

**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

<u>Schedule</u>	<u>Description</u>
A	Overall Financial Summary

For electronic version, see KAW_APP_EX37A_112818.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

Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Requirement - SCH A

Version: Original Updated Revised

Witness: M. Schwarzell

Line #	Base Period Ended 2/29/2019	Forecast Period Ended 6/30/2020	Support Schedule Reference	Excel Reference
1				
2	Present Rate Utility Operating Income:			
3				
4	Operating Revenue at Present Rates:	\$91,907,987	\$88,518,852	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
5				
6	Less: Deductions:			
7	Operating and Maintenance	\$34,285,634	\$37,805,851	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
8	Depreciation	16,275,109	18,316,098	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
9	Amortization of UPAA	8,556	24,567	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
10	Amortization Expense	267,920	263,438	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
11	State Income Taxes	990,031	503,710	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
12	Federal Income Taxes	4,152,637	2,218,907	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
13	Investment Tax Credits	(78,492)	(78,492)	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
14	General Taxes:	7,362,427	7,814,766	Exhibit 37 Schedule C-1 Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
15	Total Deductions (Sum Lines 7 - 15):	\$63,263,822	\$66,868,843	
16				
17	Present Rate Operating Income (Line 4 - Line 16):	\$28,644,165	\$21,650,009	
18				
19				
20				
21	Revenue Requirement and Increase Comparison:	Base Period Ended 2/29/2019	Forecast Period Ended 6/30/2020	Support Schedule Reference
22				Excel Reference
23	Net Original Cost Rate Base	\$422,336,312	\$441,122,362	Exhibit 37 Schedule B-1 Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
24	Rate of Return	8.18%	8.25%	Exhibit 37 Schedule J-1.1 Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1
25				
26	Operating Income Required (Line 24 x Line 25):	\$34,547,110	\$36,392,595	
27				
28	Less: Operating Income at Present Rates (Line 18):	\$28,644,165	\$21,650,009	
29				
30	Increase in Operating Income Required (Line 27 - Line 29)	\$5,902,945	\$14,742,586	
31				
32	Gross Revenue Conversion Factor	134.7457%	134.7457%	Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H
33				
34	Requested Revenue Increase (Line 31 x Line 33)	\$7,953,966	\$19,865,003	
35				
36	Percent Increase over Operating Revenue at Present Rates (Line 35 / Line 4):	8.65%	22.44%	
37				
38	Revenue Requirement (Line 4 + Line 35)	\$99,861,953	\$108,383,855	

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

For electronic version, see KAW_APP_EX37B_112818.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

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

Witness Responsible: Melissa Schwarzell

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period
1			
2	Utility Plant In Service	B-2	\$753,810,856
3			
4	Property Held for Future Use	B-2.6	0
5			
6	Utility Plant Acquisition Adjustments	WP - 1-14	245,668
7			
8	Accumulated Depreciation	B-3	(184,346,729)
9			
10			
11			
12	Net Utility Plant In Service		569,709,795
13			
14			
15	Construction Work in Progress	B-4	11,883,349
16			
17	Working Capital Allowance	B-5/W/P - 1-13	2,686,000
18			
19	Other Working Capital Allowance	B-5 & W/P - 1-5	807,789
20			
21	Contributions in Aid of Construction	B-6	(71,499,658)
22			
23	Customer Advances	B-6	(12,185,374)
24			
25	Deferred Income Taxes	B-6	(90,649,441)
26			
27	Deferred Investment Tax Credits	B-6	(16,378)
28			
29	Deferred Maintenance	W/P-1-10	10,368,643
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>\$422,336,312</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

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

Witness Responsible: Melissa Schwarzell

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	\$810,058,267	\$790,806,081
3				
4	Property Held for Future Use	B-2.6	0	0
5				
6	Utility Plant Acquisition Adjustments	WP - 1-14	212,912	225,195
7				
8	Accumulated Depreciation	B-3	(206,300,148)	(197,770,499)
9				
10				
11				
12	Net Utility Plant In Service		603,971,030	593,260,778
13				
14				
15	Construction Work in Progress	B-4	4,645,017	7,859,210
16				
17	Working Capital Allowance	B-5/W/P - 1-13	3,754,000	3,754,000
18				
19	Other Working Capital Allowance	B-5 & W/P - 1-5	807,789	807,789
20				
21	Contributions in Aid of Construction	B-6	(74,388,870)	(73,319,577)
22				
23	Customer Advances	B-6	(14,266,894)	(13,508,680)
24				
25	Deferred Income Taxes	B-6	(90,588,400)	(90,721,671)
26				
27	Deferred Investment Tax Credits	B-6	(6,175)	(10,001)
28				
29	Deferred Maintenance	W/P-1-10	12,345,613	11,816,493
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		\$447,428,590	\$441,122,362

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: _X_ ORIGINAL ___ 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	\$1,701,411	100%	\$1,701,410.71	\$0	\$1,701,411
4						
5	Source of Supply and Pumping	97,016,769		97,016,769	0	97,016,769
6						
7	Water Treatment	98,441,344		98,441,344	0	98,441,344
8						
9	Transmission and Distribution	494,190,970		494,190,970	0	494,190,970
10						
11	General	60,111,534		60,111,534	0	60,111,534
12						
13	Completed Construction not Classified	0		0	0	0
14						
15	Other (Acquisitions)	2,348,828		2,348,828	0	2,348,828
16						
17	Total	\$753,810,856		\$753,810,856	\$0	\$753,810,856

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

Line No.	Major Property Grouping	Forecasted Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Intangibles	\$1,743,392	<u>100%</u>	\$1,743,392.04	\$0	\$1,743,392	\$1,722,100
2							
3	Source of Supply and Pumping	102,364,348		102,364,348	0	102,364,348	100,364,726
4							
5	Water Treatment	119,982,634		119,982,634	0	119,982,634	112,751,478
6							
7	Transmission and Distribution	514,119,900		514,119,900	0	514,119,900	507,174,879
8							
9	General	69,499,164		69,499,164	0	69,499,164	66,444,071
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>\$810,058,267</u>		<u>\$810,058,267</u>	<u>\$0</u>	<u>\$810,058,267</u>	<u>\$790,806,081</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: _X_ ORIGINAL ___ 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	\$550,660	<u>100%</u>	\$550,659.57	\$0	\$550,660
5	302.1	Franchise/Consents	70,261		70,261	0	70,261
6	339.1	Other Palant & Equip Intangible	1,080,490		1,080,490	0	1,080,490
7							
8		Total Intangibles	<u>\$1,701,411</u>		<u>\$1,701,411</u>	<u>\$0</u>	<u>\$1,701,411</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
12	304.2	Structures and Improvements SS	30,468,663		30,468,663	0	30,468,663
13	305.2	Collecting and Impounding Reservoirs	849,500		849,500	0	849,500
14	306.2	Lake, River and Other Intakes	1,795,762		1,795,762	0	1,795,762
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	18,560,480		18,560,480	0	18,560,480
18	310.2	Power Generation Equip	6,891,493		6,891,493	0	6,891,493
19	311.2	Pumping Equipment SS	37,060,365		37,060,365	0	37,060,365
20	339.2	Other Plant & Equip SS	0		0	0	0
21							
22		Total Source of Supply & Pumping	<u>\$97,016,769</u>		<u>\$97,016,769</u>	<u>\$0</u>	<u>\$97,016,769</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	40,965,007		40,965,007	0	40,965,007
27	311.3	Pumping Equipment WT	669,901		669,901	0	669,901
28	320.3	Water Treatment Equipment	56,006,253		56,006,253	0	56,006,253
29	339.3	Other Plant & Equip WT	0		0	0	0
30							
31		Total Water Treatment	<u>\$98,441,344</u>		<u>\$98,441,344</u>	<u>\$0</u>	<u>\$98,441,344</u>
32							
33		<u>Transmission and Distribution Plant</u>					
34	303.4	Land and Land Rights TD	\$7,550,225		\$7,550,225	\$0	\$7,550,225
35	304.4	Struct & Improve TD	1,500,741		1,500,741	0	1,500,741
36	311.4	Pumping Equipment TD	1,650,640		1,650,640	0	1,650,640
37	330.4	Dist Reservoirs & Standpipes	19,600,033		19,600,033	0	19,600,033
38	331.4	TD Mains	328,326,970		328,326,970	0	328,326,970
39	333.4	Services	54,352,066		54,352,066	0	54,352,066
40	334.4	Meters & Meter Installations	57,904,497		57,904,497	0	57,904,497
41	335.4	Hydrants	23,305,797		23,305,797	0	23,305,797
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>\$494,190,970</u>		<u>\$494,190,970</u>	<u>\$0</u>	<u>\$494,190,970</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 Schwarzelt

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ 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>General Plant</u>					
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0
5	304.5	Struct & Improve AG	17,558,313		17,558,313	0	17,558,313
6	340.5	Office Furniture and Equipment	22,377,481		22,377,481	0	22,377,481
7	341.5	Transportation Equipment	7,211,194		7,211,194	0	7,211,194
8	342.5	Stores Equipment	59,682		59,682	0	59,682
9	343.5	Tools, Shop and Garage Equipment	2,740,929		2,740,929	0	2,740,929
10	344.5	Laboratory Equipment	1,389,268		1,389,268	0	1,389,268
11	345.5	Power Operated Equipment	1,346,001		1,346,001	0	1,346,001
12	346.5	Communication Equipment	3,814,493		3,814,493	0	3,814,493
13	347.5	Miscellaneous Equipment	3,417,949		3,417,949	0	3,417,949
14	348.5	Other Tangible Property	196,224		196,224	0	196,224
15							
16		Total General	<u>\$60,111,534</u>		<u>\$60,111,534</u>	<u>\$0</u>	<u>\$60,111,534</u>
17							
18	Various	Acquisitions	<u>\$2,348,828</u>		<u>\$2,348,828</u>	<u>\$0</u>	<u>\$2,348,828</u>
19							
20		Total Utility Plant in Service	<u><u>\$753,810,856</u></u>		<u><u>\$753,810,856</u></u>	<u><u>\$0</u></u>	<u><u>\$753,810,856</u></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
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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	1,122,472		1,122,472	0	1,122,472	1,101,179
7								
8		Total Intangibles	<u>\$1,743,392</u>		<u>\$1,743,392</u>	<u>\$0</u>	<u>\$1,743,392</u>	<u>\$1,722,100</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	2,175,567		2,175,567	0	2,175,567	2,039,811
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	7,837,936		7,837,936	0	7,837,936	7,165,712
19	311.2	Power Equipment SS	41,133,247		41,133,247	0	41,133,247	39,922,272
20	339.2	Other Plant & Equip SS	0		0	0	0	0
21								
22		Total Source of Supply & Pumping	<u>\$102,364,348</u>		<u>\$102,364,348</u>	<u>\$0</u>	<u>\$102,364,348</u>	<u>\$100,364,726</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	47,271,142		47,271,142	0	47,271,142	46,487,352
27	311.3	Pumping Equipment WT	669,901		669,901	0	669,901	669,901
28	320.3	Water Treatment Equipment	71,241,408		71,241,408	0	71,241,408	64,794,042
29	339.3	Other Plant & Equip WT	0		0	0	0	0
30								
31		Total Water Treatment	<u>\$119,982,634</u>		<u>\$119,982,634</u>	<u>\$0</u>	<u>\$119,982,634</u>	<u>\$112,751,478</u>
32								
33		<u>Transmission and Distribution Plant</u>						
34	303.4	Land and Land Rights TD	\$7,600,225		\$7,600,225	\$0	\$7,600,225	\$7,565,466
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	1,633,648		1,633,648	0	1,633,648	1,640,020
37	330.4	Dist Reservoirs & Stanpipes	19,769,547		19,769,547	0	19,769,547	19,710,426
38	331.4	TD Mains	341,078,169		341,078,169	0	341,078,169	336,741,627
39	333.4	Services	56,762,147		56,762,147	0	56,762,147	55,894,826
40	334.4	Meters & Meter Installations	61,143,715		61,143,715	0	61,143,715	59,980,288
41	335.4	Hydrants	24,632,731		24,632,731	0	24,632,731	24,142,124
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>\$514,119,900</u>		<u>\$514,119,900</u>	<u>\$0</u>	<u>\$514,119,900</u>	<u>\$507,174,879</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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-1

Line No.	NARUC 96 Acct No.	Account Title	Forecasted		Adjustment	Adjusted		13 Month Average
			Forecasted	Jurisdictional Percent		Jurisdictional	Jurisdiction	
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0	\$0
5	304.5	Structures and Improvements AG	19,131,686		19,131,686	0	19,131,686	18,353,106
6	340.5	Office Furniture and Equipment	26,413,769		26,413,769	0	26,413,769	24,935,980
7	341.5	Transportation Equipment	7,900,512		7,900,512	0	7,900,512	7,697,595
8	342.5	Stores Equipment	37,249		37,249	0	37,249	45,661
9	343.5	Tools, Shop and Garage Equipment	3,301,367		3,301,367	0	3,301,367	3,162,566
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	4,088,363		4,088,363	0	4,088,363	4,002,483
13	347.5	Miscellaneous Equipment	5,742,007		5,742,007	0	5,742,007	5,345,716
14	348.5	Other Tangible Property	204,546		204,546	0	204,546	200,446
15								
16		Total General	<u>\$69,499,164</u>		<u>\$69,499,164</u>	<u>\$0</u>	<u>\$69,499,164</u>	<u>\$66,444,071</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>\$810,058,267</u>		<u>\$810,058,267</u>	<u>\$0</u>	<u>\$810,058,267</u>	<u>\$790,806,081</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: _X_ ORIGINAL ___ 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: _X_ ORIGINAL ___ 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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-1

Line No.	NARUC 96 Acct No.	Account Title	Base Period			Transfers/Reclassifications		Other Accts Involved	Base Period
			Beginning Balance	Additions	Retirements	Amount	Explanation		Ending Balance
1									
2									
3		<u>Intangible Plant</u>							
4	301.1	Organization	\$37,450	\$513,209	\$0	\$0		\$550,660	
5	302.1	Franchise/Consents	70,261	0	0	0		70,261	
6	339.1	Other Plant & Equip Intangible	713,074	411,141	43,725			1,080,490	
7									
8		Total Intangibles	<u>\$820,785</u>	<u>\$924,350</u>	<u>\$43,725</u>	<u>\$0</u>		<u>\$1,701,411</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		\$1,390,508	
12	304.2	Structures and Improvements SS	30,329,397	167,347	28,082	0		30,468,663	
13	305.2	Collecting and Impounding Reservoirs	852,536	0	3,037	0		849,500	
14	306.2	Lake, River and Other Intakes	1,680,525	115,403	167	0		1,795,762	
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	0	10,123	0		18,560,480	
18	310.2	Power Generation Equipment	5,692,557	1,219,021	20,084	0		6,891,493	
19	311.2	Pumping Equipment SS	34,470,713	2,836,410	246,758	0		37,060,365	
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>\$4,338,181</u>	<u>\$308,250</u>	<u>\$0</u>		<u>\$97,016,769</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	796,869	80,636	0		40,965,007	
27	311.3	Pumping Equipment WT	0	669,901	0	0		669,901	
28	320.3	Water Treatment Equipment	54,995,884	1,245,676	235,307	0		56,006,253	
29	339.3	Other Plant & Equipment WT	0	0	0	0		0	
30									
31		Total Water Treatment	<u>\$96,044,841</u>	<u>\$2,712,446</u>	<u>\$315,943</u>	<u>\$0</u>		<u>\$98,441,344</u>	
32									
33		<u>Transmission and Distribution Plant</u>							
34	303.4	Land and Land Rights TD	\$7,550,225	\$0	\$0	\$0		\$7,550,225	
35	304.4	Structures and Improvements TD	1,505,794	0	5,053	0		1,500,741	
36	311.4	Pumping Equipment TD	1,248,508	410,504	8,372	0		1,650,640	
37	330.4	Dist Reservoirs & Standpipes	19,563,068	76,936	39,970	0		19,600,033	
38	331.4	TD Mains	318,484,687	10,138,610	296,327	0		328,326,970	
39	333.4	Services	52,719,377	1,716,267	83,579	0		54,352,066	
40	334.4	Meter & Meter Installations	53,680,763	4,364,733	140,999	0		57,904,497	
41	335.4	Hydrants	22,604,347	869,601	168,151	0		23,305,797	
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>\$17,576,652</u>	<u>\$742,452</u>	<u>\$0</u>		<u>\$494,190,970</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: _X_ ORIGINAL ___ 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	1,082,698	63,750	23,977	0			1,122,472	1,101,179
7										
8		Total Intangibles	\$1,703,619	\$63,750	\$23,977	\$0			\$1,743,392	\$1,722,100
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	1,881,151	294,750	333	0			2,175,567	2,039,811
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	6,878,104	1,000,000	40,168	0			7,837,936	7,165,712
19	311.2	Pumping Equipment SS	38,984,398	2,491,249	342,401	0			41,133,247	39,922,272
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	0
21										
22		Total Source of Supply & Pumping	\$98,999,915	\$3,786,000	\$421,566	\$0			\$102,364,348	\$100,364,726
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	42,341,256	5,048,285	118,399	0			47,271,142	46,487,352
27	311.3	Pumping Equipment WT	669,901	0	0	0			669,901	669,901
28	320.3	Water Treatment Equipment	57,145,667	14,462,604	366,864	0			71,241,408	64,794,042
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	0
30										
31		Total Water Treatment	\$100,957,007	\$19,510,889	\$485,263	\$0			\$119,982,634	\$112,751,478
32										
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,550,225	\$50,000	\$0				\$7,600,225	\$7,565,466
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	1,646,392	0	12,744	0			1,633,648	1,640,020
37	330.4	Dist Reservoirs & Standpipes	19,636,037	196,500	62,990	0			19,769,547	19,710,426
38	331.4	TD Mains	330,455,137	11,074,031	450,999	0			341,078,169	336,741,627
39	333.4	Services	54,856,035	2,034,005	127,893	0			56,762,147	55,894,826
40	334.4	Meter & Meter Installations	58,610,969	2,602,839	70,093	0			61,143,715	59,980,288
41	335.4	Hydrants	23,596,685	1,082,731	46,686	0			24,632,731	24,142,124
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	\$497,851,965	\$17,040,106	\$772,172	\$0			\$514,119,900	\$507,174,879

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: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ 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	Various	Water Plant Assets	\$1,175,509	\$929,841	\$245,668		Proposed Treatment: Cost basis and UPAA included in rate base. Assets depreciated using KAWC composite rates and UPAA amortized over 10 years.
4							
5							
6							
7							
8							

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: _X_ 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				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: _X_ ORIGINAL ___ 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							

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: _X_ ORIGINAL ___ 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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Location/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net		Revenue Realized		Expenses Incurred	
					Original Cost	Amount	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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

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

NOT APPLICABLE IN THIS RATE CASE

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

EXHIBIT 37, SCHEDULE B-2.7
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: _X_ ORIGINAL ___ 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
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: _X_ ORIGINAL ___ 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
PAGE 1 of 4
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances	
			Total Company	Total Company		Jurisdictional Total	Adjusted Jurisdiction
1							
2							
3		<u>Intangible Plant</u>					
4	301.1	Organization	\$550,660	\$0	100%	\$0	\$0
5	302.1	Franchise/Consents	70,261	0		0	-
6	339.1	Other Palant & Equip Intangible	1,080,490	450,237		450,237	450,237
7							
8		Total Intangibles	<u>\$1,701,411</u>	<u>\$450,237</u>		<u>\$450,237</u>	<u>\$0</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
12	304.2	Structures and Improvements SS	30,468,663	6,853,782		6,853,782	6,853,782
13	305.2	Collecting and Impounding Reservoirs	849,500	315,738		315,738	315,738
14	306.2	Lake, River and Other Intakes	1,795,762	519,314		519,314	519,314
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	18,560,480	4,782,802		4,782,802	4,782,802
18	310.2	Power Generation Equip	6,891,493	856,613		856,613	856,613
19	311.2	Pumping Equipment SS	37,060,365	5,143,614		5,143,614	5,143,614
20	339.2	Other Plant & Equip SS	0	0		0	0
21	354.2	Other Plant & Equip WT	0	0		0	0
22							
23		Total Source of Supply & Pumping	<u>\$97,016,769</u>	<u>\$18,471,863</u>		<u>\$18,471,863</u>	<u>\$0</u>
24							
25		<u>Water Treatment Plant</u>					
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0
27	304.3	Structures and Improvements	40,965,007	8,073,057		8,073,057	8,073,057
28	311.3	Pumping Equipment WT	669,901	9,012		9,012	9,012
29	320.3	Water Treatment Equipment	56,006,253	14,372,300		14,372,300	14,372,300
30	339.3	Other Plant & Equip WT	0	0		0	0
31							
32		Total Water Treatment	<u>\$98,441,344</u>	<u>\$22,454,369</u>		<u>\$22,454,369</u>	<u>\$0</u>
33							
34		<u>Transmission and Distribution Plant</u>					
35	303.4	Land and Land Rights TD	\$7,550,225	\$0		\$0	\$0
36	304.4	Struct & Improve TD	1,500,741	669,323		669,323	669,323
37	311.4	Pumping Equipment TD	1,650,640	(54,818)		(54,818)	(54,818)
38	330.4	Dist Reservoirs & Standpipes	19,600,033	5,484,139		5,484,139	5,484,139
39	331.4	TD Mains	328,326,970	66,417,978		66,417,978	66,417,978
40	333.4	Services	54,352,066	27,629,615		27,629,615	27,629,615
41	334.4	Meters & Meter Installations	57,904,497	12,903,364		12,903,364	12,903,364
42	335.4	Hydrants	23,305,797	4,872,776		4,872,776	4,872,776
43	336.4	Backflow Prevention Devices	0	0		0	0
44	339.4	Other Plant & Equip TD	0	0		0	0
45							
46		Total Transmission and Distribution	<u>\$494,190,970</u>	<u>\$117,922,377</u>		<u>\$117,922,377</u>	<u>\$0</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
PAGE 3 of 4
Witness Responsible: Melissa Schwarzell

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

Line No.	NARUC 96 Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances					13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	
1									
2									
3		<u>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	1,122,472	549,203		549,203	0	549,203	511,003
7									
8		Total Intangibles	<u>\$1,743,392</u>	<u>\$549,203</u>		<u>\$549,203</u>	<u>\$0</u>	<u>\$549,203</u>	<u>\$511,003</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	2,175,567	571,838		571,838	0	571,838	551,192
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	7,837,936	1,079,363		1,079,363	0	1,079,363	992,357
19	311.2	Pumping Equipment SS	41,133,247	5,927,519		5,927,519	0	5,927,519	5,617,290
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>\$102,364,348</u>	<u>\$20,805,588</u>		<u>\$20,805,588</u>	<u>\$0</u>	<u>\$20,805,588</u>	<u>\$19,909,902</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	47,271,142	9,450,488		9,450,488	0	9,450,488	8,909,173
28	311.3	Pumping Equipment WT	669,901	33,397		33,397	0	33,397	24,252
29	320.3	Water Treatment Equipment	71,241,408	15,856,568		15,856,568	0	15,856,568	15,244,710
30	339.3	Other Plant & Equip WT	0	0		0	0	0	0
31									
32		Total Water Treatment	<u>\$119,982,634</u>	<u>\$25,340,452</u>		<u>\$25,340,452</u>	<u>\$0</u>	<u>\$25,340,452</u>	<u>\$24,178,136</u>
33									
34		<u>Transmission and Distribution Plant</u>							
35	303.4	Land and Land Rights TD	\$7,600,225	\$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	1,633,648	(10,306)		(10,306)	0	(10,306)	(26,937)
38	330.4	Dist Reservoirs & Standpipes	19,769,547	5,784,413		5,784,413	0	5,784,413	5,671,426
39	331.4	TD Mains	341,078,169	72,101,352		72,101,352	0	72,101,352	69,944,698
40	333.4	Services	56,762,147	29,747,752		29,747,752	0	29,747,752	28,943,579
41	334.4	Meters & Meter Installations	61,143,715	15,189,108		15,189,108	0	15,189,108	14,317,539
42	335.4	Hydrants	24,632,731	5,447,402		5,447,402	0	5,447,402	5,228,413
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>\$514,119,900</u>	<u>\$128,947,061</u>		<u>\$128,947,061</u>	<u>\$0</u>	<u>\$128,947,061</u>	<u>\$124,759,304</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. Adjustment is reducing the accumulated reserve and depreciation expense.
3						
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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: _X_ 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	(\$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. Adjustment is reducing the accumulated reserve and depreciation expense.
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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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: W/P-1-3

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2	D12-**01-P	Projects Funded by Others	\$275,000	\$0		\$275,000	100%	\$275,000	NA
3	R12-**A1	Mains - New	41,398	602		42,000		42,000	NA
4	R12-**B1	Mains - Replaced / Restored	594,482	5,518		600,000		600,000	NA
5	R12-**C1	Mains - Unscheduled	77,000	0		77,000		77,000	NA
6	R12-**D1	Mains - Relocated	94,159	841		95,000		95,000	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	4,968	32		5,000		5,000	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	29,808	193		30,000		30,000	NA
9	R12-**G1	Services and Laterals - New	76,500	0		76,500		76,500	NA
10	R12-**H1	Services and Laterals - Replaced	21,500	0		21,500		21,500	NA
11	R12-**I1	Meters - New	30,000	0		30,000		30,000	NA
12	R12-**J1	Meters - Replaced	80,000	0		80,000		80,000	NA
13	R12-**K1	ITS Equipment and Systems	50,000	0		50,000		50,000	NA
14	R12-**L1	SCADA Equipment and Systems	154,051	3,736		157,787		157,787	NA
15	R12-**M1	Security Equipment and Systems	25,000	0		25,000		25,000	NA
16	R12-**N1	Offices and Operations Centers	10,000	0		10,000		10,000	NA
17	R12-**O1	Vehicles	0	0		0		0	NA
18	R12-**P1	Tools and Equipment	33,600	0		33,600		33,600	NA
19	R12-**Q1	Process Plant Facilities and Equipment	195,155	4,845		200,000		200,000	NA
20	R12-**S1	Engineering Studies	3,719	15,281		19,000		19,000	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	468,277	4,393		472,671		472,671	NA
22	I12-020037	KRS I Chemical Storage and Feed Imp	1,186,988	122,492		1,309,481		1,309,481	15.41%
23	I12-020055	New Circle Rd Main Relocation Phase 2	274,199	25,257		299,455		299,455	29.95%
24	I12-020059	KRS2 Transfer Switch	61,664	4,079		65,743		65,743	6.57%
25	I12-020067	RRS Chemical Facility Upgrade/Chlor	3,107,065	67,258		3,174,322		3,174,322	30.23%
26	I12-020071	KRS1 Valve House Rehabilitation (Phase 5) - Reeves Drives	596,631	3,369		600,000		600,000	40.00%
27	I12-020074	Athens Boonesboro Main Ext - Phase	807,240	55,556		862,795		862,795	95.87%
28	I12-020076	KRS1 - Replace Incline Car	778,852	59,786		838,639		838,639	55.91%
29	I12-020079	Jacobson Pump Station	837,592	21,481		859,073		859,073	42.95%
30	I12-020089	Millersburg Chemical Feed & WQ Impr	273,570	2,744		276,314		276,314	32.51%
31	I12-020093	Richmond Rd Paving Imprvemnts - Fie	34,194	2,121		36,315		36,315	2.42%
32	I12-020099	KRS1 Pump #13 Replacement	1,021,300	49,367		1,070,667		1,070,667	89.22%
33	I12-300008	Owenton Operations Garage	177,308	13,179		190,486		190,486	19.05%
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45			\$11,421,219	\$462,129	\$0	\$11,883,349		\$11,883,349	
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Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: W/P-1-3

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2	D12-**01-P	Projects Funded by Others	\$480,000	\$0		\$480,000	100%	\$480,000	N/A
3	R12-**A1	Mains - New	146,486	1,514		148,000		148,000	N/A
4	R12-**B1	Mains - Replaced / Restored	986,267	13,733		1,000,000		1,000,000	N/A
5	R12-**C1	Mains - Unscheduled	88,500	0		88,500		88,500	N/A
6	R12-**D1	Mains - Relocated	59,107	893		60,000		60,000	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	29,797	203		30,000		30,000	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	57,109	391		57,500		57,500	N/A
9	R12-**G1	Services and Laterals - New	103,000	0		103,000		103,000	N/A
10	R12-**H1	Services and Laterals - Replaced	69,000	0		69,000		69,000	N/A
11	R12-**I1	Meters - New	86,875	0		86,875		86,875	N/A
12	R12-**J1	Meters - Replaced	125,000	0		125,000		125,000	N/A
13	R12-**K1	ITS Equipment and Systems	0	0		0		0	N/A
14	R12-**L1	SCADA Equipment and Systems	85,420	3,380		88,800		88,800	N/A
15	R12-**M1	Security Equipment and Systems	5,000	0		5,000		5,000	N/A
16	R12-**N1	Offices and Operations Centers	30,000	0		30,000		30,000	N/A
17	R12-**O1	Vehicles	100,000	0		100,000		100,000	N/A
18	R12-**P1	Tools and Equipment	274,820	0		274,820		274,820	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	469,129	5,871		475,000		475,000	N/A
20	R12-**S1	Engineering Studies	33,774	1,226		35,000		35,000	N/A
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	486,427	6,773		493,200		493,200	N/A
22	I12-020089	Millersburg Chemical Feed & WQ Impr	269,091	7,223		276,314		276,314	32.51%
23	I12-020093	Richmond Rd Paving Imprvments - Fie	30,270	6,045		36,315		36,315	2.42%
24	I12-030001	ERWA Main Interconnection	557,275	25,418		582,693		582,693	20.41%
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Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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

EXHIBIT 37, SCHEDULE B-4.1
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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: W/P-1-3

Line No.	Project Number	Description	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$275,000	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	42,000	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	600,000	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	77,000	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	95,000	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	5,000	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	30,000	NA
9	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	76,500	NA
10	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	21,500	NA
11	R12-**I1	Meters - New	NA	NA	NA	NA	NA	30,000	NA
12	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	80,000	NA
13	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	50,000	NA
14	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	157,787	NA
15	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	25,000	NA
16	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	10,000	NA
17	R12-**O1	Vehicles	NA	NA	NA	NA	NA	0	NA
18	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	33,600	NA
19	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	200,000	NA
20	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	19,000	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA	472,671	NA
22	I12-020037	KRS I Chemical Storage and Feed Imp	Sep-16	Mar-20	69.6%	8,500,000	8,500,000	1,309,481	15.41%
23	I12-020055	New Circle Rd Main Relocation Phase 2	Oct-16	Aug-19	82.7%	1,000,000	1,000,000	299,455	29.95%
24	I12-020059	KRS2 Transfer Switch	Dec-15	Mar-20	74.9%	1,500,000	1,000,041	65,743	6.57%
25	I12-020067	RRS Chemical Facility Upgrade/Chlor	Aug-17	Jul-19	79.0%	10,500,000	10,500,000	3,174,322	30.23%
26	I12-020071	KRS1 Valve House Rehabilitation (Phase 5) - Reeves Dr	Jan-19	May-19	38.7%	1,500,000	1,500,000	600,000	40.00%
27	I12-020074	Athens Boonesboro Main Ext - Phase	Oct-16	Jul-19	85.2%	850,000	900,000	862,795	95.87%
28	I12-020076	KRS1 - Replace Incline Car	Nov-16	Sep-19	79.9%	1,500,000	1,500,000	838,639	55.91%
29	I12-020079	Jacobson Pump Station	Apr-17	Jun-19	85.1%	1,700,000	2,000,000	859,073	42.95%
30	I12-020089	Millersburg Chemical Feed & WQ Impr	Dec-17	Jun-21	34.7%	850,000	850,000	276,314	32.51%
31	I12-020093	Richmond Rd Paving Imprvments - Fie	Mar-18	Jul-23	18.4%	1,500,000	1,500,000	36,315	2.42%
32	I12-020099	KRS1 Pump #13 Replacement	Jul-18	Jun-19	66.5%	1,400,000	1,200,000	1,070,667	89.22%
33	I12-300008	Owenton Operations Garage	Feb-17	Mar-20	65.6%	1,000,000	1,000,000	190,486	19.05%
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45						<u>\$31,800,000</u>	<u>\$31,450,041</u>	<u>11,883,349</u>	
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Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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

EXHIBIT 37, SCHEDULE B-4.1
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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: W/P-1-3

Line No.	Project Number		Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$480,000	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	148,000	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	1,000,000	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	88,500	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	60,000	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	30,000	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	57,500	NA
9	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	103,000	NA
10	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	69,000	NA
11	R12-**I1	Meters - New	NA	NA	NA	NA	NA	86,875	NA
12	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	125,000	NA
13	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	0	NA
14	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	88,800	NA
15	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	5,000	NA
16	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	30,000	NA
17	R12-**O1	Vehicles	NA	NA	NA	NA	NA	100,000	NA
18	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	274,820	NA
19	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	475,000	NA
20	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	35,000	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA	493,200	NA
22	I12-020089	Millersburg Chemical Feed & WQ Impr	Dec-17	Jun-21	71.3%	850,000	850,000	276,314	32.51%
23	I12-020093	Richmond Rd Paving Imprvments - Fie	Mar-18	Jul-23	42.6%	1,500,000	1,500,000	36,315	2.42%
24	I12-030001	ERWA Main Interconnection	Oct-19	Jun-23	19.2%	2,855,491	2,855,492	582,693	20.41%
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Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$250,000. The construction period may be as little as one week or as long as several 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
Witness Responsible: Melissa Schwarzell

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

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/6	<u>\$2,686,000</u>	<u>100.00%</u>	<u>\$2,686,000</u>
4						
5						
6						
7	Materials and Supplies	24-Month Average Balance	B-5.1, Page 1/2	<u>\$807,789</u>	<u>100.00%</u>	<u>\$807,789</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
Witness Responsible: Melissa Schwarzell

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

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3						
4						
5						
6	Working Capital	Lead/Lag Study	B-5.2, Page 4/6	<u>\$3,754,000</u>	<u>100.00%</u>	<u>\$3,754,000</u>
7						
8						
9						
10	Materials and Supplies	24 Month Average Balance	B-5.1, Page 2/2	<u>\$807,789</u>	<u>100.00%</u>	<u>\$807,789</u>

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

EXHIBIT 37, SCHEDULE B-5.1
Rate Base \[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5
PAGE 1 OF 2
Witness Responsible: Melissa Schwarzell

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

Line No.	Description	Total Company	24 - Month Average For Period		Total Company	Period Balance	
			Jurisdictional Percent	Jurisdictional Amount		Jurisdictional Percent	Jurisdictional Amount
1							
2							
3	<u>Materials and Supplies</u>						
4							
5							
6	Materials & Supplies	\$ 807,789	<u>100.00%</u>	\$807,789	\$807,789	<u>100.00%</u>	\$807,789
7							
8				<u>0</u>	<u>0</u>		<u>0</u>
9							
10		<u>\$807,789</u>		<u>\$807,789</u>	<u>\$807,789</u>		<u>\$807,789</u>
11							
12							
13							

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

EXHIBIT 37, SCHEDULE B-5.1
Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-5
PAGE 2 OF 2
Witness Responsible: Melissa Schwarzell

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

Line No.	Description	Total Company	24 - Month Average For Period		Total Company	Period Balance	
			Jurisdictional Percent	Jurisdictional Amount		Jurisdictional Percent	Jurisdictional Amount
1							
2							
3							
4							
5							
6	<u>Materials and Supplies</u>						
7							
8							
9	Materials and Supplies	\$ 807,789	<u>100.00%</u>	\$807,789	\$807,789	<u>100.00%</u>	\$807,789
10							
11				0	0		0
12							
13		<u>\$807,789</u>		<u>\$807,789</u>	<u>\$807,789</u>		<u>\$807,789</u>
14							
15							
16							
17							
18							

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
Witness Responsible: Melissa Schwarzell

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

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		<u>\$92,044,385</u>
4			
5	Average Daily Operating Funds		252,176
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>32.72</u>	
12			
13	(C) Net Interval	<u>10.65</u>	
14			
15	Total Working Capital		<u>\$2,685,674</u>
16			
17			
18	Use		<u>\$2,686,000</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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Description	Amount	Post Payment or (Lead) Days	Dollar Days
1				
2				
3	Salaries & Wages	7,184,124	12.00	\$86,209,488
4	Fuel, Power and Electric	4,136,408	26.40	109,207,786
5	Chemicals	1,902,437	41.39	78,740,167
6	Purchased Water	299,237	52.54	15,722,352
7	Waste Disposal	510,056	241.51	123,183,625
8	Service Company Charges	9,384,894	(3.50)	(32,886,546)
9	Contracted Services	914,525	53.37	48,804,838
10	Group Insurance	1,415,517	10.31	14,593,377
11	Opeb	114,601	141.50	16,216,042
12	Other Benefits	578,137	10.10	5,839,354
13	Pensions	439,161	(0.75)	(329,371)
14	Insurance Other than Group	686,069	(41.60)	(28,540,507)
15	Rents	22,122	(75.10)	(1,661,426)
16	Regulatory Expense	289,720	0.00	0
17	Maintenance Service & Supplies	1,124,817	39.83	44,801,180
18	Amortization	839,228	0.00	0
19	Uncollectibles	859,139	0.00	0
20	Office Supplies & Services	285,259	45.32	12,927,341
21	Employee Related Exp, Travel & Ent	126,714	66.06	8,370,184
22	Other Operating Expenses	3,173,469	38.23	121,322,723
23	Total O & M Expenses	34,285,634		622,520,607
24				
25	Depreciation and Amortization	16,551,585	0.00	0
26	Property Taxes	6,602,250	159.74	1,054,632,081
27	Utility Tax	193,619	(155.99)	(30,202,628)
28	Payroll Taxes	566,558	12.00	6,798,696
29	Income Taxes - Current - SIT	1,042,164	46.26	48,210,521
30	Income Taxes - Current - FIT	4,831,490	36.75	177,557,256
31	Deferred Income Taxes	(809,478)	0.00	0
32	Interest Expense - Long - Term Debt	12,233,304	91.70	1,121,806,529
33	Interest Expense - Short - Term Debt	244,370	18.90	4,617,680
34	Preferred Dividends	127,578	46.13	5,884,535
35	Net Income	16,175,311	0.00	0
36				
37	Net Operating Funds	\$92,044,385		\$3,011,825,277
38				
39				
40	Average Days Interval between Date Expenses are Incurred and Date of Payment			32.72
41				

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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$86,574,605	14.93	\$1,292,558,853
4				
5	Other Revenues	2,520,765	14.93	37,635,021
6				
7	Fire Service	<u>2,812,617</u>	15.09	<u>42,442,391</u>
8				
9	Total	<u>91,907,987</u>		<u>\$1,372,636,265</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			
22	Billing Date			5.20
23				
24	Number of Days between the Billing Date and the			
25	Date the Bills are Paid			<u>23.24</u>
26				
27	Total Average Days' Interval between Number of Days			
28	from Date Services are Furnished to Date Collections			
29	are Received			<u>43.37</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 4 OF 6
Witness Responsible: Melissa Schwarzell

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

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		<u>\$108,151,942</u>
4			
5	Average Daily Operating Funds		296,307
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>30.71</u>	
12			
13	(C) Net Interval	<u>12.67</u>	
14			
15	Total Working Capital		<u>\$3,754,210</u>
16			
17			
18	Use		<u>\$3,754,000</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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):
*

Line No.	DESCRIPTION	Amount	Post Payment or (Lead) Days	Dollar Days
1	Salaries & Wages	7,802,450	12.00	93,629,400
2	Fuel, Power and Electric	4,470,870	26.40	118,038,117
4	Chemicals	2,887,866	41.39	119,526,193
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	944,448	53.37	50,401,718
9	Group Insurance	1,720,314	10.31	17,735,704
10	Opeb	74,033	141.50	10,475,670
11	Other Benefits	648,763	10.10	6,552,698
12	Pensions	399,519	(0.75)	(299,639)
13	Insurance Other than Group	767,088	(41.60)	(31,910,902)
14	Rents	23,402	(75.10)	(1,757,558)
15	Regulatory Expense	410,186	0.00	0
16	Maintenance Service & Supplies	1,229,298	39.83	48,962,633
17	Amortization	1,091,902	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	137,862,953
22	Total O & M Expenses	37,805,851		675,744,995
23				
24	Depreciation and Amortization	18,604,102	0.00	0
25	Property Taxes	7,032,232	159.74	1,123,316,667
26	Utility Tax	175,930	(155.99)	(27,443,321)
27	Payroll Taxes	596,010	12.00	7,152,120
28	Income Taxes - Current - SIT	1,721,054	46.26	79,615,958
29	Income Taxes - Current - FIT	7,451,800	36.75	273,853,663
30	Deferred Income Taxes	(1,627,632)	0.00	0
31	Interest Expense - Long - Term Debt	12,836,661	91.70	1,177,134,985
32	Interest Expense - Short - Term Debt	220,561	18.90	4,167,779
33	Preferred Dividends	176,449	46.13	8,138,710
34	Net Income	23,158,924	0.00	0
35				
36	Net Operating Funds	\$108,151,942		\$3,321,681,556
37				
38				
39	Average Days Interval between Date Expenses are Incurred and Date of Payment			30.71
40				

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: ___X_ ORIGINAL ___ 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	\$81,870,501	14.93	\$1,222,326,580
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>\$87,964,826</u>		<u>\$1,313,892,630</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			
22	Billing Date		5.20	
23				
24	Number of Days between the Billing Date and the			
25	Date the Bills are Paid		<u>23.24</u>	
26				
27	Total Average Days' Interval between Number of Days			
28	from Date Services are Furnished to Date Collections			
29	are Received		<u><u>43.38</u></u>	
30				
31				

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

EXHIBIT 37, SCHEDULE B-6
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-6

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

PAGE 1 OF 2
Witness Responsible: Melissa Schwarzell

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	252	Customer Advances	W/P-1-6	<u>\$12,185,374</u>	<u>100.00%</u>	<u>\$12,185,374</u>
4						
5	271	Contributions in Aid of Construction	W/P-1-7	<u>\$71,499,658</u>		<u>\$71,499,658</u>
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				<u>\$16,378</u>		<u>\$16,378</u>
13						
14						
15	282	<u>Deferred Taxes:</u>				
16		Utiltiy Plant in Service	W/P-1-8	\$87,751,527		\$87,751,527
17		Deferred Maintenance	W/P-1-8	2,586,976		2,586,976
18		Deferred Debits	W/P-1-8	310,938		310,938
19						
20						
21						
22						
23						
24				<u>\$90,649,441</u>		<u>\$90,649,441</u>

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: _X_ ORIGINAL ___ 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>\$14,266,894</u>	100.00%	<u>\$14,266,894</u>	<u>\$13,508,680</u>
4							
5	271	Contributions in Aid of Construction	W/P-1-7	<u>\$74,388,870</u>		<u>\$74,388,870</u>	<u>\$73,319,577</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	\$87,216,219		\$87,216,219	\$87,474,385
17		Deferred Maintenance	W/P-1-8	3,080,231		3,080,231	2,948,215
18		Deferred Debits	W/P-1-8	291,950		291,950	299,071
19							
20							
21							
22							
23							
24				<u>\$90,588,400</u>		<u>\$90,588,400</u>	<u>\$90,721,671</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: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL 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: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL 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: _X_ ORIGINAL ___ 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	Utility Plant													
3	Utility Plant in Service	\$790,806,081	4.91%	\$753,810,856	3.98%	\$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	7,859,210	-33.86%	11,883,349	-4.86%	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	(197,770,499)	7.28%	(184,346,729)	24.27%	(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	225,195	-8.33%	245,668	21.67%	201,913	-3.87%	210,049	-3.73%	218,185	-3.59%	226,321	-3.47%	234,457
7														
8	Total Net Utility Plant	601,119,988	3.36%	581,593,144	-1.31%	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	Other Property and Investments													
11	Non-Util, Unrecovered and Sewer Utility	5,326,909	0.00%	5,326,909	2033%	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	0.00%	5,326,909	2033%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
17														
18														
19	Current and Accrued Assets													
20	Cash and Cash Equivalents	3,754,000	39.76%	2,686,000	-602.22%	(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	27.40%	5,370,998	-12.82%	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)	-6.41%	(859,139)	4.09%	(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	3.86%	5,564,766	22.01%	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	0.00%	85,082	-59.16%	208,326	231.90%	62,767	-17.99%	76,538	60.68%	47,635	-80.04%	238,684
28	Misc Accounts Receivable	524,098	-46.57%	980,940	26.78%	773,751	-13.24%	891,787	-9.70%	987,592	162.96%	375,563	2.78%	365,417
29	Materials and Supplies	807,789	0.00%	807,789	-0.85%	814,691	7.45%	758,199	-17.05%	913,996	-3.75%	949,561	48.91%	637,684
30	Other	491,592	-10.58%	549,732	49.89%	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	17,480,714	15.11%	15,186,168	31.77%	11,524,842	11.06%	10,376,839	2.56%	10,118,047	20.03%	8,429,824	-6.49%	9,014,884
33														
34														
35	Deferred Debits													
36	Unamortized Debt and													
37	Preferred Stock Expense	1,644,482	14.60%	1,435,034	-2.71%	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	820,373	-33.33%	1,230,559	147.43%	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	15,209,090	15.00%	13,225,768	25.31%	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	17,673,945	11.22%	15,891,361	26.86%	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	\$641,601,555	3.82%	\$617,997,581	0.72%	\$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: _X_ ORIGINAL ___ 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	Common Equity													
3	Common Stock Issued	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777
4	Paid-In-Capital	94,238,985	0.08%	94,163,572	0.03%	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	86,263,790	13.35%	76,101,512	11.99%	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	217,071,552	13.43%	206,833,861	12.02%	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	2,243,433	0.01%	2,243,111		0		0		0		0		0
9	Long-Term Debt	220,061,621	7.71%	204,313,966	-1.75%	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	439,376,606	6.29%	413,390,938	1.67%	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	Current and Accrued Liabilities													
15	Notes Payable	6,777,501	-60.38%	17,105,681	106.76%	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	10.51%	3,102,989	-38.70%	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	-136.78%	(2,141,054)	-200.21%	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	2.83%	5,871,762	173.66%	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	-7.08%	4,363,739	-8.33%	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	21,086,516	-25.50%	28,303,118	26.48%	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	Deferred Credits													
27	Customer Advances	13,508,680	10.86%	12,185,374	3.61%	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	90,721,671	0.08%	90,649,441	94.79%	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	-43.77%	125,309	-66.29%	371,733	-18.24%	454,638	-15.72%	539,435	-13.58%	624,232	-11.96%	709,029
30	Other	3,518,042	90.81%	1,843,744	-96.84%	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	107,818,857	2.88%	104,803,868	-10.38%	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	73,319,577	2.55%	71,499,658	5.65%	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	\$641,601,555	3.82%	\$617,997,581	0.72%	\$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_112818.pdf.

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

Data: X_Base Period X_Forecast Period
Version: X_Original _Updated _Revised

Exhibit 37, Schedule C-1
Exhibits\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 Rates	Adjustment for Proposed Rates	Forecast Year at Proposed Rates	Forecast Adjustment Worksheet	Forecast Adjustment Worksheet Location
1		Operating Revenues								
2	400	Water Revenues	Exh 37 C-2	\$89,387,222	(\$3,905,611)	\$85,481,611	\$19,865,003	\$105,346,614	Exhibit 37, Schedule M-1	Revenues\KAWC 2018 Rate Case - Revenue Exhibit.xlsx\Exhibit
3	400	Other Revenues	Exh 37 C-2	2,520,765	(37,550)	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	554,026	554,026		554,026	W/P - 1-4	Rate Base\KAWC 2018 Rate Case - Capital-Depr Exp.xlsx\Link Out
5	Total	Total Revenues (Sum Lines 2-3)		<u>\$91,907,987</u>	<u>(\$3,389,135)</u>	<u>\$88,518,852</u>	<u>\$19,865,003</u>	<u>\$108,383,855</u>		
6										
7	401	Operating Expenses								
8		O&M:								
9		Purchased Water	Exh 37 C-2	\$299,237	(\$46,741)	\$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	4,136,408	334,462	4,470,870	0	4,470,870	W/P - 3-2	O&M\KAWC 2018 Rate Case - Fuel and Power Exhibit.xlsx\Exhibit
11		Chemicals	Exh 37 C-2	1,902,437	985,429	2,887,866	0	2,887,866	W/P - 3-4	O&M\KAWC 2018 Rate Case - Chemicals Exhibit.xlsx\Exhibit
12		Waste Disposal	Exh 37 C-2	510,056	(102,573)	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	7,184,124	618,326	7,802,450	0	7,802,450	W/P - 3-1	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Labor Exhibit
14		Pension	Exh 37 C-2	439,161	(39,642)	399,519	0	399,519	W/P - 3-1c	O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Pension Exhibit
15		OPEB	Exh 37 C-2	114,601	(40,568)	74,033	0	74,033	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	1,415,517	304,797	1,720,314	0	1,720,314	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	578,137	70,626	648,763	0	648,763	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	9,384,894	334,124	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	914,525	29,923	944,448	0	944,448	W/P - 3-18	O&M\KAWC 2018 Rate Case - Contract Services Exhibit.xlsx\Exhibit
20		Building Maintenance & Services	Exh 37 C-2	693,169	15,701	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	250,802	(1,151)	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	29,196	2,952	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	285,259	61,556	346,815	0	346,815	W/P - 3-16	O&M\KAWC 2018 Rate Case - Office Supplies Exhibit.xlsx\Exhibit
24		Advertising & Marketing	Exh 37 C-2	7,988	0	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	126,714	72,977	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	656,773	192,662	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	22,122	1,280	23,402	0	23,402	W/P - 3-11	O&M\KAWC 2018 Rate Case - Rents Exhibit.xlsx\Exhibit
28		Transportation	Exh 37 C-2	373,594	50,370	423,964	0	423,964	W/P - 3-21	O&M\KAWC 2018 Rate Case - Transportation Exhibit.xlsx\Exhibit
29		Uncollectible Accounts	Exh 37 C-2	859,139	(55,046)	804,093	181,590	985,683	W/P - 3-10	O&M\KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx\Exhibit
30		Other Customer Accounting	Exh 37 C-2	1,161,947	180,101	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	289,720	120,466	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	686,069	81,019	767,088	0	767,088	W/P - 3-8	O&M\KAWC 2018 Rate Case - IOTG Exhibit.xlsx\Exhibit
33		Maintenance Supplies & Services	Exh 37 C-2	1,964,045	357,155	2,321,200	0	2,321,200	W/P - 3-13	O&M\KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx\Exhibit
34	Total	Total O&M Expenses (Sum of Lines 9-32):		<u>\$34,285,634</u>	<u>\$3,520,217</u>	<u>\$37,805,851</u>	<u>\$181,590</u>	<u>\$37,987,441</u>		
35										
36		Other Expenses								
37	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$16,275,109	\$2,040,989	\$18,316,098	\$0	\$18,316,098	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	267,920	(4,482)	263,438		263,438	W/P - 4-2	Rate Base\KAWC 2018 Rate Case - Amortization Expense.xlsx\Exhibit
40		State Income Tax								
41		Current State Income Tax	Exh 37 C-2	1,042,164	(303,293)	738,871	982,182	1,721,054	SCHEDULE E-1.4	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.4 State Inc Tax Forecast
42	409	Deferred State Income Tax	Exh 37 C-2	(52,133)	(183,029)	(235,162)	0	(235,162)	SCHEDULE E-1.4	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.4 State Inc Tax Forecast
43		Federal Tax								
44		Current Federal Income Tax	Exh 37 C-2	4,831,490	(1,298,605)	3,532,885	3,918,915	7,451,800	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	(678,853)	(635,125)	(1,313,978)	0	(1,313,978)	SCHEDULE E-1.3	Taxes\KAWC 2018 Rate Case - Income Tax Exhibit.xlsx\E-1.3 Federal Inc Tax Forecast
46	410	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	412									O&M\KAWC 2018 Rate Case - Property Tax Exhibit.xlsx\Exhibit O&M\KAWC 2018 Rate Case - PSC Fees Exhibit.xlsx\Exhibit O&M\KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx\Payroll Tax Exhibit
48	408	General Taxes	Exh 37 C-2	7,362,427	452,339	7,814,766	39,729	7,854,495	W/P - 5-1, 5-2, 5-3, 5-4	O&M\KAWC 2018 Rate Case - Taxes & Licenses Exhibit.xlsx\Exhibit
49	Total	Total Other Expense (Sum of Lines 36 -41)		<u>\$28,978,188</u>	<u>\$84,804</u>	<u>\$29,062,993</u>	<u>\$4,940,827</u>	<u>\$34,003,820</u>		
50										
51	Total	Expenses (Line 33 + Lines 42):		<u>\$63,263,822</u>	<u>\$3,605,021</u>	<u>\$66,868,843</u>	<u>\$5,122,417</u>	<u>\$71,991,261</u>		
52										
53	Utility	Operating Income (Line 5 - Line 44):		<u>\$28,644,165</u>	<u>(\$6,994,156)</u>	<u>\$21,650,009</u>	<u>\$14,742,586</u>	<u>\$36,392,595</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: X Original Updated Revised

Exhibit 37, Schedule C-2
Exhibits\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	\$49,744,539	(\$2,193,345)	\$47,551,194
3			40111100	ResSlS Billed Surch	461.1	(518)	518	0
4			40111200	ResSlS Billed DSIC	461.1	(456)	456	0
5			40112000	Res Sales Unbilled	461.1	416,113	(416,113)	0
6			40121000	Com Sales Billed	461.2	22,628,762	(964,814)	21,663,948
7			40122000	Com Sales Unbilled	461.2	427,146	(427,146)	0
8			40131000	Ind Sales Billed	461.3	2,813,213	(297,321)	2,515,892
9			40132000	Ind Sales Unbilled	461.3	28,117	(28,117)	0
10			40141000	Publ Fire Billed	462.1	3,807,205	(196,095)	3,611,110
11			40142000	Publ Fire Unbilled	462.1	(6)	6	0
12			40145000	Priv Fire Billed	462.2	2,801,452	(136,731)	2,664,721
13			40146000	Priv Fire Unbilled	462.2	11,165	(11,165)	0
14			40151000	Publ Auth Billed	462.2	5,785,621	(82,246)	5,703,375
15			40152000	Publ Auth Unbilled	461.4	271,611	(271,611)	0
16			40161000	SlS/Rsle Billed	461.4	1,882,705	(171,615)	1,711,090
17			40161050	SlS/Rsle Billed I/C	466.	15,096	(15,096)	0
18			40162000	SalesforRsle Unbilld	467.	39,606	(39,606)	0
19			40171000	Misc Sales Billed	466.	80,697	1,343,165	1,423,862
20			40171300	MiscSlS Bill Unmtrd	474.	150	(150)	0
21			40172000	Misc Sales Unbilled	474.	(1,430)	1,430	0
22			40180100	Oth Wtr Rev-Temp SvC	474.	15	(15)	0
23			40189900	Other Water Revenue	471.	(1,363,581)	0	(1,363,581)
24				Total		89,387,222	(3,905,611)	85,481,611
25								
26	420	AFUDC			420	0	554,026	554,026
27				Total		0	554,026	554,026
28								
29	400	Other revenues	40310100	OthRev-Late Pymt Fee	470.	837,881	(53,397)	784,484
30			40310200	OthRev-Rent	472.	95,656	1,222	96,878
31			40310250	OthRev-Rent I/C	473.	154,932	(2)	154,930
32			40310300	OthRev-CFO	471.	0	0	0
33			40310400	OthRev-NSF Ck Chrg	471.	30,420	420	30,840
34			40310500	OthRev-App/InitFee	471.	776,520	(10,839)	765,681
35			40310600	OthRev-Usage Data	471.	51,797	(259)	51,538
36			40310700	OthRev-Reconnct Fee	471.	573,394	25,470	598,864
37			40319900	OthRev-Misc Svc	471.	165	(165)	0
38				Total		2,520,765	(37,550)	2,483,215
39								
40	401	Purchased water	51010000	Purchased Water	610.1	299,237	(46,741)	252,496
41				Total		299,237	(46,741)	252,496
42								
43	401	Fuel and power	51510000	Purchased Power	615.8	2,141,918	(1,917,907)	224,011
44			51510011	Purchased Power SS	615.1	91,968	(22,728)	69,240
45			51510012	Purchased Power P	615.1	246,430	296,401	542,831
46			51510013	Purchased Power WT	615.3	1,641,892	1,974,833	3,616,725
47			51510014	Purchased Power TD	615.5	8,200	9,863	18,063
48			51520000	Fuel for Power Prod	616.1	6,000	(6,000)	0
49				Total		4,136,408	334,462	4,470,870
50								
51	401	Chemicals	51800000	Chemicals	618.3	1,902,437	985,429	2,887,866
52				Total		1,902,437	985,429	2,887,866
53								
54	401	Waste disposal	51110000	Waste Disposal	675.3	476,720	(69,237)	407,483
55			51120000	Amort Waste Disposal	675.3	33,336	(33,336)	0
56				Total		510,056	(102,573)	407,483
57								
58	401	Salaries and wages	50100000	Labor Expense	601.8	5,971,937	(5,971,937)	0
59			50100001	Labor ExpenseAccrual	601.8	(61,217)	61,217	0
60			50101300	Labor Oper WT	601.3	964,606	2,431,974	3,396,580
61			50101305	Labor Oper WT SupEng	601.3	54,871	138,341	193,212
62			50101400	Labor Oper TD	601.5	97,942	246,932	344,874
63			50101405	Labor Oper TD SupEng	601.5	26,402	66,565	92,967
64			50101415	Labor Oper TD Lines	601.5	34,635	87,322	121,957
65			50101420	Labor Oper TD Meter	601.5	367,652	926,928	1,294,580
66			50101500	Labor Oper CA	601.7	13,171	33,207	46,378
67			50101510	Labor Oper CA MtrRd	601.7	134,277	338,540	472,817
68			50101520	Labor Oper CA CstSrv	601.7	102,255	257,806	360,061
69			50101600	Labor Oper AG	601.8	362,686	914,407	1,277,093
70			50101601	Labor Oper AG Dir&Of	603.8	161	406	567
71			50102300	Labor Maint WT	601.4	96,528	243,367	339,895

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

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 Version: Original Updated Revised

Exhibit 37, Schedule C-2
 Exhibits\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			50102400	Labor Maint TD	601.6	277,315	699,169	976,484
73			50102420	Labor Mnt TD Mains	601.6	23,681	59,705	83,386
74			50102430	Labor Mnt TD Service	601.6	59,903	151,028	210,931
75			50102435	Labor Mnt TD Meter	601.6	17,852	45,009	62,861
76			50102440	Labor Mnt TD Hydrant	601.6	9,575	24,141	33,716
77			50109900	Labor Cap Credits	601.8	(2,447,639)	(199,323)	(2,646,962)
78			50110000	Labor NS OT -Natural	601.8	639,111	(639,111)	0
79			50111300	LaborOper NS OT WT	601.3	145,972	113,633	259,605
80			50111400	LaborOper NS OT TD	601.5	15,804	12,303	28,107
81			50111415	LaborOperNS OT TD Ln	601.5	5,351	4,166	9,517
82			50111420	LaborOperNS OT TD Mt	601.5	48,078	37,427	85,505
83			50111500	LaborOper NS OT CA	601.7	1,089	848	1,937
84			50111510	LaborOperNS OT CA MR	601.7	17,862	13,905	31,767
85			50111520	LaborOperNS OT CA CS	601.7	6,274	4,884	11,158
86			50111600	LaborOper NS OT AG	601.8	122	95	217
87			50112300	LaborMaint NS OT WT	601.4	24,399	18,994	43,393
88			50112400	LaborMaint NS OT TD	601.6	93,016	72,409	165,425
89			50112420	LaborMaintNSOT TD Mn	601.6	8,862	6,899	15,761
90			50112430	LaborMaintNSOT TD Sv	601.6	16,804	13,081	29,885
91			50112435	LaborMaintNSOT TD Mt	601.6	3,539	2,755	6,294
92			50112440	LaborMaintNSOT TD Hy	601.6	1,634	1,272	2,906
93			50119900	LaborNSOT CapCredits	601.8	(359,649)	216,098	(143,551)
94			50171000	Annual Incent Plan	601.8	393,701	183,321	577,022
95			50171600	Comp Exp-Options	601.8	453	16	469
96			50171800	Comp Exp-RSU's	601.8	15,109	527	15,636
97				Total:		7,184,124	618,325	7,802,449
98								
99	401	Pension expense	50610000	Pension Expense	604.8	627,714	(73,596)	554,118
100			50610100	Pension Cap Credits	604.8	(188,553)	33,954	(154,599)
101				Total		439,161	(39,642)	399,519
102								
103	401	OPEB expense	50510000	PBOP Expense	604.8	169,677	(66,996)	102,681
104			50510100	PBOP Cap Credits	604.8	(55,076)	26,428	(28,648)
105				Total		114,601	(40,568)	74,033
106								
107	401		50550000	Group Insur Expense	604.8	1,978,520	422,002	2,400,522
108			50550100	Group Ins Cap Credits	604.8	(563,503)	(116,705)	(680,208)
109				Total		1,415,517	304,797	1,720,314
110								
111	401	Other benefits	50421000	401k Expense	604.8	267,244	38,929	306,173
112			50421100	401k Exp Cap Credits	604.8	(74,367)	(12,686)	(87,053)
113			50422000	DCP Expense	604.8	307,187	54,335	361,522
114			50422100	DCP Exp Cap Credits	604.8	(80,324)	(18,823)	(99,147)
115			50423000	ESPP Expense	604.8	14,837	2,712	17,549
116			50426000	Retiree Medical Exp	604.8	24,707	8,887	33,594
117			50426100	Retiree Med Cap Cr	604.8	(4,729)	(4,909)	(9,638)
118			50450000	Other Welfare	604.8	18,405	325	18,730
119			50450013	Other Welfare WT	604.3	1,556	27	1,583
120			50450014	Other Welfare TD	604.5	2,022	36	2,058
121			50450016	Other Welfare AG	604.8	13,196	233	13,429
122			50451000	Employee Awards	604.8	13,063	230	13,293
123			50452000	Emp Physical Exams	604.8	8,057	142	8,199
124			50454000	Safety Incent Awards	604.8	39	1	40
125			50456000	Tuition Aid	604.8	26,053	460	26,513
126			50457000	Training	604.8	39,890	704	40,594
127			50458000	Referral Bonus	604.8	1,301	23	1,324
128				Total		578,137	70,626	648,763
129								
130	401	Service Company Costs	53401000	AWWSC Labor OPEX	634.8	4,778,427	170,123	4,948,550
131			53401100	AWWSC Pension OPEX	634.8	299,355	10,658	310,013
132			53401200	AWWSC Group Ins OPEX	634.8	579,947	20,647	600,594
133			53401300	AWWSC Other Ben OPEX	634.8	392,082	13,959	406,041
134			53401400	AWWSC Cont Svcs OPEX	634.8	698,172	24,857	723,029
135			53401500	AWWSC Off Suppl OPEX	634.8	431,481	15,362	446,843
136			53401600	AWWSC Transportaion	634.8	65,561	2,334	67,895
137			53401700	AWWSC Rents OPEX	634.8	360,212	12,824	373,036
138			53401800	AWWSC Other operting supplies	634.8	102,677	3,656	106,333
139			53401900	AWWSC Maint OPEX	634.8	229,269	8,163	237,432
140			53402100	AWWSC Oth O&M OPEX	634.8	274,430	9,770	284,200
141			53402200	AWWSC Dpr/Amrt OPEX	634.8	818,645	29,146	847,791

Kentucky American Water Company
Case No. 2018-00358
Supporting Schedule for Jurisdictional Operating Income Summary
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Exhibit 37, Schedule C-2
Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx\]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
142			53402300	AWWSC Gen Tax OPEX	634.8	328,764	11,705	340,469
143			53402400	AWWSC Interest OPEX	634.8	45,533	1,621	47,154
144			53402500	AWWSC Oth Inc OPEX	634.8	(24,705)	(880)	(25,585)
145			53402600	AWWSC Inc Tax OPEX	634.8	5,044	180	5,224
146				Total		9,384,894	334,124	9,719,018
147								
148	401	Contracted services	53110013	Contr Svc-Eng WT	631.3	11,564	8,566	20,130
149			53110016	Contr Svc-Eng AG	631.8	3,304	2,447	5,751
150			53150000	Contr Svc-Other	636.8	175,587	(175,587)	0
151			53150011	Contr Svc-Other SS	636.1	10,163	7,528	17,691
152			53150013	Contr Svc-Other WT	636.3	35,239	26,104	61,343
153			53150014	Contr Svc-Other TD	636.5	79,016	58,532	137,548
154			53150015	Contr Svc-Other CA	636.7	(913)	(676)	(1,589)
155			53150016	Contr Svc-Other AG	636.8	72,219	53,497	125,716
156			53151000	Contr Svc-Temp EE	636.8	1,668	(1,668)	0
157			53151013	Contr Svc-Temp EE WT	636.3	7,139	(7,139)	0
158			53152000	Contr Svc-Lab Testng	635.3	20,972	(12,923)	8,049
159			53154000	Contr Svc-Audit Fees	632.8	149,874	(8,921)	140,953
160			53155000	Contr Svc-Legal	633.8	348,693	80,163	428,856
161				Total		914,525	29,923	944,448
162								
163	401	Building Maintenance and Services	52532000	Electricity	675.8	73,193	(73,193)	0
164			52532013	Electricity WT	675.3	3,707	3,278	6,985
165			52532014	Electricity TD	675.5	40,646	35,947	76,593
166			52532016	Electricity AG	675.8	36,966	32,693	69,659
167			52546000	Grounds Keeping	675.8	86,401	(86,401)	0
168			52546011	Grounds Keeping SS	675.1	4,926	4,357	9,283
169			52546013	Grounds Keeping WT	675.3	21,727	19,215	40,942
170			52546014	Grounds Keeping TD	675.5	21,867	19,339	41,206
171			52546016	Grounds Keeping AG	675.8	92,413	81,730	174,143
172			52548000	Heating Oil/Gas	675.8	13,095	(13,095)	0
173			52548013	Heating Oil/Gas WT	675.3	6,898	6,101	12,999
174			52548016	Heating Oil/Gas AG	675.8	2,371	2,097	4,468
175			52550000	Janitorial	675.8	45,117	(45,117)	0
176			52550013	Janitorial WT	675.3	1,551	1,372	2,923
177			52550014	Janitorial TD	675.5	7,637	6,754	14,391
178			52550016	Janitorial AG	675.8	32,844	29,047	61,891
179			52571000	Security Svc	675.8	14,487	(14,487)	0
180			52571011	Security Svc SS	675.1	14,490	12,815	27,305
181			52571014	Security Svc TD	675.5	305	270	575
182			52571100	Add'l Security Costs	675.8	60,566	(1,079)	59,487
183			52578000	Trash Removal	675.8	12,192	(12,192)	0
184			52578013	Trash Removal WT	675.3	4,184	3,700	7,884
185			52578014	Trash Removal TD	675.5	3,378	2,987	6,365
186			52578016	Trash Removal AG	675.8	6,345	5,611	11,956
187			52583000	Water & WW	675.8	43,507	(43,507)	0
188			52583011	Water & WW SS	675.1	27,668	24,469	52,137
189			52583013	Water & WW WT	675.3	5,785	5,116	10,901
190			52583016	Water & WW AG	675.8	8,903	7,874	16,777
191				Total		693,169	15,701	708,870
192								
193	401	Telecommunication expenses	52574000	Telephone	675.8	60,307	(60,307)	0
194			52574013	Telephone WT	675.3	13,754	14,021	27,775
195			52574015	Telephone CA	675.7	31,001	31,602	62,603
196			52574016	Telephone AG	675.8	7,542	7,688	15,230
197			52574100	Cell Phone	675.8	62,084	(62,084)	0
198			52574113	Cell Phone WT	675.3	2,987	3,045	6,032
199			52574114	Cell Phone TD	675.5	1,605	1,636	3,241
200			52574115	Cell Phone CA	675.7	19,248	9,960	29,208
201			52574116	Cell Phone AG	675.8	52,154	53,166	105,320
202			52574316	Wireless Serv 1st AG	675.8	120	122	242
203				Total		250,802	(1,151)	249,651
204								
205	401	Postage, printing and stationary	52562500	Overnight Shippng	675.8	10,832	(10,832)	0
206			52562511	Overnight Shippng SS	675.1	0	0	0
207			52562513	Overnight Shippng WT	675.3	10,363	11,814	22,177
208			52562514	Overnight Shippng TD	675.5	406	463	869
209			52562516	Overnight Shippng AG	675.8	2,218	2,529	4,747

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

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Exhibit 37, Schedule C-2
Exhibits\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
210			52566000	Postage	675.8	1,248	(1,248)	0
211			52566016	Postage AG	675.8	776	885	1,661
212			52566700	Printing	675.8	3,353	(659)	2,694
213				Total		29,196	2,952	32,148
214								
		Office supplies and services						
215	401		52510016	Bank Svc Charges-AG	675.8	92	160	252
216			52512500	Books&Publications	675.8	248	430	678
217			52526100	Credit Line Fees I/C	675.8	52,682	5,918	58,600
218			52542016	Forms AG	675.8	1,079	476	1,555
219			52562000	Office Supplies	675.8	18,640	(18,640)	0
220			52562011	Off&Adm Supplies SS	675.1	33	57	90
221			52562013	Off&Adm Supplies WT	675.3	9,449	16,382	25,831
222			52562014	Off&Adm Supplies TD	675.5	3,818	6,619	10,437
223			52562016	Off&Adm Supplies AG	675.8	10,128	17,559	27,687
224			52571500	Software Licenses	675.8	150,263	14,864	165,127
225			52582000	Uniforms	675.7	18,138	(18,138)	0
226			52582013	Uniforms WT	675.3	9,332	16,179	25,511
227			52582014	Uniforms TD	675.5	10,053	17,429	27,482
228			52582016	Uniforms AG	675.7	1,304	2,261	3,565
229				Total		285,259	61,556	346,815
230								
		Advertising & marketing expenses						
231	401		52503000	Advertising	660.8	7,988	(7,988)	0
232				Total		7,988	(7,988)	0
233								
		Employee Related Expense						
234	401		52534000	Employee Expenses	675.8	72,245	18,563	90,808
235			52534200	Conferences & Reg	675.8	8,813	2,264	11,077
236			52535000	Meals Deductible	675.8	35,622	9,153	44,775
237			52567000	Relocation Expenses	675.8	10,034	42,997	53,031
238				Total		126,714	72,977	199,691
239								
		Miscellaneous expenses						
240	401		52000000	M&S Expense (O&M)	620.5	78,639	(78,639)	0
241			52001000	M&S Expense (O&M)	620.5	(70,868)	70,868	0
242			52001100	M&S Oper Ss	620.1	129	175	304
243			52001200	M&S Oper P	620.1	(1,088)	(1,472)	(2,560)
244			52001300	M&S Oper WT	620.3	31,120	42,097	73,217
245			52001400	M&S Oper TD	620.5	30,078	40,687	70,765
246			52001500	M&S Oper CA	620.7	504	682	1,186
247			52001600	M&S Oper AG	620.8	21,962	29,709	51,671
248			52500000	Misc Expense (O&M)	675.8	55,070	(55,070)	0
249			52501100	Misc Oper SS	675.1	1,951	2,639	4,590
250			52501200	Misc Oper P	675.1	13	18	31
251			52501300	Misc Oper WT	675.3	8,243	11,151	19,394
252			52501400	Misc Oper TD	675.5	64,614	87,405	152,019
253			52501600	Misc Oper AG	675.8	(81,175)	164,205	83,030
254			52514500	Charitb Don-H/Ed/En	675.8	49,472	(49,472)	0
255			52514600	Charitb Don-Commnty	675.8	36,988	(36,988)	0
256			52514700	Community Partnrshps	675.8	41,694	(3,707)	37,987
257			52514901	Cust Edu Comm-Reg	675.8	11,721	6,539	18,260
258			52514903	Cust Edu Comm-Issues	675.8	14,387	4,611	18,998
259			52514904	Cust Edu Comm-Consrv	675.8	57,981	(16,853)	41,128
260			52514905	Cust Edu Comm-Printd	675.8	11,153	(356)	10,797
261			52514907	Cust Edu-Press Rls	675.8	1,542	914	2,456
262			52514909	Cust Edu-Video&Photo	675.8	5,672	(3,150)	2,522
263			52515000	Commun Relations-E	675.8	9,309	6,807	16,116
264			52515001	Commun Relations-S	675.8	3,469	2,123	5,592
265			52522000	Community Relations	675.8	250	338	588
266			52524000	Co Dues/Mmbrshp Ded	675.8	94,071	(1,246)	92,825
267			52527000	Directors Fees	675.8	43,350	8,528	51,878
268			52540000	Amort Bus Svc ProjXp	675.8	574	(89)	485
269			52548100	Hiring Costs	675.8	500	676	1,176
270			52549500	Inv Phys W/O Scrap	675.8	(473)	(1,619)	(2,092)
271			52554500	Lab Supplies	675.3	104,150	18,846	122,996
272			52556500	Low Income Pay Prog	675.8	67,500	(55,736)	11,764
273			52564000	Penalties Non-deduct	675.8	518	(518)	0
274			52568000	Research & Develop	675.8	23,632	4,587	28,219
275			52579000	Trustee Fees	675.8	21,029	15,182	36,211
276			52585000	Discounts Available	675.8	(81,092)	(21,459)	(102,551)

Kentucky American Water Company
Case No. 2018-00358
Supporting Schedule for Jurisdictional Operating Income Summary
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Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
277			52586000	PO Small Differences	675.8	184	249	433
278					Total	656,773	192,662	849,435
279								
280	401	Rents	54110000	Rents-Real Prop	641.8	5,057	(5,057)	0
281			54110014	Rents-Real Prop TD	641.5	7,148	3,689	10,837
282			54110016	Rents-Real Prop AG	641.8	1,500	774	2,274
283			54140000	Rents-Equip	642.8	1,629	(1,629)	0
284			54140011	Rents-Equip SS	642.1	565	292	857
285			54140013	Rents-Equip WT	642.3	5,740	2,962	8,702
286			54140016	Rents-Equip AG	642.8	483	249	732
287					Total	22,122	1,280	23,402
288								
289	401	Transportation	55000000	Transportation (O&M)	650.8	(2,943)	2,943	0
290			55000013	Trans Oper WT	650.3	459	487	946
291			55000016	Trans Oper AG	650.8	7,814	8,290	16,104
292			55000023	Trans Maint WT	650.4	517	549	1,066
293			55000024	Trans Maint TD	650.6	80	85	165
294			55000100	Trans Cap Credits	650.8	(132,201)	(20,882)	(153,083)
295			55010100	Trans Lease Costs	650.8	42,481	17,285	59,766
296			55010200	Trans Lease Fuel	650.8	251,570	37,064	288,634
297			55010300	Trans Lease Maint	650.8	184,672	3,174	187,846
298			55010500	Trans Reimb EE Prsnl	650.8	21,145	1,375	22,520
299					Total	373,594	50,370	423,964
300								
		Uncollectible accounts expense						
301	401		57010015	Uncoll Accts Exp CA	670.7	809,768	(73,400)	736,368
302			57010016	Uncoll Accts Exp AG	670.7	49,371	18,354	67,725
303					Total	859,139	(55,046)	804,093
304								
		Customer accounting, other						
305	401		52501500	Misc Oper CA	675.7	1,424	43	1,467
306			52510015	Bank Svc Charges-CA	675.7	140,647	3,726	144,373
307			52514906	Cust Edu-Bill Insert	675.8	10,004	266	10,270
308			52520000	Collection Agencies	675.7	303,523	157,327	460,850
309			52542015	Forms CA	675.7	135,893	3,603	139,496
310			52566015	Postage CA	675.7	570,456	15,136	585,592
311					Total	1,161,947	180,101	1,342,048
312								
313	401	Regulatory expense	56610000	Reg Exp-Amort	666.8	289,720	120,466	410,186
314					Total	289,720	120,466	410,186
315								
		Insurance other than group						
316	401		55110000	Ins Vehicle	656.8	29,358	204	29,562
317			55710000	Ins General Liabilty	657.8	427,078	107,149	534,227
318			55720000	Ins Work Comp	658.8	105,428	(13,610)	91,818
319			55720100	Ins W/C Cap Credits	658.8	(45,629)	19,984	(25,645)
320			55730000	Ins Other	659.8	112,354	(90,540)	21,814
321			55740000	Ins Property	659.8	57,480	57,832	115,312
322					Total	686,069	81,019	767,088
323								
		Maintenance supplies and services						
324	401		62002100	M&S Maint SS	620.2	11,559	(3,134)	8,425
325			62002300	M&S Maint WT	620.4	120,941	(9,639)	111,302
326			62002400	M&S Maint TD	620.6	172,000	33,767	205,767
327			62502100	Misc Maint SS	675.2	4,425	3,875	8,300
328			62502300	Misc Maint WT	675.4	77,124	31,279	108,403
329			62502400	Misc Maint TD	675.6	93,955	34,093	128,048
330			62502600	Misc Maint AG	675.8	358,100	12,405	370,505
331			62512000	Amort Def Maint	675.6	389,394	(389,394)	0
332			62512300	Amort Def Maint WT	675.4	122,004	(122,004)	0
333			62512400	Amort Def Maint TD	675.6	327,830	764,072	1,091,902
334			62520700	Misc Main Pvg/Bckfill	675.6	15,417	(19,987)	(4,570)
335			63110000	Contract Svc - Other Maint	631.6	142,571	(142,571)	0
336			63150021	Contr Svc-Maint SS	636.2	22,726	29,023	51,749
337			63150023	Contr Svc-Maint WT	636.4	36,773	46,962	83,735
338			63150024	Contr Svc-Maint TD	636.6	39,355	50,260	89,615
339			63150026	Contr Svc-Maint AG	636.8	29,871	38,148	68,019
340					Total	1,964,045	357,155	2,321,200
341								
342	403	Depreciation	68011000	Depr -UPIS General	403.	15,662,466	2,005,384	17,667,850
343			68012000	Depr -Amort CIAC Tx	403.	(272,911)	(70,580)	(343,491)

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
Version: Original Updated Revised

Exhibit 37, Schedule C-2
Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx\]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	
Amortization of investment tax credits									
374	412		69520000	ITC Restored FIT	412.11	(39,246)	39,246	0	
375			69522000	ITC Restored-3%	412.11	(3,828)	(3,828)	(7,656)	
376			69523000	ITC Restored-4%	412.11	0	0	0	
377			69524000	ITC Restored-10%	412.11	(35,418)	(35,418)	(70,836)	
378						(78,492)	0	(78,492)	
379									
General taxes									
380	408		68520000	Property Taxes	408.11	6,602,753	429,479	7,032,232	
381			68520100	Tax Discounts	408.11	(503)	503	0	
382			68532000	FUTA	408.12	7,017	(740)	6,277	
383			68532100	FUTA Cap Credits	408.12	(2,058)	261	(1,797)	
384			68533000	FICA	408.12	764,592	39,579	804,171	
385			68533100	FICA Cap Credits	408.12	(221,558)	(4,117)	(225,675)	
386			68535000	SUTA	408.12	25,875	(7,612)	18,263	
387			68535100	SUTA Cap Credits	408.12	(7,310)	2,081	(5,229)	
388			68543000	Othr Taxes & Licenses	408.13	4,263	6,331	10,594	
389			68544000	Gross Receipts Tax	408.13	2,382	(2,382)	0	
390			68545000	Utility Reg Assessme	408.10	186,974	(11,044)	175,930	
391						7,362,427	452,339	7,814,766	
392		Operating Income	Operating Income = Account Groups 400+420-401-403-406-407-408-409-410-412				\$28,644,165	(\$6,994,155)	\$21,650,010
393									
394	Breakdown by Major Account Group								
395	400	Sum Operating Revenues				91,907,987	(3,943,161)	87,964,826	
396	420	Sum AFUDC				0	554,026	554,026	
397	401	Sum Operating Expenses				34,285,634	3,520,216	37,805,850	
398	403	Sum Depreciation Expense				16,275,109	2,040,989	18,316,098	
399	406	Sum Amortization of UPA _A				8,556	16,011	24,567	
400	407	Sum Amortization Expense				267,920	(4,482)	263,438	
401	408	Sum Taxes Other Than income				7,362,427	452,339	7,814,766	
402	409	Sum Current Income Taxes				5,873,654	(1,601,898)	4,271,756	
403	410	Sum Deferred Tax				(730,986)	(818,154)	(1,549,140)	
404	412	Sum Investment Tax Credits				(78,492)	0	(78,492)	
405			Operating Income Summary			\$28,644,165	(\$6,994,155)	\$21,650,010	

**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_112818.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\[[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>	\$91,907,987	(\$3,389,135)	\$88,518,852	See D-2
2						
3						
4	401	Operating Expenses	34,285,634	3,520,217	37,805,851	See D-2
5						
6	403	Depreciation Expense	16,275,109	2,040,989	18,316,098	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	267,920	(4,482)	263,438	See D-2
11						
12	408	Taxes Other Than Income	7,362,427	452,339	7,814,766	See D-2
13						
14	409	Income Taxes (Current, Utility Operating Income)	5,873,654	(1,601,898)	4,271,756	See D-2
15						
16	410	Provision for Deferred Income Taxes	(730,986)	(818,154)	(1,549,140)	See D-2
19						
20	412	Investment Tax Credits	(78,492)	0	(78,492)	See D-2
		Utility Operating Income	\$28,644,165	(\$6,994,156)	\$21,650,009	

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

Data: X_Base Period X_Forecast Period
Version: X_Original _Updated _Revised

Exhibit 37, Schedule D-2
Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Table with columns: 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. Rows include Operating Revenues (Water Revenues: Residential, Commercial, Industrial, Public Fire, Private Fire, Public Authority Sales, Sale for Resale, Miscellaneous Sales, Other Water Revenues) and Other Revenues (OthRev-Late Pymt Fee, OthRev-Rent, OthRev-Rent I/C, OthRev-CFO, OthRev-NSF Ck Chrg, OthRev-App/InitFee, OthRev-Usage Data, OthRev-Reconnect Fee).

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\[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
21		OthRev-Misc Svc	165	(165)	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	554,026	554,026	W/P - 1-4	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link	Adjustment to Reflect AFUDC for the Forecast Year
24		Total Water , Other & AFUDC Revenues (Sum Lines 3-23)	91,907,987	(3,389,135)	88,518,852			
25								
26	401	Operating Expense						
27		O&M:						
28		Purchased Water	299,237	(46,741)	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	4,136,408	334,462	4,470,870	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	1,902,437	985,429	2,887,866	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	510,056	(102,573)	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	7,184,124	618,326	7,802,450	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	439,161	(39,642)	399,519	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 Service Cost estimate for the months July 2019 - June 2020. Expense is net of capitalization.
34		OPEB	114,601	(40,568)	74,033	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 Service Cost estimate for the months July 2019 - June 2020. Expense is net of capitalization.
35		Group Insurance	1,415,517	304,797	1,720,314	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	578,137	70,626	648,763	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 assitance, training, drug screenings, health & safety incentives, and biological exposure vaccinations.
37		Support Services	9,384,894	334,124	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	914,525	29,923	944,448	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	693,169	15,701	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: X_Base Period X_Forecast Period
Version: X_Original _Updated _Revised

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

Table with columns: 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. Includes rows 40-52 and a total row 53.

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

Data: X_Base Period X_Forecast Period
Version: X_Original _Updated _Revised

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

Table with columns: 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. Rows include Depreciation, Amortization of UPAA, State Income Tax, Federal Tax, Investment Tax Credits, and General taxes.

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\[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

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_112818.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 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	\$91,907,987	\$0	\$91,907,987
3					
4	Book Deductions (-)				
5		O&M Expenses	(34,285,634)	-	(34,285,634)
6		Depreciation, Amortization, & Cost of Removal	(16,551,585)	-	(16,551,585)
7		Taxes Other Than Income	(7,362,427)	-	(7,362,427)
8		Interest Expense	(12,919,999)	-	(12,919,999)
9		Total Book Deductions (Sum Lines 5 - 10)	(\$71,119,645)	\$0	(\$71,119,645)
10					
11		Book Pre-Tax Income (Line 2 + Line 11)	\$20,788,342	\$0	\$20,788,342
12					
13		Current State Income Tax	(\$1,042,164)	\$0	(\$1,042,164)
14		Tax Amortizations	144,434	-	144,434
15					
16	Reconciling Items				
17		Permanent Differences:			
18		(Deduction) or Reversal of Deduction			
18		Non-Deductible Meals	17,811	-	17,811
19		Non-Deductible Penalties and Mandatory Dividends	190,889	-	190,889
20		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$20,099,312	\$0	\$20,099,312
21					
22		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(12,669,543)	-	(12,669,543)
24		Reverse Deduction of Book Depreciation	15,770,655	-	15,770,655
25		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
26		Reverse Deduction of Amortization of UPAA	-	-	-
27		Reverse Deduction of Deferred Maintenance Amortization	839,228	-	839,228
28		Deduct Actual Deferred Maintenance Expenditures	(\$2,547,540)	-	(2,547,540)
29		Reverse All CIAC Amortization Credits	(2,228,479)	-	(2,228,479)
30		Reflect Actual Taxable CIAC Received	7,125,783	-	7,125,783
31		Reflect Repairs Deduction	(4,833,629)	-	(4,833,629)
32		Reverse Book Cost of Removal	2,841,122	-	2,841,122
33		Reflect Actual Cost of Removal	(1,446,898)	-	(1,446,898)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	\$2,907,783	\$0	\$2,907,783
35					
36		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$23,007,095	\$0	\$23,007,095
37					
38	Calculation of Current Federal Income Taxes				
39		Tax Rate	21.00%	21.00%	21.00%
40		Current Taxes (Line 35 x Line 38)	4,831,490	-	4,831,490
41		Adjustment For Tax Provision			
42		Total Current Taxes	4,831,490	-	4,831,490
43		Less: Prior Year Adjustment			
44		Total Federal Income Taxes - Current (Line 41 - Line 42)	\$4,831,490	\$0	\$4,831,490
45					
46	Calculation of Deferred Federal Income Taxes				
47		Federal Deferred Taxes Related to UPIS, CIAC, and Repairs	(664,183)	-	(664,183)
48		Federal Deferred Taxes Related to Deferred Maintenance	340,808	-	340,808
49		Federal Deferred Taxes Related to Property Losses	(11,388)	-	(11,388)
50		Federal Deferred Taxes Related to Cost of Removal	(278,148)	-	(278,148)
51		Federal Deferred Taxes - Prior Year	-	-	-
52		Items Deferred	(612,910)	\$0	(\$612,910)
53		Adjustment For Tax Provision			
54		Sum Items Deferred	(\$612,910)	\$0	(\$612,910)
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		Sum Total Federal Deferred Taxes + Amortization of ITC	(\$757,345)	\$0	(\$757,345)
61					
62					
63		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)	\$4,074,145	\$0	\$4,074,145

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	Book Revenue (+)				
2		Operating Revenue	\$91,907,987	\$0	\$91,907,987
3					
4	Book Deductions (-)				
5		O&M Expenses	(34,285,634)	-	(34,285,634)
6		Depreciation, Amortization, & Cost of Removal	(16,551,585)	-	(16,551,585)
7		Taxes Other Than Income	(7,362,427)	-	(7,362,427)
9		Interest Expense	(12,919,999)	-	(12,919,999)
10		Total Book Deductions (Sum Lines 5 - 10)	(\$71,119,645)	\$0	(\$71,119,645)
11					
12		Book Pre-Tax Income (Line 2 + Line 11)	\$20,788,342	\$0	\$20,788,342
13					
14		Tax Amortizations	\$62,971	-	62,971
15					
17	Reconciling Items				
18		Permanent Differences:			
18		(Deduction) or Reversal of Deduction			
19		Non-Deductible Meals	17,811	-	17,811
20		Non-Deductible Penalties and Mandatory Dividends	190,916	-	190,916
21		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$21,060,040	\$0	\$21,060,040
22					
23		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
24		Deduct Tax Depreciation (State or Federal)	(15,794,081)	-	(15,794,081)
26		Reverse Deduction of Book Depreciation	15,770,655	-	15,770,655
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	839,228	-	839,228
30		Deduct Actual Deferred Maintenance Expenditures	(\$2,547,540)	-	(2,547,540)
31		Reverse All CIAC Amortization Credits	(2,228,479)	-	(2,228,479)
32		Reflect Actual Taxable CIAC Received	7,125,783	-	7,125,783
33		Reflect Repairs Deduction	(4,833,629)	-	(4,833,629)
35		Reverse Book Cost of Removal	2,841,122	-	2,841,122
36		Reflect Actual Cost of Removal	(1,446,898)	-	(1,446,898)
37		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$216,754)	\$0	(\$216,754)
38					
39		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$20,843,286	\$0	\$20,843,286
40					
41	Calculation of Current State Income Taxes				
42		Tax Rate	5.0%	5.0%	5.0%
44		Current Taxes (Line 35 x Line 38)	1,042,164	\$ -	1,042,164
45		Adjustment For Tax Provision			-
46		Total Current Taxes	1,042,164	-	1,042,164
47		Less: Prior Year Adjustment	-	0	-
48		Total State Income Taxes (Line 41 - Line 42)	\$1,042,164	\$0	\$1,042,164
49					
50	Calculation of Deferred State Income Taxes				
51		State Deferred Taxes Related to UPIS, CIAC, and Repairs	(2,013)	-	(2,013)
53		State Deferred Taxes Related to Deferred Maintenance	85,416	-	85,416
54		State Deferred Taxes Related to Property Losses	(2,854)	-	(2,854)
55		State Deferred Taxes Related to Cost of Removal	(69,711)	-	(69,711)
56		State Deferred Taxes - Prior Year	-	0	-
57		Items Deferred	\$10,838	\$0	\$10,838
58		Adjustment For Tax Provision			-
59		Sum Items Deferred	\$10,838	\$0	\$10,838
60					
62		Amortization of Deferred Income Tax Assets & Liabilities			
63		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(62,971)	-	(62,971)
64		Sum Total Deferred Taxes	(\$52,133)	\$0	(\$52,133)
65					
66		Total Current + Deferred State Income Taxes (Line 43 + Line 57)	\$990,031	\$0	\$990,031
67					

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 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	\$88,518,852	\$19,865,003	\$108,383,855
3					
4	Book Deductions (-)				
5		O&M Expenses	(37,805,851)	(181,590)	(37,987,441)
6		Depreciation, Amortization, & Cost of Removal	(18,604,102)	-	(18,604,102)
7		Taxes Other Than Income	(7,814,766)	(39,729)	(7,854,495)
8		Interest Expense	(13,233,671)	-	(13,233,671)
9		Total Book Deductions (Sum Lines 5 - 9)	(\$77,458,390)	(\$221,319)	(\$77,679,709)
10					
11		Book Pre-Tax Income (Line 2 + Line 10)	\$11,060,462	\$19,643,684	\$30,704,146
12					
13		Current State Income Tax	(738,871)	(974,046)	(1,712,917)
14		Tax Amortizations	133,114	-	133,114
15					
16	Reconciling Items				
17		Permanent Differences:			
18		(Deduction) or Reversal of Deduction			
18		Non-Deductible Meals	22,388	-	22,388
19		Non-Deductible Penalties and Mandatory Dividends	176,449	-	176,449
20		Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$10,653,541	\$18,669,639	\$29,323,180
21					
22		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(13,827,692)	-	(13,827,692)
24		Reverse Deduction of Book Depreciation	17,683,624	-	17,683,624
25		Reverse Deduction of Amortization of Property Losses	57,086	-	57,086
26		Reverse Deduction of Amortization of UPAA	0	-	-
27		Reverse Deduction of Deferred Maintenance Amortization	1,091,902	-	1,091,902
28		Deduct Actual Deferred Maintenance Expenditures	(\$1,500,000)	-	(1,500,000)
29		Reverse All CIAC Amortization Credits	(2,403,755)	-	(2,403,755)
30		Reflect Actual Taxable CIAC Received	7,228,514	-	7,228,514
31		Reflect Repairs Deduction	(3,860,785)	-	(3,860,785)
32		Reverse Book Cost of Removal	3,052,003	-	3,052,003
33		Reflect Actual Cost of Removal	(1,351,177)	-	(1,351,177)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	\$6,169,720	\$0	\$6,169,720
35					
36		Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$16,823,262	\$18,669,639	\$35,492,900
37					
38	Calculation of Current Federal Income Taxes				
39		Tax Rate	21%	21%	21%
40		Current Taxes (Line 34 x Line 37)	\$3,532,885	\$3,920,624	\$7,453,509
41					
42					
43	Calculation of Deferred Federal Income Taxes				
44		Federal Deferred Taxes Related to UPIS, CIAC, and Repairs	(990,068)	-	(990,068)
45		Federal Deferred Taxes Related to Deferred Maintenance	81,416	-	81,416
46		Federal Deferred Taxes Related to Property Losses	(11,389)	-	(11,389)
47		Federal Deferred Taxes Related to Cost of Removal	(339,315)	-	(339,315)
48		Sum Items Deferred	(\$1,259,356)	\$0	(\$1,259,356)
49					
50		Amortization of Deferred Income Tax Assets & Liabilities			
51		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(54,622)	-	(54,622)
52					
53		Amortization of Deferred ITC	(78,492)	-	(78,492)
54		Sum Total Federal Deferred Taxes + Amortization of ITC	(\$1,392,470)	\$0	(\$1,392,470)
55					
56		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)	\$2,140,415	\$3,920,624	\$6,061,039
57					
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 Updated Revised

Line	Category	Item	Current Rates	At Proposed Rates	Forecast Period
			State Tax Calculation Forecast Period	Adjustments	At Proposed Rates
1	Book Revenue (+)				
2		Operating Revenue	\$88,518,852	\$19,865,003	\$108,383,855
3					
4	Book Deductions (-)				
5		O&M Expenses	(37,805,851)	(181,590)	(37,987,441)
6		Depreciation, Amortization, & Cost of Removal	(18,604,102)	-	(18,604,102)
7		Taxes Other Than Income	(7,814,766)	(39,729)	(7,854,495)
8		Interest Expense	(13,233,671)	(162,768)	(13,396,439)
9		Total Book Deductions (Sum Lines 5 - 9)	(\$77,458,390)	(\$384,088)	(\$77,842,478)
10					
11		Book Pre-Tax Income (Line 2 + Line 10)	\$11,060,462	\$19,480,916	\$30,541,378
12					
13		Tax Amortizations	62,374	-	62,374
14					
15	Reconciling Items				
16	Permanent Differences:				
17	(Deduction) or Reversal of Deduction				
18		Non-Deductible Meals	22,388	-	22,388
19		Non-Deductible Penalties and Mandatory Dividends	176,449	-	176,449
20		Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$11,321,672	\$19,480,916	\$30,802,588
21	Temporary Differences:				
22	(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)				
23		Deduct Tax Depreciation (State or Federal)	(16,541,655)	-	(16,541,655)
24		Reverse Deduction of Book Depreciation	17,683,624	-	17,683,624
25		Reverse Deduction of Amortization of Property Losses	57,086	-	57,086
26		Reverse Deduction of Amortization of UPAA	-	-	-
27		Reverse Deduction of Deferred Maintenance Amortization	1,091,902	-	1,091,902
28		Deduct Actual Deferred Maintenance Expenditures	(1,500,000)	-	(1,500,000)
29		Reverse All CIAC Amortization Credits	(2,403,755)	-	(2,403,755)
30		Reflect Actual Taxable CIAC Received	7,228,514	-	7,228,514
31		Reflect Repairs Deduction	(3,860,785)	-	(3,860,785)
32		Reverse Book Cost of Removal	3,052,003	-	3,052,003
33		Reflect Actual Cost of Removal	(1,351,177)	-	(1,351,177)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	\$3,455,757	\$0	\$3,455,757
35		Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$14,777,430	\$19,480,916	\$34,258,346
36					
37	Calculation of Current State Income Taxes				
38		Tax Rate	5.0%	5.0%	5.0%
39		Current Taxes (Line 34 x Line 37)	\$738,871	\$974,046	\$1,712,917
40					
41					
42	Calculation of Deferred State Income Taxes				
43		State Deferred Taxes Related to UPIS, CIAC, and Repairs	(105,297)	-	(105,297)
44		State Deferred Taxes Related to Deferred Maintenance	20,405	-	20,405
45		State Deferred Taxes Related to Property Losses	(2,854)	-	(2,854)
46		State Deferred Taxes Related to Cost of Removal	(85,041)	-	(85,041)
47		Sum Items Deferred	(\$172,788)	\$0	(\$172,788)
48					
49	Amortization of Deferred Income Tax Assets & Liabilities				
50		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(62,374)	-	(62,374)
51		Sum Total Deferred Taxes	(\$235,162)	\$0	(\$235,162)
52					
53					
54		Total Current + Deferred State Income Taxes (Line 38 + Line 50)	\$503,710	\$974,046	\$1,477,755
55					

Workpaper #:

SCHEDULE E-1.5

Excel Reference:

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	\$1,042,164	\$738,871	(\$303,293)
5	Sch E-1.2	Sch E-1.4	Deferred	(52,133)	(235,162)	(183,029)
6						
7						
8			Total State Income Taxes	<u>\$990,031</u>	<u>\$503,710</u>	<u>(\$486,322)</u>
9						
10						
11						
12			<u>Federal Income Taxes</u>			
13	Sch E-1.1	Sch E-1.3	Current	4,831,490	3,532,885	(1,298,605)
14	Sch E-1.1	Sch E-1.3	Deferred	(612,910)	(1,259,356)	(646,446)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	(65,942)	(54,622)	11,320
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(78,492)	(78,492)	0
17						
18						
19			Total Federal Income Taxes	<u>\$4,074,145</u>	<u>\$2,140,415</u>	<u>(\$1,933,730)</u>
20						
21						
22			Total Income Taxes	<u>\$5,064,176</u>	<u>\$2,644,124</u>	<u>(\$2,420,052)</u>

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

Line	Account Title	Total Utility	Jurisdictional Percent	Jurisdiction	Jurisdictional Code / Explanation
1					
2					
3					
4					NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.
5					
6					100% JURISDICTIONAL FOR KENTUCKY-AMERICAN WATER COMPANY.
7					
8					
9					

**EXHIBIT 37
SCHEDULE F**

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 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_112818.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: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-1
Exhibits\+Exhibits 1-36\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7
Witness Responsible: James Pellock

Line No.	Account No.	Social Organization / Service Club	Base Period		Forecasted Period	
			Total Utility	Jurisdictional %	Total Utility	Jurisdictional %
1	52514700	ALPHA BETA LAMBDA CHIPTR EDUCAT	\$500	100.00%	\$500	\$482
2	52514700	CENTRAL KY REGL SCI & ENGRG FA	1,000		1,000	963
3	52514700	CHRIS WARE	530		530	511
4	52514700	COMMERCE LEXINGTON	6,032		6,032	5,811
5	52514700	CROWN TROPHY	1,553		1,553	1,496
6	52514700	Daniel Boone Pioneer Festival	250		250	241
7	52514700	David Helm	51		51	49
8	52514700	Downtown Lexington Corp	1,500		1,500	1,445
9	52514700	Dr Martin Luther King Jr	500		500	482
10	52514700	East End Community Partners	500		500	482
11	52514700	Fayette County Public Schools	761		761	733
12	52514700	Georgetown Citizens Fire	250		250	241
13	52524000	GREATER LEXINGTON APARTMENT	371		371	357
14	52514700	HANDS ON ORIGINALS INC	4,832		4,832	4,655
15	52524000	Jessamine Co Chamber Commerce	550		550	530
16	52514700	Kentucky Association for Econo	2,500		2,500	2,408
17	52514700	KENTUCKY CHAMBER FOUNDATION IN	9,000		9,000	8,670
18	52514700	Kiwanis Club of Scott County	500		500	482
19	52514700	KY TN SECTION - AWWA	1,590		1,590	1,532
20	52514700	LEXARTS	5,000		5,000	4,817
21	52514700	Lexington Young Professional	500		500	482
22	52514700	March of Dimes Foundation	2,500		2,500	2,408
23	52514700	NoLi CDC Corporation	700		700	674
24	52514700	OWEN COUNTY CHAMBER OF COMMERC	2,120		2,120	2,042
25	52524000	OWEN COUNTY CHAMBER OF COMMERC	500		500	482
26	52514700	Rockcastle Co Chamber of Comm	100		100	96
27	52514700	ROTARY CLUB OF OWENTON	179		179	172
28	52514700	SEEDLEAF INC	1,000		1,000	963
29	52514700	TRIANGLE FOUNDATION	5,000		5,000	4,817
30	52514700	TRIPLE CROWN PHOTOGRAPHICS	451		451	434
31	52524000	WINCHESTER CLARK COUNTY	500		500	482
32	52514700	Women Leading Kentucky	1,500		1,500	1,445
33	52514700	Commonwealth Fund for KET	2,500		2,500	2,408
34	52514700	FAYETTE CO BOARD OF EDUCAITON	450		450	434
35	52514700	COMMERCE LEXINGTON	3,500		3,500	3,373
36	52514700	KENTUCKY CHAMBER OF COMMERCE	3,500		3,500	3,373
37	52514700	COMMERCE LEXINGTON	10,000		10,000	9,634
38	52514700	LEXINGTON PROFESSIONAL BASEBAL	5,000		5,000	4,817
39	52514700	BLUEGRASS GREENSOURCE INC	3,000		3,000	2,890
40	52514700	BLUEGRASS TOMORROW	2,500		2,500	2,408
41	52514700	KENTUCKY CHAMBER OF COMMERCE	10,000		10,000	9,634
42	52514700	GEORGETOWN SCOTT CTY CHAMBER O	625		625	602
43	52514700	GEORGETOWN SCOTT CTY CHAMBER O	1,200		1,200	1,156
44	52514700	Guardian Security	480		480	462
45	52514700	KENTUCKY CHAMBER OF COMMERCE	3,000		3,000	2,890
46	52524000	Pay4water.com	22		22	21
47	52524000	AWWA.ORG	11,390		11,390	10,973
48	52524000	BETTER BUSINESS BUREAU OF	1,650		1,650	1,590
49	52514700	CROWN TROPHY	74		74	71
50	52524000	DOWNTOWN LEXINGTON CORP	750		750	723
51	52524000	GRAMMARLY COB2R2-GG7S	30		30	29
52	52524000	HBA OF LEXINGTON	550		550	530
53	52524000	KAM KY ASSOC OF MFG	1,130		1,130	1,089
54	52524000	KENTUCKY RURAL WATE	500		500	482
55	52514700	KROGER #407	100		100	96
56	52524000	KYENVIRONMENTPROTE	196		196	189
57	52514700	NATURE-WATCH	50		50	48
58	52524000	NAWC	16,657		16,657	16,047
59	52524000	Paypal	685		685	660
60	52514700	PURDON'S RENTAL SALES	123		123	118
61	52524000	SAMS MEMBERSHIP	242		242	233
62	52514700	THE KITCHEN	22		22	39
63	52524000	WOODFORD COUNTY CHAMBER	520		520	501
64	52524000	KENTUCKY LEAGUE OF CITIES	2,500		2,500	2,408
65						
66			\$135,765		\$135,765	\$130,812

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: _X_ Original _____ Updated _____ Revised _____
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-2.1
Exhibits\+Exhibits 1-36\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	52514500	Building Industry Asc of Centr	\$500	100.00%	\$500	\$567	100.00%	\$567
2	52514500	Bluegrass Community Technical	25,000		25,000	28,348		28,348
3	52514500	Citizens Fire Academy	250		250	283		283
4	52514500	Evan Wade Kinniard	500		500	567		567
5	52514500	FoodChain Inc	2,500		2,500	2,835		2,835
6	52514500	Friends of Stoner Creek	3,710		3,710	4,207		4,207
7	52514500	James Mason Malin	500		500	567		567
8	52514500	Kentucky Cancerlink Inc	1,200		1,200	1,361		1,361
9	52514500	KY River Foothills Development	500		500	568		568
10	52514500	Lexington Fayette Urban Co Gov	2,500		2,500	2,835		2,835
11	52514500	Lexington Fraternal Order	200		200	227		227
12	52514500	Livingston Fire & Rescue Inc	250		250	283		283
13	52514500	Owenton Rotary Club 3744	500		500	567		567
14	52514500	Nature Sanctuary at Floracliff	4,712		4,712	5,343		5,343
15	52514500	Paris Bourbon County YMCA	500		500	567		567
16	52514500	Prichard Committee for Academic Excellence	500		500	567		567
17	52514500	Shelby Mullen	500		500	567		567
18	52514500	Shriners Hospitals for Children	2,650		2,650	3,005		3,005
19	52514500	YMCA of Central Kentucky	2,500		2,500	2,835		2,835
20	52514600	African American Forum	250		250	283		283
21	52514600	American Red Cross	2,500		2,500	2,835		2,835
22	52514600	Big Brothers Big Sisters	3,000		3,000	3,402		3,402
23	52514600	Bluegrass Council Boy Scouts	250		250	283		283
24	52514600	Bourbon County Fiscal Court	500		500	567		567
25	52514600	City of Georgetown	500		500	567		567
26	52514600	City of Millersburg	500		500	567		567
27	52514600	City of Owenton	500		500	567		567
28	52514600	City of Winchester	500		500	567		567
29	52514600	Clintonville Volunteer Fire Dept	500		500	567		567
30	52514600	Commerce Lexington	820		820	930		930
31	52514600	Community Action Council	2,500		2,500	2,835		2,835
32	52514600	Community Celebration DBA City	1,500		1,500	1,701		1,701
33	52514600	Franklin County Fiscal Court	500		500	567		567
34	52514600	Friends of the Arboretum	2,500		2,500	2,835		2,835
35	52514600	Georgetown Scott Cty Chamber of Commerce	1,200		1,200	1,361		1,361
36	52514600	Harrison County Fire Assoc	500		500	567		567
37	52514600	Hutchison Station Volunteer Fire Dept	500		500	567		567
38	52514600	Jonesville Fire Department	500		500	567		567
39	52514600	Kendyl & Friends Foundation	250		250	283		283
40	52514600	Kentucky Chamber of Commerce	2,750		2,750	3,118		3,118
41	52514600	Lexington Police Department	68		68	77		77
42	52514600	Lexington-Fayette NAACP	1,000		1,000	1,134		1,134
43	52514600	Lexington Fayette Urban Co Gov	500		500	567		567
44	52514600	Owen County 4H Council	250		250	283		283
45	52514600	Owen County Tourism	400		400	454		454
46	52514600	OWEN COUNTY VOLUNTEER FIRE DEP	500		500	567		567
47	52514600	Owen County Youth Services	250		250	283		283
48	52514600	REACH	1,500		1,500	1,701		1,701
49	52514600	United Way of the Bluegrass	10,000		10,000	11,339		11,339
50								
51			\$86,460		\$86,460	\$98,040		\$98,040

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

Exhibit 37, Schedule F-2.2
Exhibits\+Exhibits 1-36\[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: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-2.3
Exhibits\+Exhibits 1-36\[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	\$12,491	100.00%	\$12,491	\$13,293	100.00%	\$13,293
5					0	0		0
6					0	0		0
7					0	0		0
9					0	0		0
10								
11		Totals	<u>\$12,491</u>		<u>\$12,491</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: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-3
Exhibits\+Exhibits 1-36\[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	\$830		\$830	\$2,188		\$2,188
9								
10	4262	Institutional or Goodwill Advertising Expense	1,399		1,399	3,691		3,691
11								
12	93021	Conservation Advertising	144		144	380		380
13								
14	93089	Other (Educational)	2,005		2,005	5,291		5,291
15								
16		Totals	<u>\$4,378</u>		<u>\$4,378</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: _X_ Original ___ Updated ___ Revised ___
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-4
Exhibits\+Exhibits 1-36\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	\$237	\$0	\$0	\$0	\$0	\$237
4							
5	Magazine and Other	266	1,399	144	0	135	1,944
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	1,871	1,871
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>\$830</u>	<u>\$1,399</u>	<u>\$144</u>	<u>\$0</u>	<u>\$2,005</u>	<u>\$4,378</u>
22							
23							
24	Amount Assigned to Kentucky Retail	<u>\$830</u>	<u>\$1,399</u>	<u>\$144</u>	<u>\$0</u>	<u>\$2,005</u>	<u>\$4,378</u>
25							0.00%
26							
27	<u>Forecasted Period:</u>						
28							
29	Newspaper	\$625	\$0	\$0	\$0	\$0	\$625
30							
31	Magazine and Other	702	3,691	380	0	355	5,129
32							
33	Television	0	0	0	0	0	0
34							
35	Radio	861	0	0	0	0	861
36							
37	Direct Mail	0	0	0	0	4,935	4,935
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>\$2,188</u>	<u>\$3,691</u>	<u>\$380</u>	<u>\$0</u>	<u>\$5,291</u>	<u>\$11,550</u>
48							
49	Amount Assigned to Kentucky Retail	<u>\$2,188</u>	<u>\$3,691</u>	<u>\$380</u>	<u>\$0</u>	<u>\$5,291</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\+Exhibits 1-36\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7
Witness Responsible: James Pellock

Line No.	Description	Rate Case	Expense Breakdown		Total Company Unadjusted	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
			Annual Audit	Legal					
1									
2	<u>Base Period:</u>								
3									
4	Legal	\$159,235	\$0	\$348,693	\$507,928	100.00%	\$507,928	\$0	\$507,928
5									
6	Engineering	0	0	0	-		-	-	-
7									
8	Accounting	100,186	149,874	0	250,060		250,060	-	250,060
9									
10	Other	30,299	0	0	30,299		30,299	-	30,299
11									
12	Totals	\$289,720	\$149,874	\$348,693	\$788,287		\$788,287	\$0	\$788,287
13									
14									
15									
16									
17									
18									
19									
20	<u>Forecasted Period:</u>								
21									
22	Legal	\$187,500	\$0	\$428,856	\$616,356	100.00%	\$616,356	\$0	\$616,356
23									
24	Engineering	-	-	-	-		-	-	-
25									
26	Accounting	104,047	140,953	-	245,000		245,000	-	245,000
27									
28	Other	118,639	-	-	118,639		118,639	-	118,639
29									
30	Totals	\$410,186	\$140,953	\$428,856	\$979,995		\$979,995	\$0	\$979,995

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\+Exhibits 1-36\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 8/2018	Forecasted Period	Write-Offs	Base Period
16									
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	579,458	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						\$1,876,071	\$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: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-7
Exhibits\+Exhibits 1-36\[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	\$0
6		
7	Civic Activities	135,765
8		
9	Political Activities	0
10		
11	Other	0
12		
13	Totals	<u>\$135,765</u>
14		
15		
16		
17		
18		
19		
20	<u>Forecasted Period:</u>	
21		
22	Donations	\$0
23		
24	Civic Activities	130,812
25		
26	Political Activities	0
27		
28	Other	0
29		
30	Totals	<u>\$130,812</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_112818.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						
4	Base Period Expense:					
5	Total Salary	6,774,861	<u>100.00%</u>	\$6,774,861	\$0	\$6,774,861
6	Other Allowances and Compensation	409,263		409,263	0	\$409,263
7	Sub-total	<u>7,184,124</u>		<u>7,184,124</u>	<u>0</u>	<u>7,184,124</u>
8						
9	Employee Benefits:					
10	Pension	439,161		439,161	0	439,161
11	Group Insurance	1,530,118		1,530,118	0	1,530,118
12	Defined Contribution Plan	226,863		226,863	0	226,863
13	401-K Plan	192,877		192,877	0	192,877
14	Sub-total	<u>2,389,019</u>		<u>2,389,019</u>	<u>0</u>	<u>2,389,019</u>
15						
16	Payroll Taxes:					
17	F.I.C.A.	543,034		543,034	0	543,034
18	Federal Unemployment	4,959		4,959	0	4,959
19	State Unemployment	18,565		18,565	0	18,565
20	Sub-total	<u>566,558</u>		<u>566,558</u>	<u>0</u>	<u>566,558</u>
21	Total Compensation & Taxes	<u>\$10,139,701</u>		<u>\$10,139,701</u>	<u>\$0</u>	<u>\$10,139,701</u>
22						
23						
24						
25	Forecasted Period Expense:					
26	Total Salary	\$7,209,323	<u>100.00%</u>	\$7,209,323	0	\$7,209,323
27	Other Allowances and Compensation	593,127		593,127	0	593,127
28	Sub-total	<u>7,802,450</u>		<u>7,802,450</u>	<u>0</u>	<u>7,802,450</u>
29						
30	Employee Benefits:					
31	Pension	399,519		399,519	0	399,519
32	Group Insurance	1,794,347		1,794,347	0	1,794,347
33	Defined Contribution Plan	262,375		262,375	0	262,375
34	401-K Plan	219,120		219,120	0	219,120
35	Sub-total	<u>2,675,361</u>		<u>2,675,361</u>	<u>0</u>	<u>2,675,361</u>
36						
37	Payroll Taxes:					
38	F.I.C.A.	578,496		578,496	0	578,496
39	Federal Unemployment	4,480		4,480	0	4,480
40	State Unemployment	13,034		13,034	0	13,034
41	Sub-total	<u>596,010</u>		<u>596,010</u>	<u>0</u>	<u>596,010</u>
42						
43	Total Compensation & Taxes	<u>\$11,073,821</u>		<u>\$11,073,821</u>	<u>\$0</u>	<u>\$11,073,821</u>
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	Total Company													
3														
4	Employee Hours:													
5	Straight-Time Hours	250,841	-0.28%	250,130	6.17%	265,561	0.31%	266,383	3.43%	275,517	9.81%	302,533	4.83%	317,152
6	Overtime Hours	27,756	-12.08%	24,404	-6.27%	22,875	9.56%	25,062	30.63%	32,739	-9.91%	29,493	-45.63%	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>332,026</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>9.75%</u>		<u>5.06%</u>
12														
13														
14	Labor Dollars:													
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	8.76%	\$8,963,495	10.61%	\$9,914,428
16	Overtime Dollars	1,092,735	-12.47%	956,510	-1.66%	940,625	-2.87%	913,638	32.80%	1,213,326	-15.28%	1,027,917	-32.73%	691,474
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>\$9,991,412</u>		<u>\$10,605,902</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>11.47%</u>		<u>6.97%</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	6.34%	7,184,124	8.61%	7,802,450
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>71.90%</u>		<u>73.57%</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	0.03%	3,350,842	11.17%	3,725,016
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	-1.42%	2,389,019	11.99%	2,675,361
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>71.30%</u>		<u>71.82%</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	4.67%	797,484	3.92%	828,711
36	Payroll Taxes Expensed	471,426	15.11%	542,639	-0.68%	538,966	-1.14%	532,803	4.82%	558,470	1.45%	566,558	5.20%	596,010
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>71.04%</u>		<u>71.92%</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>	10.14%	<u>152</u>	0.00%	<u>152</u>

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	Administrative & General													
3														
4	Employee Hours:													
5	Straight-Time Hours	21,964	-5.88%	20,673	52.03%	31,429	-8.34%	28,807	-3.72%	27,734	2.51%	28,431	-12.95%	24,748
6	Overtime Hours	207	-11.11%	184	268.48%	678	-5.75%	639	28.64%	822	-25.42%	613	-36.43%	390
8	Total Employee Hours	<u>22,171</u>	2.00%	<u>20,857</u>	2.00%	<u>32,107</u>	2.00%	<u>29,446</u>	2.00%	<u>28,556</u>	2.00%	<u>29,044</u>	2.00%	<u>25,138</u>
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	<u>0.94%</u>		<u>0.89%</u>		<u>2.16%</u>		<u>2.22%</u>		<u>2.96%</u>		<u>2.16%</u>		<u>1.57%</u>
14	Labor Dollars:													
15	Straight-Time Dollars	\$861,342	0.98%	\$869,749	26.97%	\$1,104,342	-3.93%	\$1,060,914	-3.76%	\$1,021,048	39.29%	\$1,422,254	-16.23%	\$1,191,455
16	Overtime Dollars	6,403	8.65%	6,957	341.86%	30,740	-16.28%	25,737	1.31%	26,074	-57.75%	11,017	48.68%	16,380
18	Total Labor Dollars	<u>\$867,745</u>		<u>\$876,706</u>		<u>\$1,135,082</u>		<u>\$1,086,651</u>		<u>\$1,047,122</u>		<u>\$1,433,271</u>		<u>\$1,207,835</u>
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	<u>0.74%</u>		<u>0.80%</u>		<u>2.78%</u>		<u>2.43%</u>		<u>2.55%</u>		<u>0.77%</u>		<u>1.37%</u>
24	O&M Labor Dollars	867,745	1.03%	876,706	29.47%	1,135,082	-4.27%	1,086,651	-3.64%	1,047,122	36.88%	1,433,271	-15.73%	1,207,835
25	Ratio of Labor Dollars to													
26	Total Labor Dollars	<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>
29	Total Employee Benefits	284,523	11.13%	316,191	49.88%	473,908	-10.55%	423,919	-11.39%	375,623	26.89%	476,622	-13.11%	414,151
30	Employee Benefits Expensed	284,523	11.13%	316,191	49.88%	473,908	-10.55%	423,919	-11.39%	375,623	26.89%	476,622	-13.11%	414,151
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>
35	Total Payroll Taxes	62,819	16.41%	73,130	32.05%	96,568	-5.22%	91,524	-5.43%	86,558	30.58%	113,031	-18.37%	92,264
36	Payroll Taxes Expensed	62,819	16.41%	73,130	32.05%	96,568	-5.22%	91,524	-5.43%	86,558	30.58%	113,031	-18.37%	92,264
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>
41	Average Employee Levels	<u>21</u>	0.00%	<u>21</u>	4.76%	<u>22</u>	9.09%	<u>24</u>	0.00%	<u>24</u>	8.33%	<u>26</u>	0.00%	<u>26</u>
43	Year-End Employee Levels	<u>20</u>	10.00%	<u>22</u>	4.55%	<u>23</u>	8.70%	<u>25</u>	-4.00%	<u>24</u>	8.33%	<u>26</u>	0.00%	<u>26</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	Base Period:					
6	Total Salary	\$218,712	<u>100.00%</u>	\$218,712	\$0	\$218,712
7	Other Allowances and Compensation	185,905		185,905	0	\$185,905
8	Sub-total	404,617		404,617	0	404,617
9						
10	Employee Benefits:					
11	Pension	8,798		8,798	0	8,798
12	Group Insurance	9,257		9,257	0	9,257
13	Defined Contribution Plan	0		0	0	0
14	401-K Plan	5,468		5,468	0	5,468
15	Sub-total	23,523		23,523	0	23,523
16						
17	Payroll Taxes:					
18	F.I.C.A.	30,953		30,953	0	30,953
19	Federal Unemployment	28		28	0	28
20	State Unemployment	82		82	0	82
21	Sub-total	31,063		31,063	0	31,063
22						
23	Total Compensation and Taxes	\$459,203		\$459,203	\$0	\$459,203
24						
25						
26	Forecasted Period:					
27	Total Salary	\$226,554	<u>100.00%</u>	\$226,554	\$0	\$226,554
28	Other Allowances and Compensation	192,571		192,571	0	\$192,571
29	Sub-total	419,125		419,125	0	419,125
30						
31	Employee Benefits:					
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	23,719		23,719	0	23,719
37						
38	Payroll Taxes:					
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	32,173		32,173	0	32,173
43						
44	Total Compensation and Taxes	\$475,016		\$475,016	\$0	\$475,016
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	Base Period:					
6	Total Salary	\$160,139	100.00%	\$160,139	\$0	\$160,139
7	Other Allowances and Compensation	48,042		\$48,042	0	\$48,042
8	Sub-total	<u>208,181</u>		<u>208,181</u>	<u>0</u>	<u>208,181</u>
9						
10	Employee Benefits:					
11	Pension	0		0	0	0
12	Group Insurance	12,156		12,156	0	12,156
13	Defined Contribution Plan	5,697		5,697	0	5,697
14	401-K Plan	3,519		3,519	0	3,519
15	Sub-total	<u>21,372</u>		<u>21,372</u>	<u>0</u>	<u>21,372</u>
16						
17	Payroll Taxes:					
18	F.I.C.A.	10,222		10,222	0	10,222
19	Federal Unemployment	42		42	0	42
20	State Unemployment	165		165	0	165
21	Sub-total	<u>10,429</u>		<u>10,429</u>	<u>0</u>	<u>10,429</u>
22						
23	Total Compensation	<u>\$239,982</u>		<u>\$239,982</u>	<u>\$0</u>	<u>\$239,982</u>
24						
25						
26	Forecasted Period:					
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	Employee Benefits:					
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	Payroll Taxes:					
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_112818.pdf.

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

Data: Base Period Forecast Period
 Version: Original Updated Revised

Exhibit 37, Schedule H
 Exhibits\[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_112818.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: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S): SCH C

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

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	-6.00%	\$91,907,987	\$87,964,826	\$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	1.26%	34,285,634	37,805,851	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	4.15%	16,275,109	18,316,098	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	4.61%	276,476	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	20.32%	7,362,427	7,814,766	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	-41.50%	990,031	503,710	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	-65.85%	4,074,145	2,140,415	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	-8.96%	63,263,822	66,868,843	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	1.28%	28,644,165	21,095,983	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	12.17%	968,751	554,026	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	-72.18%	1,834,942	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	-62.41%	2,803,693	554,026	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	-12.01%	31,447,858	21,650,009	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	1.15%	12,360,882	12,757,486	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	2.15%	113,501	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	57.26%	244,370	244,370	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)	-50.54%	(210)	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	-112.24%	(226,362)	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	-12.86%	12,492,181	13,080,608	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	-11.44%	\$18,955,677	\$8,569,400	\$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 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	Historical					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	\$49,739,985	\$47,551,195	\$47,436,800	\$47,223,933	\$46,956,449
4	Commercial	20,548,912	21,763,177	22,827,850	23,439,618	24,241,979	22,686,065	21,663,947	21,451,805	21,332,429	21,398,938
5	Industrial	2,153,373	2,344,924	2,580,685	2,847,824	2,983,505	2,813,214	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	5,785,621	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	1,897,799	1,711,088	1,717,018	1,717,018	1,717,018
8	Miscellaneous	30,747	124,654	157,149	154,578	141,340	(1,282,884)	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	6,608,657	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	\$88,248,458	\$85,481,609	\$85,103,792	\$84,771,549	\$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	119,618	121,394	121,889	122,897	123,905
16	Commercial	8,900	8,904	8,925	9,005	9,076	9,099	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	740	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	39	39	39	39	39
21	Fire Service	2,115	2,132	2,222	2,250	2,306	2,361	2,362	2,362	2,362	2,362
22											
23	Total	124,037	125,600	127,282	128,752	130,251	131,900	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	119,930	121,874	122,379	123,391	124,403
28	Commercial	8,920	8,910	8,931	9,005	9,083	9,080	9,132	9,094	9,094	9,094
29	Industrial	24	25	27	28	30	29	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	39	39	39	39	39
33	Fire Service	2,117	2,183	2,240	2,258	2,336	2,361	2,362	2,361	2,361	2,361
34											
35	Total	125,396	126,211	127,953	129,251	130,668	132,201	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	2,493	2,378	2,355	2,342	2,349
41	Industrial	89,413	93,797	101,203	104,507	99,450	95,363	88,277	88,494	88,494	88,494
42	Other Public Authorities	11,606	11,711	11,235	11,973	9,041	7,823	7,625	7,625	7,625	7,625
43	Other Water Utilities	137,539	149,706	131,065	147,761	140,696	134,755	122,221	122,644	122,644	122,644
44	Miscellaneous	9,461	8,042	6,525	5,270	4,178	(33,036)	1,546	1,546	1,546	1,546
45	Fire Service	2,690	3,032	2,920	2,947	3,001	2,799	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.

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 Updated Revised

Exhibit 37 - Schedule I- 5
 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	2013	2014	2015	2016	2017	Base Period	Forecasted Period	3 Projected Calendar Years		
									2020	2021	2022
1											
2	<u>Sales by Customer Class:</u>										
3	Residential										
4	Commercial										
5	Industrial										
6	Other Public Authorities										
7	Other Water Utilities										
8	Miscellaneous										
9											
10	Total										
11											
12											
13	<u>Number of Customers:</u>										
14	<u>12-Month Average:</u>										
15	Residential										
16	Commercial										
17	Industrial										
18	Other Public Authorities										
19	Other Water Utilities										
20	Miscellaneous										
21											
22	Total										
23											
24											
25	<u>End of Period:</u>										
26	Residential										
27	Commercial										
28	Industrial										
29	Other Public Authorities										
30	Other Water Utilities										
31	Miscellaneous										
32											
33	Total										
34											
35											
36											
37	<u>Average Revenue per Customer:</u>										
38	Residential										
39	Commercial										
40	Industrial										
41	Other Public Authorities										
42	Other Water Utilities										
43	Miscellaneous										
44											
45											
46											
47	Note: Sales are stated in 1000 Gallons										

ALL COMPANY OPERATIONS ARE JURISDICTIONAL

**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_112818.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: ___X___ Original _____ 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	\$6,777,501	1.519%	\$3,110	\$6,780,612	3.274%	0.050%
3								
4	Long-Term Debt	W/P - 7-4	220,061,621	49.324%	100,990	220,162,611	5.900%	2.910%
5								
6	Preferred Stock	W/P - 7-5	2,243,433	0.503%	1,030	2,244,463	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	<u>217,071,552</u>	<u>48.654%</u>	<u>99,618</u>	<u>217,171,170</u>	<u>10.800%</u>	<u>5.250%</u>
9								
10	Total Capital		<u>\$446,154,108</u>	<u>100.000%</u>	<u>\$204,748</u>	<u>\$446,358,856</u>		<u>8.250%</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 Forecasted PeriodType 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 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	\$18,755,320	4.081%	\$6,910	\$18,762,230	3.338%	0.140%
3								
4	Long-Term Debt	J-3, Page 1	220,513,483	47.980%	81,243	220,594,726	5.880%	2.820%
5								
6	Preferred Stock	J-4, Page 1	2,243,626	0.488%	826	2,244,452	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	218,084,143	47.451%	80,349	218,164,492	10.800%	5.120%
9								
10	Total Capital		<u>\$459,596,573</u>	<u>100.000%</u>	<u>\$169,328</u>	<u>\$459,765,900</u>		<u>8.120%</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	\$17,105,681	3.974%	\$10,481	\$17,116,162	2.869%	0.110%
3								
4	Long-Term Debt	J-3, Page 2	204,313,966	47.460%	125,191	204,439,157	5.990%	2.840%
5								
6	Preferred Stock	J-4, Page 2	2,243,111	0.521%	1,375	2,244,486	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	<u>206,833,861</u>	<u>48.045%</u>	<u>126,734</u>	<u>206,960,595</u>	<u>10.800%</u>	<u>5.190%</u>
9								
10	Total Capital		<u>\$430,496,620</u>	<u>100.000%</u>	<u>\$263,781</u>	<u>\$430,760,400</u>		<u>8.180%</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 X Forecasted PeriodType of Filing: X 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>\$18,755,320</u>	<u>3.338%</u>	<u>\$626,015</u>
5					
6					
7	Weighted Cost of Short-Term Debt		<u>3.338%</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>\$17,105,681</u>	<u>2.869%</u>	<u>\$490,704</u>
5					
6					
7	Weighted Cost of Short-Term Debt		<u>2.869%</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

<u>Schedule</u>	<u>Description</u>
K	Comparative Financial Data

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

For electronic version, see KAW_APP_EX37K_112818.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: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): N/A

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

Table with 13 columns: 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. Rows include Plant Data, Utility Plant in Service, Intangible Plant, Source of Supply & Pumping Plant, Water Treatment Plant, Transmission & Distribution Plant, Sewer Plant, General Plant, Gross Plant, Less: Accumulated Depreciation, Accumulated Amortization, Net Plant in Service, Total CWIP, Total Plant Data, % of Construction Financed Internally, Capital Structure, Long-Term Debt, Preferred Stock, Common Equity, Total Capital.

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: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S): N/A

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

Line No.	Description	Forecasted Period	Base Period	Water Only 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	\$5.35	\$12.09	\$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	\$4.01	\$9.07	\$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	\$4.01	\$9.07	\$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)	74.95%	75.02%	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)	\$138.49	\$131.96	\$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)	3.95%	9.35%	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)	4.95%	7.37%	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)	3.64%	5.48%	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	2.38%	2.38%	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_112818.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: X_ Base Period X_ Forecasted Period
Type of Filing: X_ Original Updated Revised

Exhibit 37, Schedule L
Tariffs\[Exhibit 37 L.xlsx\Sch 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
2			private fire protection. Please see the testimony of Ms. Melissa Schwarzell for a general discussion about the impact of the change in water
3			service tariffs proposed by the testimony and exhibits of Ms. Connie Heppenstall. Also see the Cost of Service Study prepared by Ms.
4			Heppenstall attached to Exhibit 36.
5			
6			The Company is proposing to apply the same meter charges by the size of the meter to all customer classifications, and eliminate the different
7			meter charges for residential customers.
8			
9			The Company is proposing to revise its rates and charges to eliminate the separate rates for the former customers of the Eastern Rockcastle
10			Water District.
11			
12			The Company is proposing revisions to clarify that the rates and charges will apply to all customers within Kentucky American's service
13			territory unless otherwise noted. The Company is also proposing a revision to clarify that Service Classification No. 6 applies only to the
14			portion of the service territory supplied from the Kentucky River and the purpose of the rate for Kentucky River Authority withdrawal fees.
15			
16			The Company is proposing to add a new tariff for a Qualified Infrastructure Program Charge. The charge will recover the fixed costs (pre-tax
17			return and depreciation) of certain non-revenue producing distribution system replacement projects and water treatment facility replacement
18			projects completed and placed in service on an annual prospective basis between base rate cases and recorded in the individual utility plant
19			accounts. The purpose of this additional rider is to provide the Company with the resources to accelerate the replacement of aging water
20			distribution system and water treatment system infrastructure. The initial annual prospective QIP year will be the first full twelve month
21			period following the Forecast Test Period utilized by the Commission in establishing Base Rates of the Company in its prior Base Rate Case
22			proceeding. Please see Ms. Melissa Schwarzell's testimony.
23			
24			The Company added 3 additional counties for service availability on the Cover Page.
25			
26			The Company is proposing to adjust its Tapping Fee tariff due to decreased costs for water service installations. Additional gross-up for state
27			and federal income tax will be added to the rates. Please refer to the testimony of Mr. Brent O'Neill.
28			

**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_112818.pdf.

Kentucky American Water Company

Case No. 2018-00358

Revenue Summary

Base Period Ended 2/28/19 & 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	Sales of Water						
3	Residential	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$50,159,678	(\$2,608,484)	\$47,551,194	\$10,908,441	\$58,459,635
4	Commercial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	23,055,908	(1,391,960)	21,663,948	5,404,100	27,068,048
5	Industrial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	2,841,330	(325,438)	2,515,892	579,966	3,095,858
6	Other Public Authorities	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	6,057,232	(353,857)	5,703,375	1,420,526	7,123,901
7	Sale for Resale	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	1,937,407	(226,317)	1,711,090	367,221	2,078,311
8	Private Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	2,812,617	(147,896)	2,664,721	346,415	3,011,136
9	Public Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	3,807,199	(196,089)	3,611,110	838,067	4,449,177
10	Miscellaneous	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	(1,284,149)	1,344,430	60,281	0	60,281
11	Other Water Revenue	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
12	Total Sales of Water		89,387,222	(3,905,611)	85,481,611	19,864,736	105,346,347
13							
14							
15	Other Operating Revenues						
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	837,881	(53,397)	784,484	0	784,484
18	Rent	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	95,656	1,222	96,878	0	96,878
19	Rent I/C	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	154,932	(2)	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	30,420	420	30,840	0	30,840
22	Application/Initiation Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	776,520	(10,839)	765,681	0	765,681
23	Usage Data	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	51,797	(259)	51,538	0	51,538
24	Reconnect Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	573,394	25,470	598,864	0	598,864
25	Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	165	(165)	0	0	0
26	WW-Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
27	Total Other Operating Revenues		2,520,765	(37,550)	2,483,215	0	2,483,215
28							
29							
30	Total Operating Revenues		\$91,907,987	(\$3,943,161)	\$87,964,826	\$19,864,736	\$107,829,562

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	Revenues\[KAWC 2018 Rate Case -					
2	Prices	Revenue.xlsx]Sch M	(\$2,192,371)	(\$964,814)	(\$297,321)	(\$82,246)	(\$186,711)
3	Unbilled Adjustment		(416,113)	(427,146)	(28,117)	(271,611)	(39,606)
4							0
5							
6							
7	Total		<u>(\$2,608,484)</u>	<u>(\$1,391,960)</u>	<u>(\$325,438)</u>	<u>(\$353,857)</u>	<u>(\$226,317)</u>
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14	Change in Billing Determinants and	Revenues\[KAWC 2018 Rate Case -					
15	Prices	Revenue.xlsx]Sch M	(\$136,731)	(\$196,095)	\$1,343,000	\$0	(\$2,713,289)
16	Unbilled Adjustment		(11,165)	6	1,430		(1,192,322)
17							0
18							
19							
20	Total		<u>(\$147,896)</u>	<u>(\$196,089)</u>	<u>\$1,344,430</u>	<u>\$0</u>	<u>(\$3,905,611)</u>

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	(\$53,397)	\$1,222	(\$2)	\$0	\$420
3								
4								
5								
6								
7	Total		\$0	(\$53,397)	\$1,222	(\$2)	\$0	\$420
8								
9								
10								
11								
12								
13								
14								
15	To Adjust for the Forecast Period	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	(\$10,839)	(\$259)	\$25,470	(\$165)	\$0	(\$37,550)
16								
17								
18								
19								
20	Total		(\$10,839)	(\$259)	\$25,470	(\$165)	\$0	(\$37,550)

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	\$367,221
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>\$367,221</u>
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Proposed Rates	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$346,415	\$838,067	\$0	\$0	\$19,864,736
16							
17							
18							
19							
20	Total		<u>\$346,415</u>	<u>\$838,067</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,864,736</u>

Kentucky American Water Company
 Case No. 2018-00358
 Revenue Summary
 Summary of Adjustments for Other 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	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						
3								
4								
5								
6								
7	Total		\$0	\$0	\$0	\$0	\$0	\$0
8								
9								
10								
11								
12								
13								
14								
15	To Adjust for the Forecast Period	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$0		\$0			\$0
16								
17								
18								
19								
20	Total		\$0	\$0	\$0	\$0	\$0	\$0

Application/Initiation Fee	Usage Data	Reconnect Fee	Miscellaneous Service	WW-Miscellaneous Service	Total
----------------------------	------------	---------------	-----------------------	--------------------------	-------

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	Monthly Billing:										
2											
3	Residential	5,627,495	\$49,739,989	5,627,495	\$57,929,874	5,631,655	\$47,551,194	5,631,655	\$58,459,636	\$10,908,442	22.94%
4	Commercial	3,748,497	22,686,067	3,748,497	26,711,456	3,798,369	21,663,948	3,798,369	27,068,049	5,404,101	24.95%
5	Industrial	651,882	2,813,214	651,882	3,258,199	617,725	2,515,892	617,725	3,095,858	579,966	23.05%
6	Other Public Authority	1,119,903	5,785,622	1,119,903	6,821,432	1,165,872	5,703,375	1,165,872	7,123,901	1,420,526	24.91%
7	Sale for Resale	448,274	1,897,800	448,274	2,181,405	426,827	1,711,088	426,827	2,078,310	367,222	21.46%
8	Private Fire Service:	3,098	2,817,944	3,138	2,981,578	0	2,664,721	0	3,011,136	346,415	13.00%
9	Public Fire Service	0	3,790,713	0	4,409,187	0	3,611,110	0	4,449,177	838,067	23.21%
10	Miscellaneous	5,887	80,861	5,887	73,102	3,153	60,281	3,153	60,281	0	0.00%
11	Other Water Revenue	0	(1,363,747)	0	(1,363,747)	0	0	0	0	0	0.00%
12	Total	11,605,035	\$88,248,463	11,605,075	\$103,002,485	11,643,601	\$85,481,609	11,643,601	\$105,346,348	\$19,864,739	23.24%
13											
14	Miscellaneous Revenues:										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		798,427		798,427		784,484		784,484	0	0.00%
17	Rent		96,878		96,878		96,878		96,878	0	0.00%
18	Rent I/C		154,930		154,930		154,930		154,930	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		30,804		30,804		30,840		30,840	0	0.00%
21	Application/Initiation Fee		765,681		765,681		765,681		765,681	0	0.00%
22	Usage Data		47,194		47,194		51,538		51,538	0	0.00%
23	Reconnect Fee		583,109		583,109		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		\$ 2,477,023		\$2,477,023		\$2,483,215		\$2,483,215	\$0	0.00%
27											
28	Total Revenue		\$ 90,725,485		\$105,479,508		\$87,964,824		\$107,829,563	\$19,864,739	22.58%

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	Residential:																			
2	<u>Minimum Charge:</u>																			
3	5/8" Monthly	1,411,383		\$12.57	\$17,741,966	1,411,383		\$15.00	\$21,170,750	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	23,800		31.23	743,259	23,800		37.30	887,721	24,807		31.23	774,723	24,807		37.30	925,301	150,578	19.44%	
6	1-1/2" Monthly	156		62.45	9,747	156		74.70	11,659	156		62.45	9,742	156		74.70	11,653	1,911	19.62%	
7	2" Monthly	1,415		99.92	141,366	1,415		119.50	169,068	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	22,482	36		746.70	26,881	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	<u>Volumetric Charges:</u>																			
17	First Block		5,592,375	\$5.5369	\$30,964,289		5,592,375	\$6.3640	\$35,589,871		5,614,527	\$5.0409	\$28,302,267		5,614,527	\$6.3640	\$35,730,848	\$7,428,581	26.25%	
18	Second Block		8,773	\$11.5300	101,149		8,773	6.3640	55,830		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		26,348		3,659		26,348		3,659				0		0		0	0	0.00%	
24																				
25	Total		<u>5,627,495</u>		<u>\$49,739,989</u>		<u>5,627,495</u>		<u>\$57,929,874</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, 2020
 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	Commercial:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	55,408		\$13.69	\$758,599	55,408		\$15.00	\$831,127	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	29,049		34.07	989,698	29,049		37.30	1,083,526	29,094		34.07	991,233	29,094		37.30	1,085,206	93,973	9.48%
6	1-1/2" Monthly	2,128		68.17	145,043	2,128		74.70	158,937	2,112		68.17	143,975	2,112		74.70	157,766	13,791	9.58%
7	2" Monthly	23,920		109.04	2,608,199	23,920		119.50	2,858,398	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	366		340.77	124,010	366		373.40	136,674	360		340.77	122,677	360		373.40	134,424	11,747	9.58%
10	6" Monthly	171		681.50	116,796	171		746.70	127,970	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	132		1,090.40	143,631	132		1,194.70	157,370	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	<u>Volumetric Charges:</u>																		
17	First Block		3,746,812	\$4.7622	\$17,843,242		3,746,812	\$5.7120	\$21,401,790		3,797,076	\$4.4112	\$16,749,572		3,797,076	\$5.7120	\$21,688,896	\$4,939,324	29.49%
18	Second Block		244	11.5300	2,813		244	5.7120	1,394		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		1,441		(48,418)		1,441		(48,418)				0		0		0	0	0.00%
24																			
25	Total		<u>3,748,497</u>		<u>\$22,686,067</u>		<u>3,748,497</u>		<u>\$26,711,456</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, 2020
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	Industrial:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	77		\$13.63	\$1,050	77		\$15.00	\$1,155	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	48		34.07	1,635	48		37.30	1,790	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	120		340.77	40,892	120		373.40	44,808	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		651,882	\$4.0891	\$2,665,590		651,882	\$4.7500	\$3,096,440		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		42		0		42		0		0		0		0	0	0.00%
24																			
25	Total		<u>651,882</u>		<u>\$2,813,214</u>		<u>651,882</u>		<u>\$3,258,199</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	Other Public Authority:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	1,582		\$13.63	\$21,561	1,582		\$15.00	\$23,728	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	2,128		34.07	72,515	2,128		37.30	79,390	2,184		34.07	74,409	2,184		37.30	81,463	7,054	9.48%
6	1-1/2" Monthly	355		68.17	24,203	355		74.70	26,521	384		68.17	26,177	384		74.70	28,685	2,508	9.58%
7	2" Monthly	4,705		109.04	513,086	4,705		119.50	562,305	4,860		109.04	529,934	4,860		119.50	580,770	50,836	9.59%
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	526		340.77	179,184	526		373.40	196,342	540		340.77	184,016	540		373.40	201,636	17,620	9.58%
10	6" Monthly	146		681.50	99,499	146		746.70	109,018	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		1,120,135	\$4.3466	\$4,868,803		1,120,135	\$5.1910	\$5,814,620		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)		(21,853)		(232)		(21,853)				0		0		0	0	0.00%
24																			
25	Total		<u>1,119,903</u>		<u>\$5,785,622</u>		<u>1,119,903</u>		<u>\$6,821,432</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, 2020
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	Sale for Resale:																		
2	Minimum Charge:																		
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	54		68.17	3,681	54		74.70	4,034	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		109.00	5,232	48		119.50	5,736	504	9.63%
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	54		340.77	18,413	54		373.40	20,176	72		288.76	20,791	72		373.40	26,885	6,094	29.31%
10	6" Monthly	49		681.50	33,515	49		746.70	36,722	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	Volumetric Charges:																		
17	First Block		437,975	\$4.0915	\$1,791,984		437,975	\$4.7600	\$2,084,760		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	15,096		0		0		0	0.0000	0		0		0	0	0.00%
24	Credits		0	0.0000	5,654		0		5,654		0	0.0000	0		0		0	0	0.00%
25	Special Contract		10,299	2.2500	23,172		10,299	2.2500	23,172		10,491	\$2.2500	\$23,606		10,491	2.2500	\$23,606		
26	Total		<u>448,274</u>		<u>\$1,897,800</u>		<u>448,274</u>		<u>\$2,181,405</u>		<u>426,827</u>		<u>\$1,711,088</u>		<u>426,827</u>		<u>\$2,078,310</u>	<u>\$367,222</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, 2020
 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	Private Fire Service:														
2	Hydrant	14,851	\$75.33	\$1,118,664	14,851	\$80.12	\$1,189,854	14,880	\$70.90	\$1,054,992	14,880	\$80.12	\$1,192,186	\$137,194	13.00%
3	2"	879	8.61	7,566	879	\$9.16	8,052	900	8.11	7,299	900	9.16	8,244	945	12.95%
4	4"	5,508	34.63	190,723	5,508	\$36.92	203,359	5,748	32.67	187,787	5,748	36.92	212,216	24,429	13.01%
5	6"	11,473	78.03	895,171	11,473	\$83.04	952,677	11,616	73.49	853,660	11,616	83.04	964,593	110,933	12.99%
6	8"	3,804	138.73	527,716	3,804	\$147.62	561,523	3,840	130.64	501,658	3,840	147.62	566,861	65,203	13.00%
7	10"	152	216.61	32,925	152	\$230.72	35,069	156	204.18	31,852	156	230.72	35,992	4,140	13.00%
8	12"	72	312.85	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							0					0			
13	Credits						0					0			
14	Total	<u>36,750</u>		<u>\$2,801,956</u>	<u>36,750</u>		<u>\$2,981,578</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	Volumetric Charges:														
17	First Block	3,138	\$5.0952	\$15,988	3,138	\$0.0000	\$0	0	\$5.0952	\$0	0	\$0.0000	\$0	\$0	0.00%
18															
19															
20	Public Fire Protection:														
21	Public Fire Hydrants	90,026	\$42.29	\$3,807,204	90,026	\$49.16	\$4,425,678	90,504	\$39.90	\$3,611,110	90,504	\$49.16	\$4,449,177	\$838,067	23.21%
22															
23		<u>90,026</u>		<u>\$3,807,204</u>	<u>90,026</u>		<u>\$4,425,678</u>	<u>90,504</u>		<u>\$3,611,110</u>	<u>90,504</u>		<u>\$4,449,177</u>	<u>\$838,067</u>	<u>23.21%</u>
24															
25	Credits	3,098		(16,491)			(16,491)			0			0		
26															
27	Total Fire			<u>\$6,608,657</u>			<u>\$7,390,765</u>			<u>\$6,275,831</u>			<u>\$7,460,313</u>	<u>\$1,184,482</u>	<u>18.87%</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 (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	Miscellaneous:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	28		\$13.63	\$383	28		\$13.63	\$383	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	262		\$34.07	8,930	262		34.07	8,930	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	177		\$204.47	36,257	177		204.47	36,257	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	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		8,171	\$4.2975	\$35,116		8,171	\$3.3480	\$27,357		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		(2,284)		175		(2,284)		175		0		0		0		0	0	0.00%
24																			
25	Total		<u>5,887</u>		<u>\$80,861</u>		<u>5,887</u>		<u>\$73,102</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, 2020
 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	Monthly Billing:										
2											
3	Residential	5,607,871	\$49,436,094	5,607,871	\$57,698,575	5,594,439	\$46,991,859	5,594,439	\$58,042,434	\$11,050,575	23.52%
4	Commercial	3,747,824	22,675,936	3,747,824	26,702,405	3,796,367	21,631,116	3,796,367	27,036,880	5,405,764	24.99%
5	Industrial	651,882	2,813,214	651,882	3,258,199	617,725	2,515,892	617,725	3,095,858	579,966	23.05%
6	Other Public Authority	1,119,903	5,785,622	1,119,903	6,821,432	1,165,872	5,703,375	1,165,872	7,123,901	1,420,526	24.91%
7	Sale for Resale	448,274	1,897,800	448,274	2,181,405	389,754	1,541,318	389,754	1,897,359	356,041	23.10%
8	Private Fire Service:	3,098	2,817,944	3,138	2,981,578	0	2,664,721	0	3,011,136	346,415	13.00%
9	Public Fire Service	0	3,790,713	0	4,409,187	0	3,591,958	0	4,425,580	833,622	23.21%
10	Miscellaneous	5,887	80,696	5,887	72,937	3,153	60,281	3,153	60,281	0	0.00%
11	Other Water Revenue	0	(1,363,582)	0	(1,363,582)	0	0	0	0	0	0.00%
12	Total	11,584,738	\$87,934,437	11,584,778	\$102,762,135	11,567,310	84,700,520	11,567,310	\$104,693,429	\$19,992,909	23.60%
13											
14	Miscellaneous Revenues:										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		795,958		795,958		781,545		781,545	0	0.00%
17	Rent		96,878		96,878		96,878		96,878	0	0.00%
18	Rent I/C		154,930		154,930		154,930		154,930	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		30,804		30,804		30,840		30,840	0	0.00%
21	Application/Initiation Fee		763,945		763,945		763,945		763,945	0	0.00%
22	Usage Data		47,194		47,194		51,538		51,538	0	0.00%
23	Reconnect Fee		582,885		582,885		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		\$ 2,472,594		\$2,472,594		\$2,478,539		\$2,478,539	\$0	0.00%
27											
28	Total Revenue		\$ 90,407,031		\$105,234,729		\$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	Residential:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	1,404,177		\$12.49	\$17,538,171	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	23,800		31.23	743,259	23,800		37.30	887,721	24,807		31.23	774,723	24,807		37.30	925,301	150,578	19.44%
6	1-1/2" Monthly	156		62.45	9,747	156		74.70	11,659	156		62.45	9,742	156		74.70	11,653	1,911	19.62%
7	2" Monthly	1,415		99.92	141,366	1,415		119.50	169,068	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	22,482	36		746.70	26,881	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	<u>Volumetric Charges:</u>																		
17	First Block		5,581,623	\$5.5475	\$30,964,289		5,581,623	\$6.3640	\$35,521,448		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		26,248		4,708		26,248		4,708				0		0		0	0	0.00%
24																			
25	Total		<u>5,607,871</u>		<u>\$49,436,094</u>		<u>5,607,871</u>		<u>\$57,698,575</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	Commercial:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	55,178		\$13.63	\$752,071	55,178		\$15.00	\$827,664	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	29,049		34.07	989,698	29,049		37.30	1,083,526	29,094		34.07	991,233	29,094		37.30	1,085,206	93,973	9.48%
6	1-1/2" Monthly	2,128		68.17	145,043	2,128		74.70	158,937	2,112		68.17	143,975	2,112		74.70	157,766	13,791	9.58%
7	2" Monthly	23,920		109.04	2,608,199	23,920		119.50	2,858,398	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	362		340.77	123,220	362		373.40	135,018	360		340.77	122,677	360		373.40	134,424	11,747	9.58%
10	6" Monthly	171		681.50	116,796	171		746.70	127,970	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	132		1,090.40	143,631	132		1,194.70	157,370	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	<u>Volumetric Charges:</u>																		
17	First Block		3,746,368	\$4.7628	\$17,843,242		3,746,368	\$5.7120	\$21,399,252		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		1,456		(48,418)		1,456		(48,418)				0				0	0	0.00%
24																			
25	Total		<u>3,747,824</u>		<u>\$22,675,936</u>		<u>3,747,824</u>		<u>\$26,702,405</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, 2020
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 (‘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	Industrial:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	77		\$13.63	\$1,050	77		\$15.00	\$1,155	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	48		34.07	1,635	48		37.30	1,790	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	120		340.77	40,892	120		373.40	44,808	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		651,882	\$4.0891	\$2,665,590		651,882	\$4.7500	\$3,096,440		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		42		0		42		0		0		0		0	0	0.00%
24																			
25	Total		<u>651,882</u>		<u>\$2,813,214</u>		<u>651,882</u>		<u>\$3,258,199</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	Other Public Authority:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	1,582		\$13.63	\$21,561	1,582		\$15.00	\$23,728	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	2,128		34.07	72,515	2,128		37.30	79,390	2,184		34.07	74,409	2,184		37.30	81,463	7,054	9.48%
6	1-1/2" Monthly	355		68.17	24,203	355		74.70	26,521	384		68.17	26,177	384		74.70	28,685	2,508	9.58%
7	2" Monthly	4,705		109.04	513,086	4,705		119.50	562,305	4,860		109.04	529,934	4,860		119.50	580,770	50,836	9.59%
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	526		340.77	179,184	526		373.40	196,342	540		340.77	184,016	540		373.40	201,636	17,620	9.58%
10	6" Monthly	146		681.50	99,499	146		746.70	109,018	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		1,120,135	\$4.3466	\$4,868,803		1,120,135	\$5.1910	\$5,814,620		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)		(21,853)		(232)		(21,853)				0		0		0	0	0.00%
24																			
25	Total		<u>1,119,903</u>		<u>\$5,785,622</u>		<u>1,119,903</u>		<u>\$6,821,432</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, 2020
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	Sale for Resale:																		
2	Minimum Charge:																		
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	54		68.17	3,681	54		74.70	4,034	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	54		340.77	18,413	54		373.40	20,176	60		340.77	20,446	60		373.40	22,404	1,958	9.58%
10	6" Monthly	49		681.50	33,515	49		746.70	36,722	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	Volumetric Charges:																		
17	First Block		437,975	\$4.0915	\$1,791,984		437,975	\$4.7600	\$2,084,760		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	15,096		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
24	Credits		0	0.0000	5,654		0	0.0000	5,654		0	0.0000	0		0	0.0000	0	0	0.00%
25	Special Contract		10,299	2.2500	23,172		10,299	2.2500	23,172		10,491	\$2.2500	\$23,606		10,491	2.2500	\$23,606		
26	Total		<u>448,274</u>		<u>\$1,897,800</u>		<u>448,274</u>		<u>\$2,181,405</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, 2020
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	Private Fire Service:														
2	Hydrant	14,851	\$75.33	\$1,118,664	14,851	\$80.12	\$1,189,854	14,880	\$70.90	\$1,054,992	14,880	\$80.12	\$1,192,186	\$137,194	13.00%
3	2"	879	8.61	7,566	879	9.16	8,052	900	8.11	7,299	900	9.16	8,244	945	12.95%
4	4"	5,508	34.63	190,723	5,508	36.92	203,359	5,748	32.67	187,787	5,748	36.92	212,216	24,429	13.01%
5	6"	11,473	78.03	895,171	11,473	83.04	952,677	11,616	73.49	853,660	11,616	83.04	964,593	110,933	12.99%
6	8"	3,804	138.73	527,716	3,804	147.62	561,523	3,840	130.64	501,658	3,840	147.62	566,861	65,203	13.00%
7	10"	152	216.61	32,925	152	230.72	35,069	156	204.18	31,852	156	230.72	35,992	4,140	13.00%
8	12"	72	312.85	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						0						0		
14	Total	<u>36,750</u>		<u>\$2,801,956</u>	<u>36,750</u>		<u>\$2,981,578</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	Volumetric Charges:														
17	First Block	3,138	\$5.0952	\$15,988	3,138	\$0.0000	\$0	0	\$5.0952	\$0	0	\$0.0000	\$0	\$0	0.00%
18															
19															
20	Public Fire Protection:														
21	Public Fire Hydrants	90,026	\$42.29	\$3,807,204	90,026	\$49.16	\$4,425,678	90,024	\$39.90	\$3,591,958	90,024	\$49.16	\$4,425,580	\$833,622	23.21%
22															
23		<u>90,026</u>		<u>\$3,807,204</u>	<u>90,026</u>		<u>\$4,425,678</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	3,098		(16,491)			(16,491)			0			0		
26															
27	Total Fire			<u>\$6,608,657</u>			<u>\$7,390,765</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	Miscellaneous:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	28		\$13.63	\$383	28		\$13.63	\$383	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	262		\$34.07	8,930	262		34.07	8,930	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	177		\$204.47	36,257	177		204.47	36,257	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	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		8,171	\$4.2975	\$35,116		8,171	\$3.3480	\$27,357		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		(2,284)		10		(2,284)		10		0		0		0		0	0	0.00%
24																			
25	Total		<u>5,887</u>		<u>\$80,696</u>		<u>5,887</u>		<u>\$72,937</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, 2020
EASTERN ROCKCASTLE

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-2

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
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	Monthly Billing:										
2											
3	Residential	19,624	\$303,895	19,624	\$231,299	19,524	\$309,177	19,524	\$234,593	(\$74,584)	-24.12%
4	Commercial	673	10,131	673	7,924	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	0	0	0	0	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	165	0	165	0	0	0	0	0	0.00%
11	Other Water Revenue	0	0	0	0	0	0	0	0	0	0.00%
12	Total	20,297	\$314,191	20,297	\$239,388	20,213	\$319,456	20,213	\$242,485	(\$76,971)	-24.09%
13											
14	Miscellaneous Revenues:										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		2,469		2,469		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		0		0		0		0	0	0.00%
21	Application/Initiation Fee		1,736		1,736		1,736		1,736	0	0.00%
22	Usage Data		0		0		0		0	0	0.00%
23	Reconnect Fee		224		224		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		\$ 4,429		\$4,429		\$4,675		\$4,675	\$0	0.00%
27											
28	Total Revenue		\$ 318,620		\$243,817		\$324,131		\$247,160	(\$76,971)	-23.75%

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	Residential:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	7,206		28.28	\$203,795	7,206		\$15.00	\$108,095	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				0				0	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		10,752	\$0.0000	\$0		10,752	\$6.3640	\$68,423		10,752	\$0.0000	\$0		10,752	\$6.3640	\$68,423	\$68,423	0.00%
18	Second Block		8,773	11.53	101,149		8,773	6.3640	55,830		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		100		(1,049)		100		(1,049)				0		0		0	0	0.00%
24																			
25	Total		<u>19,624</u>		<u>\$303,895</u>		<u>19,624</u>		<u>\$231,299</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

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	Commercial:																		
2	<u>Minimum Charge:</u>																		
3	5/8" Monthly	231		\$28.28	\$6,528	231		\$15.00	\$3,462	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				0				0	0	0.00%
13																			
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		444	\$0.0000	\$0		444	\$5.7120	\$2,538		444	\$0.0000	\$0		444	\$5.7120	\$2,538	\$2,538	0.00%
18	Second Block		244	11.5300	2,813		244	5.7120	1,394		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		(15)		0		(15)		0				0		0		0	0	0.00%
24																			
25	Total		<u>673</u>		<u>\$10,131</u>		<u>673</u>		<u>\$7,924</u>		<u>688</u>		<u>\$10,279</u>		<u>688</u>		<u>\$7,892</u>	<u>(\$2,387)</u>	<u>-23.22%</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 (Industrial)

Witness Responsible: Melissa Schwarzell

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	Industrial:																		
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		0		\$0		0		\$0		0		\$0		0		\$0	\$0	0.00%

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

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	Other Public Authority:																		
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	\$4.3466	\$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		0		\$0		0		\$0		0		\$0		0		\$0	\$0	0.00%

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

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	Sale for Resale:																		
2	Minimum Charge:																		
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	Volumetric Charges:																		
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	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 (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			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	Private Fire Service:														
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			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	Volumetric Charges:														
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	Public Fire Protection:														
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

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	Miscellaneous:																		
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		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
13																		0	0.00%
14																			
15																			
16	<u>Volumetric Charges:</u>																		
17	First Block		0	\$4.2975	\$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		165	0			165	0			0				0	0	0.00%
24																			
25	Total		<u>0</u>		<u>\$165</u>		<u>0</u>		<u>\$165</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, 2020
 NORTH MIDDLETOWN

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-2

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
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1	Monthly Billing:										
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	Miscellaneous Revenues:										
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	Residential:																		
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	0.00%
24																			
25	Total		0		\$0		0		\$0		17,691		\$250,158		17,691		\$182,608	(\$67,550)	-27.00%

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

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	Commercial:																		
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	0.00%
24																			
25	Total		0		\$0		0		\$0		1,313		\$22,553		1,313		\$23,276	\$723	3.21%

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

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	Industrial:																		
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
 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	Other Public Authority:																		
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

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	Sale for Resale:																		
2	Minimum Charge:																		
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	Volumetric Charges:																		
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			0.0000	\$0			0.0000	\$0		
26	Total		<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, 2020
 NORTH MIDDLETOWN (Fire)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3

Revenues\KAWC 2018 Rate Case - Revenue - North Middletown BD.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	Private Fire Service:														
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			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>0.00%</u>
15															
16	Volumetric Charges:														
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	Public Fire Protection:														
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

Revenues\KAWC 2018 Rate Case - Revenue - North Middletown BD.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	Miscellaneous:																		
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_112818.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

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
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

Consumption Thousand Gallons	Present Rate	Proposed Rate	Difference	Percentage Difference
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

<u>Consumption</u> <u>Thousand Gallons</u>	<u>Present</u> <u>Rate</u>	<u>Proposed</u> <u>Rate</u>	<u>Difference</u>	<u>Percentage</u> <u>Difference</u>
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
<u>Private Fire</u>				
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%
<u>Public Fire</u>				
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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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
<u>Private Fire</u>				
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%
<u>Public Fire</u>				
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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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: Linda Bridwell

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: Linda Bridwell

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	\$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: Linda Bridwell

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	\$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%