SCHEDULE M

BILL ANALYSIS SUMMARY SCHEDULES

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2004-00103

Schedule	Base Period Update:	Forecasted Test Period:
Description	FOR THE TWELVE MONTHS ENDED: JULY 2004	Forecasted Test Period: FOR THE TWELVE MONTHS ENDED: NOVEMBER 2005

M-3 Revenues at Present and Proposed Rates M-3.1 Bill Analysis for the Base Period

For electronic version, see KAW_SAPP_EX37M_091504.pdf

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 REVENUES AT PRESENT AND PROPOSED RATES TWELVE MONTHS ENDED JULY 31,2006

DATA: _X_BASE PERIOD___FORECASTED PERIOD TYPE **OF FILING: __ORIGINAL _**X_ UPDATED___**REVISED** WORKPAPER REFERENCE **NO(\$).:** SCH **M-3.1** (CENTRAL DMSION)

SCHEDULE MQC PAGE 1 OF 2 Witness Responsible: James E. Salser

	Rate		Revenues at	Revenues at	Revenue	% of Revenues
Line	Classification	Sales	Present Rates	Proposed Rates	Change (Amt)	Change
No.	(A)	(B)	(C)	(D)	(E)	(F)
1						
2						
3						
4						
5						
6						
7	Residential	7,592,055	\$21,569,838	\$24,870,193	\$3,300,355	15.301%
8	Commercial	5,365,653	10,687,466	12,322,734	1,635,268	15.301%
9	industrial	1,088,384	1,437,604	1,657,569	219,965	15.301%
10	Other Public Authority	2,044,721	3,399,802	3,919,997	520,195	15.301%
11	Sales for Resale	518,297	804,446	927,532	123,086	15.301%
12	Miscellaneous	2,912	9,827	22,068	12,241	124.565%
13	Private Fire Service	0	844,178	973,312	129,134	15.297%
14	Public Fire Service	D	1,845,303	2,127,952	282,649	15.317%
15						
16	Total	16,612,021	\$40,598,464	\$46,821,357	\$6,222,893	15.328%
17						
18	Proforma Other Operating Revenues					
19	Oth Rev-RentsWater Property		\$106,148	\$106,148	\$0	0.000%
20	Oth Rev-Collectfor Others		\$769,015	769,015	0	0.000%
21	Oth Rev-NSF Check Charge		\$36,996	36,996	0	0.000%
22	Oth Rev-Reconnection Charges		\$89,667	89,667	0	0.000%
23	Oth Rev-Misc Service Rev		\$101		(101)	-100.000%
24	Oth Rev-Other Water Rev		(\$982)	(982)	o	0.000%
25	AFDUC					
26						
27	Profroma Total Operating	Revenues	\$41,599,409	\$47,822,201	\$6,222,792	14.959%
28						

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: __ORIGINAL_X_ UPDATED ___ **REVISED** WORKPAPER **REFERENCE NO(S)**.: WP-2 (CENTRAL DIVISION)

SCHEDULE M-3.1C PAGE II OF 8 Witness Responsible: James E. Salser

Line No.	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
2		Residential:										
2	1	Customer Charge										
3 4		5/8" Monthly	1,133,996		\$8.43	\$9,557,869	38.431%	\$7.31	\$8,289,509	38.431%	\$1,268,360	15.30%
5		5/8" Quarterly	1,133,990		0.00	φ9,557,809 0	0.000%		\$0,209,509 0	0.000%	\$1,200,300 0	0.00%
6		314" Monthly	0		12.65	0	0.000%	10.97	0 0	0.000%	0	0.00%
7		3/4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
8		1" Monthly	19,095		21.08	402,460	1.618%	18.28	349,053	1.618%	53,407	15.309
9		1" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	00,101	0.00
10		1 1/2" Monthly	154		42.14	6,504	0.026%		5,641	0.026%	863	15.30
11		1 1/2" Quarterly	0		0.00	0	0.000%		0	0.000%	0	0.00
12		2" Monthly	876		67.43	59,046	0.237%	58.48	51,210	0.237%	7,836	15.30
13		2" Quarterly	0		0.00	0	0.000%		0	0.000%	0	0 00
14		3" Monthly	0		126.43	0	0.000%		0	0.000%	0	0.00
15		3" Quarterly	0		0.00	0	0.000%		0	0.000%	0	0.00
16		4" Monthly	13		210.71	2,684	0.011%	182.75	2,328	0.011%	356	15.29
17		4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
8		6" Monthly	28		421.42	11,939	0.048%	365.50	10,355	0.048%	1,584	15.30
19		6" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
20		8" Monthly	0		674.28	0	0.000%	584.80	0	0.000%	0	0.00
21		8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0 00
22		,										
23												
24		Block Consumption:										
25		Monthly Accounts:		7,674,940	1.9322	14,829,691	59,628%	1.6758	12,861,742	59.628%	1,967,949	15.30
26		All Usage (CCF)										
27												
28												
29												
30												
31												
32		Quarterly Accounts:		0	1.9322	0	0.000%	1.6758	0	0.000%	0	0.00
33		All Usage (CCF)										
34												
35												
36												
37		Hidden Leak Usage		0	1.9322	0	0.000%		0	0.000%	0	
38		Credit Adjustments		(82,885)		0	0.000%		0	0.000%	0	
39		Additional / Local Billings		0		0	0.000%		0	0.000%	0	0.00
40												
41							_	-				
42			1,154,162	7,592,055		\$24,870,193	100.00%) =	\$21,569,838	100.00%	\$3,300,355	15.30
43												
44												

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DATA: _X_BASE PERIOD ____FORECASTEDPERIOD TYPE OF FILING: ___ORIGINAL_X_UPDATED ____REVISED WORKPAPER REFERENCE NO(S).: WP-2 (CENTRAL DMSION)

_ine		Customer		Dropost	Proposed Total	% of	Mont	Current Annualized	% of Revenue	Dellar	Total
lo. Rate Code	Class Description	Customer Bills	Sales	Proposed Rate	l otal Revenue	Revenue to Total	Most Current Rate	Annualized Total Revenue	to Total	Dollar Increase	Revenue % Increase
2 3	Commercial										
4	Customer Charge										
5	5/8" Monthly	53,671		\$8.43	\$452,366	3.671%	\$7.31	\$392,336	3.671%	\$60,030	15.30
6	5/8" Quarterly	0		0.00	0	0.000%	0.00	. 0	0.000%	0	0.00
7	3/4" Monthly	0		12.65	0	0.000%	10.97	0	0.000%	0	0.00
3	3/4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
9	1" Monthly	25,481		21.08	537,066	4.358%	18.28	465,796	4,358%	71,270	15.30
0	1" Quarterly	0		0.00	0	0.000%	0.00	. 0	0.000%	. 0	0.00
1	1 1/2" Monthly	2,121		42.14	89,365	0.725%	36.55	77,506	0.725%	11,859	15.30
2	1 112' Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
3	2" Monthly	16,254		67.43	1,095,948	8.894%		950,512	8.894%	145,436	15.30
14	2" Quarterly	0		0.00	0	0.000%		0	0.000%	0	0.00
5	3" Monthly	36		126.43	4,536	0.037%		3,934	0.037%	602	15.30
16	3" Quarterly	0		0.00	4,000	0.000%		0,004	0.000%	0	0.00
17	4" Monthly	353		210.71	74,314	0.603%		64,452	0.603%	9,862	15.30
18	4" Quarterly	000		0.00	0	0.000%		04,402	0.000%	0,002	0.00
9	6" Monthly	54		421.42	22,812	0.185%		19,785	0.185%	3,027	15.30
20	6" Quarterly	0		421.42 0.00	22,012	0.000%		19,785	0.000%	3,027	0.00
21	5	43			-			-		-	
22	8" Monthly	43 0		674.28	28,819	0.234%		24,994	0.234%	3,825	15.30
22 23	8" Quarterly	U		0.00	0	0.000%	0.00	0	0.000%	0	0.00
24	Block Consumption:										
25	Monthly Accounts		-								
26	All Usage (CCF)		5,598,974	1.7892	10,017,508	81.293%	1.5517	8,688,151	81.293%	1,329,357	15.30
27											
28											
29											
30											
31											
32	Quarterly Accounts:										
33	All Usage (CCF)		0	1.7892	0	0.000%	1.5517	0	0.000%	0	0.00
34											
35											
36											
37											
38	Hidden Leak Usage		0	1.9322	0	0.000%	1.6758	0	0.000%	0	0.00
39	Credit Adjustments		(233,321)		0	0.000%)	0	0.000%	0	0.00
40	Additional Local Billings		0 Ó		0	0.000%)	0	0.000%	0	0.00
41	5.										
42											
43		98,012	5,365,653		\$12,322,734	100.00%)	\$10,687,466	100.00%	- \$1,635,268	15.3
44					and the Standard Stand		-				
45											
+0											

SCHEDULE M-3.1C PAGE 2 OF 8 Witness Responsible: James E. Salser

DATA: _X_BASE PERIOD___FORECASTED PERIOD TYPE OF FILING: __ORIGINAL_X_UPDATED___REVISED WORKPAPER REFERENCE NO(\$).: WIP-2 (CENTRAL DMSION)

					Proposed	% of		Current	% of		Total
Line No. Rate Code		Customer Bills	Sales	Proposed Rate	Total	Revenue to Total	Most	Annualized Total Revenue	Revenue to Total	Dollar	Revenue %
No. Rate Code	Class / Description	BIIIS	Sales	Rate	Revenue	to Iotal	Current Rate	I otal Revenue	to Iotal	Increase	Increase
2											
3	Industrial										
4	Customer Charge										
5	5/8" Monthly	13		\$8,43	\$110	0.007%	\$7.31	\$96	0.007%	\$14	14.58%
6	5/8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
7	3/4" Monthly	Ō		12.65	õ	0.000%	10.97	0	0.000%	õ	0.00%
8	3/4" Quarterly	0		0,00	Ō	0.000%	0.00	Ō	0.000%	0	0.00%
9	1" Monthly	15		21.08	318	0,019%	18.28	275	0.019%	43	15,64%
10	1" Quarterly	0		0.00	0	0,000%	0.00	0	0.000%	0	0.00%
11	1 112" Monthly	12		42.14	506	0.031%	36.55	439	0.031%	67	15.26%
12	1 112" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
13	2" Monthly	254		67.43	17,095	1.031%	58.48	14,826	1.031%	2,269	15.30%
14	2" Quarterly	0		0.00	0	0.000%	0.00	. 0	0.000%	0	0.00%
15	3" Monthly	0		126.43	0	0.000%	109.65	0	0.000%	0	0.00%
16	3" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
17	4" Monthly	168		210.71	35,374	2.134%	182.75	30,680	2.134%	4,694	15.30%
18	4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	. 0	0.00%
19	6" Monthly	36		421.42	15,171	0.915%	365.50	13,158	0.915%	2,013	15.30%
20	6" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
21	8" Monthly	0		674.28	0	0.000%	584.80	0	0.000%	0	0.00%
22	8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
23											
24	Block Consumption:										
25	Monthly Accounts:										
26	All Usage (CCF)		1,088,390	1.4600	1,588,995	95.863%	1.2662	1,378,130	95.863%	210,865	15.30%
27											
28											
29											
30											
31											
32	Quarterly Accounts:										
33	All Usage (CCF)		0	1.4600	0	0.000%	1.2662	0	0.000%	0	0.00%
34											
35											
36											
37											
38			-							-	
39	Credit Adjustments		(6)		0	0.000%		0	0.000%	0	0.00%
40	Additional / Local Billings		0		0	0.000%)	0	0.000%	0	0.00%
41											
42 43		498	1,088,384		04 CE7 EC0	400.000	,	64 407 00 4	400.000	*040.000	45 000
43 44		498	1,000,384		\$1,657,569	100.00%	<u>0</u>	\$1,437,604	100.00%	\$219,965	15.30%
44 45											
45 46											
40											

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48 49 50

SCHEDULE M-3.1C PAGE3 OF 8 Witness Responsible: James E. Salser

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED ___ R M S E D WORKPAPER REFERENCE **NO(\$).**: W/P-2 [CENTRAL **DIVISION)**

SCHEDULE M-3.1C PAGE 4 OF 8 Witness Responsible: James E. Salser

					Proposed	% of		Current	% of		Total
Rate Code	Class Description	Customer Bills	Sales	Proposed Rate	Total Revenue	Revenue to Total	Most Current Rate	Annualized Total Revenue	Revenue to Total	Dollar Increase	Revenue % Increase
Nate Obde		Dillo	Gales	Trate	Revenue	10 10101	Ourientitate	Totarrevenue	10 10101	mercase	morease
	Other Dublic Authority										
	Other Public Authority:										
	Customer Charge	4 500		60.40	A40 007	0.0070/	A7 04	A44 470	0.0070/	A4 755	45.00
	518" Monthly	1,569		\$8.43	\$13,227	0.337%	\$7.31	\$11,472	0.337%	\$1,755	15.30
	5/8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	3/4" Monthly	0		12.65	0	0.000%	10.97	0	0.000%	0	0.00
	3/4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	1" Monthly	1,996		21.08	42,063	1.073%	18.28	36,481	1.073%	5,582	15.30
	1" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	1 1/2" Monthly	274		42.14	11,560	0.295%	36.55	10,026	0.295%	1,534	15.30
	1 1/2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	2" Monthly	3,095		67.43	208,667	5.323%	58.48	180,976	5.323%	27,691	15.30
	2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	3" Monthly	0		126.43	0	0.000%	109.65	0	0.000%	0	0.00
	3" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	4" Monthly	363		210.71	76,566	1.953%	182.75	66,406	1.953%	10,160	15.30
	4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	6" Monthly	108		421.42	45,699	1.166%	365.50	39,635	1.166%	6,064	15.30
	6"Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	8" Monthly	0		674.28	0	0.000%	584.80	0	0.000%	0	0.00
	8 Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
	Block Consumption:										
	Monthly Accounts:										
	All Usage (CCF)	2	2,055,074	1.7139	3,522,215	89.852%	1.4865	3,054,806	89.852%	467,409	15.30
	Quarterly Accounts:										
	All Usage (CCF)		0	1.7139	0	0.000%	1.4865	0	0.000%	0	0.0
	Credit Adjustments		(10,353)		0	0.000%		0	0.000%	0	0.0
	Additional/Local Billings		0		0	0.000%		Ō	0.000%	0	
					-			-	0.00077	-	0.0
		7,406	2,044,721		\$3,919,997	100.00%	-	\$3,399,802	100.00%	\$520,195	15.3
				:			=				

49 50 KAW_SAPP_EX37M_091504 Page 5 of 27

DATA: _X_BASE PERIOD____FORECASTED**PERIOD**TYPE OF FILING: ___ORIGINAL_X_UPDATED ____REVISED WORKPAPER REFERENCE NO(S).: W\P-2 (CENTRAL DMSION)

Rate Code	Class I Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
	ales for Resale										
2	Customer Charge										
	518" Monthly	0		\$8.43	\$0	0.000%	\$7.31	\$0	0.000%	\$0	0.00%
	518" Quarterly	Ö		0.00	0	0.000%	0.00	0	0.000%	ů 0	0.00%
	314" Monthly	0		12.65	õ	0.000%	10.97	0 0	0.000%	õ	0.00%
	3/4" Quarterly	ů		0.00	õ	0.000%	0.00	õ	0.000%	õ	0.00%
	1" Monthly	õ		21.08	õ	0.000%	18.28	õ	0.000%	õ	0.00%
	1" Quarterly	õ		0.00	õ	0.000%	0.00	Ö	0.000%	õ	0.00%
	1 <i>112</i> " Monthly	14		42.14	590	0.064%	36.55	512	0.064%	78	15.23%
	1 1/2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
	2" Monthly	84		67.43	5,677	0.612%	58.48	4,924	0.612%	753	15.29%
	2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
	3" Monthly	Ū		126.43	õ	0.000%	109.65	Õ	0.000%	0	0.00%
	3" Quarterly	Q		0.00	õ	0.000%	0.00	õ	0.000%	D	0.00%
	4" Monthly	84		210.71	17,694	1.908%	182.75	15,346	1.908%	2,348	15.30%
	4" Quarterly	0		0.00	0	0.000%	0.00		0.000%	2,0.0	0.00%
	6" Monthly	36		421.42	15,256	1.645%	365.50	13,231	1.645%	2,025	15.30%
	6" Quarterly	0		0.00	0	0.000%	0.00		0.000%	2,020	0.00%
	8" Monthly	0		674.28	0	0.000%	584.80		0.000%	õ	0.00%
	8" Quarterly	0		0.00	0	0.000%	0.00		0.000%	Ő	0.00%
	Block Consumption:										
	Monthly Accounts:										
	All Usage (CCF)		518,297	1.7139	888,315	95.772%	1.4865	770,433	95.772%	117,882	15.30%
	Quarterly Accounts:										
	All Usage (CCF)		0	1.7139	0	0.0 00%	1.4865	0	0.000%	0	0.009
	Credit Adjustments		0		0	0.000%		0	0.000%	0	
	Additional / Local Billings		0		0	0.000%		0	0.000%	0	0.00
		218	518,297		\$927,532	100.00%	-	\$804,446	100.00%	\$123,086	15.304

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SCHEDULE M-3.1C PAGE 5 OF 8

Witness Responsible: James E. Salser

CASE NO: 2004-00103 ANNUALIZED CLASS AND SCHEDULE REVENUE SUMMARY

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF **FILING: __** ORIGINAL _X_ UPDATED ___ **REVISED** WORKPAPER REFERENCE **NO(5).:** WP-2 (CENTRAL DMSION)

					Proposed	% of		Current	% of		Total
Line		Customer		Proposed	Total	Revenue	Most	Annualized	Revenue	Dollar	Revenue %
No. Rate Co	de Class I Description	Bills	Sales	Rate	Revenue	to Total	Current Rate	Total Revenue	to Total	Increase	Increase
1											
2	MC II										
3	Miscellaneous:										
4	Customer Charge	-									
5	5/8" Monthly	0		\$8.43	\$0	0.000%		\$0	0.000%	\$0	0.00%
6	5/8" Quarterly	0		0.00	0	0.000%		0	0.000%	0	0.00%
7	314 " Monthly	0		12.65	0	0.000%		0	0.000%	0	0.00%
8	314" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
9	1" Monthly	0		21.08	0	0.000%	18.28	0	0.000%	0	0.00%
10	1" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
11	1 1/2" Monthly	0		42.14	0	0.000%		0	0.000%	0	0.00%
12	1 1/2" Quarterly	0		0.00	0	0.000%		0	0.000%	0	0.00%
13	2" Monthly	88		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
14	2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
15	3" Monthly	0		126.43	0	0.000%	109.65	0	0.000%	0	0.00%
16	3" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
17	4" Monthly	0		210.71	0	0.000%	182.75	0	0.000%	0	0.00%
18	4" Quarterly	0		0.00	- 0	0.000%	0.00	0	0.000%	0	0.00%
19	6" Monthly	0		421.42	0	0.000%	365.50	0	0.000%	0	0.00%
20	6" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
21	8" Monthly	0		674.28	0	0.000%		Ō	0.000%	Ō	0.00%
22	8" Quarterly	0		0.00	Ő	0.000%		0	0.000%	õ	
23	o Quantony	Ū		0.00	0	0.00070	0.00	0	0.00070	0	0.0070
24	Block Consumption:										
25	Monthly Accounts:										
26	All Usage (CCF)		2,912	3.3750	9,827	44.531%	3.3750	9,827	100.000%	0	0.00%
27			2,012	0.0700	3,027	44.00170	0.0100	0,027	100.00070	Ŭ	0.0070
28											
29											
30											
31											
32	Quarterly Accounts:										
32 33	All Usage (CCF)		0	1.7139	0	0.000%	1.4865	0	0.000%	0	0.00%
33 34	All Usage (CCF)		U	1.7139	U	0.000%	1.4865	0	0.000%	U	0.00%
34 35											
36											
37											
38											
39	Credit Adjustments		0		0	0.000%		0	0.000%	0	
40	Additional / Local Billings		0		12,241	55.469%		0	0.000%	12,241	0.00%
41											
42							_				
43		88	2,912	:	\$22,068	100.00%	<u>b</u>	\$9,827	100.00%	\$12,241	<u>124.56%</u>
44											
45											
46											
47											
18											

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SCHEDULE M-3.1C PAGE 6 OF 8 Witness Responsible: James E. Salser

KENTUCKY-AMERICAN WATER COMPANY

DATA: _X_BASE PERIOD ____FORECASTED PERIOD TYPE OF FILING: ___**ORIGINAL**_X_UPDATED ____REVISED WORKPAPER REFERENCE **NO(S).**: W\P-2 (CENTRAL DMSION)

SCHEDULE **M-3.1C** PAGE 7 OF 8 Witness Responsible: James E. Salser

Line No	Rate Code	Class / Description	Customer Bills	Sales		Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
1													
2					18.4583								
3		Private Fire Service:											
4		Private Fire Charges.											
5		2" Connections	47		\$	55.32	\$ 2,600	0.267%	\$ 48.00	\$ 2,256	0.267%	\$ 344	15.25%
6		4" Connections	251		\$	221.40	55,571	5.709%	\$ 192.00	48,192	5.709%	7,379	15.31%
7		6" Connections	699		\$	497.52	347,766	35.730%	\$ 431.52	301,632	35.731%	46,134	15.29%
8		8" Connections	252		\$	884.40	222,869	22.898%	\$ 767.04	193,294	22.897%	29,575	15.30%
9		10" Connections	5		\$	1,381.92	6,910	0.710%	\$ 1,198.56	5,993	0.710%	917	15.30%
10		12" Connections	3		\$	1,990.32	5,971	0.613%	\$ 1,726.20	5,179	0.613%	792	15.29%
11		14" Connections	1		\$	2,709.48	2,709	0.278%	\$ 2,349.84	2,350	0.278%	359	15.28%
12		16" Connections	1		\$	3,537.96	3,538	0.364%	\$ 3,068.40	3,068	0.363%	470	15.32%
13		Private Fire Hydrants	654		\$	497.52	325,378	33.430%	\$ 431.52	282,214	22 12104	43,164	15.29%
14		-											
15		Total Private Fire Service	1,913				\$ 973,312	100 00%		\$ 844,178	100 00%	\$ 129,134	15 30%
16													

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: __ORIGINAL_X_UPDATED ___ REVISED WORKPAPER REFERENCE **NO(\$).:** WIP-2 (CENTRALDMSION)

SCHEDULE **M-3.1C** PAGE 8 OF 8 WitnessResponsible: James E. **Salser**

KAW_SAPP_EX37M_091504 Page 9 of 27

Line No.	Rate Code	Class Description	Customer Bills	Sales	I	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
1	11410 0000		2	Callo		ituto	Terende	10 10101	earrent nate	- otaritoronao	to rotai	Indiodeo	incidade
2 3		Public Fire Service:											
4		Public Fire Charges:											
5		Public Fire Hydrants	6,418		\$	331.56	\$ 2,127,952	100.00%	\$287.5	2 \$ 1,845,303	100.00% \$	282,649	15.32%
6 7		Total Public Fire Service	6,418				\$ 2,127,952	100.00%		\$ 1,845,303	100.00% \$	282,649	15.32%
8							<u>+ -///</u>	100.0070	:	//			13.320
9													
10 11													
12													
13 14													
15													
16													
17 18													
19 20													
20													
21 22 23													
23													
24													
25 26													
27													
28													
29 30													
31													
32													
33 34													
35 36													
36 37													
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44 45													
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48 49													
50													
			KENTUCKY-AN	ERICAN WATER C	ompany								

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 REVENUES AT PRESENT AND PROPOSED RATES TWELVE MONTHS ENDED JULY 31,2005

DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ORIGINAL _X_ UPDATED ____ **REVISED** WORKPAPER REFERENCE NO(\$).: SCH M-3.1 (NORTHERN DIVISION - TRI VILLAGE)

SCHEDULE **M-3T** PAGE 1 OF 2 Witness Responsible: James E. **Salser**

Line	Rate Classification	Sales	Revenues at Present Rates	Revenues at Proposed Rates	Revenue Change (Amt)	% of Revenues Change	
No	(A)	(B)	(C)	(D)	(E)	(F)	
1							
2							
3							
4							
5							
6							
7	Residential	118,266	\$725,136	\$1,008,180	\$283,044	39.033%	
8	Commercial	5,568	30,804	42,827	12,023	39.031%	
9	Industrial	0	0	0	0	#DIV/01	
10	Other Public Authority	3,918	17,630	24,512	6,882	39.032%	
11	Sales for Resale	0	0	0	0	#DIV/01	
12	Miscellaneous	0	0	0	0	#DIV/0!	
13	Private Fire Service	0	0	0	0	#DIV/0!	
14	Public Fire Service	0_	0	0_	0	#DIV/01	
15							
16	Total	<u>127,752</u>	\$773,570	\$1,075,519	\$301,949	39.033%	
17							
18	Proforma Other Operating Revenues						
19	0th Rev-Reconnection Charges		\$1,624	\$1,624	\$0	0.000%	
20	0th Rev-Misc Service Rev		\$795	795	0	0.000%	
21					0	0.000%	
22					0	0.000%	
23					0	0.000%	
24					0	0.000%	
25	AFDUC		\$0	0	^	0.000%	
26							
27	Profroma Total Operat	ing Revenues	\$775,989	\$1,077,938	\$301,949	38.911%	
28		5			<u>_</u>		

DATA: _X_ BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL_X_ UPDATED ___ REVISED WORKPAPER REFERENCE NO(S).: WP-2 (NORTHERN DIVISION - TRI VILLAGE)

Proposed % of Current % of Total Line Customer Proposed Total Revenue Most Annualized Revenue Dollar Revenue % No Rate Code Class Description Bills Sales Rate Revenue to Total Current Rate Total Revenue to Total Increase Increase 1 2 **Residential:** 3 Customer Charge 5/8" Monthly 19,622 \$26.97 \$529,263 52.497% \$19.40 \$380,674 52.497% \$148,589 39.03% 4 0.00 0.000% 0.00 0 0.000% 0.00% 5 0 0 0 518" Quarterly 26.97 0.000% 0.00% 0 19.40 0 0.000% 0 6 314" Monthly 0 7 3/4" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 8 1" Monthly 166 26.97 4,474 0.444% 19.40 3,218 0.444% 1,256 39.03% 9 1"Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 10 1 1/2" Monthly 3 26.97 81 0.008% 19.40 58 0.008% 23 39.66% 11 1 1/2" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 12 2" Monthly 32 26.97 863 0.086% 19.40 621 0.086% 242 38.97% 13 2" Quarterly 0 0.00 0 0.000% 0.00 0.000% 0.00% 0 0 14 3" Monthly 0 26.97 0 0.000% 19,40 0 0.000% 0 0.00% 15 0 0.00 0 0 3" Quarterly 0 0.00 0.000% 0.000% 0.00% 16 4" Monthly 0 26.97 0 0.000% 19.40 0 0.000% 0 0.00% 17 0.000% 4" Quarterly 0 0.00 0 0.000% 0.00 0 0 0.00% 18 6" Monthly 26.97 0 0.000% 0 0 0 19.40 0.000% 0.00% 19 0 0 0 6" Quarterly 0 0.00 0.000% 0.00 0.000% 0.00% 20 8" Monthly 0 26.97 0 0.000% 19.40 0 0 0.000% 0.00% 21 0 0 0 8" Quarterly 0 0.00 0.000% 0.00 0.000% 0.00% 22 23 24 Block Consumption. 25 Monthly Accounts: 26 All Usage (CCF) 27 First 2.67 44,943 0.0000 0 0.000% 0.0000 0 0.000% 0 0.00% 28 2nd 5.33 45,442 6.4859 294,735 29.234% 4.6650 211.989 29.234% 82.746 39.03% 29 3rd 5.33 11,560 6.3608 73,529 7.293% 4.5750 52,886 7.293% 20,643 39.03% 30 4th 13.33 6.2356 50,579 5.017% 14,200 8,111 4.4850 36,379 5.017% 39.03% 31 In excess of 26.66 9,132 5.9854 54,656 5.421% 4.3050 39.311 5.421% 15,345 39.03% 32 Quarterly Accounts: 33 All Usage (CCF) 34 35 36 37 Hidden Leak Usage 0 6.4859 0 0.000% 4.6650 0 0.000% 0 0.00% 38 Credit Adjustments (922) 0 0.000% 0 0.000% 0 0.00% 39 Additional / Local Billings 0 0.000% 0.00% 0 0 0.000% 0 40 41 42 19,823 118,266 \$1,008,180 100.00% \$725,136 100.00% \$283,044 39.03% 43 44

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49 50 SCHEDULE M-3.1T PAGE 1 OF 8 WitnessResponsible: James E. Salser

DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED ____ REVISED WORKPAPER REFERENCENO(\$).: W\P-2 (NORTHERN DIVISION - TRI VILLAGE)

						Proposed	% of		Current	% of		Total
Line No.	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Total Revenue	Revenue to Total	Most Current Pate	Annualized Total Revenue	Revenue to Total	Dollar Increase	Revenue% Increase
1	Rale Coue	Class / Description	Bill5	Sales	Rale	Revenue	lu Tulai	Current Rate	Total Revenue	10 10181	Increase	Increase
2												
3		Commercial										
4		Customer Charge										
5		518" Monthly	464		\$26.97	\$12,511	29.213%	\$19.40	\$8,999	29.214%	\$3,512	39.03%
6		5/8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
7		3/4" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
8		314" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
9		1" Monthly	12		26,97	324	0.757%	19.40	233	0.756%	91	39.06%
10		1" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
11		1 1/2" Monthly	0		26.97	0	0.000%	19,40	0	0.000%	0	0.00%
12		1 1/2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
13		2" Monthly	45		26.97	1,218	2.844%	19.40	876	2.844%	342	39.04%
14		2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
15		3" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
16		3" Quarterly	0		0 .00	0	0.000%	0.00	0	0.000%	0	0.00%
17		4" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
18		4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
19		6" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
20		6" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
21		8" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
22		8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
23												
24		Block Consumption:										
25		Monthly Accounts:										
26		All Usage (CCF)										
27			First 2.67	922	0.0000	0	0.000%		0	0.000%	0	0.00%
28			2nd 5.33	996	6.4859	6,458	15.079%		4,645	15.079%	1,813	39.03%
29			3rd 5.33	582	6.3608	3,705	8.651%		2,665	8.651%	1,040	39.02%
30			4th 13.33	1,004	6.2356	6,258	14.612%		4,501	14.612%	1,757	39.04%
31			In excess of 26.66	2,064	5.9854	12,353	28.844%	4.3050	8,885	28.844%	3,468	39.03%
32		Quarterly Accounts:										
33		All Usage (CCF)		0	6.4859	0	0.000%	4.6650	0	0.000%	0	0.00%
34												
35												
36												
37												
38		Hidden Leak Usage		0	6.4859	0	0.000%		0	0.000%	0	0.00%
39		Credit Adjustments		0		0	0.000%		0	0.000%	0	
40		Additional / Local Billing	js	0		0	0.000%)	0	0.000%	0	0.00%
41												
42								-			.	
43			<u> </u>	5,568		\$42,827	100.00%	<u>)</u>	\$30,804	100.00%	\$12,023	39.03%
44												
45												

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SCHEDULE M-3.1T PAGE 2 OF 8 Witness Responsible: James E. Salser

SCHEDULE M-3.1T PAGE 3 OF 8

> KAW_SAPP_EX37M_091504 Page 13 of 27

Witness Responsible: James E. Salser

DATA: _X_ BASE PERIOD ____ FORECASTED **PERIOD** TYPE OF FILING: ___**ORIGINAL**_X_ UPDATED ___**REVISED** WORKPAPER REFERENCE **NO(S).:** W\P-2 (NORTHERN **DIVISION -** TRI VILLAGE)

							Proposed	% of		Current	% of		Total
Line No.	Rate Code	Class / Description	Customer Bills	Solar		Proposed	Total	Revenue to Total	Most	Annualized Total Revenue	Revenue to Total	Dollar	Revenue %
NO. 1	Rate Code	Class / Description	Bills	Sales		Rate	Revenue	to iotai	Current Rate	I UIAI Revenue	lo i otai	Increase	Increase
2													
3		Industrial											
4		Customer Charge											
5		518" Monthly	c)		\$26.97	\$0	0.000%	\$19.40	\$0	0.000%	\$0	0.00%
6		5/8" Quarterly	C			0.00	õ	0.000%		0	0.000%	0	0.00%
7		314" Monthly	C			26.97	õ	0.000%	19.40	Ō	0.000%	0	0.00%
8		314" Quarterly	Ċ)		0.00	Ō	0.000%		Ō	0.000%	0	0.00%
9		1" Monthly	c)		26.97	Ő	0.000%		Ō	0.000%	0 0	0.00%
10		1" Quarterly	c			0.00	õ	0.000%		Ō	0.000%	Ő	0.009
11		1 1/2" Monthly	, C			26.97	õ	0.000%		Ō	0.000%	õ	0.009
12		1 112" Quarterly	c c			0.00	Ő	0.000%		Ō	0.000%	Ő	0.00%
13		2" Monthly	c c			26.97	õ	0.000%		Ő	0.000%	õ	0.009
14		2" Quarterly				0.00	Ő	0.000%		Õ	0.000%	0 0	0.00%
15		3" Monthly	(26.97	Ŭ.	0.000%		õ	0.000%	0 0	0.009
16		3" Quarterly				0.00	õ	0.000%		õ	0.000%	0 0	0.00%
17		4" Monthly	, i i i i i i i i i i i i i i i i i i i			26.97	Ö	0.000%		õ	0.000%	0 0	0.00%
18		4" Quarterly	, (0.00	0	0.000%		õ	0.000%	0	0.00%
19		6" Monthly	(26.97	0	0.000%		ő	0.000%	0	0.009
20		6" Quarterly				0.00	õ	0.000%		õ	0.000%	0	
21		8" Monthly	(26.97	0 0	0.000%		0	0.000%	0	
22		8" Quarterly	(0.00	0	0.000%		0	0.000%	0	
23		o quarterly	· · · · · · · · · · · · · · · · · · ·	,		0.00	0	0.000 %	0.00	0	0.000%	Ŭ	0.005
23 24		Block Consumption:											
25		Monthly Accounts:											
26		All Usage (CCF)											
27		All Usage (CCI)	First 2.67		0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00
28			2nd 5.33		0	6.4859	0	0.000%		0	0.000%	0	
29			3rd 5.33		0	6.3608	0	0.000%		0	0.000%	0	
29 30			4th 13.33		0	6.2356	0	0.000%		0	0.000%	0	
31			In excess of 26.66		0	5.9854	0	0.000%		0	0.000%	0	
32		Quarterly Accounts:	III excess of 20.00		U	0.9004	0	0.000%	4.5050	U	0.000%	U	0.00
32		All Usage (CCF)			0	6.3608	0	0.000%	4 5750	0	0.000%	0	0.000
34		All Usage (CCF)			U	0.3000	U	0.000%	4.5750	U	0.000%	0	0.00
34 35													
30 36													
36 37													
37 38													
38 39					0		0	0.000%		~	0.000%	~	0.00
		Credit Adjustments	-		0					0	0.000%	0	
40		Additional / Local Billing	5		0		0	0.000%	3	0	0.000%	0	0.00
41													
42							^^	0.000	,		0.002/	^	
43				0	0		\$0	0.00%	0	\$0	0.00%	\$0	0.00
44													
45													

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DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ORIGINAL_X_UPDATED ____REVISED WORKPAPER REFERENCE NO(S).: WNP-2 (NORTHERN DIVISION - TRI VILLAGE)

					Proposed	% of		Current	% of		Total
Line		Customer		Proposed	Total	Revenue	Most	Annualized	Revenue	Dollar	Revenue %
No. Rat	te Code Class / Description	Bills	Sales	Rate	Revenue	to Total	Current Rate	Total Revenue	to Total	Increase	Increase
1											
2											
3	Other Public Authority:										
4	Customer Charge										
5	518" Monthly	0		\$26.97	\$0	0.000%	\$19.40	\$0	0.000%	\$0	0.00%
6	518 Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
7	3/4" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
8	314" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
9	1" Monthly	10		26.97	270	1.102%	19.40	194	1.100%	76	39.18%
10	1" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
11	1 1/2" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
12	1 112" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
13	2" Monthly	30		26.97	809	3.300%	1 9.40	582	3.301%	227	39.00%
14	2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
15	3" Monthly	20		26.97	539	2.199%	19.40	388	2.201%	151	38.92%
16	3" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
17	4" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
18	4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
19	6" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
20	6" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
21	8" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
22	8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
23	- -										
24	Block Consumption:										
25	Monthly Accounts:										
26	All Usage (CCF)										
27	0 ()	First 2.67	156	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00%
28		2nd 5.33	212	6.4859	1,375	5.609%	4.6650	989	5.609%	386	39.03%
29		3rd 5.33	276	6.3608	1,756	7.164%	4.5750	1,263	7.162%	493	39.07%
30		4th 13.33	668	6.2356	4,165	16,992%	4.4850	2,996	16.993%	1,169	39.02%
31		In excess of 26.66	2,606	5,9854	15,598	63.634%	4.3050	11,219	63.633%	4,379	39.03%
32	Quarterly Accounts:										
33	All Usage (CCF)		0	6.2356	0	0.000%	4.4850	0	0.000%	0	0.00%
34	č ()										
35											
36											
37											
38											
39	Credit Adjustments		0		0	0.000%		0	0.000%	0	0.00%
40	Additional / Local Billing	IS	0		0	0.000%		0	0.000%	0	
41					-			-		-	
42											
43		60	3,918		\$24,512	100.00%	-	\$17,630	100.00%	\$6,882	39.03%
44			·				=				
45											
40											

PAGE 4 OF 8 WitnessResponsible: James E. Salser

SCHEDULE M-3.1T

KAW_SAPP_EX37M_091504 Page 14 of 27

DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED ____ REVISED WORKPAPER REFERENCE NO(\$).: WNP-2 (NORTHERN DIVISION • TRI VILLAGE)

					Proposed	% of		Current	% of		Total
Line		Customer		Proposed	Total	Revenue	Most	Annualized	Revenue	Dollar	Revenue %
No.	Rate Code Class / Descriptio	on Bills	Sales	Rate	Revenue	to Total	Current Rate	Total Revenue	to Total	Increase	Increase
1											
2											
3	Sales for Resale										
4	Customer Charge										
5	5/8" Monthly	0		\$26.97	\$0	0.000%	\$19.40	\$0	0.000%	\$0	0.00%
6	5/8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
7	<i>314</i> " Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
8	3/4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
9	1" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
10	1"Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
11	1 112" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
12	1 1/2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
13	2" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
14	2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
15	3" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
16	3" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
17 18	4" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
19	4' Quarterly 6" Monthly	0		0.00 26.97	0	0.000%	0.00	0	0.000%	0	
20		0		26.97	0	0.000%	19.40	0	0.000%	0	0.00%
20 21	6" Quarterly				0	0.000%	0.00	0	0.000%	0	0.00%
21	8" Monthly	0		26.97	0	0.000%	19.40	0	0.000%	0	
22 23	8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
23 24	Block Consumption:										
24 25	Monthly Accounts:										
25	All Usage (CCF)										
20	All Usage (CCF)	First 2.67	0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00%
28		2nd 5.33	0	6.4859	0	0.000%			0.000%	0	
29		3rd 5.33	0	6,3608	0	0.000%			0.000%	0	
30		4th 13.33	0	6,2356	0	0.000%			0.000%	0	
31		In excess of 26.66	0	5.9854	0	0.000%			0.000%	0	
32	Quarterly Accounts		ŭ	0.9004	0	0.000%	4.3030	U	0.000%	0	0.00%
33	All Usage (CCF)	3.	0	5,9854	0	0.000%	4.3050	0	0.000%	0	0.00%
34	All Usage (CCI)		0	0.8004	0	0.000%	4.3030	0	0.000%	0	0.00%
35											
36											
37											
38											
39	Credit Adjustment	\$	0		0	0.000%		0	0.000%	0	0.00%
40	Additional/Local E		0		0.	0.000%		0	0.000%	0	
41	Additional/ Eodar	2	ŭ		0	0.000%	,	0	0.00076	0	0.00%
42											
43		C	0		\$0	0.00%	<u>_</u>	\$0	0.00%	\$0	0.00%
44			<u>×</u> _			0.007	<u> </u>	\	0.0070	ψυ	0.0070
45											
40											

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SCHEDULE M-3.1T PAGE 5 OF 8 Witness Responsible: James E. Saiser

KAW_SAPP_EX37M_091504 Page 15 of 27

SCHEDULE M-3.1T PAGE 6 OF 8

> KAW_SAPP_EX37M_091504 Page 16 of 27

Witness Responsible: James E. Salser

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: __ORIGINAL_X_UPDATED ___ REVISED WORKPAPER REFERENCE NO(\$).: WNP-2 (NORTHERN DIVISION - TRI VILLAGE)

Line		Customer		Proposed	Proposed Total	% of Revenue	Most	Current Annualized	% of Revenue	Dollar	Total Revenue %
No. Rate Code	Class / Description	Bills	Sales	Rate	Revenue	to Total		Total Revenue	to Total	Increase	Increase
1 2											
3	Miscellaneous:										
4	Customer Charge										
5	518" Monthly	0		\$26.97	\$0	0.000%	\$19.40	\$0	0.000%	\$0	0.00%
6	518" Quarterly	0		0.00	Ŭ Ŭ	0.000%	0.00	0	0.000%	Ű	0.00%
7	314" Monthly	0		26.97	õ	0.000%	19.40	Ö	0.000%	õ	0.00%
8	3/4" Quarterly	0 0		0.00	õ	0.000%	0.00	ŏ	0.000%	ő	0.00%
9	1" Monthly	õ		26.97	Ő	0.000%	19.40	õ	0.000%	õ	0.00%
10	1" Quarterly	0		0.00	õ	0.000%	0.00	õ	0.000%	ő	0.00%
11	1 112" Monthly	Ő		26.97	0 0	0.000%	19.40	Ö	0.000%	ő	0.00%
12	1 112" Quarterly	0		0.00	õ	0.000%	0.00	0 0	0.000%	0	0.00%
13	2" Monthly	õ		26.97	õ	0.000%	19.40	Ö	0.000%	0	0.00%
14	2" Quarterly	0 0		0.00	õ	0.000%		0	0.000%	0	0.00%
15	3" Monthly	õ		26.97	Ö	0.000%			0.000%	0	0.00%
16	3" Quarterly	0 0		0.00	0	0.000%			0.000%	0	0.00%
17	4" Monthly	0		26.97	0	0.000%	19.40	-	0.000%	0	0.00%
18	4" Quarterly	0		0.00	0	0.000%			0.000%	0	
19	6" Monthly	0		26.97	0	0.000%		-	0.000%	0	
20	6" Quarterly	ů O		0.00	0	0.000%		-	0.000%	0	
20	8" Monthly	0		26.97	0	0.000%		•	0.000%	0	
22	8" Quarterly	0		20.97	0	0.000%				0	
23	o Quarterly	U		0.00	U	0.000%	0.00	0	0.000%	U	0.00%
24	Block Consumption										
25	Monthly Accounts:										
26	All Usage (CCF)		0	6.2356	0	0.000%	0.0000	0	0.000%	0	0.000/
27	All Usage (CCI)		U	0.2300	U	0.000%	0.0000	U	0.000%	0	0.00%
28											
29											
30											
31											
32	Quarterly Accounts:										
33	All Usage (CCF)		0	6.2356	0	0.000%	4.3050	0	0.000%	0	0.00%
34	All Usage (CCI)		0	0.2300	U	0.000%	4.3050	U	0.000%	U	0.00%
35											
36											
37											
38											
39	Credit Adjustments		0		0	0.000%		0	0.000%		0.00%
40	Additional / Local Billings		0		0	0.000%		0	0.000%	0	
41	Additional/ Local billings		U		U	0.000%	•	U	0.000%	U	0.00%
42											
43		0	0		\$0	0.00%	-	\$0	0.00%	\$0	0.00%
43 44		0	<u> </u>			0.00%			0.00%	<u></u> هر	0.00%
44 45											
45 46											
40 47											
-+ <i>i</i>											

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DATA: _X_BASE PERIOD ___ FORECASTED **PERIOD** N P E OF FILING: __ ORIGINAL _X_ UPDATED ___ **REVISED** WORKPAPER REFERENCE **NO(S).:** WNP-2 (NORTHERN **DIVISION -** TRI VILLAGE)

SCHEDULE **M-3.1T** PAGE 7 OF 8 Witness Responsible: James E. Salser

Line No.	Rate Code	Class / Description	Customer Bills	Sales	 osed ate	Propos Tota Rever	al	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
1													
2													
3	E	Private Fire Service:											
4		Private Fire Charges.											
5		2" Connections	0		\$ -	\$	-	0.000%	\$	\$-	0.000%	\$ -	0.00%
6		4" Connections	0		\$ -		0	0.000%	\$	0	0.000%	0	0.00%
7		6" Connections	0		\$ -		0	0.000%	\$	0	0.000%	0	0.00%
8		8" Connections	0		\$ -		0	0.000%	\$	0	0.000%	0	0.00%
9		10" Connections	0		\$ -		0	0.000%	\$	0	0.000%	0	0.00%
10		12" Connections	0		\$ -		0	0.000%	\$	0	0.000%	0	0.00%
11		14" Connections	0		\$ -		0	0.000%	\$	0	0.000%	0	0.00%
12		16" Connections	0		\$ -		0	0.000%	\$	0	0.000%	0	0.00%
13		Private Fire Hydrants	0		\$ -		0	0.000%	\$	^	0.000%	0	
14		-											
15	Т	Total Private Fire Service	0			\$	-	0.00%		\$-	0.00%	\$-	0.00%
16													

DATA: _X_BASE PERIOD ____FORECASTED PERIOD **TYPE** OF FILING: ___ORIGINAL_X_UPDATED ____REVISED WORKPAPER REFERENCE NO(S).: WP-2 (NORTHERN DIVISION - TRI VILLAGE)

SCHEDULE M-3.1T PAGE 8 OF 8 Witness Responsible: James E. Salser

Line No.	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
1 2 3												
	l	Public Fire Service:										
4		Public Fire Charges: Public Fire Hydrants	0		\$-	\$	0.00%	\$0.00	¢	0.00%	¢	0.00%
5 6		Fublic File Hydrains	0		Ψ -	Ψ	0.00%	- φ0.00 ·	φ	0.00%	φ	0.00%
7		Total Public Fire Service	0			\$	0.00%		\$	0.00%	\$	0.00%
8												
9												
10												
11 12												
12												
14												
15												
16												
17												
18 19												
20												
21												
22 23												
23												
24												
25 26												
20 27												
27 28												
29												
30												
31												
32												
33 34												
34 35												
36												
37												
38												
39 40												
40 41												
41												
43												
44 45												
45												
46												
47												
48 49												
-50 50												
-												

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 REVENUES AT PRESENT AND PROPOSED RATES TWELVE MONTHS ENDED JULY 31, 2005

DATA: _X_ BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ORIGINAL_X_UPDATED ____ REVISED WORKPAPER REFERENCE **NO(S).:** SCH MB.I (NORTHERN **DIVISION** - ELK LAKE)

SCHEDULE M-3E PAGE 1 OF 2 Witness Responsible: James E. Salser

Line Classification Sales Present Rates Proposed Rates Change (Amt) Change 1 (A) (B) (C) (D) (E) (F) 2		Rate		Deverence et	Deveryon et	Deverence	0/ -f D	
No (A) (B) (C) (D) (E) (F) 1 1 (E) (D) (E) (F) (F) 2 3 4 5 <th>Lina</th> <th></th> <th>Salas</th> <th>Revenues at</th> <th>Revenues at Proposed Pates</th> <th>Revenue</th> <th>% of Revenues</th> <th></th>	Lina		Salas	Revenues at	Revenues at Proposed Pates	Revenue	% of Revenues	
1 2 3 4 5 6 7 Residential 7,468 \$74,176 \$114,120 \$39,944 \$3,850% 8 Commercial 0 0 0 0 #DIV/01 9 Industrial 0 0 0 0 #DIV/01 10 Other Public Authority 0 0 0 #DIV/01 11 Sales for Resale 0 0 0 #DIV/01 12 Miscellaneous 0 0 0 #DIV/01 13 Private Fire Service 0 0 0 #DIV/01 14 Public Fire Service 0 0 #DIV/01 15 Total 7,468 \$74,176 \$114,120 \$39,944 \$3,850% 16 Total 7,468 \$74,176 \$114,120 \$39,944 \$3,850% 17 ReconnectionCharges \$0 0 0 0 00000% 20						(E)	(F)	
8 Commercial 0 0 0 0 0 4D1V/01 9 Industrial 0 0 0 0 0 #D1V/01 10 Other Public Authority 0 0 0 0 #D1V/01 11 Sales for Resale 0 0 0 0 #D1V/01 12 Miscellaneous 0 0 0 0 #D1V/01 13 Private Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 #D1V/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Inscellaneous Service Revenues \$0 \$0 0 0,000% 20 Rents from Water Properties \$0 0 0 0,000% 21 ReconnectionCharges \$0 0 0 0,000%	1	(~)	(8)	(8)		(Ľ)	() /	
8 Commercial 0 0 0 0 0 4D1V/01 9 Industrial 0 0 0 0 0 #D1V/01 10 Other Public Authority 0 0 0 0 #D1V/01 11 Sales for Resale 0 0 0 0 #D1V/01 12 Miscellaneous 0 0 0 0 #D1V/01 13 Private Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 #D1V/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Inscellaneous Service Revenues \$0 \$0 0 0,000% 20 Rents from Water Properties \$0 0 0 0,000% 21 ReconnectionCharges \$0 0 0 0,000%	2							
8 Commercial 0 0 0 0 0 4D1V/01 9 Industrial 0 0 0 0 0 #D1V/01 10 Other Public Authority 0 0 0 0 #D1V/01 11 Sales for Resale 0 0 0 0 #D1V/01 12 Miscellaneous 0 0 0 0 #D1V/01 13 Private Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 #D1V/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Inscellaneous Service Revenues \$0 \$0 0 0,000% 20 Rents from Water Properties \$0 0 0 0,000% 21 ReconnectionCharges \$0 0 0 0,000%	3							
8 Commercial 0 0 0 0 0 4D1V/01 9 Industrial 0 0 0 0 0 #D1V/01 10 Other Public Authority 0 0 0 0 #D1V/01 11 Sales for Resale 0 0 0 0 #D1V/01 12 Miscellaneous 0 0 0 0 #D1V/01 13 Private Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 #D1V/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Inscellaneous Service Revenues \$0 \$0 0 0,000% 20 Rents from Water Properties \$0 0 0 0,000% 21 ReconnectionCharges \$0 0 0 0,000%	4							
8 Commercial 0 0 0 0 0 4D1V/01 9 Industrial 0 0 0 0 0 #D1V/01 10 Other Public Authority 0 0 0 0 #D1V/01 11 Sales for Resale 0 0 0 0 #D1V/01 12 Miscellaneous 0 0 0 0 #D1V/01 13 Private Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 #D1V/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Inscellaneous Service Revenues \$0 \$0 0 0,000% 20 Rents from Water Properties \$0 0 0 0,000% 21 ReconnectionCharges \$0 0 0 0,000%	5							
8 Commercial 0 0 0 0 0 4D1V/01 9 Industrial 0 0 0 0 0 #D1V/01 10 Other Public Authority 0 0 0 0 #D1V/01 11 Sales for Resale 0 0 0 0 #D1V/01 12 Miscellaneous 0 0 0 0 #D1V/01 13 Private Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 #D1V/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Inscellaneous Service Revenues \$0 \$0 0 0,000% 20 Rents from Water Properties \$0 0 0 0,000% 21 ReconnectionCharges \$0 0 0 0,000%	6							
8 Commercial 0 0 0 0 0 4D1V/01 9 Industrial 0 0 0 0 0 #D1V/01 10 Other Public Authority 0 0 0 0 #D1V/01 11 Sales for Resale 0 0 0 0 #D1V/01 12 Miscellaneous 0 0 0 0 #D1V/01 13 Private Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 0 #D1V/01 14 Public Fire Service 0 0 #D1V/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Inscellaneous Service Revenues \$0 \$0 0 0,000% 20 Rents from Water Properties \$0 0 0 0,000% 21 ReconnectionCharges \$0 0 0 0,000%	7	Residential	7.468	\$74,176	\$114,120	\$39,944	53.850%	
9 Industrial 0 0 0 0 #DIV/01 10 Other Public Authority 0 0 0 0 #DIV/01 11 Sales for Resale 0 0 0 0 #DIV/01 12 Miscellaneous 0 0 0 0 #DIV/01 13 Private Fire Service 0 0 0 0 #DIV/01 14 Public Fire Service 0 0 0 0 #DIV/01 15	8			0	0	0		
10 Other Public Authority 0 0 0 0 #DIV/01 11 Sales for Resale 0 0 0 0 #DIV/01 12 Miscellaneous 0 0 0 0 #DIV/01 12 Miscellaneous 0 0 0 0 #DIV/01 13 Private Fire Service 0 0 0 #DIV/01 14 Public Fire Service 0 0 0 #DIV/01 14 Public Fire Service 0 0 0 #DIV/01 16 Total 7,468 \$74,176 \$114,120 \$39,944 53.850% 17 50 \$0 \$0 0.000% 17 53.850% 18 Proforma Other Operating Revenues \$0 \$0 0 0.000% 20 Rents from Water Properties \$0 0 0 0.000% 21 Reconnection Charges \$0 0 0 0.000%	9	Industrial	0	0	0	0	#DIV/01	
11 Sales for Resale 0 0 0 0 #DIV/0! 12 Miscellaneous 0 0 0 0 #DIV/0! 13 Private Fite Service 0 0 0 0 #DIV/0! 14 Public Fite Service 0 0 0 0 #TOV/0! 14 Public Fite Service 0 0 0 #TOV/0! 15 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Miscellaneous Service Revenues \$0 \$0 0.000% 20 Rents from Water Properties \$0 \$0 0.000% 0 0.000% 21 ReconnectionCharges \$0 0 0 0.000% 23 Miscellaneous \$0 0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 \$0 0 0 0.000% 27 Profroma TotalOperating Reven	10		ů.	0	ō	0		
12 Miscellaneous 0 0 0 0 #DIV/0! 13 Private Fire Service 0 0 0 0 #DIV/0! 14 Public Fire Service 0 0 0 0 #DIV/0! 14 Public Fire Service 0 0 0 #DIV/0! 15 0 0 0 0 #DIV/0! 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17	11		Ō	Ō	ō	ō		
14 Public Fire Service n n 0 0 #DIV/II 16 Total 7,468 \$74,176 \$114,120 \$39,944 53,850% 17 Image: Service Revenues \$0 \$0 \$0 0,000% 18 Proforma Other Operating Revenues \$0 \$0 \$0 0,000% 20 Rents from Water Properties \$0 0 0,000% 21 ReconnectionCharges \$0 0 0,000% 22 Billing and Collecting Services \$0 0 0,000% 23 Miscellaneous \$0 0 0,000% 24 \$0 0 0 0,000% 25 AFDUC \$0 0 0 0,000% 26 Profroma TotalOperating Revenues \$74,176 \$114,120 \$39,944 53,850%	12	Miscellaneous	0	0	Ō	0		
14 Public Fire Service n 0 0 #DIV/01 15 Total 7,468 \$74,176 \$114,120 \$39,944 53.850% 16 Total 7,468 \$74,176 \$114,120 \$39,944 53.850% 18 Proforma Other Operating Revenues \$0 \$0 \$0 0.000% 20 Rents from Water Properties \$0 0 0.000% 21 ReconnectionCharges \$0 0 0.000% 22 Billing and Collecting Services \$0 0 0.000% 23 Miscellaneous \$0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 Proforma TotalOperating Revenues \$74,176 \$114,120 \$39,944 53.850%	13	Private Fire Service	0	0	0	0	#DIV/0!	
16 Total 7,468 \$74,176 \$114,120 \$39,944 53.850% 17 17 18 Proforma Other Operating Revenues 50 \$0 \$0 0.000% 18 Proforma Other Operating Revenues \$0 \$0 \$0 0.000% 19 Miscellaneous Service Revenues \$0 \$0 0 0.000% 20 Rents from Water Properties \$0 0 0 0.000% 21 ReconnectionCharges \$0 0 0 0.000% 22 Billing and Collecting Services \$0 0 0 0.000% 23 Miscellaneous \$0 0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 27 Profroma TotalOperating Revenues \$74,176 \$114,120 \$39,944 \$3.850%	14	Public Fire Service	n	Ō	0	0		
17 18 Proforma Other Operating Revenues \$0 \$0 \$0 0.000% 19 Miscellaneous Service Revenues \$0 \$0 \$0 0.000% 20 Rents from Water Properties \$0 0 0 0.000% 21 ReconnectionCharges \$0 0 0 0.000% 22 Billing and Collecting Services \$0 0 0 0.000% 23 Miscellaneous \$0 0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 27 Profroma TotalOperating Revenues \$74,176 \$114,120 \$39,944 53.850%	15							
17 Proforma Other Operating Revenues 18 Proforma Other Operating Revenues 19 Miscellaneous Service Revenues 20 Rents from Water Properties 21 ReconnectionCharges 22 Billing and Collecting Services 23 Miscellaneous 24 \$0 25 AFDUC 26 \$74,176 27 Profroma Total Operating Revenues	16	Total	7,468	\$74,176	\$114,120	\$39,944	53.850%	
19 Miscellaneous Service Revenues \$0 \$0 \$0 0.000% 20 Rents from Water Properties \$0 0 0 0.000% 21 ReconnectionCharges \$0 0 0 0.000% 22 Billing and Collecting Services \$0 0 0 0.000% 23 Miscellaneous \$0 0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26	17			<u>-</u>	<u> </u>	<u> </u>		
20 Rents from Water Properties \$0 0 0 0.000% 21 ReconnectionCharges \$0 0 0 0.000% 22 Billing and Collecting Services \$0 0 0 0.000% 23 Miscellaneous \$0 0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 27 Profroma Total Operating Revenues \$74,176 \$114,120 \$39,944 \$3.850%	18	Proforma Other Operating Revenues						
21 ReconnectionCharges \$0 0 0.000% 22 Billing and Collecting Services \$0 0 0 0.000% 23 Miscellaneous \$0 0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 27 Profroma Total Operating Revenues \$74,176 \$114,120 \$39,944 \$3.850%	19	Miscellaneous Service Revenues		\$0	\$0	\$0	0.000%	
22 Billing and Collecting Services \$0 0 0.000% 23 Miscellaneous \$0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 27 Profroma Total Operating Revenues \$74,176 \$114,120 \$39,944 \$3.850%	20	Rents from Water Properties		\$0	0	0	0.000%	
23 Miscellaneous \$0 0 0.000% 24 \$0 0 0 0.000% 25 AFDUC \$0 0 0 0.000% 26 27 Profroma Total Operating Revenues \$74,176 \$114,120 \$39,944 53.850%	21	ReconnectionCharges		\$0	0	0	0.000%	
24 \$0 0 0.000% 25 AFDUC \$0 0 0 26 27 Profroma Total Operating Revenues \$74,176 \$114,120 \$39,944 53.850%	22	Billing and Collecting Services		\$0	0	0	0.000%	
25 AFDUC \$0 0 0 26 27 Profroma Total Operating Revenues \$74,176 \$114,120 \$39,944 53.850%	23	Miscellaneous		\$0	0	0	0.000%	
26 37 Profroma Total Operating Revenues \$74,176 \$114,120 \$39,944 53.850%				\$0	0	0	0.000%	
27 Profroma Total Operating Revenues\$74,176\$114,120\$39,94453.850%		AFDUC		\$0	0_	0_		
••••••••••••••••••••••••••••••••••••••					······································			
		Profroma Total Operating F	Revenues	\$74,176	\$114,120	\$39,944	53.850%	
	28				<u>_</u>			

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SCHEDULE M-3.1E PAGE 1 OF 8

> KAW_SAPP_EX37M_091504 Page 20 of 27

Witness Responsible: James E. Salser

DATA: _X_ BASE **PERIOD**____FORECASTED PERIOD TYPE OF FILING: ___ORIGINAL _X_ UPDATED____REVISED WORKPAPER REFERENCE**NO(S).:** WIP-2 (NORTHERN **DIVISION -** ELK LAKE)

Line No	Rate Code	Class / Description	Customer Bills	Sales	Proposed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
1 2		<u>Residentiai:</u>										
3		Customer Charge										
4		518" Monthly	3,243		\$32.23	\$104,517	91.585%	\$20.95	\$67,934	91.585%	\$36,583	53.85%
5		5/8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
6		3/4" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
7		314" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
8		1" Monthly	12		32.23	379	0.332%	20.95	247	0.333%	132	53.44%
9		1" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
10		1 1/2" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
11		1 112" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
12		2" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
13		2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
14		3" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
15		3" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
16		4" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	· 0	0.00%
17		4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
18		6" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
19		6 Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
20		8" Monthly	• 0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
21		8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
22												
23												
24		Block Consumption:										
25		Monthly Accounts:	First 2.67	3,364	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00%
26		All Usage (CCF)	2nd 2.67	1,524	2.7116	4,133	3.622%	1.7625	2,686	3.621%	1,447	53.87%
27			In Excess of 5.34	2,595	1.9616	5,091	4.461%	1.2750	3,309	4.461%	1,782	53.85%
28												
29												
30												
31												
32		Quarterly Accounts:		0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00%
33		All Usage (CCF)										
34												
35												
36												
37		Hidden Leak Usage		0	2.7116	0	0.000%	1.7625	0	0.000%	0	0.00%
38		Credit Adjustments		(16)		0	0.000%		Ō	0.000%	0	0.00%
39		Additional / Local Billing	S	ò		0	0.000%		Ō	0.000%	Ō	0.00%
40		c c				-			C C		, i	
41												
42			3,254	7,468		\$114,120	100.00%	•	\$74,176	100.00%	\$39,944	53.85%
43								-				
-0												

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SCHEDULE M-3.1E PAGE 2 OF 8

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Witness Responsible: James E. Salser

DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED ____ REVISED WORKPAPER REFERENCE NO(S).: WIP-2 (NORTHERN DIVISION - ELK LAKE)

Line		Customer		Proposed	Proposed Total	% of Revenue	Most	Current Annualized	% of Revenue	Dollar	Total Revenue %
No Rate Code	Class / Description	Bills	Sales	Rate	Revenue	to Total	Current Rate	Total Revenue	to Total	Increase	Increase
1 2											
2 3	Commercial										
4	Customer Charge										
5	5/8" Monthly	0		\$32.23	\$0	0.000%	\$20.95	\$0	0.000%	\$0	0.00%
6	5/8" Quarterly	0		0.00	30 0	0.000%	0.00		0.000%	φ0 0	0.00%
7	3/4" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
8	3/4" Quarterly	0		0.00	ő	0.000%	0.00	0	0.000%	0	0.00%
9	1" Monthly	0		32.23	ŏ	0.000%	20.95	0	0.000%	0	0.00%
10	1"Quarterly	0 0		0.00	ő	0.000%	0.00	0 0	0.000%	ő	
11	1 1/2" Monthly	ů O		32.23	ŏ	0.000%	20.95	ő	0.000%	ő	
12	1 1/2" Quarterly	ů 0		0.00	õ	0.000%	0.00	õ	0.000%	0	
13	2" Monthly	0		32.23	õ	0.000%	20.95	ŏ	0.000%	õ	
14	2" Quarterly	õ		0.00	õ	0.000%	0.00	õ	0.000%	õ	
15	3" Monthly	õ		32.23	õ	0.000%	20.95	õ	0.000%	ő	
16	3" Quarterly	Ő		0.00	õ	0.000%	0.00	õ	0.000%	õ	
17	4" Monthly	Ō		32.23	Õ	0.000%		Ő	0.000%	0	
18	4" Quarterly	Ō		0.00	Ō	0.000%		Ō	0.000%	Ō	
19	6" Monthly	0		32.23	Ō	0.000%		Ō	0.000%	0	
20	6" Quarterly	0		0.00	Ō	0.000%		Ő.	0.000%	0	
21	8" Monthly	0		32.23	Ō	0.000%		Ő	0.000%	Ō	
22	8" Quarterly	Ō		0.00	õ	0.000%		õ	0.000%	Ō	
23	,	-			-			-		-	
24	Block Consumption:										
25	Monthly Accounts:										
26	All Usage (CCF)		0	2.7116	0	0.000%	1.7625	0	0.000%	0	0.00%
27	U ()										
28											
29											
30											
31											
32	Quarterly Accounts:										
33	All Usage (CCF)		0	2.7116	0	0.000%	1.7625	0	0.000%	0	0.00%
34											
35											
36											
37											
38	Hidden Leak Usage		0	2.7116	0	0.000%		0	0.000%	0	
39	Credit Adjustments		0		0	0.000%		0	0.000%	0	
40	Additional / Local Billings		0		0	0.000%		0	0.000%	0	0.00%
41											
42							_				
43		0	0		\$0	0.00%	=	\$0	0.00%	\$0	0.00%
44											
45											

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DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ORIGINAL_X_UPDATED ____ REVISED WORKPAPER REFERENCENO(S).: WP-2 (NORTHERN DIVISION - ELK LAKE)

Proposed % of Current % of Total Line Customer Proposed Total Revenue Most Annualized Revenue Dollar Revenue % No Rate Code Class I Description Bills Sales Rate Revenue to Total Current Rate Total Revenue to Total Increase Increase 2 3 Industriai 4 **Customer Charge** 5 5/8" Monthly 0 0.000% \$32.23 \$0 \$20.95 \$0 0.00% \$0 0.000% 6 5/8" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 7 314" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 8 314" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 9 1" Monthly 0 32.23 0 0.000% 20.95 0.000% 0 0.00% 0 10 1" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 11 1 1/2" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 12 1 1/2" Quarterly 0 0.00 0 0.000% 0.00 0 0.00% 0 0.000% 13 2" Monthly 0 32.23 0.000% 0 20.95 0 0 0.000% 0.00% 14 2" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 15 3" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 16 3" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 17 4" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 18 4" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 19 6" Monthly 0 32.23 0 0.000% 20.95 0.000% 0 0 0.00% 20 6" Quarterly 0 0.00 0 0.000% 0 0.00 0 0.000% 0.00% 21 8" Monthly 0 32.23 0.000% 0 20.95 0 0.000% 0 0.00% 22 8" Quarterly 0 0.00 Ó 0.000% 0.00 0 0 0.000% 0.00% 23 24 Block Consumption: 25 Monthly Accounts: 26 All Usage (CCF) 0 1.9616 0 0.000% 1.2750 0 0.000% 0 0.00% 27 28 29 30 31 32 Quarterly Accounts: 33 All Usage (CCF) 0 1.9616 0 0.000% 1.2750 0 0.00% 0.000% 0 34 35 36 37 38 39 Credit Adjustments 0 0.000% 0 0 0.000% 0 0.00% 40 Additional / Local Billings 0 0 0.000% 0 0.000% 0 0.00% 41 42 43 0 \$0 0 0.00% \$0 0.00% 0.00% \$0 44 45

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SCHEDULE **M-3.1E** PAGE 3 OF 8 Witness Responsible: James E. Salser

DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ORIGINAL_X_UPDATED ____ R M S E D WORKPAPER REFERENCE NO(\$).: W\P-2 (NORTHERN DIVISION - ELK LAKE)

SCHEDULE M-3.1E PAGE 4 OF 8 Witness Responsible: James E. Salser

> KAW_SAPP_EX37M_091504 Page 23 of 27

						Proposed	% of		Current	% of		Total
Line			Customer	0.1	Proposed	Total	Revenue	Most	Annualized	Revenue	Dollar	Revenue %
<u>No.</u> 1	Rate Code	Class / Description	Bills	Sales	Rate	Revenue	to Total	Current Rate	Total Revenue	to Total	Increase	Increase
2												
3		Other Public Authority:										
4		Customer Charge										
5		5/8" Monthly	0		\$32.23	\$0	0.000%	\$20.95	\$0	0.000%	\$0	0.009
6		5/8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
7		3/4" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.009
8		314" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.009
9		1" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.009
10		1" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
11		1 112" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00%
12		1 112" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00%
13		2" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.009
14		2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.009
15		3" Monthly	0		32.23	0	0.000%		0	0.000%	0	0.009
16		3" Quarterly	0		0.00	0	0.000%		0	0.000%	0	0.009
17		4" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.009
18 19		4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	
20		6" Monthly 6" Quarterly	0		32.23	0	0.000%		0	0.000%	0	
		8" Monthly	0		0.00	0	0.000%		0	0.000%	0	
21 22			0		32.23	0	0.000%			0.000% 0.000%	0	
22		8" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.009
23 24		Block Consumption:										
24 25		Monthly Accounts:										
26		All Usage (CCF)		0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.009
27		All Usage (UCI)		0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00
28												
29												
30												
31												
32		Quarterly Accounts:										
33		All Usage (CCF)		0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00
34		5 ()										
35												
36												
37												
38												
39		Credit Adjustments		0		0	0.000%	•	0	0.000%	0	0.00
40		Additional / Local Billings		0		0	0.000%	,	0	0.000%	0	
41												
42								_				
43			0	0		\$0	0.00%	<u>)</u>	\$0	0.00%	\$0	0.00
44												
45												
46												

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SCHEDULE M-3.1E

Witness Responsible: James E. Salser

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KAW_SAPP

_EX37M_091504 Page 24 of 27

DATA: _X_BASE PERIOD____FORECASTED PERIOD TYPE OF FILING: ___ORIGINAL_X_UPDATED___**REVISED** WORKPAPERREFERENCE **NO(\$).:** W**P-2** (NORTHERN **DIVISION** - ELK LAKE)

% of Current % of Total Proposed Line Customer Proposed Total Most Annualized Revenue Dollar Revenue% Revenue Rate Code Class / Description Bills Sales Rate to Total Current Rate Total Revenue to Total No Revenue Increase Increase 1 2 3 Sales for Resale 4 **Customer Charge** 0.00% 5 518" Monthly 0 \$32.23 \$0 0.000% \$20.95 \$0 0.000% \$0 0.00% 6 5/8" Quarterly 0.000% 0.00 0 0.000% 0 0 0.00 0 7 314" Monthly 0 32,23 0 0.000% 20.95 0 0.000% 0 0.00% 314" Quarterly 0.00 0.000% 0.00% 8 0 0.00 0 0.000% 0 0 20.95 9 1" Monthly 0 32.23 0 0.000% 0 0.000% 0 0.00% 10 1"Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 11 1 112" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 1 112" Quarterly 0.00 0.000% 0 0.00% 12 0 0.00 0 0.000% 0 2" Monthly 0 20.95 0.000% 0 0.00% 13 0 32,23 0.000% 0 0 14 2" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0.00% 15 3" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 16 3" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 17 4" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 18 0 0 0 4" Quarterly 0 0.00 0.000% 0.00 0.000% 0.00% 19 0 6" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0.00% 20 6" Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 21 8" Monthly 0 32.23 0 0.000% 20.95 0 0.000% 0 0.00% 22 8"Quarterly 0 0.00 0 0.000% 0.00 0 0.000% 0 0.00% 23 24 Block Consumption: 25 Monthly Accounts: 26 All Usage (CCF) 0 0.000% 0.0000 0 0.000% 0 0.00% 0.0000 0 27 28 29 30 31 32 Quarterly Accounts: 33 All Usage (CCF) 0 0.0000 0 0.000% 0 0000 0 0.000% 0 0.00% 34 35 36 37 38 0.00% 39 Credit Adjustments 0 0.000% 0 0.000% 0 0 40 Additional / Local Billings 0 0 0.000% 0 0.000% 0 0.00% 41 42 \$0 0.00% 43 0 0 \$0 0.00% \$0 0.00% 44 45

47 48

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE **OF FILING: __ ORIGINAL_X_** UPDATED ___ **REVISED** WORKPAPER REFERENCE **NO(\$).:** W\P-2 (NORTHERN **DIVISION**-ELK LAKE)

Line No.	Rate Code	Class Description	Customer Bills	Color	Proposed	Proposed Total	% of Revenue	Most	Current Annualized Total Revenue	% of Revenue	Dollar	Total Revenue %
1 1	RateCode	Class Description	BIIIS	Sales	Rate	Revenue	to Total	Current Rate	I otal Revenue	to Total	Increase	Increase
2												
3	N	Miscellaneous:										
4	2	CustomerCharge										
5		518" Monthly	0		\$32,23	\$0	0,000%	\$20.95	\$0	0.000%	\$0	0.009
6		518" Quarterly	Ő		0.00	0	0.000%	0.00	0	0.000%	0	0.009
7		314" Monthly	ő		32.23	ŏ	0.000%	20.95	ő	0.000%	õ	0.009
8		3/4" Quarterly	õ		0.00	Ō	0.000%	0.00	Ō	0.000%	Ō	0.00
9		1" Monthly	0 0		32.23	õ	0.000%	20.95	0	0.000%	Ō	
10		1" Quarterly	Ō		0.00	Ō	0.000%	0.00	Ō	0.000%	Ō	0.00
11		1 1/2" Monthly	0		32.23	ō	0.000%	20.95	0	0.000%	Ō	0.00
12		1 1/2" Quarterly	0		0.00	0	0.000%	0.00	Ō	0.000%	ō	0.00%
13		2" Monthly	0		32.23	0	0,000%	20.95	0	0.000%	0	
14		2" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	
15		3" Monthly	0		32.23	0	0,000%	20.95	0	0.000%	0	
16		3" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	Ō	
17		4" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00
18		4" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.00
19		6" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	0.00
20		6" Quarterly	0		0.00	0	0.000%	0.00	0	0.000%	0	0.009
21		8" Monthly	0		32.23	0	0.000%	20.95	0	0.000%	0	
22		8" Quarterly	0		0.00	0	0.000%		0	0.000%	0	
23		,										
24		Block Consumption:										
25		Monthly Accounts:										
26		All Usage (CCF)		0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.009
27												
28												
29												
30												
31												
32		Quarterly Accounts:										
33		All Usage (CCF)		0	0.0000	0	0.000%	0.0000	0	0.000%	0	0.00
34												
35												
36												
37												
38												
39		Credit Adjustments		0		0	0.000%		0	0.000%	0	
40		Additional / Local Billings		0		0	0.000%		0	0.000%	0	0.00
41												
42								_				
43			0	0		\$0	0.00%	=	\$0	0.00%	\$0	0.00
44												
45												
46												
47												

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SCHEDULE M-3.1E PAGE 6 OF 8 Witness Responsible: James E. Saiser

DATA: _X_BASE PERIOD ___ FORECASTEDPERIOD TYPE OF FILING: __ ORIGINAL_X_UPDATED ___ R M S E D WORKPAPER REFERENCE NO(3).: WP-2 (NORTHERN DIVISION - ELK LAKE)

SCHEDULE M-3.1E
PAGE 7 OF 8
Witness Responsible: James E. Salser

Line No	Rate Code	Class / Description	Customer Bills	Sales		Proposed Rate		Proposed Total Revenue		% of Revenue to Total	Most Current Rate		Current Annualized Total Revenue		% of Revenue to Total	Dollar Increase	Total Revenue % Increase	
1																		
2																		
3		<u> Private Fire Service:</u>																
4		Private Fire Charges:																
5		2" Connections	0		ç		-	\$	-	0.000%	\$	_ ·	\$	-	0.000%	\$	-	0.00%
6		4" Connections	0		ç		-		0	0.000%	\$	-		0	0.000%		0	0.00%
7		6" Connections	0		3		-		0	0.000%	\$	-		0	0.000%	i	0	0.00%
8		8" Connections	0		9		-		0	0.000%	\$	-		0	0.000%		0	0.00%
9		10" Connections	0		Ş		-		0	0.000%	\$	-		0	0.000%		0	0.00%
10		12" Connections	0		9		-		0	0.000%	\$	-		0	0.000%		0	0.00%
11		14" Connections	0		5	5	-		0	0.000%	\$	-		0	0.000%		0	0.00%
12		16" Connections	0			;	-		0	0.000%	\$	-		0	0.000%		0	0.00%
13		Private Fire Hydrants	0_		5	;	-		0	0.000%	\$	-		0	0.000%		0	0.00%
14		-					-				•							
15	-	Total Private Fire Service	0_					\$	-	0.00%			\$	-	0.00%	\$	-	0.00%
16							-				•							
17																		

DATA: _X_BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED ____ REVISED WORKPAPER REFERENCE**NO(S).:** WNP-2 (NORTHERN DIVISION - A1104+A1073ELK LAKE)

SCHEDULE **M-3.1E** PAGE 8 OF 8 **Witness** Responsible: James E. Salser

> KAW_SAPP_EX37M_091504 Page 27 of 27

Line No.	Rate Code	Class / Description	Cu	stomer Bills	Sales	Pro F	posed Rate	Proposed Total Revenue	% of Revenue to Total	Most Current Rate	Current Annualized Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
1				-										
2 3		Public Fire Service:												
4		Public Fire Charges. Public Fire Hydrants				•								
5 6		Public Fire Hydrants		0		\$	-	\$	0.00%	\$0.00	\$	0.00%	\$	0.00%
7		Total Public Fire Service		0				\$	0.00%		\$	0.00%	\$	0.00%
8 9														
10														
11 12														
13														
14														
15 16														
17														
18 19														
20														
21 22														
23														
23 24 25														
26														
26 27 28														
29														
30 31														
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