KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2015-00418 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 37

Description of Filing Requirement:

<u>Schedule</u>

Description

- A. Jurisdictional Financial Summary for the Rate Base and Forecasted Period
- B. Jurisdictional Rate Base Summary for the Base and Forecasted Period
- C. Jurisdictional Operating Income Summary for Base and Forecasted Period
- D. Jurisdictional Adjustment of Operating Income
- E. Jurisdictional Federal and State Income Tax Summary for Base and Forecasted Periods
- F. Organizational Membership Dues, Initiation Fees, Country Club Expenditures, Charitable Contributions, Marketing Expenses, Sales Expenses, Advertising Expenses, Professional Service Expenses, Civic and Political Activity Expenses, Employee Parties and Outing Expenses, Employee Gift Expenses, and Rate Case Expenses for the Base and Forecasted Periods
- G. Payroll Cost Analysis
- H. Computation of Gross Revenue Conversion Factor
- Comparative Income Statements, Revenue Statistics and Sales Statistics for Five Most Recent Calendar Years, the Base Period, Forecasted Period and Two Calendar Years Beyond the Forecast Period
- J. Cost of Capital Summary for Base Period and Forecasted Period
- K. Comparative Financial Data and Earning Measures for the Ten Most Recent Calendar Years, Base Period and Forecasted Period
- L. Narrative Description and Explanation of all Proposed Tariff Change
- M. Revenue Summary for Base Period and Forecasted Period with Detailed Billing Analysis for all Customer Classes
- N. Typical Bill Comparison Under Present and Proposed Rates for all Customer Classes

Response:

Accounting Schedules provided under separate cover.

For electronic version, refer to KAW_APP_EX37_012916.pdf.

EXHIBIT 37 SCHEDULE A

JURISDICTIONAL FINANCIAL SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule

Description

A Overall Financial Summary

For electronic version, see KAW_APP_EX37A_012916.pdf.

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

	Base Period <u>X</u> Forecast Period <u>X</u> Original _Updated _Revised			Exhibits\[Revenue	Exhibit 37, Schedule A Requirement and Conversion Factor.xlsx]Rev Requirement - SCH A Witness: L. Bridwell
Line #		Base Period Ended 2/29/2016	Forecast Period Ended 6/30/2017	Support Schedule Reference	Excel Reference
1					
2	Present Rate Utility Operating Income:				
3		¢00 500 210	¢00.250.000		Eucliditation (Contraction and Advantage Chapter and Cold Cold
4	Operating Revenue at Present Rates:	\$90,509,219	\$88,350,996	Exhibit 37 Schedule C-1	Exhibits\[Income Statement.xlsx]Inc Statment - SCH C.1
5					
6 7	Less: Deductions:	¢22.402.046	624 276 704		
7 8	Operating and Maintenance	\$33,192,846 13,500,782	\$34,276,781 14,948,095	Exhibit 37 Schedule C-1 Exhibit 37 Schedule C-1	Exhibits\[Income Statement.xlsx]Inc Statment - SCH C.1 Exhibits\[Income Statement.xlsx]Inc Statment - SCH C.1
8 9	Depreciation Amortization of UPAA		14,948,095	Exhibit 37 Schedule C-1	Exhibits\[Income Statement.xlsx]Inc Statment - SCH C.1
9 10	Amortization of OPAA Amortization Expense	8,556 230,514	- 227,127	Exhibit 37 Schedule C-1	Exhibits\[Income Statement.xlsx]Inc Statment - SCH C.1
10	Removal Costs	250,514	227,127	Exhibit 37 Schedule C-1	Exhibits [Income Statement.xlsx] Inc Statement - SCH C.1
11	State Income Taxes	- 1,523,872	- 1,164,502	Exhibit 37 Schedule C-1	Exhibits (Income Statement.xisx) inc Statiment - SCH C.1
12	Federal Income Taxes	9,064,099	6,559,876	Exhibit 37 Schedule C-1	Exhibits [Income Statement.xlsx]Inc Statment - SCH C.1
13	Investment Tax Credits	(84,792)	(76,468)	Exhibit 37 Schedule C-1	Exhibits [Income Statement.xlsx]Inc Statment - SCH C.1
14	General Taxes:	6,484,589	6,193,611	Exhibit 37 Schedule C-1	Exhibits [Income Statement.xlsx]Inc Statment - SCH C.1
15	Total Deductions (Sum Lines 7 - 15):	\$63,920,466	\$63,293,524	Exhibit 57 Schedule C-1	
10	Total Deductions (Sum Lines 7 - 15).	Ş03,920,400	J0J,2JJ,J24		
17	Present Rate Operating Income (Line 4 - Line 16):	\$26,588,753	\$25,057,472		
18	Present nate Operating income (Line 4 - Line 10).	\$20,500,755	\$23,037,472		
20 21		Base Period	Forecast Period	Support Schedule	
21	Revenue Requirement and Increase Comparison:	Ended 2/29/2016	Ended 6/30/2017	Reference	Excel Reference
22	Revenue Requirement and increase comparison.	Ended 2/25/2010		Reference	
23	Net Original Cost Rate Base	\$399,653,506	\$403,866,142	Exhibit 37 Schedule B-1	Rate Base\Exhibit 37 Schedules B1 - B8.xlsx
25	Rate of Return	7.89%	8.22%	Exhibit 37 Schedule J-1.1	Capital\[Capital Structure 2015.xlsx]Sch J-1
26		7.0570	0.22/0		
27	Operating Income Required (Line 24 x Line 25):	\$31,532,662	\$33,197,797		
28		<i>401,002,002</i>	<i>400,20.,101</i>		
29	Less: Operating Income at Present Rates (Line 18):	\$26,588,753	\$25,057,472		
30		+==,===,===,===	+,, ·· · =		
31	Increase in Operating Income Required (Line 27 - Line 29)	\$4,943,909	\$8,140,325		
22			,		

165.2718%

15.23%

\$13,453,664

\$101,804,660

Gross Revenue Conversion Factor 165.2718%

(Line 35 / Line 4):

Revenue Requirement (Line 4 + Line 35) \$98,680,107

\$8,170,888

9.03%

Requested Revenue Increase (Line 31 x Line 33)

Percent Increase over Operating Revenue at Present Rates

32

33

34

35

36

37

38

39

40

Exhibit 37, Schedule H Conversion

Exhibits\[Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H

EXHIBIT 37 SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description							
B-1	Rate Base Summary							
B-2	Plant in Service by Major Grouping							
B-2.1	Plant in Service by Account and Subaccounts							
B-2.2	Proposed Adjustments to Plant in Service							
B-2.3	Gross Additions, Retirements and Transfers							
B-2.4	Property Merged or Acquired							
B-2.5	Leased Property							
B-2.6	Property Held for Future Use Included in Rate Base							
B-2.7	Property Excluded from Rate Base							
B-3	Accumulated Depreciation and Amortization							
B-3.1	Adjustments to Accumulated Depreciation and Amortization							
B-3.2	Depreciation Accrual Rates and Accumulated Balances by Account							
B-4	Construction Work in Progress							
B-4.1	Construction Work in Progress - Percent Complete							
B-5	Allowance for Working Capital							
B-5.1	Working Capital Components							
B-5.2	Working Capital - Lead / Lag Study							
B-6	Deferred Credits and Accumulated Deferred Income Taxes							
B-7	Jurisdictional Percentages							
B-7.1	Jurisdictional Statistics - Rate Base							
B-7.2	Explanation of Changes in Jurisdictional Procedures							
B-8	Comparative Balance Sheets							

For electronic version, see KAW_APP_EX37B_012916.pdf.

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: _X_ ORIGINAL __ UPDATED __ REVISED

		Supporting	
Line No.	Rate Base Component	Schedule Reference	Base Period
1		hererenee	Saserenou
2	Utility Plant In Service	B-2	\$648,948,902
3			
4	Property Held for Future Use	B-2.6	0
5			
6	Utility Plant Acquisition Adjustments		0
7			
8	Accumulated Depreciation	B-3	(142,044,393)
9			
10 11			
12	Net Utility Plant In Service		506,904,509
13	Net Othity Plant in Service		506,904,509
13			
15	Construction Work in Progress	B-4	23,768,036
16	Construction work in Frogress	D-4	23,708,030
17	Working Capital Allowance	B-5/W/P - 1-13	3,946,000
18	working capital Allowance	5,00,1 115	5,5+6,000
19	Other Working Capital Allowance	B-5 & W/P - 1-5	813,037
20			,
21	Contributions in Aid of Construction	B-6	(58,104,260)
22			
23	Customer Advances	B-6	(13,644,640)
24			
25	Deferred Income Taxes	B-6	(73,841,186)
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			
37 38			
38			
10			

Jurisdictional Rate Base

\$399,653,506

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: _X_ ORIGINAL __ UPDATED __ REVISED

43 44 45

		Supporting	End of	13 Month Avg	
Line		Schedule	Period	Forecasted	
No.	Rate Base Component	Reference	Amount	Period Amount	
1					
2	Utility Plant In Service	B-2	\$689,673,131	\$679,624,591	
3	Descents Hald for Estimation	B 2 C	0	0	
4 5	Property Held for Future Use	B-2.6	0	0	
6	Utility Plant Acquisition Adjustments		0	0	
7	othing Plant Acquisition Aujustments		0	0	
8	Accumulated Depreciation	B-3	(158,393,842)	(152,076,279)	
9		20	(100,000,0012)	(102)070)270)	
10					
11		—			
12	Net Utility Plant In Service		531,279,289	527,548,312	
13					
14					
15	Construction Work in Progress	B-4	9,248,219	9,193,558	
16		/ - /			
17 18	Working Capital Allowance	B-5/W/P - 1-13	5,208,000	5,208,000	
18	Other Working Capital Allowance	B-5 & W/P - 1-5	813,037	813,037	
20	Other Working Capital Allowance	B-3 & W/F - 1-3	815,057	815,057	
20	Contributions in Aid of Construction	B-6	(58,570,562)	(58,556,435)	
22			(,,,	(,,,	
23	Customer Advances	B-6	(14,249,640)	(14,060,794)	
24					
25	Deferred Income Taxes	B-6	(80,401,792)	(78,268,967)	
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	Deletted Debits	WV/F-1-11	1,551,000	1,500,408	
33	Other Rate Base Elements	W/P-1-12	1,062,038	1,120,412	
34			1,002,000	1,120,112	
35					
36					
37					
38					
39					
40					
41					
42					

Jurisdictional Rate Base

\$405,527,751

\$403,866,142

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1 EXHIBIT 37, SCHEDULE B-2 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2 PAGE 1 of 2 Witness Responsible: L. Bridwell

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	End of Period Adjusted Jurisdiction
1						
2						
3	Intangibles	\$882,198	100%	\$882,198	\$0	\$882,198
4						
5	Source of Supply and Pumping	84,183,990		84,183,990	0	84,183,990
6						
7	Water Treatment	77,763,914		77,763,914	0	77,763,914
8						
9	Transmission and Distribution	440,045,749		440,045,749	0	440,045,749
10						
11	General	46,073,050		46,073,050	0	46,073,050
12						
13	Completed Construction not Classified	0		0	0	0
14						
15	Other	0		0	0	0
16						
17	Total	\$648,948,902		\$648,948,901	\$0	\$648,948,901

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: _X_ ORIGINAL __ UPDATED __ 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	\$941,698	100%	\$941,698	\$0	\$941,698	\$919,66
2							
3	Source of Supply and Pumping	88,670,069		88,670,069	0	88,670,069	86,615,5
4							
5	Water Treatment	90,115,719		90,115,719	0	90,115,719	90,341,4
6							
7	Transmission and Distribution	462,132,796		462,132,796	0	462,132,796	455,101,1
8							
9	General	47,812,846		47,812,846	0	47,812,846	46,646,7
10							
11	Completed Construction not Classified	0		0	0	0	
12							
13	Other	0		0	0	0	
14							
15		\$689,673,128		\$689,673,128	\$0	\$689,673,131	\$679,624,59

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

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

Line NARUC 96 Jurisdictional Adjusted No. Acct No. Account Title Base Period Percent Jurisdictional Adjustment Jurisdiction 1 2 3 Intangible Plant 301.1 \$37,450 \$0 \$37,450 Δ Organization \$37,450 100% 302.1 0 70,261 5 Franchise/Consents 70,261 70,261 339.1 Other Palant & Equip Intangible 774,487 6 774,487 0 774,487 7 \$882,198 8 Total Intangibles \$882,198 \$882.198 \$0 9 10 Source of Supply and Pumping Plant 11 303.2 Land and Land Rights - SS \$1,394,757 \$1,394,757 \$0 \$1,394,757 Structures and Improvements SS 30,701,854 30,701,854 12 304.2 30,701,854 0 Collecting and Impounding Reservoirs 13 305.2 852,837 852,837 0 852,837 14 306.2 Lake. River and Other Intakes 1,760,859 1,760,859 0 1,760,859 15 307.2 Wells and Springs 0 0 0 0 Infiltration Galleries & Tunnels 16 308.2 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 27,894,951 27,894,951 0 27,894,951 20 339.2 Other Plant & Equip SS 0 0 0 0 21 22 Total Source of Supply & Pumping \$84,183,990 \$84,183,990 \$0 \$84,183,990 23 24 Water Treatment Plant 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 40,256,960 40,256,960 0 40,256,960 29 339.3 Other Plant & Equip WT 0 0 0 0 30 \$77,763,914 \$77,763,914 \$0 \$77,763,914 31 Total Water Treatment 32 33 Transmission and Distribution Plant 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 19,587,315 19,587,315 0 19,587,315 38 293,151,566 293,151,566 0 293,151,566 331.4 TD Mains 39 50,428,037 50,428,037 333.4 Services 50,428,037 0 40 334.4 Meters & Meter Installations 49,317,922 49,317,922 49,317,922 0 41 19,055,065 19,055,065 19,055,065 335.4 Hvdrants 0 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 \$440,045,749 \$440,045,749 \$0 \$440,045,749

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

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.xisx]Sch B-2 PAGE 2 of 4 Witness Responsible: L. Bridwell

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

Line	NARUC 96			Jurisdictional			Adjusted
No.	Acct No.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		General Plant					
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	
5	304.5	Struct & Improve AG	13,724,864		13,724,864	0	13,724,86
6	340.5	Office Furniture and Equipment	15,611,411		15,611,411	0	15,611,41
7	341.5	Transportation Equipment	5,900,292		5,900,292	0	5,900,29
8	342.5	Stores Equipment	65,066		65,066	0	65,06
9	343.5	Tools, Shop and Garage Equipment	2,426,129		2,426,129	0	2,426,12
10	344.5	Laboratory Equipment	1,258,931		1,258,931	0	1,258,93
11	345.5	Power Operated Equipment	1,368,554		1,368,554	0	1,368,55
12	346.5	Communication Equipment	3,889,915		3,889,915	0	3,889,91
13	347.5	Miscellaneous Equipment	1,699,211		1,699,211	0	1,699,21
14	348.5	Other Tangible Property	128,677		128,677	0	128,67
15							
16		Total General	\$46,073,050		\$46,073,050	\$0	\$46,073,05
17							
18							
19							
20		Total Utility Plant in Service	\$648,948,902		\$648,948,902	\$0	\$648,948,9

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

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

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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

Line	NARUC 96			Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent Jurisdictional	Adjustment	Jurisdiction	Average
1							
2							
3		Intangible Plant	44- 4-4		4.0	444 444	444 444
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 7	339.1	Other Palant & Equip Intangible	833,987	833,987	0	833,987	811,952
8		Total Intangibles	\$941,698	\$941,698	\$0	\$941,698	\$919,664
9					· · · · · · · · · · · · · · · · · · ·		
10		Source of Supply and Pumping Plant					
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	31,549,692	31,549,692	0	31,549,692	31,280,538
13	305.2	Collecting and Impounding Reservoirs	850,972	850,972	0	850,972	851,672
14	306.2	Lake, River and Other Intakes	2,089,059	2,089,059	0	2,089,059	1,984,278
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	3,722,800	3,722,800	0	3,722,800	3,256,561
19	311.2	Power Equipment SS	30,491,649	30,491,649	0	30,491,649	29,276,551
20	339.2	Other Plant & Equip SS	0	0	0	0	0
21							
22		Total Source of Supply & Pumping	\$88,670,069	\$88,670,069	\$0	\$88,670,069	\$86,615,551
23							
24		Water Treatment Plant					
25	303.3	Land and Land Rights WT	\$800,183	\$800,183	\$0	\$800,183	\$800,183
26	304.3	Structures and Improvements WT	42,656,938	42,656,938	0	42,656,938	42,698,644
27	311.3	Pumping Equipment WT	0	0	0	0	0
28	320.3	Water Treatment Equipment	46,658,597	46,658,597	0	46,658,597	46,842,654
29	339.3	Other Plant & Equip WT	0	0	0	0	0
30							
31		Total Water Treatment	\$90,115,719	\$90,115,719	\$0	\$90,115,719	\$90,341,482
32					· · · · · · · · · · · · · · · · · · ·		<u> </u>
33		Transmission and Distribution Plant					
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	20,245,318	20,245,318	0	20,245,318	20,179,513
38	331.4	TD Mains	309,785,295	309,785,295	0	309,785,295	304,536,662
39	333.4	Services	52,466,976	52,466,976	0	52,466,976	51,746,247
40	334.4	Meters & Meter Installations	50,740,793	50,740,793	0	50,740,793	50,213,943
41	335.4	Hydrants	20,396,450	20,396,450	0	20,396,450	19,923,900
42	336.4	Backflow Prevention Devices	0	0	0	0	0
43	339.4	Other Plant & Equip TD	0	0	0	0	0
44		· · · · 4 · F					
45		Total Transmission and Distribution	\$462,132,796	\$462,132,796	\$0	\$462,132,796	\$455,101,185

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

DATA: ____ BASE PERIOD _X _ FORECASTED PERIOD TYPE OF FILING: _X _ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1 EXHIBIT 37, SCHEDULE B-2.1 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xixs]Sch B-2 PAGE 4 of 4 Witness Responsible: L. Bridwell

				Forecasted				
Line	NARUC 96			Jurisdictional			Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent	Jurisdictional	Adjustment	Jurisdiction	Average
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0	
5	304.5	Structures and Improvements AG	14,538,763		14,538,763	0	14,538,763	14,045,8
6	340.5	Office Furniture and Equipment	16,020,641		16,020,641	0	16,020,641	15,798,1
7	341.5	Transportation Equipment	5,755,772		5,755,772	0	5,755,772	5,562,4
8	342.5	Stores Equipment	64,598		64,598	0	64,598	64,7
9	343.5	Tools, Shop and Garage Equipment	2,829,839		2,829,839	0	2,829,839	2,684,7
10	344.5	Laboratory Equipment	1,226,731		1,226,731	0	1,226,731	1,238,8
11	345.5	Power Operated Equipment	1,364,205		1,364,205	0	1,364,205	1,365,8
12	346.5	Communication Equipment	4,185,010		4,185,010	0	4,185,010	4,058,5
13	347.5	Miscellaneous Equipment	1,688,110		1,688,110	0	1,688,110	1,692,2
14	348.5	Other Tangible Property	139,177		139,177	0	139,177	135,2
15								
16		Total General	\$47,812,846		\$47,812,846	\$0	\$47,812,846	\$46,646,7
17				_				
18								
19		Total Utility Plant in Service	\$689,673,128		\$689,673,128	\$0	\$689,673,130	\$679,624,

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: _X _ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

Line			Total Company	Jurisdictional	Jurisdictional	Workpaper Reference	
No.	Acct No.	Account Title	Adjustment	Percent	Adjustment	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

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: EXHIBIT 37, SCHEDULE B-2.2 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31,2017.xlsx]Sch B-2 PAGE 2 OF 2 Witness Responsible: L Bridwell

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: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

			Base Period			_	6 /m 1 /0 //		Base Period
Line	NARUC 96	A	Beginning		-		ansfers/Reclassifications	Other Accts	Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance
1									
2		to the off the Direct							
3	201.1	Intangible Plant	627.450	ćo	ćo	ćo			627.450
4	301.1	Organization	\$37,450	\$0 0	\$0 0	\$0 0			\$37,450
5	302.1	Franchise/Consents	70,261			0			70,261
5	339.1	Other Plant & Equip Intangible	623,985	158,877	8,375				774,487
8		The second se	6704 606	6450.077	60.075	ćo		_	¢002.400
-		Total Intangibles	\$731,696	\$158,877	\$8,375	\$0		_	\$882,198
9									
10		Source of Supply and Pumping Plant	4						
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	1,084,160	11,261	0			30,701,854
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	130,077	0	0			1,760,859
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	523,169	127,808	0			27,894,951
20	339.2	Other Plant & Equipment SS	0	0	0	0			0
21								_	
22		Total Source of Supply & Pumping	\$82,279,243	\$2,067,346	\$162,600	\$0			\$84,183,990
23									
24		Water Treatment Plant							
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0			\$800,183
26	304.3	Structures and Improvements WT	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	811,396	317,233	0			40,256,960
29	339.3	Other Plant & Equipment WT	0	0	0	0			0
30									
31		Total Water Treatment	\$77,312,960	\$811,396	\$360,441	\$0			\$77,763,914
32									
33		Transmission and Distribution Plant							
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	2,933,178	5,299	0			19,587,315
38	331.4	TD Mains	285,571,424	7,891,648	311,505	0			293,151,567
39	333.4	Services	49,554,828	1,201,794	328,584	0			50,428,037
40	334.4	Meter & Meter Installations	48,415,047	955,737	50,279	0			49,320,506
41	335.4	Hydrants	17,833,606	1,245,068	26,193	0			19,052,481
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	\$426,520,275	\$14,250,287	\$724,814	\$0			\$440,045,750
								-	

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: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

Line	NARUC 96		Base Period Beginning			т	ransfers/Reclassifications	Base Period Other Accts Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0		\$0
5	304.5	Structures and Improvements AG	13,631,167	128,671	34,974	0		13,724,864
6	340.5	Office Furniture and Equipment	16,750,412	1,017,242	2,156,243	0		15,611,411
7	341.5	Transportation Equipment	5,040,450	1,209,980	350,138	0		5,900,292
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	205,602	322,634	0		2,426,129
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	547,245	180,834	0		3,889,915
13	347.5	Miscellaneous Equipment	1,746,374	-14,656	32,508	0		1,699,211
14	348.5	Other Tangible Property	128,266	11,050	10,638	0		128,677
15								
16		Total General	\$46,097,044	\$3,140,966	\$3,164,959	\$0		\$46,073,051
17			,					
18								
19		Total Utility Plant in Service	\$632,941,218	\$20,428,872	\$4,421,188	\$0		\$648,948,902

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

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

Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Fore. Period Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$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	791,487	42,500	0	0			833,987	811,952
7										
8		Total Intangibles	\$899,198	\$42,500	\$0	\$0			\$941,698	\$919,664
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	30,919,814	650,400	20,522	0			31,549,692	31,280,538
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	1,845,159	243,900	0	0			2,089,059	1,984,278
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	750,000	25,985	0			3,722,800	3,256,561
19	311.2	Pumping Equipment SS	28,250,376	2,346,500	105,227	0			30,491,649	29,276,551
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	0
21										
22		Total Source of Supply & Pumping	\$84,832,509	\$3,990,800	\$153,241	\$0			\$88,670,069	\$86,615,551
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	42,740,351	0	83,413	0			42,656,938	42,698,644
27	311.3	Pumping Equipment WT	0	0	0	0			0	0
28	320.3	Water Treatment Equipment	47,003,819	162,600	507,822	0			46,658,597	46,842,654
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	0
30										
31		Total Water Treatment	\$90,544,353	\$162,600	\$591,234	\$0			\$90,115,719	\$90,341,482
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	20,090,816	162,600	8,097	0			20,245,318	20,179,513
38	331.4	TD Mains	296,898,157	12,988,286	101,148	0			309,785,295	304,536,662
39	333.4	Services	51,012,604	1,717,143	262,771	0			52,466,976	51,746,247
40	334.4	Meter & Meter Installations	49,724,957	1,096,280	80,444	0			50,740,793	50,213,943
41	335.4	Hydrants	19,393,147	1,016,868	13,565	0			20,396,450	19,923,900
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	\$445,623,555	\$16,981,176	\$471,935	\$0			\$462,132,796	\$455,101,185

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.xixs]Sch B-2 PAGE 4 OF 4 Witness Responsible: L. Bridwell

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

Line	NARUC 96		Beginning			т	Fransfers/Reclassifications	Other Accts	Fore. Period Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		General Plant								
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0	ç
5	304.5	Structures and Improvements AG	13,922,245	684,378	67,859	0			14,538,763	14,045,88
6	340.5	Office Furniture and Equipment	15,687,024	1,998,059	1,664,442	0			16,020,641	15,798,13
7	341.5	Transportation Equipment	5,699,162	660,000	603,390	0			5,755,772	5,562,46
8	342.5	Stores Equipment	64,949	0	351	0			64,598	64,77
9	343.5	Tools, Shop and Garage Equipment	2,603,542	250,560	24,262	0			2,829,839	2,684,72
10	344.5	Laboratory Equipment	1,250,881	0	24,150	0			1,226,731	1,238,80
11	345.5	Power Operated Equipment	1,367,467	0	3,261	0			1,364,205	1,365,83
12	346.5	Communication Equipment	3,967,439	270,000	52,429	0			4,185,010	4,058,53
13	347.5	Miscellaneous Equipment	1,696,436	0	8,326	0			1,688,110	1,692,27
14	348.5	Other Tangible Property	131,677	7,500	0	0			139,177	135,28
15										
16		Total General	\$46,390,821	\$3,870,497	\$2,448,470	\$0			\$47,812,847	\$46,646,71
17										
18										
19		Total Utility Plant in Service	\$668,290,438	\$25,047,573	\$3,664,880	\$0			\$689,673,130	\$679,624,59

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

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

Line			Acquisition	Cost	Acquisition	Commission Approval	
No.	Acct No.	Description of Property	Cost	Basis	Adjustment	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

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

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

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				

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

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

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

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

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

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

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

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

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

					Net						
Line		Acquisition	Original	Accumulated	Original		Revenue Realized			Expense	es Incurred
No.	iption/Location of Property	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Amount	Acct No.	Description
1											
2											
3			NOT APPLICABLE	IN THIS RATE CASE							

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED ___ REVISED WORKPAPER REFERENCE NO(S).:

> 2 3

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

					Net							
Line		Acquisition	Original	Accumulated	Original		Revenue Realized			Expenses Incurred		
No.	iption/Location of Property	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Amount	Acct No.	Description	
1												

NOT APPLICABLE IN THIS RATE CASE

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: EXHIBIT 37, SCHEDULE B-2.7 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xisx]Sch B-2 PAGE 1 OF 2 Witness Responsible: L. Bridwell

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

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

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: EXHIBIT 37, SCHEDULE B-2.7 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-2 PAGE 2 OF 2 Witness Responsible: L Bridwell

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

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

EXHIBIT 37, SCHEDULE B-3 Rate Base\[Exhibit 37 Schedules B1 - B8 8.312017.xisx]Sch B-3 PAGE 1 of 4 Witness Responsible L Bridwell

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

			Base Period		A	ccumulated Reserve Balance	s	
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction
1								
2								
3		Intangible Plant						
4	301.1	Organization	\$37,450	\$0	100%	\$0	\$0	\$
5	302.1	Franchise/Consents	70,260.82	0		-		-
6	339.1	Other Palant & Equip Intangible	774,487	384,612		384,612		384,61
7				4004.640		4004 640	40	4004.04
8		Total Intangibles	\$882,198	\$384,612		\$384,612	\$0	\$384,61
9								
10		Source of Supply and Pumping Plant	A1 001 757	40		40	40	
11	303.2	Land and Land Rights - SS	\$1,394,757	\$0		\$0	\$0	\$
12	304.2	Structures and Improvements SS	30,701,854	4,974,536		4,974,536	0	4,974,53
13	305.2	Collecting and Impounding Reservoirs	852,837	282,104		282,104	0	282,10
14	306.2	Lake, River and Other Intakes	1,760,859	425,727		425,727	0	425,72
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	3,948,262		3,948,262	0	3,948,26
18	310.2	Power Generation Equip	3,007,446	614,041		614,041	0	614,04
19	311.2	Pumping Equipment SS	27,894,951	3,992,010		3,992,010	0	3,992,01
20	339.2	Other Plant & Equip SS	0	0		0	0	
21	354.2	Other Plant & Equip WT	0	0		0	0	
22			404 400 000	A		A	40	A
23		Total Source of Supply & Pumping	\$84,183,990	\$14,236,679		\$14,236,680	\$0	\$14,236,68
24								
25		Water Treatment Plant						
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$
27	304.3	Structures and Improvements	36,706,772	5,285,279		5,285,279	0	5,285,27
28	311.3	Pumping Equipment WT	0	(242)		(242)	0	(24
29	320.3	Water Treatment Equipment	40,256,960	12,299,870		12,299,870	0	12,299,87
30	339.3	Other Plant & Equip WT	0	0		0	0	
31 32		T-1-1 14/-1 T1	677 762 044	647 504 000		647 504 007	\$0	647 504 00
		Total Water Treatment	\$77,763,914	\$17,584,906		\$17,584,907	ŞU	\$17,584,90
33								
34		Transmission and Distribution Plant						
35	303.4	Land and Land Rights TD	\$7,474,952	\$0		\$0	\$0	Ş
36	304.4	Struct & Improve TD	936,978	641,067		641,067	0	641,06
37	311.4	Pumping Equipment TD	93,914	(67,172)		(67,172)	0	(67,17
38	330.4	Dist Reservoirs & Standpipes	19,587,315	4,837,086		4,837,086	0	4,837,08
39	331.4	TD Mains	293,151,566	54,708,225		54,708,225	0	54,708,22
40	333.4	Services	50,428,037	23,280,280		23,280,280	0	23,280,28
41	334.4	Meters & Meter Installations	49,317,922	9,054,049		9,054,049	0	9,054,04
42	335.4	Hydrants	19,055,065	4,241,411		4,241,411	0	4,241,41
43	336.4	Backflow Prevention Devices	0	0		0	0	
44	339.4	Other Plant & Equip TD	0	0		0	0	
45								

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.xisx]Sch B-3 PAGE 2 of 4 Witness Responsible L Bridwell

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

			Base Period		A	Accumulated Reserve Balance	s	
Line No.	NARUC 96 Acct No.	Account Title	Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	
5	304.5	Struct & Improve AG	13,724,864	2,700,740		2,700,740	0	2,700,7
6	340.5	Office Furniture and Equipment	15,611,411	6,041,022		6,041,022	0	6,041,0
7	341.5	Transportation Equipment	5,900,292	1,000,074		1,000,074	0	1,000,0
8	342.5	Stores Equipment	65,066	(7,867)		(7,867)	0	(7,
9	343.5	Tools, Shop and Garage Equipment	2,426,129	937,421		937,421	0	937,4
10	344.5	Laboratory Equipment	1,258,931	298,842		298,842	0	298,8
11	345.5	Power Operated Equipment	1,368,554	876,830		876,830	0	876,8
12	346.5	Communication Equipment	3,889,915	573,628		573,628	0	573,
13	347.5	Miscellaneous Equipment	1,699,211	607,318		607,318	0	607,
14	348.5	Other Tangible Property	128,677	115,240		115,240	0	115,
15								
16								
17		Total General	\$46,073,051	\$13,143,248		\$13,143,248	\$0	\$13,143
18								
19								
20		Total Utility Plant in Service	\$648,948,902	\$142,044,391		\$142,044,391	\$0	\$142,044

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 - 88 8.31,2017.xisx]Sch B-3 PAGE 3 of 4 Witness Responsible L Bridwell

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

No. Accunt Title Company Company Percent Total Adjustment Junisticion Anne 2				Forecasted		Accun	nulated Reserve Balar	nces		
Intermittie Plant Signatation Signatation Signatation Signatation Signatation 301.1 Organization 70,200,82 0		NARUC 96		Period Total		Jurisdictional				13 Month
Intensible Plant Transition Plant 337,450 50 100% 50 50 50 330.1 Francisco Conserts 33,997 446,112 0 466,112 0		Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
3 Internation Plant 1 Organization 537,450 5 100% 50 50 50 5 30.1 Transhie/Consents 70,260,82 0										
4 30.1 Oppinization \$37,360 50 50 50 50 5 333.1 Other Palant & Equip Intangible 833.987 495,322 446,532 0 465,532 50 7 Total Intangibles 5941,698 5496,512 50 5496,532 50 5496,532 50 5										
5 30.1. Franchise/Consents 70.200.82 0 0 0 0 8 Total Intangibles 5941.698 5945.32 5496,532 5 56 9 Source of Supply and Pumping Plant 5 51.349,757 50 50 50 50 12 30.2. Lind and Land Rights - SS 51.349,4757 50 5.90,169 5.500,169		201.4		627.450	60	100%	ćo	ćo	ćo	
6 339.1 Other Plaint & Equip Intragible 833,897 496,312 9 9 9 9 Source of Simple And Pumping Plaint 5941,698 5966,312 50 596,312 50 10 Source of Simple And Pumping Plaint 5 50 <td></td> <td></td> <td></td> <td></td> <td></td> <td>100%</td> <td></td> <td></td> <td></td> <td>-</td>						100%				-
Total Intangibles 5941,698 \$496,312 \$100,312 \$50 \$496,312 \$ 11 30.3.2 Land and Land Rights - 55 \$1,394,757 \$0 \$00 \$0 \$52,01.69 \$5,20,1.69 \$0 \$0 \$0 \$0 \$0 \$1,20 \$1,6,20 \$1,6,20 \$1,6,20 \$1,6,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20 \$1,20	-				0		-		-	-
8 Total Intangables 5941,695 5446,512 549,6312 50 5496,512 50 5496,512 50 10 Source of Support and Pumping Plant. 5 50 50 50 50 12 304.2 Structures and Improvements SS 31,544,662 5,201,164 5,520,164 5,520,164 5,520,164 5,520,164 5,202,202 4,202,223 4,402,223		339.1	Other Palant & Equip Intangible	833,987	496,312		496,312	0	496,312	455,50
9 Source of Supply and Pumping Plant 11 303.2 Land and Land Rights - SS \$1,394,757 \$0 <td< td=""><td>-</td><td></td><td>Total Intangibles</td><td>\$041.609</td><td>\$406.212</td><td></td><td>\$406.212</td><td>¢0</td><td>¢406 212</td><td>\$455,5</td></td<>	-		Total Intangibles	\$041.609	\$406.212		\$406.212	¢0	¢406 212	\$455,5
Source of Supply and Punning Plant 11 303.2 Land and Land Rights -S \$1,394,777 \$0 \$0 \$0 \$0 12 304.2 Structures and Improvements S \$1,394,672 \$2,201,69 \$5,201,169 \$0 \$5,201,69 \$5,201,61 \$5,201,69 \$5,201,60			Total intaligibles	\$541,058	\$490,312		\$450,512	ŞŪ	3450,51Z	ادردد+د
11 303.2 Lund and Lang Rights - SS \$1,394,757 \$0 \$00 \$00 12 304.2 Structures and improvements SS 31,594,767 \$20,169 \$5,201,69 \$6,201,61 \$6,201,61 \$6,201,61 \$6,201,61 \$6,201,61 \$6,201,61 \$6,201,61 \$6,201,61 \$6,201,61 \$6,201,61			Source of Supply and Pumping Plant							
12 30.2 Structures and Improvements SS 31.549.692 5.902.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 5.920.169 3027 297.477 207.477.188 407.477 </td <td></td> <td>303.2</td> <td></td> <td>\$1 394 757</td> <td>ŚO</td> <td></td> <td>\$0</td> <td>\$0</td> <td>ŚŊ</td> <td>:</td>		303.2		\$1 394 757	ŚO		\$0	\$0	ŚŊ	:
13 305.2 Collecting and Impounding Reservoirs 850,972 297,477 297,477 297,477 297,477 14 306.2 Lake, River and Other Itakes 2,089,059 477,188 477,188 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>5,589,2</td>										5,589,2
14 30.2 Lake, River and Other Intales: 2,089,059 477,188 0 477,188 0 477,188 15 302.2 Wells and Springs 0 0 0 0 0 0 16 303.2 Infiltration Galleries & Tunnels: 0 0 0 0 0 0 0 17 302.2 Supply Mains 18,571,139 4,680,055 4,480,055 0 4,480,055 4,480,055 4,480,055 4,480,055 4,480,055 4,480,055 4,480,055 4,480,055 4,480,055 4,490,2223 0 697,819 0 13,13,18 13,13,19,11 13,13,19,11 13,13,19,11 13,13,19,11 13,13,19,11 13,13,19,11 13,13,19,11 14,11,11,11,11,11,11,11,11,11,11,11,11,1										291,4
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 18,571,139 4,368,055 4,368,055 0 4,268,055 4, 18 310.2 Power Generation Equip 3,722,800 697,819 697,819 0 697,819 0 697,819 0 697,819 0										457,1
16 308.2 Inflictation Galleries & Tunnels 0 0 0 0 0 17 309.2 Supply Mains 18,571,139 4,368,055 4,368,055 0 4,368,055 4,368,055 4,368,055 4,368,055 4,368,055 4,368,055 4,368,055 4,302,223 0 4,902,223 0 4,902,223 0 4,902,223 4,902,223 0 4,902,223 4,902,223 4,902,223 0 <								-		457,1
17 309.2 Supply Mains 18,571,139 4,368,055 4,368,055 0 4,368,055 0 697,819 20 339.2 Other Plant & Equip WT 0							-			
18 310.2 Power Generation Equip 3,722,800 697,819 697,819 0 697,819 19 311.2 Pumping Equipment SS 30,491,649 4,902,223 4,902,223 0 4,902,223 50 50 51,55 51,55 51,55 51,55 51,55 51,55 51,55 51,55 51,55 51,55 51,55 50 50 50 50 50 50 50 50 50 50				-	-		-			4,226,1
19 311.2 Pumping Equipment SS 30,491,649 4,902,223 4,902,223 0 4,902,223 0 0 0 20 339.2 Other Plant & Equip SS 0 0 0 0 0 0 0 0 21 354.2 Other Plant & Equip SS 0 0 0 0 0 0 0 23 Total Source of Supply & Pumping 588,670,069 516,662,931 50 516,662,931 50 516,662,931 50 <										663,2
20 339.2 Other Plant & Equip SS 0<										4,524,0
21 354.2 Other Plant & Equip WT 0 0 0 0 0 0 23 Total Source of Supply & Pumping \$88,670,069 \$16,662,930 \$16,662,931 \$10 \$10,662,931 \$10 24 Vater Treatment Plant 25 Vater Treatment Plant 26 303.3 Land and Land Rights \$20,0183 \$0 \$0 \$0 \$0 27 304.3 Structures and Improvements 42,656,938 \$6,677,455 \$0 \$6,677,455 \$0 \$6,677,455 \$0 \$12,05,413										4,524,0
2 Total Source of Supply & Pumping \$88,670,069 \$16,662,930 \$16,662,931 \$0 \$16,662,931 \$1 23 Water Treatment Plant							-			
23 Total Source of Supply & Pumping \$88,670,069 \$16,662,930 \$16,662,931 \$0 \$16,662,931 \$15, 24 25 Water Treatment Plant 26 303.3 Land and Land Rights \$800,183 \$0 \$0 \$0 \$0 27 304.3 Structures and Improvements 42,656,938 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,277,455 6,677,455 0 6,277,455 0 6,277,455 0 6,277,455 0 6,277,455 0 6,277,455 0 6,277,455 0 6,277,455 0 13,205,413 12,205,413 13,205,413 12,205,413		55112	other Hair a Equip III	5	0		0	Ū	0	
24 Water Treatment Plant 26 303.3 Land and Land Rights \$800,183 \$0 \$0 \$0 \$0 27 304.3 Structures and Improvements 42,656,938 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,677,455 6,677,455 6,677,455 6,677,455 6,677,455 6,677,455 0 (242) (24) (25)			Total Source of Supply & Pumping	\$88.670.069	\$16.662.930		\$16.662.931	\$0	\$16.662.931	\$15,751,2
$\begin{array}{ c c c c c } \hline 25 & & & & & & & & & & & & & & & & & & $	24				1		1		1	1
26 303.3 Land and Land Rights \$800,183 \$0 \$0 \$0 \$0 27 304.3 Structures and Improvements 42,656,938 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,677,455 6,677,455 0 6,677,455 0 6,677,455 0 6,677,455 0 6,677,455 0 6,677,455 0 6,677,455 0 6,677,455 0 6,677,455 0 6,677,455 0			Water Treatment Plant							
27 304.3 Structures and Improvements 42,656,938 6,677,455 0 6,677,455 0 6,677,455 6, 28 311.3 Pumping Equipment WT 0 (242) (242) 0 (242) 30 339.3 Other Plant & Equip WT 0 <		303.3		\$800.183	\$0		\$0	\$0	\$0	:
28 311.3 Pumping Equipment WT 0 (242) (242) 0 (242) 29 320.3 Water Treatment Equipment 46,658,597 13,205,413 13,205,413 0 13,205,413 12,205,401 12,205,401 12,205,401 12,204,71 12,204,71 12,204,71 12,204,71 12,204,71										6,146,2
29 320.3 Water Treatment Equipment 46,658,597 13,205,413 13,205,413 0 13,205,413 12, 30 339.3 Other Plant & Equip WT 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(2</td></td<>										(2
30 33.9.3 Other Plant & Equip WT 0 0 0 0 0 31				46,658,597				0		12,854,7
31 Total Water Treatment \$90,115,719 \$19,882,626 \$0 \$19,882,626 \$0 \$19,882,626 \$10,81										
33 Transmission and Distribution Plant 34 Transmission and Distribution Plant 35 303.4 Land and Land Rights TD \$7,474,952 \$0 \$0 \$0 36 304.4 Struct & Improve TD 936,866 662,144 662,144 0 662,144 37 311.4 Pumping Equipment TD 86,148 (72,047) (72,047) 0 (72,047) 38 330.4 Dist Reservoirs & Standpipes 20,245,318 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,8 39 331.4 TD Mains 309,785,295 60,684,994 60,684,994 0 60,684,994 58,8 40 333.4 Services 52,466,976 24,991,742 24,991,742 24,991,742 24,991,742 24,991,742 24,991,742 24,991,742 24,991,742 24,901,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 24,91,742 20										
34 Transmission and Distribution Plant. 35 303.4 Land and Land Rights TD \$\$7,474,952 \$0 \$0 \$6 36 304.4 Struck Rinprove TD 936,666 662,144 662,144 \$662,144 \$662,144 37 311.4 Pumping Equipment TD 86,148 \$7,2047 \$7,2047 \$0 \$5,326,901	32		Total Water Treatment	\$90,115,719	\$19,882,626		\$19,882,626	\$0	\$19,882,626	\$19,000,7
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 0 662,144 37 311.4 Pumping Equipment TD 86,148 (72,047) (72,047) 0 5,326,901 5,326 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901 5,326,901<	33									
36 304.4 Struct & Improve TD 936,866 662,144 662,144 0 662,144 37 31.4 Pumping Equipment TD 86,148 (72,047) (72,047) 0 (72,047) 38 330.4 Dist Reservoirs & Standpipes 20,245,318 5326,5011 5,326,501 6,064,994 6,064,994 6,064,994 6,064,994 6,064,994 5,040,753	34		Transmission and Distribution Plant							
36 304.4 Struct & Improve TD 936,866 662,144 662,144 0 662,144 37 31.4 Pumping Equipment TD 86,148 (72,047) (72,047) 0 (72,047) 38 330.4 Dist Reservoirs & Standpipes 20,245,318 5,326,5011 5,326,501 <td< td=""><td>35</td><td>303.4</td><td></td><td>\$7,474,952</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td></td></td<>	35	303.4		\$7,474,952	\$0		\$0	\$0	\$0	
38 330.4 Dist Reservoirs & Standpipes 20,245,318 5,326,901 5,326,901 0 5,326,901 5, 39 331.4 TD Mains 309,785,295 60,684,994 60,684,994 0 60,684,994 58, 40 333.4 Services 52,466,976 24,991,742 24,991,742 24,991,742 24,991,742 24,917,742 41 334.4 Meters & Meter installations 50,740,793 10,735,617 10 10,735,617 10,0 42 335.4 Hydrants 20,396,450 4,705,635 4,705,635 0 4,705,635 4,705,635 43 336.4 Backflow Prevention Devices 0 0 0 0 0 44 339.4 Other Plant & Equip TD 0 0 0 0 0	36	304.4			662,144		662,144		662,144	655,6
38 330.4 Dist Reservoirs & Standpipes 20,245,318 5,326,901 5,326,901 0 5,326,901 5, 39 331.4 TD Mains 309,785,295 60,684,994 60,684,994 0 60,684,994 58,249,91742 24,991,742	37	311.4	Pumping Equipment TD	86,148	(72,047)		(72,047)	0	(72,047)	(70,2
39 33.1.4 TD Mains 309,785,295 60,684,994 60,684,994 0 60,684,994 58, 40 33.3.4 Services 52,466,976 24,991,742 24,991,742 0 24,991,742 24, 41 334.4 Meters & Meter Installations 50,760,793 10,735,617 <td>38</td> <td>330.4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>5,141,5</td>	38	330.4						0		5,141,5
40 333.4 Services 52,466,976 24,991,742 24,991,742 0 24,991,742 24, 41 334.4 Meters & Meter Installations 50,740,793 10,735,617 10,735,617 0 10,735,617 10, 42 335.4 Hydrants 20,396,450 4,705,635 4,705,635 0 4,705,635 4, 43 336.4 Backflow Prevention Devices 0 0 0 0 0 44 339.4 Other Plant & Equip TD 0 0 0 0 0	39	331.4		309,785,295	60,684,994		60,684,994	0	60,684,994	58,459,1
41 334.4 Meters & Meter Installations 50,740,793 10,735,617 10,735,617 0 10,735,617 10, 42 335.4 Hydrants 20,396,450 4,705,635 0 4,705,635 0 4,705,635	40	333.4	Services					0		24,327,0
42 335.4 Hydrants 20,396,450 4,705,635 0 4,705,635 4								0		10,070,5
44 339.4 Other Plant & Equip TD 0 0 0 0 0 45	42	335.4	Hydrants					0		4,512,2
45	43	336.4	Backflow Prevention Devices	0	0		0	0	0	
		339.4	Other Plant & Equip TD	0	0		0	0	0	
46 I lotal iransmission and uistribution 5462,132,796 \$107,034,985 \$0 \$107,034,985 \$107,036 \$107,036 \$107,036 \$100,005 \$100,005 \$100,005 \$100,005 \$100,005 \$100,005 \$100,005 \$100,005 \$100,005 \$100,005 \$100,005 \$100			Tatel Terrential and Distribution	6452 422 705	6407.034.005		6407 024 005	60	6407 024 00F	6402.005.0
	46		Total Transmission and Distribution	\$462,132,796	\$107,034,986		\$107,034,985	\$0	\$107,034,985	\$103,095,9

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

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2 EXHIBIT 37, SCHEDULE B-3 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xisx]Sch B-3 PAGE 4 of 4 Witness Responsible L Bridwell

			Forecasted		Accum	ulated Reserve Balar	nces		
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0	ş
5	304.5	Struct & Improve AG	14,538,763	3,156,117		3,156,117	0	3,156,117	2,974,34
6	340.5	Office Furniture and Equipment	16,020,641	6,164,298		6,164,298	0	6,164,298	6,069,07
7	341.5	Transportation Equipment	5,755,772	947,402		947,402	0	947,402	927,72
8	342.5	Stores Equipment	64,598	(4,876)		(4,876)	0	(4,876)	(5,99
9	343.5	Tools, Shop and Garage Equipment	2,829,839	1,075,197		1,075,197	0	1,075,197	1,021,77
10	344.5	Laboratory Equipment	1,226,731	372,537		372,537	0	372,537	345,15
11	345.5	Power Operated Equipment	1,364,205	919,018		919,018	0	919,018	902,20
12	346.5	Communication Equipment	4,185,010	854,701		854,701	0	854,701	747,15
13	347.5	Miscellaneous Equipment	1,688,110	708,443		708,443	0	708,443	670,58
14	348.5	Other Tangible Property	139,177	124,151		124,151	0	124,151	120,75
15									
16									
17		Total General	47,812,846	14,316,987		14,316,988	0	14,316,988	13,772,7
18				· · · ·	•				
19		Total Utility Plant in Service	\$689,673,130	\$158,393,842		\$158,393,842	\$0	\$158,393,842	\$152,076,2

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: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

		Total				
Line		Company	Jurisdictional	Jurisdictional	Workpaper	
No.	Adjustment Title	Adjustment	Percent	Adjustment	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: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

		Total				
Line		Company	Jurisdictional	Jurisdictional	Workpaper	
No.	Adjustment Title	Adjustment	Percent	Adjustment	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.xisx]Sch B-3 PAGE 1 OF 4 Witness Responsible L Bridwell

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

			Adjusted Jurisdiction		Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	339.1	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	678,224	264,409	10.72%	72,706	0%	8.3	10-SQ
5	304.1	SS Structures and Improvements	20,607,979	2,371,245	3.07%	632,665	-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	1,760,859	425,727	2.05%	36,098	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	27,461,186	2,703,341	2.25%	617,877	-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	39,514,620	11,466,470	2.59%	1,023,429	-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	2,998,743	239,434	1.38%	41,383	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	293,151,566	54,708,225	1.66%	4,866,316	-15%	62.6	75-R3
30	333.0	Services	50,428,037	23,280,280	3.00%	1,512,841	-100%	49.6	60-R2.5
31	334.1	Meters	24,423,667	610,126	2.68%	654,554	-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)	(558,367)	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	19,055,065	4,241,411	1.49%	283,920	-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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

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

			Adjusted J	lurisdiction	Cuurent	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	4,805,604	568,457	2.01%	96,593	-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	696,050	315,278	5.00%	34,802	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	1,426,082	174,299	20.00%	285,216	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	2,040,117	343,090	1.53%	31,214	20%	12.6	13-S2.5
27		Trans Equip-Light Trucks-not depreciated		-		0			13-S2.5
28	341.20	Trans Equip-Heavy Trucks	2,590,599	225,441	2.34%	60,620	15%	10.6	14-S2
29	341.30	Trans Equip-Cars	311,071	194,771	8.50%	26,441	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	2,426,129	937,421	5.00%	121,306	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	3,511,479	677,819	6.67%	234,216	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	128,677	115,240	5.00%	6,434	0%	7.6	20-SQ
46		, O,	,,,,,		210070	-,			
47			\$639,171,298	6142 044 201		\$15,795,919			

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

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2 EXHIBIT 37, SCHEDULE B-3.2 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xisx]Sch B-3 PAGE 3 OF 4 Witness Responsible L. Bridwell

			Adjusted Ju	risdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	339.1	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	715,689	324,264	7.00%	50,098	0%	8.3	10-SQ
5	304.1	SS Structures and Improvements	21,197,791	2,779,696	2.24%	474,831	-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	1,984,278	457,127	2.02%	40,082	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	3,256,561	663,207	3.12%	101,605	0%	30.4	35-S2.5
13	311.2	Electric Pumping Equipment	28,855,151	3,257,704	3.03%	874,311	-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	42,698,644	6,146,226	2.71%	1,157,133	-20%	39.2	60-R2.5
20	320.1	Water Treatment Equipment	46,100,315	11,951,446	2.77%	1,276,979	-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	14,165,131	4,435,153	1.89%	267,721	-25%	45.3	60-S2.5
27	330.2	Ground Level Facilities	3,146,709	280,849	1.83%	57,585	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	304,536,662	58,459,137	1.53%	4,659,411	-15%	62.6	75-R3
30	333.0	Services	51,746,247	24,327,076	3.24%	1,676,578	-100%	49.6	60-R2.5
31	334.1	Meters	25,386,000	1,252,560	3.50%	888,510	-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	19,923,900	4,512,258	2.15%	428,364	-25%	66.9	80-R3
KENTUCKY-AMERICAN WATER COMPANY Case No. 2015-00418 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF AUGUST 31, 2017

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DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2 EXHIBIT 37, SCHEDULE B-3.2 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xisx]Sch B-3 PAGE 4 OF 4 Witness Responsible L. Bridwell

			Adjusted J	urisdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	5,167,324	673,042	3.07%	158,637	-5%	27.9	55-R2.5
5		Office Structures and Improvements-not depreciated		-		0			55-R2.5
6	304.61	Other Structures and Improvements	5,768,194	1,638,286	3.07%	177,084	-5%	44.2	55-R2.5
7	304.70	Stores, Shop & Garage Structures	1,766,444	492,537	1.76%	31,089	0%	44.4	50-R2.5
8	304.80	Misc Structures	1,343,918	170,478	6.18%	83,054	-10%	17.9	25-R2
9	340.10	Office Furniture	879,904	295,223	3.24%	28,509	0%	8.7	20-SQ
10		Office Furniture-not depreciated		· -		0			
11	340.21	Mainframe Comp & Periph Egpt	-	-	3.50%	0	0%	3.7	5-SQ
12		Mainframe Comp & Periph Egpt-not depreciated		-		0			
13	340.22	Personal Comp & Periph Eqpt	1,669,166	369,671	0.75%	12,519	0%	1.7	5-SQ
14		Personal Comp & Periph Eqpt-not depreciated	,,	-		0			
15	340.23	Computers & Periph Other	(24,713)	617.889	18.17%	(4,490)	0%	2.4	5-SQ
16	510.25	Computers & Periph Other-not depreciated	(2-1,7-25)	-	10.1770	(1,130)	0,0	2.0	554
17	340.30	Mainframe Software	1,566,817	(774,749)	3.02%	47,318	0%	1.0	5-SQ
18	510.50	Mainframe Software-not depreciated	1,500,017	-	5.0270	0	0,0	1.0	554
19	340.32	Personal Comp Software	11,705,721	5,074,097	8.77%	1,026,592	0%	1.4	5-SQ
20	540.52	Personal Comp Software-not depreciated	11,705,721	5,074,057	0.7770	1,020,552	076	1.4	5 50
20	340.33	Other Software	(2,222)	382,619	8.93%	(198)	0%	1.3	5-SQ
22	540.55	Other Software-not depreciated	(2,222)	502,015	0.55%	(150)	076	1.5	5 50
23	340.50	Other Office Equipment	3,459	104,321	3.13%	108	0%	4.9	15-SQ
23	340.50	Other Office Equipment-not depreciated	3,439	-	3.13/6	108	078	4.5	13-30
25	340.51	Computer Software Special	_	-	3.13%	0			
25	341.10	Trans Equip-Light Trucks	1,821,613	219,760	8.76%	159,573	20%	12.6	13-S2.5
20	541.10	Trans Equip-Light Trucks-not depreciated	1,621,015	219,760	6.70%	159,575	20%	12.0	13-52.5 13-S2.5
	244.20		2 542 704		0.42%	-	450/	10.0	
28 29	341.20 341.30	Trans Equip-Heavy Trucks	2,512,704 330,851	250,283	8.12% 10.11%	204,032 33,449	15% 15%	10.6 0.0	14-S2 10-S3
	341.30	Trans Equip-Cars	330,851	192,589	10.11%	33,449	15%	0.0	
30		Trans Equip-Cars-new additions		-		-			10-S3
31	341.40	Other Trans Equip	897,299	265,095	10.06%	90,268	0%	12.1	16-L3
32	342.00	Stores Equipment	64,774	(5,996)	5.10%	3,303	0%	2.3	25-SQ
33		Stores Equipment-not depreciated		-		0			25-SQ
34	343.00	Tools, Shop, & Garage Equip	2,684,721	1,021,777	4.56%	122,423	0%	13.2	20-SQ
35		Tools, Shop, & Garage Equip-not depreciated		-		0			20-SQ
36	344.00	Laboratory Equipment	1,238,806	345,158	7.57%	93,778	0%	5.0	15-SQ
37		Laboratory Equipment-not depreciated		-		0			15-SQ
38	345.00	Power Operated Equipment	1,365,836	902,202	2.73%	37,287	15%	12.3	18-L4
39	346.10	Communication Equipment-nontelephone	247,633	(31,889)	10.26%	25,407	0%	4.0	15-SQ
40		Communication Equipment-not depreciated		-		0			15-SQ
41	346.19	Communication Equipment-remote control	3,723,029	875,465	7.30%	271,781	0%	12.3	15-SQ
42	346.20	Communication Equipment-telephone	87,870	(96,421)	8.89%	7,812	0%	12.3	15-SQ
43	347.00	Misc Equipment	1,692,273	670,588	5.53%	93,583	0%	13.1	20-SQ
44		Misc Equipment - not depreciated		-		0	0%	13.1	20-SQ
45	348.00	Other Tangible Property	135,289	120,751	3.42%	4,627	0%	7.6	20-SQ
45									

48 49 50 KENTUCKY-AMERICAN WATER COMPANY Case No. 2015-00418 CONSTRUCTION WORK IN PROGRESS AS OF APRIL 30, 2016

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

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

\$23,768,036

				Accumulate	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1									
	D12-**01-P	Projects Funded by Others	\$440,000	\$0		\$440,000	100%	\$440,000	NA
-	R12-**A1	Mains - New	133,672	1,328		135,000		135,000	NA
	R12-**B1	Mains - Replaced / Restored	494,940	5,060		500,000		500,000	NA
	R12-**C1	Mains - Unscheduled	0	0		0		0	NA
	R12-**D1	Mains - Relocated	22,263	237		22,500		22,500	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	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-**01	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	168,134	1,866		170,000		170,000	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	112-020032	RRS Filter Building Replacement	12,547,248	217,371	12	2,764,619		12,764,619	97.07%
23	112-020052	Millersburg Tank Replacement	300,000	0		300,000		300,000	66.67%
24	112-020011	New Circle Rd Main Relocation	2,666,019	69,400	2	2,735,419		2,735,419	100.61%
25	112-020040	KRS Valve House Rehabilitation (Phase 2)	175,000	0		175,000		175,000	18.42%
26	112-020043	Athens Boonesboro Main Extension	550,000	0		550,000		550,000	39.12%
27	112-000001	Post Acquisition BD Capex	0	0		0		0	0.00%
28	112-020051	KRS High Service Pumps Replacement	75,000	0		75,000		75,000	2.80%
29	112-020039	Georgetown Bypass and US 25 Area	0	0		0		0	0.00%
	112-020037	KRS1 Chemical Storage and Feed Improvements	0	0		0		0	0.00%
31	112-020017	KRS Valve House Rehabilitation Phas	1,556,427	78,685	1	1,635,112		1,635,112	100.00%
	112-020021	Power Reliability at Remote Sites	0	0	-	0		_,,0	0.00%
	112-020056	KRS Valve House Rehabilitation (Phase 1.B)	596,851	3,198		600,049		600,049	66.67%
	112-020050	Paving Field Ops and Front Entrance	0	0		000,015		0	0.00%
	112-020055	New Circle Rd Main Relocation Phase 2	309,000	0		309,000		309,000	39.87%
	112-020012	KRS High Service Pumping	136,299	3,028		139,327		139,327	9.95%
	112-020046	KRS Actuator Replacement Level 1	630,065	40,256		670,321		670,321	100.00%
	112-020057	Sludge Thickner Upgrade	124,247	633		124,880		124,880	24.27%
	112-020058	KRS Intake Pump Replacement	88,620	280		88,900		88,900	16.06%
40	.12 020050	and make i any hepatement	88,020	230		00,500		30,500	10.0070

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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.

\$23,260,785 \$507,251 \$0 \$23,768,036

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-3 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

\$9,193,558

				Accumulat	ted Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1									
2	D12-**01-P	Projects Funded by Others	\$426,923	\$0		\$426,923	100%	\$426,923	N/A
3	R12-**A1	Mains - New	165,338	2,354		167,692		167,692	N/A
4	R12-**B1	Mains - Replaced / Restored	602,292	8,246		610,538		610,538	N/A
5	R12-**C1	Mains - Unscheduled	0	0		0		0	N/A
6	R12-**D1	Mains - Relocated	56,922	770		57,692		57,692	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
	R12-**N1	Offices and Operations Centers	5,772	40		5,812		5,812	N/A
	R12-**01	Vehicles	2,238	0		2,238		2.238	N/A
18	R12-**P1	Tools and Equipment	0	0		0		0	N/A
	R12-**Q1	Process Plant Facilities and Equipment	272,912	3,780		276,692		276,692	N/A
	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	112-020032	RRS Filter Building Replacement	0	0		0		0	N/A
	112-020052	Millersburg Tank Replacement	0	0		0		0	N/A
24	112-020011	New Circle Rd Main Relocation	454,211	69,400		523,611		523,611	19.26%
	112-020040	KRS Valve House Rehabilitation (Phase 2)	342,534	0		342,534		342,534	36.06%
	112-020043	Athens Boonesboro Main Extension	594,625	0		594,625		594,625	42.29%
	112-000001	Post Acquisition BD Capex	9,231	0		9,231		9,231	7.69%
	112-020051	KRS High Service Pumps Replacement	341,538	0		341,538		341,538	12.74%
	112-020039	Georgetown Bypass and US 25 Area	208,167	0		208,167		208,167	15.42%
	112-020037	KRS1 Chemical Storage and Feed Improvements	244,231	0		244,231		244,231	9.77%
	112-020017-01	KRS Valve House Rehabilitation Phas	1,556,428	78,684		1,635,112		1,635,112	100.00%
	112-020021	Power Reliability at Remote Sites	138,462	,0,004		138,462		138,462	11.54%
	112-020056	KRS Valve House Rehabilitation (Phase 1.B)	97,283	3,198		100,481		100,481	11.16%
	112-020050	Paving Field Ops and Front Entrance	53,846	3,138		53,846		53,846	15.38%
	112-020055	New Circle Rd Main Relocation Phase 2	5,846	0		5,846		5,846	0.75%
	112-020012-01	KRS High Service Pumping	236,299	3,028		239,327		239,327	17.09%
	112-020012-01	KRS Actuator Replacement Level 1	630,065	40,256		670,321		670,321	100.00%
	112-020048-01	Sludge Thickner Upgrade	124,247	40,256		124,880		124,880	24.27%
	112-020057	KRS Intake Pump Replacement	124,247 88,620	280		88,900		88,900	24.27%
39	112-020036	KKS IIItake Pullip Replacement	88,620	280		68,900		88,900	10.00%

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48 49 50 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

\$8,897,020 \$296,538 \$0 \$9,193,558

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

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(5).: W/P-1-3 EXHIBIT 37, SCHEDULE B-4.1 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xisx]Sch B-4 PAGE 1 OF 2 Witness Responsible L Bridwell

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1									
2 [012-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$440,000	NA
	R12-**A1	Mains - New	NA	NA	NA	NA	NA	135,000	NA
4 F	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	500,000	NA
5 F	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	0	NA
6 F	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	22,500	NA
7 F	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	21,464	NA
8 F	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	65,553	NA
9 F	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	0	NA
10 F	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	217	NA
11 F	R12-**I1	Meters - New	NA	NA	NA	NA	NA	31,550	NA
12 F	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	0	NA
13 F	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	1,732,385	NA
14 F	12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	51,180	NA
	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	3,000	NA
16 F	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	5,812	NA
17 F	812-**01	Vehicles	NA	NA	NA	NA	NA	2,238	NA
18 F	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	0	NA
19 F	12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	170,000	NA
20 F	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	419,510	NA
21 F	R12-01K3/ T12-0102-P-0291	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA		NA
22 I	12-020032	RRS Filter Building Replacement	Feb-15	May-16	93.80%	14,100,000	13,150,165	12,764,619	97.07%
23 I	12-020052	Millersburg Tank Replacement	Feb-16	Jun-16	59.33%	450,000	450,000	300,000	66.67%
24 I	12-020011	New Circle Rd Main Relocation	May-15	Aug-16	74.80%	2,306,000	2,718,903	2,735,419	100.61%
25 I	12-020040	KRS Valve House Rehabilitation (Phase 2)	Apr-16	Dec-16	10.58%	1,000,000	950,000	175,000	18.42%
26 I	12-020043	Athens Boonesboro Main Extension	Jan-15	Dec-15	100.00%	1,455,000	1,406,100	550,000	39.12%
27 I	12-000001	Post Acquisition BD Capex	NA	NA	NA	120,000	120,000	0	0.00%
28 I	12-020051	KRS High Service Pumps Replacement	Apr-16	Sep-17	5.60%	2,250,000	2,680,000	75,000	2.80%
29 I	12-020039	Georgetown Bypass and US 25 Area	Jan-16	Dec-17	16.44%	1,350,000	1,350,000	0	0.00%
30 I	12-020037	KRS1 Chemical Storage and Feed Improvements	Feb-14	Dec-18	44.82%	1,200,000	2,500,000	0	0.00%
31 I	12-020017-01	KRS Valve House Rehabilitation Phas	Dec-14	May-16	99.81%	1,663,762	1,663,762	1,635,112	98.28%
32 I	12-020021	Power Reliability at Remote Sites	Jan-14	Dec-17	58.22%	240,000	1,200,000	0	0.00%
	12-020056	KRS Valve House Rehabilitation (Phase 1.B)	Jun-15	Mar-16	100.00%	1,504,295	900,000	600,049	66.67%
	12-020050	Paving Field Ops and Front Entrance	Apr-16	Jun-16	32.22%	350,000	350,000	0	0.00%
35 I	12-020055	New Circle Rd Main Relocation Phase 2	Jan-16	Dec-16	32.88%	900,000	775,000	309,000	39.87%
	12-020012-01	KRS High Service Pumping	Jan-15	Dec-16	69.29%	5,025,000	1,400,000	139,327	9.95%
37 I	12-020046-01	KRS Actuator Replacement Level 1	Sep-14	Jan-16	100.00%	689,890	689,890	670,321	97.16%
	12-020057	Sludge Thickner Upgrade	Sep-15	Jun-16	88.32%	250,000	250,000	124,880	49.95%
39 I	12-020058	KRS Intake Pump Replacement	Sep-15	Jun-16	79.87%	553,000	553,000	88,900	16.08%
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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.

\$35,406,947 \$33,106,820

23,768,036

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

DATA:	BASE	PERIO	D_X_FOR	RECASTED PER	RIOD
TYPE OF	FILING:	_x_ o	RIGINAL	_ UPDATED _	_ REVISED
WORKPA	PER REF	ERENO	CE NO(S).:	W/P-1-3	

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

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$426,923	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	167,692	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	610,538	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	0	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	57,692	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-**01	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	276,692	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	0	NA
22	112-020032	RRS Filter Building Replacement	Feb-15	May-16	51.38%	14,100,000	13,150,165	0	0.00%
23	112-020052	Millersburg Tank Replacement	Feb-16	Jun-16	26.00%	450,000	450,000	0	0.00%
24	112-020011	New Circle Rd Main Relocation	May-15	Aug-16	57.21%	2,306,000	2,718,903	523,611	19.26%
25	112-020040	KRS Valve House Rehabilitation (Phase 2)	Apr-16	Dec-16	53.00%	1,000,000	950,000	342,534	36.06%
26	112-020043	Athens Boonesboro Main Extension	Jan-15	Dec-15	37.35%	1,455,000	1,406,100	594,625	42.29%
27	112-000001	Post Acquisition BD Capex	NA	NA	NA	120,000	120,000	9,231	7.69%
28	112-020051	KRS High Service Pumps Replacement	Apr-16	Sep-17	100.00%	2,250,000	2,680,000	341,538	12.74%
29	112-020039	Georgetown Bypass and US 25 Area	Jan-16	Dec-17	100.00%	1,350,000	1,350,000	208,167	15.42%
30	112-020037	KRS1 Chemical Storage and Feed Improvements	Feb-14	Dec-18	100.00%	1,200,000	2,500,000	244,231	9.77%
31	112-020017-01	KRS Valve House Rehabilitation Phas	Dec-14	May-16	51.49%	1,663,762	1,663,762	1,635,112	98.28%
32	112-020021	Power Reliability at Remote Sites	Jan-14	Dec-17	100.00%	240,000	1,200,000	138,462	11.54%
33	112-020056	KRS Valve House Rehabilitation (Phase 1.B)	Jun-15	Mar-16	35.17%	1,504,295	900,000	100,481	11.16%
34	112-020050	Paving Field Ops and Front Entrance	Apr-16	Jun-16	17.41%	350,000	350,000	53,846	15.38%
35	112-020055	New Circle Rd Main Relocation Phase 2	Jan-16	Dec-16	60.03%	900,000	775,000	5,846	0.75%
36	112-020012-01	KRS High Service Pumping	Jan-15	Dec-16	71.94%	5,025,000	1,400,000	239,327	17.09%
37	112-020046-01	KRS Actuator Replacement Level 1	Sep-14	Jan-16	45.68%	689,890	689,890	670,321	97.16%
38	112-020057	Sludge Thickner Upgrade	Sep-15	Jun-16	37.53%	250,000	250,000	124,880	49.95%
39	112-020058	KRS Intake Pump Replacement	Sep-15	Jun-16	41.51%	553,000	553,000	88,900	16.08%

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49 50 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.

\$35,406,947 \$33,106,820

\$9,193,558

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 - 88 8.31.2017.xlsx]Sch B-5 DATA: _X_BASE PERIOD ___FORECASTED PERIOD PAGE 1 0F 2 TYPE OF FILING: _X_ORIGINAL__UPDATED __ REVISED Witness Responsible L. Bridwell WORKPAPER REFERENCE NO(S): _SCH 5.1/5.2

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

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.xisx]Sch B-5 PAGE 2 OF 2 TYPE OF FILING: _X_ORIGINAL __UPDATED __REVISED WORKPAPER REFERENCE NO(S): SCH 5.1/5.2

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

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
DATA: _X_ BASE PERIOD FORECASTED PERIOD	PAGE 1 OF 2
TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED	Witness Responsible L. Bridwell
WORKPAPER REFERENCE NO(S).: W/P-1-5	

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

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: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-5

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

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-5 PAGE 1 0F 6 Witness Responsible L. Bridwell

Line				
No.	Description	Days	Amount	
1				
2				
3	Total Operating Funds		\$92,050,256	
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	28.27		
12				
13	(C) Net Interval	15.65		
14				
15	Total Working Capital		\$3,946,075	
16				
17				
18	Use		\$3,946,000	

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: 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

			Post Payment	
1e D.	Description	Amount	or (Lead) Days	Dollar Days
	beschption	, and and	(2000) 5045	Boliai Bays
	Salaries & Wages	7,103,811	12.00	\$85,245,732
	Fuel, Power and Electric	3,889,124	33.10	128,726,012
	Chemicals	1,619,489	49.29	79,824,709
	Purchased Water	271,476	49.73	13,500,183
	Waste Disposal	275,269	62.23	17,129,990
	Service Company Charges	8,165,618	(7.58)	(61,906,000)
	Contracted Services	1,024,472	55.83	57,199,303
	Group Insurance	1,151,971	10.92	12,583,708
	Opeb	505,481	(2.75)	(1,390,073)
	Other Benefits	430,089	10.24	4,406,085
	Pensions	630,347	(2.75)	(1,733,454)
	Insurance Other than Group	798,704	(82.79)	(66,121,891)
	Rents	20,498	43.08	883,051
	Regulatory Expense	287,496	0.00	0
	Maintenance Service & Supplies	1,722,270	56.13	96,675,464
	Amortization	439,721	0.00	0
	Uncollectibles	794,406	0.00	0
	Office Supplies & Services	241,083	59.67	14,385,874
	Employee Related Exp, Travel & Ent	168,708	46.10	7,776,931
	Other Operating Expenses	3,652,813	44.78	163,566,760
	Total O & M Expenses	33,192,846		550,752,384
	Depreciation and Amortization	13,739,852	0.00	0
	Property Taxes	5,267,365	144.30	760,068,691
	Utility Tax	681,674	(154.77)	(105,502,685)
	Payroll Taxes	535,550	12.00	6,426,600
	Income Taxes - Current - SIT	1,051,218	55.61	58,452,977
	Income Taxes - Current - FIT	5,545,518	36.75	203,797,787
	Deferred Income Taxes	3,991,235	0.00	0
	Interest Expense - Long - Term Debt	11,848,504	93.58	1,108,731,531
	Interest Expense - Short - Term Debt	106,197	15.02	1,595,057
	Preferred Dividends	381,156	46.63	17,771,399
	Net Income	15,709,141	0.00	0
	Net Operating Funds	\$92,050,256		\$2,602,093,741
	Average Days Interval between Date Expenses a	re Incurred and Date of Payment		28.27

EXHIBIT 37, SCHEDULE B-5.2

Witness Responsible L. Bridwell

PAGE 3 OF 6

Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-5

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S) .:

No.

1 2 3

4 5

6

7 8

Line Median Revenues Amount Service Days Dollar Days Monthly - Arrears Full Bills \$82,791,431 15.80 \$1,308,395,236 Other Revenues 2,285,688 15.80 36,121,894 Fire Service 2,716,050 15.75 42,769,405 Total 87,793,169 \$1,387,286,535

Average Median Service Days	15.80
Number of Days between the Reading Date and the Billing Date	3.68
Number of Days between the Billing Date and the Date the Bills are Paid	24.44
Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections	
are Received	43.92

EXHIBIT 37, SCHEDULE B-5.2

Witness Responsible L. Bridwell

PAGE 4 OF 6

Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xlsx]Sch B-5

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

DATA: _____BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(5).: AGDR2#13(4, 5, & 6)

Line No.

1 2 3

> 4 5

> 6

7 8

9

10 11

12 13

14

15

16 17 18

 ERENCE NO(5).:
 Description
 Days
 Amount

 Total Operating Funds
 \$97,500,226

 Average Daily Operating Funds
 267,398

 Composite Average Days Interval Between:

 (A) Date Service Furnished and Date Collections Deposited
 44.65

 (B) Date Expenses Incurred and Date of Payment
 25.17

 (C) Net Interval
 19.48

 Total Working Capital
 \$5,207,956

 Use
 \$5,208,000

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

DATA: ____BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xisx]Sch B-5 PAGE 5 OF 6 Witness Responsible L. Bridwell

11			Post Payment	
Line No.	DESCRIPTION	Amount	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	000,000
16	Maintenance Service & Supplies	1,764,968	56.13	99,072,193
17	Amortization	450,622	0.00	55,072,153
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
20	Other Operating Expenses	3,693,208	40.10	165,375,580
22	Total O & M Expenses	34,276,781	44.78	310,089,346
23	Total O & W Expenses	34,270,781		510,085,540
4	Depreciation and Amortization	15,175,222	0.00	0
.4 !5	Property Taxes	5,440,027	144.30	784,983,355
	Utility Tax	167,669	(154.77)	(25,950,133
26 27	Payroll Taxes	576,225	(134.77) 12.00	6,914,696
28	Income Taxes - Current - SIT	1,140,795	55.61	63,433,894
29	Income Taxes - Current - FIT	5,055,681	36.75	185,796,281
30	Deferred Income Taxes		0.00	185,790,281
30 31		1,527,963 11,982,736	93.58	1,121,292,333
32	Interest Expense - Long - Term Debt Interest Expense - Short - Term Debt	70,509	93.58	1,121,292,333
32	Preferred Dividends	190,575	46.63	8,885,559
33	Net Income	21,996,045	46.63	8,885,559
34 35	Net income	21,996,045	0.00	0
35 36	Net Operating Funds	\$97,600,226		\$2,456,504,360
36	iver operating runus	\$97,000,220		\$2,450,504,360
38 39	Average Days Interval between Date Expenses a	ro Incurred and Date of Payment		25.17
39 40	Average Days interval between Date Expenses a	re incurred and Date of Payment		25.17
41 42				
12 13				

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

 EXHIBIT 37, SCHEDUE B-5.2

 DATA: _____BASE PERIOD _X_FORECASTED PERIOD

 DATA: ______BASE PERIOD _X_FORECASTED PERIOD

 TYPE OF FLUNG: _X____ONGINAL ___UPDATED __ REVISED

 WORKPAPER REFERENCE NO(S).:

 AGDR2H19(4, 5, & 6)

Line No.		Revenues Amount	Median Service Days	Dollar Days	
1					
2					
3	Monthly - Arrears Full Bills	\$82,811,474	15.80	\$1,308,711,986	
4					
5	Other Revenues	2,174,648	15.80	\$34,367,072	
6					
7	Fire Service	2,699,847	15.75	42,514,257	
8					
9	Total	\$87,685,969		\$1,385,593,315	
10					

Average Median Service Days	15.80
Number of Days between the Reading Date and the Billing Date	3.68
Number of Days between the Billing Date and the Date the Bills are Paid	25.17
Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received	44.65

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 (_ORIGINAL__UPDATED__REVISED Witness Responsible L. Bridwell

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

Line			Workpaper	Total	Jurisdictional	Jurisdictional
No.	Acct No.	Description	Reference	Company	Percent	Amount
1						
2						
3	252	Customer Advances	W/P-1-6	\$13,644,640	100.00%	\$13,644,640
4						
5	271	Contributions in Aid of Construction	W/P-1-7	\$58,104,260		\$58,104,260
6						
7	255	Investment Tax Credits:				
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	Deferred Taxes:				
16		Utiltiy Plant in Service	W/P-1-8	\$70,487,725		\$70,487,725
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						
24				\$73,841,186		\$73,841,186

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.xisx]Sch B-6 PAGE 2 OF 2 Witness Responsible L. Bridwell

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

Line			Workpaper	Total	Jurisdictional	Jurisdictional	13-Month Average
No.	Acct No.	Description	Reference	Company	Percent	Amount	Balance
1							
2							
3	252	Customer Advances	W/P-1-6	\$14,249,640	100.00%	\$14,249,640	\$14,060,794
4							
5	271	Contributions in Aid of Construction	W/P-1-7	\$58,570,562		\$58,570,562	\$58,556,435
6							
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$27,856		\$27,856	\$31,363
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$27,856		\$27,856	\$31,363
13							
14							
15	282	Deferred Taxes:					
16		Utility Plant in Service	W/P-1-8	\$76,057,823		\$76,057,823	\$74,028,720
17		Deferred Maintenance	W/P-1-8	3,825,873		3,825,873	3,711,049
18		Deferred Debits	W/P-1-8	518,096		518,096	529,198
19							
20							
21							
22							
23							
24				\$80,401,792		\$80,401,792	\$78,268,967

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 DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: PAGE 1 OF 1 Witness Responsible L. Bridwell Line No. 1 2 3 4 Jurisdictional Description of Factors Account Title Acct No. Percentage And/Or Method of Allocation

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418 JURISDICTIONAL STATISTICS - RATE BASE

	PERIOD_X_FORECASTED PERIOD _X_ORIGINALUPDATEDREVISED ERENCE NO(5).:				EXHIBIT 37, SCHEDULE B-7.1 Rate Base\[Exhibit 37 Schedules B1 - B8 8.31.2017.xksx]Sch B-7 PAGE 1 OF 1 Witness Responsible L. Bridwell
		Statistic			Statistic
Line		Total		Adjusted	For Rate Allocation
No.	Description	Company	Adjustment	Statistic	Area Factor

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

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

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

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

Line No. 1 2 3 4 Description

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY Case No. 2015-00418 COMPARTIVE 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.xisx]Sch B-6 PAGE 1 OF 2 Witness Responsible L. Bridwell

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

Line		Forecasted		Base										
No.	Description	Period	% Change	Period	% Change	2014	% Change	2013	% Change	2012	% Change	2011	% Change	2010
1														
2	Utility Plant													
3	Utility Plant in Service	\$679,624,591	4.73%	\$648,948,902	2.24%	\$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	9,193,558	-61.32%	23,768,036	149.85%	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	(152,076,279)	7.06%	(142,044,393)	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
/	Total Nat Utility Direct	F2C 047 0F1	1 1 40/	520 000 274	0.12%	520 227 001	2 1 10/	510 271 215	2.00%	400 700 000	2.049/	405 067 646	2.049/	472 566 400
8	Total Net Utility Plant	536,947,851	1.14%	530,889,374	0.12%	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													
10	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	245,738	0.0078	249,738	0.00%	243,738	0.00%	243,738	0.00%	243,738	0.00%	243,738	-7.5776	270,195
13	Investment in Assoc. Co's	0		0		0		0		0		0		0
14	Other Investments	0		0		0		0		0		0		0
15	other investments	0		0		0		0		0		0		0
16	Total Other Property and													
17	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
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													
33	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
34	D. (
35	Deferred Debits													
36 37	Unamortized Debt and	1,730,787	4.31%	1,659,272	4.22%	1 502 086	-4.24%	1 662 625	-4.07%	1 700 155	-3.91%	1,803,685	-4.56%	1,889,834
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
	Unamortized Rate Case	200 522	1.05%	207 400	20.00%	202 (10	25.000/	C12 14C	00 00%	200 500	14 160/	250 517	22 649/	522 742
39 40	Expenses Preliminary Survey and	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 41	, ,	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
41 42	Investigation Charges Misc Deferred Debits	52,204 16,890,593	-4.59%	52,204 17,703,970	0.00%	52,204 15,501,557	0.00%	52,204 13,827,660	0.00%	52,204 12,178,104	-0.04%	52,204 12,183,164	-0.09%	52,204 12,194,497
42	Mise Deletted Debits	10,090,593	-4.39%	17,705,970	14.2170	13,301,357	12.11%	13,627,000	15.55%	12,170,104	-0.04%	12,103,104	-0.09%	12,194,497
45	Total Deferred Debits	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
44		10,004,107	/.12/0	17,703,570	0.5478	17,555,404	0.5776	10,100,004	13.20/0	17,272,001	0.00%	17,550,570	1.05/0	17,070,277
45														
40	Total Assets	\$567,146,807	1.36%	\$559,519,941	0.55%	\$556,456,828	2.16%	\$544,691,471	4.50%	\$521,218,263	2.54%	\$508,292,141	2.38%	\$496,458,981
	rotar rosets	÷==;;)=10,007	1.50/0	<i>+</i> , 51 ,51	5.5570	÷===;100;020		<i>+-..,031,171</i>		÷===,E10,E00	2.0 170	,, L J L ,11	2.50/0	+

KENTUCKY-AMERICAN WATER COMPANY Case No. 2015-00418 COMPARTIVE 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.xisx]Sch B-6 PAGE 2 OF 2 Witness Responsible L. Bridwell

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

Line No.	Description	Forecasted Period	% Change	Base Period	% Change	2014	% Change	2013	% Change	2012	% Change	2011	% Change	2010
1	Description	T CHOU	// change	renou	// change	2014	70 change	2015	// change	2012	// change	2011	70 change	2010
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	Ū			· · · · ·		· · ·								· · · ·
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													
24	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
25														
26	Deferred Credits													
27	Customer Advances	14,060,794	3.05%	13,644,640	11.82%	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	78,268,967	6.00%	73,841,186	11.99%	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 31	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	117,386,758	9.30%	107,398,952	5.66%	101,642,035	0.23%	101,413,832	15.63%	87,705,925	-2.35%	89,812,867	-11.96%	102,012,861
32	Total Deferred Credits	11/,380,/58	9.30%	107,398,952	3.00%	101,042,035	0.23%	101,413,832	13.03%	67,705,925	-2.35%	03,812,807	-11.96%	102,012,801
33 34	Contributions in Aid of													
34 35	Construction	58,556,435	0.78%	58,104,260	3.84%	55,956,155	3.71%	53,955,274	4.18%	51,790,125	4.33%	49,638,348	2.29%	48,525,146
36	construction	58,550,455	0.78%	56,104,200	3.64%	55,950,155	3.71%	33,955,274	4.10%	51,790,125	4.55%	49,030,340	2.29%	40,525,140
37														
38	Total Liabilities	\$567,146,807	1.36%	\$559,519,941	0.55%	\$556,456,828	2.16%	\$544,691,471	4.50%	\$521,218,263	2.54%	\$508,292,141	2.38%	\$496,458,981

EXHIBIT 37 SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR BASE AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description						
C-1	Operating Income Summary for the Base and Forecast Periods						
C-2	Supporting Schedule for Operating Income Summary, Breakdown by Major Account Group & Individual Account						

For electronic version, see KAW_APP_EX37C_012916.pdf.

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

Data: <u>X</u> Base Period <u>X</u> Forecast Period

Versio	on: <u>X</u> Origi	nal _Updated _Revised							Exhibits\[Income Statement.xlsx]Inc Statment - SCH			
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	\$13,453,664	\$98,964,985	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	665,027	665,027		665,027	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)		\$90,509,219	(\$2,158,223)	\$88,350,996	\$13,453,664	\$101,804,660				
6												
7	401	Operating Expenses										
8		0&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 13		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 14		Salaries and Wages Pension	Exh 37 C-2 Exh 37 C-2	7,103,811 630,347	248,319 (28,277)	7,352,130 602,070	0	7,352,130 602,070	W/P - 3-1 W/P - 3-1c	O&M\[Labor and Labor Related Exhibit.xlsx]Labor Exhibit O&M\[Labor and Labor Related Exhibit.xlsx]Pension Exhibit		
14		Group Insurance	Exh 37 C-2	1,657,452	266,001	1,923,453	0	1,923,453	W/P - 3-1c W/P - 3-1a	O&M\[Labor and Labor Related Exhibit.xlsx]Fension Exhibit		
15		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	105,135	790,361	W/P - 3-10	O&M\[Uncollectibles Accounts Exhibit.xlsx]Exhibit		
29 30		Other Customer Accounting	Exh 37 C-2 Exh 37 C-2	1,110,639 287,496	350,921 3,027	1,461,560 290,523	0	1,461,560 290,523	W/P - 3-9 W/P - 3-6	O&M\[Customer Accounting-Postage Exhibit.xlsx]Exhibit O&M\[Regulatory Expense Exhibit.xlsx]Exhibit		
30		Regulatory Expense Insurance Other Than Group	Exh 37 C-2	798,704	6,875	290,523	0	805,579	W/P - 3-6 W/P - 3-22	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)		\$33,192,846	\$1,083,935	\$34,276,781	\$105,135	\$34,381,916	W/1 5 15	o any any and the supplies a services exhibit xisyjexhibit		
34		······································	-	+==,==,==	+=,===,===	+= .,=. =,. ==	+	+= .,===,===				
35		Other Expenses										
36	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$13,500,782	\$1,447,313	\$14,948,095	\$0	\$14,948,095	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	89,567	1,140,785	799,376	1,940,161	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	(448,937)	23,717	0	23,717	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	(489,888)	5,055,630	4,383,250	9,438,880	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	(2,014,335)	1,504,246	0	1,504,246	SCHEDULE E-1.3	Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast		
45	412 408	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 48	408	General taxes Total Other Expense (Sum of Lines 36 -41	Exh 37 C-2	6,484,589 \$30,727,620	(290,978) (\$1,710,877)	6,193,611 \$29,016,743	25,573 \$5,208,198	6,219,184 \$34,224,941	W/P - 5-1	O&M\[General Tax Exhibit.xlsx]Exhibit - General Tax		
48 49		Total Other Expense (Sum of LINES 36 -41	-)	şsu,727,020	(\$1,710,077)	\$23,010,743	\$3,200,198	204,224,941				
49 50		Total Expenses (Line 33 + Lines 42):		\$63,920,466	(\$626,942)	\$63,293,524	\$5,313,334	\$68,606,858				
50				÷==,520,100	(+ 520,5 (2)		+=,=10,007	+,000,000				
52		Utility Operating Income (Line 5 - Line 44	l):	\$26,588,753	(\$1,531,281)	\$25,057,472	\$8,140,330	\$33,197,802				

Exhibit 37, Schedule C-1 Exhibits\[Income Statement.xlsx]Inc Statment - SCH C.1

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Line

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Exhibits\[Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2 Major **Financial Statement** SAP GL SAP GL 96 NARUC **Base Period** Allocated Adjustment Forecast Year at Present NARUC Group Grouping 12 Months Ended 4/30/2016 Forecast at Present Rates Rates, 12 Mo Ended 8/31/2017 Account Acct Description Account 400 Water revenues 40111000 **Res Sales Billed** 461.1 \$48,233,803 (\$635,865) \$47,597,938 **ResSls Billed Surch** (155)155 40111100 461.1 40112000 **Res Sales Unbilled** 461.1 254,323 (254, 323)40121000 Com Sales Billed 461.2 22,074,757 (906,362) 21,168,395 40122000 Com Sales Unbilled 461.2 288,581 (288,581) Ind Sales Billed 2,540,483 40131000 461.3 2,536,992 3,491 40132000 Ind Sales Unbilled 461.3 21.350 (21.350)3,740,506 40141000 Publ Fire Billed 3,764,401 462.1 (23, 895)40145000 Priv Fire Billed 462.2 2,716,050 (16,203) 2,699,847 40146000 Priv Fire Unbilled 462.2 0 0 40151000 Publ Auth Billed 462.2 6,169,507 (264,741) 5,904,766 40152000 Publ Auth Unbilled 109,419 (109,419) 461.4 SIs/Rsle Billed 40161000 461.4 1.872.719 (111,442) 1.761.277 40161050 Sls/Rsle Billed I/C 466 13,465 0 40162000 SalesforRsle Unbilld 467. 42,842 (42,842) 40171000 Misc Sales Billed 466. 122,299 (37,755) 40172000 Misc Sales Unbilled 474. 3,078 (3,078) 40189900 Other Water Revenue 474. 100 0 88,223,531 (2,712,210) Total 85.511.321 420 AFUDC 420 665,027 0 Total 0 665,027 400 Other revenues 40310100 OthRev-Late Pvmt Fee 470. 952.621 (99.981) 40310200 OthRev-Rent 472 75.358 (5,674) 40310250 OthRev-Rent I/C 473. 50,904 14,496 40310300 OthRev-CFO 471. 0 0 40310400 OthRev-NSF Ck Chrg 471. 30,740 1,402 40310500 754,380 (10,837) OthRev-Appl/InitFee 471. 40310600 51 945 OthRev-Usage Data 471 689 40310700 OthRev-Reconnct Fee 471. 331.964 (32.359) 40319900 OthRev-Misc Svc 471. 37,776 21,224 40359900 OthRev WW-Misc Svo 536. 0 0 2,285,688 2,174,648 Total (111,040) 401 Purchased water 51010000 Purchased Water 610 1 271.476 (41,221) 51015000 Purchased Water I/C 610.1 0 (41,221) 271,476 Total 51510000 401 Fuel and power Purchased Power 615.8 1.704.680 (1.704.680) 51510011 Purchased Power SS 615.1 107.692 90.200 51510012 Purchased Power P 615.1 342,738 287,067 51510013 Purchased Power WT 615.3 1,793,377 1,502,078 3,295,455 51510014 Purchased Power TD 615.5 (60,713) (50,851) (111,564) 51520000 Fuel for Power Prod 616.1 1.350 (1,350) 4,011,587 3.889.124 122.463 Total 401 Chemicals 51800000 Chemicals 618.3 1,619,489 148,890 1,768,379 Total 1,619,489 148,890 1,768,379

401 Wast	te disposal	51110000	Waste Disposal	675.3	200,272	74,291	274,563
		51120000	Amort Waste Disposal	675.3	74,997	27,820	102,817
				Total	275,269	102,111	377,380
401 Salar	ries and wages	50100000	Labor Expense	601.8	4,892,109	(4,892,109)	0
		50100001	Labor ExpenseAccrual	601.8	(96,797)	96,797	0
		50101210	Labor Oper P PwrProd	601.1	0	0	0
		50101300	Labor Oper WT	601.3	838,475	1,823,351	2,661,826
		50101305	Labor Oper WT SupEng	601.3	67,853	147,553	215,406
		50101400	Labor Oper TD	601.5	166,401	361,856	528,257
		50101405	Labor Oper TD SupEng	601.5	27,353	59,482	86,835
		50101415	Labor Oper TD Lines	601.5	29,732	64,655	94,387
		50101420	Labor Oper TD Meter	601.5	295,471	642,532	938,003
		50101500	Labor Oper CA	601.7	9,186	19,976	29,162
		50101510	Labor Oper CA MtrRd	601.7	108,394	235,714	344,108
		50101515	Labor Oper CA CstRec	601.7	0	0	0
		50101520	Labor Oper CA CstSrv	601.7	103,489	225,048	328,537
		50101600	Labor Oper AG	601.8	393,673	856,083	1,249,756
		50102215	Labor Mnt P PwrProd	601.2	0	0	0
		50102300	Labor Maint WT	601.4	66,853	145,379	212,232
		50102400	Labor Maint TD	601.6	221,992	482,745	704,737
		50102410	Labor Mnt TD Str&Imp	601.6	0	0	0

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

# MAUL Group Grouping Account 22 Month Sector Sector 42 Part 2005 Forest at Press Rate Rest, 12 Month def 2/3/2005 75 50102425 Labor Mmt 15 Friebin 6016 28,999 61579 75 50102425 Labor Mmt 15 Service 6016 8,552 139,718 28,2426 77 50102425 Labor Mmt 15 Service 6016 43,339 92,071 134,445 78 50102425 Labor Mmt 15 Netter 6016 43,334 7,2445 10,5739 78 5011030 Labor Qert Softan 6013 41,1753 (26,488) (1,5,548) 78 5011130 Labor Qert SOTTD F 6015 33,556 16,622 55,881 78 50111405 Labor Qert SOTTD In 6015 2,727 1,152 3,839 78 50111405 Labor Qert SOTTO In 6015 2,727 1,516 2,639 78 50111405 Labor Qert SOTA 6117 1,483 6,533 2,412 1,539 <	Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period	Allocated Adjustment	Forecast Year at Present
78 51100 Liko Mel TO Main 01.1 78,007 60.0 90.0 90.0 77 511100 Liko Mel TO Evelin 61.4 0.0 0.0 0 0 78 5111100 Liko Mel TO Evelin 61.4 0.22,23 157,27 142,00 79 5111100 Liko Mel TO Evelin 61.4 0.22,43 124,245 157,27 80 5111000 Liko KO TAkuna 61.3 141,213 162,443 (112,41,430) 81 5111000 Liko KO TAkuna 61.3 147,153 164,543 155,555 155,655 155,655 155,855 156,853 171,713 160 160,755 155,855 156,855 156,855 156,855 156,855 156,855 156,855 157,855 155,855 156,855 156,855 157,855 156,855 157,855 156,855 157,855 157,855 157,855 157,855 157,855 157,855 157,855 157,855 157,855 157,855 157,855 157,855 157,8		•						-	
5 SUB124 Labor Mart 19 month Guila 0									
77 500235 Laber Mri TD Meter 60.15 42.329 92.072 1354.00 78 5002460 Laber Car Corrent 60.15 333.43 72.445 0.5579 79 5002460 Laber Car Corrent 60.14 435.0379 190.000 0 0 81 5001200 Laber Car Corrent 60.13 74.599 75.433 75.450 0	75				Labor Mnt TD FireMn				0
78 501244 about Mar Tu Prijment Ibila 51,114 77,445 (D5,41,40) 80 5010500 Labor MC Tr Anuman 601.8 471,103 (D5,41,40) 0 81 5010500 Labor MC Tr Anuman 601.8 471,103 (D5,41,40) 0 0 0 82 50111600 Labor MC TO TP 100.15 79,358 101.25 0				50102430	Labor Mnt TD Service	601.6	89,542	194,718	284,260
9 500/800 Lab. Cap Casiba 00.18 (1.135.22) (1.00.483) (1.125.23) 81 3011000 Lab. OF T-Run a 01.8 (1.135.22) </td <td>77</td> <td></td> <td></td> <td>50102435</td> <td>Labor Mnt TD Meter</td> <td>601.6</td> <td>42,339</td> <td>92,071</td> <td>134,410</td>	77			50102435	Labor Mnt TD Meter	601.6	42,339	92,071	134,410
50 501000 bbr NG OT Nutural 60.13 417.150 617.150 0 0 82 5011130 bbr Copen KG IV W1 60.13 712.630 712.431 214.00 82 5011130 bbr Copen KG IV W1 60.13 712.630 712.431 214.00 83 5011140 bbr Copen KG IV Du 60.15 2.722 1.152 3.879 84 5011142 bbr Copen KG IV Du 60.15 87.889 87.122 3.879 85 5011142 bbr Copen KG IV Du 60.15 87.898 87.122 3.879 86 5011120 bbr Copen KG IV TW 60.14 1.409 4.873 7.424 87 5011201 bbr Copen KG IV TW 60.14 3.024 1.204 4.783 98 5011201 bbr Compen KG IV TW 60.14 3.024 1.204 4.784 97 5011204 bbr Commen KG IV TW 60.15 1.124 4.788 97 5011204 bbr Commen KG IV TW 60.15	78			50102440	Labor Mnt TD Hydrant	601.6	33,314	72,445	105,759
81 S011210 Jaborgents OT PP 80.1 0 0 0 0 82 S011180 Laborgents OT PP 80.1 77.463 72.402 72.402 83 S011180 Laborgents OT TD 80.5 9.338 9.152 72.50 84 S011180 Laborgents OT TD 80.5 72.7 1.5 75.77 85 S011120 Laborgents OT TD 80.5 72.33 9.55 52.33 86 S011120 Laborgents OT TD 80.15 71.243 4.553 2.201 91 S011200 Laborgents OT TD 80.12 0	79			50109900	Labor Cap Credits	601.8	(1,355,325)	(206,485)	(1,561,810)
22 S0111300 Laborger K0 OT W1 60.1.3 275,559 75,333 24,023 88 S0111400 Laborger K0 OT TO 9 40.13 0	80			50110000	Labor NS OT -Natural	601.8	417,150	(417,150)	0
83 Solial S									0
Het MOTIONS LaborGperRN DTTO SS 60.15 0 <t< td=""><td></td><td></td><td></td><td></td><td>•</td><td></td><td></td><td></td><td></td></t<>					•				
65 5011100 Liborojenko OT TO Lin 60.15 2.727 1.152 3.879 87 S011100 Liborojenko OT CA 60.17 388 3.55 3.33 88 S011150 Liborojenko OT CA 60.17 388 3.55 3.33 89 S011150 Liborojenko OT CA 60.17 3.88 3.55 3.33 80 S011150 Liborojenko OT CA 60.18 4.340 2.05 5.05 91 S011220 Liboromethod FOT					-				
66 S0111400 Likologien K6 OT DM 60.15 87.889 17.127 125.001 88 S0111500 Likologien K6 OT AM 60.17 16.489 6.533 12.112 88 S0111500 Likologien K6 OT AM 60.17 16.489 6.533 12.112 91 S0111201 Likologien K0 OT AM 60.17 1.649 6.533 12.112 92 S0112201 Likologien K0 OT AM 60.12 0					•				
57 Solution Lakordperis ST CA 60.7 388 155 533 88 S011150 Lakordperis ST CA 60.17 4.82 2.03 6.843 89 S011150 Lakordperis ST CA 60.17 4.82 2.03 6.843 80 S011150 Lakordperis ST CA 60.17 4.82 2.03 6.843 81 S011200 Lakordperis ST CA 60.17 4.82 2.03 6.843 81 S011200 Lakordperis ST TT 60.16 2.143 9.43 7.238 86 S011240 Lakordperis ST TT 60.16 2.146 9.43 7.238 86 S011240 Lakordperis ST TT 60.18 2.020 9.577 7.333 96 S011200 Lakordperis ST TT 60.18 2.027 9.577 7.333 97 S011200 Lakordperis ST TT 60.18 2.0277 2.063 9.037 901 S011200 Comp Epo Option 60.18 2.0277 2.					•				
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92 S0112300 LaborMain NS OT WT 60.1.4 33.6.24 14.204 47.283 93 S0112300 LaborMain NS OT TO 60.1.6 21.6.43 9.1.43 30.78 94 S0112405 LaborMain NSOT TO NS 60.1.6 33.315 1.4.073 47.388 96 S0112405 LaborMain NSOT TO NS 60.1.6 33.315 1.4.073 47.388 96 S0112405 LaborMain NSOT TO NS 60.1.8 3.1.1245 1.4.07 4.7.388 96 S0112405 LaborMain NSOT TO NS 60.1.8 3.3.15 1.4.07 60.1.9 97 S012000 LaborDer OT VT 60.1.8 4.1.72 1.4.9.9 9.9.9 910 S012000 Annal Incert Pian 60.1.8 4.2.87 (3.5.60) 1.2.9.9 9.9.3 9.9.3 1.2.9.7 1.2.9.9.3 9.9.3.9.9.9.9 1.2.9.9.7 1.9.3.9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.					•				
93 statical balance <									
94 5011220 LaborMainSOT To M 601.6 21,643 9,141 30,784 95 5011243 LaborMainSOT To Sy 601.6 33,315 14,072 4,73,88 96 5011243 LaborMainSOT To MY 601.6 33,315 14,072 4,73,88 97 5011240 LaborMainSOT To MY 601.6 1,124 475 1,999 98 5011200 LaborGroT To MT 601.8 (11,937) 1,033 3,070 (18,317) 100 5011200 LaborGroT To MT 601.8 222,77 11,033 3,070 3,0809 3,070 103 S0171500 Comp PASI'S 601.8 232,977 12,033 3,070 7,038,41 3,0809 3,070 12,033,0809 3,070 12,032,080 3,070 12,032,080 3,022,07 12,033,080,091 3,072,07 12,032,080 3,072 12,032,080 3,072 12,032,080 3,022,07 12,032,080 3,072,07 12,032,080 3,072,07 12,022,071 12,022,020 12,022,020 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
95 90112430 Labor Maint Mon TD 5x 601.6 3,315 1.4073 47,388 96 \$0112430 Labor Maint Mon TD 1y 601.6 3,356 1.422 4,788 97 \$0112430 Labor Maint Mon TD 1y 601.6 1,124 475 1,599 98 \$0112400 Labor Maint Mon TD 1y 601.8 (118,978) 36,077 (13,171) 99 \$0112000 Labor Opt OVT 601.8 0.64 (624) 0 997 100 \$0112100 Comp Exp Options 601.8 50,3207 (13,101) 30.809 13.275 103 \$0112000 Comp Exp Options 601.8 51,364 (18,392) 12,727 0 73.824 105 \$0118000 Persion Exp Options 604.8 (156,203) 10,663 73.564 106 Fotal 632,497 (12,227) (02,277) (02,277) 107 401 expense 50510000 Persion Exp Options 604.8 (14,49,327) (14,404) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
97 S011240 LabortSOT TD Hy 601.6 1.124 475 1.599 98 S0112000 LabortSOT Corectins 601.8 61.8 62.4 (62.4) 0.0 99 S012000 LabortSOT TV 601.8 62.4 (62.4) 0.0 101 S012000 Annu Incert Han 601.8 28.277 21.033 303.80 102 S017100 Comp Exp-GUIons 601.8 28.277 (21.03) 70.20 103 S017100 Comp Exp-GUIons 601.8 51.320 (22.277) (22.00) 105 S011000 Pension expense 604.8 75.277 (45.540) 73.95.247 106 S051000 Pension Cap Credits 604.8 (154.925) (17.271) (127.201) 109 S051000 Pension Cap Credits 604.8 (147.422) (46.4) (123.282) 111 401 Coteners 604.8 (147.422) (46.4) (123.282) 1131 S0510000 Peotepres	95			50112430	LaborMaintNSOT TD Sv	601.6			47,388
98 5012900 LaborASCT capCredits 601.8 (13)978) 36,707 (83,171) 99 5012000 LaborOper OT WT 601.3 666 281 947 101 50121300 Anual Incern Plan 601.8 282,777 21,093 303,871 102 50171600 Anual Incern Plan 601.8 242,777 21,093 103,809 103 50171600 Comp Exp-Options 601.8 23,227 (32,927) 0,0 105 S012000 Persion Exp-Options 604.8 785,227 (45,648) 785,227 106 Total 639,447 (22,27) 060,000 127,554 107 401 Pension expense 5061000 Pension Exp-Orelits 604.8 (147,422) 1,460 (122,521) 110 401 expense 5061000 Pension Exp-Orelits 604.8 (147,422) 1,460 (122,521) 113 50550100 Pension Exp-Orelits 604.8 (147,422) 1,460 (152,526)	96			50112435	LaborMaintNSOT TD Mt	601.6	3,366	1,422	4,788
99 S012000 Libbr OT - Natural 60.8 C4 (624)	97			50112440	LaborMaintNSOT TD Hy	601.6	1,124	475	1,599
100 50121300 Labordger OT WT 601.3 666 281 947 101 50171600 Annual Incern Pian 601.8 282,727 12,093 303,807 103 50171600 Comp Exp-Options 601.8 51,246 (8,689) 13,257 105 S0171600 Comp Exp-Options 601.8 51,244 (8,648) 7,852,309 106 Total: 7,108,311 248,319 7,252,309 0 107 401 Pension expense 50610000 Pension Cap Credits 604.8 785,221 (45,648) 713,253 100 Group insurance Total 630,48 (147,422) 14,660 113,2753 113 S051000 PROP Exense 604.8 (297,955) (7,280) (9,67,79) 113 S051000 PROP Exense 604.8 (297,955) (7,280) (9,67,79) 114 401 Other benefits S042100 401 Expense 604.8 (148,528) (11,050) (6,67,78)	98			50119900	LaborNSOT CapCredits	601.8	(119,878)	36,707	(83,171)
101 S0171000 Annual incert Plan 601.8 282,777 71,993 303,870 102 S0171000 Comp txp-RSU's 601.8 51,854 (38,68) 11,270 105 S0171000 Comp txp-RSU's 601.8 32,927 (32,927) 0 105 Total 7,103,811 248,319 7,352,130 106 Fotal 640.8 785,272 (45,648) 73,952,44 107 Group insurance S051000 Pension Expense 604.8 (154,925) 17,271 (13,756) 108 S0510100 P80P Expense 604.8 652,903 61,063 71,386 111 401 expense S051000 P80P Expense 604.8 (147,422) 14,464 (46,732) 133 S052000 Group inscrap Credits 604.8 (147,422) 14,464 (46,735) 147 401 Other benefits S0421000 401 & Expense 604.8 138,293 29,833 218,631 148,573 1,923,453 <td>99</td> <td></td> <td></td> <td>50120000</td> <td>Labor OT - Natural</td> <td>601.8</td> <td>624</td> <td>(624)</td> <td>0</td>	99			50120000	Labor OT - Natural	601.8	624	(624)	0
102 S0171600 Comp Exp-Options 601.8 4.876 (3.616) 1.267 103 S0171600 Comp Exp-Options 601.8 52,297 (32,227) 0.752,130 105 S0185000 Severance 601.8 32,927 (32,227) 0.752,130 105 S0185000 Pension Expense 604.8 785,272 (45,548) 77,85,243 106 S011000 Pension Expense 604.8 785,272 (45,548) 77,35,044 107 Vol S011000 PBOP Expense 604.8 785,272 (45,273) 662,703 111 401 expense S051000 PBOP Expense 604.8 (147,472) 14,4640 (13,782) 113 S055000 Group Insur Expense 604.8 (147,472) 14,4640 (13,782) 114 S055000 Group Insur Expense 604.8 (13,782) (14,640 (13,782) 115 S042100 401k Expense 604.8 (13,878) (7,803) (03,579)	100			50121300	LaborOper OT WT	601.3	666	281	947
103 S013800 Comp Exp RSU's 601.8 31.364 (13,808) (13,2027) 105 S018500 Severance 601.8 32.2027 (12,2027) 0.7 106 Fotel: 7,103,811 248,319 7,352,140 107 S015000 Pension expense 5061000 Pension Expense 604.8 755,272 (45,648) 73,352,44 109 S01000 Pension Expense 604.8 (14,7422) (44,640) (13,273) 101 Group insurance Fotal 604.8 (147,422) 14,640 (13,273) 113 S051000 P80P Expense 604.8 (147,422) 14,640 (13,273) 113 S051000 Group insurance Fotal 1,657,452 266,001 1,922,453 113 S051000 Group insurance Fotal 1,657,452 266,001 1,922,453 114 401 Other benefits S0421000 Group insurance Fotal 1,657,452 266,001 1,922,453 7,789	101			50171000	Annual Incent Plan	601.8	282,777	21,093	303,870
104 50185000 Severance 601.8 32,927 (32,927) 0 105 Total: 7,103.811 248,319 7,352,130 105 601.8 785,272 (45,544) 7,352,130 106 5061000 Pension cap Credits 604.8 (154,925) 17,271 (127,554) 110 600,347 (28,277) 602,070 602,070 602,070 111 401 expense 5051000 PBOP Expense 604.8 652,003 61,063 713,966 112 5055000 Group Insur Expense 604.8 (147,42) 14,640 (132,782) 113 5055000 Group Insur Expense 604.8 (149,927) (18,00) 1,648,027) 114 5055000 Group Insur Expense 604.8 188,798 29,833 21,641 115 5042100 Other Cap Credits 604.8 188,789 28,833 21,643 116 5042100 Other Cap Credits 604.8 10,652 (14,528)	102			50171600	Comp Exp-Options	601.8	4,876	(3,616)	1,260
105 Fold: 7,103,811 248,319 7,352,130 106 5061000 Pension expense 5061000 Pension Cap Credits 604.8 785,272 (45,648) 735,521 109 Fotal 630,347 (28,277) 660,207 602,070 110 Group insurance 5051000 PBOP Expense 604.8 (147,422) 14,640 (132,783) 113 50510000 PBOP Cap Credits 604.8 (147,422) 14,640 (132,783) 113 50510100 PBOP Cap Credits 604.8 (237,956) (7,903) (305,793) 114 401 Other benefits 5042100 401 Expense 604.8 (35,789) (29,833) (21,851) 115 50421000 401k Expense 604.8 (35,728) (11,050) (46,737) 116 50421000 401k Expense 604.8 (35,728) (11,050) (45,738) 117 50421000 DCP Expense 604.8 (35,728) (11,050) (46,738)					Comp Exp-RSU's				13,275
100 100 100 100 401 Pension expense 50610100 50610000 Pension Cap Credits 604.8 785.272 (45.648) (45.925) (12.9277) 17.371 (137.554) 111 401 Some expense 50510000 5051000 PBOP Expense 50510000 604.8 For up insurance expense 604.8 (147.422) 14.660 113.2782 (14.650 111 401 Some source Some source 604.8 (147.422) 14.660 (132.782) (14.6507) 113 401 Other benefits 504.100 PBOP Expense 604.8 (147.422) 14.660 (132.782) (132.782) 114 5051000 Group inscrap Credits 604.8 (147.957) (145.607) 115 Some Source Credits 604.8 188.798 29.833 218.631 118 Source Gold Regime Medical Sig 604.8 138.798 29.833 218.631 119 Source Gold Regime Medical Sig 604.8 138.798 29.833 218.631 120 Source Gold Regime Medical Sig 604.8 138.798 29.833 218.631 121				50185000	Severance				
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108 50510100 Pension Cap Credits 604.8 (154,22) 17.371 (137,554) 110 600,347 (28,277) 600,070 600,070 600,070 111 401 expense 5051000 PROP Expense 604.8 652,003 61,063 713,966 111 401 expense 5051000 PROP Cap Credits 604.8 (147,422) 14,640 (122,783) 113 50550000 Group Insurance 604.8 (147,422) 14,640 (122,783) 114 601 Group Insurance 604.8 (147,422) 14,640 (122,783) 115 5055000 Group Insurance 604.8 (165,7452 266,001 1122,453 116 50421000 401k Expense 604.8 (185,7452 266,601 1122,453 113 50421000 A01k Expense 604.8 (10,651 (13,553) (14,528) 120 5042000 DCP Expense 604.8 (12,764) (14,555) (14,528)									
Interface Total 630,347 (28,277) 662,070 111 401 Group insurance 5051000 PBOP Expense 604.8 652,903 61,063 713,966 112 S0550100 Group insur Expense 604.8 (147,422) 14,640 (132,782) 113 S0550100 Group insur Expense 604.8 (147,422) 136,600 (136,789) 114 S0550100 Group insur Expense 604.8 (127,956) (7,803) (136,789) 115 Total 1.657,452 Z66,001 1,322,453 116 S042100 401k Expense 604.8 (185,788) 29,833 218,631 117 S042100 401k Expense 604.8 (185,51) (6,677) (46,578) 119 S042100 DCF Expense 604.8 (12,652) (2,853) 7,799 120 S042000 Retiree Med Cap Cr 604.8 (1,555) (3,879) 121 S045000 Other Welfare CA 604.8 12,851		401	Pension expense		•				
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113 5055000 Group Insc Exp Credits 604.8 (297,956) (7,803) (365,759) 115 Total 1,657,452 Z66,001 1,428,433 116 Total 1,657,452 Z66,001 1,428,433 117 401 Other benefits 5042100 401k Expense 604.8 188,798 29,833 218,631 118 5042100 401k Exp Cap Credits 604.8 188,798 29,833 218,631 119 5042100 401k Exp Cap Credits 604.8 19,982 46,844 246,734 120 50422000 CP Exp Cap Credits 604.8 10,652 (2,283) 7,799 121 50421000 Retiree Med Cap Cr 604.8 1,1764) (1,555) (3,329) 122 5042000 Nettree Med Cap Cr 604.8 26,250 378 26,628 123 50450013 Other Welfare TD 604.3 568 8 561 124 50450016 Other Welfare AG 604.47 383		401	expense		•				
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116 401 Other benefits 5042100 401k Expense 604.8 188,798 29,833 218,631 119 50422000 DCP Expense 604.8 199,992 46,844 246,736 120 50422000 DCP Expense 604.8 199,892 46,844 246,736 121 50422000 DCP Expense 604.8 10,652 (2,853) 7,799 122 50426000 Retiree Medical Exp 604.8 10,652 (2,853) 7,799 123 50426000 Retiree Medical Exp 604.8 1,764) (1,565) (3,329) 124 50450000 Other Welfare WT 604.3 568 8 576 126 50450014 Other Welfare TD 604.5 523 8 531 127 50450005 Other Welfare AG 604.8 1,514 153 10,767 128 50450015 Other Welfare AG 604.8 5,915 85 6,000 129 50450000 Safety Ince				50550100					
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120 50422100 DCP Exp Cap Credits 604.8 (38,561) (6,967) (45,528) 121 50423000 Retiree Medical Exp 604.8 10,652 (2,833) 7,799 122 5042600 Retiree Medical Exp 604.8 12,851 7,146 19,997 123 50426100 Retiree Medical Exp 604.8 (1,764) (1,565) (3,329) 124 50450000 Other Welfare T 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 5045000 Employee Awards 604.8 10,614 153 10,767 129 5045000 Employee Awards 604.8 2,970 39 2,739 131 5045000 Tuition Aid 604.8 12,975 187 13,162 133 5045000 Training 604.8 0 <	118			50421100	401k Exp Cap Credits	604.8	(35,228)	(11,050)	(46,278)
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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 TD 604.3 568 8 576 126 50450014 Other Welfare TD 604.5 523 8 331 127 50450016 Other Welfare CA 604.8 10,614 153 10,767 128 5045000 Employee Awards 604.8 5,915 85 6,000 130 5045000 Employee Awards 604.8 2,700 39 2,739 132 5045000 Training 604.8 2,8781 414 29,195 133 5045000 Training 604.8 2,8781 414 29,195 134 5045000 Training 604.8 2,8781 414 29,195 135 53401000 AwwSC labor OPEX 634.8 3,871,463 207,694	121			50423000	ESPP Expense	604.8	10,652	(2,853)	7,799
124 5045000 Other Welfare 604.8 26,250 378 26,628 125 50450013 Other Welfare WT 604.3 568 8 576 126 50450014 Other Welfare TD 664.5 523 8 351 127 50450015 Other Welfare CA 604.7 383 6 389 128 50450016 Other Welfare AG 604.8 10,614 153 10,767 129 5045000 Employee Awards 604.8 4,740 668 4,808 131 5045000 Safety Incent Awards 604.8 2,700 39 2,739 132 5045000 Safety Incent Awards 604.8 28,781 414 29,195 133 5045000 Tution Aid 604.8 28,781 414 29,195 134 50458000 Referral Bonus 604.8 31,62 32,780 32,780 135 545800 Referral Bonus 604.8 31,643 207,694	122			50426000	Retiree Medical Exp	604.8	12,851	7,146	19,997
125 50450013 Other Welfare WT 604.3 568 8 576 126 50450014 Other Welfare CA 604.5 523 8 531 127 50450015 Other Welfare AG 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 50450000 Employee Awards 604.8 2,700 39 2,739 131 50450000 Tatinon Aid 604.8 12,975 187 131,63 132 50450000 Training 604.8 28,781 414 29,195 134 50458000 Referral Bonus 604.8 0 0 0 135 50458000 Referral Bonus 634.8 3,871,463 207,694 4,079,157 138 53401000 AWWSC Labor OPEX 634.8 3,871,463 207,694 <t< td=""><td></td><td></td><td></td><td></td><td>Retiree Med Cap Cr</td><td></td><td></td><td></td><td>(3,329)</td></t<>					Retiree Med Cap Cr				(3,329)
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 5045000 Employee Awards 604.8 5,915 85 6,000 130 50452000 Emp Physical Exams 604.8 2,700 39 2,739 131 5045000 Tuition Aid 604.8 12,975 187 13,62 133 5045000 Tuition Aid 604.8 28,781 414 29,195 133 50457000 Training 604.8 0 0 0 134 50458000 Referral Bonus 604.8 0 0 0 0 135 5340100 AWWSC Labor OPEX 634.8 3,871,463 207,694 4,079,157 138 5340100 AWWSC Cabor OPEX 634.8 315,836 16,944 332,780 139 53401200 AWWSC Cabor OPEX 634.8	124			50450000	Other Welfare	604.8	26,250		26,628
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 6,008 130 50451000 Employee Awards 604.8 5,915 85 6,008 131 5045000 Employee Awards 604.8 2,700 39 2,739 132 5045000 Safety Incent Awards 604.8 12,975 187 13,162 133 5045000 Tuition Aid 604.8 28,781 414 29,195 134 5045000 Training 604.8 28,781 414 29,195 135 Total 430,089 62,732 492,821 0 0 136 Total 430,089 62,732 4492,821 33,2760 137 401 Service Company Costs 5340100 AWWSC Labor OPEX 634.8 315,836 16,944 332,780 138 53401200 AWWSC Corio pins OPEX									
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136 401 Service Company Costs 5340100 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 Other Ben 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 67,877				50456000	Referral Bollus				
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13853401100AWWSC Pension OPEX634.8315,83616,944332,78013953401200AWWSC Group Ins OPEX634.8506,44227,169533,61114053401300AWWSC Other Ben OPEX634.8256,64213,768270,41014153401400AWWSC Cont Svcs OPEX634.8597,89432,075629,96914253401500AWWSC Off Suppl OPEX634.8407,75421,875429,62914353401600AWWSC Transportaion634.864,5253,46267,987	137	401	Service Company Costs	53401000	AWWSC Labor OPEX	634.8	3,871,463	207,694	4,079,157
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									
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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									
	142			53401500	AWWSC Off Suppl OPEX	634.8	407,754	21,875	429,629
144 53401700 AWWSC Rents OPEX 634.8 252,402 13,541 265,943	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

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Line Major **Financial Statement** SAP GL SAP GL 96 NARUC Base Period Allocated Adjustment Forecast Year at Present 12 Months Ended 4/30/2016 NARUC Group Grouping Account Acct Description Account Forecast at Present Rates Rates, 12 Mo Ended 8/31/2017 145 33,388 53401800 AWWSC Other operting supplies 634.8 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 49,068 963,701 149 53402300 AWWSC Gen Tax OPEX 634.8 324,308 17,398 341,706 150 53402400 AWWSC Interest OPEX 634.8 83,198 4.463 87.661 151 53402500 AWWSC Oth Inc OPEX 634.8 (9,413) (505) (9,918) 152 53402600 AWWSC Inc Tax OPEX 634.8 4.659 250 4,909 8,603,681 8,165,618 438.063 153 Total 154 155 401 **Contracted services** 53110000 631.8 0 0 0 Contr Svc-Eng 156 53110011 Contr Svc-Eng SS 631.1 770 (88) 682 25,097 157 53110016 Contr Svc-Eng AG (2,864)22,233 631.8 53150000 168,086 (168,086) 158 Contr Svc-Other 636.8 0 159 53150011 Contr Svc-Other SS 6361 0 0 0 160 53150013 Contr Svc-Other WT 636.3 33,598 (3,834) 29,764 53150014 Contr Svc-Other TD 105,474 (12,035) 161 636.5 93,439 162 53150015 Contr Svc-Other CA 636.7 38,702 (4,416) 34,286 636.8 163 53150016 Contr Svc-Other AG 52,161 (5,952)46,209 164 53151000 Contr Svc-Temp EE 636.8 0 0 0 165 53151016 Contr Svc-Temp EE AG 636.8 20,027 (2, 285)17,742 53152000 Contr Svc-Lab Testng 635.3 63,060 (7,195) 55,865 166 167 53153000 Contr Svc-Accounting 632.8 275,229 (31,404) 243,825 632.8 168 53154000 Contr Svc-Audit Fees 93,998 (10,725)83,273 169 633.8 144.348 53155000 Contr Svc-Legal (16.470)127.878 170 53157000 Contr Svc-Outplacemt 675.8 3,922 (448) 3,474 171 Total 1.024.472 (265,801) 758.671 172 **Building Maintenance** 173 401 675.8 73.375 (73.375) and Services 52532000 0 Electricity 675 1 922 174 52532011 Electricity SS 356 566 175 52532013 Electricity WT 675 3 3.642 5.788 9.430 176 52532014 Electricity TD 675.5 14,253 22,653 36,906 177 52532016 Electricity AG 675.8 32,858 52,223 85,081 52546000 54,084 178 675.8 (54.084) 0 Grounds Keeping 179 52546011 Grounds Keeping SS 675.1 0 0 0 180 52546013 Grounds Keeping WT 675 3 4 756 7 559 12 315 181 52546014 Grounds Keeping TD 675.5 16,333 25,959 42,292 52546016 44,908 182 Grounds Keeping AG 675.8 71,375 116,283 183 52548000 Heating Oil/Gas 675.8 42,864 (42,864) 0 184 52548013 Heating Oil/Gas WT 675.3 886 1.408 2.294 185 52548014 Heating Oil/Gas TD 675.5 (1.960)(3.115)(5.075)186 52548016 Heating Oil/Gas AG 675.8 (471) (749) (1,220) 187 52550000 Janitorial 675.8 35,024 (35,024) 0 188 52550013 Janitorial WT 675.3 2.737 4,350 7,087 189 52550014 Janitorial TD 675.5 5.135 13.296 8.161 43,530 190 52550016 Janitorial AG 675.8 16.811 26.719 191 52571000 Security Svc 675.8 36.398 (36,398) ٥ 192 52571011 Security Svc SS 675.1 8,434 13,405 21,839 193 52571014 Security Svc TD 675.5 156 248 404 52571016 675.8 16,486 26,202 42,688 194 Security Svc AG 195 Add'l Security Costs 675.8 1.532 2.496 52571100 964 196 52578000 Trash Removal 675.8 10,878 (10, 878)0 197 52578013 Trash Removal WT 675.3 4,981 7,917 12,898 198 52578014 Trash Removal TD 675.5 0 0 0 199 52578016 Trash Removal AG 675.8 6.325 10,053 16,378 200 52583000 Water & WW 675.8 46,864 (46,864) 0 Water & WW SS 201 52583011 675.1 39,796 63,250 103,046 202 52583013 Water & WW WT 675.3 0 0 0 203 52583016 Water & WW AG 675.8 20,139 32,810 12,671 529,544 204 Total 66,158 595.702 205 Telecommunication 401 206 expenses 52574000 Telephone 675.8 84.025 (84,025) 0 207 52574013 Telephone WT 675 3 7.957 8,782 16,739 208 52574014 Telephone TD 675.5 2,416 2,666 5,082 209 52574015 Telephone CA 675.7 52,074 57.472 109,546 210 52574016 Telephone AG 675.8 11,605 12,808 24,413 52574100 Cell Phone 35,932 (35,932) 211 675.8 0 212 52574111 Cell Phone SS 675 1 0 0 0 213 52574113 Cell Phone WT 675.3 2.883 3,182 6.065 214 52574114 Cell Phone TD 675.5 605 668 1,273 215 52574115 Cell Phone CA

675.7

4,192

4,627

8,819

KAW_APP_EX37C_012916 Page 6 of 9

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

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised

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Exhibit 37, Schedule C-2
Exhibits\[Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2
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Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period L2 Months Ended 4/30/2016	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 8/31/2017
216	NAROC Group	Grouping	52574116	Cell Phone AG	675.8	37,316	41,184	78,500
217 218			52574200	Data Lines AG	675.8 Total	53 239,058	58 11,490	
219						,	,	
220	401	Postage, printing and	52562500	Overnight Shipping	675 9	9 740	(8.740)	0
220 221	401	stationary	52562500 52562511	Overnight Shippng Overnight Shippng SS	675.8 675.1	8,740 0	(8,740) 0	0
222			52562513	Overnight Shipping 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
227 228			52566700	Printing	675.8 Total	8,586 29,271	<u>952</u> (6,741)	9,538 22,530
229					. otai		(0)/ 12/	,
230	401	Office supplies and services	52512500	Books&Publications	675.8	113	53	166
200			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
235 236			52562014 52562015	Off&Adm Supplies TD Off&Adm Supplies CA	675.5 675.7	3,411 0	1,596 0	5,007 0
230			52562015	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
242 243			52582016 52801100	Uniforms AG Indirect OH Clearing	675.7 675.8	1,072 9	502 (9)	1,574 0
243			52801100	Indirect off clearing	Total	241,083	42,359	283,442
245								
246	401	Advertising & marketing expenses	52503000	Advertising	660.8	20,040	(20,040)	0
247		0 - P			Total	20,040	(20,040)	0
248		Employee Related						
249	401	Expense	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
254 255			52567000	Relocation Expenses	675.8	269 168,708	(10) (6,451)	259 162,257
256						100,700	(0,431)	102,237
257	401	Miscellaneous expenses	52000000	M&S Expense (O&M)	620.5	65,368	(65,368)	0
258	401	expenses	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
264 265			52500000 52501200	Misc Expense (O&M) Misc Oper P	675.8 675.1	14,942 16	(14,942) (3)	0 13
266			52501200	Misc Oper WT	675.3	11,355	(2,187)	9,168
267			52501500	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-Commity	675.8	45,386	(8,741)	36,645
272			52514700	Community Partnrshps	675.8	74,064	(14,265)	59,799
273 274			52514901 52514903	Cust Edu Comm-Reg Cust Edu Comm-Issues	675.8 675.8	2,070 25,211	(399) (4,856)	1,671 20,355
274			52514903 52514904	Cust Edu Comm-Consrv	675.8	99,659	(4,856) (19,194)	20,355 80,465
275			52514905	Cust Edu Comm-Printd	675.8	16,101	(13,101)	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
			E2E1E001	Commune Deletions C	C7E 0	11.070	(2,202)	0.505
280 281			52515001 52522000	Commun Relations-S Community Relations	675.8 675.8	11,872 2,161	(2,287) (416)	9,585 1,745

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised

9	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 8/31/201
	<u></u>		52524000	Co Dues/Mmbrshp Ded	675.8	95,455	(18,385)	77,07
			52527000	Directors Fees	675.8	38,500	(7,415)	31,08
			52528000	Dues/Membership Deductible	675.8	805	(155)	65
			52540000	Amort Bus Svc ProjXp	675.8	0	0	
			52548100	Hiring Costs	675.8	137	(26)	11
			52549000	Injuries and Damages	675.8	234	(45)	18
			52549500	Inv Phys W/O Scrap	675.8	28,244	(5,440)	22,80
			52554500	Lab Supplies	675.3	104,087	(20,047)	84,04
			52556500	Low Income Pay Prog	675.8	60,000	(11,556)	48,44
			52564000	Penalties Non-deduct	675.8	309,395	(59,590)	249,80
			52568000	Research & Develop	675.8	22,392	(4,313)	18,079
			52579000	Trustee Fees	675.8	20,165	(3,884)	16,28
			52585000	Discounts Available	675.8	(35,743)	6,884	(28,855
			52586000	PO Small Differences	675.8	346	(67)	279
					Total	1,319,241	(385,214)	934,027
	401	Rents	54110000	Rents-Real Prop	641.8	5,214	(5,214)	0
			54110014	Rents-Real Prop TD	641.5	1,948	3,206	5,154
			54140000	Rents-Equip	642.8	7,526	(7,526)	C
			54140013	Rents-Equip WT	642.3	4,408	7,256	11,664
			54140014	Rents-Equip TD	642.5	63	104	167
			54140016	Rents-Equip AG	642.8	1,339	2,204	3,543
					Total	20,498	30	20,528
	401	Transportation	55000000	Transportation (O&M)	650.8	(4,914)	4,914	0
			55000010	Transportation	650.8	2,000	(2,000)	0
			55000012	Trans Oper P	650.1	0	0	0
			55000013	Trans Oper WT	650.3	(165)	(8)	(173
			55000014	Trans Oper TD	650.5	118	6	124
			55000015	Trans Oper CA	650.7	0	0	0
			55000016	Trans Oper AG	650.8	1,007	52	1,059
			55000023	Trans Maint WT	650.4	316	16	332
			55000024	Trans Maint TD	650.6	0	0	0
			55000100	Trans Cap Credits	650.8	(104,098)	(5,335)	(109,433
			55010100	Trans Lease Costs	650.8	53,371	2,735	56,106
			55010200	Trans Lease Fuel	650.8	258,583	13,253	271,836
			55010300	Trans Lease Maint	650.8	194,472	9,967	204,439
			55010400	Trans Emp Reimb Co	650.8	0	0	0
			55010500	Trans Reimb EE Prsnl	650.8	4,330	222	4,552
					Total	405,020	23,821	428,841
		Uncollectible accounts					(
	401	expense	57010000	Uncoll Accts Exp	670.7	190,457	(26,176)	164,281
			57010015	Uncoll Accts Exp CA	670.7	527,475	(72,494)	454,981
			57010016	Uncoll Accts Exp AG	670.7	76,474	(10,510)	65,964
					Total	794,406	(109,180)	685,226
		Customor accounting						
	401	Customer accounting,	E2E01E00	Miss Oper CA	675 7	004	20	047
	401	other		Misc Oper CA	675.7	891	26	917
				Bank Svc Charges-CA	675.7	150,342	4,335	154,677
				Cust Edu-Bill Insert	675.8	32,981	951	33,932
			52520000	Collection Agencies	675.7	151,932	323,280	475,212
			52542015	Forms CA	675.7	142,513	4,109	146,622
			52566015	Postage CA	675.7	631,980	18,221	650,201
					Total	1,110,639	350,921	1,461,560
	401	Regulatory expense	56610000	Reg Exp-Amort	666.8	283,744	2,988	286,732
	401	Regulatory expense	56620000		667.8	3,752	2,588	3,792
			30020000	Reg Exp-Depr Stdy	Total	287,496	3,027	290,523
					Total	287,450	5,027	290,323
		Insurance other than						
	401	group	55110000	Ins Vehicle	656.8	33,494	406	33,900
	401	D. 244	55115000	Ins Vehicle - I/C	656.8	0	400	0
			55710000	Ins General Liabilty	657.8	459,905		464,460
				,			4,555	
			55715000	Ins General Liab-I/C	657.8	0	0	0
			55720000	Ins Work Comp	658.8	147,973	9	147,982
			55720100	Ins W/C Cap Credits	658.8	(34,975)	(424)	(35,399
			55725000	Ins Work Comp-I/C	658.8	0	0	0
			55730000	Ins Other	659.8	192,307	2,330	194,637
			55735000	Ins Other - I/C	659.8	0	0	0
3					Total	798,704	6,875	805,579

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised

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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
		Maintenance supplies						
350	401	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
356			62502400	Misc Maint TD	675.6	158,465	3,929	162,394
357			62502420	Misc Maint TD Mains	675.6	0	0	0
358			62502435	Misc Maint TD Meters	675.6	201	5	206
59 60			62502600 62510000	Misc Maint AG Amort Def Maint	675.8 675.6	480,831 142,437	11,921 3,531	492,752 145,968
61			62512000	Amort Def Maint	675.6	79,211	1,964	81,175
62			62512000	Amort Def Maint WT	675.4	58,074	1,964	59,514
63			62512300	Amort Def Maint TD	675.6	159,999	3,967	163,966
64			62520700	Misc Main Pvg/Bckfll	675.6	143,846	3,566	147,412
65			62520800	Misc Maint Permits	675.6	145,040	0	0
66			63110000	Contract Svc - Other Maint	631.6	147,310	3,652	150,962
67			63110024	Contr Svc-Maint TD	631.6	0	0	0
68			63150021	Contr Svc-Maint SS	636.2	9,301	231	9,532
69			63150022	Contr Svc-Maint P	636.3	0	0	0
70			63150023	Contr Svc-Maint WT	636.4	124,231	3,080	127,311
371			63150024	Contr Svc-Maint TD	636.6	106,313	2,636	108,949
372			63150026	Contr Svc-Maint AG	636.8	544	13	557
73					Total	2,161,991	53,599	2,215,590
374								
75	403	Depreciation	68011000	Depr -UPIS General	403.	12,909,086	1,003,115	13,912,201
76			68011500	Depr - Amort Def Depreciation	403.	(34,848)	34,848	0
			68012000	Depr -Amort CIAC Tx	403.	(148,984)	(22,257)	(171,241)
			68012500	Depr-Amort CIAC Nntx	403.	(1,069,093)	(139,985)	(1,209,078)
			68311000	Rem Costs-ARO/NNS	403.	2,207,298	628,690	2,835,988
377			68312000	Rmv Csts-NNS CIAC Tx	403.	(121,677)	(171,469)	(293,146)
78			68312500	Rmv Csts-NNS CIAC NT	403.	(241,000)	114,371	(126,629)
79 80					Total	13,500,782	1,447,313	14,948,095
81	406 & 407	Amortization	68254000	Amort-RegAsset AFUDC	407.1	166,530	3,509	170,039
82	400 & 407	Amortization	68255000	Amort-UPAA	406.	8,556	(8,556)	0
83			68257000	Amort-Prop Losses	407.2	57,084	4	57,088
84			68258000	Amort-Reg Asset	407.4	6,900	(6,900)	0
85						239,070	(11,943)	227,127
86								
		Current federal income						
87	409	taxes - operating	69011000	FIT-Current	409.10	6,205,380	(1,149,750)	5,055,630
88			69012000	FIT-Prior Year Adj	409.10	(659,862)	659,862	0
89			69021000	SIT-Current	409.11	1,123,753	17,032	1,140,785
90			69022000	SIT-Prior Year Adj	409.11	(72,535)	72,535	0
91 92						6,596,736	(400,320)	6,196,416
92		Deferred federal						
393	410	income tax expense	69061000	Def FIT-Current Year	410.10	(82,249)	82,249	0
394			69062000	Def FIT-Pr Yr Adj	410.10	695,310	(695,310)	0
395			69063000	Def FIT-RegAsst/Liab	410.10	141,318	(308,424)	(167,106)
396			69063200	Def FIT-Reg Liability	410.10	(8,838)	8,838	0
897			69065000	Def FIT-Other	410.10	2,773,040	(1,101,688)	1,671,352
000			69071000	Def SIT-Current Year	410.11	(15,001)	15,001	0
			69072000	Def SIT-Pr Yr Adj	410.11	1,841	(1,841)	0
99							(74.004)	
899 100			69073000	Def SIT-RegAsst/Liab	410.11	7,740	(74,291)	
399 100 101			69073200	Def SIT-Reg Liability	410.11	(19,644)	19,644	(66,551) 0
398 399 400 401 402 403								

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised

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Exhibit 37, Schedule C-2
Exhibits\[Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2
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Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	Grouping	Account	Acct Description	Account	12 Months Ended 4/30/2016	Forecast at Present Rates	Rates, 12 Mo Ended 8/31/2017
		Amortization of						
405	412	investment tax credits	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								
411	408	General taxes	68520000	Property Taxes	408.11	5,267,665	172,362	5,440,027
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	(290,978)	6,193,611
			Operating Inc	come = Account Groups 400+				
423		Operating Income		407	-408-409-410-412	\$26,588,753	(\$1,531,281)	\$25,057,472
424								
425	Breakdown by	Major Account Group						
426	400	Sum Operating Revenues				90,509,219	(2,823,250)	87,685,969
427	420	Sum AFUDC				0	665,027	665,027
428	401	Sum Operating Expenses				33,192,846	1,083,935	34,276,781
429	403	Sum Depreciation Expens	e			13,500,782	1,447,313	14,948,095
430	406	Sum Amortization of UPA	A			8,556	(8,556)	0
431	407	Sum Amortization Expens	se			230,514	(3,387)	227,127
432	408	Sum Taxes Other Than inc	come			6,484,589	(290,978)	6,193,611
433	409	Sum Current Income Taxe	es			6,596,736	(400,320)	6,196,416
434	410	Sum Deferred Tax				3,991,235	(2,463,272)	1,527,963
435	412	Sum Investment Tax Cred	lits			(84,792)	8,324	(76,468)
436				Operating	Income Summary	\$26,588,753	(\$1,531,281)	\$25,057,472

EXHIBIT 37 SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description
D-1	Summary of Adjustments to Operating Income by Major Account
D-2	Support Schedule for Individual Adjustments to Operating Income
D-3	Supporting Schedule for Jurisdictional Factors

For electronic version, see KAW_APP_EX37D_012916.pdf.

Kentucky American Water Company Case No. 2015-00418 Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule D-1 Exhibits\[Income Statement.xlsx]MSFR IS Adjust D.1

			Base Period		Forecast Year at	
Line	Major NARUC		12 Months Ended	Adjust for Forecast	Present Rates	Supporting
Number	Account Group	Description	4/30/2016	at Present Rates	12 Mo Ended 8/31/2017	Schedule Information
1	400 (and 420)	Operating Revenues	\$90,509,219	(\$2,158,223)	\$88,350,996	See D-2
		(Adjustment for Forecast Includes AFUDC, from Account Group 420,				
2		per Prior Orders re: inclusion of CWIP in Rate Base)				
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	1,447,313	14,948,095	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	(290,978)	6,193,611	See D-2
13						
14	409	Income Taxes (Current, Utility Operating Income)	6,596,736	(400,320)	6,196,416	See D-2
15						
16	410	Provision for Deferred Income Taxes	3,991,235	(2,463,272)	1,527,963	See D-2
19						
20	412	Investment Tax Credits	(84,792)	8,324	(76,468)	See D-2
				<u> </u>		
		Utility Operating Income	\$26,588,753	(\$1,531,281)	\$25,057,472	

KAW_APP_EX37D_012916 Page 3 of 7

Exhibit 37, Schedule D-2

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

Data: X Base Period X Forecast Period

$\frac{1}{2}$ $\frac{1}$	Major ine 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
3 Respective fails 94,447.27 (\$26,03.7) (\$27,07.28) Pable 17, 50 deals 4.9. Pable 17, 50 de								
bill Automa Description Process and the infinite fiber bet charge in utility evenues rough a period. 5 indicted See 2,58,342 (12,259) 2,48,483 Cable 37, Schedels In Rescurption (The Re	-		\$48,487,971	(\$890,033)	\$47,597,938	Exhibit 37, Schedule M-1		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 t base period.
5 Inductivi Selici 2,38,42 (17,55) 2,540,40 (bibl 37, 5dbelde H-1) The fractact of part of the charge in billing determinants of a part of the charge in billing determinants of the part of the charge in billing determinants of the part of the charge in billing determinants of the part of the charge in billing determinants of the part of the charge in billing determinants of the part of the charge in billing determinants of the part of the pa	4	Commercial Sales	22,363,338	(1,194,943)	21,168,395	Exhibit 37, Schedule M-1		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 base period.
$ \begin{array}{c c c c c c } & Pable fre & 1,764.401 & 12,105 & 1,764.506 & Pable 37, 54halle M1 & Reemach VM Renue & Definition 28, 54halle M1 & Reemach VM Renue & Definition 28, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition 20, 54halle M1 & Reemach VM Renue & Definition $	5	Industrial Sales	2,558,342	(17,859)	2,540,483	Exhibit 37, Schedule M-1		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
7 Private Fire 2,755,050 (15,20) 2,609,847 Chilo 37, Schedule M- RevenueQUY Revenue Debit Local (bink) revenues recent of priori. The Private Fire adjustment is based on the charge in billing determinants for and to debine the incharge in billing determinants for priori. 8 Public Authomy Sales 6,278,926 (134,150) 5,004,766 Enhibit 37, Schedule M-1 RevenueQUY Revenue Enhibit 30,0000 The Fire adjustment is based on the charge in billing determinants base period. 9 Sale for Resale 1,929,006 (1154,280) 1,774,772 Public 37, Schedule M-1 RevenueQUY Revenue Enhibit 30,0000 The Sale for Resale adjustment is based on the charge in billing determinants base period. 10 MixedIameous Sales 125,377 (40,833) $84,54$ Finible 37, Schedule M-1 RevenueQV Revenue Enhibit 30,0000 The Sale of Fiscale adjustment is based on the charge in billing determinants for the sale of the charge in billing determinants for the foresal period. 11 Otherevelopt Pmmif free 99,201 <	6	Public Fire	3,764,401	(23,895)	3,740,506	Exhibit 37, Schedule M-1		The Public Fire adjustment is based on the change in billing determinants for billed water reve and to eliminate the net change in unbilled accrued utility revenues recorded during the base
8 Public Authority Sales 6,278,226 (374,150) 5,08,76 Ethild 37, Schedule M1 memus/UP ferenue balance M2-bind marks and particular sector sector marks and particular sector marks and partin marks and particular sector	7	Private Fire	2,716,050	(16,203)	2,699,847	Exhibit 37, Schedule M-1		The Private Fire adjustment is based on the change in billing determinants for billed water revor and to eliminate the net change in unbilled accrued utiility revenues recorded during the base
9 Sale for Resale 1,92,0265 (15,428) 1,77,4742 Exhibit 37, Schedule M-1 The Sale for Resale adjustment is based on the change in billing determinants in the integrine billing determinant in the intefficie billing determinant in the integrine	8	Public Authority Sales	6,278,926	(374,160)	5,904,766	Exhibit 37, Schedule M-1		The Public Authority Sales adjustment is based on the change in billing determinants for billed revenue and to eliminate the net change in unbilled accrued utiility revenues recorded during
10 Mixedianeous Sales 125,377 (40,833) 84,544 Exhibit 37, Schedule M-1 Revenues/(17 Revenue) The Mixedianeous Sales adjustment is based on the change in billing determining revenue adjustment is based on the change in billing determining revenue adjustment is based on the change in billing determining revenues/(17 Revenue) The Mixedianeous Sales adjustment is based on the change in billing determining revenues/(17 Revenue) The Mixedianeous Sales adjustment is based on the change in billing determining revenues/(17 Revenue) 12 00 Other Water Revenues To adjust Late Payment Fees for the forecast period. 13 Other-Late Pyruf Fee 952,652 (19,9931) 852,660 Exhibit 37, Schedule M-1 Revenues/(17 Revenue) To adjust Dther Revenue Adjustment is based on the change in billing determining revenues/(17 Revenue) To adjust Dther Revenue Adjustment is based on the change in billing determining revenues/(17 Revenue) To adjust Dther Revenue Adjustment is based on the change in billing determining revenues/(17 Revenue) To adjust Dther Revenue Adjustment is based on the change in billing determining revenues/(17 Revenue) 14 Other-Revenues/(17 Revenue) To adjust Dther Revenue Adjustment is based on the change in billing determining revenues/(17 Revenue) To adjust Dther Revenue-Revenue Adjustment is based on the change in billing determining revenues/(17 Revenue) To adjust Dther Revenue-Revenue Adjustment is based on the change in billing determining revenues/(17 Revenue) To adjust Dther Revenue-Revenue A	9	Sale for Resale	1,929,026	(154,284)	1,774,742	Exhibit 37, Schedule M-1		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
11 Other Water Revenues 100 0 100 Exhibit 37, Schedule M. Bennues, WC Revenue Exhibit StagEnhibt Exhit Exhibit StagEnhibt Exhibit StagEnhibt Exhibit StagEnhibt	10	Miscellaneous Sales	125,377	(40,833)	84,544	Exhibit 37, Schedule M-1		The Miscellaneous Sales adjustment is based on the change in billing determinants for billed v revenue and to eliminate the net change in unbilled accrued utility revenues recorded during
13 Othew-Late Pymet Fee 952,621 (99,981) 852,640 Exhibit 37, Schedule M1 Revenues/(LY Revenue Exhibit Xis)Exhibit To adjust Late Payment Fees for the forecast period. 14 Othew-Rent 75,358 (5,674) 69,684 Exhibit 37, Schedule M1 To adjust Other Revenue-Rent for the forecast period. 15 Othew-Rent I/C 50,904 14,496 65,400 Exhibit 37, Schedule M1 Revenues/(LY Revenue Exhibit Xis) Exhibit To adjust Other Revenue-Rent I/C for the forecast period. 16 Othew-CFO 0 0 Exhibit 37, Schedule M1 Revenues/(LY Revenue Exhibit Xis) Exhibit To adjust Other Revenue-CFO for the forecast period. 17 Othew-MSF Ck Chrg 30,740 1,402 32,142 Exhibit 37, Schedule M1 Revenues/(LY Revenue Exhibit Xis)Exhibit To adjust Returned Check Charges for the forecast period. 18 Othew-Appl/Inifee 754,880 (10,837) 743,543 Exhibit 37, Schedule M1 Revenue To adjust Returned Check Charges for the forecast period. 19 Othew-Misc Svc 331,964 (32,359) 299,605 Exhibit 37, Schedule M1 Revenue To adjust Master Miscellaneous Service for the forecast period. 21 Othew-Misc Svc 37,776 21,224 59,000 Exhibit 37, Schedule M1 Revenue To adjust Master Miscellaneous Service fo			100	0	100	Exhibit 37, Schedule M-1		The Other Water Revenues adjustment is based on the change in billing determinants for bille
Add Otherwent 75,338 (5,674) 69,684 Schlib 17,5chelule M1 Revenue/[Vr Revnue To adjust Other Revnue-Rent for the forecast period. Exhibit Xas/Ethibit 15 Otherwent //C 50,904 14,496 65,400 Exhibit 7,5chelule M1 Revenue/[Vr Revnue-Rent //C for the forecast period. Exhibit Xas/Ethibit 16 OthRev-Ront //C 0 0 Exhibit 7,5chelule M1 Revenue/[Vr Revnue-Rent //C for the forecast period. Exhibit Xas/Ethibit 17 OthRev-NSF Ck Chrg 30,740 1,402 32,122 Exhibit 7,5chelule M1 Revenue/[Vr Revnue-RVF Rev			952.621	(99,981)	852.640	Exhibit 37. Schedule M-1	Revenues\[KY Revenue	To adjust Late Payment Fees for the forecast period.
15 OthRev-Rent I/C 50,004 14,496 65,00 Exhibit 37, Schedule M-1 Revenues/KV Revenue Exhibit.xds/Exhibit To adjust Other Revenue-Rent I/C for the forecast period. 16 OthRev-AFC 0 0 0 Exhibit 37, Schedule M-1 Revenues/[KV Revenue Exhibit.xds/Exhibit To adjust Other Revenue-CFO for the forecast period. 17 OthRev-AFSF Ck Chrg 30,740 1,402 32,142 Exhibit 37, Schedule M-1 Revenues/[KV Revenue Exhibit.xds/Exhibit To adjust Other Revenue-CFO for the forecast period. 18 OthRev-Appl/InitFee 754,380 (10,837) 743,543 Exhibit 37, Schedule M-1 Revenues/[KV Revenue Exhibit.xds/Exhibit To adjust Other Revenue-CFO for the forecast period. 19 OthRev-Appl/InitFee 754,380 (10,837) 743,543 Exhibit 37, Schedule M-1 Revenues/[KV Revenue Exhibit.xds/Exhibit To adjust Other Revenue-CFO for the forecast period. 19 OthRev-Msc Scv 331,964 (32,259) 299,605 Exhibit 37, Schedule M-1 Revenues/[KV Revenue Exhibit.xds/Exhibit To adjust Maceonnect Fees for the forecast period. 21 OthRev-Misc Svc 37,776 21,224 59,000 Exhibit 37, Schedule M-1 Revenues/[KV Revenue Exhibit.xds/Exhibit To adjust Mac							Exhibit.xlsx]Exhibit	
65 OthRev-CFO 0 0 0 Exhibit 37, Schedule M-1 Exhibit 38, Exhibit 37, Schedule M-1 Revenues/[VR Revenue To adjust Other Revenue-CFO for the forecast period. Exhibit 38, Exhibit 38, OthRev-Appl/InitFee 30,740 1,402 32,142 Exhibit 37, Schedule M-1 Revenues/[VR Revenue To adjust Returned Check Charges for the forecast period. Exhibit 38, Exhibit 37, Schedule M-1 Revenues/[VR Revenue To adjust Returned Check Charges for the forecast period. Exhibit 38, Exhibit 37, Schedule M-1 Revenues/[VR Revenue To adjust Application and Initiation Fees for the forecast period. Exhibit 38, Exhibit 37, Schedule M-1 Exhibit 38, Schedule M-1 Revenues/[VR Revenue To adjust Reconnect Fees for the forecast period. Exhibit 38, Schedule M-1 Exhibit 38, Schedule M-1 Exhibit 38, Schedule M-1 Revenues/[VR Revenue To adjust Reconnect Fees for the forecast period. Exhibit 38, Schedule M-1 Exhibit 38, Schedule M-1 Exhibit 37, Schedule M-1 Revenues/[VR Revenue To adjust Reconnect Fees for the forecast period. Exhibit 37, Schedule M-1 Exhibit 37, Schedule M-1 Exhibit 37, Schedule M-1 Revenues/[VR Revenue To adjust Reconnect Fees for the forecast period. Exhibit 37, Schedule M-1 Exhibit 37, Schedule M-1 Exhibit 37, Schedule M-1 Revenues/[VR Revenue To adjust Waster Water Miscellaneous Service for the forecast period. Exhibit 38, Schedule M-1 Exhibit 39, Schedule M-1 Revenues/[VR Revenue To adjust Waster Water Miscellaneous Service for the forecast period. Exhibit 39, Schedule M-1 Exhibit 39, Schedule M-1 Revenues/[VR Revenue To adjust Waster Water Miscellaneous Service for the forecast period. Exhibit 38, Schedule M-1 Revenues/[VR Revenue To adjust Miscellaneous Service for the forecast period. Exhibit 38, Schedule M-1 Revenues/[VR Revenue To adjust	15	OthRev-Rent I/C					Exhibit.xlsx]Exhibit	
Like Like Like Like Like Like Like Like	16	OthRev-CFO	0	0	0			
18 OthRev-Appl/InitFee 754,380 (10,837) 743,543 Exhibit 37, Schedule M-1 Revenues\[K7 Revenue Exhibit.xks]Exhibit To adjust Application and Initiation Fees for the forecast period. Exhibit.xks]Exhibit 99 OthRev-Usage Data 51,945 689 52,634 Exhibit 37, Schedule M-1 Revenues\[K7 Revenue Exhibit.xks]Exhibit To adjust Application and Initiation Fees for the forecast period. Exhibit.xks]Exhibit 10 OthRev-Masc Svc 331,964 (32,359) 299,605 Exhibit 37, Schedule M-1 Revenues\[K7 Revenue Exhibit.xks]Exhibit To adjust Reconnect Fees for the forecast period. Exhibit.xks]Exhibit 11 OthRev-Misc Svc 37,776 21,224 59,000 Exhibit 37, Schedule M-1 Revenues\[K7 Revenue Exhibit.xks]Exhibit To adjust Miscellaneous Service for the forecast period. Exhibit.xks]Exhibit 12 OthRev-Misc Svc 0 0 0 Exhibit 37, Schedule M-1 Revenues\[K7 Revenue Exhibit.xks]Exhibit To adjust Waster Water Miscellaneous Service for the forecast period. Exhibit.xks]Exhibit 13 420 AFUDC 665,027 665,027 W/P - 1-4 Rate Base KY Capital through 08.31.2017.xkst]Link Out Adjustment to Reflect AFUDC for the Forecast Year Capital through 08.31.2017.xkst]Link Out 14 Deerating Expense 1	.7	OthRev-NSF Ck Chrg	30,740	1,402	32,142	Exhibit 37, Schedule M-1		To adjust Returned Check Charges for the forecast period.
19 OthRev-Usage Data 51,945 689 52,634 Exhibit 37, Schedule M-1 Exhibit 37, Schedule M-1 Exhibit Xsk [Exhibit Revenues (KR Revenue Exhibit Xsk [Exhibit To adjust Usage Data for the forecast period. 20 OthRev-Meconnct Fee 331,964 (32,359) 299,605 Exhibit 37, Schedule M-1 Exhibit Xsk [Exhibit To adjust Miscellaneous Service for the forecast period. 21 OthRev-Misc Svc 37,776 21,224 59,000 Exhibit 37, Schedule M-1 Exhibit Xsk [Exhibit Revenues ([KR Revenue Exhibit Xsk] [Exhibit To adjust Miscellaneous Service for the forecast period. 22 OthRev-Misc Svc 0 0 Exhibit 37, Schedule M-1 Exhibit Xsk] [Exhibit To adjust Miscellaneous Service for the forecast period. 23 420 AFUDC 665,027 665,027 665,027 W/P - 1-4 Revenues ([KR Be Base KY Capital through 08.31.2017.xisx]Link Out Adjustment to Reflect AFUDC for the Forecast Year 24 Total Water , Other & AFUDC Revenues (Sum Lines 3-23) 90,509,219 (2,158,223) 88,350,996 Set Set Set 25 Total Water , Other & AFUDC Revenues (Sum Lines 3-23) 90,509,219 (2,158,223) 88,350,996 Set Set 26 401 <t< td=""><td>18</td><td>OthRev-Appl/InitFee</td><td>754,380</td><td>(10,837)</td><td>743,543</td><td>Exhibit 37, Schedule M-1</td><td></td><td>To adjust Application and Initiation Fees for the forecast period.</td></t<>	18	OthRev-Appl/InitFee	754,380	(10,837)	743,543	Exhibit 37, Schedule M-1		To adjust Application and Initiation Fees for the forecast period.
20 OthRev-Reconnct Fee 331,964 (32,359) 299,605 Exhibit 37, Schedule M-1 Revenues\[KY Revenue Exhibit.xks]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.xks]Exhibit To adjust Miscellaneous Service for the forecast period. 22 OthRev WW-Misc Svc 0 0 Exhibit 37, Schedule M-1 Revenues\[KY Revenue Exhibit.xks]Exhibit To adjust Miscellaneous Service for the forecast period. 23 420 AFUDC 665,027 665,027 W/P - 1-4 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 (2,158,223) 88,350.996 V/P - 3-2 0&M\[Purchased Water Purchased Water adjustments are based on forecasted amounts. Costs decrea 25 5 5 5 5 5 5 5 26 401 Operating Exense 5 5 5 5 5 27 0&M: 28 Purchased Water 271,476 (41,221) 230,255 W/P - 3-2 0&M\[Purc	19	OthRev-Usage Data	51,945	689	52,634	Exhibit 37, Schedule M-1		To adjust Usage Data for the forecast period.
21 OthRev-Misc Svc 37,776 21,224 59,000 Exhibit 37, Schedule M-1 Revenues\{KY Revenue Exhibit.xlsx}[kY Revenues\{KY Revenue} Exhibit.xlsx}[kY Revenues\{KY Revenues}[KY Revenues\{KY Revenues}] To adjust Waster Water Miscellaneous Service for the forecast period. 22 OthRev WW-Misc Svc 0 0 0 Exhibit 37, Schedule M-1 Exhibit.xlsx}[kY Revenues]{KY Revenues} To adjust Waster Water Miscellaneous Service for the forecast period. 23 420 AFUDC 665,027 665,027 W/P - 1-4 Rate Base {Nate 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 (2,158,223) 88,350,996 V 25	20	OthRev-Reconnct Fee	331,964	(32,359)	299,605	Exhibit 37, Schedule M-1	-	To adjust Reconnect Fees for the forecast period.
22 OthRev WW-Misc Svc 0 0 0 Exhibit 37, Schedule M-1 Revenues\KY Revenue To adjust Waster Water Miscellaneous Service for the forecast period. 23 420 AFUDC 665,027 665,027 W/P - 1-4 Rate Base\Kate Base KY Adjustment to Reflect AFUDC for the Forecast Year 24 Total Water , Other & AFUDC 88,350,996 88,350,996 V V 25 0 0 0,509,219 (2,158,223) 88,350,996 V 26 401 Operating Expense V V - V 27 0&M: 230,255 W/P - 3-2 0&M\[Purchased Water Purchased Water adjustments are based on forecasted amounts. Costs decrea	21	OthRev-Misc Svc	37,776	21,224	59,000	Exhibit 37, Schedule M-1	Revenues\[KY Revenue	To adjust Miscellaneous Service for the forecast period.
23 420 AFUDC 665,027 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 4/4 Total Water , Other & AFUDC Revenues (Sum Lines 3-23) 90,509,219 (2,158,223) 88,350,996 25	22	OthRev WW-Misc Svc	0	0	0	Exhibit 37, Schedule M-1	Revenues\[KY Revenue	To adjust Waster Water Miscellaneous Service for the forecast period.
Total Water, Other & AFUDC Revenues (Sum Lines 3-23) 90,509,219 (2,158,223) 88,350,996 5	3 420	AFUDC		665,027	665,027	W/P - 1-4	Rate Base\[Rate Base KY Capital through	Adjustment to Reflect AFUDC for the Forecast Year
401 Operating Expense 27 O&M: 28 Purchased Water 271,476 4(1,221) 230,255 W/P - 3-2 O&M\[Purchased Water	24		90,509,219	(2,158,223)	88,350,996			
O&M: 28 Purchased Water 271,476 (41,221) 230,255 W/P - 3-2 O&M\[Purchased Water Purchased Water adjustments are based on forecasted amounts. Costs decrea		=		<u></u>				
28 Purchased Water 271,476 (41,221) 230,255 W/P - 3-2 O&M\[Purchased Water Purchased Water adjustments are based on forecasted amounts. Costs decrea								
Expense Exhibit. Assignment and expense.			271,476	(41,221)	230,255	W/P - 3-2	O&M\[Purchased Water Expense Exhibit.xlsx]Exhibit	Purchased Water adjustments are based on forecasted amounts. Costs decreased due to fore reduction in purchased water expense.

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

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Exhibit 37, Schedule D-2 Exhibits\[Income Statement.xlsx]MSFR IS Adjust Support D-2

Version:	<u>X</u> Original _Update	ed _Revised						Exhibits\[Income Statement.xlsx]MSFR IS Adjust Support D-2
Line	Major NARUC		Base Period Ended	Adjustment for Forecast at Present	Forecast Year Ended 8/31/2017 At Present	Work	Workpaper	
#	Acct. Group	Description	4/30/2016	Rates	Rates	Paper #	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 includes rate increases for Owen Electric (3.5% in 2016 and 2017), Kentucky Utilities (15.5% in 2016 and 19% in 2017) and Clark Energy (2% in 2016 and 2017).
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 forecast was adjusted for chemical price increases and a decrease in system delivery.
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. Additional sludge hauling forecasted for the KRS2 plant.
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 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. Six open positions which will be filled by 2016 have been added.
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 September 2016 - August 2017. 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 a 4% increase from January through August 2017, with matching increase for employee contributions. 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 assitance, 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 Labor and Labor related increases with a partially offset decrease in Other costs. Charitable contributions and advertising were removed, in addition to the .29% allocaiton of costs to the sewer division based on Case No. 2014-00390.
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 May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes contracts for lab testing, accounting, audit fees, legal,
38		Building Maintenance & Services	529,544	66,158	595,702	W/P - 3-12	O&M\[Building Maintenance & Services Exhibit.xlsx]Exhibit	and other services such as snow removal, landscaping, and janitorial services. The Building Maintenance and Services adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.
39		Telecommunications	239,058	11,490	250,548	W/P - 3-14	O&M\[Telecommunications Expense Exhibit.xlsx]Exhibit	The Telecommunications Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes expenses for telephones and cell phones.
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 Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes expenses for postage and overnight shipping.
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 May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget includes expenses for uniforms, office supplies, forms, and software licenses.
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 May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. Adverstising and marketing expenses have been removed in the forecast year.
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 May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.
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 May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. Penalties, injuries and damages, and charitable contributions were removed in the forecast year.
45		Rents	20,498	30	20,528	W/P - 3-11	O&M\[Rent Expense Exhibit.xlsx]Exhibit	The Rent Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The forecast budget 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 Lease Expense adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.
47		Uncollectible Accounts	794,406	(109,180)	685,226	W/P - 3-10	O&M\[Uncollectibles Accounts Exhibit.xlsx]Exhibit	The uncollectible percentage was calculated by using present rate water revenues at August 31,2017 and the adjusted base period ended April 30, 2016 uncollectible accounts.

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

	se Period <u>X</u> Fore Original _Update Major NARUC		Base Period Ended	Adjustment for Forecast at Present	Forecast Year Ended 8/31/2017 At Present	Work	Workpaper	Exhibit 37, Schedule D-2 Exhibits\[Income Statement.xlsx]MSFR IS Adjust Support D-2
une #	Acct. Group	Description	4/30/2016	Rates	Rates	Paper #	Excel Location	Description of Adjustment
48	i	Other Customer Accounting	1,110,639	350,921	1,461,560	W/P - 3-9	O&M\[Customer Accounting- Postage Exhibit.xlsx]Exhibit	The Other Customer Accounting adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017. The adjustment also includes an increase in credit card fees.
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 costs for preparing the rate case amortized for 3 years. The adjustment also include a 5 year amortization of the depreciation study.
50		Insurance Other Than Group	798,704	6,875	805,579	W/P - 3-22	O&M\[Insurance Other than Group Exhibit.xlsx]Exhibit	The Insurance Other Than Group adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.
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 Supplies and Services adjustment is based on the difference between the base period amounts from May 2015 through April 2016 and the forecasted budget amounts for September 2016 through August 2017.
52		Total O & M Expense (Sum of Lines 28 through 51): =	33,192,846	1,083,935	34,276,781			
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Kentucky American Water Company Case No. 2015-00418 Supporting Schedule for Individual Adjustments to Operating Income

Line	Original _Update 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	Exhibits\[Income Statement.xlsx]MSFR IS Adjust Support D-
53 54		Other Expenses					_	· · · · ·
55	403	Depreciation	13,500,782	1,447,313	14,948,095	W/P - 4-1	Rate Base\[Rate Base KY Capital through 08.31.2017.xlsx]Link Out	Adjustment to reflect forecasted life depreciation expense net of life CIAC credits. Life depreciation adjustment is based on Utility Plant in Service balances, by account, for each month of the base period multiplied by the monthly authorized depreciation rates. Each month of the forecasted period was multiplied by the monthly rates from the depreciation study. Life CIAC credits are based on the CIAC balances, by account, for each month of the forecasted period multiplied by the monthly CIAC amortization rates. Additional adjustments for non-depreciating utility plant and regulatory depreciation credits and debits are also reflected.
56	406	Amortization of UPAA	8,556	(8,556)	0	W/P - 4-2	Rate Base\[Amortization Expense Workpaper.xlsx]Exhibit	Adjustment to reflect forecasted amortization of Utility Plant Acquisition Adjustments. Amortization is not currently allowed in rates, so adjustment eliminates the expense.
57	407	Amortization Expense	230,514	(3,387)	227,127	W/P - 4-2	Rate Base\[Amortization Expense Workpaper.xlsx]Exhibit	Adjustment to reflect forecasted amortization expense. Amortization of Regulatory Asset is not allowed, so this expense has been eliminated. Remaining adjustment is to true-up amortization of AFUDC costs to reflect budgeted amount.
58 59	409	<u>State Income Tax</u> Current State Income Tax	1,051,218	89,567	1,140,785	SCHEDULE E-1.4	Taxes\[Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From this number statutory add backs in the form of permanent differences, and deductions in the form of temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items.
60	410	Deferred State Income Tax	472,654	(448,937)	23,717	SCHEDULE E-1.4	Taxes\[Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	Consistent with prior rate cases, the Company used SFAS 109 in recording deferred income taxes. The sum of deferred taxes also includes amortization of deferred regulatory tax assets and liabilities Deferred income tax provision is shown in total and also recognizes the regulatory assets and liabilities that will be recovered in rates in future years, consistent with SFAS 109.
61 62	409	<u>Federal Tax</u> Current Federal Income Tax	5,545,518	(489,888)	5,055,630	SCHEDULE E-1.3	Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From thi number statutory add backs in the form of permanent differences, and deductions in the form of temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items.
63	410	Deferred Federal Income Tax	3,518,581	(2,014,335)	1,504,246	SCHEDULE E-1.3	Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Consistent with prior rate cases, the Company used SFAS 109 in recording deferred income taxes. The sum of deferred taxes also includes amortization of deferred regulatory tax assets and liabilities Deferred income tax provision is shown in total and also recognizes the regulatory assets and liabilities that will be recovered in rates in future years, consistent with SFAS 109.
64	412	Investment Tax Credits	(84,792)	8,324	(76,468)	SCHEDULE E-1.3	Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Amortization of deferred investment tax credits (ITCs) includes amortization of the 3%, 4%, and 10% ITC amounts.
65	408	General taxes	6,484,589	(290,978)	6,193,611	W/P - 5-1	O&M\(General Tax Exhibit.xlsx)Exhibit - General Tax	Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, Regulatory Assessment Fees, and Other Taxes. The Property Tax adjustment is based on the most recent property tax assessment and tax rates, multiplied by the forecasted amount of property. The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues at present rates. Other Taxes are based on current accounting.

66	Total Other Expense (Sum of Lines			
	55 through 66)	30,727,620	(1,710,877)	29,016,743
67				
68	Total Expenses (Line 52 + Lines 67):			
		63,920,466	(626,942)	63,293,524
69				
70	Utility Operating Income (Line 24 -			
	Line 69):	\$26,588,753	(\$1,531,281)	\$25,057,472
71				

Kentucky American Water Company Case No. 2015-00418 Supporting Schedule for Jurisdictional Factors

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule D-3 Exhibits\[Income Statement.xlsx]D-3

Jurisdictional Factors are not applicable to Kentucky American Water Company in this proceeding.

EXHIBIT 37 SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY FOR BASE AND FORECASTED PERIODS

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description					
E-1.1	Federal Income Tax Calculation for the Base Period, Support Schedule					
E-1.2	State Income Tax Calculation for the Base Period, Support Schedule					
E-1.3	Federal Income Tax Calculation for the Forecast Period, Support Schedule					
E-1.4	State Income Tax Calculation for the Forecast Period, Support Schedule					
E-1.5	Summary of Income Tax for the Base and Forecast Period					
E-2	Development of Jurisdictional Federal and State Income Taxes					

For electronic version, see KAW_APP_EX37E_012916.pdf.

SCHEDULE E-1.1 Taxes\[Income Tax Exhibit.xlsx]E-1.1 Federal Inc Tax Base

Kentucky American Water Company Case No. 2015-00418 Base Year Adjustment Employee Related Expense For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell

Type of Filing: _X_ Original ____ Updated ____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
1 2	Book Revenue (+)	Operating Revenue	\$90,509,219	\$0	\$90,509,219
2		Operating Revenue	\$90,509,219	Ş0	\$90,309,219
4	Book Deductions (-)				
5		O&M Expenses	(33,192,846)	-	(33,192,846)
6		Depreciation, Amortization, & Cost of Removal	(13,739,852)	-	(13,739,852)
7		Taxes Other Than Income	(6,484,589)	-	(6,484,589)
8		Current State Income Tax	(960,839)	-	(960,839)
10 11		Interest Expense Total Book Deductions (Sum Lines 5 - 10)	(12,226,347) (\$66,604,474)		(12,226,347) (\$66,604,474)
11		Total Book Deductions (Sum Lines 5 - 10)	(\$00,004,474)	Ş0	(\$00,004,474)
13		Book Pre-Tax Income (Line 2 + Line 11)	\$23,904,745	\$0	\$23,904,745
14			<i>+,</i> ,		<i>+,</i>
15	Reconciling Items				
		Permanent Differences:			
16		(Deduction) or Reversal of Deduction			
17		Non-Deductible Meals	18,678	-	18,678
18		Non-Deductible Penalties and Mandatory Dividends	191,023	-	191,023
19		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$24,114,446	\$0	\$24,114,446
20		T			
21		Temporary Differences: (Deduction) or Revenue of Deduction: Revenue or (Revenue)			
21		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue) Deduct Tax Depreciation (State or Federal)	(15,680,284)		(15,680,284)
23		Reverse Deduction of Book Depreciation	12,909,086		12,909,086
24		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
25		Reverse Deduction of Amortization of UPAA	-		
26		Reverse Deduction of Deferred Maintenance Amortization	439,721	-	439,721
27		Deduct Actual Deferred Maintenance Expenditures	(\$3,991,675)	-	(3,991,675)
28		Reverse All CIAC Amortization Credits	(1,580,754)	-	(1,580,754)
29		Reflect Actual Taxable CIAC Received	(154,899)	-	(154,899)
30		Reflect Repairs Deduction	(3,138,966)	-	(3,138,966)
31		Reverse Book Cost of Removal	2,207,298	-	2,207,298
32		Reflect Actual Cost of Removal	(473,912)	-	(473,912)
33 34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$9,407,301)	\$0	(\$9,407,301)
34		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$14,707,145	\$0	\$14,707,145
36			\$14,707,145	ΟÇ	Ş14,707,14 <u>5</u>
37	Calculation of Curren	it Federal Income Taxes			
38		Tax Rate	35.00%	35.00%	35.00%
39		Current Taxes (Line 35 x Line 38)	5,147,501		5,147,501
40		Adjustment For Tax Provision	1,057,879		
41		Total Current Taxes	\$6,205,380		\$6,205,380
42		Less: Prior Year Adjustment	659,862	(659,862)	-
43		Total Federal Income Taxes - Current (Line 41 - Line 42)	\$5,545,518	\$659,862	\$6,205,380
44					
45 46	Calculation of Deferr	ed Federal Income Taxes	2 522 720		2 522 720
46		Federal Defered Taxes Related to UPIS, CIAC, and Repairs Federal Defered Taxes Related to Deferred Maintenance	2,522,739	-	2,522,739 1,168,593
47		Federal Defered Taxes Related to Deferred Maintenance	1,168,593 (18,781)	-	(18,781)
49		Federal Defered Taxes Related to Cost of Removal	(570,284)	-	(570,284)
50		Federal Defered Taxes - Prior Year	695,310	(695,310)	(370,204)
51		Items Deferred	\$3,797,577	(\$695,310)	\$3,102,267
52		Adjustment For Tax Provision	411,476		411,476
53		Sum Items Deferred	\$3,386,101	(\$695,310)	\$2,690,791
54					
55		Amortization of Deferred Income Tax Assets & Liabilties			
56		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	141,318	-	141,318
57		An a shire that a fill before a life	(0.1.70-)		(0.1.202)
58		Amortization of Deferred ITC	(84,792)	(\$695,310)	(84,792) \$2,747,317
59		Sum Total Federal Deferred Taxes + Amortization of ITC	\$3,442,627	(016,660¢)	şz,/4/,31/
60 61					
62		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)	\$8,988,145	(\$35,448)	\$8,952,697
			\$6,500,213	(200).101	+=,00=,007

SCHEDULE E-1.2 Taxes\[Income Tax Exhibit.xlsx]E-1.2 State Inc Tax Base

Kentucky American Water Company Case No. 2015-00418 Base Year Adjustment Employee Related Expense For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell

Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	Item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)				
2		Operating Revenue	\$90,509,219	\$0	\$90,509,219
3 4	Rook Doductions ()				
4	Book Deductions (-)	O&M Expenses	(33,192,846)		(33,192,846)
6		Depreciation, Amortization, & Cost of Removal	(13,739,852)	-	(13,739,852)
7		Taxes Other Than Income	(6,484,589)	_	(6,484,589)
8		Current State Income Tax	(0,404,309)	_	(0,404,303)
10		Interest Expense	(12,226,347)	-	(12,226,347)
11		Total Book Deductions (Sum Lines 5 - 10)	(\$65,643,634)	\$0	(\$65,643,634)
12			(1		(1,
13		Book Pre-Tax Income (Line 2 + Line 11)	\$24,865,585	\$0	\$24,865,585
14					
15	Reconciling Items				
		Permanent Differences:			
16		(Deduction) or Reversal of Deduction			
17		Non-Deductible Meals	18,678	-	18,678
18		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
19		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$25,075,312	\$0	\$25,075,312
20					
		Temporary Differences:			
21		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
22		Deduct Tax Depreciation (State or Federal)	(15,334,307)	-	(15,334,307)
23		Reverse Deduction of Book Depreciation	12,909,086	-	12,909,086
24		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
25		Reverse Deduction of Amortization of UPAA	-	-	-
26		Reverse Deduction of Deferred Maintenance Amortization	439,721	-	439,721
27		Deduct Actual Deferred Maintenance Expenditures	(\$3,991,675)	-	(3,991,675)
28		Reverse All CIAC Amortization Credits	(1,580,754)	-	(1,580,754)
29		Reflect Actual Taxable CIAC Received	(154,899)	-	(154,899)
30		Reflect Repairs Deduction	(3,138,966)	-	(3,138,966)
31		Reverse Book Cost of Removal	2,207,298	-	2,207,298
32		Reflect Actual Cost of Removal	(473,912)	-	(473,912)
33		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$9,061,324)	\$0	(\$9,061,324)
34			¢16 012 000	ćo	¢46 042 000
35		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$16,013,988	\$0	\$16,013,988
36					
37 38	Calculation of Curren	t State Income Taxes	C 09/	6.09/	C 09/
30 39		Tax Rate Current Taxes (Line 35 x Line 38)	6.0% 960,839	6.0%	6.0% 960,839
39 40		Adjustment For Tax Provision	162,914		162,914
40 41		Total Current Taxes	1,123,753		1,123,753
41		Less: Prior Year Adjustment	72,535	(72,535)	1,123,733
43		Total State Income Taxes (Line 41 - Line 42)	\$1,051,218	\$72,535	\$1,123,753
44			\$1,051,210	\$12,333	J1,123,733
44 45	Calculation of Deform	ed State Income Taxes			
45	Calculation of Defen	State Defered Taxes Related to UPIS, CIAC, and Repairs	437,990		437,990
40		State Defered Taxes Related to Deferred Maintenance	213,117		213,117
47		State Defered Taxes Related to Deferred Maintenance	(3,425)		(3,425)
40 49		State Defered Taxes Related to Froberty Losses	(104,003)	-	(104,003)
49 50		State Defered Taxes Related to Cost of Removal State Defered Taxes - Prior Year	472,654	- 472,654	945,308
51		Items Deferred	\$1,016,333	\$472,654	\$1,488,987
52		Adjustment For Tax Provision	531,775		531,775
53		Sum Items Deferred	\$484,558	\$472,654	\$957,212
54			÷ · : · ,300	÷,	+)===
55		Amortization of Deferred Income Tax Assets & Liabilties			
56		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	7,740	-	7,740
57		Sum Total Deferred Taxes	\$492.298	\$472.654	\$964.952
58			÷ 151,250	- · · · · · · · · · · ·	φυσ 1,0 3 Ε
59					
60		Total Current + Deferred State Income Taxes (Line 43 + Line 57)	\$1,543,516	\$545.189	\$2,088,705
20			-1,0 10,010	÷,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	÷ 1,000,7 00

SCHEDULE E-1.3 Taxes\[Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast

Kentucky American Water Company Case No. 2015-00418 Base Year Adjustment Employee Related Expense For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell

Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	ltem	Current Rates Federal Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
	Book Revenue (+)	item	Torecast Ferrou	Aujustments	At Proposed Rates
2		Operating Revenue	\$88,350,996	\$12,788,480	\$101,139,476
3			,,	. , ,	, , .
4 B	Book Deductions (-)				
5		O&M Expenses	(34,276,781)	(105,134)	(34,381,915)
6		Depreciation, Amortization, & Cost of Removal	(15,175,222)	-	(15,175,222)
7		Taxes Other Than Income	(6,193,611)	(25,573)	(6,219,184)
8		Current State Income Tax & Tax Amorts	(\$1,140,785.49)	(515,893)	(1,656,678)
9		Interest Expense	(12,463,394)		(12,463,394)
10		Total Book Deductions (Sum Lines 5 - 9)	(\$69,249,794)	(\$646,599)	(\$69,896,393)
11					
12		Book Pre-Tax Income (Line 2 + Line 10)	\$19,101,202	\$12,141,881	\$31,243,083
13					
14 R	Reconciling Items				
		Permanent Differences:			
15		(Deduction) or Reversal of Deduction			
16		Non-Deductible Meals	17,963	-	17,963
17		Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
18		Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$19,310,216	\$12,141,881	\$31,452,096
19					
		Temporary Differences:			
20		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
21		Deduct Tax Depreciation (State or Federal)	(19,341,921)	-	(19,341,921)
22		Reverse Deduction of Book Depreciation	13,912,201	-	13,912,201
23		Reverse Deduction of Amortization of Property Losses	57,088	-	57,088
24		Reverse Deduction of Amortization of UPAA	0	-	-
25		Reverse Deduction of Deferred Maintenance Amortization	450,622	-	450,622
26		Deduct Actual Deferred Maintenance Expenditures	(\$3,570,000)	-	(3,570,000)
27		Reverse All CIAC Amortization Credits	(1,800,094)	-	(1,800,094)
28		Reflect Actual Taxable CIAC Received	115,320	-	115,320
29		Reflect Repairs Deduction	3,242,573	-	3,242,573
30		Reverse Book Cost of Removal	2,835,988	-	2,835,988
31		Reflect Actual Cost of Removal	(767,335)		(767,335)
32		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	(\$4,865,558)	\$0	(\$4,865,558)
33 34		Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$14,444,658	\$12,141,881	\$26,586,538
		Pre-Tax income After Permanent and Temporary Differences (Line 18 + Line 52)	\$14,444,658	\$12,141,881	320,380,338
35					
	alculation of Currer	nt Federal Income Taxes	250/	250/	250/
37 38		Tax Rate Current Taxes (Line 34 x Line 37)	<u>35%</u> \$5,055,630	35% \$4,249,658	35% \$9,305,288
		current taxes (Line 54 x Line 57)	\$5,055,050	\$4,249,058	\$9,505,288
39					
40		and Frankrand Income Transport			
	acculation of Deferr	red Federal Income Taxes	1 244 445		4 344 445
42		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	1,344,445	-	1,344,445
43		Federal Defered Taxes Related to Deferred Maintenance	1,026,275	-	1,026,275
44		Federal Defered Taxes Related to Property Losses	(18,782)	-	(18,782)
45		Federal Defered Taxes Related to Cost of Removal	(680,587)	-	(680,587)
46		Sum Items Deferred	\$1,671,352	\$0	\$1,671,352
47 48		Amortization of Deferred Income Tax Assets & Liabilties			
			(6167 400)		(167 400)
49 50		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(\$167,106)	-	(167,106)
50		Amostivation of Deformed ITC	(70 400)		(7C ACO)
51 52		Amortization of Deferred ITC Sum Total Federal Deferred Taxes + Amortization of ITC	(76,468) \$1,427,778	\$0	(76,468) \$1,427,778
		Sum Total Federal Deferred Taxes + Amortization of ITC	\$1,427,778	<u> </u>	\$1,427,778
53					
54		Table Comparts Defended Federal Income Terra Americanian (176/11/166/11/176)	¢c 402 500	64 340 550	640 700 000
55		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)	\$6,483,408	\$4,249,658	\$10,733,066

SCHEDULE E-1.4 Taxes\[Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast

Kentucky American Water Company Case No. 2015-00418 Base Year Adjustment Employee Related Expense For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell Type of Filing: __X_ Original ____ Updated ____ Revised

		Current Rates		
Line	Category Item	State Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	Book Revenue (+)	Torccust r chou	Adjustitients	Attroposed Rates
2	Operating Revenue	\$88,350,996	\$12,788,480	\$101,139,476
3				
4	Book Deductions (-)			
5	O&M Expenses	(34,276,781)	(105,134)	(34,381,915
6	Depreciation, Amortization, & Cost of Removal	(15,175,222)	-	(15,175,222
7	Taxes Other Than Income	(6,193,611)	(25,573)	(6,219,184
8	Tax Amortizations	66,551	-	66,551
9	Interest Expense	(12,463,394)		(12,463,394
10	Total Book Deductions (Sum Lines 5 - 9)	(\$68,042,457)	(\$130,707)	(\$68,173,164
11				
12	Book Pre-Tax Income (Line 2 + Line 10)	\$20,308,539	\$12,657,773	\$32,966,312
13				
14	Reconciling Items			
	Permanent Differences:			
15	(Deduction) or Reversal of Deduction			
16	Non-Deductible Meals	17,963	-	17,963
17	Non-Deductible Penalties and Mandatory Dividends	191,050	-	191,050
18	Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$20,517,552	\$12,657,773	\$33,175,326
19				
	Temporary Differences:			
20	(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
21	Deduct Tax Depreciation (State or Federal)	(15,980,824)	-	(15,980,824
22	Reverse Deduction of Book Depreciation	13,912,201	-	13,912,201
23	Reverse Deduction of Amortization of Property Losses	57,088	-	57,088
24	Reverse Deduction of Amortization of UPAA	-	-	
25	Reverse Deduction of Deferred Maintenance Amortization	450,622	-	450,622
26	Deduct Actual Deferred Maintenance Expenditures	(3,570,000)	-	(3,570,000
27	Reverse All CIAC Amortization Credits	(1,800,094)	-	(1,800,094
28	Reflect Actual Taxable CIAC Received	115,320	-	115,320
29	Reflect Repairs Deduction	3,242,573	-	3,242,573
30	Reverse Book Cost of Removal	2,835,988	-	2,835,988
31	Reflect Actual Cost of Removal	(767,335)	-	(767,335
32	Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	(\$1,504,461)	\$0	(\$1,504,461
33				
34	Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$19,013,092	\$12,657,773	\$31,670,865
35				
36	Calculation of Current State Income Taxes			
37	Tax Rate	6.0%	6.0%	6.0%
38	Current Taxes (Line 34 x Line 37)	\$1,140,785	\$759,466	\$1,900,252
39				
40				
41	Calculation of Deferred State Income Taxes			
42	State Defered Taxes Related to UPIS, CIAC, and Repairs	30,649	-	30,649
43	State Defered Taxes Related to Deferred Maintenance	187,163	-	187,163
44	State Defered Taxes Related to Property Losses	(3,425)	-	(3,425
45	State Defered Taxes Related to Cost of Removal	(124,119)	-	(124,119
46	Sum Items Deferred	\$90,268	\$0	\$90,268
47				
48	Amortization of Deferred Income Tax Assets & Liabilties			
49	Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(66,551)		(66,551
50	Sum Total Deferred Taxes	\$23,717	\$0	\$23,717
51				
52				
53	Total Current + Deferred State Income Taxes (Line 38 + Line 50)	\$1,164,502	\$759,466	\$1,923,969
22				

KAW_APP_EX37E_012916 Page 6 of 7

Workpaper #: Excel Reference:

SCHEDULE E-1.5 Taxes\[Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj

Kentucky American Water Company Case No. 2015-00418 Base Year Adjustment Employee Related Expense For the 12 Months Ending August 31, 2017

 Witness Responsible:
 Linda Bridwell

 Type of Filing:
 _____ Original
 _____ Updated
 _____ Revised

	Reference Base	Reference Forecasted		At Current Rates Base	Present Rates Forecasted	
Line	Period	Period	Description	Period	Period	Adjustment
1						
2						
3			State Income Taxes			
4	Sch E-1.2	Sch E-1.4	Current	\$1,123,753	\$1,140,785	\$17,032
5	Sch E-1.2	Sch E-1.4	Deferred	964,952	23,717	(941,235)
6						
7						
8			Total State Income Taxes	\$2,088,705	\$1,164,502	(\$924,203)
9						
10						
11						
12			Federal Income Taxes			
13	Sch E-1.1	Sch E-1.3	Current	6,205,380	5,055,630	(1,149,750)
14	Sch E-1.1	Sch E-1.3	Deferred	2,690,791	1,671,352	(1,019,439)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	141,318	(167,106)	(308,424)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(84,792)	(76,468)	8,324
17						
18						
19			Total Federal Income Taxes	\$8,952,697	\$6,483,408	(\$2,469,289)
20					i	i
21						
22			Total Income Taxes	\$11,041,402	\$7,647,910	(\$3,393,492)

SCHEDULE E-2 Taxes\[Income Tax Exhibit.xlsx]E-2 Jurisdictional Income Taxes

Kentucky American Water Company Case No. 2015-00418 Base Year Adjustment Employee Related Expense For the 12 Months Ending August 31, 2017

Witness Responsible: Linda Bridwell Type of Filing: __X_ Original ____ Updated ____ Revised

		Total	Jurisdictional		Jurisdictional Code /
Line	Account Title	Utility	Percent	Jurisdiction	Explanation
1					
2					
3					
4	NOT	APPLICABL	E TO KENTUCKY-A	MERICAN WATE	R COMPANY.
5					
6	100% JL	IRISDICTIO	NAL FOR KENTUCK	Y-AMERICAN W	ATER COMPANY.
7					
8					
9					

EXHIBIT 37 SCHEDULE F

ORGANIZATIONAL MEMBERSHIP DUES, INITIATION FEES, COUNTRY CLUB EXPENDITURES, CHARITABLE CONTRIBUTIONS, MARKETING EXPENSES, SALES EXPENSES, ADVERTISING EXPENSES, PROFESSIONAL SERVICE EXPENSES, CIVIC AND POLITICAL ACTIVITY EXPENSES, EMPLOYEE PARTIES AND OUTING EXPENSES EMPLOYEE GIFT EXPENSES, AND RATE CASE EXPENSES FOR THE BASE AND FORECASTED PERIODS

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description
F-1	Social and Service Club Dues
F-2.1	Charitable Contributions
F-2.2	Initiation Fees/Country Club Expenses
F-2.3	Employee Party, Outing and Gift Expenses
F-3	Customer Service, Sales Promotion and Advertising Expense
F-4	Advertising
F-5	Professional Service Expense
F-6	Rate Case Expense
F-7	Civic, Political and Related Activities

For electronic version, see KAW_APP_EX37F_012916.pdf.

Kentucky American Water Company Case No. 2015-00418 Social and Service Club Dues Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-1 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

\$39,247

\$39,247

				Base Period			Forecasted Period
Line		Social Organization /	Total	Jurisdictional		Total	Jurisdictional
No.	Account No.	Service Club	Utility	%	Jurisdiction	Utility	% Jurisdiction
1	52524000	AWWA Membership	\$4,194	100.00%	\$4,194	\$2,10	2 100.00% \$2,102
2	52524000	Better Business Bureau	864		864	43	3 433
3	52524000	Commerce Lexington Fees	1,759		1,759	88	2 882
4	52524000	Georgetown/Scott County Chamber of Commerce	500		500	25	1 251
5	52524000	Greater Lexington Aprtment Association-Golf Outing Sponsorship	212		212	10	6 106
6	52524000	Kentucky Association of Counties Membership Dues	250		250	12	5 125
7	52524000	Kentucky Chamber of Commerce	1,675		1,675	84	0 840
8	52524000	KY Commerce Fees	3,350		3,350	1,68	0 1,680
9	52524000	KY League of Cities	2,650		2,650	1,32	9 1,329
10	52524000	Lexington Commerce Fees	880		880	44	1 441
11	52524000	NAWC Fees	24,624		24,624	12,34	6 12,346
12	52524000	Paris Bourbon County Chamber Commerce	1,116		1,116	56	0 560
13	52524000	Vision Society Trustee Membership	2,650		2,650	1,32	9 1,329
14	52524000	Water Reuse Research Subscriber Fees	986		986	49	4 494
15	52524000	Winchester Clark County Chamber of Commerce Dues	530		530	26	6 266
16	52514700	African American Forum Inc-2015 Smooth Jazz Fest-1/2 page add purchase	265		265	13	3 133
17	52514700	Best Places to Work Award for Owenton Office	80		80	4	0 40
18	52514700	Bluegrass GreenSource-Water Education Area Sponsor	2,650		2,650	1,32	9 1,329
19	52514700	Downtown Lexington Corp-Triangle Park ice Rink Sponsorship	1,590		1,590	79	7 797
20	52514700	Kentucky Connected-Final installment of Partnership agreement	2,650		2,650	1,32	9 1,329
21	52514700	Kentucky Institute for Economic Development-annual KIED Conference	424		424	21	
22	52514700	KY Chamber of Commerce-2015 Business Summit & Annual Mtg Sponsorship	3,180		3,180	1,59	4 1,594
23	52514700	LexArts Fund for the Arts Campaign	5,300		5,300	2,65	7 2,657
24	52514700	LexArts-The Oliver Lewis Bridge Project 2015	1,590		1,590	79	
25	52514700	LFUCG-free Friday Flicks Fun Zone Sponsorship	5,300		5,300	2,65	7 2,657
26	52514700	The Triangle Foundation-Annual donation & Park Renovation Pledge	5,300		5,300	2,65	7 2,657
27	52514700	University of KY-Center for Community Outreach 2015 FUSION Sponsorship	530		530	26	6 266
28	52514700	Women's Business & Leadership Conference	1,590		1,590	79	7 797
29	52514700	Zero Out - Downtown Lexington Corp-Triangle Park ice Rink Sponsorship	1,590		1,590	79	
30							
31							
32							
33							
24							

34 35

\$78,279

\$78,279

Kentucky American Water Company Case No. 2015-00418 Charitable Contributions Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.1 Exhibits [Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

\$36,500

				Base Period			Forecasted Period
Line			Total	Jurisdictional		Total	Jurisdictional
No.	Account No.	Charitable Organization	Utility	%	Jurisdiction	Utility	% Jurisdiction
1	52514000	Kentucky Chamber - table purchase 11th annual best places to work in KY	\$1,000	100.00%	\$1,000	\$365	100.00% \$365
2	52514000	Stadium Blankets for employee outing	2,968		2,968	1,090	1,090
3	52514500	AWWA-Water Professionals Conference-Silver Sponsorship	2,000		2,000	734	734
4	52514500	Central Kentucky Audubon Society-Birding Festival at Jacobson park	20,000		20,000	7,344	7,344
5	52514500	Explorium of Lexington-The traveling trunk program/imagination station sponsorship	2,500		2,500	918	918
6	52514500	Friends of Stoner Creek-Environmental Grant Award	4,300		4,300	1,579	1,579
7	52514500	FULL STRIDE-Lexington Economic Development campaign	1,500		1,500	551	551
8	52514500	Hands on Originals-fleece vests	17,724		17,724	6,508	6,508
9	52514500	Home Builders Association Sponsorship	1,000		1,000	367	367
10	52514500	KY Assoc of Manufacturers-2015 Energy Conf supporting sponsorship	1,000		1,000	367	367
11	52514500	KY Chamber of Commerce-Vison for the Commonwealth Sponsorship	500		500	184	184
12	52514500	Martins Sanitation Service -Classic restroom trailer rental	906		906	333	333
13	52514500	Paris Bourbon County YMCA-Annual Giving Campaign	500		500	184	184
14	52514500	Reforest the Bluegrass-17th Annual	750		750	275	275
15	52514500	Ripple Effect Scholarship Winner-Hadeel Abadallah	500		500	184	184
16	52514500	Ripple Effect Scholarship Winner-Kelsey Raulinaitis	500		500	184	184
17	52514500	Ripple Effect Scholarship Winner-Madison Hood	500		500	184	184
18	52514500	Sponsorship - Junior Achievement of the Bluegrass	1,000		1,000	367	367
19	52514500	The Nature Conservancy-conservation donation	1,500		1,500	551	551
20	52514500	University of Kentucky-Sanders-Brown Center on Aging Annual Dinner	15,000		15,000	5,508	5,508
21	52514500	Urban Orchard Project-Environmental Grant Award	4,900		4,900	1,799	1,799
22	52514500	Women's & Children's Center@ Baptist Health Sponsorship	1,500		1,500	551	551
23	52514500	YMCA-Partnership to support the health of our community	5,000		5,000	1,836	1,836
24	52514600	2015 Joint Fayette/Jefferson County LEPC Conference-lunch sponsor table tent and LEP	250		250	92	92
25	52514600	Big Brothers Big Sisters-2015 Contribution	1,500		1,500	551	551
26	52514600	Bluegrass Chapter of American Red Cross-Disaster Blaster Table 2015	1,000		1,000	367	367
27	52514600	Bluegrass Community Foundation-donation to the Lane Charitable Fund	500		500	184	184
28	52514600	Friends of the Arboretum-2015 Arbor Day Sponsorship	500		500	184	184
29	52514600	Gift Cards for Water For People Drawing	104		104	38	38
30	52514600	Kidney Health Alliance of Kentucky	2,500		2,500	918	918
31	52514600	The Nest-Center for Women Children & Families	1,000		1,000	367	367
32	52514600	The Salvation Army-2015 Lemon Aid Sponsorship	5,000		5,000	1,836	1,836
33							

\$99,402

\$99,402

\$36,500

Kentucky American Water Company Case No. 2015-00418 Initiation Fees/Country Club Expenses Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.2 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

Line			<u>Base Period</u> Jurisdictional	Forecasted Period Total Jurisdictional
No.	Account No.	Payee Organization	Utility % Jurisdiction	Utility % Jurisdiction
1				
2				
3				
4		None to report	100.00%	100.00%
5				
6				
7				
8	Тс	otals	\$0 \$0	\$0 \$0

Kentucky American Water Company Case No. 2015-00418 Employee Party, Outing and Gift Expenses Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.3 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

Line			Total	Base Period Jurisdictional			ed Period sdictional
No.	Account No.	Employee Expenditures	Utility	%	Jurisdiction	Utility	% Jurisdiction
1							
2							
3							
4	50451000	Employee Service Awards	\$8,774	100.00%	\$8,774	\$2,069 10	00.00% \$2,069
5							
6							
7							
9							
10							
10 11		Totals	\$8,774	-	\$8,774	\$2,069	\$2,069

Kentucky American Water Company Case No. 2015-00418 Customer Service, Sales Promotion and Advertising Expense Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-3 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

Line			Total	Base Period Jurisdictional		Total	recasted Period Jurisdictional	
No.	Account No.	Description of Expenses	Utility	%	Jurisdiction	Utility	% Jurisdiction	
1								
2								
3		CUSTOMER SERVICE EXPENSES						
4		Customer Service and Informational Expense	\$0	100.00%	\$0	\$0	100.00% \$0	
5								
6								
7		SALES PROMOTION EXPENSE						
8	4262	Sales Promotion	\$0		\$0	\$0	\$0	
9								
10	4262	Institutional or Goodwill Advertising Expense	14,378		14,378	9,987	9,987	
11								
12	93021	Conservation Advertising	1,458		1,458	1,013	1,013	
13								
14	93089	Other (Educational)	0		0	0	0	
15								
16		Totals	\$15,836		\$15,836	\$11,000	\$11,000	

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Kentucky American Water Company Case No. 2015-00418 Advertising Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-4 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

Line		Sales or Promotional	Institutional	Conservation		Other Customer	
No.	Item	Advertising	Advertising	Advertising	Rate Case	Education	Total
1 2							
2	Base Period: Newspaper	\$0	\$1,198	\$0	\$0	\$0	\$1,198
4	мемзрареі	ĢĢ	\$1,156	ŞŬ	30	ŞŬ	\$1,190
5	Magazine and Other	0	12,650	0	0	0	12,650
6							
7	Television	0	0	0	0	0	C
8	Radio	0	0	0	0	0	C
10	Raulo	0	0	0	0	0	· · · ·
11	Direct Mail	0	0	0	0	0	C
12							
13	Sales	0	0	0	0	0	C
14	Contented United and	0	0	0	0	0	C
15 16	Customer Handouts	0	U	0	0	U	L
17	Outdoor billboard	0	0	0	0	0	C
18							
19	Misc Bus Adv	0	530	1,458	0	0	1,988
20					·		
21 22	Totals	\$0	\$14,378	\$1,458	\$0	\$0	\$15,836
22							
24	Amount Assigned to Kentucky Retail	\$0	\$14,378	\$1,458	\$0	\$0	\$15,836
25							
26							
27 28	Forecasted Period:						
28	Newspaper	\$0	\$832	\$0	\$0	\$0	\$832
30	(tenspape)	ţ.	çosz	φõ	ço	Ç0	<i>403</i>
31	Magazine and Other	0	8,787	0	0	0	8,787
32							
33	Television	0	0	0	0	0	C
34 35	Radio	0	0	0	0	0	C
36	nadio	0	0	Ŭ	0	0	c c
37	Direct Mail	0	0	0	0	0	C
38							
39	Sales	0	0	0	0	0	C
40 41	Customer Handouts	0	0	0	0	0	C
41	customer nandouts	0	0	0	0	0	L
43	Outdoor billboard	0	0	0	0	0	C
44							
45	Misc Bus Adv	0	368	1,013	0	0	1,381
46	Table	A	60.007	<u> </u>			
47	Totals	\$0	\$9,987	\$1,013	\$0	\$0	\$11,000
48							

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Kentucky American Water Company Case No. 2015-00418 Professional Service Expenses Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Exhibit 37, Schedule F-5 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _____ Original _X_ Updated _____ Revised Workpaper Reference No(s).: N/A

			Breakdown		Total				
Line		Rate	Annual		Company	Jurisdictional	Jurisdictional		Jurisdictional
No.	Description	Case	Audit	Legal	Unadjusted	%	Unadjusted	Adjustments	Adjusted
1									
2	Base Period:								
3		A.c	**	A.== 000	****	100.000	4044.045	40	40.44
4	Legal	\$164,315	\$0	\$177,000	\$341,315	100.00%	\$341,315	\$0	\$341,3
5									
5	Engineering	0	0	0	0		0	0	
/	Accounting	71,911	458,000	0	529,911		529,911	0	529,9
9	Accounting	/1,911	458,000	0	529,911		529,911	0	529,9
10	Other	51,270	0	0	51,270		51,270	0	51,2
11	other	51,270	0	0	51,270		51,270	0	51,2
12	Totals	\$287,496	\$458,000	\$177,000	\$922,496		\$922,496	\$0	\$922,4
13		,	,,	, ,	,. ,				
14									
15									
16									
17									
18									
19									
20	Forecasted Period:								
21									
22	Legal	\$152,667	\$0	\$106,897	\$259,563	100.00%	\$259,563	\$0	\$259,5
23									
24	Engineering	0	0	0	0		0	0	
25	A	50.000	69,610	0	120 640		120 (10	0	420.4
26 27	Accounting	59,000	69,610	U	128,610		128,610	0	128,6
27 28	Other	78,857	0	0	78,857		78,857	0	70 0
28	other	/8,85/	U	U	/6,85/		78,857	U	78,8
30	Totals	\$290,523	\$69,610	\$106,897	\$467,030		\$467,030	\$0	\$467,0

Kentucky American Water Company Case No. 2015-00418 Rate Case Expense Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _____ Original _X_ Updated _____ Revised Workpaper Reference Ns(s).: W/P 3-6

Exhibit 37, Schedule F-6 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

Line No.	Item of Expense	Current 2015 Estimate	Case No. 2012 Actual	Case No. 2012 Estimate	Case No. 2010 Actual	Case No. 2010 Estimate	Case No. 2008 Actual	Case No. 2008 Estimate		
1										
2	Comparison of projected expenses associated with the current case to prior rate cases:									
4	companion or projected expenses associated with the carrent case to provide cases.									
5	Accounting	\$177,000	\$168,183	\$198,692	\$51,840	\$75,000	\$78,680	\$75,000		
6	Legal	458,000	405,449	325,000	390,895	300,000	194,844	300,000		
7	Rate of Return Study	35,000	31,913	37,600	31,025	50,000	21,675	40,000		
8	Cost of Service Study	77,550	42,526	60,850	5,788	42,500	16,598	25,000		
9	Other	23,000	3,703	23,000	68,057	100,000	79,748	80,000		
10	Weather Normalization Consultant	21,820			14,080	20,000	9,600	27,000		
11	Customer Notification	60,000	48,368	55,000	34,787	45,000	31,849	45,000		
12	Depreciation Study	32,000								
13	Totals	\$884,370	\$700,142	\$700,142	\$596,471	\$632,500	\$432,995	\$592,000		
14										
15										
16										
17										
18	Schedule of Rate Case Expense Amortization:									
19						Amount			Write-Offs	
20		Total			Amortization	Amortized		Forecasted		Base
21		Amortized	Order No.	Order Date	Period	to Date 10/2015		Period		Period
22										
23	Current 2015 Estimate	\$884,370	2015-00418	N/A	3 Years	\$0		\$290,523		\$0
24										
25	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	525,107		175,035		0
26										
27	Case No. 2010-00036	596,471	2010-00036	12/2010	3 Years	596,471		0		0
28										
29	Case No. 2008-00427	432,995	2008-427	6/2009	3 Years	432,995		0		0
30										
31										
32						A	_	A	_	40
33						\$1,554,573	_	\$175,035	_	\$0

Kentucky American Water Company Case No. 2015-00418 Civic, Political, and Related Activities Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Data: _X_ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s).: N/A Exhibit 37, Schedule F-7 Exhibits\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Linda Bridwell

Line			
No.	ltem A	mount	
1			
3	Base Period:		
4			
5	Donations	\$99,402	
6	Civic Activities	78,279	
2	Chric Activities	78,279	
9	Political Activities	0	
10			
11	Other	0	
12		6477 604	
13	Totals	\$177,681	
14 15			
16			
17			
18			
19			
20 21	Forecasted Period:		
21 22	Donations	\$36,500	
23	Solutions	\$50,500	
24	Civic Activities	39,247	
25			
26	Political Activities	0	
27 28	Other	0	
28 29	ouer	U	
30	Totals	\$75,747	
	—		

EXHIBIT 37 SCHEDULE G

PAYROLL COST ANALYSIS

KENTUCKY-AMERICAN WATER COMPANY Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description
G-1	Payroll Costs
G-2	Payroll Analyses by Employee Classification
G-3	Executive Compensation

For electronic version, see KAW_APP_EX37G_012916.pdf.

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Exhibit 37, Schedule G-1 O&M\[Labor and Labor Related Exhibit.xlsx]Exh 37 G Witness Responsible: Donald Petry

Base Period Exeans: 56,731,867 100.00% 56,731,867 50 56,731,867 Other Allowances and Compensation 371,944 371,944 0 5371,944 Sub-total 7,003,811 0 7,003,811 0 7,003,811 Periodin 1,627,452 100,00% 56,731,867 0 650,347 0 650,347 Periodin 1,627,452 100,77452 0 1,637,452 0 1,637,452 Other Allowance and Compensation 1,637,452 100,00% 2,602,700 0 1,533,31 Other Allowance and Compensation 1,532,570 0 1,532,570 0 1,532,570 Sub-total 2,602,700 2,602,700 0 2,602,700 0 2,602,700 Federal Unemployment 4,829 4,829 0 4,829 0 4,829 0 4,829 0 4,829 0 4,829 0 1,522,20 0 1,522,21 0 1,522,21 0 1,522,21 0 1,522,21 0	Line No.	Description	Total	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
Base Partical Exercise Sec Partical Exeris Sec Partical Exercis <		Description	Company	70	onaujusteu	Aujustinents	Aujusteu
Base Brid Exercise Sci 731,867 100.00% Sci 731,867							
India Stary S6,731.867 S0 S6,731.867 S0 S6,731.867 Other Allowances and Compensation $\overline{37.19.44}$ $\overline{7.103.811}$ $\overline{0}$ $\overline{57.31.867}$ Sub-total $\overline{7.103.811}$ $\overline{0}$ $\overline{7.103.811}$ $\overline{0}$ $\overline{7.103.811}$ Persion $\overline{630.347}$ $\overline{630.347}$ $\overline{630.347}$ $\overline{0}$ $\overline{630.347}$ Order Concentration $\overline{1.657.452}$ $1.657.452$ 0 $1.657.452$ Defined Contribution Plan $1.653.31$ $1.657.452$ 0 $1.33.370$ 2 $\overline{0.20700}$ $\overline{0}$ $\overline{2.602.700}$ $\overline{0}$ $\overline{2.602.700}$ 4 $\overline{2.602.700}$ $\overline{0}$ $\overline{2.602.700}$ $\overline{0}$ $\overline{2.602.700}$ 5 $\overline{1.0242}$ $\overline{1.55.70}$ $\overline{0}$ $\overline{5.550}$ $\overline{0}$ $\overline{5.550}$ 7 $\overline{5.540}$ $\overline{5.550}$ $\overline{0}$ $\overline{5.550}$ $\overline{0}$ $\overline{5.550}$ 7 $\overline{5.550}$ $\overline{0}$ $\overline{5.550}$ $\overline{0}$ $\overline{5.02.22}$ $\overline{0}$ $5.03.72$		Deve De de la Frances					
S Other Allowances and Compensation 371,944 371,944 0 \$371,944 6 Sub-total 0 7,103,811 0 7,103,811 7 Persion 630,347 630,347 0 630,347 9 Persion 630,347 630,347 0 630,347 1 Defined Contribution Plin 161,331 161,331 0 151,331 2 401. KPlin 155,570 153,570 0 2,602,700 0 2,602,700 3 Sub-total 2,602,700 0 4,829 0 4,829 0 4,829 0 4,829 0 4,829 0 4,829 0 4,829 0 4,829 0 33,550 0 535,550 0 535,550 0 535,550 0 535,550 0 335,550 0 335,550 0 335,550 0 335,550 0 335,550 0 335,550 0 335,650 0 335,650 0 <td>3</td> <td></td> <td>¢c 704 0c7</td> <td>100.00%</td> <td>¢c 721 0c7</td> <td>¢0</td> <td>¢c 724 0c7</td>	3		¢c 704 0c7	100.00%	¢c 721 0c7	¢0	¢c 724 0c7
6 Sub-total 7,103,811 0 7,103,811 7 Indicese Benefits: 9 Persion 630,347 630,347 0 630,347 9 Persion 1,657,452 1,657,452 0 1,657,452 0 Group Insurance 1,657,452 1,657,452 0 1,657,452 0 Defined Controlution Plan 161,331 0 163,331 0 163,331 2.4 40.1 K Plan 1,53,570 2,602,700 0 2,602,700 3 Sub-total 2,602,700 0 515,499 0 4,829 4 5 Forecasted Heinologument 4,829 4,829 0 4,829 5 State Unemployment 1,5222 0 152,222 0 152,222 0 Join 242,061 50 510,242,061 50 510,242,061 2.3 State Unemployment 1,5222 0 1,5223 0 1,5224 0 Total Compensation & Taxes 510,342,061	4			100.00%			
Particle Construct Period G30,347	5	•					
9 Person 630,347 630,347 0 630,347 0 Group Insurance 1,657,452 1,657,452 0 1,657,452 1 Defined Contribution Plan 161,331 161,331 0 153,570 2 401.4 Plan 153,570 0 2,602,700 0 2,602,700 3 Sub-total 2,602,700 0 515,499 0 4,529 5 Factor 4,829 0 4,829 0 4,829 6 F.I.C.A 515,499 15,499 0 515,499 7 Federal Unemployment 4,829 0 4,829 9 Sub-total 535,550 0 535,550 0 Total Compensation & Taxes 510,242,061 50 510,242,061 7 Forecasted Period Facence: 510,242,061 50 510,242,061 7 Total Compensation & Taxes 510,242,061 50 510,242,061 7 Total Compensation & Taxes 510,242,061	6	Sub-total	7,103,811		7,103,811	0	7,103,811
9 Person 630,347 630,347 0 630,347 0 Group Insurance 1,657,452 1,657,452 0 1,657,452 1 Defined Contribution Plan 161,331 161,331 0 153,570 2 401.4 Plan 153,570 0 2,602,700 0 2,602,700 3 Sub-total 2,602,700 0 515,499 0 4,529 5 Factor 4,829 0 4,829 0 4,829 6 F.I.C.A 515,499 15,499 0 515,499 7 Federal Unemployment 4,829 0 4,829 9 Sub-total 535,550 0 535,550 0 Total Compensation & Taxes 510,242,061 50 510,242,061 7 Forecasted Period Facence: 510,242,061 50 510,242,061 7 Total Compensation & Taxes 510,242,061 50 510,242,061 7 Total Compensation & Taxes 510,242,061	7						
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1 Defined Contribution Plan 161,331 161,331 0 161,337 2 401.4 (Plan 153,570 0 153,570 0 2,602,700 0 2,602,700 3 Sub-total 2,602,700 0 0 15,549 0 515,499 6 F1.C.A 515,499 0 4,829 0 4,829 6 F1.C.A 535,550 0 535,550 0 535,550 0 535,550 0 535,550 0 535,550 0 535,550 0 Total Compensation & Taxes 510,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 \$10,242,061	9						
2 401.4 Plan 153,570 0 153,570 3 Sub-total 2,602,700 0 2,602,700 4 2,602,700 0 2,602,700 4 2,602,700 0 2,602,700 5 Parcel Taxes: 5 5 6 7,12,4 515,499 0 515,499 7 Federal Unemployment 4,629 4,829 0 4,829 9 Sub-total 335,550 0 335,550 0 335,550 0 15,222 0 15,222 0 15,222 9 Sub-total 335,550 0 335,550 0 335,550 0 15,222 0 15,222 0 15,222 0 15,222 0 15,223 0 15,222 0 335,550 0 310,242,061 0 7,320,130 50 50,037,725 0 57,033,725 0 313,405 10 Person 7,352,130 0 7,352,130 0 7,352,130 0 192,453 100,00% 57,033,725 0 602,070 0 10 Person 602,070 0 602,070 0	10	•					
3.3 Sub-total 2,602,700 0 2,602,700 4 2,602,700 0 2,602,700 0 2,602,700 5 Parroll Taxes: 5 </td <td>11</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	11						
A Image: Contract State Contract State State Unemployment S15,499 S15,499 O S15,499 6 F.I.C.A. S15,499 $4,829$ $4,829$ 0 $4,829$ 9 State Unemployment $4,829$ $4,829$ 0 $4,829$ 9 Sub-total S35,550 0 S35,550 0 S35,550 11 Total Compensation & Taxes $$10,242,061$ $$50$ $$10,242,061$ $$50$ $$10,242,061$ 12 Image: State Unemployment $$10,242,061$ $$50$ $$10,242,061$ $$50$ $$10,242,061$ $$50$ 14 Ortal Salary $$7,033,725$ 0 $$7,033,725$ 0 $$7,033,725$ 15 Defere Compensation $$18,405$ 0 $$318,405$ 0 $$318,405$ 16 Total Salary $$7,332,130$ 0 $$7,332,130$ 0 $$7,332,130$ 17 Other Allowances and Compensation $$18,405$ $$0$ $$213,453$ $$0$ $$2,392,633$ 18 Sub-total T,232,130 0 $$2,392,633$ 0 <td>12</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	12						
5 Partial Tases: 515.499 515.499 6 515.499 0 515.499 7 Federal Unemployment 4,829 0 4,829 0 4,829 8 State Unemployment 15,222 0 15,222 0 53,550 9 Sub-total 53,550 0 53,550 0 53,550 0 Total Compensation & Taxes $$10,242,061$ $$0$ $$10,242,061$ $$0$ $$10,242,061$ 2 0 Total Solary $$7,033,725$ 100.00% $$7,033,725$ 0 $$7,033,725$ 7 Other Allowances and Compensation $$7,52,130$ 0 $$7,352,130$ 0 $$7,352,130$ 7 Other Allowances and Compensation $$7,352,130$ 0 $$7,352,130$ 0 $$7,352,130$ 8 Sub-total 7,352,130 0 1,222,130 0 $$7,352,130$ 9 Imployee Benefits: Imployee Benefits: Imployee Benefits: 0 12,2352 0 12,2352 13 Defined Contribution Plan 201,208 20,208 0	13	Sub-total	2,602,700		2,602,700	0	2,602,700
6. F1.C.A 515,499 0 515,499 7 Federal Unemployment 4.829 4.829 0 4.829 8 State Unemployment 15,222 0 15,222 0 15,222 9 Sub-total 535,550 0 535,550 0 535,550 11 Total Compensation & Taxes \$10,242,061 \$0 \$10,242,061 \$0 12 0 15,222 0 \$10,242,061 \$0 \$10,242,061 13 Total Compensation & Taxes \$10,242,061 \$0 \$10,242,061 \$0 14 Total Salary \$7,033,725 0 \$7,033,725 \$0 \$7,033,725 14 Period Excense: - - - - - 15 Forecasted Period Excense: 0 318,405 \$0 318,405 0 318,405 16 Total Salary \$7,033,725 100,00% \$7,352,130 0 318,405 17 Other Allowances and Compensation 318,405 0 318,405 0 318,405 0 318,40	14						
7 Federal Unemployment 4,829 0 4,829 8 State Unemployment 15,222 0 15,222 9 Sub-total 535,550 0 535,550 0	15						
8.8 State Unemployment 15,222 0 15,222 9 Sub-total 335,550 0 535,550 0 510,242,061 \$0 \$10,242,061 \$0 1 Total Compensation & Taxes \$10,242,061 \$0 \$10,242,061 \$0 3 510,242,061 \$0 \$10,242,061 \$0 \$10,242,061 3 510,242,061 \$0 \$10,242,061 \$0 \$10,242,061 3 50 510,242,061 \$0 \$10,242,061 \$0 \$10,242,061 3 50 510,242,061 \$0 \$10,242,061 \$0 \$10,242,061 3 510,242,061 \$10,242,061 \$0 \$10,242,061 \$0 \$10,242,061 3 6 Total Salary \$7,033,725 0 \$7,033,725 0 \$7,033,725 6 Total Salary \$7,033,725 0 \$7,352,130 0 \$7,352,130 9 Foreasted Period Expense: \$10,2070 \$602,070 \$0 \$602,070 10 Sub-total 201,208 1923,453 \$0	16	F.I.C.A.	515,499			0	
9 Sub-total 535,550 0 535,550 00 535,550 0 535,550 01 Total Compensation & Taxes \$10,242,061 \$0 \$10,242,061 02 0 \$10,242,061 \$0 \$10,242,061 02 0 \$10,242,061 \$0 \$10,242,061 0 7 \$10,242,061 \$0 \$10,242,061 0 7 \$10,00% \$7,033,725 0 \$7,033,725 0 Total Salary \$7,033,725 0 \$7,033,725 0 \$7,033,725 10 Other Allowances and Compensation 318,405 0 318,405 0 7,352,130 10 Employee Benefits: 0 7,352,130 0 7,352,130 11 Pension 602,070 602,070 0 602,070 12 Group Insurance 1,923,453 1,923,453 0 1,923,453 13 Defined Contribution Plan 201,208 2,899,083 0 2,899,083 <	17		4,829		4,829	0	4,829
Image: constraint of a base of the second	18	State Unemployment	15,222		15,222	0	15,222
11 Total Compensation & Taxes \$10,242,061 \$0 \$10,242,061 23	19	Sub-total	535,550		535,550	0	535,550
Image: state of the second state of the sec	20						
33 34 26 Total Salary \$7,033,725 100.00% \$7,033,725 0 \$7,033,725 26 Total Salary \$7,033,725 0 \$7,033,725 0 318,405 27 Other Allowances and Compensation 318,405 318,405 0 318,405 28 Sub-total 7,352,130 0 7,352,130 0 7,352,130 29	21	Total Compensation & Taxes	\$10,242,061		\$10,242,061	\$0	\$10,242,061
14 1000000000000000000000000000000000000	22						
14 1000000000000000000000000000000000000	23						
Forecasted Period Expense: 5 Forecasted Period Expense: 5 Forecasted Period Expense: 5 66 Total Salary \$7,033,725 100.00% \$7,033,725 0 \$7,033,725 7 Other Allowances and Compensation 318,405 7,352,130 0 7,352,130 8 Sub-total 7,352,130 0 7,352,130 0 7,352,130 9 Femployce Benefits: 7,352,130 0 602,070 0 602,070 10 Pension 602,070 602,070 0 602,070 12 Group Insurance 1,923,453 0 1,923,453 0 201,208 13 Defined Contribution Plan 172,352 0 172,352 0 172,352 15 Sub-total 2,899,083 2,899,083 0 2,899,083 0 2,899,083 16 12 Payroll Taxes: 172,352 0 172,352 0 172,352 18 F.I.C.A. 553,992 53,992 0 <td>24</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	24						
156 Total Salary \$7,033,725 100.00% \$7,033,725 0 \$7,033,725 77 Other Allowances and Compensation 318,405 318,405 0 318,405 88 sub-total 7,352,130 7,352,130 0 7,352,130 90 Employee Benefits: 7,352,130 7,352,130 0 602,070 10 Pension 602,070 602,070 0 602,070 12 Group Insurace 1,923,453 0 1,923,453 13 Defined Contribution Plan 201,208 201,208 0 201,208 14 401-K Plan 172,352 0 172,352 0 172,352 16 2,899,083 2,899,083 0 2,899,083 0 2,899,083 16 2,899,083 2,899,083 0 2,899,083 0 2,899,083 17 Parcell Taxes: 172,352 0 172,352 0 4,637 18 F.I.C.A 553,992 0 553,992 0 553,992 19 Federal Unemployment 4,637 </td <td>25</td> <td>Forecasted Period Expense:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	25	Forecasted Period Expense:					
27 Other Allowances and Compensation 318,405 318,405 0 318,405 28 Sub-total 7,352,130 0 7,352,130 0 7,352,130 29	26		\$7.033.725	100.00%	\$7.033.725	0	\$7.033.725
Sub-total 7,352,130 7,352,130 0 7,352,130 19 Imployee Benefits: 0 7,352,130 0 7,352,130 10 Employee Benefits: 0 602,070 602,070 0 602,070 11 Pension 602,070 0 602,070 0 1,923,453 13 Defined Contribution Plan 201,208 201,208 0 201,208 14 401-K Plan 172,352 0 172,352 0 2,899,083 15 Sub-total 2,899,083 2,899,083 0 2,899,083 16 7 172,352 0 172,352 17 Payroll Taxes: 7 0 4,637 18 F.I.C.A. 553,992 553,992 0 553,992 19 Federal Unemployment 4,637 0 4,637 10 State Unemployment 17,596 0 17,596 11 Sub-total 576,225 0 576,225 0	27						
19 Employee Benefits: 10 Employee Benefits: 11 Pension 602,070 12 Group Insurance 1,923,453 0 1,923,453 13 Defined Contribution Plan 201,208 0 201,208 14 401-K Plan 172,352 0 172,352 15 Sub-total 2,899,083 0 2,899,083 16	28						
Mo Employee Benefits: 11 Pension 602,070 0 602,070 12 Group Insurance 1,923,453 1,923,453 0 1,923,453 13 Defined Contribution Plan 201,208 201,208 0 172,352 14 401-K Plan 172,352 0 172,352 0 172,352 15 Sub-total 2,899,083 0 2,899,083 0 2,899,083 16	29		7,552,150		7,352,130		7,332,130
Pension 602,070 602,070 602,070 Image: Section S	30	Employee Benefits:					
1/923,453 1,923,453 0 1,923,453 1/923,453 201,208 0 201,208 1/923,453 172,352 0 172,352 1/923,453 172,352 0 172,352 1/923,453 172,352 0 172,352 1/9 2,899,083 0 2,899,083 0 1/0 2,899,083 0 553,992 0 553,992 1/9 Federal Unemployment 4,637 0 4,637 1/0 State Unemployment 17,596 0 17,596 1/1 Sub-total 576,225 0 576,225 1/1 Sub-total 510,827,438 \$10,827,438 \$0 \$10,827,438	31		602 070		602 070	0	602 070
bit 201,208 201,208 0 201,208 244 401-K Plan 172,352 0 172,352 25 Sub-total 2,899,083 0 2,899,083 26	32						
14 401-K Plan 172,352 0 172,352 15 Sub-total 2,899,083 0 2,899,083 16	33	•					
Sub-total 2,899,083 2,899,083 0 2,899,083 36	34						
A6 A7 Payroll Taxes: 17 Payroll Taxes: 18 F.I.C.A. 19 Federal Unemployment 10 State Unemployment 11 Sub-total 12 13 Total Compensation & Taxes	34 35						
Payroll Taxes: 0 553,992 0 553,992 188 F.I.C.A. 553,992 553,992 0 553,992 199 Federal Unemployment 4,637 0 4,637 100 State Unemployment 17,596 17,596 0 17,596 11 Sub-total 576,225 0 576,225 0 576,225 12 13 Total Compensation & Taxes \$10,827,438 \$10,827,438 \$10,827,438 \$10,827,438		JUD-IULdi	2,099,005		2,099,003	0	2,099,000
N8 F.I.C.A. 553,992 553,992 0 553,992 19 Federal Unemployment 4,637 4,637 0 4,637 10 State Unemployment 17,596 0 17,596 11 Sub-total 576,225 576,225 0 12 Total Compensation & Taxes \$10,827,438 \$10,827,438 \$10,827,438		Davroll Taxos:					
19 Federal Unemployment 4,637 0 4,637 10 State Unemployment 17,596 0 17,596 11 Sub-total 576,225 0 576,225 12 10 10,827,438 \$10,827,438 \$0 \$10,827,438			FF3 003		EE3 003	0	FF3 003
N0 State Unemployment 17,596 17,596 0 17,596 11 Sub-total 576,225 576,225 0 576,225 12 Total Compensation & Taxes \$10,827,438 \$10,827,438 \$0 \$10,827,438							
Sub-total 576,225 0 576,225 12 576,225 0 576,225 13 Total Compensation & Taxes \$10,827,438 \$10,827,438							
12 13 Total Compensation & Taxes \$10,827,438 \$10,827,438 \$10,827,438							
13 Total Compensation & Taxes \$10,827,438 \$10,827,438 \$0 \$10,827,438	41	Sub-total	576,225		576,225	0	576,225
	42		410 007 100		A10.007.000	40	ALC 007 100
14	43	Total Compensation & Taxes	\$10,827,438		\$10,827,438	<u>\$0</u>	\$10,827,438
	44						

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Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u>Original _Updated _Revised

Line No.	Description	12 Mos. Oct 2011	% Change	12 Mos. Oct 2012	% Change	12 Mos. Oct 2013	% Change	12 Mos. Oct 2014	% Change	12 Mos. Oct 2015	% Change	Base Period	% Change	Forecasted Period
1 2 3	<u>Total Company</u>													
4	Employee Hours:													
5	Straight-Time Hours	308,364	-14.40%	263,948	-3.03%	255,938	0.84%	258,087	-1.60%	253,953	18.79%	301,660	-3.85%	290,040
6 7	Overtime Hours	22,157	-15.91%	18,632	18.68%	22,113	25.97%	27,857	-8.89%	25,379	-2.22%	24,816	-31.71%	16,947
8	Total Employee Hours	330,521		282,580	-	278,052	•	285,943	-	279,332	-	326,476	-	306,987
9	· · · · · · · · · · · · · · · · · · ·		-		=		•		-		=	010/110	=	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	7.19%		7.06%	=	8.64%	-	10.79%	-	9.99%	_	8.23%	=	5.84%
12														
13 14	Labor Dollars:													
15	Straight-Time Dollars	\$8,554,102	-11.64%	\$7,558,311	-4.15%	\$7,244,473	3.15%	\$7,472,717	0.33%	\$7,497,118	2.57%	\$7,689,822	8.73%	\$8,361,296
16	Overtime Dollars	792,859	-12.16%	696,430	21.59%	846,804	29.81%	1,099,258	-9.05%	999,769	-11.06%	889,192	-24.59%	670,560
17		<u> </u>		<u> </u>	_	<u> </u>	-		-		_		-	
18	Total Labor Dollars	\$9,346,962		\$8,254,741	-	\$8,091,278		\$8,571,975		\$8,496,888	-	\$8,579,014	-	\$9,031,855
19 20	Ratio of Overtime Dollars to													
20	Straight-Time Dollars	9.27%		9.21%		11.69%		14.71%		13.34%		11.56%		8.02%
22			-		=		•		-		=		=	
23														
24	O&M Labor Dollars	7,872,456	-10.56%	7,040,971	-5.27%	6,669,921	3.40%	6,896,432	-0.54%	6,859,275	3.57%	7,103,811	3.50%	7,352,130
25 26	Ratio of Labor Dollars to	84.22%		85.30%		02 420/		80.45%		80 73%		82.80%		01 400/
26	Total Labor Dollars	84.22%		85.30%	=	82.43%		80.45%	-	80.73%	=	82.80%	=	81.40%
28														
29	Total Employee Benefits	4,097,506	-3.93%	3,936,320	-7.34%	3,647,267	-28.64%	2,602,675	18.82%	3,092,588	5.96%	3,276,792	8.86%	3,566,984
30	Employee Benefits Expensed	3,386,175	-2.93%	3,286,867	-10.00%	2,958,221	-32.73%	1,989,865	22.74%	2,442,427	6.56%	2,602,700	11.39%	2,899,083
31	Ratio of Employee Benefits Expensed	70.000		70 470/		70.05%		04 700/		02.400/		70 400/		01.200/
32 33	to Total Employee Benefits	79.30%	· -	78.47%	=	79.85%	-	81.73%	-	83.18%	=	79.43%	=	81.28%
34														
35	Total Payroll Taxes	683,138	-5.96%	642,435	-4.73%	612,039	-0.20%	610,832	11.03%	678,200	-4.03%	650,891	9.67%	713,863
36	Payroll Taxes Expensed	576,953	-5.82%	543,361	-7.26%	503,928	-5.98%	473,769	16.08%	549,960	-2.62%	535,550	7.59%	576,225
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	79.30%		78.47%	-	79.85%		81.73%		83.18%	_	82.28%	-	80.72%
39 40														
40	Average Employee Levels	142	-6.34%	133	-4.51%	127	-2.36%	124	4.03%	129	5.04%	136	2.58%	139
42					=								=	
43	Year-End Employee Levels	138	-7.97%	127	0.79%	128	-3.91%	123	7.32%	132	5.30%	139	0.00%	139

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised

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Lin :		12 Mar. C.:	0/	12 14 10 10	0/	12 14 10 101		12 Mar. Oc.	0/	12 Mag. Oct	0/	Dana	0/	Ferrended
Line No.	Description	12 Mos. Oct 2011	% Change	12 Mos. Oct 2012	% Change	12 Mos. Oct 2013	% Change	12 Mos. Oct 2014	% Change	12 Mos. Oct 2015	% Change	Base Period	% Change	Forecasted Period
1 2 3	Production													
4	Employee Hours:													
5	Straight-Time Hours	89,066	-8.50%	81,492	-0.15%	81,369	-4.97%	77,327	-4.99%	73,466	15.51%	84,862	5.90%	89,869
6 7	Overtime Hours	7,645	-0.98%	7,570	19.67%	9,058	-3.01%	8,786	-2.01%	8,609	-0.98%	8,524	-35.59%	5,491
8	Total Employee Hours	96,710		89,061	-	90,427	-	86,112		82,074	-	93,387	-	95,360
9					=	00/11	-				=		=	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	8.58%		9.29%	_	11.13%	-	11.36%		11.72%	_	10.04%	_	6.11%
12			-		_									
13														
14 15	Labor Dollars: Straight-Time Dollars	\$2,339,616	-7.16%	\$2,172,149	1.04%	\$2,194,699	0.59%	\$2,207,652	-4.80%	\$2,101,770	2.34%	\$2,151,030	20.28%	\$2,587,307
15	Overtime Dollars	296,997	2.01%	302,958	22.87%	372,233	1.21%	376,738	-4.80%	373,149	-7.93%	343,574	-32.73%	231,113
17				,		,								
18	Total Labor Dollars	\$2,636,613		\$2,475,107	-	\$2,566,931	-	\$2,584,390		\$2,474,919	-	\$2,494,603	-	\$2,818,420
19					-						_		-	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	12.69%		13.95%	=	16.96%		17.07%		17.75%	=	15.97%	=	8.93%
22														
23 24	O&M Labor Dollars	2,636,613	-6.13%	2,475,107	3.71%	2,566,931	0.68%	2,584,390	-4.24%	2,474,919	0.80%	2,494,603	12.98%	2,818,420
24	Ratio of Labor Dollars to	2,030,013	-0.1376	2,475,107	5.71%	2,300,931	0.08%	2,384,390	-4.24/0	2,474,515	0.80%	2,454,003	12.98%	2,818,420
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27					=		-				=		=	
28														
29	Total Employee Benefits	1,134,085	1.88%	1,155,430	-1.47%	1,138,477	-34.50%	745,688	18.18%	881,261	3.71%	913,975	21.60%	1,111,356
30	Employee Benefits Expensed	1,134,085	1.88%	1,155,430	-1.47%	1,138,477	-34.50%	745,688	18.18%	881,261	3.71%	913,975	21.60%	1,111,356
31 32	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
33	to Total Employee Benefits	100.00%		100.00%	=	100.00%	:	100.00%		100.00%	=	100.00%	=	100.00%
34														
35	Total Payroll Taxes	193,231	-1.15%	191,007	1.53%	193,938	-8.45%	177,541	11.77%	198,433	-5.22%	188,066	17.46%	220,894
36	Payroll Taxes Expensed	193,231	-1.15%	191,007	1.53%	193,938	-8.45%	177,541	11.77%	198,433	-5.22%	188,066	17.46%	220,894
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	100.00%		100.00%	-	100.00%		100.00%		100.00%	-	100.00%	-	100.00%
39														
40 41	Average Employee Levels	43	-2.33%	10	0.00%	42	-4.76%	40	0.00%	40	3.75%	42	6.02%	44
41	Average Employee Levels	43	-2.33%	42	0.00%	42	-4.70%	40	0.00%	40	5.75%	42	0.02%	44
42	Year-End Employee Levels	42	0.00%	42	0.00%	42	-7.14%	39	0.00%	39	12.82%	44	0.00%	44
-5	ical End Employee Levels	42	0.0070	-12	0.0070	-+2	7.1470	55	0.0070	35	=	44	0.0070	44

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised

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Line	Description	12 Mos. Oct 2011	% Change	12 Mos. Oct	% Change	12 Mos. Oct 2013	% Change	12 Mos. Oct 2014	% Change	12 Mos. Oct 2015	% Change	Base Period	%	Forecasted Period
No.	Description	2011	Change	2012	Change	2013	Change	2014	Change	2015	Change	Period	Change	Period
2	Distribution													
4	Employee Hours:													
5	Straight-Time Hours	146,490	-19.10%	118,504	-6.75%	110,506	-0.42%	110,038	-10.03%	99,003	14.95%	113,809	-32.85%	76,427
6	Overtime Hours	11,719	-28.34%	8,398	4.38%	8,766	48.02%	12,976	-3.96%	12,462	-3.65%	12,007	-44.17%	6,703
7 8	Total Employee Hours	158,209	· -	126,902	-	119,272	-	123,014	-	111,465	-	125,816	-	83,131
9	Total Employee Hours	156,209	- =	120,902	=	119,272	=	125,014	=	111,405	=	125,810	=	65,151
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	8.00%		7.09%		7.93%		11.79%		12.59%		10.55%		8.77%
12			=		=		-		-		=		=	
13														
14	Labor Dollars:	40.000.000		40.005.004	0.000/	40 - 200 - 440	a can/	40		40 500 544		40		Å
15 16	Straight-Time Dollars Overtime Dollars	\$3,393,603 401,500	-16.74% -26.00%	\$2,825,681 297,123	-3.62% 6.91%	\$2,723,449 317,658	2.63% 52.80%	\$2,794,956 485,378	-9.17% -2.87%	\$2,538,714 471,465	0.82% -10.64%	\$2,559,520 421,283	-23.58% -40.85%	\$1,955,939 249,198
10	Overtime boliars	401,500	-20.00%	257,125	0.91%	317,038	52.80%	483,378	-2.8776	471,405	-10.04%	421,285	-40.85%	249,198
18	Total Labor Dollars	\$3,795,103		\$3,122,804	-	\$3,041,107	-	\$3,280,334	-	\$3,010,179	-	\$2,980,803	-	\$2,205,137
19			•		-		•		•		-		-	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	11.83%		10.52%	=	11.66%	=	17.37%	-	18.57%	_	16.46%	=	12.74%
22														
23 24	O&M Labor Dollars	3,795,103	-17.71%	3,122,804	-2.62%	3,041,107	7.87%	3,280,334	-8.24%	3,010,179	-0.98%	2,980,803	-26.02%	2,205,137
24 25	Ratio of Labor Dollars to	5,795,105	-17.7170	5,122,004	-2.02%	5,041,107	7.07%	5,260,554	-0.24%	5,010,179	-0.98%	2,980,805	-20.02%	2,205,157
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27			-		=		=		-		=		=	
28														
29	Total Employee Benefits	1,632,385	-10.70%	1,457,788	-7.48%	1,348,782	-29.83%	946,493	13.24%	1,071,854	1.89%	1,092,109	-20.38%	869,527
30	Employee Benefits Expensed	1,632,385	-10.70%	1,457,788	-7.48%	1,348,782	-29.83%	946,493	13.24%	1,071,854	1.89%	1,092,109	-20.38%	869,527
31 32	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
33	to rotal Employee benefits	100.0070	- =	100.0070	=	100.0070	=	100.0070	=	100.0070	=	100.0070	=	100.0070
34														
35	Total Payroll Taxes	278,134	-13.35%	240,991	-4.66%	229,763	-1.92%	225,351	7.10%	241,349	-6.89%	224,720	-23.09%	172,828
36	Payroll Taxes Expensed	278,134	-13.35%	240,991	-4.66%	229,763	-1.92%	225,351	7.10%	241,349	-6.89%	224,720	-23.09%	172,828
37	Ratio of Payroll Taxes Expensed	100 000		100.000		100.000		400.000		400.000		400.000		400.000
38	to Total Payroll Taxes	100.00%	-	100.00%	-	100.00%	•	100.00%	-	100.00%	-	100.00%	-	100.00%
39 40														
41	Average Employee Levels	74	-6.76%	69	-7.25%	64	-1.56%	63	-22.22%	49	0.00%	49	2.04%	50
41 42	Average Employee Levels	74	-6.76%	69	-7.25% =	64	-1.56%	63	-22.22%	49	0.00%	49	2.04%	50

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised

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Line Description 12 Mos. Oct % Base % Precested Precested 1 Gammeridi															
Lonnexclal Straight Time Hours 0 0.00% 0 0.00% 6 50.38 45.55% 8.793 445.56% 472.97% 2.420 Straight Time Hours 0 0.00% 0 0.00% 6 561.38% 533 45.55% 8.793 445.56% 472.97% 2.420 Determine Hours 0 0 0 0 266 6 6.352 9.252 50.396 10 Bato of Overtime Hours to 0.00% 0.00% 0.00% 50 0.00% 5.21%															
Commercial Straight Time Hours 0 0.00% 0 0.00% 26 100.00% 6 518.18% 5.33 45.55% 8.793 445.58% 72,976 Traid Employee Hours 0 0.00% 0 0.00% 26 -0.00% 6 518.18% 513 45.55% 8.793 445.58% 72,976 Traid Employee Hours 0 0.00% 0.00% 0.00% 0.00% 0.00% 513 45.75% 8.793 445.58% 72,976 Traid Fine Hours 0 0.00% 0.00% 0.00% 0.00% 5218		Description	2011	Change	2012	Change	2013	Change	2014	Change	2015	Change	Period	Change	Period
Straight Time hours 0 0.00% 0 0.00% 26 -100.00% 6 558.88 45.55% 8,733 45.58% 47.75% 2.240 Overtime Hours 0 0 0 26 6 6.382 9.252 50.396 Istight Time Hours 0.00% 0.00% 0.00% 0.00% 5.21% <		Commercial													
4 Employee Hours: 0 0.00% 0 0.00% 2 -100.00% 0 0.00% 5.038 45.55% 8.793 445.58% 47.976 5 Tradal Employee Hours 0 0.00% 0 0.00% 6 5018.18% 315 45.55% 8.793 445.58% 427.97% 2.420 10 Ratio of Dertime Hours to 0.00% 0.00% 0.00% 0.00% 5018.18% 315 45.57% 445.58% 427.97% 2.420 10 Ratio of Dertime Hours to 0.00% 0.00% 0.00% 0.00% 500 0.00% 516 517.8% 521% 521% 521% 521% 521% 524% 1294.624 10 0.00% 0 0.00% 5616 100.00% 50 0.00% 516.942 5230.456 521% 5230.456 51.953.34 365.54% 1294.624 10 0.00% 0 0.00% 5616 100.00% 50 0.00% 505.4% 1294.6		commercial													
5 Straight-Time Hours 0 0.00% 0 0.00% 0 0.00% 6,038 45,55% 8,733 445,58% 427,97% 2,420 6 Overtime Hours 0 0.00% 0 0.00% 6 5518,18% 313 45,57% 45,57% 42,237% 2,420 7 trail Employee Hours 0 0.00% 0.00% 0.00% 0.00% 5518,18% 313 45,57% 42,527 2,0386 8 toi of Overtime Hours to Straight-Time Hours 0.00% 0.00% 0.00% 0.00% 5515 -100.00% 500 0.00% 521% 521% 521% 521% 508,64% 1,236,524 15 Straight-Time bolars 50 0.00% 0 0.00% 500 0.00% 210 1264,73% 2,245 1,246,54% 1,236,54 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,54% 1,236,		Employee Hours:													
Total Employee Hours 0 0 26 6 6.332 9.252 50.386 Ratio of Overtime Hours to Straight-Time Hours 0.00% 0.00% 0.00% 5.21% 5.21% 5.04% Idor Dollars: 0.00% 0.00% 50 0.00% 50 0.00% 5166,083 37.59% 5228,513 466,54% 1.294,624 Overtime Dollars 50 0.00% 0 0.00% 516 100.00% 5210 5168,942 5228,513 466,54% 1.294,624 Overtime Dollars 50 0.00% 0 0.00% 210 5168,942 5228,513 466,54% 1.294,624 Total Labor Dollars 50 50 500 5616 5210 5168,942 5230,456 51,955,94 Ratio of Overtime Dollars 0 0.00% 0.00% 0.00% 616 -66.01% 210 80540,51% 168,942 36.41% 230,456 505.49% 1,395,34 Ratio of Collars to Total Labor Dollars to Enclopee Benefits 0 0.00% <td>5</td> <td></td> <td>0</td> <td>0.00%</td> <td>0</td> <td>0.00%</td> <td>26</td> <td>-100.00%</td> <td>0</td> <td>0.00%</td> <td>6,038</td> <td>45.65%</td> <td>8,793</td> <td>445.58%</td> <td>47,976</td>	5		0	0.00%	0	0.00%	26	-100.00%	0	0.00%	6,038	45.65%	8,793	445.58%	47,976
8 Total Employee Hours 0 0 26 6 6.352 9.252 50.396 10 Ratio of Overtime Hours to Straight Time Hours 0.00% 0.00% 0.00% 5.21% 5.21% 5.21% 5.04% 14 Istor phrime 0.00% 0.00% 0.00% 5.00% 5.21% 5.21% 5.21% 5.04% 14 Istor phrime 0.00% 50 0.00% 50 0.00% 5166,083 37.59% 5226,513 465.54% 1.294,624 15 Straight-Time Dollars 0 0.00% 0 0.00% 210 1264.73% 2.859 -32.03% 1.943 565.44% 1.294,624 16 Overtime Dollars 50 50 50 5210 5166,942 523.0456 51,395,394 18 Total Labor Dollars 0 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	6	Overtime Hours	0	0.00%	0	0.00%	0	0.00%	6	5618.18%	315	45.74%	458	427.97%	2,420
9 Ratio of Overtime Hours to Straight-Time Hours 0.00% 0.00% 0.00% 5.21% 5.21% 5.21% 5.21% 5.21% 5.04% 1 Straight-Time Hours to Straight-Time Dollars 50 0.00% 50 0.00% 510 0.00% 2100 1266.73% 526.683 37.59% 5228,513 466.54% 1.294,624 16 Overtime Dollars 50 0.00% 0 0.00% 210 1266.73% 2,850 -32.03% 1.943 5085.48% 1.294,624 17 Total Labor Dollars 50 50 50 5616 5210 5166,942 523.0456 51,395,394 18 Total Labor Dollars 0.00% 0.00% 0.00% 100.00% 100.00% 1.294,624 24 Straight-Time Dollars 0.00% 0.00% 0.00% 210 1266.73% 1286.48% 1.294,624 24 Straight-Time Dollars 0.00% 0.00% 0.00% 0.00% 1.294,624 1.294,624 1.294,624 1.294,624						-				-				_	
10 Ratio of Overtime Hours to 0.00% 0.00% 0.00% 0.00% 5.21% 5.21% 5.24% 1 Straight-Time Hours to 0.00% 50 0.00% 210 1264.73% 2,859 -32.03% 1,943 5085.48% 10.070 17 Total Labor Dollars 50 50.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.000% 0.000% 0.000% 0.000% 0.000% <t< td=""><td></td><td>Total Employee Hours</td><td>0</td><td></td><td>0</td><td>-</td><td>26</td><td></td><td>6</td><td>-</td><td>6,352</td><td>_</td><td>9,252</td><td>=</td><td>50,396</td></t<>		Total Employee Hours	0		0	-	26		6	-	6,352	_	9,252	=	50,396
11 Straight-Time Hours 0.00% 0.00% 0.00% 0.00% 5.21% <td></td>															
12 12<															
Labor Dollars: Straight-Time Dollars S0 0.00% S0 0.00% S616 -100.00% S0 0.00% 210 1264.73% S16,083 37.59% S228,513 466.54% 1.294,624 100.00% 0.00% 0 0.00% 0 0.00% 210 1264.73% 2.859 -32.03% 1.943 5085.48% 100.770 12 Total Labor Dollars 50 50 5616 5220 5168,942 5230,456 51,395,394 12 Ratio of Overtime Dollars to 0.00% 0.00% 0.00% #DIV/01 1.72% 0.85% 7.78% 2 OBM Labor Dollars to 0.00% 0 0.00% 10		Straight-Time Hours	0.00%		0.00%	-	0.00%		0.00%	-	5.21%	_	5.21%	=	5.04%
14 Labor Dollars: 50 0.00% 50 0.00% 516 0.00% 516 0.00% 522.8513 465.54% 1.294.624 15 Straight-Time Dollars 0 0.00% 0 0.00% 210 1264.73% 516.083 37.59% 522.8513 465.54% 100,770 16 Overtime Dollars 50 50 5616 5210 5168.942 523.0456 51.395,394 17 Ratio of Overtime Dollars to 0.00% 0.00% 0.00% 4DIV/01 1.72% 0.85% 7.78% 24 Straight-Time Dollars to 0.00% 0.00% 616 -66.01% 210 80540.51% 168,942 36.41% 230,456 505.49% 1,395,394 25 Ratio of Labor Dollars to 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%															
15 Straight-Time Dollars S0 0.00% S0 0.00% 210 1264.73% 2,2859 -32.03% 1,943 508.48% 100,770 17 Total Labor Dollars S0 0.00% 0 0.00% 0 0.00% 210 1264.73% 2,859 -32.03% 1,943 508.48% 100,770 18 Total Labor Dollars S0 S0 S0 S166,08 37.59% 5228,513 466.54% 1,24,624 19 Atto of Overtime Dollars to Straight-Time Dollars to Straight-Time Dollars to S168,942 S4.456 S1,395,394 23 O&M Labor Dollars to 0.00% 0.00% 0.00% BDIV/0I 1.72% 0.85% 7.78% 24 O&M Labor Dollars to 0.00% 0.00% 100.00%		Labor Dollars													
16 Overtime Dollars 0 0.00% 0 0.00% 210 1264.73% 2,859 -32.03% 1,943 5085.48% 100,770 18 Total Labor Dollars 50 50 561 5210 \$168,942 \$220,456 \$1,395,394 19 Ratio of Overtime Dollars to 0.00% 0.00% 0.00% 100.00% 100.00% 7.78% 24 Straight-Time Dollars 0.00% 0.00% 616 -66.01% 210 8054.051% 168,942 36.41% 230,456 505.49% 1,395,394 25 Ratio of Labor Dollars to 0 0.00% 0 0.00% 100.00%			ćo	0.00%	ćo	0.00%	6616	100.00%	ćo	0.00%	¢166.093	27 50%	6330 E13	ACC E 49/	1 204 624
11 Total Labor Dollars 50 50 5616 \$210 \$168,942 \$230,456 \$1,395,394 12 Ratio of Overtime Dollars to Straight-Time Dollars 0.00% 0.00% 0.00% #Div/(vl) 1.72% 0.85% 7.78% 20 0.8 M Labor Dollars 0 0.00% 0.00% 616 -66.01% 210 80540.51% 168,942 36.41% 230,456 505.49% 1,395,394 20 0.8 M Labor Dollars 0 0.00% 0 0.00% 100.00%		8											. ,		
18 Total Labor Dollars 50 50 \$616 \$220 \$168,942 \$230,456 \$1,395,394 19 Ratio of Overtime Dollars to Straight-Time Dollars 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 7.78% 24 O&M Labor Dollars 0 0.00% 0 0.00% 616 -66.01% 210 80540.51% 168,942 36.41% 230,456 505.49% 1,395,394 24 O&M Labor Dollars 0 0.00% 0 0.00% 100.00% <t< td=""><td></td><td>Overtime Donars</td><td>0</td><td>0.0070</td><td>0</td><td>0.0070</td><td>0</td><td>0.00%</td><td>210</td><td>1204.7570</td><td>2,055</td><td>-52.05%</td><td>1,545</td><td>5085.4876</td><td>100,770</td></t<>		Overtime Donars	0	0.0070	0	0.0070	0	0.00%	210	1204.7570	2,055	-52.05%	1,545	5085.4876	100,770
Patio of Overtime Dollars to Straight-Time Dollars 0.00% 0.000% 0.00% 0.00% <th< td=""><td></td><td>Total Labor Dollars</td><td><u></u>\$0</td><td></td><td>\$0</td><td>-</td><td>\$616</td><td></td><td>\$210</td><td>-</td><td>\$168.942</td><td></td><td>\$230,456</td><td>-</td><td>\$1,395,394</td></th<>		Total Labor Dollars	<u></u> \$0		\$0	-	\$616		\$210	-	\$168.942		\$230,456	-	\$1,395,394
21 Ratio of Overtine Dollars to 0.00%						•				•	, .	-	, ,	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
21 Straight-Time Dollars 0.00% </td <td></td> <td>Ratio of Overtime Dollars to</td> <td></td>		Ratio of Overtime Dollars to													
23 24 8 Ratio of Labor Dollars to 5 7 Total Labor Dollars to 5 7 Total Labor Dollars to 5 7 Total Employee Benefits 0 0.00% 0 0.00% 666 -66.01% 210 80540.51% 168,942 36.41% 230,456 505.49% 1,395,394 26 7 Total Labor Dollars to 5 7 Total Employee Benefits 100.00% 551.66% 550,230 30 Employee Benefits 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 31 Ratio of Employee Benefits 100.00%			0.00%		0.00%		0.00%		#DIV/0!		1.72%		0.85%		7.78%
24 0&M Labor Dollars 0 0.00% 0 0.00% 616 -66.01% 210 80540.51% 168,942 36.41% 230,456 505.49% 1,395,394 25 Total Labor Dollars to 100.00% 1	22					=		:		-		_		-	
25 Ratio of Labor Dollars to 100.00% 1	23														
26 Total Labor Dollars 100.00%		O&M Labor Dollars	0	0.00%	0	0.00%	616	-66.01%	210	80540.51%	168,942	36.41%	230,456	505.49%	1,395,394
27 28 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 30 Employee Benefits Expensed 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 31 Ratio of Employee Benefits 100.00% <td></td>															
28 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 30 Employee Benefits Expensed 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 31 Ratio of Employee Benefits Expensed 100.00%		Total Labor Dollars	100.00%		100.00%	=	100.00%		100.00%	-	100.00%	_	100.00%	=	100.00%
29 Total Employee Benefits 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 30 Employee Benefits Expensed 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 31 Ratio of Employee Benefits 100.00%															
30 Employee Benefits Expensed 0 0.00% 0 0.00% 273 -77.89% 60 99417.06% 60,156 40.36% 84,435 551.66% 550,230 31 Ratio of Employee Benefits 100.00%															
31 Ratio of Employee Benefits Expensed 32 to Total Employee Benefits 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 33 34 35 Total Payroll Taxes 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 36 Payroll Taxes 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 37 Ratio of Payroll Taxes Expensed 0 0.00% 100.00% 100.00% 100.00% 109,364 38 to Total Payroll Taxes Expensed 0 0.00% 100.00%<															
32 to Total Employee Benefits 100.00%			0	0.00%	0	0.00%	2/3	-77.89%	60	99417.06%	60,156	40.36%	84,435	551.66%	550,230
33 34 34 34 35 Total Payroll Taxes 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 36 Payroll Taxes Expensed 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 37 Ratio of Payroll Taxes Expensed 0 0.00% 100.00% 100.00% 109,364 109,364 38 to Total Payroll Taxes 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 39			100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
34 35 Total Payroll Taxes 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 36 Payroll Taxes Expensed 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 37 Ratio of Payroll Taxes Expensed 100.00% 100.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 38 to Total Payroll Taxes 100.00%<		to Total Employee Benefits	100.00%		100.00%	=	100.00%	:	100.00%	-	100.00%	_	100.00%	-	100.00%
35 Total Payroll Taxes 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 36 Payroll Taxes Expensed 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 37 Ratio of Payroll Taxes Expensed 100.00% 100.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 38 to Total Payroll Taxes 100.00% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>															
36 Payroll Taxes Expensed 0 0.00% 0 0.00% 47 -69.09% 14 94016.20% 13,545 28.26% 17,374 529.47% 109,364 37 Ratio of Payroll Taxes Expensed 100.00%		Total Payroll Taxes	0	0.00%	0	0.00%	47	-69 09%	14	94016 20%	13 545	28 26%	17 374	529 47%	109 364
37 Ratio of Payroll Taxes Expensed 38 to Total Payroll Taxes 100.00%													,		,
38 to Total Payroll Taxes 100.00% 100.		<i>,</i> ,													
40 41 Average Employee Levels 0 0.00% 0 0.00% 19 26.32% 24 0.00% 24 42			100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
41 Average Employee Levels 0 0.00% 0 0.00% 0 0.00% 19 26.32% 24 0.00% 24 42 42 42 42 42 42 44	39					-								-	
42															
	41	Average Employee Levels	0	0.00%	0	0.00%	0	0.00%	0	0.00%	19	26.32%	24	0.00%	24
43 Year-End Employee Levels 0 0.00% 0 0.00% 0 0.00% 24 0.00% 24	42					-				-		=		=	
	43	Year-End Employee Levels	0	0.00%	0	0.00%	0	0.00%	0	0.00%	24	0.00%	24	0.00%	24

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u>Original _Updated _Revised Exhibit 37, Schedule G-2 O&M\[Labor and Labor Related Exhibit.xlsx]Exh 37 G Witness Responsible: Donald Petry

Line No.	Description	12 Mos. Oct 2011	% Change	12 Mos. Oct 2012	% Change	12 Mos. Oct 2013	% Change	12 Mos. Oct 2014	% Change	12 Mos. Oct 2015	% Change	Base Period	% Change	Forecasted Period
1	·													
2 3	Administrative & General													
5 4	Employee Hours:													
5	Straight-Time Hours	25,893	-9.72%	23,376	-14.74%	19,930	1.91%	20,311	12.10%	22,770	21.27%	27,613	-21.41%	21,70
6	Overtime Hours	93	53.10%	142	20.42%	171	113.44%	365	-27.69%	264	-69.35%	81	149.75%	20
7					_		-				_			
8	Total Employee Hours	25,986	2.00%	23,518	2.00%	20,101	2.00%	20,676	2.00%	23,033	2.00%	27,694	2.00%	21,90
9														
10	Ratio of Overtime Hours to	0.054				0.054								
11	Straight-Time Hours	0.36%		0.61%	=	0.86%	=	1.80%		1.16%	-	0.29%	_	0.93
12 13														
13 14	Labor Dollars:													
15	Straight-Time Dollars	\$1,438,703	0.01%	\$1,438,795	-26.59%	\$1,056,253	-3.64%	\$1,017,757	17.40%	\$1,194,882	16.78%	\$1,395,434	-33.58%	\$926,87
16	Overtime Dollars		109.38%	4,265	17.58%	5,014	174.03%	13,741	-24.66%	10,353	-75.72%	2,514	150.93%	6,30
17		_,		.,		-,						_,		-,
18	Total Labor Dollars	\$1,440,740	• •	\$1,443,060	-	\$1,061,267	-	\$1,031,498		\$1,205,235	-	\$1,397,948		\$933,1
19					-		•				-		_	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	0.14%		0.30%	=	0.47%	-	1.35%		0.87%	_	0.18%	_	0.6
22														
23														
24	O&M Labor Dollars Ratio of Labor Dollars to	1,440,740	0.16%	1,443,060	-26.46%	1,061,267	-2.81%	1,031,498	16.84%	1,205,235	15.99%	1,397,948	-33.25%	933,1
25 26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00
27		100.00%		100.00%	=	100.00%	=	100.00%		100.00%	=	100.00%		100.00
28														
29	Total Employee Benefits	619,705	8.70%	673,649	-30.13%	470,690	-36.77%	297,624	44.19%	429,156	19.35%	512,181	-28.16%	367,97
30	Employee Benefits Expensed	619,705	8.70%	673,649	-30.13%	470,690	-36.77%	297,624	44.19%	429,156	19.35%	512,181	-28.16%	367,97
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%		100.00%	_	100.00%	-	100.00%		100.00%	_	100.00%		100.0
33					-		-				_			
34														
35	Total Payroll Taxes	105,588	5.47%	111,363	-28.00%	80,181	-11.62%	70,861	36.37%	96,633	9.06%	105,390	-30.60%	73,13
36	Payroll Taxes Expensed	105,588	5.47%	111,363	-28.00%	80,181	-11.62%	70,861	36.37%	96,633	9.06%	105,390	-30.60%	73,1
37 38	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00
30 39	to rotal rayion laxes	100.00%		100.00%	-	100.00%	•	100.00%		100.00%	-	100.00%	_	100.0
39 40														
40 41	Average Employee Levels	25	-12.00%	22	-4.55%	21	0.00%	21	0.00%	21	0.00%	21	0.00%	1
42	,										=			
43	Year-End Employee Levels	25	-20.00%	20	10.00%	22	4.55%	23	-8.70%	21	0.00%	21	0.00%	2
44					=		-				=		_	

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Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u>Original _Updated _Revised

44

Line No.	Description	12 Mos. Oct 2011	% Change	12 Mos. Oct 2012	% Change	12 Mos. Oct 2013	% Change	12 Mos. Oct 2014	% Change	12 Mos. Oct 2015	% Change	Base Period	% Change	Forecasted Period
1 2	·		-		-		-		-		-		-	
2	Construction & Other													
4	Employee Hours:													
5	Straight-Time Hours	46,916	-13.51%	40,575	8.70%	44,107	14.29%	50,411	4.50%	52,678	26.40%	66,583	-18.80%	54,066
6	Overtime Hours	2,701	-6.59%	2,523	63.25%	4,118	39.02%	5,725	-34.84%	3,730	0.41%	3,745	-43.09%	2,132
7 8	Total Employee Hours	49,617	· -	43,098	-	48,226		56,135		56,408	-	70,328	-	56,198
° 9	Total Employee Hours	49,017		45,098	=	46,220		50,155		50,408	-	70,328	=	50,198
9 10	Ratio of Overtime Hours to													
10	Straight-Time Hours	5.76%		6.22%		9.34%		11.36%		7.08%		5.63%		3.94%
12	5				=						=		=	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$1,382,180	-18.85%	\$1,121,686	13.17%	\$1,269,457	14.41%		2.98%	\$1,495,669	-9.38%	\$1,355,325	17.80%	\$1,596,554
16	Overtime Dollars	92,325	-0.26%	92,084	64.96%	151,899	46.93%	223,191	-36.40%	141,943	-15.55%	119,878	-30.62%	83,171
17 18	Total Labor Dollars	\$1,474,505		\$1,213,770	-	\$1,421,356		\$1,675,543	•	\$1,637,613	-	\$1,475,203	-	\$1,679,725
18		\$1,474,505	• •	\$1,213,770	-	\$1,421,330		\$1,075,545		\$1,037,013	-	\$1,473,203	-	\$1,075,725
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	6.68%		8.21%		11.97%		15.37%		9.49%		8.84%		5.21%
22					=						=		=	
23														
24	O&M Labor Dollars	0		0		0		0		0		0		0
25	Ratio of Labor Dollars to	0.000/						0.000/		0.000/		0.000/		0.000/
26	Total Labor Dollars	0.00%		0.00%	=	0.00%		0.00%		0.00%	=	0.00%	=	0.00%
27 28														
28	Total Employee Benefits	711,331	-8.70%	649,453	6.10%	689,046	-11.06%	612,810	6.09%	650,160	3.68%	674,092	-0.92%	667,901
30	Employee Benefits Expensed	, 11, 551	-0.7070	045,455	0.10%	000,040	-11.00%	012,810	0.05%	030,100	5.08%	074,052	-0.5270	007,501
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	0.00%		0.00%	_	0.00%		0.00%		0.00%	_	0.00%	_	0.00%
33					-						_		_	
34				00.07				100.05			10.05		40.00	100.000
35 36	Total Payroll Taxes	106,185 0	-6.70%	99,074 0	9.12%	108,111 0	26.78%	137,064 0	-6.44%	128,240 0	-10.06%	115,341 0	19.33%	137,638 0
36 37	Payroll Taxes Expensed Ratio of Payroll Taxes Expensed	0		0		0		0		0		0		0
38	to Total Payroll Taxes	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
39		2.0070	•		-						-		-	2.0070
40														
41	Average Employee Levels	0		0	_	0		0		0	_	0	_	0
42					=						=		-	
43	Year-End Employee Levels	0		0	=	0		0		0	_	0	_	0

KENTUCKY AMERICAN WATER COMPANY Case No. 2015-00418 EXECUTIVE COMPENSATION FOR THE TWELVE MONTHS ENDED: April 30, 2016 (Base Period) FOR THE TWELVE MONTHS ENDED: AUGUST 31, 2017 (Forecast Period)

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule G-3 O&M\[Labor and Labor Related Exhibit.xlsx]Exh 37 G Witness Responsible: Donald Petry

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	
1	Description	company	70	onagustea	Aujustinents	hajusteu	
2							
3	Title of Executive: President						
4							
5	Base Period:						
6	Total Salary	\$200,667	100.00%	\$200,667	\$0	\$200,667	
7	Other Allowances and Compensation (AIP)	120,400		120,400	0	\$120,400	
8	Sub-total	250,787		250,787	0	250,787	
9							
10	Employee Benefits:						
11	Pension	11,737		11,737	0	11,737	
12	Group Insurance	16,426		16,426	0	16,426	
13	Defined Contribution Plan	0		0	0	0	
14	401-K Plan	5,008		5,008	0	5,008	
15	Sub-total	33,171		33,171	0	33,171	
16							
17	Payroll Taxes:						
18	F.I.C.A.	11,277		11,277	0	11,277	
19	Federal Unemployment	42		42	0	42	
20	State Unemployment	159		159	0	159	
21	Sub-total	11,478		11,478	0	11,478	
22					4-		
23	Total Compensation and Taxes	\$295,436		\$295,436	\$0	\$295,436	
24							
25							
26	Forecasted Period:	40	100.000/	40	40	40	
27	Total Salary	\$0	100.00%	\$0	\$0	\$0	
28	Other Allowances and Compensation (AIP)	0		\$0	0	\$0	
29	Sub-total	0		0	0	0	
30	Envelope Des efiter						
31	Employee Benefits:	0		0	0	0	
32 33	Pension Group Insurance	0		0	0	0	
33 34	Defined Contribution Plan	0		0	0	0	
34 35	401-K Plan			0	-		
35 36	Sub-total	0		0	0	0	
30 37	Jup-luldi	<u> </u>		0	0	0	
38	Payroll Taxes:						
39	F.I.C.A.	0		0	0	0	
40	File.A. Federal Unemployment	0		0	0	0	
40	State Unemployment	0		0	0	0	
42	Sub-total	0		0	0	0	
+2 13							
44	Total Compensation and Taxes	\$0		\$0	\$0	\$0	
45		ΨŪ		÷0	<i>20</i>	<i>40</i>	

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KENTUCKY AMERICAN WATER COMPANY Case No. 2015-00418 EXECUTIVE COMPENSATION FOR THE TWELVE MONTHS ENDED: April 30, 2016 (Base Period) FOR THE TWELVE MONTHS ENDED: AUGUST 31, 2017 (Forecast Period)

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule G-3 O&M\[Labor and Labor Related Exhibit.xlsx]Exh 37 G Witness Responsible: Donald Petry

Line		Total	Jurisdictional	Jurisdictional		Jurisdictional	
lo.	Description	Company	%	Unadjusted	Adjustments	Adjusted	
1 2							
3	Title of Executive: Vice President Operations						
4	The of Executive. We tresident Operations						
5	Base Period:						
6	Total Salary	\$171,752	100.00%	\$171,752	\$0	\$171,752	
7	Other Allowances and Compensation	51,526		\$51,526	0	\$51,526	
8	Sub-total	223,277		223,277	0	223,277	
9							
10	Employee Benefits:						
11	Pension	11,737		11,737	0	11,737	
12	Group Insurance	12,938		12,938	0	12,938	
13	Defined Contribution Plan	0		0	0	0	
14	401-K Plan	4,294		4,294	0	4,294	
15	Sub-total	28,969		28,969	0	28,969	
16							
17	Payroll Taxes:						
18	F.I.C.A.	3,847		3,847	0	3,847	
19	Federal Unemployment	42		42	0	42	
20	State Unemployment	159		159	0	159	
21	Sub-total	4,048		4,048	0	4,048	
22							
23	Total Compensation	\$256,295		\$256,295	\$0	\$256,295	
24							
25							
26	Forecasted Period:						
27	Total Salary	\$145,350	100.00%	\$145,350	\$ -	\$145,350	
28	Other Allowances and Compensation	43,605		43,605	0	\$43,605	
29	Sub-total	188,955		188,955	0	188,955	
30							
31	Employee Benefits:	_			_	_	
32	Pension	0		\$0	0	0	
33	Group Insurance	16,554		16,554	0	16,554	
34	Defined Contribution Plan	7,631		7,631	0	7,631	
35	401-K Plan	6,977		6,977	0	6,977	
36	Sub-total	31,161		31,161	0	31,161	
37							
38	Payroll Taxes: F.I.C.A.	10 007		10.087	9	10.087	
39 40		10,087		10,087	0	10,087	
40 41	Federal Unemployment State Unemployment	42 159		42	0	42 159	
41 42	State Unemployment Sub-total	10,288		159 10,288	0	10,288	
42 43	JUD-IUIdi	10,200		10,200		10,200	
43 44	Total Compensation	\$230,405		\$230,405	\$0	\$230,405	
++ +		JZ30,403		\$Z30,403	οç	\$230,40J	

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EXHIBIT 37 SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule

Description

H Gross Revenue Conversion Factor

For electronic version, see KAW_APP_EX37H_012916.pdf.

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

_	Base Period <u>X</u> Forecast Period n: <u>X</u> Original _Updated _Revised		Gross		Exhibits	Exhibit 37, Schedule H Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H Witness: L. Bridwell
Line #	Gross Revenue Conversion Factor Calculation	Total Rate	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 5 6	Net Income After Uncollectibles & Reg Assessment Fees		99.0284%			
7	Less: State Income Tax @ 6.0%	6.00%	5.9417%	15.0447%		
9 10	Net Income After Uncollectibles, Reg Assessment Fees & State Tax		93.0867%			
11 12	Less: Federal income Tax @ 35%	35.00%	32.5804%	82.4952%		
	Net Income After Uncollectibles, Reg Assessment Fees, & State &					
13 14	Federal Income Taxes:		60.5064%	99.9999%		
15 16	Gross Revenue Conversion Factor (1 / Line 13)		165.2718%			

EXHIBIT 37 SCHEDULE I

COMPARATIVE INCOME STATEMENTS, REVENUE STATISTICS AND SALES STATISTICS FOR FIVE MOST RECENT CALENDAR YEARS, THE BASE PERIOD, FORECASTED PERIOD AND TWO CALENDAR YEARS BEYOND THE FORECAST PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description
I-1	Comparative Income Statement
I-2	Revenue Statistics - Total Company
I-3	Sales Statistics - Total Company
I-4	Revenue Statistics - Jurisdictional
I-5	Sales Statistics - Jurisdictional

For electronic version, see KAW_APP_EX37I_012916.pdf.

Kentucky American Water Company Case No. 2015-00418 COMPARATIVE INCOME STATEMENT Forecast Year for the 12 Months Ended August 31, 2017

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

Exhibit 37, Schedule I-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch I 1

														Projecte	ed Years
Line No.	Description	Water only 12 Mos Dec 2011	% Change	Water only 12 Mos Dec 2012	% Change	Water only 12 Mos Dec 2013	% Change	Water only 12 Mos Dec 2014	% Change	Water only 12 Mos Dec 2015	% Change	Base Period	Forecasted Period	Water only 12 Mos Dec 2018	Water only 12 Mos Dec 2019
1	Description	2011	, o onunge	2012	/o onunge	2010	/o onunge	2011	, o onange	2010	/o onunge	i chida	. chou	2010	2015
2	Operating Revenues	\$ 83,016,582	3.22%	\$ 85,689,596	-2.74%	\$ 83,342,330	6.10%	\$ 88,426,563	2.69%	\$ 90,803,923	-0.32%	\$90,509,219	\$87,685,969	\$86,881,049	\$86,265,959
3															
4	Operating Expenses														
5	Operation & Maintenance	32,788,356	3.90%	34,066,890	-3.79%	32,777,280	-2.94%	31,812,785	5.96%	33,707,989	-1.53%	33,192,846	34,276,781	34,128,241	34,516,637
6	Depreciation	8,855,144	30.84%	11,586,288	12.97%	13,088,692	3.84%	13,591,697	-1.75%	13,354,360	1.10%	13,500,782	14,948,095	15,683,517	16,306,646
7	Amortization	2,182,924	-90.53%	206,822	7.87%	223,090	5.00%	234,233	1.76%	238,345	0.30%	239,070	227,127	242,580	242,580
8	Taxes Other	5,096,705	-3.59%	4,913,919	2.83%	5,052,856	13.86%	5,753,035	14.07%	6,562,434	-1.19%	6,484,589	6,193,611	6,356,150	6,511,161
9	State Income Taxes	737,218	90.50%	1,404,379	-23.33%	1,076,746	40.50%	1,512,816	24.40%	1,882,005	-19.03%	1,523,872	1,164,511	1,303,118	1,293,892
10	Federal Income Taxes	4,206,903	97.05%	8,289,564	-11.31%	7,352,175	16.91%	8,595,229	2.19%	8,783,553	2.23%	8,979,307	6,483,459	7,384,333	7,332,054
11															
12	Total Operating Expenses	53,867,250	12.25%	60,467,863	-1.48%	59,570,839	3.24%	61,499,795	4.93%	64,528,687	-0.94%	63,920,466	63,293,584	65,097,938	66,202,970
13				· · ·		i		i		· · · ·					· · ·
14	Operating Income	29,149,332	-13.47%	25,221,733	-5.75%	23,771,491	13.27%	26,926,768	-2.42%	26,275,236	1.19%	26,588,753	24,392,385	21,783,112	20,062,989
15				· · ·		i		i		· · · ·					· · · ·
16	AFUDC	412,080	140.71%	991,925	14.87%	1,139,458	-60.26%	452,869	143.85%	1,104,334	34.85%	1,489,208	665,027	894,723	471,097
17	Other Income	19,083,460	-99.88%	23,307	-106.42%	(1,495)	-2174.44%	31,020	836.12%	290,389	-88.23%	34,170	0	1,068,449	1,072,715
18															
19	Total Other Income	19,495,540	-94.79%	1,015,232	12.09%	1,137,963	-57.48%	483,890	188.23%	1,394,723	9.22%	1,523,378	665,027	1,963,172	1,543,811
20										· · ·					
21	Income before Deductions	48,644,872	-46.06%	26,236,965	-5.06%	24,909,454	10.04%	27,410,657	0.95%	27,669,959	1.60%	28,112,131	25,057,412	23,746,283	21,606,800
22						i		i		· · · ·					· · ·
23	Income Deductions														
24	Interest on Long-Term Debt	10,863,634	7.78%	11,708,776	1.68%	11,905,251	1.90%	12,131,893	0.05%	12,137,764	0.76%	12,229,660	11,982,736	12,363,645	12,363,645
25	Amort of Debt Expense	86,149	-14.75%	73,443	21.17%	88,987	2.00%	90,765	15.91%	105,201	-7.79%	97,004	72,376	94,991	94,991
26	Interest on Bank Debt	72,584	-21.69%	56,842	-18.22%	46,483	9.91%	51,090	93.84%	99,035	280.86%	377,180	377,180	21,863	25,549
27	Other Interest	(3,038)		4	16441%	595	-99.80%	. 1	23214690%	271,613	-100%	0	0	0	0
28	Miscellaneous Amortization	(425)		(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)		(140)	(140)	0	0
29	Other Deductions	19,513,787	-99.64%	71,214	-32.42%	48,128	-1571%	(707,734)	-118.24%	129,065	-40.96%	76,203	0	71,500	71,500
30				,		-,	/-	(= , =)		-,		-,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
31	Total Income Deductions	30,532,691	-60.99%	11,909,853	1.50%	12,089,020	-4.33%	11,565,591	10.17%	12,742,254	0.30%	12,779,907	12,432,151	12,551,998	12,555,684
32				, , , , , , , , , , , , , , , , ,		,,-==		,,		, ,		, -,	, - ,	, ,500	,,,
33	Net Income	\$18,112,181	-20.90%	\$14,327,112	-10.52%	\$12.820.434	23.59%	\$15.845.067	-5.79%	\$14,927,706	2.71%	\$15.332.224	\$12.625.260	\$11,194,285	\$9,051,116
		<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>	20.5070	+=., 52 ,, 112	10.02/0	, _ _ , 0_ 0, <i>1</i> 0 4	20.0070	+ _0,0 .0,007	3.7.570	+ <u>- 1,5</u> - 7,700	2., 170		+==;===;===;===	÷11,15 1,205	+0,001,110

KENTUCKY AMERICAN WATER COMPANY Case No. 2015-00418 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Type of Filing: X Original Updated Revised

Exhibit 37 - Schedule I-2 Revenues\[Exhibit 37 (I-2),(I-3),(I-4),(I-5).xIsx]Exh Sch. I(2016) Witness Responsible: Linda Bridwell

Line							Base	Forecasted	2 Projected Cal	endar Years
No.	Description	2011	2012	2013	2014	2015	Period	Period	2018	2019
1 2	Revenue by Customer Class:									
2	Residential	\$43,262,213	\$44,438,477	\$43,937,951	\$48,131,477	\$48,400,459	\$48,065,819	\$47,597,960	\$47,166,797	\$46,873,947
5 4	Commercial	21,068,039	21,890,707	20,548,912	21,763,177	22,827,850	22,340,867	21,135,363	20,703,226	20,347,936
4 5	Industrial	1,970,863	2,253,367	2,153,373	2,344,924	2,580,685	2,648,687	2,544,704	2,548,083	20,347,930 2,550,617
6	Other Public Authorities	6,417,428	6,836,685	6,202,288	6,208,935	6,108,846	6,122,156	5,901,261	5,898,355	5,896,179
7	Other Water Utilities	1,912,474	2,019,342	1,673,395	2,058,451	1,965,970	1,929,568	1,774,750	1,764,944	1,764,944
8	Miscellaneous	1,912,474	2,019,342 47,079	30,747	124,654	1,965,970	138,738	84,644	84,644	1,764,944 84,644
				,		,	,		,	,
9	Fire Service	5,666,386	5,713,947	5,689,424	6,465,080	6,488,897	6,469,415	6,440,352	6,440,352	6,440,352
10	Tatal	600 210 420	602 100 602	600 226 001	607 00C C07	600 500 050	607 745 250	COE 470 004	COA COC 401	602 050 C10
11	Total	\$80,310,420	\$83,199,603	\$80,236,091	\$87,096,697	\$88,529,856	\$87,715,250	\$85,479,034	\$84,606,401	\$83,958,619
12										
13	Number of Customers:									
14	12-Month Average:									
15	Residential	108,971	109,965	113,125	114,363	115,913	116,106	117,160	118,681	119,893
16	Commercial	8,756	8,715	8,904	8,931	8,952	8,951	9,029	9,046	9,046
17	Industrial	23	24	25	26	27	26	26	26	20
18	Other Public Authorities	529	536	545	543	557	555	541	541	543
19	Other Water Utilities	12	13	12	14	15	15	15	15	15
20	Miscellaneous	0	0	2	9	17	13	0	0	(
21	Fire Service	2,115	2,153	2,115	2,132	2,222	2,231	2,233	2,233	2,233
22										
23	Total	120,407	121,404	124,727	126,018	127,703	127,898	129,004	130,542	131,754
24										
25										
26	End of Period:									
27	Residential	109,071	110,948	114,164	114,920	116,552	116,007	117,880	119,141	120,324
28	Commercial	8,735	8,784	8,947	8,937	8,958	8,936	9,078	9,063	9,063
29	Industrial	23	24	25	26	28	26	26	26	26
30	Other Public Authorities	532	545	543	541	561	541	541	541	54:
31	Other Water Utilities	13	13	12	15	15	15	15	15	15
32	Miscellaneous	0	0	9	9	20	0	0	0	(
33	Fire Service	2,137	2,154	2,117	2,183	2,240	2,233	2,233	2,233	2,23
34				_/:	_,	_,	_,_==		_,	_,
35	Total	120,511	122,468	125,817	126,631	128,374	127,758	129,773	131,019	132,202
36			,				,		,	,
37										
38	Average Revenue per Customer:									
39	Residential	\$397	\$404	\$388	\$421	\$418	\$414	\$406	\$397	\$391
40	Commercial	2,406	2,512	2,308	2,437	2,550	2,496	2,341	2,289	2,249
40 41	Industrial	86,631	95,549	2,308 87,005	90,189	2,550 97,384	100,266	97,873	98,003	2,243
41 42	Other Public Authorities	,	95,549 12,761		,	97,384		97,873 10,908	98,003 10,903	98,101
		12,124		11,373	11,431	,	11,023		,	,
43	Other Water Utilities	155,065	155,334	137,539	149,706	131,065	128,638	118,317	117,663	117,663
44	Miscellaneous	N/A	N/A	20,498	14,665	9,199	10,811	N/A	N/A	N/A
45	Fire Service	2,679	2,654	2,690	3,032	2,920	2,900	2,884	2,884	2,884
46										
47										

48

Note: Revenue data represents billed revenues only and does not reflect additional revenues from the current or future rate filings.

KENTUCKY AMERICAN WATER COMPANY Case No. 2015-00418 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Type of Filing: ___X__ Original _____ Updated _____ Revised

Exhibit 37 - Schedule I-3 Revenues\[Exhibit 37 (I-2),(I-3),(I-4),(I-5).xIsx]Exh Sch. 1(2016) Witness Responsible: Linda Bridwell

ne o.	Description	2011	2012	2013	2014	2015	Base Period	Forecasted Period	2 Projected Cale 2018	ndar Years 2019
L										
2 3	Revenue by Customer Class:									
3 4	Residential									
4 5	Commercial Industrial									
5	Other Public Authorities									
6 7	Other Water Utilities									
8	Miscellaneous									
8 9	Fire Service									
9 10	File Selvice									
	Total		ALL COMPANY OPE							
12	Iotai		ALL COMPANY OFE	KATIONS ARE JORIS	DICTIONAL					
	Number of Customers:									
	12-Month Average:									
15	Residential									
16	Commercial									
17	Industrial									
18	Other Public Authorities									
19	Other Water Utilities									
20	Miscellaneous									
21	Fire Service									
22										
	Total									
24										
25										
26	End of Period:									
27	Residential									
28	Commercial									
29	Industrial									
30	Other Public Authorities									
31	Other Water Utilities									
32	Miscellaneous									
33	Fire Service									
34										
	Total									
36										
37										
	Average Revenue per Customer:									
39	Residential									
40	Commercial									
41 • 2	Industrial									
12	Other Public Authorities									
13 14	Other Water Utilities Miscellaneous									
14 15										
S	Fire Service									

KENTUCKY AMERICAN WATER COMPANY Case No. 2015-00418 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Type of Filing: X Original Updated Revised

Exhibit 37 - Schedule I-4 Revenues\[Exhibit 37 (I-2),(I-3),(I-4),(I-5).xIsx]Exh Sch. I(2016) Witness Responsible: Linda Bridwell

Line							Base	Forecasted	2 Projected Cale	
No.	Description	2011	2012	2013	2014	2015	Period	Period	2018	2019
1										
2	Sales by Customer Class:									
3	Residential	5,855,415	6,095,861	5,615,124	5,802,958	5,870,951	5,757,461	5,575,259	5,450,909	5,361,38
4	Commercial	3,748,058	3,924,929	3,559,203	3,696,861	3,891,043	3,787,544	3,487,266	3,396,116	3,322,52
5	Industrial	480,416	555,464	527,416	568,237	630,051	646,711	619,086	619,086	619,08
6	Other Public Authorities	1,384,648	1,473,548	1,314,573	1,268,042	1,279,460	1,264,828	1,196,002	1,196,002	1,196,00
7	Other Water Utilities	441,378	459,905	378,358	463,821	448,914	441,813	403,500	403,500	403,50
8	Miscellaneous	2,530	5,382	2,225	2,429	25,418	26,375	4,370	4,370	4,37
9										
10	Total	11,912,443	12,515,089	11,396,899	11,802,347	12,145,837	11,924,732	11,285,483	11,069,983	10,906,870
11										
12										
13	Number of Customers:									
14	<u>12-Month Average:</u>									
15	Residential	108,971	109,965	113,125	114,363	115,913	116,106	117,160	118,681	119,893
16	Commercial	8,756	8,715	8,904	8,931	8,952	8,951	9,029	9,046	9,046
17	Industrial	23	24	25	26	27	26	26	26	26
18	Other Public Authorities	529	536	545	543	557	555	541	541	541
19	Other Water Utilities	12	13	12	14	15	15	15	15	15
20	Miscellaneous	0	0	2	9	17	13	0	0	(
21										
22	Total	118,292	119,252	122,613	123,886	125,480	125,667	126,771	128,309	129,521
23				,		,		<u> </u>	,	
24										
25	End of Period:									
26	Residential	109,071	110,948	114,164	114,920	116,552	116,007	117,880	119,141	120,324
27	Commercial	8,735	8,784	8,947	8,937	8,958	8,936	9,078	9,063	9,063
28	Industrial	23	24	25	26	28	26	26	26	26
29	Other Public Authorities	532	545	543	541	561	541	541	541	541
30	Other Water Utilities	13	13	12	15	15	15	15	15	1
31	Miscellaneous	0	13	9	9	20	0	0	0	1.
32	Wiscenarieous	0	0	5	9	20	0	0	0	(
32 33	Total	118,374	120,314	123,700	124,448	126,134	125,525	127,540	128,786	129,969
34	10181	110,574	120,514	125,700	124,440	120,154	125,525	127,540	120,700	125,50
34 35										
35 36										
	August Cales and Customer									
37	Average Sales per Customer:			50						
38	Residential	54	55	50	51	51	50	48	46	45
39	Commercial	428	450	400	414	435	423	386	375	36
40	Industrial	21,117	23,553	21,310	21,855	23,776	24,481	23,811	23,811	23,81
41	Other Public Authorities	2,616	2,750	2,411	2,335	2,298	2,277	2,211	2,211	2,21
42 43	Other Water Utilities	35,787	35,377	31,098	33,732	29,928	29,454	26,900	26,900	26,90
	Miscellaneous	N/A	N/A	1,484	286	1,488	2,055	N/A	N/A	N/A

44 45

46

47 Note: Sales are stated in 1000 Gallons
KENTUCKY AMERICAN WATER COMPANY Case No. 2015-00418 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended April 30, 2016 Forecast Year for the 12 Months Ended August 31, 2017

Type of Filing: ___X__ Original _____ Updated _____ Revised

Exhibit 37 - Schedule I- 5 Revenues\[Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I(2016) Witness Responsible: Linda Bridwell

ne							Base	Forecasted		alendar Years
0.	Description	2011	2012	2013	2014	2015	Period	Period	2018	2019
	les by Customer Class:									
	Residential									
	Commercial									
	ndustrial									
	Other Public Authorities Other Water Utilities									
	Viscellaneous									
9	viscenarieous									
9 10 To	tal									
10 10			ALL COMPANY OPE		DICTIONAL					
12			ALL COMPANY OFE	KATIONS ARE JORIS	DICTIONAL					
	umber of Customers:									
	-Month Average:									
	Residential									
	Commercial									
	ndustrial									
	Other Public Authorities									
	Other Water Utilities									
	Viscellaneous									
21	viscentricous									
22 To	tal									
23										
24										
	d of Period:									
	Residential									
	Commercial									
	ndustrial									
	Other Public Authorities									
	Other Water Utilities									
	Viscellaneous									
32										
33 To	tal									
34										
35										
36										
37 <u>Av</u>	erage Revenue per Customer:									
38 R	Residential									
39 C	Commercial									
40 li	ndustrial									
41 C	Other Public Authorities									
42 C	Other Water Utilities									
	Viscellaneous									
44										
45										
46										
17 No	ote: Sales are stated in 1000 Gallons									

EXHIBIT 37 SCHEDULE J

COST OF CAPITAL SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description
J-1	Cost of Capital Summary - 13 Month Average for Forecast Period
J-2	Cost of Capital Summary - End of Forecast Period and Base Period
J-3	Embedded Cost of Short-Term Debt
J-4	Embedded Cost of Long-Term Debt
J-5	Embedded Cost of Preferred Stock

For electronic version, see KAW_APP_EX37J_012916.pdf.

Kentucky American Water Company Case No. 2015-00418 Cost of Capital Summary 13-Month Average For Forecast Period Ending August 31, 2017

Data: ____ Base Period _X_ Forecasted Period Type of Filing: __X__ Original ____ Updated _____ Revised Exhibit 37, Schedule J-1 Capital\[Capital Structure 2015.xlsx]Sch J-1 Witness Responsible: Scott Rungren Page 1 of 1

			13-Month					13-Month
Line	Class of		Average Net			Adjusted		Average
No.	Capital	Reference	Carrying Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	\$5,942,244	1.492%	\$6,100	\$5,948,343	1.369%	0.020%
3								
4	Long-Term Debt	W/P - 7-4	201,504,391	50.585%	206,803	201,711,194	6.050%	3.060%
5								
6	Preferred Stock	W/P - 7-5	2,242,372	0.563%	2,302	2,244,673	8.520%	0.050%
7								
8	Common Equity	W/P - 7-6	188,657,198	47.360%	193,619	188,850,817	10.750%	5.090%
9								
10	Total Capital		\$398,346,204	100.000%	\$408,823	\$398,755,027		8.220%
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	\$408,823					

Kentucky American Water Company Case No. 2015-00418 **Cost of Capital Summary** As of August 31, 2017

Data: ____ Base Period _X_ Forecasted Period Type of Filing: ___X__ Original _____ Updated _____ Revised

Exhibit 37, Schedule J-2 Capital\[Capital Structure 2015.xlsx]Sch J-2 Witness Responsible: Scott Rungren Page 1 of 2

			Net					
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-2, Page 1	\$3,648,509	0.910%	\$3 <i>,</i> 369	\$3,651,878	1.659%	0.020%
3								
4	Long-Term Debt	J-3, Page 1	201,540,484	50.275%	186,143	201,726,627	6.050%	3.040%
5								
6	Preferred Stock	J-4, Page 1	2,242,564	0.559%	2,070	2,244,634	8.520%	0.050%
7								
8	Common Equity	W/P - 7-6	193,447,129	48.256%	178,668	193,625,797	10.750%	5.190%
9								
10	Total Capital		\$400,878,685	100.000%	\$370,250	\$401,248,936		8.300%
11								
12								
13								
14								
15								
16	(1) JDITC	W/P - 7-7	\$370,250					

Kentucky American Water Company Case No. 2015-00418 **Cost of Capital Summary** As of April 30, 2016

Data: _X_ Base Period ____ Forecasted Period Type of Filing: X_ Original ____ Updated ____ Revised

Exhibit 37, Schedule J-2 Capital\[Capital Structure 2015.xlsx]Sch J-2 Witness Responsible: Scott Rungren Page 2 of 2

			Net					
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-2, Page 2	\$23,496,534	5.890%	\$27,866	\$23,524,400	0.788%	0.050%
3								
4	Long-Term Debt	J-3, Page 2	194,267,039	48.697%	230,393	194,497,432	6.100%	2.970%
5								
6	Preferred Stock	J-4, Page 2	2,242,050	0.562%	2,659	2,244,709	8.520%	0.050%
7								
8	Common Equity	W/P - 7-6	178,921,176	44.851%	212,192	179,133,368	10.750%	4.820%
9								
10	Total Capital		\$398,926,799	100.000%	\$473,110	\$399,399,910		7.890%
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	\$473,110					

Kentucky American Water Company Case No. 2015-00418 Embedded Cost of Short-Term Debt As of August 31, 2017

Data: ____ Base Period _X_ Forecasted Period Type of Filing: __X__ Original _____ Updated _____ Revised Exhibit 37, Schedule J-3 Capital\[Capital Structure 2015.xlsx]Sch J-3 Witness Responsible: Scott Rungren Page 1 of 2

Line			Amount	Interest	Interest
No.	lssue	Reference	Outstanding	Rate	Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$3,648,509	1.659%	\$60,514
5					
6					
7	Weighted Cost of Short-Term Debt		1.659%		

Kentucky American Water Company Case No. 2015-00418 Embedded Cost of Short-Term Debt As of April 30, 2016

Data: _X_ Base Period ____ Forecasted Period Type of Filing: __X__ Original _____ Updated _____ Revised Exhibit 37, Schedule J-3 Capital\[Capital Structure 2015.xlsx]Sch J-3 Witness Responsible: Scott Rungren Page 2 of 2

Line			Amount	Interest	Interest
No.	lssue	Reference	Outstanding	Rate	Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$23,496,534	0.788%	\$185,035
5					
6					
7	Weighted Cost of Short-Term Debt		0.788%		

Kentucky American Water Company Case No. 2015-00418 Embedded Cost of Long-Term Debt As of August 31, 2017

Data: ____ Base Period _X _ Forecasted Period Type of Filing: _X _ Original _____ Updated _____ Revised Workpaper Reference No(s): W/P - 7-4 Exhibit 37, Schedule J-4 Capital\[Capital Structure 2015.xlsx]Sch J-4 Witness Responsible: Scott Rungren Page 1 of 2

Line No.	Debt Issue Type & Rate	lssue Date	Maturity Date	Amount Outstanding	Cost Rate at Issue	Cost Rate at Maturity	Bond Rating at Issue	Annualized Interest	Principal Amount	Annual Amort. of Issue Expense	Unamortized Discount or Premium	Unamortized Debt Expense	Unamortized Gain/Loss	Carrying Value
1														
2														
3	General Mortgage Bonds:													
4		10/01/00	10/01/00	47 000 000	c	= 00.00/		A 400 400	47.000.000	40.005	40	400.400	40	AC 070 004
5	Series 6.96% GMB	12/01/93	12/01/23	\$7,000,000	6.960%	7.006%	N/A	\$490,420	\$7,000,000	\$3,226	\$0	\$20,169	\$0	\$6,979,831
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,428	0	22,870	0	7,477,130
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,261	0	35,061	0	8,964,939
8	Series 6.593% Note	10/22/2007	10/15/2037	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,599	0	334,060	0	46,665,940
9	Series 6.25% Note	6/23/2009	6/1/2039	45,390,000	6.250%	6.295%	N/A	2,857,301	45,390,000	20,386	0	443,449	0	44,946,551
10	Series 5.625% Note	09/10/09	09/01/39	26,000,000	5.625%	5.675%	N/A	1,475,500	26,000,000	13,005	0	286,157	0	25,713,843
11	Series 5.375% Note	06/24/10	06/01/40	26,000,000	5.375%	5.417%	N/A	1,408,420	26,000,000	10,863	0	247,172	0	25,752,828
12	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
13	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
14	Proposed 4.70% Note	06/15/16	06/15/46	7,250,000	4.700%	4.733%	N/A	343,143	7,250,000	2,417	0	69,580	0	7,180,420
15														
16														
17														
18	Total Long-Term	Debt and Annualize	d Cost	\$202,999,000				\$12,185,294	\$202,999,000	\$72,185	\$0	\$1,458,516	\$0	\$201,540,484
19	0			<u> </u>										
20														
21	Ą	Annualized Cost Rate	2	6.050%										

Kentucky American Water Company Case No. 2015-00418 Embedded Cost of Long-Term Debt As of April 30, 2016

Data: _X_ Base Period ____ Forecasted Period Type of Filing: _X_ Original _____ Updated _____ Revised Workpaper Reference No(s): W/P - 7-4 Exhibit 37, Schedule J-4 Capital\[Capital Structure 2015.xlsx]Sch J-4 Witness Responsible: Scott Rungren Page 2 of 2

Line No.	Debt Issue Type & Rate	lssue Date	Maturity Date	Amount Outstanding	Cost Rate at Issue	Cost Rate at Maturity	Bond Rating at Issue	Annualized Interest	Principal Amount	Annual Amort. of Issue Expense	Unamortized Discount or Premium	Unamortized Debt Expense	Unamortized Gain/Loss	Carrying Value
1														
2	Constant and Develop													
3	General Mortgage Bonds:													
4	Series 6.96% GMB	12/01/93	12/01/23	\$7,000,000	6.960%	7.006%	N/A	\$490,420	\$7,000,000	\$3,226	\$0	\$24,470	\$0	\$6,975,530
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,428	0 0	26,107	0 0	7,473,893
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,261	0	39,408	0	8,960,592
8	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,599	0	356,192	0	46,643,808
9	Series 6.25% Note	06/23/09	06/01/39	45,390,000	6.250%	6.295%	N/A	2,857,301	45,390,000	20,386	0	470,630	0	44,919,370
10	Series 5.625% Note	09/10/09	09/01/39	26,000,000	5.625%	5.675%	N/A	1,475,500	26,000,000	13,005	0	303,497	0	25,696,503
11	Series 5.375% Note	06/24/10	06/01/40	26,000,000	5.375%	5.417%	N/A	1,408,420	26,000,000	10,863	0	261,656	0	25,738,344
12	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
13	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
14	Proposed 4.70% Note	06/15/16	06/15/46	0	4.700%	0.000%	N/A	0	0	0	0	0	0	0
15														
16														
17														
18	Total Long-Term	Debt and Annualize	ed Cost	\$195,749,000				\$11,842,151	\$195,749,000	\$69,768	\$0	\$1,481,961	\$0	\$194,267,039
19														
20														
21	А	nnualized Cost Rate	e	6.100%										

Kentucky American Water Company Case No. 2015-00418 Embedded Cost of Preferred Stock As of August 31, 2017

Data: ____ Base Period _X_ Forecasted Period Type of Filing: __X_ Original ____ Updated _____ Revised Workpaper Reference No(s): W/P - 7-5 Exhibit 37, Schedule J-5 Capital\[Capital Structure 2015.xlsx]Sch J-5 Witness Responsible: Scott Rungren Page 1 of 2

					Unamortized	Gain or Loss		Annual Amort.			
Line	Dividend Rate,		Amount	Premium or	Issue	on Reaquired	Net	of Issue	Cost Rate	Cost Rate	Annualized
No.	Type & Par Value	Date Issued	Outstanding	Discount	Expense	Stock	Proceeds	Expense	at Issue	at Maturity	Dividends
1											
2											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$7,436	\$0	\$2,242,564	\$385	8.470%	8.520%	\$191,066
6											
7											
8											
9											
10	Total		\$2,250,000	\$0	\$7,436	\$0	\$2,242,564	\$385			\$191,066
11											
12											
13	Annualized Cost Rate		8.520%								

Kentucky American Water Company Case No. 2015-00418 Embedded Cost of Preferred Stock As of April 30, 2016

Data: _X_ Base Period ___ Forecasted Period Type of Filing: _X_ Original ___ Updated ____ Revised Workpaper Reference No(s): W/P - 7-5 Exhibit 37, Schedule J-5 Capital\[Capital Structure 2015.xlsx]Sch J-5 Witness Responsible: Scott Rungren Page 2 of 2

Line	Dividend Rate,		Amount	Premium or	Unamortized Issue	Gain or Loss on Reaguired	Net	Annual Amort. of Issue	Cost Rate	Cost Rate	Annualized
No.	Type & Par Value	Date Issued	Outstanding	Discount	Expense	Stock	Proceeds	Expense	at Issue	at Maturity	Dividends
1											
2											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$7,950	\$0	\$2,242,050	\$385	8.470%	8.520%	\$191,023
6											
7											
8											
9											
10	Total		\$2,250,000	\$0	\$7,950	\$0	\$2,242,050	\$385			\$191,023
11											
12											
13	Annualized Cost Rate		8.520%								

EXHIBIT 37 SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNING MEASURES FOR THE TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule

Description

K Comparative Financial Data

For electronic version, see KAW_APP_EX37K_012916.pdf.

Kentucky American Water Company Case No. 2015-00418 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD DATE CERTAIN: FOR THE PERIODS INDICATED TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: N/A Exhibit 37, Schedule K-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

Line No.	Description	Forecasted Period	Base Period	Water Only 2015	Water Only 2014	Water Only 2013	Water Only 2012	Water Only 2011	Water Only 2010	Water Only 2009	Water Only 2008	Water Only 2007	Water Only 2006
1													
2	Plant Data:												
3	Utility Plant in Service												
4	Intangible Plant	\$919,664	\$882,198	\$819,584	\$731,696	\$731,696	\$660,723	\$107,711	\$107,711	\$107,711	\$107,711	\$107,795	\$101,901
5	Source of Supply & Pumping Plant	86,615,551	84,183,990	83,513,197	81,888,672	84,460,965	79,966,123	53,910,303	52,364,403	15,002,102	14,957,121	15,175,468	14,478,568
6	Water Treatment Plant	90,341,482	77,763,914	77,572,344	77,192,517	86,000,538	85,510,063	110,619,131	107,824,450	60,047,045	55,468,176	49,581,746	46,455,253
7	Transmission & Distribution Plant	455,101,185	440,045,749	433,753,617	422,530,698	395,140,220	385,390,530	375,533,150	368,236,957	276,896,561	267,564,327	251,498,546	237,337,350
8	Sewer Plant	0	0	0	0	0	0	0	0	0	0	33,573	33,579
9	General Plant	46,646,710	46,073,050	47,389,535	45,378,807	47,945,084	43,107,843	36,318,699	30,801,153	28,785,576	27,371,650	25,049,064	25,269,382
10	Gross Plant	679,624,591	648,948,901	643,048,278	627,722,390	614,278,502	594,635,281	576,488,994	559,334,674	380,838,996	365,468,985	341,446,192	323,676,034
11													
12	Less: Accumulated Depreciation	152,076,279	142,044,391	141,199,706	130,096,837	136,440,486	127,487,618	116,997,882	109,120,928	100,397,576	92,378,248	87,721,073	82,015,524
13	Accumulated Amortization												
14													
15	Net Plant in Service	527,548,312	506,904,510	501,848,571	497,625,553	477,838,016	467,147,663	459,491,113	450,213,747	280,441,421	273,090,738	253,725,119	241,660,510
16													
17	Total CWIP	9,193,558	23,768,036	26,795,824	9,397,051	20,605,957	13,172,055	10,175,999	7,221,475	138,797,378	54,501,131	21,309,579	11,735,349
18													
19	Total Plant Data	\$536,741,870	\$530,672,546	\$528,644,395	\$507,022,604	\$498,443,973	\$480,319,718	\$469,667,112	\$457,435,222	\$419,238,799	\$327,591,869	\$275,034,698	\$253,395,859
20													
21													
22	% of Construction Financed Internally	63.8%	29.4%	118.4%	171.8%	122.3%	72.8%	110.3%	30.4%	86.2%	42.3%	47.3%	#REF!
23													
24													
25	Capital Structure:												
26	(\$'s Based on Period-End Accounts)												
27	Long-Term Debt	\$201,504,391	\$194,267,039	\$197,999,000	\$200,249,000	\$200,249,000	\$192,390,000	\$192,390,000	\$172,390,000	\$149,490,000	\$81,200,000	\$84,300,000	\$54,400,000
28	Preferred Stock	2,242,372	2,242,050	0	0	0	0	1,445,600	1,445,600	1,445,600	1,445,600	1,466,700	1,466,100
29	Common Equity	188,657,198	178,921,176	171,248,573	167,712,960	163,767,141	159,212,836	155,289,658	150,715,659	128,444,633	93,561,588	74,567,855	73,200,719
30													
31	Total Capital	\$392,403,961	\$375,430,265	\$369,247,573	\$367,961,960	\$364,016,141	\$351,602,836	\$349,125,258	\$324,551,259	\$279,380,233	\$176,207,188	\$160,334,555	\$129,066,819

Kentucky American Water Company Case No. 2015-00418 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD DATE CERTAIN: FOR THE PERIODS INDICATED TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: N/A Exhibit 37, Schedule K-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

Line		Forecasted	Base	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only	Water Only
No.	Description	Period	Period	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1 2	Condensed Income Statement Date												
2	Condensed Income Statement Data: Operating Revenues	\$87,685,969	\$90,509,219	\$90,803,923	\$88,426,563	\$83,342,330	\$85,689,596	\$83,016,582	\$73,761,818	\$61,710,499	\$59,774,669	\$52,466,838	\$48,859,772
4	Operating Expenses	Ş67,063,909	\$90,309,219	Ş90,803,923	<i>300,420,303</i>	<i>3</i> 03,342,330	\$63,069,390	\$65,010,582	\$75,701,616	Ş01,710,499	\$39,774,009	\$52,400,858	Ş40,039,772
5	(Excluding Income Taxes)	55,645,614	53,417,287	53,863,128	51,391,750	51,141,917	50,773,919	48,923,129	47,375,401	42,703,200	39,832,456	37,679,505	37,160,018
6	State Income Taxes - Current	1,140,795	1,051,218	1,114,821	867,876	581,290	1,826,947	(140,666)	676,653	629,464	599,554	396,290	589,055
7	Deferred SIT - Accelerated Depreciation	1,140,755	1,051,210	0	0	0	1,020,047	(140,000)	0/0,055	025,404	0	0	0
8	Deferred SIT - Other	23,717	472,654	767,184	644,940	495,456	(422,568)	877,884	629,638	482,960	277,052	225,146	(162,568)
9	Federal Income Taxes - Current	5,055,681	5,545,518	8,573,873	3,776,789	197,027	9,812,980	(483,454)	(36,209,720)	1,535,934	3,273,479	2,926,746	3,305,428
10	Deferred FIT - Accelerated Depreciation	0	0	0,575,675	0	157,027	0	(405,454)	(30,203,720)	1,555,554	0	2,520,740	0
11	Deferred FIT - Other	1,504,246	3,518,581	294,477	4,903,237	7,239,945	(1,438,619)	4,775,154	43,850,412	4,268,422	1,926,709	601,270	(1,218,281)
12	Deferred FIT - ITC	1,504,240	0	234,477	4,505,257	0	(1,450,015)	4,775,154	45,050,412	4,200,422	1,520,705	0	(1,210,201)
13	Amortization of ITC	(76,468)	(84,792)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,837)	(84,757)
14		(70,100)	(01)/02)	(01)/07/	(01)/07/	(01)/07/	(01)/07/	(01)/07/	(01)/0//	(01)/07/	(01)/07/	(01,007)	(01)/07/
15	Operating Income	24,392,385	26,588,753	26,275,236	26,926,768	23,771,491	25,221,733	29,149,332	17,524,231	12,175,316	13,950,216	10,722,718	9,270,877
16		,==_,===				,,	,					,,	-)
17	AFUDC	665,027	1,489,208	1,104,334	452,869	1,139,458	991,925	412,080	3,370,915	4,897,575	1,918,748	1,226,848	390,200
18	Other Income (Deductions), Net	140	(41,893)	161,748	739,179	(49,199)	(47,482)	(429,902)	(555,333)	, ,	(269,064)	(10,952)	,
19			())			(- , ,	() =)	(-, ,	()		((,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
20	Income Available for Fixed Charges	25,057,552	28,036,068	27,541,319	28,118,816	24,861,751	26,166,176	29,131,510	20,339,813	17,072,891	15,599,900	11,938,614	9,661,077
21	Interest Charges	12,432,291	12,402,100	12,232,463	11,892,600	11,660,167	11.839.064	11.019.329	7,109,349	5,942,543	6,544,685	6,104,079	5,658,020
22			,,		,	,,	,,.		.,,	0,0 .2,0 .0	-,,	-,	0,000,020
23	Net Income	12,625,260	15,633,968	15,308,856	16,226,217	13,201,584	14,327,112	18,112,181	13,230,464	11,130,348	9,055,215	5,834,535	4,003,057
24	Preferred Dividends	190.575	301,744	381,150	381,150	381,150	421,041	458,776	458,776	460,552	459,457	459,923	458,797
25		· · · ·											
26	Net Income to Common Equity	\$12,434,685	\$15,332,224	\$14,927,706	\$15,845,067	\$12,820,434	\$13,906,071	\$17,653,405	\$12,771,688	\$10,669,796	\$8,595,758	\$5,374,612	\$3,544,260
27													
28													
29	AFUDC as a Percent of Net Income	5.27%	9.53%	7.21%	2.79%	8.63%	6.92%	2.28%	25.48%	44.00%	21.19%	21.03%	9.75%
30													
31	AFUDC as a Percent to Earnings												
32	Available for Common Equity	5.35%	9.71%	7.40%	2.86%	8.89%	7.13%	2.33%	26.39%	45.90%	22.32%	22.83%	11.01%
33													
34	Cost of Capital:												
35	Embedded Cost of Long-Term Debt	6.05%	6.10%	6.23%	6.13%	6.01%	6.15%	5.73%	4.05%	3.89%	7.13%	6.06%	6.29%
36	Embedded Cost of Preferred Stock	8.52%	8.52%	0.00%	0.00%	0.00%	2.76%	5.37%	5.37%	5.37%	5.38%	5.37%	5.37%
37													
38	Fixed Charge Coverages:												
39	Pre-Tax Interest Coverage	2.63	3.11	3.12	3.21	2.86	3.03	3.09	4.11	4.02	3.30	2.62	2.14
40	Pre-Tax Interest Coverage												
41	(Excluding AFUDC)	2.58	2.99	3.03	3.18	2.76	2.95	3.05	3.63	3.20	3.01	2.42	2.07
42	After-Tax Interest Coverage	2.02	2.26	2.25	2.36	2.13	2.21	2.64	2.86	2.87	2.38	1.96	1.71
43	After-Tax Fixed Charge Coverage	1.99	2.21	2.18	2.29	2.06	2.13	2.54	2.69	2.67	2.23	1.82	1.58
44													

44 45 46

Data for forecast excludes the effect of any additional revenues approved by the commission in this proceeding.

Kentucky American Water Company Case No. 2015-00418 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD DATE CERTAIN: FOR THE PERIODS INDICATED TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

e).	Description	Forecasted Period	Base Period	Water Only 2015	Water Only 2014	Water Only 2013	Water Only 2012	Water Only 2011	Water Only 2010	Water Only 2009	Water Only 2008	Water Only 2007	Water Only 2006
Stock	and Bond Ratings:												
	oody's Bond Rating												
	P Bond Rating					ALL BOND A	AND PREFERRED S	TOCK ISSUES ARE	PRIVATELY PLACE	D AND THEREFOR	RE, NOT RATED.		
Mo	oody's Preferred Stock Rating												
	P Preferred Stock Rating												
Com	mon Stock Related Data:												
) Sh	ares Outstanding - Year-End	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,39
Sh	ares Outstanding - Monthly Average	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,39
Ea	rnings per Share - Weighted Average	\$7.93	\$9.78	\$9.52	\$10.11	\$8.18	\$8.87	\$11.26	\$8.15	\$6.81	\$5.48	\$3.43	\$2.2
Div	vidends Paid per Share	\$5.95	\$7.34	\$7.20	\$7.56	\$5.29	\$9.38	\$8.66	\$5.70	\$5.17	\$3.83	\$2.66	\$1.2
i Div	vidends Declared per Share	\$5.95	\$7.34	\$7.20	\$7.56	\$5.29	\$9.38	\$8.66	\$5.70	\$5.17	\$3.83	\$2.66	\$1.2
/ Div	vidend Payout Ratio (Declared Basis)	75.03%	75.05%	75.63%	74.78%	64.67%	105.75%	76.91%	69.94%	75.92%	69.89%	77.55%	56.64
Mark	et Price - High/Low												
1st	Quarter												
2n	d Quarter				N	O MARKET PRICE I	S AVAILABLE FOR	KENTUCKY-AMER	ICAN WATER CON	IPANY. STOCK IS	NOT PUBLICLY TR	ADED.	
3rc	d Quarter												
4tł	n Quarter												
Во	ok Value per Share (Year-End)	\$120.36	\$114.15	\$109.26	\$107.00	\$104.48	\$101.58	\$99.08	\$96.16	\$81.95	\$59.69	\$47.57	\$46.7
,													
Rate	of Return Measures:												
Re	turn on Common Equity (Average)	6.77%	9.18%	8.81%	9.56%	7.94%	8.84%	11.54%	9.15%	9.61%	10.23%	7.27%	5.18
Re	turn on Total Capital - (Average)	6.35%	7.34%	7.13%	7.36%	6.64%	7.20%	8.65%	5.80%	5.34%	8.29%	7.41%	6.73
Re	turn on Net Plant in Service (Average)	4.72%	5.50%	5.26%	5.52%	5.03%	5.44%	6.41%	4.80%	4.40%	5.30%	4.33%	3.97
Othe	r Financial and Operating Data:												
7 Mi	x of Sales (Gas and Electric)					NOT APPLICAB	LE TO KENTUCKY-	AMERICAN WATE	R COMPANY				
Mi	x of Fuel (Gas and Electric)					NOT APPLICAB	LE TO KENTUCKY-	AMERICAN WATE	R COMPANY				
)													
	mposite Depreciation Rate	2.25%	2.20%	2.10%	2.19%	2.17%	1.98%	1.56%	1.41%	1.56%	1.64%	1.87%	2.14
2	· · · · · · · · ·												

EXHIBIT 37 SCHEDULE L

NARRATIVE DESCRIPTION AND EXPLANATION OF ALL PROPOSED TARIFF CHANGE

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule

Description

L Narrative Rationale for Tariff Changes

For electronic version, see KAW_APP_EX37L_012916.pdf.

Tune of Bate or	
Reference Regulation	te or Description
	The Company is proposing to increase its rates based on Mr. Paul Herbert's cost of service study for all metered tariffs, plus public and private fire protection. Please see the testimony of Ms. Linda Bridwell for a general discussion about the impact of the change in water service tariffs proposed by the testimony and exhibits of Mr. Paul Herbert. Also see the cost of service study prepared by Mr. Herbert attached to Exhibit 36.
	The Company is proposing to revise its sample bill page to reflect the proposed tariff. The Company is also proposing to revise its sample bill explanation page to clarify the calculation of the Franchise Tax and School District Tax.
	The Company is proposing to revise its Billing of License, Occupation, Franchise or other Similar Charges or Taxes including School Tax tariff page to clarify the item on the Customer's bill related to school tax.
	The Company is proposing to add a new tariff for a Qualified Infrastructure Program Charge. The charge will recover the fixed costs (pre-tax return and depreciation) of certain non-revenue producing distribution system replacement projects completed and placed in service on an annual prospective basis between base rate cases and recorded in the individual utility plant accounts, and provide the Company with the resources to accelerate the replacement of aging water distribution system infrastructure. The initial annual prospective QIP year will be the first full twelve month period following the Forecast Test Period utilized by the Commission in establishing Base Rates of the Company in its prior Base Rate Case proceeding. Please see Ms. Linda Bridwell's testimony.
	The Company is proposing to adjust its Tapping Fee tariff due to increased costs for water service installations. Please refer to the testimony of Mr. Brent O'Neill.
	The Company is proposing to eliminate its specific charges for the former Tri-Village and Elk Lake customers. Please refer to the testimony of Ms. Linda Bridwell.

Kentucky American Water Company Case No. 2015-00418

EXHIBIT 37 SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD WITH DETAILED BILLING ANALYSIS FOR ALL CUSTOMER CLASSES

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule	Description
M-1	Revenue Summary
M-1 M-2	Revenues at Present and Proposed Rates
M-3	Bill Analysis for the Base Period and Forecasted Period

For electronic version, see KAW_APP_EX37M_012916.pdf.

Kentucky American Water Company Case No. 2015-00418

Revenue Summary

For the Base Peiod Ended 2/29/16 & the Forecast Year Ended 6/30/17 (At Both Present and Proposed Rates)

Witness Responsible: Linda Bridwell

		Supporting	Base Period	Adjustments	Forecast Year	Adjustments	Forecast Year
ine		Schedule	12 Months Ended	for Present	at Present	for Proposed	at Proposed
No.	Description	Reference	4/30/16	Rates	Rates	Rates	Rates
1							
2	Sales of Water						
3	Residential	Revenues\[Revenue.xlsx]Sch M	\$48,487,971	(\$890,033)	\$47,597,938	\$8,324,451	\$55,922,389
4	Commercial	Revenues\[Revenue.xlsx]Sch M	22,363,338	(1,194,943)	21,168,395	2,756,667	23,925,062
5	Industrial	Revenues\[Revenue.xlsx]Sch M	2,558,342	(17,859)	2,540,483	557,063	3,097,546
6	Other Public Authorities	Revenues\[Revenue.xlsx]Sch M	6,278,926	(374,160)	5,904,766	1,047,117	6,951,883
7	Sale for Resale	Revenues\[Revenue.xlsx]Sch M	1,929,026	(154,284)	1,774,742	111,947	1,886,689
8	Private Fire	Revenues\[Revenue.xlsx]Sch M	2,716,050	(16,203)	2,699,847	80,739	2,780,586
9	Public Fire	Revenues\[Revenue.xlsx]Sch M	3,764,401	(23,895)	3,740,506	575,462	4,315,968
10	Miscellaneous	Revenues\[Revenue.xlsx]Sch M	125,477	(40,833)	84,644	0	84,644
11	Other Water Revenue	Revenues\[Revenue.xlsx]Sch M	0	0	0	0	0
12	Total Sales of Water		88,223,531	(2,712,210)	85,511,321	13,453,446	98,964,767
13							
14							
15	Other Operating Revenues						
16	Other Water Revenue	Revenues\[Revenue.xlsx]Sch M	0	0	0	0	0
17	Late Payment Fee	Revenues\[Revenue.xlsx]Sch M	952,621	(99,981)	852,640	0	852,640
18	Rent	Revenues\[Revenue.xlsx]Sch M	75,358	(5,674)	69,684	0	69,684
19	Rent I/C	Revenues\[Revenue.xlsx]Sch M	50,904	14,496	65,400	0	65,400
20	Collect for Others	Revenues\[Revenue.xlsx]Sch M	0	0	0	0	0
21	NSF Check Charge	Revenues\[Revenue.xlsx]Sch M	30,740	1,402	32,142	0	32,142
22	Application/Initiation Fee	Revenues\[Revenue.xlsx]Sch M	754,380	(10,837)	743,543	0	743,543
23	Usage Data	Revenues\[Revenue.xlsx]Sch M	51,945	689	52,634	0	52,634
24	Reconnect Fee	Revenues\[Revenue.xlsx]Sch M	331,964	(32,359)	299,605	0	299,605
25	Miscellaneous Service	Revenues\[Revenue.xlsx]Sch M	37,776	21,224	59,000	0	59,000
26	WW-Miscellaneous Service	Revenues\[Revenue.xlsx]Sch M	0	0	0	0	0
27	Total Other Operating Revenue	25	2,285,688	(111,040)	2,174,648	0	2,174,648
28				î			
29							
30	Total Operating Revenues		\$90,509,219	(\$2,823,250)	\$87,685,969	\$13,453,446	\$101,139,415

Kentucky American Water Company Case No. 2015-00418 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Witness Responsible: Linda Bridwell

Line Number	Adjustments	Schedule Reference	Residential	Commercial	Industrial	Other Public Authorities	Sale for Resale
1							
2	Billing Determinant Change	Revenues\[Revenue.xlsx]Sch M	(\$635,710)	(\$906,362)	\$3,491	(\$264,741)	(\$111,442)
3	Unbilled Adjustment		(254,323)	(288,581)	(21,350)	(109,419)	(42,842)
4	Eliminate Owenton Revenue	Revenues\[Revenue.xlsx]Sch M					0
5							
6							
7	Total		(\$890,033)	(\$1,194,943)	(\$17,859)	(\$374,160)	(\$154,284)
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Billing Determinant Change	Revenues\[Revenue.xlsx]Sch M	(\$16,203)	(\$23 <i>,</i> 895)	(\$37,755)	\$0	(\$1,992,617)
16	Unbilled Adjustment		0		(3,078)		(719,593)
17	Eliminate Owenton Revenue	Revenues\[Revenue.xlsx]Sch M					0
18							
19							
20	Total		(\$16,203)	(\$23,895)	(\$40,833)	\$0	(\$2,712,210)

Kentucky American Water Company Case No. 2015-00418 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Witness Responsible: Linda Bridwell

Line Number	Adjustments	Schedule Reference	Other Water Revenue	Late Payment Fee	Rent	Rent I/C	Collect for Others	NSF Check Charge
1								
2	To Adjust for the Forecast Period	Revenues\[Revenue.xlsx]Sch M	\$0	(\$99,981)	(\$5,674)	\$14,496	\$0	\$1,402
3								
4								
5								
6								
7	Total		\$0	(\$99,981)	(\$5,674)	\$14,496	\$0	\$1,402
8								
9								
10								
11			Application/	Usage	Reconnect	Miscellaneous	WW-Miscellaneous	
12			Initiation Fee	Data	Fee	Service	Service	Total
13								
14								
15	To Adjust for the Forecast Period	Revenues\[Revenue.xlsx]Sch M	(\$10,837)	\$689	(\$32,359)	\$21,224	\$0	(\$111,040)
16								
17								
18								
19			(\$10.00=)		(400.050)	401.001		(\$111.010)
20	Total		(\$10,837)	\$689	(\$32,359)	\$21,224	\$0	(\$111,040)

Kentucky American Water Company Case No. 2015-00418 Revenue Summary Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Witness Responsible: Linda Bridwell

Line Number	Adjustments	Schedule Reference	Residential	Commercial	Industrial	Other Public Authorities	Sale for Resale
1							
2	Proposed Rates	Revenues\[Revenue.xlsx]Sch M	\$8,324,451	\$2,756,667	\$557,063	\$1,047,117	\$111,947
3							
4							
5							
6							
7	Total		\$8,324,451	\$2,756,667	\$557,063	\$1,047,117	\$111,947
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Proposed Rates	Revenues\[Revenue.xlsx]Sch M	\$80,739	\$575,462	\$0	\$0	\$13,453,446
16							
17							
18							
19							
20	Total		\$80,739	\$575,462	\$0	\$0	\$13,453,446

Kentucky American Water Company Case No. 2015-00418 Revenue Summary Summary of Adjustments for Other Revenues for Forecast Year at Proposed Rates

Witness Responsible: Linda Bridwell

Line Number	Adjustments	Schedule Reference	Other Water Revenue	Late Payment Fee	Rent	Rent I/C	Collect for Others	NSF Check Charge
1								
2	To Adjust for the Forecast Period	Revenues\[Revenue.xlsx]Sch M	\$0	\$0	\$0	\$0	\$0	\$0
3 4								
4								
6								
7	Total		\$0	\$0	\$0	\$0	\$0	\$0
8								
9								
10					_			
11 12			Application/ Initiation Fee	Usage Data	Reconnect Fee	Miscellaneous Service	WW-Miscellaneous Service	Total
12			Initiation ree	Data	ree	Jervice	Service	TOLAI
14								
15	To Adjust for the Forecast Period	Revenues\[Revenue.xlsx]Sch M	\$0	\$0	\$0	\$0	\$0	\$0
16								
17								
18								
19 20	Total		\$0	\$0	\$0	\$0	\$0	\$0
20	1000		υÇ	ŲÇ	ÛÇ	ÛÇ	ÛÇ	ÛÇ

Kentucky American Water Company Forecast Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

									F	Revenues\[Reve	nue.xlsx]Sch M
		Base Period at	Present Rates	Base Period at	Proposed Rates	Test Year at	Present Rates	Test Year at P	roposed Rates		
	Class/	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
Line #	Description	('000 Gal)	Revenue	('000 Gal)	Revenue	('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
1	Monthly Billing:										
2											
3	Residential	5,762,070	\$48,233,822	5,762,070	\$56,683,098	5,575,259	\$47,597,938	5,575,259	\$55,922,389	\$8,324,451	17.49%
4	Commercial	3,726,537	22,074,757	3,726,537	24,921,070	3,487,266	21,168,395	3,487,266	23,925,062	2,756,667	13.02%
5	Industrial	618,295	2,536,992	618,295	3,093,310	619,086	2,540,483	619,086	3,097,546	557,063	21.93%
6	Other Public Authority	1,271,685	6,169,508	1,271,685	7,261,540	1,196,002	5,904,766	1,196,002	6,951,883	1,047,117	17.73%
7	Sale for Resale	432,531	1,886,183	432,531	2,005,102	403,500	1,774,742	403,500	1,886,689	111,947	6.31%
8	Private Fire Service:	3,250	2,723,183	0	2,804,056	0	2,699,847	0	2,780,586	80,739	2.99%
9	Public Fire Service	0	3,757,268	0	4,331,418	0	3,740,506	0	4,315,968	575,462	15.38%
10	Miscellaneous	12,056	116,418	12,056	116,418	4,368	84,644	4,368	84,644	0	0.00%
11	Other Water Revenue	0	0	0	0	0	0	0	0	0	0.00%
12	Total	11,826,425	\$87,498,131	11,823,175	\$101,216,012	11,285,481	\$85,511,321	11,285,481	\$98,964,767	\$13,453,446	15.73%
13											
14	Miscellaneous Revenues:										
15	Other Water Revenue		\$0		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		936,548		936,548		852,640		852,640	0	0.00%
17	Rent		75,361		75,361		69,684		69,684	0	0.00%
18	Rent I/C		50,905		50,905		65,400		65,400	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		30,741		30,741		32,142		32,142	0	0.00%
21	Application/Initiation Fee		754,381		754,381		743,543		743,543	0	0.00%
22	Usage Data		51,946		51,946		52,634		52,634	0	0.00%
23	Reconnect Fee		336,164		336,164		299,605		299,605	0	0.00%
24	Miscellaneous Service		37,773		37,773		59,000		59,000	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26	Total Other Revenue		\$2,273,818		\$2,273,818		\$2,174,648		\$2,174,648	\$0	0.00%
27											
28	Total Revenue		\$89,771,949		\$103,489,830		\$87,685,969		\$101,139,415	\$13,453,446	15.34%

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

			Base Period at	Present Rates		Ba	ise Period at P	roposed Rates			Test Year at	Present Rates	5		Test Year at F	Proposed Rates	5	-	-
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Residential:																		
2	Minimum Charge:																		
	5/8" Monthly	1,367,034		\$12.49	\$17,074,259	1,367,034		\$14.85	\$20,300,460	1,377,268			\$17,202,077	1,377,268		\$14.85	\$20,452,430	\$3,250,353	18.90%
4	3/4" Monthly	12		18.74	225	12		22.30	268	12		18.74	225	12		22.30	268	43	19.11%
5	1" Monthly	22,837		31.23	713,186	22,837		37.10	847,237	21,864		31.23	682,813	21,864		37.10	811,154	128,341	18.80%
	1-1/2" Monthly	156		62.45	9,745	156		74.30	11,595	156		62.45	9,742	156		74.30	11,591	1,849	18.98%
7	2" Monthly	1,259		99.92	125,844	1,259		118.80	149,623	1,176		99.92	117,506	1,176		118.80	139,709	22,203	18.90%
8	3" Monthly	0		187.35	0	0		222.80	0	0		187.35	0	0		222.80	0	0	0.00%
9	4" Monthly	0		312.25	0	0		371.30	0	0		312.25	0	0		371.30	0	0	0.00%
10	6" Monthly	36		624.50	22,482	36		742.50	26,730	36		624.50	22,482	36		742.50	26,730	4,248	18.90%
	8" Monthly	32		999.20	31,974	32		1,188.00	38,016	12		999.20	11,990	12		1,188.00	14,256	2,266	18.90%
	Surcharge																	0	0.00%
13																			
14																			
15																			
	Volumetric Charges	<u>.</u>																	
	First Block		5,731,694		\$30,380,273		5,731,694	\$6.1820	\$35,433,335		5,575,259		\$29,551,103		5,575,259	\$6.1820	\$34,466,251	\$4,915,148	16.63%
	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Credits		30,376		(124,166)		30,376		(124,166)				0		0		0	0	0.00%
24		-		-	4	-			+===============	-			A 10 000 00 -	-					
25	Total		5,762,070		\$48,233,822	-	5,762,070		\$56,683,098		5,575,259		\$47,597,938	-	5,575,259		\$55,922,389	\$8,324,451	17.49%

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

Witnes	s Responsible: Line	la Bridwell							oril 30, 2016 and								ſ	Exhibit 37 Revenues\[Reve	7, Schedule M-3 nue.xlsx]Sch M
			Base Period at	Present Rates		Ba	ase Period at P	Proposed Rates			Test Year at	Present Rates			Test Year at P	Proposed Rates	5	-	
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
	Commercial:																		
	Minimum Charge:																		
	5/8" Monthly	54,977		\$12.49	\$686,661	54,977		\$14.85	\$816,406	55,473		\$12.49	\$692,858	55,473		\$14.85	\$823,774	\$130,916	18.90%
4	3/4" Monthly	11		18.74	213	11		22.30	253	12		18.74	225	12		22.30	268	43	19.11%
5	1" Monthly	30,610		31.23	955,965	30,610		37.10	1,135,649	28,762		31.23	898,237	28,762		37.10	1,067,070	168,833	18.80%
	1-1/2" Monthly	2,041		62.45	127,464	2,041		74.30	151,651	2,064		62.45	128,897	2,064		74.30	153,355	24,458	18.97%
7	2" Monthly	20,516		99.92	2,049,921	20,516		118.80	2,437,256	22,635		99.92	2,261,689	22,635		118.80	2,689,038	427,349	18.90%
8	3" Monthly	16		187.35	2,998	16		222.80	3,565	24		187.35	4,496	24		222.80	5,347	851	18.93%
9 4	4" Monthly	370		312.25	115,657	370		371.30	137,529	372		312.25	116,157	372		371.30	138,124	21,967	18.91%
10	6" Monthly	153		624.50	95,519	153		742.50	113,568	156		624.50	97,422	156		742.50	115,830	18,408	18.90%
11	8" Monthly	109		999.20	108,913	109		1,188.00	129,492	132		999.20	131,894	132		1,188.00	156,816	24,922	18.90%
	Surcharge																	0	0.00%
13																			
14																			
15																			
	Volumetric Charges:																		
	First Block		3,712,689		\$17,924,865		3,712,689	\$5.3840	\$19,989,120		3,487,266		\$16,836,520		3,487,266	\$5.3840	\$18,775,440	\$1,938,920	11.52%
	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Credits		13,848		6,581		13,848		6,581				0		0		0	0	0.00%
24		-		_		-				-						-			
25	Total		3,726,537		\$22,074,757	_	3,726,537		\$24,921,070		3,487,266		\$21,168,395		3,487,266		\$23,925,062	\$2,756,667	13.02%

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

																	R	evenues\[Reve	nue.xlsx]Sch M
_			Base Period at	Present Rates	5	В	ase Period at I	Proposed Rates			Test Year at	Present Rates			Test Year at F	Proposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Industrial:																		
2	Minimum Charge:																		
3	5/8" Monthly	70		\$12.49	\$876	70		\$14.85	\$1,042	72		\$12.49	\$899	72		\$14.85	\$1,069	\$170	18.91%
4	3/4" Monthly	0		18.74	0	0		22.30	0	0		18.74	0	0		22.30	0	0	0.00%
5	1" Monthly	24		31.23	750	24		37.10	890	24		31.23	750	24		37.10	890	140	18.67%
6	1-1/2" Monthly	24		62.45	1,499	24		74.30	1,783	24		62.45	1,499	24		74.30	1,783	284	18.95%
7	2" Monthly	290		99.92	28,971	290		118.80	34,445	288		99.92	28,777	288		118.80	34,214	5,437	18.89%
8	3" Monthly	0		187.35	0	0		222.80	0	0		187.35	0	0		222.80	0	0	0.00%
9	4" Monthly	126		312.25	39,344	126		371.30	46,784	120		312.25	37,470	120		371.30	44,556	7,086	18.91%
10	6" Monthly	96		624.50	59,877	96		742.50	71,190	96		624.50	59,952	96		742.50	71,280	11,328	18.90%
11	8" Monthly	0		999.20	0	0		1,188.00	0	0		999.20	0	0		1,188.00	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		617,788	\$3.8947	\$2,406,080		617,788	\$4.7550	\$2,937,581		619,086	\$3.8947	\$2,411,136		619,086	\$4.7550	\$2,943,754	\$532,618	22.09%
18	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
19	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
23	Credits		507		(405)		507		(405)						0		0	0	0.00%
24																			
25	Total		618,295		\$2,536,992		618,295		\$3,093,310	-	619,086		\$2,540,483		619,086		\$3,097,546	\$557,063	21.93%

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

																	R	levenues\[Reve	nue.xlsx]Sch M
			Base Period at	Present Rates	5	B	ase Period at I	Proposed Rates			Test Year at	Present Rates			Test Year at F	Proposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Other Public Autho	rity:																	
2	Minimum Charge:																		
3	5/8" Monthly	1,678		\$12.49	\$20,952	1,678		\$14.85	\$24,911	1,680		\$12.49	\$20,983	1,680		\$14.85	\$24,948	\$3,965	18.90%
4	3/4" Monthly	0		18.74	0	0		22.30	0	0		18.74	0	0		22.30	0	0	0.00%
5	1" Monthly	2,063		31.23	64,423	2,063		37.10	76,531	2,064		31.23	64,459	2,064		37.10	76,574	12,115	18.79%
6	1-1/2" Monthly	340		62.45	21,254	340		74.30	25,286	336		62.45	20,983	336		74.30	24,965	3,982	18.98%
7	2" Monthly	4,431		99.92	442,741	4,431		118.80	526,398	4,404		99.92	440,048	4,404		118.80	523,195	83,147	18.89%
8	3" Monthly	12		187.35	2,248	12		222.80	2,674	12		187.35	2,248	12		222.80	2,674	426	18.95%
9	4" Monthly	505		312.25	157,840	505		371.30	187,690	504		312.25	157,374	504		371.30	187,135	29,761	18.91%
10	6" Monthly	157		624.50	98,047	157		742.50	116,573	156		624.50	97,422	156		742.50	115,830	18,408	18.90%
11	8" Monthly	24		999.20	23,981	24		1,188.00	28,512	24		999.20	23,981	24		1,188.00	28,512	4,531	18.89%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges	<u>.</u>																	
17	First Block		1,255,294	\$4.2452	\$5,328,975		1,255,294	\$4.9900	\$6,263,918		1,196,002	\$4.2452	\$5,077,268		1,196,002	\$4.9900	\$5,968,050	\$890,782	17.54%
18	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
19	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
23	Credits		16,391		9,047		16,391		9,047				0		0		0	0	0.00%
24																			
25	Total		1,271,685		\$6,169,508		1,271,685		\$7,261,540	-	1,196,002		\$5,904,766		1,196,002	-	\$6,951,883	\$1,047,117	17.73%

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

																	R	evenues\[Reve	nue.xlsx]Sch M
			Base Period at	Present Rates		E	lase Period at I	Proposed Rates			Test Year at	Present Rates			Test Year at F	Proposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
	Sale for Resale:																		
	Minimum Charge:																		
	5/8" Monthly	0		\$12.49	\$0	0		\$14.85	\$0	0		\$12.49	\$0	0		\$14.85	\$0	\$0	0.00%
4	3/4" Monthly	0		18.74	0	0		22.30	0	0		18.74	0	0		22.30	0	0	0.00%
	1" Monthly	0		31.23	0	0		37.10	0	0		31.23	0	0		37.10	0	0	0.00%
	1-1/2" Monthly	48		62.45	2,998	48		74.30	3,566	48		62.45	2,998	48		74.30	3,566	568	18.95%
	2" Monthly	93		99.92	9,271	93		118.80	11,023	96		99.92	9,592	96		118.80	11,405	1,813	18.90%
	3" Monthly	0		187.35	0	0		222.80	0	0		187.35	0	0		222.80	0	0	0.00%
9	4" Monthly	83		312.25	26,002	83		371.30	30,920	84		312.25	26,229	84		371.30	31,189	4,960	18.91%
10	6" Monthly	59		624.50	36,952	59		742.50	43,934	60		624.50	37,470	60		742.50	44,550	7,080	18.90%
11	8" Monthly	0		999.20	0	0		1,188.00	0	0		999.20	0	0		1,188.00	0	0	0.00%
12	Owenton				0				0				0.00				0	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		433,178	\$4.2093	\$1,823,378		433,178	\$4.4510	\$1,928,077		403,500	\$4.2093	\$1,698,453		403,500	\$4.4510	\$1,795,979	\$97,526	5.74%
18	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
19	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Credits		(647)		(12,418)		(647)		(12,418)				0		0		0	0	0.00%
24										_						_			
25	Total		432,531		\$1,886,183		432,531		\$2,005,102		403,500		\$1,774,742		403,500	-	\$1,886,689	\$111,947	6.31%

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

													R	evenues\[Reve	nue.xlsx]Sch M
		Base Pe	eriod at Preser	nt Rates	Base Pe	riod at Propos	ed Rates	Test Y	ear at Present	t Rates	Test Y	ear at Propose	d Rates		
		Number			Number			Number			Number				
	Connection	of	Current	Total	of	Proposed	Total	of	Current	Total	of	Proposed	Total	Dollar	Percentage
Line	# Size	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Change	Change
1	Private Fire Service:														
2	Hydrant	13,879	\$79.77	\$1,107,160	13,879	\$79.77	\$1,107,160	13,620	\$79.77	\$1,086,467	13,620	\$79.77	\$1,086,467	\$0	0.00%
3	2"	765	8.92	6,824	765	\$9.37	7,168	828	8.92	7,386	828	9.37	7,758	372	5.04%
4	4"	5,037	35.90	180,823	5,037	\$37.70	189,889	5,040	35.90	180,936	5,040	37.70	190,008	9,072	5.01%
5	6"	10,989	80.74	887,223	10,989	\$84.78	931,617	10,944	80.74	883,619	10,944	84.78	927,832	44,213	5.00%
6	8"	3,418	143.54	490,621	3,418	\$150.72	515,163	3,420	143.54	490,907	3,420	150.72	515,462	24,555	5.00%
7	10"	108	224.34	24,229	108	\$235.56	25,440	108	224.34	24,229	108	235.56	25,440	1,211	5.00%
8	12"	60	323.50	19,410	60	\$339.68	20,381	60	323.50	19,410	60	339.68	20,381	971	5.00%
9	14"	0	439.89	0	0	\$461.88	0	0	439.89	0	0	461.88	0	0	0.00%
10	16"	12	574.42	6,893	12	\$603.14	7,238	12	574.42	6,893	12	603.14	7,238	345	5.01%
11															
12															
13	Credits						0					_	0		
14	Total	34,268		\$2,723,183	34,268		\$2,804,056	34,032		\$2,699,847	34,032		\$2,780,586	\$80,739	2.99%
15						•						-			
16															
17	Public Fire Protection:														
18	Public Fire Hydrants	89,711	\$41.60	\$3,731,978	89,711	\$48.00	\$4,306,128	89,916	\$41.60	\$3,740,506	89,916	\$48.00	\$4,315,968	\$575,462	15.38%
19															
20		89,711		\$3,731,978	89,711		\$4,306,128	89,916		\$3,740,506	89,916	-	\$4,315,968	\$575,462	15.38%
21												-			
22	Credits	3,250		25,290			25,290			0			0		
23															
24	Total Fire			\$6,480,451			\$7,135,474			\$6,440,353		-	\$7,096,554	\$656,201	10.19%
				<u> </u>								=			

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2015-00418 Base Year for the 12 Months Ended April 30, 2016 and Forecast Year for the 12 Months Ended August 31, 2017

																		evenues\[Reve	nue.xlsx]Sch M
			Base	Period			Base Pe	riod		-	Test Year at	Present Rates			Test Year at	Proposed Rates			
	Class /	Customer	Sales	Current	Total	Customer	Sales	Current	Total	Customer Meter	Calaa	Current	Total	Customer Meter	Sales	Deensed	Tetel	Dollar	Deverations
Line #	Class/ Description	Meter Billings	0	Current Rate	Revenue	Meter Billings	0	Current Rate	Revenue	Billings	Sales 0	Current Rate	Revenue	Billings	0	Proposed Rate	Total Revenue	Change	Percentage Change
	Miscellaneous:	Dillings	0	Nate	Nevenue	Dillings	0	Nate	Revenue	Dillings	0	Nate	Revenue	Dillings	0	Nate	Revenue	change	change
	Minimum Charge:																		
	5/8" Monthly	0		\$12.49	\$0	0		\$12.49	\$0	0		\$12.49	\$0	0		\$12.49	\$0	\$0	0.00%
	3/4" Monthly	0		18.74	ŞU 0	0		18.74	30 0	0		18.74	30 0	0		\$12.49 18.74	30 0	ŞU 0	0.00%
5	1" Monthly	0		31.23	0	0		31.23	0	0		31.23	0	0		31.23	0	0	0.00%
6	1-1/2" Monthly	0		62.45	0	0		62.45	0	0		62.45	0	0		62.45	0	0	0.00%
7	2" Monthly	0		99.92	0	0		99.92	0	0		99.92	0	0		99.92	0	0	0.00%
	3" Monthly	317		187.35	59,470	317		187.35	59,470	347		187.35	64,988	347		187.35	64,988	0	0.00%
	4" Monthly	0		312.25	55,470	0		312.25	0	0		312.25	04,988	0		312.25	04,588	0	0.00%
	6" Monthly	0		624.50	0	0		624.50	0	0		624.50	0	0		624.50	0	0	0.00%
	8" Monthly	0		999.20	0	0		999.20	0	0		999.20	0	0		999.20	0	0	0.00%
	Surcharge	0		555.20	0	0		555.20	0	0		555.20	0	0		555.20	0	0	0.00%
13	burendige																	0	0.0070
14																			
15																			
	Volumetric Charges:																		
17	First Block	-	6,454	\$4.5000	\$29,042		6,454	\$4.5000	\$29,042		4,368	\$4.5000	\$19,656		4,368	\$4.5000	\$19,656	\$0	0.00%
18	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		.,	0.0000	0	0	0.00%
	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
23	Credits		5,602		27,906		5,602		27,906		0		0		0		0	0	0.00%
24							,,												
25	Total	-	12,056	•	\$116,418	-	12,056	-	\$116,418	-	4,368	-	\$84,644	-	4,368		\$84,644	\$0	0.00%

EXHIBIT 37 SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2015-00418

Forecasted Test Period: For the 12 Months Ended August 31, 2017

Base Period: For the 12 Months Ended April 30, 2016

Schedule

Description

N Typical Bill Comparison

For electronic version, see KAW_APP_EX37N_012916.pdf.

Kentucky American Water Company Case No. 2015-00418 Forecast Year for the 12 Months Ended August 31, 2017 Typical Bill Comparisons under Present and Proposed Rates Residential - 5/8" Meter

Witness Responsible: Linda Bridwell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$12.49	\$14.85	\$2.36	18.90%
1	17.79	21.03	3.24	18.21%
2	23.09	27.21	4.12	17.84%
3	28.39	33.40	5.01	17.65%
4.00	33.69	39.58	5.89	17.48%
5	38.99	45.76	6.77	17.36%
6	44.29	51.94	7.65	17.27%
7	49.59	58.12	8.53	17.20%
8	54.89	64.31	9.42	17.16%
9	60.19	70.49	10.30	17.11%
10	65.49	76.67	11.18	17.07%
15	92.00	107.58	15.58	16.93%
20	118.50	138.49	19.99	16.87%
25	145.00	169.40	24.40	16.83%
30	171.50	200.31	28.81	16.80%
35	198.00	231.22	33.22	16.78%
40	224.51	262.13	37.62	16.76%
45	251.01	293.04	42.03	16.74%
50	277.51	323.95	46.44	16.73%
75	410.02	478.50	68.48	16.70%
100	542.53	633.05	90.52	16.68%
Average User	33.69	39.58	5.89	17.48%

Kentucky American Water Company Case No. 2015-00418 Forecast Year for the 12 Months Ended August 31, 2017 Typical Bill Comparisons under Present and Proposed Rates Commercial - 5/8" Meter

Witness Responsible: Linda Bridwell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$12.49	\$14.85	\$2.36	18.90%
1	17.32	20.23	2.91	16.80%
2	22.15	25.62	3.47	15.67%
3	26.97	31.00	4.03	14.94%
4	31.80	36.39	4.59	14.43%
5	34.22	39.08	4.86	14.20%
5	36.63	41.77	5.14	14.03%
6	41.46	47.15	5.69	13.72%
7	46.29	52.54	6.25	13.50%
8	51.11	57.92	6.81	13.32%
9	55.94	63.31	7.37	13.17%
10	60.77	68.69	7.92	13.03%
15	84.91	95.61	10.70	12.60%
20	109.05	122.53	13.48	12.36%
25	133.19	149.45	16.26	12.21%
32	167.95	188.21	20.26	12.06%
35	181.47	203.29	21.82	12.02%
36	186.30	208.67	22.37	12.01%
40	205.61	230.21	24.60	11.96%
50	253.89	284.05	30.16	11.88%
75	374.59	418.65	44.06	11.76%
100	495.29	553.25	57.96	11.70%
Average User	167.95	188.21	20.26	12.06%

Kentucky American Water Company Case No. 2015-00418 Forecast Year for the 12 Months Ended August 31, 2017 Typical Bill Comparisons under Present and Proposed Rates Industrial - 2" Meter

Witness Responsible: Linda Bridwell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$99.92	\$118.80	\$18.88	18.90%
10	138.87	166.35	27.48	19.79%
25	197.29	237.68	40.39	20.47%
50	294.65	356.55	61.90	21.01%
75	392.02	475.43	83.41	21.28%
100	489.39	594.30	104.91	21.44%
150	684.12	832.05	147.93	21.62%
200	878.85	1,069.80	190.95	21.73%
250	1,073.59	1,307.55	233.96	21.79%
500	2,047.26	2,496.30	449.04	21.93%
750	3,020.92	3,685.05	664.13	21.98%
1,000	3,994.59	4,873.80	879.21	22.01%
1,250	4,968.26	6,062.55	1,094.29	22.03%
1,500	5,941.93	7,251.30	1,309.37	22.04%
1,984	7,828.11	9,554.15	1,726.04	22.05%
2,092	8,247.57	10,066.26	1,818.69	22.05%
2,500	9,836.60	12,006.30	2,169.70	22.06%
2,750	10,810.26	13,195.05	2,384.79	22.06%
3,000	11,783.93	14,383.80	2,599.87	22.06%
5,000	19,573.27	23,893.80	4,320.53	22.07%
10,000	39,046.62	47,668.80	8,622.18	22.08%
20,000	77,993.32	95,218.80	17,225.48	22.09%
Average User	7,828.11	9,554.15	1,726.04	22.05%

Kentucky American Water Company Case No. 2015-00418 Forecast Year for the 12 Months Ended August 31, 2017 Typical Bill Comparisons under Present and Proposed Rates Other Public Authority - 2" Meter

Witness Responsible: Linda Bridwell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$99.92	\$118.80	\$18.88	18.90%
5	121.15	143.75	22.60	18.65%
10	142.37	168.70	26.33	18.49%
15	163.60	193.65	30.05	18.37%
25	206.05	243.55	37.50	18.20%
50	312.18	368.30	56.12	17.98%
75	418.31	493.05	74.74	17.87%
100	524.44	617.80	93.36	17.80%
125	630.57	742.55	111.98	17.76%
150	736.70	867.30	130.60	17.73%
175	842.83	992.05	149.22	17.70%
184	881.89	1,037.96	156.07	17.70%
212	999.90	1,176.68	176.78	17.68%
250	1,161.22	1,366.30	205.08	17.66%
300	1,373.48	1,615.80	242.32	17.64%
350	1,585.74	1,865.30	279.56	17.63%
400	1,798.00	2,114.80	316.80	17.62%
500	2,222.52	2,613.80	391.28	17.61%
750	3,283.82	3,861.30	577.48	17.59%
1,000	4,345.12	5,108.80	763.68	17.58%
2,500	10,712.92	12,593.80	1,880.88	17.56%
5,000	21,325.92	25,068.80	3,742.88	17.55%
Average User	881.89	1,037.96	156.07	17.70%

Kentucky American Water Company Case No. 2015-00418 Forecast Year for the 12 Months Ended August 31, 2017 Typical Bill Comparisons under Present and Proposed Rates Sales for Resale - 6" Meter

Witness Responsible: Linda Bridwell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$624.50	\$742.50	\$118.00	18.90%
25	729.73	853.78	124.05	17.00%
50	834.97	965.05	130.08	15.58%
75	940.20	1,076.33	136.13	14.48%
100	1,045.43	1,187.60	142.17	13.60%
150	1,255.90	1,410.15	154.25	12.28%
200	1,466.36	1,632.70	166.34	11.34%
250	1,676.83	1,855.25	178.42	10.64%
500	2,729.15	2,968.00	238.85	8.75%
750	3,781.48	4,080.75	299.27	7.91%
1,000	4,833.80	5,193.50	359.70	7.44%
1,500	6,938.45	7,419.00	480.55	6.93%
2,242	10,060.49	10,720.31	659.82	6.56%
2,500	11,147.75	11,870.00	722.25	6.48%
2,930	12,957.75	13,783.93	826.18	6.38%
3,000	13,252.40	14,095.50	843.10	6.36%
5,000	21,671.00	22,997.50	1,326.50	6.12%
7,500	32,194.25	34,125.00	1,930.75	6.00%
10,000	42,717.50	45,252.50	2,535.00	5.93%
15,000	63,764.00	67,507.50	3,743.50	5.87%
25,000	105,857.00	112,017.50	6,160.50	5.82%
50,000	211,089.50	223,292.50	12,203.00	5.78%
Average User	10,060.49	10,720.31	659.82	6.56%

Kentucky American Water Company Case No. 2015-00418 Forecast Year for the 12 Months Ended August 31, 2017 Typical Bill Comparisons under Present and Proposed Rates Fire

Witness Responsible: Linda Bridwell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
Private Fire				
Private Fire Hydrant	\$79.77	\$79.77	\$0.00	0.00%
2"	8.92	9.37	0.45	5.04%
4"	35.90	37.70	1.80	5.01%
6"	80.74	84.78	4.04	5.00%
8"	143.54	150.72	7.18	5.00%
10"	224.34	235.56	11.22	5.00%
12"	323.50	339.68	16.18	5.00%
14"	439.89	461.88	21.99	5.00%
16"	574.42	603.14	28.72	5.00%
Public Fire				
Public Fire Hydrant	\$41.60	\$48.00	\$ 6.40	15.38%