was used by the Company to create and

manage Portable Document Format (PDF) files. Acrobat is a universal document exchange application

and is manufactured by Adobe Systems Incorporated.

Hyperion Hyperion is used by the Company to create balance

sheets, income statements and cash flow analyses and is used to consolidate financial data for financial reporting. Hyperion is also used to download revenue, usage and customer counts data by class. Hyperion is a business performance and business intelligence application manufactured by Hyperion Solutions

Corporation.

#### SOFTWARE

#### **DESCRIPTION**

Hyperion Smartview

Hyperion SmartView is used to download actual historical revenue amounts and customer count data into Excel. Hyperion Smartview is a business performance and business intelligence application manufactured by Hyperion Solutions Corporation.

SAP

SAP is used by the Company as an enterprise financial application including general ledger, accounts payable, procurement, materials inventory, asset management, payroll and human resource administration. SAP also has a billing and customer information system aspect that contains information on water consumptions, billing, collecting, and tracking customer's service work. SAP is manufactured by SAP SE which is a German-based European multinational software corporation.

SAP Business Intelligence SAP Business Intelligence is used to download historical billing data which for analysis to determine usage patterns and other information to develop the forecast. SAP Business Intelligence is manufactured by SAP SE which is a German-based European multinational software corporation.

**PowerPlant** 

PowerPlant is a financial asset lifecycle management software system designed specifically for the utility industry. PowerPlant covers capital budgeting, project accounting (including overhead and AFUDC calculations), fixed asset accounting (including book and tax depreciation), property tax accounting, and income tax accounting (including deferred tax and tax provision). The manufacturer is PowerPlan, Inc.

Computer Hardware

Laptop - Latitude 5540 i7-32-512 - Operating System: Windows 11 - Hard Drive: 512GB M.2 PCle NVMe Solid Stat e Drive, **Processor**: Class 35, 13th Gen Intel Core i7-1365U v Pro (12 MB cache, 10 cores, up to 5.2 GHz Turbo), Memory: 32 GB, LPDDR5, 4800 MT/s, integrated

Laptop - Latitude 7440 i7-32-512 - Operating System: Windows 11 - Hard Drive: 512GB M.2 PCle NVMe Solid Stat e Drive, **Processor**: Class 35, 13th Gen Intel Core i7-1365U v Pro (12 MB cache, 10

cores, up to 5.2 GHz Turbo), **Memory**: 32 GB, LPDDR5, 4800 MT/s, integrated

Windows 11 Enterprise & Office 365

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 35

### **Description of Filing Requirement:**

Affiliate, General or Home Office Allocations

#### Response:

Please see attached.

For electronic version, refer to KAW\_APP\_EX35\_051625.pdf

### KENTUCKY-AMERICAN WATER CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS AFFILIATE, GENERAL OR HOME OFFICE ALLOCATIONS

Kentucky-American Water Company (KAWC) has amounts charged and allocated to it by American Water Works Service Company, Inc. (Service Company), American Water Capital Corp. (AWCC) and AWI, Inc. (AWI).

#### **Service Company**

	Amounts Allocated/ Charged to KAWC
	(000)
2022	\$11,450
2023	\$11,978
2024	\$13,278
Base Period	\$14,048
Forecasted Period	\$14,822

A contract between KAWC and the Service Company provides detailed language outlining the methodologies utilized in the allocation of Service Company charges to Kentucky-American Water. The contract became effective October 1, 1989.

The methods used to allocate charges to KAWC during the base period and the forecasted test period was based on this Service Company contract and the Service Company Billing and Accounting Manual (CAM). Service Company costs are allocated to KAWC based upon actual time charged or allocated by Service Company employees as reflected in their daily timesheets. All costs of Service Company employees that are identified as related exclusively to KAWC are charged directly to KAWC. Service Company costs incurred in rendering services to KAWC, and other operating companies, are allocated among the group of companies receiving the service rendered based on certain data from the preceding calendar year.

#### **AWCC**

	Amounts Allocated/
	Charged to KAWC
	(000)
2022	\$8,832
2023	\$9,994
2024	\$11,613
Base Period	\$12,033
Forecasted Period	\$12,861

The services provided by AWCC include those listed in Appendix I of the Financial Services Agreement between KAWC and AWCC. By Order entered July 21, 2000 in Case No. 2000-189, the Commission authorized the Company to enter into a Financial Services Agreement with AWCC which enables the Company to periodically issue debt securities in the form of notes or debentures for the purpose of replacing short-term debt or refinancing maturities of existing long-term debt. In Case No. 2006-00418 the Commission reaffirmed the Company's authorization to use AWCC for the attainment of its debt

financing. In its Order in Case No. 2009-00156, the Commission again authorized the Company's use of AWCC as a source for its long-term and short-term debt funding. And most recently, in its Orders in Case Nos. 2019-00083, 2021-00019, and 2024-00018 the Commission reaffirmed the Company's continued participation in the AWCC borrowing program.

The methods used to allocate charges to KAWC during the base period and the forecasted test period was based on the Financial Service Agreement, and corresponding promissory notes. The market interest rates obtained by AWCC for both short-term and long-term debt are a direct pass-through as a cost component to the amounts borrowed by KAWC from AWCC. The costs incurred by AWCC in connection with its bank credit lines and short-term debt borrowings are divided among participating affiliates, such as KAWC, in proportion to the maximum principal amount that each participating affiliate requests be made available to it during the course of a year. The costs incurred by AWCC in connection with each long-term debt borrowing by AWCC is divided up among each individual participating affiliate, such as KAWC, in proportion to the principal amount of that borrowing that is loaned to each participating affiliate. AWCC's overhead is allocated among each participating affiliate in the same proportion as each individual participant's long-term and maximum requested short-term debt borrowings and investments in a calendar year compared to all of the long-term and maximum short-term debt borrowings and investments by all participating affiliates during the same year.

#### <u>AWI</u>

	Amounts Allocated/ Charged to KAWC
	(000)
2022	\$464
2023	\$593
2024	\$619
Base Period	\$647
Forecasted Period	\$695

AWI is a captive insurance company and a subsidiary of American Water Works Company, Inc. (American Water) that provides insurance and insurance related services to American Water and its subsidiaries, including KAWC. AW Insurance LLC is structured as a Delaware series limited liability company with three wholly-owned Series through which it conducts its operations. AW Insurance LLC - Series A offers a deductible buydown policy used to fund payments in the deductible layer of its general liability, automobile liability and workers' compensation commercial insurance policies. AW Insurance LLC - Series B currently offers Terrorism Risk Insurance Act ("TRIA") insurance coverage for parent company and its subsidiaries, as well coverage for the deductible layer of a third-party Employee Practices Liability Insurance ("EPLI") policy. AW Insurance LLC - Series C is not currently in use.

The methods used to allocate charges to KAWC during the base period and the forecasted test period for the deductible layer that covers KAWC's general liability and worker's compensation policies are based upon a combination of loss experience (50%) and exposure (50% estimated annual payroll). The Company's deductible layer that covers KAWC's auto liability insurance is allocated based on a combination of loss experience (50%) and exposure (50% based on number of vehicles). The Company's EPLI premiums are allocated based on payroll. The loss experience is generally based upon a five-year average of historical loss experience. The methods used to allocate charges to KAWC during the base period and the forecasted test period for the TRIA coverage is based on the total insured value of KAWC's assets.

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2025-00122 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 36

#### **Description of Filing Requirement:**

Cost of Service Study

#### Response:

Kentucky-American Water Company's ("Company") Cost of Service Study ("COSS") allocates the total revenue requirement for its water operations to the various cost categories listed below. The revenue requirement for each of these cost categories is then allocated to customer classes using a class allocation factor that differs depending on the nature of the costs. In this study, the Company's aggregated cost of water service was allocated to the following customer classifications:

- Residential
- Commercial
- Industrial
- Other Public Authorities
- Sales for Resale
- Public Fire
- Private Fire
- Miscellaneous

The study was performed in accordance with generally accepted principles and procedures and results in the relative cost responsibilities of each class of customers. The allocated cost of service provides one input to designing customer rates under the Company's proposed rate design to produce the revenues that will yield the proposed revenue requirement in this case.

The Company's COSS is organized into five different tabs, or sections:

- The "Summary" tab allocates the revenue requirement for each cost category to customer class and summarizes the results of the cost allocations by customer class and business function to get a total revenue requirement by class and business function. The "Summary" tab also compares the revenue requirements by class to Test-Year revenues under Present Rates;
- The "Account Detail" tab contains rate base, depreciation, and operations and maintenance ("O&M") balances by account and allocates each account to a cost category;

- The "Usage Statistics" tab contains usage information by customer class and other information necessary to calculate class allocation factors for the "Account Detail" tab;
- The "Class Allocators" tab provides detailed calculations of all class allocation factors used in the COSS; and
- The "Allocation Summary" tab provides a summary of the class allocation factors and the allocation factors used to allocate costs to cost categories.

The cost categories that the Company assigns to specific classes are as follows:

- Variable Cost
- Capacity (Fixed) Costs
- Source of Supply
- Water Power and Pumping Expenses
- Water Treatment
- Transmission Mains
- Distribution Mains
- Storage Costs
- Metering Cost
- Service Line Costs
- Customer Related Costs
- Hydrants

Please see attached detailed schedules of the allocation of costs to customer classifications as well as the basis for the allocations. Please refer to the Direct Testimony of witness Max McClellan for additional details and support of the Cost of Service Study.

For electric version, refer to KAW\_APP\_EX36\_051625.pdf.

KAW\_APP\_EX36\_051625 Page 3 of 20 Exhibit 36

Case No. 2025-00122

Tab: Summary Page 1 of 1

### Kentucky American Water Company Class Cost of Service Study - Functional Allocators to Customer Class Case No. 2025-00122

	Functional COS	Alloc Description	Residential	Commercial	Industrial	Other Public Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Variance
Source of Supply Expense												
Fixed	\$ 8,398,085	2 Base/Extra Daily	\$ 3,934,3	23 \$ 2,737,128	\$ 380,732	\$ 980,254	\$ 357,982	\$ -	\$ 3,518	\$ 4,148 \$	8,398,085	\$ -
Variable	\$ 294,784	1 Total Usage	\$ 142,9	20 \$ 99,556	\$ 13,530	\$ 29,632	\$ 8,771	\$ -	\$ 172	\$ 203 \$	294,784	\$ -
Power and Pumping Expenses												
Fixed	\$ 4,870,026	3 Base/Extra Daily w/ Fire	\$ 1,844,5								4,870,026	
Variable	\$ 598,224	1 Total Usage	\$ 290,0	38 \$ 202,035	\$ 27,457	\$ 60,134	\$ 17,800	\$ -	\$ 349	\$ 412 \$	598,224	\$ -
Water Treatment												
Water Treatment Fixed	\$ 39,017,672	2 Base/Extra Daily	\$ 18,278,9	42 \$ 12,716,752	\$ 1,768,887	\$ 4,554,281	\$ 1,663,192	ė .	\$ 16,344	\$ 19,274 \$	39,017,672	ė .
Variable	\$ 10,676,646	1 Total Usage	\$ 5,176,3						\$ 6,231		10,676,646	
variable	\$ 10,676,646	1 Total Osage	\$ 5,176,3	/5 \$ 3,605,764	\$ 490,023	\$ 1,073,222	\$ 317,082	-	\$ 6,231	\$ 7,348 \$	10,676,646	\$ -
Transmission	\$ 14,472,956	3 Base/Extra Daily w/ Fire	\$ 5,481,6	42 \$ 3,814,326	\$ 528,737	\$ 1,331,386	\$ 474,418	\$ 1,805,670	\$ 1,015,387	\$ 21,391 \$	14,472,956	\$ -
Distribution	\$ 35,415,769	4 Base/Extra Hourly w/ Fire	\$ 11,211,5								35,415,769	
Storage	\$ 1,468,595	5 Storage		09 \$ 341,667							1,468,595	
Meters	\$ 29,934,812	8 Meters	\$ 22,842,0							\$ 86,936 \$	29,934,812	
Services	\$ 3.636.052	9 Services	\$ 2,983,6						\$ 190,460		3,636,052	
Customers	\$ 5,334,319	10 Customers	\$ 4,834,7						\$ 100,341		5,334,319	
Hydrants	\$ 6,943,144	7 Hydrants	\$		\$ -		\$ -				6,943,144	
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Total	\$ 161,061,083		\$ 77,457,2			\$ 11,883,679		\$ 16,810,345			161,061,083	\$ -
			48.0	9% 24.65%	2.73%	7.38%	2.14%	10.44%	4.47%	0.10%	100.00%	
Rate Year Water Revenue	\$ 134,304,528		\$ 74,139,6	78 \$ 35,279,904	\$ 3,324,989	\$ 8,983,234	\$ 1,881,729	\$ 5,687,531	\$ 4,862,671	\$ 144,793 \$	134,304,528	ė .
Other Water Operating Revenues	\$ 2,435,111		\$ 74,159,0	76 \$ 33,279,904	\$ 3,324,369	\$ 0,303,234	\$ 1,001,729	3 3,007,331	\$ 4,002,071	\$ 144,795 \$ \$	134,304,326	<b>,</b> -
Increase	\$ 26,756,555		\$ 3,317,5	97 \$ 4,413,688	\$ 1,077,352	\$ 2,900,445	\$ 1,561,403	\$ 11,122,814	\$ 2,344,691		26,756,555	ė
Percent Increase	19.9%			5% 4,413,088		32.3%		195.6%			19.9%	, -
reiteilt ilitiease	19.576		4.	3/6 12.3/	32.4/0	32.376	65.076	155.0%	48.270	\$ 12.6% \$	19.5%	
										,	-	
Rate Year Revenue			\$ 74,139,6	78 \$ 35,279,904	\$ 3,324,989	\$ 8,983,234	\$ 1,881,729	\$ 5,687,531	\$ 4,862,671	\$ 144,793 \$	134,304,528	
Cost of Service Increase			\$ 3,317,5	97 \$ 4,413,688	\$ 1,077,352	\$ 2,900,445	\$ 1,561,403	\$ 11,122,814	\$ 2,344,691	\$ 18,565 \$	26,756,555	
Revenue Target			\$ 77,457,2	75 \$ 39,693,592	\$ 4,402,340	\$ 11,883,679	\$ 3,443,132	\$ 16,810,345	\$ 7,207,362	\$ 163,358 \$	161,061,083	
Percent Increase (Decrease)			4.	5% 12.5%	32.4%	32.3%	83.0%	195.6%	48.2%	12.8%	19.9%	
Including Increase	\$ 163,496,194											
Workpaper	163,496,191											
	\$ 3											
Variable Cost	\$ 11,569,654											

Exhibit 36

Case No: 2025-00122

Tab: Account Detail
Page 1 of 11

#### Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

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	Source of Supply Expense			Alloc Description	Supply	Pumping	Treatment	Transmission	Distribution	Storage	weters	Services	Customers	Hydrants	IOTAI	variance
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Control   Cont	Purchased Water		\$ 201,875	A Source of Supply	\$ 201,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	201,875	i
Control   Cont	Fuel and Power		\$ 92,908	A Source of Supply	\$ 92,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	92,908	,
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Processor		Labor	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	- \$	į.
Processor	Employee Benefits		\$ 1,862	A Source of Supply	\$ 1,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	1,862	,
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Water Treatment Operating Expense

KAW\_APP\_EX36\_051625 Page 5 of 20 Exhibit 36

Case No: 2025-00122

Tab: Account Detail

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

Page 2 of 11

					Sc	ource of			Water																
			Alloc	Description		Supply	F	Pumping	Treatment	Transi	mission	Distrib	ution	S	torage	Me	eters	Sei	rvices	Cus	tomers	H	ydrants	Total	Variance
Fuel and Power		\$ 5,329,364	C	Water Treatment	\$	-	\$	-	\$ 5,329,364	\$		\$	-	\$		\$	-	\$	-	\$		\$	-	\$ 5,329,364	\$ -
Chemicals		\$ 4,632,446	C	Water Treatment	\$	-	\$	-	\$ 4,632,446	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 4,632,446	\$ -
Waste Disposal		\$ 714,836	C	Water Treatment	\$	-	\$	-	\$ 714,836	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 714,836	\$ -
Salaries and Wages	Labor	\$ 6,225,696	C	Water Treatment	\$	-	\$	-	\$ 6,225,696	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 6,225,696	\$ -
Employee Benefits		\$ 4,476	C	Water Treatment	\$	-	\$	-	\$ 4,476	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 4,476	\$ -
Contracted Services		\$ 60,299	C	Water Treatment	\$	-	\$	-	\$ 60,299	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 60,299	\$ -
Building Maintenance and Services		\$ 199,433	C	Water Treatment	\$	-	\$	-	\$ 199,433	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 199,433	\$ -
Miscellaneous expenses		\$ 247,135	C	Water Treatment	\$	-	\$	-	\$ 247,135	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 247,135	\$ -
Telecommunication Expenses		\$	C	Water Treatment	\$	-	\$	-	\$ -	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ -	\$ -
Postage, printing and stationary		\$ 7,815	C	Water Treatment	\$	-	\$	-	\$ 7,815	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 7,815	\$ -
Office supplies and services		\$ 35,596	C	Water Treatment	\$	-	\$	-	\$ 35,596	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 35,596	\$ -
Rents		\$ 14,335	C	Water Treatment	\$	-	\$	-	\$ 14,335	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ 14,335	\$ -
Transportation		\$ 10,461	C	Water Treatment	\$	-	\$		\$ 10,461	\$		\$	-	\$		\$	-	\$	-	\$	-	\$		\$ 10,461	\$ -
		\$ 17,481,892			\$	-	\$	-	\$ 17,481,892	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 17,481,892	\$ -

Case No: 2025-00122 Tab: Account Detail

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

Page 3 of 11

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Salins and Wages  Lobor   \$ 1,211,120   2   170 Maint. Epropee   \$   \$   \$   \$   \$   \$   \$   \$   \$			\$ 2,035,651		>		Ş	-	>	- 5	110,389	\$ 167,791	> -	\$ 1,/5/,4/1	> -	\$ -	> - :	2,035,651 \$	•
Salines and Wages  Libor   S   1,181,129    2   7/0 Mart. Expense   S   S   S   S   8,884   S   49,042   S   S   41,193   S   20,810   S   S   49,933   S   1,811,105   Contracted events of the contract of t	Maintenance Expense																		
Contracted Services		Labor	\$ 1.811.219	<ol> <li>T/D Maint Expense</li> </ol>	Ś		Ś		Ś	- Ś	288.843	\$ 439.042	\$ -	\$ 419,193	\$ 204.810	Ś -	\$ 459,331	1,811,219 \$	5
Contract Services - Other			¢		ė				ė	. č									
Transportation   \$			ć		,	-							T						
Maintenance Supplies and Sarvices  Micellaneous perpents  S			\$ -		,				7				T			T			
Microlineous openines   \$ 2					Ş	-	-												
Material & Supplies   S   1,70   Maint. Expense   S   S   S   S   S   S   S   S   S			\$ 1,420,792		\$	-													5
S   3,22,094   S   S   S   S   S   S   S   S   S			\$ -		\$	-	\$	-	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	- \$	5
Total Tab Expense  S, 287,795  S, S	Materials & Supplies			<ol> <li>T/D Maint Expense</li> </ol>	\$		\$		\$	- \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	<u> </u>	5
Tal Main's Expense  Operations  Salaries and Wages  Lubor S 265,186 K Mains S 5 5 5 105,232 5 199,954 5 5 5 5 5 265, 1 5 265, 1 5 2 273,004			\$ 3,232,054		\$	-	\$	-	\$	- \$	515,429	\$ 783,455	\$ -	\$ 748,035	\$ 365,475	\$ -	\$ 819,659	3,232,054 \$	5
Coperations   Salaries and Wages   Labor   S   265,186   K   Mains   S   S   S   S   S   S   S   S   S	Total T&D Expense		\$ 5,267,705		\$	-	\$	-	\$	- \$	625,818	\$ 951,246	\$ -	\$ 2,505,506	\$ 365,475	\$ -	\$ 819,659	5,267,705 \$	\$
Salaries and Wages   Labor   S   265,186   K   Mains   S   S   S   S   5   S   S   S   5   S   S	ral Mains Expense																		
Milicellaneous expenses	Operations																		
S   265,186   S   S   S   105,222   5 199,954   S   S   S   5 265, 265, 265, 265, 265, 265, 265, 26	Salaries and Wages	Labor	\$ 265,186	K Mains	\$		\$	-	\$	- \$	105,232	\$ 159,954	\$ -	\$ -	\$ -	\$ -	\$ - 5	265,186 \$	5
Maintenance Expense Salarier and Wages Labor S 273,004 K Mains S 5 5 5 5 108,335 S 164,669 S 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Miscellaneous expenses		\$ -	K Mains	\$	-	\$	-	\$	- \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	- \$	5
Salaries and Wages   Labor   S			\$ 265,186		\$	-	\$	-	\$	- \$	105,232	\$ 159,954	\$ -	\$ -	\$ -	\$ -	\$ - 5	265,186 \$	5
Salaries and Wages   Labor   S	Maintenance Expense																		
Miscellaneous expenses		Labor	\$ 273.004	K Mains	Ś		Ś		Ś	- \$	108.335	\$ 164.669	\$ -	Ś -	\$ -	\$ -	\$ - !	273,004 \$	5
S 273,004 S S S S S S 108,335 \$ 164,669 \$ S S S S S S S S 273,004  General Mains Expense  Spering Expense Operating Expense Operating Expense Salaries and Wages Labor S S S S S S S S S S S S S S S S S S S					Ś	-	s.		Ś	- š			\$ -	s -	\$ -	\$ -	ś -		5
Salaries and Wages	accinitions expenses				Ś		Ś	-	Ś	-			š -	\$ -	\$ -	š -	Š - 1	273,004 \$	5
Salaries and Wages   Labor   S			2 273,004		7		,		,	7	100,555	2 104,003	,	Ÿ	7	Ÿ	,	275,004 9	
Coperating Expense   Cabor   S	General Mains Expense		\$ 538,191		\$	-	\$	-	\$	- \$	213,567	\$ 324,623	\$ -	\$ -	\$ -	\$ -	\$ -	538,191 \$	\$
Salaries and Wages   Society of Storage   Society of Society of Storage   Society of Societ																			
Miscellaneous expenses																			
Maintenance Expense   S	Salaries and Wages	Labor	\$ -	F Storage	\$	-	\$	-	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	- \$	5
Maintenance Expense   S	Miscellaneous expenses		\$ -	F Storage	\$		\$		\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - !	- \$	5
Salaries and Wages	·		\$ -		\$	-	\$	-	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	- \$	5
Salaries and Wages   Salarie	Malahanan																		
Miscellaneous expenses		1-6	ć	E Storago			c		ė			ė	ė	ė	ė	ć	ė ·		
\$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .		Labor	\$ -		\$	-	\$	-	>	- \$	-	-	-	ş -	> -	> -	· - :	- \$	
Total Storage Expense  Expense  Operating Expense  Operating Expense  Salaries and Wages  Labor  S 1,675,382  G Meters  S - S - S - S - S - S - S - S - S - S	Miscellaneous expenses		Ş -	н Storage	, ş	-	Ş	-	\$	- \$	-	\$ -	\$ -	\$ -	> -	\$ -	\$ - :	- \$	
Expense  Operating Expense  Salaries and Wages  Labor S 1,675,382 G Meters S - S - S - S - S - S - S - S - S - S			\$ -		\$	-	\$	-	>	- \$	-	\$ -	\$ -	\$ -	\$ -	ş -	ş - :	- \$	•
Departing Expense   Salaries and Wages   Labor   S	Total Storage Expense		\$ -		\$	-	\$	-	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- \$	\$
Miscellaneous expense         Labor         \$ 1,675,382         G Meters         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,675,382         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Evnense																		
Salaries and Wages Labor S 1,675,382 G Meters S - S - S - S - S - S - S - S - S - S																			
Miscellaneous expenses         \$         -         \$			4 400											A					
\$ 1,675,382 \$ - \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ - \$ - \$ 1,675,382 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		Labor	\$ 1,675,382		\$	-	Ş	-	\$	- \$	-	5 -	5 -	\$ 1,675,382	\$ -	s -	s - :	1,675,382 \$	5
Maintenance Expense	Miscellaneous expenses		\$ -	G Meters	\$		\$		\$	- \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	- \$	5
Maintenance Expense			\$ 1,675,382		\$	-	\$	-	\$	- \$	-	\$ -	\$ -	\$ 1,675,382	\$ -	\$ -	\$ - !	1,675,382 \$	5
Maintenance Expense																			
Calculated Warren Company Comp	Maintenance Expense																		
Salaries and wages Lapor 15 15/225 1 G Meters 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	Salaries and Wages	Labor	\$ 157,225	G Meters	Ś		Ś	-	\$	- Ś		\$ -	\$ -	\$ 157,225	Ś -	\$ -	\$ - 5	157,225 \$	5
Miscellaneous expenses					Š		Ś		Ś	. ć			š -	\$ -	· -	š -	\$		
				- Mictory			ć		č	,		7	ė	ć 157.22F	ė	ė	· ·	157,225 \$	

Case No: 2025-00122

Tab: Account Detail Page 4 of 11

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

			Alloc Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Total Meter Expense		\$ 1,832,607		\$ -	\$ -	\$ - \$		\$ - :		\$ 1,832,607			\$ - \$	1,832,607	\$
Carries Frances															
Service Expense Operating Expense															
Salaries and Wages	Labor	\$ -	H Services	\$ -	s -	s - s		\$ - 5	ś -	s - s	ŝ -	\$ -	s - s	- :	ŝ
Miscellaneous expenses		\$ -	H Services	\$ -	\$ -	š - Š	-	\$ - 9	; ; -	š - S	5 -	\$ -	š - š	-	ŝ
·		\$ -	-	\$ -	\$ -	\$ - \$	- :	\$ - 5	\$ -	\$ - 5	\$ -	\$ -	\$ - \$	- :	\$
Maintenance Expense Salaries and Wages	Labor	\$ 76,817	H Services	\$ -	\$ -	\$ - \$	- :	\$ - 9	s -	\$ - 5	\$ 76,817	\$ -	s - s	76,817	
Miscellaneous expenses	Labor	\$ 70,817	H Services	\$ -	\$ -	· · ·		\$ - 9		\$ - 5		\$ -		/6,81/	,
wiscellaneous expenses		\$ 76,817	n services	\$ -	\$ -	\$ - 5		,	7	\$ - 5		\$ -	5 - 5	76,817	\$
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		*	,	,		,	~	,	, ,,,,,,,,	<b>Y</b>	, ,	70,017	
Total Service Expense		\$ 76,817		\$ -	\$ -	\$ - \$	- :	\$ - :	\$ -	\$ - 5	\$ 76,817	\$ -	\$ - \$	76,817	\$
Hydrant Expense															
Maintenance Expense															
Salaries and Wages	Labor	\$ 172,279	J Hydrants	\$ -	\$ -	\$ - \$				\$ - \$	\$ -	\$ -	\$ 172,279 \$	172,279	\$
Miscellaneous expenses		\$ -	J Hydrants	\$ -	ş -	\$ - 9	-	,	7	\$ - S	\$ -	\$ -	5 - 5	472.270	\$
		\$ 172,279		\$ -	\$ -	\$ - \$	- :	\$ - 5	, .	\$ - 5	5 -	\$ -	\$ 172,279 \$	172,279	5
Hydrant Expense		\$ 172,279		\$ -	\$ -	\$ - \$	- :	\$ - :	\$ -	\$ - 5	\$ -	\$ -	\$ 172,279 \$	172,279	\$
Customer Accounts															
Salaries and wages	Labor	\$ 1,274,659	I Customers	\$ -	\$ -	\$ - \$	- :	\$ - 5	\$ -	\$ - 5	\$ -	\$ 1,274,659	\$ - \$	1,274,659	\$
Employee Benefits		\$ -	I Customers	\$ -	\$ -	\$ - \$	- :	\$ - 5	\$ -	\$ - 5	\$ -	\$ -	\$ - \$	- 1	
Contracted Services		\$ -	I Customers	\$ -	\$ -	\$ - \$	- :	\$ - \$	\$ -	\$ - 5	\$ -	\$ -	\$ - \$	- :	\$
Telecommunication expenses		\$ 1,949	I Customers	\$ -	~	\$ - \$	- :	,	T	\$ - 5		\$ 1,949		1,949	
Office supplies and services		\$ -	I Customers	\$ -	\$ -	\$ - \$	- :	,		\$ - 5		\$ - :		- :	
Miscellaneous expenses		\$ - \$ 626,717	I Customers	\$ - \$ -		\$ - \$ \$ - \$			•	\$ - 5		\$ - \$ 626,717			
Uncollectible accounts expense Customer accounting, other		\$ 120,150	I Customers	\$ - ¢ .	7	\$ - 3		,	T	\$ - 9		\$ 120,150		120,150	
customer accounting, other		\$ 2,023,475	1 Customers	\$ -	Ÿ	\$ - 9		,	7	\$ - 5		\$ 2,023,475	7		
Total Customer Accounting Expense		\$ 2,023,475		\$ -	\$ -	\$ - 5		\$ - <u>!</u>	• .	\$ - !	s -	\$ 2,023,475	\$ - \$		
rotal customer recounting Expense		2,023,473		Ť	*	•		,	*	,	•	2,023,473		2,023,473	•
Administrative & General Expense															
Operating Expense															
Fuel and Power Salaries and Wages	Labor	\$ (3,686,378)	3 Fixed O&M 4 Labor	\$ - \$ -		\$ - \$ \$ (1,863,724) \$		\$ - 5 \$ (270,646) \$		\$ (793,310)		\$ - \$ (350,589)			
Employee Benefits	Labor	\$ 276,380	4 Labor	÷ -		\$ 139,729 \$				\$ 59,477		\$ 26,285		276,380	
Group insurance expense		\$ 1,923,171	4 Labor	\$ -		\$ 972,299				\$ 413,867		\$ 182,901		1,923,171	
Support Services		\$ 14,821,708	3 Fixed O&M	\$ 597,368	\$ 157				; ; -	\$ 3,275,720		\$ 1,534,044			ŝ
Contracted services		\$ 845,667	3 Fixed O&M	\$ 34,083	\$ 9	\$ 383,732 \$	36,261	\$ 55,117	\$ -	\$ 186,899	\$ 19,132	\$ 87,526	\$ 42,907 \$	845,667	\$
Building Maintenance and Services		\$ 534,647	3 Fixed O&M	\$ 21,548	\$ 6	\$ 242,603 \$	22,925	\$ 34,846 \$	\$ -	\$ 118,161 \$	\$ 12,095	\$ 55,336	\$ 27,126 \$	534,647	\$
Telecommunication expenses		\$ 320,973	3 Fixed O&M	\$ 12,936	\$ 3				\$ -	\$ 70,938 \$		\$ 33,221		320,973	\$
Postage, printing and stationary		\$ 38,817	3 Fixed O&M	\$ 1,564					\$ -	\$ 8,579		\$ 4,018		38,817	\$
Office supplies and services		\$ 230,127	3 Fixed O&M	\$ 9,275				, , , , , ,	-	\$ 50,860 \$	,	\$ 23,818		230,127	
Employee related expense travel & entertainment		\$ 236,418 \$ 690,570	4 Labor	\$ -		\$ 119,526 \$			T	\$ 50,877		\$ 22,484		236,418	
Miscellaneous expenses Rents		\$ 690,570	3 Fixed O&M 3 Fixed O&M	\$ 27,832 \$ 384	\$ 7 \$ 0			,		\$ 152,622 \$ \$ 2,105 \$		\$ 71,474 \$ 986		690,570 : 9,526 :	
Transportation		\$ 588.614	3 Fixed O&M	\$ 23,723						\$ 130,089		\$ 60,921		588,614	
Regulatory expense		\$ 941,449	3 Fixed O&M	\$ 37,944	\$ 10			\$ 61,360	~	\$ 208,068		\$ 97,440			,
Insurance other than group		\$ 2,063,675	3 Fixed O&M	\$ 83,173	\$ 22					\$ 456,089		\$ 213,590		2,063,675	
·		\$ 19,835,363		\$ 849,832	\$ 223	\$ 8,935,776 \$	843,733	\$ 1,282,478 \$	\$ -	\$ 4,391,042	\$ 457,917	\$ 2,063,455	\$ 1,010,907 \$	19,835,363	\$
Maintenance Expense															
Salaries and Wages	Labor	\$ -	4 Labor	\$ -	\$ -	\$ - S	:	\$ - <u>\$</u>	\$ -	\$ - S	\$ -	\$ -	\$ - \$	- :	\$
Transportation		\$ -	3 Fixed O&M	\$ -		\$ - \$				\$ - 5		\$ -	\$ - \$	-	
Contract Services - Eng		\$ -	3 Fixed O&M	\$ -		\$ - \$	-			\$ - 5	\$ -	\$ -	\$ - \$	- 3	\$
Contract Services - Other		\$ -	3 Fixed O&M	\$ -	\$ -	\$ - \$	- :	\$ - 5	\$ -	\$ - 5	\$ -	\$ -	\$ - \$	- :	\$
Miscellaneous expenses		\$ -	3 Fixed O&M	\$ -	\$ -	\$ - \$	- :			\$ - 5		\$ -		- :	
Maintenance supplies and services		\$ 51,369	3 Fixed O&M	\$ 2,070	\$ 1	\$ 23,309 \$	2,203	\$ 3,348 \$		\$ 11,353	5 1,162	\$ 5,317	\$ 2,606 \$	51,369	
		\$ 51,369		\$ 2,070	\$ 1	\$ 23,309 \$	2,203	\$ 3,348 \$	\$ -	\$ 11,353	\$ 1,162	\$ 5,317	\$ 2,606 \$	51,369	\$
Total A&G Expense		\$ 19,886,732		\$ 851,902	\$ 224	\$ 8,959,086 \$	845,936	\$ 1,285,826	\$ -	\$ 4,402,395	\$ 459,079	\$ 2,068,771	\$ 1,013,513 \$	19,886,732	\$
Table Considerate R Malabassas Francisco		\$ 51.026.926		\$ 1.934.642	\$ 598,655	\$ 28.507.036 \$	4 605 225	\$ 2.561.696		6 0 740 500		ć 4003.345	\$ 2.005.451 \$	51.026.926	
Total Operations & Maintenance Exp. (KY Water)		\$ 51,026,926		\$ 1,934,642	<b>\$ 598,655</b>	> 28,507,036 \$	1,685,321	> 2,561,696 S	\$ -	\$ 8,740,508	901,3/1	\$ 4,092,246	> 2,005,451 \$	51,026,926	>

Case No: 2025-00122 Tab: Account Detail

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

Page 5 of 11

Case No. 2025-00122																					. age	, 0 0,	•
			Alloc Description		Source of Supply	Pumpir		Water Treatment		ansmission	Distrib	h. die.	Storage	Meters		Services	C	tomers	Hydrants		Total	Variance	
Taxes Other Than Income Tax			Alloc Description	_	Supply	Pumpir	ıg	reatment	- 11	ansmission	DISTRIC	bution	Storage	ivieters		Services	cus	tomers	nyurants		Iotai	variance	
Property Taxes		\$ 11,940,916	5 Net Plant (less gen. and int.)	\$	713,754	\$ 522	,510 \$	1,828,547	Ś	1,807,574	\$ 4.6	645.659 \$	165.780	\$ 1,049,354	1 5	606,642	Ś	- 5	601,094	Ś	11,940,916	\$ -	_
Payroll Taxes	Labor	\$ 708,794	4 Labor	\$			- \$	358,345		34,236		52,038 \$		\$ 152,533		10,831		67,409			708,794		
Utility Reg Assessment		\$ 212,214	6 Rate Base	\$			,885 \$	42,618		29,199		80,292 \$	3,136			2,600		1,777			212,214		
Other Taxes		\$ -	6 Rate Base	Ś		ς -,	- 5		Ś		Ś	- \$		\$ -	Ś		\$			Ś		š -	
Other ranes		\$ 12,861,924	o nace base		727,949	\$ 532,	,395 \$			1,871,009	т			\$ 1,220,134				69,186			12,861,924	7	_
Total Taxes Other Than Income Taxes (KY Water)		\$ 12,861,924		\$	727,949	\$ 532,	,395 \$	2,229,511	\$	1,871,009	\$ 4,7	777,989 \$	168,917	\$ 1,220,134	١ \$	620,074	\$	69,186			12,861,924	\$ -	
Plant Depreciation Intangible Plant																							
Organization		6	5 Net Plant (less gen, and int.)			\$	- \$		\$					s -	\$		\$	- 5		\$		\$ -	
Franchises		3 -	<ol> <li>Net Plant (less gen. and int.)</li> <li>Net Plant (less gen. and int.)</li> </ol>	\$	-	Ş	- 5	-	Ş	-	Þ	- \$	-	> -	Þ	-	Þ	- ;	-	Þ	-	> -	
Other P/E-Intangible		÷ -	5 Net Plant (less gen. and int.)	\$		\$	- \$		\$		\$	- \$		Ś -	\$		\$			\$		\$ -	
		\$ 120.610																,					
Other P/E-CPS		\$ 120,618	5 Net Plant (less gen. and int.)	\$	7,210	\$ 5,	,278 \$	18,471	\$	18,259	\$	46,927 \$	1,675	\$ 10,600	\$	6,128	\$	- 5	6,072	\$	120,618	\$ -	
Source of Supply																							
Land & Land Rights-Supply		\$ -	A Source of Supply	\$		\$	- \$	-	\$	-	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$		\$ -	
Struct & Imp-Supply		\$ 781,651	A Source of Supply	\$	781,651	\$	- \$	-	\$	-	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$	781,651	\$ -	
Collect & Impound Reservoirs		\$ 10,732	A Source of Supply	\$	10,732	\$	- \$	-	\$	-	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$	10,732	\$ -	
Lake, River & Other Intakes		\$ 29,567	A Source of Supply	\$	29,567	\$	- \$		\$	-	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$	29,567	\$ -	-
Supply Mains		\$ 230,735	A Source of Supply	\$	230,735	\$	- \$		\$	-	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$	230,735	\$ -	-
Pump Eqp-SOS & Pumping		\$ 557,518	A Source of Supply	\$	557,518	\$	- \$	-	\$	-	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$	557,518	\$ -	
Water Pumping																							
Land & Land Rights-Pumping		\$ -	B Pumping	\$		Ś	- Ś		\$	-	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$		\$ -	
Struct & Imp-Pumping		\$ 176,095	B Pumping	Ś	-	\$ 176,	,095 \$		Ś		Ś	- Ś		\$ -	Ś		Ś	- 3	-	\$	176,095		
Power Generation Equip		\$ 192,037	B Pumping	Ś			.037 S		Ś		Ś	- Ś		\$ -	Ś		Ś	- 3		Ś	192,037		
Pumping Equipment		\$ -	B Pumping	Ś	-	Ś	- \$		Ś	-	Ś	- 5	-	· -	Ś	-	Ś		-	\$		\$ -	
Pump Eqp Electric		\$ 1,052,916	B Pumping	Ś	-	\$ 1.052.	,916 \$		Ś		Ś	- Ś		\$ -	Ś		Ś	- 3			1,052,916		
Pump Eqp Diesel		\$ 14,628	B Pumping	Ś	-		,628 \$		Ś		Ś	- Ś	-	\$ -	Ś		Ś	- 3	-	\$	14,628		
Pump Eqp Hydraulic		\$ -	B Pumping	Ś	-		- \$		Ś	-	Ś	- 5	-	· -	Ś	-	Ś			Ś		\$ -	
Pump Eqp Other		\$ -	B Pumping	\$			- \$		\$		\$	- \$		\$ -	\$		\$			\$		\$ -	-
Water Treatment																							
Land & Land Rights-Treatment		\$ -	C Water Treatment	Ś		Ś	- Ś		Ś		Ś	- Ś		s -	Ś		Ś	- 4		Ś		\$ -	
Struct & Imp-Treatment		\$ 1,171,164	C Water Treatment	Ś			- \$				Ś	- 5		Š -	Ś		Ś	- 3			1.171.164		
Pump Eqp Wtr Treatment		\$ 84,678	C Water Treatment	Ś		T	- ş				Ś	- ş	-	\$ -	Ś		Ś	- 3		Ś	84,678		
WT Equip Non-Media		\$ 2,089,370	C Water Treatment	Ś			- \$				Ś	- ş	-	\$ -	Ś		Ś				2,089,370		
WT Equip Filter Media		\$ 77,416	C Water Treatment	Ś		-	- s	77,416			Ś	- ş	-	, -	Ś		Ś			Ś	77,416		
WT Equip Filter Wedia		3 //,410	C water freatment	۶		Ş	- ,	77,410	ş		,	- >		, -	۶		ş	- ,	• -	,	77,410	, -	
T&D																							
Land & Land Rights-T&D		\$ -	K Mains	\$	-	\$	- \$	-	\$		\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$		\$ -	
Struct & Imp-T&D		\$ 162,376	K Mains	\$	-	\$	- \$	-	\$	64,435	\$	97,941 \$	-	\$ -	\$	-	\$	- \$	-	\$	162,376	\$ -	
Pumping Equipment TD		\$ 109,119	K Mains	\$	-	\$	- \$	-	\$	43,301	\$	65,818 \$	-	\$ -	\$	-	\$	- 5	-	\$	109,119	\$ -	
TD Mains		\$ (0)	K Mains	\$	-	\$	- \$	-	\$	(0)	\$	(0) \$	-	\$ -	\$	-	\$	- \$	-	\$	(0)	\$ -	
TD Mains 4in & Less		\$ 691,478	E Distribution	\$	-	\$	- \$	-	\$	-	\$ 6	691,478 \$	-	\$ -	\$	-	\$	- \$	-	\$	691,478	\$ -	
TD Mains 6in to 8in		\$ 3,888,904	E Distribution	\$	-	\$	- \$	-	\$	-	\$ 3,8	888,904 \$	-	\$ -	\$	-	\$	- 5	-	\$	3,888,904	\$ -	-
TD Mains 10in to 16in		\$ 1,167,373	D Transmission	\$	-	\$	- \$	-	\$	1,167,373	\$	- \$	-	\$ -	\$	-	\$	- 3	-	\$	1,167,373	\$ -	-
TD Mains 18in & Grtr		\$ 1,225,799	D Transmission	\$	-	\$	- \$	-	\$	1,225,799	\$	- \$	-	\$ -	\$	-	\$	- 5	-	\$	1,225,799	\$ -	
Storage																							
Dist Reservoirs & Standpipes		\$ 37,868	F Storage	\$		\$	- \$	-	\$	-	\$	- \$	37,868	\$ -	\$		\$	- 9	-	\$	37,868	\$ -	
Elevated Tanks & Standpipes		\$ 262,877	F Storage	\$	-	\$	- \$		\$	-	Ś	- \$	262,877				\$	- 9		\$	262,877		
Ground Level Tanks		\$ 57,888	F Storage	\$			- š		\$		Ś	- \$	57,888				\$	- 3		\$	57,888		
Clearwell		\$ 20,498	F Storage	\$			- \$		\$		\$	- \$	20,498		\$		\$			\$	20,498		-
Meters																							
Meters		\$ 13,932,139	G Meters	Ś		Ś	- Ś		Ś		Ś	- Ś		\$ 13,932,139	s		Ś	- 5		\$ :	13,932,139	ś -	
Meters Bronze Case		\$ 572,121	G Meters	Ś		-	- \$		Ś		Ś	- 5		\$ 572,121			Ś	- 3		Ś	572,121		
Meters Blotize Case  Meters Plastic Case		\$ 280,976	G Meters	Ś		*	- \$		Ś		Ś	- \$		\$ 280,976			\$			Ś	280,976		
Meters Other		\$ 1,610,438	G Meters	Ś			- 5		Ś		Ś	- 5		\$ 1.610.438			Ś				1.610.438		
Meter Reading Units		\$ 1,610,438	G Meters	Ś		T	- \$ - \$		Ś		\$ \$	- \$ - \$		\$ 1,610,438			\$	- 3		\$ \$	150,137		
Meter Installations		\$ 694,329	G Meters	Ś			- \$ - \$		Ś		\$ \$	- \$		\$ 694,329			\$	- 3		\$	694,329		
Meter Vaults		\$ 100,254	G Meters	Ś		\$ \$	- \$ - \$		Ś		\$ \$	- ş		\$ 100,254			\$	- 3		ş S	100,254		_
		7 100,234	_ ///	,		-	Ţ		,		-	,		- 100,25	. ,		-	,		<i>-</i>	100,234	•	
Services Services		\$ 2,353,466	H Services	Ś		s	- Ś		\$		ė	- Ś		\$ -	ė	2,353,466	ć	- 5		\$	2,353,466	ė	
per vices		φ 2,353,46b	11 Del VICes	>	-	,	- >		ş	-	٠	- \$		, -	>	2,333,400	ş	- ;	, -	ş	2,333,400	-	
Hydrants Hydrants		\$ 1,082,602	J Hydrants	Ś		s	- Ś		Ś		\$	- Ś		\$ -	\$		\$	- 5	1 002 002	ć	1.002.003	ć	
Hydrants		ş 1,082,602	J Hydrants	>	-	ş	- \$		Þ	-	Þ	- \$		, -	>		ş	- :	1,082,602	ş	1,082,602	, -	

Case No: 2025-00122

Tab: Account Detail Page 6 of 11

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

	Alloc Description	Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Va
\$ 597,832	3 Fixed O&M	¢ 24.005	\$ 6 \$	274 271 4	25.621			ć 422.425 ·	\$ 13.525 \$	C4 07F A	20.222 4	F07.022	Ś
		\$ 24,095		271,274 \$				\$ 132,126 \$					
\$ 94,816	3 Fixed O&M			-,				\$ 20,955				94,816	
\$ -	3 Fixed O&M	\$ -	\$ - \$	- \$	-	\$ - \$	-	\$ - 5	\$ - \$	\$ - \$	- \$	- :	\$
\$ 34,548	3 Fixed O&M	\$ 1.392	\$ 0 \$	15.677	1.481	\$ 2.252		\$ 7,635 5	\$ 782 S	3.576 S	1.753 Ś	34,548	Ś
		\$ 5,347	\$15	60,198 \$			-	\$ 29,320 \$	5 3,001 \$	13,731 \$	6,731 \$		
\$ 42,684	3 Fixed O&M	\$ 1,720	\$ 0 \$	19,369	1,830	\$ 2,782 \$		\$ 9,434 \$	\$ 966 \$	4,418 \$	2,166 \$	42,684	\$
ė .		ė	ė . ė					ė .	ė . ė				Ś
?													-
\$ 112,312	3 Fixed O&M	\$ 4,527	\$15	50,963 \$	4,816	5 7,320 \$		\$ 24,822 \$	5 2,541 \$	11,624 \$	5,698 \$	112,312	\$
\$ 259.475	3 Fixed O&M	\$ 10.458	\$ 3 \$	117.740	11.126	5 16.911 5		\$ 57.346 9	\$ 5.870 \$	26.856 \$	13.165 \$	259.475	Ś
<u>+</u>													Ś
5 -													-
\$ 3,046,346	3 Fixed O&M	\$ 122,779	\$ 32 \$	1,382,319	130,623	\$ 198,548 \$		\$ 673,268	\$ 68,918 \$	315,296 \$	154,563 \$	3,046,346	\$
¢ .	3 Fixed O&M	¢ .	¢ . ¢					¢					Ś
<u>,</u>		,											
\$ -		,											\$
\$ 105	3 Fixed O&M	\$ 4	\$ 0 \$	48 \$	4	5 7 9		\$ 23 5	\$ 2 \$	11 \$	5 \$	105	\$
	3 Flyad OSM	¢ 377		4 2 4 0 6	402	610		¢ 2,070 ¢	. 212 6	060 6	47E ¢	0.264	Ś
\$ 6,746	3 Fixed O&M	\$ 272	ş oş	3,061 \$	289	\$ 440 \$		\$ 1,491 \$	\$ 153 \$	698 Ş	342 Ş	6,746	\$
\$ 195.619	3 Fixed O&M	\$ 7.884	\$ 2 \$	88 764	8 388	\$ 12.750		\$ 43,233	\$ 4.425 \$	20 246 \$	9 925 \$	195 619	Ś
										, +			
\$ 32,037	3 Fixed O&M	\$ 1,291	\$ 0 \$	14,537	1,374	\$ 2,088 \$	-	\$ 7,080 \$	\$ 725 \$	3,316 \$	1,625 \$	32,037	\$
¢ .	3 Fixed O&M												Ś
								7 1					
	3 Fixed O&M	\$ 661	\$ 0 \$				-						
\$ 306.451	3 Fixed O&M	\$ 12.351	\$ 3 S	139.056	13.140	\$ 19,973		\$ 67,728 9	\$ 6,933 \$	31.718 \$	15.548 \$	306,451	Ś
		, , , , , , ,											
		· ·						ν,	, ,	, ,			
\$ 18,752	3 Fixed O&M	\$ 756	\$ 0 \$	8,509 \$	804	\$ 1,222 \$	-	\$ 4,144 \$	\$ 424 \$	1,941 \$	951 \$	18,752	\$
\$ 196.774	3 Fixed O&M	\$ 7529	\$ 2 6	84 751	8 000	\$ 12172		\$ 41 270	\$ 4225 6	19 331 6	9.476 ¢	186 774	Ś
\$ 11.094	3 Fixed O&M	\$ 447	ś 0 ś	5.034 \$	476	5 723 5		\$ 2,452 5	\$ 251 \$	1.148 S	563 S	11.094	Ś
	2 Flyad OSM	¢ 22.440											
	3 Fixed O&M												\$
\$ 41,462,387		\$ 1,871,413	\$ 1,441,021 \$	6,471,241 \$	2,789,395	\$ 5,201,817 \$	380,806	\$ 18,743,825	\$ 2,502,168 \$	652,273 \$	1,408,428 \$	41,462,387	\$
ć (422.64E)	V Mains	ė			(171 672)	. (260.042)						(422.615)	ė
		> -	> - >							, - >			
\$ (373,818)	K Mains	ş -	ş - ş	- \$	(148,340)	\$ (225,478) \$		\$ - 5	s - \$	- \$	· - \$	(373,818)	\$
¢ (210 590)	H Services	ė .	ė . ė					ć	t (210 590) t		. ć	(210 590)	ė
		T											
\$ (3,954,818)	G Meters	\$ -	ş - ş	- \$	-	5 - \$		\$ (3,954,818) \$	5 - 5	; - Ş	- 5	(3,954,818)	\$
\$ (95.658)	I Hydrants	\$ -	\$ - \$			\$ - 9		\$ - 9	\$ - \$	- 5	(95.658) \$	(95.658)	Ś
\$ (167,796)	K IVIAINS	> -	> - >	- ;	(00,580)	5 (101,210) \$		· ;	, - >	, - >		(167,796)	Þ
\$ -													
ė .													
· · · · · · · · · · · · · · · · · · ·													
\$ (75,737)	K Mains	\$ -	ş - ş	- \$	(30,054)	5 (45,682) \$		5 - 5	5 - 5	; - Ş	- 5		
\$ (32,059)	H Services	\$ -	ś - Ś	- 9	-	\$ - <u>\$</u>		Ś - 5	Ś (32.059) Ś	- Ś	- Ś	(32.059)	Ś
	II Complete	*		,					· (742.220)				
		T		,									
\$ (145,394)	G Meters	\$ -	\$-\$	- \$	-	\$ - \$		\$ (145,394) \$	\$ - \$	; - \$	- \$	(145,394)	\$
\$ (24,606)	I Hydrants	¢ .	¢ . ¢					¢			(24 606) \$	(24.606)	\$
	,												
\$ (19,700)	K Mains	ş -	ş - ş	- \$	(7,817)	\$ (11,882) \$		\$ - 5	s - \$	- \$	· - \$	(19,700)	\$
\$ -													
4 (0.074)					(0.000)							(0.074)	
+ (0)0)		T						7 ,					
\$ (131)	K Mains	\$ -	\$ - \$	- \$	(52)	\$ (79) \$	-	\$ - 5	\$ - \$	- \$	- \$	(131)	\$
		· .						· .	\$ (84.434) \$				
	G Meters	\$ -	\$ - \$	- \$	-	5 - \$	-	\$ (15,734) \$	5 - \$	· - \$			
\$ (2.639)	J Hydrants	\$ -	ś - ś	- 9		\$ - 9		Ś - 9	\$ - \$	- Ś	(2,639) \$	(2,639)	Ś
	,	T		7				7 1					
ə (64)	r ividiii)	. ·	٠ - ب	- \$	(25)	(38) \$	-	- :	, - >	, - >	- >	(04)	ş
\$ -													
\$ -													
Ŧ													
\$ (6,466,494)		\$ -	\$ - \$	- \$	(427,870)	(650,364)	-	\$ (4,115,946)	\$ (1,149,412) \$	- \$	(122,903) \$	(6,466,494)	\$
\$ 34,995,892					2,361,525		300 006					34,995,892	
	\$	\$ 34,548   3   Fixed O&M   5   64,888   3   Fixed O&M   5   64,888   3   Fixed O&M   5   64,884   5   112,312   5   12,312	\$ 1.50	\$ 1.50	\$ 1.392 6.0 \$ 1.5677 \$	\$ 3	S	S	\$ 1.00	\$ 3 Freed OBM \$ 1.392 \$ 0.5 1.567 \$ 1.481 \$ 2.252 \$ 5 7,635 \$ 782. \$ 5. 34,548 \$ 3 Freed OBM \$ 1.392 \$ 0.5 1.567 \$ 1.481 \$ 2.252 \$ 5 7,635 \$ 782. \$ 5. 64,888 3 3 Freed OBM \$ 5.247 \$ 0.1 5 60,138 \$ 5.688 \$ 5.688 \$ 6.46 \$ 5 2,320 \$ 3.001 \$ 3.00	\$ 3 Fried OBM \$ 5	\$ 1. 3   Fleed D&M	\$

KAW\_APP\_EX36\_051625 Page 10 of 20

Exhibit 36

Case No: 2025-00122

Tab: Account Detail Page 7 of 11

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

Total Revenue Requirement (KY Water)

\$ 163,496,191

		Si	ource of		Water									
					water									
	Alloc Description		Supply	Pumping	Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
\$ (2,794,593)	6 Rate Base	\$	(186,925)	(130,172) \$	(561,223) \$	(384,520)	\$ (1,057,344) \$	(41,300) \$	(240,296) \$	(34,242)	\$ (23,400) \$	(135,172) \$	(2,794,593)	\$ -
\$ (859,754)	6 Rate Base	\$	(57,507)	(40,047) \$	(172,660) \$	(118,297)	\$ (325,291) \$	(12,706) \$	(73,927) \$	(10,535)	\$ (7,199) \$	(41,585) \$	(859,754)	\$ -
\$ 8,340,184	6 Rate Base	\$	557,860	388,487 \$	1,674,913 \$	1,147,561	\$ 3,155,537 \$	123,255 \$	717,139 \$	102,193	69,834 \$	403,406 \$	8,340,184	\$ -
\$ -	6 Rate Base	\$	- 5	- \$	- \$	-	\$ - \$	- \$	- \$	- :	\$ - \$	- \$	- 5	\$ -
\$ 4,685,837		\$	313,427	218,267 \$	941,031 \$	644,744	\$ 1,772,902 \$	69,250 \$	402,916 \$	57,416	\$ 39,235 \$	226,649 \$	4,685,837	\$ -
\$ 4,685,837		\$	313,427	218,267 \$	941,031 \$	644,744	\$ 1,772,902 \$	69,250 \$	402,916 \$	57,416	\$ 39,235 \$	226,649 \$	4,685,837	\$ -
\$ 59,853,811	6 Rate Base	\$ -	4,003,516	2,787,996 \$	12,020,109 \$	8,235,534	\$ 22,645,893 \$	884,550 \$	5,146,586 \$	733,393	501,166 \$	2,895,068 \$	59,853,811	\$ -
\$ 59,853,811		\$ 4	4,003,516	2,787,996 \$	12,020,109 \$	8,235,534	\$ 22,645,893 \$	884,550 \$	5,146,586 \$	733,393	501,166 \$	2,895,068 \$	59,853,811	\$ -
\$ 163,496,194		\$ 1	3,855,749	5 5,581,678 \$	50,183,347 \$	14,808,013	\$ 36,337,101 \$	1,504,583 \$	30,144,197 \$	3,665,890	\$ 5,354,709 \$	7,060,928 \$	163,496,194	\$ -
\$ (2,435,111)	6 Rate Base	\$	(162,880)	(113,428) \$	(489,030) \$	(335,057)	\$ (921,332) \$	(35,987) \$	(209,385) \$	(29,838)	\$ (20,390) \$	(117,784) \$	(2,435,111)	\$ -
\$ 161,061,083		\$ 8	3,692,869	5,468,251 \$	49,694,318 \$	14,472,956	\$ 35,415,769 \$	1,468,595 \$	29,934,812 \$	3,636,052	\$ 5,334,319 \$	6,943,144 \$	161,061,083	\$ -
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ (859,754) \$ 8,340,184 \$ - \$ 4,685,837 \$ 4,685,837 \$ 59,853,811 \$ 59,853,811 \$ 163,496,194 \$ (2,435,111)	\$ (859,754) 6 Rate Base 5 8,340,184 6 Rate Base 5 4,685,837	\$ (859,754) 6 Rate Base \$ \$ \$ \$ 3,340,184 6 Rate Base \$ \$ \$ \$ \$ \$ 4,685,837 \$ \$ \$ 4,685,837 \$ \$ \$ 59,853,811 \$ \$ \$ 59,853,811 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S         (859/754)         6         Rate Base         \$         (57,07)         \$           S         8,340,184         8 rate Base         \$         557,860         \$           S         -         6 Rate Base         \$         -         -           \$         4,685,837         \$         313,427         \$           \$         59,853,811         6 Rate Base         \$         4,003,516         \$           \$         59,853,811         \$         4,003,516         \$         \$           \$         59,853,811         \$         4,003,516         \$         \$         4,003,516         \$           \$         163,496,194         \$         8,855,749         \$         8,855,749         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$         162,2801         \$	S         (859,754)         6         Rate Base         \$ (57,507)         \$ (40,047)         \$           S         8,340,184         6         Rate Base         \$ 557,860         \$ 388,487         \$           S         -         6         Rate Base         \$ 313,427         \$ 218,267         \$           \$         4,685,837         \$ 313,427         \$ 218,267         \$           \$         59,853,811         6         Rate Base         \$ 4,003,516         \$ 2,787,996         \$           \$         59,853,811         \$ 4,003,516         \$ 2,787,996         \$         \$           \$         163,496,194         \$ 8,855,749         \$ 5,81,678         \$         \$         (162,880)         \$ (113,428)         \$           \$         12,435,111         6         Rate Base         \$ (162,880)         \$ (113,428)         \$	\$ (859,754)         6 Rate Base         \$ (57,507)         \$ (40,047)         \$ (172,660)         \$ (172,660)         \$ (172,660)         \$ (172,660)         \$ (172,660)         \$ (172,660)         \$ (174,913)	\$ (859,754)         6 Rate Base         \$ (57,507)         \$ (40,047)         \$ (172,660)         \$ (118,297)           \$ 8,340,184         6 Rate Base         \$ 557,860         \$ 388,487         \$ 1,674,913         \$ 1,147,561           \$ 4,685,837         \$ 313,427         \$ 218,267         \$ 941,031         \$ 644,744           \$ 4,685,837         \$ 313,427         \$ 218,267         \$ 941,031         \$ 644,744           \$ 5 9,853,811         6 Rate Base         \$ 4,003,516         \$ 2,787,996         \$ 12,020,109         \$ 8,235,534           \$ 59,853,811         \$ 4,003,516         \$ 2,787,996         \$ 12,020,109         \$ 8,235,534           \$ 163,496,194         \$ 8,855,749         \$ 5,581,678         \$ 50,183,347         \$ 14,808,013           \$ (2,435,111)         6 Rate Base         \$ (162,880)         \$ (113,428)         \$ (489,030)         \$ (335,057)	S         (859/54)         6         Rate Base         \$ (57,507)         \$ (40,047)         \$ (172,660)         \$ (118,97)         \$ (325,291)	S         (889/754)         6         Rate Base         \$ (57,507)         \$ (40,047)         \$ (172,660)         \$ (118,297)         \$ (325,291)         \$ (12,706)         \$ (127,060)         \$ (118,297)         \$ (325,291)         \$ (127,060)         \$ (127,060)         \$ (118,297)         \$ (325,291)         \$ (127,060)	\$\begin{array}{c c c c c c c c c c c c c c c c c c c	\$\begin{array}{c ccccccccccccccccccccccccccccccccccc	\$\begin{array}{c c c c c c c c c c c c c c c c c c c	\$\begin{array}{c c c c c c c c c c c c c c c c c c c	\$\begin{array}{c c c c c c c c c c c c c c c c c c c

Case No: 2025-00122

Tab: Account Detail Page 8 of 11

### Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

		Alloc Description	Source Suppl		Pumping		Water Treatment	Transmi	ission	Distribution	Storage		Meters	Service	!S	Customer	5	Hydrants	Total	Variance
Plant Account																				
Intangible Plant																				
Organization	\$ 1,158,653	5 Net Plant (less gen. and int.)	\$ 69	,257 \$	\$ 50,700	0 \$	177,428	\$ 1	75,393	450,778	\$ 16,0	86	\$ 101,821	\$ 58	864	\$ .	. \$	5 58,325 \$	1,158,653	\$ -
Franchises	\$ 70,261	5 Net Plant (less gen. and int.)	\$ 4	,200 \$	\$ 3,074	4 \$	10,759	\$	10,636	27,335	\$ 9	75	\$ 6,174	\$ 3	570	\$ .	. \$	3,537 \$	70,261	\$ -
Other P/E-Intangible	\$ -	5 Net Plant (less gen. and int.)	\$	- \$	\$ -	\$	-	\$	- \$	-	\$ -		\$ -	\$		\$ .	. \$	\$ - \$		\$ -
Other P/E-CPS	\$ 251,726	5 Net Plant (less gen. and int.)	\$ 15	,047 \$	\$ 11,015	5 \$	38,548	\$	38,105	97,935	\$ 3,4	95	\$ 22,121	\$ 12	,789	\$	. \$	12,672 \$	251,726	\$ -
Source of Supply																				
Land & Land Rights-Supply	\$ 1,142,400	A Source of Supply	\$ 1,142	,400 \$	\$ -	\$	-	\$	- \$	-	\$ .		\$ -	\$		\$ .	. \$	\$ - \$	1,142,400	\$ -
Struct & Imp-Supply	\$ 22,905,032	A Source of Supply	\$ 22,905	,032 \$	\$ -	\$	-	\$	- \$	-	\$ -		\$ -	\$		\$ .	. \$	\$ - \$	22,905,032	\$ -
Collect & Impound Reservoirs	\$ 446,381	A Source of Supply	\$ 446	,381 \$	\$ -	\$	-	\$	- \$	-	\$ -		\$ -	\$		\$ .	. \$	\$ - \$	446,381	\$ -
Lake, River & Other Intakes	\$ 922,220	A Source of Supply	\$ 922	,220 \$	\$ -	\$	-	\$	- \$	-	\$ -		\$ -	\$		\$ .	. \$	\$ - \$	922,220	\$ -
Supply Mains	\$ 11,920,077	A Source of Supply	\$ 11,920	,077 \$	\$ -	\$	-	\$	- \$	-	\$ .		\$ -	\$		\$ .	. \$	\$ - \$	11,920,077	\$ -
Pump Eqp-SOS & Pumping	\$ 12,009,213	A Source of Supply	\$ 12,009	,213 \$	\$ -	\$	-	\$	- \$	-	\$ .		\$ -	\$	-	\$ .	ş	- \$	12,009,213	\$ -
Water Pumping																				
Land & Land Rights-Pumping	\$ 277,216	B Pumping	\$	- \$				\$	- \$				\$ -	\$	-	\$ .	\$	\$ - \$	277,216	
Struct & Imp-Pumping	\$ 8,209,510	B Pumping	\$	- \$	\$ 8,209,510	0 \$	-	\$	- \$	-	\$ .		\$ -	\$		\$ .	. \$	\$ - \$	8,209,510	\$ -
	\$ 3,762,647	B Pumping	\$		\$ 3,762,647	7 \$	-	\$	- \$	-	\$ .		\$ -	\$	-	\$ .	. \$		3,762,647	\$ -
Pumping Equipment :	\$ -	B Pumping	\$	- \$	\$ -	\$	-	\$	- \$	-	\$ .		\$ -	\$	-	\$ .	\$	\$ - \$	-	\$ -
Pump Eqp Electric :		B Pumping	\$	- \$	\$ 23,734,588	8 \$	-	\$	- \$	-	\$ .		\$ -	\$		\$ .	. \$	\$ - \$	23,734,588	\$ -
Pump Eqp Diesel	\$ 142,878	B Pumping	\$	- \$	\$ 142,878	8 \$	-	\$	- \$	-	\$ .		\$ -	\$	-	\$ .	. \$	\$ - \$	142,878	\$ -
Pump Eqp Hydraulic	\$ (3,127)	B Pumping	\$	- \$	\$ (3,127	7) \$	-	\$	- \$	-	\$ .		\$ -	\$		\$ .	. \$	\$ - \$	(3,127)	\$ -
Pump Eqp Other	\$ -	B Pumping	\$	- \$	\$ -	\$		\$	- \$	-	\$ .		\$ -	\$	-	\$ .	. \$	- \$		\$ -
Water Treatment																		\$		\$ -
	\$ 800,183	C Water Treatment	\$	- \$		\$	800,183		- \$		T		T	\$		\$ .	. \$			\$ -
Struct & Imp-Treatment	\$ 56,834,169	C Water Treatment	\$	- \$		\$		\$	- \$		\$ .			\$	-	\$ .	ş	\$ - \$		\$ -
Pump Eqp Wtr Treatment		C Water Treatment	\$	- \$		\$	2,864,548		- \$		\$ .			~	-		· ·		2,864,548	
	\$ 65,830,936	C Water Treatment	\$	- \$		\$	65,830,936		- \$		\$ .		T	-		\$ .				\$ -
WT Equip Filter Media	\$ 86,636	C Water Treatment	\$	- \$	\$ -	\$	86,636	\$	- \$	-	\$ .		\$ -	\$	-	\$ .	ş	\$ - \$	86,636	
																		\$		\$ -
T&D	4 2540.005																	\$		\$ -
	\$ 7,549,865	K Mains	\$	- \$		\$			95,973					\$		\$ .	\$	\$ - \$	7,549,865	
Struct & Imp-T&D	\$ 5,165,288	K Mains	\$	- \$		\$			49,714				*	\$		\$ .	Ş	- \$		\$ -
Pumping Equipment TD TD Mains	+ 0/0/000	K Mains	\$	- \$		\$			34,375				*	\$		\$ .	. \$	, ,	3,110,630	
		K Mains E Distribution	\$	- \$	,	\$		\$	(0) \$				Τ.	\$		\$ .		\$ - \$ \$ - \$	(1)	
			\$	- \$	,	Ś		\$		-,,-	T		Ÿ	\$		٠ ٠	,		45,618,827 266,012,711	
		E Distribution	>	- \$		Ś								>		\$ ·				
TD Mains 10in to 16in TD Mains 18in & Grtr	\$ 72,284,829	D Transmission	\$	- \$		\$			84,829					\$		ς .	,	\$ - \$ \$ - \$	72,284,829	
TD Mains 18in & Grtr	\$ 46,401,608	D Transmission	Þ	- \$	, -	\$	-	\$ 46,41	01,608 \$	-	,		> -	Þ	-	٠ ,	2	, - , s	46,401,608	\$ -
Storage																		\$		\$ -
Dist Reservoirs & Standpipes	\$ 1,193,391	F Storage	Ś	- 9	¢ .	Ś		\$	- 9		\$ 1.193.3	01	s -	Ś		ė		T		\$ -
	\$ 7,377,695	F Storage	Ś	- 9		Ś		Ś	- 3		\$ 7,377,6			Ś		ς .	*	· · ·	7,377,695	
Ground Level Tanks		F Storage	Ś	- 9		Ś		\$	- 5		\$ 2,148,4			\$		\$			2,148,495	
	\$ 741,630	F Storage	\$	- \$		\$		\$	- \$		\$ 741,6			\$		\$	. \$		741,630	
Meters																		\$		\$ -
Meters	\$ 41,652,422	G Meters	\$	- 5	\$ -	\$		\$	- 9	-	\$ .		\$ 41,652,422	\$	-	\$ .		š - š	41,652,422	
Meters Bronze Case		G Meters	s	- 9	\$ -	Ś		Ś	- 9		· \$.			Ś		·			14,390	
Meters Plastic Case		G Meters	Ś	- 9	, \$ -	Ś		Ś	- 3		Ś.			Ś		Ś.		- 5		\$ -
Meters Other		G Meters	Ś	- 9	\$ -	Ś		Ś	- 9	-	Š.			Ś		Ś.			72,380	
Meter Reading Units		G Meters	Ś	- 9	\$ -	Ś		Ś	- 9	-	Ś.			Ś		Ś.			139.407	
Meter Installations	\$ 25,501,795	G Meters	\$	- 9	, \$ -	\$	-	\$	- 5	-	, \$ .		\$ 25,501,795	\$		, \$.	. \$		25,501,795	\$ -
Meter Vaults		G Meters	\$	- 9	, \$ -	\$	-	\$	- 5					\$		, \$.			5,026,519	
-																		\$		\$ -
Services																		,		\$ -
Services	\$ 41,940,151	H Services	\$	- \$	\$ -	\$	-	\$	- \$	-	\$ -		\$ -	\$ 41,940	151	\$ .	. \$	\$ - \$	41,940,151	\$ -
Hydrants																		Ś		\$ -
Hydrants :	\$ 41,556,565	J Hydrants	\$	- 9	ś -	\$		\$	- 5		ς .		s -	\$		ς .		\$ 41,556,565 \$	41,556,565	
i i yura i i ta	÷ 41,000,005	3 riyurants	ş	- 3	, -	ş	-	ų.	- ;	, -			, -	,	-	, .	\$	, 41,000,000 \$	41,330,303	, .

Exhibit 36

Case No: 2025-00122 Tab: Account Detail

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

Page 9 of 11

Case No. 2025-00122			Source of		Water								J	
		Alloc Description	Supply	Pumping	Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
General Plant Struct & Imp-General	\$ 9,486,524	3 Fixed O&M	\$ 382.341	\$ 100	\$ 4.304.635	\$ 406.769	\$ 618.291 \$		\$ 2.096.600	\$ 214.614	\$ 981.853	\$ 481.320	5 9.486.524	<u>_</u>
Struct & Imp-General Struct & Imp-Offices		3 Fixed O&M					\$ 205,307							T
Struct & Imp-Offices Struct & Imp-HVAC	\$ 3,150,059	3 Fixed O&M	\$ 126,959	\$ 33		2 233,070				\$ 71,264	\$ 326,030	\$ 159,825	3,150,059	÷ -
	\$ -		\$ -	5 -			\$ - \$		\$ -	\$ -	\$ - :		- :	> -
Struct & Imp-Store, Shop, Gar	\$ 1,208,499	3 Fixed O&M		\$ 13							\$ 125,079			+
Struct & Imp-Misc	\$ 574,756	3 Fixed O&M	\$ 23,165	\$ 6			\$ 37,460 \$		\$ 127,026		\$ 59,487	, 23,202 .		ş -
Office Furniture & Equip	\$ 1,702,626	3 Fixed O&M	\$ 68,622				\$ 110,970 \$				\$ 176,221		, , , ,	\$ -
Comp & Periph Equip	\$ 781,598	3 Fixed O&M	\$ 31,501	\$ 8 :	\$ 354,660	\$ 33,514	\$ 50,941 \$	-	\$ 172,740	\$ 17,682	\$ 80,895	\$ 39,656	781,598	\$ -
Comp & Periph Mainframe	\$ -	3 Fixed O&M	\$ -	\$ - :	\$ -		\$ - \$	-	\$ -	\$ -	\$ - :	\$ - !	\$ - !	\$ -
Comp & Periph Personal	\$ 296,014	3 Fixed O&M	\$ 11,930	\$ 3 :	\$ 134,320	\$ 12,693	\$ 19,293 \$	-	\$ 65,422	\$ 6,697	\$ 30,637	\$ 15,019	296,014	\$ -
Comp & Periph Other	\$ 600,374	3 Fixed O&M	\$ 24,197	\$ 6	\$ 272,428	\$ 25,743	\$ 39,130 \$	-	\$ 132,688	\$ 13,582	\$ 62,139	\$ 30,461	600,374	\$ -
Comp & Periph Capital Lease	\$ -	3 Fixed O&M	\$ -	\$ - :	\$ -		\$ - 5	-	\$ -	\$ -	\$ - :	\$ - !		\$ -
Computer Software	\$ 9,594,868	3 Fixed O&M	\$ 386.707	\$ 102	\$ 4,353,798	\$ 411,415	\$ 625,353 \$	-	\$ 2,120,545	\$ 217.065	\$ 993,067	\$ 486,817	9.594.868	· -
Computer Software - BT	\$ .	3 Fixed O&M	\$	\$		\$ -	\$		\$ -,,		\$ -	\$		ς .
Comp Software Personal	ě	3 Fixed O&M	ė .	š - :			š - š		š -		š -	š - :		ė .
Comp Software Customized	£ 1.110	3 Fixed O&M	\$ 45	\$ 0			\$ 73 5				\$ 116		1,119	ė -
Comp Software Other	\$ 1,119 \$ 57,490	3 Fixed O&M	\$ 2,317		\$ 26,087		\$ 3,747 \$	-	\$ 12,706		\$ 5,950	\$ 2,917	57,490	, -
Other Office Equipment	\$ 93.687	3 Fixed O&M	\$ 3,776					-			\$ 9,697			, -
														T
Trans Equip Lt Duty Trks	\$ 3,126,067	3 Fixed O&M	\$ 125,992	\$ 33				-	9 050,007		\$ 323,547	, 150,000 .		Ş -
Trans Equip Hvy Duty Trks	\$ 4,111,134	3 Fixed O&M	\$ 165,693	\$ 44			\$ 267,946 \$	-			\$ 425,502		4,111,134	Ş -
Trans Equip Autos	\$ 718,920	3 Fixed O&M	\$ 28,975					-	,	\$ 16,264				\$ -
Trans Equip Other	\$ 850,037	3 Fixed O&M	\$ 34,260	\$ 9			\$ 55,402 \$	-	\$ 187,865		\$ 87,979	\$ 43,129		\$ -
Stores Equipment	\$ 287,638	3 Fixed O&M	\$ 11,593	\$ 3 :	\$ 130,519	\$ 12,334	\$ 18,747 \$	-	\$ 63,570	\$ 6,507	\$ 29,770	\$ 14,594	287,638	\$ -
Tools,Shop,Garage Equip	\$ 3,574,401	3 Fixed O&M	\$ 144,061	\$ 38		\$ 153,265	\$ 232,964 \$	-	\$ 789,972	\$ 80,864	\$ 369,950	\$ 181,355		\$ -
Laboratory Equipment	\$ 748,141	C Water Treatment	\$ -	\$ - :		\$ -	\$ - \$	-	\$ -	\$ -	\$ - :	\$ - :	748,141	\$ -
Power Operated Equipment	\$ 582,299	3 Fixed O&M	\$ 23,469	\$ 6:	\$ 264,226	\$ 24,968	\$ 37,952	-	\$ 128,693	\$ 13,173	\$ 60,268	\$ 29,544	5 582,299	\$ -
Comm Equip Not Classified	\$ -	3 Fixed O&M	\$ -	\$ -			\$ - 5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comm Equip Non-Telephone	\$ 2,030,836	3 Fixed O&M	\$ 81.850	\$ 21				-	\$ 448,831		\$ 210,191	\$ 103,039	2.030.836	\$ -
Remote Control & Instrument	\$ 1.684,127	3 Fixed O&M	\$ 67.876							\$ 38.100			, ,	· -
Comm Equip Telephone	\$ 72,659	3 Fixed O&M	\$ 2,928	\$ 18			\$ 4,736	-	\$ 16,058		\$ 7,520	\$ 3,687	72,659	÷ .
Misc Equipment	\$ 7,222,454	3 Fixed O&M	\$ 291,091					-			\$ 747,523			, -
	\$ 7,222,454	3 Fixed O&M												
Other Tangible Property		3 Fixed O&IVI	\$ (512)											
Net Utility Plant	\$ 879,558,471		\$ 51,521,369	\$ 36,189,050	5 150,894,235	\$ 127,411,552	\$ 325,129,116 \$	11,481,767	\$ 84,124,356	\$ 43,187,145	\$ 5,360,824	\$ 44,259,056	879,558,471	\$ -
Additions to Rate Base														
Utility Plant Acquisition Adjustments	\$ 44,168	5 Net Plant (less gen. and int.	) \$ 2,640	\$ 1,933	\$ 6,764	\$ 6,686	\$ 17,184 \$	613	\$ 3,881	\$ 2,244	\$ - :	\$ 2,223	44,168	*
Construction Work in Progress (CWIP)	\$ 44,168	5 Net Plant (less gen. and int. 5 Net Plant (less gen. and int.												· -
	\$ -	a man han han barn and man		\$ - :	-	T			7	+	T .			-
Cash Working Capital(Water)	\$ 2,788,000	3 Fixed O&M	\$ 112,366				\$ 181,710 \$				\$ 288,557			Ş -
Materials and Supplies(Water)	\$ 4,498,367	5 Net Plant (less gen. and int.			,,		\$ 1,750,107 \$		\$ 395,311					T
Deferred Maintenance / Tank Painting	\$ 10,069,899	5 Net Plant (less gen. and int.					\$ 3,917,733 \$		\$ 884,931		\$ - :			T
Deferred Debits	\$ 827,661	5 Net Plant (less gen. and int.					\$ 322,005 \$				\$ - :			
Total Additions	\$ 18,228,095		\$ 1,035,280	\$ 675,657	\$ 3,629,479	\$ 2,456,814	\$ 6,188,739 \$	214,361	\$ 1,973,029	\$ 847,486	\$ 288,557	\$ 918,694	18,228,095	\$ -
Reductions to Rate Base														
Customer Advances for Construction														
Adv Constr-NT Mains	\$ (9,263,628)	K Mains	\$ -	\$ - :	\$ -		\$ (5,587,592) \$		\$ -	\$ -	\$ - :	\$ - :		
Adv Constr-NT ExtDep	\$ (1,395,454)	K Mains	\$ -	\$ - :	\$ -	\$ (553,751)	\$ (841,704) \$	-	\$ -	\$ -	\$ - :	\$ - :	(1,395,454)	\$ -
Adv Constr-NT Services	\$ (38,994)	H Services	\$ -	\$ - !	\$ -	\$ -	\$ - \$	-	\$ -	\$ (38,994)	\$ - !	\$ - !	(38,994)	\$ -
Adv Constr-NT Meters	\$ (12,405)	G Meters	\$ -	\$ - :	\$ -	\$ -	\$ - 5	-	\$ (12,405)	\$ -	\$ - :	\$ - :	(12,405)	
Adv Constr-NT Hydrants	\$ (660.124)	J Hydrants	\$ -	\$ - :	\$ -	\$ -	\$ - 5	-			\$ - :	\$ (660,124)		
Adv Constr-NT WIP	\$ (2,669,273)	K Mains	\$ -	s - :	\$ -	\$ (1,059,233)	\$ (1,610,039) \$	-	\$ -	\$ -	\$ - :		(2,669,273)	\$ -
Adv Constr-Tax Mains	\$ (4.258.027)	K Mains	έ	\$ -			\$ (2,568,337) \$			š -	š -	· \$ - !		
Adv Constr-TaxExtDep	\$ (655,172)	H Services	\$ -	š -	-		\$ (2,300,337) \$		7	\$ (655,172)				
Adv Constr-Tax Svcs	\$ (72,096)	H Services	\$ - \$ -	\$ - :	-		\$ - 5		\$ - \$ -					
										\$ (72,096)				
Adv Constr-Tax Mtrs	\$ (9,923)	G Meters	\$ -	\$ - :			\$ - \$		\$ (9,923)		\$ - :		(9,923)	
Adv Constr-Tax Hydrants	\$ (408,858)	J Hydrants	ş -	\$ - :	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ - :	\$ (408,858)	(408,858)	> -
Adv Constr-Tax Other	\$ -													
Adv Constr-Tax WIP	\$ (305,247)													
Adv Constr-Tax SIT	\$ -													
Adv Constr-Tax Mains	\$ (3,744,233)	K Mains	\$ -	\$ - :	\$ -	\$ (1,485,804)	\$ (2,258,429) \$	-	\$ -		\$ - :	\$ - :	(3,744,233)	\$ -
Adv Constr-TaxExtDep	\$ (70,409)	H Services	\$ -	\$ - :			\$ - \$			\$ (70,409)				
Adv Constr-Tax Svcs	\$ (72,046)	H Services	\$ -	\$ - :	\$ -	\$ -	\$ - \$	-	\$ -	\$ (72,046)	\$ - :	\$ - :	(72,046)	\$ -
Adv Constr-Tax Mtrs	\$ (9,923)	G Meters	\$ -	\$ - :	\$ -	\$ -	\$ - 5	-	\$ (9,923)	\$ -	\$ - :	\$ - !	(9,923)	\$ -
Adv Constr-Tax Hydrants	\$ (49,723)	J Hydrants	\$ -	\$ - :	\$ -	\$ -	\$ - 5	-	\$ -	\$ -	\$ - :	\$ (49,723)	(49,723)	\$ -
Adv Constr-Rcls Curr	\$ 984,283	K Mains	\$ -	\$ - :	\$ -	\$ 390,588	\$ 593,695 \$	-	\$ -	\$ -	\$ - !			
CIAC	,													
CIAC-NT Mains	\$ (31,809,942)	K Mains	\$ -	\$ - :	\$ -	\$ (12,622,970)	\$ (19,186,972) \$	-	\$ -	\$ -	\$ - :	\$ - !	(31,809,942)	\$ -
CIAC-NT Ext Dep	\$ (27,486,612)	K Mains	\$ -	\$ - :			\$ (16,579,246) \$			\$ -	\$ - :			
CIAC-NT Svcs	\$ (10,796,616)	H Services	\$ -	š -			\$ - 5			\$ (10,796,616)				
CIAC-NT Meters	\$ (16,450,991)	G Meters	\$ -	š -			š - š		\$ (16.450.991)		s -	š - :		
CIAC-NT Hydrants	\$ (4.019.247)	J Hydrants	\$ -	š -			\$ - 5				š -			
CIAC-NT Hydranis	\$ (4,014,260)	K Mains	ξ -	\$ -			\$ (2,421,303) \$		\$ -		\$ -			
CIAC-NT Other CIAC-NT WIP			, -							+				
	\$ (322,809)	K Mains	\$ -	\$ - :	\$ -	\$ (128,099)	\$ (194,711) \$		\$ -	\$ -	\$ - :	\$ - :	(322,809)	· -
CIAC-NT NUP Property	Ş -													
CIAC-Tax Mains	\$ (5,600,303)	K Mains	\$ -	S - :			\$ (3,377,965) \$		\$ -	ş -	ş - :	\$ - :		
CIAC-Tax Ext Dep	\$ (2,404,252)	K Mains	\$ -	\$ - :	-		\$ (1,450,186) \$		7	+	\$ - :		(=),===,	
CIAC-Tax Svcs	\$ (24,187,920)	H Services	\$ -	\$ - :			\$ - \$			\$ (24,187,920)	\$ - :	\$ - :		
CIAC-Tax Meters	\$ (614,652)	G Meters	\$ -	\$ - :	\$ -	\$ -	\$ - \$	-	\$ (614,652)		\$ - :	\$ - :	(614,652)	
CIAC-Tax Hydrants	\$ (1,039,512)	J Hydrants	\$ -	\$ - :	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ - :	\$ (1,039,512)	(1,039,512)	\$ -
CIAC-Tax Other	\$ (471,701)	K Mains	\$ -	\$ - :	\$ -	\$ (187,183)	\$ (284,519) \$	-	\$ -	\$ -	\$ - :	\$ - !	\$ (471,701)	\$ -
CIAC-Tax WIP	\$ (1,493,040)	K Mains	\$ -	\$ -		\$ (592,475)		-	\$ -	\$ -	\$ -	\$ -	(1,493,040)	
CIAC-Taxable - Mains FIT	\$ (615,711)	K Mains	\$ -	š -		\$ (244,329)			1	š -	š -	š - :		
CIAC-Taxable - Intalis TT	\$ (9,607)	K Mains	· ·	š -	-	\$ (3,812)			š -	\$ -	š -		(9,607)	
CIAC-Taxable - Extension Deposits - Tri	\$ (2.852.510)	H Services	š -	š -			\$ - 5			\$ (2,852,510)				
CIAC-Taxable - Meters FIT	\$ (65,448)	G Meters	š -	š -			\$ - 5		\$ (65,448)		š -			
	. (22,440)					•			. ,,	•		•	,	-

KAW\_APP\_EX36\_051625 Page 13 of 20 Exhibit 36

Case No: 2025-00122

Tab: Account Detail

Page 10 of 11

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

			So	ource of			Wat	ter												
		Alloc Description		Supply	Pu	mping	Treatr	ment	Transmission	Distri	ibution	Storage	Meters		Services	Customers		Hydrants	Total	Variance
CIAC-Taxable - Hydrants FIT	\$ (110,890)	J Hydrants	\$	-	\$		\$	- \$	-	\$	- \$	-	\$ -	\$	- :	\$ -	\$	(110,890) \$	(110,890)	\$ -
CIAC-Taxable - Other FIT	\$ (1,521)	K Mains	\$	-	\$	-	\$	- \$	(603)	\$	(917) \$	-	\$ -	\$	- 3	\$ -	\$	- \$	(1,521)	\$ -
AccAmort CIAC-Other	\$ 48,650,528	K Mains	\$	-	\$	-	\$	- \$	19,305,730	\$ 29,	344,798 \$	-	\$ -	\$	- :	\$ -	\$	- \$	48,650,528	\$ -
AccAmort CIAC-Tax	\$ 9,290,845	H Services	\$	-	\$	-	\$	- \$	-	\$	- \$	-	\$ -	\$	9,290,845	\$ -	\$	- \$	9,290,845	\$ -
Deferred Income Taxes	\$ (124,201,902)	5 Net Plant (less gen. and int.)	\$ (	7,424,02	1) \$ (5	434,825)	\$ (19,0	019,402) \$	(18,801,252)	\$ (48,	321,228) \$	(1,724,343)	\$ (10,914,7	22) \$	(6,309,910)	\$ -	\$	(6,252,199) \$	(124,201,902)	\$ -
Deferred Investment Tax Credits	\$ (2)	5 Net Plant (less gen. and int.)	\$	(0	0) \$	(0)	\$	(0)	(0)	\$	(1) \$	(0)	\$	(0) \$	(0)	\$ -	\$	(0) \$	(2)	\$ -
Other Rate Base Elements	\$ (52,259)	5 Net Plant (less gen. and int.)	\$	(3,12	4) \$	(2,287)	\$	(8,003) \$	(7,911)	\$	(20,331) \$	(726)	\$ (4,5	92) \$	(2,655)	\$ -	\$	(2,631) \$	(52,259)	\$ -
Total Reductions	\$ (223,391,588)		\$ (	7,427,14	1) \$ (5	437,112)	\$ (19,0	027,404) \$	(37,033,561)	\$ (76,	042,728) \$	(1,725,069)	\$ (28,082,6	56) \$ (	35,767,483)	\$ -	\$	(12,543,183) \$	(223,086,341)	\$ -
TOTAL RATE BASE (KY Water)	\$ 674,394,979		\$ 45	5,129,504	\$ 31,	427,596	\$ 135,4	496,310 \$	92,834,805	\$ 255,2	275,126 \$	9,971,059	\$ 58,014,7	29 \$	8,267,148	\$ 5,649,38	2 \$	32,634,567 \$	674,700,226	\$ -
TOTAL KY RATE BASE	\$ 674,394,979																			

Kentucky American Water Company Class Cost of Service Study - Account Detail Case No. 2025-00122

				urce of				Water	_										
		Alloc Description	S	upply	Pu	ımping	1	Freatment	Transmiss	ion	Distribution	Storage	Me	ters	Services	Customers	Hydrants		Total
Miscellaneous T&D Operating Expense \$	1,940,569	1	\$	:	\$	-	\$	-		,232 \$ 5423	159,954 \$ 0.08243	-		575,382 0.86335	\$ -	\$ -	\$ - \$		1,940,569 1.00000
Miscellaneous T&D Maintenance Expense \$	679,325	2	\$	:	\$	:	\$	:	\$ 108 0.15	,335 \$ 5947	164,669 \$ 0.24240	:		157,225 ).23144	\$ 76,817 0.11308	\$ -	\$ 172,279 \$ 0.25360		679,325 1.00000
Fixed O&M \$	19,550,518	3		787,956 0.04030		207 0.00001	\$	8,871,304 0.45376		,300 \$ 4288	1,274,219 \$ 0.06518	-		320,826 0.22101	\$ 442,292 0.02262	\$ 2,023,47 0.1035	991,938 \$ 0.05074	. 1	19,550,518 1.00000
Labor \$	9,528,061	4	\$	:	\$	-	\$	6,776,066 0.50557		,370 \$ 4830	984,005 \$ 0.07342	:		384,288 0.21520	\$ 204,810 0.01528	\$ 1,274,65 0.0951	631,610 \$ 0.04713	. 1	13,402,808 1.00000
Net Plant \$	825,534,197	5		345,322 0.05977		,123,712 0.04376	\$	126,416,473 0.15313		,498 \$ 5138	321,177,259 \$ 0.38905	11,461,211 0.01388		547,006 0.08788	\$ 41,940,151 0.05080	\$ - -	\$ 41,556,565 \$ 0.05034	82	25,534,197 1.00000
Rate Base \$	674,394,979	6		129,504 0.06689		,427,596 0.04658	\$	135,496,310 0.20082		,805 \$ 3759	255,275,126 \$ 0.37835	9,971,059 0.01478		014,729 0.08599	\$ 8,267,148 0.01225	\$ 5,649,38 0.0083	32,634,567 \$ 0.04837	67	74,700,226 1.00000

\$ 294,784 \$ 598,224 \$ 10,676,646 \$

11,589,677

Variable Cost \$

KAW\_APP\_EX36\_051625

Page 14 of 20

Case No: 2025-00122 Tab: Account Detail

- \$ 11,569,654

- \$ - \$ - \$ - \$ - \$

\$ (2,176,047) \$ (65,338) \$ (24,477,762) \$ (2,445,054) \$ (3,951,857) \$ (20,556) \$ (11,577,350) \$ (1,246,994) \$ (5,360,824) \$ (2,702,491)

Exhibit 36

Page 11 of 11 Total Variance

KAW\_APP\_EX36\_051625 Page 15 of 20 Exhibit 36

Case No: 2025-00122

Tab: Usage Statistics Page 1 of 2

#### **Kentucky American Water Company Cost of Service Study - Usage Statistics** Case No. 2025-00122

16-METER

				Other Public	Sales for					
	Residential	Commercial	Industrial	Authority (OPA)	Resale (SFR)	Public Fire	Private Fire	Miscellaneous	Total	_
Total Usage	60,534,260	42,167,010	5,730,496	12,550,616	3,715,081		72,866	85,929	124,856,259	hundred gallons
Average Day Usage	165,847	115,526	15,700	34,385	10,178	-	200	235	342,072	hundred gallons
Max Day Capacity Factor	1.22	1.21	1.23	1.38	1.62			2.94		
Max Day Usage	201,511	140,247	19,368	47,579	16,474	53,736	30,264	691		hundred gallons
Extra Capacity	35,664	24,721	3,668	13,194	6,296	53,736	30,064	456	167,798	hundred gallons
Fire Allocator						0.64	0.36		1.0000	14,000 gpm for 10 hours
Distribution Multiplier	1.00	1.00	0.86	0.59	0.39	1.00	1.00	1.00	N/A	,
									•	
Average Hourly Usage	6,910	4,814	562	848	166	-	8	10	13,318	hundred gallons
Max Hour Capacity Factor	1.34	1.43	1.23	1.92	1.62			1.00		
Max Hour Usage	9,293	6,861	693	1,631	269	5,374	3,026	10	27,157	hundred gallons
Extra Capacity	2,382	2,048	131	783	103	5,374	3,018	-	13,839	hundred gallons
Customers	128,343	9,681	28	816	16		2,664		141,547	
Hydrants						8,272	1,163		9,435	
Revenue	\$ 74,139,678	\$ 35,279,904 \$	3,324,989	\$ 8,983,234	\$ 1,881,729	\$ 5,687,531	\$ 4,862,671	\$ 144.793	\$ 134,304,528	
	Ψ,203,00	φ 00,273,30. φ	3,32 1,363	ψ 0,500,20 ·	ψ 2,002,723	ψ <i>3,007,331</i>	ψ .,002,072	Ψ 1,/33	ψ 10 i,00 i,010	
				Other Public	Sales for				Meter	Service
	Residential	Commercial	Industrial	Authority (OPA)	Resale (SFR)	Public Fire	Private Fire	Miscellaneous	Weighting	Weighting
5/8-METER	125,586	4,828	4	174	-		-	10	1.0	1.0
3/4-METER	-	-	-	-	-		-	-	1.5	1.0
1-METER	2,103	2,562	4	190	-		-	18	2.5	2.0
1.5-METER	18	190	1	28	1		-	-	5.0	2.2
2-METER	131	2,178	24	417	5		68	-	8.0	3.2
3-METER	-	2	-	1	1		-	28	16.0	3.2
4-METER	-	38	10	38	7		545	-	25.0	3.5
6-METER	2	15	9	13	3		1,026	-	50.0	4.0
8-METER	1	23	-	4	-		369	-	80.0	5.1
10-METER	-	-	-	-	-		16	-	115.0	8.9
12-METER	-	-	-	-	-		6	-	215.0	9.5

1

320.0

12.7

#### Kentucky American Water Company Cost of Service Study - Usage Statistics Case No. 2025-00122

			Other Public Sales for					
System Load Factor:	0.7177	476,592	max day - thousand gallons per day					
System Load Factor (fire):	0.6104	560,392	max day with fire - thousand gallons per day					
System Load Factor (Hourly)	0.5647	23,583	max hour - thousand gallons per day					
System Load Factor (Hourly fire)	0.4165	31,974	max hour with fire - thousand gallons per day					
Mains Statistics								
Туре								
Transmission	39.68%	0.3968						
Distribution	60.32%	0.6032						
Total	100.00%	1.0000						
Storage Statistics								
Total Capacity	275,450	hundred gallons	(2024 annual report)					
Fire Allocation	Fire Allocation 0.3042		percentage of storage needed for maximum fire protection day					
Non-Fire Allocation	0.6958							

KAW\_APP\_EX36\_051625 Page 16 of 20 Exhibit 36

Case No: 2025-00122

Tab: Usage Statistics Page 2 of 2

19,858 Average system hourly flow on max day23,350 Average system hourly flow on max day

KAW\_APP\_EX36\_051625 Page 17 of 20

Exhibit 36

Case No: 2025-00122

Tab: Class Allocator

Page 1 of 3

### Kentucky American Water Company Cost of Service Study - Class Allocators Case No. 2025-00122

### 1. VARIABLE COST

				Other Public						
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Units
Total Usage	60,534,260	42,167,010	5,730,496	12,550,616	3,715,081	-	72,866	85,929	124,856,259	hundred gallons
Allocator	0.4848	0.3377	0.0459	0.1005	0.0298	-	0.0006	0.0007	1.0000	=

### 2. BASE/EXTRA DAILY

				Other Public						
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Un
Average Daily Use	165,847	115,526	15,700	34,385	10,178	-	200	235	342,072	hundred g
Extra Capacity	35,664	24,721	3,668	13,194	6,296				83,542	hundred g
System Capacity Factor	0.7177									
Average Day Allocator	0.3480	0.2424	0.0329	0.0721	0.0214	-	0.0004	0.0005	0.7177	
Extra Capacity Allocator	0.1205	0.0835	0.0124	0.0446	0.0213	-	-	-	0.2823	
Allocator	0.4685	0.3259	0.0453	0.1167	0.0426	-	0.0004	0.0005	1.0000	_

### 3. BASE/EXTRA DAILY (w FIRE PROTECTION)

				Other Public						
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Units
Average Daily Use	165,847	115,526	15,700	34,385	10,178	-	200	235	342,072	hundred gallons
Extra Capacity	35,664	24,721	3,668	13,194	6,296	53,736	30,064	456	167,798	hundred gallons
									-	
System Capacity Factor	0.6104	assuming fire prote	ction						0.6104	
									-	
Average Day Allocator	0.2959	0.2062	0.0280	0.0614	0.0182	-	0.0004	0.0004	0.6104	
Extra Capacity Allocator	0.0828	0.0574	0.0085	0.0306	0.0146	0.1248	0.0698	0.0011	0.3896	
Combined Allocator	0.3788	0.2635	0.0365	0.0920	0.0328	0.1248	0.0702	0.0015	1.0000	

### 4. BASE/EXTRA HOURLY (w FIRE PROTECTION)

			Other Public						
Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Units
6,910	4,814	562	848	166	-	8	10	13,318	hundred gallons
2,382	2,048	131	783	103	5,374	3,018	-	13,839	hundred gallons
0.4165	assuming fire prote	ction							
0.2161	0.1505	0.0176	0.0265	0.0052	-	0.0003	0.0003	0.4165	
0.1004	0.0863	0.0055	0.0330	0.0043	0.2266	0.1272	-	0.5835	
0.3166	0.2369	0.0231	0.0595	0.0095	0.2266	0.1275	0.0003	1.0000	
	6,910 2,382 0.4165 0.2161 0.1004	6,910 4,814 2,382 2,048 0.4165 assuming fire prote 0.2161 0.1505 0.1004 0.0863	6,910 4,814 562 2,382 2,048 131 0.4165 assuming fire protection 0.2161 0.1505 0.0176 0.1004 0.0863 0.0055	Residential         Commercial         Industrial         Authority           6,910         4,814         562         848           2,382         2,048         131         783           0.4165 assuming fire protection           0.2161         0.1505         0.0176         0.0265           0.1004         0.0863         0.0055         0.0330	Residential         Commercial         Industrial         Authority         Sale for Resale           6,910         4,814         562         848         166           2,382         2,048         131         783         103           0.4165 assuming fire protection           0.2161         0.1505         0.0176         0.0265         0.0052           0.1004         0.0863         0.0055         0.0330         0.0043	Residential         Commercial         Industrial         Authority         Sale for Resale         Public Fire           6,910         4,814         562         848         166         -           2,382         2,048         131         783         103         5,374           0.4165 assuming fire protection           0.2161         0.1505         0.0176         0.0265         0.0052         -           0.1004         0.0863         0.0055         0.0330         0.0043         0.2266	Residential         Commercial         Industrial         Authority         Sale for Resale         Public Fire         Private Fire           6,910         4,814         562         848         166         -         8           2,382         2,048         131         783         103         5,374         3,018           0.4165 assuming fire protection           0.2161         0.1505         0.0176         0.0265         0.0052         -         0.0003           0.1004         0.0863         0.0055         0.0330         0.0043         0.2266         0.1272	Residential         Commercial         Industrial         Authority         Sale for Resale         Public Fire         Private Fire         Miscellaneous           6,910         4,814         562         848         166         -         8         10           2,382         2,048         131         783         103         5,374         3,018         -           0.4165         assuming fire protection           0.2161         0.1505         0.0176         0.0265         0.0052         -         0.0003         0.0003           0.1004         0.0863         0.0055         0.0330         0.0043         0.2266         0.1272         -	Residential         Commercial         Industrial         Authority         Sale for Resale         Public Fire         Private Fire         Miscellaneous         Total           6,910         4,814         562         848         166         -         8         10         13,318           2,382         2,048         131         783         103         5,374         3,018         -         13,839           0.4165         assuming fire protection           0.2161         0.1505         0.0176         0.0265         0.0052         -         0.0003         0.0003         0.4165           0.1004         0.0863         0.0055         0.0330         0.0043         0.2266         0.1272         -         0.5835

KAW\_APP\_EX36\_051625 Page 18 of 20 Exhibit 36

Case No: 2025-00122 Tab: Class Allocator

Page 2 of 3

Kentucky American Water Company Cost of Service Study - Class Allocators Case No. 2025-00122

### 5. STORAGE

				Other Public						
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Units
Average Hourly Use	6,910	4,814	654	1,433	424		8	10	14,253	hundred gallons
Extra Capacity	2,382	2,048	153	1,323	262			-	6,169	hundred gallons
Fire Allocator						0.63972	0.36028		1.0000	
System Capacity Factor	0.4165	assuming fire prote	ection							
Average Day Allocator	0.2019	0.1407	0.0191	0.0419	0.0124		0.0002	0.0003	0.4165	
Extra Capacity Allocator	0.2254	0.1937	0.0145	0.1252	0.0248				0.5835	
Allocator	0.4273	0.3344	0.0336	0.1670	0.0372		0.0002	0.0003	1.0000	
Non-Fire Allocation of Storage	0.69577									
Fire Allocaton of Storage	0.30423									
Non-Fire Allocator	0.2973	0.2326	0.0234	0.1162	0.0259	-	0.0002	0.0002	0.6958	
Fire Allocator	-	-	-	-	-	0.1946	0.1096	-	0.3042	_
Combined Allocator	0.2973	0.2326	0.0234	0.1162	0.0259	0.1946	0.1098	0.0002	1.0000	

### 6. MAINS

				Other Public						
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Units
Factor 4	0.3788	0.2635	0.0365	0.0920	0.0328	0.1248	0.0702	0.0015	1.0000	hundred gallons
Factor 5	0.3166	0.2369	0.0231	0.0595	0.0095	0.2266	0.1275	0.0003	1.0000	hundred gallons
Transmission Weighting	0.3968	Α	verage system ho	urly load						
Distribution Weighting	0.6032	A	verage system ho	urly load - max o	lay with fire protection	on (incremental)				
Combined Allocator	0.3412	0.2475	0.0284	0.0724	0.0187	0.1862	0.1048	0.0008	1.0000	]

### 7. HYDRANTS

Itam	Residential	Commoraial	Industrial	Other Public Authority	Sale for Resale	Public Fire	Drivete Fire	Miscellaneous	Total	Unito
Item	Residential	Commercial	muusmai	Authority	Sale IUI Nesale	Public File	Private Fire	Miscellarieous	Total	Units
Total Hydrants	-	-	-	-	-	8,272	1,163	-	9,435	
Allocator	-	-	-	-	-	0.8767	0.1233	-	1.0000	

Exhibit 36

Case No: 2025-00122

Tab: Class Allocator

Page 3 of 3

### Kentucky American Water Company Cost of Service Study - Class Allocators Case No. 2025-00122

### 8. METERS

				Other Public						
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Weighting
5/8-METER	125,586	4,828	4	174	-		-	10	130,602	1.0
3/4-METER	-	-	-	-	-		-	-	-	1.5
1-METER	2,103	2,562	4	190	-		-	18	4,877	2.5
1.5-METER	18	190	1	28	1		-	-	238	5.0
2-METER	131	2,178	24	417	5		-	-	2,755	8.0
3-METER	-	2	-	1	1		-	28	32	16.0
4-METER	-	38	10	38	7		-	-	93	25.0
6-METER	2	15	9	13	3		-	-	42	50.0
8-METER	1	23	-	4	-		-	-	28	80.0
10-METER	-	-	-	-	-		-	-	-	115.0
12-METER	-	-	-	-	-		-	-	-	215.0
16-METER	-	-	-	-	-		-	-	-	320.0
Total	132,161	33,177	911	6,061	386	-	-	503	173,200	
Allocator	0.7631	0.1916	0.0053	0.0350	0.0022	-	-	0.0029	1.0000	

### 9. SERVICES

Other Public													
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total	Weighting			
5/8-METER	125,586	4,828	4	174	-		-	10	130,602	1.0			
3/4-METER	-	-	-	-	-		-	-	-	1.0			
1-METER	2,103	2,562	4	190	-		-	18	4,877	2.0			
1.5-METER	18	190	1	28	1		-	-	238	2.2			
2-METER	131	2,178	24	417	5		68	-	2,823	3.2			
3-METER	-	2	-	1	1		-	28	32	3.2			
4-METER	-	38	10	38	7		545	-	638	3.5			
6-METER	2	15	9	13	3		1,026	-	1,068	4.0			
8-METER	1	23	-	4	-		369	-	397	5.1			
10-METER	-	-	-	-	-		16	-	16	8.9			
12-METER	-	-	-	-	-		6	-	6	9.5			
16-METER	-	-	-	-	-		1	-	1	12.7			
Total	130,264	17,656	162	2,159	58		8,315	136	158,749				
Allocator	0.8206	0.1112	0.0010	0.0136	0.0004		0.0524	0.0009	1.0000				

### 10. CUSTOMERS

				Other Public					
Item	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total
Total Customers	128,343	9,681	28	816	16		2,664	58	141,605
Allocator	0.9063	0.0684	0.0002	0.0058	0.0001	•	0.0188	0.0004	1.0000

### 11. METERED CUSTOMERS

Item	Residential	Commercial	Industrial	Other Public Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total
Total Customers	128,343	9,681	28	816	16				138,884
Allocator	0.9241	0.0697	0.0002	0.0059	0.0001				1.0000

KAW\_APP\_EX36\_051625 Page 20 of 20 Exhibit 36

Case No: 2025-00122 Tab: Allocator Summary

Page 1 of 1

### **Kentucky American Water Company** Cost of Service Study - Allocator Summary Case No. 2025-00122

		Source of		Water								
Alloc	Description	Supply	Pumping	Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total
Α	Source of Supply	1.00000	-	-	-	-	-	-	-	-	-	1.00000
В	Pumping	-	1.00000	-	-	-	-	-	-	-	-	1.00000
С	Water Treatment	-	-	1.00000	-	-	-	-	-	-	-	1.00000
D	Transmission	-	-	-	1.00000	-	-	-	-	-	-	1.00000
Е	Distribution	-	-	-	-	1.00000	-	-	-	-	-	1.00000
F	Storage	-	-	-	-	-	1.00000	-	-	-	-	1.00000
G	Meters	-	-	-	-	-	-	1.00000	-	-	-	1.00000
Н	Services	-	-	-	-	-	-	-	1.00000	-	-	1.00000
- 1	Customers	-	-	-	-	-	-	-	-	1.00000	-	1.00000
J	Hydrants	-	-	-	-	-	-	-	-	-	1.00000	1.00000
K	Mains	-	-	-	0.39682	0.60318	-	-	-	-	-	1.00000
1	T/D Oper. Expense	-	-	-	0.05423	0.08243	-	0.86335	-	-	-	1.00000
2	T/D Maint Expense	-	-	-	0.15947	0.24240	-	0.23144	0.11308	-	0.25360	1.00000
3	Fixed O&M	0.04030	0.00001	0.45376	0.04288	0.06518	-	0.22101	0.02262	0.10350	0.05074	1.00000
4	Labor	-	-	0.50557	0.04830	0.07342	-	0.21520	0.01528	0.09510	0.04713	1.00000
5	Net Plant (less gen. and int.)	0.05977	0.04376	0.15313	0.15138	0.38905	0.01388	0.08788	0.05080	-	0.05034	1.00000
6	Rate Base	0.06689	0.04658	0.20082	0.13759	0.37835	0.01478	0.08599	0.01225	0.00837	0.04837	1.00000
					Other Public							
Alloc	Description	Residential	Commercial	Industrial	Authority	Sale for Resale	Public Fire	Private Fire	Miscellaneous	Total		
1	Total Usage	0.48483	0.33772	0.04590	0.10052	0.02975	- Public Fire	0.00058	0.00069	1.00000		
2	Base/Extra Daily	0.46848	0.32592	0.04590	0.11672	0.02973	-	0.00038	0.00049	1.00000		
3	Base/Extra Daily w/ Fire	0.37875	0.26355	0.04554	0.09199	0.04203	0.12476	0.00042	0.00148	1.00000		
4	Base/Extra Hourly w/ Fire	0.31657	0.23689	0.03033	0.05953	0.00952	0.12476	0.07010	0.00148	1.00000		
5		0.29730	0.23265	0.02311	0.11621	0.00932	0.22636	0.12731	0.00031	1.00000		
5 7	Storage			0.02556	0.11621		0.19462	0.10978		1.00000		
8	Hydrants	0.76306	- 0.19155	0.00526	0.03499	0.00223	0.87674	0.12326	0.00290	1.00000		
8 9	Meters	0.76306		0.00526	0.03499			0.05238	0.00290			
	Services		0.11122			0.00036	-			1.00000		
10	Customers	0.90634	0.06837	0.00020	0.00576	0.00011	-	0.01881	0.00041	1.00000		

### **EXHIBIT 37 SCHEDULE A**

### JURISDICTIONAL FINANCIAL SUMMARY FOR THE BASE AND FORCASTED PERIOD

### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule Description

A Overall Financial Summary

For electronic version, see KAW\_APP\_EX37A\_051625.pdf.

### Kentucky American Water Company Case No. 2025-00122

#### Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase

Exhibit 37, Schedule A

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Requirement - SCH A

1: 4		Base Period	Forecast Period	Support Schedule	Final Paterana
Line #		Ending August 31, 2025	Ending December 31, 2026	Reference	Excel Reference
2	Present Rate Utility Operating Income:				
3					
4	Operating Revenue at Present Rates:	\$139,664,647	\$136,559,853	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
5			_		
6	Less: Deductions:				
7	Operating and Maintenance	\$48,743,951	\$51,026,925	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
8	Depreciation	29,661,392	34,995,892	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
9	Amortization of UPAA	14,723	14,723	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
10	Amortization Expense	73,322	57,080	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
11	State Income Taxes	1,911,512	1,136,434	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
12	Federal Income Taxes	6,953,553	3,549,403	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1
13	Investment Tax Credits		-	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1
14	General Taxes:	9,287,839	12,861,924	Exhibit 37 Schedule C-1	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
15	Total Deductions (Sum Lines 7 - 14):	\$96,646,292	\$103,642,381		
16		440.040.054	400.047.470		
17	Present Rate Operating Income (Line 4 - Line 15):	\$43,018,354	\$32,917,472		
18					
19					
20	Revenue Requirement and Increase Comparison:	Base Period Ending August 31, 2025	Forecast Period Ending December 31, 2026	Support Schedule Reference	Excel Reference
21					
22		Lituling August 31, 2023	Ending December 31, 2020	Reference	Exect reference
22	·				
23	Net Original Cost Rate Base	\$639,318,516	\$674,394,979	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24	·				
23 24 25	Net Original Cost Rate Base Rate of Return	\$639,318,516 7.82%	\$674,394,979 7.86%	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24 25 26	Net Original Cost Rate Base	\$639,318,516	\$674,394,979	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24 25 26 27	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):	\$639,318,516 7.82% \$49,994,708	\$674,394,979 7.86% \$53,007,445	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24 25 26 27 28	Net Original Cost Rate Base Rate of Return	\$639,318,516 7.82%	\$674,394,979 7.86%	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24 25 26 27	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):	\$639,318,516 7.82% \$49,994,708	\$674,394,979 7.86% \$53,007,445	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24 25 26 27 28 29	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):	\$639,318,516 7.82% \$49,994,708 \$43,018,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24 25 26 27 28 29 30	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):	\$639,318,516 7.82% \$49,994,708 \$43,018,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
23 24 25 26 27 28 29 30	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):	\$639,318,516 7.82% \$49,994,708 \$43,018,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1
23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):  Increase in Operating Income Required (Line 26 - Line 28)	\$639,318,516 7.82% \$49,994,708 \$43,018,354 \$6,976,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472 \$20,089,973	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1  Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev
23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):  Increase in Operating Income Required (Line 26 - Line 28)	\$639,318,516 7.82% \$49,994,708 \$43,018,354 \$6,976,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472 \$20,089,973	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1  Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev
23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):  Increase in Operating Income Required (Line 26 - Line 28)  Gross Revenue Conversion Factor	\$639,318,516 7.82% \$49,994,708 \$43,018,354 \$6,976,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472 \$20,089,973	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1  Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev
23 24 25 26 27 28 29 30 31 32 33 34	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):  Increase in Operating Income Required (Line 26 - Line 28)  Gross Revenue Conversion Factor	\$639,318,516 7.82% \$49,994,708 \$43,018,354 \$6,976,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472 \$20,089,973	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1  Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev
23 24 25 26 27 28 29 30 31 32 33 34	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):  Increase in Operating Income Required (Line 26 - Line 28)  Gross Revenue Conversion Factor  Requested Revenue Increase (Line 30 x Line 32)	\$639,318,516 7.82% \$49,994,708 \$43,018,354 \$6,976,354	\$674,394,979 7.86% \$53,007,445 \$32,917,472 \$20,089,973	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1  Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev
23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):  Increase in Operating Income Required (Line 26 - Line 28)  Gross Revenue Conversion Factor  Requested Revenue Increase (Line 30 x Line 32)  Percent Increase over Operating Revenue at Present Rates	\$639,318,516 7.82% \$49,994,708 \$43,018,354 \$6,976,354 134.0785% \$9,353,792	\$674,394,979 7.86% \$53,007,445 \$32,917,472 \$20,089,973 134.0785% \$26,936,340	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1  Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev
23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return  Operating Income Required (Line 23 x Line 24):  Less: Operating Income at Present Rates (Line 17):  Increase in Operating Income Required (Line 26 - Line 28)  Gross Revenue Conversion Factor  Requested Revenue Increase (Line 30 x Line 32)  Percent Increase over Operating Revenue at Present Rates	\$639,318,516 7.82% \$49,994,708 \$43,018,354 \$6,976,354 134.0785% \$9,353,792	\$674,394,979 7.86% \$53,007,445 \$32,917,472 \$20,089,973 134.0785% \$26,936,340	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-1  Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev

### EXHIBIT 37 SCHEDULE B

### JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORCASTED PERIOD

### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ending August 31, 2025

Schedule	Description
B-1	Rate Base Summary
B-2	Plant in Service by Major Grouping
B-2.1	Plant in Service by Account and Subaccounts
B-2.2	Proposed Adjustments to Plant in Service
B-2.3	Gross Additions, Retirements and Transfers
B-2.4	Property Merged or Acquired
B-2.5	Leased Property
B-2.6	Property Held for Future Use Included in Rate Base
B-2.7	Property Excluded from Rate Base
B-3	Accumulated Depreciation and Amortization
B-3.1	Adjustments to Accumulated Depreciation and Amortization
B-3.2	Depreciation Accrual Rates and Accumulated Balances by Account
B-4	Construction Work in Progress
B-4.1	Construction Work in Progress - Percent Complete
B-5	Allowance for Working Capital
B-5.1	Working Capital Components
B-5.2	Working Capital - Lead / Lag Study
B-6	Deferred Credits and Accumulated Deferred Income Taxes
B-7	Jurisdictional Percentages
B-7.1	Jurisdictional Statistics - Rate Base
B-7.2	Explanation of Changes in Jurisdictional Procedures
B-8	Comparative Balance Sheets

For electronic version, see KAW\_APP\_EX37B\_051625.pdf.

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 RATE BASE SUMMARY Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

EXHIBIT 37, SCHEDULE B-1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

PAGE 1 OF 2

		Supporting	
Line		Schedule	
No.	Rate Base Component	Reference	Base Period
1 2	Halife, Blank In Comitee	B-2	Ć4 004 047 404
3	Utility Plant In Service	B-2	\$1,081,847,404
4	Property Held for Future Use	B-2.6	0
5	Property field for ruture ose	D-2.0	<del>0</del>
6	Utility Plant Acquisition Adjustments	WP - 1-14	56,438
7	ouncy halle requisition regustricines	111	36,133
8	Accumulated Depreciation	B-3	(246,207,463)
9			( , , , , , , , , , , , , , , , , , , ,
10			
11			
12	Net Utility Plant In Service		835,696,378
13			
14			
15	Construction Work in Progress		0
16			
17	Working Capital Allowance	B-4/W/P - 1-13	4,373,000
18			
19	Other Working Capital Allowance	B-4 & W/P - 1-5	4,498,367
20		9.5	(77.054.205)
21	Contributions in Aid of Construction	B-5	(77,264,205)
22 23	Customer Advances	B-5	(19,186,438)
24	Customer Advances	D-D	(19,100,436)
25	Deferred Income Taxes	B-5	(119,334,546)
26	Deferred income raxes	D-3	(113,334,340)
27	Deferred Investment Tax Credits	B-5	(2)
28	belefied investment fax elected	55	(-)
29	Deferred Maintenance	W/P-1-10	9,712,993
30		·	
31	Deferred Debits	W/P-1-11	875,227
32			
33	Other Rate Base Elements	W/P-1-12	(52,259)
34			
43			
44			
45	Jurisdictional Rate Base		\$639,318,516

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 RATE BASE SUMMARY Forecast Year at December 31, 2026

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

EXHIBIT 37, SCHEDULE B-1 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

PAGE 2 OF 2

Line		Supporting Schedule	End of Period	13 Month Avg Forecasted	
No.	Rate Base Component	Reference	Amount	Period Amount	
1	and the second s		4	4	
2	Utility Plant In Service	B-2	\$1,203,801,029	\$1,146,516,777	
3	December Held for Follows Hes	D 2.6	0	2	
5	Property Held for Future Use	B-2.6	0	0	
6	Utility Plant Acquisition Adjustments	WP - 1-14	36,807	44,168	
7	Othicy Flant Acquisition Adjustments	W 1-14	30,007	44,100	
8	Accumulated Depreciation	B-3	(280,457,921)	(266,958,305)	
9			(===),===)	(===,===,===)	
10					
11		<del>-</del>			
12	Net Utility Plant In Service		923,379,914	879,602,640	
13					
14					
15	Construction Work in Progress		0	0	
16					
17	Working Capital Allowance	B-4/W/P - 1-13	2,788,000	2,788,000	
18					
19	Other Working Capital Allowance	B-4 & W/P - 1-5	4,498,367	4,498,367	
20 21	Contributions in Aid of Construction	B-5	(75,696,532)	(76.426.472)	
22	Contributions in Aid of Construction	B-5	(75,090,552)	(76,426,172)	
23	Customer Advances	B-5	(24,826,143)	(22,711,253)	
24	customer Advances	23	(24,020,143)	(22,711,233)	
25	Deferred Income Taxes	B-5	(127,721,749)	(124,201,902)	
26			(	, , , , , ,	
27	Deferred Investment Tax Credits	B-5	(2)	(2)	
28					
29	Deferred Maintenance	W/P-1-10	9,618,575	10,069,899	
30					
31	Deferred Debits	W/P-1-11	799,121	827,661	
32					
33	Other Rate Base Elements	W/P-1-12	(52,259)	(52,259)	
34					
35					
43		<del>-</del>			
44 45	Jurisdictional Rate Base		\$712,787,292	\$674,394,979	
73	Julipulctional Nate base	=	7112,101,232	7014,334,313	

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PLANT IN SERVICE BY MAJOR GROUPING Base Year at August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2

Rase / [KAWC 2025 Rate Case - Exhibit 37 Schedules R1 - R8 visylsch R-2

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2
PAGE 1 of 2

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	End of Period Adjusted Jurisdiction	
1							_
2							
3	Intangibles	\$2,384,683	100%	\$2,384,682.51	\$0	\$2,384,683	
4			· <del></del>				
5	Source of Supply and Pumping	111,713,922		111,713,922	0	111,713,922	
6							
7	Water Treatment	148,874,437		148,874,437	0	148,874,437	
8							
9	Transmission and Distribution	743,168,511		743,168,511	0	743,168,511	
10							
11	General	75,705,851		75,705,851	0	75,705,851	
12 13	Completed Construction not Classified	0		0	0	0	
14	Completed Construction not classified	O O		O .	Ü	Ü	
15	Other (Acquisitions)	0		0	0	0	
16	other (requisitions)						
17	Total	\$1,081,847,404		\$1,081,847,404	\$0	\$1,081,847,404	

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PLANT IN SERVICE BY MAJOR GROUPING Forecast Year at December 31, 2026

DATA: \_\_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD TYPE OF FILING: \_X\_ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

EXHIBIT 37, SCHEDULE B-2

Line No.	Major Property Grouping	Forecasted Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Intangibles	\$2,511,445	100%	\$2,511,445	\$0	\$2,511,445	\$2,459,073
2							
3	Source of Supply and Pumping	123,069,305		123,069,305	0	123,069,305	115,989,369
4							
5	Water Treatment	161,803,810		161,803,810	0	161,803,810	157,241,893
6							
7	Transmission and Distribution	821,667,131		821,667,131	0	821,667,131	787,472,819
8							
9	General	94,749,338		94,749,338	0	94,749,338	83,353,623
10							
11	Completed Construction not Classified	0		0	0	0	0
12							
13	Other (Acquisitions)	0		0	0	0	0
14							
15		\$1,203,801,029		\$1,203,801,029	\$0	\$1,203,801,029	\$1,146,516,777

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 of 4

	NARUC 96		·	Jurisdictional		·	Adjusted
	Acct No.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		Intangible Plant					
4	301.1	Organization	\$1,158,653	100%	\$1,158,652.79	\$0	\$1,158,6
5	302.1	Franchise/Consents	70,261		70,261	0	70,2
6	339.1	Other Plant & Equip Intangible	1,155,769		1,155,769	0	1,155,
7							
8		Total Intangibles	\$2,384,683		\$2,384,683	\$0	\$2,384,
9							
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,419,616		\$1,419,616	\$0	\$1,419,
12	304.2	Structures and Improvements SS	40,339,448		40,339,448	0	40,339,
13	305.2	Collecting and Impounding Reservoirs	819,260		819,260	0	819
14	306.2	Lake, River and Other Intakes	1,679,931		1,679,931	0	1,679
15	307.2	Wells and Springs	0		0	0	
16	308.2	Infiltration Galleries & Tunnels	0		0	0	
17	309.2	Supply Mains	18,614,299		18,614,299	0	18,614
18	310.2	Power Generation Equip	5,678,201		5,678,201	0	5,678
19	311.2	Pumping Equipment SS	43,163,167		43,163,167	0	43,163
20	339.2	Other Plant & Equip SS	0		0	0	
21							
22		Total Source of Supply & Pumping	\$111,713,922		\$111,713,922	\$0	\$111,713
23							<u> </u>
24		Water Treatment Plant					
25	303.3	Land and Land Rights	\$800,183		\$800,183	\$0	\$800
26	304.3	Structures and Improvements	63,094,899		63,094,899	0	63,094
27	311.3	Pumping Equipment WT	2,695,984		2,695,984	0	2,695
28	320.3	Water Treatment Equipment	82,283,372		82,283,372	0	82,283
29	339.3	Other Plant & Equip WT	0		0	0	
30							
31		Total Water Treatment	\$148,874,437		\$148,874,437	\$0	\$148,874
32							
33		Transmission and Distribution Plant					
34	303.4	Land and Land Rights TD	\$7,549,865		\$7,549,865	\$0	\$7,549
35	304.4	Struct & Improve TD	5,418,254		5,418,254	0	5,418
36	311.4	Pumping Equipment TD	2,313,363		2,313,363	0	2,313
37	330.4	Dist Reservoirs & Standpipes	19,993,181		19,993,181	0	19,993
38	331.4	TD Mains	488,202,102		488,202,102	0	488,202
39	333.4	Services	76,517,385		76,517,385	0	76,517
40	334.4	Meters & Meter Installations	101,111,766		101,111,766	0	101,111
41	335.4	Hydrants	42,062,596		42,062,596	0	42,062
42	336.4	Backflow Prevention Devices	0		0	0	
43	339.4	Other Plant & Equip TD	0		0	0	
44							
45		Total Transmission and Distribution	\$743,168,511		\$743,168,511	\$0	\$743,168

# KENTUCKY AMERICAN WATER COMPANY Case No. 2025-00122 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 of 4

Line	NARUC 96			Jurisdictional			Adjusted
No.	Acct No.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		General Plant					
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0
5	304.5	Struct & Improve AG	20,008,247		20,008,247	0	20,008,247
6	340.5	Office Furniture and Equipment	22,436,675		22,436,675	0	22,436,675
7	341.5	Transportation Equipment	14,141,498		14,141,498	0	14,141,498
8	342.5	Stores Equipment	338,702		338,702	0	338,702
9	343.5	Tools, Shop and Garage Equipment	4,537,230		4,537,230	0	4,537,230
10	344.5	Laboratory Equipment	737,801		737,801	0	737,801
11	345.5	Power Operated Equipment	1,742,032		1,742,032	0	1,742,032
12	346.5	Communication Equipment	6,725,568		6,725,568	0	6,725,568
13	347.5	Miscellaneous Equipment	5,038,097		5,038,097	0	5,038,097
14	348.5	Other Tangible Property	0		0	0	0
15							
16		Total General	\$75,705,851		\$75,705,851	\$0	\$75,705,851
17					·	·	
18	Various	Acquisitions	\$0		\$0	\$0	\$0
19							
20		Total Utility Plant in Service	\$1,081,847,404		\$1,081,847,404	\$0	\$1,081,847,404

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD

TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 3 of 4

Line	NARUC 96			Jurisdictional	·	Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent Jurisdictional	Adjustment	Jurisdiction	Average
1							
2							
3		Intangible Plant					
4	301.1	Organization	\$1,158,653	100% \$1,158,652.79	\$0	\$1,158,653	\$1,158,6
5	302.1	Franchise/Consents	70,261	70,261	0	70,261	70,
6	339.1	Other Plant & Equip Intangible	1,282,531	1,282,531	0	1,282,531	1,230,
7							
8		Total Intangibles	\$2,511,445	\$2,511,445	\$0	\$2,511,445	\$2,459
9							
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,419,616	\$1,419,616	\$0	\$1,419,616	\$1,419,
12	304.2	Structures and Improvements - SS	39,988,915	39,988,915	0	39,988,915	40,120
13	305.2	Collecting and Impounding Reservoirs	819,260	819,260	0	819,260	819
14	306.2	Lake, River and Other Intakes	1,679,931	1,679,931	0	1,679,931	1,679
15	307.2	Wells and Springs	0	0	0	0	
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0	
17	309.2	Supply Mains	18,603,161	18,603,161	0	18,603,161	18,607
18	310.2	Power Generation Equip	5,945,423	5,945,423	0	5,945,423	5,945
19	311.2	Power Equipment SS	54,613,000	54,613,000	0	54,613,000	47,397
20	339.2	Other Plant & Equip SS	0	0	0	0	•
21		• •					
22		Total Source of Supply & Pumping	\$123,069,305	\$123,069,305	\$0	\$123,069,305	\$115,989
23		, , , , , , , , , , , , , , , , , , ,				, ,,,,,,,,,	
24		Water Treatment Plant					
25	303.3	Land and Land Rights WT	\$800,183	\$800,183	\$0	\$800,183	\$800
26	304.3	Structures and Improvements WT	69,678,784	69,678,784	0	69,678,784	67,490
27	311.3	Pumping Equipment WT	2,668,519	2,668,519	0	2,668,519	2,678
28	320.3	Water Treatment Equipment	88,656,324	88,656,324	0	88,656,324	86,272
29	339.3	Other Plant & Equip WT	0	0	0	0	
30		4-1					
31		Total Water Treatment	\$161,803,810	\$161,803,810	\$0	\$161,803,810	\$157,241
32					-		
33		Transmission and Distribution Plant					
34	303.4	Land and Land Rights TD	\$7,549,865	\$7,549,865	\$0	\$7,549,865	\$7,549
35	304.4	Structures and Improvements TD	5,229,895	5,229,895	0	5,229,895	5,300
36	311.4	Pumping Equipment TD	5,255,425	5,255,425	0	5,255,425	3,340
37	330.4	Dist Reservoirs & Standpipes	19,992,045	19,992,045	0	19,992,045	19,992
38	331.4	TD Mains	535,058,199	535,058,199	0	535,058,199	514,476
39	333.4	Services	81,976,502	81,976,502	0	81,976,502	79,698
40	334.4	Meters & Meter Installations	118,194,492	118,194,492	0	118,194,492	111,401
41	335.4	Hydrants	48,410,708	48,410,708	0	48,410,708	45,712
42	336.4	Backflow Prevention Devices	46,410,708	46,410,706	0	40,410,700	45,712
43	339.4		0	0	0	0	
44	339.4	Other Plant & Equip TD	U	U	0	U	
45		Total Transmission and Distribution	\$821,667,131	\$821,667,131	\$0	\$821,667,131	\$787,472,
43		rotal fransinission and Distribution	\$821,067,131	\$821,007,131	\$0	30Z1,007,131	\$787,472,8

# KENTUCKY AMERICAN WATER COMPANY Case No. 2025-00122 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 4 of 4

Witness Responsible: Dominic DeGrazia

EXHIBIT 37, SCHEDULE B-2.1

				Forecasted				
Line	NARUC 96			Jurisdictional			Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent J	Jurisdictional	Adjustment	Jurisdiction	Average
1								_
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0	\$0
5	304.5	Structures and Improvements AG	20,896,946		20,896,946	0	20,896,946	20,570,833
6	340.5	Office Furniture and Equipment	31,637,416		31,637,416	0	31,637,416	23,533,871
7	341.5	Transportation Equipment	15,384,241		15,384,241	0	15,384,241	14,883,227
8	342.5	Stores Equipment	337,559		337,559	0	337,559	337,988
9	343.5	Tools, Shop and Garage Equipment	5,803,225		5,803,225	0	5,803,225	5,366,012
10	344.5	Laboratory Equipment	526,406		526,406	0	526,406	584,732
11	345.5	Power Operated Equipment	1,732,348		1,732,348	0	1,732,348	1,735,980
12	346.5	Communication Equipment	8,318,740		8,318,740	0	8,318,740	7,559,159
13	347.5	Miscellaneous Equipment	10,112,457		10,112,457	0	10,112,457	8,781,821
14	348.5	Other Tangible Property	0		0	0	0	0
15								
16		Total General	\$94,749,338		\$94,749,338	\$0	\$94,749,338	\$83,353,623
17								
18	Various	Acquisitions	\$0		\$0	\$0	\$0	\$0
19								
		Total Utility Plant in Service	\$1,203,801,029		\$1,203,801,029	\$0	\$1,203,801,029	\$1,146,516,777

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Base Year at August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2
PAGE 1 OF 2

Witness Responsible: Dominic DeGrazia

EXHIBIT 37, SCHEDULE B-2.2

			Total			Workpaper	
Line			Company	Jurisdictional	Jurisdictional	Reference	
No.	Acct No.	Account Title	Adjustment	Percent	Adjustment	Number	Description/Purpose of Adjustment
1							
2							
3			NONE				

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.2
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2
PAGE 2 OF 2

			Total			Workpaper	
Line			Company	Jurisdictional	Jurisdictional	Reference	
 No.	Acct No.	Account Title	Adjustment	Percent	Adjustment	Number	Description/Purpose of Adjustment
1							
2							
3			NONE				
4							
5							
6							

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ending August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD TYPE OF FILING: \_X\_ ORIGINAL \_ UPDATED \_ REVISED WORKPAPER REFERENCE NO(S).: W/P-1 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 4

EXHIBIT 37, SCHEDULE B-2.3

Line	NARUC 96		Base Period Beginning				Transfers/Reclassifications	Base Period Other Accts Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance
1							·	
2								
3		Intangible Plant						
4	301.1	Organization	\$37,450	\$1,121,202	\$0	\$0		\$1,158,653
5	302.1	Franchise/Consents	70,261	0	0	0		70,261
6	339.1	Other Plant & Equip Intangible	1,118,401	37,368	0			1,155,769
7								
8		Total Intangibles	\$1,226,112	\$1,158,570	\$0	\$0	=	\$2,384,683
9								<del></del>
10		Source of Supply and Pumping Plant						
11	303.2	Land and Land Rights - SS	\$1,419,616	\$0	\$0	\$0		\$1,419,616
12	304.2	Structures and Improvements SS	38,306,388	2,309,634	276,574	0		40,339,448
13	305.2	Collecting and Impounding Reservoirs	819,260	0	0	0		819,260
14	306.2	Lake, River and Other Intakes	1,679,931	0	0	0		1,679,931
15	307.2	Wells and Springs	0	0	0	0		0
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0		0
17	309.2	Supply Mains	18,618,475	0	4,177	0		18,614,299
18	310.2	Power Generation Equipment	5,678,201	0	0	0		5,678,201
19	311.2	Pumping Equipment SS	39,730,738	3,519,347	86,919	0		43,163,167
20	339.2	Other Plant & Equipment SS	0	0	0	0		0
21								
22		Total Source of Supply & Pumping	\$106,252,609	\$5,828,982	\$367,669	\$0	=	\$111,713,922
23				1 - 7 7	, ,	, ,	-	
24		Water Treatment Plant						
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0		\$800,183
26	304.3	Structures and Improvements WT	60,019,535	3,520,065	444,701	0		63,094,899
27	311.3	Pumping Equipment WT	2,706,283	0	10,299	0		2,695,984
28	320.3	Water Treatment Equipment	73,259,050	9,138,357	114,035	0		82,283,372
29	339.3	Other Plant & Equipment WT	0	0	0	0		0
30								
31		Total Water Treatment	\$136,785,050	\$12,658,422	\$569,035	\$0	=	\$148,874,437
32			+===,-==,===	+,,	7,		=	<del></del>
33		Transmission and Distribution Plant						
34	303.4	Land and Land Rights TD	\$7,549,865	\$0	\$0	\$0		\$7,549,865
35	304.4	Structures and Improvements TD	5,925,714	(436,826)	70,634	0		5,418,254
36	311.4	Pumping Equipment TD	2,323,319	0	9,956	0		2,313,363
37	330.4	Dist Reservoirs & Standpipes	19,993,607	0	426	0		19,993,181
38	331.4	TD Mains	\$444,517,408	\$45,641,233	\$1,956,540	\$0		\$488,202,102
39	333.4	Services	72,498,282	4,358,375	339,272	0		76,517,385
40	334.4	Meter & Meter Installations	87,403,429	16,854,872	3,146,536	0		101,111,766
41	335.4	Hydrants	38,298,787	4,145,425	381,616	0		42,062,596
42	336.4	Backflow Prevention Devices	0	4,143,423	0	0		42,002,550
43	339.4	Other Plant & Equip TD	0	0	0	0		0
44	555	Table Common Education	ű	· ·	· ·	· ·		ů
45		Total Transmission and Distribution	\$678,510,410	\$70,563,079	\$5,904,979	\$0	_	\$743,168,511

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ending August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

25

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 2 OF 4

EXHIBIT 37, SCHEDULE B-2.3

			Base Period						Base Period
Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0
5	304.5	Structures and Improvements AG	18,477,719	1,687,871	157,343	0			20,008,247
6	340.5	Office Furniture and Equipment	17,603,110	6,520,239	1,686,675	0			22,436,675
7	341.5	Transportation Equipment	11,098,032	3,634,751	591,285	0			14,141,498
8	342.5	Stores Equipment	148,310	190,821	428	0			338,702
9	343.5	Tools, Shop and Garage Equipment	3,754,837	786,237	3,844	0			4,537,230
10	344.5	Laboratory Equipment	716,733	230,178	209,110	0			737,801
11	345.5	Power Operated Equipment	1,683,309	62,354	3,631	0			1,742,032
12	346.5	Communication Equipment	5,646,984	1,107,336	28,752	0			6,725,568
13	347.5	Miscellaneous Equipment	3,628,156	1,460,864	50,922	0			5,038,097
14	348.5	Other Tangible Property	0	0	0	0			0
15								_	
16		Total General	\$62,757,191	\$15,680,652	\$2,731,991	\$0	•	_	\$75,705,851
17			' <del>-</del>					_	
18	Various	Acquisitions	0	0	0	0			0
19			·				•	_	
20		Total Utility Plant in Service	\$985,531,373	\$105,889,705	\$9,573,675	\$0		_	\$1,081,847,404
21							•	_	
22									
23									
24									

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year (12 Months Ending December 31, 2026)

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-1

PAGE 3 OF 4

EXHIBIT 37, SCHEDULE B-2.3

Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Fore. Period Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$1,158,653	\$0	\$0	\$0			\$1,158,653	\$1,158,653
5	302.1	Franchise/Consents	70,261	0	0	C			70,261	70,26
6	339.1	Other Plant & Equip Intangibles	1,180,628	101,903	0	C	)		1,282,531	1,230,160
7							_		1	
8		Total Intangibles	\$2,409,542	\$101,903	\$0	\$0	<u></u>		\$2,511,445	\$2,459,07
9										
10		Source of Supply and Pumping Plant								
11	303.2	Land and Land Rights - SS	\$1,419,616	\$0	\$0	\$0	)		\$1,419,616	\$1,419,61
12	304.2	Structures and Improvements SS	40,251,815	0	262,900	0	)		39,988,915	40,120,36
13	305.2	Collecting and Impounding Reservoirs	819,260	0	0	C	)		819,260	819,26
14	306.2	Lake, River and Other Intakes	1,679,931	0	0	0	)		1,679,931	1,679,93
15	307.2	Wells and Springs	0	0	0	0	)		0	
16	308.2	Infiltration Galleries & Tunnels	0	0	0	C	)		0	
17	309.2	Supply Mains	18,611,514	0	8,353	0	)		18,603,161	18,607,33
18	310.2	Power Generation Equipment	5,945,423	0	0	O	)		5,945,423	5,945,42
19	311.2	Pumping Equipment SS	44,135,893	10,548,059	70,952	C	)		54,613,000	47,397,43
20	339.2	Other Plant & Equipment SS	0	0	0	O	)		0	
21										
22		Total Source of Supply & Pumping	\$112,863,451	\$10,548,059	\$342,205	\$0	<del>-</del>		\$123,069,305	\$115,989,36
23			·				_			
24		Water Treatment Plant								
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0	)		\$800,183	\$800,18
26	304.3	Structures and Improvements WT	64,847,064	5,071,208	239,489	0	)		69,678,784	67,490,62
27	311.3	Pumping Equipment WT	2,689,118	0	20,598	C	)		2,668,519	2,678,81
28	320.3	Water Treatment Equipment	82,893,847	5,958,773	196,296	C	)		88,656,324	86,272,27
29	339.3	Other Plant & Equipment WT	0	0	0	C	)		0	
30		• •								
31		Total Water Treatment	\$151,230,212	\$11,029,981	\$456,383	\$0	<del>_</del>		\$161,803,810	\$157,241,89
32				, ,,	,,		_		, . , ,	
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,549,865	\$0	\$0				\$7,549,865	\$7,549,86
35	304.4	Structures and Improvements TD	5,371,164	0	141,269	0	)		5,229,895	5,300,53
36	311.4	Pumping Equipment TD	2,306,726	2,968,611	19,912	0			5,255,425	3,340,86
37	330.4	Dist Reservoirs & Standpipes	19,992,897	0	852	0			19,992,045	19,992,47
38	331.4	TD Mains	499,263,035	37,174,044	1,378,880	0			535,058,199	514,476,43
39	333.4	Services	77,809,098	4,664,032	496,628	0			81,976,502	79,698,78
40	334.4	Meter & Meter Installations	105,928,285	14,727,332	2,461,125	0			118,194,492	111,401,51
41	335.4	Hydrants	43,968,626	4,820,003	377,921	0			48,410,708	45,712,34
42	336.4	Backflow Prevention Devices	43,908,020	4,820,003	0	0			48,410,708	43,712,34
43	339.4	Other Plant & Equip TD	0	0	0	0			0	
45	333.4	Other France & Equip 10	Ü	U	U	·	•		U	,
45		Total Transmission and Distribution	\$762,189,696	\$64,354,023	\$4,876,587	\$0	_		\$821,667,131	\$787,472,819
.5		. I I I I I I I I I I I I I I I I I I I	Ç, 52,103,030	Ç0 1,00 1,020	Ç 1,07 0,507	γü	_		QUE1,007,131	ψ, σ, , , , z, σ1.

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year (12 Months Ending December 31, 2026)

DATA: \_\_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD TYPE OF FILING: \_X\_ ORIGINAL \_ UPDATED \_ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-1

25

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

EXHIBIT 37, SCHEDULE B-2.3 PAGE 4 OF 4

									Fore. Period	
Line	NARUC 96		Beginning		_		Transfers/Reclassifications	Other Accts	Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		General Plant								
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0	\$0
5	304.5	Structures and Improvements AG	20,297,485	839,027	239,567	0			20,896,946	20,570,833
6	340.5	Office Furniture and Equipment	22,527,950	10,856,264	1,746,797	0			31,637,416	23,533,871
7	341.5	Transportation Equipment	14,646,711	1,071,667	334,137	0			15,384,241	14,883,227
8	342.5	Stores Equipment	338,416	0	857	0			337,559	337,988
9	343.5	Tools, Shop and Garage Equipment	4,970,221	840,692	7,688	0			5,803,225	5,366,012
10	344.5	Laboratory Equipment	690,851	217,950	382,395	0			526,406	584,732
11	345.5	Power Operated Equipment	1,739,611	0	7,263	0			1,732,348	1,735,980
12	346.5	Communication Equipment	7,173,950	1,192,575	47,785	0			8,318,740	7,559,159
13	347.5	Miscellaneous Equipment	7,829,718	2,381,183	98,445	0			10,112,457	8,781,821
14	348.5	Other Tangible Property	0	0	0	0			0	0
15										
16		Total General	\$80,214,913	\$17,399,358	\$2,864,933	\$0		'	\$94,749,338	\$83,353,623
17								'		
18	Various	Acquisitions	-	0	0	0			0	0
19			<u> </u>							
20		Total Utility Plant in Service	\$1,108,907,814	\$103,433,323	\$8,540,109	\$0			\$1,203,801,029	\$1,146,516,777
21								•		
22										
23										
24										

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPERTY MERGED OR ACQUIRED Base Year at August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD

TYPE OF FILING: \_X\_ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.4 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2

Witness Responsible: Dominic DeGrazia

						Commission	
Line			Acquisition	Cost	Acquisition	Approval	
No.	Acct No.	Description of Property	Cost	Basis	Adjustment	Date	Explanation of Treatment
1							
2							

NONE

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPERTY MERGED OR ACQUIRED Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD

TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.4
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2
PAGE 2 OF 2

Witness Responsible: Dominic DeGrazia

						Commission	_
Line			Acquisition	Cost	Acquisition	Approval	
No.	Acct No.	Description of Property	Cost	Basis	Adjustment	Date	Explanation of Treatment
1							

NONE

1 2 3 4 5 6 7 8

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 LEASED PROPERTY Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD TYPE OF FILING: \_X\_ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.5 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2

Witness Responsible: Dominic DeGrazia

Line No.	ldentification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1							
2							
3		NONE					
4							

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 LEASED PROPERTY Forecast Year at December 31, 2026

DATA: \_\_\_ BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.5 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

Witness Responsible: Dominic DeGrazia

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1							
2							
3		NONE					
4							
5							

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Base Year at August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD

TYPE OF FILING: \_X\_ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.6 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 1 OF 2

Witness Responsible: Dominic DeGrazia

					Net						
Line		Acquisition	Original	Accumulated	Original		Revenue Realize	<u>ed</u>		Expense	es Incurred
No.	ption/Location of Property	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Amount	Acct No.	Description

1
2
3 NOT APPLICABLE IN THIS RATE CASE

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Forecast Year at December 31, 2026

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.6 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

Witness Responsible: Dominic DeGrazia

					Net						
Line		Acquisition	Original	Accumulated	Original		Revenue Realized	<u>d</u>		Expense	es Incurred
No.	ption/Location of Property	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Amount	Acct No.	Description
1											
2											
3			NOT APPLICABLE	IN THIS RATE CASE							

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPERTY EXCLUDED FROM RATE BASE Base Year at August 31, 2025

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.7 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 1 OF 2

Witness Responsible: Dominic DeGrazia

						Net				
Line			In-Service	Original	Accumulated	Original	P	eriod Revenue and Ex	penses	
No.	Acct. No.	Description	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Reasons for Exclusion
1										
2										
3				NONE						

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPERTY EXCLUDED FROM RATE BASE Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.7 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 2 OF 2

						Net				
Line			In-Service	Original	Accumulated	Original	P	eriod Revenue and	Expenses	<u></u>
No.	Acct. No.	Description	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Reasons for Exclusion
1										
2										
3				NONE						

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-2

EXHIBIT 37, SCHEDULE B-3
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3
PAGE 1 of 4

			Base Period		Acc	umulated Reserve Balances		
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction
1								
2								
3		Intangible Plant						
4	301.1	Organization	\$1,158,653	\$0	100%	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,261	0		0		(
6	339.1	Other Plant & Equip Intangible	1,155,769	880,677		880,677		880,67
7								
8		Total Intangibles	\$2,384,683	\$880,677		\$880,677	\$0	\$880,67
9								
10		Source of Supply and Pumping Plant						
11	303.2	Land and Land Rights - SS	\$1,419,616	\$0		\$0	\$0	\$
12	304.2	Structures and Improvements SS	40,339,448	8,700,872		8,700,872	0	8,700,87
13	305.2	Collecting and Impounding Reservoirs	819,260	363,936		363,936	0	363,93
14	306.2	Lake, River and Other Intakes	1,679,931	733,071		733,071	0	733,07
15	307.2	Wells and Springs	0	0		0	0	
16	308.2	Infiltration Galleries & Tunnels	0	0		0	0	
17	309.2	Supply Mains	18,614,299	6,504,226		6,504,226	0	6,504,22
18	310.2	Power Generation Equip	5,678,201	2,024,903		2,024,903	0	2,024,90
19	311.2	Pumping Equipment SS	43,163,167	10,332,518		10,332,518	0	10,332,51
20	339.2	Other Plant & Equip SS	0	0		0	0	
21	354.2	Other Plant & Equip WT	0	0		0	0	
22								
23		Total Source of Supply & Pumping	\$111,713,922	\$28,659,526		\$28,659,526	\$0	\$28,659,52
24								
25		Water Treatment Plant						
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	9
27	304.3	Structures and Improvements	63,094,899	10,150,603		10,150,603	0	10,150,60
28	311.3	Pumping Equipment WT	2,695,984	(236,299)		(236,299)	0	(236,29
29	320.3	Water Treatment Equipment	82,283,372	18,782,336		18,782,336	0	18,782,33
30	339.3	Other Plant & Equip WT	0	0		0	0	-, -,-
31		4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4						
32		Total Water Treatment	\$148,874,437	\$28,696,640		\$28,696,640	\$0	\$28,696,64
33				, .,,		, .,,	•	,,.
34		Transmission and Distribution Plant						
35	303.4	Land and Land Rights TD	\$7,549,865	\$0		\$0	\$0	
36	304.4	Struct & Improve TD	5,418,254	118,906		118,906	0	118,90
37	311.4	Pumping Equipment TD	2,313,363	175,889		175,889	0	175,88
38	330.4	Dist Reservoirs & Standpipes	19,993,181	8,225,741		8,225,741	0	8,225,74
39	331.4	TD Mains	488,202,102	82,397,595		82,397,595	0	82,397,59
40	333.4	Services	76,517,385	36,479,538		36,479,538	0	36,479,53
	333.4	Meters & Meter Installations					0	
41 42	334.4 335.4		101,111,766	28,421,341		28,421,341	0	28,421,34
42	335.4 336.4	Hydrants  Rackflow Provention Devices	42,062,596	4,175,887 0		4,175,887 0	0	4,175,88
43 44		Backflow Prevention Devices	0			0	0	
44 45	339.4	Other Plant & Equip TD	U	0		U	U	
45 46		Total Transmission and Distribution	\$743,168,511	\$159,994,897		\$159,994,897	\$0	\$159,994,89
40		rotar ir arismission dnu Distribution	\$745,108,511	75,7774,077		7103,334,037	ŞU	\$155,554,85

EXHIBIT 37, SCHEDULE B-3

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

PAGE 2 of 4

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

			Base Period		Acc	umulated Reserve Balances		
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0
5	304.5	Struct & Improve AG	20,008,247	5,767,304		5,767,304	0	5,767,304
6	340.5	Office Furniture and Equipment	22,436,675	8,862,689		8,862,689	0	8,862,689
7	341.5	Transportation Equipment	14,141,498	6,003,227		6,003,227	0	6,003,227
8	342.5	Stores Equipment	338,702	37,390		37,390	0	37,390
9	343.5	Tools, Shop and Garage Equipment	4,537,230	1,560,379		1,560,379	0	1,560,379
10	344.5	Laboratory Equipment	737,801	8,831		8,831	0	8,831
11	345.5	Power Operated Equipment	1,742,032	1,144,175		1,144,175	0	1,144,175
12	346.5	Communication Equipment	6,725,568	3,326,834		3,326,834	0	3,326,834
13	347.5	Miscellaneous Equipment	5,038,097	1,252,202		1,252,202	0	1,252,202
14	348.5	Other Tangible Property	0	12,692		12,692	0	12,692
15								
16								
17		Total General	\$75,705,851	\$27,975,722		\$27,975,722	\$0	\$27,975,722
18			' <u>'</u>					
19	Various	Acquisitions	0	0		0	0	0
20								
21		Total Utility Plant in Service	\$1,081,847,404	\$246,207,463		\$246,207,463	\$0	\$246,207,463
22								
23								
24								
25								

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-2

EXHIBIT 37, SCHEDULE B-3

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 PAGE 3 of 4

			Forecasted		Accumu	lated Reserve Balanc	ces		
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		Intangible Plant							
4	301.1	Organization	\$1,158,653	\$0	100%	\$0	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,261	0		0	0	0	0
6	339.1	Other Plant & Equip Intangible	1,282,531	1,039,514		1,039,514	0	1,039,514	978,434
7			<del></del>						
8		Total Intangibles	\$2,511,445	\$1,039,514		\$1,039,514	\$0	\$1,039,514	\$978,434
9									
10		Source of Supply and Pumping Plant							
11	303.2	Land and Land Rights - SS	\$1,419,616	\$0		\$0	\$0	\$0	\$0
12	304.2	Structures and Improvements SS	39,988,915	9,187,183		9,187,183	0	9,187,183	9,005,823
13	305.2	Collecting and Impounding Reservoirs	819,260	378,245		378,245	0	378,245	372,879
14	306.2	Lake, River and Other Intakes	1,679,931	772,494		772,494	0	772,494	757,710
15	307.2	Wells and Springs	0	0		0	0	0	0
16	308.2	Infiltration Galleries & Tunnels	0	0		0	0	0	0
17	309.2	Supply Mains	18,603,161	6,797,054		6,797,054	0	6,797,054	6,687,260
18	310.2	Power Generation Equip	5,945,423	2,278,795		2,278,795	0	2,278,795	2,182,777
19	311.2	Pumping Equipment SS	54,613,000	12,297,071		12,297,071	0	12,297,071	11,513,885
20	339.2	Other Plant & Equip SS	0	0		0	0	0	0
21	354.2	Other Plant & Equip WT	0	0		0	0	0	0
22									
23		Total Source of Supply & Pumping	\$123,069,305	\$31,710,842		\$31,710,842	\$0	\$31,710,842	\$30,520,335
24									
25		Water Treatment Plant							
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$0	\$0
27	304.3	Structures and Improvements	69,678,784	10,980,460		10,980,460	0	10,980,460	10,656,453
28	311.3	Pumping Equipment WT	2,668,519	(155,555)		(155,555)	0	(155,555)	(185,730)
29	320.3	Water Treatment Equipment	88,656,324	21,328,905		21,328,905	0	21,328,905	20,354,697
30	339.3	Other Plant & Equip WT	0	0		0	0	0	0
31									
32		Total Water Treatment	\$161,803,810	\$32,153,811		\$32,153,811	\$0	\$32,153,811	\$30,825,420
33									
34		Transmission and Distribution Plant							
35	303.4	Land and Land Rights TD	\$7,549,865	\$0		\$0	\$0	\$0	\$0
36	304.4	Struct & Improve TD	5,229,895	143,939		143,939	0	143,939	135,242
37	311.4	Pumping Equipment TD	5,255,425	284,146		284,146	0	284,146	230,238
38	330.4	Dist Reservoirs & Standpipes	19,992,045	8,714,568		8,714,568	0	8,714,568	8,531,260
39	331.4	TD Mains	535,058,199	85,330,508		85,330,508	0	85,330,508	84,158,459
40	333.4	Services	81,976,502	38,556,565		38,556,565	0	38,556,565	37,758,637
41	334.4	Meters & Meter Installations	118,194,492	45,750,154		45,750,154	0	45,750,154	38,854,510
42	335.4	Hydrants	48,410,708	4,168,920		4,168,920	0	4,168,920	4,155,783
43	336.4	Backflow Prevention Devices	48,410,708	4,108,320		4,108,520	0	4,108,920	4,133,783
45	339.4	Other Plant & Equip TD	0	0		0	0	0	0
45	333.4	Other Francia Equip 10	U	U		U	U	J	U
46		Total Transmission and Distribution	\$821,667,131	\$182,948,799		\$182,948,799	\$0	\$182,948,799	\$173,824,129
40		rotal transmission and Distribution	7021,007,131	\$102,5 <del>4</del> 0,799		¥10∠,3 <del>4</del> 0,733	Ú	7104,740,733	21/3,024,129

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at December 31, 2026

EXHIBIT 37, SCHEDULE B-3

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 4 of 4

Witness Responsible: Dominic DeGrazia

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

24 25

			Forecasted	Accumulated Reserve Balances					
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0	
5	304.5	Struct & Improve AG	20,896,946	6,390,096		6,390,096	0	6,390,096	6,150,9
6	340.5	Office Furniture and Equipment	31,637,416	11,327,295		11,327,295	0	11,327,295	10,406,0
7	341.5	Transportation Equipment	15,384,241	6,126,305		6,126,305	0	6,126,305	6,077,0
8	342.5	Stores Equipment	337,559	58,115		58,115	0	58,115	50,3
9	343.5	Tools, Shop and Garage Equipment	5,803,225	1,944,236		1,944,236	0	1,944,236	1,791,6
10	344.5	Laboratory Equipment	526,406	(279,828)		(279,828)	0	(279,828)	(163,4
11	345.5	Power Operated Equipment	1,732,348	1,159,364		1,159,364	0	1,159,364	1,153,6
12	346.5	Communication Equipment	8,318,740	4,060,757		4,060,757	0	4,060,757	3,771,5
13	347.5	Miscellaneous Equipment	10,112,457	1,805,923		1,805,923	0	1,805,923	1,559,3
14	348.5	Other Tangible Property	0	12,692		12,692	0	12,692	12,6
15									
16									
17		Total General	\$94,749,338	\$32,604,955		\$32,604,955	\$0	\$32,604,955	\$30,809,9
18			<u></u>						
19	Various	Acquisitions	0	0		0	0	0	
20			<u></u>						
21		Total Utility Plant in Service	\$1,203,801,029	\$280,457,921		\$280,457,921	\$0	\$280,457,921	\$266,958,3
22			<del></del>			· · · · · · · · · · · · · · · · · · ·			
23									

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-3.1 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 PAGE 1 OF 2

		Total	•			_
Line		Company	Jurisdictional	Jurisdictional	Workpaper	
No.	Adjustment Title	Adjustment	Percent	Adjustment	Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	=	100%	\$0	W/P-4-1 / W/P-1-2	
3						
4						
5						
6						
7						

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at December 31, 2026

EXHIBIT 37, SCHEDULE B-3.1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 2 OF 2

Witness Responsible: Dominic DeGrazia

DATA: \_\_\_ BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	=	100%	\$0	W/P-4-1 / W/P-1-2	
3						
4						
5						
6						
7						

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-2

EXHIBIT 37, SCHEDULE B-3.2
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3
PAGE 1 OF 4

			<u>Adjusted</u>	<u>Jurisdiction</u>	Current	Calculated		Average	
Line	Depr		Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	339.10	Other P/E Intangibles	\$0	\$0	0.00%	\$0	0%	10	SQ
4	339.60	Other P/E Comprehensive Studies	1,155,769	880,677	9.84%	113,728	0%	10	SQ
5	304.10	SS Structures and Improvements	28,994,488	5,561,609	2.71%	785,751	-10%	45	R2.5
6	305.00	Coll and Impounding Reservoir	819,260	363,936	1.31%	10,732	0%	75	R2
7	306.00	Lake, River, and Other Intakes	1,679,931	733,071	1.76%	29,567	-10%	55	\$1.5
8	307.00	Wells and Springs	0	0		0	0%		
9	309.00	Supply Mains	18,614,299	6,504,226	1.24%	230,817	-10%	80	R3
10									
11	304.20	Pumping Structures and Improvements	11,344,960	3,139,263	1.56%	176,981	-15%	65	R1.5
12	310.10	Other Power Production Equipment	5,678,201	2,024,903	3.23%	183,406	-5%	35	R3
13	311.20	Electric Pumping Equipment	25,045,822	4,841,055	3.67%	919,182	-15%	40	\$0.5
14	311.30	Diesel Pumping Equipment	349,964	194,895	4.18%	14,628	-15%	40	\$0.5
15	311.40	Hydraulic Pumping Equipment	1,015	4,143	0.00%	0	-15%	40	\$0.5
16	311.52	Source of Supply Pumping Equipment	17,766,366	5,292,425	3.14%	557,864	-15%	40	\$0.5
17	311.53	WT Pumping Equipment	2,695,984	(236,299)	3.16%	85,193	-15%	40	\$0.5
18	311.54	T & D Pumping Equipment	2,313,363	175,889	3.43%	79,348	-15%	40	\$0.5
19				•					
20	304.30	WT Structures and Improvements	63,094,899	10,150,603	1.74%	1,097,851	-15%	65	R1.5
21	320.11	Water Treatment Equipment	81,469,710	18,117,586	2.45%	1,996,008	-15%	50	R2
22	320.10	Water Treatment Equipment-Str	0	0		0		50	R2
23	320.20	Water Treatment - GAC	813,662	664,749	9.76%	79,413	0%	10	\$3
24			,			.,			
25	304.40	T & D Structures and Improvements	5,418,254	118,906	3.06%	165,799	-5%	40	R3
26	330.00	Dist Res and Standpipes	1,777,826	552,879	2.13%	37,868	-10%	60	R4
27	330.10	Elevated Tanks & Standpipes	14,209,580	6,622,539	1.85%	262,877	-10%	60	R4
28	330.20	Ground Level Facilities	2,909,632	712,891	1.99%	57,902	0%	60	R4
29	330.40	Clearwells	1,096,143	337,432	1.87%	20,498	0%	60	R4
30	331.00	T & D Mains	488,202,102	82,397,595	1.36%	6,639,549	-25%	90	R4
31	333.00	Services	76,517,385	36,479,538	2.96%	2,264,915	-75%	55	R4
32	334.10	Meters	49,687,682	8,600,775	24.04%	11,944,919	-20%	10	R3
33	334.11	Meters - Bronze Case	2,392,397	1,902,516	24.00%	574,175	-20%	10	R3
34	334.12	Meters - Plastic Case	473,793	99,695	59.37%	281,291	-20%	10	R3
35	334.13	Meters - Other	6,930,352	5,250,538	26.36%	1,826,841	-20%	10	R3
36	334.20	Meter Installations	36,951,412	12,897,612	1.80%	665,125	-20%	60	R3
37	334.30	Meter Vaults	4,676,130	(329,796)	2.17%	101,472	-20%	60	SO.5
38	335.00	Hydrants	42,062,596	4,175,887	2.38%	1,001,090	-40%	65	R4
39	555.00	Tryatana	+2,002,330	7,173,007	2.36/6	1,001,030	-40%	05	1/4
40									
41									
41									

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at August 31, 2025

EXHIBIT 37, SCHEDULE B-3.2

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 2 OF 4

Witness Responsible: Dominic DeGrazia

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-2

				<u>Jurisdiction</u>	Cuurent	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	\$11,753,384	\$2,567,661	4.82%	\$566,513	-15%	60	R2
5	304.61	Other Structures and Improvements	5,257,159	2,059,303	1.84%	96,732	-15%	60	R2
6	304.70	Stores, Shop & Garage Structures	1,821,700	592,750	1.90%	34,612	0%	55	R3
7	304.80	Misc Structures	1,176,003	547,589	5.55%	65,268	0%	25	S0.5
8	340.10	Office Furniture	2,140,898	334,792	6.22%	133,164	0%	20	SQ
9	340.21	Mainframe Comp & Periph Eqpt	0	0	32.16%	0	0%	5	SQ
10	340.22	Personal Comp & Periph Eqpt	432,968	38,831	5.13%	22,211	0%	5	SQ
11	340.23	Computers & Periph Other	2,033,432	814,769	33.39%	678,963	0%	5	SQ
12	340.30	Mainframe Software	0	0	3.45%	0	0%	5	SQ
13	340.32	Personal Comp Software	17,555,715	7,509,767	17.20%	3,019,583	0%	5	SQ
14	340.33	Other Software	210,805	144,058	0.00%	0	0%	15	SQ
15	340.50	Other Office Equipment	62,856	20,472	5.79%	3,639	0%	15	SQ
16	340.51	Computer Software Special	0	0	0.00%	0			
17	341.10	Trans Equip-Light Trucks	6,048,377	3,208,582	7.08%	428,225	15%	5	L2.5
18	341.20	Trans Equip-Heavy Trucks	5,382,597	1,638,028	3.96%	213,151	15%	15	L2
19	341.30	Trans Equip-Cars	925,256	172,308	7.41%	68,562	20%	5	S2.5
20	341.40	Other Trans Equip	1,785,267	984,309	0.00%	0	20%	5	L2.5
21	342.00	Stores Equipment	338,702	37,390	4.85%	16,427	0%	25	SQ
22	343.00	Tools, Shop, & Garage Equip	4,537,230	1,560,379	5.75%	260,891	0%	20	SQ
23	344.00	Laboratory Equipment	737,801	8,831	28.91%	213,298	0%	10	SQ
24	345.00	Power Operated Equipment	1,742,032	1,144,175	1.08%	18,814	10%	25	R2.5
25	346.10	Communication Equipment-nontelephone	2,614,950	445,756	7.20%	188,276	0%	15	SQ
26	346.19	Communication Equipment-remote control	3,939,942	2,792,571	9.23%	363,657	0%	15	SQ
27	346.20	Communication Equipment-telephone	170,676	88,508	6.91%	11,794	0%	15	SQ
28	347.00	Misc Equipment	5,038,097	1,252,202	6.72%	338,560	0%	20	SQ
29	348.00	Other Tangible Property	0	12,692	0.00%	0	0%	20	SQ
30				•					
31	Various	Acquisitions Depreciable Plant	0	0	3.46%	0	Composite Dep	reciation Rate Used	
32		•		_	•				
33		Total Depreciable Property	\$1,070,848,826	\$246,207,463		\$38,947,130			
34		• •		· · · · ·	•				
35									

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at December 31, 2026

EXHIBIT 37, SCHEDULE B-3.2

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 3 OF 4

Witness Responsible: Dominic DeGrazia

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

				<u>Jurisdiction</u>	Proposed	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	339.10	Other P/E Intangibles	\$0	\$0	0.00%	\$0	0%	10	SQ
4	339.60	Other P/E Comprehensive Studies	1,230,160	978,434	9.84%	121,048	0%	10	SQ
5	304.10	SS Structures and Improvements	28,835,236	5,930,204	2.71%	781,435	-15%	45	R2.5
6	305.00	Coll and Impounding Reservoir	819,260	372,879	1.31%	10,732	0%	75	R2
7	306.00	Lake, River, and Other Intakes	1,679,931	757,710	1.76%	29,567	-10%	55	S1.5
8	307.00	Wells and Springs	0	0	0.00%	0	0%	0	0
9	309.00	Supply Mains	18,607,337	6,687,260	1.24%	230,731	-10%	80	R3
10									
11	304.20	Pumping Structures and Improvements	11,285,129	3,075,618	1.56%	176,048	-15%	65	R1.5
12	310.10	Other Power Production Equipment	5,945,423	2,182,777	3.23%	192,037	-5%	35	R3
13	311.20	Electric Pumping Equipment	29,291,674	5,557,086	3.67%	1,075,004	-20%	40	\$0.5
14	311.30	Diesel Pumping Equipment	349,964	207,086	4.18%	14,628	-20%	40	\$0.5
15	311.40	Hydraulic Pumping Equipment	1,015	4,143	0.00%	0	-20%	40	\$0.5
16	311.52	Source of Supply Pumping Equipment	17,754,784	5,745,571	3.14%	557,500	-20%	40	S0.5
17	311.53	WT Pumping Equipment	2,678,818	(185,730)	3.16%	84,651	-20%	40	S0.5
18	311.54	T & D Pumping Equipment	3,340,868	230,238	3.43%	114,592	-20%	40	S0.5
19									
20	304.30	WT Structures and Improvements	67,490,621	10,656,453	1.74%	1,174,337	-15%	65	R1.5
21	320.11	Water Treatment Equipment	85,480,154	19,649,218	2.45%	2,094,264	-15%	50	R2
22	320.10	Water Treatment Equipment-Str	0	0	0.00%	0	0%	50	R2
23	320.20	Water Treatment - GAC	792,116	705,480	9.76%	77,311	-10%	10	S3
24			. ,	,		,-			
25	304.40	T & D Structures and Improvements	5,300,530	135,242	3.06%	162,196	-5%	40	R3
26	330.00	Dist Res and Standpipes	1,777,826	584,435	2.13%	37,868	-15%	60	R4
27	330.10	Elevated Tanks & Standpipes	14,209,580	6,831,885	1.85%	262,877	-15%	60	R4
28	330.20	Ground Level Facilities	2,908,922	760,426	1.99%	57,888	-15%	60	R4
29	330.40	Clearwells	1,096,143	354,514	1.87%	20,498	-15%	60	R4
30	331.00	T & D Mains	514,476,433	84,158,459	1.36%	6,996,879	-20%	90	R4
31	333.00	Services	79,698,788	37,758,637	2.96%	2,359,084	-65%	55	R4
32	334.10	Meters	58,416,364	16,763,943	24.04%	14,043,294	-15%	10	R3
33	334.11	Meters - Bronze Case	2,383,387	2,368,997	24.00%	572,013	-15%	10	R3
34	334.12	Meters - Plastic Case	473,234	333,140	59.37%	280,959	-15%	10	R3
35	334.13	Meters - Other	6,825,267	6,613,481	26.36%	1,799,140	-15%	10	R3
36	334.20	Meter Installations	38,686,238	13,184,443	1.80%	696,352	-20%	60	R3
37	334.30	Meter Vaults	4,617,025	(409,495)	2.17%	100,189	-20%	60	S0.5
38	335.00	Hydrants	45,712,348	4,155,783	2.17%	1,087,954	-20%	65	30.5 R4
39	355.00	riyuranıs	45,/12,546	4,133,765	2.30%	1,007,934	-40%	0.5	N4
39 40									
41									

PAGE 4 OF 4

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at December 31, 2026

EXHIBIT 37, SCHEDULE B-3.2 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

Rate Base/[KAWC 2025 Rate Case - Exhii

Witness Responsible: Dominic DeGrazia

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

			Adjusted	Jurisdiction	Proposed	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	\$12,436,347	\$2,949,824	4.82%	\$599,432	-15%	60	R2
5	304.61	Other Structures and Improvements	5,147,574	1,997,516	1.84%	94,715	-15%	60	R2
6	304.70	Stores, Shop & Garage Structures	1,818,125	609,626	1.90%	34,544	0%	55	R3
7	304.80	Misc Structures	1,168,787	594,031	5.55%	64,868	0%	25	\$0.5
8	340.10	Office Furniture	2,132,428	429,802	6.22%	132,637	0%	20	SQ
9	340.21	Mainframe Comp & Periph Eqpt	0	0	32.16%	0	0%	5	SQ
10	340.22	Personal Comp & Periph Eqpt	849,012	67,414	5.13%	43,554	0%	5	SQ
11	340.23	Computers & Periph Other	1,858,440	962,052	33.39%	620,533	0%	5	SQ
12	340.30	Mainframe Software	0	0	3.45%	0	0%	5	SQ
13	340.32	Personal Comp Software	18,377,324	8,782,455	17.20%	3,160,900	0%	5	SQ
14	340.33	Other Software	198,012	139,403	0.00%	0	0%	15	SQ
15	340.50	Other Office Equipment	118,656	24,969	5.79%	6,870	0%	15	SQ
16	340.51	Computer Software Special	0	0	0.00%	0			
17	341.10	Trans Equip-Light Trucks	6,422,506	3,296,439	7.08%	454,713	25%	5	L2.5
18	341.20	Trans Equip-Heavy Trucks	5,791,083	1,679,949	3.96%	229,327	15%	15	L2
19	341.30	Trans Equip-Cars	925,256	206,337	7.41%	68,562	20%	5	\$2.5
20	341.40	Other Trans Equip	1,744,382	894,345	0.00%	0	25%	5	L2.5
21	342.00	Stores Equipment	337,988	50,350	4.85%	16,392	0%	25	SQ
22	343.00	Tools, Shop, & Garage Equip	5,366,012	1,791,611	5.75%	308,546	0%	20	SQ
23	344.00	Laboratory Equipment	584,732	(163,409)	28.91%	169,046	0%	10	SQ
24	345.00	Power Operated Equipment	1,735,980	1,153,681	1.08%	18,749	10%	25	R2.5
25	346.10	Communication Equipment-nontelephone	2,592,989	562,154	7.20%	186,695	0%	15	SQ
26	346.19	Communication Equipment-remote control	4,806,158	3,122,031	9.23%	443,608	0%	15	SQ
27	346.20	Communication Equipment-telephone	160,012	87,352	6.91%	11,057	0%	15	SQ
28	347.00	Misc Equipment	8,781,821	1,559,367	6.72%	590,138	0%	20	SQ
29	348.00	Other Tangible Property	0	12,692	0.00%	0	0%	20	SQ
30									
31	Various	Acquisitions Depreciable Plant	0	0		0			
32					•				
33		Total Depreciable Property	\$1,135,518,199	\$266,958,305		\$42,465,962			
34		· · ·	-	<u> </u>	•				

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 CONSTRUCTION WORK IN PROGRESS Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: N/A

EXHIBIT 37, SCHEDULE B-4
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.4ks/[Sch B-4
PAGE 1 O F2
Witness Responsible: Dominic DeGrazia

				Accumulate				Total	Estimated
ne	Project		Construction		Indirect	Total	Jurisdictional	Jurisdictional	Percent
).	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
		NONE							
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2									

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 CONSTRUCTION WORK IN PROGRESS Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: N/A

EXHIBIT 37, SCHEDULE B-4
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xisx|Sch B-4
PAGE 2 OF 2
Witness Responsible: Dominic DeGrazia

NOME  ***TITLE** **TITLE** **TITLE* **TITLE** **TITLE** **TITLE** **TITLE** **TITLE* **TITLE** *	e	Project Number	Description of Project	Construction Amount	Accumulate AFUDC Capitalized	Indirect	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
					,-p					
			NONE							

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD

TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S) : N/A

EXHIBIT 37, SCHEDULE B-4.1
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.4ks/[Sch B-4
PAGE 1 O F2
Witness Responsible: Dominic DeGrazia

Project	Date Construction	Estimated Completion	% of Elapsed	Original Budget	Current Budget	Total Project	% of Total Expenditures
 Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
	NONE						

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD\_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: N/A

EXHIBIT 37, SCHEDULE B-4.1
Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.4ks/[Sch B-4 PAGE 2 O F2
Witness Responsible: Dominic DeGrazia

Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
Nullibei	Began	Date	Time	Latillate	Listillate	Experioritures	to budget Lst.
	NONE						

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ALLOWANCE FOR WORKING CAPITAL Base Year at August 31, 2025

EXHIBIT 37, SCHEDULE B-5

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 1 OF 2
Witness Responsible: Dominic DeGrazia

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: SCH 5.1/5.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/6	\$4,373,000	100.00%	\$4,373,000
4						
5						
6						
7	Materials and Supplies	13-Month Average Balance	B-5.1, Page 1/2	\$4,498,367	100.00%	\$4,498,367

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 ALLOWANCE FOR WORKING CAPITAL Forecast Year at December 31, 2026

EXHIBIT 37, SCHEDULE B-5

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 2 OF 2

Witness Responsible: Dominic DeGrazia

DATA: \_\_\_BASE PERIOD\_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: SCH 5.1/5.2

		Description of Methodology				
Line		Used to Determine	Workpaper	Total	Jurisdictional	Jurisdictional
No.	Working Capital Component	Jurisdictional Requirement	Reference	Company	Percent	Amount
1						
2						
3						
4						
5						
6	Working Capital	Lead/Lag Study	B-5.2, Page 4/6	\$2,788,000	100.00%	\$2,788,000
7				<del></del>	<u> </u>	
8						
9						
10	Materials and Supplies	13-Month Average Balance	B-5.1, Page 2/2	\$4,498,367	100.00%	\$4,498,367

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL COMPONENTS Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-5

EXHIBIT 37, SCHEDULE B-5.1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 1 OF 2

		•	24 - Month Average For Period			Period Balance	•
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent	Amount
1							
2							
3	Materials and Supplies						
4							
5							
6	Materials & Supplies	\$ 4,498,367	100.00%	\$4,498,367	\$4,498,367	100.00%	\$4,498,367
7						<u></u>	
8				0	0		0
9		· <u></u>		· <u></u>			
10		\$4,498,367		\$4,498,367	\$4,498,367		\$4,498,367
11		·		· <u> </u>			
12							
13							

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL COMPONENTS Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-5

EXHIBIT 37, SCHEDULE B-5.1

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 2 OF 2

			24 - Month Average For Period			Period Balance	
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent	Amount
1							
2							
3							
4							
5							
6	Materials and Supplies						
7							
8							
9	Materials and Supplies	\$ 4,498,367	100.00%	\$4,498,367	\$4,498,367	100.00%	\$4,498,367
10							
11				0	0		
12							
13		\$4,498,367		\$4,498,367	\$4,498,367		\$4,498,367
14		<u></u>		·	<u> </u>		
15							
16							
17							
18							
19							

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL - LEAD/LAG STUDY Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).:

EXHIBIT 37, SCHEDULE B-5.2 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 1 OF 6

Line			
No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		\$146,431,036
4			
5	Average Daily Operating Funds		401,181
6			
7	Composite Average Days Interval Between:		
8			
9	(A) Date Service Furnished and Date Collections Deposited	39.10	
10			
11	(B) Date Expenses Incurred and Date of Payment	28.20	
12			
13	(C) Net Interval	10.90	
14			<del></del>
15	Total Working Capital		\$4,372,873
16			
17			
18	Use		\$4,373,000

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL - LEAD/LAG STUDY Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).:

EXHIBIT 37, SCHEDULE B-5.2 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 2 OF 6 Witness Responsible: Dominic DeGrazia

			Post Payment	_
Line No.	Description	Amount	or (Lead) Days	Dollar Days
1			(2022) 2 2/2	
2				
1	Salaries & Wages	\$8,569,909	9.50	\$81,414,137
	Fuel, Power and Electric	5,763,835	24.20	139,484,802
	Chemicals	4,604,448	33.20	152,867,657
	Purchased Water	320,453	38.80	12,433,575
	Waste Disposal	907,201	51.50	46,720,834
	Service Company Charges	14,048,373	(4.20)	(59,003,166)
	Contracted Services	1,617,183	50.70	81,991,193
	Group Insurance	2,294,383	10.50	24,091,019
1	Opeb	(73,024)	64.50	(4,710,036)
	Other Benefits	645,028	16.10	10,384,955
3	Pensions	190,054	(10.80)	(2,052,583)
1	Insurance Other than Group	1,830,557	(96.70)	(177,014,878)
	Rents	62,234	(23.70)	(1,474,939)
i	Regulatory Expense	332,246	0.00	0
,	Maintenance Service & Supplies	1,349,688	15.70	21,190,109
	Amortization	1,376,204	0.00	0
9	Uncollectibles	766,617	0.00	0
	Office Supplies & Services	301,686	32.60	9,834,971
	Employee Related Exp, Travel & Ent	195,344	35.50	6,934,706
	Building Maintenance & Services	1,523,693	23.90	36,416,264
	Postage Printing & Stationary	33,318	12.70	423,137
	Telecommunication	304,973	41.10	12,534,397
	Miscellaneous Expense	1,142,311	34.60	39,523,944
	Transportation	524,821	53.30	27,972,978
	Other Customer Accounting	112,416	56.20	6,317,772
	Total O & M Expenses	48,743,951	30.20	466,280,848
	Total O & IVI Expenses	70,773,331		400,200,848
	Depreciation and Amortization	29,749,437	0.00	0
	Property Taxes	8,386,805	299.80	2,514,364,208
	Utility Tax	177,580	(186.00)	(33,029,824)
	Payroll Taxes	723,454	9.50	6,872,811
	Income Taxes - Current - SIT	95,314	30.30	2,888,003
	Income Taxes - Current - FIT	1,025,369	30.30	31,068,678
5	Deferred Income Taxes	7,744,383	0.00	31,008,078
7	Interest Expense - Long - Term Debt	12,699,225	89.40	1,135,310,715
3	Interest Expense - Short - Term Debt	290,438	10.30	2,991,516
	Preferred Dividends	190,575	15.80	3,011,085
	Net Income	36,604,505	0.00	5,011,065
	Net income	30,004,303	0.00	
1 2	Net Operating Funds	\$146,431,036		\$4,129,758,040
	net operating rains	Ç140,431,030		77,123,733,040
	Average Days Interval between Date Expenses at	e Incurred and Date of Paymont		28.20
	Average Days interval between Date Expenses at	e meaned and Date of Fayilletti		28.20

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL - LEAD/LAG STUDY Base Year at August 31, 2025

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).:

EXHIBIT 37, SCHEDULE B-5.2 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xks/]Sch B-5 PAGE 3 OF 6 Witness Responsible: Dominic DeGrazia

ine		Revenues	Median				
lo.		Amount	Service Days	Dollar Days			
1		Amount	Service Days	Dollar Days			
2							
3	Monthly - Arrears Full Bills	\$127,292,784	14.90	\$1,896,662,479			
4	Monthly Arrears and bills	\$127,E32,70 <del>4</del>	14.50	\$1,030,002,473			
5	Other Revenues	2,151,028	14.90	32,050,316			
6	other nevenues	2,132,020	11.50	52,650,510			
7	Fire Service	10,220,835	14.90	152,290,436			
8							
9	Total	\$139,664,646		\$2,081,003,231			
10							
1							
12							
13							
14							
15							
16							
17							
18							
19		Average Median Service Days		14.90			
20							
21		Number of Days between the Reading Date and the					
22		Billing Date		4.10			
23							
24		Number of Days between the Billing Date and the					
25		Date the Bills are Paid		20.10			
26							
27		Total Average Days' Interval between Number of Days	S				
28		from Date Services are Furnished to Date Collection					
9		are Received		39.10			

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).:

EXHIBIT 37, SCHEDULE B-5.2 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 4 OF 6

Line				
No.	Description	Days	Amount	
1				
2				
3	Total Operating Funds		\$163,328,637	
4				
5	Average Daily Operating Funds		447,476	
6				
7	Composite Average Days Interval Between:			
8				
9	(A) Date Service Furnished and Date Collections Deposited	39.10		
10				
11	(B) Date Expenses Incurred and Date of Payment	32.87		
12				
13	(C) Net Interval	6.23		
14		<del></del>		
15	Total Working Capital		\$2,787,775	
16				
17				
18	Use		\$2,788,000	

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at December 31, 2026

EXHIBIT 37, SCHEDULE B-5.2 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 5 OF 6

Witness Responsible: Dominic DeGrazia

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).:

			Post Payment	
Line No.	DESCRIPTION	Amount	or (Lead) Days	Dollar Days
No. 1			(Lead) Days 9.50	
2	Salaries & Wages	\$9,528,061		\$90,516,580
	Fuel, Power and Electric	6,040,520	24.20	146,180,584
4	Chemicals	4,632,446	33.20	153,797,191
5	Purchased Water	201,875	38.80	7,832,763
6	Waste Disposal	714,836	51.50	36,814,058
7	Service Company Charges	14,821,708	(4.20)	(62,251,172)
8	Contracted Services	1,728,444	50.70	87,632,101
9	Group Insurance	1,923,171	10.50	20,193,296
10	Opeb	(727,095)	64.50	(46,897,628)
11	Other Benefits	811,569	16.10	13,066,268
12	Pensions	198,279	(10.80)	(2,141,412)
13	Insurance Other than Group	2,063,676	(96.70)	(199,557,486)
14	Rents	66,516	(23.70)	(1,576,429)
15	Regulatory Expense	941,449	0.00	0
16	Maintenance Service & Supplies	1,628,939	15.70	25,574,347
17	Amortization	1,362,695	0.00	0
18	Uncollectibles	626,717	0.00	0
19	Office Supplies & Services	342,626	32.60	11,169,616
20	Employee Related Exp, Travel & Ent	236,418	35.50	8,392,839
21	Building Maintenance & Services	1,628,524	23.90	38,921,723
22	Postage Printing & Stationary	46,859	12.70	595,113
23	Telecommunication	325,955	41.10	13,396,751
24	Miscellaneous Expense	1,161,823	34.60	40,199,069
25	Transportation	600,763	53.30	32,020,650
26	Other Customer Accounting	120,150	56.20	6,752,430
27	Total O & M Expenses	51,026,925	30.20	420,631,252
28	Total O & IVI Expenses	31,020,323		720,031,232
28	Depreciation and Amortization	35,067,695	0.00	0
30	Property Taxes	11,940,916	299.80	3,579,886,617
	• •	· ·		
31	Utility Tax	212,214	(186.00)	(39,471,804)
32	Payroll Taxes	708,794	9.50	6,733,543
33	Income Taxes - Current - SIT	478,685	30.30	14,504,153
34	Income Taxes - Current - FIT	2,545,779	30.30	77,137,106
35	Deferred Income Taxes	8,340,184	0.00	0
36	Interest Expense - Long - Term Debt	14,566,932	89.40	1,302,283,721
37	Interest Expense - Short - Term Debt	337,197	10.30	3,473,129
38	Preferred Dividends	202,318	15.80	3,196,624
39	Net Income	37,900,998	0.00	0
40				
41	Net Operating Funds	\$163,328,637		\$5,368,374,341
42				
43				
44	Average Days Interval between Date Expenses a	re Incurred and Date of Payment		32.87

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at December 31, 2026

DATA: \_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(5).:

EXHIBIT 37, SCHEDULE B-5.2 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 6 OF 6 Witness Responsible: Dominic DeGrazia

Line		Revenues	Median	
No.		Amount	Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$147,885,543	14.90	\$2,203,494,586
4				
5	Other Revenues	2,435,111	14.90	\$36,283,147
6				
7	Fire Service	13,175,537	14.90	196,315,508
8				
9	Total	\$163,496,191		\$2,436,093,241
10				
11				
12				
13				
14				
15				
16				
17				
18				44.00
19		Average Median Service Days		14.90
20		Number of Days between the Boading Date and the		
21		Number of Days between the Reading Date and the		4.10
22 23		Billing Date		4.10
23 24		Number of Days between the Billing Date and the		
24 25		Date the Bills are Paid		20.10
26 26		Date the bills are raid		20.10
27		Total Average Days' Interval between Number of Da	21/6	
28		from Date Services are Furnished to Date Collection		
29		are Received	OIIS	39.10
30		are necessed	_	55.10
31				
32				
33				
34				
35				
36				

### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122

## DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES Base Year at August 31, 2025

EXHIBIT 37, SCHEDULE B-6

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-6

PAGE 1 OF 2

Witness Responsible: Dominic DeGrazia

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

Line			Workpaper	Total	Jurisdictional	Jurisdictional	
No.	Acct No.	Description	Reference	Company	Percent	Amount	
1							
2							
3	252	Customer Advances	W/P-1-6	\$19,186,438	100.00%	\$19,186,438	
4							
5	271	Contributions in Aid of Construction	W/P-1-7	\$77,264,205		\$77,264,205	
6							
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$2		\$2	
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$2		\$2	
13							
14							
15	282	Deferred Taxes:					
16		Utiltiy Plant in Service	W/P-1-8	\$116,692,785		\$116,692,785	
17		Deferred Maintenance	W/P-1-8	2,423,392		2,423,392	
18		Deferred Debits	W/P-1-8	218,369		218,369	
19							
20							
21							
22							
23							
24				\$119,334,546		\$119,334,546	

### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122

### DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES Forecast Year at December 31, 2026

EXHIBIT 37, SCHEDULE B-6

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-6

PAGE 2 OF 2

Witness Responsible: Dominic DeGrazia

DATA: \_\_\_\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

Line			Workpaper	Total	Jurisdictional	Jurisdictional	13-Month Average
No.	Acct No.	Description	Reference	Company	Percent	Amount	Balance
1							
2							
3	252	Customer Advances	W/P-1-6	\$24,826,143	100.00%	\$24,826,143	\$22,711,253
4						<del></del>	
5	271	Contributions in Aid of Construction	W/P-1-7	\$75,696,532		\$75,696,532	\$76,426,172
6							
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$2		\$2	\$2
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$2		\$2	\$2
13							
14							
15	282	Deferred Taxes:					
16		Utility Plant in Service	W/P-1-8	\$125,122,533		\$125,122,533	\$121,482,961
17		Deferred Maintenance	W/P-1-8	2,399,835		2,399,835	2,512,440
18		Deferred Debits	W/P-1-8	199,381		199,381	206,501
19							
20							
21							
22							
23							
24				\$127,721,749		\$127,721,749	\$124,201,902

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 JURISDICTIONAL PERCENTAGES

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-7 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7 PAGE 1 OF 1

Witness Responsible: Dominic DeGrazia

Line No. 1 2 3 4 Jurisdictional Percentage Description of Factors And/Or Method of Allocation Acct No. Account Title

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

#### KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 JURISDICTIONAL STATISTICS - RATE BASE

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-7.1 Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

PAGE 1 OF 1

Witness Responsible: Dominic DeGrazia

Statistic Statistic Line No. 1 2 3 4 Total Adjusted Statistic For Rate Allocation Company Adjustment Description Area Factor

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

## KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

EXHIBIT 37, SCHEDULE B-7.2

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7
PAGE 1 OF 1

Witness Responsible: Dominic DeGrazia

DATA: \_X\_BASE PERIOD \_X\_FORECASTED PERIOD TYPE OF FILING: \_X\_ORIGINAL \_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).:

Line	
No.	Description
1	
2	
3	
4	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 COMPARATIVE BALANCE SHEETS DECEMBER 31, 2020 - 2024 AND BASE AND FORECASTED PERIODS

DATA: \_X\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-8

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 1 OF 2

Line													Base		Forecasted
No.	Description		2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Period	% Change	Period
1															
2	Utility Plant		4004 500 470		4075 000 004	4 740/	4047.050.400	5 200/	4005.050.400	F 000/	44 000 440 550	5 740/	44 004 047 404	5.000/	44 446 546 333
3 4	Utility Plant in Service CWIP		\$834,620,170	4.94%	\$875,828,894	4.74% 27.90%	\$917,350,129	5.29%	\$965,856,182	5.93%	\$1,023,143,558	5.74%	\$1,081,847,404	5.98%	\$1,146,516,777
5	Accum Prov - Depr/Amort		14,115,610 (180,747,194)	-39.06% 9.73%	8,602,395 (198,341,570)		11,002,893 (209,730,488)	27.39% 2.00%	14,016,257	209.95% 6.98%	43,443,046 (228,846,192)	-100.00% 7.59%	(246,207,463)	8.43%	(266,958,305)
6	UPAA		386,323	9.73% -8.47%	353,620	-9.25%	320,917	-60.77%	(213,919,611)	-19.18%	101,740	-44.53%		-21.74%	44,168
7	UPAA	_	380,323	-8.47%	353,020	-9.25%	320,917	-60.77%	125,882	-19.16%	101,740	-44.55%	56,438	-21.74%	44,108
8	Total Net Utility Plant		668,374,908	2.70%	686,443,340	4.73%	718,943,451	6.56%	766,078,711	9.37%	837,842,152	-0.26%	835,696,378	5.25%	879,602,640
9	rotar rice other, riane	_	000,07 1,000		000,110,010		7 20,3 13, 132	0.50%	, 00,0,0,11		007,012,132	0.2070_	055,050,570		075,002,010
10	Other Property and Investment	ts													
11	Non-Util, Unrecovered	<u></u>	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	22.59%	306,144	3.08%	315,587	0.00%	315,587
12	Accum Prov - Depr/Amort		0		0		0		0		0		0		0
13	Investment in Assoc. Co's		0		0		0		0		0		0		0
14	Other Investments		0		0		0		0		0		0		0
15															
16	Total Other Property and														
17	Investments	_	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	-18.42%	306,144	3.08%	315,587	0.00%	315,587
18															
19	Current and Accrued Assets														
20	Cash and Cash Equivalents		(1,067,059)	35.50%	(1,445,901)	-90.20%	(141,731)	-225.78%	178,274	280.48%	678,287	-100.00%			
21	Temporary Cash Investments		0		0		0		0		0		0		0
22	Customer Accounts														
23	Receivable		7,054,204	-21.10%	5,565,420	17.65%	6,547,977	9.58%	7,175,525	9.14%	7,831,289	17.65%	9,213,792	9.23%	10,064,535
24	Accum Prov - Uncollectibles		(1,618,469)	-40.26%	(966,832)		(745,987)	-2.60%	(726,603)	-11.91%	(640,041)	19.78%	(766,617)	-18.25%	(626,717)
25	Accrued Utility Revenues		4,532,913	0.77%	4,567,979	8.00%	4,933,336	2.63%	5,062,842	32.95%	6,731,187	7.02%	7,203,586	-14.41%	6,165,478
26	Income Tax Refund due		10.005.004	02.649/	1 264 400	101 040/	2 670 270	60.73%	E 042 672	04 240/	F40.004	-63.38%	100 100	0.00%	100 100
27 28	From Assoc. Co Misc Accounts Receivable		19,865,004	-93.64% 3.90%	1,264,180	191.04% 21.33%	3,679,270 1,593,443	-1.01%	5,913,673 1,577,388	-91.21% 19.54%	519,981	-63.38% 1.00%	190,408	0.00%	190,408 1,904,527
29	Materials and Supplies		1,264,063 1,098,446	3.90% 82.66%	1,313,314 2,006,394	21.33% 151.45%	5,044,991	-1.01% 15.28%	5,815,622	-25.92%	1,885,615 4,308,187	4.41%	1,904,527 4,498,367	0.00%	4,498,367
30	Other		554,085	9.66%	607,618	-35.57%	391,516	54.21%	603,744	35.99%	821,050	36.42%	1,120,057	-12.51%	979,902
31	Other		334,083	3.00%	007,018	-33.3776	331,310	34.21/0	003,744	33.3370	821,030	30.42/0	1,120,037	-12.51/0	373,302
32	Total Current and Accrued														
33	Assets	_	31,683,186	145.37%	12,912,172	-39.39%	21,302,817	-16.79%	25,600,464	15.65%	22,135,553	5.55%	23,364,120	-0.80%	23,176,499
34		_	,,												
35	Deferred Debits														
36	Unamortized Debt and														
37	Preferred Stock Expense		2,671,788	-7.28%	2,477,382	-10.30%	2,222,290	7.56%	2,390,373	-2.43%	2,332,236	-6.46%	2,181,644	9.37%	2,386,113
38	Unamortized Rate Case														
39	Expenses		648,397	-100.00%	0	0.00%	46,586	2491.06%	1,207,062	-49.16%	613,672	-45.86%	332,246	183.36%	941,449
40	Preliminary Survey and														
41	Investigation Charges		0		0		0		0		0		0		0
42	Misc Deferred Debits		14,112,204	-7.81%	13,009,955	-8.19%	11,944,248	3.89%	12,408,729	0.90%	12,519,975	-15.43%	10,588,220	2.92%	10,897,560
43		_		—				·—		–				_	
44	Total Deferred Debits	_	17,432,389	12.56%	15,487,337	8.97%	14,213,124	-11.20%	16,006,164	3.49%	15,465,883	-15.28%	13,102,110	8.57%	14,225,122
45															
46 47		Total Asset	6717 740 224	0.37%	\$715,092,587	-5.25%	¢754 700 430	-6.59%	¢007.03F.07C	-7.74%	¢07F 740 722	-0.37%	¢072 470 400	E 140/	Ć017 310 C40
47		Total Assets	\$717,740,221	0.37%	\$115,092,581	-3.23%	\$754,709,129	-0.39%	\$807,935,076	-7.74%	\$875,749,732	-0.37%	\$872,478,196	5.14%	\$917,319,848

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122 COMPARATIVE BALANCE SHEETS DECEMBER 31, 2020 - 2024 AND BASE AND FORECASTED PERIODS

DATA: \_X\_BASE PERIOD \_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-8

Rate Base/[KAWC 2025 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 2 OF 2

Line												Base		Forecasted
No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Period	% Change	Period
1	·				-		_				_		-	
2	Common Equity													
3	Common Stock Issued	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777
4	Paid-In-Capital	113,461,941	0.03%	113,497,297	13.30%	128,596,474	7.85%	138,685,407	19.82%	166,179,077	4.21%	173,179,077	52.63%	182,332,923
5	Retained Earnings	85,026,139	7.22%	91,166,904	15.59%	105,383,410	5.94%	111,645,642	6.94%	119,389,042	7.61%	128,468,988	51.09%	137,916,765
6									_		_		_	
7	Total Common Equity	235,056,857	2.63%	241,232,977	12.15%	270,548,661	6.04%	286,899,826	12.28%	322,136,895	4.99%	338,216,842	103.73%	356,818,465
8	Preferred Stock Issued	2,250,000	0.00%	2,250,000	0.00%	2,250,000	0.00%	2,250,000	0.00%	2,250,000	0.00%	2,250,000	0.00%	2,250,000
9	Long-Term Debt	221,619,209	5.85%	234,587,403	-9.81%	211,563,729	21.27%	256,572,840	10.85%	284,417,797	3.52%	294,427,290	32.85%	317,134,631
10	Current Portion - LTD	0		0		33,000,000		0		0		0		0
11					_				_	,	_	-	_	
12	Total Capitalization	458,926,066	-4.00%	478,070,380	-7.59%	517,362,390	-5.20%	545,722,666	-10.36%	608,804,692	6.51%	634,894,132	38.34%	676,203,096
13					_				_	,	_	-	_	
14	Current and Accrued Liabilities													
15	Notes Payable	50,923,870	-60.15%	20,290,950	-31.68%	13,862,132	66.61%	23,096,359	-55.02%	10,388,870	6.39%	11,052,854	-78.30%	8,914,663
16	Accounts Payable	6,250,503	25.23%	7,827,631	22.15%	9,561,458	51.80%	14,514,200	38.85%	20,152,745	-93.66%	1,277,399	-79.56%	(141,569)
17	Accrued Taxes	7,209,744	20.58%	8,693,650	-0.82%	8,622,162	42.41%	12,278,888	16.04%	14,248,605	-58.25%	5,948,605	-17.49%	10,200,630
18	Accrued Interest	1,894,995	2.04%	1,933,742	1.92%	1,970,825	13.46%	2,236,003	22.12%	2,730,669	23.39%	3,369,373	77.80%	3,287,695
19	Customer Deposits	0		0		0		0		0		0		0
20	Dividends Declared	0		0		0		0		0		0		0
21	Other	4,985,657	35.18%	6,739,795	-13.68%	5,818,083	6.77%	6,211,863	30.93%	8,132,888	-100.00%	(0)	-100.00%	1
22														
23	Total Current and Accrued													
24	Liabilities	71,264,769	-36.17%	45,485,767	-12.42%	39,834,661	46.45%	58,337,313	-4.60%	55,653,778	-61.10%	21,648,231	2.83%	22,261,419
25					_				_	,	_	-	_	
26	Deferred Credits													
27	Customer Advances	8,960,049	19.49%	10,706,203	8.23%	11,587,778	7.63%	12,471,933	29.35%	16,132,856	18.93%	19,186,438	18.37%	22,711,253
28	Deferred Income Taxes	52,334,680	6.41%	55,687,913	11.75%	62,230,799	13.65%	70,722,778	11.32%	78,727,774	51.58%	119,334,546	4.08%	124,201,902
29	Accumulated Deferred ITC	136,257	-53.72%	63,067	-100.00%	1	0.00%	1	0.00%	1	0.00%	1	-200.00%	(1)
30	Other	49,791,992	-5.66%	46,975,180	-6.14%	44,091,898	-10.35%	39,527,683	-9.34%	35,836,935	-99.58%	150,643	-3076.57%	(4,483,993)
31									_		_		_	
32	Total Deferred Credits	111,222,978	1.99%	113,432,363	3.95%	117,910,475	4.08%	122,722,394	6.50%	130,697,566	6.10%	138,671,628	2.71%	142,429,161
33									_		_		_	
34	Contributions in Aid of													
35	Construction	76,326,408	2.33%	78,104,076	1.92%	79,601,603	1.95%	81,152,704	-0.69%	80,593,696	-4.13%	77,264,205	-1.08%	76,426,172
36			_						-		_		_	· · ·
37														
38	Total Liabilities	\$717,740,221	-0.37%	\$715,092,587	5.54%	\$754,709,129	7.05%	\$807,935,076	8.39%	\$875,749,732	-0.37%	\$872,478,195	5.14%	\$917,319,848
			_		= =		-				_		_	

### EXHIBIT 37 SCHEDULE C

### JURISDICTIONAL OPERATING INCOME SUMMARY FOR BASE AND FORECASTED PERIOD

### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule	Description
C-1	Operating Income Summary for the Base and Forecast Periods
C-2	Supporting Schedule for Operating Income Summary, Breakdown by Major Account Group & Individual Account

For electronic version, see KAW\_APP\_EX37C\_051625.pdf.

## Kentucky American Water Company Case No. 2025-00122 Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised Exhibit 37, Schedule C-1

Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1

Ver	Version: <u>X</u> Original _Updated _Revised		Base	Adjustment	Forecast Year Ending	Adjustment	Forecast		Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1	
	Majo	•	Supporting	Period	for Forecast	December 31, 2026	for	Year at	Forecast	Forecast
	e Acct.		Schedule	Ending	at Present	At Present	Proposed	Proposed	Adjustment	Adjustment
No	. Grou	Description Description	Reference	August 31, 2025	Rates	Rates	Rates	Rates	Workpaper	Workpaper Location
1		Operating Revenues								
2	400	Water Revenues	Exh 37 C-2	\$137,513,619	(\$3,209,090)	\$134,304,528	\$26,756,552	\$161,061,080	Exhibit 37, Schedule M-1	Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP Support.xlsm]LinkOut
3	400	Other Revenues	Exh 37 C-2	2,151,028	104,297	2,255,324	179,786	2,435,111	Exhibit 37, Schedule M-1	Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP Support.xlsm]LinkOut
4	420	AFUDC	Exh 37 C-3	Ö	0	0	Ō	0	N/A	N/A
5	Total	Total Revenues (Sum Lines 2-4)		\$139,664,647	(\$3,104,794)	\$136,559,853	\$26,936,338	\$163,496,191		
6										
7	401									
8		O&M:	Exh 37 C-2	4222.452	(4440 570)	4204 075	40	4204.075	/n n n	001/(1010000000000000000000000000000000
10		Purchased Water Fuel & Power	Exh 37 C-2 Exh 37 C-2	\$320,453 5,763,835	(\$118,578) 276,685	\$201,875 6,040,520	\$0 0	\$201,875 6,040,520	W/P - 3-2 W/P - 3-3	O&M/[KAWC 2025 Rate Case - Purchased Water Exhibit.xlsx]Exhibit O&M/[KAWC 2025 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit
11		Chemicals	Exh 37 C-2	4,604,448	27,998	4,632,446	0	4,632,446	W/P - 3-3 W/P - 3-4	O&M/[KAWC 2025 Rate Case - Fuel and Power Exhibit.xisx]Exhibit  O&M/[KAWC 2025 Rate Case - Chemicals Exhibit.xisx]Exhibit
12		Waste Disposal	Exh 37 C-2	907,201	(192,365)	714,836	0	714,836	W/P - 3-5	O&M/[KAWC 2025 Rate Case - Citerinicals Exhibit.xisx]Exhibit  O&M/[KAWC 2025 Rate Case - Waste Disposal Exhibit.xisx]Exhibit
13		Salaries and Wages	Exh 37 C-2	8,569,909	958,152	9,528,061	0	9,528,061	W/P - 3-1	O&M/[KAWC 2025 Rate Case - Waste Disposal Exhibit.xisx]Lahor Exhibit
14		Pension	Exh 37 C-2	190,054	8,225	198,279	0	198,279	W/P - 3-1c	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit
15		OPEB	Exh 37 C-2	(73,024)	(654,071)	(727,095)	0	(727,095)	W/P - 3-1a	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit
16		Group Insurance	Exh 37 C-2	2,294,383	(371,212)	1,923,171	Ö	1,923,171	W/P - 3-1a	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit
17		Other Benefits	Exh 37 C-2	645,028	166,541	811,569	0	811,569	W/P - 3-1b	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit
18		Support Services	Exh 37 C-2	14,048,373	773,335	14,821,708	0	14,821,708	W/P - 3-7	O&M/[KAWC 2025 Rate Case - Support Services Exhibit.xlsx]Exhibit
19		Contract Services	Exh 37 C-2	1,617,183	111,261	1,728,444	0	1,728,444	W/P - 3-18	O&M/[KAWC 2025 Rate Case - Contract Services Exhibit.xlsx]Exhibit
20		<b>Building Maintenance &amp; Services</b>	Exh 37 C-2	1,523,693	104,831	1,628,524	0	1,628,524	W/P - 3-12	O&M/[KAWC 2025 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit
21		Telecommunications	Exh 37 C-2	304,973	20,982	325,955	0	325,955	W/P - 3-14	O&M/[KAWC 2025 Rate Case - Telecommunications Exhibit.xlsx]Exhibit
22		Postage, Printing, & Stationary	Exh 37 C-2	33,318	13,541	46,859	0	46,859	W/P - 3-15	O&M/[KAWC 2025 Rate Case - Postage, Printing & Stationary Exhibit.xlsx]Exhibit
23		Office Supplies & Services	Exh 37 C-2	301,686	40,940	342,626	0	342,626	W/P - 3-16	O&M/[KAWC 2025 Rate Case - Office Supplies Exhibit.xlsx]Exhibit
24		Advertising & Marketing	Exh 37 C-2	0	0	0	0	0	W/P - 3-17	O&M/[KAWC 2025 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit
25		Employee Related Expense	Exh 37 C-2	195,344	41,074	236,418	0	236,418	W/P - 3-19	O&M/[KAWC 2025 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit
26		Miscellaneous Expense	Exh 37 C-2	1,142,311	19,512	1,161,823	0	1,161,823	W/P - 3-20	O&M/[KAWC 2025 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit
27		Rents	Exh 37 C-2	62,234	4,282	66,516	0	66,516	W/P - 3-11	O&M/[KAWC 2025 Rate Case - Rents Exhibit.xlsx]Exhibit
28		Transportation	Exh 37 C-2	524,821	75,941	600,763	0	600,763	W/P - 3-21	O&M/[KAWC 2025 Rate Case - Transportation Exhibit.xlsx]Exhibit
29		Uncollectible Accounts	Exh 37 C-2	766,617	(139,900)	626,717	125,695	752,412	W/P - 3-10	O&M/[KAWC 2025 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit
30		Other Customer Accounting	Exh 37 C-2	112,416	7,734	120,150	0	120,150	W/P - 3-9	O&M/[KAWC 2025 Rate Case - Customer Accounting Exhibit.xlsx]Exhibit
31		Regulatory Expense	Exh 37 C-2	332,246	609,203	941,449	0	941,449	W/P - 3-6	O&M/[KAWC 2025 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit
32		Insurance Other Than Group	Exh 37 C-2	1,830,557	233,119	2,063,676	0	2,063,676	W/P - 3-8	O&M/[KAWC 2025 Rate Case - IOTG Exhibit.xlsx]Exhibit
33 34		Maintenance Supplies & Services Total O&M Expenses (Sum of Lines 9-33	Exh 37 C-2	2,725,893 \$48,743,951	265,741 \$2,282,974	2,991,634 \$51,026,925	\$125,695	2,991,634 \$51,152,620	W/P - 3-13	O&M/[KAWC 2025 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit
35		Total O&IVI Expenses (Sum of Lines 9-33	·): _	\$48,743,951	\$2,282,974	\$51,026,925	\$125,695	\$51,152,620		
36		Other Expenses								
37		Depreciation - Net of CIAC Amort	Exh 37 C-2	\$29,661,392	\$5,334,500	\$34,995,892	\$0	\$34,995,892	W/P - 4-1	Rate Base/[KAWC 2025 Rate Case - Capital-Depr Exp.xlsx]Link Out
38		Amortization of UPAA	Exh 37 C-2	14,723	0	14,723	0	14,723	W/P - 4-2	Rate Base/[KAWC 2025 Rate Case - Amortization Expense.xlsx]Exhibit
39	407	Amortization Expense	Exh 37 C-2	73,322	(16,242)	57,080		57,080	W/P - 4-2	Rate Base/[KAWC 2025 Rate Case - Amortization Expense.xlsx]Exhibit
40										
41		State Income Tax	Exh 37 C-2							
42		Current State Income Tax	Exh 37 C-2	95,314	(955,068)	(859,754)	1,338,439	478,685	SCHEDULE E-1.4	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast
43		Deferred State Income Tax	Exh 37 C-2	1,816,199	179,989	1,996,188	0	1,996,188	SCHEDULE E-1.4	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast
44		Federal Tax	Exh 37 C-2							
45		Current Federal Income Tax	Exh 37 C-2	1,025,369	(3,819,962)	(2,794,593)	5,340,373	2,545,779	SCHEDULE E-1.3	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
46		Deferred Federal Income Tax	Exh 37 C-2	5,928,185	415,812	6,343,996	0	6,343,996	SCHEDULE E-1.3	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
47	412	Investment Tax Credits	Exh 37 C-2	0	0	0	0	0	SCHEDULE E-1.3	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
										O&M\[KAWC 2025 Rate Case - Property Tax Exhibit.xlsx]Exhibit
										O&M\[KAWC 2025 Rate Case - PSC Fees Exhibit.xlsx]Exhibit  O&M\[KAWC 2025 Rate Case - Labor and Labor Related Exhibit vlsv]Payroll Tay Exhibit
48	408	General Taxes	Exh 37 C-2	0.207.020	3 574 005	13 861 034	41.050	12 002 702	W/D E1 E2 E2 E4	O&M\[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Payroll Tax Exhibit
48 49		Total Other Expense (Sum of Lines 37 -4	_	9,287,839 \$47,902,341	3,574,085 \$4,713,115	12,861,924 \$52,615,456	41,859 \$6,720,671	12,903,783 \$59,336,127	vv/r - 5-1, 5-2, 5-3, 5-4	O&M\[KAWC 2025 Rate Case - Taxes & Licenses Exhibit.xlsx]Exhibit
50		Total Other Expense (Sum of Lines 37 -4	_	347,502,341	34,/13,115	\$32,013,456	30,720,071	\$33,330,127		
51		Total Expenses (Line 34 + Line 49):		\$96.646.292	\$6,996,088	\$103,642,381	\$6.846.366	\$110,488,747		
52			-	Ç30,010,E3E	Ç0,550,000	Ç100,0 12,001	Ç0,0 .0,550	+110,100,747		
53		Utility Operating Income (Line 5 - Line 5	i1):	\$43,018,354	(\$10,100,882)	\$32,917,472	\$20,089,972	\$53,007,443		
55		, - peranna meome (zme 5 - zme 5		y 15,010,004	(710,100,002)	Y32,321,712	+20,000,072	\$55,007, HS		

 Exhibit 37, Schedule C-2 Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

		Major NARUC Grou	Financial Statement p Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period Ending August 31, 2025	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates December 31, 2026
		400	Water revenues	40111000	Res Sales Billed	461.1	\$70,114,486	(\$1,555,509)	\$68,558,977
									0
									5,580,701 0
									32,624,287
									2,655,617
10									0
10									3,074,707 250,281
12									250,261
1									5,259,415
15									428,116
10									0 4,496,644
17									4,490,044
19							384,773	(18,746)	366,027
									0
1									8,307,041 676,193
									0
14   1	22			40161000	SIs/Rsle Billed	466.	2,000,274	(260,188)	1,740,086
									0
									141,643 0
									133,894
20	27			40171100	MiscSls BilledSurchg	474.	11,968	(1,069)	10,899
1									0
1									0
13									0
1-	32					474.	0	0	0
1-						Total	137,513,619	(3,209,090)	134,304,528
		420	AFUDC			420	0	0	0
		120	7.1.020						0
		400	Other revenues						902,436
40									117,242 25,232
4					•				34,828
									623,933
401   Fuel and power   51010000   Purchased Water   51010000   Purchased Power   5101000   Purchased Power					=				61,651
Parchased water									490,003 0
401									2,255,324
		401	Purchased water	51010000	Purchased Water				201,875 201,875
Signature						iotai	320,433	(110,570)	201,073
Sisteman	51	401	Fuel and power	51510000	Purchased Power	615.8	0	0	0
Signature   Sign									88,277
Signature   Sign									598,224 5,329,364
Total   S,763,835   276,685   6,044   58   580,000   Chemicals   518,0000   Chemicals   5									20,023
				51520000	Fuel for Power Prod				4,631
February   Computer   Computer						Total	5,763,835	276,685	6,040,520
Total   A,604,448   27,998   A,632   61		401	Chemicals	51800000	Chemicals	618.3	4.604.448	27.998	4,632,446
Maste disposal   S111000   Waste Disposal   G75.3   907.201   (192.365)   712   (1									4,632,446
Total   907,201   (192,365)   714   64   74   74   74   74   75   74   75   74   75   75									
65		401	Waste disposal	51110000	Waste Disposal				714,836 <b>714,836</b>
65         401         Salaries and wages         5010000         Labor Natural Account         601.8         5,190,100         (5,190,100)           66         50100001         Labor Expense Accrual         601.8         26,782         (26,782)           67         50101300         Labor Oper Water Treatment         601.3         2,185,151         3,116,415         5,300           68         50101400         Labor Oper Water Treatment - Super & Eng         601.3         77,994         111,233         188           69         50101400         Labor Oper Trans & Distr - Super & Eng         601.5         277,877         396,302         67           70         50101405         Labor Oper Trans & Distr - Super & Eng         601.5         0         0         0           71         50101405         Labor Oper Trans & Distr - Meter         601.5         106,707         152,183         255           72         50101405         Labor Oper Customer Accter - Meter         601.5         605,568         863,649         1,465           73         50101505         Labor Oper Customer Accte - Super & Eng         601.7         21,838         31,145         552           74         50101505         Labor Oper Customer Accte - Super & Eng         601.7         299,4						TULAI	507,201	(132,305)	/14,830
67         50101300         Labor Oper Water Treatment         601.3         2,185,151         3,116,415         5,300           68         50101305         Labor Oper Water Treatment - Super & Eng         601.3         77,994         111,233         188           69         50101400         Labor Oper Transmission & Distribution         601.5         277,877         396,302         674           70         50101405         Labor Oper Trans & Distr - Super & Eng         601.5         0         0         0           71         50101405         Labor Oper Trans & Distr - Here         601.5         106,707         152,183         258           72         50101400         Labor Oper Customer Accounting         601.5         605,568         863,649         1,466           73         50101500         Labor Oper Customer Acctg - Super & Eng         601.7         21,838         31,145         552           74         50101501         Labor Oper Customer Acctg - Super & Eng         601.7         322         460           75         50101502         Labor Oper Customer Acctg - Cust Serv & Info         601.7         299,462         427,087         726           76         50101502         Labor Oper Admin & General         601.8         784,495         1,118	65	401	Salaries and wages						0
68         50101305         Labor Oper Water Treatment - Super & Eng         601.3         77,994         111,233         186           69         50101400         Labor Oper Transmission & Distribution         601.5         277,877         396,302         672           70         50101405         Labor Oper Trans & Distr - Super & Eng         601.5         0         0         0           71         50101410         Labor Oper Trans & Distr - Lines         601.5         106,707         152,183         255           72         50101420         Labor Oper Trans & Distr - Meter         601.5         605,568         863,649         1,466           73         50101500         Labor Oper Customer Acctg - Meter Read         601.7         21,838         31,145         55           74         50101501         Labor Oper Customer Acctg - Super & Eng         601.7         322         460           75         50101510         Labor Oper Customer Acctg - Weter Read         601.7         299,462         427,087         726           76         50101520         Labor Oper Admin & General         601.8         784,495         1,118,829         1,903           78         50102402         Labor Maint Wet Treatment         601.8         784,495         1,118,829 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>									0
69 50101400 Labor Oper Transmission & Distribution 601.5 277,877 396,302 674 70 50101405 Labor Oper Trans & Distr - Super & Eng 601.5 0 0 0 71 50101405 Labor Oper Trans & Distr - Super & Eng 601.5 106,707 152,183 258 72 50101420 Labor Oper Trans & Distr - Meter 601.5 605,568 863,649 1,466 73 50101500 Labor Oper Customer Accounting 601.7 21,838 31,145 52 74 50101500 Labor Oper Customer Acctg - Super & Eng 601.7 322 460 75 50101510 Labor Oper Customer Acctg - Super & Eng 601.7 299,462 427,087 726 76 50101520 Labor Oper Customer Acctg - Meter Read 601.7 165,734 236,366 400 77 150101600 Labor Oper Admin & General 601.8 784,495 1,118,829 1,903 78 50102300 Labor Oper Admin & General 601.8 784,495 1,118,829 1,903 78 50102300 Labor Oper Admin & General 601.8 784,495 1,118,829 1,903 78 50102300 Labor Maint Transmission & Distribution 601.6 649,604 926,451 1,576 81 50102405 Labor Maint Transmssn & Distr - Super & Eng 601.6 89,402 127,560 217 82 50102405 Labor Maint Transmssn & Distr - Hains 601.6 89,442 127,560 217 83 50102405 Labor Maint Transmssn & Distr - Hains 601.6 89,442 127,560 217 84 50102405 Labor Maint Transmssn & Distr - Hains 601.6 89,442 127,560 217 85 50102405 Labor Maint Transmssn & Distr - Hains 601.6 89,442 127,560 217 86 50102405 Labor Maint Transmssn & Distr - Hains 601.6 89,442 127,560 217 86 50102405 Labor Maint Transmssn & Distr - Hains 601.6 89,442 127,560 217 87 50102405 Labor Maint Transmssn & Distr - Hains 601.6 89,442 127,560 217									5,301,567 189,226
70         50101405         Labor Oper Trans & Distr - Super & Eng         601.5         0         0           71         50101415         Labor Oper Trans & Distr - Lines         601.5         106,707         152,183         256           72         50101420         Labor Oper Customer Accter         601.5         605,568         863,649         1,465           73         50101500         Labor Oper Customer Accter         601.7         21,838         31,145         557           74         50101501         Labor Oper Customer Accter Super & Eng         601.7         299,462         427,087         726           75         50101510         Labor Oper Customer Acctg - Cust Serv & Info         601.7         299,462         427,087         726           76         50101520         Labor Oper Admin & General         601.7         165,734         233,636         400           77         5010600         Labor Oper Admin & General         601.8         784,495         1,118,829         1,903           78         50101601         Labor Oper Adm & Gen - Director & Officer         603.8         0         0         0           80         50102400         Labor Maint Transmission & Distribution         601.6         649,604         926,451         1									674,179
72         50101420         Labor Oper Trans & Distr - Meter         601.5         605,568         863,649         1,466           73         50101500         Labor Oper Customer Acctounting         601.7         21,838         31,145         52           74         50101501         Labor Oper Customer Acctg - Super & Eng         601.7         322         460           75         50101510         Labor Oper Customer Acctg - Meter Read         601.7         299,462         427,087         72           76         50101520         Labor Oper Customer Acctg - Cust Serv & Info         601.7         165,734         236,366         400           77         50101600         Labor Oper Admin & General         601.8         784,495         1,118,829         1,903           78         50102400         Labor Oper Admin & General         601.8         784,495         1,118,829         1,903           79         50102300         Labor Maint Water Treatment         601.4         181,872         259,382         444           80         50102400         Labor Maint Transmssn & Distr - Super & Eng         601.6         649,604         926,451         1,576           81         50102405         Labor Maint Transmssn & Distr - Mains         601.6         89,442         <	70			50101405	Labor Oper Trans & Distr - Super & Eng				0
73         50101500         Labor Oper Customer Accounting         601.7         21,838         31,145         52           74         50101501         Labor Oper Customer Acctg - Super & Eng         601.7         322         460           75         50101510         Labor Oper Customer Acctg - Meter Read         601.7         299,462         427,087         72           76         50101520         Labor Oper Customer Acctg - Cust Serv & Info         601.7         165,734         236,366         400           77         50101601         Labor Oper Admin & General         601.8         784,495         1,118,829         1,903           78         50101601         Labor Oper Adm & Gen - Director & Officer         603.8         0         0         0           79         50102300         Labor Maint Water Treatment         601.4         181,872         259,382         441           80         50102400         Labor Maint Transmission & Distribution         601.6         649,604         926,451         1,576           81         50102405         Labor Maint Transmssn & Distr - Super & Eng         601.6         89,442         127,560         217           82         50102425         Labor Maint Transmssn & Distr - Mains         601.6         89,442         <									258,890
74         50101505         Labor Oper Customer Acctg - Super & Eng         601.7         322         460           75         50101510         Labor Oper Customer Acctg - Meter Read         601.7         299,462         427,087         726           76         50101520         Labor Oper Customer Acctg - Cust Serv & Info         601.7         165,734         236,366         400           77         50101601         Labor Oper Admin & General         601.8         784,495         1,118,829         1,900           78         50101601         Labor Oper Adm & Gen - Director & Officer         603.8         0         0         0           80         50102400         Labor Maint Transmission & Distribution         601.4         181,872         259,382         447           81         50102400         Labor Maint Transmission & Distribution         601.6         649,604         926,451         1,576           81         50102402         Labor Maint Transmiss & Distr - Super & Eng         601.6         89,442         127,560         217           82         50102425         Labor Maint Transmiss & Distr - Hains         601.6         89,442         127,560         217           83         50102425         Labor Maint Transmiss & Distr - Fire Mains         601.6					•				1,469,217
75         50101510         Labor Oper Customer Acctg - Meter Read         601.7         299,462         427,087         726           76         50101520         Labor Oper Customer Acctg - Cust Serv & Info         601.7         165,734         236,366         400           77         50101600         Labor Oper Admin & General         601.8         784,495         1,118,829         1,903           78         50101601         Labor Oper Admin & Gen - Director & Officer         603.8         0         0         0           79         50102300         Labor Maint Water Treatment         601.4         181,872         259,382         443           80         50102400         Labor Maint Transmission & Distribution         601.6         649,604         926,451         1,576           81         50102405         Labor Maint Transmssn & Distr - Super & Eng         601.6         89,442         127,560         217           82         50102425         Labor Maint Transmssn & Distr - Fire Mains         601.6         89,442         127,560         217           83         50102425         Labor Maint Transmssn & Distr - Fire Mains         601.6         30,097         42,924         73									52,982 782
77         50101600         Labor Oper Admin & General         601.8         784,495         1,118,829         1,903           78         50101601         Labor Oper Adm & Gen - Director & Officer         603.8         0         0         0           79         50102300         Labor Maint Transmission & Distribution         601.4         181,872         259,382         443           80         50102400         Labor Maint Transmission & Distribution         601.6         649,604         926,451         1,576           81         50102405         Labor Maint Transmssn & Distr - Super & Eng         601.6         0         0         0           82         5010242         Labor Maint Transmssn & Distr - Mains         601.6         89,442         127,560         217           83         50102425         Labor Maint Transmssn & Distr - Fire Mains         601.6         30,097         42,924         73           84         50102430         Labor Maint Transmssn & Distr - Service         601.6         30,097         42,924         73									726,549
78         50101601         Labor Oper Adm & Gen - Director & Officer         603.8         0         0         0           79         50102300         Labor Maint Water Treatment         601.4         181,872         259,382         442           80         50102400         Labor Maint Transmission & Distribution         601.6         649,604         926,451         1,576           81         50102405         Labor Maint Transmssn & Distr - Super & Eng         601.6         0         0           82         50102420         Labor Maint Transmssn & Distr - Mains         601.6         89,442         127,560         217           83         50102425         Labor Maint Transmssn & Distr - Fire Mains         601.6         0         0         0           84         50102430         Labor Maint Transmssn & Distr - Service         601.6         30,097         42,924         73									402,100
79         50102300         Labor Maint Water Treatment         601.4         181,872         259,382         443           80         50102400         Labor Maint Transmission & Distribution         601.6         649,604         926,451         1,576           81         50102405         Labor Maint Transmssn & Distr - Super & Eng         601.6         0         0           82         50102420         Labor Maint Transmssn & Distr - Mains         601.6         89,442         127,560         217           83         50102425         Labor Maint Transmssn & Distr - Fire Mains         601.6         0         0         0           84         50102430         Labor Maint Transmssn & Distr - Service         601.6         30,097         42,924         73									1,903,324 0
80     50102400     Labor Maint Transmission & Distribution     601.6     649,604     926,451     1,576       81     50102405     Labor Maint Transmssn & Distr - Super & Eng     601.6     0     0     0       82     50102420     Labor Maint Transmssn & Distr - Maint Transmssn & Distr - Maint Transmssn & Distr - Fire Mains     601.6     89,442     127,560     217       83     50102425     Labor Maint Transmssn & Distr - Fire Mains     601.6     30,097     42,924     73									441,253
82     50102420     Labor Maint Transmssn & Distr - Mains     601.6     89,442     127,560     217       83     50102425     Labor Maint Transmssn & Distr - Fire Mains     601.6     0     0     0       84     50102430     Labor Maint Transmssn & Distr - Service     601.6     30,097     42,924     73									1,576,055
83         50102425         Labor Maint Transmssn & Distr - Fire Mains         601.6         0         0           84         50102430         Labor Maint Transmssn & Distr - Service         601.6         30,097         42,924         73						601.6	0	0	0
84 50102430 Labor Maint Transmssn & Distr - Service 601.6 30,097 42,924 73									217,001
									0 73,022
	85					601.6	58,660	83,659	142,318
									114,596

 Exhibit 37, Schedule C-2
Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line	Major	Financial Statement	SAP GL	SAP GL		6 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
# 87	NARUC Group	Grouping	Account 50109900	Acct Description  Labor Capitalized Credits		Account 601.8	August 31, 2025 (4,116,262)	Forecast at Present Rates (1,750,428)	December 31, 2026 (5,866,690)
88			50110000			601.8	859,204	(859,204)	(5,000,050)
89			50111300			601.3	290,930	280,435	571,365
90			50111400	Labor Oper Non-scheduled Overtime- TD		601.5	29,747	28,674	58,422
91			50111405	Labor Oper Non-scheduled Overtime- TD Super & Eng		601.5	0	0	0
92			50111415	·		601.5	3,206	3,090	6,296
93			50111420			601.5	104,976	101,189	206,165
94			50111500	Labor Oper Non-scheduled Overtime- CA		601.7	2,047	1,973	4,020
95			50111510			601.7	44,764	43,149	87,913
96 97			50111520			601.7	73	71 939	144
98			50111600 50112300			601.8 601.4	974 55,560	53,556	1,912 109,116
99			50112400			601.6	119,238	114,937	234,175
100			50112420			601.6	27,570	26,575	54,144
101			50112430			601.6	1,932	1,863	3,795
102			50112435			601.6	7,590	7,316	14,906
103			50112440	Labor Maint Non-scheduled Overtime- TD Hydrant		601.6	29,371	28,312	57,683
104			50119900	Labor Non-scheduled Overtime- Capitalized Credits		601.8	(856,317)	261,145	(595,172)
105			50120000	Labor Overtime - Natural Account		601.8	1,290	(1,290)	0
106			50121300			601.3	83,271	80,267	163,538
107			50121400	·		601.5	0	0	0
108			50121405			601.5	0	0	0
109 110			50121415 50121420	·		601.5 601.5	0	0	0
111			50121420			601.7	86	83	168
112			50121600			0	0	0	0
113			50122400			601.6	504	486	990
114			50122420	Labor Maint Scheduled Overtime-TD Mains		601.6	946	912	1,859
115			50122430	Labor Maint Scheduled Overtime-TD Service		601.6	0	0	0
116			50122440	Labor Maint Scheduled Overtime-TD Hydrant		601.6	0	0	0
117			50129900	Labor Scheduled Overtime- Capitalized Credits		601.8	(1,290)	1,290	0
118			50171000			601.8	904,753	(246,548)	658,205
119			50171600			601.8	0	0	0
120				Compensation Expense - RSU/PSU		601.8	176,806	35,237	212,043
121 122			50185000	Severance	Total:	601.8	0	0	0 538 051
123					iotai:		8,569,909	958,152	9,528,061
124	401	Pension expense	50610000	Pension Expense		604.8	267,181	(7,863)	259,318
125	-102			Pension Cap Credits		604.8	(77,127)	16,088	(61,039)
126		-			Total		190,054	8,225	198,279
127							·	•	·
128	401	OPEB expense	50510000	PBOP Expense		604.8	(69,647)	(610,362)	(680,009)
129			50510100	PBOP Cap Credits		604.8	(3,377)	(43,709)	(47,086)
130					Total		(73,024)	(654,071)	(727,095)
131								/a=- a==)	
132	401	Group Insurance		Group Insurance Expense		604.8	3,840,075	(371,086)	3,468,989
133 134				Group Insurance Capitalized Credits		604.8 604.8	(1,573,831)	26,513	(1,547,318)
135			30300000	Health Savings Account Expense	Total	004.8	28,138 <b>2,294,383</b>	(26,638) (371,212)	1,500 1,923,171
136							2,23-1,303	(571)212)	1,525,171
137	401	Other benefits	50421000	401k Expense		604.8	336,251	86,054	422,305
138			50421100	401k Expense Cap Credits		604.8	(141,297)	(43,195)	(184,492)
139			50422000	Defined Compensation Plan Expense		604.8	461,466	196,054	657,520
140			50422100	Defined Comp Plan Exp Cap Credits		604.8	(187,195)	(104,246)	(291,441)
141				Employee Stock Purchase Plan Expense		604.8	26,658	10,824	37,482
142			50426000			604.8	36,817	9,669	46,486
143			50426100	·		604.8	(13,408)	(4,416)	(17,824)
144			50450000			604.8	0	0	0
145 145				Other Welfare - Source of Supply Other Welfare - Water Treatment		604.1 604.3	1,428 3,434	433 1,042	1,862 4,476
146				Other Welfare - Transm & Distrib		604.5	28	8	36
147				Other Welfare - Customer Accounting		604.7	0	0	0
148				Other Welfare - Admin & General		604.8	26,977	8,185	35,163
149			50451000	Employee Awards		604.8	356	5,318	5,674
150			50452000	Employee Physical Exams		604.8	12,272	(2,635)	9,637
151			50454000	Safety Incentive Awards		604.8	340	1,029	1,369
152				Tuition Aid		604.8	30,933	(16,167)	14,766
153			50457000	=		604.8	41,242	20,602	61,844
154			50458000	Referral Bonus	<b>-</b> 1	604.8	8,727	(2,020)	6,707
155					Total		645,028	166,541	811,569
156 157	401	Support Services	53401000	AWWSC Services - Labor OPEX		634.8	6,528,409	(5,221,356)	1,307,053
158	701	- Spport Sci vices		AWWSC Services - Labor OPEX  AWWSC Services - Pension OPEX		634.8	220,304	897,726	1,118,030
159				AWWSC Services - Group Insurance OPEX		634.8	610,601	79,354	689,956
160				AWWSC Services - Other Benefits OPEX		634.8	453,364	88,926	542,290
161				AWWSC Services - Contracted Services OPEX		634.8	1,370,095	(590,632)	779,463
162			53401500	AWWSC Services - Office Supplies OPEX		634.8	803,590	(791,571)	12,019
163				AWWSC Services - Rents OPEX		634.8	309,972	6,888,755	7,198,727
164				AWWSC Services Customer Accounting OPEX		634.8	1,089,966	(658,262)	431,704
165				AWWSC Services - Maint Supplies & Svcs OPEX		634.8	433,394	(294,305)	139,090
166				AWWSC Services - Other O&M Expense OPEX		634.8	748,611	231,342	979,953
167				AWWSC Services - Depr & Amort OPEX		634.8	785,267	(307,453)	477,813
168				AWWSC Services - General Taxes OPEX		634.8	501,294	(490,678)	10,616
169 170				AWWSC Services - Net Interest OPEX AWWSC Services - Other Inc & Ded OPEX		634.8 634.8	159,490 15,205	586,909 123,407	746,398 138,612
171				AWWSC Services - Other Inc & Ded OPEX  AWWSC Services - Income Taxes OPEX		634.8	18,810	231,174	249,984
			02000	Takes of Ex			15,510	202,274	2.5,504

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original \_Updated \_Revised Exhibits 7, Schedule C-2
Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping			96 NARUC Account	Base Period Ending August 31, 2025	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates December 31, 2026	
172	na nice di cup	o.oupg	riccount	Acces a confinen	Total	14,048,373	773,335	14,821,708	
173	401	Combinated consists	F3110000	Contract Sup East National Assessed	C21 0	0	0		
174 175	401	Contracted services		Contract Svc-Eng - Natural Account Contract Svc-Eng - Water Treatment	631.8 631.3	0	0	0	
176				Contract Svc-Eng - Transmission & Distribution	631.5	0	0	0	
177			53110016	Contract Svc-Eng - Admin & General	631.8	16,252	1,118	17,370	
178			53150000		636.8	0	0	0	
179 180				Contract Svc-Other - Source of Supply Contract Svc-Other - Water Treatment	636.1 636.3	18,194 53,725	1,251 3,696	19,445 57,421	
181				Contract Svc-Other - Water Treatment  Contract Svc-Other - Transmission & Distribution	636.5	691,936	47,605	739,541	
182				Contract Svc-Other - Customer Accounting	636.7	0	0	0	
183				Contract Svc-Other - Admin & General	636.8	124,834	8,589	133,423	
184 185				Contract Svc-Temp Empl - Natural Account Contract Svc-Temp Empl - Water Treatment	636.8 636.3	0	0	0	
186				Contract Svc-Temp Empl - Transmssn & Distr	636.5	59,407	4,087	63,494	
187				Contract Svc-Temp Empl - Admin & General	636.8	60,461	4,160	64,621	
188			53152000	=	635.3	2,693	185	2,878	
189				Contract Services - Accounting	632.8	172,396	11,860	184,256	
190 191			53154000 53155000		632.8 633.8	210,774 206,513	14,502 14,208	225,276 220,721	
192			53157000	=	675.8	200,313	14,208	0	
193					Total	1,617,183	111,261	1,728,446	
194									
405	***	Building Maintenance	52522000	et a transitation and a second	675.0	•	•	2	
195 196	401	and Services		Electricity - Natural Account Electricity - Water Treatment	675.8 675.3	0 14,734	0 1,014	0 15,748	
197				Electricity - Water Treatment Electricity - Transmission & Distribution	675.5	112,263	7,724	119,987	
198				Electricity - Admin & General	675.8	69,860	4,806	74,666	
199			52546000		675.8	0	0	0	
200				Grounds Keeping - Source of Supply	675.1	0	0	0	
201 202				Grounds Keeping - Water Treatment Grounds Keeping - Transmission & Distribution	675.3 675.5	94,619 9,511	6,510 655	101,129 10,166	
202				Grounds Keeping - Hansmission & Distribution Grounds Keeping - Admin & General	675.8	166,029	11,423	177,452	
204				Heating Oil/Gas - Natural Account	675.8	0	0	0	
205			52548011	Heating Oil/Gas - Source of Supply	675.1	0	0	0	
206				Heating Oil/Gas - Water Treatment	675.3	44,380	3,053	47,433	
207 208				Heating Oil/Gas - Transmission & Distribution	675.5 675.8	3,778	260 992	4,038	
209			52550000	Heating Oil/Gas - Admin & General Janitorial - Natural Account	675.8	14,420 0	0	15,412 0	
210				Janitorial - Pumping	675.3	248	17	265	
211			52550013	Janitorial - Water Treatment	675.3	21,764	1,498	23,262	
212				Janitorial - Transmission & Distribution	675.5	9,516	655	10,171	
213				Janitorial - Admin & General	675.8	127,253	8,755	136,008	
214 215				Security Service - Natural Account Security Service - Source of Supply	675.8 675.1	0 639,892	0 44,024	0 683,916	
216				Security Service - Source of Supply Security Service - Water Treatment	675.3	033,032	0	0	
217				Security Service - Transmission & Distribution	675.5	0	0	0	
218			52571016	Security Service - Admin & General	675.8	689	48	737	
219				Add'l Security Costs	675.8	80,076	5,509	85,585	
220 221				Trash Removal - Natural Account Trash Removal - Source of Supply	675.8 675.1	0	0	0	
222				Trash Removal - Water Treatment	675.3	6,699	461	7,160	
223				Trash Removal - Transmission & Distribution	675.5	25,821	1,777	27,598	
224				Trash Removal - Admin & General	675.8	1,579	109	1,688	
225				Water & WW - Natural Account	675.8	0	0	0	
226 227				Water & WW - Source of Supply Water & WW - Water Treatment	675.1 675.3	35,239 4,399	2,425 302	37,664 4,701	
228				Water & WW - Transmission & Distribution	675.5	598	41	639	
229			52583016	Water & WW - Admin & General	675.8	40,325	2,774	43,099	
230					Total	1,523,693	104,831	1,628,524	
231		Telecommunication							
232	401	expenses	52574000	Telephone - Natural Account	675.8	0	0	0	
233	-	•		Telephone - Source of Supply	675.1	0	0	0	
234				Telephone - Water Treatment	675.3	0	0	0	
235				Telephone - Transmission & Distribution	675.5	2,580	178	2,758	
236 237				Telephone - Customer Accounting Telephone - Admin & General	675.7 675.8	0 110,856	0 7,626	0 118,482	
238				Cell Phone - Natural Account	675.8	110,636	7,626	110,402	
239				Cell Phone - Source of Supply	675.1	0	0	0	
240			52574113	Cell Phone - Water Treatment	675.3	0	0	0	
241				Cell Phone - Transmission & Distribution	675.5	258	17	275	
242				Cell Phone - Customer Accounting	675.7	1,823	126	1,949	
243 244				Cell Phone - Admin & General Data Lines - Admin & General	675.8 675.8	65,034 27,027	4,474 1,860	69,508 28,887	
245				Wireless - Service First - Natural Account	675.8	0	0	0	
246				Wireless - Service First - Admin & General	675.8	97,395	6,701	104,096	
247					Total	304,973	20,982	325,955	
248		Doctago printing or 1				`			
249	401	Postage, printing and stationary	52562500	Overnight Shipping - Natural Account	675.8	0	0	0	
250	401	stational y		Overnight Shipping - Natural Account Overnight Shipping - Source of Supply	675.1	0	0	0	
251				Overnight Shipping - Water Treatment	675.3	9,111	(1,296)	7,815	
252			52562514	Overnight Shipping - Transmission & Distribution	675.5	351	(123)	228	
253				Overnight Shipping - Admin & General	675.8	1,482	159	1,641	
254			52566000	Postage - Natural Account	675.8	0	0	0	

 Exhibit 37, Schedule C-2 Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period Ending August 31, 2025	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates December 31, 2026
255				Postage - Admin & General	675.8	21,011	14,243	35,254
256			52566700	Printing	675.8	1,364	558	1,922
257 258					Total	33,318	13,541	46,859
236		Office supplies and						
259	401	services	52510000	Bank Service Charges - Natural Account	675.8	0	0	0
260				Bank Service Charges - Admin & General	675.8	0	0	0
261 262				Books & Publications Credit Line Fees Interco	675.8 675.8	0 91,639	0 15,211	0 106,851
263				Forms - Natural Account	675.8	0	13,211	0
264				Forms - Admin & General	675.8	0	0	0
265				Office & Admin Supplies - Natural Account	675.8	0	0	0
266				Office & Admin Supplies - Source of Supply	675.1	423	29	452
267 268				Office & Admin Supplies - Water Treatment Office & Admin Supplies - Transmssn & Distr	675.3 675.5	17,805 13,952	1,225 960	19,030 14,912
269				Office & Admin Supplies - Customer Accounting	675.7	0	0	0
270				Office & Admin Supplies - Admin & General	675.8	10,768	741	11,509
271				Software Licenses	675.8	56,458	48,662	105,120
272 273				Uniforms - Natural Account Uniforms - Source of Supply	675.7 675.1	0	0	0
274				Uniforms - Pumping	675.3	0	0	0
275				Uniforms - Water Treatment	675.3	21,971	(5,405)	16,566
276				Uniforms - Transmission & Distribution	675.5	81,618	(20,079)	61,539
277				Uniforms - Admin & General	675.7	2,824	(695)	2,129
278 279				PCard Undistributed Capital Purchases Clearing	675.8 675.8	4,227 0	291 0	4,518 0
280			32001000	Capital i di diases cicarrig	Total	301,686	40,940	342,626
281								
		Advertising &						-
282 283	401	marketing expenses	52503000	Advertising	660.8 Total	0 <b>0</b>	0 <b>0</b>	<u>0</u>
284					Total	U	U	Ü
		<b>Employee Related</b>						
285	401	Expense		D Employee Expenses	675.8	96,265	6,624	102,889
286				Conferences & Registration	675.8	16,065	1,105	17,170
287 288				O Meals Deductible O Meals Non-Deductible	675.8 675.8	55,199 1,293	3,798 89	58,997 1,382
289				O Relocation Expenses	675.8	26,522	29,458	55,980
290						195,344	41,074	236,418
291								
292	401	Miscellaneous expenses	5200000	O M & S (O&M) - Natural Account	620.5	4,100	282	4,382
293	401	expenses		O M & S Oper - Source of Supply	620.1	7,749	533	8,282
294				O M & S Oper - Pumping	620.1	(54)	(4)	(59)
295			52001300	M & S Oper - Water Treatment	620.3	78,557	5,405	83,961
296				O M & S Oper - Transmission & Distribution	620.5	68,520	4,714	73,234
297				O M & S Oper - Customer Accounting	620.7	0	0	0
298 299				0 M & S Oper - Admin & General 1 Shipper's Edge Freight w/o Inventory	620.8 620.8	218,927 12,315	15,062 847	233,989 13,162
300				O Misc Exp (O&M) - Natural Acct	675.8	0	0	13,102
301				Misc Oper - Source of Supply	675.1	0	0	0
302				O Misc Oper - Pumping	675.1	0	0	0
303				O Misc Oper - Water Treatment	675.3	14,058	967	15,025
304 305				D Misc Oper - Transmission & Distribution D Misc Oper - Admin & General	675.5 675.8	133,478 343,383	9,183 23,625	142,662 367,008
306				D Business Development	675.8	0	0	0
307				Charitable Contribution Deductible	675.8	52,215	(52,215)	0
308				Charitable Contribution Nondeductible	675.8	3,060	(3,060)	0
309				Charitable Donations - Health/Education/Environmnt	675.8	0	0	0
310 311				Charitable Donations - Community     Community Partnerships	675.8 675.8	0	0	0
312				Customer Education	675.8	58,561	4,029	62,590
313				1 Customer Education Communication - Reg	675.8	27,588	1,898	29,486
314				3 Customer Education Communication - Issues	675.8	0	0	0
315				4 Customer Education Communication - Conservation	675.8	(5,141)	(354)	(5,494)
316 317				5 Customer Education Communication - Printed 7 Customer Education - Press Releases	675.8 675.8	0	0	0
318				9 Customer Education - Fress Releases	675.8	752	52	804
319				Community Relations - Events	675.8	2,731	188	2,919
320			52515001	1 Community Relations - Specialty	675.8	23,164	1,594	24,758
321				Community Relations	675.8	0	0	0
322				Co Dues/Membership Deductible Co Dues/Membership Nondeductible	675.8	64,485	4,437	68,921
323 324				Condemnation Costs	675.8 675.8	0	0	0
325				Directors Fees	675.8	21,170	1,456	22,626
326				Amort Bus Services Proj Exp	675.8	0	0	0
327				O Hiring Costs	675.8	0	0	0
328				O Injuries and Damages	675.8	0	0	0
329 330				O Inventory Physical Write-off Scrap O Lab Supplies	675.8 675.3	35,246 138,612	2,425 9,536	37,671 148,147
331				Clab Supplies Clab Supplies Clab Supplies	675.8	138,612	9,536	148,147
332				C Low Income Pay Program	675.8	0	0	0
333				Penalties Nondeductible	675.8	0	0	0
334				D Research & Development	675.8	29,739	2,046	31,785
335 336				0 Trustee Fees 0 Discounts Available	675.8 675.8	22,895 (214,240)	1,575 (14,740)	24,470 (228,979)
330			J2J0JUU	Discounts Available	0/3.0	(214,240)	(14,740)	(220,979)

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original \_Updated \_Revised Exhibits 77, Schedule C-2
Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

#	Major NARUC Group	Financial Statement SAP GL SAP GL up Grouping Account Acct Description		96 NARUC Account	Base Period Ending August 31, 2025	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates December 31, 2026	
337			52586000 PO Small Price Differences - within tolerance	675.8	442	30	472	
338 339				Total	1,142,311	19,513	1,161,823	
340	401	Rents	54110000 Rents-Real Property - Natural Account	641.8	0	0	0	
341			54110011 Rents-Real Property - Source of Supply	641.1	29,481	2,029	31,510	
342			54110013 Rents-Real Property - Water Treatment	641.3	13,412	923	14,335	
343			54110014 Rents-Real Property - Transmission & Distribu		10,427	718	11,145	
344 345			54110016 Rents-Real Property - Admin & General 54140000 Rents-Equipment - Natural Account	641.8 642.8	0	0	0	
346			54140001 Rents-Equipment - Source of Supply	642.1	0	0	0	
347			54140013 Rents-Equipment - Water Treatment	642.3	0	0	0	
348			54140014 Rents-Equipment - Transmission & Distribution	on 642.5	0	0	0	
349			54140016 Rents-Equipment - Admin & General	642.8	8,913	613	9,526	
350				Total	62,234	4,282	66,516	
351 352	401	Transportation	55000000 Transportation (O&M) - Natural Account	650.8	(14,831)	(2,250)	(17,081)	
353	-102	Transportation	55000011 Transportation Oper - Source of Supply	650.1	10	11	21	
354			55000013 Transportation Oper - Water Treatment	650.3	11,444	(982)	10,461	
355			55000014 Transportation Oper - Transmission & Distrib		288	318	605	
356			55000015 Transportation Oper - Customer Accounting	650.7	0	0	0	
357 358			55000016 Transportation Oper - Admin & General 55000023 Transportation Maint - Water Treatment	650.8 650.4	(67) 494	(134) 524	(202) 1,018	
359			55000023 Transportation Maint - Water Treatment 55000024 Transportation Maint - Transmission & Distril		21	23	43	
360			55000100 Transportation Capitalized Credits	650.8	(407,290)	(29,844)	(437,134)	
361			55010100 Transportation Lease Costs	650.8	134,508	36,594	171,103	
362			55010200 Transportation Lease Fuel	650.8	333,371	45,566	378,937	
363			55010300 Transportation Lease Maint	650.8	454,905	25,604	480,509	
364			55010500 Transportation - Reimburse Employee Persor		11,969	514	12,483	
365 366				Total	524,821	75,941	600,763	
550		Uncollectible accounts						
367	401	expense	57010000 Uncoll Accts Exp	670.7	0	0	0	
368			57010015 Uncoll Accts Exp CA	670.7	773,046	(139,245)	633,801	
369			57010016 Uncoll Accts Exp AG	670.7	(5,731)	(947)	(6,678)	
370 371			57010100 Uncoll Accts Exp AG	670.7 <b>Total</b>	(698)	293	(405) <b>626,717</b>	
371				Iotai	766,617	(139,900)	626,717	
372		Customer accounting,						
373	401	other	52501500 Misc Oper - Customer Accounting	675.7	0	0	0	
374			52501510 Misc Oper - Customer Accounting Mtr Read	675.7	0	0	0	
375			52501520 Misc Oper - Customer Accounting Cust Serv	675.7	0	0	0	
376			52510015 Bank Service Charges - Customer Accounting	675.7	100,293	7,809	108,102	
377 378			52514906 Customer Education - Bill Inserts 52520000 Collection Agencies	675.8 675.7	0 11,273	0 775	0 12,048	
379			52542015 Forms - Customer Accounting	675.7	0	0	0	
380			52562515 Overnight Shipping - Customer Accounting	675.7	0	0	0	
381			52566015 Postage - Customer Accounting	675.7	850	(850)	0	
382 383				Total	112,416	7,734	120,150	
384	401	Regulatory expense	56610000 Regulatory Exp - Amortization	666.8	332,246	609,203	941,449	
385			56670000 Regulatory Exp - Other	668	0	0	0	
386				Total	332,246	609,203	941,449	
387		Insurance other than						
388	401	group	55110000 Insurance Vehicle	656.8	66,046	25,395	91,441	
389		<b>5</b> · · · ·	55710000 Insurance General Liabilty	657.8	924,979	136,872	1,061,851	
390			55711000 Insurance Casualty Reserve	657.8	85,869	(85,869)	0	
391			55720000 Insurance Workers Compensation	658.8	68,326	18,020	86,346	
392			55720100 Insurance WC Capitalized Credits	658.8	(28,404)	(8,401)	(36,805)	
393 394			55730000 Insurance Other 55740000 Insurance Property	659.8 659.8	70,039 643,701	6,291 140,812	76,330 784,512	
395			33740000 insurance Property	Total	1,830,557	233,119	2,063,675	
396					-,,	,	_,,376	
		Maintenance supplies						
397	401	and services	62002100 M&S Maint - Source of Supply	620.2	0	0	0	
398 399			62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution	620.4 620.6	329,926	(15,169)	314,757	
400			62002600 M&S Maint - Admin & General	620.8	114,107 1,585	(5,832) (3,590)	108,275 (2,005)	
401			62502100 Misc Maint - Source of Supply	675.2	0	(5,550)	0	
402			62502300 Misc Maint - Water Treatment	675.4	11,061	697	11,758	
403			62502400 Misc Maint - Transmission & Distribution	675.6	127,559	21,627	149,186	
404			62502600 Misc Maint - Admin & General	675.8	49,423	3,297	52,720	
405			62510000 Amort Def Maint - Natural Account	675.6	0	0	0	
406 407			62512300 Amort Def Maint - Water Treatment 62512400 Amort Def Maint - Transmission & Distribution	675.4 on 675.6	201,744 1,174,461	201,743	403,487 959,208	
407			62520700 Misc Maint Paving/Backfill	on 675.6	1,174,461 127,160	(215,253) 7,518	959,208 134,678	
409			62520800 Misc Maint Permits - Natural Account	675.6	0	0	0	
410			62520824 Misc Maint Permits - Transmission & Distribu		0	0	0	
			63110023 Contract Svc-Eng Maint - Water Treatment	631	11,053	1,440	12,493	
411			63110026 Contract Svc-Eng Maint - Admin & General	632	0	0	0	
412			63150021 Contract Svc-Other Maint - Source of Supply	636.2	3,112	1,692	4,804	
412 413								
412 413 414			63150023 Contract Svc-Other Maint - Water Treatment	636.4	520,510 52,124	251,665	772,175	
412 413			63150023 Contract Svc-Other Maint - Water Treatment 63150024 Contract Svc-Other Maint - Transmission & D 63150026 Contract Svc-Other Maint - Admin & General		520,510 52,124 2,069	251,665 17,321 (1,416)	772,175 69,445 653	

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original \_Updated \_Revised Exhibit 37, Schedule C-2 Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line	Line Major Financial Statement SAP GL		SAP GL	SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
#	NARUC Group	Grouping	Account	Acct Description	Account	August 31, 2025	Forecast at Present Rates	December 31, 2026
419	403	Depreciation	68011000 Deprecia	ition Exp - UPIS General	403.	30,648,676	5,321,700	35,970,376
420			68011100 Depreciation Expense - Vehicles		403.	375,842	(375,842)	0
421			68011110 Depreciation Expense -Capitalized Credits		403.	(144,561)	144,561	0
422			68011200 Deprecia	ition Exp - Non-Utility Property	403.	0	0	0
423			68012000 Deprecia	ition Exp - Amort CIAC Tax	403.	(617,430)	(137,635)	(755,065)
424			68012500 Deprecia	ition Exp - Amort CIAC Nontax	403.	(4,197,321)	(312,270)	(4,509,591)
425			68311000 Rem Cos	ts-ARO/NNS	403.	4,746,755	745,256	5,492,011
426			68312000 Rmv Cst	s-NNS CIAC Tx	403.	(319,546)	(47,597)	(367,144)
427			68312500 Rmv Cst	s-NNS CIAC NT	403.	(831,023)	(3,671)	(834,694)
428					Total	29,661,392	5,334,500	34,995,892
429								
430	406 & 407	Amortization	68252000 Amortiz	ation - Capital Leases	407.1	0	0	0
431			68254000 Amortiz	ation - Reg Asset AFUDC	407.1	0	0	0
432			68255000 Amortiz	ation - UPAA	406.	14,723	0	14,723
433			68257000 Amortiz	ation - Property Losses	407.2	57,080	0	57,080
434			68258000 Amortiz	ation - Reg Asset	407.4	16,242	(16,242)	0
435						88,045	(16,242)	71,803
436								
		Current federal income						
437	409	taxes - operating	69011000 FIT-Curr	ent	409.10	1,025,369	(3,819,962)	(2,794,593)
438			69012000 FIT-Prior		409.10	0	0	0
439			69021000 SIT-Curr	•	409.11	95,314	(955,068)	(859,754)
440			69022000 SIT-Prior		409.11	0	0	0
441						1,120,683	(4,775,030)	(3,654,348)
442						,	(,, .,,	(-,,,
		Deferred federal						
443	410	income tax expense	69061000 Def FIT-0	Current Year	410.10	0	0	0
444			69062000 Def FIT-I	Pr Yr Adj	410.10	0	0	0
445			69063000 Def FIT-I	RegAsst/Liab	410.10	(673,381)	(311,587)	(984,968)
446			69063200 Def FIT-Reg Liability		410.10	0	0	0
447			69065000 Def FIT-0	Other	410.10	6,601,566	727,399	7,328,965
448			69071000 Def SIT-0	Current Year	410.11	0	0	0
449			69072000 Def SIT-I	Pr Yr Adj	410.11	0	0	0
450			69073000 Def SIT-I	RegAsst/Liab	410.11	0	0	0
451			69073200 Def SIT-Reg Liability		410.11	0	0	0
452			69073500 Def SIT-Other		410.11	1,816,199	179,989	1,996,188
453						7,744,383	595,801	8,340,184
454							•	

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original \_Updated \_Revised Exhibit 37, Schedule C-2 Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line	Major	·		96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates	
#	NARUC Group	Grouping	Account	Acct Description	Account	August 31, 2025	Forecast at Present Rates	December 31, 2026
		Amortization of						
455	412	investment tax credits	69522000 Invest	ment Tax Credits Restored - 3%	412.11	0	0	0
456			69524000 Invest	ment Tax Credits Restored - 10%	412.11	0	0	0
457						0	0	0
458								
459	408	General taxes	68520000 Prope	rty Taxes	408.11	8,387,105	3,553,811	11,940,916
460			68520100 Tax Di	scounts	408.11	(300)	300	0
461			68532000 FUTA		408.12	9,273	(2,352)	6,921
462			68532100 FUTA	Cap Credits	408.12	(3,514)	503	(3,011)
463			68533000 FICA		408.12	1,110,197	123,612	1,233,809
464			68533100 FICA (	Cap Credits	408.12	(400,961)	(134,483)	(535,444)
465			68535000 SUTA		408.12	13,972	(2,430)	11,542
466			68535100 SUTA	Cap Credits	408.12	(5,512)	489	(5,023)
467			68543000 Other	Taxes and Licenses	408.13	100	(100)	0
468			68545000 Utility	Reg Assessment	408.10	177,480	34,734	212,214
469						9,287,839	3,574,085	12,861,924
470		Operating Income	Operat	ing Income = Account Groups 400+420-4	01-403-406-407-408-409-410-412	\$43,018,354	(\$10,100,882)	\$32,917,472
471								
472	Breakdown by	Major Account Group						
473	400	Sum Operating Revenues	i			139,664,647	(3,104,794)	136,559,853
474	420	Sum AFUDC				0	0	0
475	401	Sum Operating Expenses				48,743,951	2,282,973	51,026,925
476	403	Sum Depreciation Expens	ie			29,661,392	5,334,500	34,995,892
477	406	Sum Amortization of UPA	<b>IA</b>			14,723	0	14,723
478	407	Sum Amortization Expens	se			73,322	(16,242)	57,080
479	408	Sum Taxes Other Than in	come			9,287,839	3,574,085	12,861,924
480	409	Sum Current Income Taxe	es			1,120,683	(4,775,030)	(3,654,348)
481	410	Sum Deferred Tax				7,744,383	595,801	8,340,184
482	412	Sum Investment Tax Cred	lits			0	0	0
483					Operating Income Summary	\$43,018,354	(\$10,100,882)	\$32,917,472

### EXHIBIT 37 SCHEDULE D

### JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ending August 31, 2025

Schedule	Description
D-1	Summary of Adjustments to Operating Income by Major Account
D-2	Support Schedule for Individual Adjustments to Operating Income
D-3	Supporting Schedule for Jurisdictional Factors

For electronic version, see KAW\_APP\_EX37D\_051625.pdf.

## Kentucky American Water Company Case No. 2025-00122

#### Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: X Base Period X Forecast Period Version: X Original \_Updated \_Revised

Exhibit 37, Schedule D-1
Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR IS Adjust D.1

Forecast Year at **Base Period Present Rates** Line **Major NARUC** 12 Months Ending **Adjust for Forecast** 12 Months Ending Supporting **Number Account Group** Description August 31, 2025 at Present Rates December 31, 2026 **Schedule Information** 400 **Operating Revenues** \$139,664,647 (\$3,104,794) \$136,559,853 See D-2 1 2 3 4 401 **Operating Expenses** 48,743,951 2,282,974 51,026,925 See D-2 5 6 403 Depreciation Expense 29,661,392 5,334,500 34,995,892 See D-2 7 8 406 Amortization of Utility Plant Acquisition Adjustments 14,723 14,723 See D-2 9 10 407 **Amortization Expense** 73,322 (16,242)57,080 See D-2 11 12 Taxes Other Than Income 408 9,287,839 3,574,085 12,861,924 See D-2 13 Income Taxes (Current, Utility Operating Income) 14 409 1,120,683 (4,775,030)(3,654,348)See D-2 15 410 Provision for Deferred Income Taxes 16 7,744,383 595,801 8,340,184 See D-2 19 20 412 **Investment Tax Credits** 0 See D-2 **Utility Operating Income** \$43,018,354 (\$10,100,882) \$32,917,472

## Kentucky American Water Company Case No. 2025-00122 Supporting Schedule for Individual Adjustments to Operating Income

Data: X Base Period X Forecast Period Version: X Original \_Updated \_Revised

Base

Adjustment

Forecast Year at

Exhibit 37, Schedule D-2

Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

	Majo	r	Base Period	Adjustment for Forecast	Forecast Year at Present Rates			
Line	NARU	c	Ending	at Present	12 Months Ending	Work	Workpaper	
#_	Acct. Gr	ou Description	August 31, 2025	Rates	December 31, 2026	Paper #	Excel Location	Description of Adjustment
1	400	Operating Revenues						
2 3		Water Revenues Residential Sales	\$76,523,060	(\$2,383,382)	\$74,139,678	Exhibit 37, Schedule M-1	Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37)	The Residential Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during
			25 254 527	(504 500)	25 272 224		Revenue WP Support.xlsm]LinkOut	the base period.
4		Commercial Sales	35,961,597	(681,693)	35,279,904	Exhibit 37, Schedule M-1	Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP Support.xlsm]LinkOut	The Commercial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
5		Industrial Sales	3,302,613	22,376	3,324,989	Exhibit 37, Schedule M-1	Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP	The Industrial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
6		Public Fire	5,716,535	(29,004)	5,687,531	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP	The Public Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
7		Private Fire	4,504,299	358,372	4,862,671	Exhibit 37, Schedule M-1	Case - Exhibits (25, 26, 37 ) Revenue WP	The Private Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
8		Public Authority Sales	9,186,361	(203,127)	8,983,234	Exhibit 37, Schedule M-1	Case - Exhibits (25, 26, 37 ) Revenue WP	The Public Authority Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
9		Sale for Resale	2,179,189	(297,460)	1,881,729	Exhibit 37, Schedule M-1	Case - Exhibits (25, 26, 37 ) Revenue WP	The Sale for Resale adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
10		Miscellaneous Sales	139,964	4,829	144,793	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP Support.xlsm]LinkOut	The Miscellaneous Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
12	400	Other Revenues					Supportinistrijennout	
13		OthRev-Late Pymt Fee	788,767	113,670	902,436	Exhibit 37, Schedule M-1	Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP	To adjust Late Payment Fees for the forecast period.
14		OthRev-Rent	119,732	(2,490)	117,242	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP	To adjust Other Revenue-Rent for the forecast period.
15		OthRev-Rent I/C	92,903	(67,671)	25,232	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP	To adjust Other Revenue-Rent I/C for the forecast period.
17		OthRev-NSF Ck Chrg	36,380	(1,552)	34,828	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP	To adjust Returned Check Charges (Non-Sufficient Funds) for the forecast period.
18		OthRev-Appl/InitFee	620,305	3,628	623,933	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP	To adjust Application and Initiation Fees for the forecast period.
19		OthRev-Usage Data	61,525	126	61,651	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2025 Rate Case - Exhibits (25, 26, 37 ) Revenue WP Support.xlsm]LinkOut	To adjust Usage Data for the forecast period.

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised Exhibit 37, Schedule D-2

Versio	n: <u>X</u> Origina	I _Updated _Revised						Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2
			Base	Adjustment	Forecast Year at			
	Major		Period	for Forecast	Present Rates			
Line	NARUC		Ending	at Present	12 Months Ending	Work	Workpaper	
#	Acct. Gro	u Description	August 31, 2025	Rates	December 31, 2026	Paper #	Excel Location	Description of Adjustment
20		OthRev-Reconnct Fee	431,382	58,621	490,003	Exhibit 37, Schedule M-1	Case - Exhibits (25, 26, 37 ) Revenue WP	To adjust Reconnect Fees for the forecast period.
21		OthRev-Misc Svc	35	(35)	0	Exhibit 37, Schedule M-1	Case - Exhibits (25, 26, 37 ) Revenue WP	To adjust Miscellaneous Service for the forecast period.
23	420	AFUDC	0	0	0	NA	Support.xlsm]LinkOut Rate Base/[KAWC 2025 Rate Case - Capital-Depr Exp.xlsx]Link Out	
24		Total Water , Other & AFUDC Revenues		<i>(</i> )				
25		(Sum Lines 3-23)	139,664,647	(3,104,794)	136,559,853			
25 26	401	Operating Expense						
27	401	O&M:						
28		Purchased Water	320,453	(118,578)	201,875	W/P - 3-2	O&M/[KAWC 2025 Rate Case - Purchased Water Exhibit.xlsx]Exhibit	The Purchased Water adjustment is based on the normalization of usage and latest purchased water rates. $ \\$
29		Fuel & Power	5,763,835	276,685	6,040,520	W/P - 3-3	O&M/[KAWC 2025 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit	The Fuel and Power adjustment is based on the change in system delivery, price inflation, and process changes.
30		Chemicals	4,604,448	27,998	4,632,446	W/P - 3-4	O&M/[KAWC 2025 Rate Case - Chemicals Exhibit.xlsx]Exhibit	The Chemicals adjustment is based on the normalization of usage, changes in system delivery, and chemical price changes.
31		Waste Disposal	907,201	(192,365)	714,836	W/P - 3-5	O&M/[KAWC 2025 Rate Case - Waste Disposal	The Waste Disposal adjustment is based on clean out and vendor changes, and chemical price increases.
32		Salaries and Wages	8,569,909	958,152	9,528,061	W/P - 3-1	Exhibit.xlsx]Exhibit  O&M/[KAWC 2025 Rate Case - Labor and Labor Related  Exhibit.xlsx]Labor Exhibit	Adjustment includes negotiated wage increases for union employees under the current contract and annual merit increases for non-union employees. Expense is net of capitalization and sewer utility charges.
33		Pension	190,054	8,225	198,279	W/P - 3-1c	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit	Adjustment reflects Kentucky's allocation of the current Pension Service Cost estimate for the months January 2026-December 2026. Expense is net of capitalization.
34		OPEB	(73,024)	(654,071)	(727,095)	W/P - 3-1a	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit	Adjustment reflects Kentucky's allocation of the current OPEB Service Cost estimate for the months January 2026 - December 2026. Expense is net of capitalization.
35		Group Insurance	2,294,383	(371,212)	1,923,171	W/P - 3-1a	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit	Adjustment reflects costs for all group insurances net of employee contributions, at selected 2025 plan rates where available. Expense is net of capitalization and sewer utility charges.
36		Other Benefits	645,028	166,541	811,569	W/P - 3-1b	O&M/[KAWC 2025 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits	Adjustment reflects costs forecasted wages adjusted by participation percentage, including allowances for tuition assitance, training, drug screenings, health & safety incentives, and biological exposure vaccinations.
37		Support Services	14,048,373	773,335	14,821,708	W/P - 3-7	Exhibit O&M/[KAWC 2025 Rate Case - Support Services	Adjustment reflects any changes in Labor, Labor Related, and Other Costs, as well as the removal of charitable contributions, advertising, and severance in addition to the .06% allocation of costs to the
38		Contract Services	1,617,183	111,261	1,728,444	W/P - 3-18	Exhibit.xlsx]Exhibit  O&M/[KAWC 2025 Rate Case -  Contract Services  Exhibit.xlsx]Exhibit	sewer division.  Contracted Services adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor.
39		Building Maintenance & Services	1,523,693	104,831	1,628,524	W/P - 3-12	O&M/[KAWC 2025 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit	Building Maintenance & Services adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor.
40		Telecommunications	304,973	20,982	325,955	W/P - 3-14	O&M/[KAWC 2025 Rate Case - Telecommunications Exhibit.xlsx]Exhibit	Telecommunications adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor.

Data: X Base Period X Forecast Period Version: X Original \_Updated \_Revised

Base

Adjustment

Forecast Year at

Exhibit 37, Schedule D-2

	Major		Period Period	for Forecast	Present Rates			
Line	NARUC		Ending	at Present	12 Months Ending	Work	Workpaper	
#	Acct. Grou	Description	August 31, 2025	Rates	December 31, 2026	Paper #	Excel Location	Description of Adjustment
41		Postage, Printing, & Stationary	33,318	13,541	46,859	W/P - 3-15	O&M/[KAWC 2025 Rate Case - Postage, Printing & Stationary Exhibit.xlsx]Exhibit	Postage, Printing & Stationary adjustment is based on the difference between the base period amounts and the forecasted future test year.
42		Office Supplies & Services	301,686	40,940	342,626	W/P - 3-16	O&M/[KAWC 2025 Rate Case - Office Supplies Exhibit.xlsx]Exhibit	The Office Supplies & Services Expense adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor. Other adjustments were made to account for uniform expenses, software costs, and normalize credit line fees.
43		Advertising & Marketing	0	0	0	W/P - 3-17	O&M/[KAWC 2025 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit	There are no Adverstising and marketing expenses in the base period and no expense in the forecast year.
44		Employee Related Expense	195,344	41,074	236,418	W/P - 3-19	O&M/[KAWC 2025 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit	The Employee Related Expense adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor. An additional adjustment was made to incorporate a 3 year average of relocation expense.
45		Miscellaneous Expense	1,142,311	19,512	1,161,823	W/P - 3-20	O&M/[KAWC 2025 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit	Miscellaneous Expense adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor and the removal of charitable contributions.
46		Rents	62,234	4,282	66,516	W/P - 3-11	O&M/[KAWC 2025 Rate Case - Rents Exhibit.xlsx]Exhibit	The Rent Expense adjustment includes a base year adjustment to normalize the projected base year expense and an adjustment to account for the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor.
47		Transportation	524,821	75,941	600,763	W/P - 3-21	O&M/[KAWC 2025 Rate Case - Transportation Exhibit.xlsx]Exhibit	The Transportation Expense adjustment is based on the difference between the base period amounts from September 2024 through August 2025 due to a 3-Year Average Inflation factor being applied to forecast through December 2026. In addition, the Natural Account and Capitalized Credits accounts were normalized from 2021 - 2024 by Removing Vehicle Purchases.
								Vehicle purchases were recorded to Transportation Expense from 2021 - 2024. Vehicles were debiting transportation expense, then capitalizing the asset to the balance sheet by crediting the Cap Credits. A reclassification will be made in the future and they will be appropriately record it to the Capital Purchases Clearing Account.
48		Uncollectible Accounts	766,617	(139,900)	626,717	W/P - 3-10	O&M/[KAWC 2025 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit	The uncollectible adjustment was calculated by using forecasted water revenues at 12 Months Ending December 31, 2026 and multiplying by the 3 year average uncollectible percentage for years 2022-2024.
49		Other Customer Accounting	112,416	7,734	120,150	W/P - 3-9	O&M/[KAWC 2025 Rate Case - Customer Accounting Exhibit.xlsx]Exhibit	Customer Accounting adjustment includes a base year adjustment to normalize the projected base year expense and an adjustment to account for the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor.
50		Regulatory Expense	332,246	609,203	941,449	W/P - 3-6	O&M/[KAWC 2025 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit	The regulatory expense base period calculation is actual expense for the six months September 2024 to February 2025 and projected expense for the six months March 2025 to August 2025 from prior water rate case. The future test period adjustment incorporates the regulatory expenses related to this rate case totaled and amortized over 24 months.

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised Exhibit 37, Schedule D-2

			Base	Adjustment	Forecast Year at			
	Major		Period	for Forecast	Present Rates			
Line	NARUC		Ending	at Present	12 Months Ending	Work	Workpaper	
#	Acct. Grou	Description	August 31, 2025	Rates	December 31, 2026	Paper #	Excel Location	Description of Adjustment
51	1	nsurance Other Than Group	1,830,557	233,119	2,063,676	W/P - 3-8	O&M/[KAWC 2025 Rate Case - IOTG Exhibit.xlsx]Exhibit	Basis for Base Year:  Actual expense for the six months September 2024 to February 2025. For the six months March 2025 to August 2025, amounts allocated monthly to KAWC from actual policy premiums, prorated by Water customer ratio. Insurance Workers Compensation Capitalized Credits calculated by multiplying capitalized credits ratio by Water prorated Workers Compensation allocation.  Basis for Future Test Year Forecast:  Amounts allocated monthly to KAWC from actual policy premiums escalated by annual inflation percentages derived from AW IOTG department experience and market conditions, prorated by Water customer ratio. Insurance Workers Compensation Capitalized Credits calculated by multiplying capitalized credits ratio by Water prorated Workers Compensation allocation.
52	P	Maintenance Supplies & Services	2,725,893	265,741	2,991,634	W/P - 3-13	O&M/[KAWC 2025 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit	Maintenance Supplies & Services adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs in accordance with the historical KAW O&M Growth Factor, Amortized Deferred Maintenance based on forecasted amortization schedules as developed in rate base 'KAWC 2025 Rate Case - Deferred Maintenance' workpaper, and additional contacted services due for safety mandates and preventative plans.
53		Total O & M Expense (Sum of Lines 28						
		through 51):	48,743,951	2,282,974	51,026,925			

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised Exhibit 37, Schedule D-2

Line #	: X Origina  Major  NARUC  Acct. Gro		Base Period Ending August 31, 2025	Adjustment for Forecast at Present Rates	Forecast Year at Present Rates 12 Months Ending December 31, 2026	Work Paper#	Workpaper Excel Location	Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2  Description of Adjustment
55 56	403	Other Expenses Depreciation	29,661,392	5,334,500	34,995,892	W/P - 4-1	Rate Base/[KAWC 2025 Rate Case - Capital-Depr Exp.xlsx]Link Out	Adjustment to reflect forecasted life depreciation expense net of life CIAC credits. Life depreciation adjustment is based on Utility Plant in Service balances, by account, for each month of the base period multiplied by the monthly authorized depreciation rates. Each month of the forecasted period was multiplied by the monthly rates from the depreciation study. Life CIAC credits are based on the CIAC balances, by account, for each month of the forecasted period multiplied by the monthly CIAC amortization rates.
57	406	Amortization of UPAA	14,723	0	14,723	W/P - 4-2	Rate Base/[KAWC 2025 Rate Case - Amortization Expense.xlsx]Exhibit	Adjustment to reflect forecasted amortization of Utility Plant Acquisition Adjustments.  Certain acquisition adjustments were not authorized in prior cases, so an adjustment has been made to eliminate the expense from existing UPAA. The Company is currently recovering amortization of UPAA for its North Middletown acquisition over 10 years.
58	407	Amortization Expense	73,322	(16,242)	57,080	W/P - 4-2	Rate Base/[KAWC 2025 Rate Case - Amortization Expense.xlsx]Exhibit	Adjustment to reflect forecasted amortization expense.
59 60	409	State Income Tax Current State Income Tax	95,314	(955,068)	(859,754)	SCHEDULE E-1.4	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From this number statutory add backs and deductions in the form of permanent and temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items. The adjustment is primarily due to changes in pre-tax income times the statutory tax rate.
61	410	Deferred State Income Tax	1,816,199	179,989	1,996,188	SCHEDULE E-1.4	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	Deferred tax expense is based on the tax effect of temporary timing differences used to calculate current tax expense. The adjustment is primarily due to an increase in net book over tax depreciation and a reduction in the tax repairs deduction.
62 63	409	<u>Federal Tax</u> Current Federal Income Tax	1,025,369	(3,819,962)	(2,794,593)	SCHEDULE E-1.3	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From this number statutory add backs and deductions in the form of permanent and temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items. The adjustment is primarily due to changes in pre-tax income times the statutory tax rate.
64	410	Deferred Federal Income Tax	5,928,185	415,812	6,343,996	SCHEDULE E-1.3	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Deferred tax expense is based on the tax effect of temporary timing differences used to calculate current tax expense. The sum of deferred tax expense also includes amortization of deferred income tax regulatory assets and liabilities recoverable or refundable through rates. The adjustment is primarily due to an increase in net book over tax depreciation and a reduction in the tax repairs deduction.
65	412	Investment Tax Credits	0	0	0	SCHEDULE E-1.3	Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Amortization of deferred investment tax credits (ITCs) includes amortization of the 3%, 4%, and 10% ITC amounts. The adjustment is due to the amortization of the ITCs ending in 2022.
66	408	General taxes	9,287,839	3,574,085	12,861,924	W/P - 5-1 W/P - 5-2 W/P - 5-3	Various - O&M\[General Tax Exhibit.xlsx]Exhibit - General Tax	Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, Regulatory Assessment Fees, Public Service Commission (PSC) Fees, and Other Taxes. The Property Tax adjustment is based on net UPIS to property taxes paid. The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues at present rates. PSC Fee adjustment is based on most recent PSC Fee rate multiplied by forecasted revenue. Other Taxes are based on current accounting.
67		Total Other Expense (Sum of Lines 55	47,902,341	4,713,115	52,615,456			
68 69		through 66)	96,646,292	6,996,088	103,642,381			
70 71		Total Expenses (Line 52 + Lines 67):	90,040,292	880,066,0	103,042,381			
/1		Utility Operating Income (Line 24 - Line 69):	\$43,018,354	(\$10,100,882)	\$32,917,472			

### Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]D-3

# Kentucky American Water Company Case No. 2025-00122

### **Supporting Schedule for Jurisdictional Factors**

Data: X Base Period X Forecast Period Exhibit 37, Schedule D-3

Version: X Original \_Updated \_Revised Exhibits/[KAWC 2025 Rate Case - Income Statement.xlsx]D-3

Jurisdictional Factors are not applicable to Kentucky American Water Company in this proceeding.

### **EXHIBIT 37 SCHEDULE E**

### JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY FOR BASE AND FORECASTED PERIODS

### **KENTUCKY-AMERICAN WATER COMPANY**

### Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ending August 31, 2025

Schedule	Description
E-1.1	Federal Income Tax Calculation for the Base Period, Support Schedule
E-1.2	State Income Tax Calculation for the Base Period, Support Schedule
E-1.3	Federal Income Tax Calculation for the Forecast Period, Support Schedule
E-1.4	State Income Tax Calculation for the Forecast Period, Support Schedule
E-1.5	Summary of Income Tax for the Base and Forecast Period
E-2	Development of Jurisdictional Federal and State Income Taxes

For electronic version, see KAW\_APP\_EX37E\_051625.pdf.

SCHEDULE E-1.1
Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.1 Federal Inc Tax Base

#### Kentucky American Water Company Case No. 2025-00122 Base Year Adjustment Federal and State Taxes Base Year (12 Months Ending August 31, 2025)

Witness Responsible: Linda Schlessman

Type of Filing: \_\_X\_\_Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

Line	Category Book Revenue (+)	ltem	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
1 2 3	BOOK Revenue (+)	Operating Revenue	\$139,664,647	\$0	\$139,664,647
4	Book Deductions (-)				
5		O&M Expenses	(48,743,951)	0	(48,743,951)
6 7		Depreciation, Amortization, & Cost of Removal Taxes Other Than Income	(29,749,437) (9,287,839)	0	(29,749,437) (9,287,839)
8		Interest Expense	(13,873,212)	0	(13,873,212)
9		Total Book Deductions (Sum Lines 5 - 8)	(\$101,654,438)	\$0	(\$101,654,438)
10 11 12		Book Pre-Tax Income (Line 2 + Line 9)	\$38,010,208	\$0	\$38,010,208
13 14		Current State Income Tax Tax Amortizations	(\$95,314) 0	\$0 0	(\$95,314) 0
15		Tax Amortizations	Ü	U	U
16	Reconciling Items				
47		Permanent Differences:			
17 18		(Deduction) or Reversal of Deduction  Non-Deductible Meals	28,246	0	28,246
19		Non-Deductible Meals  Non-Deductible Penalties and Mandatory Dividends	191,796	0	191,796
20		Pre-Tax Income After Perm. Differences (Line 11 + Line 13 + Line 18 + Line 19)	\$38,134,936	\$0	\$38,134,936
21					
22		Temporary Differences: (Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(31,773,679)	0	(31,773,679)
24		Reverse Deduction of Book Depreciation	30,879,958	0	30,879,958
25		Reverse Deduction of Amortization of Property Losses	57,080	0	57,080
26		Reverse Deduction of Amortization of UPAA	14,723	0	14,723
27		Reverse Deduction of Deferred Maintenance Amortization	1,376,204	0	1,376,204
28		Deduct Actual Deferred Maintenance Expenditures	(1,700,000)	0	(1,700,000)
29		Reverse All CIAC Amortization Credits	(5,965,320)	0	(5,965,320)
30		Reflect Actual Taxable CIAC Received	916,833	0	916,833
31 32		Reflect Repairs Deduction Reverse Book Cost of Removal	(24,716,229) 4,746,755	0	(24,716,229) 4,746,755
33		Reflect Actual Cost of Removal	(7,088,551)	0	(7,088,551)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 23 - 33)	(\$33,252,227)	\$0	(\$33,252,227)
35 36		Pre-Tax Income After Permanent and Temporary Differences (Line 20 + Line 34)	\$4,882,709	\$0	\$4,882,709
37 38	Calculation of Curren	nt Federal Income Taxes			
39		Tax Rate	21.00%	21.00%	21.00%
40		Current Taxes (Line 36 x Line 39)	1,025,369	0	1,025,369
41 42		Adjustment For Tax Provision  Total Current Taxes	1,025,369		1,025,369
43		Less: Prior Year Adjustment	0	0	0
44 45		Total Federal Income Taxes - Current (Line 42 - Line 43)	\$1,025,369	\$0	\$1,025,369
46	Calculation of Deferr	ed Federal Income Taxes			
47		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	6,081,168	0	6,081,168
48		Federal Defered Taxes Related to Deferred Maintenance	64,597	0	64,597
49		Federal Defered Taxes Related to Property Losses	(11,387)	0	(11,387)
50		Federal Defered Taxes Related to Cost of Removal	467,188	0	467,188
51 52		Federal Defered Taxes - Prior Year Items Deferred	\$6,601,566	<u> </u>	\$6,601,566
53		Adjustment For Tax Provision	\$0,001,300	<b>30</b>	<b>30,001,300</b> 0
54		Sum Items Deferred	\$6,601,566	\$0	\$6,601,566
55			Ţ-,,- <b>00</b>	**	<del>+-,,500</del>
56		Amortization of Deferred Income Tax Assets & Liabilties			
57		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(673,381)	0	(673,381)
58		Amentication of Deferred ITC	•	2	•
59 60		Amortization of Deferred ITC  Sum Total Federal Deferred Taxes + Amortization of ITC	\$5,928,185	<u> </u>	\$5,928,185
61		Sam I Capital Deferred Taxes - Amortization of the	<del>\</del> \(\frac{\frac{1}{3}\frac{1}{2}\frac{1}{3}		<del>40,020,200</del>
62 63		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 44 + Line 60)	\$6,953,553	\$0	\$6,953,553

SCHEDULE E-1.2 Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.2 State Inc Tax Base

### **Kentucky American Water Company** Case No. 2025-00122 Base Year Adjustment Federal and State Taxes

Base Year (12 Months Ending August 31, 2025)

Witness Responsible: Linda Schlessman Type of Filing: \_\_X\_\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

Line	Category	ltem	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)				
2		Operating Revenue	\$139,664,647	\$0	\$139,664,647
3					
4	Book Deductions (-)			_	
5		O&M Expenses	(48,743,951)	0	(48,743,951)
6 7		Depreciation, Amortization, & Cost of Removal	(29,749,437)	0	(29,749,437)
/ 8		Taxes Other Than Income Interest Expense	(9,287,839)	0	(9,287,839)
9		Total Book Deductions (Sum Lines 5 - 8)	(13,873,212) (\$101,654,438)	<u> </u>	(\$101,654,438)
10		Total Book Deductions (Sun Lines 5 - 6)	(\$101,034,436)	<b>30</b>	(\$101,634,436)
11		Book Pre-Tax Income (Line 2 + Line 9)	\$38,010,208	\$0	\$38,010,208
12			<b>400,010,200</b>	***	<b>\$30,010,100</b>
13		Tax Amortizations	\$0	\$0	\$0
14			·	•	•
15	Reconciling Items				
	-	Permanent Differences:			
16		(Deduction) or Reversal of Deduction			
17		Non-Deductible Meals	28,246	0	28,246
18		Non-Deductible Penalties and Mandatory Dividends	191,796	0	191,796
19		Pre-Tax Income After Perm. Differences (Line 11 + Line 13 + Line 17 + Line 18)	\$38,230,250	\$0	\$38,230,250
20					
		Temporary Differences:			
21		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
22		Deduct Tax Depreciation (State or Federal)	(34,845,429)	0	(34,845,429)
23		Reverse Deduction of Book Depreciation	30,879,958	0	30,879,958
24		Reverse Deduction of Amortization of Property Losses	57,080	0	57,080
25		Reverse Deduction of Amortization of UPAA	14,723	0	14,723
26		Reverse Deduction of Deferred Maintenance Amortization	1,376,204	0	1,376,204
27		Deduct Actual Deferred Maintenance Expenditures	(1,700,000)	0	(1,700,000)
28		Reverse All CIAC Amortization Credits	(5,965,320)	0	(5,965,320)
29		Reflect Actual Taxable CIAC Received	916,833	0	916,833
30		Reflect Repairs Deduction	(24,716,229)	0	(24,716,229)
31		Reverse Book Cost of Removal	4,746,755	0	4,746,755
32		Reflect Actual Cost of Removal	(7,088,551)	<u> </u>	(7,088,551)
33 34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$36,323,977)	\$0	(\$36,323,977)
34 35		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$1,906,273	\$0	\$1,906,273
		Fre-rax income Arter Fermanent and Temporary Differences (Line 15 + Line 55)	\$1,500,273	<del>, 0</del>	\$1,500,275
36 37	Calaulatian of Cuman	nt State Income Taxes			
38	Calculation of Currer	Tax Rate	5.0%	5.0%	5.0%
39		Current Taxes (Line 35 x Line 38)	95,314	0	95,314
40		Adjustment For Tax Provision	55,314	U	99,314
41		Total Current Taxes	95,314	0	95,314
42		Less: Prior Year Adjustment	0	0	0
43		Total State Income Taxes (Line 41 - Line 42)	\$95,314	\$0	\$95,314
44		,			
45	Calculation of Deferr	red State Income Taxes			
46		State Defered Taxes Related to UPIS, CIAC, and Repairs	1,685,773	0	1,685,773
47		State Defered Taxes Related to Deferred Maintenance	16,190	0	16,190
48		State Defered Taxes Related to Property Losses	(2,854)	0	(2,854)
49		State Defered Taxes Related to Cost of Removal	117,090	0	117,090
50		State Defered Taxes - Prior Year	0	0	0
51		Items Deferred	\$1,816,199	\$0	\$1,816,199
52		Adjustment For Tax Provision		\$0	\$0
53		Sum Items Deferred	\$1,816,199	\$0	\$1,816,199
54					
55		Amortization of Deferred Income Tax Assets & Liabilties			
56		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	0	0	0
57		Sum Total Deferred Taxes	\$1,816,199	\$0	\$1,816,199
58					
59					
60		Total Current + Deferred State Income Taxes (Line 43 + Line 57)	\$1,911,512	\$0	\$1,911,512

SCHEDULE E-1.3

Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast

#### Kentucky American Water Company Case No. 2025-00122 Base Year Adjustment Federal and State Taxes For the 12 Months Ending December 31, 2026

Witness Responsible: Linda Schlessman

Type of Filing: \_\_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised

			Current Rates Federal Tax Calculation	At Proposed Rates	Forecast Period
Line	Category	Item	Forecast Period	Adjustments	At Proposed Rates
1	Book Revenue (+)				
2		Operating Revenue	\$136,559,853	\$26,936,338	\$163,496,191
3	5 - 1 5 - 1 - 12 (1)				
4 5	Book Deductions (-)	O&M Expenses	(51,026,925)	(125,695)	(51,152,620)
6		Depreciation, Amortization, & Cost of Removal	(35,067,695)	(123,693)	(35,067,695)
7		Taxes Other Than Income	(12,861,924)	(41,859)	(12,903,783)
8		Interest Expense	(15,106,448)	0	(15,106,448)
9		Total Book Deductions (Sum Lines 5 - 8)	(\$114,062,992)	(\$167,554)	(\$114,230,546)
10					
11		Book Pre-Tax Income (Line 2 + Line 9)	\$22,496,861	\$26,768,784	\$49,265,644
12					
13		Current State Income Tax	859,754	(1,338,439)	(478,685)
14		Tax Amortizations	0	0	0
15					
16	Reconciling Items				
		Permanent Differences:			
17		(Deduction) or Reversal of Deduction	20.400	•	20.400
18 19		Non-Deductible Meals  Non-Deductible Penalties and Mandatory Dividends	29,499 202.318	0	29,499 202,318
20		Pre-Tax Income After Perm. Differences (Line 11 + Line 13 + Line 18 + Line 19)	\$23,588,432	\$25,430,344	\$49,018,776
21		FIE-18X III. Office Arter Ferm. Differences (Line 11 + Line 13 + Line 16 + Line 15)	323,300,432	323,430,344	343,018,770
		Temporary Differences:			
22		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(35,786,767)	0	(35,786,767)
24		Reverse Deduction of Book Depreciation	35,970,376	0	35,970,376
25		Reverse Deduction of Amortization of Property Losses	57,080	0	57,080
26		Reverse Deduction of Amortization of UPAA	14,723	0	14,723
27		Reverse Deduction of Deferred Maintenance Amortization	1,362,695	0	1,362,695
28		Deduct Actual Deferred Maintenance Expenditures	(3,200,000)	0	(3,200,000)
29		Reverse All CIAC Amortization Credits	(6,466,494)	0	(6,466,494)
30		Reflect Actual Taxable CIAC Received	90,000	0	90,000
31		Reflect Repairs Deduction	(27,732,589)	0	(27,732,589)
32		Reverse Book Cost of Removal	5,492,011	0	5,492,011
33		Reflect Actual Cost of Removal	(6,697,054)	0	(6,697,054)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 23 - 33)	(\$36,896,020)	\$0	(\$36,896,020)
35 36		Dec Textlement After December 1 Difference (Line 20 + Line 24)	(č12 207 F00)	\$25,430,344	¢42 422 7FC
		Pre-Tax Income After Permanent and Temporary Differences (Line 20 + Line 34)	(\$13,307,588)	\$25,430,344	\$12,122,756
37 38	C-1	ent Federal Income Taxes			
39	Calculation of Curre	Tax Rate	21%	21%	21%
40		Current Taxes (Line 36 x Line 39)	(\$2,794,594)	\$5,340,372	\$2,545,779
41		<del></del>	(\$2,754,554)	73,340,372	<b>72,343,113</b>
42					
43	Calculation of Defer	rred Federal Income Taxes			
44	culculation of Delei	Federal Defered Taxes Related to UPIS, CIAC, and Repairs	6,733,404	0	6,733,404
45		Federal Defered Taxes Related to Deferred Maintenance	366,542	0	366,542
46		Federal Defered Taxes Related to Property Losses	(11,387)	0	(11,387)
47		Federal Defered Taxes Related to Cost of Removal	240,406	0	240,406
48		Sum Items Deferred	\$7,328,965	\$0	\$7,328,965
49			, ,,		,
50		Amortization of Deferred Income Tax Assets & Liabilties			
51		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(984,968)	0	(984,968)
52					
53		Amortization of Deferred ITC	0	0	0
54		Sum Total Federal Deferred Taxes + Amortization of ITC	\$6,343,996	\$0	\$6,343,996
55					
56					
57		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 40 + Line 54)	\$3,549,403	\$5,340,372	\$8,889,775

SCHEDULE E-1.4
Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast

#### Kentucky American Water Company Case No. 2025-00122 Base Year Adjustment Federal and State Taxes For the 12 Months Ending December 31, 2026

Witness Responsible: Linda Schlessman

Type of Filing: \_\_X\_\_ Original \_\_\_\_ Updated \_\_\_\_ Revised

Line	Category Item	Current Rates State Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	Book Revenue (+)			
2	Operating Revenue	\$136,559,853	\$26,936,338	\$163,496,191
3				
4	Book Deductions (-)			
5	O&M Expenses	(51,026,925)	(125,695)	(51,152,620)
6	Depreciation, Amortization, & Cost of Removal	(35,067,695)	0	(35,067,695)
7	Taxes Other Than Income	(12,861,924)	(41,859)	(12,903,783)
8	Interest Expense	(15,106,448)	0	(15,106,448)
9	Total Book Deductions (Sum Lines 5 - 8)	(\$114,062,992)	(\$167,554)	(\$114,230,546)
10	Park Day Taylor and (Use 2 a Use 2)	£22.405.054	£26.760.704	\$40.2CF.C44
11	Book Pre-Tax Income (Line 2 + Line 9)	\$22,496,861	\$26,768,784	\$49,265,644
12	To According Management	٥	•	
13	Tax Amortizations	0	0	0
14	Describing Manua			
15	Reconciling Items Permanent Differences:			
16	(Deduction) or Reversal of Deduction			
17	· · · ·	29,499	0	29,499
18	Non-Deductible Meals Non-Deductible Penalties and Mandatory Dividends	202,318	0	202,318
19	Pre-Tax Income After Perm. Differences (Line 11 + Line 13 + Line 17 + Line 18)	\$22,728,677	\$26,768,784	\$49,497,461
20	Pre-rax income Arter Permi. Differences (Line 11 + Line 15 + Line 17 + Line 16)	322,720,077	320,700,704	343,437,401
20	Temporary Differences:			
21	(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
22	Deduct Tax Depreciation (State or Federal)	(38,814,512)	0	(38,814,512)
23	Reverse Deduction of Book Depreciation	35,970,376	0	35,970,376
24	Reverse Deduction of Amortization of Property Losses	57,080	0	57,080
25	Reverse Deduction of Amortization of Property Losses	14,723	0	14,723
26	Reverse Deduction of Deferred Maintenance Amortization	1,362,695	0	1,362,695
27	Deduct Actual Deferred Maintenance Expenditures	(3,200,000)	0	(3,200,000)
28	Reverse All CIAC Amortization Credits	(6,466,494)	0	(6,466,494)
29	Reflect Actual Taxable CIAC Received	90,000	0	90,000
30	Reflect Repairs Deduction	(27,732,589)	0	(27,732,589)
31	Reverse Book Cost of Removal	5,492,011	0	5,492,011
32	Reflect Actual Cost of Removal	(6,697,054)	0	(6,697,054)
33	Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$39,923,765)	\$0	(\$39,923,765)
34	rect remporary (beauctions) of neversul of beauctions (sum times 22 - 32)	(233,323,703)	ÇÜ	(\$33,323,703)
35	Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	(\$17,195,087)	\$26,768,784	\$9,573,696
36	Coloridation of Community Class Incomer Trans			
37 38	Calculation of Current State Income Taxes	F 00/	F 00/	F 00/
38 39	Tax Rate  Current Taxes (Line 35 x Line 38)	5.0% (\$859,754)	\$1,338,439	5.0% \$478,685
	Current raxes (Line 35 x Line 36)	(\$859,754)	\$1,338,439	\$478,085
40				
41	Calculation of Defaused State Income Tours			
42	Calculation of Deferred State Income Taxes	1.046.035	•	1 046 035
43	State Defered Taxes Related to UPIS, CIAC, and Repairs	1,846,925	0	1,846,925
44	State Defered Taxes Related to Deferred Maintenance	91,865		91,865
45	State Defered Taxes Related to Property Losses	(2,854)	0	(2,854)
46	State Defered Taxes Related to Cost of Removal	60,252	0	60,252
47	Sum Items Deferred	\$1,996,188	\$0	\$1,996,188
48 49	Amortization of Deferred Income Tax Assets & Liabilties			
49 50		0	^	0
50 51	Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	\$1.996.188	<u> </u>	\$1.996.188
	Sum Total Deferred Taxes	\$1,996,188	\$0	\$1,996,188
52				
53 54	Total Current + Deferred State Income Taxes (Line 39 + Line 51)	\$1,136,434	\$1,338,439	\$2,474,873

> 21 22

> 23

**SCHEDULE E-1.5** 

Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj

\$8,865,066

\$4,685,837

(\$4,179,229)

# Kentucky American Water Company Case No. 2025-00122

Base Year Adjustment Federal and State Taxes For the 12 Months Ending December 31, 2026

Witness Responsible: Linda Schlessman

Type of Filing: \_\_X\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

W/P - 6-1

	Reference Base	Reference Forecasted		At Current Rates Base	Present Rates Forecasted	
Line	Period	Period	Description	Period	Period	Adjustment
1						
2						
3			State Income Taxes			
4	Sch E-1.2	Sch E-1.4	Current	\$95,314	(\$859,754)	(\$955,068)
5	Sch E-1.2	Sch E-1.4	Deferred	1,816,199	1,996,188	179,989
6						
7						
8			Total State Income Taxes	\$1,911,512	\$1,136,434	(\$775,079)
9						
10						
11						
12			Federal Income Taxes			
13	Sch E-1.1	Sch E-1.3	Current	1,025,369	(2,794,594)	(3,819,962)
14	Sch E-1.1	Sch E-1.3	Deferred	6,601,566	7,328,965	727,399
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	(673,381)	(984,968)	(311,587)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	0	0	0
17						
18						
19			Total Federal Income Taxes	\$6,953,553	\$3,549,403	(\$3,404,151)
20						<u> </u>

**Total Income Taxes** 

Workpaper #: SCHEDULE E-2
Excel Reference: Taxes/[KAWC 2025 Rate Case - Income Tax Exhibit.xlsx]E-2 Jurisdictional Income Taxes

Kentucky American Water Company
Case No. 2025-00122
Jurisdictional Factors for Income Tax Expense
For the 12 Months Ending December 31, 2026

	ess Responsible: of Filing:X O		W/P - 6-1 _ Revised		
Line	Account Title	Total Utility	Jurisdictional Percent	Jurisdiction	Jurisdictional Code / Explanation
1					
2					
3					
4	NOT	APPLICABL	E TO KENTUCKY-	AMERICAN WATE	ER COMPANY.
5					
6	100% JU	RISDICTIO	NAL FOR KENTUC	(Y-AMERICAN W	ATER COMPANY.
7					
8					
9					

### EXHIBIT 37 SCHEDULE F

ORGANIZATIONAL MEMBERSHIP DUES, INITIATION FEES, COUNTRY CLUB EXPENDITURES, CHARITABLE CONTRIBUTIONS, MARKETING EXPENSES, SALES EXPENSES, ADVERTISING EXPENSES, PROFESSIONAL SERVICE EXPENSES, CIVIC AND POLITICAL ACTIVITY EXPENSES, EMPLOYEE PARTIES AND OUTING EXPENSES, EMPLOYEE GIFT EXPENSES, AND RATE CASE EXPENSES FOR THE BASE AND FORECASTED PERIODS

#### **KENTUCKY-AMERICAN WATER COMPANY**

#### Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ending August 31, 2025

Schedule	Description
F-1	Organization Membership, Social, and Service Club Dues
F-2.1	Charitable Contributions
F-2.2	Initiation Fees/Country Club Expenses
F-2.3	Employee Party, Outing and Gift Expenses
F-3	Customer Service, Sales Promotion and Advertising Expense
F-4	Advertising
F-5	Professional Service Expense
F-6	Rate Case Expense
F-7	Civic, Political and Related Activities

For electronic version, see KAW\_APP\_EX37F\_051625.pdf.

Organization Membership, Social, and Service Club Dues Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-1
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

				Base Period			Forecasted Period		
Line		Social Organization /	Total	Jurisdictional		Total	Jurisdictional		
No.	Account No.	Service Club	Utility	%	Jurisdiction	Utility	%	Jurisdiction	
1	52524000	Downtown Lexington Partnership	\$2,500	100.00%	\$2,500	\$3,383	100.00%	\$3,383	
2	52524000	AMERICAN WATER WORKS ASSO	5,520		5,520	7,468		7,468	
3	52524000	ATYOURPACEONLINE.COM	997		997	1,349		1,349	
4	52524000	AWWA Amortization	14,204		14,204	19,217		19,217	
5	52524000	Rockcastle Co Chamber of Comm	200		200	271		271	
6	52524000	CHAMBER* INV-2470	1,562		1,562	2,113		2,113	
7	52524000	HERALD-LDR CIRCULATION	1,002		1,002	1,355		1,355	
8	52524000	KAMP	50		50	68		68	
9	52524000	KY CHAMBER	298		298	403		403	
10	52524000	KYENVIRONMENTPROTECT	22,536		22,536	30,489		30,489	
11	52524000	LEADERSHIP LEX ALUMNI	70		70	95		95	
12	52524000	PRSA MEMBERSHIPS	704		704	952		952	
13	52524000	SUNCOASTLEARNING.COM	1,300		1,300	1,759		1,759	
14									
15									
16									
17									
18									
19	Total	ls	\$50,944	_	\$50,944	\$68,921	_	\$68,922	
				_			_		

#### Kentucky American Water Company Case No. 2025-00122 Charitable Contributions

### Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.1
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

				Base Period		Forecasted Period	
Line			Total	Jurisdictional	Total	Jurisdictional	
No.	Account No.	Charitable Organization	Utility	% Jurisdiction	Utility	% Jurisdiction	
1	52514000	Arbor Youth Services	\$750	\$75	0 \$0	100.00% \$0	)
2	52514000	City of Owenton	5,000	5,00	0 0	0	)
3	52514000	AMERICAN RED CROSS	1,250	1,25	0 0	0	)
4	52514000	KY/TN WATER PROF CONF	750	75	0 0	0	)
5	52514000	LHS ADMIN	1,000	1,00	0 0	C	)
6	52514000	City of Winchester	1,000	1,00	0 0	0	)
7	52514000	Minorities in Agriculture Natu	1,000	1,00	0 0	C	)
8	52514000	Bourbon County Schools	4,000	4,00	0 0	0	)
9	52514000	Wyatt Cole	1,000	1,00	0 0	C	)
10	52514000	Woodford County Chamber of Com	1,500	1,50	0 0	C	)
11							
12							
13							
14							
15					<u></u>		_
16	Tota	als	\$17,250	\$17,25	0 \$0	\$0	)

# Kentucky American Water Company Case No. 2025-00122 Initiation Fees/Country Club Expenses Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.2
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx\]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

				Base Period			Forecasted Period	
Line				Jurisdictional		Total	Jurisdictional	
No.	Account No.	Payee Organization	Utility	%	Jurisdiction	Utility	% Jurisdiction	
1								
2								
3								
4		None to report		100.00%			100.00%	
5			•					
6				_				
7				_				
8	Tota	ls	\$0	_	\$0	\$0	5	50

# Kentucky American Water Company Case No. 2025-00122 Employee Party, Outing and Gift Expenses Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.3
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

				Base Period			Forecasted Period	,
Line			Total	Jurisdictional		Total	Jurisdictional	
No.	Account No.	Employee Expenditures	Utility	%	Jurisdiction	Utility	%	Jurisdiction
1								
2								
3								
4	50451000	Employee Service Awards	\$356	100.00%	\$356	\$5,674	100.00%	\$5,674
5								
6								
7								
9								
10								
11		Totals	\$356		\$356	\$5,674		\$5,674

#### Kentucky American Water Company Case No. 2025-00122 Customer Service, Sales Promotion and Advertising

Customer Service, Sales Promotion and Advertising Expense Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-3
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

				Base Period			Forecasted Period	<u>d</u>
Line			Total	Jurisdictional		Total	Jurisdictional	
No.	Account No.	Description of Expenses	Utility	%	Jurisdiction	Utility	%	Jurisdiction
1								
2								
3		CUSTOMER SERVICE EXPENSES						
4		Customer Service and Informational Expense	\$0	100.00%	\$0	\$0	100.00%	\$0
5			·				<u>-</u> '	
6								
7		SALES PROMOTION EXPENSE						
8	5	Sales Promotion Expense	\$0	100.00%	\$0	\$0	100.00%	\$0

#### Kentucky American Water Company Case No. 2025-00122 Advertising

Advertising
Base Year (12 Months Ending August 31, 2025)
Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-4
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

		Sales or			<u>Other</u>
Line		Promotional	Institutional	Conservation	Customer
No.	Item	Advertising	Advertising	Advertising	Education
1					
2					
3					
4	None to report			100.00%	100.00%
5			<u></u>		
6					
7					
8	Totals		\$0	\$0	\$0 \$0

#### Kentucky American Water Company Case No. 2025-00122 Professional Service Expenses

Professional Service Expenses
Base Year (12 Months Ending August 31, 2025)
Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-5
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

		Expense	Breakdown		Total				
Line		Rate	Annual		Company	Jurisdictional	Jurisdictional		Jurisdictional
No.	Description	Case	Audit	Legal	Unadjusted	%	Unadjusted	Adjustments	Adjusted
1									
2	Base Period:								
3									
4	Legal	\$141,516	\$206,513	\$206,513	\$554,542	100.00%	\$554,542	\$0	\$554,542
5						<del></del>			
6	Engineering	0	0	0	0		0	0	0
7									
8	Accounting	0	210,774	0	210,774		210,774	0	210,774
9									
10	Other	190,729	0	0	190,729		190,729	0	190729
11								<del></del>	
12	Totals	\$332,246	\$417,287	\$206,513	\$956,046		\$956,045	\$0	\$956,045
13									
14									
15									
16									
17									
18 19									
20	Forecasted Period:								
21	Forecasted Period.								
22	Legal	\$283,333	\$220,721	\$220,721	\$724,775	100.00%	\$724,775	\$0	\$724,775
23	20501	Ų203,333	ÿ220,721	Ų220,721	Ç724,773	100.0075	\$724,773	Şū	<i>\$124,773</i>
24	Engineering	0	0	0	0		0	0	0
25	Engineering.	ŭ	· ·	•	· ·		ŭ	ū	· ·
26	Accounting	0	225,276	0	225,276		225,276	0	225,276
27		· ·	,	-	-,		,	•	===,=: =
28	Other	114,468	0	0	114,468		114,468	0	114468
29									
30	Totals	\$397,801	\$445,996	\$220,721	\$1,064,519		\$1,064,519	\$0	\$1,064,519

#### Kentucky American Water Company Case No. 2025-00122 Rate Case Expense Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference Ns(s).: W/P 3-6

Exhibit 37, Schedule F-6
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

		Current	Case No.	Case No.	Case No.	Case No.	Case No.	Case No.	Case No.	Case No.
Line No.	Item of Expense	2025 Estimate	2023 Actual	2023 Estimate	2018 Actual	2018 Estimate	2015 Actual	2015 Estimate	2012 Actual	2012 Estimate
1	item of Expense	Estimate	Actual	Estillate	Actual	Estimate	Actual	Estimate	Actual	Estillate
2										
3	Comparison of projected expenses associated with the current case to prior rate cases:									
4										
5	Accounting	\$0	\$0	\$0	\$374,779	\$312,141	\$288,164	\$177,000	\$168,183	\$198,692
6	Legal	850,000	455,201	850,000	563,590	562,500	458,005	458,000	405,449	325,000
7	Rate of Return Study	110,000	119,448	96,000	108,824	86,000	10,412	35,000	0	37,600
8	Cost of Service Study Other	0	75.376	0	35,020	50,000	39,840	77,550	74,439	60,850 23,000
9 10	Other Weather Normalization Consultant	25,000 0	/5,3/6	50,000 0	5,111	16,000 0	10,188 13,827	23,000	52,071	23,000
10	Compensation Study	91,500	127,967	122,350	126,813	85,000	13,827	21,820	0	0
12	Support Services Study	48,750	57,095	48,750	42,579	55,000	0	0	U	U
13	Customer Notification	68,154	66,253	68,154	54,095	48,000	26,710	60,000	0	55,000
14	Depreciation Study	0	167,362	85,783	15,918	15,918	36,735	32,000	0	33,000
15	Totals	\$1,193,404	\$1,068,702	\$1,321,037	\$1,326,729	\$1,230,559	\$883,881	\$884,370	\$700,142	\$700,142
16										
17										
18										
19										
20										
21	Schedule of Rate Case Expense Amortization:					Amount		Write-Offs		
22		Total			Amortization	Amortized	Forecasted		Base	
23		Amortized	Order No.	Order Date	Period	to Date 2/2025	Period		Period	
24		** ***								
25	Case No. 2025-00122	\$1,193,404	2025-00122	N/A	2 Years	\$0	\$0		\$0	
26 25	Case No. 2023-00191	\$996,741	2023-00191	11/6/2024	3 Years	\$359,934	\$0		\$0	
25	Case No. 2023-00191	\$996,741	2023-00191	11/6/2024	3 Years	\$359,934	\$0		\$0	
27	Case No. 2018-00358	1,326,729	2018-00358	06/2019	3 Years	1,326,729	0		0	
28	Case No. 2010-00330	1,320,723	2010 00330	00/2013	5 16013	1,320,723			· ·	
29	Case No. 2015-00418	883,881	2015-00418	08/2016	3 Years	883,881	0		0	
30	***************************************			,		,	-		-	
31	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	700,142	0		0	
32										
33										
34						_		_		
35							\$0	_	\$0	
36						-	,	_		
37										

#### Kentucky American Water Company Case No. 2025-00122 Civic, Political, and Related Activities Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026)

Data: \_X\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-7
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: Dominic DeGrazia

Line No.	ltem Amount	
NO.	item Amount	
2		
3	Base Period:	
4	<u>555-7 (1160)</u>	
5	Donations	\$0
6		
7	Civic Activities 50,9	44
8		
9	Political Activities	0
10		
11	Other	0
12		<del></del>
13	Totals \$50,9	44
14		
15 16		
17		
18		
19		
20	Forecasted Period:	
21		
22	Donations	50
23		
24	Civic Activities 68,9	22
25		
26	Political Activities	0
27		
28	Other	0
29		22
30	Totals \$68,9	<i>1</i> 2

## **EXHIBIT 37 SCHEDULE G**

### **PAYROLL COST ANALYSIS**

# KENTUCKY-AMERICAN WATER COMPANY Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule	Description
G-1	Payroll Costs
G-2	Payroll Analyses by Employee Classification
G-3	Executive Compensation

For electronic version, see KAW\_APP\_EX37G\_051625.pdf.

# PAYROLL COSTS (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line	Post falls	Total	Jurisdictional	Jurisdictional	A.P. stored	Jurisdictional
No.	Description	Company	%	Unadjusted	Adjustments	Adjusted
1						
2	Book Bod and Book on the					
3	Base Period Expense: Total Salary	\$7,488,350	100.00%	\$7,488,350	\$0	\$7,488,350
-	•		100.00%			
5	Other Allowances and Compensation	1,081,559		1,081,559	0 0	1,081,559
6 7	Sub-total	8,569,909		8,569,909		8,569,909
8	Employee Benefits:					
9	Pension	190,054		190,054	0	190,054
10	Group Insurance	2,221,359		2,221,359	0	2,221,359
11	Defined Contribution Plan	274,270		274,270	0	274,270
12	401-K Plan	194,954		194,954	0	194,954
13	Sub-total	2,880,638		2,880,638		2,880,638
14	Sub total	2,000,030		2,000,030		2,000,030
15	Payroll Taxes:					
16	F.I.C.A.	709,235		709,235	0	709,235
17	Federal Unemployment	5,759		5,759	0	5,759
18	State Unemployment	8,459		8,459	0	8,459
19	Sub-total	723,454		723,454	0	723,454
20						
21	Total Compensation & Taxes	\$12,174,001		\$12,174,001	\$0	\$12,174,001
22	·					
23						
24						
25	Forecasted Period Expense:					
26	Total Salary	\$8,657,813	100.00%	\$8,657,813	0	\$8,657,813
27	Other Allowances and Compensation	870,248		870,248	0	870,248
28	Sub-total	9,528,061		9,528,061	0	9,528,061
29						
30	Employee Benefits:					
31	Pension	198,279		198,279	0	198,279
32	Group Insurance	1,196,076		1,196,076	0	1,196,076
33	Defined Contribution Plan	366,079		366,079	0	366,079
34	401-K Plan	237,813		237,813	0	237,813
35	Sub-total	1,998,247		1,998,247	0	1,998,247
36						
37	Payroll Taxes:					
38	F.I.C.A.	698,365		698,365	0	698,365
39	Federal Unemployment	3,910		3,910	0	3,910
40	State Unemployment	6,519		6,519	0	6,519
41	Sub-total	708,794		708,794	0	708,794
42					40	
43	Total Compensation & Taxes	\$12,235,102		\$12,235,102	\$0	\$12,235,102

# PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Base Period	% Change	Forecasted Period
1 2	Total Company (Water Segment)													
3														
4 5	Employee Hours: Straight-Time Hours	310.355	-11.92%	273,348	14.73%	313,615	2.82%	322,452	-4.63%	307,531	-2.16%	300,882	14.37%	344,132
6	Overtime Hours	20,841	-11.92%	20,340	29.80%	26,400	25.65%	33,172	-4.03%	29,794	11.92%	33,344	-11.12%	29,637
7	Overtime riodis	20,041	2.41/0	20,540	25.00%	20,400	23.0370	33,172	10.1070	23,734	11.5270	33,344	11.12/0	23,037
8	Total Employee Hours	331,196	-	293,688	-	340,015	-	355,625	•	337,325	-	334,226	_	373,769
9		-	-		=		=		:		=		=	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	6.72%	_	7.44%	=	8.42%	_	10.29%		9.69%	_	11.08%	_	8.61%
12			_		_		_				_		_	
13														
14	Labor Dollars:	40.004.040		40.075.440	10.000/	440 440 000		*** ***		******		440 =00 000		4.0 5.0 0.0
15 16	Straight-Time Dollars Overtime Dollars	\$9,634,810 989,829	-9.95% 0.23%	\$8,676,142 992,076	19.99% 36.83%	\$10,410,250 1,357,501	6.51% 26.08%	\$11,088,048 1,711,566	1.07% -7.12%	\$11,206,557 1,589,663	-3.64% 4.63%	\$10,798,938 1,663,281	25.41% -5.21%	\$13,543,063 1,576,612
16	Overtime Dollars	989,829	0.23%	992,076	30.83%	1,357,501	26.08%	1,/11,500	-7.12%	1,589,663	4.63%	1,003,281	-5.21%	1,5/6,612
18	Total Labor Dollars	\$10,624,639	-	\$9,668,218	-	\$11,767,751	-	\$12,799,614	-	\$12,796,220	-	\$12,462,219	-	\$15,119,675
19		+==/==-/	-	<del>+</del>	=	7-2/: 0: /: 02	=	+,,	•	7-2,:00,==0	=	<del>+</del>	=	7-07-107010
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	10.27%		11.43%		13.04%		15.44%		14.19%		15.40%		11.64%
22			-		=		=		•		=		=	
23														
24	O&M Labor Dollars	7,050,124	-9.21%	6,401,085	16.03%	7,427,197	-7.67%	6,857,623	-3.75%	6,600,753	13.45%	7,488,350	15.62%	8,657,813
25	Ratio of Labor Dollars to													
26	Total Labor Dollars	66.36%	: =	66.21%	=	63.11%	=	53.58%	:	51.58%	=	60.09%	=	57.26%
27														
28 29	Total Employee Benefits	2,512,925	-17.75%	2,066,845	3.69%	2,143,066	39.10%	2,981,039	13.16%	3,373,341	49.78%	5,052,677	-8.28%	4,634,282
30	Employee Benefits Expensed	1,265,687	-17.75%	740,152	8.06%	799,785	100.95%	1,607,145	12.36%	1,805,805	69.26%	3,056,441	-8.28%	2,593,207
31	Ratio of Employee Benefits Expensed	1,203,007	-41.32/0	740,132	0.00%	755,765	100.5576	1,007,143	12.50%	1,005,005	03.2070	3,030,441	-13.10/0	2,333,207
32	to Total Employee Benefits	50.37%		35.81%		37.32%		53.91%		53.53%		60.49%		55.96%
33	. ,		=		=		=		=		=		=	
34														
35	Total Payroll Taxes	831,928	3.04%	857,198	12.20%	961,788	4.22%	1,002,362	0.13%	1,003,649	12.93%	1,133,441	10.48%	1,252,272
36	Payroll Taxes Expensed	563,026	-0.17%	562,066	10.85%	623,038	-0.71%	618,609	-0.83%	613,502	17.92%	723,454	-2.03%	708,794
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	67.68%		65.57%	=	64.78%	=	61.72%	:	61.13%	=	63.83%	_	56.60%
39														
40	Average Employee Loyels	144	-0.69%	143	4.90%	150	0.000/	150	-5.33%	142	0.000/	143	18.31%	100
41	Average Employee Levels	144	-0.09%	143	4.90%	150	0.00%	150	-5.33%	142	0.00%	142	18.31%	168
42 43	Year-End Employee Levels	143	0.70%	144	4.86%	151	-3.31%	146	-6.85%	136	0.00%	136	23.53%	168
43	rear-Life Liftpioyee Levels	143	0.70%	144	4.00%	131	-3.31%	140	-0.65%	130	0.00%	130	23.33%	100

# PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Base Period	% Change	Forecasted Period
1	Bud attack													
2	<u>Production</u>													
4	Employee Hours:													
5	Straight-Time Hours	84,003	2.60%	86,186	4.27%	89,862	-13.46%	77,771	-3.35%	75,169	-2.74%	73,106	11.56%	81,559
6	Overtime Hours	6,710	-3.52%	6,474	12.98%	7,314	-9.35%	6,630	-0.41%	6,603	20.85%	7,980	11.97%	8,936
7 8	Total Employee Hours	90,713	-	92,660	_	97,177	_	84,401	-	81,772	_	81,086	_	90,495
9	Total Employee Hours	50,715	=	32,000	=	37,177	=	04,401	=	01,772	=	81,080	=	30,433
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	7.99%	_	7.51%	_	8.14%	_	8.53%	-	8.78%	_	10.92%	_	10.96%
12														
13 14	Labor Dollars:													
15	Straight-Time Dollars	\$2,543,956	3.04%	\$2,621,227	5.38%	\$2,762,284	-9.08%	\$2,511,357	1.51%	\$2,549,241	10.18%	\$2,808,729	14.87%	\$3,226,380
16	Overtime Dollars	355,267	-2.77%	345,439	17.09%	404,490	-7.41%	374,518	3.26%	386,743	11.22%	430,149	21.82%	523,991
17	Tabellaha Ballan	<u> </u>		<u> </u>	_	62.466.774	_	62.005.074	-	62.02F.002	_	62 220 070	_	ć2 750 270
18 19	Total Labor Dollars	\$2,899,223	-	\$2,966,667	=	\$3,166,774	-	\$2,885,874	=	\$2,935,983	=	\$3,238,878	-	\$3,750,370
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	13.97%	_	13.18%	_	14.64%	_	14.91%	_	15.17%		15.31%	_	16.24%
22			_		_				-		-	<u> </u>		
23 24	O&M Labor Dollars	2,899,223	2.33%	2,966,667	6.75%	3,166,774	-8.87%	2,885,874	1.74%	2,935,983	10.32%	3,238,878	15.79%	3,750,370
24 25	Ratio of Labor Dollars to	2,899,223	2.33%	2,966,667	6.75%	3,166,774	-8.87%	2,885,874	1.74%	2,935,983	10.32%	3,238,878	15.79%	3,750,370
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27			=		-		_		=		_		_	
28		=== +==							10.000/				.=	
29 30	Total Employee Benefits Employee Benefits Expensed	520,489 520,489	-34.09% -34.09%	343,033 343,033	-0.59% -0.59%	341,008 341,008	65.28% 65.28%	563,626 563,626	12.36% 12.36%	633,296 633,296	69.26% 69.26%	1,071,894 1,071,894	-15.16% -15.16%	909,438 909,438
31	Ratio of Employee Benefits Expensed	320,403	34.0370	343,033	0.5570	341,000	05.2070	303,020	12.50%	033,230	03.2070	1,071,054	15.10%	505,450
32	to Total Employee Benefits	100.00%	_	100.00%	_	100.00%	_	100.00%	=	100.00%	_	100.00%	_	100.00%
33														
34 35	Total Payroll Taxes	231,533	12.51%	260,497	1.98%	265,648	2.00%	270,951	3.95%	281,659	12.25%	316,149	-2.03%	309,743
36	Payroll Taxes Expensed	231,533	12.51%	260,497	1.98%	265,648	2.00%	270,951	3.95%	281,659	12.25%	316,149	-2.03%	309,743
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	100.00%	-	100.00%	=	100.00%	=	100.00%	=	100.00%	=	100.00%	_	100.00%
39 40														
40	Average Employee Levels	42	0.00%	42	4.76%	44	-2.27%	43	-4.65%	41	0.00%	41	14.63%	47
42	5						-						=	
43	Year-End Employee Levels	41	7.32%	44	-4.55%	42	0.00%	42	-7.14%	39	0.00%	39	20.51%	47
44			_		_		_		<u>-</u>		_		_	

# PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Base Period	% Change	Forecasted Period
1														
2	<u>Distribution</u>													
3 ⊿	Employee Hours:													
5	Straight-Time Hours	95,688	-18.99%	77,517	18.77%	92,070	-28.89%	65,475	-3.11%	63,440	-2.01%	62,165	9.44%	68,035
6	Overtime Hours	6,853	-33.50%	4,557	36.44%	6,218	33.05%	8,272	-24.24%	6,268	0.57%	6,304	16.70%	7,356
7		100 511	. <u>-</u>		_		_		_	60.700	_		_	== 004
8	Total Employee Hours	102,541	-	82,074	=	98,288	=	73,747	=	69,708	_	68,468	=	75,391
9 10	Ratio of Overtime Hours to													
11	Straight-Time Hours	7.16%		5.88%		6.75%		12.63%		9.88%		10.14%		10.81%
12			=		=		=		=		_		=	
13														
14	<u>Labor Dollars:</u>													
15 16	Straight-Time Dollars Overtime Dollars	\$2,735,613 309,989	-18.33% -32.26%	\$2,234,122 209,978	22.74% 46.27%	\$2,742,064 307,133	-29.94% 34.50%	\$1,921,146 413,088	2.55% -20.64%	\$1,970,217 327,840	15.05% 0.29%	\$2,266,764 328,796	14.87% 21.82%	\$2,603,826 400,526
15	Overtime Dollars	309,989	-32.26%	209,978	46.27%	307,133	34.50%	413,088	-20.64%	327,840	0.29%	328,796	21.82%	400,526
18	Total Labor Dollars	\$3,045,602	-	\$2,444,100	-	\$3,049,198	_	\$2,334,234	-	\$2,298,057	_	\$2,595,559	_	\$3,004,351
19			=		=		=		=		_		=	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	11.33%	-	9.40%	_	11.20%	_	21.50%	-	16.64%	_	14.51%	_	15.38%
22 23														
23	O&M Labor Dollars	3,045,602	-19.75%	2,444,100	24.76%	3,049,198	-23.45%	2,334,234	-1.55%	2,298,057	12.95%	2,595,559	15.75%	3,004,351
25	Ratio of Labor Dollars to	2,0 .2,222		_, ,		2,2 .2,22		_,		_,,		_,,		2,22 .,222
26	Total Labor Dollars	100.00%	_	100.00%	_	100.00%	_	100.00%	=	100.00%	_	100.00%	_	100.00%
27				_	_	_	_		_				_	_
28 29	Total Employee Benefits	546,768	-48.31%	282,609	16.18%	328,347	26.97%	416,893	12.36%	468,426	69.26%	792,841	-15.16%	672,678
30	Employee Benefits Expensed	546,768	-48.31%	282,609	16.18%	328,347	26.97%	416,893	12.36%	468,426	69.26%	792,841	-15.16%	672,678
31	Ratio of Employee Benefits Expensed	3.0,700	10.0170	202,003	10.1070	320,3 . ,	20.5770	.10,033	12.5070	.00,.20	03.2070	752,012	13.1070	0,2,0,0
32	to Total Employee Benefits	100.00%		100.00%	_	100.00%	_	100.00%	_	100.00%	_	100.00%		100.00%
33			_		_		_		<u>-</u>		_		_	
34 35	Total Payroll Tayor	243,223	-11.76%	214 611	19.19%	255 785	-17.43%	211,193	2.05%	215 522	11.01%	220.246	-2.03%	234,398
35 36	Total Payroll Taxes Payroll Taxes Expensed		-11.76%	214,611 214,611	19.19%	255,785 255,785	-17.43% -17.43%	211,193	2.05%	215,523 215,523	11.01%	239,246 239,246	-2.03% -2.03%	234,398
37	Ratio of Payroll Taxes Expensed	243,223	11.7070	214,011	15.1570	255,765	17.4370	211,155	2.0370	213,323	11.01/0	233,240	2.0370	254,550
38	to Total Payroll Taxes	100.00%		100.00%	_	100.00%	_	100.00%	_	100.00%	_	100.00%	_	100.00%
39			-		=		=		-		=		-	
40	Average Faralavia I avela	.7	2.000/	65	2.0004	67	EC 720/	20	0.000/	20	0.000/	20	24.020/	20
41 42	Average Employee Levels	67	-2.99%	65	3.08%	67	-56.72%	29	0.00%	29	0.00%	29	31.03%	38
42 43	Year-End Employee Levels	67	-4.48%	64	10.94%	71	-60.56%	28	0.00%	28	0.00%	28	35.71%	38
44							=======================================		=		=======================================		=======================================	

# PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Base Period	% Change	Forecasted Period
1														-
2	Commercial													
3 4	Employee Hours:													
5	Straight-Time Hours	7,600	-25.64%	5,651	-7.88%	5,206	-100.00%	0	0.00%	80	-100.00%	0	0.00%	0
6	Overtime Hours	1	0.00%	1	0.00%	1	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
7					_		_		_		_		_	
8	Total Employee Hours	7,601	_	5,652	_	5,207	_	0	=	80	_	0	=	0
9 10	Ratio of Overtime Hours to													
11	Straight-Time Hours	0.01%		0.02%		0.02%		0.00%		0.00%		0.00%		0.00%
12			_		_		_		=		_		=	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$258,243	-37.76%	\$160,734	0.14%	\$160,952	-100.00%	\$0	0.00%	\$2,951	-100.00%	\$0	0.00%	\$0
16	Overtime Dollars	67	-1.95%	66	-60.12%	26	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
17 18	Total Labor Dollars	\$258,310	· —	\$160,800	_	\$160,978	_	\$0	_	\$2,951	_	\$0	_	\$0
19	Total Labor Dollars	\$238,310	-	3100,800	_	\$100,576	_	<del>70</del>	=	\$2,331	_	70	=	70
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	0.03%		0.04%		0.02%		0.00%		0.00%		0.00%		0.00%
22			=		_		_		=		_		-	
23														
24	O&M Labor Dollars	258,310	-37.75%	160,800	0.11%	160,978	-100.00%	0	0.00%	2,951	-100.00%	0	0.00%	0
25 26	Ratio of Labor Dollars to Total Labor Dollars	100.00%		100.00%		100.00%		0.00%		100.00%		0.00%		0.00%
27	Total Labor Dollars	100.00%	=	100.00%	_	100.00%	_	0.00%	=	100.00%	_	0.00%	-	0.00%
28														
29	Total Employee Benefits	46,374	-59.91%	18,593	-6.77%	17,335	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
30	Employee Benefits Expensed	46,374	-59.91%	18,593	-6.77%	17,335	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%	=	100.00%	_	100.00%	_	0.00%	=	0.00%	_	0.00%	=	0.00%
33 34														
35	Total Payroll Taxes	20,629	-31.55%	14,120	-4.36%	13,504	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
36	Payroll Taxes Expensed	,	-31.55%	14,120	-4.36%	13,504	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
37	Ratio of Payroll Taxes Expensed	-,-		,		-,								
38	to Total Payroll Taxes	100.00%		100.00%	_	100.00%		0.00%		0.00%		0.00%	_	0.00%
39			_		_		_		=		_		-	
40	A E		0.0001	_	42 5001	_	400.0001	6	0.0001	_	0.0001	•	0.0001	•
41	Average Employee Levels	8	0.00%	8	-12.50%	7	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
42 43	Year-End Employee Levels	8	0.00%	8	-37.50%	5	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
43	rear-Lifu Employee Levels	8	0.00%	8	-37.30%	5	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
44														

# PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Base Period	% Change	Forecasted Period
1 2	Administrative & General													
3														
4	Employee Hours:													
5	Straight-Time Hours	19,429	-6.66%	18,135	1.49%	18,405	91.52%	35,250	-15.60%	29,752	-7.68%	27,467	68.76%	46,355
6 7	Overtime Hours	21	-75.63%	5	-29.39%	4	61017.32%	2,188	-57.99%	919	11.99%	1,030	-9.61%	931
8	Total Employee Hours	19,450	-	18,140	=	18,409	=	37,438	=	30,671	_	28,497	=	47,285
9	Total Employee Hours	13) .50	: =	10,110	=	10,103	=	37,130	=	30,071	=	20,137	=	17,203
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	0.11%		0.03%		0.02%		6.21%		3.09%		3.75%		2.01%
12			=		=		=		=		=		=	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$846,180	-2.01%	\$829,171	26.64%	\$1,050,102	45.49%	\$1,527,747	-13.66%	\$1,319,044	21.84%	\$1,607,184	14.87%	\$1,846,168
16	Overtime Dollars	809	-57.18%	346	-58.07%	145	75497.85%	109,768	-59.26%	44,718	4.50%	46,729	21.82%	56,924
17		4046.000	_	4000 515	_	44.050.045	-	44.600.545	-	44.000.00	_	44.550.040	_	41,000,001
18	Total Labor Dollars	\$846,989	-	\$829,517	=	\$1,050,247	=	\$1,637,515	=	\$1,363,762	=	\$1,653,913	=	\$1,903,091
19	Patient On a time Patients													
20 21	Ratio of Overtime Dollars to Straight-Time Dollars	0.10%		0.04%		0.01%		7.18%		3.39%		2.91%		3.08%
22	Straight-fille Dollars	0.10%	: =	0.04%	=	0.01%	=	7.18/0	=	3.33/6	=	2.51/0	=	3.08/6
23														
24	O&M Labor Dollars	846,989	-2.06%	829,517	26.61%	1,050,247	55.92%	1,637,515	-16.72%	1,363,762	21.28%	1,653,913	15.07%	1,903,091
25	Ratio of Labor Dollars to	2 . 2,2 2 2		,		_,,		_,,		_,,,,,,,,		_,,,,,,,,		_,,,,,,,,
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27			=		=		=		=		=		=	
28														
29	Total Employee Benefits	152,057	-36.92%	95,916	17.91%	113,094	454.08%	626,626	12.36%	704,083	69.26%	1,191,706	-15.16%	1,011,091
30	Employee Benefits Expensed	152,057	-36.92%	95,916	17.91%	113,094	454.08%	626,626	12.36%	704,083	69.26%	1,191,706	-15.16%	1,011,091
31	Ratio of Employee Benefits Expensed	400.000/		400.000/		400.000/		400.000/		400.000/		400.000/		400.000/
32 33	to Total Employee Benefits	100.00%	-	100.00%	=	100.00%	=	100.00%	=	100.00%	=	100.00%	=	100.00%
33 34														
35	Total Payroll Taxes	67,641	7.68%	72,838	20.95%	88,101	54.90%	136,465	-14.76%	116,320	44.48%	168,058	-2.03%	164,653
36	Payroll Taxes Expensed	67.641	7.68%	72,838	20.95%	88,101	54.90%	136,465	-14.76%	116,320	44.48%	168,058	-2.03%	164,653
37	Ratio of Payroll Taxes Expensed	07,011	7.0070	, 2,000	20.5570	00,101	3.13070	130,103	1 0 / 0	110,020	1111070	100,030	2.0070	10 1,033
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39	·		=		=		=		=		=		=	
40														
41	Average Employee Levels	27	3.70%	28	14.29%	32	-37.50%	20	-15.00%	17	0.00%	17	-41.18%	10
42			_		_		<del>-</del>		=		_			
43	Year-End Employee Levels	27	3.70%	28	17.86%	33	-39.39%	20	-20.00%	16	0.00%	16	-37.50%	10
44		·		_	_	_	_	_	_		_		_	
45														

# PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Base Period	% Change	Forecasted Period
1 2	Construction 9 Other													
3	Construction & Other													
4	Employee Hours:													
5	Straight-Time Hours	103,635	-17.15%	85,859	25.87%	108,071	33.21%	143,957	-3.38%	139,090	-0.68%	138,144	7.29%	148,217
6	Overtime Hours	7,256	28.20%	9,303	38.28%	12,864	25.02%	16,082	-0.48%	16,004	12.66%	18,031	-31.15%	12,415
7	Table of the state of	110.002	_	05.463	_	120.025	_	160.030	-	455.004	_	456.475	_	160.622
8 9	Total Employee Hours	110,892	=	95,162	=	120,935	=	160,038	=	155,094	=	156,175	=	160,632
9 10	Ratio of Overtime Hours to													
11	Straight-Time Hours	7.00%		10.83%		11.90%		11.17%		11.51%		13.05%		8.38%
12	<u> </u>		=		=		=		=		=		=	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$3,250,819	-12.92%	\$2,830,887	30.52%	\$3,694,849	38.78%	\$5,127,799	4.63%	\$5,365,104	-23.28%	\$4,116,262	42.52%	\$5,866,690
16 17	Overtime Dollars	323,697	34.77%	436,246	48.01%	645,706	26.09%	814,192	1.99%	830,363	3.28%	857,607	-30.60%	595,172
17	Total Labor Dollars	\$3,574,516	-	\$3,267,133	-	\$4,340,554	_	\$5,941,991	-	\$6,195,467	_	\$4,973,869	_	\$6,461,862
19	Total Edger Bellats	ψο,ο: 1,ο10	=	<i>ψ</i> 0,207,100	=	ψ 1,5 10,55 T	-	ψο,ο 11,οο1	-	<del>\$0,133,107</del>	=	ψ 1,57 5,003	=	<del>\$0,101,002</del>
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	9.96%	_	15.41%	_	17.48%	_	15.88%	_	15.48%		20.83%		10.14%
22			_		_		_		-		_		_	
23														
24	O&M Labor Dollars	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
25 26	Ratio of Labor Dollars to Total Labor Dollars	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
27	Total Labor Dollars	0.00%	-	0.0070	=	0.00%	=	0.0076	=	0.0070	=	0.0070	=	0.0070
28														
29	Total Employee Benefits	689,046	-11.06%	612,810	6.09%	650,160	111.32%	1,373,895	14.09%	1,567,536	27.35%	1,996,236	2.25%	2,041,075
30	Employee Benefits Expensed	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
31	Ratio of Employee Benefits Expensed													
32 33	to Total Employee Benefits	0.00%	=	0.00%	=	0.00%	_	0.00%	=	0.00%	=	0.00%	=	0.00%
34														
35	Total Payroll Taxes	108,111	26.78%	137,064	-6.44%	128,240	199.25%	383,753	1.67%	390,147	5.09%	409,988	32.56%	543,478
36	Payroll Taxes Expensed	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	0.00%	=	0.00%	=	0.00%	_	0.00%	=	0.00%	_	0.00%	_	0.00%
39														
40 41	Average Employee Levels	0	0.00%	0	0.00%	0	0.00%	58	-5.17%	55	0.00%	55	32.73%	73
41 42	Average Employee Levels		0.00%	<u> </u>	0.00%	<u> </u>	0.00%	58	-5.1/%	55	0.00%	55	32./3%	/3
42	Year-End Employee Levels	0	0.00%	0	0.00%	0	0.00%	56	-5.36%	53	0.00%	53	37.74%	73
44			=		=		=	30	3.3070		=		=	7.5

#### Kentucky American Water Company Case No. 2025-00122 EXECUTIVE COMPENSATION

### FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

Line		Total	Jurisdictional	Jurisdictional		Jurisdictional
No.	Description	Company	%	Unadjusted	Adjustments	Adjusted
1						
2						
3	Title of Executive: President					
4						
5	Base Period:					
6	Total Salary	\$296,135	100.00%	\$296,135	\$0	\$296,135
7	Other Allowances and Compensation	281,328	<u> </u>	281,328	0	281,328
8	Sub-total	577,463		577,463	0	577,463
9					· <u> </u>	' <del></del>
10	Employee Benefits:					
11	Pension	0		0	0	0
12	Group Insurance	32,207		32,207	0	32,207
13	Defined Contribution Plan	15,547		15,547	0	15,547
14	401-K Plan	0		0	0	0
15	Sub-total	47,754		47,754	0	47,754
16		<del></del>		<u> </u>		<u> </u>
17	Payroll Taxes	19,757		19,757	0	19,757
18				<del></del>	·	·
19	Total Compensation and Taxes	\$644,974		\$644,974	\$0	\$644,974
20						<del></del>
21						
22	Forecasted Period:					
23	Total Salary	\$307,834	100.00%	\$307,834	\$0	\$307,834
24	Other Allowances and Compensation	292,443		292,443	0	292,443
25	Sub-total	600,277		600,277	0	600,277
26					<del></del>	
27	Employee Benefits:					
28	Pension	0		0	0	0
29	Group Insurance	32,207		32,207	0	32,207
30	Defined Contribution Plan	16,161		16,161	0	16,161
31	401-K Plan	0		0	0	0
32	Sub-total	48,368		48,368	0	48,368
33		,				
34	Payroll Taxes:					
35	F.I.C.A.	19,976		19,976	0	19,976
36	Federal Unemployment	42		42	0	42
37	State Unemployment	70		70	0	70
38	Sub-total	20,088		20,088	0	20,088
39						
40	Total Compensation and Taxes	\$668,733		\$668,733	\$0	\$668,733
41		+,		7		1.555/.55
42						
43						
44						
45						
45 46						

#### Kentucky American Water Company Case No. 2025-00122 EXECUTIVE COMPENSATION

### FOR THE TWELVE MONTHS ENDED: August 31, 2025 (Base Period) FOR THE TWELVE MONTHS ENDED: December 31, 2026 (Forecast Period)

Data: X\_Base Period X\_Forecast Period Version: X\_Original \_Updated \_Revised

ine No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1	p		,-	,		,
2						
3	Title of Executive: Vice President Operations					
4	The of Executive. The Freshaeth operations					
5	Base Period:					
6	Total Salary	\$235,113	100.00%	\$235,113	\$0	\$235,113
7	Other Allowances and Compensation	164,579		164,579	0	164,579
8	Sub-total	399,692		399,692	0	399,692
9						
10	Employee Benefits:					
11	Pension	0		0	0	0
12	Group Insurance	32,207		32,207	0	32,207
13	Defined Contribution Plan	12,343		12,343	0	12,343
14	401-K Plan	12,226		12,226	0	12,226
15	Sub-total	56,776		56,776	0	56,776
16		· ·		<del> </del>		<u> </u>
17	Payroll Taxes	17,180		17,180	0	17,180
18	•	· ·		<del> </del>		<u> </u>
19	Total Compensation	\$473,648		\$473,648	\$0	\$473,648
20				<del></del>		<del></del> -
21						
22	Forecasted Period:					
23	Total Salary	\$244,400	100.00%	\$244,400	\$0	\$244,400
24	Other Allowances and Compensation	171,080		171,080	0	171,080
25	Sub-total .	415,480		415,480	0	415,480
26				<u> </u>		<u> </u>
27	Employee Benefits:					
28	Pension	0		0	0	0
29	Group Insurance	32,207		32,207	0	32,207
30	Defined Contribution Plan	12,831		12,831	0	12,831
31	401-K Plan	12,709		12,709	0	12,709
32	Sub-total Sub-total	57,747		57,747	0	57,747
33				<del></del>		
34	Payroll Taxes:					
35	F.I.C.A.	17,296		17,296	0	17,296
36	Federal Unemployment	42		42	0	42
37	State Unemployment	70		70	0	70
38	Sub-total Sub-total	17,408		17,408	0	17,408
39						
40	Total Compensation	\$490,635		\$490,635	<u> </u>	\$490,635
41				<del></del>		
42						
43						
44						
45						
16						

### **EXHIBIT 37 SCHEDULE H**

### COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule Description

H Gross Revenue Conversion Factor

For electronic version, see KAW\_APP\_EX37H\_051625.pdf.

# Kentucky American Water Company Case No. 2025-00122 Computation of the Gross Revenue Conversion Factor for the Forecast Period

Data: X Base Period X Forecast Period

Version: X Original \_Updated \_Revised

Exhibit 37, Schedule H

Exhibits/[KAWC 2025 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H

Witness Responsible: Dominic DeGrazia

	0					
			Gross			
			Revenue	Percent of		
Line		Total	Conversion	Total	Workpaper	
#	Gross Revenue Conversion Factor Calculation	Rate	Factor %	Conversion Factor	Reference	Excel Reference
1	Cross Income from Douglas		100.00000/			
1	Gross Income from Revenue		100.0000%			
2	Less: Bad Debt Rate/ Uncollectible Expense	0.4666%	0.4666%	1.8359%	=	O&M/[KAWC 2025 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit
3	Less: PSC / Utility Reg Assessment Fee	0.1554%	0.1554%	0.6114%	W/P - 5-2	O&M/[KAWC 2025 Rate Case - PSC Fees Exhibit.xlsx]Exhibit
4	Net Income After Uncollectibles & Reg Assessment Fees		99.3780%			
5		-				
6						
7	Less: State Income Tax @ 5.0%	5.00%	4.9689%	19.5496%		
9	Net Income After Uncollectibles, Reg Assessment Fees & State Tax		94.4091%			
10		-				
11	Less: Federal income Tax @ 21%	21.00%	19.8259%	78.0030%		
12						
	Net Income After Uncollectibles, Reg Assessment Fees, & State &					
13	Federal Income Taxes:		74.5832%	100.0000%		
14		:				
15	Gross Revenue Conversion Factor (1 / Line 13)		134.0785%			
16	(= / = / = / = / = / = / = / = / = / = /	:=				
10						

### EXHIBIT 37 SCHEDULE I

### COMPARATIVE INCOME STATEMENTS, REVENUE STATISTICS AND SALES STATISTICS FOR FIVE MOST RECENT CALENDAR YEARS, THE BASE PERIOD, FORECASTED PERIOD AND TWO CALENDAR YEARS BEYOND THE FORECAST PERIOD

#### KENTUCKY-AMERICAN WATER COMPANY

### Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ending August 31, 2025

Schedule	Description									
I-1	Comparative Income Statement									
I-2	Revenue Statistics - Total Company									
I-3	Sales Statistics - Total Company									
I-4	Revenue Statistics - Jurisdictional									
I-5	Sales Statistics - Jurisdictional									

The forecast does not include projection of the current rate case.

For electronic version, see KAW APP EX37I 051625.pdf.

# Kentucky American Water Company Case No. 2025-00122 COMPARATIVE INCOME STATEMENT Forecast Year (12 Months Ending December 31, 2026)

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED
WORKPAPER REFERENCE NO(S).: SCH C

Exhibit 37, Schedule I-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch I 1
Witness Responsible: Dominic DeGrazia

		Water only		Water only		Water only		Water only		Water only		Water only	Water only	Water only	Water only
Line		12 Mos Dec		12 Mos Dec		12 Mos Dec		12 Mos Dec		12 Mos Dec		Base	Forecasted	12 Mos Dec	12 Mos Dec
No.	Description	2020	% Change	2021	% Change	2022	% Change	2023	% Change	2024	% Change	Period	Period	2027	2028
1															
2	Operating Revenues	\$ 100,101,037	2.55%	\$ 102,656,372	6.53%	\$ 109,364,940	3.53%	\$ 113,227,188	9.91%	\$ 124,445,071	12.23%	\$139,664,647	\$136,559,853	\$138,165,665	\$137,369,326
3															
4	Operating Expenses														
5	Operation & Maintenance	36,638,169	-3.17%	35,476,254	6.73%	37,865,084	14.30%	43,280,558	5.27%	45,560,369	6.99%	48,743,951	51,026,925	54,059,886	55,988,299
6	Depreciation	18,905,168	4.57%	19,768,253	2.66%	20,293,703	3.78%	21,061,290	28.90%	27,147,565	9.26%	29,661,392	34,995,892	40,778,567	47,108,731
7	Amortization	304,307	-6.64%	284,087	-69.28%	87,264	-2.58%	85,009	2.65%	87,266	0.89%	88,045	71,803	86,526	86,526
8	Taxes Other	8,085,707	9.38%	8,844,518	-28.66%	6,309,934	85.00%	11,673,081	-22.76%	9,015,763	3.02%	9,287,839	12,861,924	14,020,688	14,834,616
9	State Income Taxes	1,325,726	7.15%	1,420,501	-3.43%	1,371,820	-21.07%	1,082,764	44.99%	1,569,952	21.76%	1,911,512	1,136,434	653,941	68,460
10	Federal Income Taxes	3,895,547	17.81%	4,589,368	45.31%	6,668,654	-19.97%	5,337,106	13.28%	6,045,613	15.02%	6,953,553	3,549,403	2,348,964	245,911
11															
12	Total Operating Expenses	69,154,625	1.78%	70,382,981	3.14%	72,596,458	13.67%	82,519,808	8.37%	89,426,527	8.07%	96,646,292	103,642,381	111,948,572	118,332,544
13															
14	Operating Income	30,946,412	4.29%	32,273,391	13.93%	36,768,482	-16.48%	30,707,380	14.04%	35,018,544	22.84%	43,018,354	32,917,472	26,217,093	19,036,782
15															
16	AFUDC	1,751,465	-62.32%	659,895	-14.83%	562,012	11.34%	625,771	89.95%	1,188,648	-100.00%	0	0	0	0
17	Other Income	6,091	-1016.32%	(55,813)	-100.00%	0	0.00%	153,417	42.37%	218,417	-100.18%	(386)	0	663	1,220
18															
19	Total Other Income	1,757,556	-65.63%	604,082	-6.96%	562,012	38.64%	779,188	80.58%	1,407,065	-100.03%	(386)	0	663	1,220
20															
21	Income before Deductions	32,703,968	0.53%	32,877,473	13.54%	37,330,493	-15.65%	31,486,568	15.69%	36,425,609	18.10%	43,017,968	32,917,472	26,217,756	19,038,002
22															
23	Income Deductions														
24	Interest on Long-Term Debt	10,087,439	-5.73%	9,508,928	4.69%	9,954,929	6.11%	10,562,726	14.45%	12,089,458	9.96%	13,293,792	15,394,929	15,714,061	17,607,483
25	Amort of Debt Expense	210,507	65.95%	349,327	3.37%	361,091	0.45%	362,714	3.48%	375,334	0.64%	377,739	339,115	287,335	303,723
26	Interest on Bank Debt	443,593	-82.67%	76,866	297.56%	305,589	164.73%	808,977	-46.34%	434,122	-33.10%	290,438	340,081	201,698	78,372
27	Other Interest	468	77.11%	829	-63%	310	115.82%	669	19692%	132,414	-100%	0	0	0	0
28	Miscellaneous Amortization	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	-50.00%	(212)	0	0	0
29	Other Deductions	0	0.00%	143,944	19.04%	171,351	33%	227,843	-0.94%	225,712	-75.43%	55,466	0	0	0
30															
31	Total Income Deductions	10,741,582	-6.16%	10,079,469	7.08%	10,792,846	10.84%	11,962,504	10.82%	13,256,615	5.74%	14,017,223	16,074,125	16,203,094	17,989,578
32				•											
33	Net Income	\$21,962,386	3.80%	\$22,798,005	16.40%	\$26,537,647	-26.43%	\$19,524,063	18.67%	\$23,168,994	25.17%	\$29,000,745	\$16,843,347	\$10,014,662	\$1,048,424

### KENTUCKY AMERICAN WATER COMPANY Case No. 2025-00122

#### REVENUE STATISTICS - TOTAL COMPANY Base Year (12 Months Ending August 31, 2025)

Forecast Year (12 Months Ending December 31, 2026)

Type of Filing: \_\_X\_\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

47 48 Exhibit 37 - Schedule I-2
Revenues/[KAWC 2025 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I
Witness Responsible: Max McClellan

Line							Base	Forecasted		3 Projected Ca	lendar Years	
No.	Description	2020	2021	2022	2023	2024	Period	Period	2026	2027	2028	2029
1												
2	Revenue by Customer Class:											
3	Residential	\$58,298,892	\$57,380,927	\$59,386,024	\$61,868,856	\$67,224,886	\$76,523,060	\$74,139,678	\$74,139,678	\$74,271,033	\$74,400,060	\$74,526,787
4	Commercial	24,412,954	25,668,665	27,664,494	28,999,168	31,534,932	35,961,597	35,279,904	35,279,904	35,531,552	35,783,200	36,034,848
5	Industrial	2,516,437	2,616,117	2,582,860	2,780,738	2,867,460	3,302,613	3,324,989	3,324,989	3,324,989	3,324,989	3,324,989
6	Municipal & OPA	5,900,812	6,589,838	7,041,428	7,124,622	7,929,915	9,186,361	8,983,234	8,983,234	8,983,234	8,983,234	8,983,234
7	Sales For Resale	1,084,682	1,198,329	1,354,353	1,627,108	2,026,243	2,179,189	1,881,729	1,881,729	1,881,729	1,881,729	1,881,729
8	Miscellaneous	214,743	137,815	109,255	123,767	130,977	139,964	144,793	144,793	144,793	144,793	144,793
9	Fire Services	7,423,893	7,525,745	7,782,120	8,054,092	8,774,852	10,220,835	10,550,202	10,550,202	10,971,269	11,392,336	11,813,403
10												
11	Total	\$99,852,415	\$101,117,437	\$105,920,534	\$110,578,352	\$120,489,265	\$137,513,619	\$134,304,528	\$134,304,528	\$135,108,599	\$135,910,341	\$136,709,783
12												
13	Number of Customers:											
14	12-Month Average:											
15	Residential	122,008	123,090	124,036	124,975	126,021	126,694	127,964	127,964	128,954	129,943	130,933
16	Commercial	9,205	9,267	9,390	9,527	9,558	9,576	9,676	9,676	9,762	9,848	9,934
17	Industrial	26	26	26	27	27	28	28	28	28	28	28
18	Municipal & OPA	749	752	768	781	804	815	816	816	816	816	816
19	Sales For Resale	16	16	16	20	18	16	16	16	16	16	16
20	Miscellaneous	45	45	54	63	54	58	58	58	58	58	58
21	Fire Services	2,413	2,457	2,515	2,558	2,583	2,596	2,645	2,645	2,680	2,714	2,749
22												
23	Total	134,462	135,654	136,806	137,950	139,065	139,784	141,203	141,203	142,313	143,424	144,534
24												
25												
26	End of Period:											
27	Residential	122,528	123,551	124,255	125,418	126,477	127,253	128,343	128,343	129,332	130,322	131,312
28	Commercial	9,192	9,290	9,399	9,544	9,544	9,628	9,681	9,681	9,767	9,853	9,939
29	Industrial	26	26	26	27	28	28	28	28	28	28	28
30	Municipal & OPA	746	753	770	786	816	816	816	816	816	816	816
31	Sales For Resale	16	15	17	20	17	16	16	16	16	16	16
32	Miscellaneous	43	45	61	61	59	58	58	58	58	58	58
33	Fire Services	2,423	2,487	2,537	2,583	2,591	2,612	2,664	2,664	2,698	2,733	2,768
34	The Services		2,107	2,557	2,505	2,551	2,012	2,001	2,001	2,030	2,700	2,700
35	Total	134,974	136,167	137,065	138,439	139,532	140,411	141,605	141,605	142,716	143,826	144,936
36		10 1,57 1	150,107	137,003	100,100	100,002	110,111	111,003	112,003	112,710	1.0,020	11.,550
37												
38	Average Revenue per Customer:											
39	Residential	\$478	\$466	\$479	\$495	\$533	\$604	\$579	\$579	\$576	\$573	\$569
40	Commercial	2,652	2,770	2,946	3,044	3,299	3,755	3,646	3,646	3,640	3,634	3,627
40	Industrial	2,652 97,726			3,044 104,278					3,640 118,750	3,634 118,750	118,750
		,	100,620	99,341	,	104,588	119,013	118,750	118,750	,		,
42 43	Municipal & OPA	7,883	8,758	9,167	9,128	9,858	11,274	11,009	11,009	11,009	11,009	11,009
	Sales For Resale	66,072	75,288	83,774	82,385	111,536	132,742	117,608	117,608	117,608	117,608	117,608
44	Miscellaneous	4,728	3,046	2,020	1,959	2,414	2,396	2,496	2,496	2,496	2,496	2,496
45 46	Fire Services	3,077	3,062	3,095	3,149	3,398	3,937	3,989	3,989	4,094	4,197	4,297

Note: Revenue data represents billed revenues only and does not reflect additional revenues from the current or future rate filings.

### KENTUCKY AMERICAN WATER COMPANY Case No. 2025-00122

#### REVENUE STATISTICS - TOTAL COMPANY

Base Year (12 Months Ending August 31, 2025)
Forecast Year (12 Months Ending December 31, 2026)

Гуре	of I	Filing:	X	Original	Updated	Revised
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43

44

45

Sales For Resale

Miscellaneous

Fire Services

Exhibit 37 - Schedule I-3
Revenues/[KAWC 2025 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I

											Witness Responsib	ole: Max McClellan
Line No.	Description	2020	2021	2022	2023	2024	Base Period	Forecasted Period	2026	3 Projected C 2027	Calendar Years 2028	2029
1												
2	Revenue by Customer Class:											
3	Residential											
4	Commercial											
5	Industrial											
6 7	Municipal & OPA Sales For Resale											
8	Miscellaneous											
9	Fire Services											
10	Fire Services											
	Total		ALL COMPANY OPE	DATIONS ARE ILIDIS	DICTIONAL							
12	Total		ALL COMPANT OF	RATIONS ARE JUNIS	DICTIONAL							
13	Number of Customers:											
14	12-Month Average:											
15	Residential											
16	Commercial											
17	Industrial											
18	Municipal & OPA											
19	Sales For Resale											
20	Miscellaneous											
21	Fire Services											
22												
23	Total											
24												
25												
26	End of Period:											
27	Residential											
28	Commercial											
29	Industrial											
30	Municipal & OPA											
31	Sales For Resale											
32	Miscellaneous											
33	Fire Services											
34												
35	Total											
36												
37												
38	Average Revenue per Customer:											
39	Residential											
40	Commercial											
41	Industrial											
42	Municipal & OPA											

### KENTUCKY AMERICAN WATER COMPANY Case No. 2025-00122

#### REVENUE STATISTICS - TOTAL COMPANY Base Year (12 Months Ending August 31, 2025)

Forecast Year (12 Months Ending December 31, 2026)

Type of Filing: \_\_X\_\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

Exhibit 37 - Schedule I-4
Revenues/[KAWC 2025 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I
Witness Responsible: Max McClellan

Line	Description	2020	2024	2022	2022	2024	Base	Forecasted	2025	3 Projected Cale		2020
No.	Description	2020	2021	2022	2023	2024	Period	Period	2026	2027	2028	2029
1 2	Sales by Customer Class:											
3	Residential	6,072,579	5,874,579	5,987,176	5,874,579	5,987,176	6,319,197	6,053,426	6,053,426	6,068,896	6,084,046	6,098,880
4	Commercial	3,622,902	3,805,284	4,057,006	3,805,284	4,057,006	4,283,183	4,216,701	4,216,701	4,254,179	4,291,657	4,329,135
5	Industrial	550,533	565,901	546,404	565,901	546,404	562,622	573,050	573,050	573,050	573,050	573,050
6	Municipal & OPA	1,006,943	1,135,999	1,204,450	1,135,999	1,204,450	1,276,733	1,255,062	1,255,062	1,255,062	1,255,062	1,255,062
7	Sales For Resale	240,026	271,739	310,134	271,739	310,134	418,377	371,508	371,508	371,508	371,508	371,508
8	Miscellaneous	4,809	6,155	12,617	6,155	12,617	7,918	8,593	8,593	8,593	8,593	8,593
9		,	.,	,-	-,	,-	,	-,	-,	-,	,,,,,,	-,
10	Total	11,497,793	11,659,656	12,117,786	11,659,656	12,117,786	12,868,031	12,478,339	12,478,339	12,531,287	12,583,915	12,636,227
11			<u> </u>		<u> </u>		<u> </u>	<del></del>		<u> </u>		
12												
13	Number of Customers:											
	12-Month Average:											
15	Residential	122,008	123,090	124,036	124,975	126,021	126,694	127,964	127,964	128,954	129,943	130,933
16	Commercial	9,205	9,267	9,390	9,527	9,558	9,576	9,676	9,676	9,762	9,848	9,934
17	Industrial	26	26	26	27	27	28	28	28	28	28	28
18	Municipal & OPA	749	752	768	781	804	815	816	816	816	816	816
19	Sales For Resale	16	16	16	20	18	16	16	16	16	16	16
20	Miscellaneous	45	45	54	63	54	58	58	58	58	58	58
21												
22	Total	132,049	133,197	134,291	135,392	136,483	137,188	138,558	138,558	139,634	140,709	141,785
23												
24												
25	End of Period:											
26	Residential	122,528	123,551	124,255	125,418	126,477	127,253	128,343	128,343	129,332	130,322	131,312
27	Commercial	9,192	9,290	9,399	9,544	9,544	9,628	9,681	9,681	9,767	9,853	9,939
28	Industrial	26	26	26	27	28	28	28	28	28	28	28
29	Municipal & OPA	746	753	770	786	816	816	816	816	816	816	816
30	Sales For Resale	16	15	17	20	17	16	16	16	16	16	16
31	Miscellaneous	43	45	61	61	59	58	58	58	58	58	58
32												
33	Total	132,551	133,680	134,528	135,856	136,941	137,799	138,942	138,942	140,017	141,093	142,169
34												
35												
36												
37	Average Sales per Customer:											
38	Residential	50	48	48	47	48	50	47	47	47	47	47
39	Commercial	394	411	432	399	425	447	436	436	436	436	436
40	Industrial	21,380	21,765	21,016	21,221	19,930	20,275	20,466	20,466	20,466	20,466	20,466
41	Municipal & OPA	1,345	1,510	1,568	1,456	1,497	1,567	1,538	1,538	1,538	1,538	1,538
42	Sales For Resale	14,621	17,073	19,184	13,759	17,072	25,485	23,219	23,219	23,219	23,219	23,219
43	Miscellaneous	106	136	233	97	233	136	148	148	148	148	148
44												
45												

47 Note: Sales are stated in 1000 Gallons

46

## KENTUCKY AMERICAN WATER COMPANY Case No. 2025-00122 REVENUE STATISTICS - TOTAL COMPANY

Base Year (12 Months Ending August 31, 2025)
Forecast Year (12 Months Ending December 31, 2026)

Type of Filing: \_\_X\_\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

Exhibit 37 - Schedule I- 5
Revenues/[KAWC 2025 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I
Witness Responsible: Max McClellan

										withess nespon	Sible. IVIAX IVICCIEIIA
Line No.	Description	2020	2021	2022	2023	2024	Base Period	Forecasted Period	2026	3 Projected Calendar Years 2027 2028	2029
1 2	Sales by Customer Class:										
3	Residential										
4	Commercial										
5	Industrial										
6	Municipal & OPA										
7	Sales For Resale										
8	Miscellaneous										
9											
10	Total										
11			ALL COMPANY OPE	RATIONS ARE JURI	SDICTIONAL						
12											
13	Number of Customers:										
14	12-Month Average:										
15	Residential										
16 17	Commercial Industrial										
18	Municipal & OPA										
19	Sales For Resale										
20	Miscellaneous										
21											
22	Total										
23											
24											
25	End of Period:										
26	Residential										
27	Commercial										
28	Industrial										
29	Municipal & OPA										
30	Sales For Resale										
31 32	Miscellaneous										
33	Total										
34	Total										
35											
36											
37	Average Revenue per Customer:										
38	Residential										
39	Commercial										
40	Industrial										
41	Municipal & OPA										
42	Sales For Resale										
43	Miscellaneous										
44											
45											
46	N										
47	Note: Sales are stated in 1000 Gallons										

#### EXHIBIT 37 SCHEDULE J

#### COST OF CAPITAL SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

#### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule	Description							
J-1	Cost of Capital Summary - 13 Month Average for Forecast Period							
J-2	Cost of Capital Summary - End of Forecast Period and Base Period							
J-3	Embedded Cost of Short-Term Debt							
J-4	Embedded Cost of Long-Term Debt							
J-5	Embedded Cost of Preferred Stock							

For electronic version, see KAW\_APP\_EX37J.pdf.

#### Kentucky American Water Company Case No. 2025-00122 Cost of Capital Summary

13-Month Average For Forecast Period Ending December 31, 2026

Exhibit 37, Schedule J		recasted Period	riod _X_ Fo	Base Pe	Data: _
Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J	Revised	Updated	Original	Filing:X	Type of
Witness Responsible: Jennifer Gonzal					
Page 1 of					

Line No.	Class of Capital	Reference	13-Month Average Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	13-Month Average Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	\$8,914,663	1.31%	\$0	\$8,914,663	4.158%	0.050%
3								
4	Long-Term Debt	W/P - 7-4	314,752,544	46.10%	0.30	314,752,545	4.696%	2.160%
5								
6	Preferred Stock	W/P - 7-5	2,245,974	0.33%	0	2,245,974	8.500%	0.030%
7								
8	Common Equity	W/P - 7-6	356,818,465	52.26%	0.33	356,818,465	10.75%	5.620%
9								
10	Total Capital		\$682,731,646		\$0.64	\$682,731,647		7.860%
11								
12								
13								

\$0.64

14 15

16

(1) JDITC:

W/P - 7-7

#### **Kentucky American Water Company** Case No. 2025-00XXX **Cost of Capital Summary** As of December 31, 2026

Data:	Base Pe	eriod _X_	_ Forecasted Po	eriod	
Type of Fil	ing:>	< Origi	nal Upo	dated	Revised

Exhibit 37, Schedule J-2 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-2

Witness Responsible: Jennifer Gonzales

Page 1 of 2

			Net					
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-3, Page 1	\$16,412,973	2.306%	\$0	\$16,412,973	4.151%	0.100%
3								
4	Long-Term Debt	J-4, Page 1	323,220,306	45.408%	0	323,220,306	4.760%	2.160%
5								
6	Preferred Stock	J-5, Page 1	2,246,137	0.316%	0	2,246,137	8.500%	0.030%
7								
8	Common Equity	W/P - 7-6	369,937,925	51.97%	0.64	369,937,925	10.750%	5.590%
9								
10	Total Capital		\$711,817,341	100.000%	\$0.64	\$711,817,342		7.880%
11						-		
12								
13								
14								
15								
16	(1) JDITC	W/P - 7-7	\$1					

\$1

#### Kentucky American Water Company Case No. 2025-00XXX Cost of Capital Summary As of August 2025

Data: _X_ Base	Perio	od Fore	ecasted Period	
Type of Filing:	Χ	Original	Updated	Revised

W/P - 7-7

(1) JDITC:

16

Exhibit 37, Schedule J-2 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-2

Witness Responsible: Jennifer Gonzales

Page 2 of 2

			Net					
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-3, Page 1	\$11,052,854	1.717%	\$0	\$11,052,854	4.313%	0.070%
3								
4	Long-Term Debt	J-4, Page 1	292,249,991	45.397%	0	292,249,991	4.550%	2.070%
5								
6	Preferred Stock	J-5, Page 1	2,245,654	0.349%	0	2,245,654	8.500%	0.030%
7								
8	Common Equity	W/P - 7-6	338,216,842	52.54%	0.64	338,216,843	10.750%	5.650%
9								
10	Total Capital		\$643,765,342	100.000%	0.64	\$643,765,343		7.820%
11								
12								
13								
14								
15								

\$1

# Kentucky American Water Company Case No. 2025-00122 Embedded Cost of Short-Term Debt As of December 31, 2026

Data:	Base	Perio	d _X_	Forecast	ed Period	
Type of Fili	ing: _	_X	Origin	al	Updated	 Revised

Exhibit 37, Schedule J-3

Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-3

Witness Responsible: Jennifer Gonzales

Page 1 of 2

Line			Amount	Interest	Interest
No.	Issue	Reference	Outstanding	Rate	Requirement
1				<u> </u>	
2					
3					
4	Promissory Note	W/P - 7-3	\$16,412,973	4.151%	\$681,335
5					
6					
7	Weighted Cost of Short-Term Debt		4.151%		

# Kentucky American Water Company Case No. 2025-00122 Embedded Cost of Short-Term Debt As of August 2025

Data: _X_ Base	Per	iod Fore	ecasted Period	
Type of Filing:	Χ	Original	Updated	Revised

Exhibit 37, Schedule J-3

Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-3

Witness Responsible: Jennifer Gonzales

Page 2 of 2

Line			Amount	Interest	Interest
No.	Issue	Reference	Outstanding	Rate	Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$11,052,854	4.313%	\$476,699
5					
6					
7	Weighted Cost of Short-Term Debt		4.313%		

#### **Kentucky American Water Company** Case No. 2025-00122 **Embedded Cost of Long-Term Debt** As of December 31, 2026

Data: \_\_\_\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised Workpaper Reference No(s): W/P - 7-4

Exhibit 37, Schedule J-4 Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-4 Witness Responsible: Jennifer Gonzales Page 1 of 2

Line	Debt Issue	Issue	Maturity	Amount	Cost Rate	Cost Rate	Bond Rating	Annualized	Principal	Annual Amort. of Issue	Unamortized	Unamortized	Unamortized	Carrying
No.	Type & Rate	Date	Date	Outstanding	at Issue	at Maturity	at Issue	Interest	Amount	Expense	Discount	Debt Expense	Gain/Loss	Value
1														
2														
3	General Mortgage Bonds:													
4														
5	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,418	0	235	0	7,499,765
6	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,250	0	4,650	0	8,995,350
7														
8	AWCC Inter-Company Notes:													
9														
10	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,577	0	180,276	0	46,819,724
11	Series 2.45% Note	11/14/19	10/01/29	45,390,000	2.450%	2.580%	N/A	1,171,062	45,390,000	58,845	0	162,316	0	45,227,684
12	Series 2.45% Note	11/14/19	10/01/29	26,000,000	2.450%	2.590%	N/A	673,400	26,000,000	36,375	0	100,336	0	25,899,664
13	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
14	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
15	Series 4.00% Note	11/17/16	12/01/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,132	27,583	34,823	0	4,937,594
16	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,243	10,569	35,787	0	4,953,644
17	Series 4.15% Note	05/22/19	06/01/49	16,000,000	4.150%	4.202%	N/A	672,320	16,000,000	8,375	63,312	124,490	0	15,812,198
18	Series 3.25% Note	05/24/21	06/01/51	13,000,000	3.250%	3.295%	N/A	428,350	13,000,000	5,857	30,318	112,706	0	12,856,976
19	Series 4.45% Note	05/18/22	06/01/32	10,000,000	4.450%	4.566%	N/A	456,600	10,000,000	11,574	17,048	45,666	0	9,937,286
20	Series 3.875% Note	09/01/23	09/01/28	26,000,000	3.875%	4.076%	N/A	1,059,760	26,000,000	52,309	0	87,326	0	25,912,674
21	Series 3.625% Note	09/15/23	06/15/26	0	3.625%	0.000%	N/A	0	0	40,228	0	0	0	0
22	Series 5.15% Note	05/15/24	03/01/34	14,000,000	5.150%	5.267%	N/A	737,380	14,000,000	16,353	31,916	85,328	0	13,882,755
23	Series 5.45% Note	05/15/24	03/01/54	14,000,000	5.450%	5.516%	N/A	772,240	14,000,000	9,237	114,877	136,093	0	13,749,031
24	Proposed 2025 Issuance (10-year)	03/15/25	03/01/35	10,000,000	5.250%	5.340%	N/A	534,000	10,000,000	9,011	31,409	71,943	29,374	9,926,022
25	Proposed 2025 Issuance (30-year)	09/15/25	10/01/55	13,000,000	5.845%	5.879%	N/A	764,270	13,000,000	4,333	0	124,403	0	12,875,597
26	Proposed 2026 Issuance (10-year)	03/15/26	04/01/36	9,250,000	5.600%	5.679%	N/A	525,308	9,250,000	7,323	0	85,177	0	9,164,823
27	Proposed 2026 Issuance (30-year)	03/15/26	04/01/56	9,250,000	5.799%	5.825%	N/A	538,813	9,250,000	2,441	0	90,059	0	9,159,941
28	Proposed 2026 Issuance (10-year)	09/15/26	10/01/36	9,250,000	5.600%	5.629%	N/A	520,683	9,250,000	2,698	0	89,802	0	9,160,198
29	Proposed 2026 Issuance (30-year)	09/15/26	10/01/56	9,250,000	5.799%	5.809%	N/A	537,333	9,250,000	899	0	91,601	0	9,158,399
30														
31	Carry Over Unamortized Debt Expense													
32	Redeemed - Carryover	N/A	N/A	0	0.000%	0.000%	N/A	0	0	45,636	0	568,021	0	(568,021)
33														
34														
35	Total Long-Term Deb	t and Annualized Cost		\$325,749,000				\$15,394,929	\$325,749,000	\$339,115	\$327,031	\$2,231,037	\$29,374	\$323,220,306
36														
37														
38		Annualized Cost Rate		4.760%										

#### Kentucky American Water Company Case No. 2025-00122 Embedded Cost of Long-Term Debt As of August 2025

Data: \_X\_ Base Period \_\_\_ Forecasted Period
Type of Filing: \_X\_ Original \_\_\_ Updated \_\_\_\_ Revised
Workpaper Reference No(s): W/P - 7-4

Exhibit 37, Schedule J-4
Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-4
Witness Responsible: Jennifer Gonzales

Page 2 of 2

	D.1								B	Annual Amort.				
Line No.	Debt Issue Type & Rate	Issue Date	Maturity Date	Amount Outstanding	Cost Rate at Issue	Cost Rate at Maturity	Bond Rating at Issue	Annualized Interest	Principal Amount	of Issue Expense	Unamortized Discount	Unamortized Debt Expense	Unamortized Gain/Loss	Carrying Value
1	Турс се насе	Date	Dute	Outstanding	at 155ac	activiationity	at 133ac	interest	Amount	Ехрепас	Discount	Debt Expense	Guilly 2033	Value
2														
3	General Mortgage Bonds:													
4														
5	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,418	0	3,459	0	7,496,541
6	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,250	0	8,984	0	8,991,016
7														
8	AWCC Inter-Company Notes:													
9														
10	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,577	0	202,379	0	46,797,622
11	Series 2.45% Note	11/14/19	10/01/29	45,390,000	2.450%	2.580%	N/A	1,171,062	45,390,000	58,845	0	240,776	0	45,149,224
12	Series 2.45% Note	11/14/19	10/01/29	26,000,000	2.450%	2.590%	N/A	673,400	26,000,000	36,375	0	148,836	0	25,851,164
13	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
14	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
15	Series 4.00% Note	11/17/16	12/01/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,132	29,429	37,153	0	4,933,418
16	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,243	11,252	38,094	0	4,950,654
17	Series 4.15% Note	05/22/19	06/01/49	16,000,000	4.150%	4.202%	N/A	672,320	16,000,000	8,375	67,077	131,891	0	15,801,031
18	Series 3.25% Note	05/24/21	06/01/51	13,000,000	3.250%	3.295%	N/A	428,350	13,000,000	5,857	31,974	118,860	0	12,849,167
19	Series 4.45% Note	05/18/22	06/01/32	10,000,000	4.450%	4.566%	N/A	456,600	10,000,000	11,574	21,244	56,901	0	9,921,855
20	Series 3.875% Note	09/01/23	09/01/28	26,000,000	3.875%	4.076%	N/A	1,059,760	26,000,000	52,309	0	157,072	0	25,842,928
21	Series 3.625% Note	09/15/23	06/15/26	19,000,000	3.625%	4.133%	N/A	785,270	19,000,000	96,547	0	76,433	0	18,923,567
22	Series 5.15% Note	05/15/24	03/01/34	14,000,000	5.150%	5.267%	N/A	737,380	14,000,000	16,353	37,852	101,197	0	13,860,951
23	Series 5.45% Note	05/15/24	03/01/54	14,000,000	5.450%	5.516%	N/A	772,240	14,000,000	9,237	120,514	142,771	0	13,736,714
24	Proposed 2025 Issuance (10-year)	03/15/25	03/01/35	10,000,000	5.250%	5.340%	N/A	534,000	10,000,000	9,011	36,535	83,625	34,168	9,914,008
25														
26	Carry Over Unamortized Debt Expense			_				_	_		_		_	,
27	Redeemed - Carryover	N/A	N/A	0	0.000%	0.000%	N/A	0	0	45,636	0	628,869	0	(628,869)
28														
29	Total Lang Town Dale	and Annualized C+		¢204 740 000				¢12 202 702	¢204 740 000	6277 720	Ć255 070	ć2 177 200	¢24.160	¢202 240 004
30	Total Long-Term Debi	anu Annualized Cost		\$294,749,000				\$13,293,792	\$294,749,000	\$377,739	\$355,878	\$2,177,299	\$34,168	\$292,249,991
31														
32		A I' I C+ D-+-		4.5500/										
33		Annualized Cost Rate		4.550%										

#### Kentucky American Water Company Case No. 2025-00122 Embedded Cost of Preferred Stock As of December 31, 2026

Data: \_\_\_\_ Base Period \_X\_ Forecasted Period
Type of Filing: \_X\_\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised
Workpaper Reference No(s): W/P - 7-5

Exhibit 37, Schedule J-5

Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-5

Witness Responsible: Jennifer Gonzales

Page 1 of 2

Line No.	Dividend Rate, Type & Par Value	Date Issued	Amount Outstanding	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Reaquired Stock	Net Proceeds	Annual Amort. of Issue Expense	Cost Rate at Issue	Cost Rate at Maturity	Annualized Dividends
1											_
2											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$3,863	\$0	\$2,246,137	\$386	8.470%	8.500%	\$190,922
6											
7											
8											
9											
10	Total		\$2,250,000	\$0	\$3,863	\$0	\$2,246,137	\$386			\$190,922
11				_							<u> </u>
12											
13	Annualized Cost Rate		8.500%								

#### Kentucky American Water Company Case No. 2025-00122 Embedded Cost of Preferred Stock As of August 2025

Data: \_X\_ Base Period \_\_\_\_ Forecasted Period

Type of Filing: \_\_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised

Workpaper Reference No(s): W/P - 7-5

Exhibit 37, Schedule J-5

Capital Structure/[KAWC 2025 Rate Case - Capital Structure.xlsx]Sch J-5

Witness Responsible: Jennifer Gonzales

Page 2 of 2

Line No.	Dividend Rate, Type & Par Value	Date Issued	Amount Outstanding	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Reaquired Stock	Net Proceeds	Annual Amort. of Issue Expense	Cost Rate at Issue	Cost Rate at Maturity	Annualized Dividends
1			-	_							
2											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$4,346	\$0	\$2,245,654	\$386	8.470%	8.500%	\$190,881
6											
7											
8											
9											
10	Total		\$2,250,000	\$0	\$4,346	\$0	\$2,245,654	\$386			\$190,881
11											
12											
13	Annualized Cost Rate		8.500%								

#### EXHIBIT 37 SCHEDULE K

## COMPARATIVE FINANCIAL DATA AND EARNING MEASURES FOR THE TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

#### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule Description

K Comparative Financial Data

The forecast does not include projection of the current rate case.

For electronic version, see KAW\_APP\_EX37K\_051625.pdf.

#### Kentucky American Water Company Case No. 2025-00122 COMPARATIVE FINANCIAL DATA

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD

DATE CERTAIN: FOR THE PERIODS INDICATED

TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1
Exhibits \[Exhibit 37 I-1 and K.xlsx] Sch K
Witness Responsible: Dominic DeGrazia and Jen Gonzales

Line No.	Description	Water Only 2015	Water Only 2016	Water Only 2017	Water Only 2018	Water Only 2019	Water Only 2020	Water Only 2021	Water Only 2022	Water Only 2023	Water Only 2024	Base Period	Forecasted Period
1	·												
2	Plant Data:												
3	Utility Plant in Service												
4	Intangible Plant	\$819,584	\$819,584	\$820,785	\$1,302,312	\$1,318,370	\$1,402,679	\$1,402,679	\$1,226,112	\$1,226,112	\$1,226,112	\$2,384,683	\$2,459,073
5	Source of Supply & Pumping Plant	83,513,197	86,521,607	92,882,347	96,225,360	97,303,075	99,506,782	101,194,385	102,706,570	103,450,992	107,632,465	111,713,922	115,989,369
6	Water Treatment Plant	77,572,344	98,441,245	95,808,909	98,365,502	116,866,467	129,949,266	129,943,666	129,908,291	133,176,174	137,014,599	148,874,437	157,241,893
7	Transmission & Distribution Plant	433,753,617	453,805,036	472,224,212	493,608,687	512,083,338	526,532,237	561,227,898	601,940,740	645,813,057	690,269,854	743,168,511	787,472,819
8	Sewer Plant	0	0	0	0	0	0	0	0	0	0	0	0
9	General Plant	47,389,535	50,407,630	54,410,562	55,939,113	60,166,311	62,031,634	66,773,874	65,961,883	65,093,875	68,913,146	75,705,851	83,353,623
10	Gross Plant	643,048,278	689,995,103	716,146,816	745,440,975	787,737,560	819,422,598	860,542,503	901,743,595	948,760,211	1,005,056,176	1,081,847,404	1,146,516,777
11													
12	Less: Accumulated Depreciation	141,199,706	131,081,285	143,948,248	157,187,613	170,774,000	174,920,211	192,174,657	203,192,644	213,919,611	228,846,192	246,207,463	266,958,305
13	Accumulated Amortization												
14													
15	Net Plant in Service	501,848,571	558,913,818	572,198,568	588,253,361	616,963,560	644,502,387	668,367,846	698,550,951	734,840,600	776,209,984	835,639,941	879,558,471
16													
17	Total CWIP	26,795,824	8,491,992	12,148,854	14,339,660	22,920,419	14,075,741	8,538,934	10,665,393	14,016,257	40,777,888	0	0
18													
19	Total Plant Data	\$528,644,395	\$567,405,810	\$584,347,422	\$602,593,022	\$639,883,979	\$658,578,128	\$676,906,779	\$709,216,343	\$748,856,857	\$816,987,872	\$835,639,941	\$879,558,471
20													
21													
22	% of Construction Financed Internally	118.4%	55.9%	109.9%	-24.2%	-17.8%	69.4%	62.9%	78.1%	70.8%	62.4%	62.4%	77.4%
23													
24													
25	Capital Structure:												
26	(\$'s Based on Period-End Accounts)												
27	Long-Term Debt	\$197,999,000	\$200,707,569	\$205,693,775	\$205,695,672	\$221,614,487	\$221,619,209	\$234,587,403	\$211,563,729	\$256,572,840	\$284,417,797	\$292,249,991	\$323,220,306
28	Preferred Stock	0	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,245,654	2,246,137
29	Common Equity	171,248,573	186,819,140	198,660,341	201,375,600	215,162,057	230,904,266	235,092,213	261,631,005	286,899,826	322,136,895	338,216,842	369,937,925
30		<u> </u>											
31	Total Capital	\$369,247,573	\$389,776,709	\$406,604,115	\$409,321,272	\$439,026,544	\$454,773,475	\$471,929,616	\$475,444,735	\$545,722,666	\$608,804,692	\$632,712,488	\$695,404,368

#### **Kentucky American Water Company** Case No. 2025-00122 COMPARATIVE FINANCIAL DATA

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD DATE CERTAIN: FOR THE PERIODS INDICATED TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K Witness Responsible: Dominic DeGrazia and Jen Gonzales

Line No.	Description	Water Only 2015	Water Only 2016	Water Only 2017	Water Only 2018	Water Only 2019	Water Only 2020	Water Only 2021	Water Only 2022	Water Only 2023	Water Only 2024	Base Period	Forecasted Period
1													
2	Condensed Income Statement Data:												
3	Operating Revenues	\$90,803,923	\$94,865,125	\$97,774,694	\$92,187,454	\$98,258,432	\$100,101,037	\$102,656,372	\$109,364,940	\$113,227,188	\$124,445,071	\$139,664,647	\$136,559,853
4	Operating Expenses												
5	(Excluding Income Taxes)	53,863,128	54,977,083	55,870,415	58,295,067	60,627,730	63,933,352	64,373,112	64,555,984	76,099,939	81,810,963	87,781,226	98,956,544
6	State Income Taxes - Current	1,114,821	1,130,667	1,129,876	108,376	(496,038)	939,552	642,025	79,754	(455,454)	(371,134)	95,314	(859,754)
7	Deferred SIT - Accelerated Depreciation	0	0	0	0 (05.000)	0	0	0	0	0	0	0	0
8 9	Deferred SIT - Other	767,184	558,118	562,400	(96,082)	997,947	386,174	778,476	1,292,066	1,538,218	1,941,085	1,816,199	1,996,188
-	Federal Income Taxes - Current	8,573,873	2,816,627	4,803,637	671,421	(1,418,355)	4,050,889	2,713,291	1,375,374	(1,769,938)	(1,047,917)	1,025,369	(2,794,593)
10	Deferred FIT - Accelerated Depreciation	0	0	7 240 245	0	0	(76.050)	0	0	0	7 003 530	0	0
11 12	Deferred FIT - Other Deferred FIT - ITC	294,477 0	6,582,354 0	7,210,315 0	(1,765,962) 0	3,443,292 0	(76,850) 0	1,949,267 0	5,356,346 0	7,107,044 0	7,093,530 0	5,928,185 0	6,343,996 0
13		(84,797)	(84,797)	(82,905)		(70,840)			(63,066)	0	0	0	0
14	Amortization of ITC	(84,/97)	(84,797)	(82,905)	(70,840)	(70,840)	(78,492)	(73,191)	(63,066)	0	U	0	
15	Operating Income	26,275,236	28,885,073	28,280,957	35,045,474	35,174,695	30,946,412	32,273,391	36,768,482	30,707,380	35,018,544	43,018,354	32,917,472
16					,,		00,010,1==	,,	,,			,	0=,0=1,=
17	AFUDC	1,104,334	1,550,345	863,609	1,104,713	1,867,974	1,751,465	659,895	562,012	625,771	1,188,648	0	0
18	Other Income (Deductions), Net	161,748	(125,987)	4,746,044	1,369,520	(49,169)	6,516	(199,332)	(170,927)	(74,002)	(6,871)	(55,254)	0
19	•												
20	Income Available for Fixed Charges	27,541,319	30,309,431	33,890,610	37,519,708	36,993,501	32,704,392	32,733,954	37,159,566	31,259,149	36,200,322	42,963,101	32,917,472
21	Interest Charges	12,232,463	12,009,017	12,296,467	12,558,909	13,165,897	10,551,432	9,745,375	10,431,344	11,544,511	12,840,753	13,771,394	15,883,550
22													
23	Net Income	15,308,856	18,300,414	21,594,143	24,960,799	23,827,604	22,152,961	22,988,580	26,728,222	19,714,638	23,359,569	29,191,706	17,033,922
24	Preferred Dividends	381,150	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575
25													
26	Net Income to Common Equity	\$14,927,706	\$18,109,839	\$21,403,568	\$24,770,224	\$23,637,029	\$21,962,386	\$22,798,005	\$26,537,647	\$19,524,063	\$23,168,994	\$29,001,131	\$16,843,347
27													
28	AFILIDG Doublet of Not Income	7.240/	0.470/	4.000/	4.420/	7.040/	7.049/	2.070/	2.400/	2.470/	F 000/	0.000/	0.000/
29	AFUDC as a Percent of Net Income	7.21%	8.47%	4.00%	4.43%	7.84%	7.91%	2.87%	2.10%	3.17%	5.09%	0.00%	0.00%
30 31	AFUDC as a Percent to Earnings												
32	Available for Common Equity	7.40%	8.56%	4.03%	4.46%	7.90%	7.97%	2.89%	2.12%	3.21%	5.13%	0.00%	0.00%
33	Available for Common Equity	7.40%	8.30%	4.03%	4.40%	7.90%	7.97%	2.89%	2.12%	3.21%	5.15%	0.00%	0.00%
34	Cost of Capital:												
35	Embedded Cost of Long-Term Debt	6.23%	6.06%	6.00%	6.13%	5.97%	4.80%	4.19%	4.97%	4.53%	4.50%	4.55%	4.76%
36	Embedded Cost of Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.50%	8.50%
37	Embedded cost of Freiened Stock	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.5070	0.5070
38	Fixed Charge Coverages:												
39	Pre-Tax Interest Coverage	3.12	3.44	3.86	2.90	3.00	3.59	3.98	4.33	3.26	3.41	3.76	2.37
40	Pre-Tax Interest Coverage												
41	(Excluding AFUDC)	3.03	3.31	3.79	2.81	2.85	3.43	3.91	4.28	3.21	3.32	3.76	2.37
42	After-Tax Interest Coverage	2.25	2.52	2.76	2.99	2.81	3.10	3.36	3.56	2.71	2.82	3.12	2.07
43	After-Tax Fixed Charge Coverage	2.18	2.48	2.71	2.94	2.77	3.04	3.29	3.50	2.66	2.78	3.08	2.05
44	- 5												
45													
46	Data for forecast excludes th	e effect of any add	itional revenues a	pproved by the co	mmission in this pr	roceeding.							

#### Kentucky American Water Company Case No. 2025-00122 COMPARATIVE FINANCIAL DATA

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD

DATE CERTAIN: FOR THE PERIODS INDICATED

TYPE OF FILING: \_X\_ ORIGINAL \_\_ UPDATED \_\_ REVISED

WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1
Exhibits \[Exhibit 37 I-1 and K.xlsx] Sch K
Witness Responsible: Dominic DeGrazia and Jen Gonzales

Line		Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Base	Forecasted
No.	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Period	Period
2	Stock and Bond Ratings:												
3 4	Moody's Bond Rating S&P Bond Rating		ALL D	OND AND DDEED	RRED STOCK ISSUE	C ADE DOUVATELY	DI ACED AND THE	DEFORE NOT DAT	TD.				
5	Moody's Preferred Stock Rating		ALL D	OND AND PREFEI	KKED STOCK ISSUE	3 ARE PRIVATELY	PLACED AND THE	REFORE, NOT KAT	ED.				
6	S&P Preferred Stock Rating												
7													
8													
9	Common Stock Related Data:												
10	Shares Outstanding - Year-End	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391
11	Shares Outstanding - Monthly Average	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391
12 13	Earnings per Share - Weighted Average	\$9.52	\$11.55	\$13.66	\$15.80	\$15.08	\$14.01	\$14.55	\$16.93	\$12.46	\$14.78	\$18.50	\$10.75
14	Larrings per Share - Weighted Average	35.32	\$11.55	\$15.00	\$15.60	\$15.06	\$14.01	\$14.55	\$10.93	312.40	\$14.76	\$16.50	\$10.73
15	Dividends Paid per Share	\$5.29	\$7.56	\$7.20	\$7.81	\$9.21	\$10.90	\$10.08	\$7.43	\$8.16	\$9.59	\$11.79	\$6.45
16	Dividends Declared per Share	\$5.29	\$7.56	\$7.20	\$7.81	\$9.21	\$10.90	\$10.08	\$7.43	\$8.16	\$9.59	\$11.79	\$6.45
17	Dividend Payout Ratio (Declared Basis)	55.57%	65.45%	52.71%	49.43%	61.07%	77.80%	69.28%	43.89%	65.47%	64.89%	63.73%	60.00%
18													
19	Market Price - High/Low												
20	1st Quarter		NO MARKET E	DICE IS AVAILABL	E FOR KENTUCKY-	ANAFRICANI WATE	D COMPANY STO	CV IS NOT BUBLIS	LV TRADED				
21 22	2nd Quarter 3rd Quarter		NO WARRET P	RICE IS AVAILABL	E FOR KENTUCKT-	AIVIERICAN WATE	K COMPANT. STC	CK IS NOT PUBLIC	LT IKADED.				
23	4th Quarter												
24													
25	Book Value per Share (Year-End)	\$109.26	\$119.19	\$126.75	\$128.48	\$137.27	\$147.32	\$149.99	\$166.92	\$183.04	\$205.52	\$215.78	\$236.02
26													
27													
28 29	Rate of Return Measures:	7.94%	10.12%	11.10%	12.38%	11.35%	9.85%	9.78%	10.69%	7.12%	7.61%	8.78%	4.76%
30	Return on Common Equity (Average)	7.94%	10.12%	11.10%	12.36%	11.55%	9.85%	9.78%	10.09%	7.12%	7.01%	0./0%	4.70%
31	Return on Total Capital - (Average)	6.64%	7.61%	7.10%	8.59%	8.29%	6.92%	6.97%	7.76%	6.01%	6.07%	6.93%	4.96%
32													
33	Return on Net Plant in Service (Average)	5.03%	5.45%	5.00%	6.04%	5.84%	4.91%	4.92%	5.38%	4.28%	4.63%	5.34%	3.84%
34													
35													
36 37	Other Financial and Operating Data:			NOT	APPLICABLE TO KE	NELICION ABAEDIC		A B D./					
38	Mix of Sales (Gas and Electric)			NOT	APPLICABLE TO RE	INTUCKT-AIVIERICA	AN WATER COIVIP	AINT					
39	Mix of Fuel (Gas and Electric)			NOT	APPLICABLE TO KE	NTUCKY-AMERICA	N WATER COMP	ANY					
40													
41	Composite Depreciation Rate	2.17%	2.04%	1.90%	1.99%	2.04%	2.01%	2.08%	2.15%	2.14%	2.08%	2.84%	3.14%
42													
43													
44	Return on net plant calculate	d by dividing utility	y operating income	by average net p	lant.								

#### EXHIBIT 37 SCHEDULE L

#### NARRATIVE DESCRIPTION AND EXPLANATION OF ALL PROPOSED TARIFF CHANGES

#### **KENTUCKY-AMERICAN WATER COMPANY**

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ending August 31, 2025

Schedule Description

L Narrative Rationale for Tariff Changes

For electronic version, see KAW\_APP\_EX37L\_051625.pdf.

#### Kentucky-American Water Company Case No. 2025-00122

#### Narrative Description and Explanation of Proposed Tariff Changes For the 12 Months Ending December 31, 2026

Data: \_X\_ Base Period \_X\_ Forecasted Period

Type of Filing: \_X\_ Original \_\_\_\_ Updated \_\_\_\_ Revised

34

Exhibit 37, Schedule L
Tariffs\[Exhibit 37 L.xlsx]Sch L
Witness Responsible: Dominic DeGrazia

4 attached to Exhibit 36.  6 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Line No.	Reference	Type of Rate or Regulation	Description
and private fire protection. Please see the testimony of Mr. Dominic DeGrazia for a general discussion about the impact of the change in water service tariffs proposed by the testimony and exhibits of Mr. Max McClellan. Also see the Cost of Service Study prepared by Max McClellan attached to Exhibit 36.  8 99 100 111 122 133 144 155 156 157 158 159 159 159 159 159 159 159 159 159 159				The Company is proposing to increase its rates based on Mr. Max McClellan Cost of Service Study rate design for all metered tariffs, plus public
service tariffs proposed by the testimony and exhibits of Mr. Max McClellan. Also see the Cost of Service Study prepared by Max McClellan attached to Exhibit 36.  service tariffs proposed by the testimony and exhibits of Mr. Max McClellan. Also see the Cost of Service Study prepared by Max McClellan attached to Exhibit 36.  service tariffs proposed by the testimony and exhibits of Mr. Max McClellan. Also see the Cost of Service Study prepared by Max McClellan attached to Exhibit 36.  service tariffs proposed by the testimony and exhibits of Mr. Max McClellan. Also see the Cost of Service Study prepared by Max McClellan attached to Exhibit 36.				
5 6 6 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9				service tariffs proposed by the testimony and exhibits of Mr. Max McClellan. Also see the Cost of Service Study prepared by Max McClellan
6 7 8 9 9 100 111 122 133 144 155 166 177 188 199 199 199 199 199 199 199 199 199				attached to Exhibit 36.
7 8 9 9 10 11 11 12 12 13 14 14 15 16 16 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19				
8 9 10 10 11 11 12 12 13 14 14 15 15 16 16 17 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19				
9 10 11 12 13 14 15 16 17 18 19 20 20 21 22 23 24 25 26 27 7 28 29 30 30 31 31 32				
10 11 12 13 14 15 16 17 18 19 20 20 21 22 23 23 24 25 26 27 28 29 30 30 31 31				
11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 30 31 31				
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31				
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 30 31				
14 15 16 17 18 19 20 20 21 22 23 24 25 26 27 28 29 30 30 31				
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31				
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31				
17 18 19 20 21 22 23 24 25 26 27 28 29 30 30 31	16			
18 19 20 21 22 23 24 25 26 27 28 29 30 30 31	17			
19 20 21 22 23 24 25 26 27 28 29 30 31 31	18			
20 21 22 23 24 25 26 27 28 29 30 31 31	19			
22 23 24 25 26 27 28 29 30 31 32	20			
23 24 25 26 27 28 29 30 31 32	21			
24 25 26 27 28 29 30 31	22			
25 26 27 28 29 30 31 32	23			
26 27 28 29 30 31	24			
27 28 29 30 31 32	25			
28 29 30 31 32	26			
29 30 31 32				
30 31 32				
31 32				
32				
	32 33			

#### EXHIBIT 37 SCHEDULE M

## REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD WITH DETAILED BILLING ANALYSIS FOR ALL CUSTOMER CLASSES

#### **KENTUCKY-AMERICAN WATER COMPANY**

#### Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule	Description
M-1	Revenue Summary
M-2	Revenues at Present and Proposed Rates
M-3	Bill Analysis for the Base Period and Forecasted Period

For electronic version, see KAW\_APP\_EX37M\_051625.pdf.

#### Kentucky American Water Company Case No. 2025-00122 Revenue Summary

#### Base Year (12 Months Ending August 31, 2025) & Forecast Year (12 Months Ending December 31, 2026)

		Supporting	Base Period	Adjustments	Forecast Year	Adjustments	Forecast Year
Line		Schedule	12 Months Ended	for Present	at Present	for Proposed	at Proposed
No.	Description	Reference	8/31/25	Rates	Rates	Rates	Rates
1							
2	Sales of Water						
3	Residential	Schedule M2-M3	\$76,523,060	(\$2,383,382)	\$74,139,678	\$13,942,464	\$88,082,142
4	Commercial	Schedule M2-M3	35,961,597	(681,693)	35,279,904	6,636,729	41,916,633
5	Industrial	Schedule M2-M3	3,302,613	22,376	3,324,989	827,944	4,152,932
6	Other Public Authorities	Schedule M2-M3	9,186,361	(203,127)	8,983,234	2,236,971	11,220,205
7	Sale for Resale	Schedule M2-M3	2,179,189	(297,460)	1,881,729	468,544	2,350,273
8	Private Fire	Schedule M2-M3	4,504,299	358,372	4,862,671	1,209,793	6,072,464
9	Public Fire	Schedule M2-M3	5,716,535	(29,004)	5,687,531	1,415,542	7,103,074
10	Miscellaneous	Schedule M2-M3	139,964	4,829	144,793	18,564	163,357
11							
12	Total Sales of Water		137,513,619	(3,209,089)	134,304,528	26,756,552	161,061,080
13							
14							
15	Other Operating Revenues						
16							
17	Late Payment Fee	Schedule M2-M3	\$788,767	\$113,670	\$902,436	\$179,786	\$1,082,223
18	Rent	Schedule M2-M3	119,732	(2,490)	117,242	0	117,242
19	Rent I/C	Schedule M2-M3	92,903	(67,671)	25,232	0	25,232
20	NSF Check Charge	Schedule M2-M3	36,380	(1,552)	34,828	0	34,828
21	Application/Initiation Fee	Schedule M2-M3	620,305	3,628	623,933	0	623,933
22	Usage Data	Schedule M2-M3	61,525	126	61,651	0	61,651
23	Reconnect Fee	Schedule M2-M3	431,382	58,621	490,003	0	490,003
24	Miscellaneous Service	Schedule M2-M3	35	(35)	0	0	0
25							
26	<b>Total Other Operating Revenues</b>		2,151,028	104,297	2,255,324	179,786	2,435,111
27							
28							
29	Total Operating Revenues		\$139,664,646	(\$3,104,792)	\$136,559,853	\$26,936,338	\$163,496,191
30	-			•			

# Kentucky American Water Company Case No. 2025-00122 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Line		Schedule				Other	Sale
Number	Adjustments	Reference	Residential	Commercial	Industrial	<b>Public Authorities</b>	for Resale
1							
2	Customer Growth/(Loss)	Schedule M2-M3	\$232,893	\$84,286	\$108	\$8,408	(\$4,838)
3	Change in Consumption	Schedule M2-M3	(1,788,403)	(404,709)	52,475	(121,513)	(255,349)
4	Change in QIP	Schedule M2-M3	(827,873)	(361,270)	(30,207)	(90,022)	(37,272)
5							
6							
7	Total		(\$2,383,382)	(\$681,693)	\$22,376	(\$203,127)	(\$297,460)
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Customer Growth/(Loss)	Schedule M2-M3	\$380,221	\$33,513	\$3,199		\$737,789
16	Change in Consumption	Schedule M2-M3	(3,103)	, , .	2,699		(\$2,517,903)
17	Change in QIP	Schedule M2-M3	(18,746)	(62,517)	(1,069)		(\$1,428,977)
18			(==): :=)	(==,===,	(=//		(+-, :,-:,
19							
20	Total		\$358,372	(\$29,004)	\$4,829	\$0	(\$3,209,090)

# Kentucky American Water Company Case No. 2025-00122 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Exhibit 37, Schedule M-1 Witness Responsible: Max McClellan

Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M

Line		Schedule	Late			NSF	Application/
Number	Adjustments	Reference	Payment Fee	Rent	Rent I/C	Check Charge	Initiation Fee
1							
2	To Adjust for the Forecast Period	Schedule M2-M3	\$113,670	(\$2,490)	(\$67,671)	(\$1,552)	\$3,628
3							
4							
5							
6							
7	Total		\$113,670	(\$2,490)	(\$67,671)	(\$1,552)	\$3,628
8							
9							
10							
11			Usage	Reconnect	Miscellaneous		
12			Data	Fee	Service		Total
13							
14							
15	To Adjust for the Forecast Period	Schedule M2-M3	\$126	\$58,621	(\$35)		\$104,297
16							
17							
18							
19							
20	Total		\$126	\$58,621	(\$35)		\$104,297
				-			

#### Kentucky American Water Company Case No. 2025-00122 Revenue Summary

#### Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Exhibit 37, Schedule M-1

Witness Responsible: Max McClellan

Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M

Line		Schedule				Other	Sale
Number	Adjustments	Reference	Residential	Commercial	Industrial	<b>Public Authorities</b>	for Resale
1							
2	Proposed Rates	Schedule M2-M3	\$13,942,464	\$6,636,729	\$827,944	\$2,236,971	\$468,544
3							
4							
5							
6		_					
7	Total		\$13,942,464	\$6,636,729	\$827,944	\$2,236,971	\$468,544
8		·					
9							
10							
11			Private	Public		Other	
12		_	Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Proposed Rates	Schedule M2-M3	\$1,209,793	\$1,415,542	\$18,564		\$26,756,552
16							
17							
18							
19		<u>-</u>					
20	Total	<u>-</u>	\$1,209,793	\$1,415,542	\$18,564	\$0	\$26,756,552

#### Kentucky American Water Company Case No. 2025-00122 Revenue Summary

#### Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Line		Schedule	Late			NSF	Application/
Number	Adjustments	Reference	Payment Fee	Rent	Rent I/C	Check Charge	Initiation Fee
1							
2	To Adjust Revenues at Proposed Rates	Schedule M2-M3	\$179,786				
3							
4							
5							
6							
7	Total		\$179,786	\$0	\$0	\$0	\$0
8							
9							
10							
11			Usage	Reconnect	Miscellaneous		
12			Data	Fee	Service		Total
13							
14							
15	To Adjust Revenues at Proposed Rates	Schedule M2-M3					\$179,786
16							
17							
18							
19							
20	Total		\$0	\$0	\$0		\$179,786

#### Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) ALL CUSTOMERS

		Base Period a	t Present Rates	Base Period at	Proposed Rates	Test Year at	Present Rates	Test Year at P	roposed Rates		_
	Class/	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	%
Line	#Description	(000 Gal)	Revenue	(000 Gal)	Revenue	(000 Gal)	Revenue	(000 Gal)	Revenue	Change	Change
1	Monthly Billing:			·				·			
2											
3	Residential	6,319,197	\$76,523,060	6,319,197	\$90,337,348	6,053,426	\$74,139,678	6,053,426	\$88,082,142	\$13,942,464	18.81%
4	Commercial	4,283,183	35,961,597	4,283,183	42,362,595	4,216,701	35,279,904	4,216,701	41,916,633	6,636,729	18.81%
5	Industrial	562,622	3,302,613	562,622	4,081,093	573,050	3,324,989	573,050	4,152,932	827,944	24.90%
6	Municipal & OPA	1,276,733	9,186,361	1,276,733	11,380,334	1,255,062	8,983,234	1,255,062	11,220,205	2,236,971	24.90%
7	Sales For Resale	418,377	2,179,189	418,377	2,720,459	371,508	1,881,729	371,508	2,350,273	468,544	24.90%
8	Private Fire Service	7,796	4,504,299	7,796	5,562,287	7,287	4,862,671	7,287	6,072,464	1,209,793	24.88%
9	Public Fire Service	0	5,716,535	0	7,057,813	0	5,687,531	0	7,103,074	1,415,542	24.89%
10	Miscellaneous	7,918	139,964	7,918	155,646	8,593	144,793	8,593	163,357	18,564	12.82%
11											
12	Total	12,875,827	\$137,513,619	12,875,827	\$163,657,576	12,485,626	\$134,304,528	12,485,626	\$161,061,080	\$26,756,552	19.92%
13											
14	Miscellaneous Revenues:										
15	Late Payment Fee		\$788,767		\$1,099,669		\$902,436		\$1,082,223	179,786	19.92%
16	Rent		119,732		119,732		117,242		117,242	0	0.00%
17	Rent I/C		92,903		92,903		25,232		25,232	0	0.00%
18	NSF Check Charge		36,380		36,380		34,828		34,828	0	0.00%
19	Application/Initiation Fee		620,305		620,305		623,933		623,933	0	0.00%
20	Usage Data		61,525		61,525		61,651		61,651	0	0.00%
21	Reconnect Fee		431,382		431,382		490,003		490,003	0	0.00%
22	Miscellaneous Service		35		35		0		0	0	0.00%
23											
24											
25											
26	Total Other Revenue		\$ 2,151,028		\$2,461,930		\$2,255,324		\$2,435,111	\$179,786	7.97%
27											
28	Total Revenue		\$ 139,664,646		\$166,119,506		\$136,559,853		\$163,496,191	\$26,936,338	19.72%

#### Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) RESIDENTIAL CLASS

			Base Period a	at Present Rate	S		Base Period at	t Proposed Rate	es .		Test Year at	Present Rates			Test Year at	Proposed Rates			
	•	Customer				Customer		•	,	Customer				Customer		•			
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line#	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	RESIDENTIAL CLASS																		
2	Minimum Charge:																		
3	5/8" Monthly	1,492,867		\$17.55	\$26,199,815	1,492,867		\$19.45	\$29,036,262	1,507,031		\$17.55	\$26,448,400	1,507,031		\$19.45	\$29,311,759	\$2,863,359	10.83%
4	3/4" Monthly	0		26.20	0	0		29.00	0	0		26.20	0	0		29.00	0	0	0.00%
5	1" Monthly	25,675		43.60	1,119,444	25,675		48.30	1,240,117	25,236		43.60	1,100,290	25,236		48.30	1,218,899	118,609	10.78%
6	1-1/2" Monthly	219		87.30	19,130	219		96.80	21,212	216		87.30	18,857	216		96.80	20,909	2,052	10.88%
7	2" Monthly	1,545		139.70	215,873	1,545		154.80	239,206	1,572		139.70	219,608	1,572		154.80	243,346	23,737	10.81%
8	3" Monthly	0		261.90	0	0		290.30	0	0		261.90	0	0		290.30	0	0	0.00%
9	4" Monthly	0		436.60	0	0		483.90	0	0		436.60	0	0		483.90	0	0	0.00%
10	6" Monthly	24		873.00	20,952	24		967.50	23,220	24		873.00	20,952	24		967.50	23,220	2,268	10.82%
11	8" Monthly	12		1,396.80	16,762	12		1,548.00	18,576	12		1,396.80	16,762	12		1,548.00	18,576	1,814	10.82%
12																			
13																			
14																			
15																			
16																			
17																			
18	Volumetric Charges:																		
	All Usage		6,319,197	\$6.7291	\$42,522,512		6,319,197	\$9.4567	\$59,758,754		6,053,426	\$6.7291	\$40,734,109		6,053,426	\$9.4567	\$57,245,434	16,511,325	40.53%
20																			
21																			
22																			
23																			
24																			
25					ĆC 400 F74			0.000/	60				ĆE 500 701			0.000*	40	(¢5 500 704)	
	QIP Surcharge				\$6,408,574			0.00%	\$0				\$5,580,701			0.00%	\$0	(\$5,580,701)	-100.00%
27																			
28																			
29		-		-	4=======	-				_			4=	-			******	4.0.0.0.0.0	
30	Total	_	6,319,197		\$76,523,060		6,319,197		\$90,337,348		6,053,426		\$74,139,678		6,053,426		\$88,082,142	\$13,942,464	18.81%

<sup>\*</sup> The Company is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates.

#### Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) COMMERCIAL CLASS

			Base Period a	it Present Rates	;		Base Period a	t Proposed Rate	·S		Test Year at	Present Rates			Test Year at	Proposed Rates			
		Customer				Customer				Customer			<u>.</u>	Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	COMMERCIAL CLASS	s																	
2	Minimum Charge:																		
3	5/8" Monthly	57,173		\$17.55	\$1,003,378	57,173		\$19.45	\$1,112,006	57,940		\$17.55	\$1,016,845	57,940		\$19.45	\$1,126,930	\$110,086	10.83%
4	3/4" Monthly	0		26.20	0	0		29.00	0	0		26.20	0	0		29.00	0	0	0.00%
5	1" Monthly	30,498		43.60	1,329,734	30,498		48.30	1,473,076	30,745		43.60	1,340,491	30,745		48.30	1,484,993	144,502	10.78%
6	1-1/2" Monthly	2,240		87.30	195,533	2,240		96.80	216,811	2,278		87.30	198,839	2,278		96.80	220,477	21,638	10.88%
7	2" Monthly	25,768		139.70	3,599,822	25,768		154.80	3,988,922	26,134		139.70	3,650,913	26,134		154.80	4,045,535	394,623	10.81%
8	3" Monthly	24		261.90	6,286	24		290.30	6,967	24		261.90	6,286	24		290.30	6,967	682	10.84%
9	4" Monthly	454		436.60	198,208	454		483.90	219,681	456		436.60	199,090	456		483.90	220,658	21,569	10.83%
10	6" Monthly	180		873.00	156,896	180		967.50	173,879	180		873.00	157,140	180		967.50	174,150	17,010	10.82%
11	8" Monthly	273		1,396.80	380,977	273		1,548.00	422,217	276		1,396.80	385,517	276		1,548.00	427,248	41,731	10.82%
12																			
13																			
14																			
15																			
16	Volumetric Charges:																		
17	All Usage		4,283,183	\$6.0875	\$26,073,876		4,283,183	\$8.1129	\$34,749,035		4,216,701	\$6.0875	\$25,669,167		4,216,701	\$8.1129	\$34,209,674	\$8,540,506	33.27%
18																			
19																			
20																			
21	QIP Surcharge*				\$3,016,887			0.00%	\$0				\$2,655,617			0.00%	\$0	(\$2,655,617)	-100.00%
22	-																		
23																			
24																			
25	Total	_	4,283,183	-	\$35,961,597	-	4,283,183	-	\$42,362,595	-	4,216,701	-	\$35,279,904	-	4,216,701	-	\$41,916,633	\$6,636,729	18.81%

<sup>\*</sup> The Company is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates.

#### Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) INDUSTRIAL CLASS

			Base Period a	at Present Rates	5		Base Period a	t Proposed Rate	S		Test Year at	Present Rates			Test Year at	Proposed Rates			
		Customer				Customer			<u></u>	Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	# Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	INDUSTRIAL CLASS								<u>.</u>				<u> </u>				<u>.</u>		
2	Minimum Charge:																		
3	5/8" Monthly	48		\$17.55	\$844	48		\$19.45	\$935	48		\$17.55	\$842	48		\$19.45	\$934	\$91	10.83%
4	3/4" Monthly	0		26.20	0	0		29.00	0	0		26.20	0	0		29.00	0	0	0.00%
5	1" Monthly	46		43.60	1,984	46		48.30	2,198	48		43.60	2,093	48		48.30	2,318	226	10.78%
6	1-1/2" Monthly	12		87.30	1,048	12		96.80	1,162	12		87.30	1,048	12		96.80	1,162	114	10.88%
7	2" Monthly	288		139.70	40,234	288		154.80	44,582	288		139.70	40,234	288		154.80	44,582	4,349	10.81%
8	3" Monthly	0		261.90	0	0		290.30	0	0		261.90	0	0		290.30	0	0	0.00%
9	4" Monthly	120		436.60	52,392	120		483.90	58,068	120		436.60	52,392	120		483.90	58,068	5,676	10.83%
10	6" Monthly	108		873.00	94,284	108		967.50	104,490	108		873.00	94,284	108		967.50	104,490	10,206	10.82%
11	8" Monthly	0		1,396.80	0	0		1,548.00	0	0		1,396.80	0	0		1,548.00	0	0	0.00%
12																			
13																			
14																			
15																			
16	Volumetric Charges:	<u>:</u>																	
17	All Usage		562,622	\$5.0324	\$2,831,340		562,622	\$6.8779	\$3,869,659		573,050	\$5.0324	\$2,883,815		573,050	\$6.8779	\$3,941,378	\$1,057,563	36.67%
18																			
19																			
20																			
21	QIP Surcharge				\$280,488			0.00%	\$0				\$250,281			0.00%	\$0	(\$250,281)	-100.00%
22																			
23																			
24				_		_				_		_		_					
25	Total		562,622		\$3,302,613		562,622		\$4,081,093		573,050		\$3,324,989		573,050		\$4,152,932	\$827,944	24.90%

<sup>\*</sup> The Company is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates.

## Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) MUNICIPAL & OTHER PUBLIC AUTHORITY CLASS

			Base Period a	t Present Rates	;		Base Period at	Proposed Rate	S		Test Year at	Present Rates			Test Year at	Proposed Rates			
		Customer				Customer				Customer			<u> </u>	Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line#	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	MUNICIPAL & OTHE	R PUBLIC AUT	HORITY CLASS										<u> </u>						
2	Minimum Charge:																		
3	5/8" Monthly	2,078		\$17.55	\$36,474	2,078		\$19.45	\$40,423	2,088		\$17.55	\$36,644	2,088		\$19.45	\$40,612	\$3,967	10.83%
4	3/4" Monthly	0		26.20	0	0		29.00	0	0		26.20	0	0		29.00	0	0	0.00%
5	1" Monthly	2,273		43.60	99,104	2,273		48.30	109,787	2,280		43.60	99,408	2,280		48.30	110,124	10,716	10.78%
6	1-1/2" Monthly	332		87.30	28,945	332		96.80	32,095	336		87.30	29,333	336		96.80	32,525	3,192	10.88%
7	2" Monthly	4,919		139.70	687,183	4,919		154.80	761,460	5,004		139.70	699,059	5,004		154.80	774,619	75,560	10.81%
8	3" Monthly	12		261.90	3,143	12		290.30	3,484	12		261.90	3,143	12		290.30	3,484	341	10.84%
9	4" Monthly	459		436.60	200,399	459		483.90	222,110	456		436.60	199,090	456		483.90	220,658	21,569	10.83%
10	6" Monthly	159		873.00	139,209	159		967.50	154,278	156		873.00	136,188	156		967.50	150,930	14,742	10.82%
11	8" Monthly	48		1,396.80	67,046	48		1,548.00	74,304	48		1,396.80	67,046	48		1,548.00	74,304	7,258	10.82%
12																			
13																			
14																			
15																			
16	Volumetric Charges	<u>:</u>																	
17	All Usage		1,276,733	\$5.6070	\$7,158,643		1,276,733	\$7.8187	\$9,982,394		1,255,062	\$5.6070	\$7,037,130		1,255,062	\$7.8187	\$9,812,950	\$2,775,820	39.45%
18																			
19																			
20																			
21	QIP Surcharge				\$766,215			0.00%	\$0				\$676,193			0.00%	\$0	(\$676,193)	-100.00%
22																			
23																			
24		_		_		_				_		_		_					
25	Total		1,276,733		\$9,186,361		1,276,733		\$11,380,334		1,255,062		\$8,983,234		1,255,062		\$11,220,205	\$2,236,971	24.90%

<sup>\*</sup> The Company is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates.

#### Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) SALES FOR RESALE

			Base Period a	at Present Rate	5		Base Period a	t Proposed Rate	s		Test Year at	Present Rates			Test Year at	Proposed Rates			
		Customer				Customer				Customer				Customer			,		
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line	# Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	SALES FOR RESALE								<u></u>								,		
2	Minimum Charge:																		
3	5/8" Monthly	5		\$17.55	\$88	5		\$19.45	\$97	0		\$17.55	\$0	0		\$19.45	\$0	\$0	0.00%
4	3/4" Monthly	0		26.20	0	0		29.00	0	0		26.20	0	0		29.00	0	0	0.00%
5	1" Monthly	0		43.60	0	0		48.30	0	0		43.60	0	0		48.30	0	0	0.00%
6	1-1/2" Monthly	12		87.30	1,048	12		96.80	1,162	12		87.30	1,048	12		96.80	1,162	114	10.88%
7	2" Monthly	60		139.70	8,383	60		154.80	9,290	60		139.70	8,382	60		154.80	9,288	906	10.81%
8	3" Monthly	12		261.90	3,143	12		290.30	3,484	12		261.90	3,143	12		290.30	3,484	341	10.84%
9	4" Monthly	85		436.60	37,111	85		483.90	41,132	84		436.60	36,674	84		483.90	40,648	3,973	10.83%
10	6" Monthly	41		873.00	35,741	41		967.50	39,609	36		873.00	31,428	36		967.50	34,830	3,402	10.82%
11	8" Monthly	0		1,396.80	0	0		1,548.00	0	0		1,396.80	0	0		1,548.00	0	0	0.00%
12																			
13																			
14	Volumetric Charges:																		
15	All SA1 Usage		360,163	\$4.9527	\$1,783,779		360,163	\$6.9266	\$2,494,705		304,702	\$4.9527	\$1,509,097		304,702	\$6.9266	\$2,110,548	\$601,451	39.86%
16																			
17																			
18																			
19																			
20																			
21	Special SFR Contract		58,214	\$2.2500	\$130,981		58,214	\$2.2500	\$130,981		66,806	\$2.2500	\$150,314		66,806	\$2.2500	\$150,314	\$0	0.00%
22																			
23	QIP Surcharge				\$178,915			0.00%	\$0				\$141,643			0.00%	\$0	(\$141,643)	-100.00%
24		_		_				_		_		_		_		_			
25	Total	_	418,377	_	\$2,179,189	-	418,377	_	\$2,720,459	_	371,508	_	\$1,881,729	_	371,508		\$2,350,273	\$468,544	24.90%

<sup>\*</sup> The Company is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates.

# Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) MISCELLANEOUS CLASS (BULK SALES THROUGH LOADING STATIONS)

			Base Period	at Present Rates	5		Base Period a	t Proposed Rate	S		Test Year at	Present Rates			Test Year at	Proposed Rates			
		Customer				Customer			<u>.</u>	Customer			<u> </u>	Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line#	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	MISCELLANEOUS CL	ASS (BULK SAI	ES THROUGH L	OADING STATI	ONS)														
2	Minimum Charge:																		
3	5/8" Monthly	132		\$17.55	\$2,313	132		\$19.45	\$2,564	120		\$17.55	\$2,106	120		\$19.45	\$2,334	\$228	10.83%
4	3/4" Monthly	0		26.20	0	0		29.00	0	0		26.20	0	0		29.00	0	0	0.00%
5	1" Monthly	224		43.60	9,754	224		48.30	10,806	216		43.60	9,418	216		48.30	10,433	1,015	10.78%
6	1-1/2" Monthly	0		87.30	0	0		96.80	0	0		87.30	0	0		96.80	0	0	0.00%
7	2" Monthly	0		139.70	0	0		154.80	0	0		139.70	0	0		154.80	0	0	0.00%
8	3" Monthly	322		261.90	84,256	322		290.30	93,392	336		261.90	87,998	336		290.30	97,541	9,542	10.84%
9	4" Monthly	0		436.60	0	0		483.90	0	0		436.60	0	0		483.90	0	0	0.00%
10	6" Monthly	0		873.00	0	0		967.50	0	0		873.00	0	0		967.50	0	0	0.00%
11	8" Monthly	0		1,396.80	0	0		1,548.00	0	0		1,396.80	0	0		1,548.00	0	0	0.00%
12																			
13																			
14																			
15																			
	Volumetric Charges:	<u>.</u>																	
	All Usage		7,918	\$4.0000	\$31,673		7,918	\$6.1736	\$48,884		8,593	\$4.0000	\$34,372		8,593	\$6.1736	\$53,049	\$18,678	54.34%
18																			
19																			
20																			
21	QIP Surcharge				\$11,968			0.00%	\$0				\$10,899			0.00%	\$0	(\$10,899)	-100.00%
22																			
23																			
24		_		_		_				_		_		_					
25	Total		7,918		\$139,964		7,918		\$155,646		8,593		\$144,793		8,593		\$163,357	\$18,564	12.82%

<sup>\*</sup> The Company is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates.

## Kentucky American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending August 31, 2025) Forecast Year (12 Months Ending December 31, 2026) FIRE SERVICES

	Base P	eriod at Preser	nt Rates	Base Pe	riod at Propose	d Rates	Test Y	ear at Present	Rates	Test \	ear at Proposed	d Rates		
	Number		<u>.</u>	Number			Number			Number				
Connection	of	Current	Total	of	Proposed	Total	of	Current	Total	of	Proposed	Total	Dollar	%
Line # Size	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Change	Change
1 Private Fire Service:			<u>.</u>											
2 Hydrant	20,568	\$89.53	\$1,841,421	20,568	\$121.00	\$2,488,684	24,354	\$89.53	\$2,180,384	24,354	\$121.00	\$2,946,794	\$766,410	35.15%
3 2"	833	10.25	8,540	833	\$13.85	11,539	814	10.25	8,340	814	13.85	11,269	2,929	35.12%
4 4"	6,319	41.25	260,671	6,319	\$56.00	353,881	6,535	41.25	269,555	6,535	56.00	365,941	96,386	35.76%
5 6"	12,145	92.80	1,127,087	12,145	\$125.70	1,526,668	12,306	92.80	1,141,997	12,306	125.70	1,546,864	404,867	35.45%
6 8"	4,324	165.00	713,448	4,324	\$223.00	964,236	4,428	165.00	730,620	4,428	223.00	987,444	256,824	35.15%
7 10"	180	257.85	46,413	180	\$348.90	62,802	187	257.85	48,304	187	348.90	65,361	17,057	35.31%
8 12"	72	385.90	27,785	72	\$521.40	37,541	72	385.90	27,785	72	521.40	37,541	9,756	35.11%
9 14"	0	371.80	0	0	\$502.40	0	0	371.80	0	0	502.40	0	0	0.00%
10 16"	12	660.20	7,922	12	\$892.30	10,708	12	660.20	7,922	12	892.30	10,708	2,785	35.16%
11														
12 5/8" Monthly	2,182	\$17.55	\$38,300	2,182	\$19.45	\$42,446	2,023	\$17.55	\$35,504	2,023	\$19.45	\$39,347	\$3,844	10.83%
13 1" Monthly	11	43.60	480	11	48.30	531	11	43.60	480	11	48.30	531	52	10.78%
14 8" Monthly	0	1,396.80	0	0	1,548.00	0	1	1,396.80	1,397	1	1,548.00	1,548	151	10.82%
15														
16 Total	46,647	-	\$4,072,066	46,647	-	\$5,499,036	50,742	-	\$4,452,287	50,742	_	\$6,013,348	\$1,561,061	35.06%
17		-			-			-			_			
18 Volumetric Charges:														
19 All Usage	7,796	\$6.0875	\$47,461	7,796	\$8.1129	\$63,251	7,287	\$6.0875	\$44,357	7,287	\$8.1129	\$59,116	\$14,758	33.27%
20	·			•			·			•				
21 QIP Surcharge*			\$384,773		0.00%	\$0			\$366,027		0.00%	\$0	(\$366,027)	-100.00%
22													,	100.0070
23 Total Private Fire		-	4,504,299		-	5,562,287		-	4,862,671		_	6,072,464	1,209,793	24.88%
24		-	1,501,255		-	3,302,207		-	4,002,072		_	0,072,101	1,203,730	
25														
26 Public Fire Protection:														
27 Public Fire Hydrants	91,779	\$56.94	\$5,225,902	91,779	\$76.90	\$7,057,813	92,368	\$56.94	\$5,259,415	92,368	\$76.90	\$7,103,074	\$1,843,659	35.05%
28	31,773	\$30.34	33,223,302	31,773	\$70.50	\$7,037,813	32,308	\$30.34	\$3,233,413	32,300	\$70.50	\$7,103,074	31,643,033	33.03/0
29	91,779	-	\$5,225,902	91,779	-	\$7,057,813	92,368	-	\$5,259,415	92,368	_	\$7,103,074	\$1,843,659	35.05%
30	31,773	-	<b>73,223,302</b>	31,773	-	\$7,037,013	32,300	-	Ş3,233, <del>4</del> 13	32,300	_	\$1,103,014	Ş1,043,033	33.0370
			¢400.634		0.00%	ćo			Ć420.44 <i>C</i>		0.000/	ćo	(6420 116)	
31 QIP Surcharge			\$490,634		0.00%	\$0			\$428,116		0.00%	\$0	(\$428,116)	-100.00%
32		-			-			-			_			
33 Total Public Fire		-	5,716,535		-	7,057,813		-	5,687,531		_	7,103,074	1,415,542	24.89%
34		_			_			-			_			
35 Total Fire Services		_	\$10,220,835		_	\$12,620,100		_	\$10,550,202		_	\$13,175,537	\$2,625,335	24.88%

<sup>\*</sup> The Company is proposing to reset the QIP surcharge to zero and incorporate the investment costs into base rates.

### **EXHIBIT 37 SCHEDULE N**

## TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES KENTUCKY-AMERICAN WATER COMPANY

Case No. 2025-00122

Forecasted Test Period: For the 12 Months Ending December 31, 2026

Base Period: For the 12 Months Ended August 31, 2025

Schedule Description

N Typical Bill Comparison

For electronic version, see KAW\_APP\_EX37N\_051625.pdf.

# Kentucky American Water Company Case No. 2025-00122 Forecast Year (12 Months Ending December 31, 2026) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Residential - 5/8" Meter

Exhibit 37, Schedule N Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$17.55	\$18.98	\$19.45	\$0.47	2.48%
1	24.28	26.26	28.91	2.65	10.11%
2	31.01	33.53	38.36	4.83	14.39%
3	37.74	40.81	47.82	7.01	17.17%
4	44.47	48.09	57.28	9.19	19.11%
5	51.20	55.37	66.73	11.36	20.52%
6	57.92	62.63	76.19	13.56	21.64%
7	64.65	69.91	85.65	15.74	22.51%
8	71.38	77.19	95.10	17.91	23.20%
9	78.11	84.47	104.56	20.09	23.79%
10	84.84	91.75	114.02	22.27	24.28%
15	118.49	128.14	161.30	33.16	25.88%
20	152.13	164.51	208.58	44.07	26.79%
25	185.78	200.90	255.87	54.97	27.36%
30	219.42	237.28	303.15	65.87	27.76%
35	253.07	273.67	350.43	76.76	28.05%
40	286.71	310.05	397.72	87.67	28.28%
45	320.36	346.44	445.00	98.56	28.45%
50	354.01	382.83	492.29	109.46	28.59%
75	522.23	564.74	728.70	163.96	29.03%
100	690.46	746.66	965.12	218.46	29.26%
QIP Rate <sup>*</sup>		8.14%			
Average User					
3.94	\$44.08	\$47.67	\$56.73	\$9.06	19.01%

<sup>\*</sup> The QIP Rate used is the projected QIP Rate as of the end of the Test Year.

#### Kentucky American Water Company Case No. 2025-00122

## Forecast Year (12 Months Ending December 31, 2026) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS

Commercial - 5/8" Meter

Exhibit 37, Schedule N Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption	Present	Present	Proposed		Percentage
<b>Thousand Gallons</b>	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$17.55	\$18.98	\$19.45	\$0.47	2.48%
1	23.64	25.56	27.56	2.00	7.81%
2	29.73	32.15	35.68	3.53	10.98%
3	35.81	38.72	43.79	5.07	13.08%
4	41.90	45.31	51.90	6.59	14.54%
5	47.99	51.90	60.01	8.11	15.63%
6	54.08	58.48	68.13	9.65	16.50%
7	60.16	65.06	76.24	11.18	17.19%
8	66.25	71.64	84.35	12.71	17.74%
9	72.34	78.23	92.47	14.24	18.21%
10	78.43	84.81	100.58	15.77	18.59%
15	108.86	117.72	141.14	23.42	19.89%
20	139.30	150.64	181.71	31.07	20.63%
25	169.74	183.56	222.27	38.71	21.09%
30	200.18	216.47	262.84	46.37	21.42%
35	230.61	249.38	303.40	54.02	21.66%
40	261.05	282.30	343.97	61.67	21.85%
45	291.49	315.22	384.53	69.31	21.99%
50	321.93	348.14	425.10	76.96	22.11%
75	474.11	512.70	627.92	115.22	22.47%
100	626.30	677.28	830.74	153.46	22.66%
QIP Rate <sup>*</sup>		8.14%			
Average User					
36.30	\$238.55	\$257.97	\$313.98	\$56.01	21.71%

<sup>\*</sup> The QIP Rate used is the projected QIP Rate as of the end of the Test Year.

# Kentucky American Water Company Case No. 2025-00122 Forecast Year (12 Months Ending December 31, 2026) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Industrial - 2" Meter

Exhibit 37, Schedule N Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption	Present	Present	Proposed		Percentage
<b>Thousand Gallons</b>	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$139.70	\$151.07	\$154.80	\$3.73	2.47%
10	190.02	205.49	223.58	18.09	8.80%
25	265.51	287.12	326.75	39.63	13.80%
50	391.32	423.17	498.70	75.53	17.85%
75	517.13	559.22	670.64	111.42	19.92%
100	642.94	695.28	842.59	147.31	21.19%
150	894.56	967.38	1,186.49	219.11	22.65%
200	1,146.18	1,239.48	1,530.38	290.90	23.47%
250	1,397.80	1,511.58	1,874.28	362.70	23.99%
500	2,655.90	2,872.09	3,593.75	721.66	25.13%
750	3,914.00	4,232.60	5,313.23	1,080.63	25.53%
1,000	5,172.10	5,593.11	7,032.70	1,439.59	25.74%
1,500	7,688.30	8,314.13	10,471.65	2,157.52	25.95%
2,000	10,204.50	11,035.15	13,910.60	2,875.45	26.06%
2,500	12,720.70	13,756.16	17,349.55	3,593.39	26.12%
3,000	15,236.90	16,477.18	20,788.50	4,311.32	26.17%
3,500	17,753.10	19,198.20	24,227.45	5,029.25	26.20%
4,000	20,269.30	21,919.22	27,666.40	5,747.18	26.22%
4,500	22,785.50	24,640.24	31,105.35	6,465.11	26.24%
5,000	25,301.70	27,361.26	34,544.30	7,183.04	26.25%
10,000	50,463.70	54,571.45	68,933.80	14,362.35	26.32%
20,000	100,787.70	108,991.82	137,712.80	28,720.98	26.35%
QIP Rate*		8.14%			
Average User					
1,706	\$8,722.48	\$9,432.49	\$11,885.09	\$2,452.60	26.00%

<sup>\*</sup> The QIP Rate used is the projected QIP Rate as of the end of the Test Year.

# Kentucky American Water Company Case No. 2025-00122 Forecast Year (12 Months Ending December 31, 2026) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Other Public Authority - 2" Meter

Exhibit 37, Schedule N Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption	Present	Present	Proposed		Percentage
<b>Thousand Gallons</b>	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$139.70	\$151.07	\$154.80	\$3.73	2.47%
5	167.74	181.39	193.89	12.50	6.89%
10	195.77	211.71	232.99	21.28	10.05%
15	223.81	242.03	272.08	30.05	12.42%
25	279.88	302.66	350.27	47.61	15.73%
50	420.05	454.24	545.74	91.50	20.14%
75	560.23	605.83	741.20	135.37	22.34%
100	700.40	757.41	936.67	179.26	23.67%
125	840.58	909.00	1,132.14	223.14	24.55%
150	980.75	1,060.58	1,327.61	267.03	25.18%
175	1,120.93	1,212.17	1,523.07	310.90	25.65%
200	1,261.10	1,363.75	1,718.54	354.79	26.02%
225	1,401.28	1,515.34	1,914.01	398.67	26.31%
250	1,541.45	1,666.92	2,109.48	442.56	26.55%
300	1,821.80	1,970.09	2,500.41	530.32	26.92%
350	2,102.15	2,273.27	2,891.35	618.08	27.19%
400	2,382.50	2,576.44	3,282.28	705.84	27.40%
500	2,943.20	3,182.78	4,064.15	881.37	27.69%
750	4,344.95	4,698.63	6,018.83	1,320.20	28.10%
1,000	5,746.70	6,214.48	7,973.50	1,759.02	28.31%
2,500	14,157.20	15,309.60	19,701.55	4,391.95	28.69%
5,000	28,174.70	30,468.12	39,248.30	8,780.18	28.82%
QIP Rate*		8.14%			
Average User					
128	\$858.36	\$928.23	\$1,156.94	\$228.71	24.64%

<sup>\*</sup> The QIP Rate used is the projected QIP Rate as of the end of the Test Year.

# Kentucky American Water Company Case No. 2025-00122 Forecast Year (12 Months Ending December 31, 2026) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Sales for Resale - 6" Meter

Exhibit 37, Schedule N Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption	Present	Present	Proposed		Percentage
<b>Thousand Gallons</b>	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$873.00	\$944.06	\$967.50	\$23.44	2.48%
25	996.82	1,077.96	1,140.67	62.71	5.82%
50	1,120.64	1,211.86	1,313.83	101.97	8.41%
75	1,244.45	1,345.75	1,487.00	141.25	10.50%
100	1,368.27	1,479.65	1,660.16	180.51	12.20%
150	1,615.91	1,747.45	2,006.49	259.04	14.82%
200	1,863.54	2,015.23	2,352.82	337.59	16.75%
250	2,111.18	2,283.03	2,699.15	416.12	18.23%
500	3,349.35	3,621.99	4,430.80	808.81	22.33%
750	4,587.53	4,960.95	6,162.45	1,201.50	24.22%
1,000	5,825.70	6,299.91	7,894.10	1,594.19	25.30%
1,500	8,302.05	8,977.84	11,357.40	2,379.56	26.50%
2,000	10,778.40	11,655.76	14,820.70	3,164.94	27.15%
2,500	13,254.75	14,333.69	18,284.00	3,950.31	27.56%
3,000	15,731.10	17,011.61	21,747.30	4,735.69	27.84%
4,000	20,683.80	22,367.46	28,673.90	6,306.44	28.19%
5,000	25,636.50	27,723.31	35,600.50	7,877.19	28.41%
7,500	38,018.25	41,112.94	52,917.00	11,804.06	28.71%
10,000	50,400.00	54,502.56	70,233.50	15,730.94	28.86%
15,000	75,163.50	81,281.81	104,866.50	23,584.69	29.02%
25,000	124,690.50	134,840.31	174,132.50	39,292.19	29.14%
50,000	248,508.00	268,736.55	347,297.50	78,560.95	29.23%
QIP Rate <sup>*</sup>		8.14%			
Average User					
1,935	\$10,456.17	\$11,307.30	\$14,370.04	\$3,062.74	27.09%

<sup>\*</sup> The QIP Rate used is the projected QIP Rate as of the end of the Test Year.

### Kentucky American Water Company Case No. 2025-00122

Forecast Year (12 Months Ending December 31, 2026)

### Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS

Miscellaneous (Bulk Sales Through Loading Stations) - 1" Meter

Exhibit 37, Schedule N Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption	Present	Present	Proposed		Percentage
<b>Thousand Gallons</b>	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$43.60	\$47.15	\$48.30	\$1.15	2.44%
1	47.60	51.47	54.47	3.00	5.82%
2	51.60	55.80	60.65	4.85	8.69%
3	55.60	60.13	66.82	6.69	11.13%
4	59.60	64.45	72.99	8.54	13.25%
5	63.60	68.78	79.17	10.39	15.11%
6	67.60	73.10	85.34	12.24	16.74%
7	71.60	77.43	91.52	14.09	18.20%
8	75.60	81.75	97.69	15.94	19.49%
9	79.60	86.08	103.86	17.78	20.66%
10	83.60	90.41	110.04	19.63	21.72%
15	103.60	112.03	140.90	28.87	25.77%
20	123.60	133.66	171.77	38.11	28.51%
25	143.60	155.29	202.64	47.35	30.49%
30	163.60	176.92	233.51	56.59	31.99%
35	183.60	198.55	264.38	65.83	33.16%
40	203.60	220.17	295.24	75.07	34.09%
45	223.60	241.80	326.11	84.31	34.87%
50	243.60	263.43	356.98	93.55	35.51%
75	343.60	371.57	511.32	139.75	37.61%
100	443.60	479.71	665.66	185.95	38.76%
QIP Rate*		8.14%			
Average User					
12.35	\$92.98	\$100.55	\$124.52	\$23.97	23.84%

 $<sup>\</sup>ensuremath{^{*}}$  The QIP Rate used is the projected QIP Rate as of the end of the Test Year.

# Kentucky American Water Company Case No. 2025-00122 Forecast Year (12 Months Ending December 31, 2026) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Fire Services

Exhibit 37, Schedule N Revenues/[KAWC 2025 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Present Rate (Incl QIP*)	Proposed Rate	Difference	Percentage Difference
Private Fire					
Private Fire Hydrant	\$89.53	\$96.82	\$121.00	\$24.18	24.98%
2"	10.25	11.08	13.85	2.77	24.95%
4"	41.25	44.61	56.00	11.39	25.54%
6"	92.80	100.35	125.70	25.35	25.26%
8"	165.00	178.43	223.00	44.57	24.98%
10"	257.85	278.84	348.90	70.06	25.13%
12"	385.90	417.31	521.40	104.09	24.94%
14"	371.80	402.06	502.40	100.34	24.96%
16"	660.20	713.94	892.30	178.36	24.98%
<u>Public Fire</u>					
Public Fire Hydrant	\$56.94	\$61.57	\$76.90	\$15.33	24.89%
QIP Rate*		8.14%			

<sup>\*</sup> The QIP Rate used is the projected QIP Rate as of the end of the Test Year.