

Case No. 2013-00237

Exhibit 17

WATER SERVICE CORPORATION OF KENTUCKY

Schedule A

Case No. 2013 - 00237

Balance Sheet
Test Year 12/31/2012

<u>ASSETS</u>		<u>LIABILITIES AND OTHER CREDITS</u>	
Plant In Service		Capital Stock and Retained Earnings	
Water	\$ 10,657,790	Common Stock and Paid In Capital	\$ 5,068,941
Sewer	-	Retained Earnings	(822,379)
Total	<u>\$ 10,657,790</u>	Total	<u>\$ 4,246,562</u>
Accumulated Depreciation-Water	(5,010,382)	Current and Accrued Liabilities	
Accumulated Depreciation-Sewer	-	Accounts Payable-Trade	343,219
Total	<u>\$ (5,010,382)</u>	Taxes Accrued	(21,952)
Net Utility Plant	<u>\$ 5,647,408</u>	Deferred Credits	56,299
		Customer Deposits - Interest	5,274
		A/P - Assoc. Companies	1,209,997
		Deferred Revenue	-
		Total	<u>\$ 1,592,837</u>
Plant Acquisition Adjustment-Water	(146,420)	Advances In Aid of Construction	
Plant Acquisition Adjustment-Sewer	-	Water	113,080.53
Total	<u>\$ (146,420)</u>	Sewer	-
		Total	<u>\$ 113,080.53</u>
Construction Work In Process-Water	(0)	Contributions In Aid of Construction	
Construction Work In Process-Sewer	-	Water	165,216
Total	<u>\$ (0)</u>	Sewer	-
		Total	<u>\$ 165,216</u>
Current Assets		Accumulated Deferred Income Tax	
Cash	23,078	Unamortized ITC	-
Accounts Receivable - Net	1,065,126	Deferred Tax - Federal	598,244
Other Current Assets	14,019	Deferred Tax - State	67,338
Total	<u>\$ 1,102,223</u>	Total	<u>\$ 665,582</u>
Deferred Charges	<u>180,066</u>	TOTAL LIABILITIES AND OTHER CREDITS	<u>\$ 6,783,277</u>
TOTAL ASSETS	<u>\$ 6,783,277</u>		

WATER SERVICE CORPORATION OF KENTUCKY

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Combined Operations

Test Year 12/31/2012

	Per Books
<u>Operating Revenues</u>	
Service Revenues - Water	2,066,451
Service Revenues - Sewer	-
Miscellaneous Revenues	78,995
Uncollectible Accounts	(37,353)
	<u>2,108,093</u>
<u>Maintenance Expenses</u>	
Salaries and Wages	460,338
Purchase Water/Sewer	85,200
Purchased Power	95,111
Maintenance and Repair	98,163
Maintenance Testing	34,092
Meter Reading	-
Chemicals	145,421
Transportation	46,788
Operating Exp. Charged to Plant	(132,210)
Outside Services - Other	30,001
	<u>862,903</u>
<u>General Expenses</u>	
Salaries and Wages	229,319
Office Supplies & Other Office Exp.	79,610
Regulatory Commission Exp.	99,563
Pension & Other Benefits	122,141
Rent	6,254
Insurance	63,192
Office Utilities	54,273
Miscellaneous	25,119
	<u>679,471</u>
Depreciation	316,070
Amortization of PAA	(3,660)
Taxes Other Than Income	135,765
Expense Reduction Related to Clinton Sewer Operations	(153,285)
Income Taxes - Federal	23,450
Income Taxes - State	20,913
Amortization of CIAC	(1,918)
	<u>337,335</u>
Total Operating Expenses	<u>1,879,709</u>
<u>Net Operating Income</u>	<u>228,384</u>
Other Income	-
Interest During Construction	(1,730)
Interest on Debt	180,121
	<u>180,121</u>
Net Income	<u><u>49,994</u></u>