

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:** Cheryl D. Norton/Keith Cartier/Linda C. Bridwell

**51.** RD - Please provide cost support for KAWC's proposed increases to its current:

- a. Tapping Fee;
- b. Service Activation Fee; and
- c. Reconnection Fee.

**Response:**

- a. Please refer to the response provided to Item 3 of the Commission's First Request for Information, workpaper W/P 8-1. Please refer to the excel file rate case 2012-13 tap fee worksheet 120412.xlsx on the CD provided with the same data request.
- b. Please see the excel workpaper Service Order.xls provided in response to Item 3 of the Commission's First Request for Information. The workpaper details the cost support for service orders. The cost for a service order service activation fee is \$28.
- c. Please see the excel workpaper Service Order.xls provided in response to Item 3 of the Commission's First Request for Information. The cost for a service order is \$28. For a reconnection fee two trips are required to complete the order, thus the fee for reconnects is \$56 (\$28 X 2).

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**Witness:**     **Linda C. Bridwell**

**52.**     RD - Reference Exhibit No. 37, Schedule M, page 2 of 13.

- a.     Please explain in detail why Forecast Year ("FY") Late Payment Fees (line 17) are unchanged at present and proposed rates;
- b.     Provide a detailed Provide a detailed proof of revenue (i.e., rate multiplied by billing determinants) for the FY Application/Initiation Fee (line 22), at present and proposed rates; and,
- c.     Provide a detailed proof of revenue (i.e., rate multiplied by billing determinants) for the FY Reconnection Fee (line 24), at present and proposed rates.

**Response:**

- a.     Forecasted late payment fees are unchanged at present and proposed rates because the late fees at present rates are uncertain and possibly even overstated.

The Company had no actual history of late fee collection when the forecast was developed, and was relying solely on the study shown in filing exhibit 5 for Case No. 2012-00155 in projecting this revenue.

The late fee has produced revenue for two months now, and when compared with the expected late fees for similar months in 2011, has not produced as much as expected. If the variance continues, recovery of the projected revenue will not take place. Given the uncertain nature of the revenue at present rates, an adjustment for proposed rates would be premature.

- b.     Please see the tab labeled Proposed Rates located in excel workpaper KY 2013-14 Sewer and Other Plan – Pass 3 Rate Case.xlsx provided in response to Item 3 of the Commission's First Request for Information.
- c.     Please refer to part b above.

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**Witness:**     **Linda C. Bridwell/Lewis E. Keathley/Melissa L. Schwarzell**

- 53.**   RR - Please provide any and all workpapers KAWC used to produce the schedules in the Company's filing, testimony exhibits, and Filing Requirements. To the extent they are in Excel (or similar spreadsheet program), please provide such workpapers electronically, with formulas and calculations intact. (Case No. 2010-00036; OAG 1 - 1)

**Response:**

All workpapers KAWC used to produce the schedules in the Company's filing, testimony exhibits, and Filing Requirements were provided in response to KAW\_R\_PSCDR1\_NUM03.

For the excel files, please see the CD that was provided in response to KAW\_R\_PSCDR1\_NUM03.

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**Witness:**     **Linda C. Bridwell/Lewis E. Keathley/Melissa L. Schwarzell**

- 54.**   RR - Please provide the Excel files electronically, with formulas and calculations intact that were used to produce the Company's filing, testimony, exhibits, studies and schedules. (Case No. 2010-00036; OAG 1 - 2)

**Response:**

All files KAWC used to produce the schedules in the Company's filing, testimony, exhibits, studies and schedules were provided in response to KAW\_R\_PSCDR1\_NUM03.

Please refer to the CD that was provided in response to KAW\_R\_PSCDR1\_NUM03.

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**Witness: Linda C. Bridwell/Lewis E. Keathley/Melissa L. Schwarzell**

- 55.** RR - For each KAWC witness that filed testimony, please provide a complete set of workpapers supporting the witness's testimony and exhibits. To the extent they are in Excel (or similar spreadsheet program), please provide such workpapers electronically, with formulas and calculations intact. (Case No. 2010-00036; OAG 1 - 3)

**Response:**

All workpapers KAWC used in supporting the witness's testimony and exhibits were provided in response to KAW\_R\_PSCDR1\_NUM03.

For the excel files, please see the CD that was provided in response to KAW\_R\_PSCDR1\_NUM03.

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**Witness:**     **Linda C. Bridwell/Lewis E. Keathley/Melissa L. Schwarzell**

- 56.**   RR - To the extent not already provided in response to discovery or other filings made in the current KAWC rate case, or in the witness' workpapers being provided in response to data requests, please provide a copy of the documents relied upon by each KAWC witness. (Case No. 2010-00036; OAG 1 - 5)

**Response:**

All files KAWC used to produce the schedules in the Company's filing, testimony, exhibits, studies and schedules were provided in response to KAW\_R\_PSCDR1\_NUM03. The testimony provides footnotes and references regarding source documents and reference material used as noted.

Please see the CD that was provided in response to KAW\_R\_PSCDR1\_NUM03.

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**Witness:     Linda C. Bridwell**

- 57.**   RR - Lead-Lag Study. Please provide the electronic Excel files, with formulas and calculations intact, which were used to produce the lead-lag study that was used for the current rate case. (Case No. 2010-00036; OAG 1 - 7)

**Response:**

The Lead-Lag Study was provided in response to KAW\_R\_PSCDR1\_NUM03. Please refer to the file labeled as 2012 RC KY Lead-Lag Study (SAP Format)-Revised.xlsx in the KAWC 2012 RATE CASE WORKPAPERS\Exhibits\Rate Base folder.

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**Witness:**      **Lewis E. Keathley/Linda C. Bridwell**

- 58.**    RR - Data requests of others: With regard to all data requests served on the Company concerning the testimony of KAWC witnesses and other issues being addressed in this proceeding and to the extent that any of the responses to these data requests involve calculations using a program such as Excel, or Access, provide a complete copy of the electronic files, with formulas, calculations, macros, and cell references intact. (Case No. 2010-00036; OAG 1 - 8)

**Response:**

The Company objects to this question on the grounds that it is vague and unduly burdensome. Notwithstanding the objection, the Company has provided all Excel files when specifically requested in a data request and in response to Item 3 of Commission Staff's First Request for Information. If the AG in his review of these responses finds information that he wishes to view in a format such as Excel and the Excel filed has not otherwise been provided already in this case, he is welcome to notify the Company and the specific Excel file, if it exists, will be provided.



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**Witness: Linda C. Bridwell**

- 59.** RR - Please provide a list of all internal audit reports for 2010 through 2012 to date for departments and/or operations which charge costs to KAWC. (Case No. 2010-00036; OAG 1 -13)

**Response:**

See the list below:

<u>Report Issue Date</u>	<u>Functional Area</u>	<u>Internal Audit Report Title</u>
03/25/2010	ITS	PowerTax Post Implementation Review
03/30/2010	ITS	Treasury Workstation Post Implementation Review
07/16/2010	REGULATED OPERATIONS & SERVICE COMPANY	Chemical Procurement Process
07/29/2010	ITA	Service First System Upgrade – Pre-Implementation Review
07/29/2010	ALL	2009 Annual Incentive Plan Review
09/29/2010	ITA	PowerPlant V.10 Upgrade – Pre-Implementation Review
12/23/2010	SERVICE COMPANY	Service Company Cost Distribution
12/23/2010	REGULATED OPERATIONS	Business Transformation Program Governance Report
02/22/2011	ALL	Travel and Business Expenses
02/28/2011	REGULATED OPERATIONS & SERVICE COMPANY	Business Continuity Planning
02/28/2011	ITS	SCADA Systems
04/18/2011	REGULATED OPERATIONS & SERVICE COMPANY	Disbursements
10/17/2011	ALL	Board of Directors and Executive Management Travel and Business Expenses
11/17/2011	ALL	2010 AIP and 2011 LTIP Review
11/18/2011	ALL	Data Privacy (Employee Personally Identifiable Information)
10/08/2012	ALL	2011 AIP/ 2012 LTIP Review

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**Witness:**      **Melissa L. Schwarzell**

**60.**      RR - Gross Revenue Conversion Factor (GRCF). Refer to Exhibit 37, Schedule H.

- a.      Show in detail how the Uncollectibles factor was derived. Include all supporting calculations in Excel. Include all supporting workpapers and documentation.
- b.      Show in detail how the PSC Fees factor was derived. Include all supporting calculations in Excel. Include all supporting workpapers and documentation. (Case No. 2010-00036; OAG 1 - 14)

**Response:**

- a.      The calculation for how the Uncollectibles factor was derived is provided with the workpapers in response to Item 3 of the Commission's First Request for Information, beginning at page 133 of 180 in workpaper 3-10. The excel file was also submitted on the CD in response to the same request and the file is located at D:\KAWC 2012 Rate Case Workpapers\Exhibits\Expense\ Uncollectible Exhibit, tab 3 Years Uncollectible – Water. All supporting calculations, workpapers, and documents are included on additional tabs within the file.
- b.      The calculation for how the PSC Fees factor was derived is provided with the workpapers in response to Item 3 of the Commission's First Request for Information on pages 8-9 of 26 in workpaper 5-2. The excel file was also submitted on the CD in the response to the same request and the file is located at D:\KAWC 2012 Rate Case Workpapers\Exhibits\Expense\PSC Fee Exhibit, tab PSC Fee. All supporting calculations, workpapers, and documents are included on additional tabs within the file.

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**Witness:**      **Scott W. Rungren**

**61.**      RR - Please provide the monthly level of prepaid taxes by type of tax for 2010, 2011, 2012, and as projected, by month through 7/31/14. (Case No. 2010-00036; OAG 1 - 16)

**Response:**

See attached schedule.

**Kentucky American Water Company**  
**Prepaid Taxes**  
**Regulatory Assessment Fee**  
**AG DR 1 #61**

Actual			Forecast		
Date	Explanation	Amount	Date	Explanation	Amount
1/31/2010	PSC Assessment	7,700.97	1/31/2013	PSC Assessment	12,500.00
2/28/2010	PSC Assessment	7,700.97	2/28/2013	PSC Assessment	12,500.00
3/31/2010	PSC Assessment	7,700.97	3/31/2013	PSC Assessment	12,500.00
4/30/2010	PSC Assessment	7,700.97	4/30/2013	PSC Assessment	12,500.00
5/31/2010	PSC Assessment	7,700.97	5/31/2013	PSC Assessment	12,500.00
6/30/2010	PSC Assessment	7,700.97	6/30/2013	PSC Assessment	12,500.00
7/31/2010	PSC Assessment	7,700.97	7/31/2013	PSC Assessment	12,500.00
8/31/2010	PSC Assessment	8,662.57	8/31/2013	PSC Assessment	11,822.17
9/30/2010	PSC Assessment	8,181.77	9/30/2013	PSC Assessment	11,822.17
10/31/2010	PSC Assessment	8,181.77	10/31/2013	PSC Assessment	11,822.17
11/30/2010	PSC Assessment	8,181.77	11/30/2013	PSC Assessment	11,822.17
12/31/2010	PSC Assessment	8,181.77	12/31/2013	PSC Assessment	11,822.17
1/31/2011	PSC Assessment	8,181.77	1/31/2014	PSC Assessment	11,822.17
2/28/2011	PSC Assessment	8,181.77	2/28/2014	PSC Assessment	11,822.17
3/31/2011	PSC Assessment	8,181.77	3/31/2014	PSC Assessment	11,822.17
4/30/2011	PSC Assessment	8,181.77	4/30/2014	PSC Assessment	11,822.17
5/31/2011	PSC Assessment	8,181.77	5/31/2014	PSC Assessment	11,822.17
6/30/2011	PSC Assessment	8,181.77	6/30/2014	PSC Assessment	11,822.17
7/31/2011	PSC Assessment	9,438.11	7/31/2014	PSC Assessment	11,822.17
8/31/2011	PSC Assessment	9,438.11	8/31/2014	PSC Assessment	11,822.17
9/30/2011	PSC Assessment	9,438.11	9/30/2014	PSC Assessment	11,822.17
10/31/2011	PSC Assessment	9,438.11	10/31/2014	PSC Assessment	11,822.17
11/30/2011	PSC Assessment	9,438.11	11/30/2014	PSC Assessment	11,822.17
12/31/2011	PSC Assessment	9,438.11	12/31/2014	PSC Assessment	11,822.17
1/31/2012	PSC Assessment	9,438.05			
2/29/2012	PSC Assessment	9,438.11			
3/31/2012	PSC Assessment	9,438.11			
4/30/2012	PSC Assessment	9,438.11			
5/31/2012	PSC Assessment	9,438.11			
6/30/2012	PSC Assessment	9,438.11			
7/31/2012	PSC Assessment	12,438.11			
8/31/2012	PSC Assessment	11,917.87			
9/30/2012	PSC Assessment	12,177.99			
10/31/2012	PSC Assessment	12,177.99			
11/30/2012	PSC Assessment	12,177.99			
12/31/2012	PSC Assessment	12,177.99			

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**Witness:     Linda C. Bridwell**

**62.**   RR - Please provide the monthly level of Materials and Supplies in total and by type for 2010, 2011, 2012, and as projected, by month through 7/31/14. (Case No. 2010-00036; OAG 1 - 17)

**Response:**

Please see the attachment. The Company does not project Materials and Supplies but utilizes a 24 month average for Other Working Capital Rate Base Addition.

Kentucky American Water Company  
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MONTH	STOCK E			TOTAL
	PLANT MATERIALS	STOCK C CHEMICALS	OTHER MATERIALS & SUPPLIES	
Jan-10	407,628	224,156	-	631,784
Feb-10	417,036	196,209	-	613,246
Mar-10	490,237	213,562	-	703,799
Apr-10	482,009	188,658	-	670,667
May-10	492,908	210,447	-	703,355
Jun-10	456,090	206,233	-	662,322
Jul-10	438,677	209,667	-	648,344
Aug-10	452,243	285,541	-	737,784
Sep-10	489,181	281,627	-	770,807
Oct-10	485,328	286,185	-	771,513
Nov-10	477,226	283,780	-	761,006
Dec-10	479,026	268,329	-	747,354
Jan-11	440,482	280,059	-	720,540
Feb-11	415,889	268,158	-	684,047
Mar-11	395,378	306,616	-	701,994
Apr-11	376,835	264,439	-	641,274
May-11	390,517	274,320	-	664,837
Jun-11	368,614	257,920	-	626,534
Jul-11	408,459	263,280	-	671,739
Aug-11	447,419	282,516	-	729,936
Sep-11	418,119	292,277	-	710,396
Oct-11	383,681	274,114	-	657,795
Nov-11	390,011	265,122	-	655,132
Dec-11	402,069	289,145	-	691,214
Jan-12	399,850	276,359	-	676,208
Feb-12	408,247	266,951	-	675,198
Mar-12	439,118	289,636	-	728,753
Apr-12	463,046	306,541	-	769,588
May-12	503,166	257,515	-	760,682
Jun-12	624,728	292,190	-	916,918
Jul-12	544,854	260,148	683	805,685
Aug-12	549,952	274,261	683	824,896
Sep-12	557,972	284,163	14,661	856,797
Oct-12	559,052	306,905	669	866,627
Nov-12	531,243	311,300	58,630	901,173
Dec-12	516,168	338,384	96	854,648

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**Witness:**     **Linda C. Bridwell**

- 63.**     RR - Please provide the monthly level of Contributions in Aid of Construction for 2010, 2011, 2012, and as projected, by month through 7/31/14. (Case No. 2010-00036; OAG 1 - 18)

**Response:**

Please see the attached for the monthly levels of Contributions in Aid of Construction for 2010, 2011, and 2012.

For the monthly levels of CIAC projected for January 2013 – July 2014, please see one of the following:

Work papers PDF

KAW\_R\_PSCDR1\_NUM03\_012313\_WP-1

-pages 89 – 91 of 288 for balances

-pages 92 – 95 of 288 for activity

Excel file for Balances:

Exhibits\Rate Base\[Rate Base KY Capital through 12\_31\_14.xlsx]Bal CIAC

Excel file for Activity:

Exhibits\Rate Base\[Rate Base KY Capital through 12\_31\_14.xlsx]Activ CIAC

## Kentucky American Water

Case No. 2012-00520

KAW\_R\_AGDR1\_NUM63

## Water Utility CIAC Balances by Month 2010 - 2012

Period	CIAC Activity	Amortization Activity	Balance Balance CIAC	Balance Amortization	Net CIAC Balance
Dec-09			\$ (60,480,361)	\$ 13,892,674	\$ (46,587,686)
Jan-10	\$ (66,393)	\$ 117,096	\$ (60,546,754)	\$ 14,009,770	\$ (46,536,984)
Feb-10	\$ (66,468)	\$ 117,210	\$ (60,613,222)	\$ 14,126,980	\$ (46,486,242)
Mar-10	\$ (113,083)	\$ 117,900	\$ (60,726,305)	\$ 14,244,880	\$ (46,481,425)
Apr-10	\$ (176,013)	\$ 118,132	\$ (60,902,318)	\$ 14,363,011	\$ (46,539,307)
May-10	\$ (75,644)	\$ 118,564	\$ (60,977,962)	\$ 14,481,576	\$ (46,496,387)
Jun-10	\$ (449,218)	\$ 118,796	\$ (61,427,180)	\$ 14,600,371	\$ (46,826,809)
Jul-10	\$ (495,131)	\$ 119,436	\$ (61,922,311)	\$ 14,719,808	\$ (47,202,503)
Aug-10	\$ (117,292)	\$ 120,053	\$ (62,039,603)	\$ 14,839,860	\$ (47,199,743)
Sep-10	\$ (330,734)	\$ 112,219	\$ (62,370,337)	\$ 14,952,079	\$ (47,418,258)
Oct-10	\$ (102,442)	\$ 121,362	\$ (62,472,779)	\$ 15,073,441	\$ (47,399,338)
Nov-10	\$ (268,626)	\$ 121,656	\$ (62,741,405)	\$ 15,195,097	\$ (47,546,308)
Dec-10	\$ (74,315)	\$ 90,159	\$ (62,815,720)	\$ 15,285,256	\$ (47,530,464)
Jan-11	\$ (108,827)	\$ 111,427	\$ (62,924,547)	\$ 15,396,683	\$ (47,527,864)
Feb-11	\$ (104,170)	\$ 111,871	\$ (63,028,717)	\$ 15,508,554	\$ (47,520,163)
Mar-11	\$ (118,304)	\$ 111,962	\$ (63,147,021)	\$ 15,620,516	\$ (47,526,505)
Apr-11	\$ (472,187)	\$ 112,258	\$ (63,619,208)	\$ 15,732,774	\$ (47,886,433)
May-11	\$ (768,958)	\$ 112,997	\$ (64,388,166)	\$ 15,845,771	\$ (48,542,395)
Jun-11	\$ (85,766)	\$ 113,559	\$ (64,473,932)	\$ 15,959,330	\$ (48,514,602)
Jul-11	\$ (84,408)	\$ 114,465	\$ (64,558,340)	\$ 16,073,796	\$ (48,484,545)
Aug-11	\$ (213,503)	\$ 114,655	\$ (64,771,843)	\$ 16,188,450	\$ (48,583,393)
Sep-11	\$ (144,118)	\$ 114,802	\$ (64,915,961)	\$ 16,303,252	\$ (48,612,709)
Oct-11	\$ (95,527)	\$ 115,177	\$ (65,011,488)	\$ 16,418,429	\$ (48,593,059)
Nov-11	\$ (131,384)	\$ 115,260	\$ (65,142,872)	\$ 16,533,689	\$ (48,609,183)
Dec-11	\$ (171,757)	\$ 115,424	\$ (65,314,629)	\$ 16,649,113	\$ (48,665,516)
Jan-12	\$ (228,866)	\$ 115,755	\$ (65,543,495)	\$ 16,764,868	\$ (48,778,627)
Feb-12	\$ (782,398)	\$ 116,624	\$ (66,325,893)	\$ 16,881,493	\$ (49,444,400)
Mar-12	\$ (118,265)	\$ 117,894	\$ (66,444,158)	\$ 16,999,386	\$ (49,444,771)
Apr-12	\$ (275,507)	\$ 118,043	\$ (66,719,665)	\$ 17,117,429	\$ (49,602,236)
May-12	\$ (869,299)	\$ 118,593	\$ (67,588,964)	\$ 17,236,022	\$ (50,352,942)
Jun-12	\$ (239,456)	\$ 127,999	\$ (67,828,419)	\$ 17,364,021	\$ (50,464,398)
Jul-12	\$ (188,290)	\$ 120,472	\$ (68,016,709)	\$ 17,484,493	\$ (50,532,217)
Aug-12	\$ (127,311)	\$ 120,646	\$ (68,144,020)	\$ 17,605,138	\$ (50,538,882)
Sep-12	\$ (119,660)	\$ 81,679	\$ (68,263,680)	\$ 17,686,818	\$ (50,576,863)
Oct-12	\$ (191,589)	\$ 77,739	\$ (68,455,269)	\$ 17,764,556	\$ (50,690,713)
Nov-12	\$ (234,649)	\$ 201,796	\$ (68,689,918)	\$ 17,966,352	\$ (50,723,566)
Dec-12	\$ (238,938)	\$ 122,328	\$ (68,928,856)	\$ 18,088,680	\$ (50,840,176)



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**Witness: Linda C. Bridwell**

- 64.** RR - Please provide the monthly level of Customer Advances for 2010, 2011, 2012, and as projected, by month through 7/31/14. (Case No. 2010-00036; OAG 1 - 19)

**Response:**

Please see the attached for the monthly levels for Customer Advances for years 2010, 2011, and 2012.

For the monthly levels of Customer Advances projected for January 2013 – July 2014, please see one of the following:

Work papers PDF

KAW\_R\_PSCDR1\_NUM03\_012313\_WP-1

-pages 85-87 of 288 for Balances and Activity

Excel file for Balances and Activity

Exhibits\Rate Base\[Rate Base KY Capital through 12\_31\_14.xlsx]Bal and Act  
DevAdv

## Kentucky American Water

Case No. 2012-00520

KAW\_R\_AGDR1\_NUM64

## Water Utility Customer Advances Balances by Month 2010 - 2012

<u>Period</u>	<u>Advances Activity</u>	<u>Advances Balances</u>
Dec-09		\$ (14,641,748)
Jan-10	\$ (4,927)	\$ (14,646,675)
Feb-10	\$ (81,729)	\$ (14,728,404)
Mar-10	\$ (475,056)	\$ (15,203,460)
Apr-10	\$ 333,090	\$ (14,870,370)
May-10	\$ (6,516)	\$ (14,876,886)
Jun-10	\$ 299,682	\$ (14,577,205)
Jul-10	\$ 340,313	\$ (14,236,891)
Aug-10	\$ 71,722	\$ (14,165,170)
Sep-10	\$ 101,206	\$ (14,063,964)
Oct-10	\$ (281,721)	\$ (14,345,685)
Nov-10	\$ 303,107	\$ (14,042,578)
Dec-10	\$ 268,353	\$ (13,774,225)
Jan-11	\$ (51,409)	\$ (13,825,634)
Feb-11	\$ (27,970)	\$ (13,853,604)
Mar-11	\$ (128,815)	\$ (13,982,419)
Apr-11	\$ 506,307	\$ (13,476,111)
May-11	\$ 260,197	\$ (13,215,915)
Jun-11	\$ 10,584	\$ (13,205,331)
Jul-11	\$ (122,003)	\$ (13,327,335)
Aug-11	\$ (166,306)	\$ (13,493,641)
Sep-11	\$ (94,326)	\$ (13,587,966)
Oct-11	\$ (89,499)	\$ (13,677,465)
Nov-11	\$ 186,281	\$ (13,491,184)
Dec-11	\$ (183,942)	\$ (13,675,126)
Jan-12	\$ (12,540)	\$ (13,687,666)
Feb-12	\$ 328,513	\$ (13,359,153)
Mar-12	\$ (109,452)	\$ (13,468,605)
Apr-12	\$ (53,042)	\$ (13,521,647)
May-12	\$ (100,257)	\$ (13,621,904)
Jun-12	\$ 279,322	\$ (13,342,582)
Jul-12	\$ (16,520)	\$ (13,359,102)
Aug-12	\$ (49,629)	\$ (13,408,731)
Sep-12	\$ -	\$ (13,408,731) *
Oct-12	\$ -	\$ (13,408,731)
Nov-12	\$ (87,908)	\$ (13,496,639)
Dec-12	\$ 474,710	\$ (13,021,929)

\* It would appear that the starting balance in the case of \$13,188,685 did not include WIP amounts of -220,046

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness: Linda C. Bridwell**

- 65.** RR - Please provide the monthly level of Deferred Maintenance by component for 2010, 2011, 2012, and as projected, by month through 7/31/14.
- a. Please identify and explain each item of Deferred Maintenance, when it first arose, when amortization commenced, when amortization will be completed, why the maintenance was deferred, and commission authorization for each maintenance item that is being deferred. (Case No. 2010-00036; OAG 1 - 20)

**Response:**

The Commission has historically recognized certain on-going maintenance items, tank painting and hydrant painting as regulatory assets amortized over 5-15 years, with the unamortized balances recognized as rate base. Please see the Commission Order in case number 2010-00036, pages 14-16, dated December 14, 2010.

The monthly balances for the base year and forecasted year were included in the workpapers in response to Item 3 of the Commission's First Data Request. Please see the attachment for additional information request. The excel file has also been filed in response to this request, which shows the original cost, the amortization period approved by the Commission and the monthly amortization amounts.









CALCULATION OF AVERAGE RATE BASE ELEMENTS  
DEFERRED MAINTENANCE  
Case No. 2012-00520

Work Order No. WBS Starting Date Ending Date Amort. Period Total Cost Amort. Amount Last Month Amort	Paint Muddy Ford Tank	Sadleville painting	Mercer Road painting	Hydrotreator #2	Fallgrounds painting	Totals
Dec-2009	Unamort.Bal.					\$ 1,548,250.41
Jan-2010	Amort. Exp.					\$ (25,238.16)
Jan-2010	Unamort.Bal.					\$ 1,523,012.22
Feb-2010	Amort. Exp.					\$ (25,238.16)
Feb-2010	Unamort.Bal.					\$ 1,497,774.05
Mar-2010	Amort. Exp.					\$ (25,238.16)
Mar-2010	Unamort.Bal.					\$ 1,472,535.89
Apr-2010	Amort. Exp.					\$ (25,238.16)
Apr-2010	Unamort.Bal.					\$ 1,447,297.73
May-2010	Amort. Exp.					\$ (25,238.16)
May-2010	Unamort.Bal.					\$ 1,422,059.57
Jun-2010	Amort. Exp.					\$ (25,238.16)
Jun-2010	Unamort.Bal.					\$ 1,396,821.40
Jul-2010	Amort. Exp.					\$ (25,238.16)
Jul-2010	Unamort.Bal.					\$ 1,371,583.24
Aug-2010	Amort. Exp.					\$ (25,238.16)
Aug-2010	Unamort.Bal.					\$ 1,346,345.08
Sep-2010	Amort. Exp.					\$ (25,238.16)
Sep-2010	Unamort.Bal.					\$ 2,811,566.35
Oct-2010	Amort. Exp.					\$ (33,518.49)
Oct-2010	Unamort.Bal.					\$ 2,778,047.85
Nov-2010	Amort. Exp.					\$ (33,518.49)
Nov-2010	Unamort.Bal.					\$ 2,744,529.36
Dec-2010	Amort. Exp.					\$ (33,518.49)
Dec-2010	Unamort.Bal.					\$ 2,711,010.87
Jan-2011	Amort. Exp.					\$ (30,562.45)
Jan-2011	Unamort.Bal.					\$ 2,680,448.42
Feb-2011	Amort. Exp.					\$ (30,562.45)
Feb-2011	Unamort.Bal.					\$ 2,649,885.96
Mar-2011	Amort. Exp.					\$ (30,562.45)
Mar-2011	Unamort.Bal.					\$ 2,619,323.51
Apr-2011	Amort. Exp.					\$ (30,562.45)
Apr-2011	Unamort.Bal.					\$ 2,588,761.06
May-2011	Amort. Exp.					\$ (30,562.45)
May-2011	Unamort.Bal.					\$ 2,558,198.61
Jun-2011	Amort. Exp.					\$ (30,562.45)
Jun-2011	Unamort.Bal.					\$ 2,527,636.15
Jul-2011	Amort. Exp.					\$ (30,562.45)
Jul-2011	Unamort.Bal.					\$ 2,497,073.70
Aug-2011	Amort. Exp.					\$ (30,562.45)
Aug-2011	Unamort.Bal.					\$ 2,466,511.25
Sep-2011	Amort. Exp.					\$ (29,557.58)
Sep-2011	Unamort.Bal.					\$ 2,436,953.67
Oct-2011	Amort. Exp.					\$ (29,557.58)
Oct-2011	Unamort.Bal.					\$ 3,085,448.28
Nov-2011	Amort. Exp.					\$ (33,092.60)
Nov-2011	Unamort.Bal.					\$ 3,052,355.68
Dec-2011	Amort. Exp.					\$ (32,016.21)
Dec-2011	Unamort.Bal.					\$ 3,019,263.14
Jan-2012	Amort. Exp.					\$ (32,016.21)
Jan-2012	Unamort.Bal.					\$ 2,987,246.93
Feb-2012	Amort. Exp.					\$ (32,016.21)
Feb-2012	Unamort.Bal.					\$ 2,955,230.66
Mar-2012	Amort. Exp.					\$ (32,016.21)
Mar-2012	Unamort.Bal.					\$ 3,646,666.82
Apr-2012	Amort. Exp.					\$ (36,165.43)
Apr-2012	Unamort.Bal.					\$ 3,610,505.39



**CALCULATION OF AVERAGE RATE BASE ELEMENTS  
DEFERRED MAINTENANCE  
Case No. 2012-00520**

Work Order No. WBS Starting Date Ending Date Amort. Period Total Cost Amort. Amount Last Month Amort	Paint Muddy Ford Tank	Sadleville painting	Mercer Road painting	Hydrotreator #2	Fallgrounds painting	Totals
May-2012 Amort. Exp.						\$ (36,161.43)
May-2012 Unamort.Bal.						\$ 3,574,343.96
Jun-2012 Amort. Exp.						\$ (36,161.43)
Jun-2012 Unamort.Bal.						\$ 3,538,182.52
Jul-2012 Amort. Exp.						\$ (36,161.43)
Jul-2012 Unamort.Bal.						\$ 3,502,021.10
Aug-2012 Amort. Exp.						\$ (36,161.43)
Aug-2012 Unamort.Bal.						\$ 3,465,859.67
Sep-2012 Amort. Exp.						\$ (36,161.43)
Sep-2012 Unamort.Bal.						\$ 3,429,698.24
Oct-2012 Amort. Exp.						\$ (34,917.02)
Oct-2012 Unamort.Bal.						\$ 3,394,781.21
Nov-2012 Amort. Exp.						\$ (33,635.09)
Nov-2012 Unamort.Bal.						\$ 3,361,146.12
Dec-2012 Amort. Exp.						\$ (33,635.09)
Dec-2012 Unamort.Bal.						\$ 3,327,511.03
Jan-2013 Amort. Exp.						\$ (33,635.09)
Jan-2013 Unamort.Bal.						\$ 3,293,875.94
Feb-2013 Amort. Exp.						\$ (33,635.09)
Feb-2013 Unamort.Bal.						\$ 3,260,240.84
Mar-2013 Amort. Exp.						\$ (33,635.09)
Mar-2013 Unamort.Bal.						\$ 3,226,605.75
Apr-2013 Amort. Exp.						\$ (33,635.09)
Apr-2013 Unamort.Bal.						\$ 3,192,970.66
May-2013 Amort. Exp.						\$ (33,635.09)
May-2013 Unamort.Bal.						\$ 3,159,335.57
Jun-2013 Amort. Exp.						\$ (33,635.09)
Jun-2013 Unamort.Bal.						\$ 3,125,700.47
Jul-2013 Amort. Exp.						\$ (33,635.09)
Jul-2013 Unamort.Bal.						\$ 3,092,065.38
Aug-2013 Amort. Exp.	\$ 100,000.00 (694.44)			\$ 550,000.00 (3,055.56)		\$ 3,057,065.38
Aug-2013 Unamort.Bal.	\$ 99,305.56 (694.44)			\$ 546,944.44 (3,055.56)		\$ 3,023,430.30
Sep-2013 Amort. Exp.						\$ (3,055.56)
Sep-2013 Unamort.Bal.						\$ 3,018,817.22
Oct-2013 Amort. Exp.						\$ (3,055.56)
Oct-2013 Unamort.Bal.						\$ 3,015,761.66
Nov-2013 Amort. Exp.						\$ (3,055.56)
Nov-2013 Unamort.Bal.						\$ 3,012,706.10
Dec-2013 Amort. Exp.	\$ 400,000.00 (2,222.22)			\$ 750,000.00 (4,166.67)		\$ 2,990,539.43
Dec-2013 Unamort.Bal.	\$ 397,777.78 (2,222.22)			\$ 745,833.33 (4,166.67)		\$ 2,956,906.76
Jan-2014 Amort. Exp.						\$ (3,055.56)
Jan-2014 Unamort.Bal.						\$ 2,953,851.20
Feb-2014 Amort. Exp.						\$ (3,055.56)
Feb-2014 Unamort.Bal.						\$ 2,950,795.64
Mar-2014 Amort. Exp.						\$ (3,055.56)
Mar-2014 Unamort.Bal.						\$ 2,947,740.08
Apr-2014 Amort. Exp.						\$ (3,055.56)
Apr-2014 Unamort.Bal.						\$ 2,944,684.52
May-2014 Amort. Exp.						\$ (3,055.56)
May-2014 Unamort.Bal.						\$ 2,941,628.96
Jun-2014 Amort. Exp.						\$ (3,055.56)
Jun-2014 Unamort.Bal.						\$ 2,938,573.40
Jul-2014 Amort. Exp.						\$ (3,055.56)
Jul-2014 Unamort.Bal.						\$ 2,935,517.84
Aug-2014 Amort. Exp.						\$ (3,055.56)
Aug-2014 Unamort.Bal.						\$ 2,932,462.28
Sep-2014 Amort. Exp.						\$ (3,055.56)
Sep-2014 Unamort.Bal.						\$ 2,929,406.72
Oct-2014 Amort. Exp.						\$ (3,055.56)
Oct-2014 Unamort.Bal.						\$ 2,926,351.16
Nov-2014 Amort. Exp.						\$ (3,055.56)
Nov-2014 Unamort.Bal.						\$ 2,923,295.60
Dec-2014 Amort. Exp.						\$ (3,055.56)
Dec-2014 Unamort.Bal.						\$ 2,920,240.04
Jan-2015 Amort. Exp.						\$ (3,055.56)
Jan-2015 Unamort.Bal.						\$ 2,917,184.48
Feb-2015 Amort. Exp.						\$ (3,055.56)
Feb-2015 Unamort.Bal.						\$ 2,914,128.92
Mar-2015 Amort. Exp.						\$ (3,055.56)
Mar-2015 Unamort.Bal.						\$ 2,911,073.36
Apr-2015 Amort. Exp.						\$ (3,055.56)
Apr-2015 Unamort.Bal.						\$ 2,908,017.80
May-2015 Amort. Exp.						\$ (3,055.56)
May-2015 Unamort.Bal.						\$ 2,904,962.24
Jun-2015 Amort. Exp.						\$ (3,055.56)
Jun-2015 Unamort.Bal.						\$ 2,901,906.68
Jul-2015 Amort. Exp.						\$ (3,055.56)
Jul-2015 Unamort.Bal.						\$ 2,898,851.12
Aug-2015 Amort. Exp.						\$ (3,055.56)
Aug-2015 Unamort.Bal.						\$ 2,895,795.56
Sep-2015 Amort. Exp.						\$ (3,055.56)
Sep-2015 Unamort.Bal.						\$ 2,892,740.00
Oct-2015 Amort. Exp.						\$ (3,055.56)
Oct-2015 Unamort.Bal.						\$ 2,889,684.44
Nov-2015 Amort. Exp.						\$ (3,055.56)
Nov-2015 Unamort.Bal.						\$ 2,886,628.88
Dec-2015 Amort. Exp.						\$ (3,055.56)
Dec-2015 Unamort.Bal.						\$ 2,883,573.32
Jan-2016 Amort. Exp.						\$ (3,055.56)
Jan-2016 Unamort.Bal.						\$ 2,880,517.76
Feb-2016 Amort. Exp.						\$ (3,055.56)
Feb-2016 Unamort.Bal.						\$ 2,877,462.20
Mar-2016 Amort. Exp.						\$ (3,055.56)
Mar-2016 Unamort.Bal.						\$ 2,874,406.64
Apr-2016 Amort. Exp.						\$ (3,055.56)
Apr-2016 Unamort.Bal.						\$ 2,871,351.08
May-2016 Amort. Exp.						\$ (3,055.56)
May-2016 Unamort.Bal.						\$ 2,868,295.52
Jun-2016 Amort. Exp.						\$ (3,055.56)
Jun-2016 Unamort.Bal.						\$ 2,865,240.00
Jul-2016 Amort. Exp.						\$ (3,055.56)
Jul-2016 Unamort.Bal.						\$ 2,862,184.44
Aug-2016 Amort. Exp.						\$ (3,055.56)
Aug-2016 Unamort.Bal.						\$ 2,859,128.88
Sep-2016 Amort. Exp.						\$ (3,055.56)
Sep-2016 Unamort.Bal.						\$ 2,856,073.32
Oct-2016 Amort. Exp.						\$ (3,055.56)
Oct-2016 Unamort.Bal.						\$ 2,853,017.76
Nov-2016 Amort. Exp.						\$ (3,055.56)
Nov-2016 Unamort.Bal.						\$ 2,850,000.00
Dec-2016 Amort. Exp.						\$ (3,055.56)
Dec-2016 Unamort.Bal.						\$ 2,846,944.44
Jan-2017 Amort. Exp.						\$ (3,055.56)
Jan-2017 Unamort.Bal.						\$ 2,843,888.88
Feb-2017 Amort. Exp.						\$ (3,055.56)
Feb-2017 Unamort.Bal.						\$ 2,840,833.32
Mar-2017 Amort. Exp.						\$ (3,055.56)
Mar-2017 Unamort.Bal.						\$ 2,837,777.76
Apr-2017 Amort. Exp.						\$ (3,055.56)
Apr-2017 Unamort.Bal.						\$ 2,834,722.20
May-2017 Amort. Exp.						\$ (3,055.56)
May-2017 Unamort.Bal.						\$ 2,831,666.64
Jun-2017 Amort. Exp.						\$ (3,055.56)
Jun-2017 Unamort.Bal.						\$ 2,828,611.08
Jul-2017 Amort. Exp.						\$ (3,055.56)
Jul-2017 Unamort.Bal.						\$ 2,825,555.52
Aug-2017 Amort. Exp.						\$ (3,055.56)
Aug-2017 Unamort.Bal.						\$ 2,822,500.00
Sep-2017 Amort. Exp.						\$ (3,055.56)
Sep-2017 Unamort.Bal.						\$ 2,819,444.44
Oct-2017 Amort. Exp.						\$ (3,055.56)
Oct-2017 Unamort.Bal.						\$ 2,816,388.88
Nov-2017 Amort. Exp.						\$ (3,055.56)
Nov-2017 Unamort.Bal.						\$ 2,813,333.32
Dec-2017 Amort. Exp.						\$ (3,055.56)
Dec-2017 Unamort.Bal.						\$ 2,810,277.76
Jan-2018 Amort. Exp.						\$ (3,055.56)
Jan-2018 Unamort.Bal.						\$ 2,807,222.20
Feb-2018 Amort. Exp.						\$ (3,055.56)
Feb-2018 Unamort.Bal.						\$ 2,804,166.64
Mar-2018 Amort. Exp.						\$ (3,055.56)
Mar-2018 Unamort.Bal.						\$ 2,801,111.08
Apr-2018 Amort. Exp.						\$ (3,055.56)
Apr-2018 Unamort.Bal.						\$ 2,798,055.52
May-2018 Amort. Exp.						\$ (3,055.56)
May-2018 Unamort.Bal.						\$ 2,795,000.00
Jun-2018 Amort. Exp.						\$ (3,055.56)
Jun-2018 Unamort.Bal.						\$ 2,791,944.44
Jul-2018 Amort. Exp.						\$ (3,055.56)
Jul-2018 Unamort.Bal.						\$ 2,788,888.88
Aug-2018 Amort. Exp.						\$ (3,055.56)
Aug-2018 Unamort.Bal.						\$ 2,785,833.32
Sep-2018 Amort. Exp.						\$ (3,055.56)
Sep-2018 Unamort.Bal.						\$ 2,782,777.76
Oct-2018 Amort. Exp.						\$ (3,055.56)
Oct-2018 Unamort.Bal.						\$ 2,779,722.20
Nov-2018 Amort. Exp.						\$ (3,055.56)
Nov-2018 Unamort.Bal.						\$ 2,776,666.64
Dec-2018 Amort. Exp.						\$ (3,055.56)
Dec-2018 Unamort.Bal.						\$ 2,773,611.08
Jan-2019 Amort. Exp.						\$ (3,055.56)
Jan-2019 Unamort.Bal.						\$ 2,770,555.52
Feb-2019 Amort. Exp.						\$ (3,055.56)
Feb-2019 Unamort.Bal.						\$ 2,767,500.00
Mar-2019 Amort. Exp.						\$ (3,055.56)
Mar-2019 Unamort.Bal.						\$ 2,764,444.44
Apr-2019 Amort. Exp.						\$ (3,055.56)
Apr-2019 Unamort.Bal.						\$ 2,761,388.88
May-2019 Amort. Exp.						\$ (3,055.56)
May-2019 Unamort.Bal.						\$ 2,758,333.32
Jun-2019 Amort. Exp.						\$ (3,055.56)
Jun-2019 Unamort.Bal.						\$ 2,755,277.76
Jul-2019 Amort. Exp.						\$ (3,055.56)
Jul-2019 Unamort.Bal.						\$ 2,752,222.20
Aug-2019 Amort. Exp.						\$ (3,055.56)
Aug-2019 Unamort.Bal.		</				

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness: Linda C. Bridwell**

- 66.** RR - Please provide the monthly level of Deferred Debits by component for 2010, 2011, 2012, and as projected, by month through 7/31/14.
- a. Please, identify and explain each item of Deferred Debits, when it first arose, when amortization commenced, when amortization will be completed, why the cost was deferred, and commission authorization for each Deferred Debit item that is being requested for inclusion in rate base. (Case No. 2010-00036; OAG 1 – 21)

**Response:**

KAW has included a request for rate recovery of one item, the Source of Supply costs for the deferred debit component in its filing. The Commission approved a 40 year amortization of these costs and the inclusion of the unamortized portion of the costs as rate base. Initial approval was granted in Commission Order number 2000-120 dated May 18, 2001 which can be found on the Commission website.

The monthly balances in the base year through the forecasted year are included in the workpapers provided in response to Item 3 of the Commission's First Data Request. In order to include all of the data requested here, please see the attachment. The excel file has also been included in response to this Item. The original cost, the amortization period approved by the Commission and the monthly amortization amount are shown on the file referenced above.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CALCULATION OF AVERAGE RATE BASE ELEMENTS**  
**DEFERRED DEBITS**  
**Case No. 2012-00520**

		Source Of Supply	
Starting Date		Jan-2001	
Ending Date		Dec-2040	
Amort. Period		480	
Total Cost		\$2,283,202.35	
Amort. Amount		\$ 4,756.67	
Last Month Amort		\$ 4,757.42	Totals
Nov-2009	Unamort. Bal.	\$ 1,774,237.91	\$ 1,774,237.91
Dec-2009	Amort. Exp.	(4,756.67)	(4,756.67)
Dec-2009	Activity		-
Dec-2009	Unamort. Bal.	\$ 1,769,481.24	\$ 1,769,481.24
Jan-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Jan-2010	Activity		-
Jan-2010	Unamort. Bal.	\$ 1,764,724.57	\$ 1,764,724.57
Feb-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Feb-2010	Activity		-
Feb-2010	Unamort. Bal.	\$ 1,759,967.90	\$ 1,759,967.90
Mar-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Mar-2010	Activity		-
Mar-2010	Unamort. Bal.	\$ 1,755,211.23	\$ 1,755,211.23
Apr-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Apr-2010	Activity		-
Apr-2010	Unamort. Bal.	\$ 1,750,454.56	\$ 1,750,454.56
May-2010	Amort. Exp.	(4,756.67)	(4,756.67)
May-2010	Activity		-
May-2010	Unamort. Bal.	\$ 1,745,697.89	\$ 1,745,697.89
Jun-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Jun-2010	Activity		-
Jun-2010	Unamort. Bal.	\$ 1,740,941.22	\$ 1,740,941.22
Jul-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Jul-2010	Activity		-
Jul-2010	Unamort. Bal.	\$ 1,736,184.55	\$ 1,736,184.55
Aug-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Aug-2010	Activity		-
Aug-2010	Unamort. Bal.	\$ 1,731,427.88	\$ 1,731,427.88
Sep-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Sep-2010	Activity		-
Sep-2010	Unamort. Bal.	\$ 1,726,671.21	\$ 1,726,671.21
Oct-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Oct-2010	Unamort. Bal.	\$ 1,721,914.54	\$ 1,721,914.54
Nov-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Nov-2010	Unamort. Bal.	\$ 1,717,157.87	\$ 1,717,157.87
Dec-2010	Amort. Exp.	(4,756.67)	(4,756.67)
Dec-2010	Unamort. Bal.	\$ 1,712,401.20	\$ 1,712,401.20
Jan-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Jan-2011	Unamort. Bal.	\$ 1,707,644.53	\$ 1,707,644.53
Feb-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Feb-2011	Unamort. Bal.	\$ 1,702,887.86	\$ 1,702,887.86
Mar-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Mar-2011	Unamort. Bal.	\$ 1,698,131.19	\$ 1,698,131.19
Apr-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Apr-2011	Unamort. Bal.	\$ 1,693,374.52	\$ 1,693,374.52
May-2011	Amort. Exp.	(4,756.67)	(4,756.67)
May-2011	Unamort. Bal.	\$ 1,688,617.85	\$ 1,688,617.85
Jun-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Jun-2011	Unamort. Bal.	\$ 1,683,861.18	\$ 1,683,861.18
Jul-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Jul-2011	Unamort. Bal.	\$ 1,679,104.51	\$ 1,679,104.51
Aug-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Aug-2011	Unamort. Bal.	\$ 1,674,347.84	\$ 1,674,347.84
Sep-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Sep-2011	Unamort. Bal.	\$ 1,669,591.17	\$ 1,669,591.17
Oct-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Oct-2011	Unamort. Bal.	\$ 1,664,834.50	\$ 1,664,834.50
Nov-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Nov-2011	Unamort. Bal.	\$ 1,660,077.83	\$ 1,660,077.83
Dec-2011	Amort. Exp.	(4,756.67)	(4,756.67)
Dec-2011	Unamort. Bal.	\$ 1,655,321.16	\$ 1,655,321.16
Jan-2012	Amort. Exp.	(4,756.67)	(4,756.67)
Jan-2012	Unamort. Bal.	\$ 1,650,564.49	\$ 1,650,564.49
Feb-2012	Amort. Exp.	(4,756.67)	(4,756.67)
Feb-2012	Unamort. Bal.	\$ 1,645,807.82	\$ 1,645,807.82
Mar-2012	Amort. Exp.	(4,756.67)	(4,756.67)
Mar-2012	Unamort. Bal.	\$ 1,641,051.15	\$ 1,641,051.15
Apr-2012	Amort. Exp.	(4,756.67)	(4,756.67)
Apr-2012	Unamort. Bal.	\$ 1,636,294.48	\$ 1,636,294.48
May-2012	Amort. Exp.	(4,756.67)	(4,756.67)
May-2012	Unamort. Bal.	\$ 1,631,537.81	\$ 1,631,537.81

**KENTUCKY-AMERICAN WATER COMPANY**  
**CALCULATION OF AVERAGE RATE BASE ELEMENTS**  
**DEFERRED DEBITS**  
**Case No. 2012-00520**

		Source Of Supply	
Starting Date		Jan-2001	
Ending Date		Dec-2040	
Amort. Period		480	
Total Cost		\$2,283,202.35	
Amort. Amount		\$ 4,756.67	
Last Month Amort		\$ 4,757.42	Totals
Jun-2012	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jun-2012	Unamort. Bal.	\$ 1,626,781.14	\$ 1,626,781.14
Jul-2012	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jul-2012	Unamort. Bal.	\$ 1,622,024.47	\$ 1,622,024.47
Aug-2012	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Aug-2012	Unamort. Bal.	\$ 1,617,267.80	\$ 1,617,267.80
Sep-2012	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Sep-2012	Unamort. Bal.	\$ 1,612,511.13	\$ 1,612,511.13
Oct-2012	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Oct-2012	Unamort. Bal.	\$ 1,607,754.46	\$ 1,607,754.46
Nov-2012	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Nov-2012	Unamort. Bal.	\$ 1,602,997.79	\$ 1,602,997.79
Dec-2012	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Dec-2012	Unamort. Bal.	\$ 1,598,241.12	\$ 1,598,241.12
Jan-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jan-2013	Unamort. Bal.	\$ 1,593,484.45	\$ 1,593,484.45
Feb-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Feb-2013	Unamort. Bal.	\$ 1,588,727.78	\$ 1,588,727.78
Mar-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Mar-2013	Unamort. Bal.	\$ 1,583,971.11	\$ 1,583,971.11
Apr-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Apr-2013	Unamort. Bal.	\$ 1,579,214.44	\$ 1,579,214.44
May-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
May-2013	Unamort. Bal.	\$ 1,574,457.77	\$ 1,574,457.77
Jun-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jun-2013	Unamort. Bal.	\$ 1,569,701.10	\$ 1,569,701.10
Jul-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jul-2013	Unamort. Bal.	\$ 1,564,944.43	\$ 1,564,944.43
Aug-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Aug-2013	Unamort. Bal.	\$ 1,560,187.76	\$ 1,560,187.76
Sep-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Sep-2013	Unamort. Bal.	\$ 1,555,431.09	\$ 1,555,431.09
Oct-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Oct-2013	Unamort. Bal.	\$ 1,550,674.42	\$ 1,550,674.42
Nov-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Nov-2013	Unamort. Bal.	\$ 1,545,917.75	\$ 1,545,917.75
Dec-2013	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Dec-2013	Unamort. Bal.	\$ 1,541,161.08	\$ 1,541,161.08
Jan-2014	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jan-2014	Unamort. Bal.	\$ 1,536,404.41	\$ 1,536,404.41
Feb-2014	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Feb-2014	Unamort. Bal.	\$ 1,531,647.74	\$ 1,531,647.74
Mar-2014	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Mar-2014	Unamort. Bal.	\$ 1,526,891.07	\$ 1,526,891.07
Apr-2014	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Apr-2014	Unamort. Bal.	\$ 1,522,134.40	\$ 1,522,134.40
May-2014	Amort. Exp.	(4,756.67)	\$ (4,756.67)
May-2014	Unamort. Bal.	\$ 1,517,377.73	\$ 1,517,377.73
Jun-2014	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jun-2014	Unamort. Bal.	\$ 1,512,621.06	\$ 1,512,621.06
Jul-2014	Amort. Exp.	(4,756.67)	\$ (4,756.67)
Jul-2014	Unamort. Bal.	\$ 1,507,864.39	\$ 1,507,864.39

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**

- 67.** RR - Accumulated Deferred Income Taxes (ADIT).
- a. Please provide a detailed itemization of each item of ADIT, in total, as of 12/31/10, 12/31/11, 12/31/12, and by month for 2013 through 7/31/14.
  - b. Please provide the monthly level of Accumulated Deferred Income Taxes, by timing difference item, for 2010, 2011, 2012, for each month in 2013 actual, and as projected, by month through 7/31/14.
  - c. For each item, identify the book/tax-timing difference that causes the ADIT, explain when that temporary timing difference first arose, identify the amount of the timing difference as of each date, and describe in detail whether and how that particular timing difference relates to an item of utility rate base, utility revenue and/or utility expense, and how the related item has been reflected in the Company's filing for ratemaking purposes. (Case No. 2010-00036; OAG 1 – 28)

**Response:**

- a-c. The Company objects to this question on the grounds that the Company does not maintain parts of the requested information in the format requested and it would be extremely burdensome and costly to generate the data in that format.

Notwithstanding the objection the Company responds, please see attached – 2010 thru 2012 Deferred Inventory” which is the deferred income tax inventory.

For the portion of this question related to rate base for 2013 and the forecasted test-year ending July 2014, please refer to KAWC's supporting income tax workpapers, found in KAW\_R\_PSCSR1\_NUM03\_012313, WP-1 pages 98-102 of 288 and WP-6 pages 2-5 of 48. See also the excel files labeled “Income Tax Expense 11272012” (tabs E-1.1 through E-1.4 under the Temporary Differences section) and “KY Deferred Taxes 2012-2014” (tabs Deferred Tax UPIS, Book Basis, Tax Basis State and Tax Basis Federal).













	A	B	C	D	E	F
1						
2						
3						
4						
5						
6						
7			12/31/2012			
8	Account Description	Beginning Balance	Ending Balance	Variance	Comp	Account
9	25340000 Deferred FIT Liability - Current	194,547	194,547	-	1012	25340000
10	25350000 Deferred SIT Liability - Current	35,480	35,480	-	1012	25350000
11	25311000 Deferred FIT Liability - Other	(50,060,763)	(49,411,739)	649,024	1012	25311000
12	25321000 Deferred SIT Liability - Other	(7,766,189)	(7,192,120)	574,069	1012	25321000
13						
14		(57,596,924)	(56,373,832)			









	A	B	C	D	E	F	G	H	I	J
1	PCDWLD									
2	83410	American Water Works Company	1							
3	TAX	All Companies Trial Balance	01/12/12							
4	TAXTBVAR12	12 Plus Months & Prior Year	16:42:14							
5		As of December 31, 2010								
6										
7		As Of	As of							
8	DESC	12/31/2010	12/31/2011	Variance	x	Comp #	y	Acct #		
9	174200	Curr State Def Tax	-	-	-	12	12	174200		
10	174300	Curr Fed Def Tax	-	-	-	12	12	174300		
11	236310	Curr Def FIT	145,554	102,994	(42,560)	12	12	236310		
12	236320	Curr Def SIT/LIT	26,545	26,545	-	12	12	236320		
13	253301	Def FIT-Other	(62,736,545)	(50,934,706)	11,801,839	12	12	253301		
14	253701	Def SIT-Other	(6,611,236)	(7,946,704)	(1,335,468)	12	12	253701		
15										
16			(69,175,682)	(58,751,871)	10,423,811					











	A	B	C	D	E	F	G	H	I	J
1	PCDWLD									
2	83410	American Water Works Company	1							
3	TAX	All Companies Trial Balance	01/13/11							
4	TAXTBVAR12	12 Plus Months & Prior Year	15:22:24							
5		As of December 31, 2009								
6										
7		As Of	As of							
8	DESC	12/31/2009	12/31/2010	Variance	x	CO#	Y	Account		
9	174200	Curr State Def Tax	-	-	-	12		174200		
10	174300	Curr Fed Def Tax	-	-	-	12		174300		
11	236310	Curr Def FIT	188,555			12		236310		
12	236320	Curr Def SIT/LIT	34,387			12		236320		
13	253301	Def FIT-Other	(39,904,848)	(82,632,433)	(42,727,585)	12		253301		
14	253701	Def SIT-Other	(5,960,246)	(6,627,470)	(667,224)	12		253701		
15										
16			(45,642,152)	(89,036,961)						

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**

- 68.** RR - Accumulated Deferred Income Taxes (ADIT). Please identify by amount and account, the corresponding regulatory asset/(liability) and/or other deferred debit/(credit) relating to each item that comprises the total ADIT that KAWC has included in rate base. For each component of ADIT, please provide the following information:
- a. Description of each item of ADIT that comprises the total amount KAWC has reflected in rate base.
  - b. Balance sheet account in which KAWC recorded the ADIT.
  - c. Related deferred asset, deferred credit or liability account for each component of ADIT.
  - d. Identification of whether and where the related deferred asset, deferred credit or liability account for each component of ADIT is included in KAWC's proposed rate base, and for each item, if not, a detailed explanation of why not. (Case No. 2010-00036; OAG 1 – 29)

**Response:**

Please refer to KAWC's electronic supporting income tax workpapers, found in KAW\_R\_PSCSR1\_NUM03\_012313\_WP-1, pages 99-111 of 288. See also the excel file "KY Deferred Taxes 2012-2014", tabs Book Basis, Equity Grossup, Amort Reg Asset Liab, Def taxes Reg Asset Liab, Amort RAL 2012, Amort RAL 2013, and Amort RAL 2014.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Melissa L. Schwarzell**

- 69.**    RR - Please provide the following monthly labor data, in total, for 2010, 2011, 2012 actual, and projected through 7/31/14, showing annual totals.
- a.      Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
  - b.      Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
  - c.      Regular payroll broken down between expensed, capitalized and other.
  - d.      Overtime payroll broken down between expensed, capitalized and other.
  - e.      Temporary payroll broken down between expensed, capitalized and other; and
  - f.      Other payroll (specify).
  - g.      Overtime hours paid for each year. (Case No. 2010-00036; OAG 1 – 32 – except sub-part g)

**Response:**

Please see attachment for the response to all subparts.







## Kentucky American Water Company

## Attorney General's First Request for Information, Question 69, part c

## Regular Payroll 2010 - Forecast Year, by Month (Excludes Incentive and Severance)

\*Excludes Incentives and Severance

Type	Year	Month	Cap	Expense	Other	Grand Total
Regular	10	1	\$ 94,452.54	\$ 474,646.05	\$ 3,989.12	\$ 573,087.71
		2	101,997.75	472,386.87	(2,467.28)	\$ 571,917.34
		3	101,996.97	466,116.35	4,884.22	\$ 572,997.54
		4	92,934.35	474,859.12	11,647.07	\$ 579,440.54
		5	110,118.54	482,679.23	2,577.53	\$ 595,375.30
		6	172,049.83	740,763.18	4,532.38	\$ 917,345.39
		7	158,110.97	597,812.75	3,261.25	\$ 759,184.97
		8	104,027.47	340,387.36	1,754.66	\$ 446,169.49
		9	128,170.37	453,208.30	4,068.44	\$ 585,447.11
		10	123,629.13	463,453.22	2,323.10	\$ 589,405.45
		11	153,754.60	732,875.45	1,671.29	\$ 888,301.34
		12	95,072.28	524,760.88	213.95	\$ 620,047.11
	10 Total		1,436,314.80	6,223,948.76	38,455.73	\$ 7,698,719.29
	11	1	95,266.50	542,071.14	680.92	\$ 638,018.56
		2	98,330.81	523,054.39	2,170.03	\$ 623,555.23
		3	102,714.49	514,717.18	2,466.54	\$ 619,898.21
		4	107,832.74	505,380.55	2,186.98	\$ 615,400.27
		5	105,372.83	511,944.17	1,746.57	\$ 619,063.57
		6	157,018.85	769,783.89	3,064.75	\$ 929,867.49
		7	100,833.29	516,186.01	4,111.11	\$ 621,130.41
		8	103,709.64	507,437.02	2,151.93	\$ 613,298.59
		9	105,678.54	494,242.36	3,037.98	\$ 602,958.88
		10	109,525.07	491,545.03	1,102.92	\$ 602,173.02
		11	158,656.44	739,823.79	3,243.11	\$ 901,723.34
		12	106,139.21	497,649.98	1,228.55	\$ 605,017.74
	11 Total		1,351,078.41	6,619,264.51	27,191.39	\$ 7,997,534.31
	12	1	79,124.60	518,187.25	1,056.13	\$ 598,367.98
		2	94,903.25	482,258.63	1,268.70	\$ 578,430.58
		3	89,945.33	480,300.77	1,304.79	\$ 571,550.89
		4	88,837.32	497,609.62	1,150.71	\$ 587,597.65
		5	142,964.34	720,327.34	2,094.21	\$ 865,385.89
		6	89,040.30	501,282.23	2,096.25	\$ 592,418.78
		7	77,988.12	461,043.51	1,126.09	\$ 540,157.72
		8	83,813.86	457,872.33	-	\$ 541,686.19
		9	82,782.68	453,594.51	-	\$ 536,377.19
		10	78,315.13	454,478.83	-	\$ 532,793.96
		11	120,725.97	677,437.52	1,894.83	\$ 800,058.32
		12	76,982.52	455,420.18	202.51	\$ 532,605.21
	12 Total		1,105,423.42	6,159,812.72	12,194.22	\$ 7,277,430.36
	13	1	98,509.73	561,952.56		\$ 660,462.29
		2	86,343.36	487,978.78		\$ 574,322.14
		3	90,660.53	512,377.72		\$ 603,038.25
		4	98,004.06	540,319.87		\$ 638,323.93
		5	102,458.79	564,879.86		\$ 667,338.65
		6	89,094.60	491,199.88		\$ 580,294.48
		7	102,458.79	564,879.86		\$ 667,338.65

## Kentucky American Water Company

## Attorney General's First Request for Information, Question 69, part c

## Regular Payroll 2010 - Forecast Year, by Month (Excludes Incentive and Severance)

\*Excludes Incentives and Severance

Type	Year	Month	Cap	Expense	Other	Grand Total
Regular						
		8	104,787.40	540,842.50	\$	645,629.90
		9	99,773.22	512,768.87	\$	612,542.09
	Forecast	10	109,275.22	561,547.13	\$	670,822.35
		11	100,344.26	518,967.66	\$	619,311.93
		12	105,122.45	543,651.97	\$	648,774.43
	13 Total		1,186,832.42	6,401,366.68	- \$	7,588,199.10
	14	1	109,054.61	549,425.44	\$	658,480.06
		2	94,830.39	477,839.14	\$	572,669.53
		3	99,571.80	501,701.24	\$	601,273.04
	Forecast	4	106,730.75	533,543.21	\$	640,273.96
		5	106,730.75	533,543.21	\$	640,273.96
		6	101,879.45	509,318.39	\$	611,197.84
		7	111,582.04	557,768.03	\$	669,350.07
	14 through July		730,379.79	3,663,138.67	- \$	4,393,518.46

Kentucky American Water Company  
Attorney General's First Request for Information, Question 69, part d  
Overtime Payroll 2010 - Forecast Year, by Month

Type	Year	Month	Cap	Expense	Other	Grand Total
Overtime						
	10	1	\$ 7,681.56	\$ 61,138.31	\$ 3,402.54	\$ 72,222.41
		2	4,703.62	37,392.60	(406.42)	41,689.80
		3	5,812.44	41,118.98	1,196.67	48,128.09
		4	11,748.93	35,887.28	9,058.81	56,695.02
		5	9,508.24	51,944.19	96.35	61,548.78
		6	7,372.50	68,922.11	4,043.91	80,338.52
		7	7,741.09	52,377.32	2,094.69	62,213.10
		8	10,224.46	32,266.82	282.00	42,773.28
		9	28,961.01	50,695.01	2,261.67	81,917.69
		10	24,140.96	49,711.03	268.14	74,120.13
		11	20,810.31	87,458.69	232.21	108,501.21
		12	6,516.79	54,887.94	290.83	61,695.56
	10 Total		145,221.91	623,800.28	22,821.40	791,843.59
	11	1	2,417.12	42,180.30	984.39	45,581.81
		2	7,415.52	35,181.71	891.00	43,488.23
		3	3,506.24	36,034.49	684.92	40,225.65
		4	4,189.47	37,045.54	1,408.61	42,643.62
		5	6,964.23	36,984.80	932.12	44,881.15
		6	7,321.82	58,095.97	3,375.05	68,792.84
		7	5,832.95	47,886.83	256.83	53,976.61
		8	9,041.99	48,569.22	3,834.01	61,445.22
		9	6,400.34	46,976.71	838.97	54,216.02
		10	7,735.35	44,238.46	(180.35)	51,793.46
		11	14,925.12	74,272.83	5,674.06	94,872.01
		12	8,045.52	54,668.89	975.64	63,690.05
	11 Total		83,795.67	562,135.75	19,675.25	665,606.67
	12	1	6,316.87	46,145.34	535.71	52,997.92
		2	3,682.61	25,181.71	184.97	29,049.29
		3	3,301.86	23,577.82	1,037.02	27,916.70
		4	3,481.71	27,917.81	917.25	32,316.77
		5	8,180.07	49,850.02	1,853.66	59,883.75
		6	11,995.20	40,348.73	629.61	52,973.54
		7	10,172.70	38,856.71	932.43	49,961.84
		8	8,353.26	47,968.17	-	56,321.43
		9	9,112.71	60,402.46	-	69,515.17
		10	7,275.00	63,571.47	-	70,846.47
		11	18,840.21	86,058.57	1,777.39	106,676.17
		12	12,317.29	54,667.65	-	66,984.94
	12 Total		103,029.49	564,546.46	7,868.04	675,443.99
	13	1	5,401.41	45,802.58		51,204.00
		2	4,677.15	45,338.37		50,015.51
		3	4,746.21	40,918.57		45,664.78
		4	4,686.91	44,825.87		49,512.78
		5	5,454.62	37,755.88		43,210.50
		6	5,533.68	53,138.05		58,671.72
		7	5,349.82	58,118.50		63,468.32

**Kentucky American Water Company**  
**Attorney General's First Request for Information, Question 69, part d**  
**Overtime Payroll 2010 - Forecast Year, by Month**

Type	Year	Month	Cap	Expense	Other	Grand Total
Overtime						
Forecast		8	4,985.58	51,403.03		56,388.61
		9	3,527.78	43,756.62		47,284.39
		10	3,358.11	37,338.12		40,696.24
		11	6,044.65	58,231.63		64,276.28
		12	4,954.52	51,789.37		56,743.88
13 Total			58,720.44	568,416.58	-	627,137.02
Forecast	14	1	4,685.42	40,790.77		45,476.19
		2	4,308.34	40,350.62		44,658.96
		3	3,137.96	37,490.25		40,628.20
		4	4,426.13	41,326.91		45,753.04
		5	3,458.57	34,015.64		37,474.22
		6	5,097.11	49,895.80		54,992.90
		7	5,070.69	52,907.14		57,977.83
14 through July			30,184.23	296,777.11	-	326,961.34

## Kentucky American Water Company

## Attorney General's First Request for Information, Question 69, part e

## Temporary Payroll 2010 - Forecast Year, by Month

\*Excludes Incentives and Severance

Type	Year	Month	Cap	Expense	Other	Grand Total
Temporary						
	10	1				
		2				
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		<b>10 Total</b>				
	11	1				
		2				
		3				
		4				
		5		1,965.00		1,965.00
		6		1,295.00		1,295.00
		7		1,417.00		1,417.00
		8		752.00		752.00
		9				
		10				
		11				
		12				
		<b>11 Total</b>		5,429.00		5,429.00
	12	1				
		2				
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		<b>12 Total</b>				
	13	1				
		2				
		3				
		4				
		5				
		6				
		7				

**Kentucky American Water Company**

**Attorney General's First Request for Information, Question 69, part e**

**Temporary Payroll 2010 - Forecast Year, by Month**

\*Excludes Incentives and Severance

Type	Year	Month	Cap	Expense	Other	Grand Total
Temporary						
		8				
		9				
	Forecast	10				
		11				
		12				
	13 Total					
	14	1				
		2				
		3				
	Forecast	4				
		5				
		6				
		7				
	14 through July					

Kentucky American Water Company  
Attorney General's First Request for Information, Question 69, part f  
Other Payroll 2010 - Forecast Year, by Month  
Items not included in Regular, Overtime or Temporary

Type	Year	Month	AIP	LTIP Payout	Healthy Solutions	Severance
Other						
	10	1				
		2				
		3	312,153.41			
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
<hr/>						
10 Total						
	11	1		5,309.78	3,400.00	
		2				
		3	401,307.56			
		4				
		5				
		6				
		7				
		8			14,100.00	
		9				
		10				
		11				
		12				
<hr/>						
11 Total						
	12	1				
		2				13,012.32
		3	464,678.39	25,297.05		
		4				44,882.40
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
<hr/>						
12 Total						
	13	1				
		2				
		3				
		4				
		5				
		6				
		7				



**Kentucky American Water Company**  
**Attorney General's First Request for Information, Question 69, part f**  
**Other Payroll 2010 - Forecast Year, by Month**  
**Items not included in Regular, Overtime or Temporary**

Type	Year	Month	AIP	LTIP Payout	Healthy Solutions	Severance
Other						
Forecast		8				
		9				
		10				
		11				
		12				
13 Total			not in case	not in case	part of "Other Benefits"	not in case
Forecast	14	1				
		2				
		3				
		4				
		5				
		6				
		7				
14 through July			not in case	not in case	part of "Other Benefits"	not in case

**Kentucky American Water Company**  
**Attorney General's First Request for Information, Question 69, part g**  
**Overtime Hours Paid**

<b>Year</b>	<b>Month</b>	<b>Total</b>
10	1	2,074.5
	2	1,232.0
	3	1,366.0
	4	1,660.5
	5	1,721.0
	6	2,296.0
	7	1,777.5
	8	1,245.3
	9	2,335.0
	10	2,141.0
	11	3,180.0
	12	1,780.5
<b>10 Total</b>		<b>22,809.3</b>
11	1	1,281.0
	2	1,243.0
	3	1,109.0
	4	1,185.5
	5	1,254.5
	6	1,960.8
	7	1,498.8
	8	1,662.8
	9	1,469.5
	10	1,417.5
	11	2,572.5
	12	1,678.5
<b>11 Total</b>		<b>18,333.3</b>
12	1	1,415.5
	2	790.0
	3	774.5
	4	866.0
	5	1,601.3
	6	1,419.0
	7	1,352.5
	8	1,493.5
	9	1,877.0
	10	1,852.0
	11	2,770.5
	12	1,766.5
<b>12 Total</b>		<b>17,978.2</b>
13	1	1334.4
	2	1300.4
	3	1179.8
	4	1282.8
	5	1130.2
	6	1513.8
	7	1638.2

**Kentucky American Water Company**  
**Attorney General's First Request for Information, Question 69, part g**  
**Overtime Hours Paid**

<b>Year</b>	<b>Month</b>	<b>Total</b>
Forecast	8	1521.4
	9	1281.4
	10	1099.1
	11	1704.1
	12	1505.1
13 Total		16490.8
Forecast	14 1	1215.1
	2	1183.1
	3	1076.5
	4	1202.5
	5	998.8
	6	1439.5
	7	1521.8
14 through July		8637.1

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2012-00520  
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Melissa L. Schwarzell**

**70.**      RR - Please provide the actual number of employees for each month in 2010, 2011, and 2012. (Case No. 2010-00036; OAG 1 - 33)

**Response:**

Please see the attachment to the response to Item 69 of this same data request, pages 2-3 of 13.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2012-00520  
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

---

**Witness:**      **Melissa L. Schwarzell**

**71.**      RR - Provide the budgeted number of employees for each month in 2010, 2011, 2012 and 2013 through 7/31/14. (Case No. 2010-00036; 1 - 34)

**Response:**

Please see the attachment to the response to Item 69 of this same data request.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Melissa L. Schwarzell**

**72.**    RR - Please provide the wage rate increases granted by the Company by date and employee category for 2010, 2011, and 2012, and as projected for 2013 and 2014. (Case No. 2010-00036; OAG 1 - 36)

**Response:**

Please see the Company's response to Item 17 of the Commission Staff's First Request for Information.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Melissa L. Schwarzell**

- 73.**    RR - Please indicate if the employee positions used in the Company's labor calculations are authorized or actually filled positions. Identify, quantify and explain all labor-related costs in KAWC's filing that is for positions that have not been filled as of January 31, 2013. (Case No. 2010-00036; OAG 1 - 37)

**Response:**

For the costs associated with the 10 positions not filled as of 1/31/2013, please see the response to Item 42 of the Commission Staff's Second Request for Information.

The organizational structure in the filing varies somewhat from those positions which were filled as of January 31, 2013. Some of this is due to movements within the Company (retirements, terminations, promotions, or transfers) and some is due to organizational changes expected in the coming months (including reduction in meter reader and treatment plant operator positions).

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness: Cheryl Norton**

- 74.** RR - Does the Company anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during 2013 or 2014? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan. (Case No. 2010-00036; OAG 1 - 42)

**Response:**

The management team reviews every open position prior to filling vacancies to ensure that the position is necessary and appropriate. While no specific plan exists to implement any voluntary early retirement or other force reduction program, there are projects that if and/or when completed will result in elimination of specific positions. These include the planned Northern Division Connection project, which if approved by the Commission will result in the elimination of the Owenton treatment plant operator positions. Similarly, the continued deployment of automatic meter reading equipment will result in reduced expenses associated with obtaining meter readings, including eliminating certain meter reader positions through attrition. Expenses included in this case reflect those reductions.



**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Cheryl D. Norton**

**75.**    RR - Supplemental Executive Retirement Program (SERP).

- a.      Please provide the level of SERP expense, by account, included in the Company's cost of service for the base period.
- b.      Please provide the level of SERP expense, by account, included in the Company's cost of service for the future test year.
- c.      Please provide the comparable SERP expense for each year, 2010, 2011 and 2012.
- d.      Provide the most recent three actuarial reports for SERP.
- e.      Provide all actuarial studies, reports and estimates used for SERP for the future test year. (Case No. 2010-00036; OAG 1 – 48)

**Response:**

- a.      None.
- b.      None.
- c.      None.
- d.      Please see the attached documents. The actuarial reports contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.
- e.      Not applicable.

The entire attachment is confidential and has been provided under seal pursuant to a Petition for Confidential Protection.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

---

**Witness: Melissa L. Schwarzell**

**76.** RR -Defined Benefit Plan pension expense.

- a. Please provide the level of Defined Benefit Plan pension expense, by account, included in the Company's cost of service for the base period
- b. Please provide the level of Defined Benefit Plan pension expense, by account, included in the Company's cost of service for the future test year.
- c. Please provide the comparable Defined Benefit Plan pension expense for each year, 2010, 2011 and 2012.
- d. Provide the most recent three actuarial reports for Defined Benefit Plan pension.
- e. Provide all actuarial studies, reports and estimates used for Defined Benefit Plan pension for the future test year. (Case No. 2010-00036; OAG 1 – 49)

**Response:**

- a. Please see table below for levels of defined benefit plan pension expense, by account.

SAP Acct	Description	96 NARUC	2010	2011	2012	Base Period	Forecast Period
50610000	Pension Expense	604.8	\$ 1,311,372	\$ 1,104,925	\$ 1,212,342	\$ 1,231,741	\$ 1,180,236
50610100	Pension Cap Credits	604.8	\$ (211,329)	\$ (181,494)	\$ (197,159)	\$ (205,863)	\$ (197,029)
	<b>Sum:</b>		<b>\$ 1,100,043</b>	<b>\$ 923,432</b>	<b>\$ 1,015,183</b>	<b>\$ 1,025,878</b>	<b>\$ 983,207</b>

- b. Please refer to the table above.
- c. Please refer to the table above.
- d. Please see attached. The actuarial reports contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.
- e. Please see response to Item 87 of the Commission Staff's Second Request for Information. Future projections for defined benefit plan pension were based on guidance from accounting rather than the most recent actuarial projections (February 2012) due to new federal legislation that was passed in July 2012.

The entire attachment is confidential and has been provided under seal pursuant to a Petition for Confidential Protection.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2012-00520  
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

---

**Witness: Melissa L. Schwarzell**

**77.** RR - Other Post Employment Benefits (OPEB) expense.

- a. Please provide the level of OPEB expense, by account, included in the Company's cost of service for the base period.
- b. Please provide the level of OPEB expense, by account, included in the Company's cost of service for the future test year.
- c. Please provide the comparable OPEB expense for each year, 2010, 2011 and 2012.
- d. Provide the most recent three actuarial reports for OPEB.
- e. Provide all actuarial studies, reports and estimates used for OPEB for the future test year. (Case No. 2010-00036; OAG 1 – 50)

**Response:**

- a. Please refer to the table:

<b>SAP Account</b>	<b>Description</b>	<b>96 NARUC</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Base Period</b>	<b>Forecast Period</b>
50510000	PBOP Expense	604.8	\$ 1,113,733	\$ 761,065	\$ 786,906	\$ 828,762	\$ 829,545
50510100	PBOP Cap Credits	604.8	(179,479)	(124,910)	(130,060)	(139,698)	(138,484)
	<b>Sum</b>		<b>\$ 934,254</b>	<b>\$ 636,155</b>	<b>\$ 656,846</b>	<b>\$ 689,064</b>	<b>\$ 691,061</b>

- b. Please refer to part a.
- c. Please refer to part a.
- d. Please see attached. The actuarial reports are confidential. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.
- e. Please see response to Item 87 of the Commission Staff's Second Request for Information.

This entire attachment is confidential and has been provided under seal pursuant to a Petition for Confidential Treatment.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

---

**Witness:**      **Lewis E. Keathley**

- 78.**    RR - Does KAWC have any self-funded reserves? If so, please provide the following monthly data for each separate type of self-funded reserve for injuries, claims and damages in 2010, 2011, 2012 and projected, budgeted or forecast through 7/31/14, and provide the level reflected in revenue requirement and explain how such amounts have been treated for ratemaking purposes. Also, please provide new monthly data as it becomes available through the course of this proceeding.
- a.      Accruals;
  - b.      Actual claims; and
  - c.      Balance (Case No. 2010-00036; OAG 1 – 62)

**Response:**

The Company has no self-funded reserves.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Melissa L. Schwarzell**

**79.**      RR - Please provide the two most recent actual property tax assessments and rates. (Case No. 2010-00036; OAG 1 – 68)

**Response:**

Please see the attached for the 2011 property tax assessments and rates.

The 2012 property tax assessments and 2012 property tax rates (available for 97% of 2012 assessed values at time of filing) were provided as part of the Company's response to Commission Staff's first request for information, Item 3 in workpaper 5, pages 4-6 of 26. The excel file for was also included on the CD provided in response to the same Item.

2012 Excel:

Exhibits\Expense\[General Tax.xlsx]Property Tax Bills 2012



## Kentucky American Water

## Property Taxes Assessed 12/31/11, Payable December 2011

Total: \$ 3,084,284 \$ 857,696 \$ 3,941,981

			Real	Tangible				Real Property	Tangible Property	Total
			Assessed Value	Assessed Value				Tax	Tax	Tax
State			\$ 305,783,319	\$ 64,925,849				\$ 486,593	\$ 292,166	\$ 778,759
County			\$ 305,783,319	\$ 64,925,849				\$ 2,597,692	\$ 565,530	\$ 3,163,222
State	County / City	Real or Tangible	Real Assessed Value	Tangible Assessed Value	Rate	Real Property Tax	Tangible Property Tax	Total Tax		
Bourbon	Real	County	\$ 2,846,935		0.1290%	\$ 3,673	\$ -	\$ 3,673		
Bourbon	Real	School	\$ 2,846,935		0.5550%	\$ 15,800	\$ -	\$ 15,800		
Bourbon	Real	Library	\$ 2,846,935		0.0780%	\$ 2,221	\$ -	\$ 2,221		
Bourbon	Real	Health	\$ 2,846,935		0.0370%	\$ 1,053	\$ -	\$ 1,053		
Bourbon	Real	Ag. Extension	\$ 2,846,935		0.0220%	\$ 626	\$ -	\$ 626		
Bourbon	Real	Soil Conservation	\$ 2,846,935		0.0070%	\$ 199	\$ -	\$ 199		
Bourbon	Tangible	County		\$ 184,655	0.1290%	\$ -	\$ 238	\$ 238		
Bourbon	Tangible	School		\$ 184,655	0.5550%	\$ -	\$ 1,025	\$ 1,025		
Bourbon	Tangible	Library		\$ 184,655	0.1178%	\$ -	\$ 218	\$ 218		
Bourbon	Tangible	Health		\$ 184,655	0.0370%	\$ -	\$ 68	\$ 68		
Bourbon	Tangible	Ag. Extension		\$ 184,655	0.0336%	\$ -	\$ 62	\$ 62		
Bourbon	Tangible	Soil Conservation		\$ 184,655	0.0000%	\$ -	\$ -	\$ -		
						\$ 23,573	\$ 1,611	\$ 25,184		
Clark	Real	County	\$ 1,822,527		0.0880%	\$ 1,604	\$ -	\$ 1,604		
Clark	Real	School	\$ 1,822,527		0.5120%	\$ 9,331	\$ -	\$ 9,331		
Clark	Real	Ext	\$ 1,822,527		0.0240%	\$ 437	\$ -	\$ 437		
Clark	Real	Health	\$ 1,822,527		0.0400%	\$ 729	\$ -	\$ 729		
Clark	Real	Library	\$ 1,822,527		0.0680%	\$ 1,239	\$ -	\$ 1,239		
Clark	Tangible	County		\$ 926,689	0.1096%	\$ -	\$ 1,016	\$ 1,016		
Clark	Tangible	School		\$ 926,689	0.5120%	\$ -	\$ 4,745	\$ 4,745		
Clark	Tangible	Ext		\$ 926,689	0.0374%	\$ -	\$ 347	\$ 347		
Clark	Tangible	Health		\$ 926,689	0.0400%	\$ -	\$ 371	\$ 371		
Clark	Tangible	Library		\$ 926,689	0.1047%	\$ -	\$ 970	\$ 970		
						\$ 13,341	\$ 7,448	\$ 20,789		
Fayette	Real	County	\$ 133,219,990		0.0800%	\$ 106,576	\$ -	\$ 106,576		
Fayette	Real	School	\$ 133,219,990		0.6520%	\$ 868,594	\$ -	\$ 868,594		
Fayette	Real	Extension	\$ 133,219,990		0.0032%	\$ 4,263	\$ -	\$ 4,263		
Fayette	Real	Soil / Water	\$ 133,219,990		0.0004%	\$ 533	\$ -	\$ 533		
Fayette	Real	Health	\$ 133,219,990		0.0280%	\$ 37,302	\$ -	\$ 37,302		
Fayette	Real	Lextran	\$ 133,219,990		0.0600%	\$ 79,932	\$ -	\$ 79,932		
Fayette	Real	Full Svc	\$ 54,480,829		0.1735%	\$ 94,524	\$ -	\$ 94,524		
Fayette	Tangible	Partial Svc		\$ 78,739,161	0.0599%	\$ -	\$ 47,165	\$ 47,165		
Fayette	Tangible	County		\$ 49,999,510	0.0990%	\$ -	\$ 49,500	\$ 49,500		
Fayette	Tangible	School		\$ 49,999,510	0.5430%	\$ -	\$ 271,497	\$ 271,497		
Fayette	Tangible	Extension		\$ 49,999,510	0.0035%	\$ -	\$ 1,750	\$ 1,750		
Fayette	Tangible	Soil / Water		\$ 49,999,510	0.0000%	\$ -	\$ -	\$ -		
Fayette	Tangible	Health		\$ 49,999,510	0.0280%	\$ -	\$ 14,000	\$ 14,000		
Fayette	Tangible	Lextran		\$ 49,999,510	0.0600%	\$ -	\$ 30,000	\$ 30,000		
						\$ 1,191,724	\$ 413,911	\$ 1,605,635		
Franklin	Real	Extension	\$ 56,071,708		0.0130%	\$ 7,289	\$ -	\$ 7,289		
Franklin	Real	General	\$ 56,071,708		0.1570%	\$ 88,033	\$ -	\$ 88,033		
Franklin	Real	Health	\$ 56,071,708		0.0400%	\$ 22,429	\$ -	\$ 22,429		
Franklin	Real	Library	\$ 56,071,708		0.0870%	\$ 48,782	\$ -	\$ 48,782		
Franklin	Real	Soil Conservation	\$ 56,071,708		0.0080%	\$ 4,486	\$ -	\$ 4,486		
Franklin	Tangible	Extension		\$ 1,873,578	0.0244%	\$ -	\$ 457	\$ 457		
Franklin	Tangible	General		\$ 1,873,578	0.2400%	\$ -	\$ 4,497	\$ 4,497		
Franklin	Tangible	Health		\$ 1,873,578	0.0400%	\$ -	\$ 749	\$ 749		
Franklin	Tangible	Library		\$ 1,873,578	0.1300%	\$ -	\$ 2,436	\$ 2,436		
Franklin	Tangible	Soil Conservation		\$ 1,873,578	0.0000%	\$ -	\$ -	\$ -		
Franklin	Real	Frankfort Independent	\$ 56,071,708		0.5710%	\$ 320,169	\$ -	\$ 320,169		
Franklin	Tangible	Frankfort Independent School		\$ 1,873,578	0.5710%	\$ -	\$ 10,698	\$ 10,698		
						\$ 491,188	\$ 18,837	\$ 510,025		
Gallatin	Real Property	County & School	\$ 42,249		0.7550%	\$ 319	\$ -	\$ 319		
Gallatin	Tangible Property	County & School		\$ 417,199	0.8290%	\$ -	\$ 3,459	\$ 3,459		
Gallatin	Real Property	Library	\$ 42,249		0.1160%	\$ 49	\$ -	\$ 49		
Gallatin	Tangible Property	Library		\$ 417,199	0.1371%	\$ -	\$ 572	\$ 572		
Gallatin	Real Property	Health	\$ 42,249		0.0550%	\$ 23	\$ -	\$ 23		
Gallatin	Tangible Property	Health		\$ 417,199	0.0550%	\$ -	\$ 229	\$ 229		
Gallatin	Real Property	Extension	\$ 42,249		0.0540%	\$ 23	\$ -	\$ 23		
Gallatin	Tangible Property	Extension		\$ 417,199	0.0613%	\$ -	\$ 256	\$ 256		
Gallatin	Real Property	Soil Conservation	\$ 42,249		0.0090%	\$ 4	\$ -	\$ 4		
						\$ 418	\$ 4,516	\$ 4,934		

## Kentucky American Water

## Property Taxes Assessed 12/31/11, Payable December 2011

Total: \$ 3,084,284 \$ 857,696 \$ 3,941,981

			Real	Tangible				Real Property	Tangible Property	Total
			Assessed Value	Assessed Value				Tax	Tax	Tax
State	County		\$ 305,783,319	\$ 64,925,849				\$ 486,593	\$ 292,166	\$ 778,759
			\$ 305,783,319	\$ 64,925,849				\$ 2,597,692	\$ 565,530	\$ 3,163,222
State	County / City	Real or Tangible	Tax Type	Real Assessed Value	Tangible Assessed Value	Rate	Real Property Tax	Tangible Property Tax	Total Tax	
	City of Glencoe	Tangible			\$ 149,707	0.2300%	\$ -	\$ 337	\$ 337	
	City of Glencoe	Property		\$ 4,614		0.2300%	\$ 10	\$ -	\$ 10	
							\$ 10	\$ 337	\$ 348	
Grant	Real	County		\$ 226,395		0.1440%	\$ 326	\$ -	\$ 326	
Grant	Real	County School		\$ 226,395		0.5250%	\$ 1,189	\$ -	\$ 1,189	
Grant	Real	Williamstown School				0.8910%	\$ -	\$ -	\$ -	
Grant	Real	Library		\$ 226,395		0.0740%	\$ 168	\$ -	\$ 168	
Grant	Real	Health		\$ 226,395		0.0280%	\$ 63	\$ -	\$ 63	
Grant	Real	Extension Service		\$ 226,395		0.0350%	\$ 79	\$ -	\$ 79	
Grant	Real	Soil Conservation		\$ 226,395		0.0100%	\$ 23	\$ -	\$ 23	
Grant	Real	Mental Health		\$ 226,395		0.0140%	\$ 32	\$ -	\$ 32	
Grant	Tangible	County			\$ 35,225	0.1440%	\$ -	\$ 51	\$ 51	
Grant	Tangible	County School			\$ 35,225	0.5250%	\$ -	\$ 185	\$ 185	
Grant	Tangible	Williamstown School				0.8910%	\$ -	\$ -	\$ -	
Grant	Tangible	Library			\$ 35,225	0.1356%	\$ -	\$ 48	\$ 48	
Grant	Tangible	Health			\$ 35,225	0.0280%	\$ -	\$ 10	\$ 10	
Grant	Tangible	Extension Service			\$ 35,225	0.0675%	\$ -	\$ 24	\$ 24	
Grant	Tangible	Soil Conservation			\$ 35,225	0.0000%	\$ -	\$ -	\$ -	
Grant	Tangible	Mental Health			\$ 35,225	0.0140%	\$ -	\$ 5	\$ 5	
							\$ 1,879	\$ 322	\$ 2,201	
Harrison	Real	County		\$ 614,989		0.0990%	\$ 609	\$ -	\$ 609	
Harrison	Real	School		\$ 614,989		0.4120%	\$ 2,534	\$ -	\$ 2,534	
Harrison	Real	Library		\$ 614,989		0.0700%	\$ 430	\$ -	\$ 430	
Harrison	Real	Health		\$ 614,989		0.0600%	\$ 369	\$ -	\$ 369	
Harrison	Real	Extension Service		\$ 614,989		0.0450%	\$ 277	\$ -	\$ 277	
Harrison	Real	Soil Conservation		\$ 614,989		0.0090%	\$ 55	\$ -	\$ 55	
Harrison	Real	Fire		\$ 614,989		0.0620%	\$ 381	\$ -	\$ 381	
Harrison	Tangible	County			\$ 9,783	0.1290%	\$ -	\$ 13	\$ 13	
Harrison	Tangible	School			\$ 9,783	0.4120%	\$ -	\$ 40	\$ 40	
Harrison	Tangible	Library			\$ 9,783	0.1445%	\$ -	\$ 14	\$ 14	
Harrison	Tangible	Health			\$ 9,783	0.0600%	\$ -	\$ 6	\$ 6	
Harrison	Tangible	Extension Service			\$ 9,783	0.0928%	\$ -	\$ 9	\$ 9	
Harrison	Tangible	Soil Conservation			\$ 9,783	0.0000%	\$ -	\$ -	\$ -	
Harrison	Tangible	Fire			\$ 9,783	0.0620%	\$ -	\$ 6	\$ 6	
							\$ 4,655	\$ 88	\$ 4,744	
Jessamine	Real	County		\$ 6,140,989		0.0640%	\$ 3,930	\$ -	\$ 3,930	
Jessamine	Real	School		\$ 6,140,989		0.6290%	\$ 38,627	\$ -	\$ 38,627	
Jessamine	Real	Library		\$ 6,140,989		0.0760%	\$ 4,667	\$ -	\$ 4,667	
Jessamine	Real	Health		\$ 6,140,989		0.0190%	\$ 1,167	\$ -	\$ 1,167	
Jessamine	Real	Fire		\$ 6,140,989		0.0520%	\$ 3,193	\$ -	\$ 3,193	
Jessamine	Real	N. Fire		\$ 6,140,989		0.0460%	\$ 2,825	\$ -	\$ 2,825	
Jessamine	Tangible	County			\$ 128,575	0.1600%	\$ -	\$ 206	\$ 206	
Jessamine	Tangible	School			\$ 128,575	0.6290%	\$ -	\$ 809	\$ 809	
Jessamine	Tangible	Library			\$ 128,575	0.2000%	\$ -	\$ 257	\$ 257	
Jessamine	Tangible	Health			\$ 128,575	0.0230%	\$ -	\$ 30	\$ 30	
Jessamine	Tangible	Fire			\$ 128,575	0.0480%	\$ -	\$ 62	\$ 62	
Jessamine	Tangible	N. Fire			\$ 128,575	0.0460%	\$ -	\$ 59	\$ 59	
							\$ 54,409	\$ 1,422	\$ 55,831	
State of Kentu	Real			\$ 305,783,319		0.1220%	\$ 373,056	\$ -	\$ 373,056	
State of Kentu	Tangible				\$ 64,925,849	0.4500%	\$ -	\$ 292,166	\$ 292,166	
State of Kentu	Manufacturing			\$ 73,769,959		0.1500%	\$ 110,655	\$ -	\$ 110,655	
State of Kentu	Pollution Control			\$ 1,921,378		0.1500%	\$ 2,882	\$ -	\$ 2,882	
							\$ 486,593	\$ 292,166	\$ 778,759	
City of Monter	Property			\$ 330,422		0.1490%	\$ 482	\$ -	\$ 482	
							\$ 482	\$ -	\$ 482	
Owen County	Real	County		\$ 58,167,014		0.1180%	\$ 68,637	\$ -	\$ 68,637	
Owen County	Tangible	County			\$ 7,953,971	0.1420%	\$ -	\$ 11,295	\$ 11,295	
Owen County	Real	School		\$ 58,167,014		0.5650%	\$ 328,644	\$ -	\$ 328,644	
Owen County	Tangible	School			\$ 7,953,917	0.5850%	\$ -	\$ 46,530	\$ 46,530	

Kentucky American Water

Property Taxes Assessed 12/31/11, Payable December 2011

Total: \$ 3,084,284 \$ 857,696 \$ 3,941,981

			Real Assessed Value	Tangible Assessed Value		Real Property Tax	Tangible Property Tax	Total Tax	
State			\$ 305,783,319	\$ 64,925,849		\$ 486,593	\$ 292,166	\$ 778,759	
County			\$ 305,783,319	\$ 64,925,849		\$ 2,597,692	\$ 565,530	\$ 3,163,222	
State	County / City	Real or Tangible	Tax Type	Real Assessed Value	Tangible Assessed Value	Rate	Real Property Tax	Tangible Property Tax	Total Tax
	Owen County	Tangible	Health		\$ 7,953,971	0.0560%	\$ -	\$ 4,454	\$ 4,454
	Owen County	Real	Health	\$ 58,167,014		0.0560%	\$ 32,574	\$ -	\$ 32,574
	Owen County	Real	Extension	\$ 58,167,014		0.0410%	\$ 23,848	\$ -	\$ 23,848
	Owen County	Tangible	Extension		\$ 7,953,971	0.0816%	\$ -	\$ 6,490	\$ 6,490
	Owen County	Real	Library	\$ 58,167,014		0.1150%	\$ 66,892	\$ -	\$ 66,892
	Owen County	Tangible	Library		\$ 7,953,971	0.2000%	\$ -	\$ 15,908	\$ 15,908
	Owen County	Real	Soil	\$ 58,167,014		0.0160%	\$ 9,307	\$ -	\$ 9,307
							\$ 529,901	\$ 84,678	\$ 614,579
	City of Owent	Tangible			\$ 2,099,703	0.2920%	\$ -	\$ 6,009	\$ 6,009
							\$ -	\$ 6,009	\$ 6,009
	City of Sadievil	Tangible			\$ 17,556	0.0300%	\$ -	\$ 5	\$ 5
	City of Sadievil	Real		\$ 201,537		0.1400%	\$ 282	\$ -	\$ 282
							\$ 282	\$ 5	\$ 287
	Scott County	Real	County	\$ 45,736,172		0.0670%	\$ 30,643	\$ -	\$ 30,643
	Scott County	Real	Extension	\$ 45,736,172		0.0170%	\$ 7,775	\$ -	\$ 7,775
	Scott County	Real	Health	\$ 45,736,172		0.0220%	\$ 10,062	\$ -	\$ 10,062
	Scott County	Real	Library	\$ 45,736,172		0.0660%	\$ 30,186	\$ -	\$ 30,186
	Scott County	Real	School	\$ 45,736,172		0.4330%	\$ 198,038	\$ -	\$ 198,038
	Scott County	Tangible	County		\$ 3,343,709	0.1176%	\$ -	\$ 3,932	\$ 3,932
	Scott County	Tangible	Extension		\$ 3,343,709	0.0303%	\$ -	\$ 1,013	\$ 1,013
	Scott County	Tangible	Health		\$ 3,343,709	0.0220%	\$ -	\$ 736	\$ 736
	Scott County	Tangible	Library		\$ 3,343,709	0.0660%	\$ -	\$ 2,207	\$ 2,207
	Scott County	Tangible	School		\$ 3,343,709	0.4330%	\$ -	\$ 14,478	\$ 14,478
							\$ 276,704	\$ 22,366	\$ 299,070
	Scott Co. - City	Real		\$ 3,547,435		0.0620%	\$ 2,199	\$ -	\$ 2,199
	Scott Co. - City	Tangible			\$ 2,262,418	0.1580%	\$ -	\$ 3,575	\$ 3,575
							\$ 2,199	\$ 3,575	\$ 5,774
	Scott Co. - City	Real		\$ 1,003		0.3010%	\$ 3	\$ -	\$ 3
							\$ 3	\$ -	\$ 3
	City of Winche	Real		\$ 55,091.00		0.1450%	\$ 80	\$ -	\$ 80
	City of Winche	Tangible			\$ -	0.1450%	\$ -	\$ -	\$ -
							\$ 80	\$ -	\$ 80
	Woodford Cou	Real	School	\$ 894,351		0.0700%	\$ 626	\$ -	\$ 626
	Woodford Cou	Real	County	\$ 894,351		0.5490%	\$ 4,910	\$ -	\$ 4,910
	Woodford Cou	Real	Fire	\$ 894,351		0.0410%	\$ 367	\$ -	\$ 367
	Woodford Cou	Real	Library	\$ 894,351		0.0680%	\$ 608	\$ -	\$ 608
	Woodford Cou	Real	Health	\$ 894,351		0.0200%	\$ 179	\$ -	\$ 179
	Woodford Cou	Real	Extension	\$ 894,351		0.0170%	\$ 152	\$ -	\$ 152
	Woodford Cou	Tangible	School		\$ 52,955	0.0700%	\$ -	\$ 37	\$ 37
	Woodford Cou	Tangible	County		\$ 52,955	0.5490%	\$ -	\$ 291	\$ 291
	Woodford Cou	Tangible	Fire		\$ 52,955	0.0410%	\$ -	\$ 22	\$ 22
	Woodford Cou	Tangible	Library		\$ 52,955	0.0680%	\$ -	\$ 36	\$ 36
	Woodford Cou	Tangible	Health		\$ 52,955	0.0200%	\$ -	\$ 11	\$ 11
	Woodford Cou	Tangible	Extension		\$ 52,955	0.0180%	\$ -	\$ 10	\$ 10
							\$ 6,842	\$ 406	\$ 7,247

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Jermaine K. Bates**

- 80.** RR - Uncollectibles. Please provide the following annual data related to uncollectible accounts for 2010, 2011, and 2012 and by month as budgeted or forecast for 2013 through 7/31/14:
- a.     Bad debt expense;
  - b.     Bad debt write-offs;
  - c.     Collections of written-off accounts;
  - d.     Billed revenues; and
  - e.     What is the period of time between final bill and account write-off? (Case No. 2010-00036; OAG 1- 69, except for sub-part e)

**Response:**

- a.     The information for 2010, 2011, and 2012 for twelve months ending September of each year was provided on the CD that was produced in response to Item 3 of the Commission's First Request for Information in this case. The file is located at KAWC 2012 Rate Case Workpapers\Exhibits\Expense\Uncollectible Exhibit; tab 3 Years Uncollectible - Water. Please refer to the response to Item 3 of the Commission's First Request for Information, pages 138-140 of 180 in workpaper 3-10. The Company did not use the budget to determine its forecasted test-year uncollectible expense.
- b.     Please see response to a.
- c.     Please see response to a.
- d.     Please see response to a.
- e.     Please refer to Item 144 of this same data request.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Jermaine K. Bates**

- 81.**    RR - Uncollectibles. Please provide the net charge-off percentage for uncollectibles for 2010, 2011, and 2012 and as budgeted/forecasted for 2013 through 7/31/14. Explain any material variations in the percentage between years. (Case No. 2010-00036; OAG 1- 70)

**Response:**

Please refer to the response to Item 80 of this same data request.

KAW did not use the 2013/2014 budget to determine its forecasted test-year uncollectible expense. Instead the Company utilized the 3 year average for 12 months ending September for uncollectible expense to billed revenue ratio applied to the proforma revenues for the forecasted test-year in order to synchronize uncollectible expense in the case. The variance between years is immaterial.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Lew E. Keathley**

- 82.**     RR - Injuries and Damages. State the amount of injuries and damages expense for 2010, 2011 and 2012 and as budgeted/forecasted for 2013 through 7/31/14. (Case No. 2010-00036; OAG 1 - 73)

**Response:**

<u>Account Number</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Forecast 8/1/2013 to 7/31/14</u>
JDE 575490	\$0	\$10,690.84		
SAP 52549000			\$30,004.99	\$6,000

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Melissa L. Schwarzell**

- 83.**    RR - Are any one time or non-recurring expenses included in the base period or the future test year? If so, provide the dollar amount, account and a brief description of the expense. (Case No. 2010-00036; OAG 1 – 76)

**Response:**

There are no one time or non-recurring expenses included in the forecasted year.

There is a severance payment recorded in the base year for \$41,108. It is in account 50185000, NARUC Account 601.8. The elimination of this expense from the forecast year is reflected in Exhibit 37, Schedule C-2, Line 110.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Linda C. Bridwell**

- 84.**   RR - Please provide consolidating accounting information for American Water Works for 2011 and 2012. Please show the amounts for each subsidiary by account and all eliminations and adjustments in the consolidation. (Case No. 2010-00036; OAG 1 - 97)

**Response:**

The Company objects to this data request on the grounds that it seeks information that is not relevant to the rate case, is overly burdensome, is not public information (disclosing it publicly would violate the Securities Exchange Commission's fair disclosure regulations), and may impair the competitive advantage of non-regulated subsidiaries if disclosed. Notwithstanding the objections, the Company provides the following description of the audit and consolidation process.

The 2011 audited financial statements (Annual Report) of American Water Works, Company, Inc ("Parent") can be found at the company's website, [www.amwater.com](http://www.amwater.com). The 2012 Annual Report can also found at the same website once it has been completed and filed with the SEC. The financial results of KAWC, its Parent, as well as other American Water subsidiaries are audited annually by PriceWaterhouseCoopers ("PWC"). As part of the audit process, PWC examines affiliated transactions and the company's process for eliminating affiliated activity in accordance with U.S. Generally Accepted Accounting Principles ("GAAP"). PWC made no note in its 2011 audit report of any departures from GAAP related to the affiliated transactions.

Some of the affiliated balances that are eliminated in the consolidation process include, but are not limited to: the operating subsidiary debt issued from American Water Capital Corporation ("AWCC") and the related investment on the balance sheet of AWCC, the equity of the operating subsidiaries and the related investment on the balance sheet of the Parent, and numerous transactions related to inter-company water sales, purchased water, accounts receivables and accounts payable.



**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**      **Keith Cartier/Lewis E. Keathley**

**85.**    RR - Provide the details of each type of chemical purchased by KAWC for each year 2010, 2011, 2012, and as budgeted or forecast for 2013 and 2014, including the following: (a) quantity; (b) total cost; (c) unit cost; (d) reason and analysis for year-to-year change in usage quantity; (e) reason and analysis for year-to-year change in unit price. (Case No. 2010-00036; OAG 1 – 104))

**Response:**

- a.      Please refer to the attachment.
- b.      Please refer to the attachment.
- c.      Please refer to the attachment.
- e.      Year-to-year changes in usage quantity are based upon pumpage demands, source water conditions (e.g., changes due to rain and the source water used), and treatment changes.
- f.      Year-to-year changes in unit prices are based upon market conditions. The conditions are monitored closely by personnel in American Water's Supply Chain.

<b>RICHMOND ROAD STATION</b>						
		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>LOW SERVICE</b>		<b>4570.480</b>	<b>4344.980</b>	<b>3837.150</b>	<b>4380.834</b>	<b>4380.834</b>
AMMONIA	TOTAL LBS	40,474	45,362	43,689	44,793	44,793
	COST/LB	\$0.42299	\$0.48773	\$0.53661	\$0.56176	\$0.56176
	TOTAL COST	\$17,120	\$22,125	\$23,444	\$25,163	\$25,163
CARBON	TOTAL LBS	5,900	3,420	0	5,788	5,788
	COST/LB	\$0.87229	\$0.90528	\$0.00000	\$0.86860	\$0.89466
	TOTAL COST	\$5,147	\$3,096	\$0	\$5,028	\$5,178
CHLORINE	TOTAL LBS	315,515	308,443	267,791	301,570	301,570
	COST/LB	\$0.20091	\$0.20034	\$0.20440	\$0.21000	\$0.21630
	TOTAL COST	\$63,390	\$61,794	\$54,737	\$63,330	\$65,230
COPPER SULFATE	TOTAL LBS	18,000	6,000	7,155	13,398	13,398
	COST/LB	\$1.44270	\$1.36100	\$0.68239	\$0.72720	\$0.74902
	TOTAL COST	\$25,969	\$8,166	\$4,883	\$9,743	\$10,035
CORROSION INHIBITOR	TOTAL LBS	127,391	103,005	92,088	112,192	112,192
	COST/LB	\$0.50371	\$0.43055	\$0.38059	\$0.35280	\$0.34574
	TOTAL COST	\$64,168	\$44,349	\$35,048	\$39,581	\$38,790
FERRIC CHLORIDE	TOTAL LBS	68815	0	0	0	0
	COST/LB	\$0.10920	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$7,514	\$0	\$0	\$0	\$0
FLUORIDE	TOTAL LBS	203,961	152,293	155,173	171,243	171,243
	COST/LB	\$0.31922	\$0.29740	\$0.24512	\$0.21850	\$0.21850
	TOTAL COST	\$65,109	\$45,291	\$38,036	\$37,417	\$37,417
PACL	TOTAL LBS	1,829,133	2,223,219	1,527,927	2,043,917	2,043,917
	COST/LB	\$0.14420	\$0.14733	\$0.15697	\$0.15655	\$0.16125
	TOTAL COST	\$263,753	\$327,554	\$239,836	\$319,975	\$329,574
POLYMERS NO 1	TOTAL LBS	98,976	120,548	104,231	100,050	100,050
	COST/LB	\$0.27538	\$0.30353	\$0.34866	\$0.35090	\$0.37897
	TOTAL COST	\$27,256	\$36,590	\$36,341	\$35,108	\$37,916
POLYMERS NO 2	TOTAL LBS	0	290	0	0	0
	COST/LB	\$0.00000	\$3.55821	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$1,032	\$0	\$0	\$0
POTASSIUM PERMANGANATE	TOTAL LBS	4,852	30,944	14,968	22,020	22,020
	COST/LB	\$2.94953	\$2.49075	\$2.46045	\$2.53510	\$2.61115
	TOTAL COST	\$14,311	\$77,074	\$36,828	\$55,824	\$57,499
SODIUM CHLORIDE	TOTAL LBS	16,100	14,700	9,070	17,089	17,089
	COST/LB	\$0.18522	\$0.15221	\$0.20121	\$0.16160	\$0.16645
	TOTAL COST	\$2,982	\$2,237	\$1,825	\$2,762	\$2,845
SODIUM HYDROXIDE 30%	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0

SODIUM HYDROXIDE 50%	TOTAL LBS	60,491	46,359	0	41,652	41,652
	COST/LB	\$0.15045	\$0.09477	\$0.00000	\$0.16800	\$0.17640
	TOTAL COST	\$9,101	\$4,393	\$0	\$6,997	\$7,347
SODIUM PERMANGA NATE	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
SULFURIC ACID (38%)	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
GAC FILTER MEDIA	TOTAL COST	\$56,307	\$0	\$0	\$0	\$0
<b>KENTUCKY RIVER STATION</b>						
		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>LOW SERVICE</b>		9,864.315	7,156.355	7,802.087	6,905.408	6,958.448
AMMONIA	TOTAL LBS	81,352	61,215	64,523	60,808	61,204
	COST/LB	\$0.40182	\$0.50623	\$0.53382	\$0.56176	\$0.56176
	TOTAL COST	\$32,689	\$30,989	\$34,444	\$34,159	\$34,382
CARBON	TOTAL LBS	480	0	0	0	0
	COST/LB	\$0.70790	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$340	\$0	\$0	\$0	\$0
CHLORINE	TOTAL LBS	540,280	396,417	456,473	382,670	385,363
	COST/LB	\$0.20078	\$0.20040	\$0.20463	\$0.21000	\$0.21630
	TOTAL COST	\$108,475	\$79,441	\$93,407	\$80,361	\$83,354
COPPER SULFATE	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
CORROSION INHIBITOR	TOTAL LBS	285,854	192,572	200,440	197,838	199,314
	COST/LB	\$0.46906	\$0.41970	\$0.40088	\$0.35280	\$0.34574
	TOTAL COST	\$134,084	\$80,823	\$80,351	\$69,797	\$68,912
FERRIC CHLORIDE	TOTAL LBS	1184806	32604	287042	479964	477957
	COST/LB	\$0.10910	\$0.10820	\$0.11215	\$0.10908	\$0.11126
	TOTAL COST	\$129,259	\$3,528	\$32,190	\$52,354	\$53,178
FLUORIDE	TOTAL LBS	429,479	266,751	317,367	274,041	276,195
	COST/LB	\$0.31938	\$0.29142	\$0.24048	\$0.21850	\$0.21850
	TOTAL COST	\$137,168	\$77,737	\$76,319	\$59,878	\$60,349
PACL	TOTAL LBS	2,332,111	2,494,524	2,092,456	2,058,911	2,076,074
	COST/LB	\$0.14426	\$0.14688	\$0.15771	\$0.15655	\$0.16125
	TOTAL COST	\$336,441	\$366,405	\$329,995	\$322,323	\$334,760
POLYMERS NO 1	TOTAL LBS	218,200	159,702	169,664	147,814	148,875
	COST/LB	\$0.28381	\$0.30229	\$0.32216	\$0.35090	\$0.37897
	TOTAL COST	\$61,928	\$48,276	\$54,659	\$51,868	\$56,420
POLYMERS NO 2	TOTAL LBS	7594	8602	29587	6658	6729

	COST/LB	\$0.92685	\$1.11847	\$0.26806	\$1.15500	\$1.24740
	TOTAL COST	\$7,039	\$9,621	\$7,931	\$7,690	\$8,394
POTASSIUM PERMANGA NATE	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
SODIUM CHLORIDE	TOTAL LBS	23,450	31,600	23,650	25,974	26,139
	COST/LB	\$0.18868	\$0.14531	\$0.15145	\$0.16160	\$0.16645
	TOTAL COST	\$4,424	\$4,592	\$3,582	\$4,197	\$4,351
SODIUM HYDROXIDE 30%	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
SODIUM HYDROXIDE 50%	TOTAL LBS	395,529	154,320	79,402	242,574	244,077
	COST/LB	\$0.09578	\$0.10420	\$0.17374	\$0.16800	\$0.17640
	TOTAL COST	\$37,882	\$16,080	\$13,796	\$40,752	\$43,055
SODIUM PERMANGA NATE	TOTAL LBS	534	0	0	0	0
	COST/LB	\$0.98000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$523	\$0	\$0	\$0	\$0
SULFURIC ACID (38%)	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
<b>NORTHERN DIVISION - OWENTON PLANT</b>						
		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
LOW SERVICE PUMPAGE (MG)		318.230	359.982	293.408	196.318	0.000
AMMONIA	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
CARBON	TOTAL LBS	13,336	40,540	26,615	25,291	0
	COST/LB	\$0.90085	\$0.91118	\$0.91159	\$0.86860	\$0.00000
	TOTAL COST	\$12,014	\$36,939	\$24,262	\$21,968	\$0
CHLORINE	TOTAL LBS	9,311	10,503	10,484	5,487	0
	COST/LB	\$0.42398	\$0.44796	\$0.41628	\$0.43050	\$0.00000
	TOTAL COST	\$3,948	\$4,705	\$4,364	\$2,362	\$0
COPPER SULFATE	TOTAL LBS	500	250	110	190	0
	COST/LB	\$1.83518	\$1.84932	\$1.65582	\$1.81861	\$0.00000
	TOTAL COST	\$918	\$462	\$182	\$345	\$0
CORROSION INHIBITOR	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0

FERRIC CHLORIDE	TOTAL LBS	237286	382714	328593	246075	0
	COST/LB	\$0.32497	\$0.22464	\$0.22048	\$0.22220	\$0.00000
	TOTAL COST	\$77,110	\$85,971	\$72,448	\$54,678	\$0
FLUORIDE	TOTAL LBS	11,039	11,439	9,616	5,909	0
	COST/LB	\$0.42032	\$0.42137	\$0.41820	\$0.39900	\$0.00000
	TOTAL COST	\$4,640	\$4,820	\$4,021	\$2,358	\$0
PACL	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
POLYMERS NO 1	TOTAL LBS	1,385	2,535	1,163	995	0
	COST/LB	\$0.98892	\$0.73335	\$1.20453	\$1.37500	\$0.00000
	TOTAL COST	\$1,370	\$1,859	\$1,401	\$1,369	\$0
POLYMERS NO 2	TOTAL LBS	27	48	97	0	0
	COST/LB	\$1.03889	\$0.91688	\$1.25000	\$0.00000	\$0.00000
	TOTAL COST	\$28	\$44	\$121	\$0	\$0
POTASSIUM PERMANGA NATE	TOTAL LBS	111	480	0	0	0
	COST/LB	\$2.98189	\$2.98190	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$331	\$1,431	\$0	\$0	\$0
SODIUM CHLORIDE	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
SODIUM HYDROXIDE 30%	TOTAL LBS	59672	90086	59030	54808	0
	COST/LB	\$0.15000	\$0.18410	\$0.19798	\$0.21000	\$0.00000
	TOTAL COST	\$8,951	\$16,585	\$11,687	\$11,510	\$0
SODIUM HYDROXIDE 50%	TOTAL LBS	44,880	66,000	57,592	37,124	0
	COST/LB	\$0.16000	\$0.21000	\$0.22348	\$0.23100	\$0.00000
	TOTAL COST	\$7,181	\$13,860	\$12,871	\$8,576	\$0
SODIUM PERMANGA NATE	TOTAL LBS	28899	31786	30532	15991	0
	COST/LB	\$1.01904	\$1.24346	\$1.24177	\$1.24230	\$0.00000
	TOTAL COST	\$29,449	\$39,525	\$37,914	\$19,865	\$0
SULFURIC ACID (38%)	TOTAL LBS	59487	65215	62947	46922	0
	COST/LB	\$0.22469	\$0.27198	\$0.28138	\$0.28280	\$0.00000
	TOTAL COST	\$13,366	\$17,737	\$17,712	\$13,269	\$0
<b>KENTUCKY RIVER POOL 3 PLANT</b>						
		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
LOW SERVICE PUMPAGE (MG)		609.243	2,449.868	2,888.374	2,913.463	2,913.463
AMMONIA	TOTAL LBS	29,211	122,006	158,436	155,901	155,901

	COST/LB	\$0.15704	\$0.15115	\$0.14420	\$0.13888	\$0.14304
	TOTAL COST	\$4,587	\$18,441	\$22,846	\$21,651	\$22,300
CARBON	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
CHLORINE	TOTAL LBS	30,291	131,392	317,536	159,668	159,668
	COST/LB	\$0.19887	\$0.20052	\$0.12318	\$0.21000	\$0.21630
	TOTAL COST	\$6,024	\$26,347	\$39,113	\$33,530	\$34,536
COPPER SULFATE	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
CORROSION INHIBITOR	TOTAL LBS	17,225	52,803	65,772	62,707	62,707
	COST/LB	\$0.45900	\$0.47315	\$0.43044	\$0.35280	\$0.34574
	TOTAL COST	\$7,906	\$24,984	\$28,311	\$22,123	\$21,681
FERRIC CHLORIDE	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
FLUORIDE	TOTAL LBS	23,569	84,464	99,009	103,627	103,627
	COST/LB	\$0.32000	\$0.29750	\$0.25327	\$0.21850	\$0.21850
	TOTAL COST	\$7,542	\$25,128	\$25,076	\$22,643	\$22,643
PACL	TOTAL LBS	256,728	1,087,858	1,496,934	1,291,579	1,291,579
	COST/LB	\$0.14431	\$0.14675	\$0.16047	\$0.15655	\$0.16125
	TOTAL COST	\$37,049	\$159,638	\$240,215	\$202,197	\$208,263
POLYMERS NO 1	TOTAL LBS	1,140	120	2,334	646	646
	COST/LB	\$0.80923	\$1.00433	\$0.89981	\$0.82500	\$0.89100
	TOTAL COST	\$923	\$121	\$2,100	\$533	\$576
POLYMERS NO 2	TOTAL LBS	215	253	0		
	COST/LB	\$1.20842	\$1.20838	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$260	\$306	\$0	\$0	\$0
POTASSIUM PERMANGA NATE	TOTAL LBS	2,645	15,198	15,292	15,002	15,002
	COST/LB	\$2.55038	\$2.49123	\$2.62868	\$2.56540	\$2.64236
	TOTAL COST	\$6,744	\$37,862	\$40,198	\$38,485	\$39,639
SODIUM CHLORIDE	TOTAL LBS	400	7,198	3,300	6,757	6,757
	COST/LB	\$0.19080	\$0.14768	\$0.15187	\$0.16160	\$0.16645
	TOTAL COST	\$76	\$1,063	\$501	\$1,092	\$1,125
SODIUM HYDROXIDE 30%	TOTAL LBS	6455	91218	2451	99502	99502
	COST/LB	\$0.06870	\$0.08652	\$0.08958	\$0.10500	\$0.11025
	TOTAL COST	\$443	\$7,892	\$220	\$10,448	\$10,970
SODIUM HYDROXIDE 50%	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0

SODIUM PERMANGA NATE	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0
SULFURIC ACID (38%)	TOTAL LBS	0	0	0	0	0
	COST/LB	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
	TOTAL COST	\$0	\$0	\$0	\$0	\$0

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2012-00520  
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Keith Cartier/Lewis E. Keathley**

**86.**     RR For each type of chemical used by KAWC, please provide the most current actual contracts and invoices. (Case No. 2010-00036; OAG 1 - 105)

**Response:**

Please see the attached contracts and invoices, which contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.



This entire attachment is confidential and has been provided under seal pursuant to a Petition for Confidential Treatment.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Linda C. Bridwell**

- 87.**     RR - Please provide a detailed breakout of the \$9.324 million of AWWSC costs included in the KAWC filing, including complete details on the costs included for each AWWSC department and function that has charged or allocated cost to KAWC. (Linda C. Bridwell, page 16) (Case No. 2010 00036;OAG 1- 106)

**Response:**

Please refer to the excel response attachment for the response to Item 94 of this same data request for the detailed breakout of the \$9.324 million of AWWSC costs included in the KAWC filing.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2012-00520  
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness: Linda C. Bridwell**

- 88.** RR - Affiliate management fee charges. Please refer to the table attached as "A" and provide the equivalent actual 2010, 2011, 2012 information, and budgeted/forecast information for 2013 and for the 12 months ending 7/31/14 in similar detail that was used as the basis for the amount of National Service Company and Local Service Company charges reflected in KAWC's current Kentucky rate case. (Case No. 2010-00036; OAG 1 – 107)

**Response:**

The term "Local Service Company" and "National Service Company" or "NSC" is a misleading descriptive term for the set of services provided by the Service Company under the 1989 Service Company Contract and does not accurately describe to current organizational structure. The attached schedule is presented consistent with the presentation and work papers contained within the current rate proceeding and the 1989 Service Company Contract.

**Kentucky American Water Company**  
**Attachment to Response KAW\_R\_AGDR1\_NUM88**  
**Kentucky American Service Company Expenses by Function (OPEX)**  
**For the 12 Months Ending December 31, 2010, 2011, and 2012 - Actuals**  
**For the 12 Months Ending December 31, 2013 - Budget**  
**For the 12 Months Ending July 31, 2014 -Pro forma**

Function	Actual			Budget	12 Months Ended
	2010	2011	2012	2013	7/31/14
Administration	\$33,918	\$36,863	(\$228,360)	(\$18,389)	\$40,382
Audit	56,569	43,328	49,453	53,415	50,744
Business Development	219,156	136,830	80,631	126,089	101,160
Business Services	-	-	72,358	134,636	92,094
Central Laboratory	185,754	193,559	163,544	161,812	162,039
Customer Service Center (CSC)	1,662,709	1,601,552	2,289,529	2,661,627	2,690,877
External Affairs	310,400	156,138	204,650	204,490	195,789
Finance	1,034,050	753,957	1,047,493	1,041,732	960,862
Human Resources	373,341	379,731	413,504	317,253	258,888
Informational Technology Systems (ITS)	1,916,535	2,220,563	2,415,459	2,746,303	3,006,247
Business Transformation	0	696	35,991	66,914	66,379
BT Controls/OI	-	-	286,512	-	-
Investor Relations	25,911	22,958	47,364	55,467	47,319
Legal	360,497	247,112	348,396	381,230	379,109
Operations Services	415,090	224,892	311,947	313,621	300,530
Property	473,280	299,486	301,892	245,254	295,590
Regulated Ops - CD	-	-	188,657	-	(13,437)
Regulated Ops - MAD	-	-	42,831	-	(33,074)
Regulated Ops - NED	-	-	3,121	-	-
Regulated Ops	1,043,113	695,375	108,937	247,241	387,714
Regulatory	30,614	25,952	27,464	27,818	27,785
Shared Services Center (SSC)	619,205	604,772	701,118	733,311	678,704
Supply Chain	88,451	107,499	202,424	95,768	166,828
<b>Total</b>	<b>\$8,848,594</b>	<b>\$7,751,264</b>	<b>\$9,114,913</b>	<b>\$9,595,593</b>	<b>\$9,862,529</b>

Less: Possible Disputed P-Card Items (1,103)

Less: Incentive Pay (537,193)

**Total Pro forma period** \$9,324,233

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Linda C. Bridwell**

- 89.**     RR - Please provide a detailed explanation of what is included in each operating expense function listed in the table above and the allocation methodology used to allocate those service company charges.

**Response:**

The detailed explanation for each Operating expense function in the table of Item 88 of this same data request is listed below:

Internal Audit – Responsible for performing a broad, comprehensive program of internal auditing within American Water, its subsidiaries and affiliates. Internal audit examines and evaluates the adequacy and effectiveness of the system of management controls implemented by American Water management, performs reviews of operational efficiencies and financial accounting to assist the Company in achieving its objectives in accordance with approved policies and organizational goals.

Business Development - Provides coordination, tools, training, and support to American Water subsidiaries by assisting in identifying acquisition opportunities that facilitate the orderly and continued growth of the Company in addition to seeking opportunities that create synergies that benefit customers, competitor and water market trend research, direct pursuit of strategic growth, development and communication of company growth strategy, sponsorship and support for Innovation Development Program, and support of Commercial Development process.

Business Services – By coordinating common activities and skill sets, engaging a broad base of employees and building common practices, Business Services supports many of the noncustomer-facing activities that are necessary to provide cost-effective, high-quality water and wastewater services to our customers.

Business Transformation Project – Optimizes and enhance process design and development of new technologies to include training and implementation. After process assessment and re-engineering is complete, the Business Transformation Program will ultimately focus on three areas:

- Business Applications – the software used to manage data (hire/retire, procure to pay, records/reports, asset management, etc.);
- Infrastructure – the foundation of information technology such as servers, storage, security, and disaster recovery;
- Customer Service – projects that enhance customer satisfaction.

External Affairs (Communications) - Responsible for developing, maintaining and protecting the American Water and its subsidiaries' brand and reputation among multiple external and internal stakeholders. Drives a strategic and coordinated program incorporating the company's key thoughts and messages to external and stakeholders on the state and national levels. The CCEA serves as a center of expertise giving American Water's operations and functions the tools and templates they need to provide effective and consistent messaging. Through thought leadership and tactical direction, CCEA engages in media relations, social media, educational campaigns, community events, public forums, customer communications, research, third-party advocacy, corporate responsibility, and employee communications and engagement. In addition, supports the distinct initiatives of the company's business development, investor relations and government relations functions.

Finance - Include accounting, rates, treasury, financial planning and reporting, compliance (Sarbanes-Oxley), risk management, and income tax department. These groups provide support, guidance and coordination in the preparation of financial statements, tax filings, etc.

Human Resources - Responsible for governance of recruiting, hiring, employee relations, managing compensation and benefits, training, organizational development including involvement in negotiations for new contracts with bargaining units, performance management, preparation of required reports to governmental agencies at the state and federal level regarding employees, and development and promulgation of policies and practices affecting employees of American Water.

Information Technology Services – Responsible for all corporate and regulated subsidiaries technology systems. These hardware and software systems support numerous business processes such as meter reading, customer billing, bill payment management, bill collection, and customer information systems (customer service systems), Enterprise Reporting and Planning systems (back office operation, planning and reporting), communication systems (telephone, cell phones and Blackberrys), field workforce management systems (Service First) and personal computer (PC) networks as well as connectivity systems for all employees using personal computers in the performance of their day-to-day activities.

Investor Relations – Responsible for preparation and distribution of financial information that is periodically released to current or potential holders of financial securities of American Water and/or its subsidiaries.

Legal - Provides legal guidance and support for Corporate and all subsidiaries of American Water. When specialized legal advice or counsel is required, members of the Legal function arrange for and retain qualified legal experts to participate in legal matters.

Process Excellence – Responsible for continuous improvement to benefit the customer, make data driven decisions, establish and improve processes within and across our core business. The methodologies used include: Lean, Six Sigma, Change Management and Project Management methods.

Regulatory Services – Provides strategic oversight in the preparation of rate applications to ensure adequate revenues, on a timely basis, to recover operating costs, taxes, and financing on capital invested in facilities used by regulated affiliates.

#### Regulated Operations Management

Provides corporate governance for the Company's regulated affiliates, and the Customer Service Center, organized as follows:

Central Division: Provides governance of the following affiliates: Iowa American Water, Illinois American Water, Indiana American Water, Kentucky American Water, Michigan American Water, Missouri American Water, and Tennessee American Water. Managed by an Executive VP with a direct reporting to the President of Regulated Operations.

Mid Atlantic Division: Provides governance of the following affiliates: Maryland American Water, Pennsylvania American Water, Virginia American Water, and West Virginia American Water. Managed by an Executive VP with direct reporting to the president of Regulated Operations.

Northeastern Division: Provides governance of the following affiliates: New Jersey American Water, and Long Island American Water. Additionally, the Edison, Liberty, ETown Services and ETown Properties entities. Managed by an Executive VP with direct reporting to the president of Regulated Operations.

Stand alone (not in division): California American Water, and Hawaii American Water. Have a direct reporting relationship to the president of Regulated Operations.

Customer Service Center (CSC): Two centers located in Alton, Illinois and Pensacola, FL performs customer service functions for all regulated customers except Michigan. Services include: customer call processing, service order processing, billing services, correspondence processing, customer relations, field resource coordination, and credit and collections. The CSC also supports billing, collection, and call handling support for a number of O&M contracts.

Shared Services Center - Supports American Water affiliates by performing essential business services in the areas of Accounting Services, Human Resources Services, and Procure to Pay Services. Included in these services are accounting, financial reporting, payroll administration, reporting, and processing, benefits, leave of absence, and service award administration, tuition reimbursement, relocation services, employee on/off boarding assistance, accounts payable and purchase card services, procurement, invoice payments, fixed asset accounting, cash management, tax related services including, but not limited to, sales & use and property taxes.

Operation Services – Responsible for developing and implementing a cost-effective capital improvement program, best operating practices, environmental management and compliance, maintenance services, network (pipe network operation and maintenance), production and water quality support for all subsidiaries. The Office of Risk Management provides physical security, employee health and safety, business continuity, event management and claims management support.

Lab: Employs chemists, lab technicians, analysts, and support employees to perform water quality testing and research. The lab, which is EPA and state certified, uses state of the art water testing equipment to test water, source water, and finished waters from all subsidiaries and is located in Belleville, Illinois.

Supply Chain - Provides support through comprehensive strategic sourcing and “fact based” negotiations to competitively procure goods and services from suppliers while leveraging American Water's national presence in the marketplace to obtain the optimal total cost of ownership. Additional responsibilities include: Energy Management, Fleet Management, Supplier Diversity and execution and monitoring of procurement internal SOX compliance controls. The function consists of a national team with team members located in various portions of the United States.

Property – Provides facility management services for owned and leased buildings in the Voorhees Corporate Campus. This includes directing and administering facility and space planning and utilization, developing and administering capital and expense budgets for facilities, negotiating and administering leases, completing large scale fit-outs of office space, housekeeping, utilities, receptionist, mail distribution, reprographics and related functions in addition to providing direction and capital program management to other Service Company locations. Also, property is responsible for procuring and overseeing maintenance such as landscaping, snow removal, electrical, HVAC, and other building repairs as well as building upgrades such as office reconfigurations and builds out, bathroom renovations, carpeting upgrades and furniture procurement. In addition, capital budgets for Service Company for furniture and building related capital expenses are managed by Property.

The methods of charging Service Company costs are generally outlined below.

Regardless of the entity to which service is provided, regulated or market based, the first approach is to direct charge the entities for the services provided, where those services can be related to a specific entity.

Services provided to market based entities that are not direct charged, as above, are charged through the use of the Tier 1 cost causative metrics relating to each functional area.



The costs associated with the services provided in common to the regulated utilities, that are not direct charged, are charged based on the number of customers.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Linda C. Bridwell**

**90.**     RR - Affiliate management fee charges.

- a.     Please refer to the table attached as "B" and provide the equivalent information in similar detail that underlies the KAWC expenses for affiliate service company cost allocations; and
- b.     Please provide similar information as of each of the following dates: (1) 12/31/10 actual; (2) 12/31/11 actual; (3) 12/31/12 actual; (4) projected/budgeted for calendar 2013; and (4) projected/budgeted for the 12 months ending 7/31/14. (Case No. 2010-00036; OAG 1 - 108)

**Response:**

Please see attached file for actual customer data as of 12/31/10, 12/31/11 and 12/31/12 in the format requested above. The projected customer counts as of 12/31/13 and 7/31/2014 are not available.

Please note that the Service Company operating budget is not prepared using a basis of forecasted customer counts. The budget is prepared by taking actual charges by location for an historical period and calculating an allocation rate as a starting base. The base rate is then adjusted for any known future changes in that department for the coming period.

**KENTUCKY-AMERICAN WATER COMPANY**  
**Attachment to Response KAW\_R\_AGDR1\_NUM90**

AMERICAN WATER WORKS SERVICE COMPANY, INC.  
 CUSTOMER COUNT  
 12/31/2010

CO #	COMPANY NAME	WATER	WASTEWATER	TOTAL
05	CALIFORNIA-AMERICAN	170,583	2,492	173,075
09	ILLINOIS-AMERICAN	284,000	24,399	308,399
10	INDIANA-AMERICAN	284,100	468	284,568
11	IOWA-AMERICAN	60,939	-	60,939
12	KENTUCKY-AMERICAN	119,809	708	120,517
13	MARYLAND-AMERICAN	4,878	-	4,878
16	MICHIGAN-AMERICAN	3,711	-	3,711
17	MISSOURI-AMERICAN	450,883	1,219	452,102
18	NEW JERSEY-AMERICAN	611,733	34,206	645,939
19	NEW MEXICO-AMERICAN	17,366	-	17,366
22	OHIO-AMERICAN	50,729	6,552	57,281
23	ARIZONA-AMERICAN	106,993	51,599	158,592
24	PENNSYLVANIA-AMERICAN	636,953	17,625	654,578
26	TENNESSEE-AMERICAN	74,963	-	74,963
27	VIRGINIA-AMERICAN	57,762	-	57,762
28	WEST VIRGINIA-AMERICAN	171,234	1,106	172,340
30	HAWAII-AMERICAN	-	9,913	9,913
38	LONG ISLAND-AMERICAN	74,007	-	74,007
42	UNITED WATER VIRGINIA	-	-	-
50	TEXAS-AMERICAN	4,214	1,082	5,296
31	AW Products & Services Total	33,469	-	33,469
54	Edison Water Company	12,251	-	12,251
55	Liberty Water Company	18,231	-	18,231
	Total	3,248,808	151,369	3,400,177

**KENTUCKY-AMERICAN WATER COMPANY**  
**Attachment to Response KAW\_R\_AGDR1\_NUM90**

AMERICAN WATER WORKS SERVICE COMPANY, INC.  
 CUSTOMER COUNT  
 12/31/2011

CO #	COMPANY NAME	WATER	WASTEWATER	TOTAL
05	CALIFORNIA-AMERICAN	170,966	2,563	173,529
09	ILLINOIS-AMERICAN	275,485	31,591	307,076
10	INDIANA-AMERICAN	284,650	470	285,120
11	IOWA-AMERICAN	61,225	-	61,225
12	KENTUCKY-AMERICAN	120,511	713	121,224
13	MARYLAND-AMERICAN	4,915	-	4,915
16	MICHIGAN-AMERICAN	3,728	-	3,728
17	MISSOURI-AMERICAN	451,646	2,448	454,094
18	NEW JERSEY-AMERICAN	612,216	34,867	647,083
19	NEW MEXICO-AMERICAN	17,464	-	17,464
22	OHIO-AMERICAN	50,685	6,542	57,227
23	ARIZONA-AMERICAN	108,004	51,815	159,819
24	PENNSYLVANIA-AMERICAN	638,171	17,120	655,291
26	TENNESSEE-AMERICAN	75,054	-	75,054
27	VIRGINIA-AMERICAN	57,915	-	57,915
28	WEST VIRGINIA-AMERICAN	170,802	1,096	171,898
30	HAWAII-AMERICAN	-	9,912	9,912
38	LONG ISLAND-AMERICAN	73,954	-	73,954
42	UNITED WATER VIRGINIA	-	-	-
50	TEXAS-AMERICAN	-	-	-
31	AW Products & Services Total	21,812	-	21,812
54	Edison Water Company	12,234	-	12,234
55	Liberty Water Company	18,215	-	18,215
<b>Total</b>		<b>3,229,652</b>	<b>159,137</b>	<b>3,388,789</b>

**KENTUCKY-AMERICAN WATER COMPANY**  
**Attachment to Response KAW\_R\_AGDR1\_NUM90**

AMERICAN WATER WORKS SERVICE COMPANY, INC.  
 CUSTOMER COUNT  
 12/31/2012

CO #	COMPANY NAME	WATER	WASTEWATER	TOTAL
10	INDIANA-AMERICAN	288,601	467	289,068
11	IOWA-AMERICAN	61,612	-	61,612
12	KENTUCKY-AMERICAN	123,068	715	123,783
13	MARYLAND-AMERICAN	4,934	-	4,934
15	CALIFORNIA-AMERICAN	171,639	2,549	174,188
16	MICHIGAN-AMERICAN	3,533	-	3,533
17	MISSOURI-AMERICAN	452,589	3,141	455,730
18	NEW JERSEY-AMERICAN	604,435	35,403	639,838
24	PENNSYLVANIA-AMERICAN	641,070	17,083	658,153
25	ILLINOIS-AMERICAN	276,373	31,641	308,014
26	TENNESSEE-AMERICAN	75,688	-	75,688
27	VIRGINIA-AMERICAN	58,275	-	58,275
28	WEST VIRGINIA-AMERICAN	171,071	1,088	172,159
30	HAWAII-AMERICAN	-	9,916	9,916
38	LONG ISLAND-AMERICAN	73,837	-	73,837
39	NEW YORK AMERICAN	50,213	-	50,213
31	AW Products & Services Total	21,860	-	21,860
54	Edison Water Company	12,233	-	12,233
55	Liberty Water Company	18,261	-	18,261
<b>Total</b>		<b>3,109,292</b>	<b>102,003</b>	<b>3,211,295</b>

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:      Linda C. Bridwell**

- 91.**    RR - Please provide the actual 2012 American Water Works Service Company results by Business Unit, preferably in Excel, and show the charges from each Business Unit to KAWC. (Case No. 2010-00036; OAG 1 - 110)

**Response:**

Please see the attached.

## Kentucky American Water Company

## Attachment to Response KAW\_R\_AGDR1\_NUM91

## Total Service Company and Kentucky American Service Company Expenses by Cost Center (OPEX)

For the 12 Months Ending December 31, 2012

FUNCTION	COST CENTER	COST CENTER DESCRIPTION	Total Service Co	Kentucky's Portion
			OPEX	OPEX
Admin	332089	CORPORATE - AWE Pass-Thru	611	4
	332098	CORPORATE - Non-Departmental Costs	(5,917,483)	(230,137)
	338014	IL Belleville CD Admin & Gen	70	3
	338015	IL Alton ITS Production	1,579	59
	338016	IL Belleville BV Laboratory	3,344	123
	338017	IL Alton CCA Admin	89	3
	338018	IL Alton CCA Oper & Perf	511	18
	338019	IL Belleville ITS Client Svc	1,391	53
	338020	IL Chicago Wridge ITS Client S	137	5
	338027	MO St. Louis CD Admin(Old OPS)	35	1
	338028	MO St. Louis CD Admin & Gen	10	0
	338029	MO St. Louis COE Maint Svc	266	9
	338030	MO St. Louis ITS Client Svc	195	7
	338050	PA Hershey MAD Admin & Gen	42	2
	338051	PA Hershey ITS Production	18,472	672
	338052	PA Hershey ITS Client Svc	17	1
	338056	PA Hershey BT-Sftwre Dvpmnt	21,833	816
<b>Admin Total</b>			<b>(5,868,882)</b>	<b>(228,360)</b>
Audit	332060	CORPORATE - Audit	1,435,243	49,453
<b>Audit Total</b>			<b>1,435,243</b>	<b>49,453</b>
Business Development	332020	CORPORATE - Corp Business Development	3,048,358	69,840
	335220	CENTRAL Division - Business Development	46,732	6,935
	335320	MID-ATLANTIC Division - Business Dev	269,299	2,819
	335520	Eastern Division - Business Development	12,411	1,080
	336020	Western Division - Business Development	73	(43)
<b>Business Development Total</b>			<b>3,376,873</b>	<b>80,631</b>
Business Services	332070	CORPORATE - Shared Business Srvc Admin	1,125,122	40,174
	332605	CORPORATE - Process Excellence	880,840	32,184
<b>Business Services Total</b>			<b>2,005,962</b>	<b>72,358</b>
Business Transformation	332039	CORPORATE - Bus Trans - Software	116,152	19,597
	332040	CORPORATE - Business Transformation	275,372	7,338
	332051	CORPORATE - Bus Trans - Procure To Pay	126,854	2,300
	332052	CORPORATE - Bus Trans - Recruit To Ret	454,644	3,307
	332053	CORPORATE - Bus Trans - Record To Rpt	83,983	541
	332054	CORPORATE - Bus Trans - Order To Cash	97,777	2,147
	332055	CORPORATE - Bus Trans -Plan Build Retire	80,771	711
	332056	CORPORATE - Bus Trans -Order To Complete	13,863	49
	332102	CORP-Bus Trans O/I - Procure to Pay	1,731,927	65,574
	332103	CORP-Bus Trans O/I - Hire to Retire	1,315,153	49,510
	332104	CORP-Bus Trans O/I - Record to Rpt	1,697,849	64,255
	332105	CORP-Bus Trans O/I - Order to Cash	1,424,077	53,115
	332106	CORP-Bus Trans O/I - Plan to Build	1,448,487	54,058
<b>Business Transformation Total</b>			<b>8,866,909</b>	<b>322,503</b>
Customer Service Center (CSC)	334005	Call Center ALTON - Administration	2,837,589	116,377
	334070	Call Center ALTON - Call Handling	8,420,051	422,198
	334071	Call Center ALTON - Billing	7,048,178	278,448
	334072	Call Center ALTON - Collections	2,059,190	80,327
	334073	Call Center ALTON - Oper & Performance	4,610,735	192,722
	334074	Call Center ALTON - Business Services	1,181,381	48,610
	334075	Call Center ALTON - Education & Devlpmnt	548,890	21,609
	334076	Call Center ALTON - Quality & Reporting	1,229,719	48,314

## Kentucky American Water Company

## Attachment to Response KAW\_R\_AGDR1\_NUM91

## Total Service Company and Kentucky American Service Company Expenses by Cost Center (OPEX)

For the 12 Months Ending December 31, 2012

FUNCTION	COST CENTER	COST CENTER DESCRIPTION	Total Service Co	Kentucky's Portion
			OPEX	OPEX
	335203	CR Area 2 Main Office Belleville IL	2,503,720	142,234
	335204	CR Area 2 COE Lexington KY	443,411	55,824
	335303	CR Area 1 Main Office Wilkes Barre PA	1,958,889	109,493
	335304	COE -Cust Relations1	144,425	421
	335503	Eastern Division - Customer Relations	432,848	54,253
	336003	Western Division - Customer Relations	52,110	(6,067)
	337005	Call Center PENSACOLA - Administration	576,255	29,675
	337070	Call Center PENSACOLA - Call Handling	10,185,229	538,094
	337073	Call Center PENSACOLA - Oper & Support	2,738,490	140,165
	337075	Call Center PENSACOLA - Education & Dev	239,711	10,247
	337076	Call Center PENSACOLA - Quality & Reprtg	147,921	6,585
<b>Customer Service Center (CSC) Total</b>			<b>47,358,743</b>	<b>2,289,529</b>
External Affairs	332025	CORPORATE - External Affairs	23,326	596
	332068	CORPORATE - Marketing	1,339	16
	332085	CORPORATE - External Communications	2,595,094	84,064
	332086	CORPORATE - Internal Communications	829,490	26,645
	332087	CORPORATE - Social Responsibility	620,314	21,121
	335225	CENTRAL Division - External Affairs	839,949	71,139
	335325	MID-ATLANTIC Division - External Affairs	378,732	2,335
	335525	ED-External Affairs	1,383	94
	336025	Western Division - External Affairs	12,177	(1,359)
<b>External Affairs Total</b>			<b>5,301,803</b>	<b>204,650</b>
Finance	332007	CORPORATE - Finance	3,501,164	122,566
	332017	CORPORATE - Service Company FP&A	1,246,701	45,697
	332021	CORP-Finance Pass thru	(163)	(88)
	332027	CORPORATE - Reporting & Compliance	4,066,424	152,583
	332047	CORPORATE - Income Tax	1,917,950	75,216
	332057	CORPORATE - Treasury	2,915,733	88,215
	332517	CORPORATE - Planning & Reporting	(435,450)	(16,930)
	332574	SSC - Rates - Service Company	1,805,578	78,518
	335207	CENTRAL Division - F P & A	1,061,204	127,637
	335212	CENTRAL Division - Rates	2,037,621	275,099
	335307	MID-ATLANTIC Division - F P & A	1,157,791	7,833
	335312	MID-ATLANTIC Division - Rates	1,131,571	8,491
	335507	ED-Finance	70,591	2,388
	335605	CORPORATE FP&A - Admin & General	1,667,796	59,092
	335705	CORPORATE Rates - Admin & General	658,685	24,514
	336007	WD-Finance	58,643	(3,339)
<b>Finance Total</b>			<b>22,861,838</b>	<b>1,047,493</b>
Human Resources	332002	CORPORATE - HR Comp/Benefits	1,968,257	65,078
	332003	CORPORATE - HR Talent Development	907,059	37,453
	332006	CORPORATE - Business Center HR	1,655,115	57,755
	332018	CORPORATE - Human Resources	1,798,337	60,650
	332028	CORP-ED HR	7,823	230
	332038	CORPORATE - Western Div Human Resources	30,447	(2,150)
	332048	CORPORATE - HR Health & Wellness	(16)	(0)
	332058	CORPORATE - HR Administration	8,192	315
	334018	Call Center ALTON - Human Resources	909,004	35,130
	335218	CENTRAL Division - Human Resources	1,433,138	157,902
	335318	MID-ATLANTIC Division - Human Resources	530,913	1,141
<b>Human Resources Total</b>			<b>9,248,268</b>	<b>413,504</b>



## Kentucky American Water Company

## Attachment to Response KAW\_R\_AGDR1\_NUM91

## Total Service Company and Kentucky American Service Company Expenses by Cost Center (OPEX)

For the 12 Months Ending December 31, 2012

FUNCTION	COST CENTER	COST CENTER DESCRIPTION	Total Service Co	Kentucky's
			OPEX	Portion OPEX
Informational Technology Systems (ITS)	332029	CORPORATE - ITS Business Analysis Group	1,042,740	40,007
	332030	CORPORATE - ITS Client Relations Admin	273,024	10,492
	332031	CORPORATE - CR Service/Help Desk	1,166,874	44,877
	332032	CORPORATE - ITS-BAD-Core Shared	2,207,833	82,986
	332033	CORP - Chg Control & Desktop Automation	465,601	16,983
	332036	CORPORATE - ITS Business Transformation	2,193,262	82,430
	332071	CORPORATE - ITS Admin	2,697,080	103,301
	332072	CORPORATE - ITS PMO	2,062,135	77,748
	332073	CORPORATE - ITS Infra/Oper Admin	513,344	19,752
	332074	CORPORATE - ITS Production	20,375,287	795,055
	332075	CORPORATE - Enterprise Server -AIX/Linux	5,731,303	221,426
	332076	CORPORATE - ITS Network Communications	5,171,042	198,975
	332077	CORPORATE - ITS Security Operations	1,388,195	52,998
	332078	CORPORATE - ITS Adm Business Appl Dev	1,017,608	38,815
	332079	CORPORATE - ITS-BAD - Middle Office App	1,387,079	48,419
	332080	CORPORATE - ITS-BAD - Back Office Apps	1,556,583	59,509
	332081	CORPORATE - ITS-BAD - Quality&Methodlgy	826,173	31,739
	332082	CORPORATE - ITS-BAD - Customer Facing	1,367,645	51,348
	332083	CORPORATE - ITS-BAD - Field Svc Apps	3,569,294	136,898
	332093	CORPORATE - ITS - Architecture	1,385,660	51,965
	332231	CORP - ITS Client Relations-Capital Mgmt	580,238	22,341
	333531	CORPORATE - ITS Field Services	2,454,614	95,382
	335231	CENTRAL Division - ITS Client Relations	442,936	31,413
	335331	MID-ATLANTIC Division - ITS Client Rltns	221,168	5,070
	335431	Northeast Division- ITS Relations	697,613	20,347
	336031	Western Division - Client Relations	642,569	46,925
	337431	NORTHEAST Division - Client Relations	706,995	22,946
	337531	MID-ATLANTIC Division - Client Relations	386,232	5,312
<b>Informational Technology Systems (ITS) Total</b>			<b>62,530,125</b>	<b>2,415,459</b>
Investor Relations	332037	CORPORATE - Investor Relations	1,363,207	47,364
<b>Investor Relations Total</b>			<b>1,363,207</b>	<b>47,364</b>
Laboratory	334517	BVLAB - Water Quality	4,901,238	163,544
<b>Laboratory Total</b>			<b>4,901,238</b>	<b>163,544</b>
Legal	332015	CORPORATE - Legal	5,153,742	185,841
	332022	CORPORATE - Government Affairs	513,436	23,955
	332041	CORPORATE - Legal BOD	842,624	29,165
	335215	CENTRAL Division - Legal	1,154,831	103,694
	335315	MID-ATLANTIC Division - Legal	542,471	6,771
	335415	NORTHEAST Division - Legal	651	
	335515	ED-Legal	12,102	653
	336015	Western Division - Legal	9,270	(1,683)
<b>Legal Total</b>			<b>8,229,124</b>	<b>348,396</b>
Operations Services	332011	CORPORATE - Chief Operating Officer	302,342	9,760
	332016	CORPORATE - Maintenance Services	1,649,062	50,674
	332019	CORPORATE - Operational Risk	2,769,025	128,622
	332065	CORPORATE - Asset Management	534,137	18,074
	332066	CORPORATE - Innov & Env Stewardship	2,158,906	69,050
	332067	CORPORATE - Operational Services	375	3
	335219	CENTRAL Division - Operational Risk	17,270	903
	335319	MID-ATLANTIC Division - Operational Risk	463	2
	335516	ED-Maintenance Srvc	1,011	123

## Kentucky American Water Company

## Attachment to Response KAW\_R\_AGDR1\_NUM91

## Total Service Company and Kentucky American Service Company Expenses by Cost Center (OPEX)

For the 12 Months Ending December 31, 2012

FUNCTION	COST CENTER	COST CENTER DESCRIPTION	Total Service Co	Kentucky's
			OPEX	OPEX
	335519	Eastern Division - Operational Risk	28,558	126
	336016	Western Division - Maintenance Services	31,353	(2,411)
	336019	Western Division - Operational Risk	16,533	(2,597)
	336550	CORPORATE - COE-Engineering	490,526	16,256
	336551	CORPORATE - COE-Technical Services	740,217	23,361
<b>Operations Services Total</b>			<b>8,739,777</b>	<b>311,947</b>
Property	332042	CORPORATE - Bldg Srvs-CITE 1000 Voorhees	1,122,530	43,534
	332046	CORPORATE - Bldg Srvs-3906 Church Road	515,141	18,536
	332062	CORPORATE - Building Services-Voorhees	3,646,072	126,546
	332063	CORPORATE - Building Services-Woodcrest	2,971,530	113,275
<b>Property Total</b>			<b>8,255,273</b>	<b>301,892</b>
Regulated Ops	332004	CORPORATE - HR Labor Relations	825,084	24,546
	332023	CORPORATE - Eastern Division Ops	15,434	2,159
	332024	CORPORATE - Western Division Ops	136,818	(145)
	332026	CORPORATE - Regulated Ops	2,236,772	84,391
	335202	CD - Network	7	1
	335205	CENTRAL Division - Admin & General	2,168,460	174,986
	335214	CENTRAL Division - Engineering	357,140	19,037
	335305	MID-ATLANTIC Division - Admin & General	2,633,922	38,209
	335405	NORTHEAST Division - Admin & General	684,494	3,121
	335502	ED-Network	608	61
	335505	Eastern Division - Administration	95,378	2,402
	335514	ED-Engineering	9,031	222
	336002	WD-Network	256	(16)
	336005	Western Division - Administration	25,400	(2,774)
	336011	WD-Environmentl Mgmt	99	(14)
	336014	Western Division - Engineering	16,051	(2,639)
<b>Regulated Ops Total</b>			<b>9,204,955</b>	<b>343,545</b>
Regulatory	332069	CORPORATE - Regulatory UFS	728,037	27,464
<b>Regulatory Total</b>			<b>728,037</b>	<b>27,464</b>
Shared Services Center (SSC)	332014	CORPORATE - Benefits Service Center	1,665,942	57,628
	332084	SSC - Accounts Payable	306,346	14,981
	332505	SSC - Administration	3,048,011	111,830
	332518	SSC - HR Services Call Center	161,497	5,317
	332519	SSC - Claims Management	11,847	408
	332520	SSC - HR Services Admin & Org Mgmnt	128,957	4,346
	332570	SSC - Accounting & Reporting	3,382,209	148,688
	332571	SSC - General Tax	1,574,559	76,477
	332572	SSC - Business Support Services	1,671,033	59,940
	332575	SSC - Cash Operations	1,476,154	62,513
	332577	SSC - Utility Plant Accounting	2,073,394	72,864
	332579	SSC - Employee Services	1,568,377	52,039
	332580	SSC - AWE	(19,012)	18
	332581	SSC - Payroll Accounting	173	7
	332582	SSC - Procurement	289,959	11,201
	332584	SSC - Accounts Payable	568,814	22,861
<b>Shared Services Center (SSC) Total</b>			<b>17,908,260</b>	<b>701,118</b>
Supply Chain	332010	CORPORATE - Supply Chain-Sourcing	5,308,472	202,894
	335510	ED-Supply Chain	3,848	88
	336010	WD-Supply Chain	2,742	(558)
<b>Supply Chain Total</b>			<b>5,315,063</b>	<b>202,424</b>

Kentucky American Water Company

Attachment to Response KAW\_R\_AGDR1\_NUM91

Total Service Company and Kentucky American Service Company Expenses by Cost Center (OPEX)

For the 12 Months Ending December 31, 2012

			Total Service Co	Kentucky's Portion
FUNCTION	COST CENTER	COST CENTER DESCRIPTION	OPEX	OPEX
<b>Grand Total</b>			<b>221,761,816</b>	<b>9,114,913</b>

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Linda C. Bridwell**

**92.**   RR - Please provide the budgeted/forecast 2013 American Water Works Service Company results by Business Unit, preferably in Excel, and show the charges from each Business Unit to KAWC. (Case No. 2010 00036; OAG 1 - 111)

**Response:**

Please see the attachment.

**Kentucky American Water Company**  
**Attachment to Response KAW\_R\_AGDR1\_NUM92**  
**Total Service Company and Kentucky American Service Company Budget by Cost Center (OPEX)**  
**For the 12 Months Ending December 31, 2013**

<b>FUNCTION</b>	<b>COST CENTER</b>	<b>COST CENTER DESCRIPTION</b>	<b>Total Service Co</b>	<b>Kentucky's Portion</b>
Admin	332098	SC CORP-Non-Departmental Costs	(525,399)	(18,389)
<b>Admin Total</b>			<b>(525,399)</b>	<b>(18,389)</b>
Audit	332060	SC CORP-Audit	1,526,144	53,415
<b>Audit Total</b>			<b>1,526,144</b>	<b>53,415</b>
Business Development	332020	SC CORP-Corporate Bus Development	2,972,095	65,981
	335220	CD-Business Development	161,020	60,109
	335320	MAD-Business Development	310,593	0
<b>Business Development Total</b>			<b>3,443,708</b>	<b>126,089</b>
Business Services	332070	CORP Business Services	944,034	34,518
	332605	Process Excellence	1,731,158	61,150
	332606	CORP Bus Support Services	1,116,549	38,968
<b>Business Services Total</b>			<b>3,791,741</b>	<b>134,636</b>
Central Laboratory	334517	CORP-Central Laboratory	4,803,041	161,812
<b>Central Laboratory Total</b>			<b>4,803,041</b>	<b>161,812</b>
Customer Service Center (CSC)	334005	CCA-Administration	2,005,298	75,941
	334070	CCA-Call Handling	8,833,233	539,313
	334071	CCA-Billing	7,031,070	538,580
	334072	CCA-Collections	2,066,914	111,138
	334073	CCA-Operations & Performance	4,513,222	170,916
	334074	CCA-Business Services	934,187	35,378
	334075	CCA-Education & Development	583,882	22,112
	334076	CCA-Quality & Reporting	1,323,703	50,129
	335203	COE-B Customer Relations	3,265,687	265,500
	335204	COE-B CR COE	589,961	47,964
	335303	COE-L Customer Relations	2,835,172	0
	335304	COE-L CR COE	626,139	0
	337005	CCP-Administration	536,935	20,334
	337070	CCP-Call Handling	10,821,947	660,734
	337073	CCP-Operations and Support	2,761,880	104,592
	337075	CCP-Education & Development	310,254	11,749
	337076	CCP-Quality & Reporting	191,387	7,248
<b>Customer Service Center (CSC) Total</b>			<b>49,230,870</b>	<b>2,661,627</b>
External Affairs	332085	SC CORP-External Communications	2,616,419	83,328
	332086	SC CORP-Internal Communications	933,056	31,503
	332087	SC CORP-Corp Social Resp	576,343	19,720
	335225	CD-External Affairs	757,426	69,940
	335325	MAD-External Affairs	346,533	0
<b>External Affairs Total</b>			<b>5,229,777</b>	<b>204,490</b>
Finance	332007	SC CORP-Finance	2,838,128	99,789
	332017	CORP-Finance Service Co	732,146	25,223
	332027	SC CORP-Reporting & Compliance	3,806,149	141,345
	332047	SC CORP-Income Tax	2,224,348	77,344
	332057	SC CORP-Treasury	2,812,851	90,292
	332574	SSC-Rates & Regulation	1,553,033	41,932
	335207	CD-Finance	1,993,822	253,814
	335212	CD-Rates	2,138,863	233,778
	335307	MAD -Finance	1,447,688	0
	335312	MAD-Rates	1,398,943	0
	335407	NED -Finance	1,214,541	0
	335412	NED-Rates	935,510	0
	335605	FP&A-Admin & Gen	1,622,848	52,887
	335705	Corp Rates-Admin & Gen	657,898	25,329
<b>Finance Total</b>			<b>25,376,769</b>	<b>1,041,732</b>

**Kentucky American Water Company**  
**Attachment to Response KAW\_R\_AGDR1\_NUM92**  
**Total Service Company and Kentucky American Service Company Budget by Cost Center (OPEX)**  
**For the 12 Months Ending December 31, 2013**

<b>FUNCTION</b>	<b>COST CENTER</b>	<b>COST CENTER DESCRIPTION</b>	<b>Total Service Co</b>	<b>Kentucky's Portion</b>
Human Resources	332002	SC CORP-HR Comp/Benefits	2,097,368	69,213
	332003	SC CORP-HR Talent Development	1,368,009	46,281
	332006	SC CORP-Business Center HR	1,056,556	32,331
	332018	SC CORP-Human_Resources	1,245,630	42,141
	332058	CORP-HR Admin & Gen	53,137	1,780
	334018	CCA-Human_Resources	799,803	31,272
	335218	CD-Human Resources	1,090,677	94,234
	335318	MAD-Human Resources	450,391	0
<b>Human Resources Total</b>			<b>8,161,570</b>	<b>317,253</b>
Informational Technology Systems (ITS)	332029	CORP-BAD-Business Analysis Grp	1,197,294	46,026
	332030	SC CORP-ITS Client Rel Admin	284,967	10,966
	332031	SC CORP-Service Desk	1,088,823	41,902
	332032	SC CORP-ITS-BAD-Core Shared	2,406,282	91,894
	332033	SC Chg Ctrl & Desktop Automation	879,187	33,149
	332036	SC CORP-ITS Bsns Transformation	6,914,058	265,670
	332071	SC CORP-ITS Admin	2,636,421	101,391
	332072	SC CORP-ITS PMO	2,131,733	78,531
	332073	SC CORP-ITS Infra/Oper Admin	547,486	21,068
	332074	SC CORP-ITS Production	20,191,153	777,307
	332075	SC CORP-Enterprise Server	4,152,303	159,865
	332076	SC CORP-Communications	5,693,530	218,547
	332077	SC CORP-ITS Security Operations	1,717,216	66,073
	332078	SC CORP-ITS Adm Business Appl Dev	998,891	38,177
	332079	SC CORP-ITS-BAD-Middle Office Ap	1,613,937	61,402
	332080	SC CORP-ITS-BAD-Back Office Apps	1,925,984	73,274
	332081	SC CORP-ITS-BAD-Quality&Methodl	1,087,340	41,839
	332082	SC CORP-ITS-BAD-Customer Facing	1,195,319	44,803
	332083	SC CORP-ITS-BAD-Field Svc Apps	3,623,512	139,232
	332093	SC CORP-ITS-Architecture	1,637,140	61,749
	332175	SC CORP Enterprise Servers Windows	3,027,439	116,557
	332231	Corp-ITS Client Rel-Cap Mgmt	496,573	19,112
	333531	SC Corp-ITS Field Services	2,800,467	110,554
335231	CD-ITS Client Relations	1,222,765	71,206	
335331	MAD-ITS Client Relations	762,612	8,214	
335431	NED-ITS Relations	1,541,779	47,792	
<b>Informational Technology Systems (ITS) Total</b>			<b>71,774,209</b>	<b>2,746,303</b>
Business Transformation	332039	SC CORP-Bsns Trans-Sftwre Dvpmt	394,073	66,914
	332040	SC CORP-Business Transformation	0	0
	332051	SC CORP-Bsns Trans-Procure To Pay	0	0
	332052	SC CORP-Bsns Trans-Recruit To Ret	0	0
	332053	SC CORP-Bsns Trans-Record To Rpt	0	0
	332054	SC CORP-Bsns Trans-Order To Cash	0	0
	332055	SC CORP-Bsns Trans-Plan	0	0
<b>Business Transformation Total</b>			<b>394,073</b>	<b>66,914</b>
Investor Relations	332037	SC CORP-Investor Relations	1,594,801	55,467
<b>Investor Relations Total</b>			<b>1,594,801</b>	<b>55,467</b>
Legal	332015	SC CORP-Legal	4,866,074	176,152
	332022	SC CORP-Government_Affairs	863,792	74,891
	332041	CORP-Legal BOD	759,300	26,500
	335215	CD-Legal	1,327,624	103,687
	335315	MAD-Legal	642,461	0
	335415	NED-Legal	1,314,071	0
<b>Legal Total</b>			<b>9,773,322</b>	<b>381,230</b>

Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM92  
Total Service Company and Kentucky American Service Company Budget by Cost Center (OPEX)  
For the 12 Months Ending December 31, 2013

FUNCTION	COST CENTER	COST CENTER DESCRIPTION	Total Service Co	Kentucky's Portion
Operations Services	332011	SC CORP-Chief Operating Officer	(134,593)	(4,775)
	332016	SC CORP-Maintenance_Services	2,136,190	74,134
	332019	SC CORP-Operational Risk	2,349,995	129,250
	332065	SC CORP-Asset Management	419,086	14,541
	332066	SC CORP-Innov & Env Stewardship	1,960,589	72,929
	336550	SC CORP-COE-Engineering	397,071	12,861
	336551	SC CORP-COE-Technical Services	643,333	14,680
<b>Operations Services Total</b>			<b>7,771,671</b>	<b>313,621</b>
Property	332042	SC CORP-1000 Voorhees Building	903,099	34,776
	332046	SC CORP-3906 Church Road	412,110	15,512
	332062	SC CORP-Building_Services	2,608,833	94,287
	332063	SC CORP-Building_Services Woodcre	3,048,949	100,679
<b>Property Total</b>			<b>6,972,992</b>	<b>245,254</b>
Regulated Ops	332004	SC CORP-HR Labor Relations	1,423,022	47,671
	332026	SC CORP-Regulated Ops	2,012,912	77,497
	335205	CD-Admin & Gen	1,743,896	122,073
	335214	COE-Engineering	264,551	0
	335305	MAD-Admin & Gen	2,406,558	0
	335405	NED-Admin & Gen	940,050	0
<b>Regulated Ops Total</b>			<b>8,790,989</b>	<b>247,241</b>
Regulatory	332069	SC CORP-Regulatory UFS	722,543	27,818
<b>Regulatory Total</b>			<b>722,543</b>	<b>27,818</b>
Shared Services Center (SSC)	332014	CORP-Benefits Service Center	1,379,751	46,259
	332505	SSC-Administration	3,335,382	112,914
	332518	SSC HR Services	497,378	17,359
	332519	SSC HR Claims	484,139	16,896
	332520	SSC HR Admin	710,418	24,794
	332570	SSC-General Accounting	3,237,746	150,129
	332571	SSC-Tax	1,189,325	83,415
	332572	SSC-Business Support Services	752,781	34,289
	332575	SSC-Cash Operations	1,390,151	50,323
	332577	SSC-Utility Plant Accounting	1,757,624	84,104
	332579	SSC-Employee Services	796,077	27,987
	332581	SSC Payroll Acctg	617,405	21,547
	332582	SSC Procurement	377,275	13,167
	332584	SSC-Accounts Payable	970,699	50,129
	<b>Shared Services Center (SSC) Total</b>			<b>17,496,150</b>
Supply Chain	332010	SC CORP-Supply_Chain-Sourcing	2,480,696	95,768
<b>Supply Chain Total</b>			<b>2,480,696</b>	<b>95,768</b>
<b>Grand Total</b>			<b>228,809,666</b>	<b>9,595,593</b>

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

---

**Witness:**     **Linda C. Bridwell**

- 93.**   RR - Please provide the budgeted/forecast 2014 American Water Works Service Company results by Business Unit, preferably in Excel, and show the charges from each Business Unit to KAWC. (Case No. 2010 00036; OAG 1 - 111)

**Response:**

Due to the implementation of the Business Transformation initiative in late 2012, only a one year budget for 2013 was prepared by Service Company and approved by the board of directors. There is no board approved Service Company business plan for 2014.

Kentucky's Service Company charges for January through July of 2014 that were included in the filing were prepared using Kentucky's portion of the 2013 Service Company budget and adjusting for proposed 2014 merit increases and inflation, as well as adjustments for certain projected ITS expenses, related to the Business Transformation project, and forecasted changes in depreciation and capital lease interest. Please see the response to Item 94 of this same data request for Kentucky's Service Company expenses by business unit for the 12 months ending July 31, 2014.



**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

---

**Witness: Linda C. Bridwell**

- 94.** RR - Please provide the budgeted/forecast American Water Works Service Company results by Business Unit, preferably in Excel, and show the charges from each Business Unit to KAWC for the 12 months ending 7/31/14. (Case No. 2010-00036; OAG 1 - 113)

**Response:**

Due to the implementation of the Business Transformation initiative in late 2012, only a one year budget for 2013 was prepared by Service Company and approved by the board of directors. There is no board approved Service Company business plan for 2014.

Kentucky's Service Company charges for January through July of 2014 that were included in the filing were prepared using Kentucky's portion of the 2013 Service Company budget and adjusting for proposed 2014 merit increases and inflation, as well as adjustments for certain projected ITS expenses, related to the Business Transformation project, and forecasted changes in depreciation and capital lease interest. Please see the attached for Kentucky's Service Company expenses by business unit for the 12 months ending July 31, 2014.

Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM94  
Kentucky American Service Company Expenses by Cost Center (OPEX)  
For the 12 Months Ending July 31, 2014

FUNCTION	COST CENTER	COST CENTER NAME	TOTAL
Admin	332089	CORPORATE - AWE Pass-Thru	\$21
	332098	Voorhees-CWIP BUSINESS UNIT	38,623
<b>Admin Total</b>			<b>\$38,645</b>
Audit	332060	CORPORATE - Audit	47,534
<b>Audit Total</b>			<b>\$47,534</b>
Business Development	332020	CORPORATE - Corp Business Development	61,828
	335220	CENTRAL Division - Business Development	23,844
	335320	MID-ATLANTIC Division - Business Dev	12,837
	335520	Eastern Division - Business Development	(3,766)
	336020	Western Division - Business Development	(36)
<b>Business Development Total</b>			<b>\$94,707</b>
Business Services	332070	CORPORATE - Shared Business Srvc Admin	33,302
	332605	CORPORATE - Process Excellence	43,689
	332606	CORPORATE - Business Support Services	9,158
<b>Business Services Total</b>			<b>\$86,150</b>
Customer Service Center (CSC)	334005	Call Center ALTON - Administration	81,803
	334070	Call Center ALTON - Call Handling	546,228
	334071	Call Center ALTON - Billing	366,679
	334072	Call Center ALTON - Collections	94,017
	334073	Call Center ALTON - Oper & Performance	190,742
	334074	Call Center ALTON - Business Services	43,489
	334075	Call Center ALTON - Education & Devlpmnt	24,321
	334076	Call Center ALTON - Quality & Reporting	53,737
	335203	CR Area 2 Main Office Belleville IL	146,027
	335204	CR Area 2 COE Lexington KY	51,206
	335303	CR Area 1 Main Office Wilkes Barre PA	197,656
	335304	CR Area 1 COE Lakewood NJ	289
	335503	Eastern Division - Customer Relations	(9,627)
	336003	Western Division - Customer Relations	(8,079)
	337005	Call Center PENSACOLA - Administration	27,967
	337070	Call Center PENSACOLA - Call Handling	647,261
	337073	Call Center PENSACOLA - Oper & Support	133,968
337075	Call Center PENSACOLA - Education & Dev	12,564	
337076	Call Center PENSACOLA - Quality & Reprtg	8,258	
<b>Customer Service Center (CSC) Total</b>			<b>\$2,608,506</b>
External Affairs	332025	CORPORATE - External Affairs	(6,771)
	332068	CORPORATE - Marketing	(808)
	332085	CORPORATE - External Communications	79,541
	332086	CORPORATE - Internal Communications	25,513
	332087	CORPORATE - Social Responsibility	13,221
	335225	CENTRAL Division - External Affairs	80,689
	335325	MID-ATLANTIC Division - External Affairs	1,156
	335525	Eastern Division - External Affairs	(2,658)
	336025	Western Division - External Affairs	(4,700)
<b>External Affairs Total</b>			<b>\$185,183</b>
Finance	332007	CORPORATE - Finance	99,060

Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM94  
Kentucky American Service Company Expenses by Cost Center (OPEX)  
For the 12 Months Ending July 31, 2014

FUNCTION	COST CENTER	COST CENTER NAME	TOTAL
	332017	CORPORATE - Service Company FP&A	12,270
	332027	CORPORATE - Reporting & Compliance	118,111
	332047	CORPORATE - Income Tax	76,933
	332057	CORPORATE - Treasury	85,092
	332517	CORPORATE - Planning & Reporting	14,575
	332574	SSC - Rates - Service Company	75,654
	335207	CENTRAL Division - F P & A	159,836
	335212	CENTRAL Division - Rates	189,586
	335307	MID-ATLANTIC Division - F P & A	5,153
	335312	MID-ATLANTIC Division - Rates	6,715
	335507	Eastern Division - Finance	(27,662)
	335605	CORPORATE FP&A - Admin & General	65,920
	335705	CORPORATE Rates - Admin & General	24,838
	336007	Western Division - Finance	(5,694)
<b>Finance Total</b>			<b>\$900,385</b>
Human Resources	332002	CORPORATE - HR Comp/Benefits	56,735
	332003	CORPORATE - HR Talent Development	39,081
	332006	CORPORATE - Business Center HR	40,722
	332018	CORPORATE - Human Resources	54,343
	332028	CORPORATE - ED Human Resources	(7,043)
	332038	CORPORATE - Western Div Human Resources	(14,306)
	332058	CORPORATE - HR Administration	433
	334018	Call Center ALTON - Human Resources	33,336
	335218	CENTRAL Division - Human Resources	39,928
<b>Human Resources Total</b>			<b>\$243,230</b>
Informational Technology Systems (ITS)	332029	CORPORATE - ITS Business Analysis Group	44,924
	332030	CORPORATE - ITS Client Relations Admin	11,002
	332031	CORPORATE - CR Service/Help Desk	46,640
	332032	CORPORATE - ITS-BAD-Core Shared	88,587
	332033	CORP - Chg Control & Desktop Automation	23,857
	332036	CORPORATE - ITS Business Transformation	147,723
	332071	CORPORATE - ITS Admin	93,856
	332072	CORPORATE - ITS PMO	92,411
	332073	CORPORATE - ITS Infra/Oper Admin	20,772
	332074	CORPORATE - ITS Production	844,162
	332075	CORPORATE - Enterprise Server -AIX/Linux	216,050
	332076	CORPORATE - ITS Network Communications	225,754
	332077	CORPORATE - ITS Security Operations	60,164
	332078	CORPORATE - ITS Adm Business Appl Dev	39,968
	332079	CORPORATE - ITS-BAD - Middle Office App	66,302
	332080	CORPORATE - ITS-BAD - Back Office Apps	76,170
	332081	CORPORATE - ITS-BAD - Quality&Methodlgy	38,765
	332082	CORPORATE - ITS-BAD - Customer Facing	52,826
	332083	CORPORATE - ITS-BAD - Field Svc Apps	139,160
	332093	CORPORATE - ITS - Architecture	51,127
	332175	CORP-Enterprise Server-Windows	28,108

Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM94  
Kentucky American Service Company Expenses by Cost Center (OPEX)  
For the 12 Months Ending July 31, 2014

FUNCTION	COST CENTER	COST CENTER NAME	TOTAL
	332231	CORP - ITS Client Relations-Capital Mgmt	22,647
	333531	CORPORATE - ITS Field Services	138,977
	335231	CENTRAL Division - ITS Client Relations	174,417
	335331	MID-ATLANTIC Division - ITS Client Rltns	11,316
	335431	Northeast Division- ITS Relations	46,447
<b>Informational Technology Systems (ITS) Total</b>			<b>\$2,802,134</b>
Business Transformation	332039	CORP-Bsns Trans-Sftwre Dvpmt	37,089
	332040	CORP-Business Transformation	16,204
	332051	CORP-Bsns Trans-Procure To Pay	1,176
	332052	CORP-Bsns Trans-Recruit To Ret	2,196
	332053	CORP-Bsns Trans-Record To Rpt	1,775
	332054	CORP-Bsns Trans-Order To Cash	2,297
	332055	CORP-Bsns Trans-Plan, Bld, Ret	1,880
	332056	CORP-Bsns Trans-Ord To Compl	85
<b>Business Transformation Total</b>			<b>\$62,701</b>
Investor Relations	332037	CORPORATE - Investor Relations	44,563
<b>Investor Relations Total</b>			<b>\$44,563</b>
Laboratory	334517	BVLAB - Water Quality	154,353
<b>Laboratory Total</b>			<b>\$154,353</b>
Legal	332015	CORPORATE - Legal	170,919
	332022	CORPORATE - Government Affairs	36,058
	332041	CORPORATE - Legal BOD	25,728
	335215	CENTRAL Division - Legal	139,782
	335315	MID-ATLANTIC Division - Legal	4,993
	335515	Eastern Division - Legal	(17,064)
	336015	Western Division - Legal	(4,397)
<b>Legal Total</b>			<b>\$356,018</b>
Operations Services	332011	CORPORATE - Chief Operating Officer	5,077
	332016	CORPORATE - Maintenance Services	63,925
	332019	CORPORATE - Operational Risk	134,739
	332065	CORPORATE - Asset Management	13,632
	332066	CORPORATE - Innov & Env Stewardship	66,574
	332067	CORPORATE - Operational Services	14
	335219	CENTRAL Division - Operational Risk	55
	335319	MID-ATLANTIC Division - Operational Risk	2
	335516	Eastern Division - Maintenance Services	(2,936)
	335519	Eastern Division - Operational Risk	(11,595)
	336016	Western Division - Maintenance Services	(5,932)
	336019	Western Division - Operational Risk	(19,846)
	336550	CORPORATE - COE-Engineering	11,812
	336551	CORPORATE - COE-Technical Services	20,689
<b>Operations Services Total</b>			<b>\$276,208</b>
Property	332042	CORPORATE - Bldg Srvs-CITE 1000 Voorhees	39,034
	332046	CORPORATE - Bldg Srvs-3906 Church Road	18,365
	332062	CORPORATE - Building Services-Voorhees	120,875
	332063	CORPORATE - Building Services-Woodcrest	107,296

Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM94  
Kentucky American Service Company Expenses by Cost Center (OPEX)  
For the 12 Months Ending July 31, 2014

FUNCTION	COST CENTER	COST CENTER NAME	TOTAL
<b>Property Total</b>			<b>\$285,569</b>
Regulated Ops	332004	CORPORATE - HR Labor Relations	28,956
	332023	CORPORATE - Eastern Division Ops	(10,895)
	332024	CORPORATE - Western Division Ops	(367)
	332026	CORPORATE - Regulated Ops	69,705
	335202	CENTRAL Division - Network	1
	335205	CENTRAL Division - Admin & General	161,977
	335214	CENTRAL Division - Engineering	19,978
	335305	MID-ATLANTIC Division - Admin & General	83,663
	335405	NORTHEAST Division - Admin & General	7
	335502	Eastern Division - Network	(556)
	335505	Eastern Division - Administration	(19,955)
	335514	Eastern Division - Engineering	(3,804)
	336002	Western Division - Network	1
	336005	Western Division - Administration	(5,125)
	336014	Western Division - Engineering	(3,352)
<b>Regulated Ops Total</b>			<b>\$320,233</b>
Regulatory	332069	CORPORATE - Regulatory UFS	26,101
<b>Regulatory Total</b>			<b>\$26,101</b>
Shared Services Center (SSC)	332014	CORPORATE - Benefits Service Center	50,477
	332505	SSC - Administration	97,610
	332518	SSC - HR Services Call Center	7,003
	332519	SSC - Claims Management	4,018
	332520	SSC - HR Services Admin & Org Mgmt	7,696
	332570	SSC - Accounting & Reporting	119,747
	332571	SSC - General Tax	75,636
	332572	SSC - Business Support Services	49,062
	332575	SSC - Cash Operations	59,809
	332577	SSC - Utility Plant Accounting	69,728
	332578	SSC - Project Management	3
	332579	SSC - Employee Services	44,689
	332580	SSC - AWE	53
	332581	SSC - Payroll Accounting	5,188
	332582	SSC - Procurement	8,153
	332584	SSC - Accounts Payable	36,151
<b>Shared Services Center (SSC) Total</b>			<b>\$635,023</b>
Supply Chain	332010	CORPORATE - Supply Chain-Sourcing	160,175
	335510	Eastern Division - Supply Chain	(1,854)
	336010	Western Division - Supply Chain	(1,330)
<b>Supply Chain Total</b>			<b>\$156,991</b>
<b>Grand Total</b>			<b>\$9,324,232</b>

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Linda C. Bridwell**

- 95.**   RR - Please provide an organizational chart of the Local and Regional Service Company offices that serve KAWC: (1) as of 2012, (2) as projected for 12/31/13, and (3) as projected for 7/31/14. (Case No. 2010-00036; OAG 1 - 115)

**Response:**

Please see the attached organizational chart for the Central Division containing the Service Company offices that serve KAWC as of 2012.

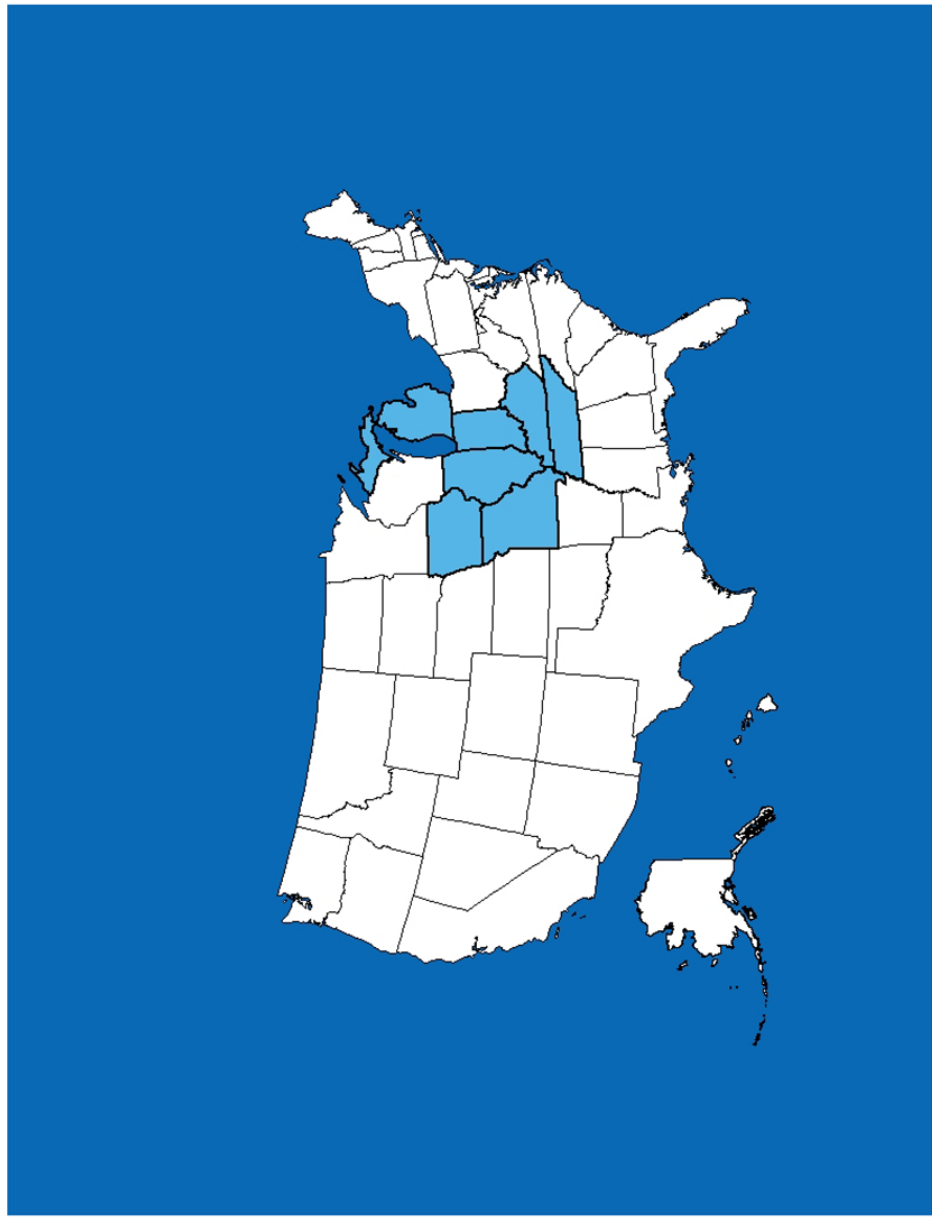
The blue or shaded boxes on the organizational chart represent the Service Company employees assigned to Central Division. If the employee is specific to a state, that would not normally charge KAWC, it is indicated within the box.

American Water does not generate future organizational charts.

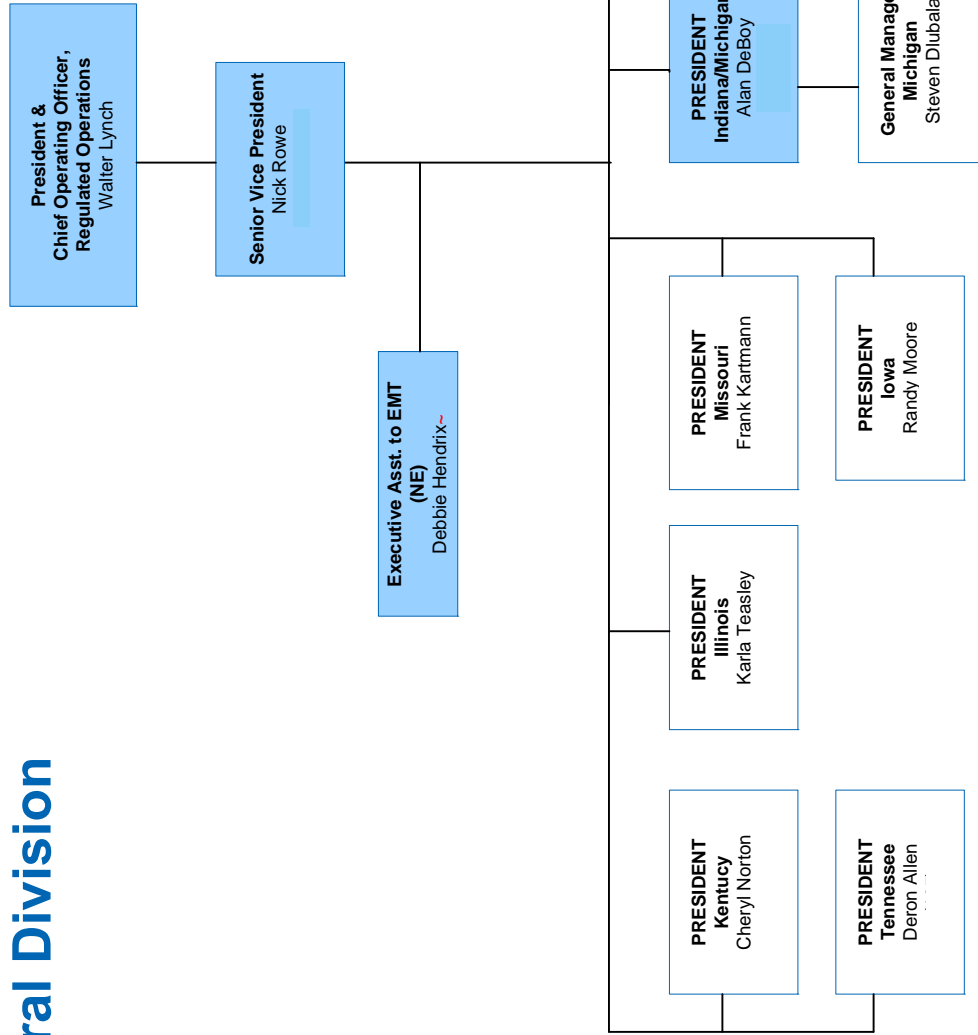


2012

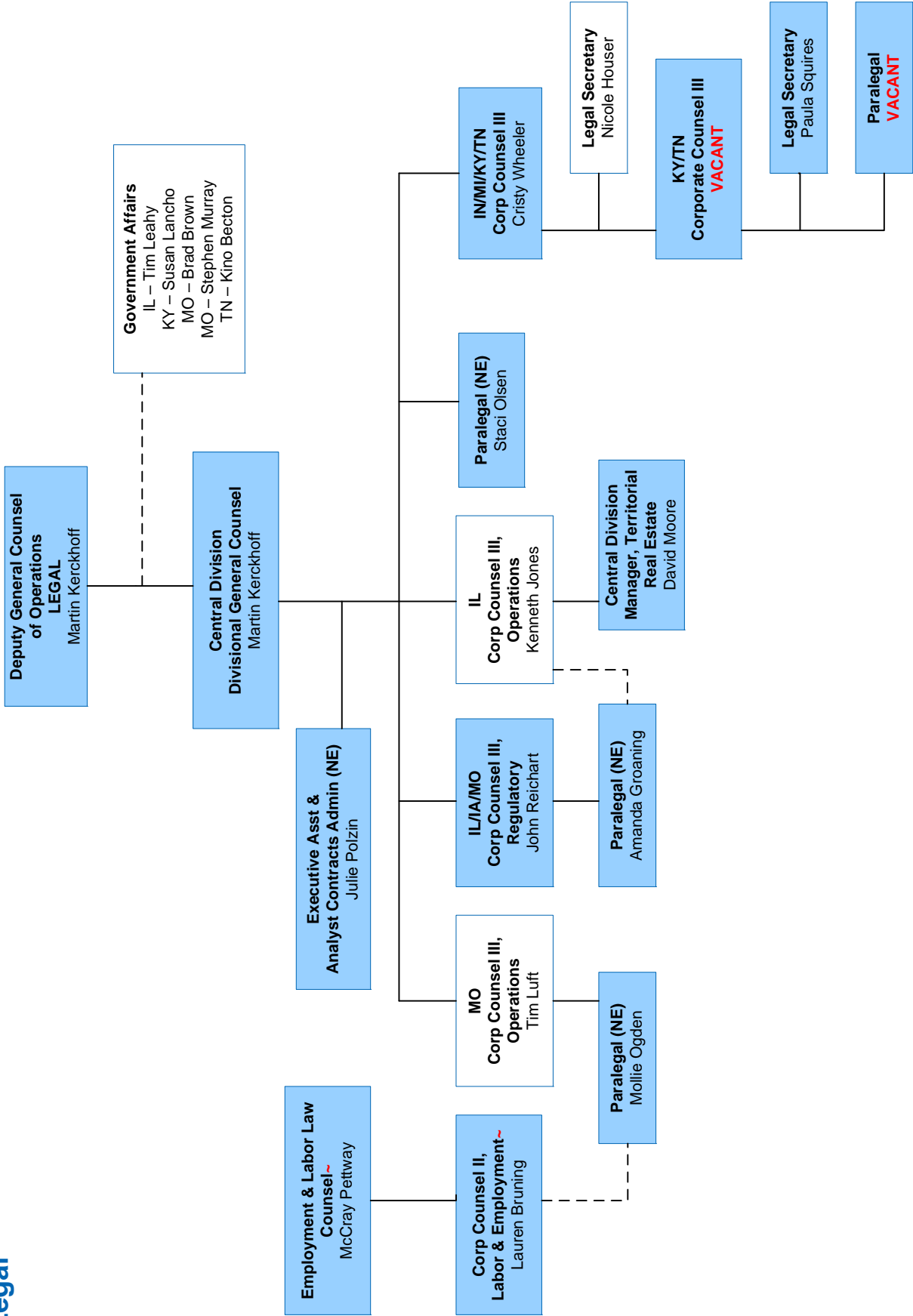
**CENTRAL DIVISION**  
ORGANIZATIONAL CHARTS



# Central Division

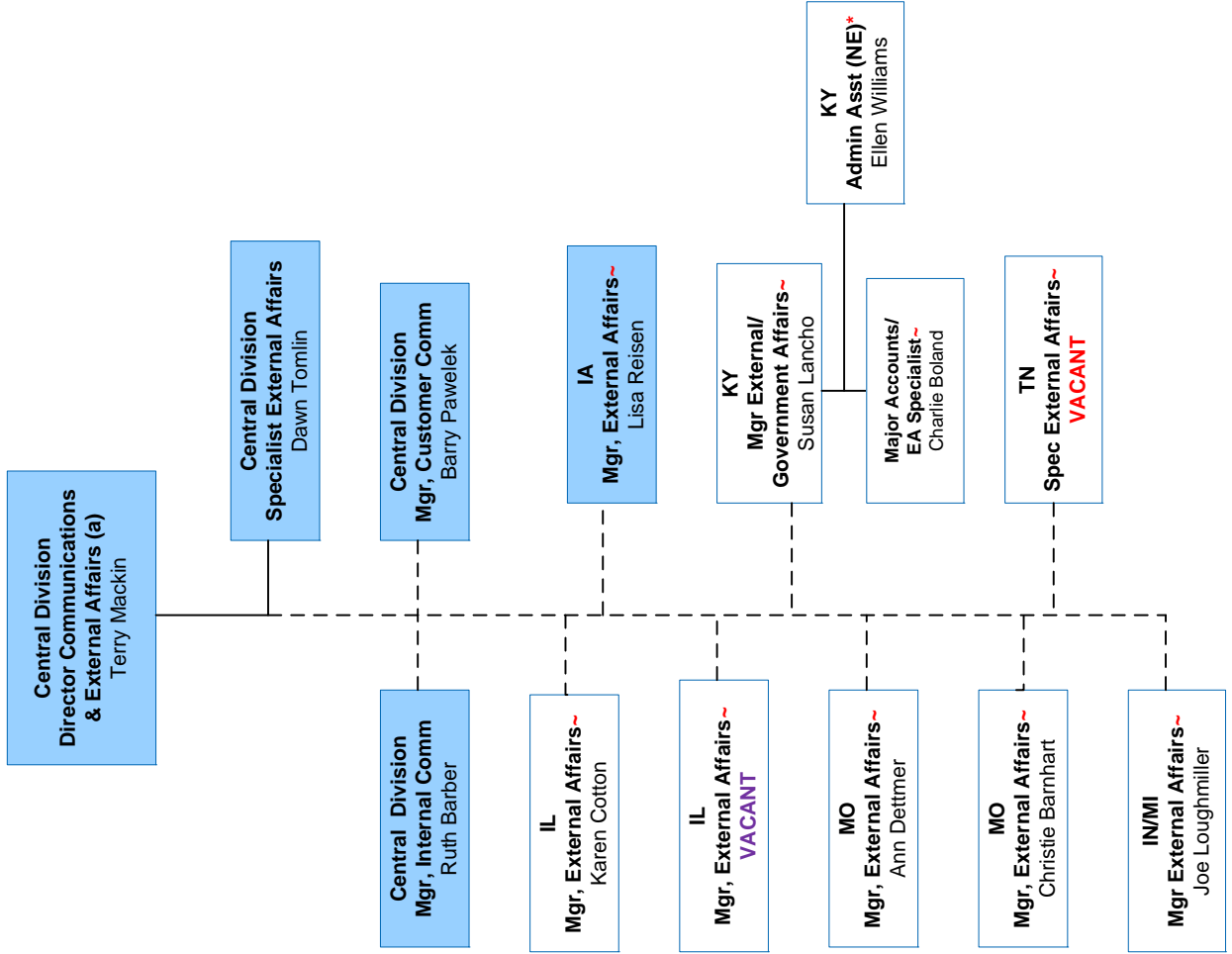




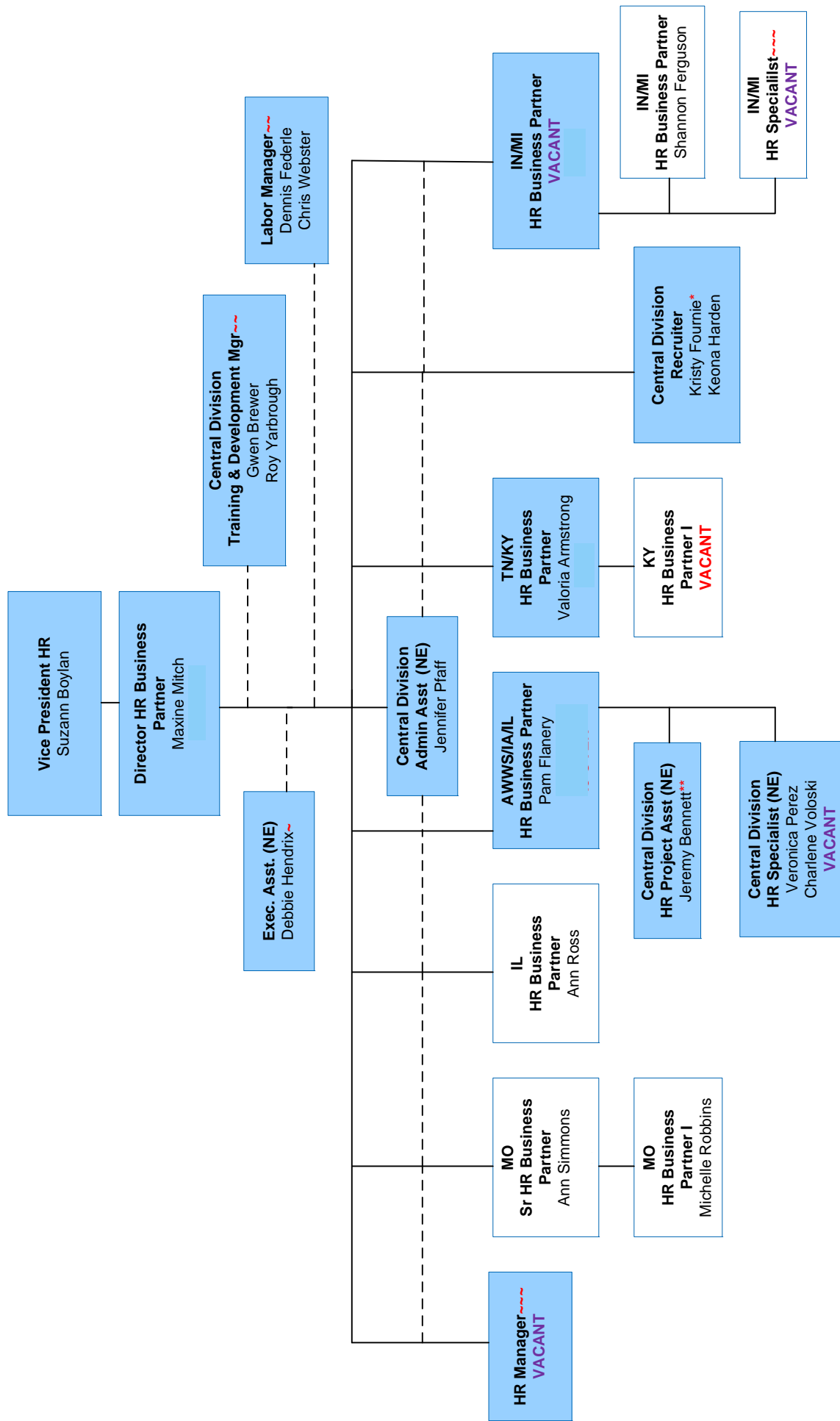


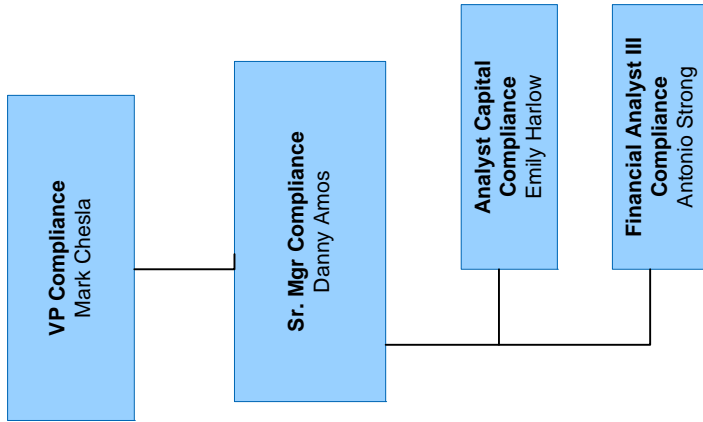
# Central Division

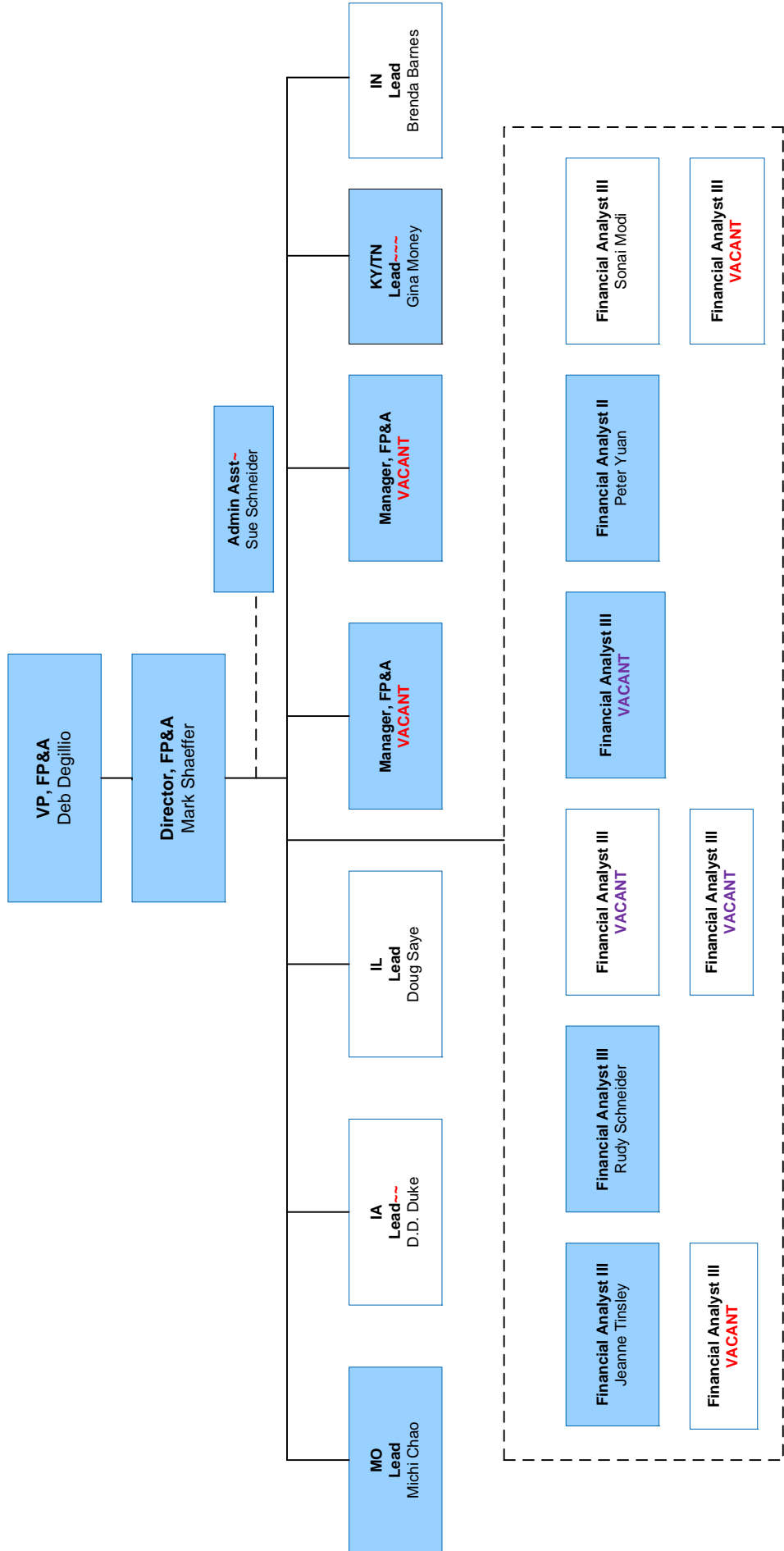
## Corporate Communications & External Affairs



# Central Division Human Resources

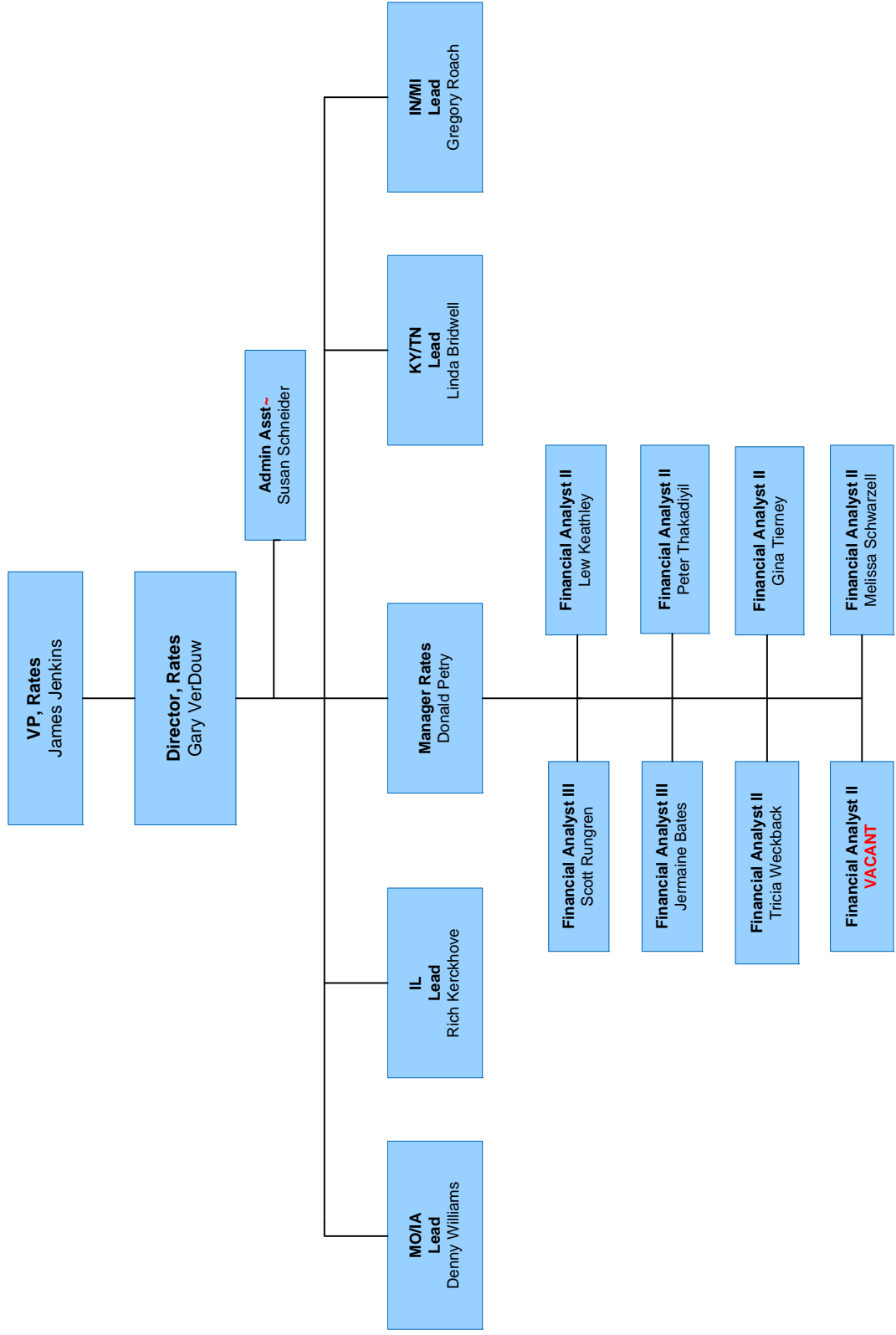




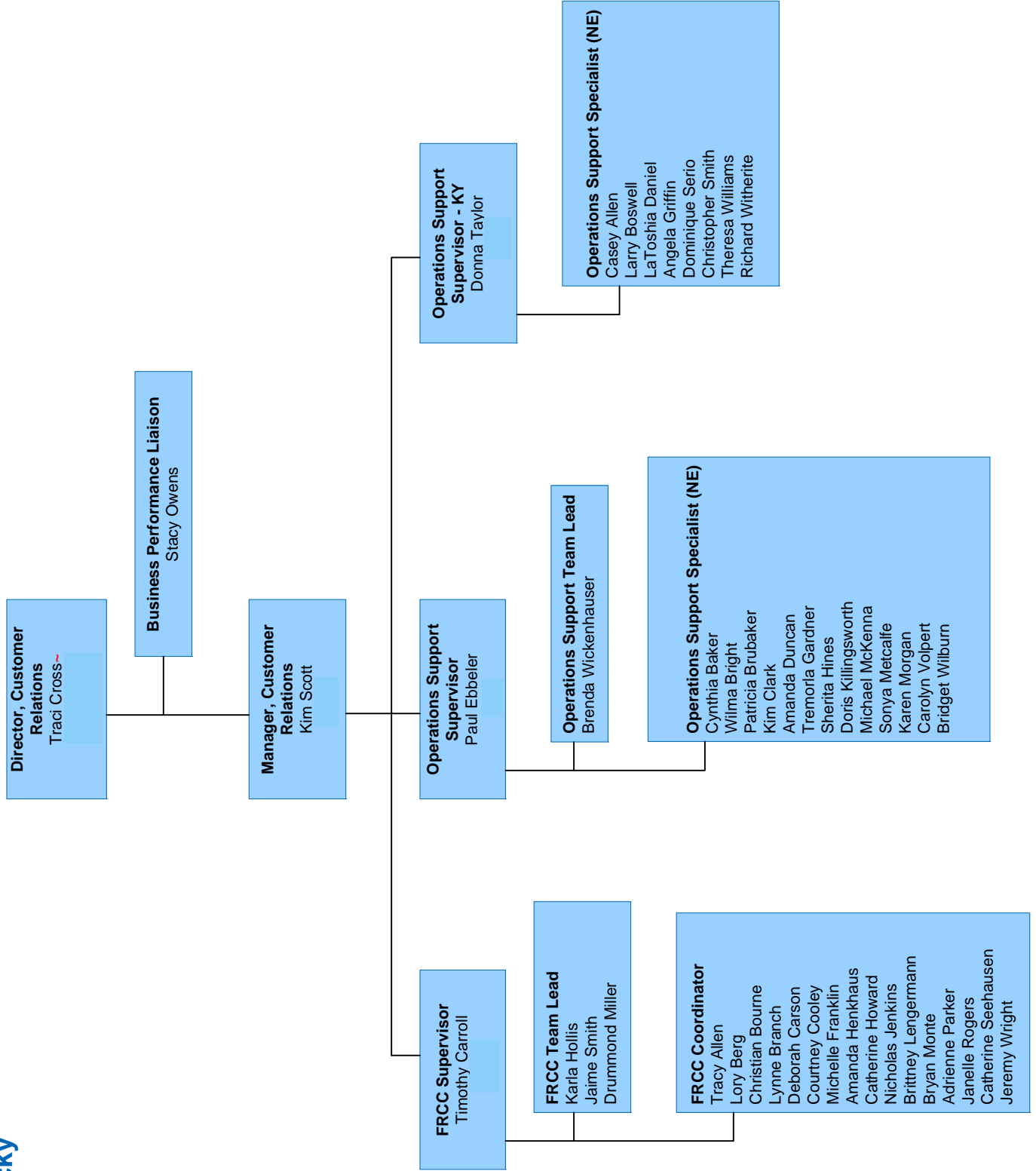


# Central Division

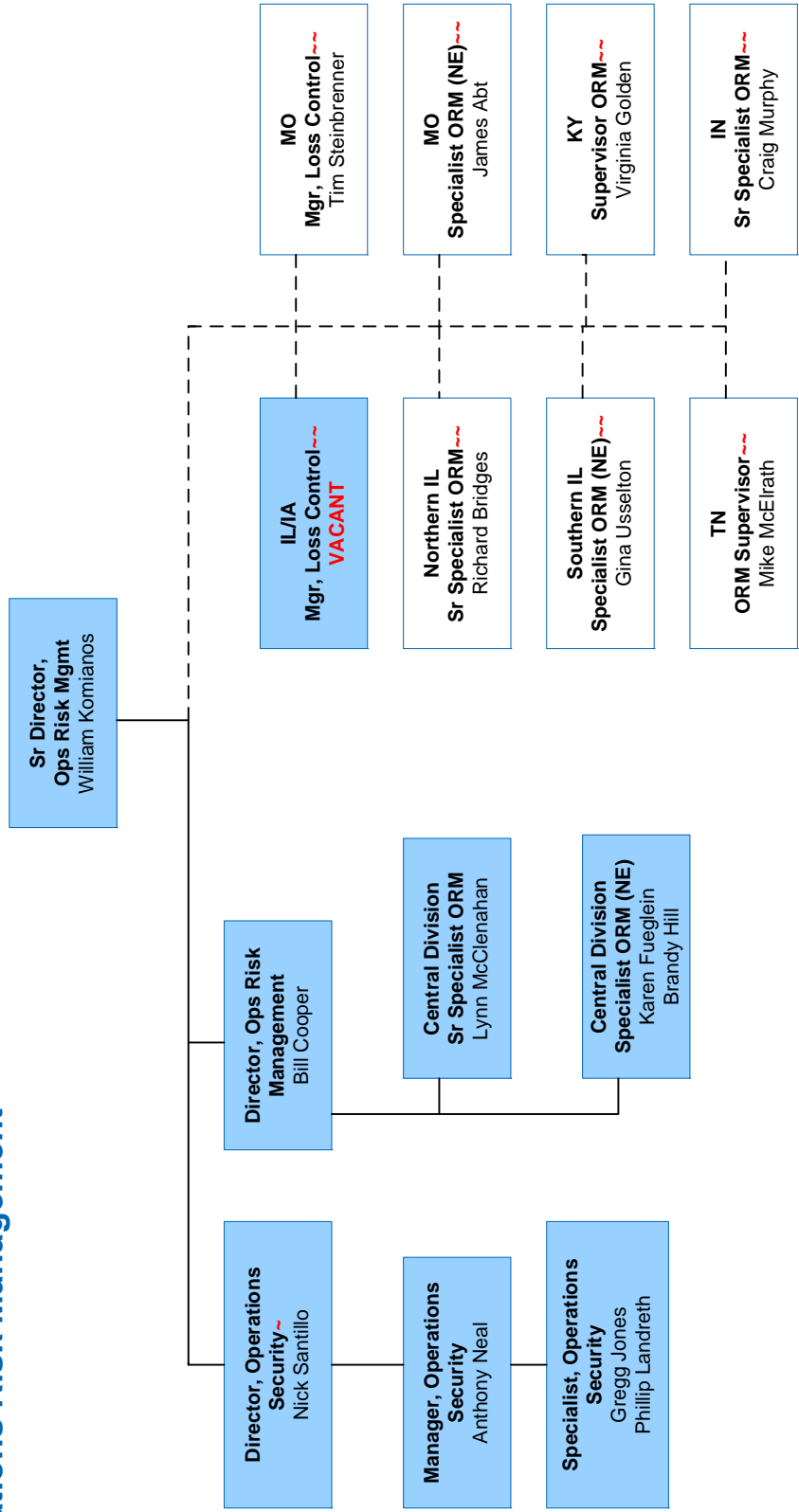
## Finance - Rates



# Central Division Customer Relations Illinois and Kentucky

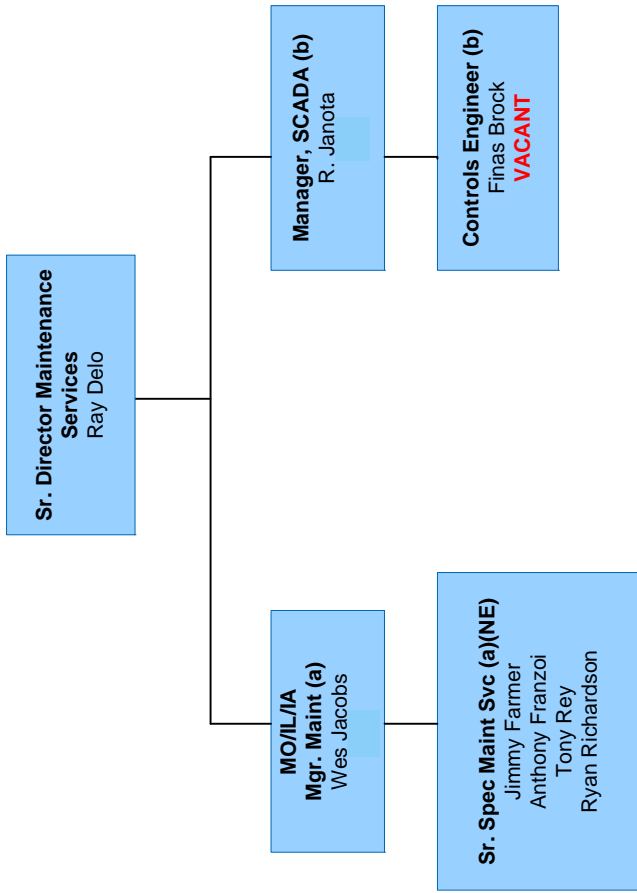


# Central Division Operations Risk Management

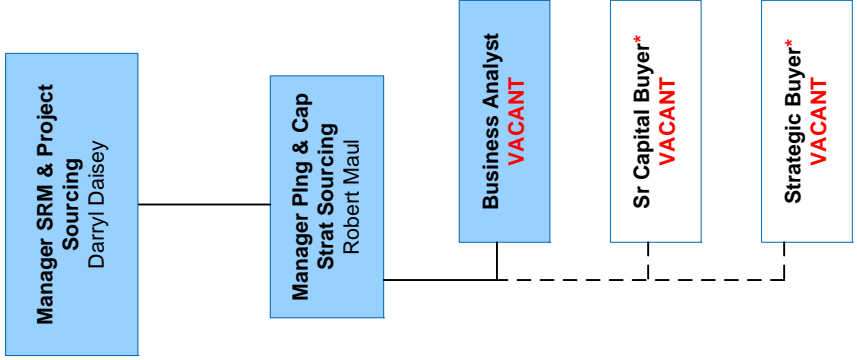




# Central Division Maintenance

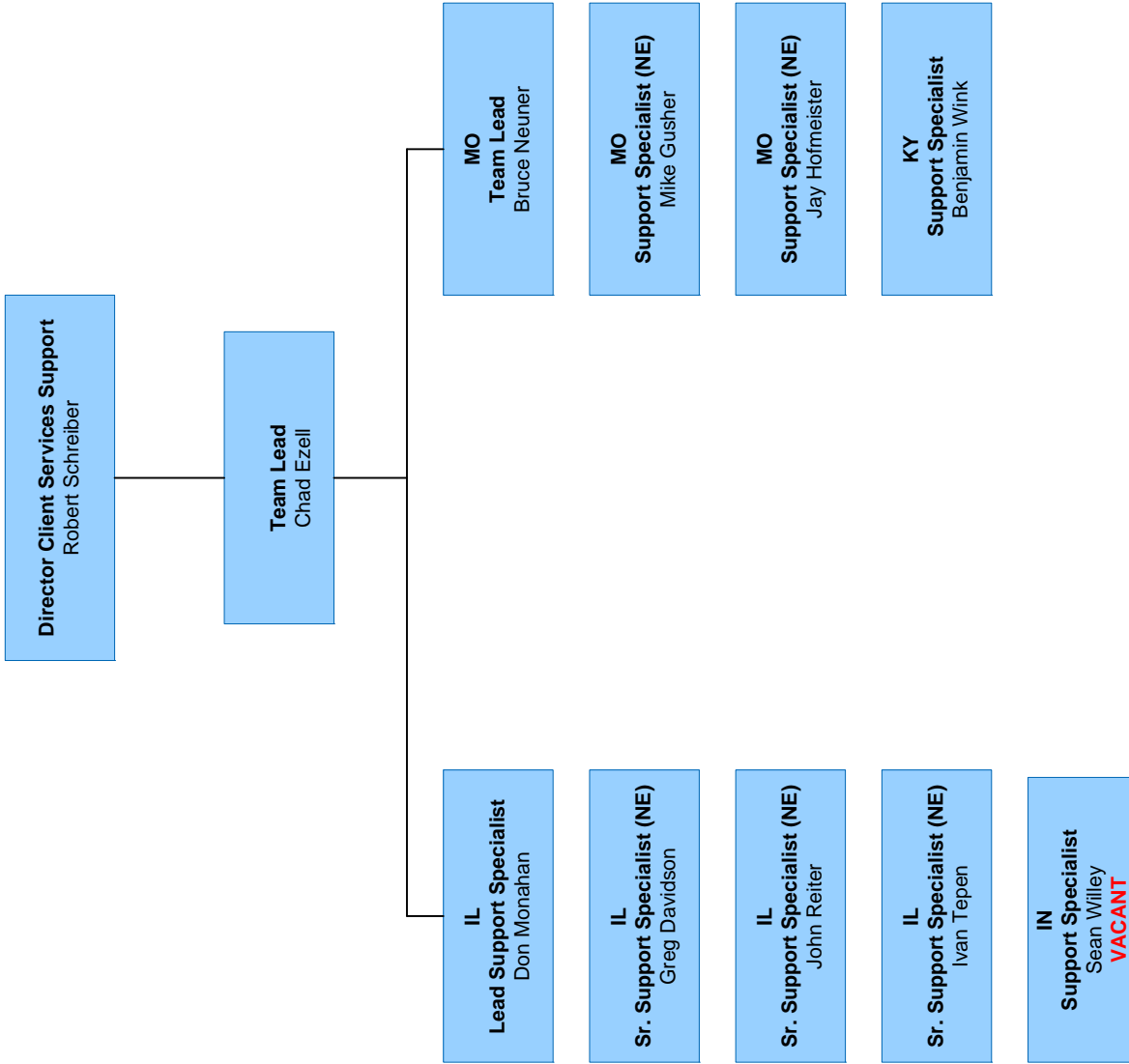


# Central Division Supply Chain



# Central Division

## IT Support



**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

---

**Witness:      Linda C. Bridwell**

- 96.**    RR - Please identify all charges by year by account in 2010, 2011 and 2012 to KAWC from the Regional Service Company by function and account. Please show in detail how such charges are allocated to KAWC and the other affiliates served by the Regional Service Company. (Case No. 2010-00036; OAG 1 - 116)

**Response:**

The Company does not have the requested information in the requested format. In 2009, the Service Company moved to a divisional/functional structure from the former regional presentation. Service Company charges are now presented in a functional format.

Please see the attached for all the charges by year by account to KAWC from Service Company by function by account. Please refer to response Item 89 of this same data request for the assignment of the Service Company costs.



Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM96  
Kentucky American Service Company Expenses by GL Account(OPEX)  
For the 12 Months Ending December 31, 2010

12 months ended December 31, 2010

GL Account	GL Account Name	Corporate Admin	Audit	Business Development	Customer Service Center	External Affairs/Communication	Finance	Human Resources	Information Tech Systems (ITS)	Investor Relations	Laboratory	Legal	Operation Services	Supply Chain Property	Regulated Operations	Regulatory Services	Shared Services Center (SSC)	Grand Total	
575487	Hirise-App'l Travel																		
575500	Janitorial				(14)						741								726
575545	Lab Supplies										27,110								27,110
575560	Lobbying Expenses																		
575630	Office & Admin Supplies		103	284	196		763	3,656	1,193	2,277	223	1,282	1,094	8	3,610	12	840		18,628
575623	Outplacement			(1)			4	28	8	53	0	3,397	11	1,140	16	35			4,691
575625	Overnight Shipping		162																162
575640	Postalies Non-deductible							16	6		719	80	(27)					113	906
575660	Postage																		
575667	Printing																		
575670	Relocation Expenses		687	1,004	1,004	5,716	13,071	6,246	(37)	2		4,801	425		7			6	32,538
575680	Research & Development Exp																		2
575710	Security Service								60			488	1,107						1,655
575715	Software Licenses & Support		56	2,938	21	168	1,277	2,760	18,801	18,801	223	146	1,837					(194)	28,113
575740	Telephone		12	79	12,708	316	487	505	3,370	87	710	260	514	200	(0)	22		4	19,399
575741	Cell Phone		1	1,400	1,528	1,470	1,244	792	5,661	186	52	425	1,437	604	594	60		554	16,017
575742	Data Lines								1,323				33						1,357
575743	Wireless Service 1st							1	155										1
575775	Trade Shows																		5,928
575780	Trash Removal									27									255
575790	Trustee Fees																		
575820	Uniforms																		89
575998	PC and Undistributed				(12)		15	(4)	14	(122)	(1)	(0)	89		8	208		(29)	119
620000	Materials & Supplies Maintenance																		1,767
675000	Misc Maintenance																		6,974
675250	Comp Equip Hardware				116		13		540	100	6,404		(0)					2	(75)
675350	HVAC Equipment										805							(440)	805
675450	Office Equipment				11				4										110
685325	FICA				108				364	4									40
685350	SUTA								4										6
685430	Other Taxes and Licenses																		18
721304	Gains/(losses) NUP Disposals								(15)										(15)
722306	Gains Other Non-OR																		58
760100	Donations Deduct		7,938																7,938
760200	Other Income Deductions																		
760400	Other Lobbying Expenses																		
760500	Non-Op Employee Exp Deduct																		
760600	Non-Op Employee Exp Non-deductible																		
810300	Interest Cap Lease-Outside																		
810301	Interest Cap Lease-AW02		309								241								60
840000	Other Interest Expense																		
	Overheads	20,084	11,979	52,488	798,393	62,827	266,607	99,297	1,004,705	9,625	81,461	89,912	169,300	24,406	395,186	10,352	177,719	3,747,588	3,747,588
	Grand Total	\$33,918	\$56,569	\$219,156	\$1,662,709	\$510,400	\$1,034,050	\$373,341	\$1,916,535	\$25,911	\$185,754	\$360,497	\$415,090	\$88,451	\$473,280	\$1,043,113	\$50,614	\$619,205	\$8,848,594



Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM96  
Kentucky American Service Company Expenses by GL Account(OPPEX)  
For the 12 Months Ending December 31, 2011

12 months ended December 31, 2011

GL Account	GL Account Name	Corporate Admin	Audit	Business Development	Customer Service Center	External Affairs/Communication	Finance	Human Resources	Information Tech Systems	Business Transformation	Investor Relations	Laboratory	Legal	Operation Services	Supply Chain	Property	Regulated Operations	Regulatory Services	Shared Services Center (SSC)	Grand Total	
575487	Hirine-App'l Travel							15						59						86	
575500	Janitorial								744			29,517								1	745
575545	Lab Supplies								29,517												29,517
575560	Lobbying Expenses																				
575600	Office & Admin Supplies	(2,249)	150	42	34		337	1,070	1,414	1,816	218	1,056	753	4,916	342	100	2,177	2	2,042	14,221	
575623	Outplacement			932			805	362					93								2,192
575625	Overnight Shipping				6		2	24	42	117		4,299	203	585				32	(0)	5,310	
575640	Postage	2					(1,584)													(1,578)	
575660	Postage Nondeductible						(1)	14	(0)		702	72		3					880	1,640	
575667	Printing							34												76	
575670	Printing			942	1,709		113	8,380					1,143	682			4,091		48	17,644	
575680	Research & Development Exp																				
575700	Security Service			3				89				603		1,094						1,789	
575715	Software Licenses & Support			55			(7)	311	15,441			718	1,006	3,445			22	13	(37)	25,481	
575740	Telephone		7	11	4,836		84	462	80	3,484		2,315	88	329			412	3	227	15,318	
575741	Cell Phone			131	522		406	2,060	1,994		(0)	176	66	1,008	501		1,718	57	844	18,643	
575742	Data Lines							10,896						37						10,933	
575743	Wireless Service 1st								(9)												
575775	Trade Shows						1,228													1,219	
575780	Trash Removal																			237	
575790	Trustee Fees							981												981	
575820	Uniforms																				
575998	PC Card Undistributed	(0)	(78)		29		(20)	(2)			0	(2)	(46)	(97)		(8)	(608)		(0)	(847)	
620000	Materials & Supplies Maintenance																				
675000	Misc Maintenance																				
675250	Comp Equip Hardware				164			24	3,321			7,239				111				13,427	
675350	HVAC Equipment																			825	
675450	Office Equipment																			254	
685225	FICA																			0	
685350	SUTA																			0	
685430	Other Taxes and Licenses																				
721304	Gains(losses) NUP Disposals																			121	
722306	Gains Other Non-OR																			3,080	
760100	Donations Deduct	2,714			3,837				(756)											2,714	
760200	Other Income Deductions																			8	
760400	Other Lobbying Expenses																			633	
760500	Non-Op Employee Exp Deduct																			55	
760600	Non-Op Employee Exp Nondeductible																			25	
810300	Interest Cap Lease-Outside																			5	
810301	Interest Cap Lease-AW02																			163	
840000	Other Interest Expense																			5	
	Overheads	10,829	7,409	30,518	696,223		34,410	150,250	50,365	1,175,690	696	3,714	72,680	40,499	77,349	18,701	299,265	237,994	4,383	149,107	3,058,081
	Grand Total	\$56,863	\$43,328	\$136,830	\$1,601,552		\$156,138	\$753,957	\$79,731	\$2,220,563	\$696	\$22,958	\$195,559	\$247,112	\$224,892	\$107,499	\$299,486	\$695,375	\$25,952	\$604,772	\$7,751,264





Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM96  
Kentucky American Service Company Expenses by GL Account(OPPEX)  
For the 12 Months Ending December 31, 2012

12 months ended December 31, 2012

GL Account	GL Account Name	Corporate Admin	Audit	Business Development	Business Services	Customer Service Center	External Affairs/Communication	Finance	Human Resources	Information Tech/Systems	Business Transformation	IT Controls	Investor Relations	Legal	Operation Services	Supply Chain	Property	Regulated Operations	Regulatory Services	Shared Services	Grand Total	
53110000	Contract Svc-Eng - Natural Account					247									1,660			12			1,919	
53150000	Contract Svc-Other - Natural Account	(269,253)	2,560	1,183	1,221	3,119	43,187	114,979	68,039	253,129	299	269,253	14,318	606	27,989	9,519	106,415	1,074	6,558	16,544	670,941	
53151000	Contract Svc-Temp Empl - Natural Account	10	4,438			83,495		7,003	7,742	80,853					(6)	455	49			132,745	316,784	
53152000	Contract Svc-Lab Testing - Water Treatme	994												(5,800)		(95)					(4,900)	
53153000	Contract Services - Accounting							(113)													(113)	
53154000	Contract Services - Audit Fees	10,993				687		166	16,684					21,550	54			0			10,993	
53155000	Contract Services - Legal			20					0						15						39,162	
53156000	Contract Services - Litigation								427												15	
53157000	Contract Services - Outplacement																				1,181	
54110000	Rent-Real Property - Natural Account					9,521		324		5,118				162	614			413		140	15,573	
54115000	Rent-Real Property - Interco					18,226		5,796						1,290	47			5,679			32,576	
54140000	Rent-Real Property - Natural Account					485		508	581	48				180	802			1,420			4,385	
55000000	Transportation (O&M) - Natural Account	(15)	2	25	15	174	58	131	33	110	38	15	1	6	106	2		28	8	6	863	
55001000	Transportation Capitalized Credits			22	6	57	3	141	22	38	(2)			3	15	16		48	5	3	477	
55010100	Transportation Lease Costs						223			2					133			3,393			3,526	
55010200	Transportation Lease Fuel									2					0			1,575			1,800	
55010300	Transportation Lease Maint						4			8					26			874			911	
55010400	Transportation - Employee Reimbursement																					
55010500	Transportation - Reimburse Employee Pairs	(147)	11	89	136	69	76	261	163	331		147	44	14	9	277	14	27	26	30	1,578	
55110000	Insurance Vehicle								66	(66)												
55710000	Insurance General Liability								163	(163)												
55720000	Insurance Workers Compensation								188	(188)												
55730000	Insurance Other								562	(562)												
57010000	Uncollectible Accounts-Exp - Natural Ace					(3,589)				462							468				(614)	
59010000	Gains/Losses Non-Utility Property Dispos										18,891										(2,689)	
68012000	Depreciation Exp - Non-Utility Property																				18,891	
68520000	Property Taxes																					
68522000	FUTA																					
68533000	FICA	(5)							69	(69)												
68535000	SUTA	1,078	783	1,309	1,377	32,727	2,235	22,199	9,786	13,957	141	(154)	361	1,677	4,673	2,232	43	3,031	366	13,937	116,900	
68543000	Other Taxes and Licenses	(12)	9	3	27	562	47	186	343	151	2	13	3		27	50	60	4	2	791	2,268	
69022000	SIT - Prior Year Adjustment																					
71712000	Gains/Losses Other Non-Operating																					
75810000	Donations Deductible																					
75815000	Donations Non-deductible																					
75820000	Other Income Deductions																			509	509	
81035000	Other Income Deductions																					
81500000	Interest Capital Lease Intercompany																					
81500000	Interest Other																					
82016000	Amortization Debt Exp Inside																					
	Overheads	247				794,563	33,172	157,808	41,616	1,324,828	8,785	58	7,375	61,146	50,596	90,697	14,122	300,445	4,692	117,973	247	
	Grand Total	(8228,360)	\$49,453	\$80,631	\$72,358	\$2,289,529	\$204,650	\$1,047,493	\$413,504	\$2,415,458	\$35,991	\$286,312	\$47,364	\$165,544	\$348,396	\$311,947	\$202,424	\$301,892	\$343,545	\$27,464	\$70,118	\$9,114,913

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2012-00520  
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness: Linda C. Bridwell**

- 97.** RR - Please identify all budgeted/forecast charges by year by account for (a) calendar 2013, and (b) the 12 months ending 7/31/14 to KAWC from the Regional Service Company by function and account. Please show in detail how such charges are allocated to KAWC and the other affiliates served by the Regional Service Company. (Case No. 2010-00036; OAG 1 - 117)

**Response:**

The Company does not have the requested information in the requested format. In 2009, the Service Company moved to a divisional/functional structure from the former regional presentation. Service Company charges are now budgeted and presented in a functional format.

Please see the attached for all the charges by year by account to KAWC from Service Company by function by account. Please refer to the response to AGDR1 Item 89 for the assignment of the Service Company costs.

Kentucky American Water Company  
 Attachment to Response KAW\_R\_AGDR1\_NUM97  
 Kentucky American Service Company Expenses by GL Account (OPEX)  
 For the 12 Months Ending December 31, 2013

GL Account	GL Account Name	Corporate Admin		Business Development Services		Customer Service Center (CSC)		External Affairs/Communication		Finance		Human Resources		Information Tech Systems (ITS)		Business Transformation		Investor Relations		Laboratory		Legal		Operations Services		Supply Chain Property		Regulated Operations Services		Regulatory Services (SSC)		Shared Services Center (SSC)	Grand Total	
		Admin	Audit	Development	Business	Services	Center (CSC)	Customer Service	Affairs/Communication	Finance	Human Resources	Information Tech Systems (ITS)	Business Transformation	Investor Relations	Laboratory	Legal	Operations Services	Supply Chain Property	Regulated Operations Services	Regulatory Services (SSC)	Shared Services Center (SSC)	Grand Total												
501100000	Labor Non-scheduled Overtime - Natural	(88,225)	29,240	\$70,676	\$73,042	\$135,073	\$135,286	\$600,384	\$15,371	\$0	\$13,750	\$579,969	\$128,864	\$151,203	\$60,185	\$10,752	\$77,836	\$9,714	\$49,206	\$3,892,963														52,710
501710000	Annual Incentive Plan					32,885	405	88,328	24,906	66,273	2,851	5,111	26,689	21,675	7,953	450	28,040	2,405	35,953	390,187														3,461
501716000	Compensation Exp - Options					1,415	3,669	11,261	6,786	3,892	1,099	222	9,657	2,609	329	22,152	854	1,818	75,034															1,818
501718000	Compensation Exp - RSU's					1,859	5,504	10,179	3,892	2,172	1,077	333	14,485	3,913	493	22,152	1,281	1,818	88,842															1,818
504210000	401K Expense					1,327	25,784	10,038	2,333	11,554	670	1,077	2,146	3,333	678	221	1,380	165	9,042	71,869														9,042
504220000	Deferred Compensation Plan Expense					1,292	2,803	10,910	1,122	18,148	1,173	3,473	3,958	873	317	936	99	15,663	89,862															89,862
504500000	Other Welfare - Natural Account					2,842	1,094	3,331	9,090	1,277	1,094	3,331	340	429	20	29	333	20,024																333
504510000	Employee Awards					11,361	128	337	266	624	20	396	145	145	20	145	317	13,448																317
504520000	Employee Physical Exams					1,252	3,270	1,126	3,838	510	624	1,68	545	1,769	450	70	2,516	16,821																2,516
504570000	Tuition Aid					4,385	3,09	3,270	3,270	3,270	323	270	677	414	195	394	3,049	38,481																3,049
505100000	POP Expense					1,193	1,193	32,288	2,383	8,312	98	1,662	2,142	5,475	928	272	2,705	329	67,697															67,697
505100000	Group Insurance Expense					3,366,664	2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																70,338
505100000	Perks Expense					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account					2,900,017	6,320	30,435	13,023	61,320	938	9,866	6,637	20,286	4,267	4,916	70,338																	70,338
505100000	Perks Expense - Natural Account		</																															





Kentucky American Water Company  
Attachment to Response KAW\_R\_AGDR1\_NUM97  
Kentucky American Service Company Expenses by GL Account/OPEx  
For the 12 Months Ending July 31, 2014

12 months ended July 31, 2014

GL Account	GL Account Name	Corp Admin	Audit	Business Development	Business Services	Customer Service Center (CSC)	External Affairs	Finance	Human Resources	Informational Technology Systems (ITS)	Business Transformation	Investor Relations	Central Laboratory	Legal	Operations Services	Property Ops	Regulated Ops - CD	Regulated Ops - MAD	Regulatory Center (SSC)	Shared Services	Supply Chain	Grand Total		
52579000	Trusee Fees	(2,018)	(32)	(400)		(6,609)	(313)	437	(444)	(1,654)		(66)	(219)	(362)	(1,229)	(59)	(1,094)		(61)	(1,876)	(254)	(17,610)	437	
52599800	FCad Undistributed																							
53100000	Contract Services-Engineering	(0)	1,590	923		25,897	23,034	46,668	17,584	370,617	480	4,151	49	22,330	(2,222)	589	1,126		3,632	10,604	53,413	580,121	684	
53100000	Contract Svc-Other - Natural		2,222	1,590		14,574	10,066	31,706	1,258	165,965		11,975	288	19,551	8,998	1,443			3,121	8,140	18,227	299,767		
53100100	Contract Svc-Comp Admin					50,194			8,252	65,800												10,306		
53100100	Contract Svc-Temp Employees Natural	37	1,044			5,825			15	6,850											24,024	51	15,454	
53100100	Contract Svc-Temp Employees Other					19,408			4,828	39,116											22,606	89,079		
53152000	Contract Services-Lab Testing		368																					
53153000	Contract Services-Accounting	287																						
53154000	Contract Services-Audit Fees																							
53155000	Contract Services-Audit Fees	10,316				1,635		276	20,128		0			29,392	474									
53156000	Contract Services-Legal			529					(342)															
53157000	Contract Services-Litigation																							
54110000	Outplacement					23,997			1,021	979	380		21	196	56	27,239	8,150							
54110000	Reins-Real Property Natural					63,410		191		3,803	56		2,771	220	195	62,006	40,054	(698)						
54115000	Reins-Real Property Incomplety					15,499		3,459		11,720			10,993	667	989	29,095	19,164	(14,483)						
54400000	Reins-Equipment - Natural					1,126		63	212	(0)			107	35	96	2,742	623							
54400000	Reins-Equipment - Other					1,141		278		1,419	3		140	311	347	3,556								
54450000	Reins-Equipment - Incomplety																							
58001000	Transportation IT Admin			23		93	3	246	23	39	(2)		15	15	254									
58001000	Transportation Lease Cost			(731)		1,058	580			532			15	1,549	209	4,667	0	298	(1)	5	3	17	785	
58002000	Transportation Lease Fuel			(690)		247	263			791			17	1,639	274	2,523	10	(744)						
58003000	Transportation Lease Maintenance			97		72	(2)			195			16		473	170	1,236	(3)						
58004000	Transportation Employee Reimbursement					(1)																		
58005000	Mileage Reimbursement Personal Vehicle	(0)	8	110	162	93	69	238	58	973	84	21	15	199	357	22	68			53	32	13	2,574	
58100000	Insurance Vehicle	(0)	28	126	44	1,057	79	443	97	666	20	11	50	142	13	118				8	343	37	3,445	
58100000	Insurance Gen Liability	2,088	90	360	155	3,748	259	1,501	333	2,218	48	36	165	472	548	43	384			26	1,134	122	13,729	
58700000	Insurance Work Comp Retrospective Adj	(0)	20	49	56	1,283	63	444	114	47	10	10	47	118	150	10	62			7	300	29	3,306	
58700000	Insurance Work Comp	(0)	82	363	121	2,985	232	1,266	265	1,986	55	31	141	421	475	39	376			22	994	110	9,966	
58700000	Insurance Other	(0)	327	1,280	574	13,852	944	5,505	1,226	8,109	167	131	601	1,726	2,007	157	1,397			94	4,140	445	42,663	
59100000	Intangible Assets	(63)				(2,654)				474						480								
59100000	Goodwill/NIP Disposals					1,175			574		0		2,158			2,637								
62902000	Miss Maintenance					1,234				181,640														
62902000	Contract Services-Litigation					800	424		186	94,498	0		395			188					238			
68012000	Depreciation Expense - Non Utility					99,321	1,400		5	882,711	36,671		21,247			16,603	75,749				164			
68520000	Property Taxes	506				1,974							1,262			2,800	(1,285)							
68520000	FUTA	2	14	26	37	5,034	35	259	8	419	(0)	5	55	46	67	17	93							
68530000	FICA	16,464	1,778	2,661	3,299	90,299	4,641	33,513	4,409	45,868	185	689	4,087	6,879	10,784	991	8,625	(1,816)		388	4	426	14	6,485
68535000	SUTA	31	221	397	557	33,814	453	2,255	585	5,267	7	90	723	488	1,132	260	750	(336)		64	5,654	336	266,984	
68535000	Other Taxes and Licenses	2,434				486							381			7	11	(1)						
69010000	FT-Current	49,635																						
69010000	FT-Prior Year Adjustment	(35,239)																						
69022000	SIT-Prior Year Adjustment																							
69022000	SIT-Prior Yr Adjustment																							
69062000	Def FTE-Prior Yr Adjustment	(821)																						
69065000	Def FTE-Other	(35,620)																						
69072000	Def SIT-Prior Yr Adjustment	821																						
69073500	Def SIT-Other	2,789																						
71712000	Gains Other Non-OR	3,429		6	(31)		64	(133)	(112)	(138)	(2)	92	(200)	(38)										
78200000	Other Income Deductions																							
81035000	Interest Cap Lease-AW12																							
81315000	Interest STD Inside	1,622																						
81500000	Other Interest Expense	(38)																						
81500000	Other Interest-Inside																							
Grand Total		\$40,382	\$50,744	\$101,160	\$92,094	\$2,690,877	\$195,789	\$960,862	\$258,888	\$3,006,247	\$66,379	\$47,319	\$162,039	\$379,109	\$300,530	\$295,599	\$387,714	(\$13,437)	(\$33,074)	\$27,785	\$678,704	\$166,828	\$9,862,529	

Less: Possible Disputed P-Card Items (1,103)  
Less: Incentive Pay (537,103)  
Total Pro forma period \$9,324,233

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2012-00520**  
**ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

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**Witness:**     **Linda C. Bridwell**

- 98.**     RR Has the Company included any rate case expense or non-cash items in its request for cash working capital? If yes, explain fully why. If so, please identify any and all non-cash expenses, included in KAWC's cash working capital calculations.

**Response:**

Yes. Rate case (Regulatory), Amortization (ATL), Uncollectibles, Depreciation & Amortization, and Deferred Income Tax expense, along with Net Income are all included on Exhibit 37, Schedule B-5.2. However, no lag days are associated with these expenses, so, each non-cash item results in zero Dollar Days. All expenses are listed in order to show the correct Total O&M Expenses and Net Operating Funds. This presentation is consistent with the Company's prior rate filings. Please see the response for Item 152 of the same data request for a further explanation of the zero lag day assignment.



**KENTUCKY-AMERICAN WATER COMPANY  
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**Witness: Linda C. Bridwell**

- 99.** RR Has the type of weather normalization proposed by Linda C. Birdwell in the current KAWC rate case ever been proposed by any of the other American Water Works water utility subsidiaries for adjusting test year water sales? If so, please identify each such instance (by affiliate name, jurisdiction, docket number, and date) and provide a copy of the related testimony and regulatory authority decision. (Case No. 2010-00036; OAG 1 - 139)

**Response:**

Yes. Please note, however, that the proposed declining usage adjustment in Linda Bridwell's testimony is not referred to as "weather normalization". It includes a base winter period analysis to reduce the impact of weather on year over year per customer projections, but includes additional analysis. See Linda Bridwell's testimony beginning on page 34. Please refer to the response to Item 7 of the Commission Staff's Second Request.

**KENTUCKY-AMERICAN WATER COMPANY**  
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**Witness:**      **Keith Cartier/Lewis E. Keathley**

**100.** RR - Electricity and power expense. Please identify KAWC's electricity usage and related power cost for 2010, 2011, 2012, budgeted/forecast for calendar 2013, and budgeted/forecast for the 12 months ending 7/31/14. (Case No. 2010-00036; OAG 1 - 141)

**Response:**

	2010	2011	2012	2013 Budget	2014 Budget (7/31/14)
Usage (kwh)	59,560,408	51,430,010	58,009,885	KWH not available for total usage	KWH not available for total usage
Power Cost	\$3,696,000	\$3,663,000	\$3,849,000	\$3,824,000	\$2,180,171