

**Kentucky American Water**  
**Case No 2018-00358**  
**Summary of Forecast Year Revisions filed April 2019**

<b>Item</b>	<b>Requested Revenue Increase</b>	<b>Requested Revenue Increase Change</b>	<b>Explanation</b>
Original Filing Case No 2018-00358	\$19,865,003		
Slippage	20,001,661	136,657	Per Commission Staff's 2nd Data Request #3
<b>O&amp;M Expense:</b>			
Fuel and Power	19,904,634	(97,027)	Per AG/LFUCG Position on KU Settlement Per AG's 2nd Data Request #25 - correct copper sulfate calculation.
Chemicals	19,801,747	(102,886)	Revised water allocation for acquired North Middletown employee from 100% to 60%.
Labor and Related Benefits Pension & OPEB	19,774,210	(27,538)	Updated 2019 information now available.
Maintenance - Tank Painting	19,185,705	(588,505)	Two additional projects not originally forecasted have begun.
<b>Rate Base Related:</b>			
Rate Base for CIAC Gross Up	19,294,824	109,119	Eliminate the gross-up for taxes in CIAC and Customer Advances.
Depreciation for CIAC Gross Up	19,571,264	276,440	Eliminate the gross-up for taxes in CIAC
North Middletown Acquisition	19,605,838	34,574	Base period update
Deferred Maintenance - Tank Painting	19,606,482	643	Two additional projects not originally forecasted have begun.
AFUDC rate decrease	19,765,706	159,224	Base period update
Deferred Taxes	19,762,329	(3,377)	Base period update
Cash Working Capital	19,835,200	72,871	Base period update - sum of all changes
	19,856,078	20,878	
<b>Income Taxes:</b>			
EADIT Stub Period State and Federal	19,470,222	(385,857)	Base period update
EADIT State Amortization	19,360,294	(109,927)	Base period update
EADIT Federal Amortization	18,643,237	(717,057)	Base period update
<b>Rate of Return:</b>			
Lower cost of debt	18,482,119	(161,118)	Base period update
Difference	<u>(\$1,382,884)</u>	<u>(\$1,382,884)</u>	
Base Period Update revenue requirement	\$18,471,247		
Variance	10,872		

Kentucky American Water Company  
Case No. 2018-00358  
Update Filing 4/15/2019  
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**EXHIBIT 37  
SCHEDULE A**

**JURISDICTIONAL FINANCIAL SUMMARY FOR THE BASE AND FORCASTED PERIOD**

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
A	Overall Financial Summary

For electronic version, see KAW\_APP\_EX37A\_041519.pdf.

**Kentucky American Water Company**  
Case No. 2018-00358

**Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase**

Exhibit 37, Schedule A

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Revenue Requirement and Conversion Factor.xlsx\Rev Requirement - SCH A  
Witness: M. Schwarzell

Line #	Base Period Ended 2/29/2019	Forecast Period Ended 6/30/2020	Support Schedule Reference	Excel Reference
1				
2	<b>Present Rate Utility Operating Income:</b>			
3				
4	\$90,802,120	\$88,512,827	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
5				
6	<b>Less: Deductions:</b>			
7	\$34,898,840	\$37,108,385	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
8	16,329,287	18,417,592	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
9	8,556	24,567	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
10	260,806	263,438	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
11	904,875	469,461	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
12	2,534,121	1,521,328	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
13	(78,492)	(78,492)	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
14	7,929,013	7,820,844	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1
15	<b>Total Deductions (Sum Lines 7 - 15):</b>	<b>\$62,787,006</b>		
16				
17	<b>Present Rate Operating Income (Line 4 - Line 16):</b>	<b>\$28,015,114</b>		
18				
19				
20				
21	<b>Revenue Requirement and Increase Comparison:</b>	<b>Forecast Period</b>	<b>Support Schedule</b>	<b>Excel Reference</b>
22	<b>Ended 2/29/2019</b>	<b>Ended 6/30/2020</b>	<b>Reference</b>	
23	\$427,784,241	\$446,698,296	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
24	8.12%	8.21%	Exhibit 37 Schedule J-1.1	Capital Structure\KAWC 2018 Rate Case - Capital Structure.xlsx\Sch J-1
25				
26	<b>Operating Income Required (Line 24 x Line 25):</b>	<b>\$34,736,080</b>		
27				
28	<b>Less: Operating Income at Present Rates (Line 18):</b>	<b>\$28,015,114</b>		
29				
30	<b>Increase in Operating Income Required (Line 27 - Line 29)</b>	<b>\$6,720,966</b>		
31				
32	<b>Gross Revenue Conversion Factor</b>	<b>134.7457%</b>	Exhibit 37, Schedule H	Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Revenue Requirement and Conversion Factor.xlsx\Rev Conversion Factor - SCH H
33				
34	<b>Requested Revenue Increase (Line 31 x Line 33)</b>	<b>\$9,056,214</b>		
35				
36	<b>Percent Increase over Operating Revenue at Present Rates</b>			
37	<b>(Line 35 / Line 4):</b>	<b>9.97%</b>		
38	<b>Revenue Requirement (Line 4 + Line 35)</b>	<b>\$99,858,334</b>		

**EXHIBIT 37  
SCHEDULE B**

**JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORCASTED PERIOD**

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
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For electronic version, see KAW\_APP\_EX37B\_041519.pdf.

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
RATE BASE SUMMARY  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-1  
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-1  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_X\_\_ BASE PERIOD \_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_\_X\_\_ UPDATED \_\_ REVISED

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period
1			
2	Utility Plant In Service	B-2	\$746,838,160
3			
4	Property Held for Future Use	B-2.6	0
5			
6	Utility Plant Acquisition Adjustments	WP - 1-14	0
7			
8	Accumulated Depreciation	B-3	(180,658,510)
9			
10			
11			
12	Net Utility Plant In Service		566,179,649
13			
14			
15	Construction Work in Progress	B-4	19,169,338
16			
17	Working Capital Allowance	B-5/W/P - 1-13	2,602,000
18			
19	Other Working Capital Allowance	B-5 & W/P - 1-5	812,395
20			
21	Contributions in Aid of Construction	B-6	(70,406,952)
22			
23	Customer Advances	B-6	(11,043,948)
24			
25	Deferred Income Taxes	B-6	(90,172,650)
26			
27	Deferred Investment Tax Credits	B-6	(16,378)
28			
29	Deferred Maintenance	W/P-1-10	9,429,199
30			
31	Deferred Debits	W/P-1-11	1,246,248
32			
33	Other Rate Base Elements	W/P-1-12	(14,660)
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	Jurisdictional Rate Base		<u>\$427,784,241</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
RATE BASE SUMMARY  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-1  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-1  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_X\_ UPDATED \_\_ REVISED

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount	13 Month Avg Forecasted Period Amount
1				
2	Utility Plant In Service	B-2	\$811,125,716	\$791,593,957
3				
4	Property Held for Future Use	B-2.6	0	0
5				
6	Utility Plant Acquisition Adjustments	WP - 1-14	217,006	229,290
7				
8	Accumulated Depreciation	B-3	(206,387,137)	(197,811,983)
9				
10				
11				
12	Net Utility Plant In Service		604,955,585	594,011,264
13				
14				
15	Construction Work in Progress	B-4	4,983,029	7,947,078
16				
17	Working Capital Allowance	B-5/W/P - 1-13	3,961,000	3,961,000
18				
19	Other Working Capital Allowance	B-5 & W/P - 1-5	812,395	812,395
20				
21	Contributions in Aid of Construction	B-6	(72,902,196)	(72,211,322)
22				
23	Customer Advances	B-6	(12,936,603)	(12,466,299)
24				
25	Deferred Income Taxes	B-6	(89,178,650)	(89,932,604)
26				
27	Deferred Investment Tax Credits	B-6	(6,175)	(10,001)
28				
29	Deferred Maintenance	W/P-1-10	13,878,093	13,402,763
30				
31	Deferred Debits	W/P-1-11	1,170,141	1,198,681
32				
33	Other Rate Base Elements	W/P-1-12	(14,660)	(14,660)
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	Jurisdictional Rate Base		<u>\$454,721,958</u>	<u>\$446,698,296</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PLANT IN SERVICE BY MAJOR GROUPING  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 1 of 2  
Witness Responsible: Melissa Schwarzell

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

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	End of Period Adjusted Jurisdiction
1						
2						
3	Intangibles	\$1,302,312	<u>100%</u>	\$1,302,312.00	\$0	\$1,302,312
4						
5	Source of Supply and Pumping	95,924,445		95,924,445	0	95,924,445
6						
7	Water Treatment	98,100,536		98,100,536	0	98,100,536
8						
9	Transmission and Distribution	495,616,445		495,616,445	0	495,616,445
10						
11	General	55,894,422		55,894,422	0	55,894,422
12						
13	Completed Construction not Classified	0		0	0	0
14						
15	Other (Acquisitions)	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
16						
17	Total	<u>\$746,838,160</u>		<u>\$746,838,160</u>	<u>\$0</u>	<u>\$746,838,160</u>



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PLANT IN SERVICE BY MAJOR GROUPING  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ 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	\$1,751,127	<u>100%</u>	\$1,751,127.21	\$0	\$1,751,127	\$1,726,354
2							
3	Source of Supply and Pumping	102,107,223		102,107,223	0	102,107,223	100,230,464
4							
5	Water Treatment	118,449,163		118,449,163	0	118,449,163	111,720,302
6							
7	Transmission and Distribution	516,317,524		516,317,524	0	516,317,524	508,652,124
8							
9	General	70,151,850		70,151,850	0	70,151,850	66,915,886
10							
11	Completed Construction not Classified	0		0	0	0	0
12							
13	Other (Acquisitions)	<u>2,348,828</u>		<u>2,348,828</u>	<u>0</u>	<u>2,348,828</u>	<u>2,348,828</u>
14							
15		<u>\$811,125,716</u>		<u>\$811,125,716</u>	<u>\$0</u>	<u>\$811,125,716</u>	<u>\$791,593,957</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2.1  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 1 of 4  
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		<u>Intangible Plant</u>					
4	301.1	Organization	\$37,450	100%	\$37,450	\$0	\$37,450
5	302.1	Franchise/Consents	70,261		70,261	0	70,261
6	339.1	Other Palant & Equip Intangible	1,194,601		1,194,601	0	1,194,601
7							
8		Total Intangibles	<u>\$1,302,312</u>		<u>\$1,302,312</u>	<u>\$0</u>	<u>\$1,302,312</u>
9							
10		<u>Source of Supply and Pumping Plant</u>					
11	303.2	Land and Land Rights - SS	\$1,380,479		\$1,380,479	\$0	\$1,380,479
12	304.2	Structures and Improvements SS	30,581,845		30,581,845	0	30,581,845
13	305.2	Collecting and Impounding Reservoirs	849,851		849,851	0	849,851
14	306.2	Lake, River and Other Intakes	1,680,525		1,680,525	0	1,680,525
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	18,567,234		18,567,234	0	18,567,234
18	310.2	Power Generation Equip	5,691,161		5,691,161	0	5,691,161
19	311.2	Pumping Equipment SS	37,173,350		37,173,350	0	37,173,350
20	339.2	Other Plant & Equip SS	0		0	0	0
21							
22		Total Source of Supply & Pumping	<u>\$95,924,445</u>		<u>\$95,924,445</u>	<u>\$0</u>	<u>\$95,924,445</u>
23							
24		<u>Water Treatment Plant</u>					
25	303.3	Land and Land Rights	\$800,183		\$800,183	\$0	\$800,183
26	304.3	Structures and Improvements	41,589,553		41,589,553	0	41,589,553
27	311.3	Pumping Equipment WT	767,235		767,235	0	767,235
28	320.3	Water Treatment Equipment	54,943,565		54,943,565	0	54,943,565
29	339.3	Other Plant & Equip WT	0		0	0	0
30							
31		Total Water Treatment	<u>\$98,100,536</u>		<u>\$98,100,536</u>	<u>\$0</u>	<u>\$98,100,536</u>
32							
33		<u>Transmission and Distribution Plant</u>					
34	303.4	Land and Land Rights TD	\$7,549,865		\$7,549,865	\$0	\$7,549,865
35	304.4	Struct & Improve TD	1,594,112		1,594,112	0	1,594,112
36	311.4	Pumping Equipment TD	2,026,402		2,026,402	0	2,026,402
37	330.4	Dist Reservoirs & Standpipes	19,554,259		19,554,259	0	19,554,259
38	331.4	TD Mains	327,306,195		327,306,195	0	327,306,195
39	333.4	Services	55,004,728		55,004,728	0	55,004,728
40	334.4	Meters & Meter Installations	58,716,476		58,716,476	0	58,716,476
41	335.4	Hydrants	23,864,408		23,864,408	0	23,864,408
42	336.4	Backflow Prevention Devices	0		0	0	0
43	339.4	Other Plant & Equip TD	0		0	0	0
44							
45		Total Transmission and Distribution	<u>\$495,616,445</u>		<u>\$495,616,445</u>	<u>\$0</u>	<u>\$495,616,445</u>

KENTUCKY AMERICAN WATER COMPANY  
Case No. 2018-00358  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2.1  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 2 of 4  
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		General Plant					
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0
5	304.5	Struct & Improve AG	17,368,813		17,368,813	0	17,368,813
6	340.5	Office Furniture and Equipment	20,193,516		20,193,516	0	20,193,516
7	341.5	Transportation Equipment	7,196,097		7,196,097	0	7,196,097
8	342.5	Stores Equipment	68,094		68,094	0	68,094
9	343.5	Tools, Shop and Garage Equipment	2,648,746		2,648,746	0	2,648,746
10	344.5	Laboratory Equipment	1,375,312		1,375,312	0	1,375,312
11	345.5	Power Operated Equipment	1,349,814		1,349,814	0	1,349,814
12	346.5	Communication Equipment	3,781,642		3,781,642	0	3,781,642
13	347.5	Miscellaneous Equipment	1,902,080		1,902,080	0	1,902,080
14	348.5	Other Tangible Property	10,306		10,306	0	10,306
15							
16		Total General	<u>\$55,894,422</u>		<u>\$55,894,422</u>	<u>\$0</u>	<u>\$55,894,422</u>
17							
18	Various	Acquisitions	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
19							
20		Total Utility Plant in Service	<u>\$746,838,160</u>		<u>\$746,838,160</u>	<u>\$0</u>	<u>\$746,838,160</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2.1  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 3 of 4  
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Forecasted	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		<u>Intangible Plant</u>						
4	301.1	Organization	\$550,660	100%	\$550,659.57	\$0	\$550,660	\$550,660
5	302.1	Franchise/Consents	70,261		70,261	0	70,261	70,261
6	339.1	Other Palant & Equip Intangible	1,130,207		1,130,207	0	1,130,207	1,105,433
7								
8		Total Intangibles	<u>\$1,751,127</u>		<u>\$1,751,127</u>	<u>\$0</u>	<u>\$1,751,127</u>	<u>\$1,726,354</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303.2	Land and Land Rights - SS	\$1,390,508		\$1,390,508	\$0	\$1,390,508	\$1,390,508
12	304.2	Structures and Improvements - SS	30,418,376		30,418,376	0	30,418,376	30,437,234
13	305.2	Collecting and Impounding Reservoirs	848,562		848,562	0	848,562	848,914
14	306.2	Lake, River and Other Intakes	2,227,413		2,227,413	0	2,227,413	2,077,439
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	18,560,152		18,560,152	0	18,560,152	18,560,275
18	310.2	Power Generation Equip	7,711,004		7,711,004	0	7,711,004	7,096,474
19	311.2	Power Equipment SS	40,951,208		40,951,208	0	40,951,208	39,819,621
20	339.2	Other Plant & Equip SS	0		0	0	0	0
21								
22		Total Source of Supply & Pumping	<u>\$102,107,223</u>		<u>\$102,107,223</u>	<u>\$0</u>	<u>\$102,107,223</u>	<u>\$100,230,464</u>
23								
24		<u>Water Treatment Plant</u>						
25	303.3	Land and Land Rights WT	\$800,183		\$800,183	\$0	\$800,183	\$800,183
26	304.3	Structures and Improvements WT	46,945,415		46,945,415	0	46,945,415	46,164,821
27	311.3	Pumping Equipment WT	669,901		669,901	0	669,901	669,901
28	320.3	Water Treatment Equipment	70,033,664		70,033,664	0	70,033,664	64,085,397
29	339.3	Other Plant & Equip WT	0		0	0	0	0
30								
31		Total Water Treatment	<u>\$118,449,163</u>		<u>\$118,449,163</u>	<u>\$0</u>	<u>\$118,449,163</u>	<u>\$111,720,302</u>
32								
33		<u>Transmission and Distribution Plant</u>						
34	303.4	Land and Land Rights TD	\$7,596,119		\$7,596,119	\$0	\$7,596,119	\$7,564,215
35	304.4	Structures and Improvements TD	1,499,718		1,499,718	0	1,499,718	1,500,101
36	311.4	Pumping Equipment TD	1,628,965		1,628,965	0	1,628,965	1,635,337
37	330.4	Dist Reservoirs & Stanpipes	19,804,110		19,804,110	0	19,804,110	19,735,512
38	331.4	TD Mains	342,263,751		342,263,751	0	342,263,751	337,489,982
39	333.4	Services	57,070,641		57,070,641	0	57,070,641	56,105,909
40	334.4	Meters & Meter Installations	61,659,949		61,659,949	0	61,659,949	60,371,162
41	335.4	Hydrants	24,794,271		24,794,271	0	24,794,271	24,249,905
42	336.4	Backflow Prevention Devices	0		0	0	0	0
43	339.4	Other Plant & Equip TD	0		0	0	0	0
44								
45		Total Transmission and Distribution	<u>\$516,317,524</u>		<u>\$516,317,524</u>	<u>\$0</u>	<u>\$516,317,524</u>	<u>\$508,652,124</u>

KENTUCKY AMERICAN WATER COMPANY  
Case No. 2018-00358  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2.1  
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 4 of 4  
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Forecasted			Adjustment	Adjusted Jurisdiction	13 Month Average
			Forecasted	Jurisdictional Percent	Jurisdictional			
1								
2								
3		<u>General Plant</u>						
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0	\$0
5	304.5	Structures and Improvements AG	19,132,678		19,132,678	0	19,132,678	18,393,634
6	340.5	Office Furniture and Equipment	26,986,762		26,986,762	0	26,986,762	25,326,247
7	341.5	Transportation Equipment	8,011,388		8,011,388	0	8,011,388	7,780,550
8	342.5	Stores Equipment	37,249		37,249	0	37,249	45,661
9	343.5	Tools, Shop and Garage Equipment	3,391,247		3,391,247	0	3,391,247	3,230,380
10	344.5	Laboratory Equipment	1,342,997		1,342,997	0	1,342,997	1,360,349
11	345.5	Power Operated Equipment	1,336,669		1,336,669	0	1,336,669	1,340,169
12	346.5	Communication Equipment	4,128,319		4,128,319	0	4,128,319	4,029,215
13	347.5	Miscellaneous Equipment	5,578,630		5,578,630	0	5,578,630	5,208,482
14	348.5	Other Tangible Property	205,911		205,911	0	205,911	201,197
15								
16		Total General	<u>\$70,151,850</u>		<u>\$70,151,850</u>	<u>\$0</u>	<u>\$70,151,850</u>	<u>\$66,915,886</u>
17								
18	Various	Acquisitions	<u>\$2,348,828</u>		<u>\$2,348,828</u>	<u>\$0</u>	<u>\$2,348,828</u>	<u>\$2,348,828</u>
19		Total Utility Plant in Service	<u>\$811,125,716</u>		<u>\$811,125,716</u>	<u>\$0</u>	<u>\$811,125,716</u>	<u>\$791,593,957</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

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

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

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS  
Base Year for the 12 Months Ended 2/28/19

EXHIBIT 37, SCHEDULE B-2.3  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 1 OF 4  
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period		Retirements	Transfers/Reclassifications		Other Accts Involved	Base Period
			Beginning Balance	Additions		Amount	Explanation		Ending Balance
1									
2									
3		<u>Intangible Plant</u>							
4	301.1	Organization	\$37,450	\$0	\$0	\$0			\$37,450
5	302.1	Franchise/Consents	70,261	0	0	0			70,261
6	339.1	Other Plant & Equip Intangible	713,074	513,263	31,736	0			1,194,601
7									
8		Total Intangibles	<u>\$820,785</u>	<u>\$513,263</u>	<u>\$31,736</u>	<u>\$0</u>			<u>\$1,302,312</u>
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	303.2	Land and Land Rights - SS	\$1,390,508	\$0	\$10,029	\$0			\$1,380,479
12	304.2	Structures and Improvements SS	30,329,397	335,171	82,724	0			30,581,845
13	305.2	Collecting and Impounding Reservoirs	852,536	0	2,685	0			849,851
14	306.2	Lake, River and Other Intakes	1,680,525	0	0	0			1,680,525
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	18,570,602	7,444	10,812	(0)			18,567,234
18	310.2	Power Generation Equipment	5,692,557	0	1,396	0			5,691,161
19	311.2	Pumping Equipment SS	34,470,713	3,089,867	387,229	0			37,173,350
20	339.2	Other Plant & Equipment SS	0	0	0	0			0
21									
22		Total Source of Supply & Pumping	<u>\$92,986,838</u>	<u>\$3,432,482</u>	<u>\$494,875</u>	<u>(\$0)</u>			<u>\$95,924,445</u>
23									
24		<u>Water Treatment Plant</u>							
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0			\$800,183
26	304.3	Structures and Improvements WT	40,248,774	1,438,721	97,942	0			41,589,553
27	311.3	Pumping Equipment WT	0	767,235	0	0			767,235
28	320.3	Water Treatment Equipment	54,995,884	515,005	567,324	0			54,943,565
29	339.3	Other Plant & Equipment WT	0	0	0	0			0
30									
31		Total Water Treatment	<u>\$96,044,841</u>	<u>\$2,720,962</u>	<u>\$665,266</u>	<u>\$0</u>			<u>\$98,100,536</u>
32									
33		<u>Transmission and Distribution Plant</u>							
34	303.4	Land and Land Rights TD	\$7,550,225	\$0	\$0	(\$361) Transfer to Non-utility property	121.0		\$7,549,865
35	304.4	Structures and Improvements TD	1,505,794	92,988	4,670	0			1,594,112
36	311.4	Pumping Equipment TD	1,248,508	779,894	2,000	0			2,026,402
37	330.4	Dist Reservoirs & Standpipes	19,563,068	0	8,809	0			19,554,259
38	331.4	TD Mains	318,484,687	9,058,250	236,742	(0)			327,306,195
39	333.4	Services	52,719,377	2,313,805	28,455	0			55,004,728
40	334.4	Meter & Meter Installations	53,680,763	5,157,719	122,006	0			58,716,476
41	335.4	Hydrants	22,604,347	1,411,094	151,033	(0)			23,864,408
42	336.4	Backflow Prevention Devices	0	0	0	0			0
43	339.4	Other Plant & Equip TD	0	0	0	0			0
44									
45		Total Transmission and Distribution	<u>\$477,356,769</u>	<u>\$18,813,750</u>	<u>\$553,715</u>	<u>(\$361)</u>			<u>\$495,616,445</u>





KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS  
Forecast Year for the 12 Months Ended June 30, 2020

EXHIBIT 37, SCHEDULE B-2.3  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 3 OF 4  
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Other Accts Involved	Fore. Period Ending Balance	13 Month Average
						Amount	Explanation			
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$550,660	\$0	\$0	\$0			\$550,660	\$550,660
5	302.1	Franchise/Consents	70,261	0	0	0			70,261	70,261
6	339.1	Other Plant & Equip Intangibles	1,083,765	70,418	23,977	0			1,130,207	1,105,433
7										
8		Total Intangibles	\$1,704,685	\$70,418	\$23,977	\$0			\$1,751,127	\$1,726,354
9										
10		Source of Supply and Pumping Plant								
11	303.2	Land and Land Rights - SS	\$1,390,508	\$0	\$0	\$0			\$1,390,508	\$1,390,508
12	304.2	Structures and Improvements SS	30,456,091	0	37,715	0			30,418,376	30,437,234
13	305.2	Collecting and Impounding Reservoirs	849,265	0	703	0			848,562	848,914
14	306.2	Lake, River and Other Intakes	1,902,165	325,581	333	0			2,227,413	2,077,439
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	18,560,398	0	245	0			18,560,152	18,560,275
18	310.2	Power Generation Equipment	6,834,507	916,665	40,168	0			7,711,004	7,096,474
19	311.2	Pumping Equipment SS	38,929,375	2,364,234	342,401	0			40,951,208	39,819,621
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	0
21										
22		Total Source of Supply & Pumping	\$98,922,310	\$3,606,480	\$421,566	\$0			\$102,107,223	\$100,230,464
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	42,290,718	4,773,096	118,399	0			46,945,415	46,164,821
27	311.3	Pumping Equipment WT	669,901	0	0	0			669,901	669,901
28	320.3	Water Treatment Equipment	57,053,996	13,346,533	366,864	0			70,033,664	64,085,397
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	0
30										
31		Total Water Treatment	\$100,814,797	\$18,119,628	\$485,263	\$0			\$118,449,163	\$111,720,302
32										
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,550,225	\$45,894	\$0				\$7,596,119	\$7,564,215
35	304.4	Structures and Improvements TD	1,500,485	0	767	0			1,499,718	1,500,101
36	311.4	Pumping Equipment TD	1,641,709	0	12,744	0			1,628,965	1,635,337
37	330.4	Dist Reservoirs & Standpipes	19,650,046	217,054	62,990	0			19,804,110	19,735,512
38	331.4	TD Mains	330,820,830	11,893,919	450,999	0			342,263,751	337,489,982
39	333.4	Services	54,951,772	2,246,762	127,893	0			57,070,641	56,105,909
40	334.4	Meter & Meter Installations	58,854,946	2,875,096	70,093	0			61,659,949	60,371,162
41	335.4	Hydrants	23,644,972	1,195,985	46,686	0			24,794,271	24,249,905
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	\$498,614,986	\$18,474,710	\$772,172	\$0			\$516,317,524	\$508,652,124



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PROPERTY MERGED OR ACQUIRED  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2.4  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

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

Line No.	Acct No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date	Explanation of Treatment
1							
2							
3							
4							
5							
6							
7							
8							

NONE

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PROPERTY MERGED OR ACQUIRED  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2.4  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_X\_ UPDATED \_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

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

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
LEASED PROPERTY  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2.5  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_X\_\_ BASE PERIOD \_\_ \_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_\_X\_\_ UPDATED \_\_ REVISIED  
WORKPAPER REFERENCE NO(S):

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

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
LEASED PROPERTY  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2.5  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2.6  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

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

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

NOT APPLICABLE IN THIS RATE CASE



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2.6  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

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

NOT APPLICABLE IN THIS RATE CASE



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
PROPERTY EXCLUDED FROM RATE BASE  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-2.7  
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-2  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Period Revenue and Expenses			Reasons for Exclusion
							Amount	Acct No.	Description	
1										
2										
3										

NONE

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-3  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-3

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

PAGE 1 of 4  
Witness Responsible: Melissa Schwarzell

Line No.	NARUC 96 Acct No.	Account Title	Base Period		Accumulated Reserve Balances			
			Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		<u>Intangible Plant</u>						
4	301.1	Organization	\$37,450	\$0	100%	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,261	0		0		-
6	339.1	Other Palant & Equip Intangible	1,194,601	466,005		466,005		466,005
7								
8		Total Intangibles	<u>\$1,302,312</u>	<u>\$466,005</u>		<u>\$466,005</u>	<u>\$0</u>	<u>\$466,005</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303.2	Land and Land Rights - SS	\$1,380,479	(\$10)		(\$10)	\$0	(\$10)
12	304.2	Structures and Improvements SS	30,581,845	6,709,857		6,709,857	0	6,709,857
13	305.2	Collecting and Impounding Reservoirs	849,851	313,010		313,010	0	313,010
14	306.2	Lake, River and Other Intakes	1,680,525	519,359		519,359	0	519,359
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	18,567,234	4,781,295		4,781,295	0	4,781,295
18	310.2	Power Generation Equip	5,691,161	875,504		875,504	0	875,504
19	311.2	Pumping Equipment SS	37,173,350	4,904,841		4,904,841	0	4,904,841
20	339.2	Other Plant & Equip SS	0	0		0	0	0
21	354.2	Other Plant & Equip WT	0	0		0	0	0
22								
23		Total Source of Supply & Pumping	<u>\$95,924,445</u>	<u>\$18,103,854</u>		<u>\$18,103,854</u>	<u>\$0</u>	<u>\$18,103,854</u>
24								
25		<u>Water Treatment Plant</u>						
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$0
27	304.3	Structures and Improvements	41,589,553	8,010,782		8,010,782	0	8,010,782
28	311.3	Pumping Equipment WT	767,235	8,231		8,231	0	8,231
29	320.3	Water Treatment Equipment	54,943,565	13,575,291		13,575,291	0	13,575,291
30	339.3	Other Plant & Equip WT	0	0		0	0	0
31								
32		Total Water Treatment	<u>\$98,100,536</u>	<u>\$21,594,304</u>		<u>\$21,594,304</u>	<u>\$0</u>	<u>\$21,594,304</u>
33								
34		<u>Transmission and Distribution Plant</u>						
35	303.4	Land and Land Rights TD	\$7,549,865	\$0		\$0	\$0	\$0
36	304.4	Struct & Improve TD	1,594,112	671,143		671,143	0	671,143
37	311.4	Pumping Equipment TD	2,026,402	(42,293)		(42,293)	0	(42,293)
38	330.4	Dist Reservoirs & Standpipes	19,554,259	5,556,268		5,556,268	0	5,556,268
39	331.4	TD Mains	327,306,195	66,551,243		66,551,243	0	66,551,243
40	333.4	Services	55,004,728	27,604,346		27,604,346	0	27,604,346
41	334.4	Meters & Meter Installations	58,716,476	12,699,443		12,699,443	0	12,699,443
42	335.4	Hydrants	23,864,408	4,803,113		4,803,113	0	4,803,113
43	336.4	Backflow Prevention Devices	0	0		0	0	0
44	339.4	Other Plant & Equip TD	0	0		0	0	0
45								
46		Total Transmission and Distribution	<u>\$495,616,445</u>	<u>\$117,843,262</u>		<u>\$117,843,262</u>	<u>\$0</u>	<u>\$117,843,262</u>



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-3

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

PAGE 3 of 4  
Witness Responsible: Melissa Schwarzell

Line No.	NARUC 96 Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances					13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	
1									
2									
3		<u>Intangible Plant</u>							
4	301.1	Organization	\$550,660	\$0	100%	\$0	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,261	0		0	0	0	-
6	339.1	Other Palant & Equip Intangible	1,130,207	549,613		549,613	0	549,613	511,157
7									
8		Total Intangibles	<u>\$1,751,127</u>	<u>\$549,613</u>		<u>\$549,613</u>	<u>\$0</u>	<u>\$549,613</u>	<u>\$511,157</u>
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	303.2	Land and Land Rights - SS	\$1,390,508	\$0		\$0	\$0	\$0	\$0
12	304.2	Structures and Improvements SS	30,418,376	7,733,386		7,733,386	0	7,733,386	7,403,682
13	305.2	Collecting and Impounding Reservoirs	848,562	332,376		332,376	0	332,376	326,139
14	306.2	Lake, River and Other Intakes	2,227,413	572,696		572,696	0	572,696	551,638
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	18,560,152	5,161,105		5,161,105	0	5,161,105	5,019,242
18	310.2	Power Generation Equip	7,711,004	1,076,673		1,076,673	0	1,076,673	990,897
19	311.2	Pumping Equipment SS	40,951,208	5,924,512		5,924,512	0	5,924,512	5,616,171
20	339.2	Other Plant & Equip SS	0	0		0	0	0	0
21	354.2	Other Plant & Equip WT	0	0		0	0	0	0
22									
23		Total Source of Supply & Pumping	<u>\$102,107,223</u>	<u>\$20,800,749</u>		<u>\$20,800,749</u>	<u>\$0</u>	<u>\$20,800,749</u>	<u>\$19,907,769</u>
24									
25		<u>Water Treatment Plant</u>							
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$0	\$0
27	304.3	Structures and Improvements	46,945,415	9,442,048		9,442,048	0	9,442,048	8,905,393
28	311.3	Pumping Equipment WT	669,901	33,397		33,397	0	33,397	24,252
29	320.3	Water Treatment Equipment	70,033,664	15,838,040		15,838,040	0	15,838,040	15,237,537
30	339.3	Other Plant & Equip WT	0	0		0	0	0	0
31									
32		Total Water Treatment	<u>\$118,449,163</u>	<u>\$25,313,484</u>		<u>\$25,313,484</u>	<u>\$0</u>	<u>\$25,313,484</u>	<u>\$24,167,182</u>
33									
34		<u>Transmission and Distribution Plant</u>							
35	303.4	Land and Land Rights TD	\$7,596,119	\$0		\$0	\$0	\$0	\$0
36	304.4	Struct & Improve TD	1,499,718	687,340		687,340	0	687,340	680,585
37	311.4	Pumping Equipment TD	1,628,965	(10,549)		(10,549)	0	(10,549)	(27,108)
38	330.4	Dist Reservoirs & Standpipes	19,804,110	5,784,931		5,784,931	0	5,784,931	5,671,695
39	331.4	TD Mains	342,263,751	72,113,623		72,113,623	0	72,113,623	69,950,540
40	333.4	Services	57,070,641	29,755,189		29,755,189	0	29,755,189	28,947,211
41	334.4	Meters & Meter Installations	61,659,949	15,205,907		15,205,907	0	15,205,907	14,326,967
42	335.4	Hydrants	24,794,271	5,449,878		5,449,878	0	5,449,878	5,229,602
43	336.4	Backflow Prevention Devices	0	0		0	0	0	0
44	339.4	Other Plant & Equip TD	0	0		0	0	0	0
45									
46		Total Transmission and Distribution	<u>\$516,317,524</u>	<u>\$128,986,321</u>		<u>\$128,986,321</u>	<u>\$0</u>	<u>\$128,986,321</u>	<u>\$124,779,491</u>



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-3.1  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-3  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	(\$221,989)	100%	(\$221,989)	W/P-4-1 / W/P-1-2	To Correct Over/Under recovery of Reserve Balances per 2015 Depreciation Study.
3						Adjustment is reducing the accumulated
4						reserve and depreciation expense.
5						
6						
7						



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3.1  
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-3  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	(\$160,325)	100%	(\$160,325)	W/P-4-1 / W/P-1-2	To Correct Over/Under recovery of Reserve Balances per 2015 Depreciation Study.
3						Adjustment is reducing the accumulated
4						reserve and depreciation expense.
5						
6						
7						









KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
CONSTRUCTION WORK IN PROGRESS  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-4  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-4  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

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

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1									
2	D12-**01-P	Projects Funded by Others	\$270,622	\$34		\$270,656	100%	\$270,656	NA
3	R12-**A1	Mains - New	344,512	16,527		361,040		361,040	NA
4	R12-**B1	Mains - Replaced / Restored	919,453	36,678		956,131		956,131	NA
5	R12-**C1	Mains - Unscheduled	14,651	0		14,651		14,651	NA
6	R12-**D1	Mains - Relocated	1,006,107	36,610		1,042,718		1,042,718	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	170,134	9,402		179,536		179,536	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	53,655	520		54,175		54,175	NA
9	R12-**G1	Services and Laterals - New	4,760	0		4,760		4,760	NA
10	R12-**H1	Services and Laterals - Replaced	16,662	110		16,772		16,772	NA
11	R12-**I1	Meters - New	26,432	930		27,361		27,361	NA
12	R12-**J1	Meters - Replaced	107,153	1,460		108,614		108,614	NA
13	R12-**K1	ITS Equipment and Systems	92,934	2,638		95,572		95,572	NA
14	R12-**L1	SCADA Equipment and Systems	122,968	2,769		125,736		125,736	NA
15	R12-**M1	Security Equipment and Systems	111,208	954		112,161		112,161	NA
16	R12-**N1	Offices and Operations Centers	10,724	75		10,798		10,798	NA
17	R12-**O1	Vehicles	95,000	0		95,000		95,000	NA
18	R12-**P1	Tools and Equipment	61,497	703		62,200		62,200	NA
19	R12-**Q1	Process Plant Facilities and Equipment	515,134	13,384		528,518		528,518	NA
20	R12-**S1	Engineering Studies	605,319	44,954		650,273		650,273	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	3,962,425	257,499		4,219,924		4,219,924	NA
22	I12-020037	KRS I Chemical Storage and Feed Imp	1,166,874	120,148		1,287,022		1,287,022	15.14%
23	I12-020055	New Circle Rd Main Relocation Phase 2	326,646	25,411		352,057		352,057	35.21%
24	I12-020059	KRS2 Transfer Switch	74,689	3,257		77,946		77,946	7.79%
25	I12-020067	RRS Chemical Facility Upgrade/Chlor	3,135,037	53,238		3,188,274		3,188,274	30.36%
26	I12-020071	KRS1 Valve House Rehabilitation (Phase 5) - Reeves Drives	312,896	665		313,561		313,561	20.90%
27	I12-020074	Athens Boonesboro Main Ext - Phase	2,213,485	72,527		2,286,012		2,286,012	130.63%
28	I12-020076	KRS1 - Replace Incline Car	496,495	57,517		554,011		554,011	36.93%
29	I12-020079	Jacobson Pump Station	358,461	16,137		374,598		374,598	18.73%
30	I12-020089	Millersburg Chemical Feed & WQ Impr	294,157	18,668		312,825		312,825	36.80%
31	I12-020093	Richmond Rd Paving Imprvemnts - Fie	35,592	956		36,548		36,548	2.44%
32	I12-020099	KRS1 Pump #13 Replacement	1,059,605	29,537		1,089,143		1,089,143	90.76%
33	I12-300008	Owenton Operations Garage	346,591	14,156		360,746		360,746	36.07%
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45			\$18,331,874	\$837,464	\$0	\$19,169,338		\$19,169,338	
46									
47									
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 or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
CONSTRUCTION WORK IN PROGRESS  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-4  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-4  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

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

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1								
2	D12-**01-P	Projects Funded by Others	\$530,208	\$0		100%	\$530,208	N/A
3	R12-**A1	Mains - New	161,814	1,666			163,481	N/A
4	R12-**B1	Mains - Replaced / Restored	1,089,485	15,115			1,104,600	N/A
5	R12-**C1	Mains - Unscheduled	97,757	0			97,757	N/A
6	R12-**D1	Mains - Relocated	65,294	982			66,276	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	32,914	224			33,138	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	63,084	431			63,515	N/A
9	R12-**G1	Services and Laterals - New	113,774	0			113,774	N/A
10	R12-**H1	Services and Laterals - Replaced	76,217	0			76,217	N/A
11	R12-**I1	Meters - New	95,962	0			95,962	N/A
12	R12-**J1	Meters - Replaced	138,075	0			138,075	N/A
13	R12-**K1	ITS Equipment and Systems	(0)	0			(0)	N/A
14	R12-**L1	SCADA Equipment and Systems	94,369	3,720			98,088	N/A
15	R12-**M1	Security Equipment and Systems	5,523	0			5,523	N/A
16	R12-**N1	Offices and Operations Centers	33,138	0			33,138	N/A
17	R12-**O1	Vehicles	110,460	0			110,460	N/A
18	R12-**P1	Tools and Equipment	303,566	0			303,566	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	518,224	6,461			524,685	N/A
20	R12-**S1	Engineering Studies	37,312	1,349			38,661	N/A
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	537,334	7,455			544,789	N/A
22	I12-020089	Millersburg Chemical Feed & WQ Impr	266,921	7,162			274,084	32.25%
23	I12-020093	Richmond Rd Paving Imprvemnts - Fie	30,281	6,034			36,315	2.42%
24	I12-030001	ERWA Main Interconnection	507,651	23,066			530,717	18.59%
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46			\$4,909,363	\$73,666	\$0		\$4,983,029	
47								

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







KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
ALLOWANCE FOR WORKING CAPITAL  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-5  
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5  
PAGE 1 OF 2

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

Witness Responsible: Melissa Schwarzell

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/6	<u>\$2,602,000</u>	<u>100.00%</u>	<u>\$2,602,000</u>
4						
5						
6						
7	Materials and Supplies	24-Month Average Balance	B-5.1, Page 1/2	<u>\$812,395</u>	<u>100.00%</u>	<u>\$812,395</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
ALLOWANCE FOR WORKING CAPITAL  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-5  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5  
PAGE 2 OF 2

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

Witness Responsible: Melissa Schwarzell

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 4/6	<u>\$3,961,000</u>	<u>100.00%</u>	<u>\$3,961,000</u>
7						
8						
9						
10	Materials and Supplies	24 Month Average Balance	B-5.1, Page 2/2	<u>\$812,395</u>	<u>100.00%</u>	<u>\$812,395</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL COMPONENTS  
Base Year at 2/28/19

Rate Base\KAWC 2018 Rate Case - Exhibit :

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

Witness

Line No.	Description	Total Company	24 - Month Average For Period		Total Company	Period Balance	
			Jurisdictional Percent	Jurisdictional Amount		Jurisdictional Percent	Jurisdictional Amount
1							
2							
3	<u>Materials and Supplies</u>						
4							
5							
6	Materials & Supplies	\$812,395	<u>100.00%</u>	\$812,395	\$812,395	<u>100.00%</u>	
7							
8				<u>0</u>	<u>0</u>		
9							
10		<u>\$812,395</u>		<u>\$812,395</u>	<u>\$812,395</u>		
11							
12							
13							

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL COMPONENTS  
Forecast Year at 6/30/2020

Rate Base\KAWC 2018 Rate Case - Exhibit :

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

Witness

Line No.	Description	Total Company	24 - Month Average For Period		Total Company	Period Balance	
			Jurisdictional Percent	Jurisdictional Amount		Jurisdictional Percent	Jurisdictional Amount
1							
2							
3							
4							
5							
6	<u>Materials and Supplies</u>						
7							
8							
9	Materials and Supplies	\$ 812,395	<u>100.00%</u>	\$812,395	\$812,395	<u>100.00%</u>	
10							
11				<u>0</u>	<u>0</u>		
12							
13		<u>\$812,395</u>		<u>\$812,395</u>	<u>\$812,395</u>		
14							
15							
16							
17							
18							
19							

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL - LEAD/LAG STUDY  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-5.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5  
PAGE 1 OF 6

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

Witness Responsible: Melissa Schwarzell

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		\$93,661,895
4			
5	Average Daily Operating Funds		256,608
6			
7	Composite Average Days Interval Between:		
8			
9	(A) Date Service Furnished and Date Collections Deposited	43.37	
10			
11	(B) Date Expenses Incurred and Date of Payment	<u>33.23</u>	
12			
13	(C) Net Interval	<u><u>10.14</u></u>	
14			
15	Total Working Capital		<u><u>\$2,602,005</u></u>
16			
17			
18	Use		<u><u>\$2,602,000</u></u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL - LEAD/LAG STUDY  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-5.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5

PAGE 2 OF 6

Witness Responsible: Melissa Schwarzell

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

Line No.	Description	Amount	Post Payment or (Lead) Days	Dollar Days
1				
2				
3	Salaries & Wages	6,997,702	12.00	\$83,972,424
4	Fuel, Power and Electric	3,789,153	26.40	100,039,699
5	Chemicals	1,817,890	41.39	75,240,843
6	Purchased Water	342,617	52.54	18,001,601
7	Waste Disposal	440,653	241.51	106,422,106
8	Service Company Charges	9,793,991	(3.50)	(34,320,103)
9	Contracted Services	1,017,823	53.37	54,317,472
10	Group Insurance	1,298,833	10.31	13,390,414
11	Opeb	85,240	141.50	12,061,460
12	Other Benefits	554,971	10.10	5,605,371
13	Pensions	346,948	(0.75)	(260,211)
14	Insurance Other than Group	658,231	(41.60)	(27,382,445)
15	Rents	82,426	(75.10)	(6,190,430)
16	Regulatory Expense	289,380	0.00	0
17	Maintenance Service & Supplies	1,209,075	39.83	48,157,156
18	Amortization	883,163	0.00	0
19	Uncollectibles	1,176,217	0.00	0
20	Office Supplies & Services	286,611	45.32	12,988,611
21	Employee Related Exp, Travel & Ent	173,365	66.06	11,451,749
22	Other Operating Expenses	<u>3,654,551</u>	<u>38.23</u>	<u>139,714,631</u>
23	Total O & M Expenses	34,898,840		613,210,348
24				
25	Depreciation and Amortization	16,598,649	0.00	0
26	Property Taxes	7,159,076	159.74	1,143,578,510
27	Utility Tax	221,460	(155.99)	(34,545,545)
28	Payroll Taxes	548,477	12.00	6,581,724
29	Income Taxes - Current - SIT	1,243,266	46.26	57,513,485
30	Income Taxes - Current - FIT	5,082,034	36.75	186,764,750
31	Deferred Income Taxes	(2,964,796)	0.00	0
32	Interest Expense - Long - Term Debt	12,350,464	91.70	1,132,550,222
33	Interest Expense - Short - Term Debt	346,031	18.90	6,538,693
34	Preferred Dividends	1,472	46.13	67,896
35	Net Income	<u>18,176,922</u>	0.00	<u>0</u>
36				
37	Net Operating Funds	<u>\$93,661,895</u>		<u>\$3,112,260,083</u>
38				
39				
40	Average Days Interval between Date Expenses are Incurred and Date of Payment			<u>33.23</u>
41				
42				
43				
44				

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL - LEAD/LAG STUDY  
Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-5.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5  
PAGE 3 OF 6

Witness Responsible: Melissa Schwarzell

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$85,495,447	14.93	\$1,276,447,024
4				
5	Other Revenues	2,499,818	14.93	37,322,283
6				
7	Fire Service	<u>2,806,855</u>	15.09	<u>42,355,442</u>
8				
9	Total	<u>90,802,120</u>		<u>\$1,356,124,749</u>
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Average Median Service Days		14.93	
20				
21	Number of Days between the Reading Date and the Billing Date			5.20
22				
23	Number of Days between the Billing Date and the Date the Bills are Paid			<u>23.24</u>
24				
25				
26				
27	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received			<u>43.37</u>
28				
29				



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL - LEAD/LAG STUDY  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-5.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5  
PAGE 4 OF 6  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):  
AGDRZ#19(4, 5, & 6)

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		\$106,767,688
4			
5	Average Daily Operating Funds		292,514
6			
7	Composite Average Days Interval Between:		
8			
9	(A) Date Service Furnished and Date Collections Deposited	43.38	
10			
11	(B) Date Expenses Incurred and Date of Payment	<u>29.84</u>	
12			
13	(C) Net Interval	<u><u>13.54</u></u>	
14			
15	Total Working Capital		<u><u>\$3,960,640</u></u>
16			
17			
18	Use		<u><u>\$3,961,000</u></u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL - LEAD/LAG STUDY  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-5.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5  
PAGE 5 OF 6  
Witness Responsible: Melissa Schwarzell

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):  
\*

Line No.	DESCRIPTION	Amount	Post Payment or (Lead) Days	Dollar Days
1	Salaries & Wages	7,783,097	12.00	93,397,164
2	Fuel, Power and Electric	4,374,924	26.40	115,504,990
4	Chemicals	2,786,126	41.39	115,315,266
5	Purchased Water	252,496	52.54	13,266,511
6	Waste Disposal	407,483	241.51	98,411,219
7	Service Company Charges	9,719,018	(3.50)	(34,057,383)
8	Contracted Services	944,447	53.37	50,401,665
9	Group Insurance	1,715,532	10.31	17,686,403
10	Opeb	(722,964)	141.50	(102,299,406)
11	Other Benefits	647,182	10.10	6,536,729
12	Pensions	614,568	(0.75)	(460,926)
13	Insurance Other than Group	767,070	(41.60)	(31,910,153)
14	Rents	23,402	(75.10)	(1,757,558)
15	Regulatory Expense	410,186	0.00	0
16	Maintenance Service & Supplies	1,229,299	39.83	48,962,682
17	Amortization	1,199,804	0.00	0
18	Uncollectibles	804,093	0.00	0
19	Office Supplies & Services	346,815	45.32	15,716,930
20	Employee Related Exp, Travel & Ent	199,691	66.06	13,190,731
21	Other Operating Expenses	3,606,116	38.23	137,862,946
22	Total O & M Expenses	37,108,385		555,767,810
23				
24	Depreciation and Amortization	18,705,597	0.00	0
25	Property Taxes	7,039,825	159.74	1,124,529,560
26	Utility Tax	175,930	(155.99)	(27,443,321)
27	Payroll Taxes	594,495	12.00	7,133,940
28	Income Taxes - Current - SIT	1,678,553	46.26	77,649,872
29	Income Taxes - Current - FIT	7,267,368	36.75	267,075,761
30	Deferred Income Taxes	(2,476,394)	0.00	0
31	Interest Expense - Long - Term Debt	12,730,901	91.70	1,167,436,685
32	Interest Expense - Short - Term Debt	268,019	18.90	5,064,557
33	Preferred Dividends	178,679	46.13	8,241,569
34	Net Income	23,496,330	0.00	0
35				
36	Net Operating Funds	\$106,767,688		\$3,185,456,433
37				
38				
39	Average Days Interval between Date Expenses are Incurred and Date of Payment			29.84
40				
41				
42				
43				

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
WORKING CAPITAL - LEAD/LAG STUDY  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-5.2  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5  
PAGE 6 OF 6  
Witness Responsible: Melissa Schwarzell

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

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$81,870,499	14.93	\$1,222,326,550
4				
5	Other Revenues	2,483,215	14.93	\$37,074,400
6				
7	Fire Service	<u>3,611,110</u>	15.09	<u>54,491,650</u>
8				
9	Total	<u>\$87,964,824</u>		<u>\$1,313,892,600</u>
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Average Median Service Days		14.94	
20				
21	Number of Days between the Reading Date and the Billing Date			5.20
22				
23				
24	Number of Days between the Billing Date and the Date the Bills are Paid			<u>23.24</u>
25				
26				
27	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received			<u>43.38</u>
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
Base Year at 2/28/19

Exhibits - Actuals Update & Slipp

EXHIBIT 37, SCHEDULE B-6  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-6  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

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

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	252	Customer Advances	W/P-1-6	\$11,043,948	100.00%	\$11,043,948
4						
5	271	Contributions in Aid of Construction	W/P-1-7	\$70,406,952		\$70,406,952
6						
7	255	<u>Investment Tax Credits:</u>				
8		Pre 1971 3% Credit	W/P-1-9	\$16,378		\$16,378
9		1971-1975 4% Credit				
10		1975-12/31/85 10% Credit				
11						
12				\$16,378		\$16,378
13						
14						
15	282	<u>Deferred Taxes:</u>				
16		Utility Plant in Service	W/P-1-8	\$87,509,127		\$87,509,127
17		Deferred Maintenance	W/P-1-8	2,352,585		2,352,585
18		Deferred Debits	W/P-1-8	310,938		310,938
19						
20						
21						
22						
23						
24				\$90,172,650		\$90,172,650

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-6  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-6  
PAGE 2 OF 2  
Witness Responsible: Melissa Schwarzell

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

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount	13-Month Average Balance
1							
2							
3	252	Customer Advances	W/P-1-6	<u>\$12,936,603</u>	100.00%	<u>\$12,936,603</u>	<u>\$12,466,299</u>
4							
5	271	Contributions in Aid of Construction	W/P-1-7	<u>\$72,902,196</u>		<u>\$72,902,196</u>	<u>\$72,211,322</u>
6							
7	255	<u>Investment Tax Credits:</u>					
8		Pre 1971 3% Credit	W/P-1-9	\$6,175		\$6,175	\$10,001
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				<u>\$6,175</u>		<u>\$6,175</u>	<u>\$10,001</u>
13							
14							
15	282	<u>Deferred Taxes:</u>					
16		Utility Plant in Service	W/P-1-8	\$85,424,115		\$85,424,115	\$86,289,544
17		Deferred Maintenance	W/P-1-8	3,462,585		3,462,585	3,343,989
18		Deferred Debits	W/P-1-8	291,950		291,950	299,071
19							
20							
21							
22							
23							
24				<u>\$89,178,650</u>		<u>\$89,178,650</u>	<u>\$89,932,604</u>

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
JURISDICTIONAL PERCENTAGES

EXHIBIT 37, SCHEDULE B-7  
Rate Base\{KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\}Sch B-7  
PAGE 1 OF 1  
Witness Responsible: Melissa Schwarzell

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_X\_ UPDATED \_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

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

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KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
JURISDICTIONAL STATISTICS - RATE BASE

EXHIBIT 37, SCHEDULE B-7.1  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-7  
PAGE 1 OF 1  
Witness Responsible: Melissa Schwarzell

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_X\_ UPDATED \_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Statistic	Statistic For Rate Area	Allocation Factor
1						
2						
3						
4						

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

EXHIBIT 37, SCHEDULE B-7.2  
Rate Base\{KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-7  
PAGE 1 OF 1  
Witness Responsible: Melissa Schwarzell

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_X\_ UPDATED \_\_ REVISED  
WORKPAPER REFERENCE NO(S).:

---

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



KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

EXHIBIT 37, SCHEDULE B-8  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-8  
PAGE 1 OF 2  
Witness Responsible: Melissa Schwarzell

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_X\_ UPDATED \_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

Line No.	Description	Forecasted Period	% Change	Base Period	% Change	2017	% Change	2016	% Change	2015	% Change	2014	% Change	2013
1														
2	<b>Utility Plant</b>													
3	Utility Plant in Service	\$791,593,957	5.99%	\$746,838,160	3.02%	\$724,951,023	3.87%	\$697,936,312	7.32%	\$650,307,071	2.45%	\$634,757,122	2.59%	\$618,710,826
4	CWIP	7,947,078	-58.54%	19,169,338	53.47%	12,490,650	39.76%	8,936,946	-67.22%	27,261,678	186.57%	9,512,998	-53.81%	20,595,819
5	Accum Prov - Depr/Amort	(197,811,983)	9.49%	(180,658,510)	21.78%	(148,345,545)	9.69%	(135,237,938)	8.98%	(124,096,444)	8.61%	(114,258,640)	-5.00%	(120,269,887)
6	UPAA	229,290	19.16%	192,421	-4.70%	201,913	-3.87%	210,049	-3.73%	218,185	-3.59%	226,321	-3.47%	234,457
7	Total Net Utility Plant	601,958,342	2.80%	585,541,408	-0.64%	589,298,041	3.05%	571,845,370	3.28%	553,690,491	4.42%	530,237,801	2.11%	519,271,215
9														
10	<b>Other Property and Investments</b>													
11	Non-Util, Unrecovered and Sewer Utility	5,326,909	-80.71%	27,609,978	10956%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
12	Accum Prov - Depr/Amort	0		0		0		0		0		0		0
13	Investment in Assoc. Co's	0		0		0		0		0		0		0
14	Other Investments	0		0		0		0		0		0		0
15														
16	Total Other Property and Investments	5,326,909	-80.71%	27,609,978	10956%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
18														
19	<b>Current and Accrued Assets</b>													
20	Cash and Cash Equivalents	3,961,000	-1958.50%	(213,129)	-60.15%	(534,830)	-51.51%	(1,102,947)	43.69%	(767,579)	-42.39%	(1,332,355)	732.52%	(160,039)
21	Temporary Cash Investments	0		0		0		0		0		0		0
22	Customer Accounts													
23	Receivable	6,842,571	26.45%	5,411,330	-12.16%	6,160,674	4.47%	5,897,346	13.70%	5,186,727	10.75%	4,683,425	26.77%	3,694,544
24	Accum Prov - Uncollectibles	(804,093)	-29.16%	(1,135,145)	37.53%	(825,374)	-5.76%	(875,781)	8.54%	(806,904)	5.33%	(766,070)	-27.21%	(1,052,377)
25	Accrued Utility Revenues	5,779,675	65.03%	3,502,192	-23.21%	4,560,847	3.54%	4,404,848	4.09%	4,231,934	0.06%	4,229,486	-14.82%	4,965,118
26	Income Tax Refund due													
27	From Assoc. Co	85,082	-84.13%	536,141	157.36%	208,326	231.90%	62,767	-17.99%	76,538	60.68%	47,635	-80.04%	238,684
28	Misc Accounts Receivable	524,098	-37.00%	831,962	7.52%	773,751	-13.24%	891,787	-9.70%	987,592	162.96%	375,563	2.78%	365,417
29	Materials and Supplies	812,395	0.00%	812,395	-0.28%	814,691	7.45%	758,199	-17.05%	913,996	-3.75%	949,561	48.91%	637,684
30	Other	491,592	-47.08%	928,995	153.30%	366,758	7.67%	340,620	15.17%	295,743	21.92%	242,579	-25.56%	325,852
31														
32	Total Current and Accrued Assets	17,692,320	65.74%	10,674,741	-7.38%	11,524,842	11.06%	10,376,839	2.56%	10,118,047	20.03%	8,429,824	-6.49%	9,014,884
34														
35	<b>Deferred Debits</b>													
36	Unamortized Debt and													
37	Preferred Stock Expense	1,644,482	18.40%	1,388,874	-5.84%	1,474,960	-1.38%	1,495,670	-1.18%	1,513,502	-4.94%	1,592,086	-4.24%	1,662,625
38	Unamortized Rate Case													
39	Expenses	450,625	-47.65%	860,811	73.08%	497,341	-36.80%	786,945	82.59%	430,988	9.49%	393,618	-35.80%	613,146
40	Preliminary Survey and													
41	Investigation Charges	0		0		0		0	-100.00%	52,204	0.00%	52,204	0.00%	52,204
42	Misc Deferred Debits	19,526,493	10.90%	17,607,917	66.83%	10,554,253	-35.89%	16,462,915	8.09%	15,231,146	-1.74%	15,501,557	12.11%	13,827,660
43														
44	Total Deferred Debits	21,621,600	8.88%	19,857,602	58.52%	12,526,553	-33.18%	18,745,530	8.81%	17,227,839	-1.78%	17,539,464	8.57%	16,155,634
45														
46														
47	Total Assets	\$646,599,171	0.45%	\$643,683,729	4.90%	\$613,599,175	2.06%	\$601,217,476	3.43%	\$581,286,115	4.46%	\$556,456,828	2.16%	\$544,691,471

KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

EXHIBIT 37, SCHEDULE B-8  
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-8  
PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_X\_ UPDATED \_\_ REVISED  
WORKPAPER REFERENCE NO(S)::

Line No.	Description	Forecasted Period	% Change	Base Period	% Change	2017	% Change	2016	% Change	2015	% Change	2014	% Change	2013
1														
2	<b>Common Equity</b>													
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	94,238,985	0.07%	94,172,571	0.04%	94,137,362	5.63%	89,116,611	12.70%	79,075,032	0.08%	79,008,919	0.11%	78,925,948
5	Retained Earnings	89,881,240	17.63%	76,409,964	12.44%	67,954,202	11.16%	61,133,753	9.94%	55,604,765	15.19%	48,272,418	10.30%	43,764,299
6														
7	Total Common Equity	220,689,002	17.70%	207,151,311	12.48%	198,660,341	16.79%	186,819,140	22.64%	171,248,573	15.27%	163,850,114	10.41%	159,259,024
8	Preferred Stock Issued	2,243,465	-0.29%	2,250,000		0		0		0		0		0
9	Long-Term Debt	220,061,621	6.98%	205,695,988	-1.08%	207,943,775	2.46%	202,957,569	2.50%	197,999,000	-1.12%	200,249,000	0.00%	200,249,000
10	Current Portion - LTD											0		0
11														
12	Total Capitalization	442,994,088	6.72%	415,097,299	2.09%	406,604,115	4.32%	389,776,709	5.56%	369,247,573	1.41%	364,099,114	1.28%	359,508,024
13														
14	<b>Current and Accrued Liabilities</b>													
15	Notes Payable	10,308,270	-48.39%	19,973,285	141.42%	8,273,176	-57.78%	19,594,954	-22.19%	25,184,535	20.13%	20,963,831	5.86%	19,804,007
16	Accounts Payable	3,429,107	-47.30%	6,506,421	28.54%	5,061,921	33.14%	3,801,964	-66.56%	11,368,615	98.87%	5,716,595	5.55%	5,415,844
17	Accrued Taxes	787,444	-86.67%	5,907,147	176.48%	2,136,589	-41.39%	3,645,639	63.55%	2,229,084	-2.63%	2,289,284	-530.42%	(531,871)
18	Accrued Interest	6,037,687	53.20%	3,941,101	83.68%	2,145,606	2.29%	2,097,655	1.51%	2,066,355	-1.11%	2,089,647	0.00%	2,089,647
19	Customer Deposits	0		0		0		0		0		0		0
20	Dividends Declared	0		0		0		0		0		0		0
21	Other	4,054,777	-14.03%	4,716,538	-0.91%	4,760,030	1.37%	4,695,694	10.11%	4,264,649	15.26%	3,700,167	21.85%	3,036,713
22														
23	Total Current and Accrued Liabilities	24,617,285	-40.02%	41,044,492	83.42%	22,377,322	-33.87%	33,835,906	-25.00%	45,113,238	29.79%	34,759,524	16.59%	29,814,341
24														
25														
26	<b>Deferred Credits</b>													
27	Customer Advances	12,466,299	12.88%	11,043,948	-6.10%	11,761,306	-3.56%	12,195,798	-2.17%	12,466,582	2.17%	12,201,998	0.08%	12,192,183
28	Deferred Income Taxes	89,932,604	-0.27%	90,172,650	93.76%	46,537,707	-43.75%	82,727,295	10.11%	75,129,989	13.95%	65,933,776	1.58%	64,908,302
29	Accumulated Deferred ITC	70,465	-74.85%	280,159	-24.63%	371,733	-18.24%	454,638	-15.72%	539,435	-13.58%	624,232	-11.96%	709,029
30	Other	4,307,109	-72.46%	15,638,228	-73.16%	58,271,169	216.47%	18,413,085	-10.62%	20,600,255	-9.97%	22,882,029	-3.06%	23,604,317
31														
32	Total Deferred Credits	106,776,476	-8.84%	117,134,986	0.17%	116,941,916	2.77%	113,790,817	4.65%	108,736,262	6.98%	101,642,035	0.23%	101,413,832
33														
34	Contributions in Aid of Construction	72,211,322	2.56%	70,406,952	4.04%	67,675,821	6.05%	63,814,044	9.67%	58,189,042	3.99%	55,956,155	3.71%	53,955,274
35														
36														
37														
38	Total Liabilities	\$646,599,171	0.45%	\$643,683,729	4.90%	\$613,599,175	2.06%	\$601,217,476	3.43%	\$581,286,115	4.46%	\$556,456,828	2.16%	\$544,691,471

**EXHIBIT 37  
SCHEDULE C**

**JURISDICTIONAL OPERATING INCOME SUMMARY FOR BASE AND FORECASTED PERIOD**

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

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\_041519.pdf.

Kentucky American Water Company  
Case No. 2018-00358  
Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule C-1

Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1

Line No.	Major Acct. Group	Description	Supporting Schedule Reference	Base Period Ended 2/28/2019	Adjustment for Forecast at Present Rates	Forecast Year Ended 6/30/20 At Present Rates	Adjustment for Proposed Rates	Forecast Year at Proposed Rates	Forecast Adjustment Workpaper	Forecast Adjustment Workpaper Location
1		<b>Operating Revenues</b>								
2	400	Water Revenues	Exh 37 C-2	\$88,302,302	(\$2,820,693)	\$85,481,609	\$18,471,247	\$103,952,856	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit
3	400	Other Revenues	Exh 37 C-2	2,499,818	(16,603)	2,483,215	0	2,483,215	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit
4	420	AFUDC	Exh 37 C-3	0	548,003	548,003		548,003	W/P - 1-4	Rate Base\KAWC 2018 Rate Case - Capital-Depr Exp.xlsx\Link Out
5	<b>Total</b>	<b>Total Revenues (Sum Lines 2-3)</b>		<u>\$90,802,120</u>	<u>(\$2,289,293)</u>	<u>\$88,512,827</u>	<u>\$18,471,247</u>	<u>\$106,984,074</u>		
6										
7	401	<b>Operating Expenses</b>								
8		<b>O&amp;M:</b>								
9		Purchased Water	Exh 37 C-2	\$342,617	(\$90,121)	\$252,496	\$0	\$252,496	W/P - 3-2	O&M\KAWC 2018 Rate Case - Purchased Water Exhibit.xlsx\Exhibit
10		Fuel & Power	Exh 37 C-2	3,789,153	585,771	4,374,924	0	4,374,924	W/P - 3-2	O&M\KAWC 2018 Rate Case - Fuel and Power Exhibit.xlsx\Exhibit
11		Chemicals	Exh 37 C-2	1,817,890	968,236	2,786,126	0	2,786,126	W/P - 3-4	O&M\KAWC 2018 Rate Case - Chemicals Exhibit.xlsx\Exhibit
12		Waste Disposal	Exh 37 C-2	440,653	(33,170)	407,483	0	407,483	W/P - 3-5	O&M\KAWC 2018 Rate Case - Waste Disposal Exhibit.xlsx\Exhibit
13		Salaries and Wages	Exh 37 C-2	6,997,702	785,395	7,783,097	0	7,783,097	W/P - 3-1	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Labor Exhibit
14		Pension	Exh 37 C-2	346,948	267,620	614,568	0	614,568	W/P - 3-1c	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Pension Exhibit
15		OPEB	Exh 37 C-2	85,240	(808,204)	(722,964)	0	(722,964)	W/P - 3-1a	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Group Ins Exhibit
16		Group Insurance	Exh 37 C-2	1,298,833	416,699	1,715,532	0	1,715,532	W/P - 3-1a	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Group Ins Exhibit
17		Other Benefits	Exh 37 C-2	554,971	92,211	647,182	0	647,182	W/P - 3-1b	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Other Benefits Exhibit
18		Support Services	Exh 37 C-2	9,793,991	(74,973)	9,719,018	0	9,719,018	W/P - 3-7	O&M\KAWC 2018 Rate Case - Support Services Exhibit.xlsx\Exhibit
19		Contract Services	Exh 37 C-2	1,017,823	(73,376)	944,447	0	944,447	W/P - 3-18	O&M\KAWC 2018 Rate Case - Contract Services Exhibit.xlsx\Exhibit
20		Building Maintenance & Services	Exh 37 C-2	781,553	(72,683)	708,870	0	708,870	W/P - 3-12	O&M\KAWC 2018 Rate Case - Building Maintenance & Services Exhibit.xlsx\Exhibit
21		Telecommunications	Exh 37 C-2	257,363	(7,712)	249,651	0	249,651	W/P - 3-14	O&M\KAWC 2018 Rate Case - Telecommunications Exhibit.xlsx\Exhibit
22		Postage, Printing, & Stationary	Exh 37 C-2	24,697	7,451	32,148	0	32,148	W/P - 3-15	O&M\KAWC 2018 Rate Case - Postage, Printing & Stationary Exhibit.xlsx\Exhibit
23		Office Supplies & Services	Exh 37 C-2	286,611	60,204	346,815	0	346,815	0	W/P - 3-16
24		Advertising & Marketing	Exh 37 C-2	6,663	(6,663)	0	0	0	W/P - 3-17	O&M\KAWC 2018 Rate Case - Advertising & Marketing Exhibit.xlsx\Exhibit
25		Employee Related Expense	Exh 37 C-2	173,365	26,326	199,691	0	199,691	W/P - 3-19	O&M\KAWC 2018 Rate Case - Employee Related Expense Exhibit.xlsx\Exhibit
26		Miscellaneous Expense	Exh 37 C-2	909,983	(54,548)	849,435	0	849,435	W/P - 3-20	O&M\KAWC 2018 Rate Case - Miscellaneous Expense Exhibit.xlsx\Exhibit
27		Rents	Exh 37 C-2	82,426	(59,024)	23,402	0	23,402	0	W/P - 3-11
28		Transportation	Exh 37 C-2	388,208	35,756	423,964	0	423,964	0	W/P - 3-21
29		Uncollectible Accounts	Exh 37 C-2	1,176,217	(372,124)	804,093	168,849	972,942	W/P - 3-10	O&M\KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx\Exhibit
30		Other Customer Accounting	Exh 37 C-2	1,292,084	49,964	1,342,048	0	1,342,048	W/P - 3-9	O&M\KAWC 2018 Rate Case - Customer Accounting-Postage Exhibit.xlsx\Exhibit
31		Regulatory Expense	Exh 37 C-2	289,380	120,806	410,186	0	410,186	W/P - 3-6	O&M\KAWC 2018 Rate Case - Regulatory Expense Exhibit.xlsx\Exhibit
32		Insurance Other Than Group	Exh 37 C-2	658,231	108,839	767,070	0	767,070	W/P - 3-8	O&M\KAWC 2018 Rate Case - IOTG Exhibit.xlsx\Exhibit
33		Maintenance Supplies & Services	Exh 37 C-2	2,092,238	336,865	2,429,103	0	2,429,103	W/P - 3-13	O&M\KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx\Exhibit
34	<b>Total</b>	<b>Total O&amp;M Expenses (Sum of Lines 9-32):</b>		<u>\$34,898,840</u>	<u>\$2,209,545</u>	<u>\$37,108,385</u>	<u>\$168,849</u>	<u>\$37,277,234</u>		
35										
36		<b>Other Expenses</b>								
37	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$16,329,287	\$2,088,305	\$18,417,592	\$0	\$18,417,592	W/P - 4-1	Rate Base\KAWC 2018 Rate Case - Capital-Depr Exp.xlsx\Link Out
38	406	Amortization of UPAA	Exh 37 C-2	8,556	16,011	24,567	0	24,567	W/P - 4-2	Rate Base\KAWC 2018 Rate Case - Amortization Expense.xlsx\Exhibit
39	407	Amortization Expense	Exh 37 C-2	260,806	2,632	263,438	0	263,438	W/P - 4-2	Rate Base\KAWC 2018 Rate Case - Amortization Expense.xlsx\Exhibit
40		<b>State Income Tax</b>								
41		Current State Income Tax	Exh 37 C-2	1,243,266	(477,984)	765,282	913,271	1,678,553	SCHEDULE E-1.4	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.4 State Inc Tax Forecast
42	410	Deferred State Income Tax	Exh 37 C-2	(338,391)	42,570	(295,821)	0	(295,821)	SCHEDULE E-1.4	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.4 State Inc Tax Forecast
43		<b>Federal Tax</b>								
44		Current Federal Income Tax	Exh 37 C-2	5,082,034	(1,458,625)	3,623,409	3,643,959	7,267,368	SCHEDULE E-1.3	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.3 Federal Inc Tax Forecast
45	409	Deferred Federal Income Tax	Exh 37 C-2	(2,547,913)	445,833	(2,102,080)	0	(2,102,080)	SCHEDULE E-1.3	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.3 Federal Inc Tax Forecast
46	412	Investment Tax Credits	Exh 37 C-2	(78,492)	0	(78,492)	0	(78,492)	SCHEDULE E-1.3	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.3 Federal Inc Tax Forecast
47										
48	408	General Taxes	Exh 37 C-2	7,929,013	(108,169)	7,820,844	36,942	7,857,786	W/P - 5-1, 5-2, 5-3, 5-4	O&M\KAWC 2018 Rate Case - Taxes & Licenses Exhibit.xlsx\Exhibit
49	<b>Total</b>	<b>Total Other Expense (Sum of Lines 36-41)</b>		<u>\$27,888,166</u>	<u>\$550,572</u>	<u>\$28,438,738</u>	<u>\$4,594,172</u>	<u>\$33,032,910</u>		
50										
51	<b>Total</b>	<b>Expenses (Line 33 + Lines 42):</b>		<u>\$62,787,006</u>	<u>\$2,760,117</u>	<u>\$65,547,123</u>	<u>\$4,763,021</u>	<u>\$70,310,144</u>		
52										
53	<b>Utility</b>	<b>Operating Income (Line 5 - Line 44):</b>		<u>\$28,015,114</u>	<u>(\$5,049,410)</u>	<u>\$22,965,704</u>	<u>\$13,708,226</u>	<u>\$36,673,930</u>		

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Supporting Schedule for Jurisdictional Operating Income Summary**  
**Breakdown by Major Account Group & Individual Account**

Data: X Base Period X Forecast Period  
Version: \_Original \_X\_Updated \_Revised

Exhibit 37, Schedule C-2  
Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
1								
2	400	Water revenues	40111000	Res Sales Billed	461.1	\$49,711,865	(\$2,160,671)	\$47,551,194
3			40111100	ResSls Billed Surch	461.1	(518)	518	0
4			40111200	ResSls Billed DSIC	461.1	(671)	671	0
5			40112000	Res Sales Unbilled	461.1	(281,580)	281,580	0
6			40121000	Com Sales Billed	461.2	22,807,771	(1,143,823)	21,663,948
7			40122000	Com Sales Unbilled	461.2	(143,815)	143,815	0
8			40131000	Ind Sales Billed	461.3	2,891,874	(375,982)	2,515,892
9			40132000	Ind Sales Unbilled	461.3	(72,363)	72,363	0
10			40141000	Publ Fire Billed	462.1	3,830,455	(219,345)	3,611,110
11			40142000	Publ Fire Unbilled	462.1	28,674	(28,674)	0
12			40145000	Priv Fire Billed	462.2	2,824,024	(159,303)	2,664,721
13			40146000	Priv Fire Unbilled	462.2	(17,169)	17,169	0
14			40151000	Publ Auth Billed	462.2	6,189,332	(485,957)	5,703,375
15			40152000	Publ Auth Unbilled	461.4	(105,289)	105,289	0
16			40161000	Sls/Rsle Billed	461.4	1,872,411	(161,323)	1,711,088
17			40161050	Sls/Rsle Billed I/C	466.	27,161	(27,161)	0
18			40162000	SalesforRsle Unbilld	467.	16,163	(16,163)	0
19			40171000	Misc Sales Billed	466.	90,975	1,332,887	1,423,862
20			40171300	MiscSls Bill Unmtrd	474.	225	(225)	0
21			40172000	Misc Sales Unbilled	474.	(3,687)	3,687	0
22			40180100	Oth Wtr Rev-Temp Svc	474.	45	(45)	0
23			40189900	Other Water Revenue	471.	(1,363,581)	0	(1,363,581)
24				<b>Total</b>		<b>88,302,302</b>	<b>(2,820,693)</b>	<b>85,481,609</b>
25								
26	420	AFUDC			420	0	548,003	548,003
27					<b>Total</b>	<b>0</b>	<b>548,003</b>	<b>548,003</b>
28								
29	400	Other revenues	40310100	OthRev-Late Pymt Fee	470.	797,840	(13,356)	784,484
30			40310200	OthRev-Rent	472.	88,200	8,678	96,878
31			40310250	OthRev-Rent I/C	473.	151,650	3,280	154,930
32			40310300	OthRev-CFO	471.	0	0	0
33			40310400	OthRev-NSF Ck Chrg	471.	31,584	(744)	30,840
34			40310500	OthRev-App/InitFee	471.	761,296	4,385	765,681
35			40310600	OthRev-Usage Data	471.	50,955	583	51,538
36			40310700	OthRev-Reconnct Fee	471.	618,114	(19,250)	598,864
37			40319900	OthRev-Misc Svc	471.	179	(179)	0
38				<b>Total</b>		<b>2,499,818</b>	<b>(16,603)</b>	<b>2,483,215</b>
39								
40	401	Purchased water	51010000	Purchased Water	610.1	342,617	(90,121)	252,496
41				<b>Total</b>		<b>342,617</b>	<b>(90,121)</b>	<b>252,496</b>
42								
43	401	Fuel and power	51510000	Purchased Power	615.8	0	128,065	128,065
44			51510011	Purchased Power SS	615.1	162,870	(107,940)	54,930
45			51510012	Purchased Power P	615.1	480,905	75,014	555,919
46			51510013	Purchased Power WT	615.3	3,115,389	485,954	3,601,343
47			51510014	Purchased Power TD	615.5	29,989	4,678	34,667
48			51520000	Fuel for Power Prod	616.1	0	0	0
49				<b>Total</b>		<b>3,789,153</b>	<b>585,771</b>	<b>4,374,924</b>
50								
51	401	Chemicals	51800000	Chemicals	618.3	1,817,890	968,236	2,786,126
52				<b>Total</b>		<b>1,817,890</b>	<b>968,236</b>	<b>2,786,126</b>
53								
54	401	Waste disposal	51110000	Waste Disposal	675.3	440,653	(33,170)	407,483
55			51120000	Amort Waste Disposal	675.3	0	0	0
56				<b>Total</b>		<b>440,653</b>	<b>(33,170)</b>	<b>407,483</b>
57								
58	401	Salaries and wages	50100000	Labor Expense	601.8	3,226,682	(3,226,682)	0
59			50100001	Labor ExpenseAccrual	601.8	40,394	(40,394)	0
60			50101300	Labor Oper WT	601.3	1,908,184	1,521,898	3,430,082
61			50101305	Labor Oper WT SupEng	601.3	108,837	86,804	195,641
62			50101400	Labor Oper TD	601.5	184,602	147,232	331,834
63			50101405	Labor Oper TD SupEng	601.5	52,731	42,056	94,787
64			50101415	Labor Oper TD Lines	601.5	70,495	56,224	126,719
65			50101420	Labor Oper TD Meter	601.5	722,979	576,622	1,299,601
66			50101500	Labor Oper CA	601.7	29,196	23,286	52,482
67			50101510	Labor Oper CA MtrRd	601.7	300,867	239,961	540,828
68			50101515	Labor Oper CA CstRec	601.7	0	0	0
69			50101520	Labor Oper CA CstSrv	601.7	209,928	167,431	377,359
70			50101600	Labor Oper AG	601.8	684,937	546,281	1,231,218
71			50101601	Labor Oper AG Dir&Of	603.8	161	128	289

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Supporting Schedule for Jurisdictional Operating Income Summary**  
**Breakdown by Major Account Group & Individual Account**

Data: X Base Period X Forecast Period  
Version: \_Original \_XUpdated \_Revised

Exhibit 37, Schedule C-2  
Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
72			50102300	Labor Maint WT	601.4	186,985	149,132	336,117
73			50102400	Labor Maint TD	601.6	509,445	406,315	915,760
74			50102405	Labor Mnt TD Sup&Eng	601.6	229	183	412
75			50102420	Labor Mnt TD Mains	601.6	41,779	33,321	75,100
76			50102425	Labor Mnt TD FireMn	601.6	0	0	0
77			50102430	Labor Mnt TD Service	601.6	114,873	91,619	206,492
78			50102435	Labor Mnt TD Meter	601.6	20,660	16,478	37,138
79			50102440	Labor Mnt TD Hydrant	601.6	18,766	14,967	33,733
80			50109900	Labor Cap Credits	601.8	(2,562,209)	(80,199)	(2,642,408)
81			50110000	Labor NS OT -Natural	601.8	537,489	(537,489)	0
82			50111300	LaborOper NS OT WT	601.3	335,475	(94,083)	241,392
83			50111400	LaborOper NS OT TD	601.5	27,277	(7,650)	19,627
84			50111415	LaborOperNS OT TD Ln	601.5	14,339	(4,021)	10,318
85			50111420	LaborOperNS OT TD Mt	601.5	93,860	(26,323)	67,537
86			50111500	LaborOper NS OT CA	601.7	3,441	(965)	2,476
87			50111510	LaborOperNS OT CA MR	601.7	43,845	(12,296)	31,549
88			50111520	LaborOperNS OT CA CS	601.7	6,932	(1,944)	4,988
89			50111600	LaborOper NS OT AG	601.8	471	(132)	339
90			50112300	LaborMaint NS OT WT	601.4	49,726	(13,946)	35,780
91			50112400	LaborMaint NS OT TD	601.6	153,291	(42,990)	110,301
92			50112420	LaborMaintNSOT TD Mn	601.6	18,418	(5,165)	13,253
93			50112430	LaborMaintNSOT TD Sv	601.6	45,094	(12,646)	32,448
94			50112435	LaborMaintNSOT TD Mt	601.6	3,539	(993)	2,546
95			50112440	LaborMaintNSOT TD Hy	601.6	1,919	(538)	1,381
96			50119900	LaborNSOT CapCredits	601.8	(504,084)	385,614	(118,470)
97			50120000	Labor OT - Natural	601.8	106,830	(29,960)	76,870
98			50121300	LaborOper OT WT	601.3	6,609	(1,853)	4,756
99			50121400	LaborOper OT TD	601.5	1,614	(453)	1,161
100			50121415	LaborOperOT TD Lines	601.5	710	(199)	511
101			50121420	LaborOperOT TD Meter	601.5	12,993	(3,644)	9,349
102			50121510	LaborOperOT CA MtrRd	601.7	17,175	(4,817)	12,358
103			50122400	LaborMaint OT TD	601.6	13,282	(3,725)	9,557
104			50122420	LaborMaintOT TD Main	601.6	1,461	(410)	1,051
105			50122430	LaborMaintOT TD Svc	601.6	2,170	(609)	1,561
106			50122440	LaborMaintOT TD Hydr	601.6	509	(143)	366
107			50129900	Labor OT Cap Credits	601.8	(106,720)	81,639	(25,081)
108			50171000	Annual Incent Plan	601.8	222,674	353,210	575,884
109			50171600	Comp Exp-Options	601.8	971	(42)	929
110			50171800	Comp Exp-RSU's	601.8	15,871	(695)	15,176
111			50185000	Severance	601.8	0	0	0
112				<b>Total:</b>		<b>6,997,702</b>	<b>785,395</b>	<b>7,783,097</b>
113								
114	<b>401</b>	<b>Pension expense</b>	50610000	Pension Expense	604.8	538,342	195,971	734,313
115			50610100	Pension Cap Credits	604.8	(191,394)	71,649	(119,745)
116				<b>Total</b>		<b>346,948</b>	<b>267,620</b>	<b>614,568</b>
117								
118	<b>401</b>	<b>OPEB expense</b>	50510000	PBOP Expense	604.8	165,187	(860,966)	(695,779)
119			50510100	PBOP Cap Credits	604.8	(79,947)	52,762	(27,185)
120				<b>Total</b>		<b>85,240</b>	<b>(808,204)</b>	<b>(722,964)</b>
121								
122	<b>401</b>		50550000	Group Insur Expense	604.8	1,914,771	479,773	2,394,544
123			50550100	Group Ins Cap Credits	604.8	(621,622)	(57,390)	(679,012)
124			50560000	Health Save Acct Exp	604.8	5,684	(5,684)	0
125				<b>Total</b>		<b>1,298,833</b>	<b>416,699</b>	<b>1,715,532</b>
126								
127	<b>401</b>	<b>Other benefits</b>	50421000	401k Expense	604.8	247,376	58,016	305,392
128			50421100	401k Exp Cap Credits	604.8	(78,062)	(8,835)	(86,897)
129			50422000	DCP Expense	604.8	308,521	51,806	360,327
130			50422100	DCP Exp Cap Credits	604.8	(92,669)	(6,239)	(98,908)
131			50423000	ESPP Expense	604.8	16,063	1,486	17,549
132			50426000	Retiree Medical Exp	604.8	28,857	4,737	33,594
133			50426100	Retiree Med Cap Cr	604.8	(9,037)	(601)	(9,638)
134			50450000	Other Welfare	604.8	0	0	0
135			50450013	Other Welfare WT	604.3	2,418	(147)	2,271
136			50450014	Other Welfare TD	604.5	7,328	(446)	6,882
137			50450015	Other Welfare CA	604.7	113	(7)	106
138			50450016	Other Welfare AG	604.8	26,123	(1,591)	24,532
139			50451000	Employee Awards	604.8	14,191	(865)	13,326
140			50452000	Emp Physical Exams	604.8	7,492	(456)	7,036
141			50454000	Safety Incent Awards	604.8	39	(2)	37
142			50456000	Tuition Aid	604.8	22,201	(1,353)	20,848



Kentucky American Water Company  
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Supporting Schedule for Jurisdictional Operating Income Summary  
Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period  
Version: \_Original \_XUpdated \_Revised

Exhibit 37, Schedule C-2  
Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
<b>Telecommunication expenses</b>								
213	401		52574000	Telephone	675.8	0	0	0
214			52574013	Telephone WT	675.3	25,032	(750)	24,282
215			52574015	Telephone CA	675.7	56,433	(1,691)	54,742
216			52574016	Telephone AG	675.8	34,439	(1,032)	33,407
217			52574100	Cell Phone	675.8	0	0	0
218			52574113	Cell Phone WT	675.3	5,079	(152)	4,927
219			52574114	Cell Phone TD	675.5	3,957	(119)	3,838
220			52574115	Cell Phone CA	675.7	31,048	(930)	30,118
221			52574116	Cell Phone AG	675.8	101,106	(3,030)	98,076
222			52574316	Wireless Serv 1st AG	675.8	269	(8)	261
223				<b>Total</b>		<b>257,363</b>	<b>(7,712)</b>	<b>249,651</b>
224								
<b>Postage, printing and stationary</b>								
225	401		52562500	Overnight Shippng	675.8	0	0	0
226			52562511	Overnight Shippng SS	675.1	0	0	0
227			52562513	Overnight Shippng WT	675.3	17,369	5,240	22,609
228			52562514	Overnight Shippng TD	675.5	480	145	625
229			52562516	Overnight Shippng AG	675.8	3,252	981	4,233
230			52566000	Postage	675.8	0	0	0
231			52566016	Postage AG	675.8	1,537	464	2,001
232			52566700	Printing	675.8	2,059	621	2,680
233				<b>Total</b>		<b>24,697</b>	<b>7,451</b>	<b>32,148</b>
234								
<b>Office supplies and services</b>								
235	401		52510016	Bank Svc Charges-AG	675.8	152	32	184
236			52512500	Books&Publications	675.8	248	52	300
237			52526100	Credit Line Fees I/C	675.8	41,115	8,636	49,751
238			52542016	Forms AG	675.8	867	182	1,049
239			52562000	Office Supplies	675.8	0	0	0
240			52562011	Off&Adm Supplies SS	675.1	33	7	40
241			52562013	Off&Adm Supplies WT	675.3	16,705	3,509	20,214
242			52562014	Off&Adm Supplies TD	675.5	12,536	2,633	15,169
243			52562016	Off&Adm Supplies AG	675.8	20,802	4,370	25,172
244			52571500	Software Licenses	675.8	126,024	26,472	152,496
245			52582000	Uniforms	675.7	0	0	0
246			52582011	Uniforms SS	675.1	3,964	833	4,797
247			52582013	Uniforms WT	675.3	24,531	5,153	29,684
248			52582014	Uniforms TD	675.5	33,217	6,977	40,194
249			52582016	Uniforms AG	675.7	6,417	1,348	7,765
250				<b>Total</b>		<b>286,611</b>	<b>60,204</b>	<b>346,815</b>
251								
<b>Advertising &amp; marketing expenses</b>								
252	401		52503000	Advertising	660.8	6,663	(6,663)	0
253				<b>Total</b>		<b>6,663</b>	<b>(6,663)</b>	<b>0</b>
254								
<b>Employee Related Expense</b>								
255	401		52534000	Employee Expenses	675.8	86,848	2,371	89,219
256			52534200	Conferences & Reg	675.8	13,640	372	14,012
257			52535000	Meals Deductible	675.8	42,275	1,154	43,429
258			52567000	Relocation Expenses	675.8	30,602	22,429	53,031
259				<b>Total</b>		<b>173,365</b>	<b>26,326</b>	<b>199,691</b>
260								
<b>Miscellaneous expenses</b>								
261	401		52000000	M&S Expense (O&M)	620.5	0	0	0
262			52001000	M&S Expense (O&M)	620.5	0	0	0
263			52001100	M&S Oper SS	620.1	4,210	192	4,402
264			52001200	M&S Oper P	620.1	(1,928)	(88)	(2,016)
265			52001300	M&S Oper WT	620.3	65,872	3,011	68,883
266			52001400	M&S Oper TD	620.5	68,745	3,142	71,887
267			52001500	M&S Oper CA	620.7	504	23	527
268			52001600	M&S Oper AG	620.8	35,001	1,600	36,601
269			52500000	Misc Expense (O&M)	675.8	0	0	0
270			52501100	Misc Oper SS	675.1	2,346	107	2,453
271			52501200	Misc Oper P	675.1	13	1	14
272			52501300	Misc Oper WT	675.3	18,361	839	19,200
273			52501400	Misc Oper TD	675.5	112,694	5,152	117,846
274			52501600	Misc Oper AG	675.8	40,226	1,839	42,065
275			52514500	Charitb Don-H/Ed/En	675.8	45,073	(45,073)	0
276			52514600	Charitb Don-Commnty	675.8	44,037	(44,037)	0
277			52514700	Community Partnrshps	675.8	71,697	3,277	74,974



Kentucky American Water Company  
Case No. 2018-00358  
Supporting Schedule for Jurisdictional Operating Income Summary  
Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period  
Version: \_Original \_X Updated \_Revised

Exhibit 37, Schedule C-2  
Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
278			52514901	Cust Edu Comm-Reg	675.8	8,230	376	8,606
279			52514903	Cust Edu Comm-Issues	675.8	8,075	369	8,444
280			52514904	Cust Edu Comm-Consrv	675.8	48,653	2,224	50,877
281			52514905	Cust Edu Comm-Printd	675.8	6,020	275	6,295
282			52514907	Cust Edu-Press Rls	675.8	2,119	97	2,216
283			52514909	Cust Edu-Video&Photo	675.8	2,172	99	2,271
284			52515000	Commun Relations-E	675.8	8,173	374	8,547
285			52515001	Commun Relations-S	675.8	3,074	141	3,215
286			52522000	Community Relations	675.8	250	11	261
287			52524000	Co Dues/Mmbrshp Ded	675.8	101,969	4,661	106,630
288			52527000	Directors Fees	675.8	51,900	2,372	54,272
289			52540000	Amort Bus Svc ProjXp	675.8	367	17	384
290			52548100	Hiring Costs	675.8	1,843	84	1,927
291			52549000	Injuries and Damages	675.8	2,048	(2,048)	0
292			52549500	Inv Phys W/O Scrap	675.8	(889)	(41)	(930)
293			52554500	Lab Supplies	675.3	118,392	5,411	123,803
294			52556500	Low Income Pay Prog	675.8	67,500	3,085	70,585
295			52564000	Penalties Non-deduct	675.8	518	(518)	0
296			52568000	Research & Develop	675.8	23,988	1,096	25,084
297			52579000	Trustee Fees	675.8	21,119	965	22,084
298			52585000	Discounts Available	675.8	(78,802)	(3,602)	(82,404)
299			52586000	PO Small Differences	675.8	413	19	432
300				<b>Total</b>		<b>903,983</b>	<b>(54,548)</b>	<b>849,435</b>
301								
302	401	Rents	54110000	Rents-Real Prop	641.8	0	0	0
303			54110014	Rents-Real Prop TD	641.5	11,253	(8,058)	3,195
304			54110016	Rents-Real Prop AG	641.8	58,937	(42,204)	16,733
305			54140000	Rents-Equip	642.8	0	0	0
306			54140011	Rents-Equip SS	642.1	565	(405)	160
307			54140013	Rents-Equip WT	642.3	7,409	(5,305)	2,104
308			54140014	Rents-Equip TD	642.5	3,329	(2,384)	945
309			54140016	Rents-Equip AG	642.8	933	(668)	265
310				<b>Total</b>		<b>82,426</b>	<b>(59,024)</b>	<b>23,402</b>
311								
312	401	Transportation	55000000	Transportation (O&M)	650.8	(13,566)	13,566	0
313			55000013	Trans Oper WT	650.3	738	41	779
314			55000014	Trans Oper TD	650.5	195	11	206
315			55000016	Trans Oper AG	650.8	14,072	777	14,849
316			55000023	Trans Maint WT	650.4	675	37	712
317			55000024	Trans Maint TD	650.6	114	6	120
318			55000100	Trans Cap Credits	650.8	(175,880)	(9,714)	(185,594)
319			55010100	Trans Lease Costs	650.8	47,875	2,644	50,519
320			55010200	Trans Lease Fuel	650.8	293,196	16,194	309,390
321			55010300	Trans Lease Maint	650.8	200,930	11,097	212,027
322			55010500	Trans Reimb EE Prsnl	650.8	19,859	1,097	20,956
323				<b>Total</b>		<b>388,208</b>	<b>35,756</b>	<b>423,964</b>
324								
325	401	Uncollectible accounts expense	57010015	Uncoll Accts Exp CA	670.7	1,131,770	(358,062)	773,708
326			57010016	Uncoll Accts Exp AG	670.7	44,447	(14,062)	30,385
327				<b>Total</b>		<b>1,176,217</b>	<b>(372,124)</b>	<b>804,093</b>
328								
329	401	Customer accounting, other	52501500	Misc Oper CA	675.7	5,113	(393)	4,720
330			52510015	Bank Svc Charges-CA	675.7	123,677	(9,506)	114,171
331			52514906	Cust Edu-Bill Insert	675.8	9,497	(730)	8,767
332			52520000	Collection Agencies	675.7	479,979	112,382	592,361
333			52542015	Forms CA	675.7	136,339	(10,479)	125,860
334			52566015	Postage CA	675.7	537,479	(41,311)	496,168
335				<b>Total</b>		<b>1,292,084</b>	<b>49,964</b>	<b>1,342,048</b>
336								
337	401	Regulatory expense	56610000	Reg Exp-Amort	666.8	289,380	120,806	410,186
338				<b>Total</b>		<b>289,380</b>	<b>120,806</b>	<b>410,186</b>
339								
340	401	Insurance other than group	55110000	Ins Vehicle	656.8	28,224	1,338	29,562
341			55710000	Ins General Liabilty	657.8	478,683	55,544	534,227
342			55711000	Ins Casualty Reserve	657.8	2,626	(2,626)	0
343			55720000	Ins Work Comp	658.8	75,764	16,054	91,818
344			55720100	Ins W/C Cap Credits	658.8	(51,728)	26,065	(25,663)
345			55730000	Ins Other	659.8	9,702	12,112	21,814



Kentucky American Water Company  
Case No. 2018-00358  
Supporting Schedule for Jurisdictional Operating Income Summary  
Breakdown by Major Account Group & Individual Account

Data:  Base Period  Forecast Period  
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Exhibit 37, Schedule C-2

Exhibits - Actuals Update &amp; Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx\]MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20	
<b>Amortization of</b>									
400	<b>412</b>	<b>investment tax credits</b>	69520000	ITC Restored FIT	412.11	0	0	0	
401			69522000	ITC Restored-3%	412.11	(7,656)	0	(7,656)	
402			69523000	ITC Restored-4%	412.11	0	0	0	
403			69524000	ITC Restored-10%	412.11	(70,836)	0	(70,836)	
404						<b>(78,492)</b>	<b>0</b>	<b>(78,492)</b>	
405									
406	<b>408</b>	<b>General taxes</b>	68520000	Property Taxes	408.11	7,159,685	(119,860)	7,039,825	
407			68520100	Tax Discounts	408.11	(609)	609	0	
408			68532000	FUTA	408.12	6,677	(417)	6,260	
409			68532100	FUTA Cap Credits	408.12	(2,241)	448	(1,793)	
410			68533000	FICA	408.12	772,505	29,838	802,343	
411			68533100	FICA Cap Credits	408.12	(241,491)	16,181	(225,310)	
412			68535000	SUTA	408.12	19,371	(1,157)	18,214	
413			68535100	SUTA Cap Credits	408.12	(6,344)	1,125	(5,219)	
414			68543000	Othr Taxes & Licenses	408.13	26,936	(16,342)	10,594	
415			68544000	Gross Receipts Tax	408.13	0	0	0	
416			68545000	Utility Reg Assessme	408.10	194,524	(18,594)	175,930	
417						<b>7,929,013</b>	<b>(108,169)</b>	<b>7,820,844</b>	
418		<b>Operating Income</b>	<b>Operating Income = Account Groups 400+420-401-403-406-407-408-</b>			<b>409-410-412</b>	<b>\$28,015,114</b>	<b>(\$5,049,409)</b>	<b>\$22,965,705</b>
419									
420	<b>Breakdown by Major Account Group</b>								
421	<b>400</b>	Sum Operating Revenues				90,802,120	(2,837,296)	87,964,824	
422	<b>420</b>	Sum AFUDC				0	548,003	548,003	
423	<b>401</b>	Sum Operating Expenses				34,898,840	2,209,545	37,108,385	
424	<b>403</b>	Sum Depreciation Expense				16,329,287	2,088,305	18,417,592	
425	<b>406</b>	Sum Amortization of UPAA				8,556	16,011	24,567	
426	<b>407</b>	Sum Amortization Expense				260,806	2,632	263,438	
427	<b>408</b>	Sum Taxes Other Than income				7,929,013	(108,169)	7,820,844	
428	<b>409</b>	Sum Current Income Taxes				6,325,300	(1,936,609)	4,388,691	
429	<b>410</b>	Sum Deferred Tax				(2,886,304)	488,402	(2,397,902)	
430	<b>412</b>	Sum Investment Tax Credits				(78,492)	0	(78,492)	
431					<b>Operating Income Summary</b>	<b>\$28,015,114</b>	<b>(\$5,049,409)</b>	<b>\$22,965,705</b>	

**EXHIBIT 37  
SCHEDULE D**

**JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME**

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

<u>Schedule</u>	<u>Description</u>
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\_041519.pdf.

## Kentucky American Water Company

Case No. 2018-00358

## Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data:  Base Period  Forecast PeriodVersion:  Original  Updated  Revised

Exhibit 37, Schedule D-1

Exhibits - Actuals Update &amp; Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust D.1

Line Number	Major NARUC Account Group	Description	Base Period 12 Months Ended 2/28/2019	Adjust for Forecast at Present Rates	Forecast Year at Present Rates 12 Mo Ended 6/30/20	Supporting Schedule Information
1	400 (and 420)	Operating Revenues <i>(Adjustment for Forecast Includes AFUDC, from Account Group 420, per Prior Orders re: inclusion of CWIP in Rate Base)</i>	\$90,802,120	(\$2,289,293)	\$88,512,827	See D-2
2						
3						
4	401	Operating Expenses	34,898,840	2,209,545	37,108,385	See D-2
5						
6	403	Depreciation Expense	16,329,287	2,088,305	18,417,592	See D-2
7						
8	406	Amortization of Utility Plant Acquisition Adjustments	8,556	16,011	24,567	See D-2
9						
10	407	Amortization Expense	260,806	2,632	263,438	See D-2
11						
12	408	Taxes Other Than Income	7,929,013	(108,169)	7,820,844	See D-2
13						
14	409	Income Taxes (Current, Utility Operating Income)	6,325,300	(1,936,609)	4,388,691	See D-2
15						
16	410	Provision for Deferred Income Taxes	(2,886,304)	488,402	(2,397,902)	See D-2
19						
20	412	Investment Tax Credits	(78,492)	0	(78,492)	See D-2
		Utility Operating Income	\$28,015,114	(\$5,049,410)	\$22,965,704	

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Supporting Schedule for Individual Adjustments to Operating Income**

Data:  Base Period  Forecast Period  
 Version:  Original  Updated  Revised

Exhibit 37, Schedule D-2  
 Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	Description	Base Period Ended 2/28/2019	Adjustment for Forecast at Present Rates	Forecast Year Ended 6/30/20 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
1	400	<b>Operating Revenues</b>						
2		<b>Water Revenues</b>						
3		Residential Sales	\$49,429,096	(\$1,877,902)	\$47,551,194	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Residential Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
4		Commercial Sales	22,663,956	(1,000,008)	21,663,948	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Commercial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
5		Industrial Sales	2,819,511	(303,619)	2,515,892	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Industrial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
6		Public Fire	3,859,129	(248,019)	3,611,110	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Public Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
7		Private Fire	2,806,855	(142,134)	2,664,721	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Private Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
8		Public Authority Sales	6,084,043	(380,668)	5,703,375	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Public Authority Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
9		Sale for Resale	1,915,735	(204,647)	1,711,088	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Sale for Resale adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
10		Miscellaneous Sales	(1,276,023)	1,336,304	60,281	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	The Miscellaneous Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
11		Other Water Revenues	0	0	0	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	
12	400	<b>Other Revenues</b>						
13		OthRev-Late Pymt Fee	797,840	(13,356)	784,484	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Late Payment Fees for the forecast period.
14		OthRev-Rent	88,200	8,678	96,878	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Other Revenue-Rent for the forecast period.
15		OthRev-Rent I/C	151,650	3,280	154,930	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Other Revenue-Rent I/C for the forecast period.
16		OthRev-CFO	0	0	0	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Other Revenue-CFO for the forecast period.
17		OthRev-NSF Ck Chrg	31,584	(744)	30,840	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Returned Check Charges for the forecast period.
18		OthRev-App/InitFee	761,296	4,385	765,681	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Application and Initiation Fees for the forecast period.
19		OthRev-Usage Data	50,955	583	51,538	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Usage Data for the forecast period.
20		OthRev-Reconnct Fee	618,114	(19,250)	598,864	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Reconnect Fees for the forecast period.

Kentucky American Water Company  
Case No. 2018-00358  
Supporting Schedule for Individual Adjustments to Operating Income

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule D-2  
Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	Description	Base Period Ended 2/28/2019	Adjustment for Forecast at Present Rates	Forecast Year Ended 6/30/20 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
21		OthRev-Misc Svc	179	(179)	0	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Miscellaneous Service for the forecast period.
22		OthRev WW-Misc Svc	0	0	0	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit	To adjust Waster Water Miscellaneous Service for the forecast period.
23	420	AFUDC	0	548,003	548,003	W/P - 1-4	Rate Base\KAWC 2018 Rate Case - Capital-Depr Exp.xlsx\Link Out	Adjustment to Reflect AFUDC for the Forecast Year
24	<b>Total Water , Other &amp; AFUDC Revenues (Sum Lines 3-23)</b>		<b>90,802,120</b>	<b>(2,289,293)</b>	<b>88,512,827</b>			
25	401	<b>Operating Expense</b>						
26		<b>O&amp;M:</b>						
28		Purchased Water	342,617	(90,121)	252,496	W/P - 3-2	O&M\KAWC 2018 Rate Case - Purchased Water Exhibit.xlsx\Exhibit	Purchased Water adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. Also included is the elimination of a current vendor from expense.
29		Fuel & Power	3,789,153	585,771	4,374,924	W/P - 3-2	O&M\KAWC 2018 Rate Case - Fuel and Power Exhibit.xlsx\Exhibit	Fuel and Power adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted period amounts for July 2019 through June 2020. The variance is due to different system delivery and a filed rate increase for Kentucky Utility Company of 7.8%. Blue Grass Energy, Clark Energy Cooperative and Owen Electric Cooperative, Inc. do not have any increases applied. Also included is an efficiency adjustment.
30		Chemicals	1,817,890	968,236	2,786,126	W/P - 3-4	O&M\KAWC 2018 Rate Case - Chemicals Exhibit.xlsx\Exhibit	Chemicals adjustment is based on the forecast amounts from July 2019 through June 2020. The forecast includes system delivery updates, 2019 actual chemical prices and 2019 and 2020 process changes.
31		Waste Disposal	440,653	(33,170)	407,483	W/P - 3-5	O&M\KAWC 2018 Rate Case - Waste Disposal Exhibit.xlsx\Exhibit	The Waste Disposal adjustment is based on the forecasted amount. Adjusted for system delivery, elimination of an amortization and the new acquisition.
32		Salaries and Wages	6,997,702	785,395	7,783,097	W/P - 3-1	O&M\KAWC 2018 Rate Case - 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.
33		Pension	346,948	267,620	614,568	W/P - 3-1c	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Pension Exhibit	Adjustment reflects Kentucky's allocation of the current Pension Cost estimate for the months July 2019 - June 2020. Service Cost Expense is net of capitalization.
34		OPEB	85,240	(808,204)	(722,964)	W/P - 3-1a	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Group Ins Exhibit	Adjustment reflects Kentucky's allocation of the current OPEB Cost estimate for the months July 2019 - June 2020. Service Cost Expense is net of capitalization.
35		Group Insurance	1,298,833	416,699	1,715,532	W/P - 3-1a	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Group Ins Exhibit	Adjustment reflects costs for all group insurances net of employee contributions, at selected 2019 plan rates where available. Expense is net of capitalization and sewer utility charges.
36		Other Benefits	554,971	92,211	647,182	W/P - 3-1b	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Other Benefits Exhibit	Adjustment reflects costs forecasted through the budget process, including allowances for tuition assistance, training, drug screenings, health & safety incentives, and biological exposure vaccinations.
37		Support Services	9,793,991	(74,973)	9,719,018	W/P - 3-7	O&M\KAWC 2018 Rate Case - Support Services Exhibit.xlsx\Exhibit	Adjustment reflects an increase in Labor, Labor Related, and Other Costs with an offset reflected in the removal of charitable contributions, advertising, and severance in addition to the .11% allocation of costs to the sewer division.
38		Contract Services	1,017,823	(73,376)	944,447	W/P - 3-18	O&M\KAWC 2018 Rate Case - Contract Services Exhibit.xlsx\Exhibit	The Contract Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget includes contracts for lab testing, accounting, audit fees, legal, and other services.
39		Building Maintenance & Services	781,553	(72,683)	708,870	W/P - 3-12	O&M\KAWC 2018 Rate Case - Building Maintenance & Services Exhibit.xlsx\Exhibit	Building Maintenance & Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020.

Kentucky American Water Company  
Case No. 2018-00358  
Supporting Schedule for Individual Adjustments to Operating Income

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule D-2  
Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	Description	Base Period Ended 2/28/2019	Adjustment for Forecast at Present Rates	Forecast Year Ended 6/30/20 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
40		Telecommunications	257,363	(7,712)	249,651	W/P - 3-14	O&M\KAWC 2018 Rate Case - Telecommunications Exhibit.xlsx\Exhibit	The Telecommunications Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021.
41		Postage, Printing, & Stationary	24,697	7,451	32,148	W/P - 3-15	O&M\KAWC 2018 Rate Case - Postage, Printing & Stationary Exhibit.xlsx\Exhibit	Postage, Printing & Stationary adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020.
42		Office Supplies & Services	286,611	60,204	346,815	0	W/P - 3-16	The Office Supplies & Services Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget includes expenses for uniforms, office supplies, forms, and software licenses.
43		Advertising & Marketing	6,663	(6,663)	0	W/P - 3-17	O&M\KAWC 2018 Rate Case - Advertising & Marketing Exhibit.xlsx\Exhibit	The Advertising and Marketing adjustment is based on the difference between the base period amounts from Mar 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. Adverstising and marketing expenses have been removed in the forecast year.
44		Employee Related Expense	173,365	26,326	199,691	W/P - 3-19	O&M\KAWC 2018 Rate Case - Employee Related Expense Exhibit.xlsx\Exhibit	The Employee Related Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. A five year average for relocation expense was also included in the adjustment.
45		Miscellaneous Expense	903,983	(54,548)	849,435	W/P - 3-20	O&M\KAWC 2018 Rate Case - Miscellaneous Expense Exhibit.xlsx\Exhibit	The Miscellaneous Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. Penalties and charitable contributions were removed in the forecast year.
46		Rents	82,426	(59,024)	23,402	0	W/P - 3-11	The Rent Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget is based on contracts for equipment leases such as real estate agreements.
47		Transportation	388,208	35,756	423,964	0	W/P - 3-21	The Transportation Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021.
48		Uncollectible Accounts	1,176,217	(372,124)	804,093	W/P - 3-10	O&M\KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx\Exhibit	The uncollectible adjustment was calculated by using present rate water revenues at June 30, 2020 and multiplying by the 3 year average uncollectible percentage for years 2015 - 2017.
49		Other Customer Accounting	1,292,084	49,964	1,342,048	W/P - 3-9	O&M\KAWC 2018 Rate Case - Customer Accounting-Postage Exhibit.xlsx\Exhibit	Customer Accounting-Postage adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. An adjustment for overflow call handling agents is also included.
50		Regulatory Expense	289,380	120,806	410,186	W/P - 3-6	O&M\KAWC 2018 Rate Case - 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 includes the remaining 2 years of amortization of the depreciation study.
51		Insurance Other Than Group	658,231	108,839	767,070	W/P - 3-8	O&M\KAWC 2018 Rate Case - IOTG Exhibit.xlsx\Exhibit	Insurance other than group adjustment is based upon 2018 premium invoices with an adjustment for current capitalized credits (workmen's' compensation). Also included is an adjustment for an allocation for general liability waste water. Included 2019 projected premium increase.
52		Maintenance Supplies & Services	2,092,238	336,865	2,429,103	W/P - 3-13	O&M\KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx\Exhibit	Maintenance Supplies & Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted pro forma amounts for July 2019 through June 2020. Pro forma includes 2019 forecast costs annualized plus requested tank painting amortization.
53		<b>Total O &amp; M Expense (Sum of Lines 28 through 51):</b>	<b>34,898,840</b>	<b>2,209,545</b>	<b>37,108,385</b>			



Kentucky American Water Company  
Case No. 2018-00358  
Supporting Schedule for Individual Adjustments to Operating Income

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule D-2  
Exhibits - Actuals Update & Slippage\KAWC 2018 Rate Case - Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC	Description	Base Period Ended 2/28/2019	Adjustment for Forecast at Present Rates	Forecast Year Ended 6/30/20 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
54								
55		<b>Other Expenses</b>						
56	403	Depreciation	16,329,287	2,088,305	18,417,592	W/P - 4-1	Rate Base\KAWC 2018 Rate Case - Capital-Depr Exp.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 authorized depreciation rates. 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. An additional adjustment was made per the 2015 rate case.
57	406	Amortization of UPAA	8,556	16,011	24,567	W/P - 4-2	Rate Base\KAWC 2018 Rate Case - Amortization Expense.xlsx\Exhibit	Adjustment to reflect forecasted amortization of Utility Plant Acquisition Adjustments. Prior acquisition adjustment amortizations were not currently allowed in rates, so adjustment eliminates the expense for existing UPAA. In the current rate case, the Company is proposing to recover in rates a 10 year amortization of UPAA for North Middletown.
58	407	Amortization Expense	260,806	2,632	263,438	W/P - 4-2	Rate Base\KAWC 2018 Rate Case - Amortization Expense.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 and the annual amortization of the Source of Supply Costs.
59		<b>State Income Tax</b>						
60	409	Current State Income Tax	1,243,266	(477,984)	765,282	SCHEDULE E-1.4	Taxes\KAWC 2018 Rate Case - 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.
61	410	Deferred State Income Tax	(338,391)	42,570	(295,821)	SCHEDULE E-1.4	Taxes\KAWC 2018 Rate Case - 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.
62		<b>Federal Tax</b>						
63	409	Current Federal Income Tax	5,082,034	(1,458,625)	3,623,409	SCHEDULE E-1.3	Taxes\KAWC 2018 Rate Case - 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 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.
64	410	Deferred Federal Income Tax	(2,547,913)	445,833	(2,102,080)	SCHEDULE E-1.3	Taxes\KAWC 2018 Rate Case - 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.
65	412	Investment Tax Credits	(78,492)	0	(78,492)	SCHEDULE E-1.3	Taxes\KAWC 2018 Rate Case - 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.
66	408	General taxes	7,929,013	(108,169)	7,820,844	W/P - 5-1	Various - 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 net UPIS to property taxes paid. 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.
67		<b>Total Other Expense (Sum of Lines 55 through 66)</b>	<b>27,888,166</b>	<b>550,572</b>	<b>28,438,738</b>			
68								
69		<b>Total Expenses (Line 52 + Lines 67):</b>	<b>62,787,006</b>	<b>2,760,117</b>	<b>65,547,123</b>			
70								
71		<b>Utility Operating Income (Line 24 - Line 69):</b>	<b>\$28,015,114</b>	<b>(\$5,049,410)</b>	<b>\$22,965,704</b>			

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Supporting Schedule for Jurisdictional Factors**

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule D-3  
Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - 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. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

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\_041519.pdf.

Workpaper #:  
Excel Reference:

SCHEDULE E-1.1  
Taxes\[(KAWC 2018 Rate Case - Income Tax Exhibit.xlsx)E-1.1 Federal Inc Tax Base

Kentucky American Water Company  
Case No. 2018-00358  
Base Year Adjustment Federal and State Taxes  
Base Year for the 12 Months Ended February 28, 2019

Witness Responsible: John Wilde  
Type of Filing: \_\_\_\_\_ Original \_\_\_X\_\_\_ Updated \_\_\_\_\_ Revised

W/P - 6-1

Line	Category	Item	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)				
2		Operating Revenue	\$90,802,120	\$0	\$90,802,120
3					
4	Book Deductions (-)				
5		O&M Expenses	(34,898,840)	-	(34,898,840)
6		Depreciation, Amortization, & Cost of Removal	(16,598,649)	-	(16,598,649)
7		Taxes Other Than Income	(7,929,013)	-	(7,929,013)
8		Interest Expense	(13,075,003)	-	(13,075,003)
9		<b>Total Book Deductions (Sum Lines 5 - 10)</b>	<b>(\$72,501,505)</b>	<b>\$0</b>	<b>(\$72,501,505)</b>
10					
11		<b>Book Pre-Tax Income (Line 2 + Line 11)</b>	<b>\$18,300,615</b>	<b>\$0</b>	<b>\$18,300,615</b>
12					
13		Current State Income Tax	(\$1,243,266)	\$108,376	(\$1,134,890)
14		Tax Amortizations	207,405	-	207,405
15					
16	Reconciling Items				
17		<b>Permanent Differences:</b>			
18		<b>(Deduction) or Reversal of Deduction</b>			
19		Non-Deductible Meals	21,138	-	21,138
20		Non-Deductible Penalties and Mandatory Dividends	190,892	-	190,892
21		<b>Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)</b>	<b>\$17,476,783</b>	<b>\$108,376</b>	<b>\$17,585,159</b>
22		<b>Temporary Differences:</b>			
23		<b>(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)</b>			
24		Deduct Tax Depreciation (State or Federal)	(12,365,217)	-	(12,365,217)
25		Reverse Deduction of Book Depreciation	15,752,787	-	15,752,787
26		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
27		Reverse Deduction of Amortization of UPAA	-	-	-
28		Reverse Deduction of Deferred Maintenance Amortization	883,163	-	883,163
29		Deduct Actual Deferred Maintenance Expenditures	(\$1,652,031)	-	(1,652,031)
30		Reverse All CIAC Amortization Credits	(2,284,976)	-	(2,284,976)
31		Reflect Actual Taxable CIAC Received	4,565,291	-	4,565,291
32		Reflect Repairs Deduction	(4,362,127)	-	(4,362,127)
33		Reverse Book Cost of Removal	2,861,476	-	2,861,476
34		Reflect Actual Cost of Removal	(2,809,224)	-	(2,809,224)
35		<b>Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)</b>	<b>\$646,226</b>	<b>\$0</b>	<b>\$646,226</b>
36		<b>Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)</b>	<b>\$18,123,009</b>	<b>\$108,376</b>	<b>\$18,231,385</b>
37					
38	Calculation of Current Federal Income Taxes				
39		Tax Rate	21.00%	21.00%	21.00%
40		<b>Current Taxes (Line 35 x Line 38)</b>	<b>3,805,832</b>	<b>22,759</b>	<b>3,828,591</b>
41		Adjustment For Tax Provision	604,781	-	604,781
42		<b>Total Current Taxes</b>	<b>4,410,613</b>		<b>\$4,410,613</b>
43		Less: Prior Year Adjustment	(671,421)	671,421	-
44		<b>Total Federal Income Taxes - Current (Line 41 - Line 42)</b>	<b>\$5,082,034</b>	<b>(\$671,421)</b>	<b>\$4,410,613</b>
45					
46	Calculation of Deferred Federal Income Taxes				
47		Federal Deferred Taxes Related to UPIS, CIAC, and Repairs	(293,306)	-	(293,306)
48		Federal Deferred Taxes Related to Deferred Maintenance	153,389	-	153,389
49		Federal Deferred Taxes Related to Property Losses	(11,388)	-	(11,388)
50		Federal Deferred Taxes Related to Cost of Removal	(10,424)	-	(10,424)
51		Federal Deferred Taxes - Prior Year	(484,897)	484,897	-
52		<b>Items Deferred</b>	<b>(646,627)</b>	<b>\$484,897</b>	<b>(\$161,730)</b>
53		Adjustment For Tax Provision	1,835,344	-	1,835,344
54		<b>Sum Items Deferred</b>	<b>(\$2,481,970)</b>	<b>\$484,897</b>	<b>(\$161,730)</b>
55					
56	Amortization of Deferred Income Tax Assets & Liabilities				
57		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(65,942)	-	(65,942)
58					
59		Amortization of Deferred ITC	(78,492)	-	(78,492)
60		<b>Sum Total Federal Deferred Taxes + Amortization of ITC</b>	<b>(\$2,626,405)</b>	<b>\$484,897</b>	<b>(\$306,164)</b>
61					
62					
63		<b>Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)</b>	<b>\$2,455,629</b>	<b>(\$186,524)</b>	<b>\$4,104,449</b>

Workpaper #:  
Excel Reference:

SCHEDULE E-1.2  
Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.2 State Inc Tax Base

Kentucky American Water Company  
Case No. 2018-00358  
Base Year Adjustment Federal and State Taxes  
Base Year for the 12 Months Ended February 28, 2019

Witness Responsible: John Wilde

W/P - 6-1

Type of Filing:  Original  Updated  Revised

Line	Category	Item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	<b>Book Revenue (+)</b>				
2		Operating Revenue	\$90,802,120	\$0	\$90,802,120
3					
4	<b>Book Deductions (-)</b>				
5		O&M Expenses	(34,898,840)	-	(34,898,840)
6		Depreciation, Amortization, & Cost of Removal	(16,598,649)	-	(16,598,649)
7		Taxes Other Than Income	(7,929,013)	-	(7,929,013)
9		Interest Expense	(13,075,003)	-	(13,075,003)
10		<b>Total Book Deductions (Sum Lines 5 - 10)</b>	<b>(\$72,501,505)</b>	<b>\$0</b>	<b>(\$72,501,505)</b>
11					
12		<b>Book Pre-Tax Income (Line 2 + Line 11)</b>	<b>\$18,300,615</b>	<b>\$0</b>	<b>\$18,300,615</b>
13					
14		Tax Amortizations	207,405	-	207,405
15					
17	<b>Reconciling Items</b>				
18		<b>Permanent Differences:</b>			
18		<b>(Deduction) or Reversal of Deduction</b>			
19		Non-Deductible Meals	21,138	-	21,138
20		Non-Deductible Penalties and Mandatory Dividends	190,919	-	190,919
21		<b>Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)</b>	<b>\$18,720,077</b>	<b>\$0</b>	<b>\$18,720,077</b>
22					
23		<b>Temporary Differences:</b>			
23		<b>(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)</b>			
24		Deduct Tax Depreciation (State or Federal)	(15,489,754)	-	(15,489,754)
26		Reverse Deduction of Book Depreciation	15,752,787	-	15,752,787
27		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
28		Reverse Deduction of Amortization of UPAA	-	-	-
29		Reverse Deduction of Deferred Maintenance Amortization	883,163	-	883,163
30		Deduct Actual Deferred Maintenance Expenditures	(\$1,652,031)	-	(1,652,031)
31		Reverse All CIAC Amortization Credits	(2,284,976)	-	(2,284,976)
32		Reflect Actual Taxable CIAC Received	4,565,291	-	4,565,291
33		Reflect Repairs Deduction	(4,362,127)	-	(4,362,127)
35		Reverse Book Cost of Removal	2,861,476	-	2,861,476
36		Reflect Actual Cost of Removal	(2,809,224)	-	(2,809,224)
37		<b>Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)</b>	<b>(\$2,478,311)</b>	<b>\$0</b>	<b>(\$2,478,311)</b>
38					
39		<b>Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)</b>	<b>\$16,241,766</b>	<b>\$0</b>	<b>\$16,241,766</b>
40					
41	<b>Calculation of Current State Income Taxes</b>				
42		Tax Rate	5.0%	5.0%	5.0%
44		<b>Current Taxes (Line 35 x Line 38)</b>	<b>812,088</b>	<b>\$ -</b>	<b>812,088</b>
45		Adjustment For Tax Provision	322,802	-	322,802
46		<b>Total Current Taxes</b>	<b>1,134,890</b>	<b>-</b>	<b>812,088</b>
47		Less: Prior Year Adjustment	(108,376)	108,376	-
48		<b>Total State Income Taxes (Line 41 - Line 42)</b>	<b>\$1,243,266</b>	<b>(\$108,376)</b>	<b>\$812,088</b>
49					
50	<b>Calculation of Deferred State Income Taxes</b>				
51		State Deferred Taxes Related to UPIS, CIAC, and Repairs	90,939	-	90,939
53		State Deferred Taxes Related to Deferred Maintenance	38,443	-	38,443
54		State Deferred Taxes Related to Property Losses	(2,854)	-	(2,854)
55		State Deferred Taxes Related to Cost of Removal	(2,613)	-	(2,613)
56		State Deferred Taxes - Prior Year	(118,718)	118,718	-
57		<b>Items Deferred</b>	<b>\$5,198</b>	<b>\$118,718</b>	<b>\$123,916</b>
58		Adjustment For Tax Provision	280,618	-	280,618
59		<b>Sum Items Deferred</b>	<b>(\$275,420)</b>	<b>\$118,718</b>	<b>\$123,916</b>
60					
62		<b>Amortization of Deferred Income Tax Assets &amp; Liabilities</b>			
63		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(62,971)	-	(62,971)
64		<b>Sum Total Deferred Taxes</b>	<b>(\$338,391)</b>	<b>\$118,718</b>	<b>\$60,945</b>
65					
66					
67		<b>Total Current + Deferred State Income Taxes (Line 43 + Line 57)</b>	<b>\$904,875</b>	<b>\$10,342</b>	<b>\$873,033</b>

Workpaper #:  
Excel Reference:

SCHEDULE E-1.3  
Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.3 Federal Inc Tax Forecast

Kentucky American Water Company  
Case No. 2018-00358  
Base Year Adjustment Federal and State Taxes  
For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde

W/P - 6-1

Type of Filing: \_\_\_ Original \_\_\_X\_\_\_ Updated \_\_\_ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	Book Revenue (+)				
2		Operating Revenue	\$88,512,827	\$18,471,247	\$106,984,074
3					
4	Book Deductions (-)				
5		O&M Expenses	(37,108,385)	(168,849)	(37,277,234)
6		Depreciation, Amortization, & Cost of Removal	(18,705,597)	-	(18,705,597)
7		Taxes Other Than Income	(7,820,844)	(36,942)	(7,857,786)
8		Interest Expense	(13,177,600)	-	(13,177,600)
9		<b>Total Book Deductions (Sum Lines 5 - 9)</b>	<b>(\$76,812,426)</b>	<b>(\$205,791)</b>	<b>(\$77,018,217)</b>
10					
11		<b>Book Pre-Tax Income (Line 2 + Line 10)</b>	<b>\$11,700,401</b>	<b>\$18,265,456</b>	<b>\$29,965,857</b>
12					
13		Current State Income Tax	(765,282)	(903,401)	(1,668,684)
14		Tax Amortizations	1,408,330	-	1,408,330
15					
16	Reconciling Items				
17		<b>Permanent Differences:</b>			
18		<b>(Deduction) or Reversal of Deduction</b>			
19		Non-Deductible Meals	21,715	-	21,715
20		Non-Deductible Penalties and Mandatory Dividends	178,679	-	178,679
21		<b>Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)</b>	<b>\$12,543,842</b>	<b>\$17,362,055</b>	<b>\$29,905,897</b>
22		<b>Temporary Differences:</b>			
23		<b>(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)</b>			
24		Deduct Tax Depreciation (State or Federal)	(13,801,615)	-	(13,801,615)
25		Reverse Deduction of Book Depreciation	17,759,787	-	17,759,787
26		Reverse Deduction of Amortization of Property Losses	57,086	-	57,086
27		Reverse Deduction of Amortization of UPA	0	-	-
28		Reverse Deduction of Deferred Maintenance Amortization	1,199,804	-	1,199,804
29		Deduct Actual Deferred Maintenance Expenditures	(\$1,500,000)	-	(1,500,000)
30		Reverse All CIAC Amortization Credits	(2,382,542)	-	(2,382,542)
31		Reflect Actual Taxable CIAC Received	5,992,455	-	5,992,455
32		Reflect Repairs Deduction	(4,319,443)	-	(4,319,443)
33		Reverse Book Cost of Removal	3,056,132	-	3,056,132
34		Reflect Actual Cost of Removal	(1,351,177)	-	(1,351,177)
35		<b>Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)</b>	<b>\$4,710,485</b>	<b>\$0</b>	<b>\$4,710,485</b>
36		<b>Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)</b>	<b>\$17,254,327</b>	<b>\$17,362,055</b>	<b>\$34,616,382</b>
37					
38	Calculation of Current Federal Income Taxes				
39		Tax Rate	21%	21%	21%
40		<b>Current Taxes (Line 34 x Line 37)</b>	<b>\$3,623,409</b>	<b>\$3,646,031</b>	<b>\$7,269,440</b>
41					
42					
43	Calculation of Deferred Federal Income Taxes				
44		Federal Deferred Taxes Related to UPIS, CIAC, and Repairs	(676,600)	-	(676,600)
45		Federal Deferred Taxes Related to Deferred Maintenance	59,889	-	59,889
46		Federal Deferred Taxes Related to Property Losses	(11,389)	-	(11,389)
47		Federal Deferred Taxes Related to Cost of Removal	(340,138)	-	(340,138)
48		<b>Sum Items Deferred</b>	<b>(\$968,238)</b>	<b>\$0</b>	<b>(\$968,238)</b>
49					
50	Amortization of Deferred Income Tax Assets & Liabilities				
51		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(\$1,133,842)	-	(1,133,842)
52					
53		Amortization of Deferred ITC	(78,492)	-	(78,492)
54		<b>Sum Total Federal Deferred Taxes + Amortization of ITC</b>	<b>(\$2,180,572)</b>	<b>\$0</b>	<b>(\$2,180,572)</b>
55					
56					
57		<b>Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)</b>	<b>\$1,442,836</b>	<b>\$3,646,031</b>	<b>\$5,088,868</b>
58					

Workpaper #:  
Excel Reference:

SCHEDULE E-1.4  
Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast

Kentucky American Water Company  
Case No. 2018-00358  
Base Year Adjustment Federal and State Taxes  
For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde

W/P - 6-1

Type of Filing: \_\_\_\_\_ Original \_\_\_X\_\_\_ Updated \_\_\_\_\_ Revised

Line	Category	Item	Current Rates State Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	<b>Book Revenue (+)</b>				
2		Operating Revenue	\$88,512,827	\$18,471,247	\$106,984,074
3					
4	<b>Book Deductions (-)</b>				
5		O&M Expenses	(37,108,385)	(168,849)	(37,277,234)
6		Depreciation, Amortization, & Cost of Removal	(18,705,597)	-	(18,705,597)
7		Taxes Other Than Income	(7,820,844)	(36,942)	(7,857,786)
8		Interest Expense	(13,177,600)	(197,430)	(13,375,030)
9		<b>Total Book Deductions (Sum Lines 5 - 9)</b>	<b>(\$76,812,426)</b>	<b>(\$403,221)</b>	<b>(\$77,215,647)</b>
10					
11		<b>Book Pre-Tax Income (Line 2 + Line 10)</b>	<b>\$11,700,401</b>	<b>\$18,068,026</b>	<b>\$29,768,427</b>
12					
13		Tax Amortizations	1,408,330	-	1,408,330
14					
15	<b>Reconciling Items</b>				
	<b>Permanent Differences:</b>				
16		<b>(Deduction) or Reversal of Deduction</b>			
17		Non-Deductible Meals	21,715	-	21,715
18		Non-Deductible Penalties and Mandatory Dividends	178,679	-	178,679
19		<b>Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)</b>	<b>\$13,309,125</b>	<b>\$18,068,026</b>	<b>\$31,377,150</b>
20					
	<b>Temporary Differences:</b>				
21		<b>(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)</b>			
22		Deduct Tax Depreciation (State or Federal)	(16,515,578)	-	(16,515,578)
23		Reverse Deduction of Book Depreciation	17,759,787	-	17,759,787
24		Reverse Deduction of Amortization of Property Losses	57,086	-	57,086
25		Reverse Deduction of Amortization of UPAA	-	-	-
26		Reverse Deduction of Deferred Maintenance Amortization	1,199,804	-	1,199,804
27		Deduct Actual Deferred Maintenance Expenditures	(1,500,000)	-	(1,500,000)
28		Reverse All CIAC Amortization Credits	(2,382,542)	-	(2,382,542)
29		Reflect Actual Taxable CIAC Received	5,992,455	-	5,992,455
30		Reflect Repairs Deduction	(4,319,443)	-	(4,319,443)
31		Reverse Book Cost of Removal	3,056,132	-	3,056,132
32		Reflect Actual Cost of Removal	(1,351,177)	-	(1,351,177)
33		<b>Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)</b>	<b>\$1,996,522</b>	<b>\$0</b>	<b>\$1,996,522</b>
34					
35		<b>Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)</b>	<b>\$15,305,646</b>	<b>\$18,068,026</b>	<b>\$33,373,672</b>
36					
37	<b>Calculation of Current State Income Taxes</b>				
38		Tax Rate	5.0%	5.0%	5.0%
39		<b>Current Taxes (Line 34 x Line 37)</b>	<b>\$765,282</b>	<b>\$903,401</b>	<b>\$1,668,684</b>
40					
41					
42	<b>Calculation of Deferred State Income Taxes</b>				
43		State Deferred Taxes Related to UPIS, CIAC, and Repairs	(26,734)	-	(26,734)
44		State Deferred Taxes Related to Deferred Maintenance	15,010	-	15,010
45		State Deferred Taxes Related to Property Losses	(2,854)	-	(2,854)
46		State Deferred Taxes Related to Cost of Removal	(85,248)	-	(85,248)
47		<b>Sum Items Deferred</b>	<b>(\$99,826)</b>	<b>\$0</b>	<b>(\$99,826)</b>
48					
49	<b>Amortization of Deferred Income Tax Assets &amp; Liabilities</b>				
50		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(195,996)	-	(195,996)
51		<b>Sum Total Deferred Taxes</b>	<b>(\$295,822)</b>	<b>\$0</b>	<b>(\$295,822)</b>
52					
53					
54		<b>Total Current + Deferred State Income Taxes (Line 38 + Line 50)</b>	<b>\$469,461</b>	<b>\$903,401</b>	<b>\$1,372,862</b>
55					

Workpaper #:  
Excel Reference:

SCHEDULE E-1.5

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj

Kentucky American Water Company  
Case No. 2018-00358  
Base Year Adjustment Federal and State Taxes  
For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde

W/P - 6-1

Type of Filing:  Original  Updated  Revised

Line	Reference Base Period	Reference Forecasted Period	Description	At Current Rates Base Period	Present Rates Forecasted Period	Adjustment
1						
2						
3			<u>State Income Taxes</u>			
4	Sch E-1.2	Sch E-1.4	Current	\$812,088	\$765,282	(\$46,806)
5	Sch E-1.2	Sch E-1.4	Deferred	60,945	(295,822)	(356,766)
6						
7						
8			Total State Income Taxes	\$873,033	\$469,461	(\$403,572)
9						
10						
11						
12			<u>Federal Income Taxes</u>			
13	Sch E-1.1	Sch E-1.3	Current	4,410,613	3,623,409	(787,204)
14	Sch E-1.1	Sch E-1.3	Deferred	(161,730)	(968,238)	(806,509)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	(65,942)	(1,133,842)	(1,067,900)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(78,492)	(78,492)	0
17						
18						
19			Total Federal Income Taxes	\$4,104,449	\$1,442,836	(\$2,661,612)
20						
21						
22			Total Income Taxes	\$4,977,482	\$1,912,297	(\$3,065,185)



Workpaper #:

SCHEDULE E-2

Excel Reference:

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-2 Jurisdictional Income Taxes

**Kentucky American Water Company  
Case No. 2018-00358  
Jurisdictional Factors for Income Tax Expense  
For the 12 Months Ending June 30, 2020**

Witness Responsible: John Wilde

W/P - 6-1

Type of Filing:  Original  Updated  Revised

<u>Line</u>	<u>Account Title</u>	<u>Total Utility</u>	<u>Jurisdictional Percent</u>	<u>Jurisdiction</u>	<u>Jurisdictional Code / Explanation</u>
1					
2					
3					
4					<b>NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.</b>
5					
6					<b>100% JURISDICTIONAL FOR KENTUCKY-AMERICAN WATER COMPANY.</b>
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. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
F-1	Organization Membership, 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\_041519.pdf.

Kentucky American Water Company  
Case No. 2018-00358  
Organization Membership, Social, and Service Club Dues  
Base Year for the 12 Months Ended February 28, 2019  
Forecast Year for the 12 Months Ended June 30, 2020

Data: X Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ X Updated \_\_\_ Revised  
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-1  
Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
Witness Responsible: James Pellock

Line No.	Account No.	Social Organization / Service Club	Total Utility	Base Period		Total Utility	Forecasted Period	
				Jurisdictional %	Jurisdiction		Jurisdictional %	Jurisdiction
1	52514700	ALPHA BETA LAMBDA CHPTR EDUCAT	\$500	100.00%	\$500	\$523	100.00%	\$523
2	52514700	CENTRAL KY REGL SCI & ENGRG FA	1,500		1,000	1,569		1,569
3	52514700	COMMERCE LEXINGTON	13,500		530	14,117		14,117
4	52514700	COMMERCE LEXINGTON	5,862		6,032	6,130		6,130
5	52514700	Commonwealth Fund for KET	3,000		1,553	3,137		3,137
6	52514700	Daniel Boone Pioneer Festival	250		250	261		261
7	52514700	David Helm	51		51	54		54
8	52514700	Downtown Lexington Corp	1,500		1,500	1,569		1,569
9	52514700	Dr Martin Luther King Jr	500		500	523		523
10	52514700	East End Community Partners	500		500	523		523
11	52514700	Fayette County Public Schools	10,962		761	11,463		11,463
12	52514700	GEORGETOWN SCOTT CTY CHAMBER O	(72)		250	(75)		(75)
13	52524000	GEORGETOWN SCOTT CTY CHAMBER O	625		371	654		654
14	52514700	Guardian Security	480		4,832	502		502
15	52524000	Jessamine Co Chamber Commerce	550		550	575		575
16	52524000	Kentucky Assoc of Manufacturer	1,245		2,500	1,302		1,302
17	52514700	Kentucky Association for Econo	2,500		9,000	2,614		2,614
18	52514700	KENTUCKY CHAMBER OF COMMERCE	6,500		500	6,797		6,797
19	52524000	KENTUCKY CHAMBER OF COMMERCE	20,000		1,590	20,914		20,914
20	52514700	Lafayette Band Association	2,000		5,000	2,091		2,091
21	52514700	LEXARTS	2,500		500	2,614		2,614
22	52514700	LEXINGTON STRIDES AHEAD	15,000		2,500	15,686		15,686
23	52514700	Lexington Young Professional	500		700	523		523
24	52514700	OWEN COUNTY CHAMBER OF COMMERC	2,120		2,120	2,217		2,217
25	52524000	OWEN COUNTY CHAMBER OF COMMERC	863		500	902		902
26	52524000	Rockcastle Co Chamber of Comm	150		100	157		157
27	52524000	ROTARY CLUB OF OWENTON	179		179	187		187
28	52514700	TRIANGLE FOUNDATION	5,000		1,000	5,229		5,229
29	52514700	Women Leading Kentucky	1,500		5,000	1,569		1,569
30	52524000	KENTUCKY LEAGUE OF CITIES	2,500		451	2,614		2,614
31	52524000	Jessamine Co Chamber Commerce	550		500	575		575
32	52524000	NAWC	51,141		1,500	53,475		53,475
33	52524000	AWWA.ORG	9,466		2,500	9,899		9,899
34	52524000	PRSA	310		450	324		324
35	52524000	AMERICAN-WATER-PAYMENT	22		3,500	23		23
36	52524000	AWWA.ORG	2,600		3,500	2,719		2,719
37	52524000	BETTER BUSINESS BUREAU OF	825		10,000	863		863
38	52524000	DOWNTOWN LEXINGTON CORP	750		5,000	784		784
39	52524000	FRANKFORT AREA CHAMBER OF	865		3,000	905		905
40	52524000	GRAMMARLY COB2R2-GG7S	30		2,500	31		31
41	52524000	HBA OF LEXINGTON	550		10,000	575		575
42	52514700	KENTUCKY CHAMBER WEB	99		625	104		104
43	52514700	PAYPAL	500		1,200	523		523
44	52524000	PAYPAL	551		480	576		576
45	52514700	PURDON'S RENTAL SALES	123		3,000	129		129
46	52524000	SAMS CLUB #8133	100		22	105		105
47	52524000	SAMSLUB.COM	45		11,390	47		47
48	52514700	SQ THE KITCHEN @ A.S.EAT	40		1,650	42		42
49	52524000	SQ *CHAMBER OF COMMERCE	650		74	680		680
50	52524000	WINCHESTER CLARK COUNTY C	500		750	523		523
51	52524000	WOODFORD COUNTY CHAMBER	1,040		30	1,088		1,088
52	52514700	Miscellaneous meals for community partnerships	644		550	673		673
53			\$173,665		\$113,041	\$181,604		\$181,604

Kentucky American Water Company  
Case No. 2018-00358  
Charitable Contributions  
Base Year for the 12 Months Ended February 28, 2019  
Forecast Year for the 12 Months Ended June 30, 2020

Data: X\_Base Period X\_Forecasted Period  
Type of Filing: \_\_\_Original \_\_\_X\_Updated \_\_\_Revised  
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-2.1  
Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
Witness Responsible: James Pellock

Line No.	Account No.	Charitable Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	Jurisdiction
1	52514600	Axis Promotions	\$801	100.00%	\$801	\$881	100.00%	\$881
2	52514600	LEXINGTON QUARRY CO	461		461	507		507
3	52514500	KY Chamber Foundation	9,000		9,000	9,902		9,902
4	52514600	AFRICAN AMERICAN FORUM INC	250		250	275		275
5	52514600	AMERICAN RED CROSS	2,500		2,500	2,751		2,751
6	52514600	BIG BROTHERS BIG SISTERS OF	1,500		1,500	1,650		1,650
7	52514600	Blue Grass Airport	500		500	550		550
8	52514500	Bluegrass Community Foundation	1,000		1,000	1,100		1,100
9	52514600	BLUEGRASS LODGE 4 - FOP	400		400	441		441
10	52514500	BLUEGRASS TOMORROW	2,500		2,500	2,751		2,751
11	52514600	Bourbon County Fiscal Court	500		500	550		550
12	52514500	BUILD	1,000		1,000	1,100		1,100
13	52514500	Building Industry Asc of Centr	500		500	550		550
14	52514600	City of Midway	500		500	550		550
15	52514600	City of Millersburg	500		500	550		550
16	52514600	City of Monterey	200		200	220		220
17	52514600	City of North Middletown	500		500	550		550
18	52514600	City of Owenton	500		500	550		550
19	52514600	Clark County Fiscal Court	500		500	550		550
20	52514600	COMMUNITY ACTION COUNCIL	2,500		2,500	2,751		2,751
21	52514600	Community Celebration DBA City	1,500		1,500	1,650		1,650
22	52514600	Ducks Unlimited	225		225	248		248
23	52514500	Evan Wade Kinniard	500		500	550		550
24	52514500	FoodChain Inc	2,500		2,500	2,751		2,751
25	52514600	Franklin County Fiscal Court	500		500	550		550
26	52514500	FRIENDS OF MCCONNELL SPRINGS	2,500		2,500	2,751		2,751
27	52514500	Friends of Stoner Creek	3,710		3,710	4,082		4,082
28	52514500	Friends of the Arboretum	2,500		2,500	2,751		2,751
29	52514600	GEORGETOWN SCOTT CTY CHAMBER O	1,200		1,200	1,320		1,320
30	52514600	Grand Paws Search Dog	500		500	550		550
31	52514600	Harrison County Fire Assoc	500		500	550		550
32	52514600	Hope Center Inc	1,000		1,000	1,100		1,100
33	52514600	HUTCHISON STATION VOLUNTEER FI	500		500	550		550
34	52514500	James Mason Malin	500		500	550		550
35	52514600	Jessamine County Fiscal Court	500		500	550		550
36	52514600	Jonesville Fire Department	500		500	550		550
37	52514600	Kendyl & Friends Foundation	250		250	275		275
38	52514600	Kentucky Assoc of Manufacturer	500		500	550		550
39	52514500	Kentucky Cancerlink Inc	1,200		1,200	1,320		1,320
40	52514500	Kidney Health Alliance of KY	500		500	550		550
41	52514500	KY River Foothills Development	500		500	550		550
42	52514600	Leadership Central KY Foundati	1,500		1,500	1,650		1,650
43	52514600	Leadership Foundation Inc	425		425	468		468
44	52514500	Lexington Fayette Urban Co Gov	5,500		5,500	6,051		6,051
45	52514600	Lexington Fayette Urban Co Gov	500		500	550		550
46	52514600	Lexington Firefighter Charitie	250		250	275		275
47	52514500	Lexington Fraternal Order	200		200	220		220
48	52514600	Lexington Police Department	65		65	72		72
49	52514600	Lexington-Fayette NAACP	500		500	550		550

Kentucky American Water Company  
Case No. 2018-00358  
Charitable Contributions  
Base Year for the 12 Months Ended February 28, 2019  
Forecast Year for the 12 Months Ended June 30, 2020

Data: X Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ X Updated \_\_\_ Revised  
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-2.1  
Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
Witness Responsible: James Pellock

Line No.	Account No.	Charitable Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	Jurisdiction
50	52514500	Livingston Fire & Rescue Inc	250		250	275		275
51	52514600	Lyric & Culture Arts Center	1,000		1,000	1,100		1,100
52	52514600	MONTEREY VOLUNTEER FIRE DEPT	500		500	550		550
53	52514500	Nature Sanctuary at Floracliff	4,715		4,715	5,187		5,187
54	52514600	Nicholasville Fire Department	500		500	550		550
55	52514500	ORSANCO EDUCATIONAL FOUNDATION	500		500	550		550
56	52514600	Owen County 4H Council	250		250	275		275
57	52514600	OWEN COUNTY FISCAL COURT	500		500	550		550
58	52514600	Owen County Search & Rescue	500		500	550		550
59	52514600	Owen County Tourism	400		400	440		440
60	52514600	OWEN COUNTY VOLUNTEER FIRE DEP	500		500	550		550
61	52514500	Paris Bourbon County YMCA	500		500	550		550
62	52514600	Pongo Volunteer Fire Dept	500		500	550		550
63	52514500	Prichard Committee for Academi	500		500	550		550
64	52514600	REACH	1,500		1,500	1,650		1,650
65	52514600	Rockcastle County Fiscal Court	500		500	550		550
66	52514500	Shelby Mullen	500		500	550		550
67	52514500	Shriners Hospitals for Childre	150		150	165		165
68	52514600	United Way of the Bluegrass	10,000		10,000	11,006		11,006
69	52514600	Woodford Co Fire Protection	500		500	550		550
70	52514500	YMCA OF CENTRAL KENTUCKY	2,500		2,500	2,751		2,751
71	52514500	4IMPRINT	348		348	382		382
72	52514500	PAYPAL	1,000		1,000	1,100		1,100
73	52514600	ADCOLOR INC.	580		580	638		638
74	52514600	AMAZON MKTPPLACE PMTS	410		410	451		451
75	52514600	AMAZON MKTPPLACE PMTS WWW.	33		33	36		36
76	52514600	AMAZON.COM AMZN.COM/BILL	22		22	24		24
77	52514600	KWIK COVERS	762		762	839		839
78	52514600	LOWES #02345	40		40	44		44
79	52514600	PARTY CENTRAL INC	338		338	372		372
80	52514600	PAYPAL	838		838	922		922
81	52514600	PAYPAL - 1	120		120	132		132
82	52514600	PAYPAL BIGANTON49	155		155	170		170
83	52514600	PURDONS RENTAL SALES	150		150	165		165
84	52514600	SQ *LIGHTER THAN AIR INC	161		161	177		177
85	52514600	SQ *RICK AND SON HO	250		250	275		275
86	52514600	THE HOME DEPOT #2303	157		157	173		173
87	52514600	THE HOME DEPOT 2303	100		100	110		110
88	52514600	TRACTOR-SUPPLY-CO #0403	41		41	45		45
89	52514600	Ducks Unlim Ck#1200016988	(225)		(225)	(248)		(248)
90	52514600	Reclass Pcard Charges Amazon	(72)		(72)	(79)		(79)
91			<u>\$89,109</u>		<u>\$89,109</u>	<u>\$98,040</u>		<u>\$98,040</u>

Kentucky American Water Company  
 Case No. 2018-00358  
 Initiation Fees/Country Club Expenses  
 Base Year for the 12 Months Ended February 28, 2019  
 Forecast Year for the 12 Months Ended June 30, 2020

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

Exhibit 37, Schedule F-2.2  
 Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
 Witness Responsible: James Pellock

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

Kentucky American Water Company  
 Case No. 2018-00358  
 Employee Party, Outing and Gift Expenses  
 Base Year for the 12 Months Ended February 28, 2019  
 Forecast Year for the 12 Months Ended June 30, 2020

Data: \_X\_ Base Period \_X\_ Forecasted Period  
 Type of Filing: \_\_\_\_ Original \_X\_ Updated \_\_\_\_ Revised  
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-2.3  
 Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
 Witness Responsible: James Pellock

Line No.	Account No.	Employee Expenditures	Total Utility	Base Period		Total Utility	Forecasted Period	
				Jurisdictional %	Jurisdiction		Jurisdictional %	Jurisdiction
1								
2								
3								
4	50451000	Employee Service Awards	\$14,191	100.00%	\$14,191	\$13,326	100.00%	\$13,326
5					0	0		0
6					0	0		0
7					0	0		0
9					0	0		0
10								
11		Totals	<u>\$14,191</u>		<u>\$14,191</u>	<u>\$2,069</u>		<u>\$2,069</u>

Kentucky American Water Company  
 Case No. 2018-00358  
 Customer Service, Sales Promotion and Advertising Expense  
 Base Year for the 12 Months Ended February 28, 2019  
 Forecast Year for the 12 Months Ended June 30, 2020

Data: \_X\_ Base Period \_X\_ Forecasted Period  
 Type of Filing: \_\_\_\_ Original \_X\_ Updated \_\_\_\_ Revised  
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-3  
 Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
 Witness Responsible: James Pellock

Line No.	Account No.	Description of Expenses	Total Utility	Base Period		Total Utility	Forecasted Period	
				Jurisdictional %	Jurisdiction		Jurisdictional %	Jurisdiction
1								
2								
3		<u>CUSTOMER SERVICE EXPENSES</u>						
4		Customer Service and Informational Expense	<u>\$0</u>	100.00%	<u>\$0</u>	<u>\$0</u>	100.00%	<u>\$0</u>
5								
6								
7		<u>SALES PROMOTION EXPENSE</u>						
8	4262	Sales Promotion	\$2,719		\$2,719	\$4,715		\$4,715
9								
10	4262	Institutional or Goodwill Advertising Expense	1,320		1,320	2,289		2,289
11								
12	93021	Conservation Advertising			0	0		0
13								
14	93089	Other (Educational)	2,623		2,623	4,547		4,547
15								
16		Totals	<u>\$6,662</u>		<u>\$6,662</u>	<u>\$11,550</u>		<u>\$11,550</u>



Kentucky American Water Company  
Case No. 2018-00358  
Advertising  
Base Year for the 12 Months Ended February 28, 2019  
Forecast Year for the 12 Months Ended June 30, 2020

Data: X Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ X Updated \_\_\_ Revised  
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-4  
Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
Witness Responsible: James Pellock

Line No.	Item	Sales or Promotional Advertising	Institutional Advertising	Conservation Advertising	Rate Case	Other Customer Education	Total
1							
2	<u>Base Period:</u>						
3	Newspaper	\$197	\$0	\$0	\$0	\$0	\$197
4							
5	Magazine and Other	2,196	1,320	0	0	2,623	6,139
6							
7	Television	0	0	0	0	0	0
8							
9	Radio	326	0	0	0	0	326
10							
11	Direct Mail	0	0	0	0	0	0
12							
13	Sales	0	0	0	0	0	0
14							
15	Customer Handouts	0	0	0	0	0	0
16							
17	Outdoor billboard	0	0	0	0	0	0
18							
19	Misc Bus Adv	0	0	0	0	0	0
20							
21	Totals	<u>\$2,719</u>	<u>\$1,320</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,623</u>	<u>\$6,662</u>
22							
23							
24	Amount Assigned to Kentucky Retail	<u>\$2,719</u>	<u>\$1,320</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,623</u>	<u>\$6,662</u>
25							
26							
27	<u>Forecasted Period:</u>						
28							
29	Newspaper	\$341	\$0	0	\$0	\$0	\$341
30							
31	Magazine and Other	3,807	2,289	0	0	4,547	10,643
32							
33	Television	0	0	0	0	0	0
34							
35	Radio	566	0	0	0	0	566
36							
37	Direct Mail	0	0	0	0	0	0
38							
39	Sales	0	0	0	0	0	0
40							
41	Customer Handouts	0	0	0	0	0	0
42							
43	Outdoor billboard	0	0	0	0	0	0
44							
45	Misc Bus Adv	0	0	0	0	0	0
46							
47	Totals	<u>\$4,715</u>	<u>\$2,289</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,547</u>	<u>\$11,550</u>
48							
49	Amount Assigned to Kentucky Retail	<u>\$4,715</u>	<u>\$2,289</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,547</u>	<u>\$11,550</u>

Kentucky American Water Company  
 Case No. 2018-00358  
 Professional Service Expenses  
 Base Year for the 12 Months Ended February 28, 2019  
 Forecast Year for the 12 Months Ended June 30, 2020

Data: X Base Period X Forecasted Period  
 Type of Filing: \_\_\_ Original \_\_\_ X Updated \_\_\_ Revised  
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-5  
 Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
 Witness Responsible: James Pellock

Line No.	Description	Expense Breakdown			Total Company Unadjusted	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
		Rate Case	Annual Audit	Legal					
1									
2	<u>Base Period:</u>								
3									
4	Legal	\$159,048	\$0	\$377,893	\$536,941	<u>100.00%</u>	\$536,941	\$0	\$536,941
5									
6	Engineering	0	0	0	-		-	-	-
7									
8	Accounting	100,068	154,031	0	254,099		254,099	-	254,099
9									
10	Other	30,264	0	0	30,264		30,264	-	30,264
11									
12	Totals	\$289,380	\$154,031	\$377,893	\$821,304		\$821,304	\$0	\$821,304
13									
14									
15									
16									
17									
18									
19									
20	<u>Forecasted Period:</u>								
21									
22	Legal	\$187,500	\$0	\$350,651	\$538,151	<u>100.00%</u>	\$538,151	\$0	\$538,151
23									
24	Engineering	-	-	-	-		-	-	-
25									
26	Accounting	104,047	142,927	-	246,974		246,974	-	246,974
27									
28	Other	118,639	-	-	118,639		118,639	-	118,639
29									
30	Totals	\$410,186	\$142,927	\$350,651	\$903,764		\$903,764	\$0	\$903,764

Kentucky American Water Company  
Case No. 2018-00358  
Rate Case Expense  
Base Year for the 12 Months Ended February 28, 2019  
Forecast Year for the 12 Months Ended June 30, 2020

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 - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
Witness Responsible: James Pellock

Line No.	Item of Expense	Current 2018 Estimate	Case No. 2015 Actual	Case No. 2015 Estimate	Case No. 2012 Actual	Case No. 2012 Estimate	Case No. 2010 Actual	Case No. 2010 Estimate
1								
2								
3	<u>Comparison of projected expenses associated with the current case to prior rate cases:</u>							
4								
5	Accounting	\$312,141	\$288,164	\$177,000	\$168,183	\$198,692	\$51,840	\$75,000
6	Legal	562,500	458,005	458,000	405,449	325,000	390,895	300,000
7	Rate of Return Study	86,000	10,412	35,000	-	37,600	31,025	50,000
8	Cost of Service Study	50,000	39,840	77,550	74,439	60,850	5,788	42,500
9	Other	16,000	10,188	23,000	52,071	23,000	68,057	100,000
10	Weather Normalization	-	13,827	21,820			14,080	20,000
11	Compensation Study	85,000	-	-	-	-		
12	Support Services Study	55,000	-	-				
13	Customer Notification	48,000	26,710	60,000	-	55,000	34,787	45,000
14	Depreciation Study	15,918	36,735	32,000				
15	Totals	\$1,230,559	\$883,881	\$884,370	\$700,142	\$700,142	\$596,471	\$632,500

Line No.	Item of Expense	Total Amortized	Order No.	Order Date	Amortization Period	Amount Amortized to Date 2/2019	Forecasted Period	Write-Offs	Base Period
17									
18									
19									
20	<u>Schedule of Rate Case Expense Amortization:</u>								
21									
22									
23									
24									
25	Current 2018 Estimate includes 2012 Depreciation Study amortization	\$1,230,559	2018-00358	N/A	3 Years	\$0	\$0		\$0
26									
27	Case No. 2015-00418	883,881	2015-00418	08/2016	3 Years	724,146	0		0
28									
29	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	700,142	0		0
30									
31	Case No. 2010-00036	596,471	2010-00036	12/2010	3 Years	596,471	0		0
32									
33									
34									
35						\$2,020,759	\$0		\$0

Kentucky American Water Company  
Case No. 2018-00358  
Civic, Political, and Related Activities  
Base Year for the 12 Months Ended February 28, 2019  
Forecast Year for the 12 Months Ended June 30, 2020

Data: X Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ X Updated \_\_\_ Revised  
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-7  
Exhibits - Actuals Update & Slippage\+Exhibit 37\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7  
Witness Responsible: James Pellock

Line No.	Item	Amount
1		
2		
3		
4	<u>Base Period:</u>	
5	Donations	\$89,109
6		
7	Civic Activities	113,041
8		
9	Political Activities	0
10		
11	Other	0
12		
13	Totals	<u>\$202,150</u>
14		
15		
16		
17		
18		
19		
20	<u>Forecasted Period:</u>	
21		
22	Donations	\$98,040
23		
24	Civic Activities	181,604
25		
26	Political Activities	0
27		
28	Other	0
29		
30	Totals	<u>\$279,644</u>

**EXHIBIT 37  
SCHEDULE G**

**PAYROLL COST ANALYSIS**

**KENTUCKY-AMERICAN WATER COMPANY  
Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

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

For electronic version, see KAW\_APP\_EX37G\_041519.pdf.

Kentucky American Water Company  
Case No. 2018-00358  
PAYROLL COSTS (WATER SEGMENT ONLY)  
FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period)  
FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule G-1  
O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G  
Witness Responsible: James Pellock

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1						
2						
3	<b>Base Period Expense:</b>					
4	Total Salary	6,758,186	<u>100.00%</u>	\$6,758,186	\$0	\$6,758,186
5	Other Allowances and Compensation	239,516		239,516	0	\$239,516
6	Sub-total	6,997,702		6,997,702	0	6,997,702
7						
8	<b>Employee Benefits:</b>					
9	Pension	346,948		346,948	0	346,948
10	Group Insurance	1,384,073		1,384,073	0	1,384,073
11	Defined Contribution Plan	215,852		215,852	0	215,852
12	401-K Plan	169,314		169,314	0	169,314
13	Sub-total	2,116,187		2,116,187	0	2,116,187
14						
15	<b>Payroll Taxes:</b>					
16	F.I.C.A.	531,014		531,014	0	531,014
17	Federal Unemployment	4,436		4,436	0	4,436
18	State Unemployment	13,027		13,027	0	13,027
19	Sub-total	548,477		548,477	0	548,477
20						
21	Total Compensation & Taxes	\$9,662,366		\$9,662,366	\$0	\$9,662,366
22						
23						
24						
25	<b>Forecasted Period Expense:</b>					
26	Total Salary	\$7,191,109	<u>100.00%</u>	\$7,191,109	0	\$7,191,109
27	Other Allowances and Compensation	591,988		591,988	0	591,988
28	Sub-total	7,783,097		7,783,097	0	7,783,097
29						
30	<b>Employee Benefits:</b>					
31	Pension	614,568		614,568	0	614,568
32	Group Insurance	992,568		992,568	0	992,568
33	Defined Contribution Plan	261,419		261,419	0	261,419
34	401-K Plan	218,495		218,495	0	218,495
35	Sub-total	2,087,050		2,087,050	0	2,087,050
36						
37	<b>Payroll Taxes:</b>					
38	F.I.C.A.	577,033		577,033	0	577,033
39	Federal Unemployment	4,467		4,467	0	4,467
40	State Unemployment	12,994		12,994	0	12,994
41	Sub-total	594,494		594,494	0	594,494
42						
43	Total Compensation & Taxes	\$10,464,641		\$10,464,641	\$0	\$10,464,641
44						
45						

Kentucky American Water Company  
Case No. 2018-00358  
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY)  
FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period)  
FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule G-2  
O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G  
Witness Responsible: James Pellock

Line No.	Description	12 Mos. Aug 2014	% Change	12 Mos. Aug 2015	% Change	12 Mos. Aug 2016	% Change	12 Mos. Aug 2017	% Change	12 Mos. Aug 2018	% Change	Base Period	% Change	Forecasted Period
1														
2	<b>Total Company</b>													
3														
4	<b>Employee Hours:</b>													
5	Straight-Time Hours	250,841	-0.28%	250,130	6.17%	265,561	0.31%	266,383	3.43%	275,517	0.41%	276,633	14.65%	317,152
6	Overtime Hours	27,756	-12.08%	24,404	-6.27%	22,875	9.56%	25,062	30.63%	32,739	13.42%	37,131	-56.82%	16,034
7														
8	Total Employee Hours	<u>278,597</u>		<u>274,534</u>		<u>288,436</u>		<u>291,445</u>		<u>308,256</u>		<u>313,764</u>		<u>333,186</u>
9														
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	<u>11.07%</u>		<u>9.76%</u>		<u>8.61%</u>		<u>9.41%</u>		<u>11.88%</u>		<u>13.42%</u>		<u>5.06%</u>
12														
13														
14	<b>Labor Dollars:</b>													
15	Straight-Time Dollars	\$7,067,185	0.96%	\$7,135,099	5.08%	\$7,497,309	4.75%	\$7,853,667	4.94%	\$8,241,837	5.22%	\$8,672,246	14.05%	\$9,890,667
16	Overtime Dollars	1,092,735	-12.47%	956,510	-1.66%	940,625	-2.87%	913,638	32.80%	1,213,326	23.50%	1,498,469	-53.85%	691,473
17														
18	Total Labor Dollars	<u>\$8,159,920</u>		<u>\$8,091,609</u>		<u>\$8,437,934</u>		<u>\$8,767,305</u>		<u>\$9,455,163</u>		<u>\$10,170,715</u>		<u>\$10,582,140</u>
19														
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	<u>15.46%</u>		<u>13.41%</u>		<u>12.55%</u>		<u>11.63%</u>		<u>14.72%</u>		<u>17.28%</u>		<u>6.99%</u>
22														
23														
24	O&M Labor Dollars	6,511,973	-0.10%	6,505,346	-2.62%	6,335,129	-0.15%	6,325,879	6.80%	6,756,002	3.58%	6,997,702	11.22%	7,783,097
25	Ratio of Labor Dollars to													
26	Total Labor Dollars	<u>79.80%</u>		<u>80.40%</u>		<u>75.08%</u>		<u>72.15%</u>		<u>71.45%</u>		<u>68.80%</u>		<u>73.55%</u>
27														
28														
29	Total Employee Benefits	2,811,156	4.88%	2,948,343	19.30%	3,517,228	-3.90%	3,380,000	-0.89%	3,349,754	-5.07%	\$3,179,881	-2.55%	\$3,098,797
30	Employee Benefits Expensed	2,135,200	9.88%	2,346,203	12.73%	2,644,982	-6.70%	2,467,819	-1.80%	2,423,511	-12.68%	2,116,187	-1.38%	2,087,050
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	<u>75.95%</u>		<u>79.58%</u>		<u>75.20%</u>		<u>73.01%</u>		<u>72.35%</u>		<u>66.55%</u>		<u>67.35%</u>
33														
34														
35	Total Payroll Taxes	611,973	8.93%	666,600	4.53%	696,808	3.33%	719,990	5.82%	761,879	4.81%	\$798,553	3.54%	826,817
36	Payroll Taxes Expensed	471,426	15.11%	542,639	-0.68%	538,966	-1.14%	532,803	4.82%	558,470	-1.79%	548,477	8.39%	594,495
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	<u>77.03%</u>		<u>81.40%</u>		<u>77.35%</u>		<u>74.00%</u>		<u>73.30%</u>		<u>68.68%</u>		<u>71.90%</u>
39														
40														
41	Average Employee Levels	<u>124</u>	2.42%	<u>127</u>	4.72%	<u>133</u>	0.00%	<u>133</u>	0.75%	<u>134</u>	7.46%	<u>144</u>	5.56%	<u>152</u>
42														
43	Year-End Employee Levels	<u>120</u>	6.67%	<u>128</u>	4.69%	<u>134</u>	1.49%	<u>136</u>	1.47%	<u>138</u>	3.62%	<u>143</u>	6.29%	<u>152</u>













Kentucky American Water Company  
Case No. 2018-00358  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period)  
FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule G-3  
O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G  
Witness Responsible: James Pellock

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1						
2						
3	Title of Executive: President					
4						
5	<b>Base Period:</b>					
6	Total Salary	\$241,179	100.00%	\$241,179	\$0	\$241,179
7	Other Allowances and Compensation	239,129		239,129	0	\$239,129
8	Sub-total	<u>480,308</u>		<u>480,308</u>	<u>0</u>	<u>480,308</u>
9						
10	<b>Employee Benefits:</b>					
11	Pension	8,798		8,798	0	8,798
12	Group Insurance	13,967		13,967	0	13,967
13	Defined Contribution Plan	0		0	0	0
14	401-K Plan	4,346		4,346	0	4,346
15	Sub-total	<u>27,112</u>		<u>27,112</u>	<u>0</u>	<u>27,112</u>
16						
17	<b>Payroll Taxes:</b>					
18	F.I.C.A.	36,744		36,744	0	36,744
19	Federal Unemployment	28		28	0	28
20	State Unemployment	540		540	0	540
21	Sub-total	<u>37,311</u>		<u>37,311</u>	<u>0</u>	<u>37,311</u>
22						
23	Total Compensation and Taxes	<u>\$544,732</u>		<u>\$544,732</u>	<u>\$0</u>	<u>\$544,732</u>
24						
25						
26	<b>Forecasted Period:</b>					
27	Total Salary	\$226,554	100.00%	\$226,554	\$0	\$226,554
28	Other Allowances and Compensation	192,571		192,571	0	\$192,571
29	Sub-total	<u>419,125</u>		<u>419,125</u>	<u>0</u>	<u>419,125</u>
30						
31	<b>Employee Benefits:</b>					
32	Pension	8,798		8,798	0	8,798
33	Group Insurance	9,257		9,257	0	9,257
34	Defined Contribution Plan	0		0	0	0
35	401-K Plan	5,664		5,664	0	5,664
36	Sub-total	<u>23,719</u>		<u>23,719</u>	<u>0</u>	<u>23,719</u>
37						
38	<b>Payroll Taxes:</b>					
39	F.I.C.A.	32,063		32,063	0	32,063
40	Federal Unemployment	28		28	0	28
41	State Unemployment	82		82	0	82
42	Sub-total	<u>32,173</u>		<u>32,173</u>	<u>0</u>	<u>32,173</u>
43						
44	Total Compensation and Taxes	<u>\$475,016</u>		<u>\$475,016</u>	<u>\$0</u>	<u>\$475,016</u>
45						
46						

Kentucky American Water Company  
Case No. 2018-00358  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period)  
FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data:  Base Period  Forecast Period  
Version:  Original  Updated  Revised

Exhibit 37, Schedule G-3  
O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G  
Witness Responsible: James Pellock

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1						
2						
3	Title of Executive: Vice President Operations					
4						
5	<b>Base Period:</b>					
6	Total Salary	\$158,011	100.00%	\$158,011	\$0	\$158,011
7	Other Allowances and Compensation	48,624		\$48,624	0	\$48,624
8	Sub-total	<u>206,635</u>		<u>206,635</u>	<u>0</u>	<u>206,635</u>
9						
10	<b>Employee Benefits:</b>					
11	Pension	0		0	0	0
12	Group Insurance	13,416		13,416	0	13,416
13	Defined Contribution Plan	8,120		8,120	0	8,120
14	401-K Plan	5,897		5,897	0	5,897
15	Sub-total	<u>27,434</u>		<u>27,434</u>	<u>0</u>	<u>27,434</u>
16						
17	<b>Payroll Taxes:</b>					
18	F.I.C.A.	10,963		10,963	0	10,963
19	Federal Unemployment	42		42	0	42
20	State Unemployment	122		122	0	122
21	Sub-total	<u>11,127</u>		<u>11,127</u>	<u>0</u>	<u>11,127</u>
22						
23	Total Compensation	<u>\$245,196</u>		<u>\$245,196</u>	<u>\$0</u>	<u>\$245,196</u>
24						
25						
26	<b>Forecasted Period:</b>					
27	Total Salary	161,047	100.00%	\$161,047	\$ -	\$161,047
28	Other Allowances and Compensation	48,314		48,314	0	\$48,314
29	Sub-total	<u>209,361</u>		<u>209,361</u>	<u>0</u>	<u>209,361</u>
30						
31	<b>Employee Benefits:</b>					
32	Pension	0		\$0	0	0
33	Group Insurance	20,620		20,620	0	20,620
34	Defined Contribution Plan	8,455		8,455	0	8,455
35	401-K Plan	7,730		7,730	0	7,730
36	Sub-total	<u>36,806</u>		<u>36,806</u>	<u>0</u>	<u>36,806</u>
37						
38	<b>Payroll Taxes:</b>					
39	F.I.C.A.	10,997		10,997	0	10,997
40	Federal Unemployment	42		42	0	42
41	State Unemployment	122		122	0	122
42	Sub-total	<u>11,161</u>		<u>11,161</u>	<u>0</u>	<u>11,161</u>
43						
44	Total Compensation	<u>\$257,328</u>		<u>\$257,328</u>	<u>\$0</u>	<u>\$257,328</u>
45						
46						

**EXHIBIT 37  
SCHEDULE H**

**COMPUTATION OF GROSS REVENUE CONVERSION FACTOR**

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

<u>Schedule</u>	<u>Description</u>
H	Gross Revenue Conversion Factor

For electronic version, see KAW\_APP\_EX37H\_041519.pdf.

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Computation of the Gross Revenue Conversion Factor for the Forecast Period**

Data: X Base Period X Forecast Period  
Version: \_\_Original\_ X Updated \_\_Revised

Exhibit 37, Schedule H  
Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H  
Witness: M. Schwarzell

Line #	Gross Revenue Conversion Factor Calculation	Total Rate	Gross Revenue Conversion Factor %	Percent of Total Conversion Factor	Workpaper Reference	Excel Reference
1	Gross Income from Revenue		100.0000%			
2	Less: Bad Debt Rate/ Uncollectible Expense	0.9141%	0.9141%	3.5450%	W/P - 3-10	O&M\[KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit
3	Less: PSC / Utility Reg Assessment Fee	0.2000%	0.2000%	0.7756%	W/P - 5-2	O&M\[KAWC 2018 Rate Case - PSC Fees Exhibit.xlsx]Exhibit
4	Net Income After Uncollectibles & Reg Assessment Fees		<u>98.8859%</u>			
5						
6						
7	Less: State Income Tax @ 5.0%	5.00%	4.9443%	19.1742%		
9	Net Income After Uncollectibles, Reg Assessment Fees & State Tax		<u>93.9416%</u>			
10						
11	Less: Federal income Tax @ 21%	21.00%	19.7277%	76.5052%		
12						
	Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxes:		<u>74.2139%</u>	<u>100.0000%</u>		
13						
14						
15	Gross Revenue Conversion Factor (1 / Line 13)		<u>134.7457%</u>			
16						



**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. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

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

The forecast does not include projection of the current rate case.

For electronic version, see KAW\_APP\_EX37I\_041519.pdf.

Kentucky American Water Company  
Case No. 2018-00358  
COMPARATIVE INCOME STATEMENT  
Forecast Year for the 12 Months Ended June 30, 2020

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCH C

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

Line No.	Description	Water only		Water only		Water only		Water only		Water only		Base Period	Forecasted Period	Projected Years				
		12 Mos Dec 2013	% Change	12 Mos Dec 2014	% Change	12 Mos Dec 2015	% Change	12 Mos Dec 2016	% Change	12 Mos Dec 2017	% Change			12 Mos Dec 2020	12 Mos Dec 2021	12 Mos Dec 2022		
1																		
2	Operating Revenues	\$83,342,330	6.10%	\$88,426,563	2.69%	\$90,803,923	4.47%	\$94,865,125	3.07%	\$97,774,694	-7.13%	\$90,802,120	\$87,964,824	\$87,629,587	\$87,552,039	\$87,217,316		
3																		
4	Operating Expenses																	
5	Operation & Maintenance	32,777,280	-2.94%	31,812,785	5.96%	33,707,989	0.44%	33,856,774	0.01%	33,859,948	3.07%	34,898,840	37,108,385	36,954,842	36,359,538	36,924,829		
6	Depreciation	13,088,692	3.84%	13,591,697	-1.75%	13,354,360	8.99%	14,554,779	7.37%	15,627,305	4.49%	16,329,287	18,417,592	18,451,915	19,212,837	19,783,428		
7	Amortization	223,090	5.00%	234,233	1.76%	238,345	2.18%	243,544	8.52%	264,286	1.92%	269,362	288,004	278,892	278,892	278,892		
8	Taxes Other	5,052,856	13.86%	5,753,035	14.07%	6,562,434	-3.66%	6,321,985	-3.21%	6,118,875	29.58%	7,929,013	7,820,844	7,043,077	7,208,963	7,300,426		
9	State Income Taxes	1,076,746	40.50%	1,512,816	24.40%	1,882,005	-10.27%	1,688,785	0.21%	1,692,276	-46.53%	904,875	469,467	574,616	533,539	531,500		
10	Federal Income Taxes	7,352,175	16.91%	8,595,229	2.19%	8,783,553	6.04%	9,314,184	28.10%	11,931,047	-79.42%	2,455,629	1,442,863	2,449,678	2,274,563	2,265,867		
11																		
12	Total Operating Expenses	59,570,839	3.24%	61,499,795	4.93%	64,528,687	2.25%	65,980,053	5.33%	69,493,737	-9.65%	62,787,006	65,547,156	65,753,020	65,868,332	67,084,941		
13																		
14	Operating Income	23,771,491	13.27%	26,926,768	-2.42%	26,275,236	9.93%	28,885,073	-2.09%	28,280,957	-0.94%	28,015,114	22,417,668	21,876,567	21,683,707	20,132,376		
15																		
16	AFUDC	1,139,458	-60.26%	452,869	143.85%	1,104,334	40.39%	1,550,345	-44.30%	863,609	34.49%	1,161,426	548,003	946,350	523,730	734,017		
17	Other Income	(1,495)	-2174.44%	31,020	836.12%	290,389	-107.90%	(22,930)	-28862.86%	6,595,362	-70.28%	1,960,370	0	1,386,939	1,476,626	1,558,222		
18																		
19	Total Other Income	1,137,963	-57.48%	483,890	188.23%	1,394,723	9.51%	1,527,415	388.34%	7,458,971	-58.15%	3,121,796	548,003	2,333,289	2,000,356	2,292,240		
20																		
21	Income before Deductions	24,909,454	10.04%	27,410,657	0.95%	27,669,959	9.91%	30,412,488	17.52%	35,739,928	-12.88%	31,136,910	22,965,671	24,209,856	23,684,063	22,424,615		
22																		
23	Income Deductions																	
24	Interest on Long-Term Debt	11,905,251	1.90%	12,131,893	0.05%	12,137,764	-1.24%	11,987,128	1.95%	12,220,355	1.08%	12,351,936	12,695,086	12,865,551	12,867,297	13,015,589		
25	Amort of Debt Expense	88,987	2.00%	90,765	15.91%	105,201	2.19%	107,501	3.35%	111,107	5.63%	117,367	78,753	116,866	116,866	116,866		
26	Interest on Bank Debt	46,483	9.91%	51,090	93.84%	99,035	108.70%	206,688	-24.82%	155,392	122.68%	346,031	346,031	298,834	370,281	279,438		
27	Other Interest	595	-99.80%	1	23214690%	271,613	-137.45%	(101,726)	-100%	188	-100%	0	0	0	0	0		
28	Miscellaneous Amortization	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	-1.07%	(420)	0	0	0	0		
29	Other Deductions	48,128	-1570.53%	(707,734)	-118.24%	129,065	-20%	103,482	1687.51%	1,849,742	-92.16%	145,074	0	126,000	100,000	100,000		
30																		
31	Total Income Deductions	12,089,020	-4.33%	11,565,591	10.17%	12,742,254	-3.45%	12,302,649	16.53%	14,336,360	-9.60%	12,959,988	13,119,869	13,407,251	13,454,444	13,511,894		
32																		
33	Net Income	\$12,820,434	23.59%	\$15,845,067	-5.79%	\$14,927,706	21.32%	\$18,109,839	18.19%	\$21,403,568	-15.08%	\$18,176,922	\$9,845,801	\$10,802,605	\$10,229,620	\$8,912,722		

KENTUCKY AMERICAN WATER COMPANY  
Case No. 2018-00358  
REVENUE STATISTICS - TOTAL COMPANY  
Base Year for the 12 Months Ended February 28, 2019  
Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: \_\_\_ Original \_\_\_X\_ Updated \_\_\_ Revised

Exhibit 37 - Schedule I-2  
Revenues\KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx\Exh Sch. I  
Witness Responsible: Melissa Schwarzell

Line No.	Description						Base Period	Forecasted Period	3 Projected Calendar Years		
		2013	2014	2015	2016	2017			2020	2021	2022
1											
2	<u>Revenue by Customer Class:</u>										
3	Residential	\$43,937,951	\$48,131,477	\$48,400,459	\$50,340,912	\$52,341,312	\$49,710,860	\$47,551,195	\$47,412,477	\$47,189,394	\$46,956,449
4	Commercial	20,548,912	21,763,177	22,827,850	23,439,618	24,241,979	22,807,771	21,663,947	21,602,068	21,500,308	21,398,938
5	Industrial	2,153,373	2,344,924	2,580,685	2,847,824	2,983,505	2,891,876	2,515,892	2,477,834	2,477,834	2,477,834
6	Other Public Authorities	6,202,288	6,208,935	6,108,846	6,582,390	6,249,568	6,189,331	5,703,374	5,703,374	5,703,374	5,703,374
7	Other Water Utilities	1,673,395	2,058,451	1,965,970	2,216,409	2,110,436	1,899,571	1,711,088	1,717,018	1,717,018	1,717,018
8	Miscellaneous	30,747	124,654	157,149	154,578	141,340	(1,272,604)	60,282	60,282	60,282	60,282
9	Fire Service	5,689,424	6,465,080	6,488,897	6,630,239	6,920,455	6,654,481	6,275,830	6,256,678	6,256,678	6,256,678
10											
11	Total	\$80,236,091	\$87,096,697	\$88,529,856	\$92,211,971	\$94,988,595	\$88,881,285	\$85,481,609	\$85,229,731	\$84,904,889	\$84,570,574
12											
13	<u>Number of Customers:</u>										
14	<u>12-Month Average:</u>										
15	Residential	112,448	113,980	115,526	116,876	118,099	119,520	121,394	121,889	122,897	123,905
16	Commercial	8,900	8,904	8,925	9,005	9,076	9,092	9,110	9,111	9,111	9,111
17	Industrial	24	25	26	27	30	30	29	28	28	28
18	Other Public Authorities	534	530	544	550	691	739	748	748	748	748
19	Other Water Utilities	12	14	15	15	15	14	14	14	14	14
20	Miscellaneous	3	16	24	29	34	40	39	39	39	39
21	Fire Service	2,115	2,132	2,222	2,250	2,306	2,364	2,362	2,362	2,362	2,362
22											
23	Total	124,037	125,600	127,282	128,752	130,251	131,799	133,696	134,190	135,198	136,206
24											
25											
26	<u>End of Period:</u>										
27	Residential	113,777	114,534	116,165	117,366	118,448	119,785	121,874	122,379	123,391	124,403
28	Commercial	8,920	8,910	8,931	9,005	9,083	9,043	9,132	9,094	9,094	9,094
29	Industrial	24	25	27	28	30	31	28	28	28	28
30	Other Public Authorities	530	528	548	549	721	748	748	748	748	748
31	Other Water Utilities	12	15	15	15	15	14	14	14	14	14
32	Miscellaneous	16	16	27	30	35	40	39	39	39	39
33	Fire Service	2,117	2,183	2,240	2,258	2,336	2,379	2,362	2,361	2,361	2,361
34											
35	Total	125,396	126,211	127,953	129,251	130,668	132,040	134,197	134,663	135,675	136,687
36											
37											
38	<u>Average Revenue per Customer:</u>										
39	Residential	\$391	\$422	\$419	\$431	\$443	\$416	\$392	\$389	\$384	\$379
40	Commercial	2,309	2,444	2,558	2,603	2,671	2,509	2,378	2,371	2,360	2,349
41	Industrial	89,413	93,797	101,203	104,507	99,450	95,863	88,277	88,494	88,494	88,494
42	Other Public Authorities	11,606	11,711	11,235	11,973	9,041	8,376	7,625	7,625	7,625	7,625
43	Other Water Utilities	137,539	149,706	131,065	147,761	140,696	135,684	122,221	122,644	122,644	122,644
44	Miscellaneous	9,461	8,042	6,525	5,270	4,178	(31,487)	1,546	1,546	1,546	1,546
45	Fire Service	2,690	3,032	2,920	2,947	3,001	2,815	2,657	2,649	2,649	2,649
46											
47											
48											

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







**EXHIBIT 37  
SCHEDULE J**

**COST OF CAPITAL SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD**

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

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\_041519.pdf.

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Cost of Capital Summary**  
**13-Month Average For Forecast Period Ending June 30 , 2020**

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_X\_ Updated \_\_\_ Revised

Exhibit 37, Schedule J-1  
Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1  
Witness Responsible: Scott Rungren  
Page 1 of 1

Line No.	Class of Capital	Reference	13-Month Average Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	13-Month Average Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	\$10,308,270	2.274%	\$4,656	\$10,312,926	2.585%	0.060%
3								
4	Long-Term Debt	W/P - 7-4	220,061,621	48.546%	99,397	220,161,018	5.870%	2.850%
5								
6	Preferred Stock	W/P - 7-5	2,243,465	0.495%	1,014	2,244,479	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	<u>220,689,002</u>	<u>48.685%</u>	<u>99,682</u>	<u>220,788,683</u>	<u>10.800%</u>	<u>5.260%</u>
9								
10	Total Capital		<u>\$453,302,359</u>	<u>100.000%</u>	<u>\$204,748</u>	<u>\$453,507,107</u>		<u>8.210%</u>
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	<u>\$204,748</u>					



**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Cost of Capital Summary**  
**As of June 30, 2020**

Data: \_\_\_ Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original X Updated \_\_\_ Revised

Exhibit 37, Schedule J-2  
Capital Structure\KAWC 2018 Rate Case - Capital Structure.xlsx\Sch J-2  
Witness Responsible: Scott Rungren  
Page 1 of 2

Line No.	Class of Capital	Reference	Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	Terminal Weighted Cost
1								
2	Short-Term Debt	J-2, Page 1	\$22,286,089	4.775%	\$8,085	\$22,294,174	2.361%	0.110%
3								
4	Long-Term Debt	J-3, Page 1	220,513,483	47.245%	79,999	220,593,482	5.860%	2.770%
5								
6	Preferred Stock	J-4, Page 1	2,243,659	0.481%	814	2,244,473	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	<u>221,701,593</u>	<u>47.499%</u>	<u>80,430</u>	<u>221,782,023</u>	<u>10.800%</u>	<u>5.130%</u>
9								
10	Total Capital		<u>\$466,744,823</u>	<u>100.000%</u>	<u>\$169,328</u>	<u>\$466,914,151</u>		<u>8.050%</u>
11								
12								
13								
14								
15								
16	(1) JDITC	W/P - 7-7	<u>\$169,328</u>					

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Cost of Capital Summary**  
**As of February 28, 2019**

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised

Exhibit 37, Schedule J-2  
Capital Structure\KAWC 2018 Rate Case - Capital Structure.xlsx\Sch J-2  
Witness Responsible: Scott Rungren  
Page 2 of 2

Line No.	Class of Capital	Reference	Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	Terminal Weighted Cost
1								
2	Short-Term Debt	J-2, Page 2	\$22,760,941	5.215%	\$13,756	\$22,774,697	2.837%	0.150%
3								
4	Long-Term Debt	J-3, Page 2	204,313,966	46.811%	123,477	204,437,443	5.990%	2.800%
5								
6	Preferred Stock	J-4, Page 2	2,243,144	0.514%	1,356	2,244,500	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	207,151,311	47.461%	125,192	207,276,503	10.800%	5.130%
9								
10	Total Capital		<u>\$436,469,361</u>	<u>100.000%</u>	<u>\$263,781</u>	<u>\$436,733,142</u>		<u>8.120%</u>
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	<u>\$263,781</u>					

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Embedded Cost of Short-Term Debt**  
**As of June 30, 2020**

Data: \_\_\_ Base Period  Forecasted PeriodType of Filing: \_\_\_ Original  Updated \_\_\_ Revised

Exhibit 37, Schedule J-3

Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-3

Witness Responsible: Scott Rungren

Page 1 of 2

Line No.	Issue	Reference	Amount Outstanding	Interest Rate	Interest Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	<u>\$22,286,089</u>	<u>2.361%</u>	<u>\$526,190</u>
5					
6					
7	Weighted Cost of Short-Term Debt		<u>2.361%</u>		

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Embedded Cost of Short-Term Debt**  
**As of February 28, 2019**

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised

Exhibit 37, Schedule J-3  
 Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-3

Witness Responsible: Scott Rungren

Page 2 of 2

Line No.	Issue	Reference	Amount Outstanding	Interest Rate	Interest Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	<u>\$22,760,941</u>	<u>2.837%</u>	<u>\$645,705</u>
5					
6					
7	Weighted Cost of Short-Term Debt		<u>2.837%</u>		











**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. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
K	Comparative Financial Data

The forecast does not include projection of the current rate case.

For electronic version, see KAW\_APP\_EX37K\_041519.pdf.

Kentucky American Water Company  
Case No. 2018-00358  
COMPARATIVE FINANCIAL DATA

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
DATE CERTAIN: FOR THE PERIODS INDICATED  
TYPE OF FILING: \_\_ ORIGINAL \_\_X\_\_ 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 2017	Water Only 2016	Water Only 2015	Water Only 2014	Water Only 2013	Water Only 2012	Water Only 2011	Water Only 2010	Water Only 2009	Water Only 2008
1													
2	<u>Plant Data:</u>												
3	Utility Plant in Service												
4	Intangible Plant	\$1,726,354	\$1,302,312	\$820,785	\$819,584	\$819,584	\$731,696	\$731,696	\$660,723	\$107,711	\$107,711	\$107,711	\$107,711
5	Source of Supply & Pumping Plant	100,230,464	95,924,445	92,882,347	86,521,607	83,513,197	81,888,672	84,460,965	79,966,123	53,910,303	52,364,403	15,002,102	14,957,121
6	Water Treatment Plant	111,720,302	98,100,536	95,808,909	98,441,245	77,572,344	77,192,517	86,000,538	85,510,063	110,619,131	107,824,450	60,047,045	55,468,176
7	Transmission & Distribution Plant	508,652,124	495,616,445	472,224,212	453,805,036	433,753,617	422,530,698	395,140,220	385,390,530	375,533,150	368,236,957	276,896,561	267,564,327
8	Sewer Plant	0	0	0	0	0	0	0	0	0	0	0	0
9	General Plant	66,915,886	55,894,422	54,410,562	50,407,630	47,389,535	45,378,807	47,945,084	43,107,843	36,318,699	30,801,153	28,785,576	27,371,650
10	Gross Plant	789,245,129	746,838,160	716,146,816	689,995,103	643,048,278	627,722,390	614,278,502	594,635,281	576,488,994	559,334,674	380,838,996	365,468,985
11													
12	Less: Accumulated Depreciation	197,811,983	180,658,510	143,948,248	131,081,285	141,199,706	130,096,837	136,440,486	127,487,618	116,997,882	109,120,928	100,397,576	92,378,248
13	Accumulated Amortization												
14													
15	Net Plant in Service	591,433,146	566,179,649	572,198,568	558,913,818	501,848,571	497,625,553	477,838,016	467,147,663	459,491,113	450,213,747	280,441,421	273,090,738
16													
17	Total CWIP	7,947,078	19,169,338	12,148,854	8,491,992	26,795,824	9,397,051	20,605,957	13,172,055	10,175,999	7,221,475	138,797,378	54,501,131
18													
19	Total Plant Data	\$599,380,224	\$585,348,987	\$584,347,422	\$567,405,810	\$528,644,395	\$507,022,604	\$498,443,973	\$480,319,718	\$469,667,112	\$457,435,222	\$419,238,799	\$327,591,869
20													
21													
22	% of Construction Financed Internally	43.5%	13.6%	109.9%	55.9%	118.4%	171.8%	122.3%	72.8%	110.3%	30.4%	86.2%	42.3%
23													
24													
25	<u>Capital Structure:</u>												
26	(\$'s Based on Period-End Accounts)												
27	Long-Term Debt	\$220,061,621	\$204,313,966	\$205,693,775	\$200,707,569	\$197,999,000	\$200,249,000	\$200,249,000	\$192,390,000	\$192,390,000	\$172,390,000	\$149,490,000	\$81,200,000
28	Preferred Stock	2,243,465	2,243,144	2,250,000	2,250,000	0	0	0	0	1,445,600	1,445,600	1,445,600	1,445,600
29	Common Equity	220,689,002	207,151,311	198,660,341	186,819,140	171,248,573	167,712,960	163,767,141	159,212,836	155,289,658	150,715,659	128,444,633	93,561,588
30													
31	Total Capital	\$442,994,089	\$413,708,420	\$406,604,115	\$389,776,709	\$369,247,573	\$367,961,960	\$364,016,141	\$351,602,836	\$349,125,258	\$324,551,259	\$279,380,233	\$176,207,188



Kentucky American Water Company  
Case No. 2018-00358  
COMPARATIVE FINANCIAL DATA

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
DATE CERTAIN: FOR THE PERIODS INDICATED  
TYPE OF FILING: \_\_ ORIGINAL \_\_X\_\_ 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 2017	Water Only 2016	Water Only 2015	Water Only 2014	Water Only 2013	Water Only 2012	Water Only 2011	Water Only 2010	Water Only 2009	Water Only 2008
1													
2	<u>Stock and Bond Ratings:</u>												
3	Moody's Bond Rating												
4	S&P Bond Rating												
5	Moody's Preferred Stock Rating												
6	S&P Preferred Stock Rating												
7													
8													
9	<u>Common Stock Related Data:</u>												
10	Shares 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	1,567,391
11	Shares 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	1,567,391
12													
13	Earnings per Share - Weighted Average	\$6.16	\$11.60	\$13.66	\$11.55	\$9.52	\$10.11	\$8.18	\$8.87	\$11.26	\$8.15	\$6.81	\$5.48
14													
15	Dividends Paid per Share	\$4.62	\$8.70	\$9.21	\$7.81	\$7.20	\$7.56	\$5.29	\$9.38	\$8.66	\$5.70	\$5.17	\$3.83
16	Dividends Declared per Share	\$4.62	\$8.70	\$9.21	\$7.81	\$7.20	\$7.56	\$5.29	\$9.38	\$8.66	\$5.70	\$5.17	\$3.83
17	Dividend Payout Ratio (Declared Basis)	75.00%	75.00%	67.42%	67.62%	75.63%	74.78%	64.67%	105.75%	76.91%	69.94%	75.92%	69.89%
18													
19	Market Price - High/Low												
20	1st Quarter												
21	2nd Quarter												
22	3rd Quarter												
23	4th Quarter												
24													
25	Book Value per Share (Year-End)	\$140.80	\$132.16	\$126.75	\$119.19	\$109.26	\$107.00	\$104.48	\$101.58	\$99.08	\$96.16	\$81.95	\$59.69
26													
27													
28	<u>Rate of Return Measures:</u>												
29	Return on Common Equity (Average)	4.51%	8.96%	11.10%	10.12%	8.81%	9.56%	7.94%	8.84%	11.54%	9.15%	9.61%	10.23%
30													
31	Return on Total Capital - (Average)	5.23%	7.20%	7.10%	7.61%	7.13%	7.36%	6.64%	7.20%	8.65%	5.80%	5.34%	8.29%
32													
33	Return on Net Plant in Service (Average)	3.87%	5.37%	5.00%	5.45%	5.26%	5.52%	5.03%	5.44%	6.41%	4.80%	4.40%	5.30%
34													
35													
36	<u>Other Financial and Operating Data:</u>												
37	Mix of Sales (Gas and Electric)												
38													
39	Mix of Fuel (Gas and Electric)												
40													
41	Composite Depreciation Rate	2.40%	2.40%	2.22%	2.18%	2.10%	2.19%	2.17%	1.98%	1.56%	1.41%	1.56%	1.64%
42													
43													
44	Return on net plant calculated by dividing utility operating income by average net plant.												

ALL BOND AND PREFERRED STOCK ISSUES ARE PRIVATELY PLACED AND THEREFORE, NOT RATED.

NO MARKET PRICE IS AVAILABLE FOR KENTUCKY-AMERICAN WATER COMPANY. STOCK IS NOT PUBLICLY TRADED.

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

**EXHIBIT 37  
SCHEDULE L**

**NARRATIVE DESCRIPTION AND EXPLANATION OF ALL PROPOSED TARIFF CHANGES**

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

<u>Schedule</u>	<u>Description</u>
L	Narrative Rationale for Tariff Changes

For electronic version, see KAW\_APP\_EX37L\_041519.pdf.

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Narrative Description and Explanation of Proposed Tariff Changes**  
**For the 12 Months Ending June 30, 2020**

DATA: \_\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD

TYPE OF FILING: \_\_\_ ORIGINAL \_\_X\_\_UPDATED \_\_\_ REVIS

Exhibit 37, Schedule L

Witness Responsible: Melissa Schwarzell

Line No.	Reference	Type of Rate or Regulation	Description
1			The Company is proposing to increase its rates based on Ms. Connie Heppenstall's Cost of Service Study for all metered tariffs, plus public and private fire protection.
2			Please see the testimony of Ms. Melissa Schwarzell for a general discussion about the impact of the change in water service tariffs proposed by the testimony and
3			exhibits of Ms. Connie Heppenstall. Also see the Cost of Service Study prepared by Ms. Heppenstall attached to Exhibit 36.
4			
5			The Company is proposing to apply the same meter charges by the size of the meter to all customer classifications, and eliminate the different meter charges for
6			residential customers.
7			
8			The Company is proposing to revise its rates and charges to eliminate the separate rates for the former customers of the Eastern Rockcastle Water District.
9			
10			The Company is proposing revisions to clarify that the rates and charges will apply to all customers within Kentucky American's service territory unless otherwise
11			noted. The Company is also proposing a revision to clarify that Service Classification No. 6 applies only to the portion of the service territory supplied from the
12			Kentucky River and the purpose of the rate for Kentucky River Authority withdrawal fees.
13			
14			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
15			and depreciation) of certain non-revenue producing distribution system replacement projects and water treatment facility replacement projects completed and
16			placed in service on an annual prospective basis between base rate cases and recorded in the individual utility plant accounts. The purpose of this additional rider is
17			to provide the Company with the resources to accelerate the replacement of aging water distribution system and water treatment system infrastructure. The initial
18			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
19			Company in its prior Base Rate Case proceeding. Please see Ms. Melissa Schwarzell's testimony.
20			
21			The Company added 3 additional counties for service availability on the Cover Page.
22			
23			
24			
25			

**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. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
M-1	Revenue Summary
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\_041519.pdf.

## Kentucky American Water Company

Case No. 2018-00358

## Revenue Summary

Base Period Ended 2/28/19 &amp; the Forecast Year Ended 6/30/20 (At Both Present and Proposed Rates)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-1

Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx\]Exhibit

Line No.	Description	Supporting Schedule Reference	Base Period 12 Months Ended 2/28/19	Adjustments for Present Rates	Forecast Year at Present Rates	Adjustments for Proposed Rates	Forecast Year at Proposed Rates
1							
2	<b>Sales of Water</b>						
3	Residential	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	\$49,429,096	(\$1,877,902)	\$47,551,194	\$10,908,441	\$58,459,635
4	Commercial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	22,663,956	(1,000,008)	21,663,948	5,404,100	27,068,048
5	Industrial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	2,819,511	(303,619)	2,515,892	579,966	3,095,858
6	Other Public Authorities	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	6,084,043	(380,668)	5,703,375	1,420,526	7,123,901
7	Sale for Resale	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	1,915,735	(204,647)	1,711,088	367,223	2,078,311
8	Private Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	2,806,855	(142,134)	2,664,721	346,415	3,011,136
9	Public Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	3,859,129	(248,019)	3,611,110	838,067	4,449,177
10	Miscellaneous	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	(1,276,023)	1,336,304	60,281	0	60,281
11	Other Water Revenue	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	0	0	0	0	0
12	<b>Total Sales of Water</b>		<b>88,302,302</b>	<b>(2,820,693)</b>	<b>85,481,609</b>	<b>19,864,738</b>	<b>105,346,347</b>
13							
14							
15	<b>Other Operating Revenues</b>						
16	Other Water Revenue	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	0	0	0	0	0
17	Late Payment Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	797,840	(13,356)	784,484	0	784,484
18	Rent	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	88,200	8,678	96,878	0	96,878
19	Rent I/C	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	151,650	3,280	154,930	0	154,930
20	Collect for Others	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	0	0	0	0	0
21	NSF Check Charge	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	31,584	(744)	30,840	0	30,840
22	Application/Initiation Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	761,296	4,385	765,681	0	765,681
23	Usage Data	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	50,955	583	51,538	0	51,538
24	Reconnect Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	618,114	(19,250)	598,864	0	598,864
25	Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	179	(179)	0	0	0
26	WW-Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx\]Sch M	0	0	0	0	0
27	<b>Total Other Operating Revenues</b>		<b>2,499,818</b>	<b>(16,603)</b>	<b>2,483,215</b>	<b>0</b>	<b>2,483,215</b>
28							
29							
30	<b>Total Operating Revenues</b>		<b>\$90,802,120</b>	<b>(\$2,837,296)</b>	<b>\$87,964,824</b>	<b>\$19,864,738</b>	<b>\$107,829,562</b>



**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Revenue Summary**  
**Summary of Adjustments for Operating Revenues at Present Rates**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-1  
Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit

Line Number	Adjustments	Schedule Reference	Residential	Commercial	Industrial	Other Public Authorities	Sale for Resale
1	Change in Billing Determinants and Prices	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	(\$2,159,482)	(\$1,143,823)	(\$375,982)	(\$485,957)	(\$188,484)
3	Unbilled Adjustment		281,580	143,815	72,363	105,289	(16,163)
4							0
5							
6							
7	Total		(\$1,877,902)	(\$1,000,008)	(\$303,619)	(\$380,668)	(\$204,647)
8							
9							
10							
11			<b>Private</b>	<b>Public</b>		<b>Other</b>	
12			<b>Fire</b>	<b>Fire</b>	<b>Miscellaneous</b>	<b>Water Revenue</b>	<b>Total</b>
13							
14	Change in Billing Determinants and Prices	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	(\$159,303)	(\$219,345)	\$1,332,617	\$0	(\$3,399,759)
16	Unbilled Adjustment		17,169	(28,674)	3,687		579,066
17							0
18							
19							
20	Total		(\$142,134)	(\$248,019)	\$1,336,304	\$0	(\$2,820,693)

Kentucky American Water Company  
 Case No. 2018-00358  
 Revenue Summary  
 Summary of Adjustments for Operating Revenues at Present Rates

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-1  
 Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit

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\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$0	(\$13,356)	\$8,678	\$3,280	\$0	(\$744)
3								
4								
5								
6								
7	Total		\$0	(\$13,356)	\$8,678	\$3,280	\$0	(\$744)
8								
9								
10								
11								
12								
13								
14								
15	To Adjust for the Forecast Period	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$4,385	\$583	(\$19,250)	(\$179)	\$0	(\$16,603)
16								
17								
18								
19								
20	Total		\$4,385	\$583	(\$19,250)	(\$179)	\$0	(\$16,603)

Kentucky American Water Company  
 Case No. 2018-00358  
 Revenue Summary  
 Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-1  
 Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit

Line Number	Adjustments	Schedule Reference	Residential	Commercial	Industrial	Other Public Authorities	Sale for Resale
1							
2	Proposed Rates	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$10,908,441	\$5,404,100	\$579,966	\$1,420,526	\$367,223
3							
4							
5							
6							
7	Total		<u>\$10,908,441</u>	<u>\$5,404,100</u>	<u>\$579,966</u>	<u>\$1,420,526</u>	<u>\$367,223</u>
8							
9							
10							
11			<b>Private</b>	<b>Public</b>		<b>Other</b>	
12			<b>Fire</b>	<b>Fire</b>	<b>Miscellaneous</b>	<b>Water Revenue</b>	<b>Total</b>
13							
14							
15	Proposed Rates	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$346,415	\$838,067	\$0	\$0	\$19,864,738
16							
17							
18							
19							
20	Total		<u>\$346,415</u>	<u>\$838,067</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,864,738</u>



Kentucky American Water Company  
Forecast Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-2  
Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates		Base Period at Proposed Rates		Test Year at Present Rates		Test Year at Proposed Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	<b>Monthly Billing:</b>										
2											
3	Residential	5,621,565	\$49,710,860	5,621,565	\$58,030,937	5,631,655	\$47,551,194	5,631,655	\$58,459,636	\$10,908,442	22.94%
4	Commercial	3,752,835	22,807,771	3,752,835	26,834,083	3,798,369	21,663,948	3,798,369	27,068,049	5,404,101	24.95%
5	Industrial	665,212	2,891,875	665,212	3,349,194	617,725	2,515,892	617,725	3,095,858	579,966	23.05%
6	Other Public Authority	1,196,739	6,189,331	1,196,739	7,312,488	1,165,872	5,703,375	1,165,872	7,123,901	1,420,526	24.91%
7	Sale for Resale	444,645	1,899,572	444,645	2,137,259	426,827	1,711,088	426,827	2,078,310	367,222	21.46%
8	Private Fire Service:	8,398	2,824,025	8,398	2,969,099	0	2,664,721	0	3,011,136	346,415	13.00%
9	Public Fire Service	0	3,830,456	0	4,446,633	0	3,611,110	0	4,449,177	838,067	23.21%
10	Miscellaneous	7,800	90,976	7,800	83,218	3,153	60,281	3,153	60,281	0	0.00%
11	Other Water Revenue	0	(1,363,580)	0	(1,363,580)	0	0	0	0	0	0.00%
12	<b>Total</b>	<b>11,697,193</b>	<b>\$88,881,286</b>	<b>11,697,193</b>	<b>\$103,799,330</b>	<b>11,643,601</b>	<b>\$85,481,609</b>	<b>11,643,601</b>	<b>\$105,346,348</b>	<b>\$19,864,739</b>	<b>23.24%</b>
13											
14	<b>Miscellaneous Revenues:</b>										
15	Other Water Revenue	\$	-		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		795,842		795,842		784,484		784,484	0	0.00%
17	Rent		88,200		88,200		96,878		96,878	0	0.00%
18	Rent I/C		151,649		151,649		154,930		154,930	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		31,464		31,464		30,840		30,840	0	0.00%
21	Application/Initiation Fee		755,529		755,529		765,681		765,681	0	0.00%
22	Usage Data		46,808		46,808		51,538		51,538	0	0.00%
23	Reconnect Fee		616,698		616,698		598,864		598,864	0	0.00%
24	Miscellaneous Service		0		0		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26	<b>Total Other Revenue</b>	<b>\$</b>	<b>2,486,189</b>		<b>\$2,486,189</b>		<b>\$2,483,215</b>		<b>\$2,483,215</b>	<b>\$0</b>	<b>0.00%</b>
27											
28	<b>Total Revenue</b>	<b>\$</b>	<b>91,367,475</b>		<b>\$106,285,519</b>		<b>\$87,964,824</b>		<b>\$107,829,563</b>	<b>\$19,864,739</b>	<b>22.58%</b>

**Kentucky American Water Company**  
**Test Year Operating Revenues at Present Rates vs Proposed Rates**  
**Case No. 2018-00358**  
**Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020**  
**ALL CUSTOMERS (Residential)**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3  
 Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1	<b>Residential:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	1,410,918		\$12.46	\$17,576,282	1,410,918		\$15.00	\$21,163,767	1,431,589		\$12.63	\$18,085,530	1,431,589		\$15.00	\$21,473,835	\$3,388,305	18.73%
4	3/4" Monthly	4		18.74	82	4		22.40	99	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	23,227		31.23	725,377	23,227		37.30	866,364	24,807		31.23	774,723	24,807		37.30	925,301	150,578	19.44%
6	1-1/2" Monthly	153		62.45	9,578	153		74.70	11,457	156		62.45	9,742	156		74.70	11,653	1,911	19.62%
7	2" Monthly	1,434		99.92	143,267	1,434		119.50	171,342	1,404		99.92	140,288	1,404		119.50	167,778	27,490	19.60%
8	3" Monthly	0		187.35	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		312.25	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	36		624.50	22,371	36		746.70	26,748	36		624.50	22,482	36		746.70	26,881	4,399	19.57%
11	8" Monthly	12		999.20	11,990	12		1,194.70	14,336	12		999.17	11,990	12		1,194.70	14,336	2,346	19.57%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		5,586,520	\$5.5381	\$30,938,917		5,586,520	\$6.3640	\$35,552,616		5,614,527	\$5.0409	\$28,302,267		5,614,527	\$6.3640	\$35,730,848	\$7,428,581	26.25%
18	Second Block		11,380	\$11.5300	131,209		11,380	6.3640	72,421		17,128	11.9202	204,172		17,128	6.3640	109,004	(95,168)	-46.61%
19	Third Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
23	Credits		23,665		151,787		23,665		151,787				0		0	6.3640	0	0	0.00%
24																			
25	<b>Total</b>		<u>5,621,565</u>		<u>\$49,710,860</u>		<u>5,621,565</u>		<u>\$58,030,937</u>		<u>5,631,655</u>		<u>\$47,551,194</u>		<u>5,631,655</u>		<u>\$58,459,636</u>	<u>\$10,908,442</u>	<u>22.94%</u>

**Kentucky American Water Company**  
**Test Year Operating Revenues at Present Rates vs Proposed Rates**  
**Case No. 2018-00358**  
**Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021**  
**ALL CUSTOMERS (Commercial)**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3  
 Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1	<b>Commercial:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	55,195		\$13.69	\$755,533	55,195		\$15.00	\$827,929	55,239		\$13.70	\$756,775	55,239		\$15.00	\$828,585	\$71,810	9.49%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	28,728		34.07	978,770	28,728		37.30	1,071,562	29,094		34.07	991,233	29,094		37.30	1,085,206	93,973	9.48%
6	1-1/2" Monthly	2,116		68.17	144,248	2,116		74.70	158,065	2,112		68.17	143,975	2,112		74.70	157,766	13,791	9.58%
7	2" Monthly	23,744		109.04	2,589,320	23,744		119.50	2,837,373	24,100		108.60	2,617,271	24,100		119.50	2,879,950	262,679	10.04%
8	3" Monthly	12		204.47	2,454	12		224.00	2,688	12		204.50	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	358		340.77	122,060	358		373.40	133,748	360		340.77	122,677	360		373.40	134,424	11,747	9.58%
10	6" Monthly	171		681.50	116,499	171		746.70	127,645	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	132		1,090.40	144,010	132		1,194.70	157,785	132		1,090.40	143,933	132		1,194.70	157,700	13,767	9.56%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		3,751,229	\$4.7620	\$17,863,210		3,751,229	\$5.7120	\$21,427,020		3,797,076	\$4.4112	\$16,749,572		3,797,076	\$5.7120	\$21,688,896	\$4,939,324	29.49%
18	Second Block		240	11.5300	2,772		240	5.7120	1,373		640	15.4535	9,890		640	5.7120	3,656	(6,234)	-63.03%
19	Third Block		0	0.0000	0		0	5.7120	0		653	17.8696	11,676		653	5.7120	3,732	(7,944)	-68.04%
20	Fourth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
23	Credits		1,366		88,895		1,366		88,895				0				0	0	0.00%
24																			
25	<b>Total</b>		<u>3,752,835</u>		<u>\$22,807,771</u>		<u>3,752,835</u>		<u>\$26,834,083</u>		<u>3,798,369</u>		<u>\$21,663,948</u>		<u>3,798,369</u>		<u>\$27,068,049</u>	<u>\$5,404,101</u>	<u>24.95%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
ALL CUSTOMERS (Industrial)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3  
Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1	<b>Industrial:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	77		\$13.63	\$1,052	77		\$15.00	\$1,158	72		\$13.63	\$981	72		\$15.00	\$1,080	\$99	10.09%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		20.46	0	0		22.40	0	0	0.00%
5	1" Monthly	53		34.07	1,812	53		37.30	1,984	48		34.07	1,635	48		37.30	1,790	155	9.48%
6	1-1/2" Monthly	24		68.17	1,636	24		74.70	1,793	24		68.17	1,636	24		74.70	1,793	157	9.60%
7	2" Monthly	264		109.04	28,767	264		119.50	31,527	264		109.04	28,787	264		119.50	31,548	2,761	9.59%
8	3" Monthly	0		204.47	0	0		224.00	0	0		204.47	0	0		224.00	0	0	0.00%
9	4" Monthly	123		340.77	41,988	123		373.40	46,009	120		340.77	40,892	120		373.40	44,808	3,916	9.58%
10	6" Monthly	108		681.50	73,602	108		746.70	80,644	108		681.50	73,602	108		746.70	80,644	7,042	9.57%
11	8" Monthly	0		1,090.40	0	0		1,194.70	0	0		1,090.40	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		665,212	\$4.0840	\$2,716,697		665,212	\$4.7500	\$3,159,758		617,725	\$3.8340	\$2,368,359		617,725	\$4.7500	\$2,934,195	\$565,836	23.89%
18	Second Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
23	Credits		0		26,321		0		26,321		0		0		0		0	0	0.00%
24																			
25	Total		<u>665,212</u>		<u>\$2,891,875</u>		<u>665,212</u>		<u>\$3,349,194</u>		<u>617,725</u>		<u>\$2,515,892</u>		<u>617,725</u>		<u>\$3,095,858</u>	<u>\$579,966</u>	<u>23.05%</u>



Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS (Other Public Authority)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3  
Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1	<b>Other Public Authority:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	1,731		\$13.63	\$23,691	1,731		\$15.00	\$25,959	1,500		\$13.63	\$20,445	1,500		\$15.00	\$22,500	\$2,055	10.05%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	2,112		34.07	71,973	2,112		37.30	78,796	2,184		34.07	74,409	2,184		37.30	81,463	7,054	9.48%
6	1-1/2" Monthly	367		68.17	25,021	367		74.70	27,418	384		68.17	26,177	384		74.70	28,685	2,508	9.58%
7	2" Monthly	4,628		109.04	504,682	4,628		119.50	553,095	4,860		109.04	529,934	4,860		119.50	580,770	50,836	9.59%
8	3" Monthly	12		204.47	2,411	12		224.00	2,641	12		204.50	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	507		340.77	172,822	507		373.40	189,370	540		340.77	184,016	540		373.40	201,636	17,620	9.58%
10	6" Monthly	164		681.50	111,766	164		746.70	122,459	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	24		1,090.40	26,170	24		1,194.70	28,673	24		1,090.42	26,170	24		1,194.70	28,673	2,503	9.56%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		1,196,975	\$4.3278	\$5,180,218		1,196,975	\$5.1910	\$6,213,500		1,165,872	\$4.0530	\$4,725,278		1,165,872	\$5.1910	\$6,052,040	\$1,326,762	28.08%
18	Second Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
19	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
23	Credits		(237)		70,577		(237)		70,577				0				0	0	0.00%
24																			
25	Total		<u>1,196,739</u>		<u>\$6,189,331</u>		<u>1,196,739</u>		<u>\$7,312,488</u>		<u>1,165,872</u>		<u>\$5,703,375</u>		<u>1,165,872</u>		<u>\$7,123,901</u>	<u>\$1,420,526</u>	<u>24.91%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
ALL CUSTOMERS (Sale for Resale)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3  
Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1	<b>Sale for Resale:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	0		\$13.63	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		34.07	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	38		68.17	2,602	38		74.70	2,851	60		68.17	4,090	60		74.70	4,482	392	9.58%
7	2" Monthly	58		109.04	6,285	58		119.50	6,887	48		109.04	5,234	48		119.50	5,736	502	9.59%
8	3" Monthly	0		204.47	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	55		340.77	18,754	55		373.40	20,549	72		288.76	20,791	72		373.40	26,885	6,094	29.31%
10	6" Monthly	50		681.50	34,187	50		746.70	37,458	48		681.50	32,712	48		746.70	35,842	3,130	9.57%
11	8" Monthly	0		1,090.40	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0				0.00				0	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		401,304	\$4,1148	\$1,651,277		401,304	\$4,7600	\$1,910,207		416,336	\$3,9023	\$1,624,657		416,336	\$4,7600	\$1,981,759	\$357,102	21.98%
18	Second Block		0	0.0000	0		0	4,7600	0		0	0.0000	0		0	4,7600	0	0	0.00%
19	Third Block		0	0.0000	0		0	4,7600	0		0	0.0000	0		0	4,7600	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4,7600	0		0	0.0000	0		0	4,7600	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4,7600	0		0	0.0000	0		0	4,7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4,7600	0		0	0.0000	0		0	4,7600	0	0	0.00%
23	SFR-Intercompany		0	0.0000	27,160		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
24	Credits		23,697	0.0000	115,108		23,697	0.0000	115,108		0	0.0000	0		0	0.0000	0	0	0.00%
25	Special Contract		19,644	2.2500	44,199		19,644	2.2500	44,199		10,491	\$2,2500	\$23,606		10,491	2.2500	\$23,606	0	0.00%
26	<b>Total</b>		<u>444,645</u>		<u>\$1,899,572</u>		<u>444,645</u>		<u>\$2,137,259</u>		<u>426,827</u>		<u>\$1,711,090</u>		<u>426,827</u>		<u>\$2,078,310</u>	<u>\$367,220</u>	<u>21.46%</u>

**Kentucky American Water Company**  
**Test Year Operating Revenues at Present Rates vs Proposed Rates**  
**Case No. 2018-00358**  
**Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021**  
**ALL CUSTOMERS (Fire)**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3  
 Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Connection Size	Base Period at Present Rates			Base Period at Proposed Rates			Test Year at Present Rates			Test Year at Proposed Rates			Dollar Change	Percentage Change
		Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue	Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue		
1	<b>Private Fire Service:</b>														
2	Hydrant	14,869	\$75.32	\$1,119,933	14,869	\$80.12	\$1,191,289	14,880	\$70.90	\$1,054,992	14,880	\$80.12	\$1,192,186	\$137,194	13.00%
3	2"	835	8.63	7,212	835	\$9.16	7,651	900	8.11	7,299	900	9.16	8,244	945	12.95%
4	4"	5,226	34.73	181,521	5,226	\$36.92	192,960	5,748	32.67	187,787	5,748	36.92	212,216	24,429	13.01%
5	6"	11,368	78.07	887,469	11,368	\$83.04	943,973	11,616	73.49	853,660	11,616	83.04	964,593	110,933	12.99%
6	8"	3,768	138.81	523,039	3,768	\$147.62	556,238	3,840	130.64	501,658	3,840	147.62	566,861	65,203	13.00%
7	10"	151	216.68	32,759	151	\$230.72	34,881	156	204.18	31,852	156	230.72	35,992	4,140	13.00%
8	12"	72	312.84	22,525	72	\$332.71	23,955	72	294.43	21,199	72	332.71	23,955	2,756	13.00%
9	14"	0	0.00	0	0	\$479.07	0	0	423.96	0	0	479.07	0	0	0.00%
10	16"	12	555.51	6,666	12	\$590.78	7,089	12	522.81	6,274	12	590.78	7,089	815	12.99%
11															
12															
13	Credits			11,063			11,063						0		
14	<b>Total</b>	<b>36,301</b>		<b>\$2,792,187</b>	<b>36,301</b>		<b>\$2,969,099</b>	<b>37,224</b>		<b>\$2,664,721</b>	<b>37,224</b>		<b>\$3,011,136</b>	<b>\$346,415</b>	<b>13.00%</b>
15															
16	<b>Volumetric Charges:</b>														
17	First Block	6,730	\$4.7305	\$31,838	6,730	\$0.0000	\$0	0	\$4.7305	\$0	0	\$0.0000	\$0	\$0	0.00%
18															
19															
20	<b>Public Fire Protection:</b>														
21	Public Fire Hydrants	89,778	\$42.30	\$3,797,309	89,778	\$49.16	\$4,413,486	90,504	\$39.90	\$3,611,110	90,504	\$49.16	\$4,449,177	\$838,067	23.21%
22															
23		<b>89,778</b>		<b>\$3,797,309</b>	<b>89,778</b>		<b>\$4,413,486</b>	<b>90,504</b>		<b>\$3,611,110</b>	<b>90,504</b>		<b>\$4,449,177</b>	<b>\$838,067</b>	<b>23.21%</b>
24															
25	Credits	8,398		33,147	8,398		33,147			0			0		
26															
27	<b>Total Fire</b>			<b>\$6,654,480</b>			<b>\$7,415,731</b>			<b>\$6,275,831</b>			<b>\$7,460,313</b>	<b>\$1,184,482</b>	<b>18.87%</b>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS (Miscellaneous)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3  
Revenues\KAWC 2018 Rate Case - Revenue.xlsx\Sch M

Line #	Class/ Description	Base Period				Base Period				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Proposed Rate	Total Revenue		
1	<b>Miscellaneous:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	34		\$13.63	\$467	34		\$13.63	\$467	48		\$13.63	\$654	48		\$13.63	\$654	\$0	0.00%
4	3/4" Monthly	0		\$20.46	0	0		20.46	0	0		20.46	0	0		20.46	0	0	0.00%
5	1" Monthly	239		\$34.07	8,139	239		34.07	8,139	288		34.07	9,812	288		34.07	9,812	0	0.00%
6	1-1/2" Monthly	0		\$68.17	0	0		68.17	0	0		68.17	0	0		68.17	0	0	0.00%
7	2" Monthly	0		\$109.04	0	0		109.04	0	0		109.04	0	0		109.04	0	0	0.00%
8	3" Monthly	165		\$204.47	33,839	165		204.47	33,839	192		204.47	39,258	192		204.47	39,258	0	0.00%
9	4" Monthly	0		\$340.77	0	0		340.77	0	0		340.77	0	0		340.77	0	0	0.00%
10	6" Monthly	0		\$681.50	0	0		681.50	0	0		681.50	0	0		681.50	0	0	0.00%
11	8" Monthly	0		\$1,090.40	0	0		1,090.40	0	0		1,090.40	0	0		1,090.40	0	0	0.00%
12	Surcharge				0				0				0				0	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		10,863	\$4.0622	\$44,129		10,863	\$3.3480	\$36,371		3,153	\$3.3480	\$10,557		3,153	\$3.3480	\$10,557	\$0	0.00%
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		(3,064)		4,402		(3,064)		4,402		0		0		0		0	0	0.00%
24																			
25	Total		<u>7,800</u>		<u>\$90,976</u>		<u>7,800</u>		<u>\$83,218</u>		<u>3,153</u>		<u>\$60,281</u>		<u>3,153</u>		<u>\$60,281</u>	<u>\$0</u>	<u>0.00%</u>

Kentucky American Water Company  
Forecast Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-2

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates		Base Period at Proposed Rates		Test Year at Present Rates		Test Year at Proposed Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	<b>Monthly Billing:</b>										
2											
3	Residential	5,602,903	\$49,423,758	5,602,903	\$57,829,055	5,594,439	\$46,991,859	5,594,439	\$58,042,434	\$11,050,575	23.52%
4	Commercial	3,752,294	22,797,994	3,752,294	26,826,969	3,796,367	21,631,116	3,796,367	27,036,880	5,405,764	24.99%
5	Industrial	665,212	2,891,875	665,212	3,349,194	617,725	2,515,892	617,725	3,095,858	579,966	23.05%
6	Other Public Authority	1,196,739	6,189,133	1,196,739	7,312,357	1,165,872	5,703,375	1,165,872	7,123,901	1,420,526	24.91%
7	Sale for Resale	444,645	1,899,572	444,645	2,137,259	389,754	1,541,318	389,754	1,897,359	356,041	23.10%
8	Private Fire Service:	6,730	2,824,016	6,730	2,969,090	0	2,664,721	0	3,011,136	346,415	13.00%
9	Public Fire Service	0	3,830,466	0	4,446,643	0	3,591,958	0	4,425,580	833,622	23.21%
10	Miscellaneous	9,289	90,976	9,289	83,218	3,153	60,281	3,153	60,281	0	0.00%
11	Other Water Revenue	0	(1,363,580)	0	(1,363,580)	0	0	0	0	0	0.00%
12	Total	11,677,813	\$88,584,210	11,677,813	\$103,590,203	11,567,310	84,700,520	11,567,310	\$104,693,429	\$19,992,909	23.60%
13											
14	<b>Miscellaneous Revenues:</b>										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		793,084		793,084		781,545		781,545	0	0.00%
17	Rent		88,200		88,200		96,878		96,878	0	0.00%
18	Rent I/C		151,649		151,649		154,930		154,930	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		31,452		31,452		30,840		30,840	0	0.00%
21	Application/Initiation Fee		754,017		754,017		763,945		763,945	0	0.00%
22	Usage Data		46,808		46,808		51,538		51,538	0	0.00%
23	Reconnect Fee		615,606		615,606		598,864		598,864	0	0.00%
24	Miscellaneous Service		0		0		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26	Total Other Revenue		\$ 2,480,814		\$2,480,814		\$2,478,539		\$2,478,539	\$0	0.00%
27											
28	Total Revenue		\$ 91,065,024		\$106,071,018		\$87,179,059		\$107,171,968	\$19,992,909	22.93%

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Residential)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue			
1	<b>Residential:</b>																			
2	<b>Minimum Charge:</b>																			
3	5/8" Monthly	1,404,177		\$12.38	\$17,385,654	1,404,177		\$15.00	\$21,062,655	1,419,565		\$12.49	\$17,730,367	1,419,565		\$15.00	\$21,293,475	\$3,563,108	20.10%	
4	3/4" Monthly	4		18.74	82	4		22.40	99	0		0.00	0	0		22.40	0	0	0.00%	
5	1" Monthly	23,227		31.23	725,377	23,227		37.30	866,364	24,807		31.23	774,723	24,807		37.30	925,301	150,578	19.44%	
6	1-1/2" Monthly	153		62.45	9,578	153		74.70	11,457	156		62.45	9,742	156		74.70	11,653	1,911	19.62%	
7	2" Monthly	1,434		99.92	143,267	1,434		119.50	171,342	1,404		99.92	140,288	1,404		119.50	167,778	27,490	19.60%	
8	3" Monthly	0		187.35	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%	
9	4" Monthly	0		312.25	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%	
10	6" Monthly	36		624.50	22,371	36		746.70	26,748	36		624.50	22,482	36		746.70	26,881	4,399	19.57%	
11	8" Monthly	12		999.20	11,990	12		1,194.70	14,336	12		999.17	11,990	12		1,194.70	14,336	2,346	19.57%	
12	Surcharge																	0	0.00%	
13																				
14																				
15																				
16	<b>Volumetric Charges:</b>																			
17	First Block		5,576,608	\$5.5480	\$30,938,917		5,576,608	\$6.3640	\$35,489,532		5,594,439	\$5.0590	\$28,302,267		5,594,439	\$6.3640	\$35,603,010	\$7,300,743	25.80%	
18	Second Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
19	Third Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
20	Fourth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
21	Fifth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
22	Sixth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
23	Credits		26,296		186,522		26,296		186,522				0				0	0	0.00%	
24																				
25	Total		<u>5,602,903</u>		<u>\$49,423,758</u>		<u>5,602,903</u>		<u>\$57,829,055</u>		<u>5,594,439</u>		<u>\$46,991,859</u>		<u>5,594,439</u>		<u>\$58,042,434</u>		<u>\$11,050,575</u>	<u>23.52%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Commercial)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Commercial:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	54,975		\$13.63	\$749,316	54,975		\$15.00	\$824,632	54,975		\$13.63	\$749,309	54,975		\$15.00	\$824,625	\$75,316	10.05%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		20.46	0	0		22.40	0	0	0.00%
5	1" Monthly	28,728		34.07	978,770	28,728		37.30	1,071,562	29,094		34.07	991,233	29,094		37.30	1,085,206	93,973	9.48%
6	1-1/2" Monthly	2,116		68.17	144,248	2,116		74.70	158,065	2,112		68.17	143,975	2,112		74.70	157,766	13,791	9.58%
7	2" Monthly	23,739		109.04	2,588,530	23,739		119.50	2,836,843	23,968		109.04	2,613,471	23,968		119.50	2,864,176	250,705	9.59%
8	3" Monthly	12		204.47	2,454	12		224.00	2,688	12		204.47	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	358		340.77	122,060	358		373.40	133,748	360		340.77	122,677	360		373.40	134,424	11,747	9.58%
10	6" Monthly	171		681.50	116,499	171		746.70	127,645	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	132		1,090.40	144,010	132		1,194.70	157,785	132		1,090.40	143,933	132		1,194.70	157,700	13,767	9.56%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block	3,750,893		\$4.7624	\$17,863,210	3,750,893		\$5.7120	\$21,425,104	3,796,367		\$4.4120	\$16,749,572	3,796,367		\$5.7120	\$21,684,849	\$4,935,277	29.47%
18	Second Block	0		0.0000	0	0		5.7120	0	0		0.0000	0	0		5.7120	0	0	0.00%
19	Third Block	0		0.0000	0	0		5.7120	0	0		0.0000	0	0		5.7120	0	0	0.00%
20	Fourth Block	0		0.0000	0	0		5.7120	0	0		0.0000	0	0		5.7120	0	0	0.00%
21	Fifth Block	0		0.0000	0	0		5.7120	0	0		0.0000	0	0		5.7120	0	0	0.00%
22	Sixth Block	0		0.0000	0	0		5.7120	0	0		0.0000	0	0		5.7120	0	0	0.00%
23	Credits	1,400			88,897	1,400			88,897				0				0	0	0.00%
24																			
25	Total	<u>3,752,294</u>			<u>\$22,797,994</u>	<u>3,752,294</u>			<u>\$26,826,969</u>	<u>3,796,367</u>			<u>\$21,631,116</u>	<u>3,796,367</u>			<u>\$27,036,880</u>	<u>\$5,405,764</u>	<u>24.99%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Industrial)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ( <sup>'000</sup> Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( <sup>'000</sup> Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( <sup>'000</sup> Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( <sup>'000</sup> Gal)	Proposed Rate	Total Revenue			
1	<b>Industrial:</b>																			
2	<u>Minimum Charge:</u>																			
3	5/8" Monthly	77		\$13.63	\$1,052	77		\$15.00	\$1,158	72		\$13.63	\$981	72		\$15.00	\$1,080	\$99	10.09%	
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		20.46	0	0		22.40	0	0	0.00%	
5	1" Monthly	53		34.07	1,812	53		37.30	1,984	48		34.07	1,635	48		37.30	1,790	155	9.48%	
6	1-1/2" Monthly	24		68.17	1,636	24		74.70	1,793	24		68.17	1,636	24		74.70	1,793	157	9.60%	
7	2" Monthly	264		109.04	28,767	264		119.50	31,527	264		109.04	28,787	264		119.50	31,548	2,761	9.59%	
8	3" Monthly	0		204.47	0	0		224.00	0	0		204.47	0	0		224.00	0	0	0.00%	
9	4" Monthly	123		340.77	41,988	123		373.40	46,009	120		340.77	40,892	120		373.40	44,808	3,916	9.58%	
10	6" Monthly	108		681.50	73,602	108		746.70	80,644	108		681.50	73,602	108		746.70	80,644	7,042	9.57%	
11	8" Monthly	0		1,090.40	0	0		1,194.70	0	0		1,090.40	0	0		1,194.70	0	0	0.00%	
12	Surcharge																	0	0.00%	
13																				
14																				
15																				
16	<u>Volumetric Charges:</u>																			
17	First Block		665,212	\$4.0840	\$2,716,697		665,212	\$4.7500	\$3,159,758		617,725	\$3.8340	\$2,368,359		617,725	\$4.7500	\$2,934,195	\$565,836	23.89%	
18	Second Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%	
19	Third Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%	
20	Fourth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%	
21	Fifth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%	
22	Sixth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%	
23	Credits		0		26,321		0		26,321		0		0		0		0	0	0.00%	
24																				
25	Total		<u>665,212</u>		<u>\$2,891,875</u>		<u>665,212</u>		<u>\$3,349,194</u>		<u>617,725</u>		<u>\$2,515,892</u>		<u>617,725</u>		<u>\$3,095,858</u>		<u>\$579,966</u>	<u>23.05%</u>



Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Other Public Authority)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Other Public Authority:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	1,724		\$13.63	\$23,493	1,724		\$15.00	\$25,854	1,500		\$13.63	\$20,445	1,500		\$15.00	\$22,500	\$2,055	10.05%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	2,112		34.07	71,973	2,112		37.30	78,796	2,184		34.07	74,409	2,184		37.30	81,463	7,054	9.48%
6	1-1/2" Monthly	367		68.17	25,021	367		74.70	27,418	384		68.17	26,177	384		74.70	28,685	2,508	9.58%
7	2" Monthly	4,628		109.04	504,682	4,628		119.50	553,095	4,860		109.04	529,934	4,860		119.50	580,770	50,836	9.59%
8	3" Monthly	12		204.47	2,411	12		224.00	2,641	12		204.50	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	507		340.77	172,822	507		373.40	189,370	540		340.77	184,016	540		373.40	201,636	17,620	9.58%
10	6" Monthly	164		681.50	111,766	164		746.70	122,459	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	24		1,090.40	26,170	24		1,194.70	28,673	24		1,090.42	26,170	24		1,194.70	28,673	2,503	9.56%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		1,196,970	\$4.3278	\$5,180,218		1,196,970	\$5.1910	\$6,213,474		1,165,872	\$4.0530	\$4,725,278		1,165,872	\$5.1910	\$6,052,040	\$1,326,762	28.08%
18	Second Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
19	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
23	Credits		(232)		70,577		(232)		70,577				0				0	0	0.00%
24																			
25	Total		<u>1,196,739</u>		<u>6,189,133</u>		<u>1,196,739</u>		<u>\$7,312,357</u>		<u>1,165,872</u>		<u>\$5,703,375</u>		<u>1,165,872</u>		<u>\$7,123,901</u>	<u>\$1,420,526</u>	<u>24.91%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Sale for Resale)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Sale for Resale:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	0		\$13.63	\$0	0		\$15.00	\$0	0		\$13.63	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		20.46	0	0		22.40	0	0	0.00%
5	1" Monthly	0		34.07	0	0		37.30	0	0		34.07	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	38		68.17	2,602	38		74.70	2,851	60		68.17	4,090	60		74.70	4,482	392	9.58%
7	2" Monthly	58		109.04	6,285	58		119.50	6,887	48		109.04	5,234	48		119.50	5,736	502	9.59%
8	3" Monthly	0		204.47	0	0		224.00	0	0		204.47	0	0		224.00	0	0	0.00%
9	4" Monthly	55		340.77	18,754	55		373.40	20,549	60		340.77	20,446	60		373.40	22,404	1,958	9.58%
10	6" Monthly	50		681.50	34,187	50		746.70	37,458	48		681.50	32,712	48		746.70	35,842	3,130	9.57%
11	8" Monthly	0		1,090.40	0	0		1,194.70	0	0		1,090.40	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0				0				0	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		401,304	\$4.1148	\$1,651,277		401,304	\$4.7600	\$1,910,207		379,262	\$3.8370	\$1,455,230		379,262	\$4.7600	\$1,805,289	\$350,059	24.06%
18	Second Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
23	SFR-Intercompany		0	0.0000	27,160		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
24	Credits		23,697	0.0000	115,108		23,697	0.0000	115,108		0	0.0000	0		0	0.0000	0	0	0.00%
25	Special Contract		19,644	2.2500	44,199		19,644	2.2500	44,199		10,491	\$2.2500	\$23,606		10,491	2.2500	\$23,606	0	0.00%
26	<b>Total</b>		<u>444,645</u>		<u>\$1,899,572</u>		<u>444,645</u>		<u>\$2,137,259</u>		<u>389,754</u>		<u>\$1,541,318</u>		<u>389,754</u>		<u>\$1,897,359</u>	<u>\$356,041</u>	<u>23.10%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Fire)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Connection Size	Base Period at Present Rates			Base Period at Proposed Rates			Test Year at Present Rates			Test Year at Proposed Rates			Dollar Change	Percentage Change
		Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue	Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue		
1	<b>Private Fire Service:</b>														
2	Hydrant	14,869	\$75.32	\$1,119,933	14,869	\$80.12	\$1,191,289	14,880	\$70.90	\$1,054,992	14,880	\$80.12	\$1,192,186	\$137,194	13.00%
3	2"	835	8.63	7,212	835	9.16	7,651	900	8.11	7,299	900	9.16	8,244	945	12.95%
4	4"	5,226	34.73	181,521	5,226	36.92	192,960	5,748	32.67	187,787	5,748	36.92	212,216	24,429	13.01%
5	6"	11,368	78.07	887,469	11,368	83.04	943,973	11,616	73.49	853,660	11,616	83.04	964,593	110,933	12.99%
6	8"	3,768	138.81	523,039	3,768	147.62	556,238	3,840	130.64	501,658	3,840	147.62	566,861	65,203	13.00%
7	10"	151	216.68	32,759	151	230.72	34,881	156	204.18	31,852	156	230.72	35,992	4,140	13.00%
8	12"	72	312.84	22,525	72	332.71	23,955	72	294.43	21,199	72	332.71	23,955	2,756	13.00%
9	14"	0	0.00	0	0	479.07	0	0	423.96	0	0	479.07	0	0	0.00%
10	16"	12	555.51	6,666	12	590.78	7,089	12	522.81	6,274	12	590.78	7,089	815	12.99%
11															
12															
13	Credits	1,668		11,054			11,054						0		
14	Total	<u>37,969</u>		<u>\$2,792,178</u>	<u>36,301</u>		<u>\$2,969,090</u>	<u>37,224</u>		<u>\$2,664,721</u>	<u>37,224</u>		<u>\$3,011,136</u>	<u>\$346,415</u>	<u>13.00%</u>
15															
16	<b>Volumetric Charges:</b>														
17	First Block	6,730	\$4.7305	\$31,838	6,730	\$5.7120	\$38,444	0	\$4.7305	\$0	0	\$5.7120	\$0	\$0	0.00%
18															
19															
20	<b>Public Fire Protection:</b>														
21	Public Fire Hydrants	89,778	\$42.30	\$3,797,309	89,778	\$49.16	\$4,413,486	90,024	\$39.90	\$3,591,958	90,024	\$49.16	\$4,425,580	\$833,622	23.21%
22															
23		<u>89,778</u>		<u>\$3,797,309</u>	<u>89,778</u>		<u>\$4,413,486</u>	<u>90,024</u>		<u>\$3,591,958</u>	<u>90,024</u>		<u>\$4,425,580</u>	<u>\$833,622</u>	<u>23.21%</u>
24															
25	Credits			33,157			33,157			0			0		
26															
27	Total Fire			<u>\$6,654,482</u>			<u>\$7,454,177</u>			<u>\$6,256,679</u>			<u>\$7,436,716</u>	<u>\$1,180,037</u>	<u>18.86%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Miscellaneous)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch M

Line #	Class/ Description	Base Period				Base Period				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Proposed Rate	Total Revenue		
1	<b>Miscellaneous:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	34		\$13.63	\$467	34		\$13.63	\$467	48		\$13.63	\$654	48		\$13.63	\$654	\$0	0.00%
4	3/4" Monthly	0		\$20.46	0	0		20.46	0	0		20.46	0	0		20.46	0	0	0.00%
5	1" Monthly	239		\$34.07	8,139	239		34.07	8,139	288		34.07	9,812	288		34.07	9,812	0	0.00%
6	1-1/2" Monthly	0		\$68.17	0	0		68.17	0	0		68.17	0	0		68.17	0	0	0.00%
7	2" Monthly	0		\$109.04	0	0		109.04	0	0		109.04	0	0		109.04	0	0	0.00%
8	3" Monthly	165		\$204.47	33,839	165		204.47	33,839	192		204.47	39,258	192		204.47	39,258	0	0.00%
9	4" Monthly	0		\$340.77	0	0		340.77	0	0		340.77	0	0		340.77	0	0	0.00%
10	6" Monthly	0		\$681.50	0	0		681.50	0	0		681.50	0	0		681.50	0	0	0.00%
11	8" Monthly	0		\$1,090.40	0	0		1,090.40	0	0		1,090.40	0	0		1,090.40	0	0	0.00%
12	Surcharge				0				0				0				0	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		10,863	\$4.0622	\$44,129		10,863	\$3.3480	\$36,371		3,153	\$3.3480	\$10,557		3,153	\$3.3480	\$10,557	\$0	0.00%
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		(1,574)		4,402		(1,574)		4,402		0		0		0		0	0	0.00%
24																			
25	Total		<u>9,289</u>		<u>\$90,976</u>		<u>9,289</u>		<u>\$83,218</u>		<u>3,153</u>		<u>\$60,281</u>		<u>3,153</u>		<u>\$60,281</u>	<u>\$0</u>	<u>0.00%</u>

Kentucky American Water Company  
Forecast Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
EASTERN ROCKCASTLE

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-2

Line #	Class/ Description	Base Period at Present Rates		Base Period at Proposed Rates		Test Year at Present Rates		Test Year at Proposed Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	<b>Monthly Billing:</b>										
2											
3	Residential	18,661	\$287,102	18,661	\$201,881	19,524	\$309,177	19,524	\$234,593	(\$74,584)	-24.12%
4	Commercial	541	9,777	541	7,114	688	10,279	688	7,892	(2,387)	-23.22%
5	Industrial	0	0	0	0	0	0	0	0	0	0.00%
6	Other Public Authority	5	198	5	131	0	0	0	0	0	0.00%
7	Sale for Resale	0	0	0	0	0	0	0	0	0	0.00%
8	Private Fire Service:	0	0	0	0	0	0	0	0	0	0.00%
9	Public Fire Service	0	0	0	0	0	0	0	0	0	0.00%
10	Miscellaneous	0	0	0	0	0	0	0	0	0	0.00%
11	Other Water Revenue	0	0	0	0	0	0	0	0	0	0.00%
12	Total	19,208	\$297,077	19,208	\$209,126	20,213	\$319,456	20,213	\$242,485	(\$76,971)	-24.09%
13											
14	<b>Miscellaneous Revenues:</b>										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		2,759		2,759		2,939		2,939	0	0.00%
17	Rent		0		0		0		0	0	0.00%
18	Rent I/C		0		0		0		0	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		12		12		0		0	0	0.00%
21	Application/Initiation Fee		1,512		1,512		1,736		1,736	0	0.00%
22	Usage Data		0		0		0		0	0	0.00%
23	Reconnect Fee		1,092		1,092		0		0	0	0.00%
24	Miscellaneous Service		0		0		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26	Total Other Revenue		\$ 5,375		\$5,375		\$4,675		\$4,675	\$0	0.00%
27											
28	Total Revenue		<u>\$ 302,452</u>		<u>\$214,501</u>		<u>\$324,131</u>		<u>\$247,160</u>	<u>(\$76,971)</u>	<u>-23.75%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
EASTERN ROCKCASTLE (Residential)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue			
1	<b>Residential:</b>																			
2	<b>Minimum Charge:</b>																			
3	5/8" Monthly	6,741		28.28	\$190,628	6,741		\$15.00	\$101,111	7,356		\$28.28	\$208,028	7,356		\$15.00	\$110,340	(\$97,688)	-46.96%	
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%	
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%	
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%	
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%	
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%	
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%	
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%	
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%	
12	Surcharge																	0	0.00%	
13																				
14																				
15																				
16	<b>Volumetric Charges:</b>																			
17	First Block		9,913	\$0.0000	\$0		9,913	\$6.3640	\$63,084		10,752	\$0.0000	\$0		10,752	\$6.3640	\$68,423	\$68,423	0.00%	
18	Second Block		11,380	11.53	131,209		11,380	6.3640	72,421		8,773	11.5300	101,149		8,773	6.3640	55,830	(45,319)	-44.80%	
19	Third Block		0	0.00	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
20	Fourth Block		0	0.00	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
21	Fifth Block		0	0.00	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
22	Sixth Block		0	0.00	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%	
23	Credits		(2,631)		(34,735)		(2,631)		(34,735)				0		0		0	0	0.00%	
24																				
25	Total		<u>18,661</u>		<u>\$287,102</u>		<u>18,661</u>		<u>\$201,881</u>		<u>19,524</u>		<u>\$309,177</u>		<u>19,524</u>		<u>\$234,593</u>	<u>\$ (74,584)</u>	<u>-24.12%</u>	

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
EASTERN ROCKCASTLE (Commercial)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Commercial:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	220		\$28.28	\$6,217	220		\$15.00	\$3,297	264		\$28.28	\$7,466	264		\$15.00	\$3,960	(\$3,506)	-46.96%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	4		178.17	790	4		119.50	530	0		178.17	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		335	\$0.0000	\$0		335	\$5.7120	\$1,916		444	\$0.0000	\$0		444	\$5.7120	\$2,538	\$2,538	0.00%
18	Second Block		240	11.5300	2,772		240	5.7120	1,373		244	11.5300	2,813		244	5.7120	1,394	(1,419)	-50.44%
19	Third Block		0	11.5300	0		0	5.7120	0		0	11.5300	0		0	5.7120	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
23	Credits		(34)		(2)		(34)		(2)				0				0	0	0.00%
24																			
25	Total		541		\$9,777		541		\$7,114		688		\$10,279		688		\$7,892	(\$2,387)	-23.22%

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358  
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
EASTERN ROCKCASTLE (Industrial)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Industrial:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$0.0000	\$0		0	\$4.7500	\$0		0	\$0.0000	\$0		0	\$4.7500	\$0	\$0	0.00%
18	Second Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
23	Credits		0		0		0		0		0		0		0		0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>



Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
EASTERN ROCKCASTLE (Other Public Authority)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue			
1	<b>Other Public Authority:</b>																			
2	<u>Minimum Charge:</u>																			
3	5/8" Monthly	7		\$28.28	\$198	7		\$15.00	\$105	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%	
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%	
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%	
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%	
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%	
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%	
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%	
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%	
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%	
12	Surcharge																	0	0.00%	
13																				
14																				
15																				
16	<u>Volumetric Charges:</u>																			
17	First Block		5	\$0.0000	\$0		5	\$5.1910	\$26		0	\$0.0000	\$0		0	\$5.1910	\$0	\$0	0.00%	
18	Second Block		0	11.5300	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%	
19	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%	
20	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%	
21	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%	
22	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%	
23	Credits		0		0		0		0		0		0		0		0	0	0.00%	
24																				
25	Total		<u>5</u>		<u>\$198</u>		<u>5</u>		<u>\$131</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>\$0</u>	<u>0.00%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
EASTERN ROCKCASTLE (Sale for Resale)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch M

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Sale for Resale:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0				0				0	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		0	\$0.0000	\$0		0	\$4.7600	\$0		0	\$0.0000	\$0		0	\$4.7600	\$0	\$0	0.00%
18	Second Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
23	SFR-Intercompany		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
24	Credits		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
25	Special Contract		0	0.0000	0		0	0.0000	0		0	\$0.0000	0		0	0.0000	0	0	0.00%
26	<b>Total</b>		<u>0</u>	<u>0.0000</u>	<u>\$0</u>		<u>0</u>	<u>\$0</u>	<u>\$0</u>		<u>0</u>	<u>\$0</u>	<u>\$0</u>		<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358  
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
EASTERN ROCKCASTLE (Fire)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch M

Line #	Connection Size	Base Period at Present Rates			Base Period at Proposed Rates			Test Year at Present Rates			Test Year at Proposed Rates				
		Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue	Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	<b>Private Fire Service:</b>														
2	Hydrant	0	\$0.00	\$0	0	\$80.12	\$0	0	\$0.00	\$0	0	\$80.12	\$0	\$0	0.00%
3	2"	0	0.00	0	0	9.16	0	0	0.00	0	0	9.16	0	0	0.00%
4	4"	0	0.00	0	0	36.92	0	0	0.00	0	0	36.92	0	0	0.00%
5	6"	0	0.00	0	0	83.04	0	0	0.00	0	0	83.04	0	0	0.00%
6	8"	0	0.00	0	0	147.62	0	0	0.00	0	0	147.62	0	0	0.00%
7	10"	0	0.00	0	0	230.72	0	0	0.00	0	0	230.72	0	0	0.00%
8	12"	0	0.00	0	0	332.71	0	0	0.00	0	0	332.71	0	0	0.00%
9	14"	0	0.00	0	0	479.07	0	0	0.00	0	0	479.07	0	0	0.00%
10	16"	0	0.00	0	0	590.78	0	0	0.00	0	0	590.78	0	0	0.00%
11															
12															
13	Credits						0						0		
14	Total	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
15															
16	<b>Volumetric Charges:</b>														
17	First Block	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	\$0	0.00%
18															
19															
20	<b>Public Fire Protection:</b>														
21	Public Fire Hydrants	0	\$0.00	\$0	0	\$49.16	\$0	0	\$39.90	\$0	0	\$49.16	\$0	\$0	0.00%
22															
23		<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
24															
25	Credits	0		0			0			0			0		
26															
27	Total Fire			<u>\$0</u>			<u>\$0</u>			<u>\$0</u>			<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358  
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
EASTERN ROCKCASTLE (Miscellaneous)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch M

Line #	Class/ Description	Base Period				Base Period				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Proposed Rate	Total Revenue		
1	<b>Miscellaneous:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
5	1" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
7	2" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
8	3" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
10	6" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
11	8" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$0.0000	\$0		0	\$0.0000	\$0		0	\$0.0000	\$0		0	\$0.0000	\$0	\$0	0.00%
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		0		0		0		0		0		0		0		0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Kentucky American Water Company  
Forecast Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
NORTH MIDDLETOWN

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-2

Line #	Class/ Description	Base Period at Present Rates		Base Period at Proposed Rates		Test Year at Present Rates		Test Year at Proposed Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	<b>Monthly Billing:</b>										
2											
3	Residential	0	\$0	0	\$0	17,691	\$250,158	17,691	\$182,608	(\$67,550)	-27.00%
4	Commercial	0	0	0	0	1,313	22,553	1,313	23,276	723	3.21%
5	Industrial	0	0	0	0	0	0	0	0	0	0.00%
6	Other Public Authority	0	0	0	0	0	0	0	0	0	0.00%
7	Sale for Resale	0	0	0	0	37,074	169,772	37,074	180,952	11,180	6.59%
8	Private Fire Service:	0	0	0	0	0	0	0	0	0	0.00%
9	Public Fire Service	0	0	0	0	0	19,152	0	23,597	4,445	23.21%
10	Miscellaneous	0	0	0	0	0	0	0	0	0	0.00%
11	Other Water Revenue	0	0	0	0	0	0	0	0	0	0.00%
12	Total	0	\$0	0	\$0	56,079	\$461,635	56,079	\$410,433	(\$51,202)	-11.09%
13											
14	<b>Miscellaneous Revenues:</b>										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		0		0		0		0	0	0.00%
17	Rent		0		0		0		0	0	0.00%
18	Rent I/C		0		0		0		0	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		0		0		0		0	0	0.00%
21	Application/Initiation Fee		0		0		0		0	0	0.00%
22	Usage Data		0		0		0		0	0	0.00%
23	Reconnect Fee		0		0		0		0	0	0.00%
24	Miscellaneous Service		0		0		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26	Total Other Revenue		\$ -		\$0		\$0		\$0	\$0	0.00%
27											
28	Total Revenue		\$ -		\$0		\$461,635		\$410,433	(\$51,202)	-11.09%

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
NORTH MIDDLETOWN (Residential)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx\Sch M																			
Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1	<b>Residential:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	4,668		\$31.52	\$147,135	4,668		\$15.00	\$70,020	(\$77,115)	-52.41%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$0.0000	\$0		0	\$6.3640	\$0		9,336	\$0.0000	\$0		9,336	\$6.3640	\$59,414	\$59,414	0.00%
18	Second Block		0	12.3300	0		0	6.3640	0		8,355	12.3300	103,023		8,355	6.3640	53,174	(49,849)	-48.39%
19	Third Block		0	11.0700	0		0	6.3640	0		0	11.0700	0		0	6.3640	0	0	0.00%
20	Fourth Block		0	9.4800	0		0	6.3640	0		0	9.4800	0		0	6.3640	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
23	Credits		0		0		0		0		0		0		0		0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>17,691</u>		<u>\$250,158</u>		<u>17,691</u>		<u>\$182,608</u>	<u>(\$67,550)</u>	<u>-27.00%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
NORTH MIDDLETOWN (Commercial)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1	<b>Commercial:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	0		\$28.79	\$0	0		\$15.00	\$0	0		\$28.79	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		28.79	0	0		119.50	0	132		28.79	3,800	132		119.50	15,774	11,974	315.11%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$0.0000	\$0		0	\$5.7120	\$0		264	\$0.0000	\$0		264	\$5.7120	\$1,508	\$1,508	0.00%
18	Second Block		0	17.8700	0		0	5.7120	0		396	17.8700	7,077		396	5.7120	2,262	(4,815)	-68.04%
19	Third Block		0	17.8700	0		0	5.7120	0		653	17.8700	11,676		653	5.7120	3,732	(7,944)	-68.04%
20	Fourth Block		0	17.8700	0		0	5.7120	0		0	17.8700	0		0	5.7120	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
23	Credits		0		0		0		0		0		0		0		0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>1,313</u>		<u>\$22,553</u>		<u>1,313</u>		<u>\$23,276</u>	<u>\$723</u>	<u>3.21%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
NORTH MIDDLETOWN (Industrial)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Industrial:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$0.0000	\$0		0	\$4.7500	\$0		0	\$0.0000	\$0		0	\$4.7500	\$0	\$0	0.00%
18	Second Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
23	Credits		0		0		0		0		0		0		0		0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>



Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
NORTH MIDDLETOWN (Other Public Authority)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Other Public Authority:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$0.0000	\$0		0	\$5.1910	\$0		0	\$0.0000	\$0		0	\$5.1910	\$0	\$0	0.00%
18	Second Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
19	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
23	Credits		0		0		0		0		0		0		0		0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
NORTH MIDDLETOWN (Sale for Resale)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ( '000 Gal)	Proposed Rate	Total Revenue		
1	<b>Sale for Resale:</b>																		
2	<b>Minimum Charge:</b>																		
3	5/8" Monthly	0		\$28.79	\$0	0		\$15.00	\$0	0		\$28.79	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		28.79	0	0		373.40	0	12		28.79	345	12		373.40	4,481	4,136	1198.84%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0				0				0	0	0.00%
13																			
14																			
15																			
16	<b>Volumetric Charges:</b>																		
17	First Block		0	\$4.5700	\$0		0	\$4.7600	\$0		37,074	\$4.5700	\$169,427		37,074	\$4.7600	\$176,471	\$7,044	4.16%
18	Second Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
19	Third Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
20	Fourth Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
21	Fifth Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
23	SFR-Intercompany				0				0			0.0000	0				0	0	0.00%
24	Credits				0				0			0.0000	0				0	0	0.00%
25	Special Contract				0		0.0000		0		0	0.0000	\$0		0.0000		\$0		
26	<b>Total</b>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>37,074</u>		<u>\$169,772</u>		<u>37,074</u>		<u>\$180,952</u>	<u>\$11,180</u>	<u>6.59%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358  
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2021  
NORTH MIDDLETOWN (Fire)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Line #	Connection Size	Base Period at Present Rates			Base Period at Proposed Rates			Test Year at Present Rates			Test Year at Proposed Rates				
		Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue	Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	<b>Private Fire Service:</b>														
2	Hydrant	0	\$0.00	\$0	0	\$80.12	\$0	0	\$70.90	\$0	0	\$80.12	\$0	\$0	0.00%
3	2"	0	0.00	0	0	\$9.16	0	0	8.11	0	0	9.16	0	0	0.00%
4	4"	0	0.00	0	0	\$36.92	0	0	32.67	0	0	36.92	0	0	0.00%
5	6"	0	0.00	0	0	\$83.04	0	0	73.49	0	0	83.04	0	0	0.00%
6	8"	0	0.00	0	0	\$147.62	0	0	130.64	0	0	147.62	0	0	0.00%
7	10"	0	0.00	0	0	\$230.72	0	0	204.18	0	0	230.72	0	0	0.00%
8	12"	0	0.00	0	0	\$332.71	0	0	294.43	0	0	332.71	0	0	0.00%
9	14"	0	0.00	0	0	\$479.07	0	0	423.96	0	0	479.07	0	0	0.00%
10	16"	0	0.00	0	0	\$590.78	0	0	522.81	0	0	590.78	0	0	0.00%
11															
12															
13	Credits						0						0		
14	Total	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
15															
16	<b>Volumetric Charges:</b>														
17	First Block	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	\$0	0.00%
18															
19															
20	<b>Public Fire Protection:</b>														
21	Public Fire Hydrants	0	\$0.00	\$0	0	\$49.16	\$0	480	\$39.90	\$19,152	480	\$49.16	\$23,597	\$4,445	23.21%
22															
23		<u>0</u>		<u>\$0</u>	<u>0</u>		<u>\$0</u>	<u>480</u>		<u>\$19,152</u>	<u>480</u>		<u>\$23,597</u>	<u>\$4,445</u>	<u>23.21%</u>
24															
25	Credits	0		0			0			0			0		
26															
27	Total Fire			<u>\$0</u>			<u>\$0</u>			<u>\$19,152</u>			<u>\$23,597</u>	<u>\$4,445</u>	<u>23.21%</u>

Kentucky American Water Company  
Test Year Operating Revenues at Present Rates vs Proposed Rates  
Case No. 2018-00358  
Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020  
NORTH MIDDLETOWN (Miscellaneous)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Line #	Class/ Description	Base Period				Base Period				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Current Rate	Total Revenue	Customer Meter Billings	Sales 0	Proposed Rate	Total Revenue		
1	<b>Miscellaneous:</b>																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
4	3/4" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
5	1" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
6	1-1/2" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
7	2" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
8	3" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
9	4" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
10	6" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
11	8" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$0.0000	\$0		0	\$3.3480	\$0		0	\$3.3480	\$0		0	\$3.3480	\$0	\$0	0.00%
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		0		0		0		0		0		0		0		0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

**EXHIBIT 37  
SCHEDULE N**

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

**KENTUCKY-AMERICAN WATER COMPANY**

**Case No. 2018-00358**

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

<u>Schedule</u>	<u>Description</u>
N	Typical Bill Comparison

For electronic version, see KAW\_APP\_EX37N\_041519.pdf.

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS**  
**Residential - 5/8" Meter**

**Witness Responsible: Melissa Schwarzell**

**Exhibit 37, Schedule N**  
**Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch N**

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
0	\$12.63	\$15.00	\$2.37	18.73%
1	17.67	21.36	3.69	20.88%
2	22.71	27.73	5.02	22.10%
3	27.76	34.09	6.33	22.80%
4	32.80	40.46	7.66	23.35%
5	37.84	46.82	8.98	23.73%
6	42.88	53.18	10.30	24.02%
7	47.92	59.55	11.63	24.27%
8	52.96	65.91	12.95	24.45%
9	58.00	72.28	14.28	24.62%
10	63.04	78.64	15.60	24.75%
15	88.25	110.46	22.21	25.17%
20	113.45	142.28	28.83	25.41%
25	138.66	174.10	35.44	25.56%
30	163.86	205.92	42.06	25.67%
35	189.06	237.74	48.68	25.75%
40	214.27	269.56	55.29	25.80%
45	239.47	301.38	61.91	25.85%
50	264.68	333.20	68.52	25.89%
75	390.70	492.30	101.60	26.00%
100	516.72	651.40	134.68	26.06%
Average User 3.86	32.10	39.58	7.48	23.30%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS**  
**Commercial - 5/8" Meter**

**Witness Responsible: Melissa Schwarzell**

**Exhibit 37, Schedule N**  
**Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch N**

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
0	\$13.70	\$15.00	\$1.30	9.49%
1	18.11	20.71	2.60	14.36%
2	22.52	26.42	3.90	17.32%
3	26.93	32.14	5.21	19.35%
4	31.34	37.85	6.51	20.77%
5	33.55	40.70	7.15	21.31%
5	35.76	43.56	7.80	21.81%
6	40.17	49.27	9.10	22.65%
7	44.58	54.98	10.40	23.33%
8	48.99	60.70	11.71	23.90%
9	53.40	66.41	13.01	24.36%
10	57.81	72.12	14.31	24.75%
15	79.87	100.68	20.81	26.05%
20	101.92	129.24	27.32	26.81%
25	123.98	157.80	33.82	27.28%
32	155.74	198.93	43.19	27.73%
35	168.09	214.92	46.83	27.86%
36	172.50	220.63	48.13	27.90%
40	190.15	243.48	53.33	28.05%
50	234.26	300.60	66.34	28.32%
75	344.54	443.40	98.86	28.69%
100	454.82	586.20	131.38	28.89%
Average User				
34	164.35	210.08	45.73	27.82%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS**  
**Industrial - 2" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N  
Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$109.04	\$119.50	\$10.46	9.59%
10	147.38	167.00	19.62	13.31%
25	204.89	238.25	33.36	16.28%
50	300.74	357.00	56.26	18.71%
75	396.59	475.75	79.16	19.96%
100	492.44	594.50	102.06	20.73%
150	684.14	832.00	147.86	21.61%
200	875.84	1,069.50	193.66	22.11%
250	1,067.54	1,307.00	239.46	22.43%
500	2,026.04	2,494.50	468.46	23.12%
750	2,984.54	3,682.00	697.46	23.37%
1,000	3,943.04	4,869.50	926.46	23.50%
1,250	4,901.54	6,057.00	1,155.46	23.57%
1,500	5,860.04	7,244.50	1,384.46	23.63%
1,984	7,716.85	9,544.93	1,828.08	23.69%
2,092	8,129.77	10,056.50	1,926.73	23.70%
2,500	9,694.04	11,994.50	2,300.46	23.73%
2,750	10,652.54	13,182.00	2,529.46	23.75%
3,000	11,611.04	14,369.50	2,758.46	23.76%
5,000	19,279.04	23,869.50	4,590.46	23.81%
10,000	38,449.05	47,619.50	9,170.45	23.85%
20,000	76,789.05	95,119.50	18,330.45	23.87%
Average User 971	3,832.87	4,733.01	900.14	23.48%



**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS**  
**Other Public Authority - 2" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$109.04	\$119.50	\$10.46	9.59%
5	129.30	145.46	16.16	12.50%
10	149.57	171.41	21.84	14.60%
15	169.83	197.37	27.54	16.22%
25	210.36	249.28	38.92	18.50%
50	311.69	379.05	67.36	21.61%
75	413.01	508.83	95.82	23.20%
100	514.34	638.60	124.26	24.16%
125	615.66	768.38	152.72	24.81%
150	716.99	898.15	181.16	25.27%
175	818.31	1,027.93	209.62	25.62%
184	855.60	1,075.68	220.08	25.72%
212	968.28	1,219.99	251.71	26.00%
250	1,122.29	1,417.25	294.96	26.28%
300	1,324.94	1,676.80	351.86	26.56%
350	1,527.59	1,936.35	408.76	26.76%
400	1,730.24	2,195.90	465.66	26.91%
500	2,135.54	2,715.00	579.46	27.13%
750	3,148.79	4,012.75	863.96	27.44%
1,000	4,162.04	5,310.50	1,148.46	27.59%
2,500	10,241.54	13,097.00	2,855.46	27.88%
5,000	20,374.04	26,074.50	5,700.46	27.98%
Average User 121	597.59	745.23	147.64	24.71%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS**  
**Sales for Resale - 6" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$681.50	\$746.70	\$65.20	9.57%
25	779.06	865.70	86.64	11.12%
50	876.61	984.70	108.09	12.33%
75	974.17	1,103.70	129.53	13.30%
100	1,071.73	1,222.70	150.97	14.09%
150	1,266.84	1,460.70	193.86	15.30%
200	1,461.95	1,698.70	236.75	16.19%
250	1,657.07	1,936.70	279.63	16.87%
500	2,632.64	3,126.70	494.06	18.77%
750	3,608.21	4,316.70	708.49	19.64%
1,000	4,583.77	5,506.70	922.93	20.13%
1,500	6,534.91	7,886.70	1,351.79	20.69%
2,242	9,429.23	11,417.19	1,987.96	21.08%
2,500	10,437.18	12,646.70	2,209.52	21.17%
2,930	12,115.16	14,693.50	2,578.34	21.28%
3,000	12,388.32	15,026.70	2,638.38	21.30%
5,000	20,192.87	24,546.70	4,353.83	21.56%
7,500	29,948.55	36,446.70	6,498.15	21.70%
10,000	39,704.24	48,346.70	8,642.46	21.77%
15,000	59,215.60	72,146.70	12,931.10	21.84%
25,000	98,238.34	119,746.70	21,508.36	21.89%
50,000	195,795.18	238,746.70	42,951.52	21.94%
Average User 1,872	7,986.75	9,657.66	1,670.91	20.92%

Kentucky American Water Company  
Case No. 2018-00358  
Forecast Year for the 12 Months Ended June 30, 2020  
Typical Bill Comparisons under Present and Proposed Rates  
ALL CUSTOMERS  
Fire

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N  
Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
<b><u>Private Fire</u></b>				
Private Fire Hydrant	\$70.90	\$80.12	\$9.22	13.00%
2"	8.11	9.16	1.05	12.95%
4"	32.67	36.92	4.25	13.01%
6"	73.49	83.04	9.55	12.99%
8"	130.64	147.62	16.98	13.00%
10"	204.18	230.72	26.54	13.00%
12"	294.43	332.71	38.28	13.00%
14"	423.96	479.07	55.11	13.00%
16"	522.81	590.78	67.97	13.00%
<b><u>Public Fire</u></b>				
Public Fire Hydrant	\$39.90	\$49.16	\$ 9.26	23.21%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE**  
**Residential - 5/8" Meter**

**Witness Responsible: Melissa Schwarzell**

**Exhibit 37, Schedule N**  
**Revenues\[KAWC 2018 Rate Case - Revenue - KY American.xlsx]Sch N**

<b>Consumption Thousand Gallons</b>	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Difference</b>	<b>Percentage Difference</b>
0	\$12.49	\$15.00	\$2.51	20.10%
1	17.55	21.36	3.81	21.71%
2	22.61	27.73	5.12	22.64%
3	27.67	34.09	6.42	23.20%
4	32.73	40.46	7.73	23.62%
5	37.78	46.82	9.04	23.93%
6	42.84	53.18	10.34	24.14%
7	47.90	59.55	11.65	24.32%
8	52.96	65.91	12.95	24.45%
9	58.02	72.28	14.26	24.58%
10	63.08	78.64	15.56	24.67%
15	88.37	110.46	22.09	25.00%
20	113.67	142.28	28.61	25.17%
25	138.96	174.10	35.14	25.29%
30	164.26	205.92	41.66	25.36%
35	189.55	237.74	48.19	25.42%
40	214.85	269.56	54.71	25.46%
45	240.14	301.38	61.24	25.50%
50	265.44	333.20	67.76	25.53%
75	391.91	492.30	100.39	25.62%
100	518.39	651.40	133.01	25.66%
Average User 3.87	32.06	39.62	7.56	23.58%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE**  
**Commercial - 5/8" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - KY American.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$13.63	\$15.00	\$1.37	10.05%
1	18.04	20.71	2.67	14.80%
2	22.45	26.42	3.97	17.68%
3	26.87	32.14	5.27	19.61%
4	31.28	37.85	6.57	21.00%
5	33.48	40.70	7.22	21.57%
5	35.69	43.56	7.87	22.05%
6	40.10	49.27	9.17	22.87%
7	44.51	54.98	10.47	23.52%
8	48.93	60.70	11.77	24.05%
9	53.34	66.41	13.07	24.50%
10	57.75	72.12	14.37	24.88%
15	79.81	100.68	20.87	26.15%
20	101.87	129.24	27.37	26.87%
25	123.93	157.80	33.87	27.33%
32	155.70	198.93	43.23	27.76%
35	168.05	214.92	46.87	27.89%
36	172.46	220.63	48.17	27.93%
40	190.11	243.48	53.37	28.07%
50	234.23	300.60	66.37	28.34%
75	344.53	443.40	98.87	28.70%
100	454.83	586.20	131.37	28.88%
Average User				
34	164.77	210.67	45.90	27.86%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE**  
**Industrial - 2" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N  
Revenues\[KAWC 2018 Rate Case - Revenue - KY American.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$109.04	\$119.50	\$10.46	9.59%
10	147.38	167.00	19.62	13.31%
25	204.89	238.25	33.36	16.28%
50	300.74	357.00	56.26	18.71%
75	396.59	475.75	79.16	19.96%
100	492.44	594.50	102.06	20.73%
150	684.14	832.00	147.86	21.61%
200	875.84	1,069.50	193.66	22.11%
250	1,067.54	1,307.00	239.46	22.43%
500	2,026.04	2,494.50	468.46	23.12%
750	2,984.54	3,682.00	697.46	23.37%
1,000	3,943.04	4,869.50	926.46	23.50%
1,250	4,901.54	6,057.00	1,155.46	23.57%
1,500	5,860.04	7,244.50	1,384.46	23.63%
1,984	7,716.85	9,544.93	1,828.08	23.69%
2,092	8,129.77	10,056.50	1,926.73	23.70%
2,500	9,694.04	11,994.50	2,300.46	23.73%
2,750	10,652.54	13,182.00	2,529.46	23.75%
3,000	11,611.04	14,369.50	2,758.46	23.76%
5,000	19,279.04	23,869.50	4,590.46	23.81%
10,000	38,449.05	47,619.50	9,170.45	23.85%
20,000	76,789.05	95,119.50	18,330.45	23.87%
Average User 971	3,832.87	4,733.01	900.14	23.48%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE**  
**Other Public Authority - 2" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - KY American.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$109.04	\$119.50	\$10.46	9.59%
5	129.30	145.46	16.16	12.50%
10	149.57	171.41	21.84	14.60%
15	169.83	197.37	27.54	16.22%
25	210.36	249.28	38.92	18.50%
50	311.69	379.05	67.36	21.61%
75	413.01	508.83	95.82	23.20%
100	514.34	638.60	124.26	24.16%
125	615.66	768.38	152.72	24.81%
150	716.99	898.15	181.16	25.27%
175	818.31	1,027.93	209.62	25.62%
184	855.60	1,075.68	220.08	25.72%
212	968.28	1,219.99	251.71	26.00%
250	1,122.29	1,417.25	294.96	26.28%
300	1,324.94	1,676.80	351.86	26.56%
350	1,527.59	1,936.35	408.76	26.76%
400	1,730.24	2,195.90	465.66	26.91%
500	2,135.54	2,715.00	579.46	27.13%
750	3,148.79	4,012.75	863.96	27.44%
1,000	4,162.04	5,310.50	1,148.46	27.59%
2,500	10,241.54	13,097.00	2,855.46	27.88%
5,000	20,374.04	26,074.50	5,700.46	27.98%
Average User				
121	597.59	745.23	147.64	24.71%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE**  
**Sales for Resale - 6" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N  
Revenues\[KAWC 2018 Rate Case - Revenue - KY American.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$681.50	\$746.70	\$65.20	9.57%
25	777.43	865.70	88.27	11.35%
50	873.35	984.70	111.35	12.75%
75	969.28	1,103.70	134.42	13.87%
100	1,065.20	1,222.70	157.50	14.79%
150	1,257.05	1,460.70	203.65	16.20%
200	1,448.90	1,698.70	249.80	17.24%
250	1,640.75	1,936.70	295.95	18.04%
500	2,600.00	3,126.70	526.70	20.26%
750	3,559.25	4,316.70	757.45	21.28%
1,000	4,518.50	5,506.70	988.20	21.87%
1,500	6,437.00	7,886.70	1,449.70	22.52%
2,242	9,282.91	11,417.19	2,134.28	22.99%
2,500	10,274.00	12,646.70	2,372.70	23.09%
2,930	11,923.91	14,693.50	2,769.59	23.23%
3,000	12,192.50	15,026.70	2,834.20	23.25%
5,000	19,866.51	24,546.70	4,680.19	23.56%
7,500	29,459.01	36,446.70	6,987.69	23.72%
10,000	39,051.51	48,346.70	9,295.19	23.80%
15,000	58,236.52	72,146.70	13,910.18	23.89%
25,000	96,606.54	119,746.70	23,140.16	23.95%
50,000	192,531.57	238,746.70	46,215.13	24.00%
Average User 1,804	7,605.04	9,335.72	1,730.68	22.76%



**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE**  
**Fire**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - KY American.xlsx\Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
<b><u>Private Fire</u></b>				
Private Fire Hydrant	\$70.90	\$80.12	\$9.22	13.00%
2"	8.11	9.16	1.05	12.95%
4"	32.67	36.92	4.25	13.01%
6"	73.49	83.04	9.55	12.99%
8"	130.64	147.62	16.98	13.00%
10"	204.18	230.72	26.54	13.00%
12"	294.43	332.71	38.28	13.00%
14"	423.96	479.07	55.11	13.00%
16"	522.81	590.78	67.97	13.00%
<b><u>Public Fire</u></b>				
Public Fire Hydrant	\$39.90	\$49.16	\$ 9.26	23.21%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**EASTERN ROCKCASTLE**  
**Residential - 5/8" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx\Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$28.28	\$15.00	(\$13.28)	-46.96%
1	28.28	15.00	(13.28)	-46.96%
2	28.28	21.36	(6.92)	-24.47%
3	39.81	27.73	(12.08)	-30.34%
4	51.34	34.09	(17.25)	-33.60%
5	62.87	40.46	(22.41)	-35.64%
6	74.40	46.82	(27.58)	-37.07%
7	85.93	53.18	(32.75)	-38.11%
8	97.46	59.55	(37.91)	-38.90%
9	108.99	65.91	(43.08)	-39.53%
10	120.52	72.28	(48.24)	-40.03%
15	178.17	78.64	(99.53)	-55.86%
20	235.82	110.46	(125.36)	-53.16%
25	293.47	142.28	(151.19)	-51.52%
30	351.12	174.10	(177.02)	-50.42%
35	408.77	205.92	(202.85)	-49.62%
40	466.42	237.74	(228.68)	-49.03%
45	524.07	269.56	(254.51)	-48.56%
50	581.72	301.38	(280.34)	-48.19%
75	869.97	333.20	(536.77)	-61.70%
100	1,158.22	492.30	(665.92)	-57.50%
Average User 2.65	35.82	31.89	(3.93)	-10.97%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**EASTERN ROCKCASTLE**  
**Commercial - 5/8" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$28.28	\$15.00	(\$13.28)	-46.96%
1	28.28	20.71	(7.57)	-26.77%
2	28.28	26.42	(1.86)	-6.58%
3	39.81	32.14	(7.67)	-19.27%
4	51.34	37.85	(13.49)	-26.28%
5	57.11	40.70	(16.41)	-28.73%
5	62.87	43.56	(19.31)	-30.71%
6	74.40	49.27	(25.13)	-33.78%
7	85.93	54.98	(30.95)	-36.02%
8	97.46	60.70	(36.76)	-37.72%
9	108.99	66.41	(42.58)	-39.07%
10	120.52	72.12	(48.40)	-40.16%
15	178.17	100.68	(77.49)	-43.49%
20	235.82	129.24	(106.58)	-45.20%
25	293.47	157.80	(135.67)	-46.23%
32	376.49	198.93	(177.56)	-47.16%
35	408.77	214.92	(193.85)	-47.42%
36	420.30	220.63	(199.67)	-47.51%
40	466.42	243.48	(222.94)	-47.80%
50	581.72	300.60	(281.12)	-48.33%
75	869.97	443.40	(426.57)	-49.03%
100	1,158.22	586.20	(572.02)	-49.39%
Average User				
2.61	35.28	29.89	(5.39)	-15.28%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**NORTH MIDDLETOWN**  
**Residential - 5/8" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch N

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
0	\$31.52	\$15.00	(\$16.52)	-52.41%
1	31.52	21.36	(10.16)	-32.23%
2	31.52	27.73	(3.79)	-12.02%
3	43.85	34.09	(9.76)	-22.26%
4	56.18	40.46	(15.72)	-27.98%
5	68.51	46.82	(21.69)	-31.66%
6	79.58	53.18	(26.40)	-33.17%
7	90.65	59.55	(31.10)	-34.31%
8	101.72	65.91	(35.81)	-35.20%
9	112.79	72.28	(40.51)	-35.92%
10	123.86	78.64	(45.22)	-36.51%
15	171.26	110.46	(60.80)	-35.50%
20	218.66	142.28	(76.38)	-34.93%
25	266.06	174.10	(91.96)	-34.56%
30	313.46	205.92	(107.54)	-34.31%
35	360.86	237.74	(123.12)	-34.12%
40	408.26	269.56	(138.70)	-33.97%
45	455.66	301.38	(154.28)	-33.86%
50	503.06	333.20	(169.86)	-33.77%
75	740.06	492.30	(247.76)	-33.48%
100	977.06	651.40	(325.66)	-33.33%
Average User 3.79	53.59	39.12	(14.47)	-27.00%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**NORTH MIDDLETOWN**  
**Commercial - 5/8" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch N

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
0	\$28.79	\$15.00	(\$13.79)	-47.90%
1	31.52	20.71	(10.81)	-34.30%
2	31.52	26.42	(5.10)	-16.18%
3	49.39	32.14	(17.25)	-34.93%
4	67.26	37.85	(29.41)	-43.73%
5	85.13	40.70	(44.43)	-52.19%
6	103.00	49.27	(53.73)	-52.17%
7	120.87	54.98	(65.89)	-54.51%
8	138.74	60.70	(78.04)	-56.25%
9	156.61	66.41	(90.20)	-57.60%
10	174.48	72.12	(102.36)	-58.67%
15	263.83	100.68	(163.15)	-61.84%
20	353.18	129.24	(223.94)	-63.41%
25	442.53	157.80	(284.73)	-64.34%
32	571.19	198.93	(372.26)	-65.17%
35	621.23	214.92	(406.31)	-65.40%
36	639.10	220.63	(418.47)	-65.48%
40	710.58	243.48	(467.10)	-65.74%
50	889.28	300.60	(588.68)	-66.20%
75	1,336.03	443.40	(892.63)	-66.81%
100	1,782.78	586.20	(1,196.58)	-67.12%
Average User 9.95	173.59	71.83	(101.76)	-58.62%

**Kentucky American Water Company**  
**Case No. 2018-00358**  
**Forecast Year for the 12 Months Ended June 30, 2020**  
**Typical Bill Comparisons under Present and Proposed Rates**  
**NORTH MIDDLETOWN**  
**Sales for Resale - 6" Meter**

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch N

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
0	\$0.00	\$746.70	\$746.70	0.00%
25	114.25	865.70	751.45	657.72%
50	228.50	984.70	756.20	330.94%
75	342.75	1,103.70	760.95	222.01%
100	457.00	1,222.70	765.70	167.55%
150	685.50	1,460.70	775.20	113.09%
200	914.00	1,698.70	784.70	85.85%
250	1,142.50	1,936.70	794.20	69.51%
500	2,285.00	3,126.70	841.70	36.84%
750	3,427.50	4,316.70	889.20	25.94%
1,000	4,570.00	5,506.70	936.70	20.50%
1,500	6,855.00	7,886.70	1,031.70	15.05%
2,242	10,244.57	11,417.19	1,172.62	11.45%
2,500	11,425.00	12,646.70	1,221.70	10.69%
2,930	13,390.10	14,693.50	1,303.40	9.73%
3,000	13,710.00	15,026.70	1,316.70	9.60%
5,000	22,850.00	24,546.70	1,696.70	7.43%
7,500	34,275.00	36,446.70	2,171.70	6.34%
10,000	45,700.00	48,346.70	2,646.70	5.79%
15,000	68,550.00	72,146.70	3,596.70	5.25%
25,000	114,250.00	119,746.70	5,496.70	4.81%
50,000	228,500.00	238,746.70	10,246.70	4.48%
Average User 3,089	14,118.90	15,452.60	1,333.70	9.45%