

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2015-00418
COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION

Witness: Scott W. Rungren

- 21.** Refer to KAWC's Application, Exhibit 37, Schedule J-1 and KAWC's response to Staff's Second Request, Item 37. Following the instructions of Staff's Second Request, Item 37, provide a revised Exhibit 37, Schedule J-1 that contains a cost of capital summary based upon the 13-month average for forecast period ending August 31, 2017, which takes into account both changes required by the request.

Response:

Please see the attachment.

Supplemental Response June 7, 2016:

After updating the cost of capital summary, KAW also has now updated the appropriate exhibits originally provided in response to the Staff's Second Request, Item 37, to include revised cost of capital with slippage. These include the Income Statement, Revenue Requirement Conversion Factor, and Rate Base files. No other changes have been made as part of this supplemental response and this supplemental response does not include the Base Period Update information that is being made under a separate filing. The changes can be summarized as follows:

1. Rate Base – in the response to the Staff's Second Request for Information, Item 37, the rate base used the deferred taxes in the original filing and did not correctly update deferred taxes. That has been corrected in this supplemental filing and thus the rate base changes slightly. This has also been corrected in the Base Period Update. This is the only revision to rate base from the filing in response to Staff's Second Request, Item 37. Copies of the revised Rate Base Exhibits are attached to this supplemental information.
2. The Return has been revised based on the revised cost of capital summary and the revised amount of Rate Base. This is reflected in the revised Revenue Requirement Conversion Factor that is attached to this supplemental information.
3. The Utility Operating Income is revised slightly due to the lower Return amount, and lower tax amounts. This is also reflected in the revised Revenue Requirement Conversion Factor that is attached to this supplemental information.
4. The lower tax amount is reflected in the summary below. The lower tax amount is reflected in the revised Income Statement is attached to this supplemental information.

The supplemental information can be summarized as:

	Original Filing	PSC Slippage	Supplemental
Rate Base	\$403,866,142	\$405,703,718	\$405,367,963
Rate of Return	8.22%	8.22%	8.20%
Return	33,197,797	33,348,846	33,240,173
Utility Operating Income	25,057,472	25,028,270	25,038,054
Deficiency Before Gross Up	8,140,325	8,320,575	8,202,119
Gross Up	1.652718	1.652718	1.652718
Revenue Increase	\$13,453,664	\$13,751,567	13,555,791
AFUDC	\$665,027	\$669,301	\$669,301
Property Taxes	5,440,027	5,447,138	5,447,138
Depreciation & Cost of Removal	14,948,095	14,993,050	14,993,050
Income Tax	7,724,378	7,705,787	7,696,003

Additional Witness: Linda C. Bridwell

Kentucky American Water Company
Case No. 2015-00418
Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule C-1

Public Workpapers\Income Statement.xlsx\Inc Statment - SCH C.1

Line No.	Major Acct. Group	Description	Supporting Schedule Reference	Base Period Ended 4/30/2016	Adjustment for Forecast at Present Rates	Forecast Year Ended 8/31/2017 At Present Rates	Adjustment for Proposed Rates	Forecast Year at Proposed Rates	Forecast Adjustment Workpaper	Forecast Adjustment Workpaper Location
1		Operating Revenues								
2	400	Water Revenues	Exh 37 C-2	\$88,223,531	(\$2,712,210)	\$85,511,321	\$13,555,791	\$99,067,112	Exhibit 37, Schedule M-1	Revenues\[KY Revenue Exhibit.xlsx]Exhibit
3	400	Other Revenues	Exh 37 C-2	2,285,688	(111,040)	2,174,648	0	2,174,648	Exhibit 37, Schedule M-1	Revenues\[KY Revenue Exhibit.xlsx]Exhibit
4	420	AFUDC	Exh 37 C-3	0	669,301	669,301		669,301	W/P - 1-4	Rate Base\[Rate Base KY Capital through 08.31.2017.xlsx]Link Out
5	Total	Total Revenues (Sum Lines 2-3)		<u>\$90,509,219</u>	<u>(\$2,153,949)</u>	<u>\$88,355,270</u>	<u>\$13,555,791</u>	<u>\$101,911,061</u>		
6										
7	401	Operating Expenses								
8		O&M:								
9		Purchased Water	Exh 37 C-2	\$271,476	(\$41,221)	\$230,255	\$0	\$230,255	W/P - 3-2	O&M\[Purchased Water Expense Exhibit.xlsx]Exhibit
10		Fuel & Power	Exh 37 C-2	3,889,124	122,463	4,011,587	0	4,011,587	W/P - 3-3	O&M\[Fuel and Power Expense Exhibit.xlsx]Exhibit
11		Chemicals	Exh 37 C-2	1,619,489	148,890	1,768,379	0	1,768,379	W/P - 3-4	O&M\[Chemical Expense Exhibit.xlsx]Exhibit
12		Waste Disposal	Exh 37 C-2	275,269	102,111	377,380	0	377,380	W/P - 3-5	O&M\[Waste Disposal Expense Exhibit.xlsx]Exhibit
13		Salaries and Wages	Exh 37 C-2	7,103,811	248,319	7,352,130	0	7,352,130	W/P - 3-1	O&M\[Labor and Labor Related Exhibit.xlsx]Labor Exhibit
14		Pension	Exh 37 C-2	630,347	(28,277)	602,070	0	602,070	W/P - 3-1c	O&M\[Labor and Labor Related Exhibit.xlsx]Pension Exhibit
15		Group Insurance	Exh 37 C-2	1,657,452	266,001	1,923,453	0	1,923,453	W/P - 3-1a	O&M\[Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit
16		Other Benefits	Exh 37 C-2	430,089	62,732	492,821	0	492,821	W/P - 3-1b	O&M\[Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit
17		Support Services	Exh 37 C-2	8,165,618	438,063	8,603,681	0	8,603,681	W/P - 3-7	O&M\[Support Services Exhibit.xlsx]Exhibit
18		Contract Services	Exh 37 C-2	1,024,472	(265,801)	758,671	0	758,671	W/P - 3-18	O&M\[Contract Services Expense Exhibit.xlsx]Exhibit
19		Building Maintenance & Services	Exh 37 C-2	529,544	66,158	595,702	0	595,702	W/P - 3-12	O&M\[Building Maintenance & Services Exhibit.xlsx]Exhibit
20		Telecommunications	Exh 37 C-2	239,058	11,490	250,548	0	250,548	W/P - 3-14	O&M\[Telecommunications Expense Exhibit.xlsx]Exhibit
21		Postage, Printing, & Stationary	Exh 37 C-2	29,271	(6,741)	22,530	0	22,530	W/P - 3-15	O&M\[Postage, Printing & Stationary Expense Exhibit.xlsx]Exhibit
22		Office Supplies & Services	Exh 37 C-2	241,083	42,359	283,442	0	283,442	W/P - 3-16	O&M\[Office Supplies & Services Expense Exhibit.xlsx]Exhibit
23		Advertising & Marketing	Exh 37 C-2	20,040	(20,040)	0	0	0	W/P - 3-17	O&M\[Advertising & Marketing Exhibit.xlsx]Exhibit
24		Employee Related Expense	Exh 37 C-2	168,708	(6,451)	162,257	0	162,257	W/P - 3-19	O&M\[Employee Related Expense Exhibit.xlsx]Exhibit
25		Miscellaneous Expense	Exh 37 C-2	1,319,241	(385,214)	934,027	0	934,027	W/P - 3-20	O&M\[Miscellaneous Expense Exhibit.xlsx]Exhibit
26		Rents	Exh 37 C-2	20,498	30	20,528	0	20,528	W/P - 3-11	O&M\[Rent Expense Exhibit.xlsx]Exhibit
27		Transportation	Exh 37 C-2	405,020	23,821	428,841	0	428,841	W/P - 3-21	O&M\[Transportation Lease Expense Exhibit.xlsx]Exhibit
28		Uncollectible Accounts	Exh 37 C-2	794,406	(109,180)	685,226	105,933	791,159	W/P - 3-10	O&M\[Uncollectibles Accounts Exhibit.xlsx]Exhibit
29		Other Customer Accounting	Exh 37 C-2	1,110,639	350,921	1,461,560	0	1,461,560	W/P - 3-9	O&M\[Customer Accounting-Postage Exhibit.xlsx]Exhibit
30		Regulatory Expense	Exh 37 C-2	287,496	3,027	290,523	0	290,523	W/P - 3-6	O&M\[Regulatory Expense Exhibit.xlsx]Exhibit
31		Insurance Other Than Group	Exh 37 C-2	798,704	6,875	805,579	0	805,579	W/P - 3-8	O&M\[Insurance Other than Group Exhibit.xlsx]Exhibit
32		Maintenance Supplies & Services	Exh 37 C-2	2,161,991	53,599	2,215,590	0	2,215,590	W/P - 3-13	O&M\[Maintenance Supplies & Services Exhibit.xlsx]Exhibit
33	Total	Total O&M Expenses (Sum of Lines 9-32):		<u>\$33,192,846</u>	<u>\$1,083,935</u>	<u>\$34,276,781</u>	<u>\$105,933</u>	<u>\$34,382,714</u>		
34										
35		Other Expenses								
36	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$13,500,782	\$1,492,268	\$14,993,050	\$0	\$14,993,050	W/P - 4-1	Rate Base\[Rate Base KY Capital through 08.31.2017.xlsx]Link Out
37	406	Amortization of UPAA	Exh 37 C-2	8,556	(8,556)	0	0	0	W/P - 4-2	Rate Base\[Amortization Expense Workpaper.xlsx]Exhibit
38	407	Amortization Expense	Exh 37 C-2	230,514	(3,387)	227,127		227,127	W/P - 4-2	Rate Base\[Amortization Expense Workpaper.xlsx]Exhibit
39		State Income Tax	Exh 37 C-2							
40	409	Current State Income Tax	Exh 37 C-2	1,051,218	103,541	1,154,759	805,444	1,960,203	SCHEDULE E-1.4	Taxes\[Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast
41	410	Deferred State Income Tax	Exh 37 C-2	472,654	(467,288)	5,366	0	5,366	SCHEDULE E-1.4	Taxes\[Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast
42		Federal Tax	Exh 37 C-2							
43	409	Current Federal Income Tax	Exh 37 C-2	5,545,518	(420,143)	5,125,375	4,416,523	9,541,898	SCHEDULE E-1.3	Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
44	410	Deferred Federal Income Tax	Exh 37 C-2	3,518,581	(2,108,079)	1,410,502	0	1,410,502	SCHEDULE E-1.3	Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
45	412	Investment Tax Credits	Exh 37 C-2	(84,792)	8,324	(76,468)	0	(76,468)	SCHEDULE E-1.3	Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
46	408	General taxes	Exh 37 C-2	6,484,589	(283,866)	6,200,723	25,767	6,226,490	W/P - 5-1	O&M\[General Tax Exhibit.xlsx]Exhibit - General Tax
48	Total	Total Other Expense (Sum of Lines 36 -41)		<u>\$30,727,620</u>	<u>(\$1,687,186)</u>	<u>\$29,040,434</u>	<u>\$5,247,734</u>	<u>\$34,288,169</u>		
49										
50	Total	Expenses (Line 33 + Lines 42):		<u>\$63,920,466</u>	<u>(\$603,250)</u>	<u>\$63,317,216</u>	<u>\$5,353,667</u>	<u>\$68,670,883</u>		
51										
52	Utility	Operating Income (Line 5 - Line 44):		<u>\$26,588,753</u>	<u>(\$1,550,699)</u>	<u>\$25,038,054</u>	<u>\$8,202,124</u>	<u>\$33,240,178</u>		

**Kentucky American Water Company
Case No. 2015-00418
Supporting Schedule for Jurisdictional Operating Income Summary
Breakdown by Major Account Group & Individual Account**

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule C-2
Public Workpapers\Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 4/30/2016	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 8/31/2017
1								
2	400	Water revenues	40111000	Res Sales Billed	461.1	\$48,233,803	(\$635,865)	\$47,597,938
3			40111100	ResSlS Billed Surch	461.1	(155)		0
4			40112000	Res Sales Unbilled	461.1	254,323	(254,323)	0
5			40121000	Com Sales Billed	461.2	22,074,757	(906,362)	21,168,395
6			40122000	Com Sales Unbilled	461.2	288,581	(288,581)	0
7			40131000	Ind Sales Billed	461.3	2,536,992	3,491	2,540,483
8			40132000	Ind Sales Unbilled	461.3	21,350	(21,350)	0
9			40141000	Publ Fire Billed	462.1	3,764,401	(23,895)	3,740,506
10			40145000	Priv Fire Billed	462.2	2,716,050	(16,203)	2,699,847
11			40146000	Priv Fire Unbilled	462.2	0	0	0
12			40151000	Publ Auth Billed	462.2	6,169,507	(264,741)	5,904,766
13			40152000	Publ Auth Unbilled	461.4	109,419	(109,419)	0
14			40161000	SlS/Rsle Billed	461.4	1,872,719	(111,442)	1,761,277
15			40161050	SlS/Rsle Billed I/C	466.	13,465	0	13,465
16			40162000	SalesforRsle Unbilld	467.	42,842	(42,842)	0
17			40171000	Misc Sales Billed	466.	122,299	(37,755)	84,544
18			40172000	Misc Sales Unbilled	474.	3,078	(3,078)	0
19			40189900	Other Water Revenue	474.	100	0	100
20				Total		88,223,531	(2,712,210)	85,511,321
21								
22	420	AFUDC			420	0	669,301	669,301
23				Total		0	669,301	669,301
24								
25	400	Other revenues	40310100	OthRev-Late Pymt Fee	470.	952,621	(99,981)	852,640
26			40310200	OthRev-Rent	472.	75,358	(5,674)	69,684
27			40310250	OthRev-Rent I/C	473.	50,904	14,496	65,400
28			40310300	OthRev-CFO	471.	0	0	0
29			40310400	OthRev-NSF Ck Chrg	471.	30,740	1,402	32,142
30			40310500	OthRev-App/InitFee	471.	754,380	(10,837)	743,543
31			40310600	OthRev-Usage Data	471.	51,945	689	52,634
32			40310700	OthRev-Reconnect Fee	471.	331,964	(32,359)	299,605
33			40319900	OthRev-Misc Svc	471.	37,776	21,224	59,000
34			40359900	OthRev WW-Misc Svc	536.	0	0	0
35				Total		2,285,688	(111,040)	2,174,648
36								
37	401	Purchased water	51010000	Purchased Water	610.1	271,476	(41,221)	230,255
38			51015000	Purchased Water I/C	610.1	0	0	0
39				Total		271,476	(41,221)	230,255
40								
41	401	Fuel and power	51510000	Purchased Power	615.8	1,704,680	(1,704,680)	0
42			51510011	Purchased Power SS	615.1	107,692	90,200	197,892
43			51510012	Purchased Power P	615.1	342,738	287,067	629,805
44			51510013	Purchased Power WT	615.3	1,793,377	1,502,078	3,295,455
45			51510014	Purchased Power TD	615.5	(60,713)	(50,851)	(111,564)
46			51520000	Fuel for Power Prod	616.1	1,350	(1,350)	0
47				Total		3,889,124	122,463	4,011,587
48								
49	401	Chemicals	51800000	Chemicals	618.3	1,619,489	148,890	1,768,379
50				Total		1,619,489	148,890	1,768,379
51								
52	401	Waste disposal	51110000	Waste Disposal	675.3	200,272	74,291	274,563
53			51120000	Amort Waste Disposal	675.3	74,997	27,820	102,817
54				Total		275,269	102,111	377,380
55								
56	401	Salaries and wages	50100000	Labor Expense	601.8	4,892,109	(4,892,109)	0
57			50100001	Labor ExpenseAccrual	601.8	(96,797)	96,797	0
58			50101210	Labor Oper P PwrProd	601.1	0	0	0
59			50101300	Labor Oper WT	601.3	838,475	1,823,351	2,661,826
60			50101305	Labor Oper WT SupEng	601.3	67,853	147,553	215,406
61			50101400	Labor Oper TD	601.5	166,401	361,856	528,257
62			50101405	Labor Oper TD SupEng	601.5	27,353	59,482	86,835
63			50101415	Labor Oper TD Lines	601.5	29,732	64,655	94,387
64			50101420	Labor Oper TD Meter	601.5	295,471	642,532	938,003
65			50101500	Labor Oper CA	601.7	9,186	19,976	29,162
66			50101510	Labor Oper CA MtrRd	601.7	108,394	235,714	344,108
67			50101515	Labor Oper CA CstRec	601.7	0	0	0
68			50101520	Labor Oper CA CstSrv	601.7	103,489	225,048	328,537
69			50101600	Labor Oper AG	601.8	393,673	856,083	1,249,756
70			50102215	Labor Mnt P PwrProd	601.2	0	0	0
71			50102300	Labor Maint WT	601.4	66,853	145,379	212,232
72			50102400	Labor Maint TD	601.6	221,992	482,745	704,737
73			50102410	Labor Mnt TD Str&Imp	601.6	0	0	0
74			50102420	Labor Mnt TD Mains	601.6	28,499	61,974	90,473
75			50102425	Labor Mnt TD FireMn	601.6	0	0	0
76			50102430	Labor Mnt TD Service	601.6	89,542	194,718	284,260

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Case No. 2015-00418
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Exhibit 37, Schedule C-2
Public Workpapers\Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 4/30/2016	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 8/31/2017
77			50102435	Labor Mnt TD Meter	601.6	42,339	92,071	134,410
78			50102440	Labor Mnt TD Hydrant	601.6	33,314	72,445	105,759
79			50109900	Labor Cap Credits	601.8	(1,355,325)	(206,485)	(1,561,810)
80			50110000	Labor NS OT -Natural	601.8	417,150	(417,150)	0
81			50111210	LaborOperNS OT P PP	601.1	0	0	0
82			50111300	LaborOper NS OT WT	601.3	178,569	75,433	254,002
83			50111400	LaborOper NS OT TD	601.5	39,356	16,625	55,981
84			50111405	LaborOperNS OT TD SE	601.5	0	0	0
85			50111415	LaborOperNS OT TD Ln	601.5	2,727	1,152	3,879
86			50111420	LaborOperNS OT TD Mt	601.5	87,889	37,127	125,016
87			50111500	LaborOper NS OT CA	601.7	368	155	523
88			50111510	LaborOperNS OT CA MR	601.7	16,459	6,953	23,412
89			50111520	LaborOperNS OT CA CS	601.7	4,812	2,033	6,845
90			50111600	LaborOper NS OT AG	601.8	1,410	596	2,006
91			50112215	LaborMaintNSOT P PP	601.2	0	0	0
92			50112300	LaborMaint NS OT WT	601.4	33,624	14,204	47,828
93			50112400	LaborMaint NS OT TD	601.6	46,090	19,470	65,560
94			50112420	LaborMaintNSOT TD Mn	601.6	21,643	9,143	30,786
95			50112430	LaborMaintNSOT TD Sv	601.6	33,315	14,073	47,388
96			50112435	LaborMaintNSOT TD Mt	601.6	3,366	1,422	4,788
97			50112440	LaborMaintNSOT TD Hy	601.6	1,124	475	1,599
98			50119900	LaborNSOT CapCredits	601.8	(119,878)	36,707	(83,171)
99			50120000	Labor OT - Natural	601.8	624	(624)	0
100			50121300	LaborOper OT WT	601.3	666	281	947
101			50171000	Annual Incent Plan	601.8	282,777	21,093	303,870
102			50171600	Comp Exp-Options	601.8	4,876	(3,616)	1,260
103			50171800	Comp Exp-RSU's	601.8	51,364	(38,089)	13,275
104			50185000	Severance	601.8	32,927	(32,927)	0
105					Total:	7,103,811	248,319	7,352,130
106								
107	401	Pension expense	50610000	Pension Expense	604.8	785,272	(45,648)	739,624
108			50610100	Pension Cap Credits	604.8	(154,925)	17,371	(137,554)
109					Total	630,347	(28,277)	602,070
110								
111	401	Group insurance expense	50510000	PBOP Expense	604.8	652,903	61,063	713,966
112			50510100	PBOP Cap Credits	604.8	(147,422)	14,640	(132,782)
113			50550000	Group Insur Expense	604.8	1,449,927	198,100	1,648,027
114			50550100	Group Ins Cap Credits	604.8	(297,956)	(7,803)	(305,759)
115					Total	1,657,452	266,001	1,923,453
116								
117	401	Other benefits	50421000	401k Expense	604.8	188,798	29,833	218,631
118			50421100	401k Exp Cap Credits	604.8	(35,228)	(11,050)	(46,278)
119			50422000	DCP Expense	604.8	199,892	46,844	246,736
120			50422100	DCP Exp Cap Credits	604.8	(38,561)	(6,967)	(45,528)
121			50423000	ESPP Expense	604.8	10,652	(2,853)	7,799
122			50426000	Retiree Medical Exp	604.8	12,851	7,146	19,997
123			50426100	Retiree Med Cap Cr	604.8	(1,764)	(1,565)	(3,329)
124			50450000	Other Welfare	604.8	26,250	378	26,628
125			50450013	Other Welfare WT	604.3	568	8	576
126			50450014	Other Welfare TD	604.5	523	8	531
127			50450015	Other Welfare CA	604.7	383	6	389
128			50450016	Other Welfare AG	604.8	10,614	153	10,767
129			50451000	Employee Awards	604.8	5,915	85	6,000
130			50452000	Emp Physical Exams	604.8	4,740	68	4,808
131			50454000	Safety Incent Awards	604.8	2,700	39	2,739
132			50456000	Tuition Aid	604.8	12,975	187	13,162
133			50457000	Training	604.8	28,781	414	29,195
134			50458000	Referral Bonus	604.8	0	0	0
135					Total	430,089	62,732	492,821
136								
137	401	Service Company Costs	53401000	AWWSC Labor OPEX	634.8	3,871,463	207,694	4,079,157
138			53401100	AWWSC Pension OPEX	634.8	315,836	16,944	332,780
139			53401200	AWWSC Group Ins OPEX	634.8	506,442	27,169	533,611
140			53401300	AWWSC Other Ben OPEX	634.8	256,642	13,768	270,410
141			53401400	AWWSC Cont Svcs OPEX	634.8	597,894	32,075	629,969
142			53401500	AWWSC Off Suppl OPEX	634.8	407,754	21,875	429,629
143			53401600	AWWSC Transportaion	634.8	64,525	3,462	67,987
144			53401700	AWWSC Rents OPEX	634.8	252,402	13,541	265,943
145			53401800	AWWSC Other operting supplies	634.8	33,388	1,791	35,179
146			53401900	AWWSC Maint OPEX	634.8	286,675	15,379	302,054
147			53402100	AWWSC Oth O&M OPEX	634.8	255,212	13,691	268,903
148			53402200	AWWSC Dpr/Amrt OPEX	634.8	914,633	49,068	963,701

Kentucky American Water Company
Case No. 2015-00418
Supporting Schedule for Jurisdictional Operating Income Summary
Breakdown by Major Account Group & Individual Account

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule C-2
Public Workpapers\Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 4/30/2016	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 8/31/2017
Postage, printing and stationary								
220	401		52562500	Overnight Shippng	675.8	8,740	(8,740)	0
221			52562511	Overnight Shippng SS	675.1	0	0	0
222			52562513	Overnight Shippng WT	675.3	8,954	993	9,947
223			52562514	Overnight Shippng TD	675.5	283	31	314
224			52562516	Overnight Shippng AG	675.8	1,279	142	1,421
225			52566000	Postage	675.8	250	(250)	0
226			52566016	Postage AG	675.8	1,179	131	1,310
227			52566700	Printing	675.8	8,586	952	9,538
228				Total		29,271	(6,741)	22,530
229								
Office supplies and services								
230	401		52512500	Books&Publications	675.8	113	53	166
			52526100	Credit Line Fees I/C	675.8	91,300	42,731	134,031
231			52542016	Forms AG	675.8	1,493	699	2,192
232			52562000	Office Supplies	675.8	28,030	(28,030)	0
233			52562011	Off&Adm Supplies SS	675.1	0	0	0
234			52562013	Off&Adm Supplies WT	675.3	5,188	2,428	7,616
235			52562014	Off&Adm Supplies TD	675.5	3,411	1,596	5,007
236			52562015	Off&Adm Supplies CA	675.7	0	0	0
237			52562016	Off&Adm Supplies AG	675.8	17,533	8,206	25,739
238			52571500	Software Licenses	675.8	57,387	26,859	84,246
239			52582000	Uniforms	675.7	19,967	(19,967)	0
239			52582012	Uniforms P	675.3	197	92	289
240			52582013	Uniforms WT	675.3	7,872	3,684	11,556
241			52582014	Uniforms TD	675.5	7,511	3,515	11,026
242			52582016	Uniforms AG	675.7	1,072	502	1,574
243			52801100	Indirect OH Clearing	675.8	9	(9)	0
244				Total		241,083	42,359	283,442
245								
Advertising & marketing expenses								
246	401		52503000	Advertising	660.8	20,040	(20,040)	0
247				Total		20,040	(20,040)	0
248								
Employee Related Expense								
249	401		52534000	Employee Expenses	675.8	106,511	(4,073)	102,438
250			52534021	Travel - Meals	675.8	12,163	(465)	11,698
251			52534200	Conferences & Reg	675.8	12,410	(475)	11,935
252			52535000	Meals Deductible	675.8	37,355	(1,428)	35,927
253			52535100	Meals Nondeductible	675.8	0	0	0
254			52567000	Relocation Expenses	675.8	269	(10)	259
255				Total		168,708	(6,451)	162,257
256								
Miscellaneous expenses								
257	401		52000000	M&S Expense (O&M)	620.5	65,368	(65,368)	0
258			52001000	M&S Expense (O&M)	620.5	82,096	(82,096)	0
259			52001100	M&S Oper SS	620.1	117	(23)	94
260			52001200	M&S Oper P	620.1	306	(59)	247
261			52001300	M&S Oper WT	620.3	34,148	(6,577)	27,571
262			52001400	M&S Oper TD	620.5	(16,385)	3,156	(13,229)
263			52001600	M&S Oper AG	620.8	10,496	(2,022)	8,474
264			52500000	Misc Expense (O&M)	675.8	14,942	(14,942)	0
265			52501200	Misc Oper P	675.1	16	(3)	13
266			52501300	Misc Oper WT	675.3	11,355	(2,187)	9,168
267			52501400	Misc Oper TD	675.5	30,441	(5,863)	24,578
268			52501600	Misc Oper AG	675.8	64,326	(12,389)	51,937
269			52514000	Charitb Contr Deduct	675.8	2,968	(572)	2,396
270			52514500	Charitb Don-H/Ed/En	675.8	76,700	(14,773)	61,927
271			52514600	Charitb Don-Commnty	675.8	45,386	(8,741)	36,645
272			52514700	Community Partnrshps	675.8	74,064	(14,265)	59,799
273			52514901	Cust Edu Comm-Reg	675.8	2,070	(399)	1,671
274			52514903	Cust Edu Comm-Issues	675.8	25,211	(4,856)	20,355
275			52514904	Cust Edu Comm-Consrsv	675.8	99,659	(19,194)	80,465
276			52514905	Cust Edu Comm-Printd	675.8	16,101	(3,101)	13,000
277			52514907	Cust Edu-Press Rls	675.8	1,025	(197)	828
278			52514909	Cust Edu-Video&Photo	675.8	5,653	(1,089)	4,564
279			52515000	Commun Relations-E	675.8	15,128	(2,914)	12,214
280			52515001	Commun Relations-S	675.8	11,872	(2,287)	9,585
281			52522000	Community Relations	675.8	2,161	(416)	1,745
282			52524000	Co Dues/Mmbrshp Ded	675.8	95,455	(18,385)	77,070
283			52527000	Directors Fees	675.8	38,500	(7,415)	31,085
284			52528000	Dues/Membership Deductible	675.8	805	(155)	650
285			52540000	Amort Bus Svc ProjXp	675.8	0	0	0
286			52548100	Hiring Costs	675.8	137	(26)	111

**Kentucky American Water Company
Case No. 2015-00418
Supporting Schedule for Jurisdictional Operating Income Summary
Breakdown by Major Account Group & Individual Account**

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule C-2
Public Workpapers\Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 4/30/2016	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 8/31/2017
287			52549000	Injuries and Damages	675.8	234	(45)	189
288			52549500	Inv Phys W/O Scrap	675.8	28,244	(5,440)	22,804
289			52554500	Lab Supplies	675.3	104,087	(20,047)	84,040
290			52556500	Low Income Pay Prog	675.8	60,000	(11,556)	48,444
291			52564000	Penalties Non-deduct	675.8	309,395	(59,590)	249,805
292			52568000	Research & Develop	675.8	22,392	(4,313)	18,079
293			52579000	Trustee Fees	675.8	20,165	(3,884)	16,281
294			52585000	Discounts Available	675.8	(35,743)	6,884	(28,859)
295			52586000	PO Small Differences	675.8	346	(67)	279
296				Total		1,319,241	(385,214)	934,027
297								
298	401	Rents	54110000	Rents-Real Prop	641.8	5,214	(5,214)	0
299			54110014	Rents-Real Prop TD	641.5	1,948	3,206	5,154
300			54140000	Rents-Equip	642.8	7,526	(7,526)	0
			54140013	Rents-Equip WT	642.3	4,408	7,256	11,664
301			54140014	Rents-Equip TD	642.5	63	104	167
302			54140016	Rents-Equip AG	642.8	1,339	2,204	3,543
303				Total		20,498	30	20,528
304								
305	401	Transportation	55000000	Transportation (O&M)	650.8	(4,914)	4,914	0
306			55000010	Transportation	650.8	2,000	(2,000)	0
307			55000012	Trans Oper P	650.1	0	0	0
308			55000013	Trans Oper WT	650.3	(165)	(8)	(173)
309			55000014	Trans Oper TD	650.5	118	6	124
310			55000015	Trans Oper CA	650.7	0	0	0
311			55000016	Trans Oper AG	650.8	1,007	52	1,059
312			55000023	Trans Maint WT	650.4	316	16	332
313			55000024	Trans Maint TD	650.6	0	0	0
314			55000100	Trans Cap Credits	650.8	(104,098)	(5,335)	(109,433)
315			55010100	Trans Lease Costs	650.8	53,371	2,735	56,106
316			55010200	Trans Lease Fuel	650.8	258,583	13,253	271,836
317			55010300	Trans Lease Maint	650.8	194,472	9,967	204,439
318			55010400	Trans Emp Reimb Co	650.8	0	0	0
319			55010500	Trans Reimb EE Prsnl	650.8	4,330	222	4,552
320				Total		405,020	23,821	428,841
321								
322	401	Uncollectible accounts expense	57010000	Uncoll Accts Exp	670.7	190,457	(26,176)	164,281
323			57010015	Uncoll Accts Exp CA	670.7	527,475	(72,494)	454,981
324			57010016	Uncoll Accts Exp AG	670.7	76,474	(10,510)	65,964
325				Total		794,406	(109,180)	685,226
326								
327	401	Customer accounting, other	52501500	Misc Oper CA	675.7	891	26	917
328			52510015	Bank Svc Charges-CA	675.7	150,342	4,335	154,677
329			52514906	Cust Edu-Bill Insert	675.8	32,981	951	33,932
330			52520000	Collection Agencies	675.7	151,932	323,280	475,212
331			52542015	Forms CA	675.7	142,513	4,109	146,622
332			52566015	Postage CA	675.7	631,980	18,221	650,201
333				Total		1,110,639	350,921	1,461,560
334								
335	401	Regulatory expense	56610000	Reg Exp-Amort	666.8	283,744	2,988	286,732
336			56620000	Reg Exp-Depr Stdy	667.8	3,752	40	3,792
337				Total		287,496	3,027	290,523
338								
339	401	Insurance other than group	55110000	Ins Vehicle	656.8	33,494	406	33,900
340			55115000	Ins Vehicle - I/C	656.8	0	0	0
341			55710000	Ins General Liability	657.8	459,905	4,555	464,460
342			55715000	Ins General Liab-I/C	657.8	0	0	0
343			55720000	Ins Work Comp	658.8	147,973	9	147,982
344			55720100	Ins W/C Cap Credits	658.8	(34,975)	(424)	(35,399)
345			55725000	Ins Work Comp-I/C	658.8	0	0	0
346			55730000	Ins Other	659.8	192,307	2,330	194,637
347			55735000	Ins Other - I/C	659.8	0	0	0
348				Total		798,704	6,875	805,579
349								
350	401	Maintenance supplies and services	62002100	M&S Maint SS	620.2	33,907	841	34,748
351			62002300	M&S Maint WT	620.4	247,722	6,141	253,863
352			62002400	M&S Maint TD	620.6	225,636	5,594	231,230
353			62002600	M&S Maint AG	620.8	17,600	436	18,036
354			62502100	Misc Maint SS	675.2	18	0	18
355			62502300	Misc Maint WT	675.4	26,345	653	26,998

Kentucky American Water Company
Case No. 2015-00418
Supporting Schedule for Jurisdictional Operating Income Summary
Breakdown by Major Account Group & Individual Account

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule C-2
Public Workpapers\Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 4/30/2016	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 8/31/2017
Amortization of investment tax credits								
405	412		69520000	ITC Restored FIT	412.11	(42,396)	42,396	0
406			69522000	ITC Restored-3%	412.11	(3,828)	(3,076)	(6,904)
407			69523000	ITC Restored-4%	412.11	(3,150)	(2,532)	(5,682)
408			69524000	ITC Restored-10%	412.11	(35,418)	(28,464)	(63,882)
409						(84,792)	8,324	(76,468)
410								
General taxes								
411	408		68520000	Property Taxes	408.11	5,267,665	179,473	5,447,138
412			68520100	Tax Discounts	408.11	(300)	300	0
413			68532000	FUTA	408.12	6,127	(403)	5,724
414			68532100	FUTA Cap Credits	408.12	(1,298)	211	(1,087)
415			68533000	FICA	408.12	625,466	60,951	686,417
416			68533100	FICA Cap Credits	408.12	(109,967)	(22,458)	(132,425)
417			68535000	SUTA	408.12	19,298	2,424	21,722
418			68535100	SUTA Cap Credits	408.12	(4,076)	(50)	(4,126)
419			68543000	Othr Taxes & Licenses	408.13	509,715	(500,024)	9,691
420			68544000	Gross Receipts Tax	408.13	2,042	(2,042)	0
421			68545000	Utility Reg Assessme	408.10	169,917	(2,248)	167,669
422						6,484,589	(283,866)	6,200,723
Operating Income = Account Groups 400+420-401-403-406-								
407-408-409-410-412								
423		Operating Income				\$26,588,753	(\$1,550,699)	\$25,038,054
424								
Breakdown by Major Account Group								
426	400	Sum Operating Revenues				90,509,219	(2,823,250)	87,685,969
427	420	Sum AFUDC				0	669,301	669,301
428	401	Sum Operating Expenses				33,192,846	1,083,935	34,276,781
429	403	Sum Depreciation Expense				13,500,782	1,492,268	14,993,050
430	406	Sum Amortization of UPAA				8,556	(8,556)	0
431	407	Sum Amortization Expense				230,514	(3,387)	227,127
432	408	Sum Taxes Other Than income				6,484,589	(283,866)	6,200,723
433	409	Sum Current Income Taxes				6,596,736	(316,602)	6,280,134
434	410	Sum Deferred Tax				3,991,235	(2,575,366)	1,415,869
435	412	Sum Investment Tax Credits				(84,792)	8,324	(76,468)
436		Operating Income Summary				\$26,588,753	(\$1,550,699)	\$25,038,054

Kentucky American Water Company

Case No. 2015-00418

Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: Base Period Forecast Period
Version: Original Updated RevisedExhibit 37, Schedule D-1
Public Workpapers\[Income Statement.xlsx]MSFR IS Adjust D.1

Line Number	Major NARUC Account Group	Description	Base Period 12 Months Ended 4/30/2016	Adjust for Forecast at Present Rates	Forecast Year at Present Rates 12 Mo Ended 8/31/2017	Supporting Schedule Information
1	400 (and 420)	Operating Revenues <i>(Adjustment for Forecast Includes AFUDC, from Account Group 420, per Prior Orders re: inclusion of CWIP in Rate Base)</i>	\$90,509,219	(\$2,153,949)	\$88,355,270	See D-2
2						
3						
4	401	Operating Expenses	33,192,846	1,083,935	34,276,781	See D-2
5						
6	403	Depreciation Expense	13,500,782	1,492,268	14,993,050	See D-2
7						
8	406	Amortization of Utility Plant Acquisition Adjustments	8,556	(8,556)	0	See D-2
9						
10	407	Amortization Expense	230,514	(3,387)	227,127	See D-2
11						
12	408	Taxes Other Than Income	6,484,589	(283,866)	6,200,723	See D-2
13						
14	409	Income Taxes (Current, Utility Operating Income)	6,596,736	(316,602)	6,280,134	See D-2
15						
16	410	Provision for Deferred Income Taxes	3,991,235	(2,575,366)	1,415,869	See D-2
19						
20	412	Investment Tax Credits	(84,792)	8,324	(76,468)	See D-2
		Utility Operating Income	<u>\$26,588,753</u>	<u>(\$1,550,699)</u>	<u>\$25,038,054</u>	

Kentucky American Water Company
Case No. 2015-00418
Supporting Schedule for Individual Adjustments to Operating Income

Data: X Base Period X Forecast Period
Version: Original Updated X Revised

Exhibit 37, Schedule D-2
Public Workpapers\Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	Description	Base Period Ended 4/30/2016	Adjustment for Forecast at Present Rates	Forecast Year Ended 8/31/2017 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
1	400	Operating Revenues						
2		Water Revenues						
3		Residential Sales	\$48,487,971	(\$890,033)	\$47,597,938	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Residential Sales adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
4		Commercial Sales	22,363,338	(1,194,943)	21,168,395	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Commercial Sales adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
5		Industrial Sales	2,558,342	(17,859)	2,540,483	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Industrial Sales adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
6		Public Fire	3,764,401	(23,895)	3,740,506	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Public Fire adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
7		Private Fire	2,716,050	(16,203)	2,699,847	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Private Fire adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
8		Public Authority Sales	6,278,926	(374,160)	5,904,766	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Public Authority Sales adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
9		Sale for Resale	1,929,026	(154,284)	1,774,742	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Sale for Resale adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
10		Miscellaneous Sales	125,377	(40,833)	84,544	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Miscellaneous Sales adjustment is based on the change in billing determinants for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
11		Other Water Revenues	100	0	100	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	The Other Water Revenues adjustment is based on the change in billing determinants for billed water revenue.
12	400	Other Revenues						
13		OthRev-Late Pymt Fee	952,621	(99,981)	852,640	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Late Payment Fees for the forecast period.
14		OthRev-Rent	75,358	(5,674)	69,684	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Other Revenue-Rent for the forecast period.
15		OthRev-Rent I/C	50,904	14,496	65,400	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Other Revenue-Rent I/C for the forecast period.
16		OthRev-CFO	0	0	0	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Other Revenue-CFO for the forecast period.
17		OthRev-NSF Ck Chrg	30,740	1,402	32,142	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Returned Check Charges for the forecast period.
18		OthRev-Appl/InitFee	754,380	(10,837)	743,543	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Application and Initiation Fees for the forecast period.
19		OthRev-Usage Data	51,945	689	52,634	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Usage Data for the forecast period.
20		OthRev-Reconncct Fee	331,964	(32,359)	299,605	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Reconnect Fees for the forecast period.
21		OthRev-Misc Svc	37,776	21,224	59,000	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Miscellaneous Service for the forecast period.
22		OthRev WW-Misc Svc	0	0	0	Exhibit 37, Schedule M-1	Revenues\KY Revenue Exhibit.xlsx\Exhibit	To adjust Waster Water Miscellaneous Service for the forecast period.
23	420	AFUDC		669,301	669,301	W/P - 1-4	Rate Base\Rate Base KY Capital through 08.31.2017.xlsx\Link Out	Adjustment to Reflect AFUDC for the Forecast Year
24		Total Water , Other & AFUDC Revenues (Sum Lines 3-23)	90,509,219	(2,153,949)	88,355,270			
25								
26	401	Operating Expense						
27		O&M:						
28		Purchased Water	271,476	(41,221)	230,255	W/P - 3-2	O&M\[Purchased Water Expense Exhibit.xlsx\Exhibit	Our purchased water amounts are expected to decrease in 2013-2014 as a result of our Northern Pipeline Connection. We will be no longer purchase water from Georgetown Municipal as a result of this project. We also experienced higher than expected purchased water in 2012 as a result of a hot dry spring and summer.

Kentucky American Water Company
Case No. 2015-00418
Supporting Schedule for Individual Adjustments to Operating Income

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule D-2
Public Workpapers\Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	Description	Base Period Ended 4/30/2016	Adjustment for Forecast at Present Rates	Forecast Year Ended 8/31/2017 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
29		Fuel & Power	3,889,124	122,463	4,011,587	W/P - 3-3	O&M\Fuel and Power Expense Exhibit.xlsx\Exhibit	Fuel and Power adjustments are based on forecasted amounts, plus the following adjustments, The forecast for energy from KU was based on KU's current rate case increase of 10%. The amount the KU filed in their rate case is 6.5% resulting in an adjustment of 3.5%. The Owenton Plant was forecasted to shut down in August 2013. The plan has been revised so that the plant will remain open through December 2013. The result is 4 months of additional Fuel and Power expense. Northern Booster Station additional pumping process was not included in forecast for January through July 2014 (7 months).
30		Chemicals	1,619,489	148,890	1,768,379	W/P - 3-4	O&M\Chemical Expense Exhibit.xlsx\Exhibit	Chemical adjustments are based on forecasted amounts, plus the following adjustments. The Owenton Plant was forecasted to shut down in August 2013. The plan has been revised so that the plant will remain open through December 2013. The result is 4 months of additional Fuel and Power expense.
31		Waste Disposal	275,269	102,111	377,380	W/P - 3-5	O&M\Waste Disposal Expense Exhibit.xlsx\Exhibit	The Waste Disposal adjustment is based on the forecasted amount, plus the following adjustment. The Owenton Plant was forecasted to shut down in August 2013. The plan has been revised so that the plant will remain open through December 2013. The result is 4 months of additional Waste Disposal expense.
32		Salaries and Wages	7,103,811	248,319	7,352,130	W/P - 3-1	O&M\Labor and Labor Related Exhibit.xlsx\Labor Exhibit	Adjustment reflects savings from reduced headcount net of wage increases. Reduced headcount is due to business realignment, meter reading efficiencies, and Northern Connection project (if approved). Wage increases include negotiated wage increases for union employees under the current contract and annual merit increases for non-union employees. Expense is net of capitalization and sewer utility charges.
33		Pension	630,347	(28,277)	602,070	W/P - 3-1c	O&M\Labor and Labor Related Exhibit.xlsx\Pension Exhibit	Adjustment reflects current estimate for FAS 87 Pension accruals for the months August 2013 - July 2014. Expense is net of capitalization and sewer utility charges
34		Group Insurance	1,657,452	266,001	1,923,453	W/P - 3-1a	O&M\Labor and Labor Related Exhibit.xlsx\Group Ins Exhibit	Adjustment reflects costs for all group insurances net of employee contributions, at selected plan rates where available. Costs reflect flat plan costs through September 2013, then 8% increase through July 2014, with matching increase for employee contributions beginning January 2014. Expense is net of capitalization and sewer utility charges.
35		Other Benefits	430,089	62,732	492,821	W/P - 3-1b	O&M\Labor and Labor Related Exhibit.xlsx\Other Benefits Exhibit	Adjustment reflects costs forecasted through the budget process, including allowances for tuition assistance, training, drug screenings, health & safety incentives, and biological exposure vaccinations.
36		Support Services	8,165,618	438,063	8,603,681	W/P - 3-7	O&M\Support Services Exhibit.xlsx\Exhibit	Adjustment reflects costs for BT-related maintenance and consulting for 2013, as well as for additional depreciation and interest related to BT and other investments. Adjustment also reflects inflation of non-labor costs and merit &/or contract increases to labor.
37		Contract Services	1,024,472	(265,801)	758,671	W/P - 3-18	O&M\Contract Services Expense Exhibit.xlsx\Exhibit	The Contract Services adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014. The forecast budget includes contracts for lab testing, accounting, audit fees, legal, and other services such as snow removal, landscaping, and janitorial services.
38		Building Maintenance & Services	529,544	66,158	595,702	W/P - 3-12	O&M\Building Maintenance & Services Exhibit.xlsx\Exhibit	The Building Maintenance and Services adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014. The forecasted budget is based off of 2011 actuals that show historical decrease. Groundskeeping and security costs were also reclassified in the forecasted year.
39		Telecommunications	239,058	11,490	250,548	W/P - 3-14	O&M\Telecommunications Expense Exhibit.xlsx\Exhibit	The Telecommunications adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014. The forecasted budget is based off of 2011 actuals with no increase.
40		Postage, Printing, & Stationary	29,271	(6,741)	22,530	W/P - 3-15	O&M\Postage, Printing & Stationary Expense Exhibit.xlsx\Exhibit	The Postage, Printing, & Stationary adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014. The forecasted budget is based off of 2011 actuals with no increase.
41		Other Supplies & Services	241,083	42,359	283,442	W/P - 3-16	O&M\Office Supplies & Services Expense Exhibit.xlsx\Exhibit	The Office Supplies & Services Expense adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014.
42		Advertising & Marketing	20,040	(20,040)	0	W/P - 3-17	O&M\Advertising & Marketing Exhibit.xlsx\Exhibit	The Advertising and Marketing adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014. Advertising and marketing expenses have been removed in the forecast year.

Kentucky American Water Company
Case No. 2015-00418
Supporting Schedule for Individual Adjustments to Operating Income

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule D-2
Public Workpapers\Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	Description	Base Period Ended 4/30/2016	Adjustment for Forecast at Present Rates	Forecast Year Ended 8/31/2017 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
43		Employee Related Expense	168,708	(6,451)	162,257	W/P - 3-19	O&M\[Employee Related Expense Exhibit.xlsx]Exhibit	The Employee Related Expense adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014.
44		Miscellaneous Expense	1,319,241	(385,214)	934,027	W/P - 3-20	O&M\[Miscellaneous Expense Exhibit.xlsx]Exhibit	The Miscellaneous Expense adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014. The decrease is due to shared services Other O&M Operation Expenses being reclassified.
45		Rents	20,498	30	20,528	W/P - 3-11	O&M\[Rent Expense Exhibit.xlsx]Exhibit	The Rents adjustment is based on the difference between the base period amounts from April 2012 through March 2013 and the forecasted budget amounts for August 2013 through July 2014. The forecast amount is based on contracts for equipment leases such as copiers and real estate agreements.
46		Transportation	405,020	23,821	428,841	W/P - 3-21	O&M\[Transportation Lease Expense Exhibit.xlsx]Exhibit	The Transportation adjustment is based on the difference between the base period amounts from April 2012 and March 2013 and the forecasted budget amounts fro August 2013 through July 2014. The forecast uses the same fuel usage as 2012, but accoutns for increased fuel costs.
47		Uncollectible Accounts	794,406	(109,180)	685,226	W/P - 3-10	O&M\[Uncollectibles Accounts Exhibit.xlsx]Exhibit	Adjustment based on a 3 year uncollectible percent to billed revenue avg. times the forecasted test year billed revenues
48		Other Customer Accounting	1,110,639	350,921	1,461,560	W/P - 3-9	O&M\[Customer Accounting-Postage Exhibit.xlsx]Exhibit	The adjustment is based on the difference between the base period amounts from April 2012 and March 2013 and the forecasted budget amounts fro August 2013 through July 2014. The forecast shows increased expenses for collection number agencies, customer education, and postage due to a forecasted increase in number of customers.
49		Regulatory Expense	287,496	3,027	290,523	W/P - 3-6	O&M\[Regulatory Expense Exhibit.xlsx]Exhibit	The Regulatory Expense adjustment is based on the forecasted amount, plus the following adjustment. The 2010 Rate Case Amortization is in the forecast through 11/2013, however, the amortization schedule ends 9/30/2013 which results in an adjustment for two months of the amortization.
50		Insurance Other Than Group	798,704	6,875	805,579	W/P - 3-8	O&M\[Insurance Other than Group Exhibit.xlsx]Exhibit	The Insurance Other than Group adjustment is based on the forecasted amount.
51		Maintenance Supplies & Services	2,161,991	53,599	2,215,590	W/P - 3-13	O&M\[Maintenance Supplies & Services Exhibit.xlsx]Exhibit	The Maintenance adjustment is based on the forecasted amount.
52		Total O & M Expense (Sum of Lines 28 through 51):	33,192,846	1,083,935	34,276,781			

Kentucky American Water Company
Case No. 2015-00418
Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase

Exhibit 37, Schedule A

Public Workpapers\[Revenue Requirement and Conversion Factor.xlsx]Rev Requirement - SCH A

Witness: L. Bridwell

Data: Base Period Forecast PeriodVersion: Original Updated Revised

Line #	Base Period Ended 4/30/2016	Forecast Period Ended 8/31/2017	Support Schedule Reference	Excel Reference
1				
2	Present Rate Utility Operating Income:			
3				
4	Operating Revenue at Present Rates:	\$90,509,219	\$88,355,270	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
5				
6	Less: Deductions:			
7	Operating and Maintenance	\$33,192,846	\$34,276,781	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
8	Depreciation	13,500,782	14,993,050	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
9	Amortization of UPAA	8,556	-	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
10	Amortization Expense	230,514	227,127	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
11	Removal Costs	-	-	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
12	State Income Taxes	1,523,872	1,160,125	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
13	Federal Income Taxes	9,064,099	6,535,877	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
14	Investment Tax Credits	(84,792)	(76,468)	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
15	General Taxes:	6,484,589	6,200,723	Exhibit 37 Schedule C-1 Public Workpapers\[Income Statement.xlsx]Inc Statment - SCH C.1
16	Total Deductions (Sum Lines 7 - 15):	\$63,920,466	\$63,317,216	
17				
18	Present Rate Operating Income (Line 4 - Line 16):	\$26,588,753	\$25,038,054	
19				
20				
21				
22	Revenue Requirement and Increase Comparison:			
23				
24	Net Original Cost Rate Base	\$399,909,730	\$405,367,963	Exhibit 37 Schedule B-1 Rate Base\Exhibit 37 Schedules B1 - B8.xlsx
25	Rate of Return	7.89%	8.20%	Exhibit 37 Schedule J-1.1 Capital\[Capital Structure 2015.xlsx]Sch J-1
26				
27	Operating Income Required (Line 24 x Line 25):	\$31,552,878	\$33,240,173	
28				
29	Less: Operating Income at Present Rates (Line 18):	\$26,588,753	\$25,038,054	
30				
31	Increase in Operating Income Required (Line 27 - Line 29)	\$4,964,125	\$8,202,119	
32				
33	Gross Revenue Conversion Factor	165.2718%	165.2718%	Exhibit 37, Schedule H Public Workpapers\[Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H
34				
35	Requested Revenue Increase (Line 31 x Line 33)	\$8,204,300	\$13,555,791	
36				
37	Percent Increase over Operating Revenue at Present Rates (Line 35 / Line 4):	9.06%	15.34%	
38				
39	Revenue Requirement (Line 4 + Line 35)	\$98,713,519	\$101,911,061	
40				

Kentucky American Water Company
Case No. 2015-00418
Computation of the Gross Revenue Conversion Factor for the Forecast Period

Data: Base Period Forecast Period
Version: Original Updated Revised

Public Workpapers\[Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH F
Witness: L. Bridwell

Line #	Gross Revenue Conversion Factor Calculation	Total Rate	Gross Revenue Conversion Factor %	Percent of Total Conversion Factor	Workpaper Reference	Excel Reference
1	Gross Income from Revenue		100.0000%			
2	Less: Bad Debt Rate/ Uncollectible Expense	0.7815%	0.7815%	1.9787%	W/P - 3-10	O&M\[Uncollectibles Accounts Exhibit.xlsx]Exhibit
3	Less: PSC / Utility Reg Assessment Fee	0.1901%	0.1901%	0.4813%	W/P - 5-2	O&M\[PSC Fee (Gross Rec) Expense Exhibit.xlsx]Exhibit
4	Net Income After Uncollectibles & Reg Assessment Fees		<u>99.0284%</u>			
5						
6						
7	Less: State Income Tax @ 6.0%	6.00%	5.9417%	15.0447%		
9	Net Income After Uncollectibles, Reg Assessment Fees & State Tax		<u>93.0867%</u>			
10						
11	Less: Federal income Tax @ 35%	35.00%	32.5804%	82.4952%		
12						
13	Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxes:		<u>60.5064%</u>	<u>99.9999%</u>		
14						
15	Gross Revenue Conversion Factor (1 / Line 13)		<u>165.2718%</u>			
16						

Workpaper #:
Excel Reference:

W/P - 3-10 , W/P - 5-2 & W/P - 6-1
Public Workpapers\[Revenue Requirement and Conversion Factor.xlsx]Proposed Rate Adjstmnts

Kentucky American Water Company
Case No. 2015-00418
Adjustments to Operating Income for Proposed Rates

DATA: _BASE PERIOD FORECAST PERIOD

Version: _ Original _Updated Revised

Line Number	Description	Gross Revenue Conversion Factor Percentage	Total Company	
1				
2	Required Revenue Increase After Revenue Conversion (Schedule A, Line 34)		\$13,555,791	
3	Required Revenue Increase Before Revenue Conversion (Schedule A, Line 30)		8,202,119	
4	Increase Due to Revenue Conversion		<u>\$5,353,673</u>	
5				
6	Operating Income Line Item Increases due to Increase in Revenue:			
7	Operating and Maintenance Expenses (Line 4 x Percent Identified)	1.9787%	\$105,933	
8	General Taxes (Line 4 x Percent Identified)	0.4813%	25,767	
9	State Income Taxes (Line 4 x Percent Identified)	15.0447%	805,444	
10	Federal Income Taxes (Line 4 x Percent Identified)	82.4952%	4,416,523	
11				
12	Total Line Item Increase Due to Increase in Revenues:	<u>100.0000%</u>	<u>\$5,353,667</u>	
13				
14	Operating Income Increase (Line 2 - Line 12), Ties to Line 3		<u>\$8,202,124</u>	
15				
16				
17				
18	Forecasted Income Statement :	At Present Rates	Adjustments Per Above	At Proposed Rates
19	Operating Revenues at Proposed Rates:	<u>\$88,355,270</u>	<u>\$13,555,791</u>	<u>\$101,911,061</u>
20				
21	Less: Deductions:			
22	Operating and Maintenance Expenses	\$34,276,781	\$105,933	\$34,382,714
23	Depreciation	14,993,050	-	14,993,050
24	Amortization	-	-	-
25	General Taxes	1,160,125	25,767	1,185,893
26	State Income Taxes	6,535,877	805,444	7,341,321
27	Federal Income Taxes	6,200,723	4,416,523	10,617,246
28	Total Deductions:	<u>\$63,317,216</u>	<u>\$5,353,667</u>	<u>\$68,670,883</u>
29				
30	Pro Forma Operating Income:	<u>\$25,038,054</u>	<u>\$8,202,124</u>	<u>\$33,240,178</u>
31				

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
RATE BASE SUMMARY
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-1
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-1
PAGE 1 OF 2
Witness Responsible L. Bridwell

DATA: X BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period
1			
2	Utility Plant In Service	B-2	\$649,770,251
3			
4	Property Held for Future Use	B-2.6	0
5			
6	Utility Plant Acquisition Adjustments		0
7			
8	Accumulated Depreciation	B-3	(142,046,587)
9			
10			
11			
12	Net Utility Plant In Service		507,723,664
13			
14			
15	Construction Work in Progress	B-4	23,436,637
16			
17	Working Capital Allowance	B-5/W/P - 1-13	3,946,000
18			
19	Other Working Capital Allowance	B-5 & W/P - 1-5	813,037
20			
21	Contributions in Aid of Construction	B-6	(58,143,200)
22			
23	Customer Advances	B-6	(13,675,378)
24			
25	Deferred Income Taxes	B-6	(74,003,040)
26			
27	Deferred Investment Tax Credits	B-6	(38,059)
28			
29	Deferred Maintenance	W/P-1-10	7,212,746
30			
31	Deferred Debits	W/P-1-11	1,407,974
32			
33	Other Rate Base Elements	W/P-1-12	1,229,349
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	Jurisdictional Rate Base		<u>\$399,909,730</u>

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
RATE BASE SUMMARY
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-1
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-1
PAGE 2 OF 2
Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount	13 Month Avg Forecasted Period Amount
1				
2	Utility Plant In Service	B-2	\$692,876,407	\$681,881,917
3				
4	Property Held for Future Use	B-2.6	0	0
5				
6	Utility Plant Acquisition Adjustments		0	0
7				
8	Accumulated Depreciation	B-3	(158,455,332)	(152,107,938)
9				
10				
11				
12	Net Utility Plant In Service		534,421,075	529,773,979
13				
14				
15	Construction Work in Progress	B-4	9,448,496	9,301,721
16				
17	Working Capital Allowance	B-5/W/P - 1-13	5,208,000	5,208,000
18				
19	Other Working Capital Allowance	B-5 & W/P - 1-5	813,037	813,037
20				
21	Contributions in Aid of Construction	B-6	(59,134,225)	(58,948,292)
22				
23	Customer Advances	B-6	(14,387,463)	(14,165,191)
24				
25	Deferred Income Taxes	B-6	(80,836,442)	(78,604,722)
26				
27	Deferred Investment Tax Credits	B-6	(27,856)	(31,363)
28				
29	Deferred Maintenance	W/P-1-10	9,835,150	9,539,974
30				
31	Deferred Debits	W/P-1-11	1,331,868	1,360,408
32				
33	Other Rate Base Elements	W/P-1-12	1,062,038	1,120,412
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	Jurisdictional Rate Base		<u>\$407,733,678</u>	<u>\$405,367,963</u>

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PLANT IN SERVICE BY MAJOR GROUPING
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 1 of 2
Witness Responsible: L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	End of Period Adjusted Jurisdiction
1						
2						
3	Intangibles	\$893,281	<u>100%</u>	\$893,281	\$0	\$893,281
4						
5	Source of Supply and Pumping	84,306,783		84,306,783	0	84,306,783
6						
7	Water Treatment	77,779,264		77,779,264	0	77,779,264
8						
9	Transmission and Distribution	440,565,812		440,565,812	0	440,565,812
10						
11	General	46,225,110		46,225,110	0	46,225,110
12						
13	Completed Construction not Classified	0		0	0	0
14						
15	Other	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
16						
17	Total	<u>\$649,770,251</u>		<u>\$649,770,250</u>	<u>\$0</u>	<u>\$649,770,250</u>

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PLANT IN SERVICE BY MAJOR GROUPING
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2
PAGE 2 OF 2
Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1

Line No.	Major Property Grouping	Forecasted Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Intangibles	\$963,312	100%	\$963,312	\$0	\$963,312	\$937,378
2							
3	Source of Supply and Pumping	88,855,723		88,855,723	0	88,855,723	86,834,365
4							
5	Water Treatment	89,794,796		89,794,796	0	89,794,796	90,008,195
6							
7	Transmission and Distribution	464,884,940		464,884,940	0	464,884,940	457,089,434
8							
9	General	48,377,633		48,377,633	0	48,377,633	47,012,545
10							
11	Completed Construction not Classified	0		0	0	0	0
12							
13	Other	0		0	0	0	0
14							
15		\$692,876,404		\$692,876,404	\$0	\$692,876,407	\$681,881,917

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
 AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2.1
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
 PAGE 1 of 4
 Witness Responsible: L. Bridwell

DATA: X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		<u>Intangible Plant</u>					
4	301.1	Organization	\$37,450	100%	\$37,450	\$0	\$37,450
5	302.1	Franchise/Consents	70,261		70,261	0	70,261
6	339.1	Other Palant & Equip Intangible	785,570		785,570	0	785,570
7							
8		Total Intangibles	<u>\$893,281</u>		<u>\$893,281</u>	<u>\$0</u>	<u>\$893,281</u>
9							
10		<u>Source of Supply and Pumping Plant</u>					
11	303.2	Land and Land Rights - SS	\$1,394,757		\$1,394,757	\$0	\$1,394,757
12	304.2	Structures and Improvements SS	30,763,251		30,763,251	0	30,763,251
13	305.2	Collecting and Impounding Reservoirs	852,837		852,837	0	852,837
14	306.2	Lake, River and Other Intakes	1,783,883		1,783,883	0	1,783,883
15	307.2	Wells and Springs	0		0	0	0
16	308.2	Infiltration Galleries & Tunnels	0		0	0	0
17	309.2	Supply Mains	18,571,284		18,571,284	0	18,571,284
18	310.2	Power Generation Equip	3,007,446		3,007,446	0	3,007,446
19	311.2	Pumping Equipment SS	27,933,324		27,933,324	0	27,933,324
20	339.2	Other Plant & Equip SS	0		0	0	0
21							
22		Total Source of Supply & Pumping	<u>\$84,306,783</u>		<u>\$84,306,784</u>	<u>\$0</u>	<u>\$84,306,784</u>
23							
24		<u>Water Treatment Plant</u>					
25	303.3	Land and Land Rights	\$800,183		\$800,183	\$0	\$800,183
26	304.3	Structures and Improvements	36,706,772		36,706,772	0	36,706,772
27	311.3	Pumping Equipment WT	0		0	0	0
28	320.3	Water Treatment Equipment	40,272,309		40,272,309	0	40,272,309
29	339.3	Other Plant & Equip WT	0		0	0	0
30							
31		Total Water Treatment	<u>\$77,779,264</u>		<u>\$77,779,263</u>	<u>\$0</u>	<u>\$77,779,263</u>
32							
33		<u>Transmission and Distribution Plant</u>					
34	303.4	Land and Land Rights TD	\$7,474,952		\$7,474,952	\$0	\$7,474,952
35	304.4	Struct & Improve TD	936,978		936,978	0	936,978
36	311.4	Pumping Equipment TD	93,914		93,914	0	93,914
37	330.4	Dist Reservoirs & Standpipes	19,602,664		19,602,664	0	19,602,664
38	331.4	TD Mains	293,431,919		293,431,919	0	293,431,919
39	333.4	Services	50,526,195		50,526,195	0	50,526,195
40	334.4	Meters & Meter Installations	49,385,097		49,385,097	0	49,385,097
41	335.4	Hydrants	19,114,093		19,114,093	0	19,114,093
42	336.4	Backflow Prevention Devices	0		0	0	0
43	339.4	Other Plant & Equip TD	0		0	0	0
44							
45		Total Transmission and Distribution	<u>\$440,565,812</u>		<u>\$440,565,812</u>	<u>\$0</u>	<u>\$440,565,812</u>

KENTUCKY AMERICAN WATER COMPANY
 Case No. 2015-00418
 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
 AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2.1
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
 PAGE 2 of 4
 Witness Responsible: L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		<u>General Plant</u>					
4	303.5	Land & Land Rights AG	\$0	<u>100%</u>	\$0	\$0	\$0
5	304.5	Struct & Improve AG	13,741,856		13,741,856	0	13,741,856
6	340.5	Office Furniture and Equipment	15,574,048		15,574,048	0	15,574,048
7	341.5	Transportation Equipment	6,040,487		6,040,487	0	6,040,487
8	342.5	Stores Equipment	65,066		65,066	0	65,066
9	343.5	Tools, Shop and Garage Equipment	2,434,448		2,434,448	0	2,434,448
10	344.5	Laboratory Equipment	1,258,931		1,258,931	0	1,258,931
11	345.5	Power Operated Equipment	1,368,554		1,368,554	0	1,368,554
12	346.5	Communication Equipment	3,911,877		3,911,877	0	3,911,877
13	347.5	Miscellaneous Equipment	1,699,211		1,699,211	0	1,699,211
14	348.5	Other Tangible Property	130,633		130,633	0	130,633
15							
16		Total General	<u>\$46,225,110</u>		<u>\$46,225,111</u>	<u>\$0</u>	<u>\$46,225,111</u>
17							
18							
19							
20		Total Utility Plant in Service	<u>\$649,770,251</u>		<u>\$649,770,252</u>	<u>\$0</u>	<u>\$649,770,252</u>

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
 AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2.1
 Rate Base/[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2
 PAGE 3 of 4
 Witness Responsible: L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1

Line No.	NARUC 96 Acct No.	Account Title	Forecasted	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		<u>Intangible Plant</u>						
4	301.1	Organization	\$37,450	100%	\$37,450	\$0	\$37,450	\$37,450
5	302.1	Franchise/Consents	70,261		70,261	0	70,261	70,261
6	339.1	Other Palant & Equip Intangible	855,601		855,601	0	855,601	829,666
7								
8		Total Intangibles	<u>\$963,312</u>		<u>\$963,312</u>	<u>\$0</u>	<u>\$963,312</u>	<u>\$937,378</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303.2	Land and Land Rights - SS	\$1,394,757		\$1,394,757	\$0	\$1,394,757	\$1,394,757
12	304.2	Structures and Improvements - SS	31,765,999		31,765,999	0	31,765,999	31,447,388
13	305.2	Collecting and Impounding Reservoirs	850,972		850,972	0	850,972	851,672
14	306.2	Lake, River and Other Intakes	2,170,174		2,170,174	0	2,170,174	2,046,847
15	307.2	Wells and Springs	0		0	0	0	0
16	308.2	Infiltration Galleries & Tunnels	0		0	0	0	0
17	309.2	Supply Mains	18,571,139		18,571,139	0	18,571,139	18,571,194
18	310.2	Power Generation Equip	3,659,800		3,659,800	0	3,659,800	3,233,817
19	311.2	Power Equipment SS	30,442,881		30,442,881	0	30,442,881	29,288,691
20	339.2	Other Plant & Equip SS	0		0	0	0	0
21								
22		Total Source of Supply & Pumping	<u>\$88,855,723</u>		<u>\$88,855,723</u>	<u>\$0</u>	<u>\$88,855,723</u>	<u>\$86,834,365</u>
23								
24		<u>Water Treatment Plant</u>						
25	303.3	Land and Land Rights WT	\$800,183		\$800,183	\$0	\$800,183	\$800,183
26	304.3	Structures and Improvements WT	42,431,938		42,431,938	0	42,431,938	42,473,644
27	311.3	Pumping Equipment WT	0		0	0	0	0
28	320.3	Water Treatment Equipment	46,562,674		46,562,674	0	46,562,674	46,734,367
29	339.3	Other Plant & Equip WT	0		0	0	0	0
30								
31		Total Water Treatment	<u>\$89,794,796</u>		<u>\$89,794,796</u>	<u>\$0</u>	<u>\$89,794,796</u>	<u>\$90,008,195</u>
32								
33		<u>Transmission and Distribution Plant</u>						
34	303.4	Land and Land Rights TD	\$7,474,952		\$7,474,952	\$0	\$7,474,952	\$7,474,952
35	304.4	Structures and Improvements TD	936,866		936,866	0	936,866	936,908
36	311.4	Pumping Equipment TD	86,148		86,148	0	86,148	89,060
37	330.4	Dist Reservoirs & Stanpipes	20,261,595		20,261,595	0	20,261,595	20,183,426
38	331.4	TD Mains	311,494,001		311,494,001	0	311,494,001	305,787,112
39	333.4	Services	52,901,443		52,901,443	0	52,901,443	52,057,813
40	334.4	Meters & Meter Installations	51,078,802		51,078,802	0	51,078,802	50,451,580
41	335.4	Hydrants	20,651,135		20,651,135	0	20,651,135	20,108,584
42	336.4	Backflow Prevention Devices	0		0	0	0	0
43	339.4	Other Plant & Equip TD	0		0	0	0	0
44								
45		Total Transmission and Distribution	<u>\$464,884,940</u>		<u>\$464,884,940</u>	<u>\$0</u>	<u>\$464,884,940</u>	<u>\$457,089,434</u>

KENTUCKY AMERICAN WATER COMPANY
Case No. 2015-00418
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2.1
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 4 of 4
Witness Responsible: L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1

Table with columns: Line No., NARUC 96 Acct No., Account Title, Forecasted, Forecasted Jurisdictional Percent, Jurisdictional, Adjustment, Adjusted Jurisdiction, 13 Month Average. Rows include General Plant items like Land & Land Rights AG, Structures and Improvements AG, Office Furniture and Equipment, etc., and summary rows for Total General and Total Utility Plant in Service.

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2.2
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 1 OF 2
Witness Responsible: L. Bridwell

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S): W/P-1

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2							
3							
4							
5							
6							
7							
8			NONE				

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2.2
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 2 OF 2
Witness Responsible: L. Bridwell

DATA: __ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2							
3							
4							
5							
6			NONE				

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
 From May 1, 2015 to April 30, 2016

EXHIBIT 37, SCHEDULE B-2.3
 Rate Base/[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2
 PAGE 1 OF 4
 Witness Responsible: L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1

Line No.	NARUC 96 Acct No.	Account Title	Base Period			Transfers/Reclassifications		Other Accts Involved	Base Period Ending Balance
			Beginning Balance	Additions	Retirements	Amount	Explanation		
1									
2									
3		<u>Intangible Plant</u>							
4	301.1	Organization	\$37,450	\$0	\$0	\$0		\$37,450	
5	302.1	Franchise/Consents	70,261	0	0	0		70,261	
6	339.1	Other Plant & Equip Intangible	623,985	169,960	8,375			785,570	
7									
8		Total Intangibles	<u>\$731,696</u>	<u>\$169,960</u>	<u>\$8,375</u>	<u>\$0</u>		<u>\$893,281</u>	
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	303.2	Land and Land Rights - SS	\$1,295,335	\$99,422	\$0	\$0		\$1,394,757	
12	304.2	Structures and Improvements SS	29,628,955	1,145,557	11,261	0		30,763,251	
13	305.2	Collecting and Impounding Reservoirs	854,646	0	1,809	0		852,837	
14	306.2	Lake, River and Other Intakes	1,630,782	153,101	0	0		1,783,883	
15	307.2	Wells and Springs	0	0	0	0		0	
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0		0	
17	309.2	Supply Mains	18,571,339	0	54	0		18,571,284	
18	310.2	Power Generation Equipment	2,798,596	230,519	21,668	0		3,007,446	
19	311.2	Pumping Equipment SS	27,499,590	561,541	127,808	0		27,933,324	
20	339.2	Other Plant & Equipment SS	0	0	0	0		0	
21									
22		Total Source of Supply & Pumping	<u>\$82,279,243</u>	<u>\$2,190,140</u>	<u>\$162,600</u>	<u>\$0</u>		<u>\$84,306,783</u>	
23									
24		<u>Water Treatment Plant</u>							
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0		\$800,183	
26	304.3	Structures and Improvements WT	36,749,980	0	43,208	0		36,706,772	
27	311.3	Pumping Equipment WT	0	0	0	0		0	
28	320.3	Water Treatment Equipment	39,762,797	826,745	317,233	0		40,272,309	
29	339.3	Other Plant & Equipment WT	0	0	0	0		0	
30									
31		Total Water Treatment	<u>\$77,312,960</u>	<u>\$826,745</u>	<u>\$360,441</u>	<u>\$0</u>		<u>\$77,779,264</u>	
32									
33		<u>Transmission and Distribution Plant</u>							
34	303.4	Land and Land Rights TD	\$7,473,931	\$1,022	\$0	\$0		\$7,474,952	
35	304.4	Structures and Improvements TD	917,659	19,361	42	0		936,978	
36	311.4	Pumping Equipment TD	94,347	2,480	2,912	0		93,914	
37	330.4	Dist Reservoirs & Standpipes	16,659,436	2,948,527	5,299	0		19,602,664	
38	331.4	TD Mains	285,571,424	8,172,001	311,505	0		293,431,920	
39	333.4	Services	49,554,828	1,299,952	328,584	0		50,526,195	
40	334.4	Meter & Meter Installations	48,415,047	1,022,913	50,279	0		49,387,681	
41	335.4	Hydrants	17,833,606	1,304,096	26,193	0		19,111,509	
42	336.4	Backflow Prevention Devices	0	0	0	0		0	
43	339.4	Other Plant & Equip TD	0	0	0	0		0	
44									
45		Total Transmission and Distribution	<u>\$426,520,275</u>	<u>\$14,770,351</u>	<u>\$724,814</u>	<u>\$0</u>		<u>\$440,565,813</u>	

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
 From May 1, 2015 to April 30, 2016

EXHIBIT 37, SCHEDULE B-2.3
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
 PAGE 2 OF 4
 Witness Responsible: L. Bridwell

DATA: X BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X REVISED
 WORKPAPER REFERENCE NO(S): W/P-1

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Additions	Retirements	Transfers/Reclassifications		Other Accts Involved	Base Period
			Beginning Balance			Amount	Explanation		Ending Balance
1									
2									
3		<u>General Plant</u>							
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0
5	304.5	Structures and Improvements AG	13,631,167	145,663	34,974	0			13,741,856
6	340.5	Office Furniture and Equipment	16,750,412	979,879	2,156,243	0			15,574,048
7	341.5	Transportation Equipment	5,040,450	1,350,175	350,138	0			6,040,487
8	342.5	Stores Equipment	80,716	35,000	50,650	0			65,066
9	343.5	Tools, Shop and Garage Equipment	2,543,162	213,921	322,634	0			2,434,448
10	344.5	Laboratory Equipment	1,282,807	832	24,708	0			1,258,931
11	345.5	Power Operated Equipment	1,370,184	0	1,631	0			1,368,554
12	346.5	Communication Equipment	3,523,504	569,206	180,834	0			3,911,877
13	347.5	Miscellaneous Equipment	1,746,374	-14,656	32,508	0			1,699,211
14	348.5	Other Tangible Property	128,266	13,005	10,638	0			130,633
15									
16		Total General	<u>\$46,097,044</u>	<u>\$3,293,026</u>	<u>\$3,164,959</u>	<u>\$0</u>			<u>\$46,225,111</u>
17									
18									
19		Total Utility Plant in Service	<u>\$632,941,218</u>	<u>\$21,250,221</u>	<u>\$4,421,188</u>	<u>\$0</u>			<u>\$649,770,251</u>

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
 From July 1, 2016 to August 31, 2017

EXHIBIT 37, SCHEDULE B-2.3
 Rate Base/[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2
 PAGE 3 OF 4
 Witness Responsible: L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-1

Line No.	NARUC 96 Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Other Accts Involved	Fore. Period Ending Balance	13 Month Average
						Amount	Explanation			
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$37,450	\$0	\$0	\$0			\$37,450	\$37,450
5	302.1	Franchise/Consents	70,261	0	0	0			70,261	70,261
6	339.1	Other Plant & Equip Intangibles	805,579	50,023	0	0			855,601	829,666
7										
8		Total Intangibles	\$913,290	\$50,023	\$0	\$0			\$963,312	\$937,378
9										
10		Source of Supply and Pumping Plant								
11	303.2	Land and Land Rights - SS	\$1,394,757	\$0	\$0	\$0			\$1,394,757	\$1,394,757
12	304.2	Structures and Improvements SS	31,021,000	765,521	20,522	0			31,765,999	31,447,388
13	305.2	Collecting and Impounding Reservoirs	852,371	0	1,399	0			850,972	851,672
14	306.2	Lake, River and Other Intakes	1,883,104	287,070	0	0			2,170,174	2,046,847
15	307.2	Wells and Springs	0	0	0	0			0	0
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0			0	0
17	309.2	Supply Mains	18,571,248	0	109	0			18,571,139	18,571,194
18	310.2	Power Generation Equipment	2,998,785	687,000	25,985	0			3,659,800	3,233,817
19	311.2	Pumping Equipment SS	28,292,617	2,255,491	105,227	0			30,442,881	29,288,691
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	0
21										
22		Total Source of Supply & Pumping	\$85,013,882	\$3,995,082	\$153,241	\$0			\$88,855,723	\$86,834,365
23										
24		Water Treatment Plant								
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0			\$800,183	\$800,183
26	304.3	Structures and Improvements WT	42,515,351	0	83,413	0			42,431,938	42,473,644
27	311.3	Pumping Equipment WT	0	0	0	0			0	0
28	320.3	Water Treatment Equipment	46,879,116	191,380	507,822	0			46,562,674	46,734,367
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	0
30										
31		Total Water Treatment	\$90,194,650	\$191,380	\$591,234	\$0			\$89,794,796	\$90,008,195
32										
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,474,952	\$0	\$0				\$7,474,952	\$7,474,952
35	304.4	Structures and Improvements TD	936,950	0	84	0			936,866	936,908
36	311.4	Pumping Equipment TD	91,973	0	5,825	0			86,148	89,060
37	330.4	Dist Reservoirs & Standpipes	20,078,312	191,380	8,097	0			20,261,595	20,183,426
38	331.4	TD Mains	297,598,632	13,996,518	101,148	0			311,494,001	305,787,112
39	333.4	Services	51,211,361	1,952,853	262,771	0			52,901,443	52,057,813
40	334.4	Meter & Meter Installations	49,868,924	1,290,322	80,444	0			51,078,802	50,451,580
41	335.4	Hydrants	19,507,195	1,157,505	13,565	0			20,651,135	20,108,584
42	336.4	Backflow Prevention Devices	0	0	0	0			0	0
43	339.4	Other Plant & Equip TD	0	0	0	0			0	0
44										
45		Total Transmission and Distribution	\$446,768,298	\$18,588,577	\$471,935	\$0			\$464,884,940	\$457,089,434

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
 From July 1, 2016 to August 31, 2017

EXHIBIT 37, SCHEDULE B-2.3
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
 PAGE 4 OF 4
 Witness Responsible: L. Bridwell

DATA: __ BASE PERIOD __X FORECASTED PERIOD
 TYPE OF FILING: __ ORIGINAL __ UPDATED __X REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-1

Line No.	NARUC 96 Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Other Accts Involved	Fore. Period Ending Balance	13 Month Average
						Amount	Explanation			
1										
2										
3		General Plant								
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0	\$0
5	304.5	Structures and Improvements AG	13,978,177	714,162	67,859	0			14,624,480	14,117,654
6	340.5	Office Furniture and Equipment	15,669,249	2,062,007	1,664,442	0			16,066,814	15,802,459
7	341.5	Transportation Equipment	5,839,357	776,820	603,390	0			6,012,787	5,731,867
8	342.5	Stores Equipment	64,949	0	351	0			64,598	64,774
9	343.5	Tools, Shop and Garage Equipment	2,644,694	294,909	24,262	0			2,915,341	2,742,390
10	344.5	Laboratory Equipment	1,250,881	0	24,150	0			1,226,731	1,238,806
11	345.5	Power Operated Equipment	1,367,467	0	3,261	0			1,364,205	1,365,836
12	346.5	Communication Equipment	4,006,215	317,790	52,429	0			4,271,576	4,118,072
13	347.5	Miscellaneous Equipment	1,696,436	0	8,326	0			1,688,110	1,692,273
14	348.5	Other Tangible Property	134,164	8,828	0	0			142,992	138,415
15										
16		Total General	\$46,651,589	\$4,174,516	\$2,448,470	\$0			\$48,377,634	\$47,012,545
17										
18										
19		Total Utility Plant in Service	\$669,541,709	\$26,999,577	\$3,664,880	\$0			\$692,876,406	\$681,881,917

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPERTY MERGED OR ACQUIRED
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2.4
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2
PAGE 1 OF 2
Witness Responsible: L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acct No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date	Explanation of Treatment
1							
2							
3							
4							
5							
6							
7							
8			NONE				

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2.4
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 2 OF 2
Witness Responsible: L. Bridwell

DATA: __ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acct No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date	Explanation of Treatment
1							
2							
3							
4							
5							
6							
7							
8			NONE				

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
LEASED PROPERTY
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2.5
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2
PAGE 1 OF 2
Witness Responsible: L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1							
2							
3							
4		NONE					

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
LEASED PROPERTY
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2.5
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 2 OF 2
Witness Responsible: L. Bridwell

DATA: __ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1							
2							
3							
4							
5		NONE					

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2.6
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 1 OF 2
Witness Responsible: L. Bridwell

DATA: __X__ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized Acct No.	Description	Amount	Expenses Incurred Acct No.	Description
1										
2										
3										

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2.6
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\]Sch B-2
PAGE 2 OF 2
Witness Responsible: L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net		<u>Revenue Realized</u>		<u>Expenses Incurred</u>	
					Original Cost	Amount	Acct No.	Description	Amount	Acct No.
1										
2										
3										

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPERTY EXCLUDED FROM RATE BASE
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-2.7
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 1 OF 2
Witness Responsible: L. Bridwell

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Period Revenue and Expenses			Reasons for Exclusion
							Amount	Acct No.	Description	
1										
2										
3				NONE						

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPERTY EXCLUDED FROM RATE BASE
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-2.7
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-2
PAGE 2 OF 2
Witness Responsible: L. Bridwell

DATA: __ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Period Revenue and Expenses			Reasons for Exclusion
							Amount	Acct No.	Description	
1										
2										
3				NONE						

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-3
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-3
 PAGE 1 of 4
 Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-2

Line No.	NARUC 96 Acct No.	Account Title	Base Period		Accumulated Reserve Balances			
			Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		<u>Intangible Plant</u>						
4	301.1	Organization	\$37,450	\$0	100%	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,260.82	0		-		-
6	339.1	Other Palant & Equip Intangible	785,570	385,001		385,001		385,001
7								
8		Total Intangibles	<u>\$893,281</u>	<u>\$385,001</u>		<u>\$385,001</u>	<u>\$0</u>	<u>\$385,001</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303.2	Land and Land Rights - SS	\$1,394,757	\$0		\$0	\$0	\$0
12	304.2	Structures and Improvements SS	30,763,251	4,974,877		4,974,877	0	4,974,877
13	305.2	Collecting and Impounding Reservoirs	852,837	282,104		282,104	0	282,104
14	306.2	Lake, River and Other Intakes	1,783,883	425,812		425,812	0	425,812
15	307.2	Wells and Springs	0	0		0	0	0
16	308.2	Infiltration Galleries & Tunnels	0	0		0	0	0
17	309.2	Supply Mains	18,571,284	3,948,262		3,948,262	0	3,948,262
18	310.2	Power Generation Equip	3,007,446	614,041		614,041	0	614,041
19	311.2	Pumping Equipment SS	27,933,324	3,992,167		3,992,167	0	3,992,167
20	339.2	Other Plant & Equip SS	0	0		0	0	0
21	354.2	Other Plant & Equip WT	0	0		0	0	0
22								
23		Total Source of Supply & Pumping	<u>\$84,306,783</u>	<u>\$14,237,262</u>		<u>\$14,237,263</u>	<u>\$0</u>	<u>\$14,237,263</u>
24								
25		<u>Water Treatment Plant</u>						
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$0
27	304.3	Structures and Improvements	36,706,772	5,285,279		5,285,279	0	5,285,279
28	311.3	Pumping Equipment WT	0	(242)		(242)	0	(242)
29	320.3	Water Treatment Equipment	40,272,309	12,299,942		12,299,942	0	12,299,942
30	339.3	Other Plant & Equip WT	0	0		0	0	0
31								
32		Total Water Treatment	<u>\$77,779,264</u>	<u>\$17,584,978</u>		<u>\$17,584,979</u>	<u>\$0</u>	<u>\$17,584,979</u>
33								
34		<u>Transmission and Distribution Plant</u>						
35	303.4	Land and Land Rights TD	\$7,474,952	\$0		\$0	\$0	\$0
36	304.4	Struct & Improve TD	936,978	641,067		641,067	0	641,067
37	311.4	Pumping Equipment TD	93,914	(67,172)		(67,172)	0	(67,172)
38	330.4	Dist Reservoirs & Standpipes	19,602,664	4,837,124		4,837,124	0	4,837,124
39	331.4	TD Mains	293,431,919	54,709,055		54,709,055	0	54,709,055
40	333.4	Services	50,526,195	23,280,954		23,280,954	0	23,280,954
41	334.4	Meters & Meter Installations	49,385,097	9,054,446		9,054,446	0	9,054,446
42	335.4	Hydrants	19,114,093	4,241,609		4,241,609	0	4,241,609
43	336.4	Backflow Prevention Devices	0	0		0	0	0
44	339.4	Other Plant & Equip TD	0	0		0	0	0
45								
46		Total Transmission and Distribution	<u>\$440,565,812</u>	<u>\$96,697,083</u>		<u>\$96,697,083</u>	<u>\$0</u>	<u>\$96,697,083</u>

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-3
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-3
 PAGE 2 of 4
 Witness Responsible L. Bridwell

DATA: __X__ BASE PERIOD __ __ FORECASTED PERIOD
 TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-2

Line No.	NARUC 96 Acct No.	Account Title	Base Period		Accumulated Reserve Balances			
			Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		<u>General Plant</u>						
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0
5	304.5	Struct & Improve AG	13,741,856	2,700,861		2,700,861	0	2,700,861
6	340.5	Office Furniture and Equipment	15,574,048	6,038,599		6,038,599	0	6,038,599
7	341.5	Transportation Equipment	6,040,487	1,001,038		1,001,038	0	1,001,038
8	342.5	Stores Equipment	65,066	(7,867)		(7,867)	0	(7,867)
9	343.5	Tools, Shop and Garage Equipment	2,434,448	937,440		937,440	0	937,440
10	344.5	Laboratory Equipment	1,258,931	298,842		298,842	0	298,842
11	345.5	Power Operated Equipment	1,368,554	876,830		876,830	0	876,830
12	346.5	Communication Equipment	3,911,877	573,928		573,928	0	573,928
13	347.5	Miscellaneous Equipment	1,699,211	607,318		607,318	0	607,318
14	348.5	Other Tangible Property	130,633	115,272		115,272	0	115,272
15								
16								
17		Total General	<u>\$46,225,111</u>	<u>\$13,142,261</u>		<u>\$13,142,261</u>	<u>\$0</u>	<u>\$13,142,261</u>
18								
19								
20		Total Utility Plant in Service	<u>\$649,770,251</u>	<u>\$142,046,585</u>		<u>\$142,046,585</u>	<u>\$0</u>	<u>\$142,046,587</u>

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-3
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-3
 PAGE 3 of 4
 Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-2

Line No.	NARUC 96 Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances				13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjusted Adjustment Jurisdiction	
1								
2								
3		<u>Intangible Plant</u>						
4	301.1	Organization	\$37,450	\$0	100%	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,260.82	0		0	0	-
6	339.1	Other Palant & Equip Intangible	855,601	498,876		498,876	0	457,147
7								
8		Total Intangibles	<u>\$963,312</u>	<u>\$498,876</u>		<u>\$498,876</u>	<u>\$0</u>	<u>\$498,876</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303.2	Land and Land Rights - SS	\$1,394,757	\$0		\$0	\$0	\$0
12	304.2	Structures and Improvements SS	31,765,999	5,924,890		5,924,890	0	5,924,890
13	305.2	Collecting and Impounding Reservoirs	850,972	297,477		297,477	0	291,449
14	306.2	Lake, River and Other Intakes	2,170,174	478,690		478,690	0	457,952
15	307.2	Wells and Springs	0	0		0	0	0
16	308.2	Infiltration Galleries & Tunnels	0	0		0	0	0
17	309.2	Supply Mains	18,571,139	4,368,055		4,368,055	0	4,226,187
18	310.2	Power Generation Equip	3,659,800	697,214		697,214	0	663,048
19	311.2	Pumping Equipment SS	30,442,881	4,903,201		4,903,201	0	4,524,957
20	339.2	Other Plant & Equip SS	0	0		0	0	0
21	354.2	Other Plant & Equip WT	0	0		0	0	0
22								
23		Total Source of Supply & Pumping	<u>\$88,855,723</u>	<u>\$16,669,527</u>		<u>\$16,669,527</u>	<u>\$0</u>	<u>\$16,669,527</u>
24								
25		<u>Water Treatment Plant</u>						
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$0
27	304.3	Structures and Improvements	42,431,938	6,671,357		6,671,357	0	6,143,177
28	311.3	Pumping Equipment WT	0	(242)		(242)	0	(242)
29	320.3	Water Treatment Equipment	46,562,674	13,202,612		13,202,612	0	12,853,419
30	339.3	Other Plant & Equip WT	0	0		0	0	0
31								
32		Total Water Treatment	<u>\$89,794,796</u>	<u>\$19,873,727</u>		<u>\$19,873,727</u>	<u>\$0</u>	<u>\$19,873,727</u>
33								
34		<u>Transmission and Distribution Plant</u>						
35	303.4	Land and Land Rights TD	\$7,474,952	\$0		\$0	\$0	\$0
36	304.4	Struct & Improve TD	936,866	662,144		662,144	0	655,692
37	311.4	Pumping Equipment TD	86,148	(72,047)		(72,047)	0	(70,260)
38	330.4	Dist Reservoirs & Standpipes	20,261,595	5,327,052		5,327,052	0	5,141,607
39	331.4	TD Mains	311,494,001	60,706,501		60,706,501	0	58,470,470
40	333.4	Services	52,901,443	25,003,486		25,003,486	0	24,333,457
41	334.4	Meters & Meter Installations	51,078,802	10,744,883		10,744,883	0	10,075,367
42	335.4	Hydrants	20,651,135	4,710,062		4,710,062	0	4,514,567
43	336.4	Backflow Prevention Devices	0	0		0	0	0
44	339.4	Other Plant & Equip TD	0	0		0	0	0
45								
46		Total Transmission and Distribution	<u>\$464,884,940</u>	<u>\$107,082,079</u>		<u>\$107,082,080</u>	<u>\$0</u>	<u>\$107,082,080</u>

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
ACCUMULATED DEPRECIATION AND AMORTIZATION
 AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-3
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-3
 PAGE 4 of 4
 Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-2

Line No.	NARUC 96 Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances					13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	
1									
2									
3		<u>General Plant</u>							
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0	\$0
5	304.5	Struct & Improve AG	14,624,480	3,158,695		3,158,695	0	3,158,695	2,975,786
6	340.5	Office Furniture and Equipment	16,066,814	6,150,276		6,150,276	0	6,150,276	6,058,928
7	341.5	Transportation Equipment	6,012,787	964,915		964,915	0	964,915	937,248
8	342.5	Stores Equipment	64,598	(4,876)		(4,876)	0	(4,876)	(5,996)
9	343.5	Tools, Shop and Garage Equipment	2,915,341	1,078,347		1,078,347	0	1,078,347	1,023,408
10	344.5	Laboratory Equipment	1,226,731	372,537		372,537	0	372,537	345,158
11	345.5	Power Operated Equipment	1,364,205	919,018		919,018	0	919,018	902,202
12	346.5	Communication Equipment	4,271,576	859,394		859,394	0	859,394	749,722
13	347.5	Miscellaneous Equipment	1,688,110	708,443		708,443	0	708,443	670,588
14	348.5	Other Tangible Property	142,992	124,373		124,373	0	124,373	120,890
15									
16									
17		Total General	<u>48,377,633</u>	<u>14,331,119</u>		<u>14,331,122</u>	<u>0</u>	<u>14,331,122</u>	<u>13,777,935</u>
18									
19		Total Utility Plant in Service	<u>\$692,876,406</u>	<u>\$158,455,328</u>		<u>\$158,455,332</u>	<u>\$0</u>	<u>\$158,455,332</u>	<u>\$152,107,938</u>

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-3.1
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-3
PAGE 1 OF 2
Witness Responsible L. Bridwell

DATA: __X__ BASE PERIOD __ __ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S):.

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3			NONE			

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-3.1

Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-3

PAGE 2 OF 2

Witness Responsible L. Bridwell

DATA: __ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):.

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3			NONE			

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-3.2
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-3
 PAGE 1 OF 4
 Witness Responsible L. Bridwell

DATA: __X__ BASE PERIOD __ __ FORECASTED PERIOD
 TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-2

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
1									
2									
3	339.1	Other P/E Intangibles	\$96,263	\$120,203	19.40%	\$18,675	0%	1.2	5-SQ
4	339.6	Other P/E Comprehensive Studies	689,306	264,798	10.72%	73,894	0%	8.3	10-SQ
5	304.1	SS Structures and Improvements	20,669,375	2,371,586	3.07%	634,550	-5%	33.3	35-S1.5
6	305.0	Coll and Impounding Reservoir	852,837	282,104	1.33%	11,343	0%	47.7	75-R4
7	306.0	Lake, River, and Other Intakes	1,783,883	425,812	2.05%	36,570	0%	47.6	50-S1
8	307.0	Wells and Springs	-	-	2.05%	0	0%	0.0	
9	309.0	Supply Mains	18,571,284	3,948,262	2.20%	408,568	-10%	40.0	65-S2.5
10									
11	304.2	Pumping Structures and Improvements	10,093,876	2,603,291	2.85%	287,675	-20%	36.4	60-R2.5
12	310.1	Other Power Production Equipment	3,007,446	614,041	2.93%	88,118	0%	30.4	35-S2.5
13	311.2	Electric Pumping Equipment	27,499,559	2,703,497	2.25%	618,740	-20%	41.8	50-R3
14	311.3	Diesel Pumping Equipment	433,195	13,474	2.26%	9,790	-20%	31.6	50-R3
15	311.4	Hydraulic Pumping Equipment	7,728	82	2.28%	176	-20%	43.4	50-R3
16	311.5	Source of Supply Pumping Equipment	(7,158)	1,274,871	2.43%	(174)	-20%	47.6	50-R3
17	311.5	T & D Pumping Equipment	93,914	(67,172)	2.43%	2,282	-20%	46.3	50-R3
18									
19	304.3	WT Structures and Improvements	36,706,772	5,285,279	2.95%	1,082,850	-20%	39.2	60-R2.5
20	320.1	Water Treatment Equipment	39,529,969	11,466,542	2.59%	1,023,826	-20%	35.7	45-R2.5
21	320.1	Water Treatment Equipment-Str	-	-	1.97%	0	-20%	45.9	60-R3
22	320.2	Water Treatment - GAC	742,340	833,400	24.28%	180,240	0%	3.1	5-L2.5
23									
24	304.4	T & D Structures and Improvements	936,978	641,067	2.63%	24,643	-5%	20.5	30-S2
25	330.0	Dist Res and Standpipes	1,771,358	224,778	1.66%	29,405	0%	56.8	60-S2.5
26	330.1	Elevated Tanks & Standpipes	13,720,898	4,215,516	2.03%	278,534	-25%	45.3	60-S2.5
27	330.2	Ground Level Facilities	3,014,092	239,472	1.38%	41,594	0%	56.3	60-S2.5
28	330.4	Clearwells	1,096,316	157,359	1.68%	18,418	0%	59.2	60-S2.5
29	331.0	T & D Mains	293,431,919	54,709,055	1.66%	4,870,970	-15%	62.6	75-R3
30	333.0	Services	50,526,195	23,280,954	3.00%	1,515,786	-100%	49.6	60-R2.5
31	334.1	Meters	24,490,843	610,523	2.68%	656,355	-10%	38.4	40-R1
32	334.1	Meters - Bronze Case	(2,044)	486,967	2.74%	(56)	-10%	38.7	40-R1
33	334.1	Meters - Plastic Case	(12,014)	(58,367)	3.25%	(390)	-10%	28.4	40-R1
34	334.1	Meters - Other	(14,281)	663,118	2.90%	(414)	-10%	34.1	40-R1
35	334.2	Meter Installations	23,967,673	7,882,635	2.78%	666,301	-10%	28.5	40-R1
36	334.3	Meter Vaults	954,921	(30,430)	2.73%	26,069	-10%	39.2	40-R1
37	335.0	Hydrants	19,114,093	4,241,609	1.49%	284,800	-25%	66.9	80-R3

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-3.2
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-3
 PAGE 2 OF 4
 Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-2

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
1									
2									
3									
4	304.60	Office Structures and Improvements	4,822,596	568,579	2.01%	96,934	-5%	27.9	55-R2.5
5		Office Structures and Improvements-not depreciated				0			
6	304.61	Other Structures and Improvements	5,786,087	1,537,663	2.01%	116,300	-5%	44	55-R2.5
7	304.70	Stores, Shop & Garage Structures	1,766,444	465,088	2.03%	35,859	0%	44.4	50-R2.5
8	304.80	Misc Structures	1,366,729	129,532	4.98%	68,063	-10%	17.9	25-R2
9	340.10	Office Furniture	714,184	315,278	5.00%	35,709	0%	8.7	20-SQ
10		Office Furniture-not depreciated				0			
11	340.21	Mainframe Comp & Periph Eqpt	-	-	20.00%	0	0%	3.7	5-SQ
12		Mainframe Comp & Periph Eqpt-not depreciated				0			
13	340.22	Personal Comp & Periph Eqpt	1,785,042	321,720	20.00%	357,008	0%	1.7	5-SQ
14		Personal Comp & Periph Eqpt-not depreciated				0			
15	340.23	Computers & Periph Other	(9,267)	637,529	20.00%	(1,853)	0%	2.4	5-SQ
16		Computers & Periph Other-not depreciated				0			
17	340.30	Mainframe Software	1,370,586	171,876	20.00%	274,117	0%	1.0	5-SQ
18		Mainframe Software-not depreciated				0			
19	340.32	Personal Comp Software	11,705,721	4,098,620	10.00%	1,170,572	0%	1.4	5-SQ
20		Personal Comp Software-not depreciated				0			
21	340.33	Other Software	(833)	384,267	20.00%	(167)	0%	1.3	5-SQ
22		Other Software-not depreciated				0			
23	340.50	Other Office Equipment	8,617	109,308	6.67%	575	0%	4.9	15-SQ
24		Other Office Equipment-not depreciated				0			
25	340.51	Computer Software Special	-	-	10.00%	0			
26	341.10	Trans Equip-Light Trucks	2,086,381	343,207	1.53%	31,922	20%	12.6	13-S2.5
27		Trans Equip-Light Trucks-not depreciated				0			13-S2.5
28	341.20	Trans Equip-Heavy Trucks	2,636,863	225,620	2.34%	61,703	15%	10.6	14-S2
29	341.30	Trans Equip-Cars	358,737	195,440	8.50%	30,493	15%	0.0	10-S3
30		Trans Equip-Cars-new additions				0			10-S3
31	341.40	Other Trans Equip	958,505	236,771	5.51%	52,814	0%	12.1	16-L3
32	342.00	Stores Equipment	65,066	(7,867)	4.00%	2,603	0%	2.3	25-SQ
33		Stores Equipment-not depreciated				0			25-SQ
34	343.00	Tools, Shop, & Garage Equip	2,434,448	937,440	5.00%	121,722	0%	13.2	20-SQ
35		Tools, Shop, & Garage Equip-not depreciated				0			20-SQ
36	344.00	Laboratory Equipment	1,258,931	298,842	6.67%	83,971	0%	5.0	15-SQ
37		Laboratory Equipment-not depreciated				0			15-SQ
38	345.00	Power Operated Equipment	1,368,554	876,830	2.14%	29,287	15%	12.3	18-L4
39	346.10	Communication Equipment-nontelephone	287,551	(5,820)	6.67%	19,180	0%	4.0	15-SQ
40		Communication Equipment-not depreciated				0			15-SQ
41	346.19	Communication Equipment-remote control	3,533,440	678,118	6.67%	235,680	0%	12.3	15-SQ
42	346.20	Communication Equipment-telephone	90,886	(98,371)	6.67%	6,062	0%	12.3	15-SQ
43	347.00	Misc Equipment	1,699,211	607,318	5.00%	84,961	0%	13.1	20-SQ
44		Misc Equipment - not depreciated				0			20-SQ
45	348.00	Other Tangible Property	130,633	115,272	5.00%	6,532	0%	7.6	20-SQ
46									
47			<u>\$639,992,647</u>	<u>\$142,046,585</u>		<u>\$15,809,185</u>			

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-3.2
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-3
 PAGE 3 OF 4
 Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL _X_ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-2

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
1									
2									
3	339.1	Other P/E Intangibles	\$96,263	\$131,241	7.00%	\$6,738	0%	1.2	5-SQ
4	339.6	Other P/E Comprehensive Studies	733,403	325,906	7.00%	51,338	0%	8.3	10-SQ
5	304.1	SS Structures and Improvements	21,364,641	2,782,415	2.24%	478,568	-5%	33.3	35-S1.5
6	305.0	Coll and Impounding Reservoir	851,672	291,449	1.58%	13,456	0%	47.7	75-R4
7	306.0	Lake, River, and Other Intakes	2,046,847	457,952	2.02%	41,346	0%	47.6	50-S1
8	307.0	Wells and Springs	-	-	2.02%	0	0%	0.0	
9	309.0	Supply Mains	18,571,194	4,226,187	2.02%	375,138	-10%	40.0	65-S2.5
10									
11	304.2	Pumping Structures and Improvements	10,082,747	2,809,595	2.48%	250,052	-20%	36.4	60-R2.5
12	310.1	Other Power Production Equipment	3,233,817	663,048	3.12%	100,895	0%	30.4	35-S2.5
13	311.2	Electric Pumping Equipment	28,867,291	3,258,631	3.03%	874,679	-20%	41.8	50-R3
14	311.3	Diesel Pumping Equipment	432,760	22,625	3.23%	13,978	-20%	31.6	50-R3
15	311.4	Hydraulic Pumping Equipment	7,728	288	4.08%	315	-20%	43.4	50-R3
16	311.5	Source of Supply Pumping Equipment	(19,088)	1,243,170	2.73%	(521)	-20%	47.6	50-R3
17	311.5	T & D Pumping Equipment	89,060	(70,260)	3.02%	2,690	-20%	46.3	50-R3
18									
19	304.3	WT Structures and Improvements	42,473,644	6,143,177	2.71%	1,151,036	-20%	39.2	60-R2.5
20	320.1	Water Treatment Equipment	45,992,027	11,950,103	2.77%	1,273,979	-20%	39.0	45-R2.5
21	320.1	Water Treatment Equipment-Str	-	-	2.77%	0	-20%	45.9	60-R3
22	320.2	Water Treatment - GAC	742,340	903,316	2.65%	19,672	0%	3.1	5-L2.5
23									
24	304.4	T & D Structures and Improvements	936,908	655,692	1.39%	13,023	-5%	20.5	30-S2
25	330.0	Dist Res and Standpipes	1,771,358	252,470	2.02%	35,781	0%	56.8	60-S2.5
26	330.1	Elevated Tanks & Standpipes	14,127,331	4,434,796	1.89%	267,007	-25%	45.3	60-S2.5
27	330.2	Ground Level Facilities	3,188,421	281,305	1.83%	58,348	0%	56.3	60-S2.5
28	330.4	Clearwells	1,096,316	173,036	1.74%	19,076	0%	59.2	60-S2.5
29	331.0	T & D Mains	305,787,112	58,470,470	1.53%	4,678,543	-15%	62.6	75-R3
30	333.0	Services	52,057,813	24,333,457	3.24%	1,686,673	-100%	49.6	60-R2.5
31	334.1	Meters	25,623,637	1,257,375	3.50%	896,827	-10%	38.4	40-R1
32	334.1	Meters - Bronze Case	(5,450)	474,415	2.90%	(158)	-10%	38.7	40-R1
33	334.1	Meters - Plastic Case	(32,037)	(673,395)	4.39%	(1,406)	-10%	28.4	40-R1
34	334.1	Meters - Other	(38,084)	597,021	3.70%	(1,409)	-10%	34.1	40-R1
35	334.2	Meter Installations	23,953,447	8,438,900	2.89%	692,255	-10%	28.5	40-R1
36	334.3	Meter Vaults	950,067	(18,949)	3.31%	31,447	-10%	39.2	40-R1
37	335.0	Hydrants	20,108,584	4,514,567	2.15%	432,335	-25%	66.9	80-R3

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 CONSTRUCTION WORK IN PROGRESS
 AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-4
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-4
 PAGE 1 OF 2
 Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ____ FORECASTED PERIOD
 TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-3

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1									
2	D12-**01-P	Projects Funded by Others	\$517,880	\$0		\$517,880	100%	\$517,880	NA
3	R12-**A1	Mains - New	157,332	1,563		158,895		158,895	NA
4	R12-**B1	Mains - Replaced / Restored	582,544	5,956		588,500		588,500	NA
5	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
6	R12-**D1	Mains - Relocated	26,204	279		26,483		26,483	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	21,247	217		21,464		21,464	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	65,508	45		65,553		65,553	NA
9	R12-**G1	Services and Laterals - New	0	0		0		0	NA
10	R12-**H1	Services and Laterals - Replaced	216	1		217		217	NA
11	R12-**I1	Meters - New	31,537	13		31,550		31,550	NA
12	R12-**J1	Meters - Replaced	0	0		0		0	NA
13	R12-**K1	ITS Equipment and Systems	1,655,837	76,548		1,732,385		1,732,385	NA
14	R12-**L1	SCADA Equipment and Systems	50,365	815		51,180		51,180	NA
15	R12-**M1	Security Equipment and Systems	3,000	0		3,000		3,000	NA
16	R12-**N1	Offices and Operations Centers	5,772	40		5,812		5,812	NA
17	R12-**O1	Vehicles	2,238	0		2,238		2,238	NA
18	R12-**P1	Tools and Equipment	0	0		0		0	NA
19	R12-**Q1	Process Plant Facilities and Equipment	197,894	2,196		200,090		200,090	NA
20	R12-**S1	Engineering Studies	411,280	8,230		419,510		419,510	NA
21	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	0	0		0		0	NA
22	I12-020032	RRS Filter Building Replacement	12,185,411	217,371		12,402,782		12,402,782	94.32%
23	I12-020052	Millersburg Tank Replacement	274,800	0		274,800		274,800	61.07%
24	I12-020011	New Circle Rd Main Relocation	2,632,429	69,400		2,701,829		2,701,829	99.37%
25	I12-020040	KRS Valve House Rehabilitation (Phase 2)	160,300	0		160,300		160,300	16.87%
26	I12-020043	Athens Boonesboro Main Extension	503,800	0		503,800		503,800	35.83%
27	I12-000001	Post Acquisition BD Capex	0	0		0		0	0.00%
28	I12-020051	KRS High Service Pumps Replacement	68,700	0		68,700		68,700	2.56%
29	I12-020039	Georgetown Bypass and US 25 Area	0	0		0		0	0.00%
30	I12-020037	KRS1 Chemical Storage and Feed Improvements	0	0		0		0	0.00%
31	I12-020017	KRS Valve House Rehabilitation Phas	1,556,427	78,685		1,635,112		1,635,112	100.00%
32	I12-020021	Power Reliability at Remote Sites	0	0		0		0	0.00%
33	I12-020056	KRS Valve House Rehabilitation (Phase 1.B)	554,887	3,198		558,085		558,085	62.01%
34	I12-020050	Paving Field Ops and Front Entrance	0	0		0		0	0.00%
35	I12-020055	New Circle Rd Main Relocation Phase 2	283,044	0		283,044		283,044	36.52%
36	I12-020012	KRS High Service Pumping	136,299	3,028		139,327		139,327	9.95%
37	I12-020046	KRS Actuator Replacement Level 1	630,065	40,256		670,321		670,321	100.00%
38	I12-020057	Sludge Thickner Upgrade	124,247	633		124,880		124,880	24.27%
39	I12-020058	KRS Intake Pump Replacement	88,620	280		88,900		88,900	16.06%
40									
41									
42									
43									
44									
45			<u>\$22,927,883</u>	<u>\$508,754</u>	<u>\$0</u>	<u>\$23,436,637</u>		<u>\$23,436,637</u>	
46									
47									

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 CONSTRUCTION WORK IN PROGRESS
 AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-4
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-4
 PAGE 2 OF 2
 Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-3

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1									
2	D12-**01-P	Projects Funded by Others	\$502,488	\$0		\$502,488	100%	\$502,488	N/A
3	R12-**A1	Mains - New	194,603	2,771		197,374		197,374	N/A
4	R12-**B1	Mains - Replaced / Restored	708,898	9,706		718,604		718,604	N/A
5	R12-**C1	Mains - Unscheduled	0	0		0		0	N/A
6	R12-**D1	Mains - Relocated	66,998	906		67,904		67,904	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	21,247	217		21,464		21,464	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	65,508	45		65,553		65,553	N/A
9	R12-**G1	Services and Laterals - New	0	0		0		0	N/A
10	R12-**H1	Services and Laterals - Replaced	216	1		217		217	N/A
11	R12-**I1	Meters - New	31,537	13		31,550		31,550	N/A
12	R12-**J1	Meters - Replaced	0	0		0		0	N/A
13	R12-**K1	ITS Equipment and Systems	1,655,837	76,548		1,732,385		1,732,385	N/A
14	R12-**L1	SCADA Equipment and Systems	50,365	815		51,180		51,180	N/A
15	R12-**M1	Security Equipment and Systems	3,000	0		3,000		3,000	N/A
16	R12-**N1	Offices and Operations Centers	5,772	40		5,812		5,812	N/A
17	R12-**O1	Vehicles	2,238	0		2,238		2,238	N/A
18	R12-**P1	Tools and Equipment	0	0		0		0	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	321,218	4,449		325,667		325,667	N/A
20	R12-**S1	Engineering Studies	411,280	8,230		419,510		419,510	N/A
21	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	0	0		0		0	N/A
22	I12-020032	RRS Filter Building Replacement	0	0		0		0	N/A
23	I12-020052	Millersburg Tank Replacement	0	0		0		0	N/A
24	I12-020011	New Circle Rd Main Relocation	460,597	69,400		529,997		529,997	19.49%
25	I12-020040	KRS Valve House Rehabilitation (Phase 2)	313,761	0		313,761		313,761	33.03%
26	I12-020043	Athens Boonesboro Main Extension	544,676	0		544,676		544,676	38.74%
27	I12-000001	Post Acquisition BD Capex	8,475	0		8,475		8,475	7.06%
28	I12-020051	KRS High Service Pumps Replacement	312,849	0		312,849		312,849	11.67%
29	I12-020039	Georgetown Bypass and US 25 Area	190,681	0		190,681		190,681	14.12%
30	I12-020037	KRS1 Chemical Storage and Feed Improvements	223,715	0		223,715		223,715	8.95%
31	I12-020017-01	KRS Valve House Rehabilitation Phas	1,556,428	78,684		1,635,112		1,635,112	100.00%
32	I12-020021	Power Reliability at Remote Sites	126,831	0		126,831		126,831	10.57%
33	I12-020056	KRS Valve House Rehabilitation (Phase 1.B)	97,283	3,198		100,481		100,481	11.16%
34	I12-020050	Paving Field Ops and Front Entrance	49,323	0		49,323		49,323	14.09%
35	I12-020055	New Circle Rd Main Relocation Phase 2	5,846	0		5,846		5,846	0.75%
36	I12-020012-01	KRS High Service Pumping	227,899	3,028		230,927		230,927	16.49%
37	I12-020046-01	KRS Actuator Replacement Level 1	630,065	40,256		670,321		670,321	100.00%
38	I12-020057	Sludge Thickner Upgrade	124,247	633		124,880		124,880	24.27%
39	I12-020058	KRS Intake Pump Replacement	88,620	280		88,900		88,900	16.06%
40									
41									
42									
43									
44									
45									
46			\$9,002,501	\$299,220	\$0	\$9,301,721		\$9,301,721	
47									

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-4.1
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-4
 PAGE 1 OF 2
 Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ____ FORECASTED PERIOD
 TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): W/P-1-3

Line No.	Project Number	Description	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$517,880	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	158,895	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	588,500	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	0	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	26,483	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	21,464	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	65,553	NA
9	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	0	NA
10	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	217	NA
11	R12-**I1	Meters - New	NA	NA	NA	NA	NA	31,550	NA
12	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	0	NA
13	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	1,732,385	NA
14	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	51,180	NA
15	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	3,000	NA
16	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	5,812	NA
17	R12-**O1	Vehicles	NA	NA	NA	NA	NA	2,238	NA
18	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	0	NA
19	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	200,090	NA
20	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	419,510	NA
21	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA	NA	NA
22	I12-020032	RRS Filter Building Replacement	Feb-15	May-16	93.80%	14,100,000	13,150,165	12,402,782	94.32%
23	I12-020052	Millersburg Tank Replacement	Feb-16	Jun-16	59.33%	450,000	450,000	274,800	61.07%
24	I12-020011	New Circle Rd Main Relocation	May-15	Aug-16	74.80%	2,306,000	2,718,903	2,701,829	99.37%
25	I12-020040	KRS Valve House Rehabilitation (Phase 2)	Apr-16	Dec-16	10.58%	1,000,000	950,000	160,300	16.87%
26	I12-020043	Athens Boonesboro Main Extension	Jan-15	Dec-15	100.00%	1,455,000	1,406,100	503,800	35.83%
27	I12-000001	Post Acquisition BD Capex	NA	NA	NA	120,000	120,000	0	0.00%
28	I12-020051	KRS High Service Pumps Replacement	Apr-16	Sep-17	5.60%	2,250,000	2,680,000	68,700	2.56%
29	I12-020039	Georgetown Bypass and US 25 Area	Jan-16	Dec-17	16.44%	1,350,000	1,350,000	0	0.00%
30	I12-020037	KRS1 Chemical Storage and Feed Improvements	Feb-14	Dec-18	44.82%	1,200,000	2,500,000	0	0.00%
31	I12-020017-01	KRS Valve House Rehabilitation Phas	Dec-14	May-16	99.81%	1,663,762	1,663,762	1,635,112	98.28%
32	I12-020021	Power Reliability at Remote Sites	Jan-14	Dec-17	58.22%	240,000	1,200,000	0	0.00%
33	I12-020056	KRS Valve House Rehabilitation (Phase 1.B)	Jun-15	Mar-16	100.00%	1,504,295	900,000	558,085	62.01%
34	I12-020050	Paving Field Ops and Front Entrance	Apr-16	Jun-16	32.22%	350,000	350,000	0	0.00%
35	I12-020055	New Circle Rd Main Relocation Phase 2	Jan-16	Dec-16	32.88%	900,000	775,000	283,044	36.52%
36	I12-020012-01	KRS High Service Pumping	Jan-15	Dec-16	69.29%	5,025,000	1,400,000	139,327	9.95%
37	I12-020046-01	KRS Actuator Replacement Level 1	Sep-14	Jan-16	100.00%	689,890	689,890	670,321	97.16%
38	I12-020057	Sludge Thickner Upgrade	Sep-15	Jun-16	88.32%	250,000	250,000	124,880	49.95%
39	I12-020058	KRS Intake Pump Replacement	Sep-15	Jun-16	79.87%	553,000	553,000	88,900	16.08%
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
						<u>\$35,406,947</u>	<u>\$33,106,820</u>	<u>23,436,637</u>	

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-4.1
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-4
PAGE 2 OF 2
Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-3

Table with 10 columns: Line No., Project Number, Date Construction Began, Estimated Completion Date, % of Elapsed Time, Original Budget Estimate, Current Budget Estimate, Total Project Expenditures, % of Total Expenditures to Budget Est. Rows include various construction projects like 'Projects Funded by Others', 'Mains - New', 'Hydrants, Valves, and Manholes - New', etc.

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$250,000. The construction period may be as little as one week or as long as several months.

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
ALLOWANCE FOR WORKING CAPITAL
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-5
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
PAGE 1 OF 2
Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): SCH 5.1/5.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	<u>\$3,946,000</u>	<u>100.00%</u>	<u>\$3,946,000</u>
4						
5						
6						
7	Materials and Supplies	24-Month Average Balance	B-5.1, Page 1/2	<u>\$813,037</u>	<u>100.00%</u>	<u>\$813,037</u>

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 ALLOWANCE FOR WORKING CAPITAL
 AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-5
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
 PAGE 2 OF 2
 Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S): SCH 5.1/5.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3						
4						
5						
6	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	<u>\$5,208,000</u>	<u>100.00%</u>	<u>\$5,208,000</u>
7						
8						
9						
10	Materials and Supplies	24 Month Average Balance	B-5.1, Page 2/2	<u>\$813,037</u>	<u>100.00%</u>	<u>\$813,037</u>

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
WORKING CAPITAL COMPONENTS
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-5.1
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
PAGE 1 OF 2
Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-5

Line No.	Description	Total Company	24 - Month Average For Period		Total Company	Period Balance	
			Jurisdictional Percent	Jurisdictional Amount		Jurisdictional Percent	Jurisdictional Amount
1							
2							
3	<u>Materials and Supplies</u>						
4							
5							
6	Materials & Supplies	\$ 813,037	<u>100.00%</u>	\$813,037	\$813,037	<u>100.00%</u>	\$813,037
7							
8				<u>0</u>	<u>0</u>		<u>0</u>
9							
10		<u>\$813,037</u>		<u>\$813,037</u>	<u>\$813,037</u>		<u>\$813,037</u>
11							
12							
13							

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-5.1
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
PAGE 2 OF 2
Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-5

Line No.	Description	Total Company	24 - Month Average For Period		Total Company	Period Balance	
			Jurisdictional Percent	Jurisdictional Amount		Jurisdictional Percent	Jurisdictional Amount
1							
2							
3							
4							
5							
6	<u>Materials and Supplies</u>						
7							
8							
9	Materials and Supplies	\$ 813,037	<u>100.00%</u>	\$813,037	\$813,037	<u>100.00%</u>	\$813,037
10							
11				<u>0</u>	<u>0</u>		<u>0</u>
12							
13		<u>\$813,037</u>		<u>\$813,037</u>	<u>\$813,037</u>		<u>\$813,037</u>
14							
15							
16							
17							
18							
19							

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
WORKING CAPITAL - LEAD/LAG STUDY
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-5.2
Rate Base\{Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
PAGE 1 OF 6
Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		<u>\$92,050,256</u>
4			
5	Average Daily Operating Funds		252,192
6			
7	Composite Average Days Interval Between:		
8			
9	(A) Date Service Furnished and Date Collections Deposited	43.92	
10			
11	(B) Date Expenses Incurred and Date of Payment	<u>28.27</u>	
12			
13	(C) Net Interval	<u>15.65</u>	
14			
15	Total Working Capital		<u>\$3,946,075</u>
16			
17			
18	Use		<u>\$3,946,000</u>

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 WORKING CAPITAL - LEAD/LAG STUDY
 AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-5.2
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
 PAGE 2 OF 6
 Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S):

Line No.	Description	Amount	Post Payment or (Lead) Days	Dollar Days
1				
2				
3	Salaries & Wages	7,103,811	12.00	\$85,245,732
4	Fuel, Power and Electric	3,889,124	33.10	128,726,012
5	Chemicals	1,619,489	49.29	79,824,709
6	Purchased Water	271,476	49.73	13,500,183
7	Waste Disposal	275,269	62.23	17,129,990
8	Service Company Charges	8,165,618	(7.58)	(61,906,000)
9	Contracted Services	1,024,472	55.83	57,199,303
10	Group Insurance	1,151,971	10.92	12,583,708
11	Opeb	505,481	(2.75)	(1,390,073)
12	Other Benefits	430,089	10.24	4,406,085
13	Pensions	630,347	(2.75)	(1,733,454)
14	Insurance Other than Group	798,704	(82.79)	(66,121,891)
15	Rents	20,498	43.08	883,051
16	Regulatory Expense	287,496	0.00	0
17	Maintenance Service & Supplies	1,722,270	56.13	96,675,464
18	Amortization	439,721	0.00	0
19	Uncollectibles	794,406	0.00	0
20	Office Supplies & Services	241,083	59.67	14,385,874
21	Employee Related Exp, Travel & Ent	168,708	46.10	7,776,931
22	Other Operating Expenses	3,652,813	44.78	163,566,760
23	Total O & M Expenses	33,192,846		550,752,384
24				
25	Depreciation and Amortization	13,739,852	0.00	0
26	Property Taxes	5,267,365	144.30	760,068,691
27	Utility Tax	681,674	(154.77)	(105,502,685)
28	Payroll Taxes	535,550	12.00	6,426,600
29	Income Taxes - Current - SIT	1,051,218	55.61	58,452,977
30	Income Taxes - Current - FIT	5,545,518	36.75	203,797,787
31	Deferred Income Taxes	3,991,235	0.00	0
32	Interest Expense - Long - Term Debt	11,848,504	93.58	1,108,731,531
33	Interest Expense - Short - Term Debt	106,197	15.02	1,595,057
34	Preferred Dividends	381,156	46.63	17,771,399
35	Net Income	15,709,141	0.00	0
36				
37	Net Operating Funds	\$92,050,256		\$2,602,093,741
38				
39				
40	Average Days Interval between Date Expenses are Incurred and Date of Payment			28.27
41				
42				
43				
44				

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 WORKING CAPITAL - LEAD/LAG STUDY
 AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-5.2
 Rate Base\{Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
 PAGE 3 OF 6
 Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S):

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$82,791,431	15.80	\$1,308,395,236
4				
5	Other Revenues	2,285,688	15.80	36,121,894
6				
7	Fire Service	<u>2,716,050</u>	15.75	<u>42,769,405</u>
8				
9	Total	<u>87,793,169</u>		<u>\$1,387,286,535</u>
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Average Median Service Days		15.80	
20				
21	Number of Days between the Reading Date and the			
22	Billing Date			3.68
23				
24	Number of Days between the Billing Date and the			
25	Date the Bills are Paid			<u>24.44</u>
26				
27	Total Average Days' Interval between Number of Days			
28	from Date Services are Furnished to Date Collections			
29	are Received			<u><u>43.92</u></u>

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
WORKING CAPITAL - LEAD/LAG STUDY
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-5.2
Rate Base\{Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-5
PAGE 4 OF 6
Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):
AGDR2#19(4, 5, & 6)

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		<u>\$97,600,071</u>
4			
5	Average Daily Operating Funds		267,397
6			
7	Composite Average Days Interval Between:		
8			
9	(A) Date Service Furnished and Date Collections Deposited	44.65	
10			
11	(B) Date Expenses Incurred and Date of Payment	<u>25.17</u>	
12			
13	(C) Net Interval	<u>19.48</u>	
14			
15	Total Working Capital		<u>\$5,207,937</u>
16			
17			
18	Use		<u>\$5,208,000</u>

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 WORKING CAPITAL - LEAD/LAG STUDY
 AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-5.2
 Rate Base\{Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\}Sch B-5
 PAGE 5 OF 6
 Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S):

Line No.	DESCRIPTION	Amount	Post Payment or (Lead) Days	Dollar Days
1	Salaries & Wages	7,352,130	12.00	88,225,565
2	Fuel, Power and Electric	4,011,587	33.10	132,779,412
4	Chemicals	1,768,379	49.29	58,531,530
5	Purchased Water	230,255	49.73	11,450,311
6	Waste Disposal	377,380	62.23	23,484,357
7	Service Company Charges	8,603,681	(7.58)	(65,227,089)
8	Contracted Services	758,671	55.83	42,358,846
9	Group Insurance	1,342,269	10.92	14,662,450
10	Opeb	581,184	(2.75)	(1,598,256)
11	Other Benefits	492,821	10.24	5,048,747
12	Pensions	602,070	(2.75)	(1,655,693)
13	Insurance Other than Group	805,579	(82.79)	(66,691,048)
14	Rents	20,528	43.08	884,343
15	Regulatory Expense	290,523	0.00	0
16	Maintenance Service & Supplies	1,764,968	56.13	99,072,193
17	Amortization	450,622	0.00	0
18	Uncollectibles	685,226	0.00	-
19	Office Supplies & Services	283,442	59.67	16,913,515
20	Employee Related Exp, Travel & Ent	162,257	46.10	7,479,560
21	Other Operating Expenses	3,693,208	44.78	165,375,580
22	Total O & M Expenses	34,276,781		310,089,346
23				
24	Depreciation and Amortization	15,175,222	0.00	0
25	Property Taxes	5,440,027	144.30	784,983,355
26	Utility Tax	167,669	(154.77)	(25,950,133)
27	Payroll Taxes	576,225	12.00	6,914,696
28	Income Taxes - Current - SIT	1,140,785	55.61	63,433,377
29	Income Taxes - Current - FIT	5,055,630	36.75	185,794,407
30	Deferred Income Taxes	1,527,963	0.00	0
31	Interest Expense - Long - Term Debt	11,982,736	93.58	1,121,292,333
32	Interest Expense - Short - Term Debt	70,509	15.02	1,059,029
33	Preferred Dividends	190,575	46.63	8,885,559
34	Net Income	21,995,951	0.00	0
35				
36	Net Operating Funds	<u>\$97,600,071</u>		<u>\$2,456,501,969</u>
37				
38				
39	Average Days Interval between Date Expenses are Incurred and Date of Payment			<u>25.17</u>
40				
41				
42				
43				

KENTUCKY-AMERICAN WATER COMPANY
 Case No. 2015-00418
 WORKING CAPITAL - LEAD/LAG STUDY
 AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-5.2
 Rate Base\([Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-5
 PAGE 6 OF 6
 Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
 TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___X_ REVISED
 WORKPAPER REFERENCE NO(S):
 AGDR2#19(4, 5, & 6)

Line No.	Revenues Amount	Median Service Days	Dollar Days
1			
2			
3	Monthly - Arrears Full Bills	15.80	\$1,308,711,986
4			
5	Other Revenues	15.80	\$34,367,072
6			
7	Fire Service	15.75	42,514,257
8			
9	Total		\$1,385,593,315
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Average Median Service Days	15.80	
20			
21	Number of Days between the Reading Date and the Billing Date		3.68
22			
23	Number of Days between the Billing Date and the Date the Bills are Paid		25.17
24			
25			
26			
27	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received		44.65
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF APRIL 30, 2016

EXHIBIT 37, SCHEDULE B-6
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-6
PAGE 1 OF 2
Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):: W/P-1

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	252	Customer Advances	W/P-1-6	\$13,675,378	100.00%	\$13,675,378
4						
5	271	Contributions in Aid of Construction	W/P-1-7	\$58,143,200		\$58,143,200
6						
7	255	<u>Investment Tax Credits:</u>				
8		Pre 1971 3% Credit	W/P-1-9	\$38,059		\$38,059
9		1971-1975 4% Credit				
10		1975-12/31/85 10% Credit				
11						
12				\$38,059		\$38,059
13						
14						
15	282	<u>Deferred Taxes:</u>				
16		Utility Plant in Service	W/P-1-8	\$70,649,579		\$70,649,579
17		Deferred Maintenance	W/P-1-8	2,805,759		2,805,759
18		Deferred Debits	W/P-1-8	547,702		547,702
19						
20						
21						
22						
23				\$74,003,040		\$74,003,040
24						

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2017

EXHIBIT 37, SCHEDULE B-6
Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-6
PAGE 2 OF 2
Witness Responsible L. Bridwell

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):: W/P-1

Table with 8 columns: Line No., Acct No., Description, Workpaper Reference, Total Company, Jurisdictional Percent, Jurisdictional Amount, 13-Month Average Balance. Rows include Customer Advances, Contributions in Aid of Construction, Investment Tax Credits, and Deferred Taxes.

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
JURISDICTIONAL PERCENTAGES

EXHIBIT 37, SCHEDULE B-7
Rate Base\([Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-7
PAGE 1 OF 1
Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):.

Line No.	Acct No.	Account Title	Jurisdictional Percentage	Description of Factors And/Or Method of Allocation
1				
2				
3				
4		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY		

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
JURISDICTIONAL STATISTICS - RATE BASE

EXHIBIT 37, SCHEDULE B-7.1
Rate Base\([Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-7
PAGE 1 OF 1
Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):.

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Statistic	Statistic For Rate Area	Allocation Factor
----------	-------------	-------------------------	------------	--------------------	-------------------------	-------------------

1
2
3
4

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

EXHIBIT 37, SCHEDULE B-7.2
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-7
PAGE 1 OF 1
Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):.

Line No.	Description
1	
2	
3	
4	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2010 - 2014 AND BASE AND FORECASTED PERIODS

EXHIBIT 37, SCHEDULE B-8
 Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-8
 PAGE 1 OF 2
 Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
 WORKPAPER REFERENCE NO(S):

Line No.	Description	Forecasted Period	% Change	Base Period	% Change	2014	% Change	2013	% Change	2012	% Change	2011	% Change	2010
1														
2	Utility Plant													
3	Utility Plant in Service	\$681,881,917	4.94%	\$649,770,251	2.37%	\$634,757,122	2.59%	\$618,710,826	3.31%	\$598,861,559	3.14%	\$580,644,329	3.06%	\$563,384,358
4	CWIP	9,301,721	-60.31%	23,436,637	146.36%	9,512,998	-53.81%	20,595,819	56.36%	13,171,843	29.44%	10,176,232	40.88%	7,223,273
5	Accum Prov - Depr/Amort	(152,107,938)	7.08%	(142,046,587)	24.32%	(114,258,640)	-5.00%	(120,269,887)	6.90%	(112,509,076)	7.05%	(105,103,645)	6.92%	(98,304,331)
6	UPAA	205,981	-5.00%	216,829	-4.19%	226,321	-3.47%	234,457	-3.35%	242,593	-3.25%	250,730	-4.70%	263,109
7														
8	Total Net Utility Plant	539,281,681	1.49%	531,377,130	0.21%	530,237,801	2.11%	519,271,215	3.90%	499,766,920	2.84%	485,967,646	2.84%	472,566,409
9														
10	Other Property and Investments													
11	Non-Utility Property	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	-7.57%	270,193
12	Accum Prov - Depr/Amort	0		0		0		0		0		0		0
13	Investment in Assoc. Co's	0		0		0		0		0		0		0
14	Other Investments	0		0		0		0		0		0		0
15														
16	Total Other Property and Investments	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	-7.57%	270,193
17														
18														
19	Current and Accrued Assets													
20	Cash and Cash Equivalents	152,969	-75.49%	624,158	-146.85%	(1,332,355)	732.52%	(160,039)	-85.37%	(1,093,546)	-487.71%	282,053	4.87%	268,962
21	Temporary Cash Investments	0		0		0		0		0		0		0
22	Customer Accounts													
23	Receivable	5,613,478	4.56%	5,368,918	14.64%	4,683,425	26.77%	3,694,544	5.00%	3,518,720	24.50%	2,826,297	-6.14%	3,011,145
24	Accum Prov - Uncollectibles	(685,226)	-13.74%	(794,406)	3.70%	(766,070)	-27.21%	(1,052,377)	47.12%	(715,327)	31.79%	(542,769)	33.42%	(406,809)
25	Accrued Utility Revenues	4,316,179	13.92%	3,788,886	-10.42%	4,229,486	-14.82%	4,965,118	34.01%	3,705,072	-4.83%	3,893,019	-11.76%	4,412,023
26	Income Tax Refund due													
27	From Assoc. Co	0		0	-100.00%	47,635	-80.04%	238,684	75.59%	135,929		0		0
28	Misc Accounts Receivable	393,647	2.76%	383,074	2.00%	375,563	2.78%	365,417	62.73%	224,553	-33.42%	337,252	-53.93%	732,006
29	Materials and Supplies	813,037	0.00%	813,037	-14.38%	949,561	48.91%	637,684	-25.39%	854,648	23.64%	691,214	-7.51%	747,354
30	Other	381,026	-22.74%	493,192	103.31%	242,579	-25.56%	325,852	8.80%	299,495	58.36%	189,120	0.91%	187,421
31														
32	Total Current and Accrued Assets	10,985,110	2.89%	10,676,859	26.66%	8,429,824	-6.49%	9,014,884	30.09%	6,929,545	-9.73%	7,676,186	-14.25%	8,952,102
33														
34														
35	Deferred Debts													
36	Unamortized Debt and													
37	Preferred Stock Expense	1,730,787	4.31%	1,659,272	4.22%	1,592,086	-4.24%	1,662,625	-4.07%	1,733,155	-3.91%	1,803,685	-4.56%	1,889,834
38	Unamortized Rate Case													
39	Expenses	290,523	1.05%	287,496	-26.96%	393,618	-35.80%	613,146	98.69%	308,598	-14.16%	359,517	-32.64%	533,742
40	Preliminary Survey and													
41	Investigation Charges	52,204	0.00%	52,204	0.00%	52,204	0.00%	52,204	0.00%	52,204	0.00%	52,204	0.00%	52,204
42	Misc Deferred Debts	16,890,593	-4.59%	17,703,970	14.21%	15,501,557	12.11%	13,827,660	13.55%	12,178,104	-0.04%	12,183,164	-0.09%	12,194,497
43														
44	Total Deferred Debts	18,964,107	7.12%	17,703,970	0.94%	17,539,464	8.57%	16,155,634	13.20%	14,272,061	-0.88%	14,398,570	-1.85%	14,670,277
45														
46														
47	Total Assets	\$569,480,637	1.69%	\$560,007,697	0.64%	\$556,456,828	2.16%	\$544,691,471	4.50%	\$521,218,263	2.54%	\$508,292,141	2.38%	\$496,458,981

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2015-00418
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2010 - 2014 AND BASE AND FORECASTED PERIODS

EXHIBIT 37, SCHEDULE B-8
Rate Base\Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx\Sch B-8

PAGE 2 OF 2

Witness Responsible L. Bridwell

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Description	Forecasted Period	% Change	Base Period	% Change	2014	% Change	2013	% Change	2012	% Change	2011	% Change	2010
1														
2	Common Equity													
3	Common Stock Issued	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777
4	Paid-In-Capital	89,373,268	10.15%	\$81,137,080	2.69%	79,008,919	0.11%	78,925,948	0.10%	78,845,671	5.45%	74,767,650	0.11%	74,688,528
5	Retained Earnings	30,148,644	6.64%	28,272,533	-41.43%	48,272,418	10.30%	43,764,299	-0.46%	43,968,651	0.07%	43,936,694	11.35%	39,457,813
6														
7	Total Common Equity	156,090,689	16.79%	145,978,390	-38.74%	163,850,114	10.41%	159,259,024	-0.36%	159,383,099	5.53%	155,273,121	11.46%	150,715,118
8	Preferred Stock Issued	2,244,673	0.00%	2,244,673		0		0		0	-100.00%	1,445,600	0.00%	1,445,600
9	Long-Term Debt	205,749,000	2.49%	200,749,000	0.25%	200,249,000	0.00%	200,249,000	4.08%	192,390,000	0.00%	192,390,000	11.60%	172,390,000
10	Current Portion - LTD	0		0		0		0		0		0	-100.00%	3,100,000
11														
12	Total Capitalization	364,084,362	4.33%	348,972,063	-4.15%	364,099,114	1.28%	359,508,024	2.20%	351,773,099	0.76%	349,108,721	6.55%	327,650,718
13														
14	Current and Accrued Liabilities													
15	Notes Payable	5,942,244	-74.71%	23,496,534	12.08%	20,963,831	5.86%	19,804,007	107.49%	9,544,545	-13.51%	11,035,902	-19.63%	13,731,627
16	Accounts Payable	2,618,766	-61.45%	6,793,355	18.84%	5,716,595	5.55%	5,415,844	-49.99%	10,829,884	61.45%	6,707,820	11.19%	6,032,920
17	Accrued Taxes	8,752,304	24.90%	7,007,648	206.11%	2,289,284	-530.42%	(531,871)	-112.32%	4,316,034	-203.36%	(4,175,763)	-60.35%	(10,532,455)
18	Accrued Interest	4,312,144	33.15%	3,238,475	54.98%	2,089,647	0.00%	2,089,647	3.24%	2,024,156	5.10%	1,925,961	3.13%	1,867,573
19	Customer Deposits	0		0		0		0		0		0		0
20	Dividends Declared	0		0		0		0		0		0		0
21	Other	5,493,795	21.85%	4,508,654	21.85%	3,700,167	21.85%	3,036,713	-6.11%	3,234,496	-23.68%	4,238,285	-40.89%	7,170,590
22														
23	Total Current and Accrued Liabilities	27,119,253	-39.79%	45,044,666	29.59%	34,759,524	16.59%	29,814,341	-0.45%	29,949,115	51.78%	19,732,205	8.00%	18,270,255
24														
25														
26	Deferred Credits													
27	Customer Advances	14,165,191	3.58%	13,675,378	12.07%	12,201,998	0.08%	12,192,183	2.27%	11,921,929	-5.94%	12,675,126	-0.78%	12,774,225
28	Deferred Income Taxes	78,604,722	6.22%	74,003,040	12.24%	65,933,776	1.58%	64,908,302	15.14%	56,373,832	-2.51%	57,826,951	-16.61%	69,347,781
29	Accumulated Deferred ITC	456,578	-10.68%	511,179	-18.11%	624,232	-11.96%	709,029	-10.68%	793,826	-9.65%	878,623	-8.80%	963,420
30	Other	24,600,419	26.79%	19,401,947	-15.21%	22,882,029	-3.06%	23,604,317	26.79%	18,616,338	1.00%	18,432,167	-2.62%	18,927,435
31														
32	Total Deferred Credits	117,826,911	9.51%	107,591,544	5.85%	101,642,035	0.23%	101,413,832	15.63%	87,705,925	-2.35%	89,812,867	-11.96%	102,012,861
33														
34	Contributions in Aid of Construction	58,948,292	1.38%	58,143,200	3.91%	55,956,155	3.71%	53,955,274	4.18%	51,790,125	4.33%	49,638,348	2.29%	48,525,146
35														
36														
37														
38	Total Liabilities	\$567,978,817	1.47%	\$559,751,473	0.59%	\$556,456,828	2.16%	\$544,691,471	4.50%	\$521,218,263	2.54%	\$508,292,141	2.38%	\$496,458,981